

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, April 5, 2021
4:30 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 145 892 6525

Notice Regarding Public Comment: Members of the public wishing to make comments must email Amy Weiss at amy.weiss@co.eau-claire.wi.us at least 30 minutes prior to the start of the meeting. You will be called on during the Public Comment session to make your comments.

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. American Rescue Plan Update / Discussion
5. Alio Overview / Discussion
6. 1st Draft Review of Purchasing Policy / Discussion
7. 2021 Sales Tax Report / Discussion
8. Review of Meeting Minutes / Discussion – Action
 - a. March 15, 2021
 - b. March 16, 2021
9. Next Meeting and Agenda Items / Discussion
10. Adjourn

Prepared by: Amy Weiss

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Legislative Analysis for Counties: American Rescue Plan Act of 2021

Updated for Final Passage



INTRODUCTION

On March 11, 2021, President Biden signed the *American Rescue Plan Act of 2021* (H.R. 1319) into law. The \$1.9 trillion package, based on President Biden’s *American Rescue Plan*, is intended to combat the COVID-19 pandemic, including the public health and economic impacts.

As part of the **\$362 billion in federal fiscal recovery aid for state and local governments**, **\$65.1 billion is provided in direct aid to counties and an additional \$1.5 billion for public land counties**. The *American Rescue Plan Act* also allocates hundreds of billions of dollars for public health and vaccines, assistance for vulnerable populations, education and housing stabilization, economic recovery assistance and direct assistance for families and individuals.

This analysis highlights **key provisions for county governments**.

NACo
WHAT WE DO TOPICS ADVOCACY RESOURCES EVENTS & EDUCATION NEWS COUNTY EXPLORER

COVID-19 RECOVERY CLEARINGHOUSE

Timely resources for counties, including allocation estimations, examples of county programs using federal coronavirus relief funds, the latest news and more.

State & Local Fiscal Recovery Funds

Find your county's estimated allocation, NACo's legislative analysis and more.

LEARN MORE

Investing CARES Act Coronavirus Relief Funds

Find examples and best practices, as well as U.S. Treasury guidance and FAQs.

LEARN MORE

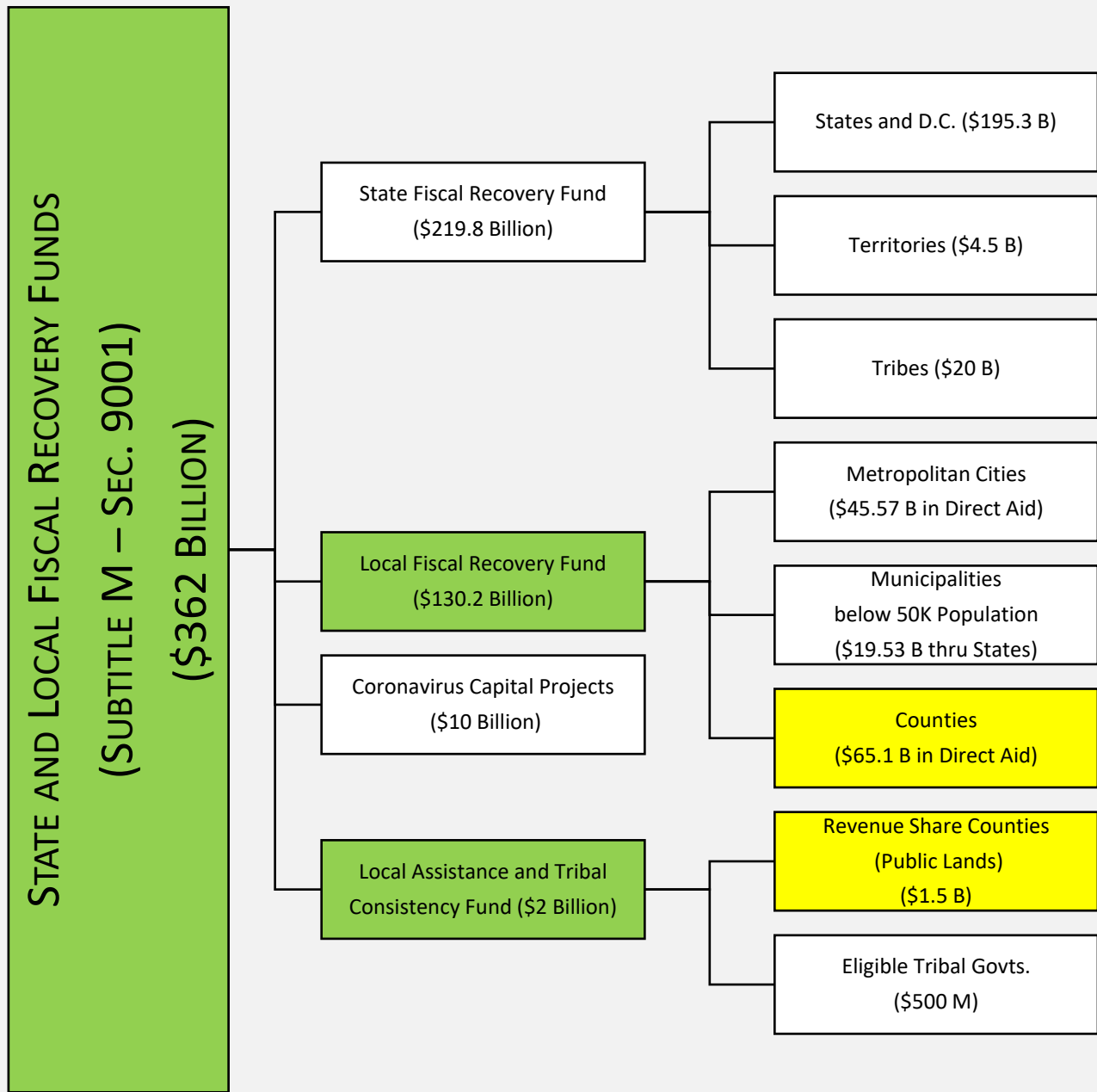
COVID-19 Vaccine Distribution

Explore key considerations for counties in COVID-19 vaccine distribution plans.

LEARN MORE

TABLE OF CONTENTS	DIRECT ASSISTANCE FOR STATE AND LOCAL GOVERNMENTS	3
	STATE AND LOCAL CORONAVIRUS RECOVERY FUNDS	4
	CORONAVIRUS CAPITAL PROJECTS FUND	6
	LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	7
	INVESTMENTS IN VACCINE DISTRIBUTION AND HEALTH	8
	VACCINE DISTRIBUTION	8
	SUPPORT FOR MEDICAID	8
	FUNDING FOR TESTING, PUBLIC HEALTH SUPPORT & RESOURCES	9
	FUNDING FOR BEHAVIORAL AND MENTAL HEALTH	9
	SUPPORT FOR LONG TERM CARE FACILITIES	10
	EMERGENCY RELIEF FOR INDIVIDUALS AND FAMILIES	10
	DIRECT FINANCIAL ASSISTANCE	10
	HOUSING AND UTILITY ASSISTANCE	11
	FOOD AND NUTRITION ASSISTANCE	12
	SUPPORTS FOR WORKERS AND EMPLOYERS	12
	AGING SERVICES	13
	ECONOMIC ASSISTANCE FOR BUSINESSES AND COMMUNITIES	14
	EDUCATION AND CHILD CARE STABILIZATION	14
	SUPPORTS FOR SMALL BUSINESSES AND ECONOMIC DEVELOPMENT	15
	TRANSPORTATION, ENVIRONMENT & EMERGENCY RESPONSE	15
	FUNDING FOR TRANSPORTATION	15
	FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) RESOURCES	16
	ENVIRONMENTAL PROTECTION AGENCY (EPA) GRANTS	17
	NACo GOVERNMENT AFFAIRS DIRECTORY	18

DIRECT ASSISTANCE FOR STATE AND LOCAL GOVERNMENTS



CORONAVIRUS
STATE AND
LOCAL FISCAL
RECOVERY FUND

Provides approximately \$362 billion to help states, territories, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic.

Visit the [NACo COVID-19 Recovery Clearinghouse](#) for timely resources, including county allocation estimations, updates on Treasury guidance, examples of county programs using federal coronavirus relief funds and other timely news.

Distribution Formula: A total of \$362 billion is allocated as follows:

- **States and District of Columbia: \$195.3 billion**
 - \$25.5 billion equally divided.
 - \$169 billion allocated based on the states' share of unemployed workers over a three-month period from Oct.-Dec. 2020.
 - \$1.25 billion in additional aid for the District of Columbia.
- **Local governments: \$130.2 billion divided evenly between non-county municipalities and counties**
 - **\$65.1 billion in direct federal aid to all counties** based on the county share of the U.S. population (including parishes in Louisiana, boroughs in Alaska and consolidated city-county entities). Counties that are Community Development Block Grant (CDBG) recipients (urban entitlement counties) will receive the larger of the population-based share or the share under a modified CDBG allocation formula. Treasury shall allocate the first tranche of payments within 60 days of enactment.
 - **\$65.1 billion to cities and other non-county municipalities.**
 - *With populations of at least 50,000:* \$45.57 billion in direct federal aid using a modified CDBG formula.
 - *With populations below 50,000:* \$19.53 billion based on each jurisdiction's percentage of the state's population, not exceeding 75 percent of its most recent budget as of January 27, 2020. Aid is distributed through the states.
- **U.S. Territories: \$4.5 billion**
- **Tribal governments: \$20 billion**

[Click here
to view
your
county's
estimated
funding
allocation.](#)

Allowable Uses for Recovery Funds:

- **Respond to or mitigate the public health emergency with respect to the COVID-19 emergency or its negative economic impacts**, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality. *These examples are intended to clarify congressional intent that these activities are eligible. However, state and local activities are NOT limited only to these activities.*
- **Provide government services to the extent of the reduction in revenue** (i.e. online, property or income tax) due to the public health emergency.
- **Make necessary investments in water, sewer, or broadband infrastructure.**
- State and local governments can transfer the funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo **or a special-purpose unit of State or local government.**
- **Respond to workers performing essential work** during the COVID-19 public health emergency by providing premium pay to eligible workers of the county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.
 - **“Premium pay” means** an additional amount up to \$13 per hour that is paid to an eligible worker for work during the COVID-19 pandemic. The law imposes a cap of \$25,000 for any single eligible worker.

Guardrails for Recovery Funds:

- **States are not allowed to use the funds to either directly or indirectly offset a reduction in the net tax revenue** that results from a change in law, regulation or administrative interpretation during the covered period that reduces any tax. If a state violates this provision, it will be required to repay the amount of the applicable reduction to net tax revenue.
- **No funds shall be deposited into any pension fund.**
- Any local government, including counties, that **fail to comply with the federal law and related guidelines shall be required to repay** the federal Treasury.

Program Administration:

- **Funds will be distributed** by the U.S. Department of Treasury.
- **The deadline to spend funds is December 31, 2024.**
- The U.S. Treasury is required to **pay the first tranche to counties not later than 60-days after enactment**, and second payment no earlier than 12 months after the first payment.
- The law provides an additional \$77 million for the Government Accountability Office and \$40 million for the Pandemic Response and Accountability Committee **for oversight and to promote transparency and accountability.**

Reporting Requirements for State and Local Governments:

- **States are required to report how funds are used and how their tax revenue was modified** during the time that funds were spent during the covered period (covered period begins on March 3, 2021 and ends on the last day of the fiscal year a state or local government has expended or returned all funds to the U.S. Treasury).
- **Local governments, including counties, are required to provide “periodic reports”** providing a detailed accounting of the use of funds.
- If a state, county or municipality **does not comply with any provision of this bill, they are required to repay the U.S. Treasury** an equal amount to the funds used in violation.

CORONAVIRUS CAPITAL PROJECTS FUND (SEC. 604)

- **Provides \$10 billion for states, territories, and tribal governments to carry out critical capital projects**, specifically related to enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency. *This funding includes broadband infrastructure.*
- Each **state, the District of Columbia and Puerto Rico will receive a minimum allocation of \$100 million**, plus another \$100 million is divided among other U.S. territories and another \$100 million is designated for tribal governments and Native Hawaiian use.
- **Of the remaining funds, states receive an additional allocation** based on population (50 percent), number of individuals living in rural areas as a percentage of the U.S. rural population (25 percent), and proportion of the state’s population of households living in poverty.

LOCAL ASSISTANCE
AND TRIBAL
CONSISTENCY
FUND (SEC. 605)

Provides an additional \$1.5 billion, split evenly over FY 2022 and 2023, for eligible revenue share counties (i.e., public land counties) as well as \$500 million over both fiscal years for Tribal governments:

- U.S. Treasury is responsible for determining the funding formula, taking into account the economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending with Sept. 30, 2021.
- **Eligible counties may use these funds for any governmental purpose other than a lobbying activity.**
- **Counties shall be required to provide periodic reports** with a detailed accounting of the use of funds.
- **Failure to submit required reports or misuse of funds will result in the recoup of funds** by the federal government.

According to a statement for the record by U.S. Senate Finance Chairman Ron Wyden (D-Ore.), “[The Senator] fully expect[s] Treasury to consult with others in government who have history in this arena on the creation of this new formula such as the Secretaries of Agriculture and Interior, **as well as the National Association of Counties, state county associations, including the Association of O&C Counties Oregon**, and many other groups with a deep understanding of these impacts across the United States.”

INVESTMENTS IN VACCINE DISTRIBUTION AND HEALTH

VACCINE DISTRIBUTION

Vaccine Distribution Funding: Provides \$20 billion to establish a National COVID-19 Vaccination Program, of which \$7.5 billion will be allocated to CDC to support state, local, tribal and public health departments and community health centers in the distribution of vaccines through information technology and data enhancements, facility enhancements and public communications.

Another \$7.5 billion of the \$20 billion appropriated is provided to the **Federal Emergency Management Agency (FEMA) to establish vaccination sites.**

Counties play an integral role in the distribution of COVID-19 vaccines as key administrators of health and human services at the local level, supporting over 900 hospitals, 824 long-term care facilities, and 1,943 local health departments.

Vaccine Confidence Education: Provides \$1 billion for the CDC to strengthen vaccine confidence by furthering the distribution of information and education and improving vaccination rates.

County officials and local public health agencies are trusted voices, often responsible for messaging vaccine confidence to the public.

SUPPORT FOR MEDICAID

FMAP Enhancements: Enhances state Federal Medical Assistance Percentages (FMAP), the federal contribution to Medicaid, including:

- A 100 percent FMAP for states that opt to provide coverage to the uninsured for COVID-19 vaccines and treatment without cost sharing.
- An enhanced FMAP for states that wish to expand Medicaid programs to cover mobile crisis intervention services for individuals experiencing mental health or substance use disorders.
- Increasing the state's base FMAP by five percentage points for two years if they expand Medicaid; currently there are 12 states that have yet to expand Medicaid and will be eligible for this increase.
- A temporary FMAP increase of 7.35 percentage points for states to improve Medicaid home and community-based services for one year.

Disproportionate Share Hospital (DSH) Payments: Amends the Families First Coronavirus Response Act (P.L.116-127) so states do not have to make higher DSH payments due to the 6.2 percent FMAP increase in the legislation.

Counties in 26 states contribute up to 60% of the non-federal share of Medicaid, totaling approximately \$7 billion per year.

FUNDING FOR TESTING, PUBLIC HEALTH SUPPORT & RESOURCES

Testing and Contact Tracing: Provides \$47.8 billion to the Department of Health and Human Services (HHS) to support state and local health departments in distributing and administering COVID-19 tests, acquiring and distributing PPE and other supplies, expanding contact tracing capabilities, and sustaining the nation's public health workforce.

Counties support over 1,900 of America's 2,800 local health departments, providing essential public health prevention services like public education, vaccine coordination and logistics, contact tracing, and COVID-19 testing.

Public Health Workforce Expansion: Provides key enhancements for healthcare and public health workforce supports, including:

- **\$7.6 billion for HHS to establish, expand, and sustain a public health workforce** and make awards to state, local, and territorial public health departments.
- **\$7.6 billion for Community Health Centers** for ongoing COVID-19 response efforts.
- **\$800 million to the National Health Service Corps** to enhance and diversify the nation's clinician's workforce.

Federal investments are responsible for nearly 25 percent of local health departments' revenue. Over the past decade, the number of local health department jobs has decreased by 25,000, a statistic that is further exacerbated by the COVID-19 pandemic—effectively shrinking the public health workforce when it is needed most.

FUNDING FOR BEHAVIORAL AND MENTAL HEALTH

Substance Abuse Prevention and Treatment (SAPT) and Community Mental Health Block Grants: Provides \$1.5 billion for the Substance Abuse and Mental Health Services Agency's (SAMHSA) Substance Abuse Prevention and Treatment (SAPT) and another \$1.5 billion for Community Mental Health block grant programs.

Certified Community Behavioral Health Clinics: Provides \$420 million for Certified Community Behavioral Clinics (CCBHCs) which helps counties and other local entities provide a comprehensive range of mental health and substance use disorder services to vulnerable individuals.

County-based behavioral health systems exist in 23 states that represent 75% of the population, and counties deliver community-based mental health and substance use disorder services through 750 behavioral health authorities.

Overdose Prevention: Provides \$30 million for SAMHSA to create grants to state, local, tribal and territorial governments to support community-based overdose

prevention programs and other harm reduction services in light of increased pandemic related drug-misuse.

County leaders across the public health, justice and public safety, and behavioral health sectors are on the front lines of the opioid epidemic and continue to formulate effective responses for this ongoing pandemic.

SUPPORT FOR LONG TERM CARE FACILITIES

Nursing Home Strike Teams: Provides \$500 million for HHS to allocate money to states and territories to establish strike teams that will respond to COVID-19 outbreaks in skilled nursing facilities.

Counties own, operate, and support 758 skilled nursing facilities and nursing homes, facilities that have been disproportionately impacted by the COVID-19 pandemic.

EMERGENCY RELIEF FOR INDIVIDUALS AND FAMILIES

DIRECT FINANCIAL ASSISTANCE FOR INDIVIDUALS AND FAMILIES

Temporary Assistance for Needy Families (TANF) Pandemic Emergency Fund: Provides \$1 billion for states to provide short-term targeted aid (cash assistance or otherwise) to families in crisis. States will receive funds based on their population's share of children and portion of prior TANF expenditures dedicated to cash assistance.

Nine states representing half of the program's national caseload delegate the administration of TANF (which funds a wide range of anti-poverty programs and family services) to counties.

Earned Income Tax Credit (EITC) and Child Tax Credit (CTC) Expansion:

- In 2021, expands the CTC to **\$3,000 per child aged 6-17 (\$3,600 for children under age 6)** and makes the credit fully refundable in 2021. Instructs the U.S. Treasury Department to issue the credit in the form of periodic payments or as frequently as is feasible beginning in July, 2021.
- In 2021, increases the EITC for childless workers by **up to \$1,000 and expands the minimum and maximum age** for claiming the credit.

The proposed CTC expansion is expected to cut child poverty by half in 2021, a key county priority.

Individual Assistance Payments: Provides another round of Economic Impact Payments worth \$1,400 per individual (including child and non-child dependents up to age 17), up to \$75,000 income threshold level for individuals and \$150,000

for households, with an accelerated phase-out for higher-income earners capped at \$80,000 for individuals and \$160,000 for household income.

HOUSING AND UTILITY ASSISTANCE

Emergency Rental Assistance Program: Provides \$21.6 billion in another round of emergency rental assistance to be distributed by the U.S. Treasury Department to allocate to states, territories, counties and cities.

County governments with populations greater than 200,000 are eligible to receive another round of direct funding from Treasury to keep families in stable housing and prevent an eviction crisis during the health emergency. Counties below 200,000 may receive funds through their state government.

Homeless Assistance: Provides \$5 billion to HUD for homeless prevention and supportive services through the HOME Investment Partnerships program formula.

