

DNR - Forestry

Burke (and possibly Gard) motion: K-12 Forestry Education Curriculum Development.

This has the support of DNR, WEEB and the Gov's Council on Forestry and others - it is modeled after the very successful KEEP energy education curriculum program. Funding is around \$300,000 and comes from a seedling charge at state nurseries - which DNR supports.

Shchibitski wants on.

NATURAL RESOURCES -- FORESTRY AND PARKS

Forestry Education Curriculum

Motion:

Move to direct DNR (in cooperation with the Wisconsin Center for Environmental Education and the College of Natural Resources at University of Wisconsin – Stevens Point) to develop a Kindergarten through twelfth-grade forestry education curriculum to be implemented in Wisconsin schools.

Further, increase the surcharge on the sale of state-produced nursery stock from one cent to two cents in 2001-02, and to three cents in 2002-03. Specify that all surcharges collected be dedicated to forestry public education and awareness programs. In addition, delete the requirement that the existing one-cent surcharge be appropriated for the DATCP gypsy moth eradication effort. Delete the associated DATCP continuing appropriation (\$213,200 annually) and instead provide \$200,000 SEG from the forestry account of the conservation fund to support DATCP gypsy moth eradication efforts.

Create a new appropriation that would authorize the expenditure of the surcharge revenue by DNR to contract with University of Wisconsin-Stevens Point for the development of a Kindergarten through twelfth-grade forestry education curriculum. In 2001-02, \$300,000 of the revenue generated from the surcharge would be deposited to this appropriation. Beginning in 2002-03, one-half of all revenue from the surcharge would be deposited (estimated at \$318,700).

In addition, create a second continuing appropriation that would authorize the expenditure of the surcharge revenue for public education and awareness efforts to enhance public understanding of the value of sustainable forestry, including support for the Milwaukee County Grounds Forestry Education and Awareness Center, school forests, and educational tools and programming developed by the Wisconsin Forest Resources Education Alliance. In 2001-02, the difference between the actual revenue received from the seedling surcharge and \$300,000 would be deposited to the appropriation (estimated at \$125,000). Beginning in 2002-03, one-half of all revenue from the surcharge would be deposited (estimated at \$318,700).

Note:

In 1999-00, over 21.2 million seedlings were distributed by DNR. The 1¢ per seedling surcharge would have generated approximately \$212,000 for DATCP gypsy moth suppression efforts. This motion would replace the seedling surcharge as a source of funding for DATCP gypsy moth suppression efforts with an appropriation from the forestry account of ~~\$200,000~~ ^{\$200,000} SEG annually. Increasing the surcharge to 2¢ per seedling in 2001-02 is estimated to generate approximately \$425,000. Increasing the surcharge to 3¢ per seedling in 2002-03 is estimated to generate approximately \$637,400.

[Change to Base: ^{1,036,000} \$1,036,000 SEG and \$638,400 SEG-REV]

[Change to Bill: ^{1,036,000} \$1,036,000 SEG and \$638,400 SEG-REV]

MO#			
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
2 GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 12 NO 4 ABS _____

NATURAL RESOURCES -- FORESTRY AND PARKS

Urban Land Conservation

Motion:

Move to provide \$75,000 SEG annually from the forestry account to increase funding available to provide a grant to a non-stock, non-profit corporation organized for urban land conservation purposes.

In addition, specify that the corporation have a board of directors or an advisory council or both with members who represent one or more urban or urbanizing areas and who collectively have an interest or expertise in all of the following:

- (1) Nonprofit organizations
- (2) Businesses
- (3) Social services or economic redevelopment
- (4) Land development
- (5) Architecture
- (6) Landscape architecture or resource management
- (7) Conservation or environmental protection.

Further, require that the corporation to contribute \$50,000 in funds annually to be used with the grant provided, and direct the corporation to create and sustain an active broad-based network for community open space action. Delete as eligible grant activities the provision of technical assistance to groups for urban open space real estate transactions; reclaiming and restoring the natural values of urban parks, urban forests, and open space areas; and the design and construction of amenities in open space areas. Expand eligible activities to include comprehensive urban forest management; improving water and air quality and revitalizing communities through better land use decision making; reducing the presence of toxic substances in neighborhoods; and promoting environmental education and stewardship where people live.

Note:

1999 Act 9 provided \$75,000 SEG annually from the forestry account to provide a grant to a non-stock, non-profit corporation organized for urban land conservation purposes. Currently, the

grant is provided to the Urban Open Space Foundation. The Foundation is currently required to provide \$25,000 in matching funds and submit an annual report to the state. This motion would increase funding awarded under the grant to \$150,000 annually and the match requirement to \$50,000.

[Change to Base: \$150,000 SEG]

[Change to Bill: \$150,000 SEG]

MO#			
2 BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 8 NO 8 ABS _____

NATURAL RESOURCES – FORESTRY AND PARKS

Forestry Base Operations

Motion:

Move to provide \$908,000 in 2001-02 and \$875,000 in 2002-03 from the forestry account to increase forestry base operations expenditures.

Note:

[Change to Base: \$1,783,000 SEG]
[Change to Bill: \$1,783,000 SEG]

MO#			
	BURKE	Y	N A
	DECKER	Y	N A
	MOORE	Y	N A
	SHIBILSKI	Y	N A
	PLACHE	Y	N A
	WIRCH	Y	N A
	DARLING	Y	N A
	WELCH	Y	N A
1	GARD	Y	N A
2	KAUFERT	Y	N A
	ALBERS	Y	N A
	DUFF	Y	N A
	WARD	Y	N A
	HUEBSCH	Y	N A
	HUBER	Y	N A
	COGGS	Y	N A

AYE 11 NO 5 ABS _____

NATURAL RESOURCES – FORESTRY AND PARKS

Grant for Great Lakes Forestry Museum

Motion:

Move to require DNR to make ^{up to} a \$300,000 grant in the fiscal biennium 2001-03 to an organization known as the Great Lakes Forestry Museum to develop (in the city of Rice Lake) a facility for educating the public about the history of forestry and logging in the state.

Provide \$300,000 in forestry SEG in 2001-02. For every dollar received from the state for the project, the organization shall provide \$1 in matching funds for the project from a source other than the state.

Within 6 months after spending the full amount of the grant the organization shall submit to DNR a report detailing how the grant proceeds were used.

[Change to Bill: \$300,000 SEG]

MO#			
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A
AYE	9	NO 7	ABS

NATURAL RESOURCES -- FORESTRY AND PARKS

Valuation of Property Similar to Property in the Managed Forest Land Program

Motion:

Move to require local assessors to consider the value of land in the year it is enrolled in the managed forest land program when valuing other like properties that are subject to general property taxes.

MO#			
BURKE	Y	<input checked="" type="radio"/> N	A
DECKER	Y	<input checked="" type="radio"/> N	A
MOORE	Y	<input checked="" type="radio"/> N	A
SHIBILSKI	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
PLACHE	Y	<input checked="" type="radio"/> N	A
WIRCH	Y	<input checked="" type="radio"/> N	A
DARLING	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
WELCH	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
GARD	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
KAUFERT	Y	<input checked="" type="radio"/> N	A
ALBERS	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
DUFF	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
WARD	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
HUEBSCH	<input checked="" type="radio"/> Y	<input checked="" type="radio"/> N	A
HUBER	Y	<input checked="" type="radio"/> N	A
COGGS	Y	<input checked="" type="radio"/> N	A

AYE 8 NO 8 ABS _____

NATURAL RESOURCES – FORESTRY AND PARKS

Forestry Radio Pool

Motion:

Move to provide \$467,000 SEG in 2001-02 and \$393,500 in 2002-03 from the forestry account to update forest fire communication equipment.

Note:

Of this funding, \$393,500 annually would be used for the purchase of radio equipment. It would also provide one-time funding of \$74,000 in 2001-02 for a portable automated weather station, five enclosed trailers, funds to equip fire control tractors with strobe lights, and funds to replace the milling machine at the LeMay Forestry Center in Tomahawk. This item was previously considered under paper #651; however, the Committee took no action at that time.

[Change to Base: \$860,500 SEG]

MO#			
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

NATURAL RESOURCES--FORESTRY AND PARKS

State Trail Funding from ATV Account

Motion:

Move to provide \$100,000 SEG annually from the all-terrain vehicle account of the conservation fund for operations and maintenance of state trails.

Note:

[Change to Base: \$200,000 SEG]
[Change to Bill: \$200,000 SEG]

MO#			
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 16 NO 0 ABS _____

NATURAL RESOURCES--FORESTRY AND PARKS

Parks Funding from Water Resources Account

Motion:

Move to provide \$150,000 SEG annually from the water resources account of the conservation fund for maintenance of beaches at state park and southern forest properties.

Note:

The motion would provide water resources SEG (motorboat gas tax revenues) to support public use at 32 beaches managed by the Bureau of Parks.

[Change to Base: \$300,000 SEG]

[Change to Bill: \$300,000 SEG]

MO#			
BURKE	Y	<input checked="" type="radio"/> N	A
DECKER	Y	<input checked="" type="radio"/> N	A
MOORE	<input checked="" type="radio"/> Y	N	A
SHIBILSKI	<input checked="" type="radio"/> Y	N	A
PLACHE	<input checked="" type="radio"/> Y	N	A
WIRCH	Y	<input checked="" type="radio"/> N	A
DARLING	<input checked="" type="radio"/> Y	N	A
WELCH	<input checked="" type="radio"/> Y	N	A
GARD	<input checked="" type="radio"/> Y	N	A
KAUFERT	<input checked="" type="radio"/> Y	N	A
ALBERS	<input checked="" type="radio"/> Y	N	A
DUFF	<input checked="" type="radio"/> Y	N	A
WARD	<input checked="" type="radio"/> Y	N	A
HUEBSCH	<input checked="" type="radio"/> Y	N	A
HUBER	<input checked="" type="radio"/> Y	N	A
COGGS	Y	<input checked="" type="radio"/> N	A

AYE 12 NO 4 ABS _____

NATURAL RESOURCES

Forestry and Parks

Base Agency

LFB Summary Items for Which No Issue Paper Has Been

Item #	Title	MO#			
		BURKE	Y	N	A
		DECKER	Y	N	A
		MOORE	Y	N	A
		SHIBILSKI	Y	N	A
		PLACHE	Y	N	A
		WIRCH	Y	N	A
		DARLING	Y	N	A
		WELCH	Y	N	A
		GARD	Y	N	A
		KAUFERT	Y	N	A
		ALBERS	Y	N	A
		DUFF	Y	N	A
		WARD	Y	N	A
		HUEBSCH	Y	N	A
		HUBER	Y	N	A
		COGGS	Y	N	A
2	Forestry Base Operations Funding				
5	County Forest Assistance				
10	Forester Recruitment				
12	Gypsy Moth Suppression				
13	Forest Tax Law				
14	Forestry Information Technology				
21	Lease of Land in the Wisconsin Dells Natural Area				

LFB Summary Items Addressed at Previous Committee Exe

Item #	Title	MO#			
		BURKE	Y	N	A
		DECKER	Y	N	A
		MOORE	Y	N	A
		SHIBILSKI	Y	N	A
		PLACHE	Y	N	A
		WIRCH	Y	N	A
		DARLING	Y	N	A
		WELCH	Y	N	A
3	Forest Fire Communications Equipment (Paper #651)				
16	Forest Product Marketing (Paper #280)				
19	Tribal Gaming Revenue Transfer to Parks (Paper #182)				

LFB Summary Items for Introduction as Separate Leg

Item #	Title	MO#			
		GARD	Y	N	A
		KAUFERT	Y	N	A
		ALBERS	Y	N	A
		DUFF	Y	N	A
		WARD	Y	N	A
		HUEBSCH	Y	N	A
		HUBER	Y	N	A
		COGGS	Y	N	A
20	Statewide Trail System				

AYE 16 NO 0 ABS _____

Milwaukee County supports 2c
5f

Decker - Alt 2a

Cooper - Alt 1



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May 29, 2001

Joint Committee on Finance

Paper #826

Direct Aid Payments -- Funding Level (Shared Revenue and Tax Relief -- Direct Aid Payments)

[LFB 2001-03 Budget Summary: Page 599]

CURRENT LAW

Shared revenue payments for 1995 and thereafter are set at \$761,478,000 for municipalities and \$168,981,800 for counties. Expenditure restraint payments for 2000 and thereafter are set at \$57,000,000. Small municipalities shared revenue (SCIP) payments for 2000 and thereafter are set at \$11,000,000. County mandate relief payments for 2000 and thereafter are set at \$20,763,800. The base funding level for payments for municipal services (PMS) is \$21,565,300. All of these programs are funded with GPR appropriations.

GOVERNOR

Maintain the same total funding level for this group of direct aid payments as in the base year.

DISCUSSION POINTS

1. The 2001 payments under the shared revenue, expenditure restraint, small municipalities shared revenue and county mandate relief programs will be made from the corresponding appropriations for 2000-01. Any increases provided for these programs would first apply to the 2002 distributions, which will be funded in 2002-03. Any increases for the 2003 distribution would be funded in 2003-04, the first year of the following biennium.
2. The 2001 payments under the PMS program will be made from the 2000-01 appropriation. Any increases in the distribution level for this program in 2002 or 2003 would be

funded in 2001-02 or 2002-03, respectively.

3. Agencies with non-GPR appropriations are charged for the non-GPR portion of payments for municipal services related to their facilities. These agency chargebacks are deposited in the general fund. Since the chargebacks typically equal about 46% of the PMS appropriation, any appropriation increases would be partially offset by chargeback increases.

4. Although funding for municipal and county shared revenue was last increased in 1995, 1999 Act 9 provided increases for the other programs, effective in 2000: expenditure restraint, 18.75%; small municipalities shared revenue, 10.00%; county mandate relief, 3.00%; and payments for municipal services, 19.37%.

ALTERNATIVES TO BASE

1. Take no action, and thereby maintain the current funding level for the shared revenue, expenditure restraint, small municipalities shared revenue, county mandate relief and payments for municipal services programs.

2. Provide annual shared revenue increases for 2002 and 2003 at one of the following percentages. Set the municipal and county distributions and increase the shared revenue appropriation as shown below.

		Municipal Distribution		County Distribution		GPR Change to Bill	
		2002	2003	2002	2003	2001-02	2002-03
a.	1.0%	\$769,092,800	\$776,783,700	\$170,671,600	\$172,378,300	\$0	\$9,304,600
b.	2.0	776,707,600	792,241,800	172,361,400	175,808,600	0	18,609,200
c.	3.0	784,322,300	807,852,000	174,051,300	179,272,800	0	27,913,800

3. Provide annual expenditure restraint increases for 2002 and 2003 at one of the following percentages. Set the municipal distribution and increase the expenditure restraint appropriation as shown below.

		Municipal Distribution		GPR Change to Bill	
		2002	2003	2001-02	2002-03
a.	1.0%	\$57,570,000	\$58,145,700	\$0	\$570,000
b.	2.0	58,140,000	59,302,800	0	1,140,000
c.	3.0	58,710,000	60,471,300	0	1,710,000

4. Provide annual small municipalities shared revenue (SCIP) increases for 2002 and 2003 at one of the following percentages. Set the municipal distribution and increase the small municipalities shared revenue appropriation as shown below.

		<u>Municipal Distribution</u>		<u>GPR Change to Bill</u>	
		<u>2002</u>	<u>2003</u>	<u>2001-02</u>	<u>2002-03</u>
a.	1.0%	\$11,110,000	\$11,221,100	\$0	\$110,000
b.	2.0	11,220,000	11,444,400	0	220,000
c.	3.0	11,330,000	11,669,900	0	330,000

5. Provide annual county mandate relief increases for 2002 and 2003 at one of the following percentages. Set the county distribution and increase the county mandate relief appropriation as shown below.

		<u>County Distribution</u>		<u>GPR Change to Bill</u>	
		<u>2002</u>	<u>2003</u>	<u>2001-02</u>	<u>2002-03</u>
a.	1.0%	\$20,971,400	\$21,181,100	\$0	\$207,600
d.	2.0	21,179,100	21,602,700	0	415,300
f.	3.0	21,386,700	22,028,300	0	622,900

6. Provide annual payments for municipal services increases for 2001-02 and 2002-03 at one of the following percentages. Increase the payments for municipal services appropriation and reestimate general fund revenue from agency chargebacks as shown below.

		<u>Appropriation Level</u>		<u>GPR Change to Bill</u>		<u>Revenue Change to Bill</u>	
		<u>2001-02</u>	<u>2002-03</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2001-02</u>	<u>2002-03</u>
a.	1.0%	\$21,781,000	\$21,998,800	\$215,700	\$433,500	\$99,200	\$199,400
b.	2.0	21,996,600	22,436,500	431,300	871,200	198,400	400,800
c.	3.0	22,212,200	22,876,400	647,000	1,313,400	297,600	604,200

MO# 2a

Prepare	2 BURKE	<input checked="" type="radio"/>	N	A
	1 DECKER	<input checked="" type="radio"/>	N	A
	MOORE	<input checked="" type="radio"/>	N	A
	SHIBILSKI	<input checked="" type="radio"/>	N	A
	PLACHE	<input checked="" type="radio"/>	N	A
	WIRCH	<input checked="" type="radio"/>	N	A
	DARLING	Y	<input checked="" type="radio"/>	A
	WELCH	Y	<input checked="" type="radio"/>	A
	GARD	Y	<input checked="" type="radio"/>	A
	KAUFERT	Y	<input checked="" type="radio"/>	A
	ALBERS	Y	<input checked="" type="radio"/>	A
	DUFF	Y	<input checked="" type="radio"/>	A
	WARD	Y	<input checked="" type="radio"/>	A
	HUEBSCH	Y	<input checked="" type="radio"/>	A
	HUBER	<input checked="" type="radio"/>	N	A
	COGGS	<input checked="" type="radio"/>	N	A

Milwaukee County supports
ALT-2

Z OK



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May 29, 2001

Joint Committee on Finance

Paper #827

Use of Census Figures in Shared Revenue and Mandate Relief Calculations (Shared Revenue and Tax Relief -- Direct Aid Payments)

CURRENT LAW

The shared revenue program is comprised of two separate distributions and funding levels -- one for municipalities and one for counties. Payments are calculated under a formula that consists of four components: (1) aidable revenues; (2) per capita; (3) public utility; and (4) minimum guarantee/maximum growth. County mandate relief payments are made to each county on a per capita basis.

Although shared revenue payments are calculated relative to a specific year, the payment procedure extends over three years. In the first year, DOR estimates the amount of shared revenue that will be paid to each municipality and county in the succeeding year and notifies local governments of those amounts by September 15. In the second year, DOR refines the data used in the estimates and makes the actual payments to municipalities and counties in July and November. In the third year, corrections to the actual payments are made. These occur as adjustments to the succeeding year's payment. Corrections are most often due to changes in the data elements used to calculate payments.

GOVERNOR

No provision.

DISCUSSION POINTS

1. Population is one of the data elements used in the per capita and aidable revenues distribution formulas and the county mandate relief formula. Generally, the population figures are

estimates compiled by DOA from demographic data. However, in the year following a U.S. decennial census, state law instructs DOA to adjust the population estimates from the prior year "to correspond to the final federal decennial census results...."

2. In October, 2000, DOA estimated Wisconsin's population at 5,310,406. In April, 2001, the U.S. Department of Commerce released preliminary census figures, which indicate that Wisconsin's 2000 population was 5,363,675. The DOA estimate differed from the census figure by less than 1%. However, relative to the census amounts, DOA's estimates overstated populations in 753 municipalities and 18 counties and understated populations in 1,082 municipalities and 53 counties. The two population figures were identical for 15 municipalities and one county.

