



Legislative Fiscal Bureau

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June 6, 2023

Joint Committee on Finance

Paper #540

County Victim Witness Program Funding (Justice -- Victim and Witness Services)

[LFB 2023-25 Budget Summary: Page 381, #1]

CURRENT LAW

Under current law, counties are eligible to receive reimbursement from the state for not more than 90% of the costs incurred in providing victim and witness services. To be eligible for reimbursement, a county must provide all of the following services to victims and witnesses:

- Court appearance notification services, including cancellation of appearances;
- Victim compensation and social services referrals, including witness fee collection, case-by-case referrals and public information;
- Escort and other transportation services related to the investigation or prosecution of the case, if necessary or advisable;
- Case progress notification services which may be combined with court appearance notification services;
- Assistance in providing the court with information pertaining to the economic, physical and psychological effect of the crime upon the victim of a felony;
- Employer intercession services;
- Expedited return of property services;
- Protection services;

- Family support services, including child and other dependent care services; and
- Waiting facilities.

In addition to these victim and witness services, counties are encouraged to provide the following additional services on behalf of children who are involved in criminal or delinquency proceedings as victims or witnesses:

- Explanation, in language understood by the child, of all legal proceedings in which the child will be involved;
- Advice to the judge, when appropriate and as a friend of the court, regarding the child's ability to understand the proceedings and questions;
- Advice to the district attorney concerning the ability of a child witness to cooperate with the prosecution and the potential effects of the proceedings on the child; and
- Information about and referrals to appropriate social services programs to assist the child and child's family in coping with the emotional impact of the crime and the subsequent proceedings in which the child is involved.

Reimbursable County Costs. Under administrative rule Jus 12.02(15), the following categories of county costs are reimbursable under the program:

- Salaries and benefits;
- Overtime and night differentials;
- Travel expenses;
- Space rental;
- Staff development, including registration fees, travel to and from training and conferences, meals, lodging, membership dues, subscriptions, and library materials;
- Public information, including the printing of brochures and similar projects;
- Local and long distance telephone costs;
- Maintenance, repair and replacement of equipment;
- Office supplies;
- Equipment or non-expendable personal property having a useful life of more than one year and acquisition cost of more than \$500; and
- Contractual services.

Program Administration and Funding. If a county wishes to be reimbursed, the county board must annually submit a program plan to the Department of Justice (DOJ) for approval. The plan must describe the level of services to victims and witnesses that the county plans to provide; the personnel or agencies responsible for programs and services; proposed staffing for the program; proposed education, training and experience requirements for program staff; and the county's budget for implementing the program. The plan must also provide that the district attorney, local law enforcement agencies, and the courts will make all non-confidential reports and files available to program staff, as required to carry out their responsibilities.

To receive reimbursement, a county board must file a reimbursement claim with DOJ. The Department, in turn, determines the level of services for which a county may be reimbursed based on a county's level of staffing for the program. The approved level of staffing is determined by the caseload, number of prosecutors, and justified need.

DISCUSSION POINTS

1. The actual percentage of county costs that is reimbursed varies each year depending upon the availability of state funds, the costs of the counties' approved programs, and the number of counties operating approved programs. In 2021-22, counties reported aggregate costs of \$12,632,200 (all funds) under the program. Table 1 summarizes, for the last 10 fiscal years, the reported annual county costs for approved programs of participating counties, the annual state reimbursements, and the percentage of county costs actually reimbursed. Attachment 1 summarizes the amounts reimbursed to each county during this same 10-year period.