The majority of HOME funds (60 percent) are distributed to 647 local jurisdictions, including urban counties with populations over 200,000 not including their largest metropolitan city, to provide affordable housing to low-income families.

Housing Choice Vouchers: Provides \$5 billion to HUD for emergency Housing Choice Vouchers.

Counties support increasing the supply of housing choice vouchers to assist with providing affordable housing for families.

Rural Housing: Provides \$100 million for rural housing through the U.S. Department of Agriculture for rental assistance.

Counties support assistance to families in rural areas struggling with rental payments due to the pandemic.

Homeowner Assistance Fund: Provides \$10 billion for the Homeowner Assistance Fund and allocates funds to states, territories, and tribes to provide homeowners struggling to make mortgage payments due to the pandemic with direct assistance for mortgage payments, property taxes, property insurance, utilities, and other housing related costs.

Counties support assistance to families to maintain stable housing conditions during the public health crisis and beyond.

Low Income Home Energy Assistance Program (LIHEAP): Provides \$4.5 billion in emergency LIHEAP funds to remain available until September 30, 2022.

Counties fully or partially administer the LIHEAP program in 13 states.

FOOD AND NUTRITION ASSISTANCE

Supplemental Nutrition Assistance Program (SNAP):

- Extends the recently enacted 15% SNAP benefit increase **through September 30, 2021** (previously set to expire June 30).
- Provides an **extra \$1.1 billion in funds for state SNAP administration** to be allocated over the next three fiscal years, an amount commensurate with a 100 percent federal administrative match.
- **Extends the Pandemic-EBT program** (which provides SNAP benefits to low-income children who have lost access to meals at school and child care due to the pandemic) through the summer months in both FY 2021 and the summer of FY 2022. *Note: administrative costs for P-EBT are 100 percent reimbursable by the federal government.*

*Ten states representing 32 percent of total participants **delegate the administration of SNAP (which funds monthly grocery benefits for low-income families) to counties. In these states, counties often contribute local dollars to the program's 50 percent non-federal administrative match.***

Special Supplemental Nutrition Program for Women, Infants and Children (WIC): Provides \$880 million in emergency funds, \$490 million of which will enhance benefits for four months and \$390 million of which will support outreach innovation and program modernization funding.

WIC (which provides food assistance, nutrition education and service referrals to nutritionally-at-risk, low-income pregnant/post-partum women, infants and children) operates through 1,900 local agencies in 10,000 clinic sites, many of which are county health departments.

SUPPORTS FOR WORKERS AND EMPLOYERS

Federal Unemployment Benefits: Extends enhanced federal unemployment of \$300 weekly through September 6, 2021. Those making less than \$150,000 a year and receiving unemployment benefits are eligible for a \$10,200 tax break. Also extends the Pandemic Unemployment Assistance program through September 6, 2021 and allows emergency unemployment relief for governmental entities and nonprofit organizations.

Emergency Paid Leave and Paid Leave Tax Credit: Extends the [Families First Coronavirus Response Act](#) (FFCRA) emergency paid leave program through September 30, 2021 and provides up to 12 weeks of paid sick and family medical leave related to the COVID-19 pandemic.

Notably, public sector employers, including counties, are now eligible to receive the FFCRA tax credit for wages or compensation paid to an employee who is unable to work due to the pandemic. Under previous law, counties were not eligible to receive this credit, impacting already strained county budgets.

Additionally, as previously authorized under the FFCRA, a local government employer that provides paid leave wages under the Emergency Paid Sick Leave Act or Expanded Family Medical Leave Act will not be required to pay the employer's share of social security tax on the paid leave wages.

Counties employ 3.6 million individuals, and without this tax credit, the high costs of funding the enhanced paid leave benefits could harm counties' ability to provide critical services that are necessary for a successful pandemic response.

AGING SERVICES

Older Americans Act (OAA) Programs: Provides \$1.4 billion in emergency OAA funding, including \$750 million for senior nutrition programs, \$460 million for home-and-community-based support services, \$45 million for disease prevention, \$10 million for the long-term care ombudsman program and \$145 million in assistance for grandparents caring for grandchildren.

OAA funding is allocated directly to Area Agencies on Aging, more than half of which are fully or partially operated by county governments.

Elder Justice Act Programs: Provides at least \$188 million for the Elder Justice Act in both FY 2021 and FY 2022.

The Elder Justice Act program is the only dedicated federal funding source available to states and counties to prevent elder fraud and abuse.

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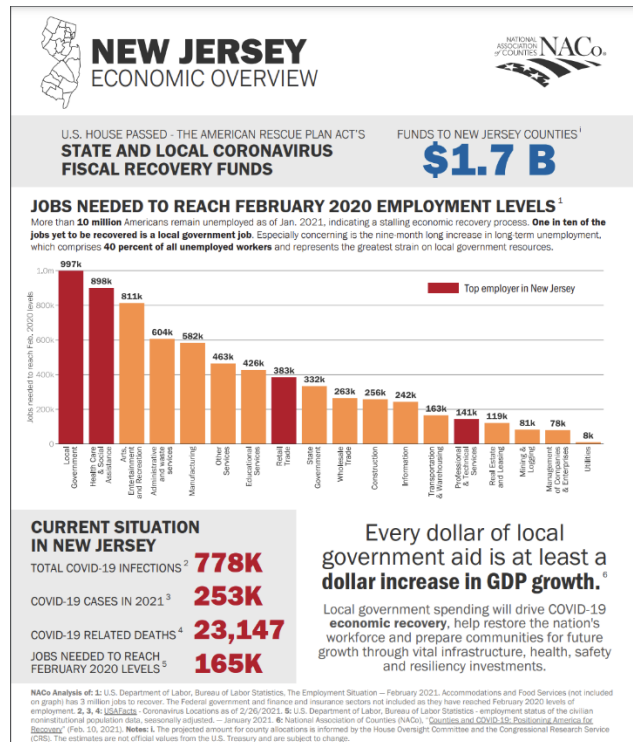
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ECONOMIC ASSISTANCE FOR BUSINESSES AND COMMUNITIES

EDUCATION AND CHILD CARE STABILIZATION

Education Stabilization Fund: Provides \$123 billion in emergency funds to support K-12 schools in safely reopening, of which 20 percent must address learning loss. Other set-asides include:

- \$1.25 billion for **summer enrichment**.
- \$1.25 billion for **afterschool programs**.
- \$3 billion for **education technology**.
- \$800 million for wraparound services to **homeless students**.

In addition to the ESERF, provides:

- \$3 billion for the **Individuals with Disabilities in Education Act (IDEA)**.
- \$2.75 billion for **private K-12 schools**.
- \$40 billion for **higher education, including community colleges**.

*Along with sharing a tax base with local school boards and providing complementary services to local students, **counties play a role in supporting and funding K-12 schools in five states: Alaska, Md., N.C., Va. and Tenn. Certain counties also contribute funding to community colleges.***

Distance Learning: Provides nearly \$7.2 billion for the Emergency Connectivity Fund within the Federal Communications Commission's (FCC) E-Rate program, helping schools and libraries obtain affordable broadband to support virtual learning.

During the pandemic, counties have contributed local dollars and federal relief funds to help students without at-home internet attend virtual school.

Head Start: Provides \$1 billion in emergency funding to be distributed across existing Head Start agencies according to their share of total enrolled children.

*Head Start (which funds early childhood education for low-income children) delivers services through 1,600 local agencies, **many of which are sponsored by county governments.***

Child Care and Development Fund (CCDF): Provides \$39 billion in emergency funds for the discretionary portion, the Child Care Development Block Grant program (CCDBG), \$15 billion of which will be distributed according to the regular formula and available through FY 2024. The remaining \$24 billion will go to states to make subgrants directly to child care providers. The mandatory Child Care Entitlement to States (CCES) will also receive a permanent annual increase of \$600 million, with the state match waived in FY 2021 and FY 2022.

Eight states delegate the administration of CCDF (which supports child care subsidies for low-income families) to counties.

Child and Dependent Care Tax Credit (CDCTC): In 2021, expands the CDCTC, making it refundable (therefore available to lower-income employees) and increasing the maximum rate by 50 percent.

County employees may be able to claim this credit, making it easier for them to afford the necessary child/dependent care to continue working.

SUPPORTS FOR SMALL BUSINESSES AND ECONOMIC DEVELOPMENT

Paycheck Protection Program (PPP) and Economic Injury Disaster Loan (EIDL): Provides an additional \$7.25 billion for the PPP and \$15 billion for the EIDL Advance program.

The PPP and EIDL program help stabilize county economies by keeping small businesses afloat. Many counties also provided small business loans and other support with CRF dollars authorized under the CARES Act.

Economic Development Administration: Provides \$3 billion for economic adjustment assistance. Of this amount, 25 percent of funding is reserved for assistance to communities that have suffered economic injury as a result of **job losses in the travel, tourism or outdoor recreation sectors.**

Of this amount, 25 percent of funding is reserved for assistance to communities that have suffered economic injury as a result of job losses in the travel, tourism or outdoor recreation sectors.

EDA is a critical resource, particularly for rural counties, in providing essential competitive grants for job creation, economic recovery and planning.

TRANSPORTATION, ENVIRONMENT & EMERGENCY RESPONSE

FUNDING FOR TRANSPORTATION

Public Transit: Provides \$30.46 billion available through FY 2024 at a 100 percent federal share for eligible recipients of urban, rural, senior citizens and individuals with disabilities, and intercity bus transit formula grants for operating expenses incurred beginning on January 20, 2020, including payroll, operating and maintenance costs due to lost revenue, and the payment of leave for personnel laid off due to service reductions.

Counties directly support 78 percent of the nation's public transit systems.

Airports: Provides \$8 billion available through FY 2024 through Airport Improvement Program (AIP) formulas at a 100 percent federal share, including:

- **Funding for operations, personnel and sanitation to combat the spread of COVID-19:** \$6.5 billion for primary and certain cargo airports and \$100 million for general aviation and commercial service airports.
- \$800 million for **primary airport** sponsors to meet rent and other obligations to airport concessionaires.
- \$608 million to cover the **full federal share of these projects**, including retroactively for FY 2020.

Counties own or support 34 percent of America’s public airports.

Amtrak: Provides \$1.7 billion available through FY 2024, including \$970.39 million for the Northeast Corridor and \$729.61 for the National Network.

FEDERAL
EMERGENCY
MANAGEMENT
AGENCY (FEMA)
RESOURCES

Disaster Relief Fund: Provides \$50 billion for FEMA’s Disaster Relief Fund to meet the immediate needs of state, local, tribal and territorial governments. [\(NOTE that the Biden administration issued an Executive Order on February 2, 2021 that waives the non-federal match of 25 percent from January 20, 2020 through September 31, 2021 for COVID-related eligible reimbursements.\)](#)

FEMA’s Disaster Relief Fund provides funding for key FEMA programs important to counties, including the [Public Assistance \(PA\) Program](#).

Funeral Assistance: Extends the **100 percent federal cost share increase for funeral assistance** provided by FEMA, which had previously only been for costs incurred before December 30, 2020.

Funds will reimburse county residents for funeral costs associated with the COVID-19 pandemic.

Additional Funding for FEMA Programs: Provides funding for a wide variety of FEMA programs that support local agencies in FY 2021 to remain available through FY 2025, including:

- Emergency **Food and Shelter** Program (\$400 million)
- Assistance to **Firefighters Grants** (\$100 million)
- **Emergency Management** Performance Grants (\$100 million)
- Staffing for Adequate Fire and Emergency Response (**SAFER**) Grants (\$200 million)

Counties rely on these critical federal grant programs to provide much-needed funding and other resources to local firefighters, first responders and other frontline workers.

**ENVIRONMENTAL
PROTECTION
AGENCY (EPA)
GRANTS**

Funding for Pollution and Disparate Impacts of the COVID-19 Pandemic:

Provides \$100 million to the EPA to address health outcome disparities from pollution and the COVID-19 pandemic.

- Of this amount, \$50 million will support activities that identify and address **disproportionate environmental or public health harms and risks in minority populations or low-income population.**

Counties support an increase in federal technical and financial assistance to states and local governments for the development and administration of pollution control programs.



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March 18, 2021

The Honorable Janet Yellen
Secretary
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1500 Pennsylvania Avenue, N.W.
Washington, DC 20220

Dear Secretary Yellen,

As the national representative of America's 3,069 county governments, we are writing today to provide feedback and recommendations on the Coronavirus State and Local Fiscal Recovery Fund (Recovery Fund), outlined in the *American Rescue Plan Act*.

We understand the historic nature of this legislation and the massive undertaking associated with it. Therefore, counties stand ready to work with you as partners to ensure the successful implementation and execution of the Recovery Fund. We appreciate the opportunity to engage with your team as part of the intergovernmental process and share the common goal of successful implementation of the Recovery Fund to ensure the health and wellbeing of our nation's residents and the economic vitality of our local communities.

Counties led the way when it came to investing CARES Act Coronavirus Relief Fund (CRF) dollars in both fiscally responsible and innovative ways to keep our residents healthy and our communities safe and vibrant. NACo commissioned an independent assessment of the CRF, innovative investments and the effectiveness of the administration of the funds. This study, conducted by the National Academy of Public Administration (NAPA), identifies key policy recommendations for direct funding programs to counties, which can now be applied to the administration of the Recovery Fund.

To further support the Biden-Harris Administration's implementation efforts on the Recovery Fund, NACo surveyed our membership to identify outstanding questions on eligible uses, desired spending of and implementation of the Recovery Fund. As of today, we have received responses from hundreds of counties across the country.

Our members are eager to effectively use the Recovery Fund to invest in their communities. In response to our survey, NACo received numerous questions about the implementation of the Recovery Fund. We outlined and summarized these questions in this letter and also provide more details in the Appendix (second attachment).

An overwhelming number of respondents indicated that the most helpful information the White House and U.S. Treasury could provide to counties to help us effectively spend this new aid is guidance on the allowable use of funds.

- **Capital investment projects:** While the CRF aided certain sectors impacted by the pandemic including health care, schools and housing, its lack of flexibility ultimately limited our ability to implement projects and services that would have benefited our residents and communities. Counties request clarification on whether capital improvement projects beyond water, sewer and broadband are

included as an eligible expense. These vital community infrastructure projects include but are not limited to: Emergency management and public safety facilities, public health related infrastructure improvements, transportation infrastructure and services, projects for economic development and purchasing or remodeling of public facilities. By making capital investment projects an allowable expense, the American Rescue Plan will allow us to meet the needs of our residents as we continue to fight the pandemic. Additionally, we respectfully request that such capital projects no longer be subject to the current restriction under CRF guidance that requires a lifetime of defined CRF eligible uses.

- **Lost revenue and local government budget cycles:** As outlined in the American Rescue Plan, Recovery Funds can be used for government services to the extent of the reduction in revenue of such county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the county prior to the emergency. There are two main issues: 1) Clarity on the definition of “revenue” since counties receive general tax revenue, user fees, federal and state grants, intergovernmental revenue transfers, lawsuit settlements, and other sources of income, and 2) Provide more details on how counties will determine their baseline fiscal year to determine their eligible revenue reduction calculations, especially since state and local governments use a range of start dates for their fiscal years.
- **Covered period for eligible use of funds:** The American Rescue Plan did not define “covered period” beyond states applying premium pay to eligible workers. Specifically, counties request clarification on the timeline for recapturing reduced revenue and whether it dates to the start of federal public health emergency declaration of March 1, 2020? Similarly, is March 1, 2020 also the baseline date for counties to determine their most recent full fiscal year?
- **Definition of broadband:** Beyond the language included in the American Rescue Plan for broadband, survey respondents requested additional clarification on this term and potential permissible expenses. Specifically, counties request that broadband eligible expenses are not limited to investments in underserved areas, and do not supplant federal and state grants or loans. Furthermore, counties request clarification on whether broadband extends beyond tangible infrastructure to include planning for communities that need to expand (or develop) their connectivity footprints outside of existing networks. In addition to the infrastructure itself, counties believe that cybersecurity training and testing of such infrastructure should be an eligible expense. Use of the Recovery Fund for their cybersecurity-related expenses will allow counties to better protect their networks, reduce fraudulent behavior, and create resiliency in new systems as many county employees continue to telework. Providing clarification on the definition of “broadband” in the American Rescue Plan will also ensure the Recovery Fund will strengthen broadband equity and support all citizens across our nation’s counties.
- **Aid to impacted industries:** Given that COVID-19 continues to have a substantial impact on tourism, counties request clarification on the eligible expenses associated with this language included in the American Rescue Plan. Specifically, NACo members inquired about using funds to expand, upgrade or maintain tourism facilities (i.e. fairgrounds, campgrounds, customer service center, roads and bridges, fencing). Furthermore, counties request clarification on whether Recovery Funds can be used toward lost revenue due to declines in tourism. This clarification will ensure counties will be able to support essential facilities and services for our residents.

- **Administrative costs to monitor, track and manage the Recovery Fund:** To assist counties in distributing, tracking and reporting Recovery Fund dollars to the U.S. Treasury, counties request clarification on whether Recovery Funds can be used to hire and cover payroll costs for administrator(s), as well as use Treasury funds for audit compliance. Specifically, new personnel would maintain records and effectively manage the fund on behalf of the county to ensure compliance with Congressional intent and U.S. Treasury guidance. Beyond using funds for new personnel, counties requested clarification on whether funds may be used to purchase new software to enhance our ability to track these new dollars in the more efficient and effective way.
- **Assistance to households:** Under the CARES Act, counties can provide assistance to individuals and families directly impacted by a loss of income due to COVID-19 via a county-run program. Beyond aiding households through an already established program, counties request clarification on whether Recovery Funds can be used to allocate direct payments to households via the county to ensure swift payments. This would not only benefit individuals in the household, but also landlords who are experiencing financial hardship because of the COVID-19 pandemic.
- **Premium pay:** Members requested clarification on the definition and limitations on premium pay for essential workers. Specifically, what is the definition of “essential work” and “eligible workers” as outlined in the American Rescue Plan.

In addition to permissible use of funds, counties requested clarification on expenses not explicitly outlined in the American Rescue Plan, but are still COVID-19-related critical response programs and services.

- **Purchasing/updates to software equipment:** Counties asked whether purchasing or upgrading local government software is a permissible expense. Updating local governments’ software will ensure residents are able to telework, participate in distance learning, support critical healthcare services, as well as many other local government functions.
- **Education and schools:** Along with sharing a tax base with local school boards and providing complementary services to local students, counties often play a role in supporting and funding K-12 schools and community colleges. Counties request clarification on how Recovery Funds may be used to ensure safe re-openings and continued operations of schools.
- **Purchasing of equipment:** To ensure counties have a strong ongoing response to COVID-19’s impacts, we urge the U.S. Treasury to allow local governments to purchase equipment and make other necessary investments that will protect the health and safety of our residents. These purchases include but are not limited to: Vehicles for public health and safety activities, generators, body bags, morgue and medical examiner facilities, shelters, quarantine facilities and HVAC/air filter upgrades.

Counties support reasonable practical guardrails included in the American Rescue Plan. County leaders are prudent stewards of public dollars and share the administration’s goals for successful implementation of the Recovery Fund. However, for counties to efficiently and effectively allocate this critical aid, we respectfully recommend the following for implementation:

- **Create a centralized office for Recovery Fund best practices and stakeholder engagement:** To ensure robust intergovernmental consultation and collaboration among federal, state and local partners, counties urge the U.S. Treasury to standup a centralized office that will be responsible for communicating with entities receiving Recovery Funds. This office would work with state and local

government representatives to quickly answer questions regarding Recovery Fund implementation and collect information on investment best practices from recipients.