3. In September, 2000, DOR estimated each municipality's and county's shared revenue payment and each county's mandate relief payment for 2001. Local governments use DOR's estimates to assist in setting their budgets for the coming year. The DOR estimates were based, in part, on DOA's population estimates, prior to any reconciliation with the census results. When DOR incorporates the population figures that DOA has reconciled with the census amounts, actual shared revenue and mandate relief payments will vary from DOR's estimates of last year. Some variation between estimated and actual payment amounts occurs each year, but payment changes will be more significant for some local governments this year due to the use of the census figures.

4. Municipalities and counties set their 2001 budgets last fall. In general, state law prohibits local governments from changing their budgets after adoption, except by two-thirds vote of the entire membership of the municipality's or county's governing body. In instances where population changes cause shared revenue amounts to be higher than estimated, local governing bodies could amend their budgets to expend the additional funds. In instances where payments are lower than the estimates and the shared revenue reduction cannot be supplanted with other funds, local governing bodies may find it necessary to amend their budgets by reducing budgeted expenditures.

5. DOA is reluctant to reconcile its population estimates with the census figures because a number of errors in the census figures have been discovered. For example, over 800 students in a Concordia College dormitory were counted as residents of the Town of Fredonia, rather than of the City of Mequon. Also, over 1,000 inmates at the Oxford federal penitentiary were counted as residents of Marquette County, rather than of Adams County. Although not all errors are as sizable, DOA indicates that there are about 100 communities where the census amount may be in error. The U.S. Department of Commerce is establishing a procedure to resolve questions and complaints, but that procedure will not officially commence until June 30, 2001, and is scheduled to continue until some time in 2003. DOA indicates that the U.S. Department of Commerce may release all of the modifications at once, rather than release individual modifications as they are resolved. Based on this schedule, DOA believes that it will be unable to revise its population estimates by the August 1 date specified in state law, unless the Department uses figures that are still in question. Because the shared revenue program is based on interactive formulas, changing the population of one local government can affect the payments for all local governments.

Modification



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May 29, 2001

Joint Committee on Finance

Paper #828

Utility Tax on Wholesale Merchant Plants (Shared Revenue and Tax Relief -- Direct Aid Payments and General Fund Taxes -- Public Utility Taxes)

[LFB 2001-03 Budget Summary: Page 604, #2 and Page 41, #1]

CURRENT LAW

Under Chapter 76 of the statutes, light, heat and power companies (LHPs) and electric cooperatives are generally subject to a 3.19% gross revenues license fee on revenues from electricity sales. The license fee is imposed in lieu of local property taxes. However, except in the case of a qualified wholesale electric company (as defined below), if the company's property is located entirely within a single town, village or city, the property is assessed and taxed locally instead of under the license fee provisions.

An LHP is a business enterprise engaged in the following businesses: (a) generating and furnishing gas for lighting or fuel or both; (b) supplying water for domestic or public use or for power or manufacturing purposes; (c) generating, transforming, transmitting or furnishing electric current for light, heat or power; or (d) generating and furnishing steam or supplying hot water for heat, power or manufacturing purposes.

Beginning in 1996, the definition of an LHP was expanded to specifically include qualified wholesale electric companies (QWECs -- also referred to as independent power producers). A QWEC is a generation facility in Wisconsin that is operated for the sale of electricity to an entity that sells electricity directly to the public. In addition, to meet the definition of a QWEC, the company must have a minimum total power production capacity of 50 megawatts (MW) and must sell at least 95% of its net production of electricity to an entity that sells electricity directly to the public. Unlike other LHPs, the state license fee applies to a QWEC (rather than local property taxes) even if its property is located entirely within a single town, village or city.

GOVERNOR

Modify the definition of an LHP to specifically include a wholesale merchant plant as defined under Chapter 196 (concerning the regulation of public utilities). Chapter 196 provides that a wholesale merchant plant means electric generating equipment and associated facilities in this state that do not provide retail service. A wholesale merchant plant may be owned by a person that is not a public utility or, with the approval of the Public Service Commission, by an affiliated interest of a public utility.

Under the bill, wherever there is a reference to taxation of a QWEC, a phrase would be added to indicate that the provision also applies to a wholesale merchant plant as defined under Chapter 196. As a result, all wholesale merchant plants would be subject to the gross revenues license fee. As under the current law treatment of QWECs, the state license fee (rather than the local property tax) would apply to a wholesale merchant plant even if the plant's property were located entirely within a single town, village or city.

Currently, the utility tax statutes do not specifically address taxation of wholesale merchant plants. However, a merchant plant with a minimum generating capacity of 50 MW meets the definition of a QWEC under Chapter 76. Therefore, the Department of Revenue (DOR) has determined that if a merchant plant meets the minimum generation capacity requirement for a QWEC of 50 MW, it is subject to the state license fee.

The administration has indicated that these provisions were intended to clarify that a wholesale merchant plant is taxed in the same manner as a QWEC. However, as written, the bill would impose the state license fee on all wholesale merchant plants, including those with a generating capacity of less than 50 MW. [Under current law, non-utility electric generators below the 50 MW generating capacity threshold are generally classified as commercial property and are subject to local property taxes.]

MODIFICATION TO BILL

Make the following modifications to the bill: (a) change the definition of a QWEC under Chapter 76 to clarify that a QWEC includes a wholesale merchant plant, as defined under Chapter 196, as long as the merchant plant has a minimum total power production capacity of 50 MW; and (b) eliminate the additional references to a wholesale merchant plant under the utility tax and shared revenue provisions of the bill.

Explanation: According to DOR, there is an unknown number of small hydroelectric plants currently taxed locally that are below the 50 MW generating capacity threshold. As written, the bill would inadvertently remove such plants from local property tax rolls and subject them to state taxation. Such a change would also generate an aid payment for the plants under the utility component of the state shared revenue formula. The

modification would accomplish the administration's goal of clarifying the current law tax treatment of a wholesale merchant plant without imposing the state gross revenues license fee on generation facilities with a capacity of less than 50 MW.

The bill would add a reference to a wholesale merchant plant under the utility tax and shared revenue provisions whenever a provision applied to a QWEC. By defining a QWEC to include a wholesale merchant plant with a generating capacity of 50 MW or more, the modification would eliminate the necessity of specifying at each reference to a QWEC that the particular provision also applied to a wholesale merchant plan as defined under Chapter 196 with a generating capacity of 50 MW or more.

Prepared by: Faith Russell

MO#	<i>Modification</i>		
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 16 NO 0 ABS

Witch - motion in addition
to Alt. 2 (2+3 together)

lifts caps incrementally over
5 years (\$1 mil each year)
starts in 2003

Alt 4 - not good



Legislative Fiscal Bureau

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May 29, 2001

Joint Committee on Finance

Paper #829

Shared Revenue Payments on Utility Property (Shared Revenue and Tax Relief -- Direct Aid Payments)

[LFB 2001-03 Budget Summary: Page 604, #2]

CURRENT LAW

The shared revenue program is comprised of two separate distributions and funding levels -- one for municipalities and one for counties. The annual funding levels are set at \$761,478,000 for municipalities and \$168,981,800 for counties, or \$930,459,800 in total. Payments are calculated under a formula that consists of four components: (1) public utility; (2) aidable revenues; (3) per capita; and (4) minimum guarantee/maximum growth.

Utility aid is calculated by multiplying nine mills by the net book value of eligible property. Eligible property includes production plants, substations and general structures, such as office buildings, of light, heat and power companies and qualified wholesale electric companies. Under the calculation, two-thirds of each payment is paid to the municipality if the eligible property is in a city or village, and the remaining one-third is paid to the overlying county. If the eligible property is located in a town, the municipality receives one-third of the aid amount, and the remaining two-thirds is paid to the overlying county.

Utility aid payments are subject to two limitations. First, the value of property owned by a single utility or company in a municipality is "capped" at \$125 million. Second, payments are limited to \$300 per capita for each municipality and \$100 per capita for each county.

Finally, municipalities and counties receive \$50,000 each if a nuclear storage facility is located in their boundaries. These payments are not subject to the limitations described above. Currently, \$300,000 is paid under this provision to four municipalities and three counties. Because the Dairyland Power Cooperative storage facility in the Village of Genoa is within one

mile of the boundary with the Town of Genoa, the payment is divided between the Village (\$40,000) and the Town (\$10,000).

GOVERNOR

Modify current utility aid provisions under the shared revenue program to specifically refer to property of light, heat and power companies subject to the proposed license fee for selling electricity at wholesale (see Page 41, Item #1 of the LFB 2001-03 Budget Summary for information on this fee) and to property of wholesale merchant plants, effective with payments made as of January 1, 2002. Increase the shared revenue appropriation by any additional amount of utility aid resulting from the property of wholesale merchant plants if that property did not exist in the previous year, beginning in 2002.

DISCUSSION POINTS

1. A merchant plant is a power production plant owned by an independent power producer that sells all of its electrical production on a wholesale basis. Because the utility aid component of the shared revenue program is calculated prior to aidable revenues entitlements, less funding is available for distribution under the aidable revenues component if utility aid is paid on merchant plants. DOA indicates that the proposal is intended to encourage local governments to allow the siting of merchant plants within their boundaries and to avoid the aid shifts that would occur without additional shared revenue funding. A similar provision was included by the Assembly when it adopted 1999 AB 927. As drafted, the proposal would increase expenditures under the shared revenue program by an estimated \$270,000 GPR in 2002-03. Badger Wind Power is developing a 20-windmill wind farm with a generating capacity of 30 megawatts. Based on an estimated construction cost of \$30 million, aid payments at nine mills would equal \$270,000 annually. DOA has indicated that the proposal was intended to limit the merchant plant definition to facilities with capacities of 50 megawatts or more, which would parallel the current limitation for qualified wholesale electric companies. That modification would eliminate the aid payment for the Iowa County wind farm.

2. The proposal would address some, but not all of the problems that have been raised regarding the need to construct more plants. First, DOR has stated that merchant plants probably meet the definition of plants owned by qualified wholesale electric companies and, therefore, would probably generate utility aid payments. Second, by focusing on merchant plants, the proposal does not reflect that almost half of the new plants proposed to be built between now and 2008 would be built by public utilities. Third, the proposal does not increase the incentive for local governments to allow power plants to be sited within their boundaries.

3. The Public Service Commission (PSC) reports that recent megawatt sales of electricity have been increasing at a rate of approximately 2% each year. However, production plants that are more than 25 years old account for more than half of the electricity generated in Wisconsin, and no "base load" plants have been constructed since 1985. Base load plants, which produce approximately 80% of the state's electricity, are designed to run almost constantly because

they have relatively low per unit costs. Intermediate load and peak load plants are used to supplement the production of base load plants. Utilities and independent power producers have proposed building more than 8,000 megawatts (MW) of new generation for the state. Based on PSC records, this could involve as many as 19 facilities, although not all 19 are likely to be built.

4. State law requires utilities and independent power producers to secure a certificate of public convenience and necessity from the PSC before they can construct a generating plant with a rating of 100 megawatts or more. In addition to the PSC, plant owners and operators must receive approvals and permits from various federal agencies, other state government departments and local governments. Municipalities and counties grant approvals relative to land use, zoning, water and sewer connection, and drainage. Also, they issue building and occupancy permits.

5. DOR convened a study group comprised of legislators, representatives of consumer groups and members of the state's electric industry, including utilities, cooperative associations, independent power producers and the electric transmission industry. The group met between December, 2000, and February, 2001, and examined the state's utility tax laws and the utility component of the shared revenue program. Relative to utility aid, the group recommended repealing the \$125 million value limit, removing the \$300 and \$100 per capita limits on payments and creating an appropriation exclusively for utility aid payments that is separate from the shared revenue appropriation.

6. Removing the value limit would enhance the incentive for local governments to allow production plants to be sited within their boundaries in at least two ways. First, the limit has been set at \$125 million since 1985 for municipalities and since 1994 for counties. Initially, the limit affected only payments for the largest production plants -- generally, those with a capacity of over 1,000 MW, such as Columbia, Oak Creek, Pleasant Prairie and Point Beach. However, inflation has decreased the real value of the standard. Construction costs for natural gas-fired combustion turbines are estimated at \$400,000 per MW of capacity, so production plants with capacities of just over 300 MW exceed the \$125 million limit. Construction costs for base load plants are estimated at \$1 million per MW of capacity, and the PSC reports that several utilities are contemplating constructing such plants. Although greater disamenities are associated with base load plants, utility aid payments offer no greater incentive for local governments to allow those plants to be sited than for smaller, combustion turbine plants.

7. Removing the value limit would enhance the incentive for local governments to allow production plants to be sited within their boundaries in a second way. Communities where production plants are already located are desirable locations for additional plants because of access to electric transmission lines and natural gas pipelines and because local opposition to the plants has already been largely overcome. However, if a proposed plant is owned by the same company that owns an existing plant in the municipality, the \$125 value limit is more likely to cap the municipality's and county's aid payments. To illustrate, WEPCo has expressed interest in constructing additional plants at its Oak Creek production facilities. However, the current utility aid formula provides no incentive for the municipality to allow WEPCo to site additional production plants in the municipality because the City's payment is capped at \$750,000. For the same reason, the Village of Pleasant Prairie was willing to allow PG&E to construct a production plant in the

Village, but was reluctant to allow WEPCo to construct the plant.

8. Production plant values are capped at \$125 million in six municipalities. Utility aid payments to two of those municipalities are constrained under the \$300 per capita payment limitation. As a result, removing the value limit would increase utility aid payments by \$1.8 million in total to four municipalities. Because the \$100 per capita limit does not affect, nor is it likely to affect, payments to any counties, utility aid payments to six counties would increase by \$2.2 million in total.

Local Governments with Utility Aid Payments Affected by the \$125 Million Value Limit

<u>Local Government</u>	<u>Current Aid</u>	<u>Aid with No Value Limit</u>	<u>Change in Aid</u>
Municipalities			
C. Oak Creek	\$750,580	\$855,657	\$105,077
V. Pleasant Prairie	753,243	2,028,083	1,274,840
C. Sheboygan	754,670	1,054,608	299,938
C. Whitewater	750,513	874,880	124,367
Counties			
Dane	\$469,602	\$859,602	\$390,000
Jefferson	969,431	1,029,824	60,393
Kenosha	1,029,446	1,664,772	635,326
Manitowoc	768,226	1,674,182	905,956
Milwaukee	884,265	929,776	45,511
Sheboygan	495,120	636,117	140,997

9. The DOR study group also recommended repealing the per capita payment limits of \$300 for municipalities and \$100 for counties. The \$300 limit reduces payments for two municipalities that are also affected by the \$125 million value cap. Based on utility aid payments for 2000, repealing both limits would increase payments to the Town of Two Creeks by \$684,469, from \$144,600 to \$829,069, and to the Town of Christiana by \$203,385, from \$378,600 to \$581,985. In addition, the \$300 per capita limit caps the City of Alma's payment at \$278,700. Without the limit, the City's payment would increase by \$462,454 to \$741,154. Repealing both the \$125 million value limit and the per capita limits would increase payments by \$5,332,713.

10. One criticism of the utility aid distribution has been that it overcompensates some local governments for the disamenities and public service costs associated with production plants. Critics support this argument by pointing to several municipalities that have no tax levy for municipal purposes and apply surplus funds to reduce all or part of the levies apportioned to the municipality by overlying taxing jurisdictions. For 2000(01), surplus funds were used to offset other tax levies in the towns of Pacific (-\$786,774), Two Creeks (-\$464,409) and Carlton (-\$135,000). On the other hand, some municipalities where production plants are located have municipal purpose tax rates that are above the statewide average tax rate.

11. The DOR study group's final recommendation was to create an appropriation exclusively for utility aid payments that is separate from the shared revenue appropriation. This

would allow the Legislature to modify the utility aid distribution formula in the future without affecting aid amounts under the other shared revenue components. If the new appropriation is designated as a sum sufficient amount, the appropriation would increase as more eligible utility property is constructed and decrease as eligible property is depreciated or retired. Because a number of additional production plants are likely to be built in the coming years, aid expenditures would be likely to increase under this alternative. However, the DOR study group maintained that those aid increases would correspond with higher state gross receipts tax collections from electric power producers. If the Committee chooses to both adopt this alternative and repeal the \$125 million value limit, additional expenditures estimated at \$3,982,400 would result. If the Committee also chooses to repeal the per capita payment limits, additional expenditures estimated at \$5,332,700 would result. These expenditure increases could be deferred by delaying the changes to 2003-04. The changes would first affect shared revenue and utility aid payments in 2003.

12. Another option would be to repeal the current utility aid distribution and create a new distribution formula. Under the current formula, aid payments decrease over time due to depreciation. This diminishes the incentive for local governments to allow plants to be located in their boundaries and can result in inequitable treatment between local governments.

13. Inequities can exist for two reasons. First, payment amounts may differ between local governments that host similar plants. For example, the Northern States Power facility at Wheaton and the Wisconsin Power and Light plant at South Fond du Lac have similar production capacities and utilize the same fuels for power generation. The NSP facility began operation in 1973 and generated \$121,923 in utility aid in 2000. The WPL production units, which are owned jointly with Wisconsin Public Power System, were installed between 1993 and 1996 and resulted in aid payments of \$842,852 in 2000. Another equity issue relates to plants where disparate levels of disamenities exist. Fewer disamenities are associated with natural gas-fired plants than with coal-fired plants, but more recently-constructed gas plants result in higher aid payments than older coal-fired plants. For example, the 420 MW WEPCo coal-fired plant at Port Washington resulted in aid payments of \$180,994 in 2000, while the 180 MW gas-fired SkyGen plant at De Pere resulted in aid payments of \$653,828.

14. Some utility aid payments are so small that they are unlikely to have any impact on local governments' decisions to allow utility property to be located in their boundaries. In these instances, there are probably few disamenities associated with the utility property. For example, the Town of Lincoln (Burnett County) received a utility aid payment of 19 cents in 2000. For 2000, 1,122 municipalities received utility aid, but payments exceeded \$5,000 for only 177 municipalities. Of the remaining 945 municipalities, payments were under \$100 for 176, between \$100 and \$500 for 373, between \$500 and \$1,000 for 129, and between \$1,000 and \$5,000 for 267.

15. Some utility aid payments are made for property that causes few disamenities, such as general structures, which are primarily office buildings. Aid payments are not made for general structures owned by other utilities, such as telephone companies. Because the aidable revenues formula is based on the policy of tax base equalization, municipalities and counties where this property is located generally receive compensation for the tax base lost due to the property's exemption. Similarly, the general school aid formula compensates school districts. Utility aid

payments to municipalities and counties total \$2.5 million for general structures with a total net book value of \$281 million.

16. An alternative to the current system would be to target aid exclusively to local governments where production plants are located and to base the payments on those plants' generating capacity. Under this system, aid would be paid only on properties that are accompanied by disamenities. This distribution system would encourage local governments to accept production plants and provide higher incentives for locating additional production capacity. Such a system could eliminate the inequities of the current system that result from depreciated values and inflated construction costs. Finally, administration of the payment system would be simplified.