TABLE 1

State Reimbursement to Counties

| <u>Fiscal Year</u> | <u>Reported County Costs</u> | <u>Amount of State Reimbursement</u> | <u>Percentage of Counties' Cost Reimbursed</u> |
|--------------------|------------------------------|--------------------------------------|--|
| 2012-13 | \$10,906,700 | \$5,125,700 | 47% |
| 2013-14 | 11,375,600 | 6,328,300 | 56 |
| 2014-15 | 11,302,500 | 6,209,900 | 55 |
| 2015-16 | 11,716,800 | 6,361,100 | 54 |
| 2016-17 | 11,996,600 | 6,348,400 | 53 |
| 2017-18 | 12,369,400 | 6,082,500 | 49 |
| 2018-19 | 12,626,500 | 6,119,300 | 48 |
| 2019-20 | 12,915,700 | 5,848,900 | 45 |
| 2020-21 | 12,833,900 | 5,158,500 | 40 |
| 2021-22 | 12,632,200 | 6,189,500 | 49 |

2. Prior to 2013 Wisconsin Act 20, reimbursement payments to the counties for victim and witness services were funded from both general purpose revenue and program revenue sources. Under 2013 Act 20, \$1,267,200 GPR in base funding was eliminated and reimbursements to counties was entirely funded from the following program revenue sources: (a) the crime victim and witness assistance surcharge; (b) the delinquency victim and witness surcharge; and (c) the penalty surcharge. In addition to PR funding, under 2021 Act 58, \$709,000 GPR in 2021-22 and \$839,000 GPR in 2022-23 was provided in a new annual appropriation to reimburse counties for services provided to victims and witnesses of crime.

3. In 2021-22, \$5,489,600 program revenue (PR) was provided to the counties as reimbursement for victim and witness services; comprised of: (a) \$4,731,600 from the crime victim witness surcharge and delinquency crime victim witness surcharge; and (b) \$748,900 from the penalty surcharge. In addition to PR funding, \$709,000 GPR in 2021-22 was provided.

4. The crime victim and witness surcharge is assessed against any person who is convicted of a misdemeanor or felony violation of state law, and may not be waived, reduced, or forgiven for any reason. The surcharge totals \$67 for each misdemeanor count on which a conviction occurs and \$92 for each felony count on which a conviction occurs. The crime victim and witness surcharge is also imposed on civil offenses if: (a) a person is charged with one or more crimes in a complaint; and (b) as a result of the complaint being amended, the person is charged with a civil offense in lieu of one of those crimes. The amount of the surcharge applied to the civil offense is based on whether the original underlying charge was a felony charge (in which case a \$92 surcharge would be assessed), or a misdemeanor charge (in which case a \$67 surcharge would be assessed). The delinquency crime victim witness surcharge is imposed on any juvenile adjudged delinquent. The surcharge is \$20.

5. Table 2 details the amounts of crime victim and witness surcharge revenues collected during each of the last 10 fiscal years. Included in the amounts listed Table 2 is revenue generated from the delinquency crime victim and witness surcharge.

TABLE 2

Crime Victim and Witness Surcharge Revenues Collected

| <u>Fiscal Year</u> | <u>Amount*</u> | <u>Fiscal Year</u> | <u>Amount*</u> |
|--------------------|----------------|--------------------|----------------|
| 2012-13 | \$5,460,400 | 2017-18** | \$6,553,000 |
| 2013-14 | 5,793,800 | 2018-19 | 5,658,200 |
| 2014-15 | 5,669,300 | 2019-20 | 5,015,300 |
| 2015-16 | 5,456,200 | 2020-21 | 4,576,000 |
| 2016-17 | 4,371,400 | 2021-22 | 5,243,500 |

*Amounts include revenue from both the crime victim and witness surcharge and the delinquency crime victim and witness surcharge.

**Note that \$1,097,600 of the revenue in 2017-18 was collected by the Department of Corrections in 2016-17.

6. The bill would provide \$5,724,700 GPR in 2023-24 and \$6,004,200 GPR in 2024-25 to increase the reimbursement provided to county victim witness offices to an estimated 90 percent of county costs (the current statutory maximum) when combined with PR funding.