- **Provide timely Recovery Fund reporting requirements guidance:** Months after the CRF was established, U.S. Treasury Office of Inspector General (OIG) released guidance on reporting requirements for the CRF. The delay in releasing reporting requirements was ineffective as many counties had already set up specific systems to track their expenditures. This resulted in counties reworking reporting documentation to meet the requirements of OIG, which is both a costly and timely process. Counties request that reporting requirements guidance be provided simultaneously with the disbursement of Recovery Funds as it will allow recipients to track expenses appropriately. Furthermore, counties urge that U.S. Treasury policy and OIG teams coordinate with one another ahead of releasing guidance.
- **Avoid overly burdensome Recovery Fund reporting requirements:** Once funds are distributed, counties across the country will move to aggressively distribute funds to sub-recipients to support the needs of our residents and communities. Reporting requirements are often overly burdensome, taking extra time and money away from program implementation and end-users. Counties request that the Recovery Fund reporting requirements strike a better balance of ensuring legal compliance and appropriate stewardship of taxpayer dollars, with practical and timely reports and audits. Efficient, streamlined reporting, including the allowance of electronic filings, will ultimately make the Recovery Fund more successful.
- **Provide a clear reporting structure and investment category definitions:** To help support efficiency of county resources while planning fund expenditures and reporting fund expenditures, and to support the evaluation of program impact during and at the end of the funding period, counties request clear expenditure categories and definitions within reporting requirements. The Pandemic Response Oversight Committee (PRAC) should work closely with the U.S. Treasury in the design phase of the county reporting requirements to ensure expenditure definitions in reporting are clear and align with county expenditure planning and financial tracking. The efficient tracking of investment categories will mitigate increased county costs and facilitate effective analysis on how the funds are invested.

Despite some deficiencies outlined above, there are many aspects of the CRF implementation that U.S. Treasury should maintain for the Recovery Fund including:

- **Public health and public safety payroll and benefits:** Under the CARES Act, counties can use CRF dollars to cover the full payroll costs for public health and public safety employees “substantially dedicated” to addressing and mitigating the impact of the COVID-19 pandemic at the community level. We urge the U.S. Treasury to adopt this guidance under the American Rescue Plan. Additionally, counties urge that reporting requirements for these payroll and benefits costs not be overly burdensome (i.e. counties are able to cover the full payroll and benefits (except pensions) of these employees without unreasonable documentation). Furthermore, counties urge U.S. Treasury to include hazard pay as a permissible expense, similar to the CRF guidance.
- **Interest bearing accounts:** Under the CARES Act, recipients can deposit CRF payments into an interest-bearing account and future investments can be used to covered eligible expenditures included in U.S. Treasury guidance. To ensure counties can meet the continued need of our residents and communities as we address the impacts of the COVID-19 pandemic, we urge the U.S. Treasury to adopt this

guidance under the American Rescue Plan. To achieve the shared goals of properly managed Recovery Funds, the funds should be allowed to maximize interest earnings whenever possible while always following all recognized cash-management standards and best practices. Any technical services that are required to achieve these liquidity management guidelines should be an allowable expense of the Recovery fund or interest earnings. Further, all interest generated should enjoy the same permissible use guidelines as the original Recovery Fund dollars, thus increasing and expanding the overall economic impact of the American Rescue plan.

- **Unemployment insurance costs:** Under the CARES Act, counties can use CRF payments for unemployment insurance costs. An extension of this guidance would support counties given our role as a major employer of more than 3.5 million Americans.
- **Allocation report for Recovery Fund recipients:** While NACo has released our own unofficial, preliminary county allocation estimates based on the American Rescue Plan for Fund recipients, we also understand that, under the law, Treasury must reconcile the overall allocations for states, territories, tribes, counties, and municipalities. We urge Treasury officials to consult with NACo about the intricacies of America’s counties, parishes, and boroughs across the states. We also encourage Treasury to publish updated, official allocation estimates early in the process to assist our county and other municipal leaders with budget and program design planning.

America’s counties have been engaged in our nation’s response to COVID-19 since the earliest days and providing counties with the flexible, essential financial resources is the surest way to see that our nation’s preparedness and responsivity continues. As intergovernmental partners, we look forward to working with the administration to implement the historic Coronavirus State and Local Fiscal Recovery Fund.

On behalf of our membership, we sincerely appreciate the opportunity to provide input, as essential intergovernmental partners, prior to the development of the Rescue Fund guidance. We look forward to maintaining an open dialogue throughout the implementation of this historic federal investment in our local counties. We are committed to making sound investments that help our nation mitigate, respond and recover from this unprecedented national pandemic.

Thank you again for the opportunity to comment and for your continued hard work and leadership during these challenging times.

With respect,



Matthew D. Chase
Executive Director and CEO
National Association of Counties



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March 23, 2021

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: American Rescue Plan Act of 2021

On March 11, the President signed into law the American Rescue Plan Act (ARPA) of 2021. The ARPA follows three other federal acts in response to the coronavirus pandemic: (a) the Families First Coronavirus Response Act (FFCRA); (b) the Coronavirus Aid, Relief, and Economic Security Act (CARES); and (c) the Consolidated Appropriations Act (CAA) of 2021.

This memorandum describes the major provisions of the ARPA and the potential amount of funding that Wisconsin is eligible to receive under that federal legislation. Although the Act appropriates funds to individuals, businesses, and governments, the memorandum focuses on the fiscal effects of the legislation and the potential impact that they may have on Wisconsin government and in some instances, local governments and educational institutions. In addition, a description of the Act's provisions regarding unemployment insurance (UI) is included in the memorandum.

In some instances, it has not yet been determined what the state's share of the funding will be. If an estimated fiscal effect is available, it will be indicated in the summary of the provision. Also, some of the funding will be provided on a competitive basis. It is not known if Wisconsin will apply for any of these grants, but these items, if applicable, are included in the summaries of the Act's provisions. Estimates are generally based on briefs issued by Federal Funds Information for States (FFIS). Finally, if changes to state law or other requirements are necessary to secure federal funding under ARPA, such changes are identified.

It is important to note that the focus of the memorandum is not a comprehensive discussion of all items that potentially impact Wisconsin, but rather a description of the major items based on our review of the federal Act and materials that are available to us. Although this memorandum describes provisions of the federal legislation based upon materials currently available, the administration and funding of the Act will be known once guidelines from the federal government have been promulgated.

Table of Contents

Coronavirus State and Local Recovery Fund	3
Unemployment Insurance.....	7
Health and Family Services (including Medical Assistance).....	10
Children and Families (including Childcare).....	17
K-12 and Higher Education Funding	20
Other Education Related Funding	23
Transportation	23
Arts Funding	27
Business Assistance	27
Emergency Management	28
Environmental Grants	28
Housing Assistance.....	28
Utility Assistance.....	29
Attachment -- County and Municipal Funding	

American Rescue Plan Act (ARPA) of 2021

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

The American Recovery Plan Act appropriates a total of \$362.0 billion for the Coronavirus State and Local Fiscal Recovery funding, to provide direct payments to state, local, territorial, and tribal governments. The Secretary of Treasury is authorized to issue such regulations that may be necessary to carry out the distribution and administration of this funding. The funding is divided into four separate funds: the State Fiscal Recovery Fund, the Local Fiscal Recovery Fund, the Capital Projects Fund, and the Local Assistance and Tribal Consistency Fund. A description of each of these funds and the requirements related to these funds is provided.

State Fiscal Recovery Fund. The state of Wisconsin is expected to receive up to \$3,206.3 million in direct payments from the State Fiscal Recovery Fund (SFRF). The Act allocates a total of \$219.8 billion to the SFRF, to be divided among states, territories, and tribal governments. Of this amount, \$195.3 billion is divided among the 50 states and the District of Columbia, in the following manner: (a) \$25.5 billion will be equally divided among the 50 states and the District of Columbia; (b) \$754.8 million will be allocated as an additional payment to the District of Columbia; and (c) the remaining \$169.5 billion will be divided among the 50 states and the District of Columbia, according to each state's share of seasonally adjusted unemployed persons for the three-month period ending December, 2020.

A portion of the remaining funds are divided among territorial governments (defined as Puerto Rico, the U.S. Virgin Islands, Guam, the Northern Mariana Islands, and American Samoa), which will receive a combined total of \$4.5 billion, to be divided among the territories according to population. In addition, tribal governments will receive a combined total of \$20.0 billion, to be divided in a manner determined by the Secretary of the Treasury. SFRF monies are available through December 31, 2024.

The Act further specifies that no state will receive less from the SFRF than it received from the Coronavirus Relief Fund (CRF), and allows the Treasury Secretary to make pro rata adjustments to the allocations in order to comply with this requirement. Wisconsin received nearly \$2.0 billion in CRF funding under the federal CARES Act.

Allowable Use of Funds. SFRF payments may be used to cover costs incurred prior to December 31, 2024, for the following purposes:

- a. to respond to the coronavirus pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b. to replace revenues lost as a result of the public health emergency caused by the coronavirus pandemic, for the purposes of providing government services;
- c. to make investments in water, sewer, or broadband infrastructure;

d. to provide premium pay of up to \$13 per hour per worker, in addition to a worker's usual wage or remuneration (up to \$25,000 in total for any single worker) for workers employed by the state who perform essential work during the pandemic, or to provide grants to eligible employers that have eligible workers who perform essential work. The term "eligible workers" is defined as those workers needed to maintain continuity of operations of essential critical infrastructure sectors, as well as additional sectors designated by the Governor of a state or territory as critical to protect the health and well-being of residents of the state or territory.

e. to transfer funds to private nonprofit organizations, tribal organizations, public benefit corporations involved in the transportation of passengers or cargo, or special-purpose units of state or local governments.

Restrictions on the Use of Funds. SFRF monies may not be used for the following:

a. to either directly or indirectly offset a reduction in net tax revenues resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase. The covered period begins on March 3, 2021, and ends on the last day of the fiscal year in which all funds have been either expended, or returned to or recovered by, the Department of Treasury.

b. for deposit into any pension funds.

Certification and Reporting Requirements. In order to receive their SFRF allocation, state, territorial, or tribal governments must certify that they need the funds and will use them in accordance with the provision of the Act, and the Department of Treasury must make payments within 60 days of receiving this certification. A similar certification is required for any entity receiving any transferred funds. Further, the Treasury Department may withhold up to 50% of a state or territory's allocation for up to 12 months, based on the unemployment rate in that state or territory at the time of certification. A second certification will be required, prior to receiving the remaining 50% of the state or territory's allocation. If the state or territory is required to repay funds for failing to comply with any requirements on the allowable uses of these funds, the second payment may be reduced by the amount that would otherwise have been recouped.

Further, any government that receives a payment from the SFRF is required to submit periodic reports to the U.S. Department of Treasury. These reports must include the uses of the funds, as well as any changes to the state's tax revenue sources during the covered period, and any other information requested by the Department. Funds that are deemed to have been used improperly are subject to recoupment. If the funds are used to offset a reduction in net tax revenues, the amount recouped will be the lesser of the amount of the reduction in net tax revenue or the total amount of funds received. The Treasury Secretary is empowered to make any regulations that may be necessary to distribute the funds or monitor the use thereof.

Local Fiscal Recovery Fund. A total of \$130.2 billion is allocated for the Local Fiscal Recovery Fund (LFRF) to make payments to units of local government. Monies from this Fund will be available through December 31, 2024. The allocation of these funds varies according to the type of local government receiving the funds. Every county in Wisconsin will receive a payment from

the LFRF, as will municipalities in the state. In total, local governments in Wisconsin will receive an estimated \$2,136.4 million from the LFRF. The amount that each unit of local government is expected to receive, as determined by the Federal Fund Information for States (FFIS), can be found in the attachment to this document.

Counties. \$65.1 billion is to be paid directly to counties across all states according to the proportion of each county's population to the total population of all such counties. Each of Wisconsin's 72 counties will receive a payment from the LFRF, with total funding to Wisconsin counties estimated at \$1,129.2 million. For the purposes of this distribution, the District of Columbia is considered a single county that is a local unit of government.

Metropolitan Cities. \$45.6 billion is to be distributed to metropolitan cities, as defined by the US Department of Housing and Urban Development (HUD) for the purposes of administering the Community Development Block Grant (CDBG) program. HUD has determined that Wisconsin has 18 such metropolitan cities. LFRF monies are to be allocated by applying the CDBG entitlement formula, after substituting "metropolitan areas" with "metropolitan cities" under that formula. The formula takes into account factors such as population growth, poverty, housing overcrowding, and the age of housing. Wisconsin's 18 metropolitan cities combined will receive estimated total funding of \$787.9 million in LFRF monies.

Non-entitlement Units of Local Government. The Act sets aside \$19.5 billion for non-entitlement units of local government, as defined by HUD for the purposes of administering the CDBG program. Payments to these units of local government are capped at 75% of the government's most recently enacted budget, as of January 27, 2020, and any amount in excess of this cap must be returned to the Department of Treasury. Wisconsin non-entitlement units of local government are expected to receive an estimated total of \$399.2 million from the LFRF.

These LFRF payments for non-entitlement units of local government are to be made to states, based on each state's share of the total non-entitlement population of all states. Within 30 days of receiving these funds, states are responsible for distributing these funds to non-entitlement units of local government, based on each government's share of the state's non-entitlement population. If the 30-day requirement poses an administrative burden, the state may request a 30-day extension. A second 30-day extension may also be granted, if the state submits a written plan that: (a) specifies for each distribution for which the extension applies, when the state expects to distribute the funds, as well as what actions the state has taken and will take to distribute funds; and (b) the Treasury Secretary determines that the plan is designed to distribute the funds by the extended deadline. Any payments made to a state that are not distributed that state within 120 days of the receipt of the funds, or the last day of the extended distribution deadline, are to become a debt of that state owed to the federal government, is to be repaid by reducing the amount of the state's SFRF allocation that is based on seasonally adjusted unemployment.

Uses of LFRF Funds. LFRF funds are allowed to be used for same allowable costs and uses for which the SFRF funds may be used. In addition, eligible recipients may transfer LFRF to the state in which the entity is located.

Similar to SFRF funding, any government receiving LFRF monies may not deposit funds received into pension funds. Any county, metropolitan city, or non-entitlement unit of local

government that fails to comply with the allowed uses of the LFRF funds will be required to repay to the Treasury an amount equal to the amount of funds that were spent on an ineligible use. Unlike the SFRF, there is no restriction on using LFRF monies to either directly or indirectly offset a reduction in net tax revenues that result from a change in law, regulation, or administrative interpretation.

Other LFRF Requirements. In addition, the Secretary of the Treasury may make any pro rata adjustments to the allocations from the LFRF in order to comply with any relevant requirements. For the purposes of LFRF aid distribution, population figures are to be determined based on the most recent U.S. Census Bureau data, or if such data is not available, based on other data the state determines appropriate. LFRF payments are to be provided in two tranches with the initial payment of 50% of the total allocation to be made within 60 days of enactment (March 11, 2021) and the remaining 50% of the allocation to be paid at least 12 months after the first payment.

Capital Projects Fund. The Act provides \$10.0 billion to the Capital Projects Fund to make payments to state, territorial, and tribal governments to fund critical capital projects meant to directly enable work, education, and health monitoring, including remote options, in response to the coronavirus pandemic. The state of Wisconsin could receive an estimated \$188.7 million from the Capital Projects Fund. Funds must be used by December 31, 2024, and no state match is required.

Under state law, no agency may enter into a contract with a cost exceeding \$300,000 for construction, reconstruction, remodeling, or additions to a facility without prior approval of the State Building Commission. In addition, capital projects with a cost over \$1.0 million are required to be enumerated by the Legislature, regardless of the fund source.

Each state is to receive minimum payment of \$100.0 million, with eligible states defined as the 50 states, the District of Columbia, and Puerto Rico. Additionally, \$100.0 million of the fund is to be divided in equal shares among the U.S. Virgin Islands, Guam, American Samoa, the Northern Mariana Islands, the Marshall Islands, Micronesia, and Palau, and a separate \$100.0 million is to be divided between tribal governments and the State of Hawaii (in addition to the amount provide the State of Hawaii, as an eligible state recipient).

After the minimum payments are made to state territorial and tribal governments, as indicated above, the remaining funds are to be allocated among the states as follows: (a) 50% to be allocated based on the proportion that each state's population bears to the population of all states; (b) 25% to be allocated based on the proportion that the number of individuals living in rural areas in each state bears to the number of individuals living in rural areas in all states; and (c) 25% to be allocated based on the proportion that the number of individual with household incomes below 150% of the poverty line for the applicable family size involved in each state bears to the number of such individuals living in all states. The Department of Treasury is required to use the most recent Census data available in determining the allocations to each state.

The Secretary of the Treasury is required to establish an application process for these grants within 60 days of enactment of the Act. Enactment occurred on March 11, 2021.

Local Assistance and Tribal Consistency Fund. The Act provides \$2.0 billion for the Local Assistance and Tribal Consistency Fund, to remain available until September 23, 2023, for the

purpose of making \$1.5 billion (\$750 million per year, in federal fiscal years 2022 and 2023) in payments to eligible revenue sharing counties and \$500 million (\$250 million per year, in federal fiscal years 2022 and 2023) to eligible tribal governments. The Secretary of the Treasury is directed to allocate the funding to eligible revenue sharing counties, based on economic conditions of those counties, as measured by poverty rates, household incomes, land values, and unemployment rates, as well as other economic indicators, over the 20-year period ending on September 30, 2021. The Secretary is also required to allocate the funding to tribal governments based on economic conditions of eligible tribes. No estimate of the payments amounts that a Wisconsin eligible revenue sharing county or eligible tribal government could receive from this fund is known at this time.

An eligible revenue sharing county is defined as any county, parish or borough that is: (a) independent of other local governments; (b) determined by the Secretary of Treasury to be the principal provider of government services within its jurisdiction; and (c) determined to have experienced a negative revenue impact due to the implementation of federal programs or changes to such programs. For the purposes of this Fund, the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands are also considered eligible revenue sharing counties. Eligible tribal governments are defined as the recognized governing body of a tribe. Eligible tribe means any Indian, or Alaska native tribe, band, nation, pueblo, village, community, component band or component band that is individually identified in the most recently published list as of the date of enactment pursuant to the Federally Recognized Indian Tribe List Act of 1994.

Payments from this fund may be used for any governmental purpose, other than lobbying activities. Eligible revenue sharing counties that receive payments are required to submit periodic reports to the Secretary of Treasury, providing an accounting of the uses of funds received, as well as any other information requested by the Secretary. Recipients that do not submit this report will be required to return up to 5% of the funds received to the Treasury, as determined by the Secretary. Further any revenue sharing counties are found to have used these monies on lobbying activities, would be required to repay the amount spent on such activities to the Department of Treasury.

UNEMPLOYMENT INSURANCE

The Act extends a number of provisions related to unemployment insurance (UI) originally created in the Families First Coronavirus Response Act (FFCRA) and the CARES Act, and extended under the Continued Assistance for Unemployed Workers Act as part of the CAA.

Federal Pandemic Unemployment Compensation (FPUC) Payments. The FPUC program initially provided \$600 weekly payments to eligible UI claimants for the week ending April 4, 2020, through the week ending July 25, 2020. FPUC was reauthorized and modified under the Continued Assistance Act to provide \$300 per week in supplemental benefits for weeks of unemployment beginning the week ending January 2, 2021, through the week ending March 13, 2021. The Act extends the FPUC program at \$300 per week through the week ending September 4, 2021. FPUC supplemental payments are provided to individuals who are collecting regular UI benefit payments as well as those individuals that receive payments under the PUA, PEUC, extended benefits, work-share, and other federal UI programs.

Pandemic Unemployment Assistance (PUA) Benefits. The PUA program is extended

through the week ending September 4, 2021. Under the extension, PUA provides 79 weeks of 100% federally funded UI benefits to individuals who are not eligible for regular UI and who are able and available to work, but unemployed or otherwise unable or unavailable to work because of a COVID-19-related reason specified in the CARES Act. These reasons generally include: (a) a person needing to isolate as a result of a COVID-19 diagnosis or COVID-19 symptoms, or for reasons of a household member or family member receiving a COVID-19 diagnosis; (b) being the primary caregiver for a child whose school or daycare provider has closed due to COVID-19; and (c) being unable to reach their place of employment due to an imposed quarantine or other direct result of COVID-19.

