



Legislative Fiscal Bureau

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

May 16, 2023

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Assembly Bill 245: Relating to Local Government Programming and Funding, Personal Property Tax Repeal, and City and County of Milwaukee Sales and Use Tax Authority and Pension Systems

This memorandum provides a summary of the provisions included in 2023 Assembly Bill (AB) 245. AB 245 was introduced on May 3, 2023, and referred on May 8 to the Assembly Committee on Local Government and to the Joint Survey Committee on Retirement Systems (JSCRS), pursuant to s. 13.50 of the statutes, and the Joint Survey Committee on Tax Exemptions (JSCTE), pursuant to s. 13.52 of the statutes. On May 11, 2023, AB 245, as introduced, was approved by the Assembly Committee on Local Government on an 8-4 vote. On May 15, 2023, on the question of recommending that the retirement provisions of AB 245 are good public policy, JSCRS voted 5-5. In addition, JSCRS voted 5-5 on the question of recommending that the retirement provisions of the bill are not good public policy. Also on May 15, 2023, on the question of recommending that the tax exemption provisions of AB 245 are good public policy, JSCTE voted 4-5. In addition, JSCTE voted 5-4 on the question of recommending that the tax exemption provisions of the bill are not good public policy.

Local Government Programs and Funding

While the bill would make adjustments to existing local aid programs and create new local aid programs, it would not provide any funding for the new programs created under the bill or change any funding sources for existing local aid program appropriations. Further, while AB 245 creates a local government fund, as well as new accounts within the fund, that would be available to fund new and existing programs under the bill, the bill would not any provide revenues to the local government fund.

Beginning in 2024-25, AB 245 would create the following new grant programs for local units of government.

Supplemental County and Municipal Aid. AB 245 would create a program called supplemental county and municipal aid, which would distribute funds according to a formula created by the Wisconsin Counties Association. It should be noted that the formula provisions for the new program in AB 245 would need to be amended to distribute the aid in the manner shown in this memorandum. The intent of the formula, as described by the Counties Association, would be to distribute \$50 million to counties and \$176.4 million to municipalities in 2024-25. These aid payments could only be used for law enforcement, fire protection, emergency medical services, emergency response communications, public works, and transportation. Further, the use of supplemental county and municipal aid payments for administrative services would be prohibited.

Distribution of Supplemental Aid to Municipalities. The distribution of supplemental county and municipal aid to municipalities would largely be based on municipal populations. Municipalities would be divided into the following three categories: (a) municipalities with populations under 5,000; (b) municipalities with populations between 5,000 and 30,000; and (c) municipalities with populations over 30,000. The formula for the distribution of this aid would differ for each of these three categories. The formula would use 2022 municipal populations to calculate the amount of aid distributed to each municipality.

Under the proposed formula, municipalities with populations under 5,000 would receive the greater of 10% of their current law county and municipal aid payment, or the amount calculated as follows: (a) multiply the municipality's 2022 population by 16.813; (b) multiply the municipality's 2022 population squared by 0.00001052; and (c) add the amount calculated under (a) to \$30,000 and subtract the amount calculated under (b). In total, this formula component would distribute \$82.8 million to these municipalities.

Municipalities with populations between 5,000 to 30,000 would receive the greater of 10% of their current law county and municipal aid payment, or the amount calculated as follows: (a) multiply the municipality's 2022 population by 14.5; (b) multiply the municipality's 2022 population squared by 0.00001659; and (c) add the amount calculated under (a) to \$27,500 and subtract the amount calculated under (b). In addition to that calculated amount, a further \$15 million would be distributed to these municipalities on a per-capita basis. In total, this formula component would distribute \$47.2 million to these municipalities.

Municipalities with populations over 30,000 would receive the greater of 10% of their current law county and municipal aid payment, or the amount calculated as follows: (a) multiply the municipality's 2022 population by 14.5; (b) multiply the municipality's 2022 population squared by 0.00001659; and (c) add the amount calculated under (a) to \$27,500 and subtract the amount calculated under (b). In total, this formula component would distribute \$46.4 million to these municipalities.

Distribution of Supplemental Aid to Counties. Under the county supplemental county and municipal aid formula, as derived by the Wisconsin Counties Association, \$50.0 million would be distributed to counties. Counties would receive the greater of 10% of their current law county and municipal aid payment, or the sum of the following three components. The first formula component would distribute \$50,000 to each county. The second formula component would provide each county an amount equal to the difference between their actual 2021(22) levy and what their 2021(22) levy

would have been, if the minimum allowable percentage increase in the levy had been 2%. Counties that had net new construction of over 2% for 2021(22), and were able to raise their levies by a higher percentage, would not receive a payment from this part of the formula.

The third component of the county aid formula calculate the difference between each individual county's per capita aid (calculated under (a) and (b) below) and the maximum per capita aid provided to a county under the same calculation. The amount of aid distributed under this component of the formula would be calculated as follows:

- (a) total each county's existing county and municipal aid payment and the amount it would receive under the first and second parts of the formula, described above;
- (b) divide the amount calculated under item (a) by the county's population;
- (c) determine the maximum amount calculated for any county under item (b), and multiply that maximum amount by 1.5;
- (d) divide the amount calculated under item (b) for each county by the amount calculated under item (c);
- (e) subtract the amount calculated under item (d) from 1;
- (f) multiply the amount calculated under item (e) by an amount equal to ten times the county's 2022 population; and
- (g) multiply the amount calculated under item (f) by a proration factor, in order to limit the total amount distributed by the formula to \$50.0 million.

The table below compares the amount of county and municipal aid currently received by towns, villages, cities, and counties with the amount of supplemental county and municipal aid each type of government would receive under the proposed aid formulas, if \$226.4 million in funding would be provided. The Attachments to this memorandum indicate the amount of supplemental aid each municipality and county would receive under proposed formulas if funding were provided. In addition, a comparison of the new aid to the amount each municipality and county receives from the existing county and municipal aid program is provided.

Comparison of Aid by Local Government Type

	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Percentage Increase</u>
Towns	\$41,832,081	\$65,611,744	156.8%
Villages	63,470,949	33,543,394	52.8
Cities	525,126,173	77,231,308	14.7
Counties	<u>122,646,496</u>	<u>50,000,026</u>	40.8
Total	\$753,075,698	\$226,386,471	30.1%

For distributions in 2025, and subsequent years, each county and municipality would receive a supplemental county and municipal aid payment equal to the proportion of the total payments from the supplemental county and municipal aid account to the amount each county or municipality received in 2024, multiplied by the amount for the year in the supplemental county and municipal

aid account of the local government fund.

Innovation Fund Grants. AB 245 would create an innovation grant program. Though the bill would not appropriate any funds for the program, it indicates that \$300 million would be available for distribution through this program to fund innovation grants. The proposal would specify that counties and municipalities could apply in the form or manner prescribed by the Department for innovation grant funding to implement innovation plans. After the date that DOR notifies the Legislative Reference Bureau (LRB) that rules have promulgated for the innovation grant program, local governments could begin to apply for innovation grants. Innovation grants would be distributed in payments made each year during the three-year period consisting of the first fiscal year that begins after the DOR notification to LRB, and the following two fiscal years.

No county or municipality could receive more than \$10 million in innovation grant distributions in one year. As under current law for local aid payments, DOR would be required to notify local governments of any innovation grants for the following calendar year by September 15, of each year. Specify that DOR could make up to a total of \$300.0 million in grants, and the grants could not be approved after the end of the fourth fiscal year after the date of the DOR notification to LRB. DOR could not approve an innovation grant if distributing all payments for the grant, and all other grants awarded, would result in the distribution of more than \$300.0 million in grants.

DOR would be required to allocate innovation grant monies as provided in any agreement or contract. In order for DOR to approve an innovation grant, a county or municipality would have to submit to DOR a copy of a signed agreement or contract with a county, municipality, non-profit, or private entity to which it is transferring one or more services or duties, and that agreement or contract must satisfy the following conditions: (a) specifies the services or duties to be transferred; (b) transfers the specified services or duties for at least twice the length of time for which innovation grant funds would be provided; (c) indicates the cost to the county or municipality of providing the services or performing the duties being transferred in the year immediately preceding the agreement or contract to transfer the services or duties; (d) if applicable, specifies the cost to the county or municipality to which the service or duty is transferred of performing each transferred service or duty in the year preceding the transfer; (e) specifies the amount that the county or municipality will pay to the governmental, non-profit, or private entity to which it is transferring the services or duties for the term of the agreement or contract; and (f) specifies the allocation of grant moneys between counties or municipalities that are party to the agreement or contract.

In addition, in order for DOR to approve an innovation grant, a county or municipality would have to have provided all services or duties specified in any contract or agreement in the year immediately preceding the year in which the services or duties are transferred under the agreement or contract. If an innovation plan involves only counties and municipalities, the grant would be equal to 25% of the total costs of providing the service or duties as outlined in the agreement or contract, excluding the costs paid by the entity with the highest costs covered by the innovation plan in the year immediately preceding the transfer of services. With regard to an innovation plan involving the transfer of a service or duty to a nonprofit organization or private entity, the amount of the grant awarded for that plan to be distributed in each year would equal 25% of the total costs of performing the transferred services and duties in the year immediately preceding the transfer of the services or duties specified by the county or municipality in the contract or agreement. Further, in calculating

the total cost of providing a service, the cost of wages, fringe benefits, training, and equipment associated with providing the service could be included in the calculation.

DOR could only award a grant if the innovation plan indicates that the transfer of a service or duty will realize projected savings of 10% of the total cost of providing the service or duty. Define "innovation plan" as a plan submitted by a county to consolidate services with another county or a municipality, or a plan submitted by a municipality to consolidate services with a county or another municipality. Innovation grants may be provided for the consolidation of the following services: (a) public safety, including law enforcement; (b) fire protection; (c) emergency services; (d) courts; (e) jails; (f) training; (g) communications; (h) information technology; (i) administration, including staffing, payroll, and human resources; (j) public works; (k) economic development and tourism; (l) public health; (m) housing, planning, and zoning; and (n) parks and recreation.

If an innovation plan involves an entity that engages a volunteer fire protection or emergency medical services, DOR would be required to determine and attribute fair market compensation for such services in calculating the cost savings of that innovation plan. DOR would be required to promulgate rules specifying the method for determining fair market compensation for the volunteer services.

Direct DOR to prioritize funding for innovation plans that attempt to realize savings for public safety, fire protection, and emergency services, while maintaining the appropriate level of such services. After awarding grants to priority applicants, allow DOR to award other counties and municipalities a prorated share of the remaining amounts allocated to the innovation fund in each fiscal year.

Each applicant for a grant would be required to certify to DOR that the county or municipality shall realize half of the projected savings under its plan no later than 24 months after receiving a distribution for the grant or pay back a portion of the amount of the grant. Further, each applicant shall certify to DOR that the county or municipality shall realize the full amount of the projected savings under its plan no later than 36 months after receiving a distribution for the grant or pay back a portion of the unrealized savings amount under the grant.

DOR would be required to notify the Department of Administration of (DOA) any county or municipality that failed to realize its required projected savings. DOA would be required to withhold from the next innovation grant payment to the county or municipality an amount equal to the difference between the amount of savings required to be realized under plan and the actual amount of savings realized. Each year during the period in which grants may be distributed, DOR would be required to audit at least 10% of all innovation grants for which at least 24 months have passed since the first distribution was received. For the same period, require DOR to submit an annual report to the Joint Committee on Finance concerning all innovation grants, no later than December 31 of each year.

Innovation Planning Grants. Beginning in 2024-25, a municipality with a population below 5,000 could apply to DOR for grants to be used for staffing and consultant expenses relating for planning the transfer of one more of the eligible services under the innovation grant program. . Only municipalities with populations under 5,000 would be eligible to apply for these grants. The proposal

would direct DOR to prescribe a form and manner for applying for an innovation planning grant. The amount of innovation planning grants that any municipality may receive would be limited to no more than \$100,000 for each project plan submitted and approved by DOR.

Local Government Fund and Accounts. The proposal would create a segregated fund designated as the local government fund. Within the local government funds, the bill would create separate accounts for three new programs created under the bill: (a) supplemental county and municipal aid account; (b) the innovation account; and (c) an innovation planning grant account.

The proposal would create the following accounts related to existing programs as well as the for an aid payment to local taxing jurisdiction related to repeal of personal property under bill. that would receive the same funding amounts each year: (a) the expenditure restraint incentive program account from which current law expenditure restraint payments would be made: (b) the state aid, local government fund tax exempt property account, from which current law computer aid payments would be made; (c) the state aid, local government, personal property tax exemption account, which would make aid payments to taxing jurisdictions under separate appropriation associated with personal property exempt under current law and any personal property that would be exempt under legislation passed during the 2023-24 legislative session; (d) the state aid video service provider fee account, which would make current law aid payments to municipalities to compensate reduced video service provide fees; and (e) the municipal services account, which would make current law payments for municipal service payments. Each of these accounts would be credited with the funding sufficient to make current law payment amounts.

In a May 4, 2023, fiscal estimate submitted for the bill, the State of Wisconsin Investment Board (SWIB) indicated that the provision creating a segregated local government fund, the moneys in which would be invested in the State Investment Fund (SIF), would not have a measurable fiscal impact on the agency. Under current law and under the bill, SWIB manages the investments of the SIF, which is operated as an investment trust for all of the funds that are required by law to be invested in it.

Existing Program and Statute Modifications

Existing County and Municipal Aid. The current distribution for the existing county and municipal aid program is \$753.1 million, including \$5.0 million in medical assistance (MA) funding provided for emergency medical services, currently funded with \$2.0 million GPR and \$3.0 million FED. The bill would repeal these MA payments.

In addition, several current law adjustments are made to aid payments, including, among others, a \$4.0 million annual reduction in Milwaukee County's payment for construction of the professional basketball arena and reductions for the partial repayment of any Volkswagen settlement transit grants received by a county or municipality. All current law adjustments to the existing county and municipal aid payments would continue under the bill.

For 2024, the total payments for existing county and municipal aid would remain at \$753.1 million. For the distribution in 2025, and subsequent years, each county and municipality would receive a payment equal to the proportion of the total payments from the county and municipal aid

account of the local government fund that the county or municipality received in 2024, multiplied by the amount for the year in the county and municipal aid account of the local government fund.

Maintenance of Effort Requirements for Local Funding. AB 245 would establish maintenance of effort requirements for level of law enforcement, fire protection and emergency service provided by local governments. If a political subdivision fails to make either of these certifications in any year, as required, both its existing county and municipal aid payment and its supplemental county and municipal aid payment would be reduced by 15% in the following year.

Beginning July 1, 2024, and annually thereafter, require municipalities with populations over 20,000 to certify to DOR that the municipality has maintained a level of law enforcement that is at least equivalent to the level provided within the municipality in the previous year. This certification would need to include a statement from the person in charge of providing law enforcement for the municipality or that is under contract to provide the service for the municipality. The statement must certify that at least two of the following had been maintained at a level that is at least equivalent to the previous year: (a) the political subdivision's expenditures for law enforcement services, not including capital expenditures; (b) the number of full-time equivalent officers employed by or assigned to the political subdivision; (c) the number of citations issued for moving traffic violations under state law, or a local ordinance that conforms with state law, within the political subdivision by law enforcement agencies; or (d) the number of law enforcement arrests made and citations issued for those other than moving traffic violations within the political subdivision.

Beginning July 1, 2024, and annually thereafter, all municipalities and counties would be required to certify to DOR that the political subdivision has maintained a level of fire protective and emergency medical services that is at least equivalent to the level of service provided in the next previous year. This certification would need to include a statement from the person in charge of providing fire protective and emergency medical services for the political subdivision or that is under contract to provide the service for the political subdivision. The statement must certify that at least two of the following had been maintained at a level that is at least equivalent to the previous year: (a) the political subdivision's expenditures for fire protective and emergency medical services, not including capital expenditures; (b) the number of full-time equivalent firefighters and emergency medical services personnel employed by or assigned to the political subdivision; (c) the level of training and maintenance of licensure for firefighters providing fire protective service and emergency medical service personnel providing service within the political subdivision; or (d) response times for fire protective services throughout the political subdivision, adjusted for the location of calls for service.

If a political subdivision is unable to make this certification because it has consolidated law enforcement, fire protection or emergency medical services with another political subdivision, in lieu of the certification, the political subdivision may certify to DOR that it maintained a level of service that is at least equivalent to that provided in the previous year. A political subdivision that has established or joined a newly established law enforcement or fire protection and emergency medical service agency within the previous two years could provide a statement to that effect in lieu of the certification. In addition, if law enforcement services in a town are solely provided by a county sheriff on a non-contractual basis, the town may provide a certified statement to that effect.

Specify that if the political subdivision fails to make the above certifications in the previous year, in making the certifications in the current year, the political subdivision would be required to certify that it has maintained a level of law enforcement or fire protection and emergency medical service that is at least equivalent to that provided in the most recent year the certification was made, or 2023, whichever is most recent.

DOR, in its fiscal estimate to the bill, indicates that the maintenance of effort requirements would have an indeterminate impact on shared revenue aid payments to counties and municipalities, as DOR does not currently collect data on law enforcement, fire protection and emergency medical services. However, as an indication of the potential amount of costs to local governments for these services, DOR notes that that local governments reported \$2.81 billion in related costs in 2021, compared to \$2.73 billion in 2020, on the statutorily required annual municipal finance report.

Personal Property Tax Exemption. AB 245 specifies that effective with taxes assessed as of January 1, 2024 (the 2024(25) property tax year), general, local property taxes could not be levied on most existing items of personal property. Under the bill, some existing personal property would continue to be taxed as real property. The bill would also update statutes referring to the assessment of personal property to apply only to assessments of personal property made before January 1, 2024, and delete references to assessment or taxation of personal property. It estimated that this would reduce local property taxes by \$173.8 million in 2024(25).

Property Made Exempt from Property Taxation. AB 245 would sunset taxes levied on personal property beginning with property tax assessments as of January 1, 2024, and would exempt all business and manufacturing personal property from taxation, beginning with taxes assessed as of January 1, 2024. The bill specifies that the following property would be defined as personal property, and thus would be exempt from taxation: (a) all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not defined as real property; (b) saw logs, timber, and lumber, either upon land or afloat; (c) steamboats, ships, and other vessels, whether at home or abroad, and ferry boats, including the franchise for running the same; (d) ice cut and stored for use, sale, or shipment; (e) irrigation implements used by a farmer, including pumps, power units to drive the pumps, transmission units, sprinkler devices, and sectional piping; and (f) off-premises advertising signs that do not advertise the business or activity that occurs at the site where the sign is located. The bill would remove toll bridges, private railroads and bridges, and entire property of utility companies, which are located entirely within one taxation district, from the definition of personal property.

Property Remaining Subject to Property Taxation. AB 245 also specifies that the following property, currently assessed as personal property, would be converted to real property, and remain subject to the property tax: (a) manufactured and mobile homes, if the home is on land owned by the homeowner or set upon a foundation and connected to utilities; (b) buildings, improvements, and fixtures on leased lands; (c) buildings, improvements, and fixtures on exempt lands; (d) buildings, improvements, and fixtures on forest croplands; and (e) buildings, improvements, and fixtures on managed forest lands. The bill would allow the assessor to create a separate tax parcel for the buildings, improvements, and fixtures, if they are owned by a person other than the landowner, or if the buildings, improvements, and fixtures, but not the underlying land, are leased to a person other than the landowner. Improvements on land owned by the federal government would be required to

be assessed as real property, and would therefore remain taxable under the bill.

Modifications to General Fund Tax Statutes. The bill would modify the statutes for laws governing income and franchise taxes, including the computation for the manufacturing and agriculture tax credit, general sales and use taxes, and state utility taxes. The changes would generally maintain current law as it applies to these provisions prior to enactment of the bill. The bill would specify that nothing related to the local taxation of property (Ch. 70), as modified, would be construed as exempting personal property from taxation for entities as public utilities that pay utility taxes to the state (Ch. 76), except for certain property already exempt under current law.

Personal Property Tax Exemption for Railroads. For assessments after January 1, 2024, the bill would provide an exemption for personal property of a railroad company from the state utility tax and from local assessment and taxation. As indicated in the DOR fiscal estimate to the bill, this provision is estimated to reduce utility tax collections that are transferred to the transportation fund by \$8.0 million annually. The bill would also delete the requirement that rolling stock and equipment of railroad companies be included on assessment rolls prepared by DOR.

Aid Payment to Hold Taxing Jurisdictions Harmless. AB 245 would create an aid payment to local taxing jurisdictions to compensate those jurisdictions for the loss in taxable value associated with the exemption of personal property from taxation, beginning in 2024-24. However, no funding would be provided for the aid payment. If no funding is provided for the aid payment, local property tax levies on the newly-exempted properties would be shifted to remaining taxable properties.

Beginning in 2024-25, the Department of Administration would be required to distribute to each taxing jurisdiction an amount equal to the property taxes levied in 2023(24) on items of personal property that would be exempt from taxation under the bill. The current law aid payment is meant to hold taxing jurisdictions harmless of the loss in taxable value associated with the 2017 exemption of personal property classified as machinery, tools, and patterns not used for manufacturing, from taxation. Both the current law payment and the new aid payment would be distributed to taxing jurisdictions by the first Monday in May.

Municipalities would be required to electronically file a report to DOR indicating the amount of property taxes levied on items of personal property as of January 1, 2023, on behalf of the municipality and other taxing jurisdictions. A municipality's 2025 personal property aid payment would be reduced by 25% if the municipality does not file this information by June 30, 2024, and forfeited if the municipality does not provide this information by July 15, 2024. If a municipality fails to submit this information to DOR, the Department may use the best available information to estimate the amount of the 2025 aid payment to the other affected taxing jurisdictions.

Each taxing jurisdiction would be required attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the aid amount the taxing jurisdiction would receive. The amount that would have been paid to a tax incremental district would have to be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

Recalculation of TIF District Base Values. Specify that upon receiving a written application from the town, village, city or political subdivision clerk, in a form prescribed by DOR, the

Department would be required to recalculate the base value of a tax incremental financing (TIF) district or an environmental remediation TIF district affected by the exemption of personal property from taxation to remove the value of such personal property. Require that any request received before October 31 would be effective in the year following the year in which the request is made. Any request received after October 31 would be effective in the second year following the year in which the request is made.

