



Legislative Fiscal Bureau

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February 4, 2016

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Senate Bill 434: Managed Forest Law (MFL) and Related Programs

Senate Bill 434 would make various changes primarily to the forest crop law (FCL) and managed forest law (MFL) programs administered by the Department of Natural Resources (DNR). Senate Bill 434 was introduced on December 7, 2015, and referred to the Senate Committee on Sporting Heritage, Mining, and Forestry. On January 14, 2016, the Committee recommended Senate Amendment 1 for adoption, by a vote of 4 to 1, and recommended SB 434 for passage, as amended, by a vote of 3 to 2. On February 2, 2016, the bill was referred to the Joint Committee on Finance.

BACKGROUND

Forestry Account

Article 8 §10 (3) of the Wisconsin Constitution authorizes a state forestry tax of up to 0.2 mills (or 20¢ per \$1,000 of property value) for the purpose of acquiring, preserving, and developing the forests of the state. The forestry mill tax is 16.97¢ per \$1,000 of value for tax years 2007(08) and thereafter. For 2015 (tax year 2016) the median forestry mill tax was estimated to be less than \$26 for a \$152,719 home, or 0.9% of the median \$2,847 tax bill.

The forestry mill tax generated approximately \$81 million, or 77%, of the approximately \$105 million in revenues to the forestry account for fiscal year 2014-15. The remaining \$24 million in revenues included: (a) the sale of timber on state forest lands; (b) the sale of stock from the state's tree nurseries; (c) camping and entrance fees at state forests; (d) severance and certain withdrawal payments from timber harvests on cooperatively-managed county forests and on privately-owned land entered under the forest crop law and managed forest law programs; and (e) a portion of the revenue from the sale of conservation patron licenses to reflect the fact that license holders are granted admission to state forests at no additional charge as part of the license.

As shown in Table 1, the June 30, 2017, forestry account balance under current law is estimated at approximately \$15.4 million. This is somewhat higher than expected during 2015-17

biennial budget deliberations, primarily based on actual 2014-15 data. Actual expenditures came in about \$3 million lower than previously estimated. While forestry account revenues over the 2015-17 biennium are now expected to be slightly lower (primarily because forestry mill tax revenues are expected to continue to increase, but at a more modest rate than previously anticipated); this is offset by expenditures also being expected to be lower than authorized, primarily due to increased staff vacancies in the forestry account (the Department indicates they are currently filling a number of forestry positions and the vacancy rate is expected to decrease substantially in 2016).

TABLE 1
Forestry Account Condition (Current Law)

	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Estimate <u>2015-16</u>	Estimate <u>2016-17</u>
Opening Balance	\$27,469,800	\$26,550,100	\$30,815,500	\$28,346,400
Revenue:				
Mill Tax	79,399,800	81,350,400	83,300,000	86,000,000
Timber Sales	7,461,500	7,236,900	7,500,000	7,600,000
Forest Tax Law	8,382,500	8,989,000	9,360,000	9,800,000
Admission and Camping Fees	5,411,500	5,177,500	5,730,000	5,990,000
Nurseries	1,494,800	1,492,800	1,450,000	1,400,000
All Other Revenue	<u>1,411,300</u>	<u>1,070,000</u>	<u>1,050,000</u>	<u>1,100,000</u>
Total Revenue	\$103,561,400	\$105,316,600	\$108,390,000	\$111,890,000
Total Available	\$131,031,200	\$131,866,700	\$139,205,500	\$140,236,400
Expenditures:				
State Forestry Operations	\$51,099,100	\$48,312,100	\$50,910,900	\$50,910,900
Southern Forest Operations	5,036,300	5,067,000	5,489,200	5,489,200
Stewardship Debt Service	13,500,000	13,500,000	13,500,000	13,500,000
Grant and Aid Programs	7,278,500	6,410,400	7,914,500	7,914,500
Park, Forest, Riverway Roads			2,000,000	2,000,000
Other Forestry Program Appropriations	1,285,800	1,212,300	840,900	840,900
2015 Act 55 One-Time Provisions:				
Development Projects			3,000,000	3,000,000
MFL Closed Acreage			1,000,000	1,000,000
Car-Killed Deer			701,400	701,400
Good Neighbor Authority			395,000	355,000*
Administration and Technology	7,833,400	7,432,200	8,564,400	8,452,000
Customer Assistance and Licensing	3,195,300	3,219,400	2,856,300	2,856,300
Division Management and Bureau Operations	4,086,100	4,245,000	4,457,900	4,457,900
Debt Service, Maintenance and Development	2,483,900	2,958,500	3,216,400	3,326,600
Aids in Lieu of Taxes and Assessments	5,947,200	5,934,300	6,269,800	7,089,800
Other State Agencies	2,735,500	2,760,000	2,742,400	2,548,500
Planned Reduction/Vacancies			<u>-3,000,000</u>	<u>-1,000,000</u>
Total Expenditures	\$104,481,100	\$101,051,200	\$110,859,100	\$113,443,000
Cash Balance	\$26,550,100	\$30,815,500	\$28,346,400	\$26,793,400
Encumbrances/Continuing Balance**	<u>10,592,400</u>	<u>11,319,200</u>	<u>11,400,000</u>	<u>11,400,000</u>
Available Balance	\$15,957,700	\$19,496,300	\$16,946,400	\$15,393,400

* Fiscal year 2016-17 funds placed in the Joint Committee on Finance segregated funds supplementation appropriation for release upon JFC approval.

**Includes amounts encumbered (committed, but not yet paid), as well as continuing balances from certain appropriations, (such as for forestry development, private forest grants, state forest operations, and recording fees) that are not available for general appropriation.

Although the \$114.4 million in authorized 2016-17 expenditures exceed the \$111.9 million in anticipated revenues, 2015 Act 55 includes approximately \$5 million in one-time forestry expenditures in 2016-17, as shown in Table 1. Therefore ongoing base-level revenues (\$111.9 million) are expected to exceed ongoing expenditure authority (\$109.4 million) going into the 2017-19 biennium.

CURRENT LAW

The FCL and MFL programs are designed to encourage landowners to manage private forest lands for the production of future forest crops for commercial use through sound forestry practices. (On January 1, 1986, new entries into FCL were eliminated, although existing FCL orders will remain in effect until their expiration. The last FCL order expires in 2035.) Under the MFL program, an owner of 10 or more contiguous acres of productive forest land (at least 80% of the parcel is capable of producing at least 20 cubic feet of sellable timber per acre per year) can petition DNR to enroll land in the MFL program. If the petition and corresponding forest management plan is approved, DNR issues an order designating the land as MFL for a period of 25 or 50 years. Land enrolled under these programs is subject to preferential property tax treatment. Instead of traditional property taxes, landowners make acreage share payments to municipalities (which in turn pay a portion to the counties) in amounts determined by the date the land is entered into these programs. Current FCL acreage share rates are 10¢ per acre for land entered before 1972 and \$2.52 per acre for land entered beginning in 1972.

For land enrolled in the MFL program after April 28, 2004, the acreage share payment is equal to 5% of the average statewide property tax per acre of property assessed as productive forest land. The rate was initially calculated in 2004 and recalculated in 2007 and every five years thereafter, by the Department of Revenue, using the statewide average equalized value per acre for undeveloped land and the statewide average property tax rate, net of the school levy credit (this tax rate includes taxes levied in towns, villages, and cities, even though most productive forest land is in towns). Current MFL acreage share rates were recalculated in 2012, and were effective January 1, 2013 for payments for the 2013 tax year due January 31, 2014. The current rate is 79¢ per acre for lands entered through 2004 and \$2.14 for lands entered after 2004. Revenues from these payments are divided between local units of government (80%) and counties (20%). The rates will be recalculated in 2017 effective for payments for the 2018 tax year due to municipalities on January 31, 2019. Counties forward the closed acreage fees to DNR by June 30 of each year.

Biennially, the Departments of Revenue and Administration produce a "Tax Exemption Devices" report. One of the devices analyzed is the state forest tax law. The 2015-17 report was submitted in February, 2015 by the Governor. For the over 3.2 million in MFL acres enrolled in 2013 (for which taxes were due in 2014) initial taxes (property taxes) would have totaled an estimated \$110.6 million (if not enrolled in MFL), but actually totaled almost \$16.3 million (including acreage share payments, closed acreage fees, and yield and withdrawal taxes). This represented a net tax reduction of \$94.3 million, or approximately 85%, on average, for MFL landowners. Similarly, the report notes that property taxes averaging \$34.16 per acre were reduced to an effective rate of \$5.02, or 15% of the initial per acre tax amount.

SUMMARY OF BILL

Senate Bill 434 would make a number of changes to the MFL program (and its predecessor the FCL program) including: (a) increasing the minimum acreage required for designation of a parcel as MFL from 10 contiguous acres to 20 contiguous acres; (b) removing the limit on the number of acres an MFL landowner may close to public access; (c) specifying that closed acreage fee revenues are provided to local units of government (municipalities 80% and counties 20%) rather than to the Department of Natural Resources (DNR); (d) eliminating yield and severance taxes for timber harvested on MFL land; (e) changing the withdrawal tax calculation to one based on a maximum multiplier of 10 years rather than the full length of participation in the program; (f) specifying that an order issued under the MFL subchapter of the statutes is a "contract between the state and the owner"; (g) provisions regarding the sale and transfer of MFL land; (h) provisions regarding the withdrawal of MFL land; and, (i) broadening the eligibility for persons who may submit preferential timber cutting notices for MFL land. In addition, the bill includes provisions specifying that: (1) the Department may prepare a state wildlife action plan but that the plan may not require action by property owners or DNR; (2) a provision specifying that the Department may conduct activities under a natural heritage inventory related to private property only with the permission of the owner of the property; and (3) the inclusion of a date (March 1, 2017) by which the Department must propose a variance to the master plans of all state forests except the southern state forests so that 75% of all land in those forests is classified as a forest production area. Specific provisions are discussed in more detail under the fiscal impacts section of this memorandum.

SENATE AMENDMENT 1

Senate Amendment 1 would remove the provision in the bill, "(2)" above, related to the natural heritage inventory program and permission of private property owners. The amendment would also require DNR to determine whether the amount in closed acreage fees payable to each county and municipality in 2016 is less than the amount they received in severance and yield taxes in 2015, in which case DNR would be required to pay the difference by December 1, 2016. The amendment would also further broaden the eligibility related to allowable persons submitting preferential timber cutting notices. In addition, the amendment makes a number of other changes to the bill and to the MFL program including adding certain public access requirements for open MFL land and removing the current law prohibition on leasing of MFL lands, changing the closed acreage limit to up to 320 acres per municipality, and applying a different withdrawal tax formula to large MFL landowners, among other changes. See Attachment 1, the January 15, 2016, Legislative Council memorandum, for a more detailed description of SA 1.

FISCAL EFFECT

Forestry Account Impact

Table 2 shows the estimated fiscal effect of SB 434, as amended by Senate Amendment 1, (hereafter "the bill") on the forestry account balance. The bill would be expected to reduce the June 30, 2017, balance by approximately \$18.8 million.

Table 3 shows the estimated forestry account condition under the bill. As noted previously, under current law, the forestry account is estimated to have a June 30, 2017, balance of approximately \$15.4 million. As shown in Table 3, under the bill, DNR would be expected to need

to reduce forestry account expenditures by an additional approximately \$3.4 million through June 30, 2017.

TABLE 2

Fiscal Effect of SB 434 as Amended on Forestry Account Balance

	<u>2015-16</u>	<u>2016-17</u>	<u>Biennial Total</u>
Closed Acreage Revenue	-\$9,160,000	-\$9,600,000	-\$18,760,000

TABLE 3

Forestry Account Condition Under SB 434 as Amended

	<u>Act 55 2015-16</u>	<u>Act 55 2016-17</u>
Opening Balance	\$30,815,500	\$19,186,400
Revenue:		
Mill Tax	\$83,300,000	\$86,000,000
Timber Sales	7,500,000	7,600,000
Forest Tax Law (Current law)	9,360,000	9,800,000
SB 434 MFL Closed to Local Governments	-9,160,000	-9,600,000
Admission and Camping Fees	5,730,000	5,990,000
Nurseries	1,450,000	1,400,000
All Other Revenue	<u>1,050,000</u>	<u>1,100,000</u>
Total Revenue	\$99,230,000	\$102,290,000
Total Available	\$130,045,500	\$121,476,400
Expenditures:		
State Forestry Operations	\$50,910,900	\$50,910,900
Southern Forest Operations	5,489,200	5,489,200
Stewardship Debt Service	13,500,000	13,500,000
Grant and Aid Programs	7,914,500	7,914,500
Park, Forest, Riverway Roads	2,000,000	2,000,000
Other Forestry Program Appropriations	840,900	840,900
One-time Expenditures:		
Current Law	5,096,400	5,056,400
Administration and Technology	8,564,400	8,452,000
Customer Assistance and Licensing	2,856,300	2,856,300
Division Management and Bureau Operations	4,457,900	4,457,900
Debt Service, Maintenance and Development	3,216,400	3,326,600
Aids in Lieu of Taxes and Assessments	6,269,800	7,089,800
Other State Agencies	2,742,400	2,548,500
Planned Reduction/Vacancies	<u>-3,000,000</u>	<u>-1,000,000</u>
Total Expenditures	\$110,859,100	\$113,443,000
Cash Balance	\$19,186,400	\$8,033,400
Encumbrances/Continuing Balance	<u>11,400,000</u>	<u>11,400,000</u>
Available Balance	\$7,786,400	-\$3,366,600

*Includes amounts encumbered (committed, but not yet paid), as well as continuing balances from certain appropriations, (such as for forestry development, private forest grants, state forest operations, and recording fees) that are not available for general appropriation.

Closed Acreage Fee Revenue - Public Access, Leasing

Currently, owners of MFL land that is designated as open must permit public access to the land for the purposes of hunting, fishing, hiking, sight-seeing, and cross country skiing. However, concerns have been raised regarding some properties where MFL landowners have closed acreage surrounding a parcel that is designated as open, effectively rendering the parcel inaccessible to the public. The bill would require MFL land designated as open MFL land to be "accessible to the public on foot, by public road, or from other land open to public access" in order for such land to be eligible for the MFL program.

Under the MFL program, a landowner currently has the option of closing a maximum of 160 acres per municipality to public access if an additional fee (in addition to the acreage share) is paid for each acre closed to public access. For each acre of land closed to the public (for land entered after 2004) the additional payment is equal to 20% of the average statewide property tax per acre of property assessed as productive forest land (based on the 2011-12 average of \$42.70 per acre). The fee currently is \$1.08 per acre for lands entered into the program between 1987 and 2004, and \$8.54 per acre for lands entered after 2004 (for a total annual per acre rate of \$10.68). The rates were adjusted in 2012 (using 2011 equalized property values for taxes payable in 2012) effective January 1, 2013, (for payments due in 2014) and will be adjusted every fifth year thereafter, using a formula that accounts for changes in the average statewide property tax for undeveloped lands. Revenues from closed-acreage payments are currently deposited as segregated revenues to the forestry account. Closed acreage fees generated approximately \$8.6 million in revenue to the forestry account in fiscal year 2014-15.

As amended, the bill would increase the cap on the number of acres of MFL land that a landowner may designate as closed to public access from 160 per municipality per landowner to 320. In addition, the bill would remove the current law prohibition on leasing of MFL lands [2007 Act 20 specified that owners of land designated as managed forest law may not enter into a lease or other agreement for consideration (compensation) permitting persons to engage in recreational activities on the land. Further, the Act specified that all leases of MFL land were invalid as of January 1, 2008. The Act defined recreational activities as hunting, fishing, hiking, sightseeing, cross-country skiing, horseback riding, and rental of cabins. This restriction does not apply to reasonable membership fees charged by a non-profit entity if approved by DNR]. Under the bill, as amended, an owner of managed forest land that is designated as closed may enter into a lease or other agreement for consideration that permits persons to engage in a recreational activity on the land. In addition, the bill specifies that an owner of land designated as closed may permit a person who performs land management activities on the land to access the land to conduct recreational activities. The bill specifies that recreational activities means recreational outdoor activities that are compatible with the practice of forestry as determined by the Department and include hunting, fishing, hiking, sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

In addition, the bill would shift the revenue from the closed acreage fee payments from the forestry account of the conservation fund, to local units of government, with 80% provided to the local municipality and 20% to the county where the MFL land is located. As noted, closed acreage fees generated approximately \$8.6 million in revenue to the forestry account in fiscal year 2014-15. Based on current estimates, closed acreage fees are expected to generate approximately \$9.16

million in revenues in fiscal year 2015-16 and \$9.6 million in fiscal year 2016-17, which, under the bill, would result in a loss of revenue to the forestry account, and a corresponding increase in revenues to local municipalities (\$7.33 million in 2015-16) and counties (\$1.83 million in 2015-16). In addition, 2015 Act 55 requires DNR to provide \$1 million in fiscal year 2015-16 and \$1 million in fiscal year 2016-17 in one-time funding from the forestry account to municipalities based on the acres of managed forest law land designated as closed. (The Act specifies that the taxation district or municipality in which the land is located retain 80% of the revenues and remit 20% of the fees to the county). The bill does not affect this provision, meaning municipalities and counties would still receive the \$1 million in fiscal year 2015-16 and 2016-17 in addition to receiving closed acreage fee revenues.

Further, as the bill would double the cap on closed acreage, likely leading to an increase in closed acres, future closed acreage revenues under the bill would therefore be expected to be greater than under current law. As of January 1, 2016, approximately 61.6% of acres enrolled in the MFL program prior to 2004 were designated as closed; however, 3.4% of large landowner (as defined in NR 46 of the administrative code, but generally owners of 1,000 acres or more) acreage was closed while 85% of small landowner acreage was closed. For acres enrolled beginning in 2005, 77.4% were designated as closed. Among these, large landowners closed a smaller percentage of acres (4.87%) while small landowners closed 82.5%. DNR estimates that the percent of MFL acres designated as closed acreage would increase to 5% for large landowners entered prior to 2005 and 6% for 2005 and later entries, and increase to 88% for small landowner acreage. As a result, the Department estimates that closed acreage fee revenues (provided to local governments under the bill) would increase by approximately \$600,000 annually beginning in fiscal year 2017-18 as shown in Table 4 (although the full effect might not be realized in fiscal year 2017-18 as it may take some time for landowners to decide to modify their orders). However, the potential for increases, among large landowners in particular, in closed acreage should leasing prove beneficial could significantly affect the acreage accessible to public access and the associated payments.

TABLE 4

Estimated Increase in Closed Acreage Under SB 434

	Pre 2005 Entries				2005 and Later Entries			
	Open MFL	Closed	Total	% Closed	Open MFL	Closed MFL	Total	% Closed
MFL Acreage as of January 1, 2016								
Large landowners	575,614	20,476	596,090	3%	78,661	4,024	82,685	5%
Small landowners	<u>222,819</u>	<u>1,261,864</u>	<u>1,484,683</u>	85	<u>203,654</u>	<u>962,262</u>	<u>1,165,916</u>	83
Total	798,433	1,282,340	2,080,773	62%	282,315	966,286	1,248,601	77%
Estimated Increase in Closed Acreage Under Bill								
Large landowners	566,286	29,805	596,090	5%	77,724	4,961	82,685	6%
Small landowners	<u>178,162</u>	<u>1,306,521</u>	<u>1,484,683</u>	88	<u>139,910</u>	<u>1,026,006</u>	<u>1,165,916</u>	88
Total	744,447	1,336,326	2,080,773	64%	217,634	1,030,967	1,248,601	83%

	Pre 2005 Entries			2005 and Later Entries			
	Increased Closed Acres	Closed Fee Per Acre	Annual Increased Revenue	Increased Closed Acres	Closed Fee Per Acre	Annual Increased Revenue	Total
	53,986	\$1.08	58,300	64,681	\$8.54	\$552,400	\$610,700

It should also be noted that current law allows an MFL owner to modify a designation of open or closed land two times during the term of the MFL order. Therefore, there may be some landowners who would not be able to change their designations of open and closed lands until their order expires. MFL orders are for 25- or 50-year terms. The Department does not have a record of how many current enrollees have modified their open or closed designations twice, but indicate this is likely to be a very low number of enrollees. Further, the current ability of a landowner to close up to 160 acres of land enrolled in MFL to the public has allowed some landowners with large acreages enrolled in MFL to close most of their lands by subdividing ownerships. To the extent that these landowners have already closed much or all of their lands, the effect of increasing the cap on closed acreage may be mitigated somewhat. According to the Department, 894 landowners (those listed as the primary landowner on the account) have closed 160 acres or more per municipality (as noted, many of these landowners subdivided their holdings to close more than 160 acres in a municipality). Of these, 772 (86%) have no open MFL acres that could potentially be closed under the bill. The remaining 122 landowners have a total of 22,900 acres that could potentially be closed under the bill. On the other hand, the repeal of the prohibition on leasing could make closed acreage more attractive, leading to a greater increase in closed acreage among some landowners. This would likely depend on the demand for leasing, which could vary based on the property's location, condition, habitat, and other factors.

Yield/Severance Tax Elimination

Under current law, in addition to the acreage share and closed acre payments, landowners with land enrolled in the MFL or FCL programs must pay a yield (or severance, for FCL) tax of 5% of the value of timber harvested on enrolled land (based on the average price of the species harvested). The municipality retains 80% of the payment and sends 20% to the county. However, lands enrolled in the MFL program after April 28, 2004, which were not previously enrolled in the FCL or MFL program or would be added to an existing MFL order, are exempt from yield taxes

for the first five years of their MFL order. The bill would eliminate severance and yield taxes. This provision would first apply to removal of wood products from FCL land and the cutting of merchantable timber on MFL land that occurs on the effective date of the bill. Under the bill, provisions related to the elimination of yield and severance taxes, including the current law provision allowing for the requirement of a bond as surety for payment of yield taxes, would be effective on the first day of the third month after publication. As closed acreage revenues would be expected to increase to \$9.6 million in fiscal year 2016-17, and would continue to increase in future years, local governments would see an increase in net revenues from closed acreage revenues in future years despite no longer receiving yield and severance taxes.

According to the Department, this provision would reduce DNR workload as the Department would no longer be responsible for developing yield/severance tax invoices and tracking payment of those invoices. The Department estimates that staff time would be reduced by approximately 0.5 FTE for an annual reduction of \$42,000 (including \$37,000 salary and fringe benefits and \$5,000 operational costs). Based on a five-year average, the Department estimates that the elimination of yield/severance taxes under the bill would result in an annualized loss of revenue to municipalities and counties of approximately \$1.5 million as shown in Table 6 (\$1.2 million for municipalities and \$300,000 for counties).

One-Time Payment to Local Governments

The bill, as amended, would require DNR to determine whether the amount payable to each county and municipality in closed acreage fee revenues in 2016, is less than the amount received by the respective counties and municipalities in 2015 from severance and yield taxes, and for each county and municipality where the closed acreage fee revenues are determined to be lower than the amount received in yield and severance taxes, the bill would require DNR to pay the difference by December 1, 2016. Attachment 2 shows the estimated amount of the \$9.16 million in MFL closed acreage fees municipalities and counties would expect to receive in fiscal year 2015-16 under the bill. In addition, Attachment 2 shows the \$1.4 million in calendar year 2015 MFL yield and FCL severance taxes received by municipalities, and the estimated net effect of receiving the closed acreage fee revenue versus the MFL yield and severance taxes. As shown in Attachment 2, under the bill, the Department would be required to provide approximately \$152,700 to municipalities and counties where the revenue from closed acreage fees would be expected to be less than the revenue from yield/severance taxes, by December 1, 2016.

While the bill does not specify where the Department would provide these funds from, for the purposes of this analysis, it is assumed DNR would provide the payment from the forestry account of the conservation fund. The bill makes no appropriation for this purpose, however, DNR has indicated the one-time \$152,700 payment could be absorbed by reducing other authorized expenditures from an existing forestry account appropriation (such as the general forestry operations appropriation).

Withdrawal Taxes

Under the MFL program, landowners are required to follow the approved management plan throughout the period of the MFL order. If a landowner fails to follow the management plan, then DNR may withdraw the land from the program, and the landowner is subject to a withdrawal fee

and withdrawal taxes. Landowners may also request that DNR withdraw land from the program, and with certain exceptions, if land is withdrawn from the MFL program before the expiration of the MFL order, the landowner must pay a withdrawal fee and withdrawal taxes. The withdrawal fee of \$300 is deposited in the forestry account. The withdrawal taxes due (calculated by the Department of Revenue) are generally the higher of either: (a) the MFL owner's past tax liability (calculated using the assessed value of the property and net tax rate in the municipality in the year prior to withdrawal multiplied by the years the land was designated as MFL); or (b) five percent of the stumpage value of merchantable timber on the land (less any acreage share and yield taxes paid by the owner). DNR remits all withdrawal taxes to the municipality where the land is located and the municipality retains 80% of the payment and remits 20% to the county.

Under the bill, for large landowners, the withdrawal calculation would remain the same as under current law. For small landowners, the withdrawal calculation would be based on the total net property tax rate imposed by the municipality in which the land is located multiplied by the assessed value of the land being withdrawn, with the result then multiplied by ten years, or the number of years the parcel was subject to the MFL order, whichever is fewer.

The Department indicates that withdrawal taxes from small landowners generated an average of \$2.6 million in revenue to local governments from calendar year 2011 through calendar year 2015 (payable in 2016) under the current law calculation, and DNR estimates that the new formula (10 year maximum) would result in an average revenue collection of approximately \$1.9 million as shown in Table 5, resulting in a loss of withdrawal tax revenue to local governments of approximately \$700,000 annually beginning in calendar year 2017. While the withdrawn acres would return to local property tax rolls; unless this provision resulted in increased withdrawals, it would have no net fiscal effect on local governments as withdrawn acres would have returned to local property tax rolls under current law.

TABLE 5

**Small Landowners MFL Withdrawal Tax Estimate Current Law vs. Bill
(Based on Calendar Year 2011 through 2015 data)**

<u>Years in MFL</u>	<u>Number of Withdrawals</u>	<u>Current Value of Withdrawal Tax</u>	<u>Expected Value of Withdrawal Tax Paid using 10 Year Maximum</u>	<u>Difference</u>
1	43	\$71,600	\$71,600	\$0
2	59	196,800	196,800	0
3	35	173,800	173,800	0
4	27	127,800	127,800	0
5	21	121,500	121,500	0
6	55	452,600	452,600	0
7	47	271,700	271,700	0
8	39	321,500	321,500	0
9	38	409,300	409,300	0
10	50	464,500	464,500	0
11+	<u>432</u>	<u>10,232,600</u>	<u>6,694,200</u>	<u>- 3,538,400</u>
Total	846	\$12,843,700	\$9,305,300	-\$3,538,400
Average Annual Data				
(Total ÷ 5 years)	169	\$2,568,700	\$1,861,100	-\$707,600

Table 6 shows the estimated fiscal effect of the bill to local governments. It should be noted that the reduced withdrawal tax revenues under the bill may be mitigated or in some cases offset entirely by the return of withdrawn acres to local property tax rolls. However, this would depend on how many of the acres would have been withdrawn under current law that would also be withdrawn under the bill, on how the acreage is assessed, and on local tax rates. Table 6 shows the expected annualized effect on local governments beginning in calendar year 2017. Estimates for calendar year 2016 are based on an April, 2016 enactment of the bill, and would vary somewhat based on an earlier, or later, enactment.

TABLE 6

Estimated SB 434 Effect on Local Governments MFL Revenue

	<u>Calendar Year 2016</u>	<u>Calendar Year 2017</u>	<u>Return to Local Property Tax Rolls</u>
Closed Acreage Fee Revenue	\$9,160,000	\$9,600,000*	
Yield/Severance Tax Elimination	-1,000,000	-1,500,000	
One-time Payment to Local Governments	0	152,700	
Withdrawal Taxes New Calculation	0	-700,000	Yes
Withdrawal Unable to Meet Productivity	-550,000	-723,000	Yes
Withdrawal Unsuitable for Timber	-50,000	-67,000	Yes
Withdrawal Sale or Construction Site	-50,000	-63,000	Yes
Sale/Transfers of Land	<u>-215,000</u>	<u>-285,000</u>	No**
Total	\$7,295,000	\$6,414,700	

* Additional revenue of approximately \$600,000 annually could be expected from the expanded closed acreage and leasing provisions under the bill; a portion of this would be expected to be realized beginning in fiscal year 2017-18.