Pandemic Emergency Unemployment Compensation (PEUC) Benefits. The PEUC program is extended through the week ending September 4, 2021. Under the extension, PEUC provides 53 weeks of 100% federally funded UI benefits to individuals that have exhausted regular state UI benefits. The PEUC extends UI benefits to a total of 79 weeks.

Mixed Earner Unemployment Compensation (MEUC) Program. The MEUC program is extended through the week ending September 4, 2021. The Continued Assistance Act authorized a \$100-per-week MEUC payment for individuals who received at least \$5,000 in self-employment income in the most recent taxable year ending prior to the individual's application for UI. MEUC payments are not available for those individuals receiving PUA benefit payments.

Extension of Full Federal Funding of First-Week Benefits. The Act provides 100% federal funding for states without a one-week waiting period for claimants to receive regular UI benefits ("first-week benefits") through the week ending September 4, 2021. The Continued Assistance Act had previously reduced the federal reimbursement rate for states that paid first-week benefits from 100%, as provided under the CARES Act, to 50% for the week ending January 2, 2021, through the week ending March 13, 2021.

ARPA retroactively increases the reimbursement rate to 100% for all weeks that had previously been set at 50% under the Continued Assistance Act and allows a state to retroactively issue first-week benefit payments that are consistent with state law (or a waiver of state law), and receive full reimbursement for weeks of unemployment that end after December 31, 2020. 2019 Wisconsin Act 185 waived the waiting week requirement from March 12, 2020, through the week ending February 6, 2021. Subsequently, 2021 Wisconsin Act 4 extended the waiver of the UI waiting week requirement through the week ending March 13, 2021. Although the effective date of Act 4 was February 27, 2021, the ARPA provision allowing for states to retroactively issue first-week benefit payments consistent with a waiver of state law would appear to qualify Wisconsin for full federal reimbursement for weeks of unemployment that ended after December 31, 2020.

The waiver of Wisconsin's one-week waiting period, as provided under Act 4, expired the week ending March 13, 2021. Under ARPA, for the state to receive full federal reimbursement, Wisconsin would need to extend the waiver of the one-week waiting period for any period of time through the week ending September 4, 2021. Should the Legislature waive the one-week waiting period retroactively, current federal guidance suggests full federal reimbursement would likely be approved for all weeks of unemployment from the week ending January 2, 2021, through the week ending September 4, 2021.

Extension of Federal Funding of Reimbursable Employer Benefits. The Act provides

federal funding to states to reimburse certain nonprofits, government agencies, and Native American tribes for 75% of the costs they incur to pay regular UI benefits from the week ending April 10, 2021, through the week ending September 4, 2021. The CARES Act, as extended by the Continued Assistance Act, provides a reimbursement rate of 50% from the week ending March 21, 2020, through the week ending April 3, 2021.

Extension of Full Federal Funding of Work-Share Benefits. For states with a federally approved work-share program, like Wisconsin, the Act provides 100% federally funded UI benefits through the week ending September 4, 2021. Under standard program provisions, Wisconsin's work-share program is funded entirely through the employer's reserve account.

Extension of Temporary Assistance for States with Advances. The Act extends, to September 6, 2021, the waiver of interest payments and the accrual of interest on federal loans to state UI trust funds. Wisconsin's UI trust fund currently had an estimated balance of \$960 million on March 15, 2021, and is not borrowing from the federal government.

Extension of Full Federal Funding of Extended Benefits (EB). For states that meet certain requirements under the FFCRA, and meet the required unemployment thresholds to trigger on the EB program, the Act extends 100% funding of EB payments through the week ending September 11, 2021, thus eliminating the requirement that the state cover 50% of EB costs as is normally required. Wisconsin triggered onto the EB program, effective May 17, 2020, due to an increase in the state's unemployment rate. Wisconsin met the criteria for turning off the EB program effective November 7, 2020.

Funding for Fraud Prevention, Equitable Access, and Timely Payment to Eligible Workers. The Act provides \$2 billion for fraud detection and prevention, and to promote equitable access and ensure timely payment of benefits to eligible workers. Under the Act, such funds may be used for: (a) federal administrative costs; (b) system-wide infrastructure investment and development; and (c) to make grants to states or territories administering UI programs for such purposes, including the establishment of procedures or the building of infrastructure to verify or validate identity, implement federal guidance regarding fraud detection and prevention, and accelerate claims processing or process claims backlogs due to the pandemic. Guidance from the U.S. Department of Labor (USDOL) is not currently available for these funds and any amount allocated as grants to states.

Additional Administrative Funding. As specified in USDOL guidance, DWD will be provided with \$275,000 in administrative funding to assist the state with costs in implementing provisions under the Act. According to USDOL, permissible implementation costs include: (a) computer programming and other technology costs; (b) implementation of necessary business processes required for program implementation; (c) training and travel; (d) notices to beneficiaries; and (e) overhead related only to the specified items.

Tax Year 2020 Federal Individual Income Tax Exclusion for Unemployment Compensation. Unemployment compensation payments are generally taxable under federal law. However, for tax year 2020, the Act provides that the first \$10,200 of unemployment payments received in calendar year 2020 are excluded from gross income, provided the taxpayer's modified federal adjusted gross income (AGI) is less than \$150,000. Eligible married-joint filers are able to

exclude up to \$10,200 of unemployment compensation received by each spouse (up to \$20,400 total). The federal exclusion does not apply after tax year 2020.

State individual income tax laws regarding the amount of income subject to taxation are generally referenced to definitions under federal law. With limited exceptions, changes to federal law take effect for state tax purposes only after action by the Legislature. Wisconsin has not adopted the exclusion for unemployment compensation payments created under the Act, as state tax references generally refer to the Internal Revenue Code in effect on December 31, 2020.

Under separate provisions of state law, if the taxpayer's federal AGI is less than or equal to a base amount, then the entire unemployment benefit amount is excluded from income. The base amount is \$12,000 for single taxpayers, \$18,000 for married couples filing joint returns, and zero for married couples filing separate returns when the couple lived together at some point during the year. The base amount for single taxpayers applies in the case of married-separate filers who lived separately for the entire year. If federal AGI exceeds the base amount, then the amount of unemployment compensation benefits includible in gross income is the lesser of: (a) one-half of the excess of the taxpayer's AGI, including benefits, over the base amount; or (b) the amount of the unemployment compensation benefits.

If the state were to adopt the federal unemployment compensation exclusion under section 9042 of P.L. 117-2 for tax year 2020, affected taxpayers could calculate the excludable amount under the current state exclusion and the Act exclusion separately, and could claim the higher of the two amounts. If such a provision were adopted in state law, individual income tax revenues would be estimated to decline by \$121 million in 2020-21. However, some of this fiscal effect could be realized in 2021-22, to the extent affected taxpayers have already filed state and federal income tax returns for tax year 2020 and choose not to file amended returns until after June 30, 2021 (such individuals would need to file amended returns to receive the exclusion). Alternatively, the overall fiscal effect could be lower, to the extent affected taxpayers who have already filed do not opt to amend their tax year 2020 returns.

Under separate provisions of the Act, \$350 billion in federal funding is provided to state and local governments, of which an estimated \$3.2 billion is allocated to Wisconsin. States and territories are prohibited from using these funds to, either directly or indirectly, offset a reduction in the net tax revenue resulting from a change in law, regulation, or administrative interpretation occurring after March 3, 2021. The Act requires the state or territory to repay to the Secretary of the U.S. Treasury an amount equal to the amount of funds used to directly or indirectly offset a reduction in net tax revenue. Additional guidance from the U.S. Treasury is needed to determine whether state adoption of section 9042 of the Act would trigger this federal recoupment provision.

HEALTH AND FAMILY SERVICES

Medical Assistance

Federal Medicaid Matching Rate Incentive for Adoption of Full Medicaid Expansion. ARPA provides a financial incentive for states that have not adopted the full Medicaid expansion to do so. Under the Act, any non-expansion state that adopts full Medicaid expansion would be

eligible for a temporary 5.0 percentage point increase to the state's FMAP, applicable for the two years following implementation. The FMAP increase would apply to most Medicaid expenditures that would otherwise be subject to the standard FMAP. The increase would not apply to the FMAP for the newly-eligible expansion population, which would remain at 90%. It also would not apply to the FMAP applicable for children covered under the Children's Health Insurance Plan (CHIP) or to disproportionate share hospital payments.

Based on current estimates for enrollment and expenditures for the medical assistance program for the 2021-23 biennium, this incentive would result in additional federal matching funds, and equivalent GPR savings, of approximately \$1.0 billion over the two-year period. Since Wisconsin statutes establish the income eligibility thresholds for BadgerCare Plus adults at 100% of the federal poverty level (FPL), which is below the level needed to meet the standards for full Medicaid expansion (138% of the FPL), a change to the state law would be necessary to qualify for this incentive payment.

Post-Partum Optional Benefit Extension. ARPA authorizes states to extend full benefit Medicaid coverage to post-partum women to one year following delivery, instead of under current law, 60 days following delivery. States that select this option would be required to provide this extension to both women whose coverage eligibility is under Medicaid and to women who are eligible for pregnancy coverage under the Children's Health Insurance Plan (CHIP). The state option would take effect on April 1, 2022, and last for five years.

In order to adopt this option, Wisconsin would need a change to state law, since currently state statutes specify that eligibility for pregnant women extends for two months following the end of the pregnancy.

Enhanced Federal Matching Funds to Supplement Mobile Mental Health Crisis Services. ARPA provides an enhanced matching rate of 85% for mobile mental health crisis intervention services, meeting specified criteria. The enhanced rate would apply for three years, beginning April 1, 2022. Additional federal funding received under this provision must be used to supplement, rather than supplant level of state spending for mobile crisis services prior to the application of the enhanced matching rate.

Since Wisconsin already provides coverage of community-based mobile crisis services, it does not appear that any change to state law or the state Medicaid plan would be needed to take advantage of the enhanced federal funds.

Enhanced FMAP for Home and Community Based Services. Under the Act, states that meet certain requirements will be eligible for an enhanced FMAP on certain home and community based services (HCBS) provided through the Medicaid program. The enhanced FMAP is increased by 10 percentage points above the FMAP in place for a state, including any enhanced FMAP applied under the Families First Coronavirus Response Act (FFCRA).

Eligible HCBS include: home healthcare services; personal care services; PACE (programs of all-inclusive care for the elderly) services; certain home and community-based services; certain case management services; certain rehabilitative services, including those related to behavioral health; and other services as specified by the Secretary of the Department of Health and Human

Services.

As conditions for receipt of the increase to the federal medical assistance percentage under this provision, the state must: (a) use the federal funds attributable to the increase under this provision to supplement, and not supplant, the level of state funds expended for home and community-based services for eligible individuals through programs in effect as of April 1, 2021; and (b) implement, or supplement the implementation of, one or more activities to enhance, expand, or strengthen HCBS under the state Medicaid program.

This provision applies during the "HCBS improvement period," which begins on April 1, 2021, and ends on March 30, 2022. The enhanced FMAP rate may not exceed 95% for eligible HCBS costs.

The Act does not define what activities a state would need to conduct to "enhance, expand, or strengthen HBCSs under the state's Medicaid program to qualify for the enhanced funding. Further, the Act allows the Secretary to specify additional home and community based services that would qualify for enhanced federal financial participation. Until the U.S. DHHS provides additional guidance to states on how they may qualify for the enhanced FMAP, the effect of this provision is unknown.

Nursing Facility Strike Teams. The Act provides \$250.0 million, which will remain available until fully expended, for DHHS to allocate among the states (including the District of Columbia and five U.S. territories) to establish and implement strike teams that will be deployed to nursing facilities in the state with diagnosed or suspected cases of COVID-19 among residents or staff to assist with clinical care, infection control, or staffing during the national public health emergency and the one-year period immediately following the end of the emergency period. This provision is intended to benefit nursing homes participating in the Medicaid program.

Premium Tax Credits

Premium Tax Credits for Purchase of Health Insurance Exchange Plans -- Amount and Eligibility. ARPA temporarily increases the value of premium tax credits disbursed to individuals who purchase health insurance plans through the federal exchange or a state-based insurance exchange. Premium tax credits are calculated to equal the difference between the total premium charged for the second-lowest silver plan available on the exchange for the individual (which varies by the person's age and region), and a specified percentage of the person's household income. Therefore, the specified percentage is the share of monthly income that a person is expected to pay for the second-lowest silver plan, net of the credit. This percentage is lower for lower income levels, (resulting in a higher credit) and higher for higher income levels (resulting in a lower credit). Normally, credits are only available for individuals with household income between 100% of the federal poverty level (FPL) and 400% of the FPL.

Under ARPA, the percentages used for calculating the premium tax credits are reduced, and the maximum household income eligibility cap is removed. These changes apply only to plan years 2021 and 2022. The following table compares the previous percentages used for calculating the credits with the new percentages. The actual percentage used for the calculation of the credit increases within each of these ranges as income increases.

Previous and New Percentages Used for the Calculation of Premium Tax Credits

<u>Percentage of FPL</u>	<u>Percentage of Income Expected to Pay</u>	
	<u>Previous Percentages</u>	<u>New Percentages*</u>
100 to 133%	2.07%	0.00%
133 to 150	3.10 to 4.14	0.00
150 to 200	4.14 to 6.52	0 to 2.2
200 to 250	6.52 to 8.33	2.0 to 4.0
250 to 300	8.33 to 9.83	4.0 to 6.0
300 to 400	9.83	6.0 to 8.5
Over 400	No Credit	8.50

* Used for plan years 2021 and 2022 only.

As shown in the table, the percentage used for the calculation of the credit for individuals at 150% of the federal poverty level and below will be 0%, meaning that a person in this income range will be able to enroll in the second-lowest silver plan with no premium. In addition, an individual who has a household income above 400% of the FPL will now be eligible to receive a credit, although if the amount equal to 8.5% of monthly income exceeds the cost of the second-lowest cost silver plan, then no credit will be paid.

In addition to these changes, ARPA specifies that, for plan year 2021 only, any individual who received unemployment insurance benefits during the year is eligible for a premium tax credits and cost sharing reductions as if he or she had a household income of 133% of the federal poverty level, regardless of actual annual income.

Mental Health and Substance Abuse Treatment and Prevention Initiatives

Substance Abuse and Mental Health Services Administration -- Block Grant Supplements. ARPA provides a supplement to two existing state block grant funding programs to support behavioral health initiatives. The Act provides a supplement of \$1.5 billion each for the Community Mental Health Services Block Grant (MHBG) and the Substance Abuse Prevention and Treatment Block Grant (SABG) programs. Funds in both programs are distributed to states by formulas that consider population and various measures of need related to mental health and substance abuse disorders. The Federal Funds Information for States (FFIS) estimates that Wisconsin will receive a supplement of \$24.6 million under the MHBG and \$22.0 million under the SABG. These funds remain available for expenditure until September 30, 2025.

The amounts provided under ARPA are in addition to regular allocation of block grant funds for federal fiscal year 2020-21 (\$11.8 million under the MHBG and \$27.2 million under the SABG), and a previous supplement provided under the Consolidated Appropriation Act of 2021 (\$14.3 million under the MHBG and \$25.5 million under the SABG). The CAA provided additional funding under the MHBG program for allocation directly to community mental health clinics, but these awards have not yet been made.

In general, block grant funds in both programs must be distributed to programs and activities in accordance with plans developed by the states. States are required to establish and consult with

mental health and substance abuse advisory boards in the development of these plans.

Discretionary Grants for Behavioral Health Initiatives. ARPA includes several smaller grant programs for behavioral health initiatives, with total allocations generally ranging between \$10 million and \$100 million. These programs will provide grants for various purposes, including for promotion of mental health wellness for health care providers, drug overdose prevention and harm reduction strategies, mental health initiatives to address the impacts of COVID-19, addressing child traumatic stress, promoting wellness and resiliency in educational settings, youth suicide prevention, increasing pediatric mental health access, and building capacity for community behavioral health clinics. Since these are generally competitive grant programs, it is not known how much Wisconsin state or local governments, or non-governmental entities in Wisconsin will receive. Criteria for receiving a grants will be developed by the U.S. Department of Health and Human Services.

Supplemental Nutrition Assistance Program

Value of Benefits. The Consolidated Appropriations Act increased maximum monthly SNAP allotments by 15% between January 1, 2021, and June 30, 2021. ARPA extends that period for three months, to September 30, 2021.

Program Administration. ARPA provides \$1,150.0 million for the costs of state administrative expenses relating to SNAP. Of this amount, \$1,135.0 million is budgeted for the Secretary of the U.S. Department of Agriculture (USDA) to provide as grants to state agencies to fund SNAP administrative costs in federal fiscal years 2020-21 through 2022-23. The Act directs USDA to allocate: (a) 75 percent of the amount based on the share of each state of households that participate in SNAP as reported to USDA for the most recent 12-month period for which data are available, adjusted by the Secretary for participation in disaster programs; and (b) 25 percent of the amount based on the increase in the number of households that participate in SNAP as reported to USDA over the most recent 12-month period for which data are available, adjusted by the Secretary for participation in disaster programs. The remaining \$15.0 million is budgeted to fund USDA's program management and oversight costs.

USDA has indicate that it will allocate \$445 million of the \$1.135 billion total provided for state administrative expenses to state agencies in each of fiscal years 2021 and 2022. USDA will allocate \$245 million in fiscal year 2023. FFIS estimates that over the three years, Wisconsin will receive a combined total of \$18,706,000.

SNAP Technology and Technical Assistance. ARPA provides \$25.0 million which will remain available through September 30, 2026, for: (a) technology to improve online SNAP purchasing; (b) costs to modernize electronic benefit transfer technology; (c) support mobile technologies demonstration projects and the use of mobile technologies; and (d) technical assistance to educate retailers on the process and technical requirements for the online acceptance of SNAP benefits, for mobile payments, and for electronic benefit transfer modernization initiatives.

Pandemic Electronic Benefit Transfer (P-EBT). The Families First Coronavirus Response Act (FFCRA) provided the USDA Secretary the authority to approve state agency plans

to administer the pandemic electronic benefit program (P-EBT) to provide food benefits to children that would have received free or reduced price school meals, if not for COVID-related school closures, reductions in school hours, or attendance, for at least five consecutive days.

ARPA extends the P-EBT program through any school year in which a school is closed for at least five consecutive days during a public health emergency or summer period following such a school year. Further, ARPA expands the time during which Secretary of Agriculture may purchase commodities for emergency distribution in areas of the United States during a public health emergency designation from federal fiscal year 2020 to any time there is a public health emergency designation. Finally, the Act expands eligibility for the program to the Commonwealth of the Northern Mariana Islands, Puerto Rico, and American Samoa.

Services for the Elderly and Individuals with Disabilities

Older Americans Act Programs. The Act provides \$1,434.0 million to carry out services and programs under the Older Americans Act. The act specifies the following allocations: (a) \$750.0 million for nutrition services; (b) \$25.0 million for grants for Native Americans, including the Native American caregiver support program; (c) \$460.0 million for supportive services and senior centers, including for supportive services of the types made available for fiscal year 2020; efforts related to COVID-19 vaccination outreach, including education, communication, transportation, and other activities to facilitate vaccination of older individuals; and prevention and mitigation activities related to COVID-19 focused on addressing extended social isolation among older individuals, including activities for investments in technological equipment and solutions or other strategies aimed at alleviating negative health effects of social isolation due to long-term stay-at-home recommendations for older individuals for the duration of the COVID-19 public health emergency; (d) \$44.0 million for evidence-based disease prevention and health promotion services; (e) \$145.0 million for the national family caregiver support program; and (f) \$10.0 million for the long-term care ombudsman program. This one-time funding increase will be available until the amounts are fully expended.