Annual Conservation Fund Transfer. Each year, a GPR transfer is made to the conservation fund equal to a rate of 0.1697 mills multiplied by the value of taxable property in the state. By exempting personal property from local taxation, the bill would reduce the overall taxable property in the state. According to DOR's fiscal estimate to the bill, statewide personal property less buildings on leased land totaled \$9,453,873,500, which would no longer be taxable under the bill. DOR indicates that this would reduce the transfer to the conservation fund by \$1,582,600 GPR in 2024-25.

DOR Costs and Staffing. AB 245 would not provide any additional funding or staffing to carry out the provisions under the bill. DOR's fiscal estimate to the bill estimates that the Department would incur one-time costs of \$2,702,300 and ongoing costs of \$433,500 for computer programming, training, revising tax incremental financing district bases, updating forms and documents, and providing external communications on the law changes. Further, the Department indicates that its ongoing costs would require 6.0 additional positions to carry out the provisions of the bill.

Expenditure Restraint Program. The proposal would create an exclusion or adjustment for any innovation grants or innovation planning grants, as well as any state or federal grants for law enforcement, fire protection, or emergency medical services, from the definition of "municipal budget." In addition, create an adjustment for amounts levied for charges assessed by a joint fire department or emergency medical services department. Under current law, municipalities with a municipal tax rate of at least five mills that restrict the annual growth in their municipal budgets are eligible to receive a payment from the expenditure restraint program. The proposal would also retitle the program the "expenditure restraint incentive program." DOR's fiscal estimate to the bill indicates that while this provision would have no overall fiscal effect, but could result in additional municipalities qualifying for the payment and thereby reducing the amount received from the \$58.1 million appropriation by other municipalities.

Levy Rates and Limits. The proposal would delete both the negative and positive adjustments to the county tax rate limit for a county that transfers (negative adjustment), or receives (positive adjustment), a responsibility for providing a service to another unit of government. The adjustments are required to reflect that the county would have incurred the responsibility retained (negative adjustment) or the current year cost to the county for adding (positive adjustment) the responsibility for providing the service.

The proposal would also delete both the negative and positive adjustment levy limit adjustments for a county or municipality that transfers (negative adjustment) or receives (positive adjustment) a responsibility for providing a service to another unit of government. This provision would allow county or municipality that transfers the responsibility for providing a service to raise its levy associated with the transferred service, but the county or municipality taking on the

responsibility for service could not raise its levy associated with the transferred responsibility.

DOR's indicates that in 2021(22) these levy limit adjustments resulted in a \$771,300 reduction in municipal levies and a \$1,304,000 increase in county levies.

Local Government Spending Report. Require DOR to produce a comparative local government spending report using tax revenue, expenditure, and financial information provided by counties and municipalities to DOR under current law. Further, require DOR to create and maintain a page on its internet website to display this information.

Payments for Municipal Services. Clarify that "municipality" would not include counties or metropolitan sewerage districts after December 31, 2023.

Local Advisory Referenda. Prohibit a county, city, village, or town from holding advisory referenda.

Joint Police and Fire Departments. The proposal would also clarify that cities have the authority to create either a joint police or fire department, or both, with a village or town.

Public Service Answering Point Grant Criteria. Modify public safety answering points (PSAP) grant criteria to specify that PSAPs are eligible for the grant without regard to being located in a county that is participating in the Department of Military Affairs (DMA) emergency services IP network (ESInet). Under current law, DMA PSAP grant purposes may include advanced training of telecommunicators, equipment or software expenses, and incentives to consolidate some or all of the functions of two or more PSAPs. Grants may not support general PSAP overhead or staffing costs, or costs of providing emergency services or emergency services equipment. In addition, DMA establishes grant eligibility criteria based on recommendations of the 911 Subcommittee. Further, DMA may not award a grant to more than one PSAP per county.

Ambulance Staffing. Under current law, an ambulance must be staffed by two qualified individuals, who may be licensed emergency medical technicians (EMTs), paramedics, registered nurses, physician assistants, or physicians. Current law also permits an ambulance to be staffed by one EMT or paramedic accompanied either by one person with an emergency medical services practitioner training permit, or, in certain rural districts, by one licensed emergency medical responder (EMR).

The proposal would define inter-facility transport as any transfer of a patient between health care facilities or any non-emergency transfer of a patient, and permit an ambulance engaged in inter-facility transport to be staffed by one EMT and one person with cardiopulmonary resuscitation (CPR) certification. The proposal would specify that the EMT must remain in the patient compartment during transport.

The proposal would also prohibit any ambulance service provider or emergency medical services program from establishing any exclusive staffing contract that restricts an EMR, EMT, or paramedic employed by or volunteering for them from being employed by or volunteering with another ambulance service provider or emergency medical services program.

These changes would take effect on the first day of the seventh month beginning after publication of the Act.

Conditions of Certification of Emergency Medical Responders (EMRs). Current law requires applicants for EMR certification to complete a DHS-approved EMR training course that meets standards established by the National Highway Traffic Safety Administration (NHTSA), unless the applicant has military experience that DHS determines to be substantially equivalent. Current administrative rules require applicants to pass the EMR examination developed by the National Registry of Emergency Medical Technicians (NREMT) in addition to completing a DHS-approved EMR training course.

The proposal would prohibit DHS from requiring applicants to pass the NREMT examination, but would specify that an ambulance service provider or other EMS program may still require the NREMT examination as a condition of employment or volunteer service.

The proposal would also specify that the determination of whether an applicant's military experience satisfies the instruction and training requirements for EMR certification would be solely within the discretion of the ambulance service provider or EMS program with which the applicant intends to be employed or to volunteer, instead of DHS. For an applicant that is not affiliated with a specific service provider, DHS would continue to make this determination.

These changes would take effect on the first day of the seventh month beginning after publication of the Act.

Levels of Service of Rural Ambulances. Under current law, DHS licenses ambulance service providers based on the level services they have the capacity to provide, as defined by the scopes of practice of emergency medical technicians (EMTs), advanced EMTs, EMTs-intermediate, and paramedics. Under administrative rules, for licensure at a given level, DHS must approve an ambulance service provider's operational plan to ensure 24-hour availability of one or more ambulances staffed at that level. The level of service an ambulance provider is licensed to provide may impact the reimbursement they receive for services.

Current law also specifies that a rural ambulance provider, defined as a provider whose service area contains no municipality with a population over 10,000, may operate an ambulance at a higher level of service than the level of their licensure under certain circumstances. Specifically, a rural ambulance service provider may upgrade the level of service delivered by a given ambulance to the highest level of license of any practitioner staffing that ambulance if the service provider's medical director approves and the service provider submits an update to its operational plan to DHS.

The proposal would prohibit DHS from requiring that a rural ambulance service provider seeking to upgrade the level of service of an ambulance stock that ambulance with equipment to perform all functions of the higher scope of practice. This prohibition would take effect on the first day of the seventh month beginning after publication of the Act.

Powers of Local Public Health Officers. The proposal would prohibit a local public health officer from issuing a mandate to close any business in response to an outbreak or epidemic of

communicable disease for longer than 14 days, unless the governing body of the political subdivision in which the order is intended to apply approves the extension of the order. Specify that each extension of the order may not exceed 14 days. A "political subdivision" would be defined as a city, village, town, or county.

Local Review of Stewardship Projects. The proposal would require the local approval of any project funded by the Warren Knowles-Gaylord Nelson Stewardship program if the project lies north of U.S. Highway 8. Under current law, prior to acquiring land using stewardship program funding, DNR is required to notify each town, village, city and county that contains all or a portion of the land to be acquired. After receiving DNR notification, each local government may pass a resolution supporting or opposing the proposed land acquisition. If a local government submits a resolution to DNR within 30 days after receiving the DNR notification, the Department must consider the resolution before approving or rejecting the proposed land acquisition project.

The proposal would amend current law such that DNR may not obligate funds for any stewardship-funded project, including land acquisition, local assistance grants, or recreational boating aids, until all local governments that contain any portion of the land on which the project would occur adopt a local resolution approving of the project. Under the proposal, this provision would only apply to proposed projects north of U.S. Highway 8, which runs across the northern portion of the state from St. Croix Falls on the Minnesota border to the Town of Niagara (Marinette County) on the Michigan border.

Quarry Regulation. The proposal would authorize cities, villages, towns, and counties to require an operator of a quarry for the extracting of nonmetallic minerals, including soil, clay, sand, gravel, or construction aggregate, to acquire a zoning or licensing permit, subject to certain conditions. The provisions described in the following sections are not to be construed to affect a political subdivision's authority to regulate land use for a purpose other than quarry operations, and that quarries are not to be construed as exempt from other municipal regulations of general applicability, except if the regulation is inconsistent with those described below. Specify further that a quarry would not be construed to be exempt from: (a) regulations enacted and enforced by a municipality, outside a nonmetallic mining licensing permit, under Chapter 349 of the statutes (local regulation of vehicles) or other generally applicable measures relating to access to property from roads; or (b) restrictions placed by municipalities regarding nonconforming uses, as provided under current law.

The quarries that would be subject to the provision are those with minerals extracted or processed for use primarily on: (a) federal, state, county or municipal public works projects involving the construction, maintenance, or repair of a public transportation facility or other public infrastructure; or (b) private construction or transportation projects. The provision would extend to quarry operations including extracting and processing of nonmetallic minerals, and all related activities that may include blasting, vehicle and equipment access, and loading and hauling of material to and from the quarry.

Restrictions on Permitting. Prohibit a city, village, town, or county from requiring a zoning or nonmetallic licensing permit of a quarry that has operated in the preceding 12 months, except if the municipality had an ordinance in effect prior to the establishment of operations of the quarry and the

ordinance requires such an authorization. A licensing permit may not impose any requirement: (a) pertaining to any matter covered by an applicable zoning ordinance; or (b) addressed through conditions imposed or agreed to in a previously issued and effective permit. Require that any condition imposed by a licensing permit must be: (a) related to the purpose of the ordinance; and (b) based on substantial evidence. "Substantial evidence" would be defined as facts and information, other than personal preference or speculation, that directly pertain to requirements an applicant must meet to obtain a permit, and that a reasonable person would accept in support of a conclusion.

If a political subdivision enacts a nonmetallic mining ordinance requirement regulating a quarry, the ordinance would not also apply to land that is contiguous to the land on which the quarry is located, if all the following apply: (a) the land has remained under the common ownership, leasehold, or control of the person who owns, leases, or controls the land on which the quarry is located since the ordinance's enactment; (b) the contiguous land is shown to have been intended for quarry operations since the enactment of the ordinance; and (c) is located in the same political subdivision.

A nonmetallic mining licensing permit could not have a term shorter than five years. The proposal would prohibit a political subdivision from adding conditions to a permit during the duration of the permit, unless the permit holder consents. Further, the proposal would specify that if a municipality issuing a permit were to require a quarry to comply with another jurisdiction's ordinance as a condition on being granted a permit, the issuing authority could not enforce a condition enacted by another municipality after the permit had been issued. The proposal would also specify a town could not require, as a condition of a permit, compliance with a provision passed under a county ordinance that is required for a permit but enacted after a quarry has already been issued a county permit. The same provision would also apply to county-issued permits attempting to enforce provisions contained in a town permitting ordinance but enacted after the town had already issued the quarry a permit.

Blasting Conditions. An "affected area" would be defined as an area within a certain radius of a blasting site that may be affected by a blasting operation, as determined using a formula established by the Department of Safety and Professional Services (DSPS) by rule that takes into account a scaled-distance factor and the weight of explosives to be used. (Administrative code Chapter SPS 307 includes a scaled-distance formula calculation. In general, a scaled-distance formula is used to determine the maximum amount of explosives that can be used that ensures safety to structures within a certain distance of the blasting site.)

Prohibit a political subdivision from limiting blasting at a quarry. Notwithstanding the prohibition, a political subdivision would be authorized to require the operator of a quarry to do any of the following: (a) provide pre-blast notice of the blasting operation to all political subdivisions in which the quarry is located and owners of dwellings or other structures within the affected area; (b) require that a pre-blast building survey be conducted by a third party on dwellings and other structures within the affected area; (c) require that pre-blasting well surveys and testing be conducted by a third party within the affected area; (d) provide evidence of insurance to each political subdivision in which any part of the quarry is located; (e) provide copies of blasting logs to each political subdivision in which any part of the quarry is located; (f) provide maps of the affected area to each political subdivision in which any part of the quarry is located; and (g) provide copies of any

reports submitted to DSPS relating to blasting at the quarry.

A political subdivision would be authorized to suspend a permit: (a) for a violation of the permit; or (b) for a violation of the state blasting requirements under s. 101.15 of the statutes, and rules promulgated by DSPS related to blasting under s. 101.15 (2)(e), only if DSPS determines that a violation of the requirements or rules has occurred and only for the duration of the violation, as determined by DSPS. (Under s. 101.15, DSPS administers rules under Chapter SPS 307, which regulate blasting and use of explosives at nonmetallic mining sites.) Specify that the provisions do not exempt quarries from state-imposed time-of-day blasting restrictions administered by DSPS administrative code provisions.

A political subdivision would be authorized to petition DSPS for an order granting the political subdivision the ability to impose additional restrictions and requirements related to blasting on the operator of a quarry. If DSPS issues the order, the order may grant the political subdivision the authority to impose restrictions and requirements related to blasting at the quarry that are more restrictive than the state blasting requirements under s. 101.15 of the statutes, and DSPS rules promulgated under s. 101.15. Prohibit DSPS from charging a fee for a petition submitted by a political subdivision under this provision. If a political subdivision submits a petition to DSPS because of concerns regarding the potential impact of blasting on a qualified historic building, DSPS would be authorized to require the operator of the quarry to pay the costs of an impact study related to the qualified historic building.

Hours of Operation. A political subdivision would be prohibited from limiting the times or days a quarry may operate if the quarried materials are to be used in a public works project that requires work to be performed during night hours, or on an emergency repair.

Milwaukee Sales and Use Taxes and Retirement Systems

Municipal Sales and Use Tax. The bill would authorize a first class city (currently, only the City of Milwaukee) to adopt an ordinance imposing a municipal sales and use tax of 2.0%, subject to three conditions: (a) the imposition of the sales and use tax receives approval at a referendum held at a spring primary or election, a partisan primary or election or a special election, as allowed under current law; (b) the City makes an election to join the Wisconsin Retirement System (WRS) for all new employees, including employees of other entities that currently participate in the City retirement system, effective January 1 of the year following the year the ordinance is adopted; and (c) beginning in 2025, the City pays the annual amount determined under the bill for the City's share of unfunded actuarial accrued liability under the City retirement system.

Under the bill, an ordinance that is adopted would be effective January 1, April 1, July 1, or October 1. The bill would require that a certified copy of the ordinance be delivered to the DOR Secretary at least 120 days prior to its effective date. If the City's sales and use tax is imposed at a rate of 2.0%, DOR's fiscal estimate indicates that sales and use tax collections would be approximately \$193.6 million starting in 2024.

The bill specifies that DOR would retain 1.75% of the tax revenues collected for administration of the City sales and use tax. This provision in the bill would mirror current law for

county sales and use tax administration and distribution of revenue.

Further, the bill would specify that the City would be required to utilize the revenue generated by municipal sales and use taxes as follows: (a) in each year, no more than 90% of the amount of revenue generated by the municipal sales and use taxes in the first full calendar year in which the tax is imposed would be used to offset the actual costs of the City's annual required employer contribution for its unfunded actuarial accrued liability and to offset the increase in participating city agency employer contribution costs from 2022 to the then-current year for the City retirement system; (b) in each year, the City would use 10% of the amount of revenue generated by the municipal sales and use taxes in the first full calendar year in which the tax is imposed to maintain a level of law enforcement and fire protective and emergency medical service that is at least equivalent to that provided in the City on April 1, 2023; and (c) in any year in which the amount of revenue generated by municipal sales and use taxes exceeded the amount collected in the previous year, and exceeded the amounts necessary to pay the City's annual required employer contribution for its unfunded actuarial accrued liability and the increase in participating city agency employer contribution costs from 2022 (with the limitations specified above), the City would be required to use the excess revenue to increase its number of law enforcement officers and daily staffing level of the paid fire department and to pay the ongoing costs of the increases in law enforcement and fire department staff.

"City agency" would include any board, commission, division, department, office, or agency of the City government including its school board, auditorium board, fire and police departments, annuity and pension board, board of vocational and technical education, Wisconsin Center District, housing authority, Veolia Milwaukee with respect to employees who are participants in the retirement system of Milwaukee on the effective date of the bill, and public school teachers' annuity and retirement fund, by which an employee of the City or city agency is paid.

Under the bill, the City would be required to: (a) maintain a level of law enforcement and fire protective and emergency medical service that is at least equivalent to that provided in the City in the previous year, as measured by the number of full-time equivalent law enforcement officers employed by the City and the daily staffing level of the paid fire department; and (b) in any year in which moneys are available from revenue generated by municipal sales and use taxes, use the moneys to increase the number of law enforcement officers or daily staffing level of the fire department until the City employs 1,725 law enforcement officers, including 175 detectives, and daily staffing level of 218 members of the paid fire department. For 2023, the City would be required to maintain a level of law enforcement and fire protective and emergency medical service that is at least equivalent to that provided on April 1, 2023, as measured by the number of full-time equivalent law enforcement officers and the daily staffing level of the paid fire department.

Under the bill, revenue for unfunded liability costs of the City and for employer contribution cost increases for participating city agencies would be limited to 90% of the first full year of collected revenue, while revenue to support the current costs of law enforcement, fire protection, and emergency medical service would be limited to 10% of the first full year of collected revenue. The dollar amounts that could be used for these purposes would be fixed in subsequent years. Any growth in revenue generated by the municipal sales and use taxes would be used to increase the number of law enforcement officers and daily staff of the fire department and to continue paying for the ongoing

cost of any such increases.

Additional County Sales and Use Tax. The bill would separately provide authority for an additional county sales and use tax of 0.375% to a county in which a first class city is located (Milwaukee County), subject to three conditions: (a) the imposition of the sales and use tax receives approval at a referendum held at a spring primary or election, a partisan primary or election, or a special election; (b) the County makes an election to join the WRS for all new employees, effective January 1 of the year following the year the ordinance is adopted; and (c) beginning in 2025, the County utilizes revenue from the sales and use tax to pay the amount determined under the bill for the annual payment towards the County's unfunded actuarial accrued liability until the first year in which the system is determined by the system's actuary to be fully funded. The bill would authorize the County to hold a special election related to the referendum.

Under current law, Milwaukee County has an existing 0.5% sales and use tax that generated \$96.3 million in revenue in 2022. Under the bill, as noted above, residents of the City of Milwaukee would vote to approve or reject a municipal sales and use tax, and residents of Milwaukee County would vote to approve or reject an additional county sales and use tax. If both referenda were approved, purchasers of taxable goods in the City would pay both the City sales and use tax and the additional County sales and use tax.

Under the bill, an ordinance that is adopted would be effective January 1, April 1, July 1, or October 1. The bill would require that a certified copy of the ordinance be delivered to the DOR Secretary at least 120 days prior to its effective date. If the County's sales and use tax is imposed at a rate of 0.375%, DOR's fiscal estimate indicates that sales and use tax collections for the County would increase by approximately \$72.6 million on an annualized basis starting in 2024.

In each year, the County would be required to first use revenue generated by additional county sales and use taxes for its employer contribution toward its unfunded liability. After making the required employer contribution for its unfunded liability, the County would be required to use revenue generated by additional county sales and use taxes for required payments for pension obligation bonds.

Any revenue in any year in excess of the amounts paid for its required unfunded liability and pension obligation bond payments in the previous year would be used as an additional payment for the County retirement system's unfunded liability.

The bill would specify that the County must spend an amount no less than the amount of the required employer contribution in 2022 for the County retirement system's unfunded actuarial accrued liability on the following: (a) Milwaukee County's circuit courts; (b) Milwaukee County's secure residential care center for children and youth; (c) maintaining or increasing compensation of Milwaukee County correctional workers; and (d) the Milwaukee County Medical Examiner's Office.

In a May 4, 2023, fiscal estimate submitted for the bill, SWIB indicated that bill provisions providing that newly hired employees of the City of Milwaukee, city agencies, and Milwaukee County would become WRS participants would have no measurable fiscal impact on the agency. Under current law and under the bill, SWIB manages the investments of the WRS.

In a May 11, 2023, fiscal estimate submitted for the bill, ETF estimated that the addition of newly hired employees of the City of Milwaukee, city agencies, and Milwaukee County to the WRS would increase the number of system entrants by 1,700 individuals annually, in addition to the current level of 23,000 new participants annually. The Department would likely need additional position authority, over time, to accommodate increases in activity, such as transactions and participant interactions (such as calls and emails). In addition, ETF plans to procure and implement a new pension administration system, which could create efficiencies over time. As a result, ETF indicates that the number of additional staff that would be needed and timing of staff additions are unknown at this time.

Sunset of Sales and Use Taxes. The bill requires the City and County to each repeal an ordinance authorized under the bill after the applicable retirement system is determined by the system's actuary to be fully funded, or until 30 years have elapsed since the effective date of the tax, whichever is earlier. After the applicable system is first fully funded, the actuary would determine all future required contributions on the basis of standard actuarial practices. A certified copy of a repeal ordinance would be required to be delivered to the Secretary of Revenue at least 120 days before the effective date of the repeal. The repeal of the ordinance imposing the tax would be required to be effective on December 31.

Reports and Audits. The bill would create several requirements relating to reports and audits, effective only if an ordinance is adopted to impose a municipal or additional county sales and use tax. Beginning in 2026, each entity would be required to submit to the Joint Committee on Finance an annual report containing detailed information on the entity's expenditures in the previous year from the revenue collected. The annual report from the City would be required to include information on staffing levels related to law enforcement, fire protection, and other public safety measures. Every five years, the Legislative Audit Bureau (LAB) would conduct a financial audit of the expenditures of revenue generated by the sales and use taxes imposed under the bill, and would contract for an actuarial audit of the Milwaukee retirement systems. In addition, the LAB would annually conduct a financial audit of the Milwaukee retirement systems, to include financial statements as well as an evaluation of accounting controls and accounting records maintained by the systems for individual participants and departments. The cost of the actuarial and financial audits of the Milwaukee retirement systems would be charged to the retirement systems, and the cost of the financial audits of expenditures of revenue would be charged to the City and the County.