17. In order to develop a distribution system that is focused on the preceding objectives, officials from Dairyland Power Cooperative and the state's five largest, investor-owned utilities were contacted and asked to identify their production facilities' location and capacity. Data from the PSC and the U.S. Energy Information Administration was used to identify the remaining facilities. The facilities were ranked, based on size, and alternate payments were structured in a manner that minimized aid reductions, relative to current law. Also, the municipalities of Oak Creek and Pleasant Prairie each contain plants with just over 1,200 MW of generating capacity, and have been identified by WEPCo and PG&E as sites where production plants may be constructed in the future. The following payment structure would result in aid increases for those municipalities as the plants are constructed:

<u>Megawatt Rating of Electric Production Plant</u>	<u>Combined Municipal and County Payment Amount</u>
Over 3,000	\$2,500,000
2,400 to 3,000	2,000,000
1,800 to 2,400	1,500,000
1,300 to 1,800	1,325,000
800 to 1,300	1,250,000
400 to 800	1,000,000
300 to 400	900,000
200 to 300	800,000
100 to 200	600,000
50 to 100	200,000
25 to 50	100,000
10 to 25	50,000
Under 10	25,000

18. Under this alternative aid structure, payments would be based on the total capacity within each municipality's boundaries. In instances where a municipality contains more than one plant, the capacities of the plants would be combined. In instances where the generating facility is in more than one municipality, such as hydroelectric generating stations, the payments would be divided between the municipalities where the plant is located. A similar procedure could be

employed for plants with related facilities in adjoining municipalities. Under utility accounting procedures, some related facilities are classified as utility production plant. For example, there are at least six fly ash disposal pits located in municipalities other than the municipality that hosts the generating station. These sites have net book values of \$800,000 to \$12.5 million, and result in combined municipal and county aid payments of \$8,200 to \$113,100. In total, there are nine facilities with net book values over \$800,000 that are classified as "production plant," but which are not generating facilities. The combined municipal and county utility aid on the nine facilities totals \$352,387. Because disamenities are associated with these facilities, the payment on the production plant could be divided between the municipality where the plant is located and the adjoining municipality where the related facility is located. The division could be based on the net book value of the property.

19. Attachment 1 lists the state's production plants by municipality and compares the aid payments under the alternative aid structure and under current law. The current law aid amounts are calculated by multiplying nine mills by the net book value of the production plant. The amounts shown for current law understate total utility aid payments because the amounts shown do not include the value of substations and general structures. Also, the attachment does not include payments for nuclear storage facilities.

20. Although aid would be calculated on a municipal-by-municipal basis, the resulting amounts could be divided between municipalities and counties under a method similar to that employed under current law. If the facility is located in a city or village, the municipality would receive two-thirds of the payment, and the county would receive one-third. If the facility is located in a town, the town would receive one-third of the payment, and the county would receive two-thirds. If the alternative aid structure had been in effect for aid payments in 2000, \$25.8 million, or \$432,000 less than the \$26.2 million distributed to municipalities and counties in 2000. The estimated distributions under the alternative aid structure are compared to the current law distributions in 2000 for municipalities on Attachment 2 and for counties on Attachment 3 (payments for nuclear storage facilities are included in these attachments).

ALTERNATIVES TO BASE

1. Approve the Governor's recommendation to do the following:
 - a. Specifically refer to property of light, heat and power companies subject to the proposed license fee for selling electricity at wholesale and to property of wholesale merchant plants, effective with payments made as of January 1, 2002. (This action is not necessary if the Committee adopts the modification paper on wholesale merchant plants, LFB Paper #828).
 - b. Increase the shared revenue appropriation by any additional amount of utility aid resulting from the property of wholesale merchant plants if that property did not exist in the previous year, beginning in 2002. Estimate increased expenditures under the shared revenue program at \$270,000 GPR in 2002-03. (This increase would not occur if the Committee adopts the modification paper on wholesale merchant plants, LFB Paper #828, which would limit aid payments

to merchant plants with capacities of 50 megawatts or more.)

Alternative 1b	GPR
2001-03 FUNDING (Change to Base)	\$270,000
[Change to Bill	\$270,000]

2. Create a separate, sum sufficient GPR appropriation to make utility aid payments to municipalities and counties, beginning in 2003. Beginning in 2003, set the annual shared revenue distribution for municipalities at \$761,478,000 minus the amount distributed as utility aid payments to municipalities in July and November of 2002. Beginning in 2003, set the annual shared revenue distribution for counties at \$168,981,800 minus the amount distributed as utility aid payments to counties in July and November of 2002.

3. Repeal one or both of the following limitations on utility aid payments for municipalities and counties, effective with payments for 2003:

a. The \$125 million value limitations on the property owned by a single utility in a municipality and on the property that comprises a single electric production plant in a municipality or a county.

b. The per capita limitation of \$300 per person for municipalities and \$100 per person for counties.

4. Repeal the current law formula for distributing utility aid on the basis of net book value and rates of three mills or six mills, effective with payments for 2003. Create a distributional formula based on the capacity of light, heat and power production plants as follows: (a) extend payments to municipalities and counties, that contain within their boundaries, light, heat and power production plants used by a light, heat and power company, a qualified wholesale electric company, a wholesale merchant plant or an electric cooperative subject to state license fees imposed under Chapter 76 of the statutes or by municipal electric companies subject to ad valorem payments in lieu of taxes under s. 66.0825(16) of the statutes; (b) exclude property of municipal light, heat and power companies from the payments unless the production plant is located outside the municipality owning the plant; (c) specify that payments be calculated on the basis of total megawatt capacity of eligible production plants within each municipality, as reported by the plant's owner or operator, but distribute two-thirds of each municipal payment to the county where the municipality is located if the municipality is a town and distribute one-third of each municipal payment to the county where the municipality is located if the municipality is a city or village; (d) set municipal payments equal to \$2,500,000 if capacity is over 3,000 megawatts, \$2,000,000 if capacity is over 2,400, but not more than 3,000, megawatts, \$1,500,000 if capacity is over 1,800, but not more than 2,400, megawatts, \$1,325,000 if capacity is over 1,300, but not more than 1,800, megawatts, \$1,250,000 if capacity is over 800, but not more than 1,300, megawatts, \$1,000,000 if capacity is over 400, but not more than 800, megawatts, \$900,000 if capacity is over 300, but not more than 400, megawatts, \$800,000 if capacity is over 200, but not more than 300, megawatts, \$600,000 if capacity is over 100, but not more than 200, megawatts, \$200,000 if capacity is over 50, but not more than 100, megawatts, \$100,000 if capacity is over 25, but not more than 50, megawatts, \$50,000 if capacity is

SHARED REVENUE AND TAX RELIEF -- DIRECT AID PAYMENTS

Phase-out the Limitations on Utility Aid Payments

Motion:

Move to phase-out the limits on the value of utility property in a municipality or county and the per capita payment limits for municipalities and counties for purposes of calculating utility aid under the shared revenue program, beginning with payments for 2003. Set the limits on value at \$140,000,000 for payments in 2003, \$160,000,000 for payments in 2004, \$185,000,000 for payments in 2005 and \$250,000,000 for payments in 2006. Set the per capita limit for municipalities and counties at \$450 for payments in 2003, \$650 for payments in 2004, \$950 for payments in 2005 and \$1,200 for payments in 2006. Repeal the value and per capita limits effective with payments beginning in 2007. Set the annual distribution under the municipal shared revenue program at \$762,094,700 for 2003, \$762,736,100 for 2004, \$763,329,100 for 2005, \$763,778,000 for 2006 and \$764,632,600 for 2007 and thereafter. Set the annual distribution under the county shared revenue program at \$169,341,800 for 2003, \$169,723,700 for 2004, \$170,130,700 for 2005, \$170,681,800 for 2006 and \$171,160,000 for 2007 and thereafter.

Note:

Under current law, utility aid is calculated at either three or six mills times the net book value of eligible utility property in a municipality or county. Payments are subject to two limitations. First, payments are limited to no more than \$300 per capita for municipalities and \$100 per capita for counties. Second, eligible property is limited to no more than \$125 million for each production plant and \$125 million for each company or cooperative in the municipality or county. Based on data used to calculate shared revenue payments for 2000 and information from DOR, the motion would increase utility aid payments to seven municipalities and six counties. Under the motion, the estimated increases would total about \$1 million in 2003 and would total more than \$5 million in 2007, when the limits would be fully phased out. By that time, additional production plants would likely be constructed and more municipalities and counties could be affected. For the 13 identified local governments, the effects of the phase-out in its first year and its final year are estimated below, on the basis of 2000 utility aid payments. Because the motion would increase the total distribution under the shared revenue program by an amount equal to the estimated utility aid increases, payments to other municipalities and counties would be unaffected. The motion would first affect

payments in 2003, which are made in the 2003-04 state fiscal year. As a result, the motion has no fiscal effect in the 2001-03 biennium.

Municipality or County	Current Payment	Estimated Change in:	
		First Year	Final Year
City of Alma	\$278,700	\$139,350	\$462,454
Town of Christiana	378,600	45,000	203,385
City of Oak Creek	750,580	90,000	105,077
Village of Pleasant Prairie	753,243	90,000	1,274,840
City of Sheboygan	754,670	90,000	299,938
Town of Two Creeks	144,600	72,300	684,469
City of Whitewater	<u>750,513</u>	<u>90,000</u>	<u>124,367</u>
Municipal Total	\$3,810,906	\$616,650	\$3,154,530
Dane County	\$469,602	90,000	\$390,000
Jefferson County	969,431	45,000	60,393
Kenosha County	1,029,446	45,000	635,326
Manitowoc County	768,226	90,000	905,956
Milwaukee County	884,265	45,000	45,511
Sheboygan County	<u>495,120</u>	<u>45,000</u>	<u>140,997</u>
County Total	\$4,616,090	\$360,000	\$2,178,183

[Change to Base: None]

MO#			
BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE _____ NO _____ ABS _____

over 10, but not more than 25, megawatts, and \$25,000 if capacity is 10 megawatts, or less; (e) specify that if a production plant is located in more than one municipality or county, the capacity associated with that plant shall be attributed to the municipality where the majority of the plant is located; however, provide that the resulting municipal payment be divided between the two municipalities based on the net book value of the plant as of December 31, 2002, or as of the date the property becomes operational, whichever is later; and finally, specify that only that portion of a municipal payment that is attributable to the plant that is located in two municipalities be divided, if the municipality to which the capacity is attributable contains more than one production plant; (f) specify that the payment division under (e) shall apply to property that is classified as production plant, under the system of accounts established by the PSC, but which is not an electric generating facility if the net book value of the related facility exceeds \$800,000; (g) eliminate aid payments on substations and general structures; (h) retain the distribution for nuclear storage facilities and the per capita payment limits authorized under current law; and (i) specify that in the case of a facility under construction, the megawatts associated with the facility shall be prorated for inclusion in the municipality's capacity based on the percentage of construction completed on December 31 of the prior year, as determined by DOR.

Prepared by: Rick Olin
Attachments

MO# 11-4

BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 8 NO 8 ABS

MO# 3 a+b

BURKE	Y	N	A
DECKER	Y	N	A
MOORE	Y	N	A
SHIBILSKI	Y	N	A
PLACHE	Y	N	A
WIRCH	Y	N	A
DARLING	Y	N	A
WELCH	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
ALBERS	Y	N	A
DUFF	Y	N	A
WARD	Y	N	A
HUEBSCH	Y	N	A
HUBER	Y	N	A
COGGS	Y	N	A

AYE 5 NO 11 ABS

ATTACHMENT 1

Production Plant Inventory and State Aid Under Current Law and Under Capacity-Based Alternative

<u>Municipality</u>	<u>County</u>	<u>Plant Name</u>	<u>Owner/Operator</u>	<u>Capacity (MW)</u>	<u>Aid Under Alternative</u>	<u>Current Law Aid @ 9 Mills</u>
V. Pleasant Prairie	Kenosha	Pleasant Prairie Power Plant	WEPCo/WPL/WPS	1,235.2	\$1,250,000	\$1,129,864
C. Oak Creek	Milwaukee	Oak Creek	WEPCo/WPL/WPS	1,211.2	1,250,000	1,108,128
T. Two Creeks	Manitowoc	Point Beach Nuclear	WEPCo	1,072.6	1,250,000	1,125,449
T. Pacific	Columbia	Columbia	WPL/WPS/MGE	1,023.0	1,250,000	917,171
C. Sheboygan	Sheboygan	Edgewater	WPL/WEPCo/WPS	830.0	1,250,000	1,132,005
C. Alma	Buffalo	Alma and Madgett	Dairyland	562.0	1,000,000	727,715
T. Carlton	Kewaunee	Kewaunee	WPS/WPL/WEPCo	535.0	1,000,000	597,273
V. Rothschild	Marathon	Weston	WPS	456.6	1,000,000	751,112
C. Port Washington	Ozaukee	Port Washington Power Plant	WEPCo/WPL/WPS	419.6	1,000,000	180,994
T. Paris	Kenosha	Paris	WEPCo	381.4	900,000	839,977
T. Watertown	Jefferson	Concord Generation Station	WEPCo	381.4	900,000	785,869
C. Green Bay	Brown	Pulliam	WPS	372.5	900,000	346,055
T. Neenah	Winnebago	Neenah	Southern Energy Inc.	350.0	900,000	826,040
T. Genoa	Vernon	Genoa	Dairyland	346.0	900,000	350,409
T. Wheaton	Chippewa	Wheaton	NSP	345.0	900,000	121,923
T. Fond du Lac	Fond du Lac	South Fond du Lac	WPL & WPPS	344.0	900,000	842,852
C. Madison	Dane	Blount Street, Sycamore & Other	MGE	303.6	900,000	213,607
T. Beloit	Rock	Rock River	WPL	294.0	800,000	81,726
C. Whitewater	Jefferson	Whitewater	Cogentrix	288.0	800,000	1,125,769
C. Milwaukee	Milwaukee	Valley	WEPCo/WPL/WPS	274.8	800,000	304,616
V. Germantown	Washington	Germantown Generation	WEPCo	244.8	800,000	239,763
V. Cassville	Grant	Nelson Dewey	WPL	200.0	800,000	68,349
V. Cassville	Grant	Stoneman	MidAmerican Power	48.0	See Above	106,208
C. La Crosse	La Crosse	French Island	NSP/MGE/WPS/WPL	183.0	600,000	143,754
C. De Pere	Brown	DePere	SkyGen (WPL&WPS)	180.0	600,000	653,828
T. Peshtigo	Marinette	West Marinette	WPS/Marshfield/MG&E	167.2	600,000	377,399
T. Eagle Point	Chippewa	Jim Falls Hydro/Wissota	NSP	94.0	200,000	62,392
C. Ashland	Ashland	Bayfront	NSP	74.5	200,000	55,810
C. Fitchburg	Dane	Fitchburg	MGE	59.2	200,000	4,320
T. Anson	Chippewa	Jim Falls Hydro	NSP	57.0	200,000	717,563
T. Lafayette	Chippewa	Wissota	NSP	37.0	100,000	82,119
T. Lake Holcombe	Chippewa	Holcombe Hydro	NSP	35.4	50,000	22,921
T. Birch Creek	Chippewa	Holcombe Hydro	NSP	35.4	50,000	4,682
T. Willard	Rusk	Holcombe Hydro	NSP	33.9	50,000	195
T. Washington	Rusk	Holcombe Hydro	NSP	33.9	50,000	15
C. Cornell	Chippewa	Cornell Hydro	NSP	30.3	100,000	103,306
T. Prairie du Sac	Sauk	Prairie du Sac	WPL	28.5	100,000	13,173
C. Saint Croix Falls	Polk	Saint Croix Hydro	NSP	24.5	50,000	19,697
C. Chippewa Falls	Chippewa	Chippewa Falls Hydro	NSP	23.1	50,000	79,837
T. Stephenson	Marinette	Caldron, High, Johnson & Sandstone Falls	WPS	22.0	50,000	6,446

<u>Municipality</u>	<u>County</u>	<u>Plant Name</u>	<u>Owner/Operator</u>	<u>Capacity (MW)</u>	<u>Aid Under Alternative</u>	<u>Current Law Aid @ 9 Mill.</u>
T. Blooming Grove	Dane	Nine Springs	MGE	19.0	\$50,000	\$8,824
T. Rock Falls	Lincoln	Grandfather Falls	WPS	17.2	50,000	7,321
T. Dewey	Rusk	Flambeau	Dairyland	15.0	50,000	35,906
C. Wauwatosa	Milwaukee	Milw. Co. Grounds Power Plant	WEPCo/WPL/WPS	11.0	50,000	110,418
T. Linwood	Portage	WI. River Dr. & Stevens Point	Consolidated WP	10.6	50,000	965
T. Lincoln	Kewaunee	Wind Generators Units	MGE/WPS	10.4	50,000	153,441
C. Wisconsin Dells	Columbia	Kilbourn	WPL/WPS/MGE	10.0	50,000	22,463
C. Wisconsin Rapids	Wood	Wisconsin Rapids Hydro	Consolidated /WPS	9.1	25,000	11,814
T. Swiss	Burnett	Danbury Dam	N.W. WI. Electric	9.0	25,000	5,820
C. Eau Claire	Eau Claire	Dells Hydro	NSP	8.8	25,000	10,457
V. Solon Springs	Douglas	Solon Diesel	Dahlberg L&P	8.0	25,000	8,279
C. Middleton	Dane	Distributed Generators	MGE	7.9	25,000	16,794
T. Big Falls	Rusk	Big Falls Hydro	NSP	7.5	25,000	10,950
T. Dewey	Portage	Dubay Hydro	Consolidated WP	7.2	25,000	1,479
V. Frederic	Polk	Frederic Diesel	NW WI Electric	7.1	25,000	14,059
T. Red Cedar	Dunn	Cedar Falls Hydro	NSP	6.8	25,000	29,062
T. Biron	Wood	Biron Hydro	Consolidated WP	6.4	12,500	7,931
T. Rudolph	Wood	Biron Hydro	Consolidated/WPS	6.4	12,500	1,967
V. Combined Locks	Outagamie	Combined Locks	Kaukana Elec & Water	6.2	25,000	96,964
C. Wausau	Marathon	Wausau Hydro	WPS	6.2	25,000	1,953
V. Whiting	Portage	WI. River Drive Hydro	Consolidated WP	5.8	25,000	17,136
T. Washington	Door	Washington Island	Washington Island	5.3	25,000	13,617
V. Grantsburg	Burnett	Grantsburg Diesel	N.W. WI. Electric	5.3	25,000	2,397
C. Menomonie	Dunn	Menomonie Hydro	NSP	5.1	25,000	11,640
T. Menomonie	Dunn	Menomonie Hydro	NSP	5.1	25,000	9
C. Stevens Point	Portage	Stevens Point Hydro	Consolidated WP	4.8	25,000	7,754
T. Commonwealth	Florence	Big Quinnesec Hydro	WEPCo	3.6	25,000	314
T. Florence	Florence	Pine Hydro	WEPCo	3.6	25,000	4,385
T. Saxon	Iron	Saxon/Superior Falls Hydro	NSP	3.3	25,000	5,000
V. Little Chute	Outagamie	Little Chute	Kaukana Elec & Water	3.3	25,000	5,080
C. Ladysmith	Rusk	Ladysmith Hydro	NSP	3.1	25,000	26,748
T. Westport	Dane	Distributed Generators	MG&E	3.1	25,000	6,657
T. Somerset	Saint Croix	Apple River Hydro	NSP	2.9	25,000	8,257
C. Monona	Dane	Distributed Generators	MGE	2.6	25,000	20,147
T. Buchanan	Outagamie	Rapide Croche	Kaukana Elec & Water	2.4	25,000	6,301
C. Merrill	Lincoln	Merrill Hydro	WPS	2.2	25,000	2,552
C. Appleton	Outagamie	Appleton Hydro	WEPCo	1.9	25,000	6,188
T. Cloverland	Vilas	Hat Rapids	WPS	1.7	25,000	2,932
T. Gordon	Douglas	Gordon	Dahlberg L & P	1.7	25,000	7,663
T. Red River	Kewaunee	Wind Generators, Units	MG&E	1.6	25,000	57,161
T. Thornapple	Rusk	Thornapple Hydro	NSP	1.5	25,000	11,345
T. Round Lake	Sawyer	Arpin Dam	North Central Power	1.5	25,000	5,269
T. Byron	Fond du Lac	Windmills	WEPCo	1.3	25,000	13,624
T. Union	Burnett	Clam River Dam	N.W. WI. Electric	1.2	25,000	6,580
T. Winter	Sawyer	East Fork	North Central Power	1.2	25,000	2,818