** Certain lands would remain enrolled in MFL whereas under current law they would have likely been withdrawn and returned to local property tax rolls.

Other State and Local Impacts

Current DNR Staff Workload

According to the Department, several of the bill's provisions would affect the Department's workload associated with the MFL (and FCL) program. Table 7 shows annual staff hours related to MFL, estimated full-time equivalent positions, and associated staff costs as reported by the Department from fiscal year 2009-10 through 2014-15. As shown in the table, DNR employees spent approximately 107,200 hours in fiscal year 2014-15 on work related to the MFL program, or the equivalent of approximately 59 full-time staff. In addition, DNR reports that permanent staff costs (salary and fringe benefits) associated with the MFL program totaled \$4.95 million; including supplies and other non-salary related costs [including vehicle costs (mileage) for forestry vehicles such as fire engines and forester trucks] of approximately \$7,500 per field position, MFL/FCL staff related costs were estimated at \$5.4 million in fiscal year 2014-15, and averaged approximately \$5.5 million over the period.

TABLE 7

**DNR MFL/FCL Program Workload and Associated Estimated Costs
(Fiscal Year 2009-10 through 2014-15)**

<u>Fiscal Year</u>	<u>Hours</u>	<u>FTE</u>	<u>Salary and Fringe</u>	<u>Supplies*</u>	<u>Total</u>
2010	109,447	60.1	\$5,147,400	\$450,800	\$5,598,200
2011	108,085	59.4	5,367,000	445,500	5,812,500
2012	110,544	60.7	4,828,400	455,300	5,283,700
2013	107,818	59.2	4,835,400	444,000	5,279,400
2014	113,366	62.3	5,199,000	467,300	5,666,300
2015	107,215	58.9	4,954,300	441,800	5,396,100

*Based on a general allocation of \$7,500 per forestry field position for supplies and other non-salary related costs.

Acreage Requirement

While current law requires a parcel to be at least 10 contiguous acres to be eligible for enrollment in the MFL program, the bill would increase the minimum acreage requirement to 20 acres. However, under the bill, the owner of an MFL parcel of less than 20 acres who is subject to an MFL order in effect prior to the effective date of the bill may apply for a one-time renewal of the order designating the parcel as MFL without meeting the 20-acre requirement. In their fiscal estimate, DNR noted that this provision would require the agency to keep track of two acreage requirements for a significant time. However, the Department considered these costs indeterminate. Lands not re-enrolled would return to local property tax rolls resulting in a net increase in annual municipal property taxes (based on data from 1987 to 2013 DNR estimates this would be approximately \$120,000 annually), although the Department notes that this would likely not occur for many years given the one-time renewal provision.

MFL "Contracts"

Under current law, an amendment to, or repeal of, the MFL subchapter of the statutes typically does not affect the terms of an MFL order or MFL management plan, except as expressly agreed to in writing by the landowner and DNR. However, concerns have been raised by some landowners enrolled in the MFL program regarding statutory changes to the program which were viewed as changing the terms of their MFL order during the period of the order. In 2009, Tigerton Lumber Co., an MFL program participant engaged in leasing of MFL lands, filed a lawsuit against the state (including the Department of Revenue and Department of Natural Resources). Tigerton claimed that the MFL program involves a contractual relationship between DNR and program participants and that a 2007 Act 20 provision prohibiting certain leases on MFL lands involved an unconstitutional "impairment" of that contract with the state, and of Tigerton's contracts with lessees. Further, Tigerton claimed that the restriction on leasing on MFL lands resulted in a unconstitutional "taking" of Tigerton's property without just compensation. The Dane County Circuit Court ruled that the MFL program is not a contractual relationship between MFL participants and DNR and that Act 20 therefore, did not impair a contract between DNR and Tigerton and there was no "taking" as a result of the prohibition on leases by Act 20. However, the

court found that the provision of Act 20 which retroactively invalidated Tigerton's leases as of January 1, 2008, was an unconstitutional impairment of a private contract, and that any leases that Tigerton had in place as of that date continue until the expiration date of the contract. As noted previously, the bill as amended would repeal the prohibition on leasing of MFL lands, and allow leasing of MFL lands for recreational activities.

The bill would specify that an order issued under the MFL subchapter of the statutes, "shall constitute a contract between the state and the owner and shall remain in effect for the period specified in the application unless the land is withdrawn from the program". In addition, with certain exceptions, the bill specifies that the Department may not amend or otherwise change the terms of an order or management plan to conform with changes made to any provision of the subchapter after the date the order was entered into or the date the management plan was approved. Further, if a statute is enacted or a rule is promulgated during the period of the order that materially changes the terms of the order, the bill specifies that the landowner must elect between acceptance of the modifications to the contract consistent with the provisions of the statute or rule, or voluntary withdrawal of the land without penalty.

In their fiscal estimate, DNR notes that the full fiscal impact cannot be readily determined. This provision could significantly increase MFL administration costs. DNR notes that whenever the MFL law is changed, DNR would have to reach out to all landowners enrolled in the program to affirm a landowner's desire to accept the change to their contract or voluntarily withdraw, without penalty. The degree of increased workload would depend on the frequency and magnitude of future MFL-related law changes. Voluntary withdrawals under this provision would result in a decrease in revenue to DNR from withdrawal fees. Local governments would see reduced revenues from withdrawal taxes but withdrawn lands would revert to the regular property tax rolls.

MFL Renewals

Under current law, a landowner may submit an application for renewal of an MFL order. A forestry management plan is required to be submitted as part of an application for renewal, and DNR may deny an application for renewal only if the land does not comply with the eligibility requirements, the owner has failed to comply with the management plan, or delinquent taxes are owed on the land. Under the bill, a new management plan would not be required to be included with the application for renewal. However, additional conditions for denial of the renewal application would be added including: (a) the land that is subject to the application for renewal of the order is not identical to the land that is designated as MFL under the existing order; (b) the management plan does not contain any mandatory forestry or soil conservation practices (including harvesting, thinning and reforestation) or mandatory management activities (including activities related to management of other forest resources such as wildlife habitat, watersheds, and aesthetic features) that the Department determines are required to be continued during the term of the renewed order; (c) no review of the mandatory forestry or soil conservation practices or mandatory management activities contained in the management plan has been conducted within the five years prior to the application for renewal; or (d) within the five years prior to the date of the renewal application, the management plan has not been updated to reflect the completion of any forestry or soil conservation practices or management activities contained in the plan.

The provision would reduce the number of new forestry management plans reviewed by the

Department, as renewal applications would no longer be required to include a new forestry management plan. However, according to the Department, the provision would also increase DNR administrative costs of the MFL program by requiring the Department to ensure that existing forestry management plans are up to date as MFL orders near the end of their order, and landowners consider renewal. Under current law, a landowner may hire an independent certified plan writer to develop a new forestry management plan prior to renewal of the order, whereas under the bill, the landowner may submit an application without a new forestry management plan and the Department would verify that the existing forestry management plan had been revised to meet certain conditions within five years of the application for renewal. While the Department initially identified this provision as causing an increase in workload of eight hours per application, DNR now indicates the workload effect of the provision is no net change. DNR estimates that the decrease in workload associated with Department staff no longer reviewing new management plans would offset the increase in workload associated with verifying compliance within five years of order expiration.

Timber Cutting Notices

Prior to 2015 Act 55, a landowner with land enrolled in the MFL program who intended to cut merchantable timber was required to file a notice of intent to cut the timber and request DNR approval of the proposed cutting, with all cutting specified in the notice required to begin within one year after the date the proposed cutting was approved. Act 55 specifies that an owner who intends to cut merchantable timber on MFL land is not required to obtain approval from DNR if the owner is required under the terms of an approved management plan to cut merchantable timber and a cooperating forester or a forester accredited by the Society of American Foresters, Wisconsin Consulting Foresters, or Association of Consulting Foresters, provided the required notice of intent to cut to the Department. Further, the Act specifies that, for land enrolled in the forest crop law (FCL) program, if the cutting notice is provided to DNR by a cooperating forester, or a forester accredited by the Society of American Foresters, Wisconsin Consulting Foresters, or Association of Consulting Foresters, DNR may not prescribe the amount of forest products to be removed, and if the Department finds that the cutting is inconsistent with sound forestry practices, the landowner is liable for double the severance (yield) tax on the timber harvested and subject to withdrawal from the FCL program. The Act also specifies that, if a cooperating forester or accredited forester submits the timber cutting notice, all cutting specified in the notice must begin within one year after the date on which the notice is filed.

The bill and amendment would add several criteria to the list of those who, if they submit a notice of intent to cut timber on MFL or FCL land, DNR approval of the proposed cutting is not required and DNR may not prescribe the amount of forest products to be removed. These include: (a) a person who holds a bachelor's degree or two-year technical or vocational degree or diploma from a forestry program provided by an accredited institution of higher education and who has five years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest; or (b) a person who has five years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest. During deliberations on 2015 Act 55, DNR estimated that the provisions specifying the criteria for persons submitting cutting notices

that did not require DNR approval included in the budget would result in DNR staff reviewing approximately 40% of cutting notices (rather than 100% under prior law), and a reduction in workload of approximately 10,800 hours. The Act reduced forestry staffing by 4.0 positions. However, after enactment, DNR indicates that the Department reviewed nearly 60% of cutting notices submitted between July 13, 2015, and December 31, 2015. This included approximately 37% where DNR approval was required, and an additional 23% where the landowner requested approval despite approval not being required. (The Department indicates after enactment of Act 55, DNR included an option for landowners to request DNR review on the cutting notice form). As SB 434 would broaden the criteria for those submitting cutting notices where DNR approval would not be required, the Department indicates this may reduce workload to the level initially estimated under 2015 Act 55 (where DNR would review approximately 40% of cutting notices). As staff was reduced under 2015 Act 55, the Department indicates there may be no net change to their workload under SB 434 beyond the 4.0 positions already deleted. [While the Department initially estimated in their fiscal estimate for SB 434 that the bill would result in an increase in DNR administration of approximately 0.25 FTE of workload or approximately \$18,500, as DNR would need to collect information from individuals regarding their work experience; the Department now indicates that given the expected reduction in workload from the expansion of those submitting cutting notices where DNR approval is not required, this would not be the case.] On the other hand, as forest managers and landowners became more familiar with the process the number of requested DNR reviews may decline over time.

The bill would also require DNR to send notice to the person who filed the notice of intent to cut by certified letter or email no later than the end of the next business day of the Department's decision to approve or deny a cutting notice. Further, SA 1 would require DNR to state the reason for their decision. However, DNR approval would not be required for the cutting to take place if the notice was submitted by a person meeting the criteria (a certified forester, an accredited forester, a forester meeting certain educational and/or work experience). In their fiscal estimate, DNR indicated that the use of certified mail would increase DNR administration and costs by an additional 0.25 FTE, \$18,500 of staff-related costs, and \$20,200 mailing and supply costs. However, the bill specifies that DNR may provide the notice by electronic mail, which, so long as an email address was supplied with the cutting notice, the Department could decide to send the notice of approval or denial in that format and not pay certified mail costs. DNR indicates that currently only six percent of MFL entries have an associated email address on file.

Additional Land

Under current law, an owner of MFL land under an order that takes effect on or after April 28, 2004, may file an application with DNR to designate an additional parcel of land as MFL if the additional parcel is at least three acres in size and is contiguous to any of the existing MFL land. The bill would allow any owner of MFL land to apply to designate an additional parcel of land as MFL regardless of the date of the MFL order. The bill also specifies that the tax rate applied to the addition be the tax rate currently applied to the existing parcel. According to the Department this provision may create some administrative efficiencies for the Department in processing these orders, but the extent of potential cost savings is indeterminate. However, the additions would generally be entered at tax rates more favorable to the landowner, thereby reducing local government revenues.

Voluntary Withdrawals

The bill would create several new methods under which an MFL owner may voluntarily withdraw from the program (some of which would be exempt from withdrawal fees and taxes) including: (a) damage by a natural disaster; (b) sale of, or construction on, the site; (c) unable to meet productivity requirements; and (d) unsuitable for timber production. Under the bill, when an owner of MFL land that has been damaged by a natural disaster notifies DNR of the damage, DNR is required to establish a period of time that the owner will have to restore the productivity of the land so that it meets MFL eligibility requirements. If the owner fails to complete the restoration during that time period, the owner may request the withdrawal of all or part of the land or DNR may order the withdrawal. Under the bill, the landowner would be exempt from payment of withdrawal taxes or fees if DNR determines that the parcel is unable to meet MFL timber production requirements and the order withdraws only the number of acres necessary for the parcel to resume the required level of production.

The bill allows an owner to voluntarily withdraw part of a parcel for the purpose of selling it or using it as a construction site. The bill specifies that DNR shall issue an order withdrawing the land subject to the request if both: (a) the land to be withdrawn is not less than one acre and not more than five acres (partial acres may not be withdrawn); and (b) if the land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for ownership of land or for a construction site, the owner requests that the Department withdraw not less than that minimum acreage. It appears that the provision requiring the acreage withdrawn to be between one and five acres would limit the applicable zoning ordinances establishing minimum acreages to those that have established minimums of five acres or less. For land under a 25-year order, DNR may issue a withdrawal for this purpose one time, and for land under a 50-year order, DNR may issue a withdrawal order for this purpose two times. The owner must then pay withdrawal taxes and the withdrawal fee.

The bill also allows an owner to voluntarily withdraw part of a parcel if DNR determines that part of the parcel is unable to meet the productivity requirements of the program (80% of the parcel must be producing or capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year). In addition, the bill allows an owner to voluntarily withdraw part of a parcel if DNR determines that part of the parcel is unsuitable, due to environmental, ecological or economic concerns or factors ("sustainability") that affect the production of timber. The order must withdraw only the number of acres necessary for the parcel to resume the ability to produce the amount of required timber. No withdrawal taxes or fee would be assessed.

Similar provisions were included in 2013 AB 700. At the time, the Department indicated that they had not involuntarily withdrawn lands from MFL due to natural disasters. DNR indicates that most lands that have suffered natural disasters are capable of meeting productivity requirements after additional work (planting, seeding) or time is given for natural regeneration. Therefore, DNR does not anticipate many voluntary withdrawals related to the inability to meet productivity requirements due to damage caused by a natural disaster in the near future. However, the Department noted that in the future it is possible that there may be some increase in exempt withdrawals after a natural disaster, for example due to Emerald Ash Borer (EAB) infestations, which may cause black ash swamps to become non-productive in the future and could lead to a rise

in the water table (EAB kills black ash trees in wetland areas and may convert the area to an alder or cattail marsh) and inability to re-establish a productive forest on a site. DNR does not have an estimate of how much land could be affected by this provision. In their fiscal estimate for 2015 SB 434, the Department notes that voluntary withdrawals related to productivity may increase DNR administration because DNR foresters would have to spend more time evaluating productivity to determine what portion of parcels are eligible for continued enrollment. The Department indicates that DNR staff time would also increase related to processing withdrawals for land sales or for the purposes of construction, but that it is difficult to determine how many landowners would take advantage of these provisions.

Based on the types of MFL withdrawals during calendar years 2011 through 2015, DNR estimates that withdrawal tax and fee exemptions for MFL acreage that is unable to meet productivity requirements (\$67,000) and is unsuitable for timber production (\$723,000) would result in a loss of withdrawal taxes to local governments of approximately \$790,000 annually compared to revenue that would have been received from these withdrawals under current law. However, this estimate utilizes the withdrawal tax formula under current law so this estimate may overlap somewhat with the withdrawal tax estimate. Further, DNR indicates this data may be skewed by recent withdrawals of large parcels that were enrolled in the program for lengthy periods of time. The withdrawn acres would return to the local property tax rolls, but, some of these parcels may have been withdrawn under current law (in which case under current law, withdrawal taxes would have been paid). For those acres that would not have been withdrawn under current law, DNR does not have an estimate of what the increased property tax revenues would be for these parcels. The property tax revenue would depend on how the land was classified (possibly as residential property, or potentially recreational property, most likely the land would not be classified as productive forest land if it was withdrawn due to an inability or unsuitability to produce timber) and on local tax rates. DNR estimates that withdrawals of smaller acreage (average of three acres) for sale or construction sites would reduce withdrawal tax revenue to local governments by approximately \$63,000 annually compared to current law (generally, current law would require a landowner to withdraw a larger amount of acreage in order to sell it or construct a building on the site). However, again, these withdrawn parcels, including any improvements, would thereafter generally be subject to local property taxes.

Sale or Transfers of Lands

The bill would also allow an owner to sell or transfer any portion of their MFL land (whereas under current law, an owner may sell or otherwise transfer an entire parcel or a part of a parcel if the portion is all of the owner's land in a quarter-quarter section or in a governmental lot or fractional lot) so long as the land transferred and the land remaining meet all of the MFL eligibility requirements (current law allows transferred land to remain in the program until the end of the order even if it does not meet the minimum acreage requirements; this land is then not eligible for renewal). According to DNR, this provision would likely increase the number of MFL transfers, thereby increasing staff time associated with transfers, and reduce the number of MFL withdrawals, thereby decreasing staff time associated with withdrawals. There would be a corresponding decrease in withdrawal fee revenue (\$300 per withdrawal) and increase in transfer fee revenue (\$100 per transfer) to the Department. In addition, fewer withdrawals would result in a decrease in withdrawal tax revenues to local governments. From calendar year 2011 through

calendar year 2014, there were 39 involuntary withdrawals involving unallowed partitions of properties. Of these, nine (23%) were withdrawals greater than 20 acres. Under the bill, these are the types of land transfers that would be eligible for continued enrollment. (Those lands involving partitions of less than 20 acres would still be required to be withdrawn and a withdrawal tax and fee would be assessed.) Assuming a 23% reduction in withdrawals due to transfers, DNR estimates local government revenues would be reduced by approximately \$285,000 annually compared to current law. Again, this estimate utilizes the current law withdrawal tax formula. Also, the Department notes that the reduction in withdrawal taxes may be offset or reduced by revenues from other MFL lands which would return to the tax rolls under the bill but would have remained enrolled in the MFL program under current law (such as small acreage withdrawals for small land sales or construction).

One-Time Costs

Information Technology

In addition to the annual costs, the Department indicates in their fiscal estimate that the bill would require changes and upgrades to DNR's information technology systems which are used to manage and administer the MFL/FCL programs. DNR estimates these one-time IT development and programming costs at approximately 3,000 hours of staff time or \$225,000.

Buildings/Improvements- Emergency Rule

Under current law, a parcel that is developed for a human residence is not eligible for designation as MFL. Under the bill, a parcel is not eligible if it is a parcel on which a building or an improvement associated with a building is located. Under the original bill, the provision would have applied to all land under an MFL order in effect on the effective date of the bill (meaning the provision would be retroactive). Under SA 1, the provision would apply prospectively to orders enrolled or renewed beginning on the effective date of the bill. The bill defines an improvement as any of the following: (a) any accessory building, structure, or fixture that is built or placed on the parcel for its benefit; or (b) landscaping that is done on the parcel. Under the bill, improvements do not include: (a) a public or private road; a railroad or utility right-of-way; (c) a fence, unless the fence prevents the free and open movement of wild animals across any portion of the parcel; (d) culverts; (e) bridges; (f) hunting blinds as specified by rules promulgated by the Department (the bill allows DNR to promulgate emergency rules without the finding of an emergency for this purpose and these rules to remain in place for 25 months or until permanent rules take effect); or (g) structures and fixtures that are needed for sound forestry practices. As the provision would apply prospectively, it is unlikely that withdrawals would increase as a result of the provision. Further, at the expiration of their order, landowners could re-enroll the portion of their lands which do not contain a building/improvement so long as the remaining lands meet the eligibility criteria for enrollment. The Department estimates that staff time devoted to the development of the emergency rule would be approximately 0.25 FTE at a one-time cost of approximately \$18,500 (this was misidentified as an ongoing cost in the Department's fiscal estimate). Table 8 shows the Department's estimated workload changes associated with the bill.

TABLE 8

SB 434 DNR Estimated Workload Effects

	<u>Change in Costs</u>	<u>Change in Staff Workload (FTE)</u>
Annual Costs:		
<i>MFL/FCL Provisions</i>		
Acreage Requirement	Indeterminate Increase	
MFL Contracts	Indeterminate Increase	
MFL Renewals	\$0	0.00
Timber Cutting Notices	Indeterminate*	
Yield/Severance Tax Elimination	-42,000	-0.50
Additional Land	Indeterminate Decrease	
Voluntary Withdrawals	Indeterminate Increase	
Sale/Transfer of Lands	Indeterminate	
	-----	-----
Annual Costs	-\$42,000	-0.50
One-Time Costs:		
Information Technology Costs	225,000	0.00
Emergency Rule	<u>\$18,500</u>	<u>0.25</u>
One-Time Costs	\$243,500	0.25

*As the initial workload decrease was overestimated under 2015 Act 55, the anticipated workload decrease as a result of the bill may already have been captured under current law.

While the Department indicates the bill would result in a one-time increase in staff time and cost, the bill does not provide any increased expenditure authority or staff positions. The Department indicates that they have and will continue to evaluate and implement efficiencies within the tax law program and evaluate, identify and implement priority work within the private forestry program in an effort to focus more time to the service of forest landowners.

Non-MFL Provisions

Master Plan Variance

As passed by the Legislature, the 2015-17 biennial budget bill would have required DNR to amend master plans for all the Northern State Forests, except Governor Knowles State Forest, by March 1, 2017 so that 75% of all the land in those state forests combined be classified as a forest production area. Northern State Forests would include all state forests located outside the 16-county Southeastern region composed of Calumet, Dodge, Fond du Lac, Jefferson, Kenosha, Manitowoc, Milwaukee, Outagamie, Ozaukee, Racine, Rock, Sheboygan, Walworth, Washington, Waukesha, and Winnebago Counties. (In addition, the enrolled bill would have specified that the Department propose a variance to the master plans of all Northern State Forests by June 30, 2016,

with the exception of Governor Knowles State Forest, to incorporate provisions related to requirements for land classified as a forest production area.) The Governor's item vetoes in 2015 Act 55 deleted the specified dates. However, in his veto message the Governor directed DNR to amend the master plans and propose the variance by June 30, 2017. The bill would restore the March 1, 2017 date by which DNR would be required to propose the variance to the master plans for the 75% requirement. While the Department, in their fiscal estimate, stated that this requirement would create an additional .25 FTE of forestry staff workload at a cost of \$18,500, DNR acknowledged this is the cost under current law, not the bill.

Wildlife Action Plans

The bill would specify that DNR may prepare a state wildlife action plan that identifies which native wildlife species with low or declining populations are most at risk and provides guidance for activities to conserve those species. In addition, it specifies that the plan may not require action by property owners or the Department and that DNR may not require that the plan be used as guidance on official Department forms. DNR currently prepares, and updates, this plan to qualify for certain federal funds. According to the Department, this provision would have no fiscal impact on DNR.

Forestry Account 2017-19 Effects

Questions have been raised regarding the effect of the bill on the balance of the forestry account for the 2017-19 biennium. Table 9 shows the forestry account structural condition under current law and under the bill. As noted previously, 2015 Act 55 includes approximately \$5 million in one-time forestry expenditures in 2016-17, as shown in Table 1. Therefore ongoing base-level revenues (\$111.9 million) are expected to exceed ongoing expenditure authority (\$109.4 million) by \$2.5 million going into the 2017-19 biennium under current law.

TABLE 9**Forestry Account Structural Condition Under Current Law and Under SB 434
(\$ in Millions)**

	<u>2017-18</u>	<u>2018-19</u>
Current Law:		
2016-17 Base Revenue	\$111.89	\$111.89
Expenditures	114.44	114.44
One-time Expenditures	<u>-5.06</u>	<u>-5.06</u>
Net Ongoing Expenditures	\$109.38	\$109.38
Structural Condition	\$2.51	\$2.51
Biennial Amount	\$5.0	
SB 434 and SA 1:		
2016-17 Base Revenue	\$111.89	\$111.89
Modifications to Base		
Closed Acreage to Local Governments	<u>-9.60</u>	<u>-9.60</u>
Ongoing Revenues	\$102.29	\$102.29
Net Expenditures	\$109.38	\$109.38
Structural Condition	-\$7.09	-\$7.09
Biennial Amount	-\$14.2	

As shown in Table 9, the bill would be expected to result in a structural imbalance in the forestry account of approximately \$7 million per year. That is, ongoing base-level revenues of \$102 million would be \$7 million short of covering the \$109 million in authorized expenditures. Or stated another way, annual revenues would need to increase, expenditures decrease, or some combination of the two, by \$7 million annually to achieve an ongoing balance (though the carry-in balance would alleviate this concern somewhat during 2017-19). The amounts shown in the table represent ongoing commitments for 2016-17. No assumptions are made regarding revenue modifications in 2017-19 due to such unknowns as future law changes or economic factors. For example, the forestry mill tax (the biggest source of revenue to the forestry account) is held constant at the 2016-17 estimate of \$86 million. Table 10 shows mill tax revenues to the forestry account from fiscal year 1999-00 through an estimate of the amount expected for fiscal year 2016-17.

TABLE 10**Forestry Mill Tax Revenues Fiscal Year 1999-00 through 2016-17**

<u>State Fiscal Year</u>	<u>Revenue</u>	<u>Percent Change from Prior Year</u>
1999-00	\$53,312,600	
2000-01	57,308,700	7.5%
2001-02	62,506,200	9.1
2002-03	67,084,600	7.3
2003-04	72,168,100	7.6
2004-05	78,264,200	8.4
2005-06	80,284,400	2.6
2006-07	82,423,900	2.7
2007-08	84,529,300	2.6
2008-09	87,364,200	3.4
2009-10	86,895,400	-0.5
2010-11	84,234,700	-3.1
2011-12	82,655,000	-1.9
2012-13	80,037,400	-3.2
2013-14	79,399,800	-0.8
2014-15	81,350,400	2.5
2015-16 preliminary	83,300,000	2.4
2016-17 estimate	86,000,000	3.2

As shown in Table 10, although forestry mill tax revenues had been modestly declining (along with statewide property values) from fiscal year 2009-10 through 2013-14, revenues increased in fiscal year 2014-15 and are expected to continue to increase in this biennium. Over the past five fiscal years, forestry mill tax revenues have averaged a modest decline. Over the past 10 years, a modest (1.4%) average increase has occurred. However, values were increasing at a much more robust pace in the early 2000s. Future mill tax revenues will depend on changes in statewide property values. However, each 1% increase, or decrease, in statewide property values would generate a revenue change of approximately \$860,000 to the forestry account. If, for example, statewide property values increased at a rate of 3% per year over the 2017-19 biennium, this would generate approximately \$2.6 million in additional revenue in fiscal year 2017-18 and \$5.3 million in fiscal year 2018-19. It should also be noted that Table 9 shows authorized expenditures, and does not include any potential reductions or lapses due to vacancies. On the other hand, certain sum sufficient expenditures, such as for payments of aids in lieu of taxes, would be expected to increase each year under current law, which is also not reflected in Table 9. Similarly any program increases that may be considered for 2017-19 are not included.

Two amendments have been introduced after the Senate Committee on Sporting Heritage, Mining, and Forestry took executive action on SB 434.

Senate Amendment 1 to Senate Amendment 1

Senate Amendment 1 to SA 1 was introduced on January 19, 2016. Under the amendment,

DNR would only be required to provide written notice of their cutting notice decision for qualified forest managers in cases where the cutting notice was denied. According to the Department this would not affect their analysis of the DNR workload effects of the bill.

Senate Amendment 2

Senate Amendment 2 was introduced on January 21, 2016. The provisions of Senate Amendment 3 would replace Senate Amendment 2 provisions.