Amortization of Unfunded Liability. The bill specifies that required annual employer contributions (including payments toward unfunded actuarial liability) for the City and County retirement systems be determined using an amortization period of 30 years and an investment return assumption that is the same or less than the assumption used by the WRS (currently 6.8%). Under the bill, future unfunded liabilities resulting from factors such as market returns and standard actuarial practices could be amortized on the basis of standard actuarial practices.

Potential Shared Revenue Reductions. Under the bill, county and municipal aid (shared revenue) payments to the City or County would be reduced in certain circumstances, as follows: (a) for the distribution in 2024 and subsequent years, if any municipality (city, village, or town) or county failed to satisfy the requirements under the bill relating to maintenance of effort for law enforcement (municipalities only) and fire protective and emergency medical service (municipalities

and counties), the state's DOA Secretary would reduce the entity's shared revenue payments for the next year by 15%; (b) if the City of Milwaukee or Milwaukee County were to fail to make the required contribution for the unfunded liability of the entity's retirement system in any year in which a municipal or additional county sales and use tax is imposed, DOR would reduce the shared revenue payments for the City or County for that year by the amount of the unpaid contribution and direct DOA to pay that amount towards the unfunded liability of that retirement system; and (c) if the City or County were to use any revenue from a municipal or additional county sales and use tax for an expenditure that is not authorized under the bill in any year, DOR would reduce the shared revenue payments for the City or County for that year by the amount of the unauthorized expenditure and direct DOA to pay to the City or County the reduced shared revenue amount (if any remained).

Additional Retirement System Provisions. The bill would additionally specify that: (a) the City and County and their respective retirement boards may not make any changes to the benefits structure for employees who remain in the Milwaukee retirement systems; (b) the boards of each of the Milwaukee retirement systems must terminate the system within a practicable time after the final payment has been made to members or their beneficiaries; (c) at no time after July 1, 2023, or the effective date of the bill, whichever is later, may a county or city create a retirement system; and (d) the City and County must annually pay the actuarially-determined normal cost that is not covered by employee contributions.

The bill would require that, as soon as possible after an ordinance is adopted imposing a sales and use tax, the City or County retirement system must submit to the Legislative Reference Bureau (LRB) a notice specifying the date the ordinance was passed, for publication in the administrative register. If such notice is not received by the LRB before the first day of the 25th month beginning after the effective date of the bill, the following provisions of the bill, which are matters of statewide concern and not a matter of local affair or government, would be void: the requirement that the City and County annually pay the actuarially-determined normal cost that is not covered by employee contributions; the exclusion of new employees of the City and the County from the Milwaukee retirement systems; the termination of the City and County retirement systems; and the prohibition against any city or county from creating a retirement system.

Other Statewide Local Government Provisions

Municipal Nondiscrimination Policy. The bill would specify that no county, city, village, or town may discriminate against or grant preferential treatment on the basis of race, color, ancestry, national origin, or sexual orientation in making employment decisions regarding its employees or contracting for public works, unless required to secure federal aid.

Statistics and Reporting; High School Incidents. The bill would require all public high schools, including charter schools, and private high schools participating in a parental choice program, beginning in the 2024-25 school year, to collect and maintain statistics of incidents alleged to have occurred of the following nature: homicide; sexual assault; burglary, robbery, or theft; battery, substantial battery, or aggravated battery; arson; use or possession of alcohol, a controlled substance, or a controlled substance analog; possession of a firearm in or on the grounds of a school in violation of current law regarding the same; and a violation of a municipal ordinance relating to disorderly conduct. The requirement would only apply to an incident that occurred between Monday and Friday

during the hours of 6 a.m. to 10 p.m. on property owned or leased by the school, on transportation provided by the school or school district, and which was reported to law enforcement and resulted in a charge or citation. Each school board, operator of a charter school, and governing body of a participating private high school would be required to submit the statistics, excluding the identities of any pupils, to the Department of Public Instruction by July 31 of each year. The Department would be required to promulgate administrative rules to implement the provision in accordance with the uniform crime reporting system of the Department of Justice. The Department of Public Instruction and Department of Justice would cooperate to develop a reporting system that incorporates the uniform crime reporting system to meet the specified requirements.

In addition, the bill would specify that: (a) based on the collected statistics, the annual school and school district accountability report of the Department of Public Instruction must include the total number of incidents per 100 pupils reported by the school or school district, the average number of incidents per 100 pupils reported statewide, and the number of incidents per 100 pupils by school or school district and statewide average for those incidents relating to homicide, sexual assault, battery, substantial battery, or aggravated battery, or a violation of a municipal ordinance relating to disorderly conduct; and (b) the Department may not consider crimes statistics reported by a school or school district for purposes of determining a school or school district's performance on the annual school and school district accountability report.

In a May 3, 2023, fiscal estimate submitted for the bill, DPI indicated that the reporting requirements would incur costs for schools to collect, maintain, and report statistics. Costs would vary from school to school are, therefore, indeterminate. The fiscal estimate also indicated that the provisions would require DPI to commit staff time to developing a new reporting system that could incorporate the statistics into school and school district accountability reports. The Department estimates the work could total approximately 800 staff hours.

Other City and County Provisions

City of Milwaukee Fire and Police Commission. The bill specifies that at least one member of the board of fire and police commissioners in a first class city (the City of Milwaukee) must be selected from a list submitted by the employee association that represents non-supervisory law enforcement officers, and at least one member must be selected from a list submitted by the employee association that represents fire fighters. The individuals included in each list would be required to have professional law enforcement or firefighting experience, respectively, and could not be currently employed as a professional law enforcement officer or fire fighter. In addition, the individuals on each list would be required to be residents of the City and could not be currently employed by the City.

Under current law, the board is comprised of either seven or nine citizens, of which no more than three (if the board has seven members) or four (if the board has nine members) may belong to the same political party. The bill would maintain these provisions, and additionally specify that two of the members would be selected from lists submitted by the organizations representing the police and fire union groups, with the specified requirement relating to professional experience and the exclusion of individuals currently employed as law enforcement officers or fire fighters.

The bill would repeal a statutory provision allowing the board of fire and police commissioners to prescribe policies and standards for the police and fire departments. Instead, the bill would specify that the board could advise the Common Council regarding any recommended policy changes. Under current law, the board of fire and police commissioners in the City must conduct a policy review at least annually of all aspects of the operations of the police and fire departments of the City, may prescribe general policies and standards for the police and fire departments, and may inspect any property of the departments, including but not limited to books and records, required for a review.

The bill would also remove the authority of the board of fire and police commissioners to prescribe rules for the government of the members of each department, and to prescribe a procedure for review, modification, and suspension of any rule which is prescribed by the chief. Current law language authorizing the Common Council to suspend any rule prescribed by the board would also be repealed. Instead, the bill would specify that the chief of each department must establish policies relating to the control and management of each department and the Common Council could suspend or modify any such policies by a two-thirds vote of the council.

School Resource Officers. The bill would require the Milwaukee Public School District Board, beginning January 1, 2024, to ensure that no fewer than 25 school resource officers are present at schools within the district during normal school hours and that school resource officers are available during before-school and after-school care, extracurricular activities, and sporting events as needed. In addition, the bill would specify that the Milwaukee Public School District and the City must agree to an apportionment of the cost of the school resource officers. Beginning in the 2025-26 school year, the school board would be required to consider the statistics it receives regarding certain violations of law alleged to have occurred on school property or transportation, where a charge was filed or a citation was issued, when deciding which schools it places school resource officers. School resource officer would be defined as a law enforcement officer who is deployed in community-oriented policing and assigned by the law enforcement agency that employs him or her to work in a full-time capacity in collaboration with the school district.

In a May 3, 2023, fiscal estimate submitted for the bill, DPI estimated school resource officer costs of approximately \$2 million annually for 25 officers based on a starting salary of \$60,000 and fringe benefit costs constituting 36% of salaries. The Department notes costs would likely be greater than this, given that salaries increase with experience. [In addition, based on the amounts indicated in the City of Milwaukee 2023 adopted budget for Police Department salaries and fringe benefits, the cost of fringe benefits may be closer to, or greater than, 46% of salaries.]

Fixed Guideway Transportation System. The bill would specify that no moneys raised by levying taxes may be used by the City for developing, operating, or maintaining a rail fixed guideway transportation system (trolley/streetcar).

In addition, the bill would specify that a tax incremental district in the City may not include as project costs any direct or indirect expenses related to developing, constructing, or operating a rail fixed guideway transportation system. The provision would not apply to the route traversing Clybourn Street and Michigan Street, referred to as the "Lakefront Line." Under current law, such a tax incremental district may not include as project costs any direct or indirect expenses related to

operating a rail fixed guideway transportation system. The bill would add expenses related to developing and constructing to the list of prohibited project costs.

Positions Promoting Individuals or Groups. The bill would specify that no moneys raised by levying taxes may be used by the City to fund any position for which the principal duties consist of promoting individuals or groups on the basis of their race, color, ancestry, national origin, or sexual orientation.

City and County Operations. The bill additionally includes several provisions relating to other matters, which would apply regardless of any action that may be taken relating to sales and use taxes or pension systems:

- specify that the total amount of budgeted expenditures related to cultural or entertainment matters or involving partnerships with nonprofit groups may not exceed 5% of the total budget for the City or the County. This limitation would not apply to County expenditures for parks, including zoos, or for health or transit services. In addition, the limitation would not apply to City expenditures for a charter school authorized by the Common Council.

- require budget submissions of the City or County estimating each department's needs for the following fiscal period to also include a proposal to reduce each department's budget by 5% of the base budget level for the current fiscal period.

- specify that the Milwaukee Common Council or Milwaukee County Board may enact an ordinance or adopt a resolution that includes new program spending or increases the total number of positions only upon a two-thirds vote of all members of the council or board. The provision would not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing expenditures.

- require the City or County to identify all buildings that the City or County are authorized to sell and that are not being used, prepare a plan for the use or sale of the buildings, and also submit the plan to the Joint Finance Committee.

- require the City to obtain an independent audit of the Office of Violence Prevention and submit the audit to the Legislature.

- require the County to prepare a report on changes to its compensation plan that are necessary and desirable to make the County competitive in the market for correctional workers at a sustainable level of funding.

BL/lb
Attachments

ATTACHMENT 1

Proposed 2024-25 Supplemental Aid Payments to Municipalities

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Adams	Town of Adams	\$27,974	\$53,299	\$81,273	190.5%
	Town of Big Flats	12,076	45,980	58,055	380.8
	Town of Colburn	5,905	33,598	39,502	569.0
	Town of Dell Prairie	16,094	57,428	73,522	356.8
	Town of Easton	15,633	47,860	63,493	306.1
	Town of Jackson	9,594	49,220	58,814	513.0
	Town of Leola	8,889	34,841	43,730	391.9
	Town of Lincoln	11,032	35,430	46,461	321.2
	Town of Monroe	4,990	36,639	41,630	734.2
	Town of New Chester	82,243	64,775	147,018	78.8
	Town of New Haven	14,032	41,428	55,460	295.2
	Town of Preston	15,436	53,199	68,634	344.7
	Town of Quincy	13,575	49,472	63,047	364.4
	Town of Richfield	6,517	32,354	38,870	496.5
	Town of Rome	37,126	82,203	119,330	221.4
	Town of Springville	11,432	51,352	62,785	449.2
	Town of Strongs Prairie	14,853	49,455	64,309	333.0
	Village of Friendship	157,969	40,185	198,154	25.4
	City of Adams	606,813	60,681	667,495	10.0
Ashland	Town of Agenda	28,534	36,203	64,737	126.9
	Town of Ashland	66,071	39,849	105,920	60.3
	Town of Chippewa	14,349	35,850	50,199	249.8
	Town of Gingles	37,296	42,503	79,799	114.0
	Town of Gordon	5,270	34,404	39,674	652.9
	Town of Jacobs	142,954	40,857	183,811	28.6
	Town of La Pointe	6,670	37,228	43,897	558.2
	Town of Marengo	32,341	37,799	70,140	116.9
	Town of Morse	22,830	38,387	61,217	168.1
	Town of Peeksville	15,096	32,303	47,399	214.0
	Town of Sanborn	96,853	53,132	149,985	54.9
	Town of Shanagolden	4,455	32,202	36,657	722.9
	Town of White River	51,935	48,011	99,946	92.4
	Village of Butternut	138,535	36,085	174,620	26.0
	City of Ashland	3,543,471	419,225	3,962,696	11.8
City of Mellen	403,334	41,663	444,997	10.3	
Barron	Town of Almena	10,507	45,090	55,596	429.1
	Town of Arland	63,035	41,982	105,017	66.6
	Town of Barron	52,498	43,628	96,126	83.1
	Town of Bear Lake	8,741	41,478	50,219	474.6
	Town of Cedar Lake	10,697	48,398	59,094	452.4
	Town of Chetek	20,438	59,407	79,845	290.7

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Barron continued	Town of Clinton	\$72,250	\$44,687	\$116,937	61.8%
	Town of Crystal Lake	25,038	42,520	67,558	169.8
	Town of Cumberland	31,021	43,729	74,751	141.0
	Town of Dallas	34,943	39,614	74,557	113.4
	Town of Dovre	54,679	43,864	98,543	80.2
	Town of Doyle	28,680	38,219	66,899	133.3
	Town of Lakeland	14,989	45,778	60,767	305.4
	Town of Maple Grove	91,409	44,687	136,095	48.9
	Town of Maple Plain	8,071	44,317	52,388	549.1
	Town of Oak Grove	50,645	46,282	96,927	91.4
	Town of Prairie Farm	62,132	39,664	101,796	63.8
	Town of Prairie Lake	21,649	58,115	79,764	268.4
	Town of Rice Lake	63,980	77,547	141,527	121.2
	Town of Sioux Creek	74,491	41,445	115,936	55.6
	Town of Stanford	43,256	41,915	85,171	96.9
	Town of Stanley	69,115	73,224	142,339	105.9
	Town of Sumner	37,607	41,781	79,388	111.1
	Town of Turtle Lake	48,944	40,907	89,851	83.6
	Town of Vance Creek	89,135	41,680	130,815	46.8
	Village of Almena	192,922	42,469	235,392	22.0
	Village of Cameron	356,408	61,420	417,828	17.2
	Village of Dallas	89,939	36,018	125,957	40.0
	Village of Haugen	82,494	34,472	116,965	41.8
	Village of Prairie Farm	108,397	38,370	146,767	35.4
	Village of Turtle Lake	211,647	47,474	259,121	22.4
	City of Barron	697,078	91,813	788,891	13.2
	City of Chetek	331,987	66,368	398,354	20.0
	City of Cumberland	492,607	68,061	560,668	13.8
	City of Rice Lake	1,698,072	245,148	1,943,220	14.4
Bayfield	Town of Barksdale	39,401	42,469	81,871	107.8
	Town of Barnes	12,030	43,780	55,810	363.9
	Town of Bayfield	16,179	43,309	59,488	267.7
	Town of Bayview	6,786	38,622	45,408	569.2
	Town of Bell	6,468	36,035	42,503	557.1
	Town of Cable	20,791	44,435	65,225	213.7
	Town of Clover	5,982	34,387	40,369	574.9
	Town of Delta	6,079	35,312	41,391	580.8
	Town of Drummond	11,841	39,126	50,968	330.4
	Town of Eileen	47,650	42,083	89,733	88.3
	Town of Grand View	11,861	38,521	50,382	324.8
	Town of Hughes	5,539	37,933	43,472	684.8
	Town of Iron River	11,605	50,748	62,353	437.3
	Town of Kelly	30,293	37,312	67,605	123.2
	Town of Keystone	44,819	36,253	81,072	80.9
	Town of Lincoln	19,422	34,203	53,624	176.1
	Town of Mason	28,997	34,824	63,821	120.1
	Town of Namakagon	7,675	35,312	42,987	460.1
	Town of Orienta	4,048	32,757	36,805	809.1
	Town of Oulu	63,362	39,462	102,824	62.3
	Town of Pilsen	27,162	33,749	60,911	124.2

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Bayfield continued	Town of Port Wing	\$56,954	\$36,539	\$93,493	64.2%
	Town of Russell	114,191	56,203	170,394	49.2
	Town of Tripp	14,677	34,169	48,846	232.8
	Town of Washburn	23,932	39,328	63,260	164.3
	Village of Mason	39,219	31,698	70,917	80.8
	City of Bayfield	28,296	39,849	68,144	140.8
	City of Washburn	626,762	63,651	690,413	10.2
Brown	Town of Eaton	23,654	58,384	82,038	246.8
	Town of Glenmore	25,079	47,709	72,788	190.2
	Town of Green Bay	20,690	67,172	87,863	324.7
	Town of Holland	47,335	56,337	103,672	119.0
	Town of Humboldt	61,816	51,990	113,806	84.1
	Town of Lawrence	18,015	178,240	196,254	989.4
	Town of Ledgeview	24,843	237,923	262,766	957.7
	Town of Morrison	67,244	58,518	125,763	87.0
	Town of New Denmark	28,506	56,152	84,659	197.0
	Town of Pittsfield	33,854	77,178	111,032	228.0
	Town of Rockland	18,461	59,877	78,338	324.3
	Town of Scott	34,836	91,395	126,231	262.4
	Town of Wrightstown	60,021	74,263	134,284	123.7
	Village of Allouez	372,972	341,925	714,897	91.7
	Village of Ashwaubenon	219,020	425,283	644,303	194.2
	Village of Bellevue	312,471	398,854	711,325	127.6
	Village of Denmark	245,804	71,062	316,865	28.9
	Village of Hobart	63,059	262,930	325,988	417.0
	Village of Howard	532,610	496,069	1,028,679	93.1
	Village of Pulaski	490,199	97,719	587,919	19.9
Village of Suamico	101,127	324,406	425,533	320.8	
Village of Wrightstown	120,260	84,531	204,791	70.3	
City of De Pere	1,133,380	596,796	1,730,175	52.7	
City of Green Bay	15,599,203	1,559,920	17,159,123	10.0	
Buffalo	Town of Alma	21,711	34,287	55,997	157.9
	Town of Belvidere	24,468	36,488	60,957	149.1
	Town of Buffalo	36,006	42,486	78,492	118.0
	Town of Canton	20,821	34,135	54,956	163.9
	Town of Cross	17,446	36,203	53,649	207.5
	Town of Dover	36,143	38,740	74,883	107.2
	Town of Gilmanton	35,548	37,110	72,658	104.4
	Town of Glencoe	27,735	36,824	64,559	132.8
	Town of Lincoln	9,566	32,791	42,356	342.8
	Town of Maxville	11,083	35,379	46,462	319.2
	Town of Milton	34,114	39,076	73,190	114.5
	Town of Modena	24,833	35,211	60,044	141.8
	Town of Mondovi	38,701	37,564	76,265	97.1
	Town of Montana	13,214	34,488	47,702	261.0
	Town of Naples	30,920	41,714	72,634	134.9
	Town of Nelson	31,580	39,681	71,261	125.7
	Town of Waumandee	24,303	38,454	62,757	158.2
	Village of Cochrane	81,632	37,076	118,709	45.4

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Buffalo continued	Village of Nelson	\$96,547	\$35,413	\$131,960	36.7%
	City of Alma	116,189	42,050	158,239	36.2
	City of Buffalo City	63,061	46,954	110,015	74.5
	City of Fountain City	206,326	43,494	249,820	21.1
	City of Mondovi	606,283	77,865	684,148	12.8
Burnett	Town of Anderson	22,659	36,875	59,534	162.7
	Town of Blaine	8,311	33,446	41,758	402.4
	Town of Daniels	16,082	41,445	57,526	257.7
	Town of Dewey	24,514	39,194	63,707	159.9
	Town of Grantsburg	43,694	49,858	93,552	114.1
	Town of Jackson	6,782	45,845	52,628	675.9
	Town of La Follette	6,522	39,446	45,967	604.8
	Town of Lincoln	17,724	36,253	53,977	204.5
	Town of Meenon	11,556	50,362	61,918	435.8
	Town of Oakland	7,241	46,567	53,808	643.1
	Town of Roosevelt	9,470	33,329	42,799	351.9
	Town of Rusk	5,092	37,883	42,975	743.9
	Town of Sand Lake	5,798	39,731	45,530	685.2
	Town of Scott	6,585	39,849	46,434	605.1
	Town of Siren	14,658	46,903	61,561	320.0
	Town of Swiss	19,293	43,544	62,837	225.7
	Town of Trade Lake	13,930	45,308	59,238	325.3
	Town of Union	4,349	35,883	40,233	825.0
	Town of Webb Lake	3,457	37,345	40,802	1,080.4
	Town of West Marshland	22,007	36,740	58,748	166.9
Town of Wood River	21,358	45,207	66,565	211.7	
Village of Grantsburg	398,413	52,141	450,555	13.1	
Village of Siren	165,250	43,830	209,080	26.5	
Village of Webster	173,891	41,714	215,605	24.0	
Calumet	Town of Brillion	51,469	58,250	109,719	113.2
	Town of Brothertown	40,807	52,259	93,066	128.1
	Town of Charlestown	30,209	42,957	73,166	142.2
	Town of Chilton	19,182	47,726	66,908	248.8
	Town of New Holstein	65,846	55,649	121,494	84.5
	Town of Rantoul	45,618	42,553	88,172	93.3
	Town of Stockbridge	24,861	54,290	79,150	218.4
	Town of Woodville	47,702	44,367	92,069	93.0
	Village of Harrison	55,967	351,079	407,046	627.3
	Village of Hilbert	385,222	51,352	436,574	13.3
	Village of Potter	43,337	34,085	77,422	78.7
	Village of Sherwood	14,217	86,239	100,456	606.6
	Village of Stockbridge	35,638	41,512	77,150	116.5
	City of Brillion	577,349	88,499	665,848	15.3
	City of Chilton	493,910	98,154	592,064	19.9
City of New Holstein	603,860	83,309	687,169	13.8	
Chippewa	Town of Anson	33,952	69,302	103,254	204.1
	Town of Arthur	47,075	43,125	90,199	91.6
	Town of Auburn	33,095	43,225	76,321	130.6