FFIS estimates that of the total funding amounts, Wisconsin will receive \$13,625,000 for congregate and home delivered meals, \$8,290,000 for supportive services, \$802,000 for preventative services, \$2,573,000 for family caregiver services and programs, and \$182,000 for the state long-term care ombudsman program.

Birth to 3. The Act provides \$250.0 million for programs for infants and toddlers with disabilities under part C of the Individuals with Disabilities Education Act. The Act does not specify the time period for states to use this funding. FFIS estimates that of the total funding, Wisconsin's Birth to 3 program will receive \$3,984,000.

Aging and Disability Services -- Elder Justice. ARPA provides \$276.0 million, which will remain available until expended, for elder justice programs. Of that amount: (a) \$88.0 million must be provided for elder justice programs in FFY 2021, of which at least \$100.0 minus the amount previously provided in FFY 2021 for grants to enhance the provision of adult protective services must be provided for these grants; and (b) \$188.0 million must be provided for elder justice programs in FFY 2022, of which not less than \$100.0 million must be used to fund grants to enhance the provision of adult protective services.

Skilled Nursing Facilities

Skilled Nursing Facility Strike Teams. The Act provides \$250.0 million, which will remain available until fully expended, for DHHS to allocate among the states (including the District of Columbia and five U.S. territories) to establish and implement strike teams that will be deployed to skilled nursing facilities in the state with diagnosed or suspected cases of COVID-19 among residents or staff to assist with clinical care, infection control, or staffing during the national public health emergency and the one-year period immediately following the end of the emergency period. This provision is intended to benefit nursing homes participating in the Medicare program.

Infection Control and Vaccination Uptake. The Act provides \$200.0 million, which will remain available until fully expended, for purposes of requiring quality improvement organizations to provide skilled nursing facilities infection control and vaccination uptake support relating to the prevention or mitigation of COVID-19, as determined appropriate by the U.S. DHHS Secretary.

It is not currently known how much of this funding will be allocated to Wisconsin.

Public Health

Centers for Disease Control and Prevention -- Public Health Response. The Act provides \$64.71 billion to the Centers for Disease Control and Prevention (CDC) and other HHS agencies for COVID-19 testing, tracing, and vaccination and to support the public health workforce. This funding will remain available until it is fully expended. The Act does not specify what portion of this funding will be provided to state and local public health departments.

The Act allocates this funding for the following purposes: (a) \$47.80 billion for testing, contact tracing, and related mitigation strategies, including for expanding laboratory capacity and public health workforce; (b) \$7.66 billion to establish, expand, and sustain the public health workforce, including funding for wages, benefits, recruitment, training, supplies, and administrative costs for public health workers; (c) \$7.50 billion for planning, preparation, promotion, distribution, administration, monitoring, and tracking COVID-19 vaccines; (d) \$1.75 billion to expand and improve genomic sequencing of the virus that causes COVID-19 and of other infectious organisms, to identify and track mutations, and to build response capabilities based on genomic sequencing and surveillance data.

To date, the CDC has announced allocations to state and local public health departments from the allocation described under (a) totaling \$10.0 billion, including \$175.4 million to Wisconsin.

Title X Family Planning Funds. The Act provides one-time funding of \$50 million for the U.S. Department of Health and Human Services, Office of Population Affairs, to increase grants and contracts for family planning services under Title X of the Public Health Service Act. Since federal fiscal year 2013-14, \$286.5 million has been budgeted annually to fund family planning and preventive health services, of which Wisconsin has been allocated approximately \$5.6 million. Under state law, DHS is authorized to provide this funding to public health departments, clinics, the well-woman program, and hospitals and federally qualified health centers that provide comprehensive primary and preventive care.

Women, Infants and Children (WIC) Supplemental Food Program. The Act makes two appropriations for the WIC program, which provides low-income pregnant and post-partum women, and children under age five, with certain nutritional and health services and benefits to purchase food. The act provides \$490.0 million to authorize the Secretary of Agriculture to increase food benefits by up to \$35 per person. This increase only applies at the request of a state WIC agency, and is limited to at most four months of benefits, ending by September 30, 2021. The act also appropriates \$390.0 million for outreach, innovation, and program modernization efforts, to increase uptake of benefits. This may include waivers that require a state application to receive funds.

Grants to Health Centers. The act provides \$7.6 billion in supplementary funding to federally qualified health centers (FQHCs) for a variety of COVID-19–related activities and to modify, enhance, and expand health care services and infrastructure. These non-profit organizations provide comprehensive primary health care services to underserved areas and populations, including migrant agricultural workers and people experiencing homelessness. They serve individuals regardless of ability to pay, and charge patients based on sliding fee scales.

ARPA also provides \$330.0 million to make grants to teaching health centers to support, expand, or establish graduate medical residency training programs. This is a competitive grant program, so it is not known how much Wisconsin hospitals may receive.

Health Service Loan Repayment

National Health Service Corps Loan Repayment. The Act provides \$100.0 million to states to support student loan repayment programs for health professionals who agree to provide primary health care services in underserved areas. These funds are exempted from an existing program requirement that the state match any federal grant received one-to-one with non-federal funds. This \$100 million supplement to states is part of \$1.00 billion in total provided under ARPA to the National Health Service Corps and Nurse Corps, programs administered at the federal level that provide similar student loan repayment for health professionals.

CHILDREN AND FAMILIES

Child Care. Wisconsin's child care subsidy program, known as "Wisconsin Shares," provides child care assistance to enable parents with low income to work or prepare for employment. Under the program, the state subsidizes the cost of child care charged by providers chosen by the parent. The program is funded primarily through the federal temporary assistance for needy families (TANF) block grant and the federal child care development fund (CCDF), which includes funding under the child care development block grant (CCDBG) and Title IV-A of the Social Security Act. CCDF provides a combination of discretionary and entitlement funds for child care services to provide financial assistance to low-income families and to improve the quality and supply of child care for all families.

Under 2019 Act 9, it was estimated that the state's award of CCDF funds would total \$128.2 million in 2019-20 and 2020-21. However, in response to the COVID-19 pandemic, the CARES Act increased CCDBG funding for Wisconsin by \$51.6 million through September 30, 2021, to prevent,

prepare for, and respond to the coronavirus (including for reimbursement of such costs and obligations made prior to the enactment of CARES). In addition to supplemental CCDF, CARES also provided the coronavirus relief fund (CRF) to provide assistance to state and local governments responding to the COVID-19 pandemic. DCF used \$79.7 million of CRF monies to provide two rounds of supplementary Child Care Counts programs. The first program, supported with \$46.5 million in CRF monies, supported the costs of child care providers maintaining or enhancing compliance status, YoungStar rating, and improving health and safety practices. The second program, supported with \$33.2 million of CRF monies, supported the staff recruitment and retention efforts (such as incentive pay or signing bonuses). The Consolidated Appropriations Act of 2021 (CAA) provided additional supplemental CCDBG funding in FFY 2020-21 to prevent, prepare for, and respond to the COVID-19 pandemic. It is estimated that Wisconsin's allotment of supplemental CCDBG funding under the CAA will be \$148.8 million.

ARPA increases funding available to states to support child care services as follows.

CCDBG. ARPA provides \$14,990.0 million in FFY 2020-21 to increase funding for the CCDBG and specifies that payments to states, territories and tribes must be obligated in 2020-21 or the subsequent two fiscal years. States, territories and tribes may not use this funding to supplant state expenditures for current programs. States may use the ARPA emergency funds for any purpose authorized under the CCDBG and to provide child care assistance to health care sector employees, emergency responders, sanitation workers, and other workers deemed essential during the response to coronavirus by public officials, without regard to the income eligibility requirements under the CCDBG.

It is estimated that Wisconsin would be eligible to receive up to \$223.2 million in supplemental CCDBG funds under this provision.

Stabilization Grants. ARPA provides \$23,975.0 million in FFY 2020-21 to fund grants to states to provide grants to child care providers that are either open or temporarily closed to support operations during the COVID-19 pandemic. ARPA requires the stabilization grant awards to supplement general revenue. Consequently, this funding cannot be used to supplant state funding for current programs.

Providers may use stabilization grants for: (a) personnel costs, including payroll and salaries or similar compensation for an employee (including any sole proprietor or independent contractor), employee benefits, premium pay, or costs for employee recruitment and retention; (b) rent or payment on any mortgage obligation, utilities, facility maintenance or improvements, or insurance; (c) personal protective equipment, cleaning and sanitization supplies and services, or training and professional development related to health and safety practices; (d) purchases of or updates to equipment and supplies to respond to the COVID-19 public health emergency; (e) goods and services necessary to maintain or resume child care services; and (f) mental health supports for children and employees. Providers may use grant funds to reimburse costs obligated or expended before March 11, 2021.

Eligible providers include center-based child care provider, a group home child care provider, a family child care provider, or other provider of child care services for compensation that are licensed, regulated, or registered that satisfy all applicable health and safety regulations

under state law. Eligible providers need not have previously received funding under the CCDBG to qualify for the grants. Eligible providers must either be open and available to provide child care services or closed due to public health, financial hardship, or other reasons due to the COVID-19 public health emergency.

Stabilization grants must be based on the provider's stated current operating expenses, including costs associated with providing or preparing to provide child care services during the COVID-19 public health emergency. To the extent practicable, grants must cover sufficient operating expenses to ensure continuous operations. DCF must provide and accept grant applications on its website. Providers must certify that they will: (a) implement policies in line with guidance from state and local governments and the Centers for Disease Control and Prevention; (b) pay each employee full compensation, including benefits, and will not reduce that compensation or furlough employees; and (c) provide relief from copayments and tuition payments for the families enrolled in the provider's program, to the extent possible, and prioritize relief for families struggling to make either type of payment.

It is estimated that Wisconsin will receive up to \$357.9 million to support stabilization grants to child care providers. DCF must notify the U.S. Department of Health and Human Services if it is unable to obligate at least 50% of stabilization grants within nine months of March 11, 2021.

Title IV-A. ARPA permanently increases the total funding available to states under Title IV-A of the Social Security Act so that beginning in FFY 2020-21, \$3,550.0 million will be provided annually, of which \$3,375.0 million annually will be available for grants to states. In addition, ARPA temporarily waives the state's matching requirement through FFY 2021-22.

It is estimated that ARPA will provide an additional \$8.9 million in Title IV-A matching child care funds to Wisconsin. DHHS will allocate this funding to states based on each state's share of children under the age of 13. Matching funds must be spent within the year they are received or obligated in the year received and spent within the next fiscal year.

Pandemic Emergency Assistance. ARPA provides \$1.0 billion in FFY 2020-21 to create a pandemic emergency assistance program as part of the TANF program. The funding is available until it is fully expended.

Funding may be used by states, tribes, and territories for non-recurrent short term benefits to families, whether in the form of cash, vouchers, subsidies, or in other forms. No more than 15% of funding received may be used for administrative purposes. Funding must supplement and not supplant other federal, state, or tribal funds for services and activities that promote the purposes of the assistance program. States will have until the end of FFY 2022 to spend the funding (except for re-allotments of funding, which would need to be expended within 12 months of receipt).

Under federal law, non-recurrent, short-term benefits are designed to deal with a specific crisis situation or episode of need. They are not intended to meet recurrent or ongoing needs and do not extend beyond four months. This includes benefits such as emergency assistance and emergency housing assistance, but not tax credits, child care, transportation, or short-term education and training. Such benefits are not considered "assistance" for purposes of TANF regulations and requirements (such as time limits on participation in TANF-funded programs and

work-requirements). States are permitted to set a higher income standard for non-recurrent, short-term benefits than for regular TANF cash assistance.

Funds are allotted to states according to the sum of: (a) 50% multiplied by the state's share of the population of children in Wisconsin compared to all 50 states [as determined by the most recent population estimates determined by the Census Bureau]; and (b) 50% multiplied by the state's total amount expended for basic assistance, non-recurrent short term benefits, and emergency assistance in fiscal year 2019 compared to all 50 states. To receive the full allotment, states must report within 45 days after enactment of ARPA whether the state intends to use all of its funding. Any used funds would be re-allotted amongst the states using the same formula.

It is estimated that Wisconsin will receive \$14.5 million under the program.

Child Welfare

Child Abuse Prevention and Treatment. ARPA provides \$100.0 million for formula grants to states and under the Child Abuse Prevention and Treatment Act (CAPTA), which supports systems states use to receive and respond to reports of child abuse and neglect. For FFY 2019, the state received CAPTA funding of \$1.4 million. It is estimated that the state could receive additional formula grant funding of \$1.7 million. States are not required to match these funds.

Community-Based Child Abuse Prevention Grants. ARPA provides \$250.0 million in FFY 2020-21 to fund community-based efforts to develop, operate, and expand initiatives that prevent child abuse and neglect. Wisconsin received \$0.7 million of such funding in FFY 2019. It is estimated that Wisconsin will receive \$4.2 million of the additional funding provided in ARPA.

Assistance to Families through Home Visitation Programs. The Act provides \$150.0 million to supplement the existing Maternal, Infant, and Child Home Visiting Program administered as grants to states to provide services and supplies to pregnant women and families with young children at risk of adverse health outcomes. The funds may be used for a variety of COVID-19–related purposes, including providing emergency assistance and supplies to enrolled families, acquiring technology to enable virtual home visits, and supporting training, hazard pay, and other added staff costs. In recent years, Wisconsin has received approximately \$8.3 million annually under the program, supporting the Wisconsin Family Foundations Home Visiting Program administered jointly by the Department of Children and Families and the Department of Health Services.

K-12 AND HIGHER EDUCATION FUNDING -- EDUCATION STABILIZATION FUND

The Act provides additional funding totaling \$165,109.4 million for the education stabilization fund created under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The table below shows the amount of funding in each of the three parts of the fund under the CARES Act, the Consolidated Appropriations Act (CAA) of 2021, and ARPA.

TABLE 1

**Funding in Education Stabilization Fund
Under CARES Act, CAA and ARPA
(\$ in Millions)**

	<u>CARES Act</u>		<u>CAA</u>		<u>ARPA</u>	
	<u>Total</u>	<u>Wisconsin</u>	<u>Total</u>	<u>Wisconsin</u>	<u>Total</u>	<u>Wisconsin</u>
Elementary and Secondary School Emergency Relief	\$13,200.0	\$174.8	\$54,300.0	\$686.1	\$122,774.8	\$1,540.8
Governors Emergency Education Relief	3,000.0	46.6	4,100.0	98.3	2,750.0	67.1
Higher Education Emergency Relief	13,950.0	176.7	22,700.0	318.0	39,584.6	560.2
Other	<u>600.0</u>	<u>N.A.</u>	<u>900.0</u>	<u>N.A.</u>	<u>0.0</u>	<u>0.0</u>
Total	\$30,750.0	\$398.1	\$82,000.0	\$1,102.4	\$165,109.4	\$2,168.1

K-12 Public Schools. Under ARPA, an additional \$122,774.8 million is allocated to the Elementary and Secondary School Emergency Relief (ESSER) fund. As under the CARES Act and the CAA, each state will be required to distribute at least 90% of its total ESSER allocation to local education agencies. In addition, the Act requires: (a) at least 5% must be allocated to carry out activities to address learning loss through the implementation of evidence-based interventions, such as summer learning or enrichment, extended day, comprehensive afterschool programs, or extended school year programs; (b) at least 1% must be allocated to implement evidence-based summer enrichment programs; and (c) at least 1% must be allocated to implement evidence-based comprehensive afterschool programs. No more than 0.5% can be retained by the state educational agency for administrative costs. Federal Funds Information for States (FFIS) estimates that Wisconsin's portion of this fund could total \$1,540.8 million.

Under s. 115.295 of the statutes governing federal appropriation adjustments for the Department of Public Instruction (DPI), DPI is required to submit a plan to the Joint Finance Committee if additional federal funding is received. The law specifies that after receiving the plan, the Co-Chairs of the Committee jointly shall determine whether the plan is complete. Once that determination is made, the Committee has 14 calendar days to: (a) meet and either approve or modify and approve the plan, which the State Superintendent would then implement; or (b) not meet, in which case the State Superintendent can implement the plan as submitted. It is anticipated that such a plan will be required for the additional federal funds under ARPA for K-12 public schools.

K-12 Private Schools. The Act allocates an additional \$2,750.0 million to the Emergency Assistance to Non-Public Schools fund under the Governors Emergency Education Relief (GEER) fund. This funding is designated for services or assistance to private K-12 schools. As under other federal laws related to federal education funding for private schools, the funds are required to remain under public control, and therefore cannot be distributed directly to private schools. FFIS estimates that Wisconsin could receive \$67.1 million for emergency assistance to non-public schools.

Higher Education. The Act provides an additional \$39,584.6 million for the Higher

Education Emergency Relief Fund. Of that amount, \$36,021.99 million is allocated to public and non-profit institutions. The ARPA allocates these funds using the same formula as the CAA, as follows: (a) 37.5% based on FTE enrollment of Federal Pell Grant recipients; (b) 37.5% based on headcount enrollment of Pell Grant recipients; (c) 11.5% based on FTE enrollment of non-Pell grant recipients; (d) 11.5% based on headcount enrollment of non-Pell recipients; (e) 1% based on the relative share of FTE enrollment of students who were Federal Pell Grant recipients and who were exclusively enrolled in distance education courses prior to the qualifying emergency; and (f) 1% based on the relative share of the total number of students who were Federal Pell Grant recipients and who were exclusively enrolled in distance education courses prior to the qualifying emergency. FFIS estimates that Wisconsin's portion of the fund could total \$560.17 million.

The American Council on Education has prepared estimates of the amounts each of the sectors in higher education could receive, including: (a) UW System institutions -- approximately \$275 million; (b) Wisconsin Technical Colleges -- approximately \$170 million; and (c) private nonprofit colleges -- approximately \$115 million.

Similar to the CAA, higher education institutions may use funds received under the ARPA to: defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings and payroll or to provide financial aid grants to students (including students exclusively enrolled in distance education) which may be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care) or child care. However, with the exception of the two percent of funds allocated based on the relative shares of FTE and headcount students exclusively enrolled in distance learning, the ARPA requires institutions of higher education to use at least 50 percent of allocated funds to provide emergency financial aid grants to students. In making financial aid grants to students, an institution of higher education is required to prioritize grants to students with exceptional need such as students who receive Pell grants. As under the CAA, higher education institutions may not use the funds for recruitment activities, athletics facilities, endowments, religious instruction, or senior administrator salaries, bonuses, or stock options.

Maintenance of Effort. States are required to fulfill a maintenance of effort requirement to access the ESSER moneys. Under the ARPA, the proportion of state spending allocated to K-12 and higher education in 2021-22 and 2022-23 must be maintained at the same level as the state's average allocation in the 2016-17, 2017-18, and 2018-19 fiscal years. Additionally, the Act includes two provisions requiring the state to maintain its current level of support for high poverty school districts: (a) per-pupil state funding cannot be reduced for any high-need district by an amount that exceeds the overall per-pupil reduction in state funds across all districts in 2021-22 or 2022-23; and (b) per-pupil state funding cannot be reduced for any highest poverty district in 2021-22 or 2022-23 below the level of funding provided to that district in 2018-19. High-need districts are defined as those that meet the following criteria: (a) in rank order, have the highest percentages of economically disadvantaged pupils in the state; and (b) collectively serve not less than 50 percent of the state's total enrollment of pupils. Highest poverty districts are defined as those that meet the following criteria: (a) in rank order, have the highest percentages of economically disadvantaged pupils in the state, and (b) collectively serve not less than 20 percent of the state's total enrollment of pupils. The school district maintenance of effort requirements do not apply to a district that meets any of the

following criteria: (a) total enrollment of less than 1,000 pupils; (b) operates a single school; (c) serves all pupils within each grade span with a single school; (d) demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in pupil enrollment or a precipitous decline in financial resources, as determined by the federal Secretary of Education.