Senate Amendment 3

Senate Amendment 3 was introduced on February 1, 2016. Under the amendment, closed acreage fee revenues would continue to be deposited in the forestry account but DNR would be required to provide a specified amount from a newly created appropriation to municipalities based on the number of acres of MFL land designated as closed within each municipality (and municipalities would be required to provide 20% of those payments to counties). The amendment would require a payment of \$4.6 million in fiscal year 2016-17, \$6 million in fiscal year 2017-18, and \$7 million in fiscal year 2018-19 for this purpose. The amendment would provide \$6,000,000 forestry SEG in a newly created resource aids appropriation in fiscal year 2016-17, including: (a) \$4.6 million for the payments to local governments based on closed MFL acreage; and, (b) a one-time payment of \$1.4 million to local governments and counties to make up for the difference between closed acreage revenues received in 2016 (none would be expected to be received in 2016 under SA 3) and yield/severance tax revenues received in 2015. The \$1.4 million payment would be due by December 1, 2016. The base amount for the appropriation would be \$6 million going into the 2017-19 biennium; however, as the appropriations schedule does not extend beyond the current biennium, the fiscal year 2018-19 appropriation amount for fully funding the \$7 million closed acreage related payment would need to be addressed in the 2017-19 budget. Under SA 3, the forestry account would be expected to have a June 30, 2017, balance of approximately \$9.4 million.

Table 11 shows the fiscal effect of the SA 3 provision for distribution of closed acreage fee revenues versus the closed acreage fees provisions included in the bill. As shown in the table, during the 2015-17 biennium, the closed acreage provisions included in the bill as recommended for passage by the standing committee would result in an increase of revenues to local governments of approximately \$18.9 million. Under SA 3, local governments would expect an increase of \$6 million in the 2015-17 biennium, and \$13 million in 2017-19 (an additional \$7 million over the 2015-17 amount).

TABLE 11**Fiscal Effect of SA 3 for Distribution of Closed Acreage
Fee Revenues vs Bill Closed Acreage Fees Provisions**

	<u>2015-16</u>	<u>2016-17</u>	<u>Biennial Total</u>
State Forestry Account			
Closed Acreage Fees			
Bill	-\$9,160,000	-\$9,600,000	-\$18,760,000
SA 3	0	-6,000,000	-6,000,000
Local Revenues			
Closed Acreage Revenue			
Bill	\$9,160,000	\$9,600,000	\$18,760,000
SA 3	0	4,600,000	4,600,000
One-time Payment to Local Governments			
Bill	0	152,700	152,700
SA 3	0	1,400,000	1,400,000
Total			
Bill	9,160,000	9,752,700	18,912,700
Amendment	0	6,000,000	6,000,000

While the original bill would provide closed acreage revenues to local governments on an ongoing basis, SA 3 would instead provide a specified amount to local governments from the forestry account for fiscal years 2016-17 through 2018-19. Table 12 shows the structural condition of the forestry account under SA 3. While the amendment would increase DNR expenditure authority by \$6.0 million beginning in 2016-17, the table assumes that the 2017-19 biennial budget would include an increase in expenditure authority of \$1.0 million in 2018-19, for a total of \$7 million, to fully-fund the required payments to local governments under the bill.

TABLE 12**Forestry Account Structural Condition Under SA 3
(\$ in Millions)**

	<u>2017-18</u>	<u>2018-19</u>
<u>Current Law:</u>		
2016-17 Base Revenue	\$111.89	\$111.89
Expenditures	114.44	114.44
One-time Expenditures	<u>-5.06</u>	<u>-5.06</u>
Net 2016-17 Base Expenditures	\$109.38	\$109.38
Structural Condition	\$2.51	\$2.51
Biennial Amount		\$5.0
<u>Senate Amendment 3:</u>		
2016-17 Base Revenue	\$111.89	\$111.89
Net Expenditures		
2016-17 Base Expenditures	109.38	109.38
Modifications to Base		
Closed Acreage to Local Governments	<u>-6.00</u>	<u>-7.00*</u>
Structural Condition	-\$3.49	-\$4.49
Biennial Amount		-\$8.0

*Assumes expenditure authority is increased to reflect the required payment.

Compared to the bill and SA 1 (see Table 9), SA 3 would be expected to improve the structural imbalance in the forestry account to \$3.5 million in 2017-18, and \$4.5 million in fiscal year 2018-19. This \$8 million total shortfall is below the over \$9 million balance expected to be carried into the 2017-19 biennium. Further, as in Table 9, it should be noted that the amounts shown represent commitments under current law, with the exception of the adjustment for the closed acreage-related payments. No assumptions are made regarding revenue or expenditure modifications that may occur in 2017-19.

Prepared by: Erin Probst
Attachments

ATTACHMENT 1



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2015 Senate Bill 434	Senate Amendment 1
<i>Memo published:</i> January 15, 2016	<i>Contact:</i> Rachel E. Letzing, Principal Attorney (266-3370)

2015 SENATE BILL 434

Senate Bill 434 makes changes to the Managed Forest Land (MFL) program, which is administered by the Department of Natural Resources (DNR).

SENATE AMENDMENT 1

Senate Amendment 1 makes the following changes to the bill:

- Removes the provision in the bill which provides that activities under the natural heritage inventory program related to private property may be conducted only with the permission of the property owner.
- Changes the types of work experience required in order to submit MFL cutting notices that do not require DNR approval and Forest Croplands (FCL) cutting notices for which DNR may not prescribe the cutting amount for: (1) a person who holds at least a bachelor's degree from a forestry program provided by an accredited higher education institution; and (2) a person who holds a degree or diploma from a two-year forestry program provided by an accredited technical or vocational school from "has engaged in the equivalent of 5 years of full time work preparing forest management plans or marking trees for cutting," to "has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest."
- Adds a person who has five years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest to the list of

persons who may submit MFL cutting notices that do not require DNR approval and FCL cutting notices for which DNR may not prescribe the cutting amount.

- Provides that a parcel that is not accessible to the public on foot by public road or from other land open to public access is not eligible for designation as MFL, unless the parcel is designated as closed under the program.
- Removes the current law prohibition on leasing MFL, and specifies that an owner of MFL designated as closed may enter into a lease or other agreement for consideration that permits persons to engage in a recreational activity on the land.
- Clarifies that DNR must send a notice to the person who filed a notice of intention to cut by certified letter or email no later than the end of the next business day of the DNR's decision to approve or deny a cutting notice, and requires DNR to include the reason for the DNR's decision.
- Removes the closed acreage limits created in the bill and provides instead that a property owner may have up to 320 acres designated as closed MFL in each municipality.
- Applies a different withdrawal tax formula [the higher of: (1) the amount of past tax liability multiplied by the number of years the land was designated as MFL; or (2) five percent of the stumpage value of the timber on the land] to land that is part of a large property [defined to mean one or more separate parcels of land that are under the same ownership, that collectively are greater than 1,000 acres in size, and that are in MFL or FCL or a combination of the two] that is withdrawn from the program.
- Requires DNR to determine whether the amount in closed acreage fees payable to each county and municipality in 2016 is less than the amount they received in severance and yield taxes in 2015, and for each county and municipality that will receive less in 2016 than they received in 2015, requires DNR to pay each county and municipality an amount equal to the difference between the two amounts, and must do so no later than December 1, 2016.
- Specifies that the changes in the bill regarding the types of buildings and improvements that are allowed on MFL first apply to orders issued or renewed on the bill's effective date.

BILL HISTORY

Senate Amendment 1 was offered by Senator Tiffany on January 12, 2016. On January 14, the Senate Committee on Sporting Heritage, Mining, and Forestry recommended adoption of the amendment on a vote of Ayes, 4; Noes, 1, and passage of the bill, as amended, on a vote of Ayes, 3; Noes, 2.

REL:jal

ATTACHMENT 2

Estimated 2016 Payments Due by the Department of Natural Resources to Municipalities and Counties Under SB 434 as Amended

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Adams County														
Adams (C)	0	0	0	140	140	\$1,200	\$960	\$240	\$0	\$0	\$0	\$0	\$0	\$0
Adams (T)	1,700	3,950	0	2,610	8,260	26,530	21,230	5,310	690	560	140	0	0	0
Big Flats (T)	9,030	3,900	390	2,740	16,060	27,580	22,060	5,520	570	450	110	0	0	0
Colburn (T)	90	1,660	0	1,540	3,290	14,900	11,920	2,980	80	70	20	0	0	0
Dell Prairie (T)	330	1,600	50	700	2,670	7,680	6,150	1,540	20	10	0	0	0	0
Easton (T)	160	2,410	0	850	3,410	9,830	7,870	1,970	1,340	1,080	270	0	0	0
Friendship (V)	0	0	0	20	20	190	150	40	240	190	50	40	0	40
Jackson (T)	10	2,200	40	970	3,220	10,670	8,540	2,130	3,570	2,860	710	0	0	0
Leola (T)	40	920	0	980	1,940	9,360	7,490	1,870	1,090	870	220	0	0	0
Lincoln (T)	310	1,640	120	1,690	3,750	16,190	12,960	3,240	1,220	980	240	0	0	0
Monroe (T)	3,340	1,540	0	880	5,750	9,140	7,310	1,830	1,300	1,040	260	0	0	0
New Chester (T)	340	2,180	80	640	3,240	7,860	6,290	1,570	3,400	2,720	680	0	0	0
New Haven (T)	20	2,050	0	1,230	3,300	12,680	10,150	2,540	2,580	2,060	520	0	0	0
Preston (T)	1,630	4,540	90	1,580	7,830	18,390	14,720	3,680	1,180	940	240	0	0	0
Quincy (T)	700	1,630	50	640	3,030	7,250	5,800	1,450	1,630	1,300	330	0	0	0
Richfield (T)	200	2,650	150	1,670	4,670	17,110	13,690	3,420	4,120	3,290	820	0	0	0
Rome (T)	10,710	4,090	120	1,350	16,270	15,960	12,770	3,190	3,630	2,900	730	0	0	0
Springville (T)	660	3,330	0	1,610	5,600	17,340	13,870	3,470	8,720	6,980	1,740	0	0	0
Strongs Prairie (T)	<u>120</u>	<u>2,260</u>	<u>0</u>	<u>1,540</u>	<u>3,920</u>	<u>15,560</u>	<u>12,450</u>	<u>3,110</u>	<u>1,270</u>	<u>1,020</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	29,390	42,550	1,090	23,380	96,370	\$245,420	\$196,380	\$49,100	\$36,650	\$29,320	\$7,330	\$40	\$0	\$40
Ashland County														
Agenda (T)	3,330	1,450	1,910	2,620	9,300	\$23,920	\$19,140	\$4,780	\$0	\$0	\$0	\$0	\$0	\$0
Ashland (C)	0	0	0	50	50	420	330	80	0	0	0	0	0	0
Ashland (T)	2,050	440	810	750	4,050	6,900	5,520	1,380	0	0	0	0	0	0
Butternut (V)	0	0	30	0	30	0	0	0	0	0	0	0	0	0
Chippewa (T)	4,120	1,170	2,470	2,840	10,610	25,540	20,430	5,110	1,120	900	220	0	0	0
Gingles (T)	4,980	630	680	300	6,590	3,210	2,570	640	340	270	70	0	0	0
Gordon (T)	200	940	380	220	1,730	2,870	2,300	570	190	150	40	0	0	0
Jacobs (T)	1,780	800	1,050	1,870	5,500	16,830	13,470	3,370	0	0	0	0	0	0
La Pointe (T)	1,000	50	340	270	1,660	2,360	1,890	470	560	450	110	0	0	0
Marengo (T)	550	110	550	240	1,450	2,190	1,750	440	0	0	0	0	0	0
Morse (T)	19,510	2,180	2,230	1,090	25,010	11,660	9,330	2,330	2,630	2,100	530	0	0	0
Peeksville (T)	1,630	850	2,280	1,500	6,250	13,720	10,980	2,740	490	390	100	0	0	0
Sanborn (T)	9,560	160	100	40	9,850	500	400	100	0	0	0	0	0	0
Shanagolden (T)	1,280	450	330	1,200	3,250	10,720	8,570	2,140	2,180	1,740	440	0	0	0
White River (T)	<u>2,060</u>	<u>1,080</u>	<u>70</u>	<u>540</u>	<u>3,750</u>	<u>5,770</u>	<u>4,620</u>	<u>1,150</u>	<u>880</u>	<u>700</u>	<u>180</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	52,030	10,310	13,220	13,520	89,090	\$126,610	\$101,290	\$25,320	\$0	\$6,710	\$1,680	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Barron County														
Almena (T)	140	190	0	470	800	\$4,250	\$3,400	\$850	\$8,380	\$6,710	\$1,680	\$3,300	\$0	\$3,300
Arland (T)	520	990	0	500	2,010	5,340	4,270	1,070	1,740	1,390	350	0	0	0
Barron (T)	50	230	0	10	290	350	280	70	980	780	200	510	0	510
Bear Lake (T)	190	620	110	560	1,490	5,490	4,390	1,100	0	0	0	0	0	0
Cedar Lake (T)	80	150	40	230	490	2,110	1,690	420	0	0	0	0	0	0
Chetek (T)	150	750	310	290	1,500	3,270	2,620	650	0	0	0	0	0	0
Clinton (T)	40	420	160	240	860	2,500	2,000	500	0	0	0	0	0	0
Crystal Lake (T)	100	580	0	800	1,480	7,490	5,990	1,500	0	0	0	0	0	0
Cumberland (T)	190	340	0	300	830	2,890	2,310	580	0	0	0	0	0	0
Dallas (T)	30	990	50	350	1,420	4,070	3,260	810	1,080	870	220	0	0	0
Dallas (V)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Dovre (T)	330	970	180	130	1,610	2,120	1,690	420	0	0	0	0	0	0
Doyle (T)	730	1,390	450	350	2,910	4,470	3,570	890	1,180	940	240	0	0	0
Lakeland (T)	140	1,240	100	640	2,120	6,840	5,470	1,370	400	320	80	0	0	0
Maple Grove (T)	190	610	0	330	1,130	3,460	2,770	690	2,390	1,910	480	0	0	0
Maple Plain (T)	180	1,410	350	1,010	2,950	10,160	8,130	2,030	280	220	60	0	0	0
Oak Grove (T)	130	120	0	40	280	430	340	90	0	0	0	0	0	0
Prairie Farm (T)	110	960	140	760	1,970	7,570	6,050	1,510	8,070	6,460	1,610	400	0	400
Prairie Lake (T)	70	700	210	60	1,050	1,290	1,030	260	390	310	80	0	0	0
Rice Lake (C)	0	0	0	70	70	570	460	110	0	0	0	0	0	0
Rice Lake (T)	20	80	0	60	160	580	470	120	0	0	0	0	0	0
Sioux Creek (T)	120	1,380	80	280	1,870	3,880	3,100	780	0	0	0	0	0	0
Stanfold (T)	60	100	0	420	570	3,700	2,960	740	480	380	100	0	0	0
Stanley (T)	40	230	0	0	270	240	190	50	600	480	120	290	0	290
Sumner (T)	340	2,270	420	1,840	4,860	18,150	14,520	3,630	310	250	60	0	0	0
Turtle Lake (T)	20	600	0	170	790	2,080	1,670	420	0	0	0	0	0	0
Vance Creek (T)	420	1,760	0	910	3,090	9,710	7,770	1,940	1,150	920	230	0	0	0
Subtotal	4,390	19,070	2,590	10,820	36,880	\$113,020	\$90,410	\$22,600	\$27,430	\$21,940	\$5,490	\$4,500	\$0	\$4,500

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Bayfield County														
Barksdale (T)	390	160	310	50	910	\$600	\$480	\$120	\$620	\$500	\$120	\$20	\$0	\$20
Barnes (T)	13,290	3,550	570	1,170	18,580	13,840	11,070	2,770	5,370	4,300	1,070	0	0	0
Bayfield (T)	2,180	190	640	490	3,490	4,420	3,530	880	0	0	0	0	0	0
Bayview (T)	520	890	270	80	1,750	1,640	1,310	330	1,590	1,270	320	0	0	0
Bell (T)	2,250	250	770	90	3,360	1,010	810	200	0	0	0	0	0	0
Cable (T)	3,750	900	230	270	5,160	3,310	2,650	660	740	590	150	0	0	0
Clover (T)	2,930	240	1,280	650	5,100	5,800	4,640	1,160	4,870	3,890	970	0	0	0
Delta (T)	540	1,160	380	120	2,200	2,250	1,800	450	510	410	100	0	0	0
Drummond (T)	540	740	140	150	1,560	2,070	1,660	410	0	0	0	0	0	0
Eileen (T)	140	120	40	110	400	1,040	830	210	250	200	50	0	0	0
Grand View (T)	410	700	530	580	2,220	5,710	4,570	1,140	430	340	90	0	0	0
Hughes (T)	670	380	20	0	1,070	410	330	80	0	0	0	0	0	0
Iron River (T)	300	410	70	120	890	1,480	1,190	300	670	530	130	0	0	0
Kelly (T)	660	1,100	40	1,050	2,850	10,140	8,120	2,030	240	190	50	0	0	0
Keystone (T)	620	480	380	280	1,760	2,900	2,320	580	0	0	0	0	0	0
Lincoln (T)	2,080	1,200	750	150	4,180	2,590	2,070	520	610	490	120	0	0	0
Mason (T)	1,290	720	240	650	2,910	6,360	5,080	1,270	0	0	0	0	0	0
Namakagon (T)	540	270	830	220	1,850	2,180	1,740	440	0	0	0	0	0	0
Orienta (T)	2,100	2,600	510	790	6,000	9,560	7,650	1,910	1,770	1,420	350	0	0	0
Oulu (T)	100	740	80	360	1,280	3,860	3,090	770	0	0	0	0	0	0
Pilsen (T)	70	80	160	80	390	790	630	160	0	0	0	0	0	0
Port Wing (T)	1,100	500	680	770	3,050	7,110	5,690	1,420	0	0	0	0	0	0
Russell (T)	1,460	260	400	130	2,250	1,380	1,110	280	230	180	50	0	0	0
Tripp (T)	310	340	80	230	960	2,340	1,870	470	0	0	0	0	0	0
Washburn (C)	0	0	0	30	30	260	210	50	0	0	0	0	0	0
Washburn (T)	2,700	640	250	170	3,750	2,100	1,680	420	0	0	0	0	0	0
Subtotal	40,950	18,580	9,640	8,790	77,960	\$95,160	\$76,130	\$19,030	\$17,900	\$14,320	\$3,580	\$20	\$0	\$20
Brown County														
Bellevue (V)	0	0	20	0	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eaton (T)	0	60	0	0	60	60	50	10	100	80	20	30	0	30
Glenmore (T)	0	20	0	0	20	20	10	0	0	0	0	0	0	0
Green Bay (C)	0	0	0	80	80	680	540	140	0	0	0	0	0	0
Green Bay (T)	0	160	20	0	180	180	140	40	0	0	0	0	0	0
Hobart (V)	0	70	0	0	70	80	60	20	0	0	0	0	0	0
Holland (T)	20	470	0	410	900	3,990	3,190	800	130	110	30	0	0	0
Howard (V)	0	40	30	30	100	260	210	50	0	0	0	0	0	0
Humboldt (T)	70	20	20	10	120	130	100	30	280	220	60	120	0	120
Ledgeview (T)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Morrison (T)	40	550	0	380	970	3,840	3,070	770	0	0	0	0	0	0
New Denmark (T)	0	160	0	160	320	1,520	1,210	300	630	510	130	0	0	0
Pittsfield (T)	60	180	30	100	360	1,050	840	210	780	620	160	0	0	0
Rockland (T)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Scott (T)	0	40	0	50	90	490	390	100	0	0	0	0	0	0
Suamico (V)	0	340	0	250	580	2,470	1,980	490	0	0	0	0	0	0
Wrightstown (T)	120	120	0	0	230	130	100	30	0	0	0	0	0	0
Subtotal	300	2,290	110	1,460	4,160	\$14,950	\$11,960	\$2,990	\$1,910	\$1,530	\$380	\$140	\$0	\$140

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Buffalo County														
Alma (C)	0	0	0	380	380	\$3,250	\$2,600	\$650	\$0	\$0	\$0	\$0	\$0	\$0
Alma (T)	50	3,890	0	4,200	8,140	40,060	32,040	8,010	1,020	820	200	0	0	0
Belvidere (T)	0	2,250	0	1,200	3,450	12,640	10,110	2,530	0	0	0	0	0	0
Buffalo (T)	10	1,140	0	830	1,990	8,350	6,680	1,670	10	10	0	0	0	0
Canton (T)	40	3,830	0	850	4,730	11,440	9,150	2,290	3,690	2,950	740	0	0	0
Cross (T)	0	3,410	0	2,330	5,740	23,590	18,870	4,720	150	120	30	0	0	0
Dover (T)	220	1,880	0	990	3,090	10,510	8,400	2,100	0	0	0	0	0	0
Fountain City (C)	0	0	0	150	150	1,300	1,040	260	0	0	0	0	0	0
Gilmanton (T)	80	1,700	0	900	2,670	9,510	7,610	1,900	1,350	1,080	270	0	0	0
Glencoe (T)	70	2,560	90	1,430	4,150	15,010	12,010	3,000	0	0	0	0	0	0
Lincoln (T)	0	4,410	0	1,910	6,320	21,050	16,840	4,210	2,900	2,320	580	0	0	0
Maxville (T)	20	2,990	0	1,300	4,310	14,310	11,450	2,860	5,020	4,010	1,000	0	0	0
Milton (T)	20	1,800	0	890	2,710	9,530	7,630	1,910	0	0	0	0	0	0
Modena (T)	80	3,320	0	2,640	6,040	26,140	20,910	5,230	3,620	2,900	720	0	0	0
Mondovi (T)	70	1,330	0	670	2,070	7,130	5,700	1,430	0	0	0	0	0	0
Montana (T)	0	4,220	0	2,320	6,540	24,370	19,500	4,870	670	540	130	0	0	0
Naples (T)	0	1,210	0	690	1,900	7,230	5,780	1,450	670	530	130	0	0	0
Nelson (T)	10	5,230	0	3,300	8,550	33,870	27,090	6,770	2,020	1,620	400	0	0	0
Nelson (V)	0	0	0	110	110	940	750	190	930	740	190	0	0	0
Waumandee (T)	<u>20</u>	<u>5,150</u>	<u>0</u>	<u>1,050</u>	<u>6,220</u>	<u>14,550</u>	<u>11,640</u>	<u>2,910</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	710	50,320	90	28,150	79,270	\$294,770	\$235,820	\$58,950	\$22,050	\$17,640	\$4,410	\$0	\$0	\$0
Burnett County														
Anderson (T)	200	360	200	180	950	\$1,940	\$1,550	\$390	\$0	\$0	\$0	\$0	\$0	\$0
Blaine (T)	90	240	40	240	600	2,270	1,810	450	0	0	0	0	0	0
Daniels (T)	150	430	0	620	1,200	5,730	4,590	1,150	670	530	130	0	0	0
Dewey (T)	150	310	110	550	1,120	5,020	4,020	1,000	0	0	0	0	0	0
Grantsburg (T)	330	100	80	390	900	3,460	2,770	690	0	0	0	0	0	0
Jackson (T)	160	1,010	110	440	1,730	4,880	3,900	980	2,860	2,290	570	0	0	0
La Follette (T)	410	970	360	1,070	2,800	10,160	8,130	2,030	860	690	170	0	0	0
Lincoln (T)	800	310	270	570	1,950	5,200	4,160	1,040	1,740	1,390	350	0	0	0
Meenon (T)	330	280	120	20	750	460	370	90	0	0	0	0	0	0
Oakland (T)	350	490	140	770	1,760	7,150	5,720	1,430	1,510	1,210	300	0	0	0
Roosevelt (T)	330	1,470	460	1,700	3,960	16,120	12,890	3,220	0	0	0	0	0	0
Rusk (T)	240	410	80	730	1,460	6,680	5,340	1,340	0	0	0	0	0	0
Sand Lake (T)	290	470	80	150	990	1,790	1,430	360	0	0	0	0	0	0
Scott (T)	180	1,060	130	1,040	2,410	10,030	8,030	2,010	0	0	0	0	0	0
Siren (T)	280	160	150	230	810	2,110	1,690	420	260	210	50	0	0	0
Swiss (T)	20	400	80	340	840	3,360	2,690	670	0	0	0	0	0	0
Trade Lake (T)	30	210	120	160	530	1,590	1,270	320	0	0	0	0	0	0
Union (T)	120	450	80	80	720	1,160	930	230	430	340	90	0	0	0
Webb Lake (T)	390	290	360	470	1,510	4,360	3,480	870	0	0	0	0	0	0
West Marshland (T)	80	770	260	460	1,560	4,790	3,830	960	0	0	0	0	0	0
Wood River (T)	<u>0</u>	<u>140</u>	<u>0</u>	<u>180</u>	<u>310</u>	<u>1,650</u>	<u>1,320</u>	<u>330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	4,900	10,330	3,230	10,390	28,850	\$99,880	\$79,910	\$19,980	\$8,330	\$6,670	\$1,670	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Calumet County														
Brillion (T)	30	130	0	50	200	\$560	\$450	\$110	\$0	\$0	\$0	\$0	\$0	\$0
Brothertown (T)	80	410	0	200	680	2,110	1,690	420	2,490	2,000	500	310	0	310
Charlestown (T)	0	970	0	350	1,320	4,020	3,220	800	0	0	0	0	0	0
Chilton (T)	10	100	0	0	110	110	90	20	0	0	0	0	0	0
Harrison (T)	0	160	0	30	180	390	310	80	0	0	0	0	0	0
New Holstein (T)	10	350	0	30	390	630	510	130	0	0	0	0	0	0
Rantoul (T)	0	90	0	30	120	320	250	60	0	0	0	0	0	0
Stockbridge (T)	90	420	0	30	530	680	550	140	630	500	130	0	0	0
Woodville (T)	40	140	0	100	280	1,040	830	210	0	0	0	0	0	0
Subtotal	250	2,760	0	800	3,820	\$9,860	\$7,880	\$1,970	\$3,120	\$2,500	\$620	\$310	\$0	\$310
Chippewa County														
Anson (T)	40	90	100	110	340	\$1,040	\$830	\$210	\$1,590	\$1,270	\$320	\$440	\$0	\$440
Arthur (T)	0	390	220	600	1,210	5,560	4,450	1,110	0	0	0	0	0	0
Auburn (T)	170	460	100	640	1,370	5,950	4,760	1,190	1,380	1,110	280	0	0	0
Birch Creek (T)	160	290	80	550	1,080	4,980	3,980	1,000	0	0	0	0	0	0
Bloomer (T)	40	140	0	150	340	1,450	1,160	290	0	0	0	0	0	0
Cleveland (T)	260	540	150	910	1,860	8,400	6,720	1,680	790	630	160	0	0	0
Colburn (T)	600	2,020	120	610	3,350	7,430	5,950	1,490	1,470	1,180	290	0	0	0
Cooks Valley (T)	0	330	40	170	550	1,840	1,470	370	0	0	0	0	0	0
Delmar (T)	30	80	0	0	110	90	70	20	0	0	0	0	0	0
Eagle Point (T)	0	170	450	650	1,260	5,690	4,560	1,140	0	0	0	0	0	0
Edson (T)	0	490	0	260	750	2,750	2,200	550	0	0	0	0	0	0
Estella (T)	270	120	70	300	770	2,730	2,180	550	0	0	0	0	0	0
Goetz (T)	260	490	90	130	970	1,620	1,300	320	1,970	1,580	390	280	0	280
Howard (T)	250	350	0	370	970	3,560	2,850	710	5,550	4,440	1,110	1,590	0	1,590
Lafayette (T)	150	220	0	230	600	2,240	1,790	450	0	0	0	0	0	0
Lake Hallie (V)	0	20	0	40	60	330	260	70	0	0	0	0	0	0
Lake Holcombe (T)	40	620	40	170	860	2,090	1,670	420	270	220	50	0	0	0
New Auburn (V)	40	0	0	0	40	0	0	0	0	0	0	0	0	0
Ruby (T)	640	590	110	920	2,260	8,530	6,830	1,710	450	360	90	0	0	0
Sampson (T)	330	1,180	160	1,670	3,340	15,550	12,440	3,110	1,290	1,030	260	0	0	0
Sigel (T)	130	410	70	240	850	2,500	2,000	500	0	0	0	0	0	0
Tilden (T)	0	90	0	30	120	310	250	60	0	0	0	0	0	0
Wheaton (T)	50	560	0	250	860	2,730	2,180	550	0	0	0	0	0	0
Woodmohr (T)	0	130	0	30	160	380	310	80	1,350	1,080	270	780	0	780
Subtotal	3,440	9,790	1,800	9,040	24,070	\$87,750	\$70,200	\$17,550	\$16,120	\$12,890	\$3,220	\$3,090	\$0	\$3,090