<u>Municipality</u>	<u>County</u>	<u>Plant Name</u>	<u>Owner/Operator</u>	<u>Capacity (MW)</u>	<u>Aid Under Alternative</u>	<u>Current Law Aid @ 9 Mills</u>
V. Cross Plains	Dane	Distributed Generators	MG&E	1.1	\$25,000	\$3,265
T. White River	Ashland	White River Hydro	NSP	1.0	25,000	5,042
T. Stiles	Oconto	Stiles	Oconto REA	1.0	25,000	3,502
C. Peshtigo	Marinette	Peshtigo Hydro	WPS	0.7	25,000	438
T. Black Brook	Polk	Black Brook Dam	NW WI Electric	0.7	25,000	1,723
T. Star Prairie	Saint Croix	Riverdale Hydro	NSP	0.6	25,000	3,615
T. Minong	Washburn	Nancy -- Minong Flowage	Dahlberg L & P	0.5	25,000	293
T. Clam Falls	Polk	Clam Falls Dam	NW WI Electric	0.2	25,000	947
C. Hayward	Sawyer	Hayward Hydro	NSP	0.2	25,000	1,241
C. New Richmond	Saint Croix	Unknown	NSP	0.2	25,000	551
T. Balsam Lake	Polk	Balsam Lake Dam	NW WI Electric	0.1	25,000	4
C. Montreal	Iron	Gile Hydro	NSP	Under 0.1	25,000	1,478
T. Eau Pleine	Portage	Hydro	WPS/Consolidated WP	Unknown	25,000	8,387

ATTACHMENT 2

Comparison of Utility Aid Under Current Law and Under Capacity-Based Alternative

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Adams	Adams	\$0	\$561,201	\$1,684	\$5,051	\$0	\$0	-\$1,684
T Jackson	Adams	0	97,966	294	882	0	0	-294
T Lincoln	Adams	0	131,209	394	1,181	0	0	-394
T New Chester	Adams	0	226,132	678	2,035	0	0	-678
T Preston	Adams	0	163	0	1	0	0	0
T Quincy	Adams	0	326,708	980	2,940	0	0	-980
T Richfield	Adams	0	174,250	523	1,568	0	0	-523
T Rome	Adams	0	342,089	1,026	3,079	0	0	-1,026
T Springville	Adams	0	100,722	302	906	0	0	-302
T Strongs Prairie	Adams	0	165,385	496	1,488	0	0	-496
V Friendship	Adams	0	671,177	4,027	6,041	0	0	-4,027
T Agenda	Ashland	0	102,135	306	919	0	0	-306
T Ashland	Ashland	0	189,085	567	1,702	0	0	-567
T Gingles	Ashland	0	6,693,702	20,081	60,243	0	0	-20,081
T Gordon	Ashland	0	11,239	34	101	0	0	-34
T Jacobs	Ashland	0	34,351	103	309	0	0	-103
T Marengo	Ashland	0	10,428	31	94	0	0	-31
T Morse	Ashland	0	16,864	51	152	0	0	-51
T Sanborn	Ashland	0	3,834	12	35	0	0	-12
T Shanagolden	Ashland	0	18,563	56	167	0	0	-56
T White River	Ashland	560,235	601,847	1,806	5,417	25,000	8,333	6,528
V Butternut	Ashland	0	61,194	367	551	0	0	-367
C Ashland	Ashland	6,201,160	9,730,398	58,382	87,574	200,000	133,333	74,951
C Mellen	Ashland	0	60,086	361	541	0	0	-361
T Almena	Barron	0	11,353	34	102	0	0	-34
T Barron	Barron	0	1,929,614	5,789	17,367	0	0	-5,789
T Bear Lake	Barron	0	68,203	205	614	0	0	-205
T Cedar Lake	Barron	0	187,479	562	1,687	0	0	-562
T Chetek	Barron	0	84,655	254	762	0	0	-254
T Crystal Lake	Barron	0	618,286	1,855	5,565	0	0	-1,855
T Cumberland	Barron	0	5,654	17	51	0	0	-17
T Dallas	Barron	0	514,851	1,545	4,634	0	0	-1,545
T Dovre	Barron	0	3,193	10	29	0	0	-10
T Prairie Lake	Barron	0	112,693	338	1,014	0	0	-338
T Rice Lake	Barron	0	146,092	438	1,315	0	0	-438
T Stanley	Barron	0	53,911	162	485	0	0	-162
T Turtle Lake	Barron	0	286,457	859	2,578	0	0	-859
V Almena	Barron	0	84,999	510	765	0	0	-510
V Cameron	Barron	0	279,127	1,675	2,512	0	0	-1,675
V Turtle Lake	Barron	0	186,635	1,120	1,680	0	0	-1,120

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
C Barron	Barron	\$0	\$510,874	\$3,065	\$4,598	\$0	\$0	-\$3,065
C Chetek	Barron	0	267,125	1,603	2,404	0	0	-1,603
C Rice Lake	Barron	0	980,474	5,883	8,824	0	0	-5,883
T Barksdale	Bayfield	0	483,058	1,449	4,348	0	0	-1,449
T Bayfield	Bayfield	0	45,854	138	413	0	0	-138
T Bell	Bayfield	0	22,035	66	198	0	0	-66
T Cable	Bayfield	0	213,658	641	1,923	0	0	-641
T Clover	Bayfield	0	51,776	155	466	0	0	-155
T Drummond	Bayfield	0	58,143	174	523	0	0	-174
T Grand View	Bayfield	0	71,551	215	644	0	0	-215
T Iron River	Bayfield	0	278,713	836	2,508	0	0	-836
T Lincoln	Bayfield	0	37,752	113	340	0	0	-113
T Oulu	Bayfield	0	773,129	2,319	6,958	0	0	-2,319
T Port Wing	Bayfield	0	16,837	51	152	0	0	-51
C Bayfield	Bayfield	0	37,242	223	335	0	0	-223
C Washburn	Bayfield	0	419,429	2,517	3,775	0	0	-2,517
T Bellevue	Brown	0	1,437,263	4,312	12,935	0	0	-4,312
T Glenmore	Brown	0	234,262	703	2,108	0	0	-703
T Green Bay	Brown	0	142,407	427	1,282	0	0	-427
T Lawrence	Brown	0	889,508	2,669	8,006	0	0	-2,669
T Ledgeview	Brown	0	504,454	1,513	4,540	0	0	-1,513
T New Denmark	Brown	0	26,797	80	241	0	0	-80
T Suamico	Brown	0	74,558	224	671	0	0	-224
V Ashwaubenon	Brown	977,561	7,023,680	42,142	63,213	0	0	-42,142
V Howard	Brown	0	1,873,466	11,241	16,861	0	0	-11,241
V Pulaski	Brown	0	129,424	777	1,165	0	0	-777
C De Pere	Brown	72,647,552	75,127,527	450,765	676,148	600,000	400,000	-50,765
C Green Bay	Brown	38,450,611	55,147,787	330,887	496,330	900,000	600,000	269,113
T Alma	Buffalo	0	72,318	217	651	0	0	-217
T Belvidere	Buffalo	866,241	912,256	2,737	8,210	10,600	3,533	797
T Dover	Buffalo	0	47,880	144	431	0	0	-144
T Gilmanton	Buffalo	0	57,174	172	515	0	0	-172
T Glencoe	Buffalo	0	39,495	118	355	0	0	-118
T Lincoln	Buffalo	0	45,759	137	412	0	0	-137
T Milton	Buffalo	0	94,772	284	853	0	0	-284
T Mondovi	Buffalo	18,800	29,150	87	262	0	0	-87
T Naples	Buffalo	0	203,195	610	1,829	0	0	-610
T Nelson	Buffalo	0	72,383	217	651	0	0	-217
T Waumandee	Buffalo	0	400,690	1,202	3,606	0	0	-1,202
V Cochrane	Buffalo	0	186,427	1,119	1,678	0	0	-1,119
V Nelson	Buffalo	0	113,552	681	1,022	0	0	-681
C Alma	Buffalo	80,857,253	123,525,599	278,700	649,277	989,400	278,700	0
C Buffalo City	Buffalo	0	41,817	251	376	0	0	-251
C Fountain City	Buffalo	0	113,156	679	1,018	0	0	-679
T Daniels	Burnett	0	19,879	60	179	0	0	-60
T Grantsburg	Burnett	0	474,376	1,423	4,269	0	0	-1,423
T Jackson	Burnett	0	186,060	558	1,675	0	0	-558
T Lincoln	Burnett	0	65	0	1	0	0	0
T Meenon	Burnett	0	203,121	609	1,828	0	0	-609
T Oakland	Burnett	0	60,122	180	541	0	0	-180

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Sand Lake	Burnett	\$0	\$228,319	\$685	\$2,055	\$0	\$0	-\$685
T Swiss	Burnett	646,664	994,612	2,984	8,952	25,000	8,333	5,350
T Union	Burnett	731,081	747,746	2,243	6,730	25,000	8,333	6,090
T Webb Lake	Burnett	0	8,813	26	79	0	0	-26
T Wood River	Burnett	0	36,161	108	325	0	0	-108
V Grantsburg	Burnett	266,284	916,018	5,496	8,244	25,000	16,667	11,171
V Siren	Burnett	0	62,816	377	565	0	0	-377
V Webster	Burnett	0	1,681	10	15	0	0	-10
T Brillion	Calumet	0	616,494	1,849	5,548	0	0	-1,849
T Charlestown	Calumet	0	198,912	597	1,790	0	0	-597
T Chilton	Calumet	0	129,013	387	1,161	0	0	-387
T Harrison	Calumet	0	1,074,253	3,223	9,668	0	0	-3,223
T New Holstein	Calumet	0	185,879	558	1,673	0	0	-558
T Woodville	Calumet	0	71,886	216	647	0	0	-216
V Hilbert	Calumet	0	15,449	93	139	0	0	-93
C Brillion	Calumet	0	805,969	4,836	7,254	0	0	-4,836
C Chilton	Calumet	0	382,674	2,296	3,444	0	0	-2,296
C New Holstein	Calumet	0	82,515	495	743	0	0	-495
T Anson	Chippewa	79,729,257	97,382,277	292,147	876,440	200,000	66,667	-225,480
T Arthur	Chippewa	0	218,939	657	1,970	0	0	-657
T Birch Creek	Chippewa	520,250	953,610	2,861	8,582	50,000	16,667	13,806
T Bloomer	Chippewa	0	57,656	173	519	0	0	-173
T Colburn	Chippewa	0	166,042	498	1,494	0	0	-498
T Delmar	Chippewa	0	166,630	500	1,500	0	0	-500
T Eagle Point	Chippewa	6,932,467	8,685,642	26,057	78,171	200,000	66,667	40,610
T Goetz	Chippewa	0	57,029	171	513	0	0	-171
T Hallie	Chippewa	0	50,887	153	458	0	0	-153
T Lafayette	Chippewa	9,124,305	15,796,036	47,388	142,164	100,000	33,333	-14,055
T Lake Holcombe	Chippewa	2,546,784	4,470,151	13,410	40,231	50,000	16,667	3,256
T Ruby	Chippewa	0	39,270	118	353	0	0	-118
T Sigel	Chippewa	0	41,732	125	376	0	0	-125
T Tilden	Chippewa	0	113,593	341	1,022	0	0	-341
T Wheaton	Chippewa	3,868,961	7,820,465	75,000	121,923	900,000	300,000	225,000
T Woodmohr	Chippewa	0	474,208	1,423	4,268	0	0	-1,423
V Boyd	Chippewa	0	209,427	1,257	1,885	0	0	-1,257
V Cadott	Chippewa	0	44,081	264	397	0	0	-264
C Bloomer	Chippewa	0	345,250	2,072	3,107	0	0	-2,072
C Chippewa Falls	Chippewa	8,870,760	9,656,714	57,940	86,910	50,000	33,333	-24,607
C Cornell	Chippewa	11,478,408	11,957,349	71,744	107,616	100,000	66,667	-5,077
C Stanley	Chippewa	0	645,012	3,870	5,805	0	0	-3,870
T Colby	Clark	0	3,625,748	10,877	32,632	0	0	-10,877
T Eaton	Clark	0	21,102	63	190	0	0	-63
T Fremont	Clark	0	76,244	229	686	0	0	-229
T Green Grove	Clark	0	444,879	1,335	4,004	0	0	-1,335
T Hendren	Clark	0	50,301	151	453	0	0	-151
T Longwood	Clark	0	57,275	172	515	0	0	-172
T Loyal	Clark	0	432,659	1,298	3,894	0	0	-1,298
T Lynn	Clark	0	312,671	938	2,814	0	0	-938
T Mayville	Clark	0	85,246	256	767	0	0	-256
T Mentor	Clark	0	948,145	2,844	8,533	0	0	-2,844

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Pine Valley	Clark	\$0	\$36,983	\$111	\$333	\$0	\$0	-\$111
T Sherman	Clark	0	847,805	2,543	7,630	0	0	-2,543
T Sherwood	Clark	0	52,445	157	472	0	0	-157
T Thorp	Clark	0	64,464	193	580	0	0	-193
T Withee	Clark	0	695,952	2,088	6,264	0	0	-2,088
T York	Clark	0	84,946	255	765	0	0	-255
C Abbotsford	Clark	0	374,096	2,245	3,367	0	0	-2,245
C Greenwood	Clark	0	579,764	3,479	5,218	0	0	-3,479
C Neillsville	Clark	0	741,720	4,450	6,675	0	0	-4,450
C Owen	Clark	0	179,613	1,078	1,617	0	0	-1,078
T Arlington	Columbia	0	15,912	48	143	0	0	-48
T Caledonia	Columbia	0	196,582	590	1,769	0	0	-590
T Columbus	Columbia	0	850,471	2,551	7,654	0	0	-2,551
T Courtland	Columbia	0	119,109	357	1,072	0	0	-357
T Dekorra	Columbia	913,100	922,885	2,769	8,306	11,101	3,700	932
T Fort Winnebago	Columbia	2,854	5,404	16	49	0	0	-16
T Fountain Prairie	Columbia	0	69,553	209	626	0	0	-209
T Hampden	Columbia	0	157,700	473	1,419	0	0	-473
T Leeds	Columbia	0	448,753	1,346	4,039	0	0	-1,346
T Lewiston	Columbia	166,261	1,078,208	3,235	9,704	0	0	-3,235
T Lodi	Columbia	0	68,306	205	615	0	0	-205
T Lowville	Columbia	0	16,041	48	144	0	0	-48
T Marcellon	Columbia	0	538,119	1,614	4,843	0	0	-1,614
T Newport	Columbia	116,360	116,360	349	1,047	0	0	-349
T Pacific	Columbia	101,907,854	106,840,503	320,522	961,565	1,238,899	412,966	92,445
T Randolph	Columbia	0	704,204	2,113	6,338	0	0	-2,113
T Scott	Columbia	0	210,827	632	1,897	0	0	-632
T Springvale	Columbia	0	139,733	419	1,258	0	0	-419
T West Point	Columbia	0	160,804	482	1,447	0	0	-482
T Wyocena	Columbia	0	14,119	42	127	0	0	-42
V Fall River	Columbia	0	97,827	587	880	0	0	-587
V Friesland	Columbia	0	518,622	3,112	4,668	0	0	-3,112
V Pardeeville	Columbia	0	7,512	45	68	0	0	-45
V Poynette	Columbia	0	1,180,178	7,081	10,622	0	0	-7,081
V Rio	Columbia	0	10,096	61	91	0	0	-61
C Columbus	Columbia	0	60,943	366	548	0	0	-366
C Lodi	Columbia	0	23,083	138	208	0	0	-138
C Portage	Columbia	66,199	3,609,323	21,656	32,484	0	0	-21,656
C Wisconsin Dells	Columbia	2,495,890	3,283,794	19,703	28,205	50,000	33,333	13,631
T Bridgeport	Crawford	0	91,243	274	821	0	0	-274
T Clayton	Crawford	0	32,690	98	294	0	0	-98
T Eastman	Crawford	0	59,934	180	539	0	0	-180
T Marietta	Crawford	0	57,583	173	518	0	0	-173
T Prairie Du Chien	Crawford	0	77,160	231	694	0	0	-231
T Scott	Crawford	0	54,382	163	489	0	0	-163
T Seneca	Crawford	0	124,590	374	1,121	0	0	-374
T Utica	Crawford	0	111,971	336	1,008	0	0	-336
T Wauzeka	Crawford	0	51,595	155	464	0	0	-155
V Bell Center	Crawford	0	908,519	5,451	8,177	0	0	-5,451
V Gays Mills	Crawford	0	177,592	1,066	1,598	0	0	-1,066