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Chippewa continued	Town of Birch Creek	\$7,715	\$38,471	\$46,186	498.7%
	Town of Bloomer	39,715	48,498	88,214	122.1
	Town of Cleveland	54,648	45,039	99,687	82.4
	Town of Colburn	28,226	45,106	73,332	159.8
	Town of Cooks Valley	39,840	42,738	82,578	107.3
	Town of Delmar	87,945	47,138	135,084	53.6
	Town of Eagle Point	64,251	85,100	149,352	132.4
	Town of Edson	70,394	49,556	119,950	70.4
	Town of Estella	17,059	38,068	55,127	223.2
	Town of Goetz	52,157	43,712	95,870	83.8
	Town of Hallie	9,194	32,791	41,984	356.7
	Town of Howard	32,267	43,309	75,576	134.2
	Town of Lafayette	88,244	172,144	260,387	195.1
	Town of Lake Holcombe	17,945	47,071	65,017	262.3
	Town of Ruby	21,088	37,866	58,954	179.6
	Town of Sampson	19,972	46,551	66,523	233.1
	Town of Sigel	45,453	49,556	95,009	109.0
	Town of Tilden	32,800	56,001	88,801	170.7
	Town of Wheaton	53,192	77,295	130,487	145.3
	Town of Woodmohr	55,770	46,937	102,707	84.2
	Village of Boyd	214,802	40,218	255,020	18.7
	Village of Cadott	237,829	55,162	292,991	23.2
	Village of Lake Hallie	165,505	191,395	356,900	115.6
	Village of New Auburn	137,157	39,446	176,602	28.8
	City of Bloomer	738,210	92,382	830,592	12.5
	City of Chippewa Falls	3,108,639	433,035	3,541,675	13.9
	City of Cornell	484,489	54,139	538,627	11.2
	City of Stanley	986,128	98,613	1,084,741	10.0
Clark	Town of Beaver	78,564	43,830	122,394	55.8
	Town of Butler	18,646	31,950	50,596	171.4
	Town of Colby	56,125	45,526	101,652	81.1
	Town of Dewhurst	4,153	35,950	40,103	865.7
	Town of Eaton	38,863	42,066	80,929	108.2
	Town of Foster	11,870	32,001	43,871	269.6
	Town of Fremont	62,233	52,276	114,509	84.0
	Town of Grant	85,610	44,468	130,078	51.9
	Town of Green Grove	40,088	42,654	82,742	106.4
	Town of Hendren	38,018	37,328	75,346	98.2
	Town of Hewett	9,365	34,942	44,307	373.1
	Town of Hixon	50,520	45,106	95,626	89.3
	Town of Hoard	49,652	43,309	92,961	87.2
	Town of Levis	42,714	37,328	80,043	87.4
	Town of Longwood	37,478	44,636	82,114	119.1
	Town of Loyal	77,153	43,326	120,479	56.2
	Town of Lynn	51,008	44,283	95,292	86.8
	Town of Mayville	68,264	46,248	114,512	67.7
	Town of Mead	9,043	36,102	45,145	399.2
	Town of Mentor	49,994	39,210	89,204	78.4
	Town of Pine Valley	59,689	49,976	109,665	83.7
Town of Reseburg	42,128	43,578	85,706	103.4	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Clark continued	Town of Seif	\$19,619	\$33,194	\$52,813	169.2%
	Town of Sherman	56,135	43,964	100,099	78.3
	Town of Sherwood	15,411	33,917	49,328	220.1
	Town of Thorp	55,304	44,401	99,705	80.3
	Town of Unity	88,870	42,587	131,457	47.9
	Town of Warner	52,167	40,689	92,856	78.0
	Town of Washburn	29,256	34,908	64,164	119.3
	Town of Weston	45,599	41,798	87,396	91.7
	Town of Withee	49,676	47,424	97,100	95.5
	Town of Worden	49,651	41,949	91,600	84.5
	Town of York	84,645	44,082	128,727	52.1
	Village of Curtiss	63,513	35,026	98,539	55.1
	Village of Dorchester	210,189	44,334	254,523	21.1
	Village of Granton	201,181	36,337	237,518	18.1
	Village of Withee	208,589	38,488	247,077	18.5
	City of Abbotsford	446,895	70,073	516,968	15.7
	City of Colby	439,525	62,511	502,036	14.2
	City of Greenwood	459,212	47,709	506,921	10.4
	City of Loyal	387,517	50,177	437,694	12.9
	City of Neillsville	863,946	86,395	950,340	10.0
City of Owen	468,997	46,900	515,896	10.0	
City of Thorp	573,074	59,911	632,984	10.5	
Columbia	Town of Arlington	10,820	43,746	54,566	404.3
	Town of Caledonia	22,464	55,263	77,727	246.0
	Town of Columbus	23,517	40,605	64,122	172.7
	Town of Courtland	14,653	38,269	52,923	261.2
	Town of Dekorra	27,384	72,285	99,669	264.0
	Town of Fort Winnebago	11,294	43,729	55,023	387.2
	Town of Fountain Prairie	13,153	45,845	58,998	348.6
	Town of Hampden	13,841	39,866	53,707	288.0
	Town of Leeds	10,783	42,637	53,421	395.4
	Town of Lewiston	17,320	51,168	68,488	295.4
	Town of Lodi	32,649	85,301	117,951	261.3
	Town of Lowville	15,556	47,205	62,761	303.5
	Town of Marcellon	11,392	49,237	60,630	432.2
	Town of Newport	6,796	40,151	46,947	590.8
	Town of Otsego	11,644	41,260	52,904	354.4
	Town of Pacific	18,681	77,178	95,859	413.1
	Town of Randolph	9,073	42,889	51,963	472.7
	Town of Scott	9,636	44,687	54,322	463.7
	Town of Springvale	6,419	39,059	45,478	608.5
	Town of West Point	19,527	64,724	84,251	331.5
	Town of Wyocena	18,063	60,196	78,259	333.2
	Village of Arlington	31,514	44,216	75,730	140.3
	Village of Cambria	221,594	43,125	264,718	19.5
	Village of Doylestown	49,927	34,673	84,600	69.4
	Village of Fall River	79,233	60,481	139,714	76.3
	Village of Friesland	41,772	35,413	77,184	84.8
	Village of Pardeeville	247,311	64,724	312,036	26.2
Village of Poynette	260,022	73,542	333,564	28.3	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Columbia continued	Village of Rio	\$138,839	\$49,220	\$188,060	35.5%
	Village of Wycena	90,545	42,637	133,183	47.1
	City of Columbus	573,836	151,262	725,098	26.4
	City of Lodi	110,093	84,129	194,222	76.4
	City of Portage	1,600,574	259,315	1,859,889	16.2
	City of Wisconsin Dells	89,090	84,297	173,387	94.6
Crawford	Town of Bridgeport	10,758	46,870	57,628	435.7
	Town of Clayton	36,633	47,726	84,359	130.3
	Town of Eastman	36,740	42,419	79,159	115.5
	Town of Freeman	29,367	42,352	71,719	144.2
	Town of Haney	44,248	35,362	79,611	79.9
	Town of Marietta	40,574	38,555	79,129	95.0
	Town of Prairie du Chien	53,278	46,030	99,308	86.4
	Town of Scott	37,139	39,110	76,248	105.3
	Town of Seneca	42,076	45,812	87,887	108.9
	Town of Utica	66,110	40,538	106,648	61.3
	Town of Wauzeka	46,110	36,337	82,447	78.8
	Village of Bell Center	28,627	31,816	60,443	111.1
	Village of Eastman	70,249	35,866	106,115	51.1
	Village of Ferryville	43,225	33,245	76,469	76.9
	Village of Gays Mills	215,955	38,774	254,729	18.0
	Village of Lynxville	36,606	32,236	68,842	88.1
	Village of Mount Sterling	46,406	33,177	79,583	71.5
	Village of Soldiers Grove	230,498	39,378	269,876	17.1
	Village of Steuben	35,665	32,017	67,682	89.8
	Village of Wauzeka	156,770	40,487	197,257	25.8
City of Prairie du Chien	1,216,723	166,860	1,383,583	13.7	
Dane	Town of Albion	38,024	64,741	102,765	170.3
	Town of Berry	20,673	49,774	70,448	240.8
	Town of Black Earth	7,260	38,690	45,949	532.9
	Town of Blooming Grove	25,347	56,337	81,684	222.3
	Town of Blue Mounds	9,279	45,123	54,402	486.3
	Town of Bristol	29,713	105,429	135,142	354.8
	Town of Burke	38,206	84,766	122,971	221.9
	Town of Christiana	19,241	50,798	70,039	264.0
	Town of Cottage Grove	52,520	94,156	146,676	179.3
	Town of Cross Plains	17,619	55,246	72,866	313.6
	Town of Dane	12,501	45,778	58,279	366.2
	Town of Deerfield	17,857	58,434	76,291	327.2
	Town of Dunkirk	28,158	61,437	89,595	218.2
	Town of Dunn	70,863	111,697	182,560	157.6
	Town of Madison	613,493	166,677	780,170	27.2
	Town of Mazomanie	14,132	48,263	62,395	341.5
	Town of Medina	16,157	52,729	68,886	326.3
	Town of Middleton	55,943	183,950	239,893	328.8
	Town of Montrose	14,071	47,877	61,948	340.3
	Town of Oregon	37,330	82,622	119,953	221.3
	Town of Perry	9,542	42,436	51,978	444.7
	Town of Pleasant Springs	39,819	82,036	121,855	206.0

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Dane continued	Town of Primrose	\$8,318	\$42,789	\$51,107	514.4%
	Town of Roxbury	21,854	61,353	83,208	280.7
	Town of Rutland	22,746	63,316	86,061	278.4
	Town of Springdale	19,434	65,009	84,443	334.5
	Town of Springfield	36,366	79,272	115,638	218.0
	Town of Sun Prairie	27,212	70,106	97,318	257.6
	Town of Vermont	9,628	44,838	54,465	465.7
	Town of Verona	26,916	63,718	90,634	236.7
	Town of Vienna	18,083	58,183	76,266	321.7
	Town of Westport	45,430	102,135	147,565	224.8
	Town of York	9,610	41,747	51,357	434.4
	Village of Belleville	128,467	74,631	203,098	58.1
	Village of Black Earth	77,878	56,052	133,929	72.0
	Village of Blue Mounds	116,311	46,013	162,324	39.6
	Village of Cambridge	59,482	58,686	118,168	98.7
	Village of Cottage Grove	46,003	226,248	272,251	491.8
	Village of Cross Plains	105,052	99,141	204,193	94.4
	Village of Dane	49,069	48,750	97,819	99.3
	Village of Deerfield	175,914	72,486	248,400	41.2
	Village of DeForest	175,444	283,166	458,610	161.4
	Village of Maple Bluff	16,840	54,071	70,912	321.1
	Village of Marshall	422,250	95,561	517,811	22.6
	Village of Mazomanie	108,466	60,062	168,528	55.4
	Village of McFarland	109,224	241,610	350,834	221.2
	Village of Mount Horeb	153,259	204,111	357,370	133.2
	Village of Oregon	165,887	292,736	458,623	176.5
	Village of Rockdale	30,976	33,463	64,439	108.0
	Village of Shorewood Hills	20,888	66,401	87,289	317.9
	Village of Waunakee	141,511	373,425	514,936	263.9
	Village of Windsor	67,207	236,394	303,600	351.7
	City of Fitchburg	303,670	470,252	773,922	154.9
	City of Madison	4,763,151	2,779,881	7,543,032	58.4
	City of Middleton	229,042	541,948	770,990	236.6
City of Monona	126,593	226,585	353,179	179.0	
City of Stoughton	539,965	323,825	863,790	60.0	
City of Sun Prairie	618,718	543,522	1,162,240	87.8	
City of Verona	124,612	361,453	486,065	290.1	
Dodge	Town of Ashippun	37,683	74,933	112,616	198.9
	Town of Beaver Dam	57,522	98,238	155,760	170.8
	Town of Burnett	24,639	43,914	68,553	178.2
	Town of Calamus	30,384	47,575	77,959	156.6
	Town of Chester	14,115	41,361	55,476	293.0
	Town of Clyman	16,058	42,033	58,091	261.7
	Town of Elba	13,051	47,474	60,525	363.8
	Town of Emmet	18,102	52,124	70,226	288.0
	Town of Fox Lake	36,471	70,509	106,980	193.3
	Town of Herman	23,907	49,153	73,060	205.6
	Town of Hubbard	20,450	59,776	80,227	292.3
	Town of Hustisford	19,253	52,863	72,116	274.6
	Town of Lebanon	66,111	56,589	122,699	85.6

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Dodge continued	Town of LeRoy	\$23,393	\$46,080	\$69,473	197.0%
	Town of Lomira	26,531	48,549	75,080	183.0
	Town of Lowell	26,085	49,556	75,641	190.0
	Town of Oak Grove	23,669	47,273	70,941	199.7
	Town of Portland	23,189	48,263	71,452	208.1
	Town of Rubicon	25,509	65,915	91,424	258.4
	Town of Shields	14,579	38,572	53,151	264.6
	Town of Theresa	29,754	48,280	78,034	162.3
	Town of Trenton	16,785	50,496	67,281	300.8
	Town of Westford	16,531	52,141	68,673	315.4
	Village of Brownsville	22,706	40,588	63,294	178.8
	Village of Clyman	103,928	36,690	140,617	35.3
	Village of Hustisford	132,319	48,465	180,783	36.6
	Village of Iron Ridge	170,955	45,291	216,246	26.5
	Village of Kekoskee	38,913	43,981	82,894	113.0
	Village of Lomira	202,267	75,117	277,384	37.1
	Village of Lowell	93,063	35,144	128,207	37.8
	Village of Neosho	71,662	39,916	111,578	55.7
	Village of Randolph	259,205	60,011	319,216	23.2
	Village of Reeseville	181,314	42,940	224,254	23.7
	Village of Theresa	207,927	51,168	259,095	24.6
	City of Beaver Dam	1,576,614	402,391	1,979,004	25.5
	City of Fox Lake	427,136	57,545	484,681	13.5
	City of Horicon	714,728	93,687	808,415	13.1
	City of Juneau	744,996	74,500	819,495	10.0
	City of Mayville	780,026	144,047	924,073	18.5
	City of Waupun	2,647,504	356,993	3,004,497	13.5
Door	Town of Baileys Harbor	10,824	50,798	61,623	469.3
	Town of Brussels	31,886	48,901	80,788	153.4
	Town of Clay Banks	5,602	36,488	42,090	651.4
	Town of Egg Harbor	13,645	55,112	68,757	403.9
	Town of Forestville	44,572	47,860	92,433	107.4
	Town of Gardner	12,460	50,631	63,090	406.3
	Town of Gibraltar	12,928	51,268	64,196	396.6
	Town of Jacksonport	9,698	44,888	54,586	462.9
	Town of Liberty Grove	20,186	65,680	85,866	325.4
	Town of Nasewaupsee	22,535	63,617	86,152	282.3
	Town of Sevastopol	33,610	77,966	111,576	232.0
	Town of Sturgeon Bay	12,523	43,880	56,403	350.4
	Town of Union	9,436	46,987	56,424	497.9
	Town of Washington	9,228	43,158	52,386	467.7
	Village of Egg Harbor	3,445	36,203	39,647	1,050.9
	Village of Ephraim	3,896	35,850	39,745	920.3
	Village of Forestville	61,416	38,051	99,467	62.0
	Village of Sister Bay	9,036	49,892	58,928	552.1
	City of Sturgeon Bay	720,722	244,285	965,007	33.9
Douglas	Town of Amnicon	45,371	50,547	95,917	111.4
	Town of Bennett	31,183	40,605	71,788	130.2
	Town of Brule	37,974	40,235	78,209	106.0

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Douglas continued	Town of Cloverland	\$30,571	\$34,186	\$64,757	111.8%
	Town of Dairyland	10,144	33,547	43,691	330.7
	Town of Gordon	14,793	42,688	57,481	288.6
	Town of Hawthorne	55,776	47,357	103,132	84.9
	Town of Highland	6,481	35,732	42,213	551.4
	Town of Lakeside	50,220	41,462	91,682	82.6
	Town of Maple	65,884	41,932	107,816	63.6
	Town of Oakland	73,727	49,925	123,652	67.7
	Town of Parkland	108,157	50,866	159,023	47.0
	Town of Solon Springs	18,517	46,399	64,916	250.6
	Town of Summit	42,346	47,491	89,837	112.1
	Town of Superior	68,576	68,363	136,939	99.7
	Town of Wascott	14,639	45,207	59,846	308.8
	Village of Lake Nebagamon	15,087	48,985	64,072	324.7
	Village of Oliver	45,727	37,110	82,837	81.2
	Village of Poplar	40,999	40,672	81,671	99.2
	Village of Solon Springs	90,786	41,142	131,929	45.3
	Village of Superior	52,325	41,327	93,652	79.0
	City of Superior	7,550,094	978,567	8,528,661	13.0
Dunn	Town of Colfax	17,175	50,933	68,108	296.5
	Town of Dunn	85,684	54,860	140,544	64.0
	Town of Eau Galle	34,981	42,973	77,954	122.8
	Town of Elk Mound	25,308	61,974	87,282	244.9
	Town of Grant	24,636	36,589	61,225	148.5
	Town of Hay River	28,284	40,722	69,006	144.0
	Town of Lucas	37,221	41,764	78,985	112.2
	Town of Menomonie	147,913	87,679	235,592	59.3
	Town of New Haven	58,819	41,344	100,163	70.3
	Town of Otter Creek	23,808	38,757	62,564	162.8
	Town of Peru	17,572	33,950	51,523	193.2
	Town of Red Cedar	36,067	70,307	106,374	194.9
	Town of Rock Creek	26,114	46,836	72,950	179.4
	Town of Sand Creek	45,489	40,202	85,691	88.4
	Town of Sheridan	34,938	37,833	72,771	108.3
	Town of Sherman	29,604	46,131	75,735	155.8
	Town of Spring Brook	44,598	58,686	103,284	131.6
	Town of Stanton	59,136	42,789	101,925	72.4
	Town of Tainter	24,379	74,631	99,010	306.1
	Town of Tiffany	53,930	40,386	94,317	74.9
	Town of Weston	29,864	39,630	69,495	132.7
	Town of Wilson	33,243	38,538	71,782	115.9
	Village of Boyceville	464,606	48,414	513,021	10.4
	Village of Colfax	276,272	50,009	326,281	18.1
	Village of Downing	23,089	33,917	57,006	146.9
	Village of Elk Mound	226,192	46,500	272,692	20.6
	Village of Knapp	121,437	38,152	159,589	31.4
	Village of Ridgeland	66,114	34,337	100,451	51.9
	Village of Wheeler	121,048	35,530	156,578	29.4
	City of Menomonie	3,173,896	455,260	3,629,155	14.3