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Clark County														
Beaver (T)	20	130	0	270	430	\$2,450	\$1,960	\$490	\$0	\$0	\$0	\$0	\$0	\$0
Butler (T)	600	1,840	90	900	3,420	9,640	7,720	1,930	1,000	800	200	0	0	0
Colby (T)	60	40	40	180	330	1,610	1,290	320	0	0	0	0	0	0
Dewhurst (T)	40	1,720	0	870	2,630	9,290	7,430	1,860	0	0	0	0	0	0
Eaton (T)	0	1,220	110	640	1,970	6,790	5,430	1,360	0	0	0	0	0	0
Foster (T)	100	450	0	220	770	2,360	1,890	470	0	0	0	0	0	0
Fremont (T)	0	780	0	160	940	2,180	1,740	440	1,070	850	210	0	0	0
Grant (T)	40	650	20	640	1,350	6,180	4,950	1,240	2,550	2,040	510	0	0	0
Green Grove (T)	0	350	0	160	510	1,750	1,400	350	0	0	0	0	0	0
Greenwood (C)	0	0	0	40	40	310	250	60	0	0	0	0	0	0
Hendren (T)	400	2,600	450	1,420	4,880	14,970	11,980	2,990	2,930	2,350	590	0	0	0
Hewett (T)	30	690	40	70	820	1,300	1,040	260	1,080	860	220	0	0	0
Hixon (T)	130	340	0	170	650	1,850	1,480	370	850	680	170	0	0	0
Hoard (T)	190	750	100	330	1,370	3,600	2,880	720	0	0	0	0	0	0
Levis (T)	320	2,210	80	1,350	3,960	13,950	11,160	2,790	1,350	1,080	270	0	0	0
Longwood (T)	40	490	50	420	990	4,080	3,260	820	0	0	0	0	0	0
Loyal (T)	0	230	0	140	370	1,420	1,140	280	0	0	0	0	0	0
Lynn (T)	930	2,410	480	1,730	5,550	17,340	13,870	3,470	0	0	0	0	0	0
Mayville (T)	50	140	50	110	340	1,050	840	210	510	410	100	0	0	0
Mead (T)	1,030	3,010	340	2,120	6,500	21,370	17,090	4,270	30	20	10	0	0	0
Mentor (T)	170	870	50	760	1,860	7,460	5,960	1,490	1,300	1,040	260	0	0	0
Neillsville (C)	0	0	0	50	50	440	350	90	0	0	0	0	0	0
Pine Valley (T)	20	970	20	450	1,460	4,870	3,890	970	800	640	160	0	0	0
Reseburg (T)	0	300	0	180	480	1,900	1,520	380	820	650	160	0	0	0
Seif (T)	300	1,790	20	1,160	3,260	11,840	9,470	2,370	760	610	150	0	0	0
Sherman (T)	30	230	60	540	850	4,890	3,910	980	1,480	1,180	300	0	0	0
Sherwood (T)	150	1,960	1,240	1,510	4,850	14,970	11,980	2,990	1,890	1,510	380	0	0	0
Thorp (T)	0	0	0	160	160	1,400	1,120	280	0	0	0	0	0	0
Unity (T)	0	290	0	410	700	3,820	3,050	760	590	470	120	0	0	0
Warner (T)	10	1,800	0	750	2,560	8,330	6,660	1,670	550	440	110	0	0	0
Washburn (T)	60	890	0	1,340	2,280	12,380	9,900	2,480	0	0	0	0	0	0
Weston (T)	200	1,280	170	420	2,070	4,940	3,950	990	6,700	5,360	1,340	1,410	0	1,410
Withee (T)	0	120	0	240	360	2,160	1,730	430	0	0	0	0	0	0
Worden (T)	160	1,070	0	240	1,460	3,170	2,540	630	0	0	0	0	0	0
York (T)	50	70	0	20	140	240	190	50	0	0	0	0	0	0
Subtotal	5,140	31,680	3,380	20,150	60,350	\$206,290	\$165,030	\$41,260	\$26,250	\$21,000	\$5,250	\$1,410	\$0	\$1,410

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Columbia County														
Arlington (T)	0	200	0	140	340	\$1,390	\$1,110	\$280	\$0	\$0	\$0	\$0	\$0	\$0
Caledonia (T)	10	1,690	0	1,510	3,210	14,740	11,790	2,950	2,260	1,810	450	0	0	0
Columbus (T)	0	90	0	0	90	100	80	20	0	0	0	0	0	0
Courtland (T)	0	100	0	10	110	200	160	40	0	0	0	0	0	0
Dekorra (T)	0	630	0	800	1,430	7,520	6,020	1,500	1,640	1,310	330	0	0	0
Doylestown (V)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Fort Winnebago (T)	0	770	0	360	1,130	3,880	3,100	780	0	0	0	0	0	0
Fountain Prairie (T)	0	300	0	50	340	710	570	140	0	0	0	0	0	0
Hampden (T)	0	30	0	30	60	300	240	60	0	0	0	0	0	0
Leeds (T)	0	30	0	50	80	480	380	100	0	0	0	0	0	0
Lewiston (T)	0	1,240	0	3,160	4,410	28,350	22,680	5,670	0	0	0	0	0	0
Lodi (T)	0	870	50	1,250	2,170	11,610	9,290	2,320	0	0	0	0	0	0
Lowville (T)	0	260	0	190	450	1,880	1,500	380	0	0	0	0	0	0
Marcellon (T)	0	940	0	510	1,450	5,400	4,320	1,080	0	0	0	0	0	0
Newport (T)	10	400	0	300	710	3,000	2,400	600	0	0	0	0	0	0
Otsego (T)	0	220	0	230	440	2,160	1,730	430	0	0	0	0	0	0
Pacific (T)	0	40	0	160	200	1,410	1,130	280	0	0	0	0	0	0
Portage (C)	0	0	0	140	140	1,190	950	240	0	0	0	0	0	0
Randolph (T)	0	150	0	220	370	2,020	1,620	400	0	0	0	0	0	0
Rio (V)	0	0	0	40	40	330	270	70	0	0	0	0	0	0
Scott (T)	0	210	0	230	440	2,200	1,760	440	0	0	0	0	0	0
Springvale (T)	0	560	0	520	1,080	5,080	4,060	1,020	1,160	930	230	0	0	0
West Point (T)	0	630	0	270	900	2,970	2,380	590	0	0	0	0	0	0
Wycocena (T)	0	270	0	400	670	3,700	2,960	740	0	0	0	0	0	0
Subtotal	20	9,650	50	10,570	20,290	\$100,660	\$80,530	\$20,130	\$5,060	\$4,050	\$1,010	\$0	\$0	\$0
Crawford County														
Bell Center (V)	0	310	0	270	580	\$2,650	\$2,120	\$530	\$310	\$250	\$60	\$0	\$0	\$0
Bridgeport (T)	0	160	350	30	530	390	310	80	0	0	0	0	0	0
Clayton (T)	130	5,330	870	3,100	9,430	32,260	25,800	6,450	6,580	5,260	1,320	0	0	0
De Soto (V)	0	0	0	10	10	60	50	10	0	0	0	0	0	0
Eastman (T)	210	2,890	90	2,670	5,850	25,920	20,730	5,180	1,610	1,290	320	0	0	0
Eastman (V)	0	0	0	10	10	120	100	20	0	0	0	0	0	0
Ferryville (V)	0	30	0	80	100	690	550	140	0	0	0	0	0	0
Freeman (T)	990	3,780	290	2,190	7,250	22,750	18,200	4,550	730	580	150	0	0	0
Gays Mills (V)	0	100	0	300	400	2,700	2,160	540	0	0	0	0	0	0
Haney (T)	0	1,200	0	1,380	2,570	13,040	10,430	2,610	790	630	160	0	0	0
Lynxville (V)	0	10	0	30	40	250	200	50	0	0	0	0	0	0
Marietta (T)	100	1,260	0	970	2,330	9,630	7,710	1,930	200	160	40	0	0	0
Prairie Du Chien (T)	0	580	90	1,180	1,850	10,680	8,540	2,140	230	190	50	0	0	0
Scott (T)	250	1,510	0	2,290	4,050	21,160	16,930	4,230	1,630	1,310	330	0	0	0
Seneca (T)	730	1,960	80	2,190	4,970	20,850	16,680	4,170	1,490	1,200	300	0	0	0
Soldiers Grove (V)	0	290	0	50	340	770	620	150	2,540	2,030	510	1,420	0	1,420
Steuben (V)	0	210	0	710	920	6,260	5,010	1,250	1,580	1,260	320	0	0	0
Utica (T)	350	2,330	130	1,430	4,240	14,700	11,760	2,940	1,100	880	220	0	0	0
Wauzeka (T)	0	1,080	0	1,480	2,560	13,830	11,070	2,770	220	170	40	0	0	0
Subtotal	2,770	23,020	1,890	20,360	48,030	\$198,710	\$158,970	\$39,740	\$19,020	\$15,210	\$3,800	\$1,420	\$0	\$1,420

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Dane County														
Albion (T)	0	40	0	0	40	\$40	\$30	\$10	\$0	\$0	\$0	\$0	\$0	\$0
Berry (T)	0	1,250	0	750	2,010	7,770	6,220	1,550	240	190	50	0	0	0
Black Earth (T)	20	380	0	1,030	1,430	9,220	7,380	1,840	910	730	180	0	0	0
Blooming Grove (T)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Blue Mounds (T)	0	700	0	150	850	2,010	1,610	400	0	0	0	0	0	0
Burke (T)	0	40	0	0	40	50	40	10	0	0	0	0	0	0
Christiana (T)	0	150	0	110	250	1,060	850	210	0	0	0	0	0	0
Cottage Grove (T)	0	50	0	30	80	290	230	60	0	0	0	0	0	0
Cross Plains (T)	0	590	40	250	870	2,750	2,200	550	310	240	60	0	0	0
Cross Plains (V)	0	20	0	0	20	20	10	0	0	0	0	0	0	0
Dane (T)	30	320	0	340	690	3,270	2,620	650	0	0	0	0	0	0
Deerfield (T)	0	350	0	20	370	540	430	110	0	0	0	0	0	0
Dunkirk (T)	0	90	0	50	140	500	400	100	560	450	110	50	0	50
Dunn (T)	0	150	0	10	160	280	220	60	0	0	0	0	0	0
Fitchburg (C)	0	0	0	30	30	280	230	60	0	0	0	0	0	0
Madison (C)	0	0	0	10	10	90	70	20	0	0	0	0	0	0
Mazomanie (T)	0	430	0	340	770	3,340	2,670	670	0	0	0	0	0	0
Medina (T)	0	320	0	0	320	340	270	70	510	400	100	130	0	130
Middleton (T)	0	290	0	150	440	1,590	1,270	320	0	0	0	0	0	0
Montrose (T)	0	310	0	20	330	500	400	100	0	0	0	0	0	0
Oregon (T)	0	350	0	90	440	1,150	920	230	2,610	2,090	520	1,170	0	1,170
Perry (T)	30	730	0	240	1,000	2,810	2,240	560	610	490	120	0	0	0
Pleasant Springs (T)	0	50	0	30	80	320	260	60	0	0	0	0	0	0
Primrose (T)	0	480	0	180	670	2,090	1,670	420	10	10	0	0	0	0
Roxbury (T)	0	550	0	880	1,430	8,100	6,480	1,620	0	0	0	0	0	0
Rutland (T)	0	170	0	100	280	1,070	850	210	0	0	0	0	0	0
Springdale (T)	30	540	0	230	800	2,550	2,040	510	1,070	860	210	0	0	0
Springfield (T)	0	150	20	20	180	320	250	60	0	0	0	0	0	0
Sun Prairie (T)	0	30	0	10	40	150	120	30	0	0	0	0	0	0
Vermont (T)	150	2,960	0	1,110	4,220	12,670	10,140	2,530	2,050	1,640	410	0	0	0
Verona (C)	0	30	0	0	30	30	20	10	0	0	0	0	0	0
Verona (T)	0	300	0	40	340	690	550	140	0	0	0	0	0	0
Vienna (T)	0	80	0	80	170	820	650	160	0	0	0	0	0	0
Westport (T)	0	10	0	10	20	120	90	20	0	0	0	0	0	0
Windsor (T)	0	10	0	10	20	110	80	20	0	0	0	0	0	0
York (T)	0	100	0	20	120	280	230	60	0	0	0	0	0	0
Subtotal	260	12,020	60	6,350	18,680	\$67,210	\$53,760	\$13,440	\$8,890	\$7,110	\$1,780	\$1,350	\$0	\$1,350

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Dodge County														
Ashippun (T)	0	590	0	70	660	\$1,240	\$1,000	\$250	\$210	\$170	\$40	\$0	\$0	\$0
Beaver Dam (T)	0	40	0	0	40	50	40	10	0	0	0	0	0	0
Burnett (T)	0	110	0	10	120	200	160	40	0	0	0	0	0	0
Calamus (T)	0	70	0	40	110	450	360	90	0	0	0	0	0	0
Clyman (T)	0	60	0	20	80	210	160	40	0	0	0	0	0	0
Elba (T)	0	160	0	0	160	170	140	30	0	0	0	0	0	0
Emmet (T)	20	130	0	0	150	140	110	30	0	0	0	0	0	0
Fox Lake (T)	0	160	0	10	170	260	210	50	0	0	0	0	0	0
Herman (T)	0	200	0	80	280	900	720	180	0	0	0	0	0	0
Hubbard (T)	0	150	0	0	150	170	130	30	0	0	0	0	0	0
Hustisford (T)	0	110	0	90	190	880	700	180	0	0	0	0	0	0
Lebanon (T)	0	80	0	90	170	880	710	180	150	120	30	0	0	0
Leroy (T)	0	20	0	40	60	340	270	70	320	260	60	0	0	0
Lomira (T)	10	80	0	0	90	90	70	20	40	30	10	0	0	0
Lowell (T)	20	30	0	10	60	130	100	30	0	0	0	0	0	0
Oak Grove (T)	0	50	0	40	90	370	290	70	150	120	30	0	0	0
Portland (T)	0	200	0	80	280	880	710	180	0	0	0	0	0	0
Rubicon (T)	0	250	0	20	280	480	380	100	0	0	0	0	0	0
Shields (T)	0	40	0	120	160	1,060	850	210	0	0	0	0	0	0
Theresa (T)	0	180	0	0	180	190	150	40	0	0	0	0	0	0
Trenton (T)	0	60	0	0	60	70	60	10	60	50	10	0	0	0
Williamstown (T)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Subtotal	50	2,820	0	720	3,590	\$9,200	\$7,360	\$1,840	\$930	\$750	\$190	\$0	\$0	\$0
Door County														
Baileys Harbor (T)	80	610	40	220	950	\$2,550	\$2,040	\$510	\$420	\$340	\$80	\$0	\$0	\$0
Brussels (T)	0	1,290	50	430	1,770	5,110	4,080	1,020	330	260	70	0	0	0
Clay Banks (T)	40	320	40	130	530	1,460	1,170	290	10	10	0	0	0	0
Egg Harbor (T)	580	990	390	210	2,170	2,830	2,260	570	1,090	870	220	0	0	0
Egg Harbor (V)	0	50	0	0	50	50	40	10	0	0	0	0	0	0
Ephraim (V)	40	0	10	0	50	0	0	0	0	0	0	0	0	0
Forestville (T)	60	870	0	190	1,120	2,600	2,080	520	60	50	10	0	0	0
Forestville (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Gardner (T)	160	1,260	100	980	2,500	9,760	7,810	1,950	50	40	10	0	0	0
Gibraltar (T)	530	860	670	890	2,960	8,540	6,840	1,710	0	0	0	0	0	0
Jacksonport (T)	300	1,160	40	510	2,000	5,590	4,470	1,120	0	0	0	0	0	0
Liberty Grove (T)	240	1,050	20	310	1,630	3,820	3,050	760	0	0	0	0	0	0
Nasewaupee (T)	20	1,030	0	310	1,350	3,740	2,990	750	0	0	0	0	0	0
Sevastopol (T)	410	960	40	470	1,880	5,020	4,020	1,000	0	0	0	0	0	0
Sister Bay (V)	0	0	0	20	20	170	140	30	0	0	0	0	0	0
Sturgeon Bay (C)	0	0	0	50	50	450	360	90	0	0	0	0	0	0
Sturgeon Bay (T)	180	730	20	610	1,540	6,020	4,810	1,200	0	0	0	0	0	0
Union (T)	0	570	0	300	870	3,140	2,520	630	380	310	80	0	0	0
Washington (T)	520	370	290	210	1,390	2,220	1,770	440	0	0	0	0	0	0
Subtotal	3,170	12,130	1,710	5,850	22,860	\$63,090	\$50,470	\$12,620	\$2,340	\$1,870	\$470	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Douglas County														
Amnicon (T)	10	160	0	120	290	\$1,210	\$970	\$240	\$0	\$0	\$0	\$0	\$0	\$0
Bennett (T)	3,620	570	240	300	4,720	3,180	2,540	640	1,390	1,110	280	0	0	0
Brule (T)	200	360	100	90	760	1,190	960	240	2,000	1,600	400	640	0	640
Cloverland (T)	660	530	120	690	2,000	6,470	5,180	1,290	0	0	0	0	0	0
Dairyland (T)	970	2,100	1,530	1,590	6,180	15,870	12,690	3,170	2,860	2,290	570	0	0	0
Gordon (T)	4,050	1,350	1,000	500	6,910	5,750	4,600	1,150	30,800	24,640	6,160	20,030	0	20,030
Hawthorne (T)	420	160	70	70	710	730	580	150	0	0	0	0	0	0
Highland (T)	690	280	21,010	510	22,490	4,640	3,710	930	30,950	24,760	6,190	21,050	0	21,050
Lake Nebagamon (V)	0	0	0	150	150	1,260	1,000	250	0	0	0	0	0	0
Lakeside (T)	260	200	130	340	930	3,110	2,490	620	0	0	0	0	0	0
Maple (T)	0	40	100	170	310	1,510	1,210	300	0	0	0	0	0	0
Oakland (T)	2,420	530	780	380	4,120	3,800	3,040	760	3,230	2,590	650	0	0	0
Parkland (T)	680	120	0	0	800	130	100	30	0	0	0	0	0	0
Solon Springs (T)	2,920	990	670	360	4,940	4,170	3,340	830	39,680	31,740	7,940	28,410	0	28,410
Summit (T)	80	270	200	410	960	3,810	3,050	760	0	0	0	0	0	0
Superior (T)	1,220	290	20	0	1,530	320	250	60	5,940	4,750	1,190	4,500	0	4,500
Wascott (T)	13,370	1,630	1,070	1,910	17,980	18,080	14,470	3,620	8,420	6,730	1,680	0	0	0
Subtotal	31,570	9,560	27,040	7,600	75,760	\$75,220	\$60,180	\$15,040	\$125,270	\$100,210	\$25,050	\$74,640	\$10,010	\$84,650
Dunn County														
Boyceville (V)	0	0	0	70	70	\$560	\$450	\$110	\$0	\$0	\$0	\$0	\$0	\$0
Colfax (T)	80	260	370	1,040	1,740	9,190	7,350	1,840	1,020	820	200	0	0	0
Downing (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Dunn (T)	70	1,450	0	710	2,230	7,630	6,100	1,530	650	520	130	0	0	0
Eau Galle (T)	30	2,230	0	510	2,760	6,760	5,410	1,350	770	610	150	0	0	0
Elk Mound (T)	40	810	0	570	1,430	5,780	4,620	1,160	460	370	90	0	0	0
Grant (T)	350	1,260	80	440	2,130	5,160	4,130	1,030	1,080	860	220	0	0	0
Hay River (T)	290	920	550	1,020	2,780	9,730	7,790	1,950	20	20	0	0	0	0
Lucas (T)	140	1,260	230	700	2,330	7,350	5,880	1,470	60	50	10	0	0	0
Menomonie (T)	230	440	110	280	1,060	2,900	2,320	580	0	0	0	0	0	0
New Haven (T)	0	1,040	120	760	1,920	7,580	6,070	1,520	0	0	0	0	0	0
Otter Creek (T)	1,870	2,900	570	2,140	7,490	21,430	17,150	4,290	9,940	7,960	1,990	0	0	0
Peru (T)	690	250	700	200	1,840	1,960	1,570	390	920	740	180	0	0	0
Red Cedar (T)	0	200	0	190	390	1,800	1,440	360	0	0	0	0	0	0
Rock Creek (T)	110	450	0	70	640	1,090	870	220	0	0	0	0	0	0
Sand Creek (T)	200	1,330	350	1,360	3,250	13,080	10,460	2,620	3,850	3,080	770	0	0	0
Sheridan (T)	160	690	0	740	1,590	7,040	5,630	1,410	1,050	840	210	0	0	0
Sherman (T)	890	900	220	480	2,490	5,060	4,050	1,010	6,000	4,800	1,200	750	0	750
Spring Brook (T)	710	390	190	430	1,720	4,070	3,260	810	330	260	70	0	0	0
Stanton (T)	150	930	230	970	2,270	9,320	7,450	1,860	670	540	130	0	0	0
Tainter (T)	370	910	70	670	2,030	6,730	5,390	1,350	930	740	190	0	0	0
Tiffany (T)	50	1,230	50	390	1,720	4,670	3,740	930	1,570	1,250	310	0	0	0
Weston (T)	610	2,760	270	1,230	4,870	13,440	10,750	2,690	4,770	3,810	950	0	0	0
Wilson (T)	350	2,660	370	1,330	4,700	14,190	11,350	2,840	3,330	2,660	670	0	0	0
Subtotal	7,400	25,290	4,480	16,310	53,480	\$166,570	\$133,260	\$33,310	\$37,430	\$29,940	\$7,490	\$750	\$0	\$750

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Eau Claire County														
Bridge Creek (T)	2,680	2,960	420	1,370	7,440	\$14,930	\$11,940	\$2,990	\$3,500	\$2,800	\$700	\$0	\$0	\$0
Brunswick (T)	70	680	0	450	1,190	4,530	3,630	910	790	630	160	0	0	0
Clear Creek (T)	0	500	70	140	710	1,720	1,370	340	1,300	1,040	260	0	0	0
Drammen (T)	120	1,230	40	620	2,010	6,590	5,280	1,320	4,040	3,230	810	0	0	0
Eau Claire (C)	0	0	0	20	20	140	110	30	0	0	0	0	0	0
Fairchild (T)	260	1,120	40	840	2,250	8,350	6,680	1,670	370	300	70	0	0	0
Lincoln (T)	260	1,600	100	920	2,880	9,550	7,640	1,910	1,820	1,460	360	0	0	0
Ludington (T)	460	2,750	110	1,590	4,910	16,510	13,210	3,300	5,140	4,110	1,030	0	0	0
Otter Creek (T)	0	720	0	0	720	780	620	160	1,660	1,330	330	710	0	710
Pleasant Valley (T)	110	890	80	250	1,320	3,080	2,460	620	0	0	0	0	0	0
Seymour (T)	300	940	130	120	1,490	2,050	1,640	410	400	320	80	0	0	0
Union (T)	150	310	200	240	900	2,350	1,880	470	0	0	0	0	0	0
Washington (T)	110	620	120	390	1,240	4,030	3,220	810	6,580	5,260	1,320	2,040	0	2,040
Wilson (T)	490	1,190	120	1,250	3,050	11,930	9,540	2,390	0	0	0	0	0	0
Subtotal	5,010	15,510	1,430	8,170	30,130	\$86,530	\$69,220	\$17,310	\$25,600	\$20,480	\$5,120	\$2,750	\$0	\$2,750
Florence County														
Aurora (T)	230	1,910	120	500	2,760	\$6,320	\$5,060	\$1,260	\$0	\$0	\$0	\$0	\$0	\$0
Commonwealth (T)	2,710	950	820	1,350	5,840	12,600	10,080	2,520	3,090	2,480	620	0	0	0
Fence (T)	11,890	3,500	1,110	2,620	19,110	26,170	20,940	5,230	29,020	23,210	5,800	2,280	0	2,280
Fern (T)	5,540	800	1,880	2,000	10,230	17,950	14,360	3,590	10,440	8,350	2,090	0	0	0
Florence (T)	19,710	4,720	3,160	3,940	31,530	38,760	31,010	7,750	10,090	8,070	2,020	0	0	0
Homestead (T)	390	2,180	170	1,170	3,900	12,310	9,840	2,460	3,380	2,710	680	0	0	0
Long Lake (T)	160	220	200	510	1,090	4,590	3,670	920	0	0	0	0	0	0
Tipler (T)	150	390	210	720	1,460	6,570	5,260	1,310	450	360	90	0	0	0
Subtotal	40,780	14,680	7,660	12,810	75,920	\$125,260	\$100,210	\$25,050	\$56,480	\$45,190	\$11,300	\$2,280	\$0	\$2,280
Fond Du Lac County														
Ashford (T)	0	150	0	80	230	\$850	\$680	\$170	\$0	\$0	\$0	\$0	\$0	\$0
Auburn (T)	0	270	0	110	370	1,190	950	240	0	0	0	0	0	0
Byron (T)	0	130	0	0	130	140	110	30	0	0	0	0	0	0
Calumet (T)	20	400	0	110	530	1,390	1,110	280	0	0	0	0	0	0
Eden (T)	0	250	0	20	260	410	330	80	0	0	0	0	0	0
Eldorado (T)	0	150	0	20	180	360	290	70	0	0	0	0	0	0
Empire (T)	0	130	0	80	200	780	620	160	0	0	0	0	0	0
Fond Du Lac (T)	0	70	0	20	90	270	220	50	0	0	0	0	0	0
Forest (T)	0	270	0	60	320	760	610	150	0	0	0	0	0	0
Friendship (T)	0	120	0	50	170	570	460	110	0	0	0	0	0	0
Lamartine (T)	0	50	0	0	50	50	40	10	0	0	0	0	0	0
Marshfield (T)	50	320	10	130	520	1,450	1,160	290	0	0	0	0	0	0
Oakfield (T)	0	190	0	0	190	210	170	40	0	0	0	0	0	0
Osceola (T)	0	500	0	110	610	1,500	1,200	300	0	0	0	0	0	0
Rosendale (T)	0	190	0	10	200	290	230	60	0	0	0	0	0	0
Springvale (T)	0	30	0	0	30	30	30	10	0	0	0	0	0	0
Taycheedah (T)	0	80	0	10	90	190	160	40	130	110	30	0	0	0
Waupun (T)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Subtotal	70	3,310	10	810	4,200	\$10,490	\$8,390	\$2,100	\$130	\$110	\$30	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Forest County														
Alvin (T)	280	940	490	640	2,340	\$6,450	\$5,160	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0
Argonne (T)	1,540	2,200	530	640	4,920	7,840	6,270	1,570	2,560	2,050	510	0	0	0
Armstrong Creek (T)	4,400	2,310	640	460	7,810	6,460	5,160	1,290	3,420	2,730	680	0	0	0
Blackwell (T)	5,370	260	180	560	6,370	5,060	4,050	1,010	17,170	13,740	3,430	9,690	0	9,690
Caswell (T)	17,350	600	260	190	18,400	2,260	1,810	450	7,970	6,380	1,590	4,570	0	4,570
Crandon (C)	0	0	180	180	360	1,550	1,240	310	0	0	0	0	0	0
Crandon (T)	1,490	2,110	390	1,640	5,630	16,290	13,030	3,260	3,420	2,730	680	0	0	0
Freedom (T)	110	260	60	160	590	1,630	1,300	330	0	0	0	0	0	0
Hiles (T)	180	880	900	820	2,770	7,990	6,390	1,600	1,860	1,480	370	0	0	0
Laona (T)	21,830	1,430	4,370	960	28,580	9,710	7,770	1,940	16,700	13,360	3,340	5,590	0	5,590
Lincoln (T)	3,320	3,320	490	780	7,910	10,290	8,230	2,060	1,320	1,060	260	0	0	0
Nashville (T)	5,760	5,810	1,940	2,990	16,510	31,820	25,460	6,360	5,540	4,430	1,110	0	0	0
Popple River (T)	290	540	490	930	2,240	8,520	6,820	1,700	880	710	180	0	0	0
Ross (T)	8,390	420	370	170	9,350	1,900	1,520	380	14,250	11,400	2,850	9,880	0	9,880
Wabeno (T)	4,350	400	420	600	5,770	5,530	4,420	1,110	4,530	3,630	910	0	0	0
Subtotal	74,650	21,480	11,710	11,720	119,560	\$123,300	\$98,640	\$24,660	\$79,620	\$63,690	\$15,920	\$29,730	\$0	\$29,730
Grant County														
Beetown (T)	70	300	30	0	390	\$320	\$260	\$60	\$0	\$0	\$0	\$0	\$0	\$0
Bloomington (T)	60	190	40	660	950	5,870	4,700	1,170	0	0	0	0	0	0
Boscobel (T)	0	90	240	150	480	1,390	1,120	280	80	60	20	0	0	0
Cassville (T)	0	80	0	210	290	1,850	1,480	370	0	0	0	0	0	0
Castle Rock (T)	210	850	120	250	1,430	3,020	2,410	600	0	0	0	0	0	0
Clifton (T)	40	430	0	120	590	1,490	1,190	300	0	0	0	0	0	0
Ellenboro (T)	10	210	0	0	220	220	180	40	0	0	0	0	0	0
Fennimore (T)	0	130	0	0	130	140	110	30	0	0	0	0	0	0
Glen Haven (T)	0	400	0	60	460	950	760	190	0	0	0	0	0	0
Harrison (T)	0	320	40	150	510	1,610	1,280	320	810	650	160	0	0	0
Hazel Green (T)	0	60	0	0	60	70	50	10	0	0	0	0	0	0
Hickory Grove (T)	0	670	0	840	1,510	7,870	6,290	1,570	0	0	0	0	0	0
Jamestown (T)	0	60	0	0	60	60	50	10	0	0	0	0	0	0
Liberty (T)	90	300	0	30	420	580	470	120	0	0	0	0	0	0
Lima (T)	0	80	0	50	130	520	410	100	0	0	0	0	0	0
Little Grant (T)	80	190	0	110	380	1,140	920	230	0	0	0	0	0	0
Marion (T)	0	690	0	430	1,110	4,400	3,520	880	210	170	40	0	0	0
Millville (T)	0	320	0	430	750	4,010	3,210	800	0	0	0	0	0	0
Mount Hope (T)	0	570	0	190	760	2,250	1,800	450	0	0	0	0	0	0
Mount Ida (T)	40	100	40	70	250	700	560	140	2,290	1,830	460	1,270	0	1,270
Muscoda (T)	560	1,030	0	760	2,340	7,560	6,050	1,510	0	0	0	0	0	0
North Lancaster (T)	0	140	0	40	170	480	380	100	0	0	0	0	0	0
Paris (T)	10	640	0	200	850	2,370	1,890	470	1,270	1,010	250	0	0	0
Patch Grove (T)	0	370	0	270	640	2,710	2,170	540	0	0	0	0	0	0
Platteville (T)	0	120	0	0	120	130	100	30	0	0	0	0	0	0
Potosi (T)	210	330	0	140	680	1,530	1,230	310	0	0	0	0	0	0
Potosi (V)	0	50	0	20	70	210	170	40	0	0	0	0	0	0
Smelser (T)	70	180	0	0	240	190	150	40	0	0	0	0	0	0
South Lancaster (T)	0	70	0	0	70	70	60	10	0	0	0	0	0	0
Waterloo (T)	0	690	0	260	950	2,990	2,400	600	300	240	60	0	0	0
Watterstown (T)	100	850	0	760	1,720	7,450	5,960	1,490	0	0	0	0	0	0
Wingville (T)	0	170	0	90	250	930	750	190	1,050	840	210	90	0	90
Woodman (T)	0	510	310	40	850	850	680	170	610	490	120	0	0	0
Wyalusing (T)	280	1,410	40	580	2,300	6,440	5,150	1,290	0	0	0	0	0	0
Subtotal	1,830	12,580	860	6,890	22,150	\$72,380	\$57,910	\$14,480	\$6,620	\$5,290	\$1,320	\$1,360	\$0	\$1,360