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
V Soldiers Grove	Crawford	\$0	\$48,000	\$288	\$432	\$0	\$0	-\$288
V Wauzeka	Crawford	0	65,059	390	586	0	0	-390
C Prairie Du Chien	Crawford	0	956,226	5,737	8,606	0	0	-5,737
T Albion	Dane	0	442	1	4	0	0	-1
T Black Earth	Dane	0	16,694	50	150	0	0	-50
T Blooming Grove	Dane	980,486	2,574,992	7,725	23,175	50,000	16,667	8,942
T Bristol	Dane	0	138	0	1	0	0	0
T Burke	Dane	0	1,073,456	3,220	9,661	0	0	-3,220
T Christiana	Dane	190,000,000	128,995,043	386,985	1,160,955	1,000,000	333,333	-53,652
T Cottage Grove	Dane	0	123,614	371	1,113	0	0	-371
T Cross Plains	Dane	0	658,436	1,975	5,926	0	0	-1,975
T Dane	Dane	0	2,621	8	24	0	0	-8
T Deerfield	Dane	0	345,433	1,036	3,109	0	0	-1,036
T Dunkirk	Dane	0	88,379	265	795	0	0	-265
T Dunn	Dane	0	433,844	1,302	3,905	0	0	-1,302
T Madison	Dane	208,573	211,930	636	1,907	0	0	-636
T Mazomanie	Dane	0	120,791	362	1,087	0	0	-362
T Medina	Dane	0	1,577,847	4,734	14,201	0	0	-4,734
T Middleton	Dane	0	2,994,078	8,982	26,947	0	0	-8,982
T Perry	Dane	0	106,958	321	963	0	0	-321
T Pleasant Springs	Dane	16,244	5,834,167	17,503	52,508	0	0	-17,503
T Rutland	Dane	0	119,050	357	1,071	0	0	-357
T Sun Prairie	Dane	0	399,761	1,199	3,598	0	0	-1,199
T Verona	Dane	0	2,631,793	7,895	23,686	0	0	-7,895
T Vienna	Dane	0	1,862,102	5,586	16,759	0	0	-5,586
T Westport	Dane	739,642	1,837,235	5,512	16,535	25,000	8,333	2,822
T Windsor	Dane	0	1,032,790	3,098	9,295	0	0	-3,098
T York	Dane	0	54,703	164	492	0	0	-164
V Belleville	Dane	0	201,169	1,207	1,811	0	0	-1,207
V Cottage Grove	Dane	0	289,015	1,734	2,601	0	0	-1,734
V Cross Plains	Dane	362,754	426,723	2,560	3,840	25,000	16,667	14,106
V Dane	Dane	0	459,679	2,758	4,137	0	0	-2,758
V Deerfield	Dane	0	443,275	2,660	3,989	0	0	-2,660
V De Forest	Dane	0	383,765	2,303	3,454	0	0	-2,303
V Marshall	Dane	0	133,061	798	1,198	0	0	-798
V Mazomanie	Dane	0	734	4	7	0	0	-4
V McFarland	Dane	0	34,996	210	315	0	0	-210
V Mount Horeb	Dane	0	311,440	1,869	2,803	0	0	-1,869
V Oregon	Dane	0	736,763	4,421	6,631	0	0	-4,421
V Waunakee	Dane	0	441,148	2,647	3,970	0	0	-2,647
C Fitchburg	Dane	480,024	3,110,121	18,661	27,991	200,000	133,333	114,673
C Madison	Dane	23,734,144	82,802,866	496,817	745,226	900,000	600,000	103,183
C Middleton	Dane	1,865,976	4,103,904	24,623	36,935	25,000	16,667	-7,957
C Monona	Dane	2,238,547	2,321,453	13,929	20,893	25,000	16,667	2,738
C Stoughton	Dane	0	1,874,535	11,247	16,871	0	0	-11,247
C Sun Prairie	Dane	0	2,266,852	13,601	20,402	0	0	-13,601
T Ashippun	Dodge	0	49,752	149	448	0	0	-149
T Beaver Dam	Dodge	0	1,382,289	4,147	12,441	0	0	-4,147
T Calamus	Dodge	0	442,656	1,328	3,984	0	0	-1,328
T Clyman	Dodge	0	9,780	29	88	0	0	-29

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Emmet	Dodge	\$0	\$88,539	\$266	\$797	\$0	\$0	-\$266
T Fox Lake	Dodge	0	213,764	641	1,924	0	0	-641
T Hubbard	Dodge	0	13,387	40	120	0	0	-40
T Lebanon	Dodge	0	23,043	69	207	0	0	-69
T Lomira	Dodge	0	2,154,745	6,464	19,393	0	0	-6,464
T Lowell	Dodge	0	38,366	115	345	0	0	-115
T Oak Grove	Dodge	0	976	3	9	0	0	-3
T Rubicon	Dodge	0	82,828	248	745	0	0	-248
T Theresa	Dodge	0	109,340	328	984	0	0	-328
T Williamstown	Dodge	0	447,462	1,342	4,027	0	0	-1,342
V Hustisford	Dodge	0	4,940	30	44	0	0	-30
V Lomira	Dodge	0	197,078	1,182	1,774	0	0	-1,182
V Randolph	Dodge	0	86,753	521	781	0	0	-521
C Beaver Dam	Dodge	0	1,031,404	6,188	9,283	0	0	-6,188
C Fox Lake	Dodge	0	3,248	19	29	0	0	-19
C Horicon	Dodge	0	377,910	2,267	3,401	0	0	-2,267
C Juneau	Dodge	0	5,337	32	48	0	0	-32
C Mayville	Dodge	0	860,598	5,164	7,745	0	0	-5,164
C Waupun	Dodge	0	285,918	1,716	1,716	0	0	-1,716
T Egg Harbor	Door	0	372,290	1,117	3,351	0	0	-1,117
T Liberty Grove	Door	0	326,630	980	2,940	0	0	-980
T Nasewaupée	Door	0	26,596	80	239	0	0	-80
T Sevastopol	Door	0	564,202	1,693	5,078	0	0	-1,693
T Sturgeon Bay	Door	0	575,158	1,725	5,176	0	0	-1,725
T Washington	Door	1,513,015	1,795,512	5,387	16,160	25,000	8,333	2,947
C Sturgeon Bay	Door	0	553,969	3,324	4,986	0	0	-3,324
T Amnicon	Douglas	0	322,160	966	2,899	0	0	-966
T Dairyland	Douglas	0	206,182	619	1,856	0	0	-619
T Gordon	Douglas	851,491	992,086	2,976	8,929	25,000	8,333	5,357
T Lakeside	Douglas	0	526,485	1,579	4,738	0	0	-1,579
T Maple	Douglas	0	36,792	110	331	0	0	-110
T Parkland	Douglas	0	3,640	11	33	0	0	-11
T Summit	Douglas	0	44,431	133	400	0	0	-133
T Superior	Douglas	0	823,229	2,470	7,409	0	0	-2,470
T Wascott	Douglas	0	63,155	189	568	0	0	-189
V Poplar	Douglas	0	41,151	247	370	0	0	-247
V Solon Springs	Douglas	919,928	1,720,480	10,323	15,484	25,000	16,667	6,344
C Superior	Douglas	0	6,019,564	36,117	54,176	0	0	-36,117
T Colfax	Dunn	0	267,823	803	2,410	0	0	-803
T Eau Galle	Dunn	0	506,005	1,518	4,554	0	0	-1,518
T Elk Mound	Dunn	0	90,737	272	817	0	0	-272
T Grant	Dunn	0	58,531	176	527	0	0	-176
T Hay River	Dunn	0	100,232	301	902	0	0	-301
T Lucas	Dunn	0	82,772	248	745	0	0	-248
T Menomonie	Dunn	984	56,274	169	506	25,000	8,333	8,165
T New Haven	Dunn	0	33,318	100	300	0	0	-100
T Otter Creek	Dunn	0	387,302	1,162	3,486	0	0	-1,162
T Peru	Dunn	0	55,014	165	495	0	0	-165
T Red Cedar	Dunn	3,229,114	5,680,750	17,042	51,127	25,000	8,333	-8,709
T Sheridan	Dunn	0	61,340	184	552	0	0	-184

<u>Municipality</u>	<u>County</u>	<u>Production Plant Value</u>	<u>Eligible Utility Value</u>	<u>Current Law Utility Aid Municipal</u>	<u>Utility Aid Total</u>	<u>Alternative Total Aid</u>	<u>Alternative Muni. Aid</u>	<u>Change in Muni. Aid</u>
T Sherman	Dunn	\$0	\$68,191	\$205	\$614	\$0	\$0	-\$205
T Tainter	Dunn	0	129,100	387	1,162	0	0	-387
T Tiffany	Dunn	0	17,121	51	154	0	0	-51
T Weston	Dunn	0	43,515	131	392	0	0	-131
V Elk Mound	Dunn	0	19,124	115	172	0	0	-115
C Menomonie	Dunn	1,293,359	5,589,602	33,538	50,306	25,000	16,667	-16,871
T Bridge Creek	Eau Claire	0	85,072	255	766	0	0	-255
T Brunswick	Eau Claire	0	130,544	392	1,175	0	0	-392
T Drammen	Eau Claire	0	61,615	185	555	0	0	-185
T Fairchild	Eau Claire	0	80,616	242	726	0	0	-242
T Lincoln	Eau Claire	0	288,777	866	2,599	0	0	-866
T Ludington	Eau Claire	0	145,318	436	1,308	0	0	-436
T Pleasant Valley	Eau Claire	0	146,481	439	1,318	0	0	-439
T Seymour	Eau Claire	0	76,150	228	685	0	0	-228
T Union	Eau Claire	0	679,011	2,037	6,111	0	0	-2,037
T Washington	Eau Claire	0	3,205,412	9,616	28,849	0	0	-9,616
V Fall Creek	Eau Claire	0	13,585	82	122	0	0	-82
C Altoona	Eau Claire	0	689,036	4,134	6,201	0	0	-4,134
C Augusta	Eau Claire	0	277,701	1,666	2,499	0	0	-1,666
C Eau Claire	Eau Claire	1,161,911	30,289,296	181,736	263,735	25,000	16,667	-165,069
T Aurora	Florence	0	108,877	327	980	0	0	-327
T Commonwealth	Florence	34,940	328,757	986	2,959	25,000	8,333	7,347
T Florence	Florence	487,207	484,336	1,453	4,359	25,000	8,333	6,880
T Alto	Fond du Lac	0	119,210	358	1,073	0	0	-358
T Ashford	Fond du Lac	0	98,184	295	884	0	0	-295
T Auburn	Fond du Lac	0	119,008	357	1,071	0	0	-357
T Byron	Fond du Lac	1,513,794	1,533,519	4,601	13,802	25,000	8,333	3,733
T Calumet	Fond du Lac	0	6,572	20	59	0	0	-20
T Eden	Fond du Lac	0	109,546	329	986	0	0	-329
T Empire	Fond du Lac	0	413,738	1,241	3,724	0	0	-1,241
T Fond du Lac	Fond du Lac	93,650,176	101,709,991	305,130	915,390	900,000	300,000	-5,130
T Forest	Fond du Lac	0	396,281	1,189	3,567	0	0	-1,189
T Marshfield	Fond du Lac	0	103,305	310	930	0	0	-310
T Metomen	Fond du Lac	0	566,316	1,699	5,097	0	0	-1,699
T Oakfield	Fond du Lac	0	98,313	295	885	0	0	-295
T Ripon	Fond du Lac	0	13,598	41	122	0	0	-41
T Springvale	Fond du Lac	0	101,525	305	914	0	0	-305
T Taycheedah	Fond du Lac	0	9,452	28	85	0	0	-28
T Waupun	Fond du Lac	0	130,289	391	1,173	0	0	-391
V North Fond du Lac	Fond du Lac	0	1,954,102	11,725	17,587	0	0	-11,725
C Fond du Lac	Fond du Lac	12,550	14,376,496	86,259	129,388	0	0	-86,259
C Ripon	Fond du Lac	0	839,857	5,039	7,559	0	0	-5,039
T Laona	Forest	0	68,036	204	612	0	0	-204
T Lincoln	Forest	0	6,204	19	56	0	0	-19
T Wabeno	Forest	0	1,565,952	4,698	14,094	0	0	-4,698
T Bloomington	Grant	0	248,197	745	2,234	0	0	-745
T Boscobel	Grant	0	251,006	753	2,259	0	0	-753
T Cassville	Grant	828	70,868	213	638	0	0	-213
T Castle Rock	Grant	0	37,506	113	338	0	0	-113
T Fennimore	Grant	0	104,378	313	939	0	0	-313

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Glen Haven	Grant	\$0	\$66,371	\$199	\$597	\$0	\$0	-\$199
T Hazel Green	Grant	0	14,320	43	129	0	0	-43
T Hickory Grove	Grant	0	44,096	132	397	0	0	-132
T Jamestown	Grant	0	215,368	646	1,938	0	0	-646
T Lima	Grant	0	72,856	219	656	0	0	-219
T Little Grant	Grant	0	79	0	1	0	0	0
T Marion	Grant	0	8,930	27	80	0	0	-27
T Mount Hope	Grant	0	77,405	232	697	0	0	-232
T Muscoda	Grant	0	27,302	82	246	0	0	-82
T Paris	Grant	0	18,424	55	166	0	0	-55
T Platteville	Grant	0	1,162,134	3,486	10,459	0	0	-3,486
T Potosi	Grant	0	344,270	1,033	3,098	0	0	-1,033
T Smelser	Grant	0	122,515	368	1,103	0	0	-368
T South Lancaster	Grant	0	944,931	2,835	8,504	0	0	-2,835
T Waterloo	Grant	0	68,929	207	620	0	0	-207
T Watterstown	Grant	0	88,517	266	797	0	0	-266
T Wyalusing	Grant	0	7,372	22	66	0	0	-22
V Cassville	Grant	7,594,318	26,336,873	158,021	237,032	800,000	333,000	174,979
V Hazel Green	Grant	0	1,726	10	16	0	0	-10
V Muscoda	Grant	0	15,243	91	137	0	0	-91
C Boscobel	Grant	0	699	4	6	0	0	-4
C Fennimore	Grant	0	92,688	556	834	0	0	-556
C Lancaster	Grant	0	814,699	4,888	7,332	0	0	-4,888
C Platteville	Grant	0	328,235	1,969	2,954	0	0	-1,969
T Adams	Green	0	67,131	201	604	0	0	-201
T Decatur	Green	0	157,000	471	1,413	0	0	-471
T Exeter	Green	0	7,188	22	65	0	0	-22
T Jefferson	Green	0	79,551	239	716	0	0	-239
T Monroe	Green	118,807	1,303,998	3,912	11,736	0	0	-3,912
T Mount Pleasant	Green	0	28,065	84	253	0	0	-84
T New Glarus	Green	0	132,365	397	1,191	0	0	-397
T Spring Grove	Green	0	80,569	242	725	0	0	-242
V Albany	Green	0	4,547	27	41	0	0	-27
V Browntown	Green	0	195,713	1,174	1,761	0	0	-1,174
V Monticello	Green	0	66,264	398	596	0	0	-398
V New Glarus	Green	0	31,649	190	285	0	0	-190
C Brodhead	Green	0	73,162	439	658	0	0	-439
C Monroe	Green	0	1,186,560	7,119	10,679	0	0	-7,119
T Brooklyn	Green Lake	0	290,174	871	2,612	0	0	-871
T Green Lake	Green Lake	0	166,517	500	1,499	0	0	-500
T Mackford	Green Lake	0	222,870	669	2,006	0	0	-669
T Princeton	Green Lake	0	322,609	968	2,903	0	0	-968
C Berlin	Green Lake	0	3,039,232	18,235	26,798	0	0	-18,235
C Markesan	Green Lake	0	197,662	1,186	1,779	0	0	-1,186
C Princeton	Green Lake	0	152,373	914	1,371	0	0	-914
T Arena	Iowa	0	119,253	358	1,073	0	0	-358
T Brigham	Iowa	0	143,571	431	1,292	0	0	-431
T Dodgeville	Iowa	0	430,635	1,292	3,876	0	0	-1,292
T Eden	Iowa	0	1,291,576	3,875	11,624	0	0	-3,875
T Mineral Point	Iowa	0	279,394	838	2,515	0	0	-838

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Moscow	Iowa	\$0	\$112,447	\$337	\$1,012	\$0	\$0	-\$337
T Pulaski	Iowa	0	162,142	486	1,459	0	0	-486
T Waldwick	Iowa	0	221,251	664	1,991	0	0	-664
T Wyoming	Iowa	0	587,449	1,762	5,287	0	0	-1,762
V Avoca	Iowa	0	144,021	864	1,296	0	0	-864
V Barneveld	Iowa	50,953	51,486	309	463	0	0	-309
V Hollandale	Iowa	0	6,399	38	58	0	0	-38
V Rewey	Iowa	0	75,383	452	678	0	0	-452
C Dodgeville	Iowa	0	405,754	2,435	3,652	0	0	-2,435
C Mineral Point	Iowa	0	3,238,718	19,432	29,148	0	0	-19,432
T Kimball	Iron	0	67,059	201	604	0	0	-201
T Knight	Iron	0	57,615	173	519	0	0	-173
T Mercer	Iron	0	128,607	386	1,157	0	0	-386
T Oma	Iron	0	69,415	208	625	0	0	-208
T Saxon	Iron	555,604	751,590	2,255	6,764	25,000	8,333	6,079
C Hurley	Iron	0	3,469,180	20,815	31,223	0	0	-20,815
C Montreal	Iron	164,222	170,067	1,020	1,531	25,000	16,667	15,646
T Adams	Jackson	0	899,399	2,698	8,095	0	0	-2,698
T Albion	Jackson	0	78,931	237	710	0	0	-237
T Alma	Jackson	0	53,692	161	483	0	0	-161
T Bear Bluff	Jackson	0	8,930	27	80	0	0	-27
T Brockway	Jackson	0	1,173,311	3,520	10,560	0	0	-3,520
T City Point	Jackson	0	80,986	243	729	0	0	-243
T Cleveland	Jackson	0	76,276	229	686	0	0	-229
T Curran	Jackson	0	280,495	841	2,524	0	0	-841
T Hixton	Jackson	0	187,192	562	1,685	0	0	-562
T Irving	Jackson	0	88,173	265	794	0	0	-265
T Manchester	Jackson	0	44,693	134	402	0	0	-134
T Melrose	Jackson	0	38,982	117	351	0	0	-117
T Springfield	Jackson	0	4,265	13	38	0	0	-13
V Alma Center	Jackson	0	544,559	3,267	4,901	0	0	-3,267
V Merrilan	Jackson	0	3,820	23	34	0	0	-23
C Black River Falls	Jackson	0	219,975	1,320	1,980	0	0	-1,320
T Aztalan	Jefferson	0	11,804	35	106	0	0	-35
T Farmington	Jefferson	0	8,536	26	77	0	0	-26
T Hebron	Jefferson	0	10,468	31	94	0	0	-31
T Ixonia	Jefferson	0	43,816	131	394	0	0	-131
T Jefferson	Jefferson	0	510,951	1,533	4,599	0	0	-1,533
T Koshkonong	Jefferson	0	2,052,391	6,157	18,472	0	0	-6,157
T Lake Mills	Jefferson	0	6,073	18	55	0	0	-18
T Milford	Jefferson	0	58,342	175	525	0	0	-175
T Palmyra	Jefferson	0	56,735	170	511	0	0	-170
T Sullivan	Jefferson	0	111,447	334	1,003	0	0	-334
T Waterloo	Jefferson	0	450,979	1,353	4,059	0	0	-1,353
T Watertown	Jefferson	87,318,726	94,431,596	283,295	849,884	900,000	300,000	16,705
V Johnson Creek	Jefferson	0	95,792	575	862	0	0	-575
V Sullivan	Jefferson	0	21,904	131	197	0	0	-131
C Fort Atkinson	Jefferson	0	388,463	2,331	3,496	0	0	-2,331
C Jefferson	Jefferson	0	390,042	2,340	3,510	0	0	-2,340
C Lake Mills	Jefferson	0	106,867	641	962	0	0	-641