7. In order to increase the amount that counties are reimbursed for their victim and witness programs, the Committee could provide additional GPR for the program. [Alternative A1] Including base GPR funding (\$839,000 GPR), this alternative would result in \$6,563,700 GPR in 2023-24 and \$6,843,200 GPR in 2024-25 to reimburse counties for services provided to victims and witnesses of crime.

8. Given that statutes specify that state support for county victim services may be up to 90% of reimbursable costs, and that actual state support for county victim services has been below 50% for the last five years, the Committee could provide additional GPR support but at a lower reimbursement rate than 90%. [Alternative A2 a thru c] This alternative would result in increased GPR funding to bring reimbursement of estimated county expenditures on crime victims and witness programs up to 60% (a change to base of \$1,503,400 GPR in 2023-24 and \$1,901,400 GPR in 2024-25), 70% (\$2,829,900 GPR in 2023-24 and \$3,294,100 GPR in 2024-25) or 80% (\$4,156,200 GPR in 2023-24 and \$4,686,800 GPR in 2024-25).

9. If base funding is maintained, estimated state reimbursement of county victim services costs would be approximately 49% in 2023-24 and 46% in 2024-25. [Alternative A3]

County Victim and Witness Services and the Penalty Surcharge

10. Under current law, when a court imposes a fine or forfeiture for most violations of state law or municipal or county ordinance, a penalty surcharge is imposed totaling 26% of the fine or forfeiture. Revenue from the penalty surcharge is deposited in the Department of Justice's (DOJ) penalty surcharge; receipts appropriation (henceforth called the penalty surcharge fund). Penalty surcharge revenue received by the fund is transferred to state agencies to support various programs related to the criminal justice system. In 2021-22, the fund was statutorily required to support the amounts identified in Table 3 below.

TABLE 3**Penalty Surcharge Fund Obligations, 2021-22**

| <u>Obligation</u> | | <u>Amount Appropriated in 2021-22</u> |
|--------------------|---|---|
| Justice | Law enforcement training fund; local assistance | \$4,425,000 |
| | Law enforcement training fund; state operations | 3,407,200 |
| | Drug enforcement intelligence operations | 2,270,000 |
| | Reimbursement for county victim-witness services | 748,900 |
| | Transaction information management of enforcement (TIME) system | 742,300 |
| | Drug crimes enforcement; local grants | 717,900 |
| | Youth diversion grant program | 672,400 |
| | Law enforcement programs and youth diversion - administration | 143,500 |
| Public Instruction | Aid for alcohol and other drug abuse programs | 1,284,700 |
| | Alcohol and other drug abuse programs | 628,500 |
| Corrections | Correctional officer training | 2,927,000 |
| | Victim services and programs | 301,100 |
| Circuit Courts | Court interpreters | 232,700 |
| Public Defender | Conferences and training | <u>218,800</u> |
| Total | | \$18,720,000 |

11. In recent years the penalty surcharge fund has operated in deficit. In 2021-22, the penalty surcharge fund concluded the fiscal year with a cumulative deficit of \$27,867,400. Table 4 identifies the opening balance of the fund, revenues, actual expenditures (including pay plan supplements) and the ending balance. The Department of Justice estimates that the penalty surcharge fund will close the 2022-23 state fiscal year with a cumulative deficit of \$32,043,500.

TABLE 4**Penalty Surcharge Fund Condition, 2017-18 thru 2021-22**

| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance | -\$7,971,900 | -\$10,631,400 | -\$12,607,100 | -\$17,565,100 | -\$23,015,500 |
| Revenues | 14,448,100 | 15,583,300 | 13,128,000 | 12,600,500 | 14,200,600 |
| Obligations | 17,107,600 | 17,559,000 | 18,086,000 | 18,050,900 | 18,882,400 |
| Ending Balance | -10,631,400 | -12,607,100 | -17,565,100 | -23,015,500 | -27,697,300 |

12. In order to partially address the deficit in the penalty surcharge appropriation, the Committee could replace funding currently provided by the penalty surcharge with GPR for the program. [Alternative B1] This alternative would result in \$748,900 GPR and -\$748,900 PR annually for county victim and witness service programs to replace penalty surcharge funding with GPR.