OTHER EDUCATION RELATED FUNDING

IDEA Funding. The Act appropriates an additional \$3.0 billion for the Individuals with Disabilities Education Act (IDEA), which provides funding for programs and services to children with disabilities. It is estimated that Wisconsin will receive \$54.6 million of additional IDEA funding. (In 2019-20, Wisconsin's total IDEA funding was equal to approximately \$243.4 million.)

Historically Black Colleges and Tribal Colleges. The Act provides \$2,968.8 million to Historically Black Colleges and Universities (HBCUs), tribal colleges, and minority serving institutions; \$395.9 million for financial aid grants to students at proprietary colleges (such as schools of cosmetology), and \$197.9 million for institutions that the Secretary of Education determines have, after allocating other funds available, the greatest unmet need related to coronavirus, including institutions of higher education with large populations of graduate students. Additionally, the Act provides \$850 million to the Bureau of Indian Education for programs or activities, for Bureau-funded schools, and for tribal colleges.

National Endowment for the Humanities. The Act provides \$54 million for the National Endowment for the Humanities to prevent, prepare for, and respond to coronavirus. Of this, 40% would be distributed to state humanities councils and 60% used for direct grants. No matching funds are required under the Act. Federal Funds Information for States estimates that the Wisconsin Humanities Council would be expected to receive \$972,000 under this provision.

TRANSPORTATION

Public Transit. The Act provides a total of \$30.5 billion in emergency public transit funding, to remain available until September 30, 2024, for grants to eligible federal transit aid recipients to prevent, prepare for, and respond to the coronavirus public health emergency. The grants are not subject to any prior restriction on the total amount of funds available for implementation or execution of federal transit grant programs. Funding provided under the Act is in addition to \$25.0 billion provided to transit under the CARES Act and \$14.0 billion made available for transit under the Continuing Assistance Act.

Federal Transit Formula Grants. The Act provides grants to transit providers for under existing federal transit grant programs without requiring a state match. Notwithstanding existing regulations for these programs, funds are available for reimbursement of payroll costs, operating costs to maintain service due to lost revenue as a result of the coronavirus public health emergency, and paying the administrative leave of personnel due to service reductions. Funds are available for immediate obligation and must be directed to a transit system's payroll and operations, unless the recipient certifies to the Federal Transit Administration (FTA) that the recipient has not furloughed any employees. Funding amounts shown in Table 2 and Table 3 are derived from initial estimates

provided to Congress from the FTA on March 8, 2021.

Formula Grants for Operating Assistance - Urban Areas. The Act makes \$26.1 billion available for grants to urbanized areas. Urban allocations under the Act are capped, based on how much each urbanized area reported to the National Transit Database (NTD) in 2018 operating costs. The Act would limit the initial apportionment of funds so that no urbanized area receives more than 132% of its reported 2018 operating expenses in combined funding received from the Act, the CARES Act, and the CAA of 2021. For funds remaining after the initial apportionment, a second apportionment is to be made to any urbanized area that did not receive funding under the 132% apportionment, in an amount equal to 25% of the urbanized area’s 2018 operating costs. Table 2 shows the estimated distribution to urbanized areas in Wisconsin under the Act.

TABLE 2

Urbanized Area Transit Funding

<u>Urban Area</u>	
Milwaukee	\$93,202,863
Madison	30,006,405
Appleton	3,370,750
Beloit	883,025
Eau Claire	2,142,744
Fond du Lac	451,332
Green Bay	3,770,849
Janesville	1,391,289
Kenosha	2,988,592
La Crosse	2,449,921
Oshkosh	1,128,184
Racine	3,128,816
Sheboygan	1,702,136
Wausau	1,135,676
West Bend	<u>720,256</u>
Total	\$148,472,838

Formula Grants for Operating Assistance - Rural Areas. The Act makes \$317 million available for grants to states for rural transit systems using NTD costs. Rural allocations under the Act are made so that any state receiving a combined amount of funding under the Cares Act and the Continuing Appropriations Act: (a) equal to or greater than 150% of the state's combined rural operating costs, would receive an amount equal to 5% of the state's 2018 rural operating costs; (b) equal to or greater than 140% but less than 150% of the state's combined rural operating costs, would receive an amount equal to 10% of the state's 2018 rural operating costs; (c) less than 140% of the state's combined rural operating costs, would receive an amount equal to 20% of the state's 2018 rural operating costs. Wisconsin's estimated distribution under the Act is \$1,663,050. These funds would be received by DOT and distributed to rural transit systems in the state serving populations of less than 50,000 (Tier C Systems).

Formula Grants for Operating Assistance - Seniors and Individuals with Disabilities. The Act makes \$50 million available under the federal seniors and individuals with disabilities formula grant program, allocated in the same ratio as federal funding for the program was provided for fiscal year 2020. Table 3 shows an initial estimate of the apportionment state recipients would receive under this provision of the Act.

TABLE 3

Seniors and Individuals with Disabilities Transit Funding

Milwaukee	\$217,149
Madison	54,368
Appleton	32,146
Green Bay	32,537
Wisconsin (50,000-199,999)	287,759
Wisconsin (Less than 50,000)	<u>260,933</u>
Total	\$884,892

Formula Grants for Operating Assistance - Intercity Bus Service. The Act makes \$100 million available for grants to states for bus operators that partner with states under the rural intercity bus program. The Act requires FTA to allocate funding in the same ratio as funds were provided under the rural areas formula grant program for fiscal year 2020. The state's current long distance intercity bus service program is required by the federal government and is aimed at connecting isolated rural areas to larger communities in the state. No estimate is currently available for amounts that would be received by Wisconsin to support intercity bus service.

Planning Grants for Urbanized Areas. The Act makes \$25 million available for grants to recipients eligible for funding under the urbanized area formula for planning associated with the restoration of public transportation services as the coronavirus public health emergency concludes. The amounts provided are available for route planning designed to: (a) increase ridership and reduce travel times while maintaining or expanding the total level of vehicle revenue miles of service provided in the planning period; or (b) make service adjustments to increase the quality or frequency of service provided to low-income riders and disadvantaged neighborhoods or communities. No estimate is currently available for amounts that would be received by urbanized areas for public transportation planning.

Additional Assistance Grants. The Act makes \$2.2 billion available for urban or rural transit systems that, as a result of COVID-19, require additional assistance for costs related to operations, personnel, cleaning and sanitization to combat the spread of pathogens, and debt service payments incurred to maintain operations and to avoid layoffs and furloughs. To receive funding under this provision, an applicant must provide: (a) estimates of financial need; (b) data on reductions in farebox or other local revenues; (c) a spending plan for such funds; and (d) proof of expenditures exceeding 90% of the federal funding made available to the applicant in fiscal year 2020. The FTA is required to issue a notice of funding opportunity for additional assistance grants and application deadline within 180 days of the date of enactment of the Act and is required to award the grants

within 120 days of noticed application deadline.

Capital Investment Grants. The Act makes \$1.675 billion available under the existing federal Capital Investment Grants (CIG) discretionary grant program. The Act provides \$1.425 billion for certain "New Starts" and "Core Capacity" projects, of which Wisconsin does not currently have any projects that would qualify for such funding. The Act also provides \$250 million for "Small Starts" projects that are currently a recipient of a CIG allocation or an applicant in the project development phase. Funding provided to a recipient under the Act will not count toward the maximum federal financial assistance for the project. There are currently two transit systems in Wisconsin that are in the Small Starts grant approval process. Milwaukee County is planning to build a Bus Rapid Transit (BRT) dedicated lane linking downtown Milwaukee with Marquette University, Wauwatosa and the Milwaukee Regional Medical Center. Milwaukee County was allocated CIG Small Starts funding in 2019 and 2020 for development of the East-West BRT. Similar to the Milwaukee County BRT project, the City of Madison's planned East-West BRT dedicated lane would be a BRT line running through the isthmus and the UW-Madison campus between the East Town and West Town areas. In August, 2020, the City of Madison's proposed East-West BRT system was accepted into the FTA's Small Starts program. No estimate is currently available for the amount of CIG Small Starts funding provided under the Act that may be received by Milwaukee and Madison for their respective BRT projects.

National Network Grants to the National Railroad Passenger Corporation (Amtrak). The Act provides a total of \$1.7 billion of emergency funding for Amtrak. Of that amount, \$175 million is to be used by Amtrak to offset amounts required to be paid by states for all state-supported routes. The Act specifies that a state-supported route's share of funding would be: (a) 7% of the costs allocated to the route in fiscal year 2019 under the cost allocation methodology specified in the Passenger Rail Investment and Improvement Act of 2008, and (b) any remaining amounts that would be apportioned to a route in proportion to its passenger revenue and other revenue allocated to a state-supported route in fiscal year 2019 divided by the total passenger revenue and other revenue allocated to all state-supported routes in fiscal year 2019. No estimate of the funding available to supplement Wisconsin's portion of the Hiawatha service exists at this time.

The CARES Act and the CAA of 2021 provided a combined \$414 million in additional funding directly to Amtrak to support state-supported route payments and also prohibited any state from paying Amtrak more than 80% of the amount paid in federal fiscal year 2019. According to the Wisconsin Department of Transportation, Amtrak allocated \$3,996,000 to support Wisconsin's state-supported Hiawatha service route payments through January, 2021.

Grants-In-Aid for Airports. The Act provides a total of \$8.0 billion in federal fiscal year 2021 for grants to airports to prevent, prepare for, and respond to coronavirus. Of this total, the Act apportions: (a) \$6.5 billion to primary airports (commercial service airports with more than 10,000 annual passenger boardings) for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens, and debt service payments, according to existing federal airport aid formula based on their 2019 passenger boardings; (b) \$800.0 million to provide relief from rent and minimum annual guarantees, including \$640.0 million to small airport concessions and \$160.0 million to large airport concessions (defined as exceeding \$56,420,000 in average gross receipts over the previous three fiscal years) at primary airports, allocated to airports

based on the airport's proportion of total national 2019 passenger boardings, and allocated within airports to concessions based on the concession's proportional share of total amount of rent and minimum annual guarantees; (c) \$608.0 million to pay for a federal share of 100% of the costs for airport improvement grants; and (d) \$100.0 million for nonprimary airports (commercial service airports with 10,000 or fewer annual passenger boardings) and general aviation airports to fund the same allowable costs as primary airports, with funding based on the percentage of aggregate eligible development costs by existing federal airport categories, and then evenly dividing aid among eligible airports in those categories.

The Federal Aviation Administration may retain up to \$8.0 million for the administration of these funds. Any remaining amounts after distributing funds under each of these methods shall be distributed to primary airports based on their proportion of annual passenger boardings of total national 2019 passenger boardings in all primary airports.

Funds may not be used for any purpose not directly related to the airports, and no airport can receive funds if they have been allocated in excess of four years of operating funds to prevent, prepare for, and respond to coronavirus in federal fiscal year 2020. Funds remain available until September 30, 2024.

Hub and primary airports (only General Mitchell International Airport and Dane County Regional Airport in Wisconsin) receiving funds must continue to employ through September 30, 2021, at least 90 percent of the number of individuals employed by the airport as of March 27, 2020. Funds are subject to clawback if an applicable airport fails to comply with the workforce retention requirement. However, the workforce retention requirement may be waived if the U.S. Department of Transportation Secretary determines that the airport is experiencing economic hardship as a direct result of the requirement or the requirement reduces aviation safety or security.

Under the March, 2020, Coronavirus Aid, Relief, and Economic Security Act (CARES Act), funds dedicated to primary airports went directly to those airports (\$83.2 million), whereas other funds were provided directly to the Department of Transportation for nonprimary and general aviation airports (\$2.9 million) and the amounts to increase the federal share for airport improvement grants to 100% (\$7.0 million).

ARTS FUNDING

National Endowment for the Arts (NEA). The ARPA appropriates \$135 million for the NEA, of which 40% (\$54 million) is for grants and relevant administrative expenses for state arts agencies and regional arts entities that support local organizations' programming. FFIS estimates Wisconsin's state allocation at \$839,000, and NEA indicates state fund matching requirements will be waived. Additional guidance for states and arts organizations will be available in April, 2021. The remaining 60% of funding is provided for direct grants to arts organizations for programming and general operating expenses, and NEA may waive matching requirements for these grants.

BUSINESS ASSISTANCE

State Small Business Credit Initiative. The Act provides \$10 billion to recreate the State

Small Business Credit Initiative (SSBCI), which was a federal program that initially operated from 2010 to 2017 to provide small businesses with financing through lending, equity investment, or other credit support programs. Eligible small businesses generally are those with fewer than 500 employees.

Program allocations are based on the change in state employment from December, 2019, to December, 2020, and the proportion of each state's decrease to the total decrease for all states, but each state must receive at least 0.9% of available funding. ARPA also requires the following set-asides: (a) \$500 million for tribal governments; (b) \$2.5 billion for businesses owned by socially and economically disadvantaged individuals, of which \$1 billion is for incentive-based payments for state programs that reach those businesses; (c) \$500 million for very small businesses of fewer than 10 employees; and (d) \$500 million for state-administered programs to provide technical assistance to businesses in applying for SSBCI or other state and federal programs supporting small businesses.

Funding allocations by state are not yet determined, and final awards will be contingent in part on actions states may take to earn incentive-based funding. Of the program's original \$1.46 billion allocation, WHEDA was provided \$22.4 million, or 1.54% of the total allocation. Estimated allocations for Wisconsin, not including certain set-asides, could be from \$75 million to \$130 million. SSBCI funding remains available to states until September 30, 2030.

EMERGENCY MANAGEMENT

The Act increases funding for emergency management performance grants by \$100.0 million, of which an estimated \$1.8 million is allocated to Wisconsin to implement the national preparedness system. Grant funds must be used by September 30, 2025, and a 50% state funding match is required. Under the CARES Act, an additional \$100.0 million was provided to the grant program, of which \$1.8 million was allocated to Wisconsin.

ENVIRONMENTAL GRANTS

Environmental and Air Pollution Categorical Grants. The ARPA appropriates \$50 million to the Environmental Protection Agency for grants, contracts, and other activities that identify and address disproportionate environmental or public health harms and risks in minority populations or low-income populations, including those risks related to air pollution, contaminated drinking water, and contaminated waste sites. An additional \$50 million is appropriated for research, monitoring, and surveying activities by states agencies and other entities under the Clean Air Act. No estimates are currently available regarding amounts for which Wisconsin may be eligible.

HOUSING ASSISTANCE

Emergency Rental Assistance. The Act provides \$21.55 billion for emergency rental assistance. It is unknown how much will be allocated to Wisconsin. Eligible households may receive up to 18 months of assistance with rental payments, rental arrears, utilities and home energy costs, or utilities and home energy costs arrears. Up to 15 percent of funds may be used for administrative costs and up to 10 percent may be used for case management services. Funds must be used by

September 30, 2027. Under the CAA, \$25.0 billion was allocated for emergency rental assistance, of which \$386.8 million was allocated to Wisconsin.

Tenant-Based Rental Assistance. The Act provides the federal Department of Housing and Urban Development (HUD) \$5.0 billion for tenant-based rental assistance to low-income households under the Housing Choice Voucher program. An estimated allocation to Wisconsin recipients is not currently available. However, under the previous allocation of funding for tenant-based assistance under the CARES Act, Wisconsin is estimated to have received 0.74% of all funding. Assuming a similar allocation, it is estimated that \$37 million in tenant-based funding would be directed by HUD towards low-income tenants in Wisconsin.

The Wisconsin Housing and Economic Development Authority (WHEDA), in conjunction with local public housing authorities, administers federal vouchers in Wisconsin. Vouchers provide rent subsidies to individuals who have flexibility in selecting their residence. In federal fiscal year 2020, Wisconsin was allocated \$189 million in federal funding, supporting 31,900 vouchers.

Homeowner Assistance Fund. The Act provides \$9.96 billion to create a homeowner assistance fund, which will provide funding to states and federally-recognized tribes to support payment of mortgages, utilities including internet service, homeowners insurance, and condominium association fees to homeowners experiencing financial hardship. The Act requires at least 60% of funding be provided to households at or below area median income, or U.S. median income, whichever is greater. Funding is to be allocated to states based on the proportion of mortgage holders in each state that are delinquent or in foreclosure, and the unemployment rate of that state. No immediate estimate is available for Wisconsin's share of this funding.

UTILITY ASSISTANCE

Home Energy Assistance. The Act increases funding for the Low Income Home Energy Assistance Program (LIHEAP) by \$4.5 billion, of which an estimated \$104.7 million is allocated to Wisconsin to assist with home energy bills and weatherization. Funds must be used by September 30, 2022, and no state match is required. Under the CARES Act, LIHEAP was provided an additional \$900.0 million, of which \$8.1 million was allocated to Wisconsin.

Water and Sewer Utility Assistance. The Act provides \$500 million to the federal Department of Health and Human Services (HHS) to assist low-income households in reducing arrearages in water and sewer utility bills. Funding would be provided to states and federally-recognized tribes for allocation to water and sewer utilities. The Act directs HHS to allocate funding based on the proportion of households: (a) with income less than 150% of the federal poverty line (\$39,800 in 2021 for a family of four); and (b) spending more than 30% of monthly income on housing, which are known as cost-burdened households.

Estimates of Wisconsin's share of these populations are not immediately available. However, according to U.S. Census Bureau data, an estimated 1.34% of those at or below 100% of the federal poverty line in the U.S. reside in Wisconsin. Census Bureau data also suggest Wisconsin's percentage of cost-burdened households (approximately 42% of renter households and 18% of owner-occupied households) is lower than the percentage of such households in the U.S. as a whole (48% and 21%,

respectively). If Wisconsin were to receive 1.2% to 1.4% of allocations, the state would receive perhaps \$6 million to \$7 million for water and sewer utility financial assistance to low-income households.