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
C Waterloo	Jefferson	\$0	\$42,794	\$257	\$385	\$0	\$0	-\$257
C Watertown	Jefferson	0	1,591,484	9,549	14,323	0	0	-9,549
T Armenia	Juneau	0	155,464	466	1,399	0	0	-466
T Clearfield	Juneau	175,649	175,649	527	1,581	0	0	-527
T Finley	Juneau	32,788	32,788	98	295	0	0	-98
T Fountain	Juneau	306,772	306,772	920	2,761	0	0	-920
T Germantown	Juneau	0	239,910	720	2,159	0	0	-720
T Kildare	Juneau	58,179	58,179	175	524	0	0	-175
T Lemonweir	Juneau	124,639	513,796	1,541	4,624	0	0	-1,541
T Lindina	Juneau	23,271	44,475	133	400	0	0	-133
T Lisbon	Juneau	251,135	273,040	819	2,457	0	0	-819
T Lyndon	Juneau	118,821	177,700	533	1,599	0	0	-533
T Necedah	Juneau	128,809	483,830	1,451	4,354	0	0	-1,451
T Orange	Juneau	123,413	123,413	370	1,111	0	0	-370
T Wonewoc	Juneau	0	40,950	123	369	0	0	-123
V Camp Douglas	Juneau	195,564	282,668	1,696	2,544	0	0	-1,696
V Lyndon Station	Juneau	37,370	88,773	533	799	0	0	-533
V Necedah	Juneau	67,003	303,692	1,822	2,733	0	0	-1,822
V Union Center	Juneau	0	105,772	635	952	0	0	-635
V Wonewoc	Juneau	0	42,440	255	382	0	0	-255
C Elroy	Juneau	0	208,350	1,250	1,875	0	0	-1,250
C Mauston	Juneau	34,908	891,208	5,347	8,021	0	0	-5,347
C New Lisbon	Juneau	109,804	175,410	1,052	1,579	0	0	-1,052
T Bristol	Kenosha	0	48,485	145	436	0	0	-145
T Paris	Kenosha	93,330,812	100,457,907	301,374	904,121	900,000	300,000	-1,374
T Salem	Kenosha	0	2,029,591	6,089	18,266	0	0	-6,089
T Somers	Kenosha	171,056	3,657,826	10,973	32,920	0	0	-10,973
V Pleasant Prairie	Kenosha	325,588,604	125,540,431	753,243	1,129,864	1,235,069	823,379	70,137
V Twin Lakes	Kenosha	0	86,002	516	774	0	0	-516
C Kenosha	Kenosha	3,936,165	5,134,724	30,808	46,213	14,931	9,954	-20,854
T Carlton	Kewaunee	66,363,669	97,589,063	342,767	978,302	1,100,000	383,333	40,566
T Lincoln	Kewaunee	17,049,035	17,509,219	52,528	157,583	50,000	16,667	-35,861
T Luxemburg	Kewaunee	0	395,485	1,186	3,559	0	0	-1,186
T Pierce	Kewaunee	0	7,711	23	69	0	0	-23
T Red River	Kewaunee	6,351,249	6,484,281	19,453	58,359	25,000	8,333	-11,120
T West Kewaunee	Kewaunee	0	346,256	1,039	3,116	0	0	-1,039
C Algoma	Kewaunee	0	13,086	79	118	0	0	-79
C Kewaunee	Kewaunee	0	526,787	3,161	4,741	0	0	-3,161
T Bangor	La Crosse	178,561	252,983	759	2,277	0	0	-759
T Burns	La Crosse	38,411	43,812	131	394	0	0	-131
T Campbell	La Crosse	12,843	12,843	39	116	0	0	-39
T Greenfield	La Crosse	0	68,330	205	615	0	0	-205
T Hamilton	La Crosse	262,772	324,989	975	2,925	0	0	-975
T Holland	La Crosse	0	1,091,340	3,274	9,822	0	0	-3,274
T Medary	La Crosse	191,406	209,935	630	1,889	0	0	-630
T Onalaska	La Crosse	0	1,156,953	3,471	10,413	0	0	-3,471
T Shelby	La Crosse	0	1,761,053	5,283	15,849	0	0	-5,283
V Bangor	La Crosse	52,702	117,027	702	1,053	0	0	-702
V Rockland	La Crosse	28,031	28,031	168	252	0	0	-168
V West Salem	La Crosse	52,702	1,474,761	8,849	13,273	0	0	-8,849

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
C La Crosse	La Crosse	\$15,972,661	\$49,084,652	\$294,508	\$441,762	\$600,000	\$400,000	\$105,492
C Onalaska	La Crosse	0	1,798,000	10,788	16,182	0	0	-10,788
T Argyle	Lafayette	0	15,855	48	143	0	0	-48
T Benton	Lafayette	0	134,235	403	1,208	0	0	-403
T Blanchard	Lafayette	0	15,853	48	143	0	0	-48
T Darlington	Lafayette	0	891,726	2,675	8,026	0	0	-2,675
T Gratiot	Lafayette	0	59,102	177	532	0	0	-177
T Kendall	Lafayette	0	29,623	89	267	0	0	-89
T Lamont	Lafayette	0	87,841	264	791	0	0	-264
T Shullsburg	Lafayette	0	623,220	1,870	5,609	0	0	-1,870
T White Oak Springs	Lafayette	0	18,051	54	162	0	0	-54
T Wiota	Lafayette	0	532,860	1,599	4,796	0	0	-1,599
V Argyle	Lafayette	0	121,416	728	1,093	0	0	-728
V Belmont	Lafayette	0	96,223	577	866	0	0	-577
V Blanchardville	Lafayette	0	85	1	1	0	0	-1
C Darlington	Lafayette	0	55,837	335	503	0	0	-335
T Ackley	Langlade	0	208,861	627	1,880	0	0	-627
T Polar	Langlade	0	54,024	162	486	0	0	-162
V White Lake	Langlade	0	2,751	17	25	0	0	-17
C Antigo	Langlade	0	2,148,423	12,891	19,336	0	0	-12,891
T Birch	Lincoln	0	45,728	137	412	0	0	-137
T Bradley	Lincoln	0	388,940	1,167	3,500	0	0	-1,167
T Pine River	Lincoln	0	372,002	1,116	3,348	0	0	-1,116
T Rock Falls	Lincoln	813,482	3,078,421	9,235	27,706	50,000	16,667	7,431
T Scott	Lincoln	0	9,678	29	87	0	0	-29
T Skanawan	Lincoln	0	38,502	116	347	0	0	-116
C Merrill	Lincoln	283,525	5,551,173	33,307	49,961	25,000	16,667	-16,640
C Tomahawk	Lincoln	0	1,080,524	6,483	9,725	0	0	-6,483
T Cato	Manitowoc	0	338,886	1,017	3,050	0	0	-1,017
T Centerville	Manitowoc	0	35,552	107	320	0	0	-107
T Franklin	Manitowoc	0	15,802	47	142	0	0	-47
T Gibson	Manitowoc	259,974	259,974	780	2,340	0	0	-780
T Liberty	Manitowoc	0	105,814	317	952	0	0	-317
T Manitowoc	Manitowoc	0	44,199	133	398	0	0	-133
T Manitowoc Rapids	Manitowoc	0	21,995	66	198	0	0	-66
T Meeme	Manitowoc	0	131,553	395	1,184	0	0	-395
T Mishicot	Manitowoc	0	264,162	792	2,377	0	0	-792
T Schleswig	Manitowoc	0	59,722	179	537	0	0	-179
T Two Creeks	Manitowoc	271,577,549	125,049,874	194,600	994,899	1,350,000	194,600	0
T Two Rivers	Manitowoc	0	951,438	2,854	8,563	0	0	-2,854
V Cleveland	Manitowoc	0	4,440	27	40	0	0	-27
C Manitowoc	Manitowoc	0	976,056	5,856	8,784	0	0	-5,856
C Two Rivers	Manitowoc	0	536,949	3,222	4,833	0	0	-3,222
T Bergen	Marathon	6,459	6,459	19	58	0	0	-19
T Brighton	Marathon	0	406,951	1,221	3,663	0	0	-1,221
T Day	Marathon	0	113,808	341	1,024	0	0	-341
T Johnson	Marathon	0	14,329	43	129	0	0	-43
T Knowlton	Marathon	151,374	151,056	453	1,359	0	0	-453
T Kronenwetter	Marathon	10,495,951	14,112,669	42,338	127,014	125,765	41,922	-416
T Maine	Marathon	0	43,920	132	395	0	0	-132

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T McMillan	Marathon	\$0	\$984	\$3	\$9	\$0	\$0	-\$3
T Norrie	Marathon	0	11,599	35	104	0	0	-35
T Ringle	Marathon	0	2,413	7	22	0	0	-7
T Stettin	Marathon	0	1,152,849	3,459	10,376	0	0	-3,459
T Texas	Marathon	0	76,206	229	686	0	0	-229
T Wausau	Marathon	0	33,512	101	302	0	0	-101
T Weston	Marathon	0	44,235	159	424	0	0	-159
T Wien	Marathon	0	68,242	205	614	0	0	-205
V Athens	Marathon	0	8,368	50	75	0	0	-50
V Brokaw	Marathon	0	78,223	469	704	0	0	-469
V Marathon	Marathon	0	635,198	3,811	5,717	0	0	-3,811
V Rothschild	Marathon	83,456,896	95,053,104	570,319	855,478	874,235	582,823	12,505
V Stratford	Marathon	0	276,531	1,659	2,489	0	0	-1,659
V Weston	Marathon	0	964,308	5,786	8,679	0	0	-5,786
C Mosinee	Marathon	39,814	59,650	358	537	0	0	-358
C Wausau	Marathon	217,039	3,237,090	19,423	29,134	25,000	16,667	-2,756
T Amberg	Marinette	0	367,523	1,103	3,308	0	0	-1,103
T Beaver	Marinette	0	966,956	2,901	8,703	0	0	-2,901
T Beecher	Marinette	0	533	2	5	0	0	-2
T Goodman	Marinette	0	183,752	551	1,654	0	0	-551
T Grover	Marinette	0	28,303	85	255	0	0	-85
T Niagara	Marinette	0	46,316	139	417	0	0	-139
T Peshtigo	Marinette	41,933,205	44,779,929	134,340	403,019	600,000	200,000	65,660
T Porterfield	Marinette	0	42,147	126	379	0	0	-126
T Silver Cliff	Marinette	0	73,124	219	658	0	0	-219
T Stephenson	Marinette	716,191	2,259,816	6,779	20,338	50,000	16,667	9,887
V Crivitz	Marinette	0	154,312	926	1,389	0	0	-926
V Pound	Marinette	0	88,067	528	793	0	0	-528
V Wausaukee	Marinette	0	508,982	3,054	4,581	0	0	-3,054
C Marinette	Marinette	0	1,349,344	8,096	12,144	0	0	-8,096
C Niagara	Marinette	0	748,070	4,488	6,733	0	0	-4,488
C Peshtigo	Marinette	48,713	1,356,122	8,137	12,205	25,000	16,667	8,530
T Buffalo	Marquette	0	93,593	281	842	0	0	-281
T Mecan	Marquette	0	13,947	42	126	0	0	-42
T Montello	Marquette	0	400,323	1,201	3,603	0	0	-1,201
T Neshkoro	Marquette	0	6,117	18	55	0	0	-18
T Oxford	Marquette	0	39	0	0	0	0	0
T Packwaukee	Marquette	0	542,375	1,627	4,881	0	0	-1,627
T Shields	Marquette	0	82,638	248	744	0	0	-248
T Westfield	Marquette	0	82,999	249	747	0	0	-249
V Oxford	Marquette	0	91,058	546	820	0	0	-546
T Menominee	Menominee	0	145,928	438	1,313	0	0	-438
V Bayside	Milwaukee	22,099	22,099	133	199	0	0	-133
V Brown Deer	Milwaukee	0	35,479	213	319	0	0	-213
V Fox Point	Milwaukee	57,182	549,600	3,298	4,946	0	0	-3,298
V Greendale	Milwaukee	0	123,210	739	1,109	0	0	-739
V Shorewood	Milwaukee	0	742,081	4,452	6,679	0	0	-4,452
V Whitefish Bay	Milwaukee	3,872	3,872	23	35	0	0	-23
C Cudahy	Milwaukee	37,020	494,674	2,968	4,452	0	0	-2,968
C Franklin	Milwaukee	0	4,400,269	26,402	39,602	0	0	-26,402

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
C Glendale	Milwaukee	\$31,213	\$9,442,295	\$56,654	\$84,981	\$0	\$0	-\$56,654
C Greenfield	Milwaukee	0	2,398,422	14,391	21,586	0	0	-14,391
C Milwaukee	Milwaukee	33,846,243	132,304,069	793,824	1,190,737	800,000	533,333	-260,491
C Oak Creek	Milwaukee	123,125,364	125,096,748	750,580	1,125,871	1,209,916	806,611	56,030
C Saint Francis	Milwaukee	29,276	1,246,974	7,482	11,223	0	0	-7,482
C South Milwaukee	Milwaukee	0	51,844	311	467	0	0	-311
C Wauwatosa	Milwaukee	12,268,651	14,529,742	87,178	130,768	50,000	33,333	-53,845
C West Allis	Milwaukee	80,651	3,313,732	19,882	29,824	0	0	-19,882
T Adrian	Monroe	0	26,119	78	235	0	0	-78
T Angelo	Monroe	219,436	253,215	760	2,279	0	0	-760
T Byron	Monroe	0	215,778	647	1,942	0	0	-647
T Clifton	Monroe	0	46,374	139	417	0	0	-139
T Glendale	Monroe	0	66,909	201	602	0	0	-201
T Greenfield	Monroe	293,263	311,587	935	2,804	0	0	-935
T Jefferson	Monroe	0	79,613	239	717	0	0	-239
T La Fayette	Monroe	318,113	717,910	2,154	6,461	0	0	-2,154
T La Grange	Monroe	94,473	565,161	1,695	5,086	0	0	-1,695
T Leon	Monroe	0	48,278	145	434	0	0	-145
T Little Falls	Monroe	0	216,836	651	1,952	0	0	-651
T Oakdale	Monroe	315,476	775,791	2,327	6,982	0	0	-2,327
T Portland	Monroe	0	217,367	652	1,956	0	0	-652
T Scott	Monroe	0	48,398	145	436	0	0	-145
T Sparta	Monroe	260,309	1,971,739	5,915	17,746	0	0	-5,915
T Tomah	Monroe	94,474	94,474	283	850	0	0	-283
T Wellington	Monroe	0	74,257	223	668	0	0	-223
T Wilton	Monroe	0	206,631	620	1,860	0	0	-620
V Oakdale	Monroe	0	373,066	2,238	3,358	0	0	-2,238
C Sparta	Monroe	52,702	1,864,985	11,190	16,785	0	0	-11,190
C Tomah	Monroe	318,069	1,801,616	10,810	16,215	0	0	-10,810
T Brazeau	Oconto	0	21,307	64	192	0	0	-64
T Gillett	Oconto	0	18,057	54	163	0	0	-54
T Lena	Oconto	0	41,822	125	376	0	0	-125
T Little Suamico	Oconto	0	52,144	156	469	0	0	-156
T Maple Valley	Oconto	0	51,196	154	461	0	0	-154
T Morgan	Oconto	0	5,955,999	17,868	53,604	0	0	-17,868
T Mountain	Oconto	0	80,939	243	728	0	0	-243
T Oconto	Oconto	0	195,622	587	1,761	0	0	-587
T Oconto Falls	Oconto	0	927,880	2,784	8,351	0	0	-2,784
T Pensaukee	Oconto	0	52,683	158	474	0	0	-158
T Riverview	Oconto	0	131,229	394	1,181	0	0	-394
T Stiles	Oconto	389,111	3,366,347	10,099	30,297	25,000	8,333	-1,766
T Underhill	Oconto	0	17,302	52	156	0	0	-52
V Lena	Oconto	0	58,401	350	526	0	0	-350
C Gillett	Oconto	0	79,781	479	718	0	0	-479
C Oconto	Oconto	0	704,892	4,229	6,344	0	0	-4,229
C Oconto Falls	Oconto	0	170,747	1,024	1,537	0	0	-1,024
T Crescent	Oneida	303,888	1,390,757	4,172	12,517	0	0	-4,172
T Minocqua	Oneida	0	387,642	1,163	3,489	0	0	-1,163
T Monico	Oneida	0	769,647	2,309	6,927	0	0	-2,309
T Newbold	Oneida	0	953,777	2,861	8,584	0	0	-2,861

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Pelican	Oneida	\$0	\$373,026	\$1,119	\$3,357	\$0	\$0	-\$1,119
T Three Lakes	Oneida	0	152,543	458	1,373	0	0	-458
T Woodboro	Oneida	0	282,540	848	2,543	0	0	-848
T Woodruff	Oneida	0	879,251	2,638	7,913	0	0	-2,638
C Rhinelander	Oneida	0	1,819,030	10,914	16,371	0	0	-10,914
T Black Creek	Outagamie	0	20,385	61	183	0	0	-61
T Buchanan	Outagamie	700,094	718,149	2,154	6,463	25,000	8,333	6,179
T Center	Outagamie	0	39,818	119	358	0	0	-119
T Cicero	Outagamie	0	225,142	675	2,026	0	0	-675
T Dale	Outagamie	0	20,639	62	186	0	0	-62
T Deer Creek	Outagamie	0	512,874	1,539	4,616	0	0	-1,539
T Ellington	Outagamie	0	690,757	2,072	6,217	0	0	-2,072
T Freedom	Outagamie	0	4,551,061	13,653	40,960	0	0	-13,653
T Grand Chute	Outagamie	0	3,579,195	10,738	32,213	0	0	-10,738
T Greenville	Outagamie	0	200,382	601	1,803	0	0	-601
T Hortonia	Outagamie	0	327,178	982	2,945	0	0	-982
T Kaukauna	Outagamie	0	5,363	16	48	0	0	-16
T Maple Creek	Outagamie	0	819,178	2,458	7,373	0	0	-2,458
T Oneida	Outagamie	0	199,061	597	1,792	0	0	-597
T Osborn	Outagamie	0	37,265	112	335	0	0	-112
T Vandenbroek	Outagamie	0	16,465	49	148	0	0	-49
V Bear Creek	Outagamie	0	84,562	507	761	0	0	-507
V Black Creek	Outagamie	0	59,467	357	535	0	0	-357
V Combined Locks	Outagamie	10,773,752	11,543,550	69,261	103,892	25,000	16,667	-52,595
V Hortonville	Outagamie	0	649,052	3,894	5,841	0	0	-3,894
V Kimberly	Outagamie	0	2,057,910	12,347	18,521	0	0	-12,347
V Little Chute	Outagamie	564,481	1,292,787	7,757	11,635	25,000	16,667	8,910
V Nichols	Outagamie	0	26,432	159	238	0	0	-159
V Shiocton	Outagamie	0	25,537	153	230	0	0	-153
C Appleton	Outagamie	687,548	3,663,065	21,978	30,109	25,000	16,667	-5,312
C Seymour	Outagamie	0	279,556	1,677	2,516	0	0	-1,677
T Belgium	Ozaukee	106,621	106,621	320	960	0	0	-320
T Cedarburg	Ozaukee	0	120,717	362	1,086	0	0	-362
T Fredonia	Ozaukee	0	2,268,696	6,806	20,418	0	0	-6,806
T Grafton	Ozaukee	4,149,264	4,149,264	12,448	37,343	0	0	-12,448
T Port Washington	Ozaukee	90,330	163,102	489	1,468	0	0	-489
V Belgium	Ozaukee	9,113	27,229	163	245	0	0	-163
V Grafton	Ozaukee	13,745	55,284	332	498	0	0	-332
V Saukville	Ozaukee	0	1,808,638	10,852	16,278	0	0	-10,852
C Cedarburg	Ozaukee	0	70	0	1	0	0	0
C Mequon	Ozaukee	111,863	2,916,223	17,497	26,246	0	0	-17,497
C Port Washington	Ozaukee	20,110,494	25,327,841	151,967	227,951	1,000,000	666,667	514,700
T Durand	Pepin	0	16,156	48	145	0	0	-48
T Frankfort	Pepin	0	45,548	137	410	0	0	-137
T Pepin	Pepin	0	111,544	335	1,004	0	0	-335
T Waterville	Pepin	0	541,004	1,623	4,869	0	0	-1,623
T Waubeek	Pepin	0	57,346	172	516	0	0	-172
C Durand	Pepin	0	123,507	741	1,112	0	0	-741
T Clifton	Pierce	0	3,396	10	31	0	0	-10
T Diamond Bluff	Pierce	14,884	62,564	188	563	0	0	-188