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Eau Claire	Town of Bridge Creek	\$74,083	\$67,525	\$141,607	91.1%
	Town of Brunswick	52,953	63,316	116,269	119.6
	Town of Clear Creek	35,036	43,057	78,093	122.9
	Town of Drammen	23,559	43,360	66,918	184.0
	Town of Fairchild	29,358	37,665	67,023	128.3
	Town of Lincoln	48,086	49,086	97,172	102.1
	Town of Ludington	36,782	48,011	84,794	130.5
	Town of Otter Creek	20,073	37,144	57,216	185.0
	Town of Pleasant Valley	40,340	96,063	136,403	238.1
	Town of Seymour	73,008	86,708	159,715	118.8
	Town of Union	36,543	75,235	111,777	205.9
	Town of Washington	98,086	202,060	300,145	206.0
	Town of Wilson	39,161	37,412	76,574	95.5
	Village of Fairchild	228,519	37,497	266,016	16.4
	Village of Fall Creek	229,366	53,988	283,353	23.5
	City of Altoona	1,134,661	232,885	1,367,546	20.5
	City of Augusta	512,585	56,018	568,603	10.9
City of Eau Claire	6,080,985	966,551	7,047,537	15.9	
Florence	Town of Aurora	65,032	46,601	111,633	71.7
	Town of Commonwealth	13,348	36,690	50,038	274.9
	Town of Fence	4,179	33,076	37,256	791.4
	Town of Fern	5,516	33,110	38,626	600.2
	Town of Florence	47,338	65,227	112,565	137.8
	Town of Homestead	12,767	36,488	49,255	285.8
	Town of Long Lake	9,267	32,992	42,259	356.0
	Town of Tipler	3,890	32,673	36,563	840.0
Fond du Lac	Town of Alto	28,214	47,743	75,957	169.2
	Town of Ashford	37,991	59,122	97,113	155.6
	Town of Auburn	28,452	70,073	98,524	246.3
	Town of Byron	32,484	58,199	90,684	179.2
	Town of Calumet	23,817	53,820	77,637	226.0
	Town of Eden	15,417	47,340	62,756	307.1
	Town of Eldorado	54,357	53,450	107,807	98.3
	Town of Empire	32,521	76,475	108,995	235.2
	Town of Fond du Lac	49,458	92,416	141,873	186.9
	Town of Forest	23,101	46,416	69,517	200.9
	Town of Friendship	113,913	76,257	190,170	66.9
	Town of Lamartine	33,377	59,642	93,019	178.7
	Town of Marshfield	17,348	48,717	66,065	280.8
	Town of Metomen	8,891	41,613	50,503	468.0
	Town of Oakfield	27,313	41,394	68,707	151.6
	Town of Osceola	21,982	60,850	82,832	276.8
	Town of Ripon	32,502	51,990	84,493	160.0
	Town of Rosendale	11,085	42,369	53,454	382.2
	Town of Springvale	19,693	41,378	61,071	210.1
	Town of Taycheedah	45,496	107,084	152,579	235.4
	Town of Waupun	17,720	53,283	71,002	300.7
	Village of Brandon	191,204	44,770	235,975	23.4
Village of Campbellsport	278,942	62,309	341,251	22.3	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Fond du Lac cont.	Village of Eden	\$106,850	\$45,190	\$152,041	42.3%
	Village of Fairwater	72,780	35,799	108,580	49.2
	Village of Mount Calvary	81,915	39,227	121,143	47.9
	Village of North Fond du Lac	1,376,244	182,306	1,558,550	13.2
	Village of Oakfield	132,675	47,827	180,502	36.0
	Village of Rosendale	117,685	47,457	165,142	40.3
	Village of St. Cloud	70,172	38,337	108,508	54.6
	City of Fond du Lac	5,397,989	637,707	6,035,696	11.8
	City of Ripon	1,482,366	213,048	1,695,414	14.4
Forest	Town of Alvin	2,437	32,908	35,345	1,350.3
	Town of Argonne	31,936	39,210	71,146	122.8
	Town of Armstrong Creek	20,736	37,060	57,796	178.7
	Town of Blackwell	33,939	32,824	66,764	96.7
	Town of Caswell	18,904	31,210	50,114	165.1
	Town of Crandon	32,725	40,235	72,961	122.9
	Town of Freedom	4,313	35,430	39,743	821.4
	Town of Hiles	8,967	36,051	45,018	402.1
	Town of Laona	92,340	50,395	142,736	54.6
	Town of Lincoln	17,403	49,086	66,489	282.1
	Town of Nashville	21,312	50,714	72,026	238.0
	Town of Popple River	606	30,723	31,329	5,070.2
	Town of Ross	23,733	32,219	55,952	135.8
	Town of Wabeno	93,469	47,995	141,464	51.3
	City of Crandon	419,221	58,350	477,571	13.9
Grant	Town of Beetown	66,204	42,134	108,337	63.6
	Town of Bloomington	21,072	35,598	56,670	168.9
	Town of Boscobel	43,416	36,354	79,770	83.7
	Town of Cassville	59,387	36,724	96,110	61.8
	Town of Castle Rock	26,351	34,051	60,402	129.2
	Town of Clifton	17,348	36,522	53,870	210.5
	Town of Ellenboro	45,692	39,882	85,574	87.3
	Town of Fennimore	27,296	39,899	67,196	146.2
	Town of Glen Haven	29,666	36,152	65,819	121.9
	Town of Harrison	36,474	38,874	75,349	106.6
	Town of Hazel Green	70,479	48,465	118,944	68.8
	Town of Hickory Grove	32,975	39,832	72,807	120.8
	Town of Jamestown	83,810	67,105	150,915	80.1
	Town of Liberty	45,296	39,143	84,439	86.4
	Town of Lima	47,469	42,957	90,426	90.5
	Town of Little Grant	24,659	35,295	59,954	143.1
	Town of Marion	40,123	40,538	80,661	101.0
	Town of Millville	26,653	32,135	58,788	120.6
	Town of Mount Hope	14,597	34,724	49,320	237.9
	Town of Mount Ida	43,562	39,412	82,974	90.5
	Town of Muscoda	36,675	42,805	79,481	116.7
	Town of North Lancaster	31,107	39,866	70,973	128.2
	Town of Paris	46,955	41,092	88,047	87.5
	Town of Patch Grove	31,132	36,135	67,267	116.1
	Town of Platteville	25,238	55,498	80,735	219.9

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>	
Grant continued	Town of Potosi	\$101,179	\$43,628	\$144,807	43.1%	
	Town of Smelser	20,015	43,259	63,274	216.1	
	Town of South Lancaster	73,276	44,401	117,677	60.6	
	Town of Waterloo	50,715	39,294	90,010	77.5	
	Town of Watterstown	32,927	36,270	69,197	110.2	
	Town of Wingville	21,038	36,354	57,392	172.8	
	Town of Woodman	20,913	32,656	53,569	156.2	
	Town of Wyalusing	20,764	35,648	56,412	171.7	
	Village of Bagley	79,922	35,967	115,889	45.0	
	Village of Bloomington	201,038	42,486	243,524	21.1	
	Village of Blue River	148,776	37,681	186,458	25.3	
	Village of Cassville	171,398	43,007	214,405	25.1	
	Village of Dickeyville	148,140	47,927	196,068	32.4	
	Village of Hazel Green	432,682	49,707	482,389	11.5	
	Village of Livingston	163,916	40,722	204,638	24.8	
	Village of Montfort	167,308	41,781	209,089	25.0	
	Village of Mount Hope	47,261	33,581	80,842	71.1	
	Village of Muscoda	423,584	52,074	475,658	12.3	
	Village of Patch Grove	73,625	33,329	106,954	45.3	
	Village of Potosi	204,055	40,773	244,828	20.0	
	Village of Tennyson	64,470	35,833	100,303	55.6	
	Village of Woodman	37,419	31,984	69,403	85.5	
	City of Boscobel	960,840	96,084	1,056,924	10.0	
	City of Cuba City	419,123	65,596	484,719	15.7	
	City of Fennimore	702,310	75,871	778,181	10.8	
	City of Lancaster	1,110,294	111,029	1,221,323	10.0	
	City of Platteville	2,471,146	339,664	2,810,810	13.7	
	Green	Town of Adams	12,554	39,110	51,664	311.5
		Town of Albany	8,680	50,144	58,824	577.7
		Town of Brooklyn	11,397	48,733	60,130	427.6
Town of Cadiz		30,686	42,570	73,256	138.7	
Town of Clarno		21,971	49,120	71,091	223.6	
Town of Decatur		16,206	59,743	75,949	368.6	
Town of Exeter		11,378	67,038	78,417	589.2	
Town of Jefferson		27,479	49,690	77,169	180.8	
Town of Jordan		14,997	40,118	55,115	267.5	
Town of Monroe		14,545	51,520	66,065	354.2	
Town of Mount Pleasant		14,690	40,504	55,194	275.7	
Town of New Glarus		9,143	53,669	62,811	587.0	
Town of Spring Grove		9,792	45,728	55,520	467.0	
Town of Sylvester		9,966	46,786	56,752	469.4	
Town of Washington		7,761	44,183	51,944	569.3	
Town of York		7,186	46,903	54,089	652.7	
Village of Albany		248,655	48,364	297,019	19.5	
Village of Brooklyn		151,359	55,615	206,974	36.7	
Village of Browntown		81,887	34,135	116,022	41.7	
Village of Monticello		261,354	50,077	311,431	19.2	
Village of New Glarus		191,185	69,620	260,805	36.4	
City of Brodhead		728,514	84,833	813,346	11.6	
City of Monroe		1,216,371	267,531	1,483,902	22.0	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Green Lake	Town of Berlin	\$14,005	\$48,179	\$62,184	344.0%
	Town of Brooklyn	25,815	60,414	86,229	234.0
	Town of Green Lake	17,785	49,841	67,627	280.2
	Town of Kingston	40,476	48,364	88,840	119.5
	Town of Mackford	17,059	38,286	55,345	224.4
	Town of Manchester	33,563	47,961	81,524	142.9
	Town of Marquette	5,903	38,908	44,811	659.2
	Town of Princeton	18,753	55,699	74,452	297.0
	Town of St. Marie	12,977	36,001	48,978	277.4
	Town of Seneca	18,728	36,471	55,199	194.7
	Village of Kingston	65,007	34,724	99,731	53.4
	Village of Marquette	28,518	32,858	61,376	115.2
	City of Berlin	1,682,054	214,422	1,896,476	12.7
	City of Green Lake	24,112	46,769	70,880	194.0
	City of Markesan	419,935	52,930	472,865	12.6
City of Princeton	439,286	51,218	490,504	11.7	
Iowa	Town of Arena	25,557	55,112	80,669	215.6
	Town of Brigham	16,163	47,860	64,023	296.1
	Town of Clyde	10,352	35,043	45,395	338.5
	Town of Dodgeville	25,842	56,840	82,683	219.9
	Town of Eden	13,223	35,749	48,972	270.4
	Town of Highland	19,080	42,402	61,482	222.2
	Town of Linden	19,163	42,436	61,599	221.4
	Town of Mifflin	19,390	39,496	58,886	203.7
	Town of Mineral Point	19,747	46,685	66,432	236.4
	Town of Moscow	14,736	39,950	54,686	271.1
	Town of Pulaski	12,277	36,001	48,278	293.2
	Town of Ridgeway	10,403	39,546	49,949	380.1
	Town of Waldwick	16,068	37,698	53,766	234.6
	Town of Wyoming	5,947	35,362	41,310	594.6
	Village of Arena	99,004	44,737	143,740	45.2
	Village of Avoca	156,217	39,261	195,478	25.1
	Village of Barneveld	61,516	52,477	113,993	85.3
	Village of Cobb	110,052	38,135	148,187	34.7
	Village of Highland	184,864	44,687	229,551	24.2
	Village of Hollandale	69,307	35,127	104,434	50.7
	Village of Linden	170,252	38,488	208,740	22.6
	Village of Rewey	62,703	34,320	97,023	54.7
	Village of Ridgeway	125,474	40,823	166,297	32.5
City of Dodgeville	155,908	140,132	296,040	89.9	
City of Mineral Point	304,972	73,358	378,330	24.1	
Iron	Town of Anderson	11,626	30,908	42,534	265.9
	Town of Carey	15,307	32,875	48,182	214.8
	Town of Gurney	25,578	32,438	58,015	126.8
	Town of Kimball	71,271	38,303	109,574	53.7
	Town of Knight	29,589	33,547	63,136	113.4
	Town of Mercer	23,987	57,813	81,801	241.0
	Town of Oma	7,772	35,480	43,252	456.5
	Town of Pence	44,107	32,673	76,780	74.1

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Iron continued	Town of Saxon	\$47,297	\$34,841	\$82,139	73.7%
	Town of Sherman	8,317	34,824	43,141	418.7
	City of Hurley	627,194	62,719	689,913	10.0
	City of Montreal	251,570	43,427	294,997	17.3
Jackson	Town of Adams	25,740	53,618	79,359	208.3
	Town of Albion	21,574	50,160	71,735	232.5
	Town of Alma	48,191	47,558	95,749	98.7
	Town of Bear Bluff	2,660	32,606	35,266	1,225.9
	Town of Brockway	96,740	80,194	176,933	82.9
	Town of City Point	7,458	32,992	40,450	442.4
	Town of Cleveland	35,798	38,891	74,689	108.6
	Town of Curran	27,865	35,211	63,076	126.4
	Town of Franklin	36,312	39,076	75,388	107.6
	Town of Garden Valley	31,830	36,673	68,503	115.2
	Town of Garfield	33,211	42,789	75,999	128.8
	Town of Hixton	82,429	40,420	122,849	49.0
	Town of Irving	24,691	44,468	69,159	180.1
	Town of Knapp	8,074	35,161	43,234	435.5
	Town of Komensky	24,273	37,581	61,854	154.8
	Town of Manchester	20,287	43,813	64,100	216.0
	Town of Melrose	23,773	37,967	61,740	159.7
	Town of Millston	18,398	32,824	51,222	178.4
	Town of North Bend	40,891	38,253	79,143	93.5
	Town of Northfield	57,661	41,478	99,139	71.9
	Town of Springfield	41,248	41,730	82,978	101.2
	Village of Alma Center	144,208	38,135	182,343	26.4
	Village of Hixton	62,906	37,614	100,520	59.8
	Village of Melrose	169,642	39,059	208,701	23.0
	Village of Merrillan	187,173	39,429	226,601	21.1
	Village of Taylor	164,911	37,984	202,895	23.0
City of Black River Falls	571,216	89,035	660,251	15.6	
Jefferson	Town of Aztalan	30,127	53,199	83,326	176.6
	Town of Cold Spring	10,450	42,268	52,718	404.5
	Town of Concord	33,925	63,232	97,157	186.4
	Town of Farmington	22,417	53,702	76,119	239.6
	Town of Hebron	15,364	47,592	62,956	309.8
	Town of Ixonia	64,856	142,327	207,184	219.5
	Town of Jefferson	54,989	64,858	119,848	117.9
	Town of Koshkonong	40,972	93,570	134,542	228.4
	Town of Lake Mills	22,543	67,223	89,766	298.2
	Town of Milford	13,743	48,733	62,477	354.6
	Town of Oakland	38,467	84,380	122,848	219.4
	Town of Palmyra	16,608	50,597	67,205	304.7
	Town of Sullivan	45,674	68,966	114,640	151.0
	Town of Sumner	10,611	44,132	54,744	415.9
	Town of Waterloo	10,796	44,687	55,482	413.9
	Town of Watertown	48,547	62,712	111,259	129.2
	Village of Johnson Creek	261,817	87,076	348,893	33.3
	Village of Palmyra	209,839	58,904	268,743	28.1

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Jefferson continued	Village of Sullivan	\$48,085	\$40,907	\$88,992	85.1%
	City of Fort Atkinson	954,375	309,933	1,264,309	32.5
	City of Jefferson	646,061	201,316	847,377	31.2
	City of Lake Mills	345,047	172,098	517,146	49.9
	City of Waterloo	397,114	90,909	488,024	22.9
	City of Watertown	2,604,981	541,661	3,146,642	20.8
Juneau	Town of Armenia	14,531	42,217	56,748	290.5
	Town of Clearfield	11,315	41,848	53,163	369.9
	Town of Cutler	14,139	35,110	49,249	248.3
	Town of Finley	10,114	31,479	41,593	311.2
	Town of Fountain	56,789	39,966	96,755	70.4
	Town of Germantown	8,889	59,407	68,296	668.4
	Town of Kildare	8,863	41,730	50,593	470.8
	Town of Kingston	1,063	30,958	32,021	2,912.5
	Town of Lemonweir	87,562	58,015	145,577	66.3
	Town of Lindina	42,740	41,478	84,218	97.0
	Town of Lisbon	30,927	45,862	76,789	148.3
	Town of Lyndon	12,828	55,095	67,923	429.5
	Town of Marion	12,322	37,480	49,802	304.2
	Town of Necedah	44,328	71,766	116,094	161.9
	Town of Orange	42,497	39,110	81,607	92.0
	Town of Plymouth	53,437	39,849	93,286	74.6
	Town of Seven Mile Creek	20,371	35,833	56,204	175.9
	Town of Summit	62,291	41,411	103,702	66.5
	Town of Wonewoc	84,730	41,495	126,225	49.0
	Village of Camp Douglas	169,308	40,840	210,148	24.1
	Village of Hustler	49,288	32,707	81,995	66.4
	Village of Lyndon Station	133,588	38,337	171,925	28.7
	Village of Necedah	207,858	45,929	253,787	22.1
	Village of Union Center	63,285	33,799	97,085	53.4
	Village of Wonewoc	254,696	42,671	297,367	16.8
	City of Elroy	571,438	57,144	628,582	10.0
City of Mauston	1,010,462	101,867	1,112,330	10.1	
City of New Lisbon	568,088	72,403	640,491	12.7	
Kenosha	Town of Brighton	17,596	54,222	71,818	308.2
	Town of Paris	15,190	53,484	68,674	352.1
	Town of Randall	34,026	85,619	119,645	251.6
	Town of Somers	14,569	46,467	61,036	318.9
	Town of Wheatland	44,028	86,942	130,970	197.5
	Village of Bristol	57,790	144,002	201,791	249.2
	Village of Paddock Lake	61,943	80,261	142,203	129.6
	Village of Pleasant Prairie	171,823	518,066	689,889	301.5
	Village of Salem Lakes	171,400	355,118	526,518	207.2
	Village of Somers	107,474	218,302	325,776	203.1
	Village of Twin Lakes	64,164	171,579	235,743	267.4
City of Kenosha	11,444,073	1,310,370	12,754,443	11.5	
Kewaunee	Town of Ahnapee	42,988	44,838	87,825	104.3
	Town of Carlton	16,630	46,937	63,566	282.2
	Town of Casco	52,732	49,422	102,154	93.7

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Kewaunee continued	Town of Franklin	\$25,858	\$46,215	\$72,072	178.7%
	Town of Lincoln	60,421	45,644	106,065	75.5
	Town of Luxemburg	38,989	54,525	93,513	139.8
	Town of Montpelier	36,048	52,846	88,895	146.6
	Town of Pierce	15,738	42,990	58,728	273.2
	Town of Red River	40,821	53,165	93,986	130.2
	Town of West Kewaunee	37,953	51,654	89,607	136.1
	Village of Casco	76,605	40,823	117,429	53.3
	Village of Luxemburg	77,465	75,821	153,286	97.9
	City of Algoma	940,561	94,056	1,034,617	10.0
	City of Kewaunee	544,892	77,363	622,254	14.2
La Crosse	Town of Bangor	34,421	40,521	74,942	117.7
	Town of Barre	41,027	51,772	92,799	126.2
	Town of Burns	55,536	46,114	101,650	83.0
	Town of Campbell	309,309	101,700	411,009	32.9
	Town of Farmington	64,074	66,150	130,224	103.2
	Town of Greenfield	54,075	66,971	121,046	123.8
	Town of Hamilton	27,832	70,810	98,643	254.4
	Town of Holland	56,108	107,167	163,275	191.0
	Town of Medary	26,278	57,092	83,370	217.3
	Town of Onalaska	152,537	159,062	311,600	104.3
	Town of Shelby	134,559	110,627	245,186	82.2
	Town of Washington	26,272	38,740	65,012	147.5
	Village of Bangor	117,184	56,337	173,521	48.1
	Village of Holmen	475,415	287,021	762,436	60.4
	Village of Rockland	130,436	43,141	173,578	33.1
	Village of West Salem	385,693	148,684	534,378	38.5
	City of La Crosse	9,032,783	903,278	9,936,061	10.0
City of Onalaska	512,803	458,979	971,782	89.5	
Lafayette	Town of Argyle	14,973	37,597	52,571	251.1
	Town of Belmont	33,162	43,460	76,623	131.1
	Town of Benton	20,499	38,101	58,601	185.9
	Town of Blanchard	14,578	35,177	49,755	241.3
	Town of Darlington	13,819	45,509	59,329	329.3
	Town of Elk Grove	18,060	39,530	57,590	218.9
	Town of Fayette	21,238	36,488	57,726	171.8
	Town of Gratiot	21,575	39,664	61,239	183.8
	Town of Kendall	15,499	36,875	52,374	237.9
	Town of Lamont	18,223	35,245	53,467	193.4
	Town of Monticello	18,623	32,303	50,927	173.5
	Town of New Diggings	40,508	38,169	78,677	94.2
	Town of Seymour	16,394	36,639	53,034	223.5
	Town of Shullsburg	14,914	35,194	50,108	236.0
	Town of Wayne	18,826	38,051	56,877	202.1
	Town of White Oak Springs	19,944	31,832	51,777	159.6
	Town of Willow Springs	21,254	43,444	64,698	204.4
	Town of Wiotia	24,120	44,099	68,219	182.8
	Village of Argyle	200,013	43,108	243,121	21.6
	Village of Belmont	199,808	46,635	246,443	23.3

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Lafayette continued	Village of Benton	\$280,085	\$46,131	\$326,216	16.5%
	Village of Blanchardville	255,437	43,729	299,166	17.1
	Village of Gratiot	94,560	33,749	128,309	35.7
	Village of South Wayne	167,634	37,345	204,980	22.3
	City of Darlington	633,576	70,827	704,403	11.2
	City of Shullsburg	515,357	51,536	566,893	10.0
Langlade	Town of Ackley	24,014	37,849	61,864	157.6
	Town of Ainsworth	13,195	38,017	51,212	288.1
	Town of Antigo	23,384	52,997	76,381	226.6
	Town of Elcho	22,497	49,657	72,154	220.7
	Town of Evergreen	27,369	37,782	65,151	138.0
	Town of Langlade	6,791	37,984	44,774	559.4
	Town of Neva	25,738	44,199	69,938	171.7
	Town of Norwood	36,786	45,308	82,094	123.2
	Town of Parrish	1,495	31,547	33,041	2,110.7
	Town of Peck	27,673	35,480	63,153	128.2
	Town of Polar	27,130	46,954	74,084	173.1
	Town of Price	14,672	33,698	48,370	229.7
	Town of Rolling	43,827	54,038	97,865	123.3
	Town of Summit	6,812	32,387	39,199	475.5
	Town of Upham	8,007	42,251	50,258	527.7
	Town of Vilas	6,848	33,782	40,631	493.3
	Town of Wolf River	20,616	43,326	63,942	210.2
	Village of White Lake	107,234	34,371	141,604	32.1
City of Antigo	2,801,123	346,931	3,148,054	12.4	
Lincoln	Town of Birch	32,535	38,605	71,140	118.7
	Town of Bradley	39,781	70,576	110,357	177.4
	Town of Corning	29,738	43,948	73,686	147.8
	Town of Harding	8,144	36,203	44,347	444.5
	Town of Harrison	17,386	43,948	61,333	252.8
	Town of King	9,491	46,534	56,025	490.3
	Town of Merrill	77,338	78,368	155,705	101.3
	Town of Pine River	74,933	61,672	136,605	82.3
	Town of Rock Falls	6,816	40,739	47,555	597.7
	Town of Russell	46,092	41,730	87,823	90.5
	Town of Schley	26,313	46,282	72,594	175.9
	Town of Scott	44,317	53,081	97,398	119.8
	Town of Skanawan	5,548	36,505	42,054	657.9
	Town of Somo	14,081	32,085	46,165	227.9
	Town of Tomahawk	7,726	37,749	45,475	488.6
	Town of Wilson	4,098	35,396	39,494	863.7
	City of Merrill	3,045,109	381,777	3,426,885	12.5
	City of Tomahawk	613,086	87,645	700,731	14.3
Manitowoc	Town of Cato	55,021	57,495	112,515	104.5
	Town of Centerville	12,314	40,638	52,953	330.0
	Town of Cooperstown	49,394	51,789	101,183	104.8
	Town of Eaton	26,951	43,763	70,714	162.4
	Town of Franklin	50,211	50,983	101,194	101.5

