

Resolution No. 2017-02
State of Wisconsin
County of Washington
Town of Farmington

**RESOLUTION RESPECTFULLY REQUESTING ANNUAL EQUITABLE DISTRIBUTION OF
25% OF LOCAL SALES TAX TO ALL MUNICIPALITIES**

WHEREAS, Washington County enacted the 1/2 % local sales tax in 1999 to encourage Cabela's to locate in Washington County; and,

WHEREAS, cumulatively over the preceding eighteen years (through 2016) this local sales tax has generated \$154,809,516.00; and,

WHEREAS, this local sales tax has increased steadily from \$8,312,379.00 in 2009, to the latest 2016 amount of \$11,456,166.00; and,

WHEREAS, this local sales tax has effectively repaid the Cabela's development incentive, has been utilized to fund numerous capital improvement projects, and has eliminated Washington County debt (\$9million/1.37% debt capacity); and,

WHEREAS, debt levels of municipalities in Washington County have a much higher debt level, for example, the City of West Bend (\$62 million/49.87% debt capacity), City of Hartford (\$27 million/47.46% debt capacity), and the Village of Kewaskum (\$9 million/64% debt capacity); and,

WHEREAS, Washington County towns, cities, and villages contribute to the important infrastructure needed to support the commercial businesses that generate this local sales tax; and,

WHEREAS, town, city and village leaders in Washington County have been discussing the possibility of requesting the Washington County Board of Supervisors to allocate 25% of the local sales tax; and,

WHEREAS, Wis. Stats. 77.76(3) has a provision currently in place for counties to distribute all or a portion of the amount it receives to towns, cities and villages; and,

WHEREAS, towns, cities and villages could utilize 25% of this local sales money to pay off debt and rebuild aging road infrastructure; and,

WHEREAS, a population and equalized value formula based allocation of 25% of the local sales tax in Washington County would equitably distribute this local tax to all municipalities; and,

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Farmington, Washington County, Wisconsin, that the Town of Farmington Town Board respectfully requests an annual equitable distribution of 25% of the local sales tax (as per the attached formula) effective in January 2019.


BE IT FURTHER RESOLVED, that towns, cities and villages in Washington County receiving these funds be required to utilize this shared local sales tax to pay off current debt or rebuild road infrastructure.

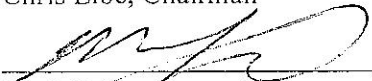
Introduced by: Duane Wollner

Vote: 3 Ayes 0 Nays — Absent — Abstained

Adopted this 12th day of September, 2017.

By the Town Board:


Chris Elbe, Chairman


Mark Foyse, Supervisor


Duane Wollner, Supervisor

Attested by:


Chris Schellinger, Town Clerk

Washington County Sales Tax Allocation to Jurisdictions

DOA Code	Place Name	Final Estimate 2016	% of County Population	Sales Tax Allocation by % of Population	Equalized Value less Increment	% of County Equalized Value	Sales Tax Allocation by % of Equalized Value	Sales Tax Allocation Averaged
67002	T Addison	3,456	2.58%	74,073.52	327,664,700	2.43%	69,899.10	71,986.31
67004	T Barton	2,646	1.97%	56,712.54	298,580,800	2.22%	63,694.78	60,203.66
67006	T Erin	3,763	2.81%	80,653.55	564,021,700	4.19%	120,319.98	100,486.76
67008	T Farmington	4,040	3.01%	86,590.58	384,356,600	2.85%	81,992.91	84,291.74
67010	T Germantown	245	0.18%	5,251.16	23,913,200	0.18%	5,101.29	5,176.22
67012	T Hartford	3,582	2.67%	76,774.12	372,898,400	2.77%	79,548.58	78,161.35
67014	T Jackson	4,371	3.26%	93,685.00	500,580,100	3.71%	106,786.29	100,235.65
67016	T Kewaskum	1,056	0.79%	22,633.58	126,742,000	0.94%	27,037.25	24,835.41
67018	T Polk	3,991	2.98%	85,540.34	594,074,300	4.41%	126,730.95	106,135.65
67022	T Trenton	4,757	3.55%	101,958.26	468,811,800	3.48%	100,009.32	100,983.79
67024	T Wayne	2,195	1.64%	47,046.12	208,404,900	1.55%	44,457.99	45,752.06
67026	T West Bend	4,758	3.55%	101,979.69	830,318,500	6.16%	177,127.77	139,553.73
67131	V Germantown	20,008	14.92%	428,837.68	2,402,708,100	17.83%	512,557.92	470,697.80
67141	V Jackson	6,911	5.15%	148,125.61	537,339,900	3.99%	114,628.08	131,376.85
67142	V Kewaskum	4,015	2.99%	86,054.74	276,807,200	2.05%	59,049.92	72,552.33
67161	V Newburg	1,165	0.87%	24,969.81	68,933,100	0.51%	14,705.16	19,837.48
67166	V Richfield	11,537	8.60%	247,276.11	1,548,259,800	11.49%	330,282.66	288,779.38
67181	V Slinger	5,338	3.98%	114,411.01	497,262,500	3.69%	106,078.57	110,244.79
67236	C Hartford	14,627	10.90%	313,505.04	1,125,268,500	8.35%	240,048.00	276,776.52
67251	C Milwaukee	0	0.00%	-	1,502,100	0.01%	320.44	160.22
67291	C West Bend	31,676	23.61%	678,921.55	2,318,635,100	17.20%	494,623.04	586,772.30
	Total	134,137	100.00%	\$ 2,875,000.00	13,477,083,300	100.00%	\$ 2,875,000.00	\$2,875,000.00

Based upon:

Department of Administration Final Population Estimates for January 1, 2016
 Equalized Value by Jurisdiction within the County, Department of Revenue - 2016