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Green County														
Adams (T)	30	450	100	60	640	\$1,020	\$820	\$200	\$1,410	\$1,130	\$280	\$310	\$0	\$310
Albany (T)	10	140	0	0	150	150	120	30	0	0	0	0	0	0
Brooklyn (T)	70	350	0	60	480	870	690	170	0	0	0	0	0	0
Cadiz (T)	0	260	0	140	400	1,510	1,210	300	0	0	0	0	0	0
Clarno (T)	0	60	0	20	80	200	160	40	0	0	0	0	0	0
Decatur (T)	50	310	0	50	420	800	640	160	0	0	0	0	0	0
Exeter (T)	0	210	0	30	240	460	370	90	0	0	0	0	0	0
Jefferson (T)	0	40	0	40	80	370	300	70	0	0	0	0	0	0
Jordan (T)	70	690	0	150	910	1,990	1,590	400	160	130	30	0	0	0
Monroe (T)	20	150	0	40	200	470	370	90	0	0	0	0	0	0
Mount Pleasant (T)	30	40	0	70	140	680	540	140	0	0	0	0	0	0
New Glarus (T)	160	690	0	200	1,050	2,450	1,960	490	0	0	0	0	0	0
Spring Grove (T)	30	240	0	0	270	260	210	50	0	0	0	0	0	0
Sylvester (T)	10	70	0	30	110	330	270	70	0	0	0	0	0	0
Washington (T)	30	250	0	150	430	1,570	1,250	310	0	0	0	0	0	0
York (T)	20	860	0	130	1,010	2,020	1,620	400	2,950	2,360	590	740	0	740
Subtotal	540	4,810	100	1,170	6,610	\$15,150	\$12,120	\$3,030	\$4,520	\$3,620	\$900	\$1,050	\$0	\$1,050
Green Lake County														
Brooklyn (T)	0	210	0	30	230	\$440	\$360	\$90	\$320	\$250	\$60	\$0	\$0	\$0
Green Lake (T)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Kingston (T)	0	240	0	150	390	1,520	1,210	300	0	0	0	0	0	0
Manchester (T)	0	220	0	140	360	1,450	1,160	290	0	0	0	0	0	0
Marquette (T)	0	370	0	220	590	2,290	1,830	460	0	0	0	0	0	0
Princeton (T)	0	160	0	450	610	4,010	3,210	800	600	480	120	0	0	0
Seneca (T)	0	20	0	20	40	190	150	40	0	0	0	0	0	0
St. Marie (T)	0	160	0	40	200	510	410	100	190	150	40	0	0	0
Subtotal	0	1,380	0	1,050	2,430	\$10,420	\$8,340	\$2,080	\$1,100	\$880	\$220	\$0	\$0	\$0
Iowa County														
Arena (T)	20	4,050	200	2,800	7,070	\$28,260	\$22,610	\$5,650	\$3,540	\$2,830	\$710	\$0	\$0	\$0
Avoca (V)	0	150	0	0	150	160	130	30	0	0	0	0	0	0
Brigham (T)	170	3,940	40	880	5,030	11,760	9,410	2,350	6,080	4,870	1,220	0	0	0
Clyde (T)	80	3,640	0	560	4,290	8,710	6,970	1,740	430	340	90	0	0	0
Dodgeville (T)	410	4,300	30	1,450	6,200	17,010	13,610	3,400	6,220	4,980	1,240	0	0	0
Eden (T)	10	840	40	370	1,260	4,020	3,220	800	0	0	0	0	0	0
Highland (T)	20	2,540	20	1,500	4,070	15,540	12,440	3,110	430	350	90	0	0	0
Linden (T)	0	1,010	0	340	1,340	3,970	3,180	790	430	340	90	0	0	0
Mifflin (T)	30	190	0	40	260	580	470	120	120	100	20	0	0	0
Mineral Point (T)	0	680	0	100	790	1,620	1,290	320	0	0	0	0	0	0
Moscow (T)	90	1,240	0	380	1,710	4,580	3,670	920	0	0	0	0	0	0
Pulaski (T)	20	3,380	0	1,260	4,650	14,370	11,500	2,870	0	0	0	0	0	0
Ridgeway (T)	0	3,430	0	1,380	4,810	15,480	12,380	3,100	4,060	3,250	810	0	0	0
Waldwick (T)	60	630	0	80	770	1,380	1,100	280	0	0	0	0	0	0
Wyoming (T)	20	4,790	0	2,030	6,840	22,530	18,020	4,510	6,960	5,570	1,390	0	0	0
Subtotal	920	34,810	330	13,160	49,230	\$149,980	\$119,980	\$30,000	\$28,280	\$22,620	\$5,660	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Iron County														
Anderson (T)	4,930	1,270	1,600	270	8,060	\$3,650	\$2,920	\$730	\$6,860	\$5,490	\$1,370	\$2,570	\$0	\$2,570
Carey (T)	3,770	310	850	260	5,190	2,550	2,040	510	2,410	1,930	480	0	0	0
Gurney (T)	670	430	320	500	1,910	4,720	3,770	940	1,150	920	230	0	0	0
Kimball (T)	1,780	800	610	920	4,100	8,700	6,960	1,740	100	80	20	0	0	0
Knight (T)	20,360	1,030	1,390	830	23,620	8,220	6,570	1,640	10	0	0	0	0	0
Mercer (T)	7,580	1,850	1,310	1,480	12,210	14,590	11,680	2,920	0	0	0	0	0	0
Oma (T)	5,170	5,570	1,290	3,140	15,180	32,860	26,290	6,570	3,880	3,100	780	0	0	0
Pence (T)	270	480	200	620	1,570	5,830	4,670	1,170	0	0	0	0	0	0
Saxon (T)	1,670	1,030	2,160	1,370	6,240	12,840	10,270	2,570	1,250	1,000	250	0	0	0
Sherman (T)	1,350	1,890	880	2,220	6,340	20,970	16,770	4,190	2,410	1,930	480	0	0	0
Subtotal	47,540	14,660	10,620	11,600	84,420	\$114,930	\$91,950	\$22,990	\$18,060	\$14,450	\$3,610	\$2,570	\$0	\$2,570
Jackson County														
Adams (T)	140	1,620	340	710	2,800	\$7,790	\$6,230	\$1,560	\$100	\$80	\$20	\$0	\$0	\$0
Albion (T)	20	1,680	0	1,170	2,870	11,830	9,460	2,370	1,170	940	230	0	0	0
Alma (T)	230	1,490	0	1,630	3,350	15,500	12,400	3,100	1,160	930	230	0	0	0
Bear Bluff (T)	20	150	100	320	590	2,880	2,300	580	0	0	0	0	0	0
Black River Falls (C)	0	0	0	160	160	1,360	1,090	270	0	0	0	0	0	0
Brockway (T)	520	300	110	200	1,120	2,030	1,630	410	0	0	0	0	0	0
City Point (T)	30	860	0	1,770	2,650	16,010	12,810	3,200	3,670	2,930	730	0	0	0
Cleveland (T)	70	1,500	0	1,880	3,450	17,690	14,150	3,540	700	560	140	0	0	0
Curran (T)	0	1,180	0	770	1,950	7,870	6,290	1,570	0	0	0	0	0	0
Franklin (T)	0	1,070	0	1,030	2,100	9,930	7,950	1,990	90	70	20	0	0	0
Garden Valley (T)	0	420	0	950	1,370	8,580	6,870	1,720	130	110	30	0	0	0
Garfield (T)	370	1,630	180	1,240	3,420	12,330	9,860	2,470	640	510	130	0	0	0
Hixton (T)	30	810	0	1,060	1,900	9,950	7,960	1,990	1,900	30	10	0	0	0
Irving (T)	0	710	0	1,120	1,830	10,320	8,250	2,060	110	80	20	0	0	0
Knapp (T)	560	220	0	1,700	2,480	14,760	11,810	2,950	0	0	0	0	0	0
Komensky (T)	340	0	160	0	500	0	0	0	0	0	0	0	0	0
Manchester (T)	1,050	860	630	1,780	4,330	16,100	12,880	3,220	0	0	0	0	0	0
Melrose (T)	10	1,180	0	1,010	2,190	9,910	7,930	1,980	40	30	10	0	0	0
Millston (T)	0	90	50	50	190	530	420	110	150	120	30	0	0	0
North Bend (T)	0	400	0	190	590	2,050	1,640	410	0	0	0	0	0	0
Northfield (T)	80	540	0	620	1,240	5,900	4,720	1,180	0	0	0	0	0	0
Springfield (T)	0	890	20	590	1,500	6,040	4,830	1,210	230	180	50	0	0	0
Subtotal	3,460	17,600	1,580	19,950	42,590	\$189,370	\$151,500	\$37,870	\$8,230	\$6,590	\$1,650	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Jefferson County														
Aztalan (T)	0	160	0	30	190	\$440	\$350	\$90	\$0	\$0	\$0	\$0	\$0	\$0
Cold Spring (T)	0	30	0	0	30	30	30	10	0	0	0	0	0	0
Concord (T)	0	140	0	0	140	150	120	30	0	0	0	0	0	0
Farmington (T)	0	320	0	40	360	680	540	140	0	0	0	0	0	0
Hebron (T)	0	650	0	0	650	700	560	140	0	0	0	0	0	0
Ixonia (T)	0	370	0	50	410	790	630	160	0	0	0	0	0	0
Jefferson (T)	0	240	0	30	270	510	410	100	20	20	0	0	0	0
Koshkonong (T)	0	290	0	50	330	710	570	140	0	0	0	0	0	0
Lake Mills (T)	0	180	0	10	190	280	220	60	0	0	0	0	0	0
Milford (T)	0	150	0	0	150	160	130	30	210	170	40	40	0	40
Oakland (T)	0	380	0	20	400	610	480	120	0	0	0	0	0	0
Palmyra (T)	0	230	0	20	250	440	350	90	30	20	10	0	0	0
Sullivan (T)	10	560	0	60	630	1,100	880	220	520	410	100	0	0	0
Sumner (T)	0	250	0	510	760	4,640	3,720	930	760	610	150	0	0	0
Waterloo (T)	110	190	0	0	290	200	160	40	0	0	0	0	0	0
Watertown (T)	0	140	0	30	160	370	300	70	0	0	0	0	0	0
Subtotal	120	4,260	0	840	5,220	\$11,810	\$9,450	\$2,360	\$1,530	\$1,220	\$310	\$40	\$0	\$40
Juneau County														
Armenia (T)	820	1,840	170	970	3,810	\$10,250	\$8,200	\$2,050	\$1,690	\$1,350	\$340	\$0	\$0	\$0
Camp Douglas (V)	0	0	0	40	40	320	250	60	0	0	0	0	0	0
Clearfield (T)	2,050	1,790	350	1,580	5,780	15,470	12,370	3,090	1,170	940	230	0	0	0
Cutler (T)	40	290	0	210	540	2,080	1,670	420	180	140	40	0	0	0
Finley (T)	80	1,060	0	1,220	2,360	11,550	9,240	2,310	1,080	870	220	0	0	0
Fountain (T)	0	1,580	0	1,480	3,060	14,320	11,450	2,860	1,010	810	200	0	0	0
Germantown (T)	450	770	250	790	2,270	7,570	6,060	1,510	1,940	1,550	390	0	0	0
Kildare (T)	350	1,460	70	900	2,770	9,220	7,380	1,840	1,580	1,260	320	0	0	0
Lemonweir (T)	90	1,440	0	960	2,490	9,740	7,790	1,950	0	0	0	0	0	0
Lindina (T)	170	1,050	110	460	1,790	5,090	4,070	1,020	40	30	10	0	0	0
Lisbon (T)	50	1,820	110	850	2,840	9,250	7,400	1,850	3,800	3,040	760	0	0	0
Lyndon (T)	80	390	270	640	1,380	5,890	4,710	1,180	1,250	1,000	250	0	0	0
Lyndon Station (V)	0	0	0	50	50	450	360	90	0	0	0	0	0	0
Marion (T)	220	2,120	120	880	3,340	9,800	7,840	1,960	530	420	110	0	0	0
Necedah (T)	480	1,840	250	2,300	4,870	21,630	17,300	4,330	1,240	990	250	0	0	0
Orange (T)	0	1,430	0	990	2,420	10,040	8,030	2,010	0	0	0	0	0	0
Plymouth (T)	340	1,580	120	1,240	3,290	12,340	9,870	2,470	250	200	50	0	0	0
Seven Mile Creek (T)	50	2,190	0	1,290	3,530	13,380	10,700	2,680	690	550	140	0	0	0
Summit (T)	0	1,000	20	1,180	2,200	11,150	8,920	2,230	2,970	2,370	590	0	0	0
Wonewoc (T)	150	910	0	450	1,510	4,850	3,880	970	0	0	0	0	0	0
Subtotal	5,430	24,570	1,840	18,480	50,330	\$184,390	\$147,510	\$36,880	\$19,400	\$15,520	\$3,880	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Kenosha County														
Brighton (T)	0	100	0	0	100	\$110	\$90	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Bristol (V)	0	10	0	150	160	1,250	1,000	250	0	0	0	0	0	0
Paris (T)	0	100	0	30	130	360	290	70	0	0	0	0	0	0
Randall (T)	0	20	0	10	30	130	110	30	0	0	0	0	0	0
Salem (T)	0	60	0	40	100	410	330	80	0	0	0	0	0	0
Somers (T)	0	60	0	0	60	70	50	10	0	0	0	0	0	0
Twin Lakes (V)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Wheatland (T)	0	90	0	70	160	700	560	140	0	0	0	0	0	0
Subtotal	0	490	0	300	780	\$3,080	\$2,460	\$620	\$0	\$0	\$0	\$0	\$0	\$0
Kewaunee County														
Ahnapee (T)	70	440	0	540	1,040	\$5,060	\$4,050	\$1,010	\$0	\$0	\$0	\$0	\$0	\$0
Carlton (T)	0	40	0	100	140	920	730	180	160	120	30	0	0	0
Casco (T)	80	1,080	0	440	1,600	4,940	3,950	990	340	270	70	0	0	0
Casco (V)	0	30	0	0	30	30	20	10	0	0	0	0	0	0
Franklin (T)	180	650	0	400	1,240	4,160	3,330	830	330	260	70	0	0	0
Lincoln (T)	40	1,160	60	770	2,020	7,800	6,240	1,560	0	0	0	0	0	0
Luxemburg (T)	20	110	0	100	240	990	790	200	0	0	0	0	0	0
Montpelier (T)	50	630	0	30	710	920	740	180	0	0	0	0	0	0
Pierce (T)	0	270	0	110	380	1,250	1,000	250	0	0	0	0	0	0
Red River (T)	0	860	90	500	1,460	5,240	4,200	1,050	210	160	40	0	0	0
West Kewaunee (T)	10	520	0	390	920	3,850	3,080	770	20	20	0	0	0	0
Subtotal	450	5,790	150	3,390	9,770	\$35,170	\$28,140	\$7,030	\$1,050	\$840	\$210	\$0	\$0	\$0
La Crosse County														
Bangor (T)	170	1,930	60	1,020	3,190	\$10,770	\$8,620	\$2,150	\$130	\$110	\$30	\$0	\$0	\$0
Barre (T)	30	490	20	830	1,370	7,600	6,080	1,520	0	0	0	0	0	0
Burns (T)	10	2,220	0	2,140	4,370	20,660	16,530	4,130	0	0	0	0	0	0
Farmington (T)	100	2,870	350	3,100	6,410	29,530	23,620	5,910	2,560	2,050	510	0	0	0
Greenfield (T)	100	840	40	2,580	3,550	22,910	18,320	4,580	0	0	0	0	0	0
Hamilton (T)	40	1,460	60	2,080	3,640	19,330	15,470	3,870	170	130	30	0	0	0
Holland (T)	0	490	0	910	1,390	8,260	6,610	1,650	260	200	50	0	0	0
Medary (T)	70	420	0	520	1,010	4,890	3,910	980	0	0	0	0	0	0
Onalaska (T)	70	840	0	1,090	2,010	10,240	8,190	2,050	0	0	0	0	0	0
Shelby (T)	30	260	0	1,430	1,710	12,460	9,970	2,490	980	790	200	0	0	0
Washington (T)	70	1,270	0	1,490	2,830	14,130	11,300	2,830	0	0	0	0	0	0
West Salem (V)	0	0	0	20	20	180	140	40	0	0	0	0	0	0
Subtotal	690	13,090	530	17,190	31,500	160,970	128,780	32,190	4,100	3,280	820	0	0	0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Lafayette County														
Argyle (T)	50	520	90	160	840	\$1,970	\$1,580	\$390	\$200	\$160	\$40	\$0	\$0	\$0
Belmont (T)	0	610	0	150	760	1,940	1,550	390	1,350	1,080	270	0	0	0
Benton (T)	0	40	0	80	120	760	610	150	0	0	0	0	0	0
Blanchard (T)	0	250	0	100	360	1,170	930	230	0	0	0	0	0	0
Darlington (T)	0	330	0	30	360	590	470	120	0	0	0	0	0	0
Elk Grove (T)	10	40	0	0	50	40	40	10	0	0	0	0	0	0
Fayette (T)	0	340	20	250	600	2,500	2,000	500	0	0	0	0	0	0
Gratiot (T)	50	230	0	40	320	620	500	120	0	0	0	0	0	0
Kendall (T)	0	440	0	0	440	470	380	90	700	560	140	190	0	190
Lamont (T)	0	220	0	20	230	380	310	80	0	0	0	0	0	0
Monticello (T)	0	200	0	0	200	220	180	40	0	0	0	0	0	0
New Diggings (T)	0	220	0	180	400	1,760	1,410	350	1,140	910	230	0	0	0
Seymour (T)	0	0	0	10	10	90	70	20	0	0	0	0	0	0
Shullsburg (T)	0	20	0	60	80	510	410	100	0	0	0	0	0	0
Wayne (T)	10	330	0	90	430	1,110	890	220	0	0	0	0	0	0
White Oak Springs (T)	0	20	0	0	20	20	10	0	0	0	0	0	0	0
Willow Springs (T)	10	470	0	140	620	1,690	1,350	340	0	0	0	0	0	0
Wiota (T)	60	740	0	200	1,000	2,520	2,020	500	260	210	50	0	0	0
Subtotal	190	5,020	110	1,520	6,840	\$18,360	\$14,690	\$3,670	\$3,650	\$2,920	\$730	\$190	\$0	\$190
Langlade County														
Ackley (T)	280	1,620	360	1,480	3,740	\$14,410	\$11,530	\$2,880	\$0	\$0	\$0	\$0	\$0	\$0
Ainsworth (T)	800	2,900	390	1,650	5,730	17,220	13,770	3,440	3,320	2,660	660	0	0	0
Antigo (T)	50	210	40	310	610	2,840	2,270	570	2,250	1,800	450	0	0	0
Elcho (T)	1,120	2,970	1,070	2,510	7,680	24,690	19,750	4,940	2,640	2,110	530	0	0	0
Evergreen (T)	140	1,410	680	1,140	3,370	11,280	9,020	2,260	2,750	2,200	550	0	0	0
Langlade (T)	18,340	3,940	1,160	2,020	25,460	21,540	17,230	4,310	17,990	14,400	3,600	0	0	0
Neva (T)	360	1,370	1,140	1,240	4,110	12,070	9,660	2,410	1,490	1,190	300	0	0	0
Norwood (T)	130	2,640	40	900	3,710	10,540	8,430	2,110	0	0	0	0	0	0
Parrish (T)	270	480	240	660	1,650	6,110	4,890	1,220	0	0	0	0	0	0
Peck (T)	880	2,720	40	1,790	5,430	18,240	14,600	3,650	3,080	2,470	620	0	0	0
Polar (T)	980	880	1,340	720	3,920	7,080	5,670	1,420	4,360	3,480	870	0	0	0
Price (T)	1,670	1,820	990	890	5,380	9,560	7,650	1,910	3,110	2,490	620	0	0	0
Rolling (T)	370	1,700	220	1,360	3,650	13,470	10,780	2,690	1,880	1,500	380	0	0	0
Summit (T)	2,020	3,710	840	1,600	8,180	17,710	14,170	3,540	1,300	1,040	260	0	0	0
Upham (T)	200	3,920	210	1,270	5,600	15,050	12,040	3,010	2,710	2,170	540	0	0	0
Vilas (T)	1,810	5,350	320	1,680	9,170	20,100	16,080	4,020	600	480	120	0	0	0
White Lake (V)	0	50	0	200	240	1,720	1,380	340	740	600	150	0	0	0
Wolf River (T)	7,850	4,010	2,400	3,490	17,750	34,110	27,290	6,820	3,910	3,130	780	0	0	0
Subtotal	37,260	41,710	11,490	24,910	115,380	\$257,740	\$206,190	\$51,550	\$52,140	\$41,710	\$10,430	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Lincoln County														
Birch (T)	330	1,550	200	1,950	4,030	\$18,350	\$14,680	\$3,670	\$40	\$40	\$10	\$0	\$0	\$0
Bradley (T)	2,280	2,290	260	1,070	5,900	11,590	9,270	2,320	4,720	3,770	940	0	0	0
Corning (T)	14,710	12,290	13,140	6,420	46,560	68,070	54,460	13,610	21,690	17,350	4,340	0	0	0
Harding (T)	1,540	5,840	2,650	4,650	14,680	46,010	36,810	9,200	2,860	2,280	570	0	0	0
Harrison (T)	240	2,230	640	1,420	4,540	14,550	11,640	2,910	5,080	4,060	1,020	0	0	0
King (T)	4,140	1,890	510	820	7,370	9,090	7,270	1,820	7,050	5,640	1,410	0	0	0
Merrill (T)	340	3,590	320	2,340	6,580	23,840	19,070	4,770	1,790	1,430	360	0	0	0
Pine River (T)	1,420	5,260	160	2,220	9,050	24,600	19,680	4,920	3,370	2,700	670	0	0	0
Rock Falls (T)	2,360	4,760	1,150	2,480	10,750	26,290	21,030	5,260	3,550	2,840	710	0	0	0
Russell (T)	450	3,730	880	1,050	6,120	13,020	10,410	2,600	0	0	0	0	0	0
Schley (T)	710	3,950	650	1,300	6,610	15,370	12,300	3,070	880	710	180	0	0	0
Scott (T)	60	720	140	330	1,250	3,590	2,870	720	2,600	2,080	520	0	0	0
Skanawan (T)	990	2,250	1,080	2,430	6,750	23,190	18,550	4,640	6,030	4,820	1,210	0	0	0
Somo (T)	120	1,010	150	810	2,090	7,970	6,380	1,590	0	0	0	0	0	0
Tomahawk (C)	0	0	0	30	30	220	170	40	0	0	0	0	0	0
Tomahawk (T)	840	1,420	3,300	1,640	7,190	15,510	12,410	3,100	1,810	1,440	360	0	0	0
Wilson (T)	1,250	1,570	160	630	3,610	7,060	5,640	1,410	200	160	40	0	0	0
Subtotal	31,800	54,350	25,390	31,570	143,110	\$328,300	\$262,640	\$65,660	\$61,670	\$49,330	\$12,330	\$0	\$0	\$0
Manitowoc County														
Cato (T)	0	410	0	120	540	1,510	1,210	300	0	0	0	0	0	0
Centerville (T)	0	340	0	0	340	370	290	70	0	0	0	0	0	0
Cooperstown (T)	0	520	0	690	1,210	6,420	5,140	1,280	0	0	0	0	0	0
Eaton (T)	40	1,350	0	590	1,980	6,520	5,220	1,300	1,430	1,140	290	0	0	0
Franklin (T)	30	830	0	120	990	1,960	1,570	390	30	20	10	0	0	0
Gibson (T)	90	1,410	60	440	2,010	5,320	4,250	1,060	420	340	80	0	0	0
Kossuth (T)	0	910	0	30	950	1,270	1,010	250	0	0	0	0	0	0
Liberty (T)	90	1,070	250	680	2,100	7,000	5,600	1,400	0	0	0	0	0	0
Manitowoc (T)	0	140	0	0	140	160	120	30	200	160	40	40	0	40
Manitowoc Rapids (T)	10	390	0	50	450	850	680	170	290	230	60	0	0	0
Maple Grove (T)	80	570	20	790	1,450	7,360	5,890	1,470	400	320	80	0	0	0
Meeme (T)	10	350	0	60	420	910	730	180	540	430	110	0	0	0
Mishicot (T)	20	770	0	90	880	1,620	1,300	320	0	0	0	0	0	0
Newton (T)	0	390	0	100	490	1,280	1,020	260	250	200	50	0	0	0
Rockland (T)	0	100	20	120	230	1,090	870	220	0	0	0	0	0	0
Schleswig (T)	60	1,100	0	520	1,680	5,620	4,500	1,120	2,450	1,960	490	0	0	0
St. Nazianz (V)	0	0	0	0	0	30	30	10	0	0	0	0	0	0
Two Creeks (T)	0	0	0	30	30	260	210	50	0	0	0	0	0	0
Two Rivers (T)	30	240	0	60	330	780	620	160	0	0	0	0	0	0
Subtotal	470	10,910	350	4,510	16,240	\$50,330	\$40,260	\$10,070	\$6,020	\$4,810	\$1,200	\$40	\$0	\$40