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Manitowoc continued	Town of Gibson	\$101,099	\$51,906	\$153,005	51.3%
	Town of Kossuth	38,223	63,064	101,287	165.0
	Town of Liberty	27,473	50,933	78,406	185.4
	Town of Manitowoc	16,899	48,045	64,944	284.3
	Town of Manitowoc Rapids	46,364	65,261	111,625	140.8
	Town of Maple Grove	66,116	42,839	108,954	64.8
	Town of Meeme	37,818	54,256	92,074	143.5
	Town of Mishicot	65,182	52,276	117,458	80.2
	Town of Newton	47,207	65,630	112,837	139.0
	Town of Rockland	51,879	46,786	98,664	90.2
	Town of Schleswig	28,350	62,175	90,525	219.3
	Town of Two Creeks	2,894	36,539	39,432	1,262.8
	Town of Two Rivers	53,978	58,048	112,026	107.5
	Village of Cleveland	225,735	56,471	282,206	25.0
	Village of Francis Creek	70,142	41,109	111,251	58.6
	Village of Kellnersville	72,742	35,093	107,835	48.2
	Village of Maribel	46,034	35,631	81,665	77.4
	Village of Mishicot	107,187	54,055	161,242	50.4
	Village of Reedsville	285,045	50,043	335,088	17.6
	Village of St. Nazianz	153,536	41,949	195,484	27.3
	Village of Valders	198,126	46,148	244,273	23.3
	Village of Whitelaw	91,784	42,419	134,204	46.2
	City of Kiel	547,657	96,665	644,322	17.7
	City of Manitowoc	5,368,125	536,812	5,904,937	10.0
	City of Two Rivers	3,777,051	470,993	4,248,044	12.5
	Marathon	Town of Bergen	12,655	42,503	55,159
Town of Berlin		35,186	45,929	81,115	130.5
Town of Bern		58,223	40,454	98,677	69.5
Town of Bevent		19,880	47,692	67,573	239.9
Town of Brighton		56,689	40,420	97,109	71.3
Town of Cassel		29,942	45,912	75,855	153.3
Town of Cleveland		29,520	55,129	84,649	186.7
Town of Day		50,075	47,860	97,935	95.6
Town of Easton		51,603	49,590	101,193	96.1
Town of Eau Pleine		27,808	42,973	70,781	154.5
Town of Elderon		29,559	40,790	70,349	138.0
Town of Emmet		21,582	45,190	66,772	209.4
Town of Frankfort		41,953	40,722	82,676	97.1
Town of Franzen		18,140	39,429	57,569	217.4
Town of Green Valley		11,423	38,706	50,129	338.8
Town of Guenther		15,132	36,001	51,133	237.9
Town of Halsey		53,672	40,806	94,478	76.0
Town of Hamburg		44,472	43,780	88,251	98.4
Town of Harrison		32,540	35,345	67,886	108.6
Town of Hewitt		27,475	40,924	68,399	149.0
Town of Holton		87,567	44,418	131,984	50.7
Town of Hull		80,501	42,889	123,391	53.3
Town of Johnson		116,045	44,703	160,748	38.5
Town of Knowlton		31,353	63,768	95,121	203.4
Town of Marathon		27,309	46,651	73,960	170.8

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Marathon continued	Town of McMillan	\$50,162	\$65,026	\$115,188	129.6%
	Town of Mosinee	44,149	68,078	112,227	154.2
	Town of Norrie	45,118	47,105	92,223	104.4
	Town of Plover	30,876	41,512	72,388	134.4
	Town of Reid	24,643	49,959	74,602	202.7
	Town of Rib Falls	32,254	45,879	78,133	142.2
	Town of Rib Mountain	88,233	192,275	280,507	217.9
	Town of Rietbrock	73,423	44,720	118,143	60.9
	Town of Ringle	36,078	59,491	95,569	164.9
	Town of Spencer	40,333	56,756	97,089	140.7
	Town of Stettin	33,445	73,559	107,004	219.9
	Town of Texas	65,616	57,293	122,910	87.3
	Town of Wausau	54,469	66,720	121,189	122.5
	Town of Weston	140,449	41,193	181,642	29.3
	Town of Wien	42,478	44,888	87,366	105.7
	Village of Athens	270,141	47,894	318,035	17.7
	Village of Edgar	326,525	54,357	380,882	16.6
	Village of Elderon	37,432	32,690	70,121	87.3
	Village of Fenwood	58,952	32,387	91,339	54.9
	Village of Hatley	22,097	41,378	63,474	187.3
	Village of Kronenwetter	242,893	219,653	462,545	90.4
	Village of Maine	56,716	73,995	130,711	130.5
	Village of Marathon City	99,878	56,287	156,165	56.4
	Village of Rothschild	200,275	152,416	352,691	76.1
	Village of Spencer	517,429	60,582	578,011	11.7
	Village of Stratford	378,160	57,428	435,588	15.2
	Village of Unity	85,616	36,438	122,054	42.6
	Village of Weston	1,044,852	381,958	1,426,810	36.6
	City of Mosinee	500,818	105,362	606,180	21.0
	City of Schofield	170,891	67,977	238,868	39.8
City of Wausau	3,956,111	581,777	4,537,888	14.7	
Marinette	Town of Amberg	31,411	41,781	73,192	133.0
	Town of Athelstane	13,473	39,345	52,818	292.0
	Town of Beaver	29,781	49,539	79,320	166.3
	Town of Beecher	13,041	43,209	56,250	331.3
	Town of Dunbar	22,667	40,185	62,852	177.3
	Town of Goodman	31,193	40,218	71,412	128.9
	Town of Grover	69,317	59,072	128,388	85.2
	Town of Lake	26,341	50,127	76,468	190.3
	Town of Middle Inlet	10,339	44,468	54,807	430.1
	Town of Niagara	29,264	44,435	73,699	151.8
	Town of Pembine	20,450	44,787	65,238	219.0
	Town of Peshtigo	85,739	97,100	182,839	113.3
	Town of Porterfield	38,535	61,806	100,341	160.4
	Town of Pound	65,544	53,719	119,263	82.0
	Town of Silver Cliff	9,097	38,740	47,837	425.8
	Town of Stephenson	38,477	89,219	127,696	231.9
	Town of Wagner	12,204	41,159	53,364	337.2
	Town of Wausaukee	24,449	48,566	73,015	198.6
	Village of Coleman	169,814	42,184	211,998	24.8

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Marinette continued	Village of Crivitz	\$173,071	\$48,414	\$221,486	28.0%
	Village of Pound	152,647	35,934	188,580	23.5
	Village of Wausaukee	129,869	39,966	169,835	30.8
	City of Marinette	4,508,354	543,177	5,051,531	12.0
	City of Niagara	606,635	60,664	667,299	10.0
	City of Peshtigo	1,162,678	116,268	1,278,946	10.0
Marquette	Town of Buffalo	11,797	53,702	65,499	455.2
	Town of Crystal Lake	6,160	37,581	43,741	610.1
	Town of Douglas	11,588	43,175	54,763	372.6
	Town of Harris	13,181	42,587	55,768	323.1
	Town of Mecan	7,633	42,705	50,338	559.5
	Town of Montello	13,846	49,069	62,915	354.4
	Town of Moundville	20,422	38,975	59,397	190.8
	Town of Neshkoro	8,594	39,479	48,074	459.4
	Town of Newton	6,942	38,958	45,900	561.2
	Town of Oxford	10,511	45,711	56,222	434.9
	Town of Packwaukee	16,807	54,776	71,583	325.9
	Town of Shields	11,004	39,832	50,836	362.0
	Town of Springfield	7,145	43,679	50,824	611.3
	Town of Westfield	7,872	43,293	51,164	550.0
	Village of Endeavor	92,025	37,278	129,303	40.5
	Village of Neshkoro	88,622	36,892	125,513	41.6
	Village of Oxford	130,418	38,992	169,410	29.9
	Village of Westfield	247,768	51,789	299,557	20.9
City of Montello	155,133	54,206	209,339	34.9	
Menominee	Town of Menominee	184,212	101,533	285,744	55.1
Milwaukee	Village of Bayside	60,298	104,827	165,124	173.8
	Village of Brown Deer	178,951	319,777	498,728	178.7
	Village of Fox Point	89,966	179,278	269,245	199.3
	Village of Greendale	243,091	359,803	602,893	148.0
	Village of Hales Corners	104,643	199,310	303,953	190.5
	Village of River Hills	20,618	56,790	77,408	275.4
	Village of Shorewood	234,241	337,301	571,542	144.0
	Village of West Milwaukee	733,832	98,706	832,538	13.5
	Village of Whitefish Bay	176,072	361,810	537,882	205.5
	City of Cudahy	3,377,379	488,203	3,865,583	14.5
	City of Franklin	433,373	524,802	958,175	121.1
	City of Glendale	205,460	329,816	535,276	160.5
	City of Greenfield	894,158	548,890	1,443,048	61.4
	City of Milwaukee	217,485,591	21,748,559	239,234,150	10.0
	City of Oak Creek	883,749	544,450	1,428,199	61.6
	City of St. Francis	1,888,962	264,867	2,153,829	14.0
	City of South Milwaukee	2,871,910	490,564	3,362,474	17.1
City of Wauwatosa	703,942	691,705	1,395,647	98.3	
City of West Allis	7,080,985	836,827	7,917,811	11.8	
Monroe	Town of Adrian	29,786	42,654	72,440	143.2
	Town of Angelo	63,418	60,296	123,714	95.1

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Monroe continued	Town of Byron	\$55,358	\$50,714	\$106,073	91.6%
	Town of Clifton	58,680	42,217	100,898	71.9
	Town of Glendale	45,071	41,310	86,382	91.7
	Town of Grant	24,128	38,068	62,195	157.8
	Town of Greenfield	40,678	41,512	82,190	102.1
	Town of Jefferson	78,746	44,619	123,366	56.7
	Town of Lafayette	34,284	37,530	71,814	109.5
	Town of LaGrange	31,197	62,712	93,909	201.0
	Town of Leon	65,426	49,388	114,814	75.5
	Town of Lincoln	16,918	43,444	60,362	256.8
	Town of Little Falls	42,676	55,884	98,560	130.9
	Town of New Lyme	12,096	33,312	45,408	275.4
	Town of Oakdale	73,635	42,705	116,340	58.0
	Town of Portland	53,639	44,166	97,804	82.3
	Town of Ridgeville	37,192	38,118	75,311	102.5
	Town of Scott	18,229	31,748	49,977	174.2
	Town of Sheldon	52,033	41,058	93,091	78.9
	Town of Sparta	77,847	84,665	162,512	108.8
	Town of Tomah	37,701	54,994	92,696	145.9
	Town of Wellington	58,245	41,361	99,605	71.0
	Town of Wells	33,423	39,597	73,019	118.5
	Town of Wilton	72,855	46,719	119,573	64.1
	Village of Cashton	263,230	49,606	312,837	18.8
	Village of Kendall	123,687	38,085	161,771	30.8
	Village of Melvina	43,017	31,580	74,598	73.4
	Village of Norwalk	179,252	40,235	219,487	22.4
	Village of Oakdale	34,879	35,060	69,938	100.5
	Village of Warrens	77,820	39,177	116,997	50.3
	Village of Wilton	184,010	38,908	222,918	21.1
	Village of Wyeville	41,687	31,984	73,671	76.7
	City of Sparta	1,957,521	279,349	2,236,870	14.3
	City of Tomah	1,591,370	243,723	1,835,093	15.3
Oconto	Town of Abrams	35,756	64,053	99,810	179.1
	Town of Bagley	9,304	34,707	44,011	373.0
	Town of Brazeau	22,780	52,544	75,324	230.7
	Town of Breed	11,075	41,764	52,839	377.1
	Town of Chase	34,204	84,431	118,634	246.8
	Town of Doty	3,160	35,144	38,303	1,112.3
	Town of Gillett	48,435	46,567	95,002	96.1
	Town of How	39,943	38,824	78,767	97.2
	Town of Lakewood	18,813	44,082	62,895	234.3
	Town of Lena	52,978	42,453	95,431	80.1
	Town of Little River	44,222	48,465	92,687	109.6
	Town of Little Suamico	49,643	153,592	203,235	309.4
	Town of Maple Valley	34,337	40,974	75,312	119.3
	Town of Morgan	23,802	46,802	70,604	196.6
	Town of Mountain	18,676	44,065	62,741	235.9
	Town of Oconto	44,694	52,829	97,523	118.2
	Town of Oconto Falls	31,544	51,268	82,813	162.5
	Town of Pensaukee	23,962	52,762	76,724	220.2

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Oconto continued	Town of Riverview	\$15,995	\$43,847	\$59,842	274.1%
	Town of Spruce	10,084	45,509	55,594	451.3
	Town of Stiles	51,394	55,481	106,875	108.0
	Town of Townsend	10,497	47,760	58,256	455.0
	Town of Underhill	13,745	44,552	58,297	324.1
	Village of Lena	165,410	38,992	204,402	23.6
	Village of Suring	166,751	38,706	205,457	23.2
	City of Gillett	470,977	51,571	522,547	10.9
	City of Oconto	1,765,044	176,504	1,941,548	10.0
	City of Oconto Falls	478,880	80,194	559,074	16.7
Oneida	Town of Cassian	19,217	48,062	67,279	250.1
	Town of Crescent	28,508	63,316	91,823	222.1
	Town of Enterprise	6,790	35,934	42,724	529.2
	Town of Hazelhurst	13,594	51,973	65,567	382.3
	Town of Lake Tomahawk	12,333	49,153	61,486	398.5
	Town of Little Rice	6,646	36,589	43,235	550.6
	Town of Lynne	9,045	32,320	41,365	357.3
	Town of Minocqua	51,153	140,811	191,964	275.3
	Town of Monico	25,762	34,387	60,149	133.5
	Town of Newbold	39,807	77,798	117,605	195.4
	Town of Nokomis	15,487	53,417	68,904	344.9
	Town of Pelican	85,990	77,212	163,202	89.8
	Town of Piehl	17,494	31,244	48,738	178.6
	Town of Pine Lake	70,663	75,721	146,383	107.2
	Town of Schoepke	5,984	36,471	42,455	609.5
	Town of Stella	8,378	39,546	47,925	472.0
	Town of Sugar Camp	27,386	60,699	88,085	221.6
	Town of Three Lakes	37,330	70,793	108,123	189.6
	Town of Woodboro	10,456	43,662	54,118	417.6
	Town of Woodruff	22,956	64,523	87,479	281.1
City of Rhinelander	902,663	213,393	1,116,056	23.6	
Outagamie	Town of Black Creek	32,645	51,134	83,779	156.6
	Town of Bovina	31,685	49,791	81,476	157.1
	Town of Buchanan	56,545	181,422	237,968	320.8
	Town of Center	39,139	91,646	130,784	234.2
	Town of Cicero	58,879	47,172	106,051	80.1
	Town of Dale	47,793	78,652	126,446	164.6
	Town of Deer Creek	57,238	40,588	97,826	70.9
	Town of Ellington	58,083	84,548	142,631	145.6
	Town of Freedom	127,045	166,971	294,017	131.4
	Town of Grand Chute	236,172	562,490	798,662	238.2
	Town of Hortonia	11,606	47,692	59,298	410.9
	Town of Kaukauna	13,640	52,225	65,865	382.9
	Town of Liberty	17,612	43,880	61,493	249.1
	Town of Maine	36,691	44,351	81,042	120.9
	Town of Maple Creek	51,167	39,916	91,083	78.0
	Town of Oneida	255,249	106,365	361,614	41.7
	Town of Osborn	18,639	50,379	69,018	270.3
	Town of Seymour	52,212	50,060	102,272	95.9

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Outagamie cont.	Town of Vandebroek	\$18,906	\$57,998	\$76,904	306.8%
	Village of Bear Creek	205,835	37,093	242,928	18.0
	Village of Black Creek	325,595	52,729	378,324	16.2
	Village of Combined Locks	273,842	91,077	364,919	33.3
	Village of Greenville	75,449	320,761	396,210	425.1
	Village of Hortonville	464,082	85,234	549,317	18.4
	Village of Kimberly	381,803	196,334	578,137	51.4
	Village of Little Chute	1,501,006	301,650	1,802,657	20.1
	Village of Nichols	98,381	34,858	133,239	35.4
	Village of Shiocton	344,174	45,644	389,818	13.3
	City of Appleton	9,630,029	1,027,142	10,657,171	10.7
	City of Kaukauna	2,072,028	418,263	2,490,292	20.2
	City of Seymour	637,452	89,102	726,554	14.0
Ozaukee	Town of Belgium	19,516	54,541	74,057	279.5
	Town of Cedarburg	71,156	165,954	237,110	233.2
	Town of Fredonia	29,288	64,942	94,230	221.7
	Town of Grafton	53,388	103,305	156,693	193.5
	Town of Port Washington	20,725	56,337	77,062	271.8
	Town of Saukville	23,850	59,676	83,526	250.2
	Village of Belgium	43,388	71,514	114,902	164.8
	Village of Fredonia	196,839	68,279	265,118	34.7
	Village of Grafton	290,838	302,904	593,742	104.1
	Village of Saukville	328,127	101,215	429,342	30.8
	Village of Thiensville	44,583	85,167	129,750	191.0
	City of Cedarburg	199,922	306,867	506,789	153.5
	City of Mequon	306,634	588,364	894,998	191.9
	City of Port Washington	493,631	315,975	809,606	64.0
Pepin	Town of Albany	41,465	42,201	83,665	101.8
	Town of Durand	29,334	41,966	71,299	143.1
	Town of Frankfort	24,307	35,514	59,821	146.1
	Town of Lima	41,544	41,596	83,139	100.1
	Town of Pepin	18,269	42,553	60,823	232.9
	Town of Stockholm	7,537	33,732	41,269	447.6
	Town of Waterville	94,121	44,082	138,203	46.8
	Town of Waubeek	4,942	37,127	42,069	751.2
	Village of Pepin	125,063	42,469	167,532	34.0
	Village of Stockholm	15,609	31,328	46,937	200.7
	City of Durand	465,612	61,034	526,646	13.1
	Pierce	Town of Clifton	16,205	67,558	83,763
Town of Diamond Bluff		17,752	38,101	55,854	214.6
Town of Ellsworth		42,264	48,834	91,098	115.5
Town of El Paso		32,199	42,318	74,518	131.4
Town of Gilman		27,755	47,222	74,978	170.1
Town of Hartland		23,669	43,998	67,667	185.9
Town of Isabelle		3,102	34,421	37,523	1,109.6
Town of Maiden Rock		32,500	40,168	72,668	123.6
Town of Martell		20,271	49,556	69,827	244.5
Town of Oak Grove		17,058	70,978	88,036	416.1