13. While lessening the potential overdraft of the penalty assessment, shifting the county victim and witness services program to GPR will not eliminate the appropriation overdraft. As such, any amount of GPR provided for the program will begin to reduce the use of penalty assessment revenues. To this end, a lesser amount of GPR could be provided. For example, to help address the deficit by decreasing demand on the appropriation, the Committee could provide half the amount of GPR, and maintain half the PR funding for the program. [Alternative B2] This alternative would reduce the program's reliance on the penalty surcharge and result in \$374,500 GPR and -\$374,500 PR annually for the program.

14. On the other hand, Committee may not wish to take action. [Alternative B3]. As a result, the grant program would remain funded from PR provided through the crime victim witness surcharge and penalty surcharge revenues.

ALTERNATIVES

A. Additional GPR Funding

1. Provide \$5,724,700 in 2023-24 and \$6,004,200 in 2024-25 to increase the reimbursement provided to county victim witness offices to an estimated 90 percent of county costs (the current statutory maximum).

| ALT A1 | Change to Base |
|--------|----------------|
| GPR | \$11,728,900 |

2. Choose one of the following, provide reimbursement of up to (a) 60%, (b) 70% or (c) 80% annually of estimated county expenditures on crime victims and witness programs.

a. Reimbursement at an estimated 60%: \$1,503,400 GPR in 2023-24 and \$1,901,400 GPR in 2024-25.

| ALT A2a | Change to Base |
|---------|----------------|
| GPR | \$3,404,800 |

b. Reimbursement at an estimated 70%: \$2,829,900 GPR in 2023-24 and \$3,294,100 GPR in 2024-25.

| ALT A2b | Change to Base |
|---------|----------------|
| GPR | \$6,124,000 |

c. Reimbursement at an estimated 80%: \$4,156,200 GPR in 2023-24 and \$4,686,800 GPR

in 2024-25.

| ALT A2c | Change to Base |
|----------------|-----------------------|
| GPR | \$8,843,000 |

3. Take no action.

B. Replace Penalty Surcharge Funding

1. Provide \$748,900 GPR and -\$748,900 PR annually for county victim and witness service programs to replace penalty surcharge funding with GPR.

| ALT B1 | Change to Base |
|---------------|-----------------------|
| GPR | \$1,497,800 |
| PR | <u>-1,497,800</u> |
| Total | \$0 |

2. Provide \$374,500 GPR and -\$374,500 PR annually provided from the penalty surcharge for the program.

| ALT B2 | Change to Base |
|---------------|-----------------------|
| GPR | \$749,000 |
| PR | <u>-749,000</u> |
| Total | \$0 |