<u>Municipality</u>	<u>County</u>	<u>Production Plant Value</u>	<u>Eligible Utility Value</u>	<u>Current Law Municipal</u>	<u>Utility Aid Total</u>	<u>Alternative Total Aid</u>	<u>Alternative Muni. Aid</u>	<u>Change in Muni. Aid</u>
T Ellsworth	Pierce	\$0	\$6,975	\$21	\$63	\$0	\$0	-\$21
T El Paso	Pierce	0	169,121	507	1,522	0	0	-507
T Gilman	Pierce	0	2,037,046	6,111	18,333	0	0	-6,111
T Hartland	Pierce	0	60,768	182	547	0	0	-182
T Maiden Rock	Pierce	0	93,976	282	846	0	0	-282
T Oak Grove	Pierce	0	77,537	233	698	0	0	-233
T River Falls	Pierce	0	80,338	241	723	0	0	-241
T Rock Elm	Pierce	0	1,287,909	3,864	11,591	0	0	-3,864
T Spring Lake	Pierce	0	25,575	77	230	0	0	-77
T Trenton	Pierce	12,220	99,647	299	897	0	0	-299
T Trimble	Pierce	1,382	826,193	2,479	7,436	0	0	-2,479
V Bay City	Pierce	1,334	5,984	36	54	0	0	-36
V Ellsworth	Pierce	1,425	259,316	1,556	2,334	0	0	-1,556
V Elmwood	Pierce	0	403,731	2,422	3,634	0	0	-2,422
V Plum City	Pierce	0	4,664	28	42	0	0	-28
C Prescott	Pierce	0	425,568	2,553	3,830	0	0	-2,553
C River Falls	Pierce	0	1,862,823	11,177	16,393	0	0	-11,177
T Alden	Polk	0	54,695	164	492	0	0	-164
T Apple River	Polk	0	107,178	322	965	0	0	-322
T Balsam Lake	Polk	420	145,236	436	1,307	25,000	8,333	7,898
T Black Brook	Polk	191,460	325,418	976	2,929	25,000	8,333	7,357
T Clam Falls	Polk	105,217	111,139	333	1,000	25,000	8,333	8,000
T Clayton	Polk	0	86,662	260	780	0	0	-260
T Clear Lake	Polk	0	19,837	60	179	0	0	-60
T Eureka	Polk	0	82,464	247	742	0	0	-247
T Farmington	Polk	0	127,947	384	1,152	0	0	-384
T Garfield	Polk	0	125,238	376	1,127	0	0	-376
T Georgetown	Polk	0	79,806	239	718	0	0	-239
T Laketown	Polk	0	14,580	44	131	0	0	-44
T Lincoln	Polk	0	2,176,885	6,531	19,592	0	0	-6,531
T Lorain	Polk	0	49,577	149	446	0	0	-149
T Luck	Polk	0	46,055	138	414	0	0	-138
T Milltown	Polk	0	7,127	21	64	0	0	-21
T Osceola	Polk	0	380,247	1,141	3,422	0	0	-1,141
T Saint Croix Falls	Polk	0	17,330	52	156	0	0	-52
T West Sweden	Polk	0	19,994	60	180	0	0	-60
V Balsam Lake	Polk	11,312	69,963	420	630	0	0	-420
V Centuria	Polk	0	2,524,089	15,145	22,717	0	0	-15,145
V Clear Lake	Polk	0	335,366	2,012	3,018	0	0	-2,012
V Frederic	Polk	1,562,165	2,005,293	12,032	18,048	25,000	16,667	4,635
V Luck	Polk	0	142,380	854	1,281	0	0	-854
V Milltown	Polk	0	93,700	562	843	0	0	-562
C Amery	Polk	0	446,968	2,682	4,023	0	0	-2,682
C Saint Croix Falls	Polk	2,188,575	4,194,123	25,165	37,747	50,000	33,333	8,169
T Alban	Portage	0	135,006	405	1,215	0	0	-405
T Amherst	Portage	0	337,691	1,013	3,039	0	0	-1,013
T Buena Vista	Portage	0	840,385	2,521	7,563	0	0	-2,521
T Carson	Portage	142,403	261,535	785	2,354	0	0	-785
T Dewey	Portage	164,330	362,840	1,089	3,266	25,000	8,333	7,245
T Eau Pleine	Portage	931,937	998,878	2,997	8,990	25,000	8,333	5,337

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Grant	Portage	\$0	\$113,280	\$340	\$1,020	\$0	\$0	-\$340
T Hull	Portage	0	265,384	796	2,388	0	0	-796
T Linwood	Portage	107,225	532,468	1,597	4,792	50,000	16,667	15,069
T Plover	Portage	0	2,063,905	6,192	18,575	0	0	-6,192
T Sharon	Portage	0	68,380	205	615	0	0	-205
T Stockton	Portage	0	1,449,240	4,348	13,043	0	0	-4,348
V Amherst Junction	Portage	0	296,989	1,782	2,673	0	0	-1,782
V Junction City	Portage	32,788	32,788	197	295	0	0	-197
V Plover	Portage	0	1,759,057	10,554	15,832	0	0	-10,554
V Whiting	Portage	1,903,946	2,998,409	17,990	26,986	25,000	16,667	-1,324
C Stevens Point	Portage	861,553	7,609,183	45,655	68,483	25,000	16,667	-28,988
T Eisenstein	Price	0	5,543	17	50	0	0	-17
T Fifield	Price	0	739	2	7	0	0	-2
T Flambeau	Price	0	109,259	328	983	0	0	-328
T Harmony	Price	0	216,372	649	1,947	0	0	-649
T Hill	Price	0	9,644	29	87	0	0	-29
T Kennan	Price	0	37,694	113	339	0	0	-113
T Lake	Price	0	3,317,061	9,951	29,854	0	0	-9,951
T Ogema	Price	0	146,006	438	1,314	0	0	-438
T Prentice	Price	0	1,306,947	3,921	11,763	0	0	-3,921
T Worcester	Price	0	161,054	483	1,449	0	0	-483
V Prentice	Price	0	847	5	8	0	0	-5
C Park Falls	Price	0	686,685	4,120	6,180	0	0	-4,120
C Phillips	Price	0	1,937,195	11,623	17,435	0	0	-11,623
T Burlington	Racine	0	19,677	59	177	0	0	-59
T Caledonia	Racine	4,079,084	4,387,220	13,162	39,485	40,084	13,361	200
T Mount Pleasant	Racine	148,890	6,548,246	19,645	58,934	0	0	-19,645
T Norway	Racine	0	209,971	630	1,890	0	0	-630
T Rochester	Racine	0	781,936	2,346	7,037	0	0	-2,346
T Waterford	Racine	0	1,541,543	4,625	13,874	0	0	-4,625
T Yorkville	Racine	0	105,869	318	953	0	0	-318
V Sturtevant	Racine	0	118,773	713	1,069	0	0	-713
V Waterford	Racine	0	153,620	922	1,383	0	0	-922
C Burlington	Racine	19,501	2,124,135	12,745	19,117	0	0	-12,745
C Racine	Racine	54,667	1,186,605	7,120	10,679	0	0	-7,120
T Bloom	Richland	0	98,246	295	884	0	0	-295
T Buena Vista	Richland	0	1,009,416	3,028	9,085	0	0	-3,028
T Dayton	Richland	0	565,053	1,695	5,085	0	0	-1,695
T Eagle	Richland	0	50,737	152	457	0	0	-152
T Marshall	Richland	0	8,930	27	80	0	0	-27
T Orion	Richland	0	87,826	263	790	0	0	-263
T Richland	Richland	0	172,203	517	1,550	0	0	-517
T Rockbridge	Richland	0	77,003	231	693	0	0	-231
T Westford	Richland	0	5,296	16	48	0	0	-16
V Viola	Richland	0	66,191	397	411	0	0	-397
C Richland Center	Richland	0	816,206	4,897	7,346	0	0	-4,897
T Avon	Rock	0	128,186	385	1,154	0	0	-385
T Beloit	Rock	9,080,686	33,386,495	100,159	300,478	800,000	266,667	166,507
T Bradford	Rock	0	113,239	340	1,019	0	0	-340
T Center	Rock	0	64,099	192	577	0	0	-192

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Clinton	Rock	\$89,985	\$92,483	\$277	\$832	\$0	\$0	-\$277
T Fulton	Rock	0	755,938	2,268	6,803	0	0	-2,268
T Harmony	Rock	0	948,179	2,845	8,534	0	0	-2,845
T Janesville	Rock	0	738,344	2,215	6,645	0	0	-2,215
T Johnstown	Rock	0	1,257	4	11	0	0	-4
T La Prairie	Rock	0	1,486,694	4,460	13,380	0	0	-4,460
T Lima	Rock	0	135,070	405	1,216	0	0	-405
T Newark	Rock	0	87,069	261	784	0	0	-261
T Plymouth	Rock	0	107,319	322	966	0	0	-322
T Rock	Rock	0	235,730	707	2,122	0	0	-707
T Spring Valley	Rock	0	234,958	705	2,115	0	0	-705
T Turtle	Rock	0	1,308,033	3,924	11,772	0	0	-3,924
T Union	Rock	0	23,631	71	213	0	0	-71
V Clinton	Rock	0	53,529	321	482	0	0	-321
V Footville	Rock	0	73,741	442	664	0	0	-442
C Beloit	Rock	0	4,367,126	26,203	39,304	0	0	-26,203
C Edgerton	Rock	0	390,299	2,342	3,513	0	0	-2,342
C Evansville	Rock	0	48,102	289	433	0	0	-289
C Janesville	Rock	0	15,472,392	92,834	139,252	0	0	-92,834
C Milton	Rock	0	365,791	2,195	3,292	0	0	-2,195
T Atlanta	Rusk	0	667,595	2,003	6,008	0	0	-2,003
T Big Falls	Rusk	1,216,684	1,798,470	5,395	16,186	25,000	8,333	2,938
T Dewey	Rusk	3,989,565	6,323,528	18,971	56,912	50,000	16,667	-2,304
T Flambeau	Rusk	0	1,231,829	3,695	11,086	0	0	-3,695
T Grant	Rusk	0	26,879	81	242	0	0	-81
T Hawkins	Rusk	0	102,726	308	925	0	0	-308
T Marshall	Rusk	0	37,246	112	335	0	0	-112
T Stubbs	Rusk	0	2,827	8	25	0	0	-8
T Thornapple	Rusk	1,260,589	1,385,859	4,158	12,473	25,000	8,333	4,176
T Washington	Rusk	1,634	2,664	8	24	50,000	16,667	16,659
T Willard	Rusk	21,706	35,361	106	318	50,000	16,667	16,561
V Bruce	Rusk	0	61,120	367	550	0	0	-367
V Hawkins	Rusk	0	9,866	59	89	0	0	-59
V Sheldon	Rusk	0	6,812	41	61	0	0	-41
V Tony	Rusk	0	19,802	119	178	0	0	-119
C Ladysmith	Rusk	2,972,045	3,488,208	20,929	31,394	25,000	16,667	-4,263
T Baldwin	Saint Croix	0	5,314,793	15,944	47,833	0	0	-15,944
T Cady	Saint Croix	0	205,317	616	1,848	0	0	-616
T Cylon	Saint Croix	0	58,938	177	530	0	0	-177
T Eau Galle	Saint Croix	0	47,668	143	429	0	0	-143
T Emerald	Saint Croix	0	47,167	142	425	0	0	-142
T Glenwood	Saint Croix	0	36,820	110	331	0	0	-110
T Hammond	Saint Croix	0	5,236	16	47	0	0	-16
T Hudson	Saint Croix	0	3,325,979	9,978	29,934	0	0	-9,978
T Kinnickinnic	Saint Croix	0	88,007	264	792	0	0	-264
T Richmond	Saint Croix	0	91,969	276	828	0	0	-276
T Saint Joseph	Saint Croix	0	20,979	63	189	0	0	-63
T Somerset	Saint Croix	917,407	1,273,685	3,821	11,463	25,000	8,333	4,512
T Star Prairie	Saint Croix	401,614	514,931	1,545	4,634	25,000	8,333	6,789
T Troy	Saint Croix	0	164,260	493	1,478	0	0	-493

<u>Municipality</u>	<u>County</u>	<u>Production Plant Value</u>	<u>Eligible Utility Value</u>	<u>Current Law Utility Aid</u>		<u>Alternative Total Aid</u>	<u>Alternative Muni. Aid</u>	<u>Change in Muni. Aid</u>
				<u>Municipal</u>	<u>Total</u>			
T Warren	Saint Croix	\$0	\$78,295	\$235	\$705	\$0	\$0	-\$235
V Baldwin	Saint Croix	0	136,465	819	1,228	0	0	-819
V Hammond	Saint Croix	0	2,236,488	13,419	20,128	0	0	-13,419
V North Hudson	Saint Croix	0	103,518	621	932	0	0	-621
V Somerset	Saint Croix	0	8,125	49	73	0	0	-49
V Star Prairie	Saint Croix	0	3,260	20	29	0	0	-20
C Glenwood City	Saint Croix	0	6,551	39	59	0	0	-39
C Hudson	Saint Croix	0	512,852	3,077	4,616	0	0	-3,077
C New Richmond	Saint Croix	61,194	375,341	2,252	3,378	25,000	16,667	14,415
T Baraboo	Sauk	0	617,097	1,851	5,554	0	0	-1,851
T Dellona	Sauk	0	3,220	10	29	0	0	-10
T Delton	Sauk	2,462	226,726	680	2,041	0	0	-680
T Excelsior	Sauk	0	91,706	275	825	0	0	-275
T Honey Creek	Sauk	0	28,702	86	258	0	0	-86
T La Valle	Sauk	0	68,873	207	620	0	0	-207
T Merrimac	Sauk	0	88,848	267	800	0	0	-267
T Prairie Du Sac	Sauk	1,463,715	2,299,384	6,898	20,694	100,000	33,333	26,435
T Reedsburg	Sauk	0	14,599	44	131	0	0	-44
T Spring Green	Sauk	0	1,509,993	4,530	13,590	0	0	-4,530
T Sumpter	Sauk	0	30,164	90	271	0	0	-90
T Troy	Sauk	0	202,383	607	1,821	0	0	-607
V Lake Delton	Sauk	0	419,626	2,518	3,777	0	0	-2,518
V Loganville	Sauk	0	243,787	1,463	2,194	0	0	-1,463
V Prairie Du Sac	Sauk	0	241	1	2	0	0	-1
V Rock Springs	Sauk	0	16,649	100	150	0	0	-100
V Sauk City	Sauk	0	77,328	464	696	0	0	-464
V Spring Green	Sauk	0	51,211	307	461	0	0	-307
C Baraboo	Sauk	0	1,359,199	8,155	12,233	0	0	-8,155
C Reedsburg	Sauk	0	415,027	2,490	3,735	0	0	-2,490
T Bass Lake	Sawyer	0	2,733,942	8,202	24,605	0	0	-8,202
T Couderay	Sawyer	0	280	1	3	0	0	-1
T Edgewater	Sawyer	0	38,055	114	342	0	0	-114
T Hayward	Sawyer	0	266,078	798	2,395	0	0	-798
T Ojibwa	Sawyer	0	1,530	5	14	0	0	-5
T Radisson	Sawyer	585,407	917,958	2,754	8,262	25,000	8,333	5,579
T Round Lake	Sawyer	0	143,812	431	1,294	0	0	-431
T Sand Lake	Sawyer	0	134,375	403	1,209	0	0	-403
T Weirgor	Sawyer	0	36,272	109	326	0	0	-109
T Winter	Sawyer	313,065	316,502	950	2,849	25,000	8,333	7,384
V Exeland	Sawyer	0	1,398	8	13	0	0	-8
V Radisson	Sawyer	0	184,471	1,107	1,660	0	0	-1,107
V Winter	Sawyer	0	45,092	271	406	0	0	-271
C Hayward	Sawyer	137,842	1,824,065	10,944	16,417	25,000	16,667	5,722
T Almon	Shawano	0	58,572	176	527	0	0	-176
T Angelica	Shawano	0	93,959	282	846	0	0	-282
T Belle Plaine	Shawano	0	1,918,247	5,755	17,264	0	0	-5,755
T Germania	Shawano	0	866	3	8	0	0	-3
T Green Valley	Shawano	0	22,405	67	202	0	0	-67
T Hartland	Shawano	0	26,898	81	242	0	0	-81
T Hutchins	Shawano	0	373,104	1,119	3,358	0	0	-1,119

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Lessor	Shawano	\$0	\$69,073	\$207	\$622	\$0	\$0	-\$207
T Maple Grove	Shawano	0	143,536	431	1,292	0	0	-431
T Pella	Shawano	0	496,469	1,489	4,468	0	0	-1,489
T Red Springs	Shawano	0	2,386	7	21	0	0	-7
T Richmond	Shawano	0	1,100,247	3,301	9,902	0	0	-3,301
T Seneca	Shawano	0	29,675	89	267	0	0	-89
T Washington	Shawano	0	533,196	1,600	4,799	0	0	-1,600
T Waukechon	Shawano	0	63,446	190	571	0	0	-190
T Wescott	Shawano	91,107	404,512	1,214	3,641	0	0	-1,214
T Wittenberg	Shawano	0	362,442	1,087	3,262	0	0	-1,087
V Birmahwood	Shawano	0	119,322	716	1,074	0	0	-716
V Bonduel	Shawano	0	381,476	2,289	3,433	0	0	-2,289
V Bowler	Shawano	0	78,549	471	707	0	0	-471
V Mattoon	Shawano	0	73,851	443	665	0	0	-443
C Shawano	Shawano	0	1,105,718	6,634	9,951	0	0	-6,634
T Greenbush	Sheboygan	0	86,691	260	780	0	0	-260
T Herman	Sheboygan	0	8,669	26	78	0	0	-26
T Holland	Sheboygan	68,232	68,232	205	614	0	0	-205
T Lima	Sheboygan	0	850,071	2,550	7,651	0	0	-2,550
T Lyndon	Sheboygan	0	197,931	594	1,781	0	0	-594
T Plymouth	Sheboygan	0	643,481	1,930	5,791	0	0	-1,930
T Rhine	Sheboygan	0	348,160	1,044	3,133	0	0	-1,044
T Scott	Sheboygan	0	19,334	58	174	0	0	-58
T Sheboygan	Sheboygan	0	613,415	1,840	5,521	0	0	-1,840
T Sheboygan Falls	Sheboygan	0	50,941	153	458	0	0	-153
T Sherman	Sheboygan	0	141,432	424	1,273	0	0	-424
T Wilson	Sheboygan	12,561,820	15,751,695	47,255	141,765	88,292	29,431	-17,824
V Cedar Grove	Sheboygan	29,276	55,041	330	495	0	0	-330
V Elkhart Lake	Sheboygan	0	216,182	1,297	1,946	0	0	-1,297
V Kohler	Sheboygan	0	923,630	5,542	8,313	0	0	-5,542
V Oostburg	Sheboygan	20,163	68,891	413	620	0	0	-413
V Random Lake	Sheboygan	0	11,332	68	102	0	0	-68
V Waldo	Sheboygan	0	101,879	611	917	0	0	-611
C Plymouth	Sheboygan	0	16,229	97	146	0	0	-97
C Sheboygan	Sheboygan	164,414,221	125,778,344	754,670	1,132,005	1,161,708	774,472	19,802
C Sheboygan Falls	Sheboygan	0	308,286	1,850	2,775	0	0	-1,850
T Browning	Taylor	0	64,566	194	581	0	0	-194
T Cleveland	Taylor	0	144,288	433	1,299	0	0	-433
T Deer Creek	Taylor	0	100,690	302	906	0	0	-302
T Little Black	Taylor	0	160,869	483	1,448	0	0	-483
T Medford	Taylor	0	1,161,231	3,484	10,451	0	0	-3,484
T Roosevelt	Taylor	0	77,537	233	698	0	0	-233
T Taft	Taylor	0	53,899	162	485	0	0	-162
T Westboro	Taylor	0	284,195	853	2,558	0	0	-853
V Rib Lake	Taylor	0	893	5	8	0	0	-5
C Medford	Taylor	0	8,930	54	80	0	0	-54
T Arcadia	Trempealeau	0	942,345	2,827	8,481	0	0	-2,827
T Burnside	Trempealeau	0	480,982	1,443	4,329	0	0	-1,443
T Ettrick	Trempealeau	0	178,751	536	1,609	0	0	-536
T Gale	Trempealeau	0	294,666	884	2,652	0	0	-884