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Marathon County														
Athens (V)	40	40	0	0	80	\$40	\$30	\$10	\$0	\$0	\$0	\$0	\$0	\$0
Bergen (T)	0	1,530	320	560	2,420	6,480	5,180	1,300	0	0	0	0	0	0
Berlin (T)	120	1,360	130	840	2,450	8,610	6,890	1,720	1,120	900	220	0	0	0
Bern (T)	1,030	990	1,420	1,890	5,320	17,210	13,760	3,440	2,500	2,000	500	0	0	0
Bevent (T)	20	2,270	0	1,070	3,360	11,550	9,240	2,310	960	770	190	0	0	0
Brighton (T)	80	480	0	350	910	3,540	2,830	710	0	0	0	0	0	0
Cassel (T)	0	100	0	60	160	630	500	130	0	0	0	0	0	0
Cleveland (T)	0	120	0	130	250	1,250	1,000	250	0	0	0	0	0	0
Day (T)	60	350	0	130	550	1,510	1,210	300	0	0	0	0	0	0
Easton (T)	110	2,520	250	790	3,680	9,490	7,590	1,900	300	240	60	0	0	0
Eau Pleine (T)	90	900	0	210	1,200	2,790	2,230	560	290	230	60	0	0	0
Elderon (T)	20	2,230	0	1,450	3,700	14,770	11,810	2,950	280	220	60	0	0	0
Emmet (T)	20	1,490	120	1,030	2,650	10,390	8,310	2,080	0	0	0	0	0	0
Frankfort (T)	40	800	140	1,310	2,290	12,020	9,620	2,400	0	0	0	0	0	0
Franzen (T)	60	3,270	40	2,460	5,830	24,580	19,660	4,920	1,230	980	250	0	0	0
Green Valley (T)	10	240	80	50	390	730	590	150	0	0	0	0	0	0
Guenther (T)	130	2,250	50	1,510	3,930	15,290	12,230	3,060	750	600	150	0	0	0
Halsey (T)	440	1,560	270	800	3,070	8,510	6,810	1,700	1,670	1,340	330	0	0	0
Hamburg (T)	150	930	60	1,230	2,370	11,540	9,230	2,310	1,800	1,440	360	0	0	0
Harrison (T)	240	1,040	400	2,570	4,260	23,120	18,490	4,620	480	380	100	0	0	0
Hewitt (T)	640	2,920	330	3,450	7,330	32,580	26,060	6,520	1,170	930	230	0	0	0
Holton (T)	60	250	0	170	480	1,760	1,400	350	0	0	0	0	0	0
Hull (T)	80	170	30	130	410	1,290	1,030	260	0	0	0	0	0	0
Johnson (T)	90	500	30	270	890	2,850	2,280	570	220	180	40	0	0	0
Knowlton (T)	0	1,810	0	820	2,630	8,980	7,180	1,800	770	610	150	0	0	0
Kronenwetter (V)	240	1,570	160	2,240	4,220	20,850	16,680	4,170	1,370	1,100	270	0	0	0
Maine (T)	530	1,160	220	960	2,870	9,430	7,540	1,890	1,460	1,170	290	0	0	0
Marathon (T)	30	1,330	230	1,060	2,640	10,480	8,390	2,100	0	0	0	0	0	0
Mcmillan (T)	0	190	20	180	390	1,700	1,360	340	290	240	60	0	0	0
Mosinee (T)	120	1,710	690	730	3,250	8,060	6,450	1,610	3,080	2,470	620	0	0	0
Norrie (T)	0	740	30	1,080	1,850	10,050	8,040	2,010	0	0	0	0	0	0
Plover (T)	1,760	2,270	230	1,950	6,210	19,130	15,300	3,830	2,790	2,240	560	0	0	0
Reid (T)	90	1,450	70	1,770	3,380	16,710	13,370	3,340	1,020	820	200	0	0	0
Rib Falls (T)	230	490	40	540	1,300	5,170	4,140	1,030	0	0	0	0	0	0
Rib Mountain (T)	10	590	0	290	900	3,150	2,520	630	1,040	830	210	0	0	0
Rietbrock (T)	200	700	60	150	1,110	2,060	1,650	410	0	0	0	0	0	0
Ringle (T)	460	1,340	60	1,590	3,440	14,990	11,990	3,000	2,950	2,360	590	0	0	0
Rothschild (V)	20	0	0	70	80	560	440	110	0	0	0	0	0	0
Spencer (T)	0	100	0	250	350	2,270	1,820	450	0	0	0	0	0	0
Stettin (T)	20	990	80	740	1,820	7,370	5,900	1,470	0	0	0	0	0	0
Stratford (V)	0	70	0	0	70	80	60	20	0	0	0	0	0	0
Texas (T)	980	2,220	530	2,360	6,090	22,530	18,030	4,510	2,610	2,090	520	0	0	0
Wausau (C)	0	30	0	90	120	770	610	150	0	0	0	0	0	0
Wausau (T)	250	500	30	1,010	1,800	9,150	7,320	1,830	240	190	50	0	0	0
Weston (T)	150	290	0	80	530	990	790	200	2,390	1,910	480	1,120	0	1,120
Weston (V)	340	320	10	700	1,370	6,310	5,050	1,260	0	0	0	0	0	0
Wien (T)	120	490	0	190	800	2,160	1,730	430	340	270	70	0	0	0
Subtotal	9,060	48,660	6,110	41,330	105,160	\$405,470	\$324,380	\$81,090	\$33,130	\$26,500	\$6,630	\$1,120	\$0	\$1,120

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Marinette County														
Amberg (T)	270	4,290	110	2,320	6,990	\$24,420	\$19,540	\$4,880	\$2,710	\$2,170	\$540	\$0	\$0	\$0
Athelstane (T)	100	3,010	150	2,630	5,880	25,690	20,550	5,140	2,480	1,980	500	0	0	0
Beaver (T)	90	1,010	60	1,020	2,170	9,820	7,860	1,960	3,110	2,490	620	0	0	0
Beecher (T)	490	3,910	380	1,380	6,160	15,970	12,780	3,190	460	370	90	0	0	0
Dunbar (T)	720	2,850	250	1,210	5,030	13,400	10,720	2,680	7,550	6,040	1,510	0	0	0
Goodman (T)	18,790	1,370	620	10,480	31,250	90,950	72,760	18,190	23,960	19,170	4,790	0	0	0
Grover (T)	0	660	0	400	1,060	4,110	3,290	820	0	0	0	0	0	0
Lake (T)	40	3,340	20	1,620	5,020	17,420	13,940	3,480	1,140	910	230	0	0	0
Middle Inlet (T)	200	2,590	0	2,790	5,580	26,650	21,320	5,330	1,100	880	220	0	0	0
Niagara (T)	800	780	310	950	2,840	8,930	7,140	1,790	580	470	120	0	0	0
Pembine (T)	310	3,230	260	1,530	5,340	16,570	13,250	3,310	1,160	930	230	0	0	0
Peshtigo (T)	110	1,110	50	740	2,020	7,530	6,030	1,510	0	0	0	0	0	0
Porterfield (T)	0	1,800	230	1,020	3,050	10,670	8,540	2,130	0	0	0	0	0	0
Pound (T)	0	730	0	430	1,170	4,500	3,600	900	0	0	0	0	0	0
Silver Cliff (T)	1,550	4,140	590	3,240	9,520	32,130	25,700	6,430	5,230	4,180	1,050	0	0	0
Stephenson (T)	210	4,850	880	5,820	11,760	54,920	43,940	10,980	3,110	2,480	620	0	0	0
Wagner (T)	170	4,540	270	2,940	7,930	30,050	24,040	6,010	840	670	170	0	0	0
Wausaukee (T)	10	5,140	340	4,000	9,490	39,710	31,770	7,940	2,330	1,870	470	0	0	0
Subtotal	23,860	49,360	4,530	44,510	122,260	\$433,440	\$346,750	\$86,690	\$55,760	\$44,610	\$11,150	\$0	\$0	\$0
Marquette County														
Buffalo (T)	0	930	0	780	1,710	\$7,680	\$6,140	\$1,540	\$1,010	\$800	\$200	\$0	\$0	\$0
Crystal Lake (T)	0	1,490	0	1,450	2,930	13,950	11,160	2,790	2,090	1,670	420	0	0	0
Douglas (T)	0	510	0	120	630	1,610	1,290	320	0	0	0	0	0	0
Harris (T)	40	640	210	1,220	2,110	11,110	8,890	2,220	2,210	1,770	440	0	0	0
Mecan (T)	0	490	0	350	840	3,530	2,820	710	1,290	1,030	260	0	0	0
Montello (T)	0	140	60	420	620	3,730	2,980	750	630	500	130	0	0	0
Moundville (T)	0	380	0	350	730	3,420	2,730	680	370	290	70	0	0	0
Neshkoro (T)	0	570	0	390	960	3,920	3,130	780	170	140	30	0	0	0
Neshkoro (V)	0	50	0	90	140	820	660	160	0	0	0	0	0	0
Newton (T)	290	1,170	0	610	2,070	6,460	5,170	1,290	0	0	0	0	0	0
Oxford (T)	0	720	0	620	1,340	6,040	4,830	1,210	1,060	850	210	0	0	0
Packwaukee (T)	0	720	0	640	1,360	6,260	5,010	1,250	840	670	170	0	0	0
Shields (T)	0	380	0	800	1,190	7,260	5,810	1,450	1,500	1,200	300	0	0	0
Springfield (T)	40	1,600	40	1,220	2,900	12,180	9,740	2,440	1,340	1,070	270	0	0	0
Westfield (T)	0	740	0	500	1,240	5,090	4,070	1,020	1,110	890	220	0	0	0
Subtotal	380	10,510	310	9,570	20,760	93,060	\$74,450	\$18,610	\$13,610	\$10,890	\$2,720	\$0	\$0	\$0
Menominee County														
Menominee (T)	320	200	0	0	520	210	170	40	0	0	0	0	0	0
Subtotal	320	200	0	0	520	\$210	\$170	\$40	\$0	\$0	\$0	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		<u>Total Acres</u>	<u>Estimated 2016 Closed Acreage Fee Revenue</u>	<u>Share of 2016 Closed Acreage Fee</u>		<u>Total CY 15 MFL Yield and FCL Severance Taxes</u>	<u>Share of CY 15 MFL Yield and FCL Severance Taxes</u>		<u>Proposed Amount Due by DNR to</u>		<u>Total Due</u>
	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>	<u>Open MFL Acres</u>	<u>Closed MFL Acres</u>			<u>Municipality (80%)</u>	<u>County (20%)</u>		<u>Municipality 80%</u>	<u>County 20%</u>	<u>Municipality</u>	<u>County</u>	
Monroe County														
Adrian (T)	0	370	0	730	1,100	\$6,660	\$5,320	\$1,330	\$0	\$0	\$0	\$0	\$0	\$0
Angelo (T)	100	520	40	1,030	1,690	9,330	7,460	1,870	0	0	0	0	0	0
Byron (T)	350	660	80	440	1,540	4,510	3,610	900	0	0	0	0	0	0
Clifton (T)	0	1,240	80	660	1,980	6,970	5,580	1,390	820	660	160	0	0	0
Glendale (T)	160	930	0	220	1,320	2,910	2,330	580	0	0	0	0	0	0
Grant (T)	180	1,040	0	880	2,100	8,650	6,920	1,730	0	0	0	0	0	0
Greenfield (T)	0	450	30	1,200	1,690	10,750	8,600	2,150	0	0	0	0	0	0
Jefferson (T)	0	280	0	290	570	2,790	2,240	560	0	0	0	0	0	0
La Grange (T)	0	180	0	460	640	4,080	3,270	820	0	0	0	0	0	0
Lafayette (T)	30	1,210	160	890	2,280	8,920	7,130	1,780	0	0	0	0	0	0
Leon (T)	40	1,630	0	1,190	2,860	11,890	9,510	2,380	490	390	100	0	0	0
Lincoln (T)	20	250	130	190	590	1,880	1,500	380	0	0	0	0	0	0
Little Falls (T)	290	5,420	180	3,060	8,960	32,010	25,600	6,400	4,360	3,490	870	0	0	0
New Lyme (T)	290	1,780	90	1,800	3,960	17,310	13,850	3,460	0	0	0	0	0	0
Norwalk (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Oakdale (T)	0	1,510	50	510	2,070	6,000	4,800	1,200	0	0	0	0	0	0
Portland (T)	80	530	40	620	1,270	5,840	4,670	1,170	2,550	2,040	510	0	0	0
Ridgeville (T)	0	980	90	490	1,550	5,220	4,180	1,040	710	560	140	0	0	0
Scott (T)	0	340	10	240	590	2,410	1,930	480	350	280	70	0	0	0
Sheldon (T)	150	930	100	580	1,760	5,970	4,770	1,190	1,030	820	210	0	0	0
Sparta (T)	70	1,860	140	970	3,040	10,330	8,260	2,070	0	0	0	0	0	0
Tomah (T)	90	510	0	100	690	1,380	1,100	280	0	0	0	0	0	0
Wellington (T)	100	1,220	0	640	1,960	6,770	5,420	1,350	0	0	0	0	0	0
Wells (T)	10	1,580	0	2,320	3,900	21,510	17,210	4,300	390	310	80	0	0	0
Wilton (T)	0	360	0	490	850	4,610	3,680	920	0	0	0	0	0	0
Subtotal	1,950	25,820	1,220	20,000	48,990	\$198,710	\$158,960	\$39,740	\$10,700	\$8,560	\$2,140	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Oconto County														
Abrams (T)	0	1,000	70	1,610	2,670	\$14,790	\$11,830	\$2,960	\$710	\$560	\$140	\$0	\$0	\$0
Bagley (T)	100	1,110	140	850	2,190	8,420	6,740	1,680	0	0	0	0	0	0
Brazeau (T)	300	2,100	150	1,420	3,980	14,400	11,520	2,880	1,050	840	210	0	0	0
Breed (T)	0	810	330	980	2,120	9,280	7,420	1,860	1,450	1,160	290	0	0	0
Chase (T)	180	580	0	710	1,470	6,660	5,330	1,330	720	580	140	0	0	0
Doty (T)	170	1,370	820	740	3,110	7,820	6,250	1,560	360	290	70	0	0	0
Gillett (C)	0	0	40	0	40	0	0	0	0	0	0	0	0	0
Gillett (T)	0	600	0	710	1,300	6,670	5,340	1,330	0	0	0	0	0	0
How (T)	180	2,740	0	2,170	5,090	21,470	17,180	4,290	6,800	5,440	1,360	0	0	0
Lakewood (T)	60	990	300	1,170	2,520	11,080	8,870	2,220	1,080	860	220	0	0	0
Lena (T)	20	360	0	700	1,080	6,330	5,060	1,270	570	450	110	0	0	0
Little River (T)	240	2,100	0	1,340	3,680	13,740	10,990	2,750	0	0	0	0	0	0
Little Suamico (T)	240	1,180	20	590	2,030	6,340	5,070	1,270	1,330	1,060	270	0	0	0
Maple Valley (T)	110	1,810	0	1,130	3,060	11,630	9,300	2,330	0	0	0	0	0	0
Morgan (T)	0	1,130	0	610	1,740	6,430	5,140	1,290	0	0	0	0	0	0
Mountain (T)	140	1,180	290	520	2,130	5,700	4,560	1,140	1,510	1,210	300	0	0	0
Oconto (T)	140	920	80	440	1,570	4,750	3,800	950	0	0	0	0	0	0
Oconto Falls (T)	0	800	0	380	1,180	4,070	3,260	810	0	0	0	0	0	0
Pensaukee (T)	20	1,500	0	1,330	2,840	12,960	10,370	2,590	1,050	840	210	0	0	0
Riverview (T)	310	1,410	270	1,310	3,300	12,720	10,180	2,540	570	450	110	0	0	0
Spruce (T)	40	620	50	1,300	2,000	11,750	9,400	2,350	150	120	30	0	0	0
Stiles (T)	40	1,550	10	1,070	2,670	10,830	8,660	2,170	0	0	0	0	0	0
Townsend (T)	300	830	160	180	1,460	2,410	1,930	480	160	130	30	0	0	0
Underhill (T)	60	2,210	0	1,840	4,100	18,120	14,490	3,620	1,810	1,450	360	0	0	0
Subtotal	2,650	28,880	2,710	23,090	57,340	\$228,400	\$182,720	\$45,680	\$19,300	\$15,440	\$3,860	\$0	\$0	\$0
Oneida County														
Cassian (T)	2,910	4,420	3,390	3,750	14,470	\$36,800	\$29,440	\$7,360	\$16,110	\$12,890	\$3,220	\$0	\$0	\$0
Crescent (T)	560	1,700	80	1,170	3,500	11,820	9,450	2,360	1,300	1,040	260	0	0	0
Enterprise (T)	1,590	1,170	870	1,490	5,130	13,990	11,190	2,800	150	120	30	0	0	0
Hazelhurst (T)	2,800	2,040	290	880	6,010	9,740	7,790	1,950	1,120	900	220	0	0	0
Lake Tomahawk (T)	50	100	40	530	720	4,620	3,700	920	1,560	1,250	310	0	0	0
Little Rice (T)	3,380	1,420	1,810	760	7,380	8,060	6,450	1,610	1,260	1,010	250	0	0	0
Lynne (T)	1,110	330	270	830	2,540	7,460	5,960	1,490	1,380	1,100	280	0	0	0
Minocqua (T)	36,250	4,330	1,450	2,320	44,360	24,500	19,600	4,900	24,590	19,680	4,920	80	0	80
Monico (T)	28,620	320	0	190	29,140	1,980	1,590	400	1,430	1,140	290	0	0	0
Newbold (T)	730	1,660	240	1,100	3,740	11,210	8,970	2,240	1,020	810	200	0	0	0
Nokomis (T)	2,920	960	630	810	5,320	7,940	6,350	1,590	0	0	0	0	0	0
Pelican (T)	4,860	2,950	310	1,070	9,190	12,340	9,870	2,470	3,440	2,750	690	0	0	0
Piehl (T)	14,050	730	30	160	14,970	2,140	1,710	430	0	0	0	0	0	0
Pine Lake (T)	6,460	1,470	50	1,210	9,200	11,900	9,520	2,380	3,260	2,610	650	0	0	0
Schoepke (T)	14,340	1,260	600	990	17,180	9,780	7,820	1,960	1,100	880	220	0	0	0
Stella (T)	3,260	2,310	90	1,090	6,750	11,790	9,430	2,360	6,280	5,030	1,260	0	0	0
Sugar Camp (T)	3,600	2,290	350	2,710	8,950	25,620	20,500	5,120	1,170	940	230	0	0	0
Three Lakes (T)	1,310	870	1,470	1,860	5,510	16,810	13,450	3,360	5,490	4,390	1,100	0	0	0
Woodboro (T)	900	960	20	460	2,330	4,940	3,960	990	0	0	0	0	0	0
Woodruff (T)	220	120	0	0	340	130	110	30	0	0	0	0	0	0
Subtotal	129,900	31,420	12,020	23,380	196,710	\$233,560	\$186,850	\$46,710	\$70,680	\$56,540	\$14,140	\$80	\$0	\$80

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Outagamie County														
Black Creek (T)	0	1,240	0	1,270	2,520	\$12,220	\$9,780	\$2,440	\$500	\$400	\$100	\$0	\$0	\$0
Bovina (T)	30	1,240	0	950	2,210	9,440	7,550	1,890	1,190	950	240	0	0	0
Buchanan (T)	0	80	0	20	100	240	190	50	0	0	0	0	0	0
Center (T)	0	230	0	40	280	620	500	120	590	470	120	0	0	0
Cicero (T)	30	1,020	10	690	1,750	7,030	5,620	1,410	0	0	0	0	0	0
Dale (T)	0	710	0	310	1,020	3,410	2,730	680	0	0	0	0	0	0
Deer Creek (T)	30	1,440	0	350	1,820	4,570	3,660	910	830	660	170	0	0	0
Ellington (T)	50	890	0	190	1,130	2,570	2,050	510	120	100	20	0	0	0
Freedom (T)	0	10	0	20	30	180	150	40	0	0	0	0	0	0
Grand Chute (T)	0	240	0	0	240	260	210	50	120	90	20	0	0	0
Greenville (T)	0	570	0	50	620	1,060	850	210	0	0	0	0	0	0
Hortonia (T)	0	370	0	500	870	4,690	3,750	940	540	430	110	0	0	0
Hortonville (V)	0	40	0	0	40	50	40	10	360	290	70	250	0	250
Kaukauna (T)	0	30	0	0	30	40	30	10	0	0	0	0	0	0
Liberty (T)	20	1,320	0	1,270	2,620	12,290	9,830	2,460	1,710	1,360	340	0	0	0
Maine (T)	0	1,100	30	2,460	3,600	22,210	17,770	4,440	870	700	170	0	0	0
Maple Creek (T)	10	630	0	170	810	2,130	1,700	430	0	0	0	0	0	0
Oneida (T)	30	270	50	290	650	2,790	2,230	560	0	0	0	0	0	0
Osborn (T)	0	190	0	220	400	2,040	1,630	410	0	0	0	0	0	0
Seymour (C)	0	0	0	20	20	150	120	30	0	0	0	0	0	0
Seymour (T)	0	70	0	70	140	680	540	140	0	0	0	0	0	0
Shiocton (V)	0	40	0	0	40	50	40	10	0	0	0	0	0	0
Vandenbroek (T)	0	0	0	20	20	140	110	30	0	0	0	0	0	0
Subtotal	210	11,750	90	8,920	20,960	\$88,840	\$71,070	\$17,770	\$6,830	\$5,460	\$1,370	\$250	\$0	\$250
Ozaukee County														
Belgium (T)	120	100	0	0	220	\$110	\$90	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Cedarburg (T)	10	360	0	30	390	610	490	120	0	0	0	0	0	0
Fredonia (T)	50	240	0	30	320	530	420	110	0	0	0	0	0	0
Fredonia (V)	0	0	0	10	10	90	70	20	0	0	0	0	0	0
Grafton (T)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Newburg (V)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Port Washington (T)	0	70	0	0	70	70	60	10	0	0	0	0	0	0
Saukville (T)	0	530	0	70	600	1,140	910	230	0	0	0	0	0	0
Saukville (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Subtotal	180	1,370	0	130	1,680	\$2,620	\$2,100	\$520	\$0	\$0	\$0	\$0	\$0	\$0
Pepin County														
Albany (T)	0	1,730	0	710	2,440	\$7,940	\$6,360	\$1,590	\$3,000	\$2,400	\$600	\$0	\$0	\$0
Durand (T)	0	1,030	30	140	1,200	2,280	1,830	460	1,000	800	200	0	0	0
Frankfort (T)	140	2,700	0	840	3,680	10,070	8,060	2,010	0	0	0	0	0	0
Lima (T)	210	1,290	0	570	2,080	6,300	5,040	1,260	0	0	0	0	0	0
Pepin (T)	580	2,970	90	2,340	5,970	23,180	18,550	4,640	1,530	1,220	310	0	0	0
Stockholm (T)	170	650	0	310	1,130	3,340	2,670	670	0	0	0	0	0	0
Stockholm (V)	0	0	0	40	40	320	260	60	0	0	0	0	0	0
Waterville (T)	240	1,870	40	380	2,540	5,290	4,230	1,060	4,640	3,710	930	0	0	0
Waubeek (T)	210	650	40	250	1,140	2,850	2,280	570	1,490	1,190	300	0	0	0
Subtotal	1,550	12,890	200	5,580	20,230	\$61,590	\$49,270	\$12,320	\$11,650	\$9,320	\$2,330	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Pierce County														
Clifton (T)	30	470	0	110	610	\$1,470	\$1,180	\$290	\$0	\$0	\$0	\$0	\$0	\$0
Diamond Bluff (T)	0	230	0	580	820	5,230	4,180	1,050	0	0	0	0	0	0
El Paso (T)	70	1,360	150	620	2,210	6,760	5,410	1,350	270	220	50	0	0	0
Ellsworth (T)	120	550	20	180	860	2,100	1,680	420	70	60	10	0	0	0
Elmwood (V)	0	10	0	30	40	280	230	60	0	0	0	0	0	0
Gilman (T)	90	580	10	330	1,020	3,480	2,780	700	10	10	0	0	0	0
Hartland (T)	210	1,030	120	260	1,610	3,290	2,630	660	150	120	30	0	0	0
Isabelle (T)	60	200	0	30	290	480	390	100	40	30	10	0	0	0
Maiden Rock (T)	240	2,330	0	940	3,500	10,510	8,410	2,100	520	420	100	0	0	0
Maiden Rock (V)	0	0	0	80	80	680	550	140	0	0	0	0	0	0
Martell (T)	230	800	40	430	1,500	4,580	3,660	920	770	620	150	0	0	0
Oak Grove (T)	10	440	10	200	650	2,140	1,710	430	0	0	0	0	0	0
River Falls (T)	100	1,430	0	610	2,140	6,730	5,390	1,350	110	90	20	0	0	0
Rock Elm (T)	40	1,450	50	1,510	3,050	14,500	11,600	2,900	880	700	180	0	0	0
Salem (T)	200	1,850	0	410	2,450	5,470	4,380	1,090	0	0	0	0	0	0
Spring Lake (T)	150	1,680	100	510	2,450	6,140	4,910	1,230	1,460	1,170	290	0	0	0
Spring Valley (V)	10	70	0	100	180	920	740	180	0	0	0	0	0	0
Trenton (T)	40	560	90	380	1,060	3,820	3,050	760	740	590	150	0	0	0
Trimbelle (T)	80	250	30	240	600	2,300	1,840	460	0	0	0	0	0	0
Union (T)	<u>160</u>	<u>1,250</u>	<u>0</u>	<u>160</u>	<u>1,570</u>	<u>2,720</u>	<u>2,180</u>	<u>540</u>	<u>90</u>	<u>70</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	1,830	16,540	620	7,700	26,690	\$83,610	\$66,890	\$16,720	\$5,120	\$4,100	\$1,020	\$0	\$0	\$0
Polk County														
Alden (T)	100	760	80	880	1,820	\$8,350	\$6,680	\$1,670	\$1,080	\$870	\$220	\$0	\$0	\$0
Amery (C)	0	0	0	10	10	120	100	20	0	0	0	0	0	0
Apple River (T)	20	480	40	1,680	2,210	14,820	11,860	2,960	0	0	0	0	0	0
Balsam Lake (T)	60	310	0	340	710	3,270	2,620	650	0	0	0	0	0	0
Beaver (T)	80	760	230	1,150	2,220	10,630	8,500	2,130	0	0	0	0	0	0
Black Brook (T)	40	520	60	330	950	3,380	2,700	680	530	430	110	0	0	0
Bone Lake (T)	60	540	40	400	1,050	4,020	3,220	800	0	0	0	0	0	0
Clam Falls (T)	50	950	40	1,630	2,670	14,980	11,980	3,000	0	0	0	0	0	0
Clayton (T)	0	510	0	340	850	3,460	2,760	690	0	0	0	0	0	0
Clear Lake (T)	0	140	50	290	480	2,620	2,100	520	0	0	0	0	0	0
Eureka (T)	290	1,060	0	1,390	2,740	13,000	10,400	2,600	540	430	110	0	0	0
Farmington (T)	90	360	40	370	860	3,520	2,820	700	790	640	160	0	0	0
Garfield (T)	0	150	0	240	390	2,250	1,800	450	0	0	0	0	0	0
Georgetown (T)	310	340	60	720	1,440	6,550	5,240	1,310	2,020	1,620	400	0	0	0
Johnstown (T)	480	1,980	480	2,280	5,220	21,600	17,280	4,320	0	0	0	0	0	0
Laketown (T)	60	710	90	640	1,500	6,200	4,960	1,240	0	0	0	0	0	0
Lincoln (T)	70	350	150	240	800	2,410	1,930	480	0	0	0	0	0	0
Lorain (T)	100	1,160	80	1,450	2,800	13,640	10,910	2,730	270	210	50	0	0	0
Luck (T)	550	680	950	680	2,860	6,560	5,250	1,310	4,680	3,750	940	0	0	0
Mckinley (T)	20	2,330	80	2,990	5,420	28,030	22,430	5,610	0	0	0	0	0	0
Milltown (T)	520	800	0	640	1,960	6,330	5,060	1,270	0	0	0	0	0	0
Osceola (T)	130	1,300	40	220	1,700	3,320	2,660	660	3,760	3,010	750	350	0	350
St. Croix Falls (T)	0	90	90	390	570	3,420	2,740	680	0	0	0	0	0	0
Sterling (T)	370	1,020	400	1,460	3,250	13,540	10,830	2,710	200	160	40	0	0	0
West Sweden (T)	<u>30</u>	<u>840</u>	<u>40</u>	<u>470</u>	<u>1,370</u>	<u>4,890</u>	<u>3,910</u>	<u>980</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	3,450	18,130	3,030	21,230	45,850	\$200,910	\$160,730	\$40,180	\$13,880	\$11,110	\$2,780	\$350	\$0	\$350