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Pierce continued	Town of River Falls	\$27,947	\$67,374	\$95,320	241.1%
	Town of Rock Elm	26,399	37,429	63,828	141.8
	Town of Salem	23,644	37,950	61,594	160.5
	Town of Spring Lake	39,281	40,050	79,331	102.0
	Town of Trenton	25,390	62,142	87,531	244.8
	Town of Trimbelle	36,690	58,250	94,939	158.8
	Town of Union	45,025	40,134	85,160	89.1
	Village of Bay City	80,954	37,513	118,467	46.3
	Village of Ellsworth	508,473	85,904	594,377	16.9
	Village of Elmwood	201,407	43,729	245,136	21.7
	Village of Maiden Rock	56,734	31,933	88,668	56.3
	Village of Plum City	147,243	39,866	187,108	27.1
	Village of Spring Valley	177,762	53,853	231,616	30.3
	City of Prescott	277,668	103,907	381,576	37.4
	City of River Falls	1,980,064	397,675	2,377,738	20.1
Polk	Town of Alden	36,560	80,009	116,570	218.8
	Town of Apple River	11,091	49,976	61,067	450.6
	Town of Balsam Lake	14,408	53,887	68,294	374.0
	Town of Beaver	12,771	43,511	56,282	340.7
	Town of Black Brook	42,431	54,105	96,536	127.5
	Town of Bone Lake	6,971	41,630	48,600	597.2
	Town of Clam Falls	35,627	39,378	75,005	110.5
	Town of Clayton	25,797	46,198	71,995	179.1
	Town of Clear Lake	77,297	44,888	122,185	58.1
	Town of Eureka	51,342	59,374	110,716	115.6
	Town of Farmington	25,226	62,896	88,122	249.3
	Town of Garfield	15,396	59,558	74,955	386.8
	Town of Georgetown	9,091	47,592	56,683	523.5
	Town of Johnstown	5,948	38,421	44,368	646.0
	Town of Laketown	46,182	47,256	93,438	102.3
	Town of Lincoln	23,884	65,462	89,347	274.1
	Town of Lorain	20,016	35,228	55,244	176.0
	Town of Luck	57,291	46,467	103,758	81.1
	Town of McKinley	17,751	35,766	53,517	201.5
	Town of Milltown	12,779	50,597	63,376	395.9
	Town of Osceola	24,266	81,768	106,034	337.0
	Town of St. Croix Falls	14,758	49,791	64,549	337.4
	Town of Sterling	26,131	42,251	68,382	161.7
	Town of West Sweden	41,237	42,587	83,825	103.3
	Village of Balsam Lake	16,926	45,358	62,284	268.0
	Village of Centuria	267,570	44,922	312,491	16.8
	Village of Clayton	127,326	39,227	166,553	30.8
	Village of Clear Lake	330,019	48,599	378,618	14.7
	Village of Dresser	107,658	45,795	153,453	42.5
	Village of Frederic	330,561	49,271	379,832	14.9
	Village of Luck	185,761	48,297	234,058	26.0
	Village of Milltown	236,602	45,996	282,599	19.4
	Village of Osceola	324,297	77,396	401,693	23.9
City of Amery	514,644	79,540	594,184	15.5	
City of St. Croix Falls	146,826	67,307	214,132	45.8	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>	
Portage	Town of Alban	\$17,003	\$44,569	\$61,572	262.1%	
	Town of Almond	16,950	40,470	57,421	238.8	
	Town of Amherst	25,482	53,820	79,302	211.2	
	Town of Belmont	14,667	40,454	55,120	275.8	
	Town of Buena Vista	29,452	49,287	78,740	167.3	
	Town of Carson	17,541	53,266	70,807	303.7	
	Town of Dewey	14,540	46,299	60,838	318.4	
	Town of Eau Pleine	28,056	47,944	76,000	170.9	
	Town of Grant	36,236	61,118	97,354	168.7	
	Town of Hull	155,500	146,173	301,673	94.0	
	Town of Lanark	21,679	56,052	77,731	258.6	
	Town of Linwood	19,644	48,297	67,941	245.9	
	Town of New Hope	10,301	42,066	52,368	408.4	
	Town of Pine Grove	46,814	44,670	91,484	95.4	
	Town of Plover	30,552	56,253	86,805	184.1	
	Town of Sharon	37,109	65,848	102,957	177.4	
	Town of Stockton	44,945	80,947	125,893	180.1	
	Village of Almond	102,556	37,060	139,615	36.1	
	Village of Amherst	132,760	48,834	181,594	36.8	
	Village of Amherst Junction	19,636	36,421	56,057	185.5	
	Village of Junction City	146,893	37,043	183,936	25.2	
	Village of Nelsonville	24,348	32,639	56,987	134.1	
	Village of Park Ridge	12,677	38,992	51,668	307.6	
	Village of Plover	546,159	338,753	884,912	62.0	
	Village of Rosholt	82,924	38,001	120,925	45.8	
	Village of Whiting	72,797	56,840	129,637	78.1	
	City of Stevens Point	3,248,573	606,209	3,854,783	18.7	
	Price	Town of Catawba	12,803	34,236	47,039	267.4
		Town of Eisenstein	18,513	40,487	59,000	218.7
		Town of Elk	13,916	46,215	60,130	332.1
Town of Emery		15,400	35,177	50,578	228.4	
Town of Fifield		22,847	45,157	68,004	197.7	
Town of Flambeau		13,903	38,219	52,122	274.9	
Town of Georgetown		27,594	32,875	60,468	119.1	
Town of Hackett		8,971	33,144	42,115	369.4	
Town of Harmony		14,340	33,682	48,022	234.9	
Town of Hill		18,778	36,186	54,964	192.7	
Town of Kennan		32,291	36,119	68,409	111.9	
Town of Knox		24,834	35,278	60,112	142.1	
Town of Lake		80,055	48,666	128,721	60.8	
Town of Ogema		89,262	42,217	131,479	47.3	
Town of Prentice		23,743	37,362	61,105	157.4	
Town of Spirit		13,491	34,942	48,433	259.0	
Town of Worcester		37,365	55,968	93,333	149.8	
Village of Catawba		37,611	32,354	69,965	86.0	
Village of Kennan		39,230	32,387	71,617	82.6	
Village of Prentice		195,605	39,446	235,050	20.2	
City of Park Falls		972,506	97,251	1,069,756	10.0	
City of Phillips		507,266	55,615	562,881	11.0	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Racine	Town of Burlington	\$78,301	\$173,024	\$251,325	221.0%
	Town of Dover	54,059	99,325	153,384	183.7
	Town of Norway	88,949	205,756	294,705	231.3
	Town of Waterford	71,500	174,424	245,924	244.0
	Village of Caledonia	517,220	595,764	1,112,984	115.2
	Village of Elmwood Park	12,750	38,538	51,288	302.3
	Village of Mount Pleasant	300,786	655,198	955,984	217.8
	Village of North Bay	8,913	33,497	42,409	375.8
	Village of Raymond	43,104	96,214	139,317	223.2
	Village of Rochester	61,624	94,106	155,729	152.7
	Village of Sturtevant	832,085	180,046	1,012,131	21.6
	Village of Union Grove	404,471	140,178	544,648	34.7
	Village of Waterford	124,758	154,880	279,639	124.1
	Village of Wind Point	23,933	57,612	81,545	240.7
	Village of Yorkville	38,820	84,916	123,736	218.7
	City of Burlington	421,394	278,188	699,581	66.0
City of Racine	24,999,272	2,499,927	27,499,199	10.0	
Richland	Town of Akan	30,220	36,555	66,776	121.0
	Town of Bloom	47,125	39,026	86,150	82.8
	Town of Buena Vista	60,817	60,531	121,349	99.5
	Town of Dayton	46,648	43,007	89,655	92.2
	Town of Eagle	34,191	38,269	72,461	111.9
	Town of Forest	18,895	35,682	54,577	188.8
	Town of Henrietta	61,511	37,345	98,856	60.7
	Town of Ithaca	41,948	40,706	82,653	97.0
	Town of Marshall	40,553	39,026	79,578	96.2
	Town of Orion	26,179	39,126	65,305	149.5
	Town of Richland	37,736	49,774	87,510	131.9
	Town of Richwood	52,981	38,874	91,855	73.4
	Town of Rockbridge	49,801	41,730	91,532	83.8
	Town of Sylvan	37,258	38,841	76,099	104.2
	Town of Westford	42,556	38,673	81,229	90.9
	Town of Willow	39,916	38,454	78,370	96.3
	Village of Boaz	57,058	32,169	89,227	56.4
	Village of Cazenovia	81,306	36,085	117,391	44.4
	Village of Lone Rock	136,892	43,948	180,840	32.1
	Village of Viola	282,015	41,344	323,359	14.7
Village of Yuba	9,438	30,891	40,329	327.3	
City of Richland Center	1,279,402	169,784	1,449,186	13.3	
Rock	Town of Avon	15,088	39,563	54,651	262.2
	Town of Beloit	190,618	203,637	394,256	106.8
	Town of Bradford	13,134	47,054	60,188	358.3
	Town of Center	11,585	47,625	59,210	411.1
	Town of Clinton	11,555	45,006	56,560	389.5
	Town of Fulton	39,939	91,913	131,852	230.1
	Town of Harmony	27,755	73,106	100,862	263.4
	Town of Janesville	40,369	91,930	132,299	227.7
	Town of Johnstown	11,889	42,822	54,711	360.2
	Town of La Prairie	12,455	43,125	55,580	346.2

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Rock continued	Town of Lima	\$22,324	\$51,403	\$73,727	230.3%
	Town of Magnolia	9,483	42,520	52,003	448.4
	Town of Milton	35,448	82,203	117,651	231.9
	Town of Newark	23,854	55,414	79,268	232.3
	Town of Plymouth	21,587	50,882	72,469	235.7
	Town of Porter	12,484	46,416	58,900	371.8
	Town of Rock	101,404	80,177	181,581	79.1
	Town of Spring Valley	11,967	42,184	54,151	352.5
	Town of Turtle	38,481	70,475	108,956	183.1
	Town of Union	22,690	65,496	88,186	288.6
	Village of Clinton	305,981	67,525	373,506	22.1
	Village of Footville	107,139	43,964	151,103	41.0
	Village of Orfordville	288,740	55,095	343,835	19.1
	City of Beloit	16,038,517	1,603,852	17,642,368	10.0
	City of Edgerton	750,141	161,820	911,960	21.6
	City of Evansville	410,529	157,842	568,370	38.4
	City of Janesville	4,170,914	912,969	5,083,883	21.9
	City of Milton	542,447	155,332	697,780	28.6
Rusk	Town of Atlanta	51,483	39,395	90,878	76.5
	Town of Big Bend	6,280	36,858	43,138	586.9
	Town of Big Falls	16,891	31,950	48,841	189.2
	Town of Cedar Rapids	532	30,605	31,138	5,748.0
	Town of Dewey	9,603	39,177	48,780	408.0
	Town of Flambeau	40,658	46,567	87,225	114.5
	Town of Grant	64,257	42,268	106,525	65.8
	Town of Grow	23,917	37,446	61,363	156.6
	Town of Hawkins	18,774	32,068	50,841	170.8
	Town of Hubbard	13,262	33,009	46,272	248.9
	Town of Lawrence	24,896	35,127	60,023	141.1
	Town of Marshall	70,080	41,025	111,105	58.5
	Town of Murry	10,386	34,253	44,639	329.8
	Town of Richland	24,209	33,312	57,521	137.6
	Town of Rusk	6,245	39,395	45,640	630.9
	Town of South Fork	2,818	31,933	34,751	1133.3
	Town of Strickland	27,886	34,740	62,627	124.6
	Town of Stubbs	15,194	38,807	54,001	255.4
	Town of Thornapple	23,272	42,251	65,523	181.6
	Town of True	48,357	34,001	82,358	70.3
	Town of Washington	8,443	36,085	44,528	427.4
	Town of Wilkinson	1,377	30,841	32,217	2,240.1
	Town of Willard	9,996	38,858	48,853	388.7
	Town of Wilson	23,531	31,950	55,481	135.8
	Village of Bruce	199,254	43,024	242,277	21.6
	Village of Conrath	31,719	31,479	63,198	99.2
	Village of Glen Flora	37,331	31,681	69,012	84.9
	Village of Hawkins	161,632	35,614	197,246	22.0
	Village of Ingram	31,992	31,177	63,169	97.5
	Village of Sheldon	104,874	34,421	139,295	32.8
	Village of Tony	37,529	31,765	69,294	84.6
	Village of Weyerhaeuser	75,459	33,917	109,376	44.9
City of Ladysmith	1,218,435	121,843	1,340,278	10.0	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
St. Croix	Town of Baldwin	\$38,644	\$47,827	\$86,470	123.8%
	Town of Cady	21,833	44,938	66,772	205.8
	Town of Cylon	20,131	42,016	62,147	208.7
	Town of Eau Galle	15,072	51,403	66,475	341.0
	Town of Emerald	28,371	44,233	72,604	155.9
	Town of Erin Prairie	9,195	41,260	50,455	448.7
	Town of Forest	30,816	40,806	71,622	132.4
	Town of Glenwood	38,767	42,604	81,371	109.9
	Town of Hammond	10,652	75,184	85,836	705.8
	Town of Hudson	64,759	226,360	291,120	349.5
	Town of Kinnickinnic	16,604	60,900	77,504	366.8
	Town of Pleasant Valley	13,006	39,614	52,620	304.6
	Town of Richmond	23,359	101,633	124,992	435.1
	Town of Rush River	11,937	38,454	50,391	322.1
	Town of St. Joseph	38,408	102,469	140,878	266.8
	Town of Somerset	29,373	104,125	133,497	354.5
	Town of Springfield	43,061	46,870	89,930	108.8
	Town of Stanton	32,100	45,258	77,358	141.0
	Town of Star Prairie	28,496	93,386	121,882	327.7
	Town of Troy	41,358	151,896	193,254	367.3
	Town of Warren	13,822	60,011	73,833	434.2
	Village of Baldwin	239,977	103,038	343,015	42.9
	Village of Deer Park	43,839	34,169	78,008	77.9
	Village of Hammond	219,714	61,303	281,017	27.9
	Village of North Hudson	75,417	95,210	170,627	126.2
	Village of Roberts	258,425	64,020	322,445	24.8
	Village of Somerset	204,094	83,158	287,252	40.7
	Village of Star Prairie	55,642	41,344	96,986	74.3
	Village of Wilson	65,105	33,497	98,602	51.5
	Village of Woodville	287,329	53,954	341,283	18.8
	City of Glenwood City	257,718	51,638	309,355	20.0
	City of Hudson	160,933	367,050	527,984	228.1
	City of New Richmond	458,720	264,164	722,885	57.6
Sauk	Town of Baraboo	22,186	60,447	82,633	272.5
	Town of Bear Creek	7,318	40,806	48,124	557.7
	Town of Dellona	11,168	62,326	73,494	558.1
	Town of Delton	24,417	71,799	96,216	294.1
	Town of Excelsior	19,475	57,092	76,567	293.2
	Town of Fairfield	11,804	48,179	59,983	408.2
	Town of Franklin	12,066	41,142	53,208	341.0
	Town of Freedom	10,745	37,547	48,292	349.4
	Town of Greenfield	10,119	45,291	55,410	447.6
	Town of Honey Creek	11,837	42,637	54,474	360.2
	Town of Ironton	32,693	41,210	73,902	126.1
	Town of La Valle	15,743	54,206	69,949	344.3
	Town of Merrimac	11,163	51,352	62,515	460.0
	Town of Prairie du Sac	15,919	48,129	64,048	302.3
	Town of Reedsburg	37,400	49,271	86,671	131.7
	Town of Spring Green	18,760	60,816	79,576	324.2
	Town of Sumpter	14,763	47,860	62,624	324.2

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Sauk continued	Town of Troy	\$15,459	\$43,192	\$58,651	279.4%
	Town of Washington	36,906	47,424	84,330	128.5
	Town of Westfield	13,945	39,950	53,894	286.5
	Town of Winfield	13,372	45,090	58,462	337.2
	Town of Woodland	7,452	44,267	51,718	594.1
	Village of Ironton	43,603	34,505	78,108	79.1
	Village of Lake Delton	20,882	88,968	109,850	426.0
	Village of La Valle	97,429	36,303	133,733	37.3
	Village of Lime Ridge	41,112	32,639	73,751	79.4
	Village of Loganville	47,988	35,043	83,031	73.0
	Village of Merrimac	17,746	38,958	56,704	219.5
	Village of North Freedom	147,675	40,050	187,725	27.1
	Village of Plain	22,542	42,570	65,112	188.8
	Village of Prairie du Sac	118,694	104,743	223,437	88.2
	Village of Rock Springs	87,553	35,514	123,067	40.6
	Village of Sauk City	150,212	89,169	239,381	59.4
	Village of Spring Green	92,659	56,824	149,483	61.3
	Village of West Baraboo	26,263	57,377	83,640	218.5
	City of Baraboo	1,385,604	312,619	1,698,223	22.6
	City of Reedsburg	733,607	256,081	989,688	34.9
Sawyer	Town of Bass Lake	23,922	76,240	100,162	318.7
	Town of Couderay	21,584	36,707	58,291	170.1
	Town of Draper	5,290	34,068	39,358	644.0
	Town of Edgewater	8,032	39,681	47,713	494.0
	Town of Hayward	51,868	93,035	144,903	179.4
	Town of Hunter	7,233	43,276	50,509	598.3
	Town of Lenroot	22,036	52,712	74,748	239.2
	Town of Meadowbrook	21,250	32,270	53,519	151.9
	Town of Meteor	9,872	32,807	42,679	332.3
	Town of Ojibwa	7,179	35,211	42,390	490.5
	Town of Radisson	16,639	37,463	54,102	225.2
	Town of Round Lake	20,368	48,398	68,766	237.6
	Town of Sand Lake	12,617	45,258	57,874	358.7
	Town of Spider Lake	10,173	38,236	48,409	375.9
	Town of Weirgor	24,554	35,228	59,782	143.5
	Town of Winter	18,794	45,980	64,774	244.7
	Village of Couderay	40,527	31,362	71,889	77.4
	Village of Exeland	67,693	33,850	101,543	50.0
	Village of Radisson	79,900	34,589	114,489	43.3
	Village of Winter	127,349	35,446	162,795	27.8
City of Hayward	75,647	72,017	147,664	95.2	
Shawano	Town of Almon	27,393	39,681	67,074	144.9
	Town of Angelica	56,638	60,900	117,539	107.5
	Town of Aniwa	44,352	38,690	83,042	87.2
	Town of Bartelme	57,343	43,595	100,938	76.0
	Town of Belle Plaine	34,696	59,609	94,305	171.8
	Town of Birnamwood	47,869	41,613	89,482	86.9
	Town of Fairbanks	36,467	39,009	75,475	107.0
	Town of Germania	11,499	35,866	47,366	311.9

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>	
Shawano continued	Town of Grant	\$42,938	\$46,349	\$89,287	107.9%	
	Town of Green Valley	36,055	47,373	83,428	131.4	
	Town of Hartland	53,277	44,015	97,291	82.6	
	Town of Herman	57,481	42,453	99,934	73.9	
	Town of Hutchins	56,995	38,471	95,466	67.5	
	Town of Lessor	30,777	50,798	81,576	165.1	
	Town of Maple Grove	62,331	45,728	108,059	73.4	
	Town of Morris	22,153	36,303	58,456	163.9	
	Town of Navarino	24,026	36,959	60,985	153.8	
	Town of Pella	42,712	45,258	87,970	106.0	
	Town of Red Springs	22,646	46,786	69,432	206.6	
	Town of Richmond	40,367	60,884	101,251	150.8	
	Town of Seneca	22,640	38,337	60,977	169.3	
	Town of Washington	23,365	63,131	86,496	270.2	
	Town of Waukechon	32,240	46,920	79,160	145.5	
	Town of Wescott	41,041	84,782	125,823	206.6	
	Town of Wittenberg	62,309	43,763	106,072	70.2	
	Village of Aniwa	62,924	34,001	96,925	54.0	
	Village of Birnamwood	100,847	42,301	143,148	41.9	
	Village of Bonduel	181,910	53,702	235,612	29.5	
	Village of Bowler	89,311	35,362	124,674	39.6	
	Village of Cecil	24,191	38,925	63,115	160.9	
	Village of Eland	43,534	33,295	76,829	76.5	
	Village of Gresham	141,935	38,942	180,876	27.4	
	Village of Mattoon	183,778	35,984	219,762	19.6	
	Village of Tigerton	371,313	41,882	413,195	11.3	
	Village of Wittenberg	316,933	46,786	363,719	14.8	
	City of Shawano	1,129,498	241,116	1,370,614	21.3	
	Sheboygan	Town of Greenbush	102,146	61,269	163,415	60.0
		Town of Herman	71,988	66,083	138,070	91.8
Town of Holland		32,637	68,229	100,865	209.1	
Town of Lima		50,069	79,758	129,827	159.3	
Town of Lyndon		23,233	55,850	79,083	240.4	
Town of Mitchell		20,135	60,783	80,918	301.9	
Town of Mosel		13,039	42,654	55,694	327.1	
Town of Plymouth		38,474	81,450	119,924	211.7	
Town of Rhine		31,588	66,217	97,804	209.6	
Town of Russell		22,364	36,438	58,802	162.9	
Town of Scott		43,708	59,592	103,300	136.3	
Town of Sheboygan		67,365	210,960	278,325	313.2	
Town of Sheboygan Falls		38,080	60,749	98,829	159.5	
Town of Sherman		27,166	54,608	81,775	201.0	
Town of Wilson		39,799	88,482	128,281	222.3	
Village of Adell		88,035	38,353	126,388	43.6	
Village of Cascade		72,896	42,201	115,097	57.9	
Village of Cedar Grove		116,685	65,680	182,365	56.3	
Village of Elkhart Lake		18,882	46,131	65,013	244.3	
Village of Glenbeulah		74,518	37,765	112,283	50.7	
Village of Howards Grove	136,033	84,883	220,915	62.4		
Village of Kohler	25,397	67,072	92,469	264.1		

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Sheboygan continued	Village of Oostburg	\$144,402	\$81,902	\$226,304	56.7%
	Village of Random Lake	94,311	56,287	150,598	59.7
	Village of Waldo	68,112	38,017	106,129	55.8
	City of Plymouth	635,514	228,723	864,238	36.0
	City of Sheboygan	9,868,378	986,838	10,855,216	10.0
	City of Sheboygan Falls	407,800	220,216	628,016	54.0
Taylor	Town of Aurora	46,945	37,681	84,627	80.3
	Town of Browning	39,276	45,409	84,684	115.6
	Town of Chelsea	26,578	41,915	68,493	157.7
	Town of Cleveland	21,095	33,850	54,945	160.5
	Town of Deer Creek	64,663	41,344	106,007	63.9
	Town of Ford	24,131	34,455	58,585	142.8
	Town of Goodrich	30,668	37,749	68,417	123.1
	Town of Greenwood	33,958	40,554	74,512	119.4
	Town of Grover	10,884	33,480	44,364	307.6
	Town of Hammel	16,578	41,982	58,560	253.2
	Town of Holway	64,123	45,862	109,985	71.5
	Town of Jump River	35,793	34,640	70,432	96.8
	Town of Little Black	50,153	49,640	99,793	99.0
	Town of Maplehurst	26,885	35,766	62,651	133.0
	Town of McKinley	36,380	36,892	73,272	101.4
	Town of Medford	62,581	72,285	134,866	115.5
	Town of Molitor	9,284	35,161	44,445	378.7
	Town of Pershing	23,565	33,413	56,978	141.8
	Town of Rib Lake	31,855	42,839	74,694	134.5
	Town of Roosevelt	33,700	38,034	71,734	112.9
	Town of Taft	32,424	35,245	67,669	108.7
	Town of Westboro	50,214	41,798	92,011	83.2
	Village of Gilman	144,648	36,404	181,053	25.2
	Village of Lublin	51,079	31,967	83,046	62.6
Village of Rib Lake	303,270	45,476	348,746	15.0	
Village of Stetsonville	116,861	39,479	156,340	33.8	
City of Medford	1,046,518	104,652	1,151,169	10.0	
Trempealeau	Town of Albion	65,735	41,697	107,432	63.4
	Town of Arcadia	75,413	58,585	133,998	77.7
	Town of Burnside	55,593	38,656	94,249	69.5
	Town of Caledonia	30,801	45,677	76,478	148.3
	Town of Chimney Rock	25,579	34,354	59,933	134.3
	Town of Dodge	46,843	36,673	83,516	78.3
	Town of Ettrick	65,512	51,604	117,116	78.8
	Town of Gale	111,339	58,921	170,260	52.9
	Town of Hale	67,652	47,944	115,597	70.9
	Town of Lincoln	100,743	43,041	143,783	42.7
	Town of Pigeon	73,592	47,222	120,814	64.2
	Town of Preston	91,851	45,896	137,747	50.0
	Town of Sumner	52,163	44,283	96,446	84.9
	Town of Trempealeau	42,577	62,997	105,574	148.0
	Town of Unity	40,251	38,622	78,873	96.0
Village of Eleva	164,310	41,730	206,040	25.4	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Trempealeau cont.	Village of Ettrick	\$125,803	\$38,841	\$164,644	30.9%
	Village of Pigeon Falls	89,605	36,387	125,992	40.6
	Village of Strum	279,348	48,129	327,477	17.2
	Village of Trempealeau	231,501	61,705	293,206	26.7
	City of Arcadia	701,261	92,884	794,145	13.2
	City of Blair	595,017	59,502	654,518	10.0
	City of Galesville	344,497	58,082	402,579	16.9
	City of Independence	302,288	55,347	357,635	18.3
	City of Osseo	221,832	60,414	282,245	27.2
	City of Whitehall	443,627	57,310	500,937	12.9
Vernon	Town of Bergen	40,747	52,930	93,677	129.9
	Town of Christiana	45,471	47,021	92,492	103.4
	Town of Clinton	154,915	54,122	209,037	34.9
	Town of Coon	56,602	42,486	99,088	75.1
	Town of Forest	47,995	40,487	88,482	84.4
	Town of Franklin	51,546	48,566	100,111	94.2
	Town of Genoa	20,091	42,688	62,779	212.5
	Town of Greenwood	35,249	45,661	80,909	129.5
	Town of Hamburg	43,909	46,013	89,922	104.8
	Town of Harmony	32,153	45,174	77,327	140.5
	Town of Hillsboro	56,504	43,242	99,746	76.5
	Town of Jefferson	36,817	51,520	88,337	139.9
	Town of Kickapoo	28,425	42,419	70,845	149.2
	Town of Liberty	11,538	35,833	47,371	310.6
	Town of Stark	22,835	35,917	58,752	157.3
	Town of Sterling	35,574	39,194	74,768	110.2
	Town of Union	36,920	43,729	80,649	118.4
	Town of Viroqua	85,077	59,860	144,937	70.4
	Town of Webster	43,064	43,880	86,945	101.9
	Town of Wheatland	18,111	39,882	57,993	220.2
	Town of Whitestown	56,957	40,739	97,696	71.5
	Village of Chaseburg	97,179	34,068	131,247	35.1
	Village of Coon Valley	233,930	42,688	276,617	18.2
	Village of De Soto	103,331	35,295	138,626	34.2
	Village of Genoa	27,663	33,883	61,546	122.5
	Village of La Farge	245,821	42,201	288,022	17.2
	Village of Ontario	168,398	38,874	207,272	23.1
	Village of Readstown	207,861	36,253	244,114	17.4
	Village of Stoddard	167,529	45,056	212,585	26.9
	City of Hillsboro	466,956	53,971	520,927	11.6
City of Viroqua	996,497	104,509	1,101,006	10.5	
City of Westby	516,475	69,318	585,793	13.4	
Vilas	Town of Arbor Vitae	45,934	87,227	133,161	189.9
	Town of Boulder Junction	22,315	48,062	70,377	215.4
	Town of Cloverland	10,301	47,961	58,262	465.6
	Town of Conover	21,145	52,326	73,471	247.5
	Town of Lac du Flambeau	43,222	89,805	133,027	207.8
	Town of Land O'Lakes	20,595	46,047	66,642	223.6
	Town of Lincoln	31,315	74,648	105,963	238.4