3. Take no action.

Prepared by: Sarah Wynn
Attachment

ATTACHMENT

Reimbursement to Counties Administering Victim and Witness Services Programs

| <u>County</u> | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> |
|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Adams | \$31,000 | \$31,400 | \$26,200 | \$26,100 | \$25,500 | \$19,900 | \$26,800 | \$32,900 | \$34,000 | \$38,200 |
| Ashland | 27,700 | 32,800 | 33,200 | 33,200 | 32,900 | 31,400 | 31,800 | 29,900 | 30,600 | 29,900 |
| Barron | 41,400 | 50,800 | 50,200 | 50,600 | 44,400 | 41,100 | 39,800 | 42,700 | 33,800 | 49,300 |
| Bayfield | 19,800 | 22,000 | 21,900 | 21,300 | 22,000 | 21,200 | 24,600 | 21,300 | 19,800 | 23,000 |
| Brown | 116,200 | 130,400 | 128,100 | 128,300 | 129,800 | 128,000 | 131,600 | 151,100 | 149,900 | 144,200 |
| Buffalo | 24,000 | 28,800 | 27,800 | 27,900 | 26,100 | 25,700 | 19,700 | 21,400 | 21,000 | 24,400 |
| Burnett | 30,900 | 37,300 | 36,000 | 37,100 | 36,500 | 41,300 | 23,300 | 29,500 | 27,500 | 33,000 |
| Calumet | 36,900 | 48,000 | 55,000 | 55,100 | 56,100 | 56,000 | 57,200 | 53,800 | 48,000 | 59,400 |
| Chippewa | 40,800 | 80,700 | 75,800 | 85,000 | 89,900 | 80,400 | 80,500 | 71,700 | 70,400 | 86,000 |
| Clark | 27,800 | 33,000 | 29,500 | 34,600 | 33,100 | 50,100 | 31,400 | 24,000 | 25,400 | 24,400 |
| Columbia | 66,200 | 77,800 | 79,500 | 82,300 | 80,500 | 72,700 | 74,500 | 70,400 | 63,700 | 73,700 |
| Crawford | 23,100 | 27,500 | 9,600 | 31,200 | 31,800 | 30,500 | 30,200 | 28,100 | 26,400 | 29,600 |
| Dane | 537,800 | 653,900 | 658,200 | 671,700 | 679,600 | 650,100 | 668,300 | 638,200 | 554,000 | 722,600 |
| Dodge | 65,900 | 73,900 | 81,400 | 83,600 | 79,700 | 74,200 | 72,000 | 67,600 | 60,100 | 77,200 |
| Door | 35,000 | 41,800 | 40,400 | 40,300 | 41,100 | 39,200 | 41,100 | 40,600 | 35,000 | 45,200 |
| Douglas | 72,300 | 64,300 | 59,900 | 63,900 | 63,600 | 62,200 | 60,800 | 57,300 | 58,200 | 59,000 |
| Dunn | 43,700 | 53,800 | 61,800 | 59,300 | 59,600 | 55,800 | 54,200 | 53,500 | 41,000 | 29,100 |
| Eau Claire | 69,800 | 103,200 | 100,900 | 93,400 | 99,800 | 92,800 | 90,000 | 86,100 | 72,900 | 83,600 |
| Florence | 14,700 | 17,300 | 17,000 | 16,200 | 17,200 | 15,800 | 15,400 | 13,000 | 10,500 | 11,100 |
| Fond du Lac | 67,800 | 83,400 | 81,800 | 66,500 | 63,200 | 60,200 | 50,100 | 51,500 | 49,800 | 49,900 |
| Forest | 15,200 | 17,800 | 17,700 | 12,700 | 11,600 | 14,500 | 15,500 | 14,400 | 12,900 | 16,200 |
| Grant | 31,600 | 39,600 | 37,900 | 17,700 | 32,800 | 30,900 | 31,200 | 29,100 | 25,900 | 31,400 |
| Green | 22,900 | 27,200 | 29,200 | 36,300 | 27,400 | 30,100 | 28,400 | 27,100 | 27,700 | 33,900 |
| Green Lake | 27,700 | 33,700 | 33,400 | 33,300 | 32,300 | 38,300 | 39,100 | 36,700 | 20,700 | 28,000 |