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Portage County														
Alban (T)	0	1,840	190	2,070	4,100	\$19,630	\$15,700	\$3,930	\$1,750	\$1,400	\$350	\$0	\$0	\$0
Almond (T)	110	1,760	120	770	2,750	8,440	6,750	1,690	0	0	0	0	0	0
Amherst (T)	0	1,080	90	1,350	2,530	12,710	10,170	2,540	3,750	3,000	750	0	0	0
Amherst (V)	0	0	0	20	20	170	130	30	350	280	70	150	0	150
Belmont (T)	120	2,520	0	880	3,520	10,220	8,170	2,040	5,490	4,390	1,100	0	0	0
Buena Vista (T)	20	1,830	80	1,070	2,990	11,110	8,890	2,220	860	690	170	0	0	0
Carson (T)	0	500	0	890	1,390	8,130	6,500	1,630	1,600	1,280	320	0	0	0
Dewey (T)	250	1,420	50	3,960	5,670	35,330	28,260	7,070	3,350	2,680	670	0	0	0
Eau Pleine (T)	70	930	40	430	1,470	4,710	3,770	940	3,520	2,820	700	0	0	0
Grant (T)	420	1,440	110	2,320	4,300	21,340	17,070	4,270	2,330	1,860	470	0	0	0
Hull (T)	80	970	110	950	2,110	9,140	7,310	1,830	5,670	4,540	1,130	0	0	0
Lanark (T)	130	2,650	80	2,030	4,890	20,200	16,160	4,040	5,460	4,370	1,090	0	0	0
Linwood (T)	160	2,060	0	1,030	3,250	11,060	8,850	2,210	0	0	0	0	0	0
New Hope (T)	20	1,760	0	1,040	2,820	10,770	8,620	2,150	1,440	1,150	290	0	0	0
Pine Grove (T)	0	180	0	220	400	2,070	1,650	410	0	0	0	0	0	0
Plover (T)	30	470	0	450	960	4,390	3,510	880	1,180	940	240	0	0	0
Plover (V)	0	70	0	0	70	80	60	20	900	720	180	660	0	660
Sharon (T)	200	3,220	160	2,230	5,820	22,540	18,040	4,510	7,720	6,170	1,540	0	0	0
Stockton (T)	140	1,060	130	470	1,810	5,190	4,150	1,040	850	680	170	0	0	0
Subtotal	1,750	25,780	1,160	22,170	50,860	\$217,210	\$173,770	\$43,440	\$46,230	\$36,980	\$9,250	\$810	\$0	\$810
Price County														
Catawba (T)	3,620	2,060	1,850	1,520	9,050	\$15,230	\$12,180	\$3,050	\$860	\$690	\$170	\$0	\$0	\$0
Catawba (V)	0	0	0	130	130	1,080	860	220	0	0	0	0	0	0
Eisenstein (T)	1,040	750	680	810	3,270	7,690	6,150	1,540	0	0	0	0	0	0
Elk (T)	1,840	2,230	300	2,420	6,790	23,080	18,460	4,620	8,350	6,680	1,670	0	0	0
Emery (T)	1,830	2,220	640	1,530	6,220	15,480	12,390	3,100	2,430	1,940	490	0	0	0
Fifield (T)	2,350	1,650	440	770	5,210	8,340	6,680	1,670	310	250	60	0	0	0
Flambeau (T)	7,410	3,780	1,630	2,090	14,920	21,970	17,570	4,390	40	30	10	0	0	0
Georgetown (T)	1,320	530	140	310	2,300	3,240	2,600	650	0	0	0	0	0	0
Hackett (T)	730	1,880	5,310	2,820	10,740	26,090	20,870	5,220	3,320	2,650	660	0	0	0
Harmony (T)	0	470	340	770	1,580	7,090	5,670	1,420	3,020	2,410	600	0	0	0
Hill (T)	3,500	2,160	390	1,490	7,530	15,040	12,030	3,010	670	540	130	0	0	0
Kennan (T)	920	1,400	160	1,150	3,630	11,350	9,080	2,270	2,550	2,040	510	0	0	0
Knox (T)	2,000	2,150	890	1,530	6,570	15,400	12,320	3,080	680	550	140	0	0	0
Lake (T)	6,620	6,090	1,320	2,680	16,700	29,430	23,550	5,890	3,800	3,040	760	0	0	0
Ogema (T)	4,880	2,470	1,020	3,650	12,020	33,820	27,050	6,760	540	430	110	0	0	0
Park Falls (C)	0	0	0	20	20	190	150	40	0	0	0	0	0	0
Prentice (T)	2,810	3,250	1,270	5,470	12,790	50,230	40,190	10,050	820	650	160	0	0	0
Prentice (V)	0	70	0	0	70	70	60	10	0	0	0	0	0	0
Spirit (T)	3,910	2,320	640	1,210	8,070	12,830	10,270	2,570	720	580	140	0	0	0
Worcester (T)	1,680	2,150	970	3,130	7,930	29,050	23,240	5,810	4,760	3,810	950	0	0	0
Subtotal	46,440	37,620	17,960	33,500	135,530	\$326,720	\$261,370	\$65,340	\$32,860	\$26,290	\$6,570	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Racine County														
Burlington (T)	0	130	0	0	130	\$140	\$110	\$30	\$0	\$0	\$0	\$0	\$0	\$0
Caledonia (V)	0	20	0	90	110	790	630	160	0	0	0	0	0	0
Dover (T)	0	90	0	20	110	240	190	50	0	0	0	0	0	0
Norway (T)	0	80	0	40	120	420	340	80	0	0	0	0	0	0
Raymond (T)	0	160	0	60	220	670	530	130	0	0	0	0	0	0
Rochester (V)	0	320	0	90	410	1,100	880	220	0	0	0	0	0	0
Waterford (T)	0	50	0	30	80	310	250	60	0	0	0	0	0	0
Yorkville (T)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Subtotal	0	860	0	320	1,180	\$3,680	\$2,950	\$740	\$0	\$0	\$0	\$0	\$0	\$0
Richland County														
Akan (T)	120	3,080	0	1,680	4,870	\$17,630	\$14,110	\$3,530	\$3,710	\$2,960	\$740	\$0	\$0	\$0
Bloom (T)	90	1,440	0	260	1,790	3,780	3,020	760	0	0	0	0	0	0
Buena Vista (T)	20	1,820	0	1,110	2,940	11,460	9,170	2,290	270	210	50	0	0	0
Dayton (T)	190	3,230	50	1,340	4,810	14,910	11,930	2,980	400	320	80	0	0	0
Eagle (T)	0	1,180	0	910	2,090	9,040	7,230	1,810	2,710	2,170	540	0	0	0
Forest (T)	250	2,660	40	1,520	4,470	15,850	12,680	3,170	3,160	2,530	630	0	0	0
Henrietta (T)	280	3,840	0	2,100	6,220	22,050	17,640	4,410	410	330	80	0	0	0
Ithaca (T)	80	2,460	60	1,320	3,910	13,890	11,110	2,780	80	60	20	0	0	0
Lone Rock (V)	0	0	40	0	40	0	0	0	0	0	0	0	0	0
Marshall (T)	350	4,100	0	2,380	6,830	24,730	19,780	4,950	0	0	0	0	0	0
Orion (T)	50	2,700	0	1,640	4,380	16,920	13,540	3,380	1,470	1,180	290	0	0	0
Richland (T)	110	2,890	20	1,440	4,460	15,390	12,310	3,080	1,980	1,580	400	0	0	0
Richwood (T)	170	1,740	0	1,150	3,060	11,710	9,370	2,340	3,680	2,950	740	0	0	0
Rockbridge (T)	50	2,110	60	1,770	3,980	17,350	13,880	3,470	0	0	0	0	0	0
Sylvan (T)	70	2,710	130	1,360	4,260	14,520	11,610	2,900	1,150	920	230	0	0	0
Westford (T)	60	2,010	10	1,140	3,230	11,930	9,540	2,390	0	0	0	0	0	0
Willow (T)	50	2,740	40	1,300	4,130	14,060	11,250	2,810	5,090	4,070	1,020	0	0	0
Subtotal	1,950	40,700	430	22,400	65,480	\$235,210	\$188,170	\$47,040	\$24,100	\$19,280	\$4,820	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Rock County														
Avon (T)	0	70	0	40	100	\$390	\$310	\$80	\$0	\$0	\$0	\$0	\$0	\$0
Beloit (T)	0	30	0	0	30	30	30	10	0	0	0	0	0	0
Bradford (T)	0	80	0	60	130	570	460	110	0	0	0	0	0	0
Center (T)	0	120	0	20	140	300	240	60	0	0	0	0	0	0
Clinton (T)	0	70	0	0	70	70	60	10	0	0	0	0	0	0
Fulton (T)	0	290	0	60	350	830	660	170	0	0	0	0	0	0
Harmony (T)	0	80	0	0	80	80	70	20	0	0	0	0	0	0
Janesville (T)	0	40	0	250	280	2,160	1,730	430	0	0	0	0	0	0
Johnstown (T)	0	180	0	150	330	1,500	1,200	300	0	0	0	0	0	0
La Prairie (T)	0	30	0	0	30	30	30	10	0	0	0	0	0	0
Lima (T)	0	100	0	80	180	780	620	160	0	0	0	0	0	0
Magnolia (T)	0	440	30	30	510	760	610	150	0	0	0	0	0	0
Milton (T)	0	290	0	120	420	1,370	1,100	270	0	0	0	0	0	0
Newark (T)	0	320	0	90	410	1,100	880	220	0	0	0	0	0	0
Plymouth (T)	90	290	10	10	400	400	320	80	0	0	0	0	0	0
Porter (T)	30	300	0	50	380	780	620	160	0	0	0	0	0	0
Rock (T)	0	160	0	0	160	180	140	40	0	0	0	0	0	0
Spring Valley (T)	0	560	0	140	700	1,760	1,410	350	140	110	30	0	0	0
Turtle (T)	30	160	0	100	280	1,020	820	200	70	60	10	0	0	0
Union (T)	0	90	0	0	90	90	70	20	0	0	0	0	0	0
Subtotal	140	3,680	40	1,200	5,060	\$14,220	\$11,370	\$2,840	\$210	\$170	\$40	\$0	\$0	\$0
Rusk County														
Atlanta (T)	660	1,300	580	690	3,220	\$7,300	\$5,840	\$1,460	\$1,800	\$1,440	\$360	\$0	\$0	\$0
Big Bend (T)	130	870	0	610	1,600	6,110	4,890	1,220	0	0	0	0	0	0
Big Falls (T)	4,140	1,820	1,310	1,710	8,980	16,560	13,250	3,310	1,280	1,020	260	0	0	0
Cedar Rapids (T)	350	570	370	50	1,350	1,060	850	210	60	50	10	0	0	0
Dewey (T)	1,260	440	1,490	450	3,640	4,300	3,440	860	1,530	1,220	310	0	0	0
Flambeau (T)	640	480	300	500	1,910	4,760	3,810	950	0	0	0	0	0	0
Grant (T)	300	470	200	520	1,490	4,920	3,940	980	770	610	150	0	0	0
Grow (T)	160	160	140	290	750	2,660	2,130	530	0	0	0	0	0	0
Hawkins (T)	11,640	1,770	730	1,200	15,340	12,150	9,720	2,430	0	0	0	0	0	0
Hawkins (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Hubbard (T)	600	1,140	2,160	2,470	6,360	22,330	17,870	4,470	3,580	2,870	720	0	0	0
Ingram (V)	0	0	0	20	20	150	120	30	0	0	0	0	0	0
Lawrence (T)	1,700	1,450	320	1,750	5,220	16,470	13,180	3,290	0	0	0	0	0	0
Marshall (T)	220	200	0	80	500	900	720	180	0	0	0	0	0	0
Murry (T)	740	1,130	2,350	790	5,010	7,980	6,390	1,600	0	0	0	0	0	0
Richland (T)	510	550	480	620	2,160	5,890	4,710	1,180	0	0	0	0	0	0
Rusk (T)	620	1,080	300	1,020	3,010	9,840	7,870	1,970	1,640	1,310	330	0	0	0
South Fork (T)	370	200	430	920	1,920	8,070	6,460	1,610	0	0	0	0	0	0
Strickland (T)	660	540	0	320	1,520	3,300	2,640	660	0	0	0	0	0	0
Stubbs (T)	250	140	20	300	700	2,670	2,140	530	1,420	1,140	280	0	0	0
Thornapple (T)	2,210	590	520	1,360	4,680	12,240	9,790	2,450	0	0	0	0	0	0
True (T)	480	340	40	80	940	1,040	830	210	0	0	0	0	0	0
Washington (T)	1,480	1,920	0	950	4,350	10,170	8,140	2,030	0	0	0	0	0	0
Weyerhaeuser (V)	0	40	0	0	40	80	60	20	0	0	0	0	0	0
Wilkinson (T)	450	500	1,060	40	2,050	850	680	170	5,550	4,440	1,110	3,760	0	3,760
Willard (T)	2,440	580	870	850	4,740	7,900	6,320	1,580	20	10	0	0	0	0
Wilson (T)	530	0	710	300	1,540	2,560	2,050	510	2,480	1,990	500	0	0	0
Subtotal	32,550	18,290	14,370	17,860	83,080	\$172,320	\$137,860	\$34,460	\$20,130	\$16,110	\$4,030	\$3,760	\$0	\$3,760

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Saint Croix County														
Baldwin (T)	60	140	0	20	220	\$330	\$270	\$70	\$0	\$0	\$0	\$0	\$0	\$0
Cady (T)	210	660	90	570	1,530	5,590	4,470	1,120	0	0	0	0	0	0
Cylon (T)	50	150	0	420	620	3,700	2,960	740	0	0	0	0	0	0
Eau Galle (T)	300	970	20	240	1,520	3,120	2,500	620	1,210	960	240	0	0	0
Emerald (T)	30	270	40	50	390	690	560	140	0	0	0	0	0	0
Erin Prairie (T)	30	690	0	190	920	2,370	1,900	470	210	170	40	0	0	0
Forest (T)	140	690	0	590	1,420	5,770	4,620	1,150	930	740	190	0	0	0
Glenwood (T)	60	410	40	470	980	4,490	3,590	900	0	0	0	0	0	0
Hammond (T)	0	110	0	40	150	480	390	100	0	0	0	0	0	0
Hudson (T)	20	150	0	0	170	160	130	30	0	0	0	0	0	0
Kinnickinnic (T)	90	580	0	160	840	2,010	1,610	400	0	0	0	0	0	0
Pleasant Valley (T)	30	80	0	10	120	200	160	40	0	0	0	0	0	0
Richmond (T)	50	30	0	30	100	280	230	60	0	0	0	0	0	0
Rush River (T)	80	200	0	130	400	1,280	1,020	260	0	0	0	0	0	0
Somerset (T)	310	740	120	450	1,610	4,620	3,700	920	1,290	1,030	260	0	0	0
Somerset (V)	0	0	0	20	20	190	150	40	0	0	0	0	0	0
Springfield (T)	120	280	70	280	740	2,650	2,120	530	0	0	0	0	0	0
St. Joseph (T)	90	510	0	20	620	680	540	140	0	0	0	0	0	0
Stanton (T)	80	530	0	40	650	930	740	190	150	120	30	0	0	0
Star Prairie (T)	140	160	20	360	680	3,280	2,620	660	190	160	40	0	0	0
Star Prairie (V)	30	0	0	40	70	370	290	70	0	0	0	0	0	0
Troy (T)	50	560	0	200	820	2,340	1,870	470	60	50	10	0	0	0
Warren (T)	0	140	30	60	240	690	550	140	0	0	0	0	0	0
Wilson (V)	10	0	0	10	30	120	100	20	0	0	0	0	0	0
Subtotal	1,970	8,060	420	4,410	14,850	\$46,350	\$37,080	\$9,270	\$4,050	\$3,240	\$810	\$0	\$0	\$0
Sauk County														
Baraboo (C)	0	0	0	20	20	\$140	\$110	\$30	\$0	\$0	\$0	\$0	\$0	\$0
Baraboo (T)	0	560	0	440	1,000	4,380	3,510	880	0	0	0	0	0	0
Bear Creek (T)	100	3,690	0	2,510	6,300	25,440	20,360	5,090	3,420	2,730	680	0	0	0
Dellona (T)	0	850	80	1,110	2,030	10,370	8,300	2,070	2,710	2,170	540	0	0	0
Delton (T)	0	210	0	410	630	3,770	3,020	750	0	0	0	0	0	0
Excelsior (T)	40	1,130	40	750	1,960	7,610	6,090	1,520	430	340	90	0	0	0
Fairfield (T)	20	650	0	860	1,530	8,080	6,460	1,620	2,840	2,270	570	0	0	0
Franklin (T)	20	3,320	0	1,890	5,220	19,710	15,770	3,940	170	140	30	0	0	0
Freedom (T)	160	2,710	120	1,590	4,580	16,530	13,220	3,310	530	430	110	0	0	0
Greenfield (T)	40	1,680	220	680	2,610	7,580	6,060	1,520	4,740	3,790	950	0	0	0
Honey Creek (T)	180	1,450	40	1,260	2,940	12,360	9,890	2,470	0	0	0	0	0	0
Ironton (T)	20	1,340	0	490	1,860	5,670	4,530	1,130	0	0	0	0	0	0
La Valle (T)	0	720	0	720	1,440	6,930	5,540	1,390	1,260	1,010	250	0	0	0
Merrimac (T)	50	120	80	400	650	3,540	2,830	710	40	30	10	0	0	0
Merrimac (V)	0	0	0	50	50	380	310	80	0	0	0	0	0	0
Prairie Du Sac (T)	0	450	0	380	830	3,700	2,960	740	0	0	0	0	0	0
Reedsburg (T)	0	230	0	440	660	3,970	3,170	790	1,610	1,290	320	0	0	0
Spring Green (T)	20	640	70	920	1,660	8,580	6,870	1,720	770	610	150	0	0	0
Sumpter (T)	220	350	0	1,150	1,730	10,220	8,180	2,040	0	0	0	0	0	0
Troy (T)	220	2,110	50	2,110	4,480	20,280	16,230	4,060	490	390	100	0	0	0
Washington (T)	0	500	0	300	800	3,130	2,510	630	0	0	0	0	0	0
Westfield (T)	20	810	40	380	1,250	4,110	3,290	820	0	0	0	0	0	0
Winfield (T)	30	1,480	0	660	2,170	7,230	5,780	1,450	1,960	1,560	390	0	0	0
Woodland (T)	50	1,150	0	920	2,120	9,120	7,300	1,820	0	0	0	0	0	0
Subtotal	1,180	26,130	740	20,450	48,490	\$202,830	\$162,260	\$40,570	\$20,960	\$16,770	\$4,190	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Sawyer County														
Bass Lake (T)	570	690	290	750	2,300	\$7,130	\$5,700	\$1,430	\$2,450	\$1,960	\$490	\$0	\$0	\$0
Couderay (T)	3,460	4,280	670	350	8,760	7,580	6,060	1,520	990	790	200	0	0	0
Couderay (V)	30	0	0	0	30	0	0	0	0	0	0	0	0	0
Draper (T)	15,780	1,390	300	450	17,920	5,350	4,280	1,070	330	270	70	0	0	0
Edgewater (T)	2,380	960	400	640	4,370	6,530	5,220	1,310	440	350	90	0	0	0
Hayward (T)	900	160	180	500	1,740	4,440	3,550	890	5,080	4,070	1,020	510	0	510
Hunter (T)	550	110	140	170	970	1,580	1,260	320	2,680	2,150	540	880	0	880
Lenroot (T)	1,110	370	470	290	2,230	2,870	2,290	570	0	0	0	0	0	0
Meadowbrook (T)	120	120	200	210	650	1,910	1,530	380	0	0	0	0	0	0
Meteor (T)	2,420	1,000	4,600	420	8,430	4,660	3,730	930	7,570	6,060	1,510	2,330	0	2,330
Ojibwa (T)	15,640	1,080	100	690	17,510	7,100	5,680	1,420	950	760	190	0	0	0
Radisson (T)	7,230	1,050	920	330	9,530	3,950	3,160	790	2,930	2,340	590	0	0	0
Round Lake (T)	170	770	1,550	1,140	3,630	10,540	8,430	2,110	7,940	6,350	1,590	0	0	0
Sand Lake (T)	650	580	160	230	1,620	2,600	2,080	520	460	370	90	0	0	0
Spider Lake (T)	530	640	470	1,600	3,240	14,380	11,500	2,880	180	140	40	0	0	0
Weirgor (T)	500	1,610	40	160	2,300	3,070	2,460	610	480	380	100	0	0	0
Winter (T)	27,630	4,030	1,360	1,280	34,310	15,300	12,240	3,060	10,930	8,740	2,190	0	0	0
Subtotal	79,670	18,840	11,840	9,210	119,550	\$98,980	\$79,180	\$19,800	\$43,410	\$34,730	\$8,680	\$3,730	\$0	\$3,730
Shawano County														
Almon (T)	310	2,870	160	1,760	5,100	\$18,160	\$14,530	\$3,630	\$3,040	\$2,440	\$610	\$0	\$0	\$0
Angelica (T)	40	430	0	340	810	3,330	2,670	670	0	0	0	0	0	0
Aniwa (T)	180	3,590	0	1,920	5,700	20,290	16,230	4,060	1,570	1,250	310	0	0	0
Aniwa (V)	0	0	0	90	90	740	590	150	0	0	0	0	0	0
Bartelme (T)	160	1,920	40	910	3,040	9,880	7,900	1,980	2,610	2,090	520	0	0	0
Belle Plaine (T)	110	1,630	0	850	2,590	9,000	7,200	1,800	1,670	1,340	330	0	0	0
Biramwood (T)	120	1,790	0	1,330	3,240	13,290	10,630	2,660	200	160	40	0	0	0
Bowler (V)	0	0	0	40	40	360	290	70	0	0	0	0	0	0
Eland (V)	0	30	0	0	30	40	30	10	0	0	0	0	0	0
Fairbanks (T)	360	4,440	0	1,540	6,340	17,950	14,360	3,590	1,060	850	210	0	0	0
Germania (T)	40	3,550	320	4,170	8,090	39,460	31,570	7,890	270	220	50	0	0	0
Grant (T)	60	2,310	130	1,590	4,080	16,050	12,840	3,210	360	290	70	0	0	0
Green Valley (T)	0	1,060	0	610	1,670	6,370	5,100	1,270	600	480	120	0	0	0
Hartland (T)	0	770	0	330	1,100	3,630	2,900	730	180	140	40	0	0	0
Herman (T)	40	1,540	20	1,830	3,420	17,260	13,800	3,450	130	100	30	0	0	0
Hutchins (T)	120	2,730	40	2,100	4,990	20,910	16,730	4,180	6,060	4,850	1,210	0	0	0
Lessor (T)	0	1,040	0	610	1,650	6,300	5,040	1,260	180	150	40	0	0	0
Maple Grove (T)	0	150	0	40	180	460	370	90	0	0	0	0	0	0
Morris (T)	210	7,480	110	2,130	9,930	26,240	20,990	5,250	2,880	2,310	580	0	0	0
Navarino (T)	0	1,330	0	1,560	2,890	14,720	11,770	2,940	0	0	0	0	0	0
Pella (T)	70	1,280	0	1,620	2,960	15,230	12,180	3,050	0	0	0	0	0	0
Red Springs (T)	470	1,010	760	1,130	3,380	10,780	8,620	2,160	4,290	3,440	860	0	0	0
Richmond (T)	40	1,440	0	830	2,310	8,620	6,900	1,720	160	130	30	0	0	0
Seneca (T)	190	4,500	0	2,930	7,620	29,910	23,930	5,980	3,750	3,000	750	0	0	0
Washington (T)	70	1,360	110	930	2,470	9,410	7,530	1,880	420	340	80	0	0	0
Waukechon (T)	0	740	0	620	1,360	6,080	4,860	1,220	1,160	930	230	0	0	0
Wescott (T)	70	1,350	0	410	1,830	4,930	3,940	990	330	260	70	0	0	0
Wittenberg (T)	40	2,710	40	1,790	4,580	18,200	14,560	3,640	0	0	0	0	0	0
Subtotal	2,700	53,070	1,730	33,990	91,490	\$347,590	\$278,070	\$69,520	\$30,940	\$24,750	\$6,190	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Sheboygan County														
Greenbush (T)	220	910	30	210	1,380	\$2,800	\$2,240	\$560	\$660	\$530	\$130	\$0	\$0	\$0
Herman (T)	70	640	0	0	700	690	550	140	0	0	0	0	0	0
Holland (T)	10	210	0	180	400	1,780	1,420	360	870	690	170	0	0	0
Lima (T)	0	160	0	50	210	640	510	130	0	0	0	0	0	0
Lyndon (T)	50	550	0	220	820	2,450	1,960	490	0	0	0	0	0	0
Mitchell (T)	0	210	0	70	270	780	620	160	0	0	0	0	0	0
Mosel (T)	80	130	40	0	250	140	110	30	0	0	0	0	0	0
Plymouth (T)	30	190	0	20	240	340	280	70	0	0	0	0	0	0
Rhine (T)	80	880	60	160	1,180	2,320	1,850	460	0	0	0	0	0	0
Russell (T)	70	990	20	410	1,500	4,610	3,690	920	0	0	0	0	0	0
Scott (T)	60	550	40	90	740	1,360	1,090	270	870	700	170	0	0	0
Sheboygan (T)	0	50	0	0	50	50	40	10	0	0	0	0	0	0
Sheboygan Falls (T)	70	370	0	20	460	540	430	110	280	230	60	0	0	0
Sherman (T)	120	750	0	130	990	1,870	1,500	370	0	0	0	0	0	0
Wilson (T)	0	300	0	90	390	1,070	860	210	0	0	0	0	0	0
Subtotal	860	6,890	190	1,640	9,580	\$21,450	\$17,160	\$4,290	\$2,690	\$2,150	\$540	\$0	\$0	\$0
Taylor County														
Aurora (T)	390	200	90	780	1,470	\$6,890	\$5,510	\$1,380	\$0	\$0	\$0	\$0	\$0	\$0
Browning (T)	400	810	140	500	1,850	5,150	4,120	1,030	0	0	0	0	0	0
Chelsea (T)	1,180	1,280	120	390	2,970	4,730	3,780	950	2,010	1,610	400	0	0	0
Cleveland (T)	270	410	1,050	510	2,240	4,800	3,840	960	2,570	2,060	510	0	0	0
Deer Creek (T)	10	210	40	0	260	230	180	50	0	0	0	0	0	0
Ford (T)	40	0	310	700	1,040	5,970	4,780	1,190	20	10	0	0	0	0
Goodrich (T)	520	3,630	500	2,130	6,780	22,070	17,660	4,410	2,950	2,360	590	0	0	0
Greenwood (T)	1,100	2,420	1,270	1,930	6,720	19,060	15,240	3,810	1,810	1,450	360	0	0	0
Grover (T)	250	640	290	1,740	2,920	15,580	12,470	3,120	370	290	70	0	0	0
Hammel (T)	120	740	740	1,150	2,750	10,650	8,520	2,130	3,130	2,500	630	0	0	0
Holway (T)	0	590	160	1,140	1,890	10,370	8,290	2,070	950	760	190	0	0	0
Jump River (T)	370	1,330	1,050	530	3,280	5,970	4,770	1,190	0	0	0	0	0	0
Little Black (T)	30	120	0	70	220	770	610	150	0	0	0	0	0	0
Maplehurst (T)	310	880	0	290	1,480	3,430	2,740	690	0	0	0	0	0	0
Mckinley (T)	240	540	900	630	2,310	5,980	4,790	1,200	120	90	20	0	0	0
Medford (T)	160	140	30	160	490	1,490	1,190	300	50	40	10	0	0	0
Molitor (T)	90	510	810	1,940	3,360	17,110	13,690	3,420	1,540	1,230	310	0	0	0
Pershing (T)	330	590	40	380	1,340	3,890	3,110	780	0	0	0	0	0	0
Rib Lake (T)	1,650	3,270	1,050	2,230	8,200	22,590	18,070	4,520	1,430	1,150	290	0	0	0
Roosevelt (T)	230	280	90	180	780	1,870	1,500	370	0	0	0	0	0	0
Taft (T)	0	870	20	1,520	2,410	13,890	11,110	2,780	0	0	0	0	0	0
Westboro (T)	880	1,070	2,480	3,060	7,490	27,290	21,830	5,460	3,280	2,620	660	0	0	0
Subtotal	8,570	20,530	11,180	21,970	62,250	\$209,760	\$167,810	\$41,950	\$20,220	\$16,170	\$4,040	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Trempealeau County														
Albion (T)	50	1,190	0	920	2,160	\$9,180	\$7,340	\$1,840	\$1,520	\$1,210	\$300	\$0	\$0	\$0
Arcadia (T)	0	4,310	80	2,850	7,230	28,950	23,160	5,790	4,060	3,250	810	0	0	0
Burnside (T)	70	780	0	420	1,270	4,460	3,570	890	1,060	850	210	0	0	0
Caledonia (T)	0	170	0	60	230	700	560	140	450	360	90	0	0	0
Chimney Rock (T)	210	2,210	380	1,340	4,140	13,810	11,050	2,760	4,960	3,970	990	0	0	0
Dodge (T)	40	990	0	300	1,330	3,610	2,890	720	490	390	100	0	0	0
Ettrick (T)	160	3,680	80	3,930	7,840	37,510	30,010	7,500	130	110	30	0	0	0
Gale (T)	60	2,120	0	1,980	4,160	19,160	15,330	3,830	60	50	10	0	0	0
Hale (T)	550	2,960	0	1,870	5,380	19,190	15,350	3,840	2,860	2,290	570	0	0	0
Lincoln (T)	40	670	40	210	960	2,560	2,050	510	20	20	0	0	0	0
Pigeon (T)	150	1,470	380	1,320	3,320	12,820	10,260	2,560	6,770	5,410	1,350	0	0	0
Preston (T)	140	1,910	80	1,850	3,980	17,820	14,260	3,560	3,040	2,430	610	0	0	0
Sumner (T)	130	1,580	0	460	2,170	5,660	4,530	1,130	2,500	2,000	500	0	0	0
Trempealeau (T)	100	1,020	0	400	1,520	4,480	3,590	900	190	150	40	0	0	0
Unity (T)	330	1,400	310	1,080	3,120	10,740	8,590	2,150	1,220	970	240	0	0	0
Subtotal	2,040	26,440	1,340	18,980	48,800	\$190,660	\$152,520	\$38,130	\$29,330	\$23,470	\$5,870	\$0	\$0	\$0
Vernon County														
Bergen (T)	140	1,960	0	830	2,920	\$9,190	\$7,350	\$1,840	\$0	\$0	\$0	\$0	\$0	\$0
Christiana (T)	30	770	20	680	1,490	6,620	5,290	1,320	0	0	0	0	0	0
Clinton (T)	70	960	0	290	1,330	3,520	2,810	700	0	0	0	0	0	0
Coon (T)	150	2,890	0	1,110	4,150	12,630	10,110	2,530	0	0	0	0	0	0
Coon Valley (V)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
De Soto (V)	0	0	0	60	60	530	430	110	0	0	0	0	0	0
Forest (T)	50	1,500	330	430	2,310	5,270	4,210	1,050	0	0	0	0	0	0
Franklin (T)	10	840	60	460	1,370	4,820	3,860	960	1,340	1,070	270	0	0	0
Genoa (T)	120	1,120	90	1,590	2,910	14,770	11,820	2,950	0	0	0	0	0	0
Greenwood (T)	90	2,100	0	1,350	3,530	13,750	11,000	2,750	1,230	980	250	0	0	0
Hamburg (T)	140	3,010	110	1,400	4,660	15,230	12,190	3,050	0	0	0	0	0	0
Harmony (T)	420	4,390	340	1,800	6,950	20,110	16,090	4,020	1,440	1,150	290	0	0	0
Hillsboro (T)	210	1,120	70	500	1,900	5,480	4,380	1,100	710	570	140	0	0	0
Jefferson (T)	50	1,720	0	1,010	2,780	10,460	8,370	2,090	0	0	0	0	0	0
Kickapoo (T)	210	2,840	40	1,650	4,740	17,150	13,720	3,430	0	0	0	0	0	0
Liberty (T)	70	840	0	1,400	2,310	12,850	10,280	2,570	1,160	930	230	0	0	0
Ontario (V)	0	0	0	0	0	30	20	10	0	0	0	0	0	0
Readstown (V)	0	80	0	0	80	90	70	20	0	0	0	0	0	0
Stark (T)	0	2,610	40	1,710	4,360	17,450	13,960	3,490	1,590	1,270	320	0	0	0
Sterling (T)	0	1,120	0	1,540	2,650	14,320	11,460	2,860	0	0	0	0	0	0
Union (T)	70	1,740	0	1,300	3,100	12,960	10,370	2,590	690	550	140	0	0	0
Viroqua (T)	170	1,600	0	750	2,510	8,140	6,510	1,630	360	290	70	0	0	0
Webster (T)	60	1,460	0	1,470	2,990	14,140	11,310	2,830	70	60	10	0	0	0
Wheatland (T)	10	2,040	700	950	3,700	10,330	8,260	2,070	0	0	0	0	0	0
Whitestown (T)	190	1,680	0	620	2,490	7,080	5,660	1,420	880	700	180	0	0	0
Subtotal	2,250	38,380	1,790	22,890	65,320	\$236,920	\$189,540	\$47,380	\$9,470	\$7,570	\$1,890	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Vilas County														
Arbor Vitae (T)	0	610	110	780	1,490	\$7,300	\$5,840	\$1,460	\$270	\$210	\$50	\$0	\$0	\$0
Boulder Junction (T)	60	240	10	350	650	3,230	2,580	650	0	0	0	0	0	0
Cloverland (T)	80	610	40	370	1,100	3,820	3,050	760	0	0	0	0	0	0
Conover (T)	190	1,370	60	760	2,380	7,940	6,350	1,590	550	440	110	0	0	0
Lac Du Flambeau (T)	380	2,330	410	960	4,080	10,760	8,610	2,150	6,480	5,190	1,300	0	0	0
Land O Lakes (T)	2,000	1,090	1,620	1,290	6,010	12,180	9,740	2,440	2,620	2,100	520	0	0	0
Lincoln (T)	120	650	0	100	870	1,590	1,270	320	0	0	0	0	0	0
Manitowish Waters (T)	130	380	0	110	610	1,310	1,050	260	0	0	0	0	0	0
Phelps (T)	200	1,240	140	860	2,440	8,640	6,910	1,730	2,430	1,940	490	0	0	0
Plum Lake (T)	1,160	960	130	720	2,970	7,210	5,770	1,440	1,250	1,000	250	0	0	0
Presque Isle (T)	400	590	360	1,040	2,390	9,480	7,590	1,900	0	0	0	0	0	0
St. Germain (T)	0	740	30	830	1,600	7,850	6,280	1,570	0	0	0	0	0	0
Washington (T)	70	620	210	280	1,180	3,040	2,430	610	1,020	820	200	0	0	0
Winchester (T)	<u>4,650</u>	<u>1,220</u>	<u>160</u>	<u>490</u>	<u>6,520</u>	<u>5,490</u>	<u>4,400</u>	<u>1,100</u>	<u>750</u>	<u>600</u>	<u>150</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	9,450	12,650	3,290	8,920	34,310	\$89,840	\$71,870	\$17,970	\$15,380	\$12,300	\$3,080	\$0	\$0	\$0
Walworth County														
Darien (T)	70	130	0	0	200	\$140	\$110	\$30	\$610	\$480	\$120	\$380	\$0	\$380
Delavan (T)	10	10	0	0	30	20	10	0	0	0	0	0	0	0
East Troy (T)	0	60	0	0	60	60	50	10	130	110	30	60	0	60
Geneva (T)	0	20	0	0	20	20	10	0	0	0	0	0	0	0
La Grange (T)	0	370	0	50	420	840	670	170	100	80	20	0	0	0
Lafayette (T)	0	430	0	0	430	470	370	90	0	0	0	0	0	0
Linn (T)	0	0	0	30	30	240	190	50	0	0	0	0	0	0
Lyons (T)	30	160	0	0	190	170	140	30	0	0	0	0	0	0
Richmond (T)	0	220	0	40	260	610	490	120	0	0	0	0	0	0
Spring Prairie (T)	0	140	0	20	160	330	260	70	0	0	0	0	0	0
Sugar Creek (T)	0	30	0	0	30	30	30	10	0	0	0	0	0	0
Troy (T)	0	170	0	0	170	180	140	40	180	150	40	0	0	0
Walworth (T)	0	0	0	30	30	250	200	50	0	0	0	0	0	0
Whitewater (T)	<u>0</u>	<u>80</u>	<u>0</u>	<u>40</u>	<u>120</u>	<u>410</u>	<u>330</u>	<u>80</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	120	1,800	0	210	2,130	\$3,740	\$2,990	\$750	\$1,020	\$820	\$200	\$440	\$0	\$440