<u>Municipality</u>	<u>County</u>	<u>Production Plant Value</u>	<u>Eligible Utility Value</u>	<u>Current Law Municipal</u>	<u>Utility Aid Total</u>	<u>Alternative Total Aid</u>	<u>Alternative Muni. Aid</u>	<u>Change in Muni. Aid</u>
T Hale	Trempealeau	\$0	\$77,981	\$234	\$702	\$0	\$0	-\$234
T Lincoln	Trempealeau	0	42,150	126	379	0	0	-126
T Pigeon	Trempealeau	0	2,687	8	24	0	0	-8
T Preston	Trempealeau	0	2,399,196	7,198	21,593	0	0	-7,198
T Sumner	Trempealeau	0	359,886	1,080	3,239	0	0	-1,080
T Trempealeau	Trempealeau	0	912,001	2,736	8,208	0	0	-2,736
T Unity	Trempealeau	0	73,747	221	664	0	0	-221
V Eleva	Trempealeau	0	5,591	34	50	0	0	-34
V Strum	Trempealeau	0	5,884	35	53	0	0	-35
C Arcadia	Trempealeau	0	404,143	2,425	3,637	0	0	-2,425
C Blair	Trempealeau	0	189,051	1,134	1,701	0	0	-1,134
C Whitehall	Trempealeau	0	143,854	863	1,295	0	0	-863
T Bergen	Vernon	0	141,981	426	1,278	0	0	-426
T Christiana	Vernon	0	5,152	15	46	0	0	-15
T Forest	Vernon	0	758,670	2,276	6,828	0	0	-2,276
T Franklin	Vernon	0	39,654	119	357	0	0	-119
T Genoa	Vernon	38,934,369	39,675,577	129,027	367,080	930,000	310,000	180,973
T Greenwood	Vernon	0	34,650	104	312	0	0	-104
T Hamburg	Vernon	0	131,262	394	1,181	0	0	-394
T Hillsboro	Vernon	0	157,879	474	1,421	0	0	-474
T Liberty	Vernon	0	78,599	236	707	0	0	-236
T Stark	Vernon	0	45,381	136	408	0	0	-136
T Sterling	Vernon	0	42,845	129	386	0	0	-129
T Viroqua	Vernon	0	60,191	181	542	0	0	-181
T Wheatland	Vernon	0	79,146	237	712	0	0	-237
V Coon Valley	Vernon	0	5,281	32	48	0	0	-32
V Genoa	Vernon	0	2,225,232	53,351	110,027	80,000	40,000	-13,351
V La Farge	Vernon	0	16,402	98	148	0	0	-98
C Hillsboro	Vernon	0	132,143	793	1,189	0	0	-793
C Viroqua	Vernon	0	799,592	4,798	7,196	0	0	-4,798
C Westby	Vernon	0	502,848	3,017	4,526	0	0	-3,017
T Boulder Junction	Vilas	0	20,079	60	181	0	0	-60
T Cloverland	Vilas	325,791	336,961	1,011	3,033	25,000	8,333	7,322
T Conover	Vilas	0	523,556	1,571	4,712	0	0	-1,571
T Land O'Lakes	Vilas	0	36,191	109	326	0	0	-109
T Lincoln	Vilas	32,378	266,405	799	2,398	0	0	-799
T Manitowish Waters	Vilas	0	209,324	628	1,884	0	0	-628
T Phelps	Vilas	0	43,881	132	395	0	0	-132
T Plum Lake	Vilas	0	7,150	21	64	0	0	-21
T Presque Isle	Vilas	0	56,845	171	512	0	0	-171
C Eagle River	Vilas	0	262,825	1,577	2,365	0	0	-1,577
T Bloomfield	Walworth	0	365,903	1,098	3,293	0	0	-1,098
T Darien	Walworth	0	353,023	1,059	3,177	0	0	-1,059
T Delavan	Walworth	0	1,106,729	3,320	9,961	0	0	-3,320
T Geneva	Walworth	0	670,973	2,013	6,039	0	0	-2,013
T La Fayette	Walworth	0	103,817	311	934	0	0	-311
T La Grange	Walworth	0	91,250	274	821	0	0	-274
T Linn	Walworth	0	80,434	241	724	0	0	-241
T Lyons	Walworth	0	106,598	320	959	0	0	-320
T Richmond	Walworth	0	41,775	125	376	0	0	-125

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Sharon	Walworth	\$0	\$128,395	\$385	\$1,156	\$0	\$0	-\$385
T Sugar Creek	Walworth	0	658,797	1,976	5,929	0	0	-1,976
T Walworth	Walworth	0	659,001	1,977	5,931	0	0	-1,977
T Whitewater	Walworth	0	289,628	869	2,607	0	0	-869
V East Troy	Walworth	0	75,538	453	680	0	0	-453
V Walworth	Walworth	0	1,052,917	6,318	9,476	0	0	-6,318
V Williams Bay	Walworth	0	519,790	3,119	4,678	0	0	-3,119
C Delavan	Walworth	0	234,620	1,408	2,112	0	0	-1,408
C Elkhorn	Walworth	0	3,204,415	19,226	28,840	0	0	-19,226
C Lake Geneva	Walworth	323	3,265,503	19,593	29,390	0	0	-19,593
C Whitewater	Walworth	140,100,845	125,085,473	750,513	750,769	800,000	533,333	-217,179
T Bass Lake	Washburn	0	98,317	295	885	0	0	-295
T Beaver Brook	Washburn	0	1,258,882	3,777	11,330	0	0	-3,777
T Frog Creek	Washburn	0	608,546	1,826	5,477	0	0	-1,826
T Minong	Washburn	32,542	187,797	563	1,690	25,000	8,333	7,770
T Sarona	Washburn	0	97,310	292	876	0	0	-292
T Spooner	Washburn	0	270,138	810	2,431	0	0	-810
T Trego	Washburn	30,581	79,111	237	712	0	0	-237
C Shell Lake	Washburn	0	43,792	263	394	0	0	-263
T Addison	Washington	0	6,099	18	55	0	0	-18
T Barton	Washington	0	534,436	1,603	4,810	0	0	-1,603
T Erin	Washington	0	62,697	188	564	0	0	-188
T Hartford	Washington	0	554,937	1,665	4,994	0	0	-1,665
T Jackson	Washington	0	257,454	772	2,317	0	0	-772
T Polk	Washington	0	1,680,318	5,041	15,123	0	0	-5,041
T Richfield	Washington	0	128,514	386	1,157	0	0	-386
T Trenton	Washington	0	203,654	611	1,833	0	0	-611
T Wayne	Washington	0	3,684	11	33	0	0	-11
T West Bend	Washington	0	110,957	333	999	0	0	-333
V Germantown	Washington	26,640,300	28,418,311	170,510	255,765	766,208	510,805	340,295
V Jackson	Washington	0	197,354	1,184	1,776	0	0	-1,184
V Kewaskum	Washington	0	66,354	398	597	0	0	-398
C Hartford	Washington	0	617,179	3,703	5,555	0	0	-3,703
C West Bend	Washington	0	235,103	1,411	2,116	0	0	-1,411
T Delafield	Waukesha	0	1,438,508	4,316	12,947	0	0	-4,316
T Eagle	Waukesha	0	725,830	2,177	6,532	0	0	-2,177
T Genesee	Waukesha	0	697,948	2,094	6,282	0	0	-2,094
T Lisbon	Waukesha	0	134,810	404	1,213	0	0	-404
T Merton	Waukesha	0	616,702	1,850	5,550	0	0	-1,850
T Mukwonago	Waukesha	0	509,564	1,529	4,586	0	0	-1,529
T Oconomowoc	Waukesha	0	102,134	306	919	0	0	-306
T Summit	Waukesha	0	175,159	525	1,576	0	0	-525
T Vernon	Waukesha	0	103,454	310	931	0	0	-310
T Waukesha	Waukesha	0	394,350	1,183	3,549	0	0	-1,183
V Butler	Waukesha	0	33,541	201	302	0	0	-201
V Dousman	Waukesha	0	72,550	435	653	0	0	-435
V Hartland	Waukesha	0	1,524,017	9,144	13,716	0	0	-9,144
V Lannon	Waukesha	0	136,576	819	1,229	0	0	-819
V Menomonee Falls	Waukesha	0	2,532,224	15,193	22,790	0	0	-15,193
V Mukwonago	Waukesha	0	871,560	5,229	7,844	0	0	-5,229

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
V Nashotah	Waukesha	\$0	\$197,176	\$1,183	\$1,775	\$0	\$0	-\$1,183
V North Prairie	Waukesha	0	252,907	1,517	2,276	0	0	-1,517
V Pewaukee	Waukesha	0	88,660	532	798	0	0	-532
V Sussex	Waukesha	0	2,339,111	14,035	21,052	0	0	-14,035
V Wales	Waukesha	0	69,494	417	625	0	0	-417
C Brookfield	Waukesha	0	1,516,655	9,100	13,650	0	0	-9,100
C Delafield	Waukesha	0	46,217	277	416	0	0	-277
C Muskego	Waukesha	0	231,763	1,391	2,086	0	0	-1,391
C New Berlin	Waukesha	0	5,151,680	30,910	46,365	0	0	-30,910
C Oconomowoc	Waukesha	0	842,541	5,055	7,583	0	0	-5,055
C Pewaukee	Waukesha	1,174,930	9,345,801	56,075	84,112	33,792	22,528	-33,547
C Waukesha	Waukesha	1,702	3,619,778	21,719	32,578	0	0	-21,719
T Bear Creek	Waupaca	0	16,746	50	151	0	0	-50
T Caledonia	Waupaca	0	105,311	316	948	0	0	-316
T Farmington	Waupaca	0	16,491	49	148	0	0	-49
T Fremont	Waupaca	0	45,003	135	405	0	0	-135
T Helvetia	Waupaca	0	164,547	494	1,481	0	0	-494
T Iola	Waupaca	0	113,364	340	1,020	0	0	-340
T Larrabee	Waupaca	0	49,294	148	444	0	0	-148
T Lebanon	Waupaca	0	366	1	3	0	0	-1
T Lind	Waupaca	0	15,465	46	139	0	0	-46
T Little Wolf	Waupaca	0	103,303	310	930	0	0	-310
T Matteson	Waupaca	0	29,655	89	267	0	0	-89
T Mukwa	Waupaca	0	23,737	71	214	0	0	-71
T Royalton	Waupaca	0	29,891	90	269	0	0	-90
T Scandinavia	Waupaca	0	115,378	346	1,038	0	0	-346
T Waupaca	Waupaca	0	24,287	73	219	0	0	-73
V Fremont	Waupaca	0	67,792	407	610	0	0	-407
V Iola	Waupaca	0	805,003	4,830	7,245	0	0	-4,830
C Clintonville	Waupaca	0	1,870,476	11,223	16,834	0	0	-11,223
C Marion	Waupaca	0	915,503	5,493	8,240	0	0	-5,493
C New London	Waupaca	0	42,837	257	257	0	0	-257
C Waupaca	Waupaca	0	2,852,126	17,113	25,669	0	0	-17,113
C Weyauwega	Waupaca	0	214,762	1,289	1,933	0	0	-1,289
T Bloomfield	Waushara	0	3,272	10	29	0	0	-10
T Coloma	Waushara	0	262,619	788	2,364	0	0	-788
T Dakota	Waushara	0	533,105	1,599	4,798	0	0	-1,599
T Deerfield	Waushara	0	618,258	1,855	5,564	0	0	-1,855
T Hancock	Waushara	0	945,057	2,835	8,506	0	0	-2,835
T Leon	Waushara	0	26,536	80	239	0	0	-80
T Marion	Waushara	0	115,125	345	1,036	0	0	-345
T Plainfield	Waushara	0	40,246	121	362	0	0	-121
T Poy Sippi	Waushara	0	134,018	402	1,206	0	0	-402
T Richford	Waushara	0	60,151	180	541	0	0	-180
T Rose	Waushara	0	350,011	1,050	3,150	0	0	-1,050
T Springwater	Waushara	0	54,934	165	494	0	0	-165
T Wautoma	Waushara	0	68,927	207	620	0	0	-207
V Lohrville	Waushara	0	64,928	390	584	0	0	-390
V Plainfield	Waushara	0	146,130	877	1,315	0	0	-877
C Wautoma	Waushara	0	809,962	4,860	7,290	0	0	-4,860

Municipality	County	Production Plant Value	Eligible Utility Value	Current Law Utility Aid		Alternative Total Aid	Alternative Muni. Aid	Change in Muni. Aid
				Municipal	Total			
T Algoma	Winnebago	\$0	\$100,105	\$300	\$901	\$0	\$0	-\$300
T Menasha	Winnebago	0	3,552,620	10,658	31,974	0	0	-10,658
T Neenah	Winnebago	91,782,208	92,782,628	278,348	835,044	900,000	300,000	21,652
T Nekimi	Winnebago	0	1,208,484	3,625	10,876	0	0	-3,625
T Oshkosh	Winnebago	0	2,013,145	6,039	18,118	0	0	-6,039
T Vinland	Winnebago	0	2,288,496	6,865	20,596	0	0	-6,865
V Winneconne	Winnebago	0	224,959	1,350	2,025	0	0	-1,350
C Menasha	Winnebago	0	10,323	62	93	0	0	-62
C Neenah	Winnebago	0	2,683,707	16,102	24,153	0	0	-16,102
C Omro	Winnebago	0	155,716	934	1,401	0	0	-934
C Oshkosh	Winnebago	0	3,321,107	19,927	29,890	0	0	-19,927
T Arpin	Wood	0	12,236	37	110	0	0	-37
T Auburndale	Wood	0	6,194	19	56	0	0	-19
T Cameron	Wood	0	282	1	3	0	0	-1
T Cranmoor	Wood	161,597	161,597	485	1,454	0	0	-485
T Grand Rapids	Wood	0	2,768,670	8,306	24,918	0	0	-8,306
T Lincoln	Wood	0	63,164	189	568	0	0	-189
T Milladore	Wood	0	58,472	175	526	0	0	-175
T Port Edwards	Wood	105,390	105,390	316	949	0	0	-316
T Remington	Wood	152,229	237,587	713	2,138	0	0	-713
T Rudolph	Wood	218,546	230,641	692	2,076	12,500	4,167	3,475
T Saratoga	Wood	0	462,986	1,389	4,167	0	0	-1,389
T Seneca	Wood	0	135,916	408	1,223	0	0	-408
T Sherry	Wood	0	4,466,318	13,399	40,197	0	0	-13,399
T Sigel	Wood	0	624,226	1,873	5,618	0	0	-1,873
T Wood	Wood	0	117,390	352	1,057	0	0	-352
V Biron	Wood	881,264	3,785,939	22,716	34,073	12,500	8,333	-14,382
V Port Edwards	Wood	72,601	2,266,398	13,598	20,398	0	0	-13,598
V Rudolph	Wood	39,814	39,814	239	358	0	0	-239
V Vesper	Wood	0	95,226	571	857	0	0	-571
C Marshfield	Wood	0	190,952	1,146	1,661	0	0	-1,146
C Wisconsin Rapids	Wood	1,312,640	8,687,794	52,127	78,190	25,000	16,667	-35,460

ATTACHMENT 3

**Comparison of Utility Aid Under
Current Law and Under Capacity-Based Alternative**

<u>County</u>	<u>Current Law</u>	<u>Alternative</u>	<u>Change</u>
Adams	\$14,768	\$0	-\$14,768
Ashland	75,647	83,333	7,686
Barron	31,062	0	-31,062
Bayfield	13,685	0	-13,685
Brown	437,761	500,000	62,239
Buffalo	383,792	336,866	-46,926
Burnett	20,697	41,667	20,970
Calumet	20,377	0	-20,377
Chippewa	896,407	1,050,000	153,593
Clark	52,647	0	-52,647
Columbia	701,067	850,000	148,933
Crawford	10,433	0	-10,433
Dane	1,219,602	1,108,333	-111,269
Dodge	38,043	0	-38,043
Door	23,624	16,667	-6,958
Douglas	41,453	25,000	-16,453
Dunn	62,654	41,667	-20,988
Eau Claire	114,334	8,333	-106,001
Florence	5,532	33,333	27,802
Fond du Lac	685,542	616,667	-68,875
Forest	9,841	0	-9,841
Grant	106,745	266,667	159,922
Green	15,809	0	-15,809
Green Lake	15,625	0	-15,625
Iowa	31,852	0	-31,852
Iron	17,363	25,000	7,637
Jackson	20,397	0	-20,397
Jefferson	969,431	866,667	-102,764
Juneau	22,051	0	-22,051
Kenosha	1,029,446	1,016,667	-12,779
Kewaunee	785,612	766,667	-18,945
La Crosse	187,041	200,000	12,959
Lafayette	15,271	0	-15,271
Langlade	8,031	0	-8,031
Lincoln	43,495	41,667	-1,828

<u>County</u>	<u>Current Law</u>	<u>Alternative</u>	<u>Change</u>
Manitowoc	\$818,226	\$883,333	\$65,107
Marathon	398,430	383,588	-14,842
Marinette	305,105	441,667	136,562
Marquette	7,605	0	-7,605
Menominee	876	0	-876
Milwaukee	884,265	686,638	-197,627
Monroe	47,738	0	-47,738
Oconto	68,517	16,667	-51,850
Oneida	36,592	0	-36,592
Outagamie	128,093	41,667	-86,426
Ozaukee	131,256	333,333	202,077
Pepin	5,000	0	-5,000
Pierce	37,500	0	-37,500
Polk	53,300	75,000	21,700
Portage	82,663	83,333	670
Price	39,736	0	-39,736
Racine	92,316	26,723	-65,593
Richland	14,911	0	-14,911
Rock	301,393	533,333	231,940
Rusk	80,447	141,667	61,219
St. Croix	78,164	41,667	-36,497
Sauk	40,188	66,667	26,479
Sawyer	33,698	41,667	7,969
Shawano	39,471	0	-39,471
Sheboygan	495,120	446,098	-49,022
Taylor	12,313	0	-12,313
Trempealeau	36,832	0	-36,832
Vernon	308,735	650,000	341,265
Vilas	9,791	16,667	6,876
Walworth	53,253	0	-53,253
Washburn	15,732	16,667	935
Washington	109,859	255,403	145,544
Waukesha	116,007	11,264	-104,743
Waupaca	25,294	0	-25,294
Waushara	22,892	0	-22,892
Winnebago	630,860	600,000	-30,860
Wood	101,847	20,833	-81,014