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Vilas continued	Town of Manitowish Waters	\$9,804	\$40,554	\$50,358	413.7%
	Town of Phelps	25,523	50,866	76,389	199.3
	Town of Plum Lake	13,140	39,328	52,468	299.3
	Town of Presque Isle	13,082	43,578	56,660	333.1
	Town of St. Germain	17,950	65,244	83,195	363.5
	Town of Washington	15,999	56,874	72,873	355.5
	Town of Winchester	5,860	38,908	44,768	664.0
	City of Eagle River	23,738	57,109	80,847	240.6
Walworth	Town of Bloomfield	12,620	60,062	72,681	475.9
	Town of Darien	16,453	57,713	74,166	350.8
	Town of Delavan	61,658	145,269	206,926	235.6
	Town of East Troy	50,157	97,418	147,575	194.2
	Town of Geneva	52,700	150,041	202,741	284.7
	Town of Lafayette	20,046	64,942	84,989	324.0
	Town of La Grange	20,390	71,883	92,273	352.5
	Town of Linn	26,703	75,603	102,306	283.1
	Town of Lyons	39,064	91,512	130,576	234.3
	Town of Richmond	19,483	62,225	81,709	319.4
	Town of Sharon	14,318	44,435	58,752	310.3
	Town of Spring Prairie	25,111	65,764	90,875	261.9
	Town of Sugar Creek	38,121	95,762	133,883	251.2
	Town of Troy	29,863	69,670	99,534	233.3
	Town of Walworth	16,774	56,454	73,228	336.6
	Town of Whitewater	19,948	54,139	74,086	271.4
	Village of Bloomfield	41,591	110,811	152,402	266.4
	Village of Darien	206,003	56,471	262,474	27.4
	Village of East Troy	310,955	113,618	424,573	36.5
	Village of Fontana-on-Geneva Lake	21,536	61,705	83,241	286.5
	Village of Genoa City	70,576	79,792	150,367	113.1
	Village of Sharon	235,404	56,555	291,959	24.0
	Village of Walworth	43,999	76,458	120,457	173.8
	Village of Williams Bay	29,979	80,227	110,206	267.6
	City of Delavan	344,931	218,887	563,818	63.5
	City of Elkhorn	329,952	259,135	589,087	78.5
	City of Lake Geneva	95,805	219,225	315,030	228.8
	City of Whitewater	2,836,846	414,560	3,251,406	14.6
Washburn	Town of Barronett	27,698	37,665	65,363	136.0
	Town of Bashaw	28,023	48,230	76,253	172.1
	Town of Bass Lake	12,580	39,496	52,076	314.0
	Town of Beaver Brook	18,343	43,528	61,871	237.3
	Town of Birchwood	10,937	40,302	51,239	368.5
	Town of Brooklyn	15,146	35,211	50,357	232.5
	Town of Casey	6,136	36,623	42,758	596.9
	Town of Chicog	2,779	34,925	37,704	1,256.9
	Town of Crystal	9,241	34,774	44,015	376.3
	Town of Evergreen	17,313	50,177	67,490	289.8
	Town of Frog Creek	17,698	32,135	49,833	181.6
	Town of Gull Lake	7,098	33,329	40,427	469.5
	Town of Long Lake	8,740	40,588	49,328	464.4

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Washburn continued	Town of Madge	\$5,188	\$38,942	\$44,130	750.6%
	Town of Minong	19,904	46,668	66,572	234.5
	Town of Saron	7,649	37,009	44,658	483.9
	Town of Spooner	10,053	43,998	54,051	437.7
	Town of Springbrook	24,808	38,538	63,346	155.3
	Town of Stinnett	21,009	33,497	54,506	159.4
	Town of Stone Lake	7,229	38,656	45,885	534.8
	Town of Trego	9,564	45,375	54,939	474.5
	Village of Birchwood	121,225	36,757	157,982	30.3
	Village of Minong	158,046	39,244	197,290	24.8
	City of Spooner	464,997	71,179	536,176	15.3
	City of Shell Lake	43,086	52,997	96,083	123.0
Washington	Town of Addison	43,304	87,863	131,167	202.9
	Town of Barton	33,990	76,910	110,900	226.3
	Town of Erin	44,010	94,440	138,450	214.6
	Town of Farmington	38,661	91,428	130,089	236.5
	Town of Germantown	13,793	34,068	47,861	247.0
	Town of Hartford	46,544	86,724	133,269	186.3
	Town of Jackson	45,509	98,154	143,663	215.7
	Town of Kewaskum	23,990	49,052	73,042	204.5
	Town of Polk	50,560	97,167	147,728	192.2
	Town of Trenton	57,100	106,649	163,749	186.8
	Town of Wayne	20,484	67,474	87,958	329.4
	Town of West Bend	59,951	104,024	163,976	173.5
	Village of Germantown	215,139	498,014	713,153	231.5
	Village of Jackson	211,937	203,502	415,439	96.0
	Village of Kewaskum	240,348	103,289	343,637	43.0
	Village of Newburg	80,433	49,220	129,653	61.2
	Village of Richfield	129,090	293,878	422,969	227.7
	Village of Slinger	84,301	170,947	255,248	202.8
	City of Hartford	712,800	381,869	1,094,669	53.6
City of West Bend	1,118,987	473,612	1,592,599	42.3	
Waukesha	Town of Brookfield	81,493	172,731	254,223	212.0
	Town of Delafield	93,837	210,352	304,189	224.2
	Town of Eagle	33,741	89,068	122,809	264.0
	Town of Genesee	93,011	188,688	281,699	202.9
	Town of Lisbon	116,784	268,519	385,303	229.9
	Town of Merton	97,881	213,956	311,837	218.6
	Town of Mukwonago	92,907	202,668	295,576	218.1
	Town of Oconomowoc	101,482	226,405	327,888	223.1
	Town of Ottawa	45,142	91,378	136,520	202.4
	Village of Big Bend	46,457	55,045	101,502	118.5
	Village of Butler	26,118	59,894	86,012	229.3
	Village of Chenequa	8,986	38,908	47,894	433.0
	Village of Dousman	151,194	70,726	221,921	46.8
	Village of Eagle	34,342	65,647	99,989	191.2
	Village of Elm Grove	80,235	177,156	257,392	220.8
	Village of Hartland	224,355	250,802	475,157	111.8
Village of Lac La Belle	4,512	34,791	39,303	771.1	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Waukesha continued	Village of Lannon	\$22,636	\$60,397	\$83,033	266.8%
	Village of Menomonee Falls	419,965	568,779	988,744	135.4
	Village of Merton	20,268	88,415	108,683	436.2
	Village of Mukwonago	189,176	215,668	404,844	114.0
	Village of Nashotah	10,154	52,158	62,312	513.7
	Village of North Prairie	30,080	67,072	97,152	223.0
	Village of Oconomowoc Lake	7,010	39,614	46,624	565.1
	Village of Pewaukee	194,624	211,861	406,485	108.9
	Village of Summit	56,336	140,653	196,989	249.7
	Village of Sussex	105,900	291,279	397,180	275.1
	Village of Vernon	105,969	195,432	301,401	184.4
	Village of Wales	34,841	78,954	113,795	226.6
	Village of Waukesha	107,510	218,032	325,542	202.8
	City of Brookfield	538,233	597,959	1,136,193	111.1
	City of Delafield	91,996	188,350	280,345	204.7
	City of Muskego	401,080	592,800	993,880	147.8
	City of New Berlin	557,149	584,765	1,141,914	105.0
	City of Oconomowoc	246,272	441,442	687,714	179.2
	City of Pewaukee	166,563	389,039	555,603	233.6
	City of Waukesha	1,445,404	973,343	2,418,746	67.3
Waupaca	Town of Bear Creek	31,410	42,587	73,997	135.6
	Town of Caledonia	20,022	59,189	79,211	295.6
	Town of Dayton	29,715	74,665	104,379	251.3
	Town of Dupont	34,745	42,570	77,315	122.5
	Town of Farmington	52,718	93,018	145,736	176.4
	Town of Fremont	8,603	40,487	49,090	470.6
	Town of Harrison	12,058	37,816	49,874	313.6
	Town of Helvetia	12,987	41,831	54,818	322.1
	Town of Iola	8,407	45,778	54,185	544.5
	Town of Larrabee	54,384	51,554	105,937	94.8
	Town of Lebanon	39,081	57,260	96,340	146.5
	Town of Lind	28,986	56,538	85,524	195.1
	Town of Little Wolf	47,231	53,484	100,715	113.2
	Town of Matteson	37,982	45,375	83,357	119.5
	Town of Mukwa	44,864	77,513	122,378	172.8
	Town of Royalton	33,603	52,930	86,533	157.5
	Town of St. Lawrence	32,293	41,966	74,259	130.0
	Town of Scandinavia	15,261	47,676	62,936	312.4
	Town of Union	29,633	43,108	72,740	145.5
	Town of Waupaca	37,165	50,144	87,309	134.9
	Town of Weyauwega	31,626	39,597	71,222	125.2
	Town of Wyoming	11,666	35,329	46,994	302.8
	Village of Big Falls	29,284	31,009	60,293	105.9
	Village of Embarrass	96,250	35,934	132,184	37.3
	Village of Fremont	29,676	41,562	71,238	140.1
	Village of Iola	171,967	50,916	222,883	29.6
	Village of Ogdensburg	42,915	33,160	76,075	77.3
	Village of Scandinavia	47,149	36,236	83,385	76.9
	City of Clintonville	1,189,278	118,928	1,308,206	10.0
	City of Manawa	279,116	54,206	333,322	19.4

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Waupaca continued	City of Marion	\$354,698	\$52,175	\$406,873	14.7%
	City of New London	1,973,742	259,530	2,233,272	13.1
	City of Waupaca	871,182	171,421	1,042,603	19.7
	City of Weyauwega	496,538	60,632	557,170	12.2
Waushara	Town of Aurora	15,282	46,819	62,102	306.4
	Town of Bloomfield	19,626	47,676	67,302	242.9
	Town of Coloma	7,055	42,301	49,357	599.6
	Town of Dakota	18,839	49,120	67,959	260.7
	Town of Deerfield	6,385	41,226	47,612	645.7
	Town of Hancock	7,948	39,479	47,427	496.7
	Town of Leon	13,760	55,800	69,560	405.5
	Town of Marion	20,226	64,087	84,313	316.8
	Town of Mount Morris	10,827	48,599	59,426	448.9
	Town of Oasis	5,713	36,404	42,117	637.2
	Town of Plainfield	13,595	38,320	51,915	281.9
	Town of Poy Sippi	37,308	45,375	82,683	121.6
	Town of Richford	6,632	42,436	49,068	639.8
	Town of Rose	7,651	41,344	48,995	540.3
	Town of Saxeville	11,795	46,752	58,547	396.4
	Town of Springwater	13,732	51,017	64,748	371.5
	Town of Warren	11,284	41,210	52,493	365.2
	Town of Wautoma	15,399	51,336	66,734	333.4
	Village of Coloma	85,589	37,530	123,119	43.8
	Village of Hancock	151,581	36,589	188,170	24.1
	Village of Lohrville	30,946	37,261	68,208	120.4
	Village of Plainfield	152,774	45,459	198,233	29.8
	Village of Redgranite	222,643	63,534	286,177	28.5
Village of Wild Rose	183,564	43,125	226,688	23.5	
City of Wautoma	455,318	67,206	522,524	14.8	
Winnebago	Town of Algoma	60,803	182,822	243,624	300.7
	Town of Black Wolf	27,700	70,810	98,511	255.6
	Town of Clayton	33,727	103,356	137,083	306.4
	Town of Neenah	46,602	92,081	138,683	197.6
	Town of Nekimi	20,425	52,410	72,835	256.6
	Town of Nepeuskun	18,191	42,167	60,358	231.8
	Town of Omro	22,741	69,553	92,294	305.9
	Town of Oshkosh	62,810	71,112	133,922	113.2
	Town of Poygan	11,563	51,621	63,184	446.4
	Town of Rushford	31,061	57,780	88,841	186.0
	Town of Utica	14,408	52,846	67,254	366.8
	Town of Vinland	22,665	59,776	82,441	263.7
	Town of Winchester	33,534	60,162	93,696	179.4
	Town of Winneconne	23,582	74,095	97,677	314.2
	Town of Wolf River	14,282	50,362	64,644	352.6
	Village of Fox Crossing	328,201	453,106	781,307	138.1
	Village of Winneconne	145,255	72,671	217,925	50.0
	City of Menasha	3,316,674	485,087	3,801,761	14.6
	City of Neenah	1,511,805	645,028	2,156,834	42.7
	City of Omro	762,719	91,127	853,846	11.9
City of Oshkosh	9,609,614	960,961	10,570,576	10.0	

<u>County</u>	<u>Municipality</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Wood	Town of Arpin	\$84,751	\$45,896	\$130,646	54.2%
	Town of Auburndale	44,806	43,259	88,065	96.5
	Town of Cameron	13,367	39,059	52,426	292.2
	Town of Cary	19,787	36,875	56,662	186.4
	Town of Cranmoor	6,427	33,026	39,453	513.9
	Town of Dexter	22,323	35,883	58,206	160.7
	Town of Grand Rapids	237,277	198,250	435,527	83.6
	Town of Hansen	52,660	42,654	95,315	81.0
	Town of Hiles	10,689	32,539	43,227	304.4
	Town of Lincoln	27,641	56,840	84,481	205.6
	Town of Marshfield	21,424	42,957	64,381	200.5
	Town of Milladore	39,631	41,126	80,757	103.8
	Town of Port Edwards	45,300	52,796	98,096	116.5
	Town of Remington	21,519	33,850	55,368	157.3
	Town of Richfield	75,495	57,042	132,537	75.6
	Town of Rock	23,435	43,276	66,711	184.7
	Town of Rudolph	57,078	47,273	104,350	82.8
	Town of Saratoga	169,915	141,354	311,270	83.2
	Town of Seneca	28,664	47,441	76,105	165.5
	Town of Sherry	38,750	42,772	81,522	110.4
	Town of Sigel	73,414	47,105	120,519	64.2
	Town of Wood	37,678	42,738	80,416	113.4
	Village of Arpin	84,637	35,110	119,748	41.5
	Village of Auburndale	138,366	41,932	180,298	30.3
	Village of Biron	10,835	44,267	55,102	408.5
	Village of Hewitt	63,086	43,494	106,580	68.9
	Village of Milladore	71,644	34,505	106,149	48.2
	Village of Port Edwards	196,878	59,458	256,336	30.2
	Village of Rudolph	66,471	37,278	103,749	56.1
	Village of Vesper	135,032	38,605	173,637	28.6
	City of Marshfield	4,367,184	594,112	4,961,296	13.6
	City of Nekoosa	961,036	96,104	1,057,140	10.0
	City of Pittsville	334,127	43,897	378,024	13.1
City of Wisconsin Rapids	<u>3,737,617</u>	<u>529,828</u>	<u>4,267,445</u>	14.2	
Total		\$630,429,203	\$176,386,445	\$806,815,648	28.0%

ATTACHMENT 2

Proposed 2024-25 Supplemental Aid Payments to Counties

<u>County</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Adams	\$18,606	\$357,013	\$375,619	1,918.8%
Ashland	826,370	216,769	1,043,139	26.2
Barron	1,150,386	492,862	1,643,248	42.8
Bayfield	51,979	272,192	324,170	523.7
Brown	2,650,453	1,899,918	4,550,370	71.7
Buffalo	320,637	189,812	510,448	59.2
Burnett	23,781	241,302	265,084	1,014.7
Calumet	697,847	489,863	1,187,709	70.2
Chippewa	1,241,630	469,754	1,711,384	37.8
Clark	1,842,537	290,219	2,132,756	15.8
Columbia	250,171	604,858	855,029	241.8
Crawford	849,869	202,078	1,051,947	23.8
Dane	1,577,102	4,006,349	5,583,451	254.0
Dodge	2,378,647	949,770	3,328,418	39.9
Door	33,274	448,113	481,387	1,346.7
Douglas	2,137,721	415,712	2,553,433	19.4
Dunn	2,212,451	342,057	2,554,508	15.5
Eau Claire	2,199,460	713,718	2,913,178	32.4
Florence	86,530	113,833	200,363	131.6
Fond du Lac	1,374,317	959,304	2,333,621	69.8
Forest	120,707	170,831	291,537	141.5
Grant	1,939,061	432,560	2,371,621	22.3
Green	316,780	336,093	652,874	106.1
Green Lake	70,209	333,126	403,335	474.5
Iowa	116,853	283,375	400,228	242.5
Iron	84,849	150,038	234,887	176.8
Jackson	923,785	261,807	1,185,592	28.3
Jefferson	1,177,235	817,790	1,995,025	69.5
Juneau	939,510	272,233	1,211,743	29.0
Kenosha	1,398,056	1,171,796	2,569,852	83.8
Kewaunee	644,061	249,827	893,889	38.8
La Crosse	3,517,419	820,620	4,338,039	23.3
Lafayette	1,640,229	164,023	1,804,252	10.0
Langlade	694,440	257,332	951,772	37.1
Lincoln	959,239	339,439	1,298,678	35.4

<u>County</u>	<u>Existing County and Municipal Aid</u>	<u>Supplemental County and Municipal Aid</u>	<u>Total Aid</u>	<u>Aid Increase</u>
Manitowoc	\$2,558,506	\$844,367	\$3,402,873	33.0%
Marathon	3,877,621	894,083	4,771,705	23.1
Marinette	992,523	481,370	1,473,893	48.5
Marquette	62,231	262,246	324,477	421.4
Menominee	434,844	114,299	549,143	26.3
Milwaukee	47,022,794	6,874,868	53,897,661	14.6
Monroe	2,125,145	468,586	2,593,731	22.0
Oconto	481,791	324,697	806,488	67.4
Oneida	43,558	450,579	494,137	1,034.4
Outagamie	1,517,985	1,328,544	2,846,529	87.5
Ozaukee	140,503	739,731	880,234	526.5
Pepin	465,492	117,170	582,662	25.2
Pierce	918,245	425,126	1,343,371	46.3
Polk	423,081	471,453	894,535	111.4
Portage	1,739,520	501,004	2,240,524	28.8
Price	468,676	200,118	668,795	42.7
Racine	2,349,434	1,329,400	3,678,834	56.6
Richland	1,172,389	209,046	1,381,436	17.8
Rock	3,622,666	1,054,235	4,676,902	29.1
Rusk	980,624	189,145	1,169,769	19.3
St. Croix	372,120	698,670	1,070,790	187.8
Sauk	474,842	778,479	1,253,320	163.9
Sawyer	25,376	289,376	314,752	1,140.4
Shawano	1,094,163	365,151	1,459,314	33.4
Sheboygan	1,867,867	821,429	2,689,296	44.0
Taylor	1,041,929	233,283	1,275,212	22.4
Trempealeau	1,612,686	252,215	1,864,902	15.6
Vernon	709,686	290,589	1,000,275	40.9
Vilas	21,072	341,451	362,523	1,620.4
Walworth	100,182	1,228,584	1,328,766	1,226.4
Washburn	109,244	270,914	380,157	248.0
Washington	361,347	1,134,862	1,496,209	314.1
Waukesha	636,451	3,246,103	3,882,553	510.0
Waupaca	1,265,823	564,492	1,830,315	44.6
Waushara	55,115	369,007	424,123	669.5
Winnebago	2,180,941	1,642,785	3,823,726	75.3
Wood	<u>2,853,821</u>	<u>456,182</u>	<u>3,310,003</u>	16.0
Total	\$122,646,496	\$50,000,026	\$172,646,522	40.8%