| Iowa | 25,500 | 31,200 | 31,100 | 32,000 | 33,700 | 30,800 | 31,100 | 30,000 | 27,100 | 31,100 |
| Iron | 33,500 | 41,500 | 36,800 | 43,400 | 42,000 | 38,200 | 37,100 | 35,300 | 33,100 | 37,200 |
| Jackson | 26,000 | 35,500 | 35,600 | 37,400 | 37,400 | 34,100 | 34,300 | 31,400 | 29,600 | 32,500 |
| Jefferson | 48,600 | 58,200 | 50,200 | 43,900 | 41,900 | 39,400 | 41,400 | 38,600 | 35,100 | 42,600 |
| Juneau | 26,200 | 32,200 | 32,000 | 32,700 | 33,700 | 31,200 | 31,800 | 29,900 | 27,700 | 33,000 |
| Kenosha | 245,900 | 281,000 | 249,900 | 253,400 | 250,300 | 242,400 | 238,100 | 229,200 | 216,000 | 246,000 |
| Kewaunee | 23,000 | 27,400 | 26,900 | 27,700 | 29,200 | 26,800 | 27,400 | 26,200 | 24,400 | 28,300 |
| La Crosse | 87,800 | 107,800 | 102,200 | 98,300 | 105,800 | 93,000 | 90,500 | 82,800 | 72,500 | 92,400 |
| Lafayette | 12,200 | 16,600 | 16,000 | 16,000 | 15,600 | 15,400 | 21,800 | 19,800 | 19,600 | 25,000 |
| Langlade | 11,000 | 13,400 | 12,800 | 15,000 | 14,200 | 13,700 | 14,200 | 11,700 | 9,600 | 15,100 |
| Lincoln | 28,600 | 34,900 | 35,200 | 36,200 | 35,900 | 33,300 | 34,000 | 32,200 | 30,300 | 36,100 |
| Manitowoc | 30,700 | 33,700 | 35,700 | 37,100 | 35,400 | 35,100 | 24,500 | 25,300 | 25,700 | 27,200 |
| Marathon | 62,300 | 81,900 | 100,300 | 107,000 | 100,700 | 97,100 | 84,700 | 87,000 | 79,600 | 89,900 |
| Marinette | 26,200 | 30,900 | 31,300 | 31,300 | 35,600 | 30,700 | 31,600 | 30,500 | 25,700 | 35,200 |
| Marquette | 26,800 | 33,100 | 33,400 | 36,000 | 36,800 | 36,100 | 37,300 | 35,800 | 32,700 | 25,300 |
| Menominee* | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Milwaukee | 1,116,400 | 1,476,800 | 1,455,700 | 1,502,100 | 1,487,700 | 1,410,900 | 1,424,100 | 1,284,600 | 1,069,700 | 1,310,800 |
| Monroe | 30,500 | 43,400 | 23,100 | 35,000 | 40,900 | 38,000 | 38,300 | 22,800 | 31,200 | 43,300 |
| Oconto | 27,100 | 32,900 | 34,000 | 33,400 | 34,700 | 31,700 | 32,300 | 33,600 | 30,100 | 36,700 |
| Oneida | 14,600 | 16,400 | 14,900 | 15,300 | 15,100 | 14,000 | 14,800 | 13,900 | 27,200 | 36,600 |
| Outagamie | 95,800 | 118,200 | 120,500 | 121,300 | 115,200 | 112,800 | 118,800 | 113,300 | 109,800 | 135,400 |
| Ozaukee | 50,200 | 59,400 | 59,700 | 61,500 | 62,700 | 59,300 | 62,200 | 59,900 | 45,200 | 53,300 |
| Pepin | 13,300 | 15,700 | 15,500 | 14,900 | 13,400 | 11,000 | 9,300 | 4,200 | 4,200 | 6,200 |
| Pierce | 31,000 | 41,300 | 36,000 | 49,700 | 43,100 | 42,600 | 34,800 | 32,000 | 29,000 | 34,600 |
| Polk | 55,100 | 69,100 | 65,900 | 65,300 | 71,900 | 70,400 | 70,600 | 69,900 | 49,600 | 59,200 |
| Portage | 42,800 | 55,800 | 42,200 | 50,400 | 56,300 | 54,900 | 56,500 | 47,100 | 47,000 | 55,400 |
| Price | 12,300 | 16,300 | 16,200 | 16,500 | 16,100 | 16,600 | 17,000 | 15,800 | 14,600 | 19,300 |