ATTACHMENT

Local Fiscal Recovery Fund -- Counties

<u>County</u>	<u>Allocation</u>	<u>County</u>	<u>Allocation</u>
Adams County	\$3,921,544	Manitowoc County	\$15,317,879
Ashland County	3,018,154	Marathon County	26,316,628
Barron County	8,774,795	Marinette County	7,825,634
Bayfield County	2,916,140	Marquette County	3,020,481
Brown County	51,306,292	Menominee County	883,608
Buffalo County	2,527,282	Milwaukee County	183,417,734
Burnett County	2,989,450	Monroe County	8,970,485
Calumet County	9,714,453	Oconto County	7,356,290
Chippewa County	12,540,021	Oneida County	6,903,431
Clark County	6,744,203	Outagamie County	36,439,139
Columbia County	11,157,977	Ozaukee County	17,303,864
Crawford County	3,128,508	Pepin County	1,413,269
Dane County	106,028,129	Pierce County	8,291,875
Dodge County	17,035,833	Polk County	8,491,443
Door County	5,366,038	Portage County	13,725,794
Douglas County	8,368,677	Price County	2,589,344
Dunn County	8,798,844	Racine County	38,073,310
Eau Claire County	20,295,447	Richland County	3,345,919
Florence County	832,989	Rock County	31,681,502
Fond du Lac County	20,054,375	Rusk County	2,749,736
Forest County	1,746,270	St. Croix County	17,588,185
Grant County	9,976,277	Sauk County	12,498,129
Green County	7,168,164	Sawyer County	3,211,322
Green Lake County	3,668,060	Shawano County	7,932,109
Iowa County	4,592,202	Sheboygan County	22,369,483
Iron County	1,102,959	Taylor County	3,945,400
Jackson County	4,003,583	Trempealeau County	5,750,241
Jefferson County	16,440,426	Vernon County	5,977,737
Juneau County	5,175,779	Vilas County	4,304,584
Kenosha County	32,885,312	Walworth County	20,144,559
Kewaunee County	3,963,048	Washburn County	3,048,797
La Crosse County	22,888,476	Washington County	26,382,957
Lafayette County	3,232,074	Waukesha County	78,391,713
Langlade County	3,721,588	Waupaca County	9,889,197
Lincoln County	5,351,492	Waushara County	4,740,569
		Winnebago County	33,340,304
		Wood County	<u>14,157,707</u>
		Total	\$1,129,200,000

Local Fiscal Recovery Fund -- Metropolitan Cities

	<u>Allocation</u>		<u>Allocation</u>
Appleton	\$14,759,070	Neenah	\$5,438,554
Beloit	16,284,354	Oshkosh	20,966,648
Eau Claire	13,415,559	Racine	46,978,588
Fond du Lac	14,217,463	Sheboygan	22,881,005
Green Bay	25,234,117	Superior	17,697,836
Janesville	12,137,111	Wausau	15,747,334
Kenosha	27,796,449	Wauwatosa	25,181,545
La Crosse	21,992,602	West Allis	<u>32,289,441</u>
Madison	49,193,027		
Milwaukee	405,717,721	Total	\$787,900,000

Local Fiscal Recovery Fund -- Non-Entitlement Units of Government

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of	Abbotsford (*)	Clark County	\$157,469
City of	Abbotsford (*)	Marathon County	63,264
Town of	Abrams	Oconto County	187,124
Town of	Ackley	Langlade County	50,414
City of	Adams	Adams County	187,124
Town of	Adams	Adams County	130,582
Town of	Adams	Green County	53,280
Town of	Adams	Jackson County	137,402
Town of	Addison	Washington County	340,738
Village of	Adell	Sheboygan County	50,611
Town of	Adrian	Monroe County	79,080
Town of	Agenda	Ashland County	40,331
Town of	Ahnapee	Kewaunee County	90,844
Town of	Ainsworth	Langlade County	45,175
Town of	Akan	Richland County	38,552
Town of	Alban	Portage County	89,756
Town of	Albany	Green County	112,591
Village of	Albany	Green County	98,159
Town of	Albany	Pepin County	76,115
Town of	Albion	Dane County	206,894

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Albion	Jackson County	\$122,476
Town of	Albion	Trempealeau County	67,713
Town of	Alden	Polk County	277,177
City of	Algoma	Kewaunee County	301,296
Town of	Algoma	Winnebago County	712,218
Village of	Allouez	Brown County	1,373,429
City of	Alma	Buffalo County	71,074
Town of	Alma	Buffalo County	28,766
Town of	Alma	Jackson County	107,648
Village of	Alma Center	Jackson County	48,733
Town of	Almena	Barron County	84,715
Village of	Almena	Barron County	63,363
Town of	Almon	Shawano County	56,839
Town of	Almond	Portage County	69,097
Village of	Almond	Portage County	42,703
Town of	Alto	Fond du Lac County	105,869
City of	Altoona	Eau Claire County	777,954
Town of	Alvin	Forest County	15,124
Town of	Amberg	Marinette County	70,876
City of	Amery	Polk County	277,968
Town of	Amherst	Portage County	134,536
Village of	Amherst	Portage County	103,299
Village of	Amherst Junction	Portage County	37,860
Town of	Amnicon	Douglas County	116,051
Town of	Anderson	Burnett County	39,540
Town of	Anderson	Iron County	5,634
Town of	Angelica	Shawano County	174,273
Town of	Angelo	Monroe County	137,205
Town of	Aniwa	Shawano County	52,490
Village of	Aniwa	Shawano County	24,614
Town of	Anson	Chippewa County	214,011
City of	Antigo	Langlade County	767,772
Town of	Antigo	Langlade County	135,919
Town of	Apple River	Polk County	113,777
Town of	Arbor Vitae	Vilas County	338,860
City of	Arcadia	Trempealeau County	300,506
Town of	Arcadia	Trempealeau County	181,786
Town of	Arena	Iowa County	148,078
Village of	Arena	Iowa County	81,749
Town of	Argonne	Forest County	50,018
Town of	Argyle	Lafayette County	44,977
Village of	Argyle	Lafayette County	80,168
Town of	Arland	Barron County	74,929
Town of	Arlington	Columbia County	81,057
Village of	Arlington	Columbia County	81,057

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Armenia	Juneau County	\$73,545
Town of	Armstrong Creek	Forest County	39,046
Town of	Arpin	Wood County	89,064
Village of	Arpin	Wood County	30,545
Town of	Arthur	Chippewa County	78,092
Town of	Ashford	Fond du Lac County	173,977
Town of	Ashippun	Dodge County	255,133
Town of	Ashland	Ashland County	57,432
City of	Ashland (*)	Ashland County	775,285
City of	Ashland (*)	Bayfield County	0
Village of	Ashwaubenon	Brown County	1,696,374
Town of	Athelstane	Marinette County	49,623
Village of	Athens	Marathon County	106,462
Town of	Atlanta	Rusk County	59,014
Town of	Auburn	Chippewa County	71,864
Town of	Auburn	Fond du Lac County	236,055
Town of	Auburndale	Wood County	81,947
Village of	Auburndale	Wood County	65,736
City of	Augusta	Eau Claire County	150,747
Town of	Aurora	Florence County	99,542
Town of	Aurora	Taylor County	39,837
Town of	Aurora	Waushara County	98,159
Village of	Avoca	Iowa County	61,584
Town of	Avon	Rock County	60,497
Town of	Aztalan	Jefferson County	147,485
Village of	Bagley	Grant County	36,278
Town of	Bagley	Oconto County	29,260
Town of	Baileys Harbor	Door County	102,706
Town of	Baldwin	St. Croix County	94,402
Village of	Baldwin	St. Croix County	402,519
Town of	Balsam Lake	Polk County	140,071
Village of	Balsam Lake	Polk County	97,071
Town of	Bangor	La Crosse County	63,462
Village of	Bangor	La Crosse County	143,531
City of	Baraboo	Sauk County	1,202,517
Town of	Baraboo	Sauk County	174,965
Town of	Barksdale	Bayfield County	72,161
Town of	Barnes	Bayfield County	77,005
Village of	Barneveld	Iowa County	123,662
Town of	Barre	La Crosse County	127,814
City of	Barron	Barron County	328,381
Town of	Barron	Barron County	82,046
Town of	Barronett	Washburn County	43,593
Town of	Bartelme	Shawano County	81,057
Town of	Barton	Washington County	264,227

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Bashaw	Washburn County	\$91,041
Town of	Bass Lake	Sawyer County	237,142
Town of	Bass Lake	Washburn County	50,414
Village of	Bay City	Pierce County	48,832
City of	Bayfield	Bayfield County	46,559
Town of	Bayfield	Bayfield County	68,306
Village of	Bayside (*)	Milwaukee County	419,719
Village of	Bayside (*)	Ozaukee County	8,699
Town of	Bayview	Bayfield County	49,030
Town of	Bear Bluff	Jackson County	14,136
Village of	Bear Creek	Outagamie County	43,297
Town of	Bear Creek	Sauk County	62,572
Town of	Bear Creek	Waupaca County	79,278
Town of	Bear Lake	Barron County	64,846
Town of	Beaver	Clark County	87,087
Town of	Beaver	Marinette County	112,788
Town of	Beaver	Polk County	82,936
Town of	Beaver Brook	Washburn County	70,876
City of	Beaver Dam	Dodge County	1,621,445
Town of	Beaver Dam	Dodge County	389,669
Town of	Beecher	Marinette County	70,283
Town of	Beetown	Grant County	75,522
Town of	Belgium	Ozaukee County	141,554
Village of	Belgium	Ozaukee County	231,804
Town of	Bell	Bayfield County	26,195
Village of	Bell Center	Crawford County	10,972
Town of	Belle Plaine	Shawano County	179,018
Village of	Belleville (*)	Dane County	190,880
Village of	Belleville (*)	Green County	52,588
Village of	Bellevue	Brown County	1,576,073
Town of	Belmont	Lafayette County	79,080
Village of	Belmont	Lafayette County	96,478
Town of	Belmont	Portage County	61,979
Town of	Beloit	Rock County	764,115
Town of	Belvidere	Buffalo County	38,057
Town of	Bennett	Douglas County	59,706
Town of	Benton	Lafayette County	49,623
Village of	Benton	Lafayette County	94,699
Town of	Bergen	Marathon County	63,165
Town of	Bergen	Vernon County	135,425
Town of	Berlin	Green Lake County	111,701
Town of	Berlin	Marathon County	93,315
City of	Berlin (*)	Green Lake County	523,710
City of	Berlin (*)	Waushara County	8,600
Town of	Bern	Marathon County	59,014

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Berry	Dane County	\$117,336
Town of	Bevent	Marathon County	109,428
Town of	Big Bend	Rusk County	34,400
Village of	Big Bend	Waukesha County	144,816
Town of	Big Falls	Rusk County	12,554
Village of	Big Falls	Waupaca County	6,821
Town of	Big Flats	Adams County	99,345
Town of	Birch	Lincoln County	58,520
Town of	Birch Creek	Chippewa County	53,182
Town of	Birchwood	Washburn County	47,448
Village of	Birchwood	Washburn County	42,308
Town of	Birnamwood	Shawano County	74,434
Village of	Birnamwood (*)	Marathon County	1,582
Village of	Birnamwood (*)	Shawano County	75,719
Village of	Biron	Wood County	76,313
Town of	Black Brook	Polk County	132,361
Town of	Black Creek	Outagamie County	123,168
Village of	Black Creek	Outagamie County	129,296
Town of	Black Earth	Dane County	50,710
Village of	Black Earth	Dane County	140,269
City of	Black River Falls	Jackson County	342,517
Town of	Black Wolf	Winnebago County	244,556
Town of	Blackwell	Forest County	31,533
Town of	Blaine	Burnett County	18,782
City of	Blair	Trempealeau County	133,053
Town of	Blanchard	Lafayette County	25,602
Village of	Blanchardville (*)	Iowa County	16,805
Village of	Blanchardville (*)	Lafayette County	61,386
Town of	Bloom	Richland County	49,030
City of	Bloomer	Chippewa County	346,471
Town of	Bloomer	Chippewa County	108,736
Town of	Bloomfield	Walworth County	158,754
Village of	Bloomfield	Walworth County	469,145
Town of	Bloomfield	Waushara County	104,584
Town of	Blooming Grove	Dane County	165,772
Town of	Bloomington	Grant County	36,080
Village of	Bloomington	Grant County	68,800
Town of	Blue Mounds	Dane County	90,448
Village of	Blue Mounds	Dane County	97,467
Village of	Blue River	Grant County	41,616
Village of	Boaz	Richland County	14,432
Village of	Bonduel	Shawano County	140,071
Town of	Bone Lake	Polk County	71,765
City of	Boscobel	Grant County	309,204
Town of	Boscobel	Grant County	39,046

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Boulder Junction	Vilas County	\$95,292
Town of	Bovina	Outagamie County	117,039
Village of	Bowler	Shawano County	28,667
Village of	Boyceville	Dunn County	111,405
Village of	Boyd	Chippewa County	52,588
Town of	Bradford	Rock County	112,393
Town of	Bradley	Lincoln County	233,880
Village of	Brandon	Fond du Lac County	84,319
Town of	Brazeau	Oconto County	129,296
Town of	Breed	Oconto County	71,864
Town of	Bridge Creek	Eau Claire County	205,906
Town of	Bridgeport	Crawford County	99,246
Town of	Brigham	Iowa County	105,770
Town of	Brighton	Kenosha County	149,363
Town of	Brighton	Marathon County	63,857
City of	Brillion	Calumet County	304,163
Town of	Brillion	Calumet County	144,322
Village of	Bristol	Kenosha County	508,289
Town of	Bristol	Dane County	389,965
Town of	Brockway	Jackson County	282,712
City of	Brodhead (*)	Green County	312,466
City of	Brodhead (*)	Rock County	8,501
City of	Brookfield	Waukesha County	3,866,538
Town of	Brookfield	Waukesha County	644,209
Town of	Brooklyn	Green County	110,021
Town of	Brooklyn	Green Lake County	185,345
Town of	Brooklyn	Washburn County	25,306
Village of	Brooklyn (*)	Dane County	97,862
Village of	Brooklyn (*)	Green County	46,954
Town of	Brothertown	Calumet County	127,913
Village of	Brown Deer	Milwaukee County	1,170,291
Town of	Browning	Taylor County	90,053
Village of	Brownsville	Dodge County	57,729
Village of	Browntown	Green County	27,283
Village of	Bruce	Rusk County	69,690
Town of	Brule	Douglas County	65,933
Town of	Brunswick	Eau Claire County	176,349
Town of	Brussels	Door County	109,131
Town of	Buchanan	Outagamie County	711,823
Town of	Buena Vista	Portage County	122,278
Town of	Buena Vista	Richland County	179,908
Town of	Buffalo	Buffalo County	68,306
Town of	Buffalo	Marquette County	122,871
City of	Buffalo City	Buffalo County	94,303
Town of	Burke	Dane County	339,156

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Burlington	Racine County	\$648,756
City of	Burlington (*)	Racine County	1,084,884
City of	Burlington (*)	Walworth County	494
Town of	Burnett	Dodge County	84,913
Town of	Burns	La Crosse County	94,402
Town of	Burnside	Trempealeau County	51,699
Town of	Butler	Clark County	9,391
Village of	Butler	Waukesha County	177,733
Village of	Butternut	Ashland County	35,092
Town of	Byron	Fond du Lac County	161,917
Town of	Byron	Monroe County	133,349
Town of	Cable	Bayfield County	81,848
Town of	Cadiz	Green County	82,837
Village of	Cadott	Chippewa County	140,763
Town of	Cady	St. Croix County	86,297
Town of	Calamus	Dodge County	104,386
Town of	Caledonia	Columbia County	137,798
Village of	Caledonia	Racine County	2,498,645
Town of	Caledonia	Trempealeau County	91,437
Town of	Caledonia	Waupaca County	166,761
Town of	Calumet	Fond du Lac County	146,793
Village of	Cambria	Columbia County	73,940
Village of	Cambridge (*)	Dane County	140,565
Village of	Cambridge (*)	Jefferson County	11,170
Village of	Cameron	Barron County	176,745
Town of	Cameron	Wood County	47,646
Village of	Camp Douglas	Juneau County	61,584
Town of	Campbell	La Crosse County	424,958
Village of	Campbellsport	Fond du Lac County	180,600
Town of	Canton	Buffalo County	29,457
Town of	Carey	Iron County	15,717
Town of	Carlton	Kewaunee County	100,234
Town of	Carson	Portage County	132,163
Town of	Cary	Wood County	39,738
Village of	Cascade	Sheboygan County	68,405
Town of	Casco	Kewaunee County	116,742
Village of	Casco	Kewaunee County	57,828
Town of	Casey	Washburn County	34,894
Village of	Cashton	Monroe County	109,922
Town of	Cassel	Marathon County	91,437
Town of	Cassian	Oneida County	96,874
Town of	Cassville	Grant County	42,605
Village of	Cassville	Grant County	87,087
Town of	Castle Rock	Grant County	25,108
Town of	Caswell	Forest County	8,600

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Catawba	Price County	\$24,910
Village of	Catawba	Price County	9,885
Town of	Cato	Manitowoc County	152,329
Village of	Cazenovia (*)	Richland County	29,655
Village of	Cazenovia (*)	Sauk County	989
Village of	Cecil	Shawano County	54,467
Village of	Cedar Grove	Sheboygan County	209,267
Town of	Cedar Lake	Barron County	93,216
Town of	Cedar Rapids	Rusk County	4,152
City of	Cedarburg	Ozaukee County	1,146,963
Town of	Cedarburg	Ozaukee County	599,133
Town of	Center	Outagamie County	360,014
Town of	Center	Rock County	110,416
Town of	Centerville	Manitowoc County	61,683
Village of	Centuria	Polk County	89,954
Town of	Charlestown	Calumet County	74,830
Town of	Chase	Oconto County	302,285
Village of	Chaseburg	Vernon County	28,864
Town of	Chelsea	Taylor County	77,894
Village of	Chenequa	Waukesha County	59,508
Town of	Chester	Dodge County	65,736
City of	Chetek	Barron County	207,092
Town of	Chetek	Barron County	160,533
Town of	Chicog	Washburn County	23,329
City of	Chilton	Calumet County	381,464
Town of	Chilton	Calumet County	110,713
Town of	Chimney Rock	Trempealeau County	24,910
Town of	Chippewa	Ashland County	36,476
City of	Chippewa Falls	Chippewa County	1,420,087
Town of	Christiana	Dane County	130,087
Town of	Christiana	Vernon County	95,885
Town of	Cicero	Outagamie County	108,637
Town of	City Point	Jackson County	17,793
Town of	Clam Falls	Polk County	57,729
Town of	Clarno	Green County	119,411
Town of	Clay Banks	Door County	38,057
Town of	Clayton	Crawford County	89,262
Town of	Clayton	Polk County	96,972
Village of	Clayton	Polk County	53,874
Town of	Clayton	Winnebago County	417,149
Town of	Clear Creek	Eau Claire County	88,372
Town of	Clear Lake	Polk County	89,657
Village of	Clear Lake	Polk County	109,032
Town of	Clearfield	Juneau County	73,742
Town of	Cleveland	Chippewa County	89,262

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Cleveland	Jackson County	\$47,745
Village of	Cleveland	Manitowoc County	143,729
Town of	Cleveland	Marathon County	147,782
Town of	Cleveland	Taylor County	25,701
Town of	Clifton	Grant County	38,749
Town of	Clifton	Monroe County	70,382
Town of	Clifton	Pierce County	208,476
Town of	Clinton	Barron County	86,297
Town of	Clinton	Rock County	95,588
Village of	Clinton	Rock County	211,540
Town of	Clinton	Vernon County	141,554
City of	Clintonville	Waupaca County	434,053
Town of	Clover	Bayfield County	22,340
Town of	Cloverland	Douglas County	21,154
Town of	Cloverland	Vilas County	104,782
Town of	Clyde	Iowa County	31,039
Town of	Clyman	Dodge County	76,016
Village of	Clyman	Dodge County	39,639
Village of	Cobb	Iowa County	44,384
Village of	Cochrane	Buffalo County	40,628
Town of	Colburn	Adams County	21,648
Town of	Colburn	Chippewa County	87,779
Town of	Colby	Clark County	85,407
City of	Colby (*)	Clark County	141,752
City of	Colby (*)	Marathon County	50,908
Town of	Cold Spring	Jefferson County	74,434
Village of	Coleman	Marinette County	68,009
Town of	Colfax	Dunn County	122,772
Village of	Colfax	Dunn County	114,469
Town of	Coloma	Waushara County	75,522
Village of	Coloma	Waushara County	44,285
Town of	Columbus	Columbia County	64,154
City of	Columbus (*)	Columbia County	506,115
City of	Columbus (*)	Dodge County	0
Village of	Combined Locks	Outagamie County	355,170
Town of	Commonwealth	Florence County	38,354
Town of	Concord	Jefferson County	209,860
Town of	Conover	Vilas County	124,156
Village of	Conrath	Rusk County	9,094
Town of	Cooks Valley	Chippewa County	82,837
Town of	Coon	Vernon County	75,324
Village of	Coon Valley	Vernon County	77,795
Town of	Cooperstown	Manitowoc County	125,936
City of	Cornell	Chippewa County	139,083
Town of	Corning	Lincoln County	85,901