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Washburn County														
Barronett (T)	290	910	150	1,160	2,510	\$10,860	\$8,690	\$2,170	\$0	\$0	\$0	\$0	\$0	\$0
Bashaw (T)	80	620	40	410	1,140	4,130	3,310	830	0	0	0	0	0	0
Bass Lake (T)	160	650	310	1,290	2,410	11,720	9,370	2,340	0	0	0	0	0	0
Beaver Brook (T)	0	540	180	630	1,350	5,990	4,790	1,200	0	0	0	0	0	0
Birchwood (T)	500	1,630	1,430	1,010	4,560	10,340	8,270	2,070	1,790	1,440	360	0	0	0
Brooklyn (T)	680	1,720	200	880	3,470	9,340	7,470	1,870	1,050	840	210	0	0	0
Casey (T)	310	610	50	660	1,630	6,310	5,040	1,260	550	440	110	0	0	0
Chicog (T)	1,500	1,930	300	740	4,480	8,440	6,750	1,690	1,250	1,000	250	0	0	0
Crystal (T)	860	1,150	710	800	3,520	8,120	6,500	1,620	1,510	1,210	300	0	0	0
Evergreen (T)	50	730	80	820	1,680	7,760	6,210	1,550	0	0	0	0	0	0
Frog Creek (T)	190	640	150	250	1,230	2,810	2,250	560	0	0	0	0	0	0
Gull Lake (T)	420	1,170	0	560	2,160	6,050	4,840	1,210	0	0	0	0	0	0
Long Lake (T)	190	2,360	150	1,480	4,180	15,160	12,130	3,030	1,910	1,530	380	0	0	0
Madge (T)	450	880	320	1,390	3,040	12,840	10,270	2,570	0	0	0	0	0	0
Minong (T)	500	1,690	9,050	530	11,770	6,310	5,050	1,260	11,830	9,460	2,370	4,420	0	4,420
Sarana (T)	230	1,470	270	1,090	3,050	10,900	8,720	2,180	4,710	3,770	940	0	0	0
Shell Lake (C)	0	0	0	40	40	370	300	70	0	0	0	0	0	0
Spooner (T)	160	340	410	200	1,110	2,080	1,660	420	2,110	1,690	420	30	0	30
Springbrook (T)	1,590	390	170	510	2,650	4,750	3,800	950	3,610	2,890	720	0	0	0
Stinnett (T)	740	20	200	80	1,040	670	530	130	0	0	0	0	0	0
Stone Lake (T)	780	940	710	510	2,930	5,350	4,280	1,070	3,980	3,180	800	0	0	0
Trego (T)	<u>1,620</u>	<u>1,150</u>	<u>40</u>	<u>570</u>	<u>3,370</u>	<u>6,070</u>	<u>4,860</u>	<u>1,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	11,310	21,550	14,900	15,580	63,340	\$156,360	\$125,090	\$31,270	\$34,310	\$27,450	\$6,860	\$4,440	\$0	\$4,440
Washington County														
Addison (T)	0	170	0	50	220	\$640	\$510	\$130	\$0	\$0	\$0	\$0	\$0	\$0
Barton (T)	0	310	0	140	440	1,520	1,210	300	0	0	0	0	0	0
Erin (T)	0	1,140	0	220	1,360	3,110	2,490	620	550	440	110	0	0	0
Farmington (T)	40	510	0	0	550	550	440	110	0	0	0	0	0	0
Germantown (V)	40	100	0	0	150	110	90	20	0	0	0	0	0	0
Hartford (T)	0	130	0	0	130	150	120	30	0	0	0	0	0	0
Jackson (T)	0	210	0	30	240	470	370	90	0	0	0	0	0	0
Kewaskum (T)	10	230	0	30	270	480	390	100	190	160	40	0	0	0
Polk (T)	0	300	0	20	320	530	420	110	0	0	0	0	0	0
Richfield (V)	0	370	0	110	470	1,320	1,060	260	0	0	0	0	0	0
Trenton (T)	0	480	0	50	530	920	730	180	0	0	0	0	0	0
Wayne (T)	60	410	20	170	660	1,860	1,480	370	1,370	1,100	270	0	0	0
West Bend (T)	<u>0</u>	<u>530</u>	<u>0</u>	<u>40</u>	<u>570</u>	<u>940</u>	<u>750</u>	<u>190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	150	4,890	20	850	5,920	\$12,570	\$10,060	\$2,510	\$2,110	\$1,690	\$420	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Waukesha County														
Big Bend (V)	0	0	0	10	10	\$90	\$70	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Chenequa (V)	0	30	0	20	50	200	160	40	0	0	0	0	0	0
Delafield (T)	0	30	0	0	30	30	20	10	0	0	0	0	0	0
Dousman (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Eagle (T)	0	140	0	0	140	150	120	30	0	0	0	0	0	0
Genesee (T)	0	140	0	40	180	500	400	100	0	0	0	0	0	0
Lisbon (T)	0	120	0	80	200	850	680	170	0	0	0	0	0	0
Menomonee Falls (V)	0	50	0	20	70	190	150	40	0	0	0	0	0	0
Merton (T)	0	60	0	180	230	1,560	1,250	310	0	0	0	0	0	0
Merton (V)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Mukwonago (T)	0	270	0	20	290	420	340	80	0	0	0	0	0	0
Muskego (C)	0	0	0	10	10	90	70	20	0	0	0	0	0	0
North Prairie (V)	0	50	0	0	50	60	50	10	0	0	0	0	0	0
Oconomowoc (T)	0	40	0	0	40	50	40	10	0	0	0	0	0	0
Ottawa (T)	0	400	0	60	460	910	720	180	0	0	0	0	0	0
Pewaukee (C)	0	0	0	10	10	100	80	20	0	0	0	0	0	0
Summit (V)	0	250	0	10	260	390	310	80	0	0	0	0	0	0
Vernon (T)	0	80	0	70	140	640	520	130	190	150	40	0	0	0
Waukesha (C)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Waukesha (T)	0	30	0	0	30	30	20	10	0	0	0	0	0	0
Subtotal	0	1,760	0	520	2,270	\$6,310	\$5,050	\$1,260	\$190	\$150	\$40	\$0	\$0	\$0
Waupaca County														
Bear Creek (T)	40	870	0	1,680	2,590	\$15,330	\$12,260	\$3,070	\$470	\$380	\$90	\$0	\$0	\$0
Big Falls (V)	0	30	0	0	30	40	30	10	0	0	0	0	0	0
Caledonia (T)	20	1,530	0	490	2,040	5,800	4,640	1,160	710	570	140	0	0	0
Clintonville (C)	0	0	0	40	40	300	240	60	0	0	0	0	0	0
Dayton (T)	0	2,720	0	1,290	4,000	13,930	11,150	2,790	5,220	4,180	1,040	0	0	0
Dupont (T)	40	1,970	0	770	2,780	8,680	6,940	1,740	430	340	90	0	0	0
Embarass (V)	10	0	0	0	10	0	0	0	0	0	0	0	0	0
Farmington (T)	0	2,050	0	1,510	3,560	15,120	12,090	3,020	3,390	2,720	680	0	0	0
Fremont (T)	0	330	0	440	780	4,160	3,330	830	780	620	160	0	0	0
Harrison (T)	160	4,560	80	3,640	8,440	35,980	28,790	7,200	4,260	3,410	850	0	0	0
Helvetia (T)	0	5,780	0	2,160	7,940	24,680	19,740	4,940	3,420	2,740	680	0	0	0
Iola (T)	0	3,980	0	1,240	5,210	14,850	11,880	2,970	200	160	40	0	0	0
Larrabee (T)	0	1,380	0	430	1,810	5,150	4,120	1,030	130	110	30	0	0	0
Lebanon (T)	0	1,830	0	1,150	2,980	11,820	9,460	2,360	0	0	0	0	0	0
Lind (T)	0	1,060	0	460	1,520	5,050	4,040	1,010	2,040	1,630	410	0	0	0
Little Wolf (T)	0	1,100	0	300	1,390	3,710	2,970	740	0	0	0	0	0	0
Matteson (T)	20	2,290	30	2,060	4,390	20,060	16,050	4,010	870	690	170	0	0	0
Mukwa (T)	360	2,170	0	660	3,190	8,010	6,410	1,600	3,430	2,750	690	0	0	0
Royalton (T)	0	1,940	0	480	2,420	6,210	4,970	1,240	1,380	1,110	280	0	0	0
Scandinavia (T)	0	1,380	0	1,530	2,910	14,550	11,640	2,910	740	590	150	0	0	0
St. Lawrence (T)	140	2,400	0	2,570	5,110	24,520	19,620	4,900	950	760	190	0	0	0
Union (T)	0	1,520	0	1,000	2,520	10,200	8,160	2,040	510	400	100	0	0	0
Waupaca (T)	0	660	0	650	1,310	6,300	5,040	1,260	0	0	0	0	0	0
Weyauwega (T)	0	590	0	510	1,100	4,990	3,990	1,000	0	0	0	0	0	0
Wyoming (T)	50	10,480	0	2,170	12,700	29,870	23,900	5,970	16,450	13,160	3,290	0	0	0
Subtotal	830	52,630	100	27,220	80,790	\$289,310	\$231,450	\$57,860	\$45,390	\$36,310	\$9,080	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Waushara County														
Aurora (T)	0	160	0	90	260	\$980	\$780	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Bloomfield (T)	0	1,530	0	350	1,880	4,670	3,730	930	0	0	0	0	0	0
Coloma (T)	200	1,680	390	830	3,090	8,870	7,100	1,770	3,690	2,950	740	0	0	0
Coloma (V)	0	50	0	0	50	50	40	10	0	0	0	0	0	0
Dakota (T)	0	1,300	0	680	1,980	7,190	5,750	1,440	1,140	910	230	0	0	0
Deerfield (T)	60	2,390	80	1,370	3,900	14,290	11,440	2,860	1,360	1,090	270	0	0	0
Hancock (T)	90	1,140	40	280	1,550	3,600	2,880	720	1,220	980	240	0	0	0
Hancock (V)	0	20	0	0	20	20	20	0	0	0	0	0	0	0
Leon (T)	0	2,330	160	1,750	4,240	17,440	13,950	3,490	2,450	1,960	490	0	0	0
Lohrville (V)	0	70	0	0	70	80	60	20	0	0	0	0	0	0
Marion (T)	0	1,170	0	870	2,050	8,720	6,970	1,740	2,630	2,100	530	0	0	0
Mount Morris (T)	0	2,410	0	1,470	3,880	15,130	12,110	3,030	3,430	2,740	690	0	0	0
Oasis (T)	200	1,230	0	170	1,600	2,820	2,260	560	1,600	980	780	200	0	0
Plainfield (T)	80	750	0	390	1,220	4,180	3,340	840	1,690	1,350	340	0	0	0
Poyssippi (T)	0	480	0	100	580	1,400	1,120	280	0	0	0	0	0	0
Redgranite (V)	0	40	0	0	40	40	30	10	0	0	0	0	0	0
Richford (T)	80	1,770	50	740	2,630	8,220	6,580	1,640	1,660	1,330	330	0	0	0
Rose (T)	0	2,530	0	1,290	3,810	13,720	10,980	2,740	970	770	190	0	0	0
Saxeville (T)	0	2,620	40	1,210	3,870	13,170	10,540	2,630	1,070	850	210	0	0	0
Springwater (T)	0	1,950	0	1,470	3,420	14,640	11,710	2,930	3,300	2,640	660	0	0	0
Warren (T)	0	620	0	680	1,300	6,470	5,180	1,290	0	0	0	0	0	0
Wautoma (C)	0	0	0	30	30	290	230	60	0	0	0	0	0	0
Wautoma (T)	20	2,010	60	610	2,690	7,340	5,870	1,470	1,010	810	200	0	0	0
Subtotal	720	28,250	810	14,380	44,170	\$153,350	\$122,680	\$30,670	\$26,590	\$21,270	\$5,320	\$0	\$0	\$0
Winnebago County														
Black Wolf (T)	20	260	0	20	300	\$460	\$370	\$90	\$0	\$0	\$0	\$0	\$0	\$0
Clayton (T)	0	120	0	110	230	1,060	850	210	50	40	10	0	0	0
Neenah (T)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Nekimi (T)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Nepeuskun (T)	0	10	0	0	10	20	10	0	0	0	0	0	0	0
Omro (T)	0	100	0	0	100	110	90	20	0	0	0	0	0	0
Poygan (T)	0	130	0	0	130	140	110	30	0	0	0	0	0	0
Rushford (T)	10	40	0	0	50	40	30	10	0	0	0	0	0	0
Utica (T)	0	0	0	10	10	90	70	20	0	0	0	0	0	0
Vinland (T)	0	10	0	0	10	10	10	0	0	0	0	0	0	0
Winchester (T)	30	190	0	220	430	2,080	1,670	420	0	0	0	0	0	0
Winneconne (T)	0	70	0	0	70	80	60	20	0	0	0	0	0	0
Wolf River (T)	0	360	0	180	540	1,950	1,560	390	0	0	0	0	0	0
Subtotal	60	1,310	0	550	1,910	\$6,070	\$4,850	\$1,210	\$50	\$40	\$10	\$0	\$0	\$0

	<u>Entered 1987-2004</u>		<u>Entered 2005 & After</u>		Total Acres	Estimated 2016 Closed Acreage Fee Revenue	Share of 2016 Closed Acreage Fee		Total CY 15 MFL Yield and FCL Severance Taxes	Share of CY 15 MFL Yield and FCL Severance Taxes		Proposed Amount Due by DNR to		Total Due
	Open MFL Acres	Closed MFL Acres	Open MFL Acres	Closed MFL Acres			Municipality (80%)	County (20%)		Municipality 80%	County 20%	Municipality	County	
Wood County														
Arpin (T)	0	900	0	370	1,270	\$4,150	\$3,320	\$830	\$290	\$230	\$60	\$0	\$0	\$0
Auburndale (T)	0	190	0	230	420	2,200	1,760	440	0	0	0	0	0	0
Biron (V)	0	0	0	20	20	190	150	40	0	0	0	0	0	0
Cameron (T)	0	20	0	60	80	520	410	100	0	0	0	0	0	0
Cary (T)	40	4,050	80	2,700	6,870	27,400	21,920	5,480	1,700	1,360	340	0	0	0
Cranmoor (T)	0	100	60	250	410	2,210	1,770	440	0	0	0	0	0	0
Dexter (T)	30	550	0	820	1,400	7,570	6,050	1,510	810	650	160	0	0	0
Grand Rapids (T)	60	880	0	390	1,330	4,280	3,420	860	750	600	150	0	0	0
Hansen (T)	0	730	40	1,110	1,880	10,240	8,190	2,050	0	0	0	0	0	0
Hiles (T)	0	1,270	30	1,690	2,990	15,780	12,620	3,160	1,210	970	240	0	0	0
Lincoln (T)	10	100	0	80	180	760	610	150	180	140	40	0	0	0
Marshfield (T)	0	100	0	0	100	110	90	20	0	0	0	0	0	0
Milladore (T)	0	400	10	260	670	2,670	2,140	530	0	0	0	0	0	0
Pittsville (C)	0	0	40	0	40	0	0	0	0	0	0	0	0	0
Port Edwards (T)	320	1,370	180	1,070	2,940	10,620	8,500	2,120	2,090	1,680	420	0	0	0
Port Edwards (V)	0	310	0	40	350	670	540	130	0	0	0	0	0	0
Remington (T)	650	900	0	1,310	2,870	12,180	9,750	2,440	0	0	0	0	0	0
Richfield (T)	40	660	40	870	1,610	8,130	6,500	1,630	0	0	0	0	0	0
Rock (T)	60	2,970	160	1,310	4,500	14,360	11,480	2,870	3,270	2,620	650	0	0	0
Rudolph (T)	0	460	0	300	760	3,080	2,460	620	670	530	130	0	0	0
Saratoga (T)	7,940	1,300	320	590	10,150	6,450	5,160	1,290	4,390	3,510	880	0	0	0
Seneca (T)	90	1,390	1,230	790	3,510	8,260	6,610	1,650	3,050	2,440	610	0	0	0
Sherry (T)	80	1,090	0	1,010	2,180	9,830	7,870	1,970	0	0	0	0	0	0
Sigel (T)	0	610	50	400	1,070	4,090	3,270	820	590	470	120	0	0	0
Wood (T)	340	590	120	1,140	2,190	10,380	8,300	2,080	180	140	40	0	0	0
Subtotal	9,660	20,940	2,360	16,810	49,790	\$166,130	\$132,890	\$33,230	\$19,180	\$15,340	\$3,840	\$0	\$0	\$0
State Subtotal	827,660	1,319,760	260,050	905,770	3,313,220	\$9,160,330	\$7,328,300	\$1,832,040	\$1,406,380	\$1,131,790	\$282,970	\$142,660	\$10,010	\$152,670