| <u>County</u> | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> |
|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Racine | \$168,900 | \$207,200 | \$195,700 | \$191,800 | \$196,300 | \$204,200 | \$211,300 | \$201,900 | \$185,500 | \$212,300 |
| Richland | 28,400 | 35,100 | 35,300 | 30,200 | 25,100 | 23,000 | 22,500 | 20,900 | 20,400 | 22,200 |
| Rock | 185,000 | 200,700 | 210,200 | 223,000 | 195,900 | 194,900 | 199,500 | 214,300 | 163,200 | 180,900 |
| Rusk | 17,100 | 23,000 | 21,300 | 23,300 | 22,700 | 19,600 | 21,100 | 18,900 | 14,800 | 20,300 |
| St. Croix | 123,400 | 150,400 | 144,500 | 147,400 | 140,100 | 128,600 | 145,600 | 128,200 | 51,400 | 72,700 |
| Sauk | 31,600 | 50,800 | 57,300 | 58,400 | 58,400 | 57,600 | 104,500 | 55,900 | 27,100 | 37,100 |
| Sawyer | --- | --- | --- | --- | 12,500 | 25,200 | 46,700 | 30,800 | 57,900 | 68,800 |
| Shawano | 53,300 | 64,200 | 64,800 | 69,000 | 61,800 | 55,600 | 46,400 | 71,800 | 142,000 | 152,000 |
| Sheboygan | 134,000 | 160,300 | 162,700 | 165,200 | 163,500 | 156,900 | 108,700 | 203,900 | 103,900 | 138,600 |
| Taylor | 24,500 | 29,000 | 26,800 | 29,400 | 28,500 | 23,800 | 22,400 | 21,100 | 19,700 | 22,500 |
| Trempealeau | 35,900 | 38,800 | 35,200 | 35,800 | 37,100 | 29,400 | 36,900 | 35,800 | 32,800 | 39,300 |
| Vernon | 25,600 | 31,400 | 28,400 | 32,200 | 30,300 | 26,200 | 29,400 | 29,300 | 24,000 | 29,300 |
| Vilas | 31,200 | 40,000 | 39,600 | 40,200 | 39,100 | 37,600 | 36,100 | 33,500 | 31,200 | 37,500 |
| Walworth | 62,500 | 74,100 | 66,000 | 70,900 | 68,700 | 66,800 | 71,500 | 70,500 | 75,600 | 87,900 |
| Washburn | 29,300 | 35,800 | 35,600 | 37,300 | 39,700 | 36,000 | 37,600 | 34,800 | 33,000 | 39,600 |
| Washington | 60,400 | 81,200 | 86,800 | 80,800 | 81,900 | 79,600 | 77,100 | 74,600 | 64,800 | 91,600 |
| Waukesha | 229,600 | 257,900 | 259,300 | 273,500 | 265,600 | 244,600 | 250,300 | 217,100 | 224,800 | 284,400 |
| Waupaca | 41,500 | 49,800 | 50,300 | 50,300 | 59,100 | 51,300 | 51,500 | 48,600 | 44,000 | 50,300 |
| Waushara | 16,700 | 20,000 | 20,500 | 20,700 | 28,600 | 36,200 | 37,000 | 36,600 | 28,300 | 27,900 |
| Winnebago | 74,600 | 91,200 | 91,600 | 87,100 | 92,600 | 86,700 | 96,900 | 101,700 | 96,000 | 117,500 |
| Wood | <u>58,600</u> | <u>72,400</u> | <u>72,500</u> | <u>75,200</u> | <u>74,100</u> | <u>76,800</u> | <u>70,300</u> | <u>64,000</u> | <u>52,600</u> | <u>66,800</u> |
| Total | \$5,125,700 | \$6,328,300 | \$6,209,900 | \$6,362,100 | \$6,343,400 | \$6,082,500 | \$6,119,300 | \$5,848,900 | \$5,158,500 | \$6,189,500 |

* Menominee County receives indirect support through payments to Shawano County.