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Cottage Grove	Dane County	\$391,843
Village of	Cottage Grove	Dane County	706,089
Town of	Couderay	Sawyer County	39,837
Village of	Couderay	Sawyer County	8,501
Town of	Courtland	Columbia County	51,303
City of	Crandon	Forest County	177,931
Town of	Crandon	Forest County	63,660
Town of	Cranmoor	Wood County	15,618
Town of	Crescent	Oneida County	199,184
Village of	Crivitz	Marinette County	93,216
Town of	Cross	Buffalo County	36,674
Town of	Cross Plains	Dane County	147,782
Village of	Cross Plains	Dane County	423,673
Town of	Crystal	Washburn County	26,492
Town of	Crystal Lake	Barron County	74,434
Town of	Crystal Lake	Marquette County	48,437
City of	Cuba City (*)	Grant County	180,106
City of	Cuba City (*)	Lafayette County	20,462
City of	Cudahy	Milwaukee County	1,789,590
City of	Cumberland	Barron County	207,883
Town of	Cumberland	Barron County	85,506
Town of	Curran	Jackson County	33,906
Village of	Curtiss	Clark County	20,956
Town of	Cutler	Juneau County	32,818
Town of	Cylon	St. Croix County	68,998
Town of	Dairyland	Douglas County	18,584
Town of	Dakota	Waushara County	123,168
Town of	Dale	Outagamie County	287,358
Town of	Dallas	Barron County	55,653
Village of	Dallas	Barron County	34,103
Town of	Dane	Dane County	103,595
Village of	Dane	Dane County	112,195
Town of	Daniels	Burnett County	64,549
Town of	Darien	Walworth County	169,034
Village of	Darien	Walworth County	157,172
City of	Darlington	Lafayette County	231,014
Town of	Darlington	Lafayette County	85,506
Town of	Day	Marathon County	113,085
Town of	Dayton	Richland County	66,526
Town of	Dayton	Waupaca County	266,106
City of	De Pere	Brown County	2,468,297
Village of	De Soto (*)	Crawford County	10,083
Village of	De Soto (*)	Vernon County	17,497
Town of	Decatur	Green County	179,611
Town of	Deer Creek	Outagamie County	64,945

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Deer Creek	Taylor County	\$75,423
Village of	Deer Park	St. Croix County	21,055
Town of	Deerfield	Dane County	169,529
Village of	Deerfield	Dane County	250,290
Town of	Deerfield	Waushara County	73,446
Village of	Deforest	Dane County	1,056,811
Town of	Dekorra	Columbia County	231,113
City of	Delafield	Waukesha County	744,938
Town of	Delafield	Waukesha County	873,245
City of	Delavan	Walworth County	816,901
Town of	Delavan	Walworth County	527,170
Town of	Dell Prairie	Adams County	155,393
Town of	Dellona	Sauk County	165,476
Town of	Delmar	Chippewa County	95,786
Town of	Delta	Bayfield County	27,283
Town of	Delton	Sauk County	246,731
Village of	Denmark	Brown County	225,083
Town of	Dewey	Burnett County	50,809
Town of	Dewey	Portage County	96,182
Town of	Dewey	Rusk County	51,402
Town of	Dewhurst	Clark County	33,609
Town of	Dexter	Wood County	34,103
Town of	Diamond Bluff	Pierce County	49,129
Village of	Dickeyville	Grant County	101,223
Town of	Dodge	Trempealeau County	40,825
City of	Dodgeville	Iowa County	464,103
Town of	Dodgeville	Iowa County	158,556
Village of	Dorchester (*)	Clark County	85,011
Village of	Dorchester (*)	Marathon County	494
Town of	Doty	Oconto County	26,097
Town of	Douglas	Marquette County	72,457
Village of	Dousman	Waukesha County	230,124
Town of	Dover	Buffalo County	47,053
Town of	Dover	Racine County	423,080
Town of	Dovre	Barron County	83,034
Village of	Downing	Dunn County	25,998
Town of	Doyle	Barron County	45,669
Village of	Doylestown	Columbia County	29,359
Town of	Drammen	Eau Claire County	84,715
Town of	Draper	Sawyer County	20,264
Village of	Dresser	Polk County	85,605
Town of	Drummond	Bayfield County	45,372
Town of	Dunbar	Marinette County	61,386
Town of	Dunkirk	Dane County	199,381
Town of	Dunn	Dane County	519,657

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Dunn	Dunn County	\$158,161
Town of	Dupont	Waupaca County	71,667
City of	Durand	Pepin County	177,931
Town of	Durand	Pepin County	70,876
Town of	Eagle	Richland County	50,908
Town of	Eagle	Waukesha County	358,333
Village of	Eagle	Waukesha County	213,418
Town of	Eagle Point	Chippewa County	315,926
City of	Eagle River	Vilas County	157,370
Town of	East Troy	Walworth County	400,641
Village of	East Troy	Walworth County	426,342
Town of	Eastman	Crawford County	71,568
Village of	Eastman	Crawford County	39,837
Town of	Easton	Adams County	110,317
Town of	Easton	Marathon County	113,184
Town of	Eaton	Brown County	162,510
Town of	Eaton	Clark County	70,876
Town of	Eaton	Manitowoc County	81,453
Town of	Eau Galle	Dunn County	77,499
Town of	Eau Galle	St. Croix County	123,365
Town of	Eau Pleine	Marathon County	80,860
Town of	Eau Pleine	Portage County	92,129
Town of	Eden	Fond du Lac County	103,200
Village of	Eden	Fond du Lac County	92,129
Town of	Eden	Iowa County	36,080
Village of	Edgar	Marathon County	142,542
City of	Edgerton (*)	Dane County	6,722
City of	Edgerton (*)	Rock County	549,905
Town of	Edgewater	Sawyer County	51,600
Town of	Edson	Chippewa County	111,899
Town of	Egg Harbor	Door County	133,349
Village of	Egg Harbor	Door County	19,968
Town of	Eileen	Bayfield County	68,405
Town of	Eisenstein	Price County	60,200
Town of	El Paso	Pierce County	70,480
Village of	Eland	Shawano County	19,474
Town of	Elba	Dodge County	95,885
Town of	Elcho	Langlade County	118,719
Town of	Elderon	Marathon County	63,165
Village of	Elderon	Marathon County	21,154
Town of	Eldorado	Fond du Lac County	144,618
Village of	Eleva	Trempealeau County	65,736
Town of	Elk	Price County	93,809
Town of	Elk Grove	Lafayette County	56,048
Town of	Elk Mound	Dunn County	190,781

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Elk Mound	Dunn County	\$87,186
Village of	Elkhart Lake	Sheboygan County	100,432
City of	Elkhorn	Walworth County	990,383
Town of	Ellenboro	Grant County	52,786
Town of	Ellington	Outagamie County	309,896
Town of	Ellsworth	Pierce County	117,632
Village of	Ellsworth	Pierce County	327,887
Village of	Elm Grove	Waukesha County	606,547
Village of	Elmwood	Pierce County	78,784
Village of	Elmwood Park	Racine County	48,733
City of	Elroy	Juneau County	128,802
Village of	Embarrass	Waupaca County	36,575
Town of	Emerald	St. Croix County	84,418
Town of	Emery	Price County	28,568
Town of	Emmet	Dodge County	127,418
Town of	Emmet	Marathon County	92,722
Town of	Empire	Fond du Lac County	278,758
Village of	Endeavor	Marquette County	45,965
Town of	Enterprise	Oneida County	29,952
Village of	Ephraim	Door County	27,678
Town of	Erin	Washington County	379,191
Town of	Erin Prairie	St. Croix County	69,690
Town of	Estella	Chippewa County	44,582
Town of	Ettrick	Trempealeau County	127,221
Village of	Ettrick	Trempealeau County	51,303
Town of	Eureka	Polk County	163,993
City of	Evansville	Rock County	537,747
Town of	Evergreen	Langlade County	47,349
Town of	Evergreen	Washburn County	111,503
Town of	Excelsior	Sauk County	165,377
Village of	Exeland	Sawyer County	18,782
Town of	Exeter	Green County	207,487
Town of	Fairbanks	Shawano County	59,805
Town of	Fairchild	Eau Claire County	37,069
Village of	Fairchild	Eau Claire County	59,607
Town of	Fairfield	Sauk County	109,032
Village of	Fairwater	Fond du Lac County	35,290
Village of	Fall Creek	Eau Claire County	127,418
Village of	Fall River	Columbia County	172,099
Town of	Farmington	Jefferson County	143,926
Town of	Farmington	La Crosse County	212,825
Town of	Farmington	Polk County	184,060
Town of	Farmington	Washington County	372,073
Town of	Farmington	Waupaca County	381,662
Town of	Fayette	Lafayette County	38,749

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Fence	Florence County	\$18,287
City of	Fennimore	Grant County	242,777
Town of	Fennimore	Grant County	59,409
Village of	Fenwood	Marathon County	15,322
Town of	Fern	Florence County	15,223
Village of	Ferryville	Crawford County	17,398
Town of	Fifield	Price County	86,791
Town of	Finley	Juneau County	9,391
City of	Fitchburg	Dane County	3,043,805
Town of	Flambeau	Price County	47,053
Town of	Flambeau	Rusk County	105,177
Town of	Florence	Florence County	192,067
Town of	Fond du Lac	Fond du Lac County	410,526
Village of	Fontana	Walworth County	172,099
Village of	Footville	Rock County	82,145
Town of	Ford	Taylor County	26,393
Town of	Forest	Fond du Lac County	106,759
Town of	Forest	Richland County	33,609
Town of	Forest	St. Croix County	62,572
Town of	Forest	Vernon County	62,276
Town of	Forestville	Door County	108,637
Village of	Forestville	Door County	40,331
City of	Fort Atkinson	Jefferson County	1,227,921
Town of	Fort Winnebago	Columbia County	82,540
Town of	Foster	Clark County	9,490
Town of	Fountain	Juneau County	57,828
City of	Fountain City	Buffalo County	85,110
Town of	Fountain Prairie	Columbia County	88,274
Village of	Fox Crossing	Winnebago County	1,879,346
City of	Fox Lake	Dodge County	143,234
Town of	Fox Lake	Dodge County	270,850
Village of	Fox Point	Milwaukee County	646,779
Village of	Francis Creek	Manitowoc County	63,264
Town of	Frankfort	Marathon County	69,986
Town of	Frankfort	Pepin County	32,621
Town of	Franklin	Jackson County	45,570
Town of	Franklin	Kewaunee County	97,269
Town of	Franklin	Manitowoc County	121,487
City of	Franklin	Milwaukee County	3,539,936
Town of	Franklin	Sauk County	67,910
Town of	Franklin	Vernon County	117,434
Town of	Franzen	Marathon County	56,542
Village of	Frederic	Polk County	107,648
Town of	Fredonia	Ozaukee County	214,110
Village of	Fredonia	Ozaukee County	222,710

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Freedom	Forest County	\$32,621
Town of	Freedom	Outagamie County	612,873
Town of	Freedom	Sauk County	46,855
Town of	Freeman	Crawford County	69,591
Town of	Fremont	Clark County	126,529
Town of	Fremont	Waupaca County	58,223
Village of	Fremont	Waupaca County	64,352
Village of	Friendship	Adams County	64,945
Town of	Friendship	Fond du Lac County	261,558
Village of	Friesland	Columbia County	34,103
Town of	Frog Creek	Washburn County	12,949
Town of	Fulton	Rock County	339,749
Town of	Gale	Trempealeau County	171,802
City of	Galesville	Trempealeau County	157,765
Town of	Garden Valley	Jackson County	42,308
Town of	Gardner	Door County	117,237
Town of	Garfield	Jackson County	68,602
Town of	Garfield	Polk County	163,103
Village of	Gays Mills	Crawford County	50,513
Town of	Genesee	Waukesha County	722,597
Town of	Geneva	Walworth County	498,207
Town of	Genoa	Vernon County	78,685
Village of	Genoa	Vernon County	25,800
Village of	Genoa City (*)	Kenosha County	593
Village of	Genoa City (*)	Walworth County	294,476
Town of	Georgetown	Polk County	94,600
Town of	Georgetown	Price County	15,520
Town of	Germania	Shawano County	32,225
Town of	Germantown	Juneau County	166,761
Town of	Germantown	Washington County	24,416
Village of	Germantown	Washington County	1,988,477
Town of	Gibraltar	Door County	102,706
Town of	Gibson	Manitowoc County	130,878
City of	Gillett	Oconto County	128,011
Town of	Gillett	Oconto County	104,880
Town of	Gilman	Pierce County	99,246
Village of	Gilman	Taylor County	38,749
Town of	Gilmanton	Buffalo County	41,320
Town of	Gingles	Ashland County	76,115
Village of	Glen Flora	Rusk County	8,501
Town of	Glen Haven	Grant County	40,232
Village of	Glenbeulah	Sheboygan County	45,867
Town of	Glencoe	Buffalo County	46,559
City of	Glendale	Milwaukee County	1,262,123
Town of	Glendale	Monroe County	65,834

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Glenmore	Brown County	\$114,568
Town of	Glenwood	St. Croix County	81,057
City of	Glenwood City	St. Croix County	118,719
Town of	Goetz	Chippewa County	78,586
Town of	Goodman	Marinette County	59,903
Town of	Goodrich	Taylor County	50,513
Town of	Gordon	Ashland County	27,480
Town of	Gordon	Douglas County	64,549
Town of	Grafton	Ozaukee County	412,602
Village of	Grafton	Ozaukee County	1,158,034
Town of	Grand Chute	Outagamie County	2,303,711
Town of	Grand Rapids	Wood County	733,174
Town of	Grand View	Bayfield County	46,657
Town of	Grant	Clark County	92,326
Town of	Grant	Dunn County	39,738
Town of	Grant	Monroe County	49,821
Town of	Grant	Portage County	194,637
Town of	Grant	Rusk County	81,057
Town of	Grant	Shawano County	96,775
Village of	Grantton	Clark County	34,005
Town of	Grantsburg	Burnett County	113,283
Village of	Grantsburg	Burnett County	126,628
Town of	Gratiot	Lafayette County	55,356
Village of	Gratiot	Lafayette County	22,340
Town of	Green Bay	Brown County	215,692
Town of	Green Grove	Clark County	74,434
City of	Green Lake	Green Lake County	95,391
Town of	Green Lake	Green Lake County	115,754
Town of	Green Valley	Marathon County	57,136
Town of	Green Valley	Shawano County	105,177
Town of	Greenbush	Sheboygan County	256,912
Village of	Greendale	Milwaukee County	1,398,043
Town of	Greenfield	La Crosse County	211,244
City of	Greenfield	Milwaukee County	3,679,315
Town of	Greenfield	Monroe County	71,271
Town of	Greenfield	Sauk County	98,356
Town of	Greenville	Outagamie County	1,221,891
City of	Greenwood	Clark County	98,653
Town of	Greenwood	Taylor County	62,671
Town of	Greenwood	Vernon County	83,825
Village of	Gresham	Shawano County	55,752
Town of	Grover	Marinette County	171,209
Town of	Grover	Taylor County	26,097
Town of	Grow	Rusk County	42,110
Town of	Guenther	Marathon County	35,883

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Gull Lake	Washburn County	\$18,485
Town of	Gurney	Iron County	15,520
Town of	Hackett	Price County	16,211
Town of	Hale	Trempealeau County	106,857
Village of	Hales Corners	Milwaukee County	748,002
Town of	Hallie	Chippewa County	16,409
Town of	Halsey	Marathon County	68,009
Town of	Hamburg	Marathon County	93,018
Town of	Hamburg	Vernon County	99,444
Town of	Hamilton	La Crosse County	250,487
Town of	Hammel	Taylor County	69,788
Town of	Hammond	St. Croix County	232,991
Village of	Hammond	St. Croix County	186,432
Town of	Hampden	Columbia County	57,333
Town of	Hancock	Waushara County	52,588
Village of	Hancock	Waushara County	40,034
Town of	Haney	Crawford County	28,864
Town of	Hansen	Wood County	65,142
Town of	Harding	Lincoln County	36,575
Town of	Harmony	Price County	21,253
Town of	Harmony	Rock County	259,186
Town of	Harmony	Vernon County	95,687
Town of	Harris	Marquette County	79,772
Town of	Harrison	Calumet County	0
Town of	Harrison	Grant County	49,326
Town of	Harrison	Lincoln County	79,772
Town of	Harrison	Marathon County	36,871
Town of	Harrison	Waupaca County	45,076
Village of	Harrison (*)	Calumet County	1,221,595
Village of	Harrison (*)	Outagamie County	0
Town of	Hartford	Washington County	352,303
City of	Hartford (*)	Dodge County	890
City of	Hartford (*)	Washington County	1,525,857
Town of	Hartland	Pierce County	85,703
Town of	Hartland	Shawano County	88,471
Village of	Hartland	Waukesha County	921,287
Village of	Hatley	Marathon County	59,014
Village of	Haugen	Barron County	27,085
Town of	Hawkins	Rusk County	15,124
Village of	Hawkins	Rusk County	27,678
Town of	Hawthorne	Douglas County	112,195
Town of	Hay River	Dunn County	58,223
City of	Hayward	Sawyer County	228,444
Town of	Hayward	Sawyer County	350,919
Town of	Hazel Green	Grant County	109,230

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Hazel Green (*)	Grant County	\$119,115
Village of	Hazel Green (*)	Lafayette County	1,483
Town of	Hazelhurst	Oneida County	124,848
Town of	Hebron	Jefferson County	111,701
Town of	Helvetia	Waupaca County	61,386
Town of	Hendren	Clark County	49,129
Town of	Henrietta	Richland County	47,251
Town of	Herman	Dodge County	110,317
Town of	Herman	Shawano County	75,522
Town of	Herman	Sheboygan County	204,225
Town of	Hewett	Clark County	29,359
Town of	Hewitt	Marathon County	63,462
Village of	Hewitt	Wood County	76,906
Town of	Hickory Grove	Grant County	45,669
Town of	Highland	Douglas County	31,336
Town of	Highland	Iowa County	76,708
Village of	Highland	Iowa County	81,651
Village of	Hilbert	Calumet County	106,857
Town of	Hiles	Forest County	30,446
Town of	Hiles	Wood County	15,618
Town of	Hill	Price County	31,039
City of	Hillsboro	Vernon County	137,699
Town of	Hillsboro	Vernon County	82,738
Town of	Hixon	Clark County	78,982
Town of	Hixton	Jackson County	65,736
Village of	Hixton	Jackson County	41,913
Town of	Hoard	Clark County	80,860
Village of	Hobart	Brown County	996,611
Town of	Holland	Brown County	156,876
Town of	Holland	La Crosse County	383,935
Town of	Holland	Sheboygan County	221,227
Village of	Hollandale	Iowa County	27,184
Village of	Holmen	La Crosse County	991,866
Town of	Holton	Marathon County	92,821
Town of	Holway	Taylor County	94,303
Town of	Homestead	Florence County	32,522
Town of	Honey Creek	Sauk County	77,005
City of	Horicon	Dodge County	360,310
Town of	Hortonia	Outagamie County	106,561
Village of	Hortonville	Outagamie County	287,853
Town of	How	Oconto County	51,501
Town of	Howard	Chippewa County	80,464
Village of	Howard (*)	Brown County	1,994,507
Village of	Howard (*)	Outagamie County	0
Village of	Howards Grove	Sheboygan County	323,439

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Hubbard	Dodge County	\$172,494
Town of	Hubbard	Rusk County	19,276
City of	Hudson	St. Croix County	1,394,089
Town of	Hudson	St. Croix County	867,809
Town of	Hughes	Bayfield County	38,354
Town of	Hull	Marathon County	78,388
Town of	Hull	Portage County	544,765
Town of	Humboldt	Brown County	134,239
Town of	Hunter	Sawyer County	67,811
City of	Hurley	Iron County	141,949
Town of	Hustisford	Dodge County	131,768
Village of	Hustisford	Dodge County	106,264
Village of	Hustler	Juneau County	18,584
Town of	Hutchins	Shawano County	59,014
City of	Independence	Trempealeau County	128,802
Village of	Ingram	Rusk County	7,216
Town of	Iola	Waupaca County	94,600
Village of	Iola	Waupaca County	119,214
Village of	Iron Ridge	Dodge County	88,076
Town of	Iron River	Bayfield County	112,096
Town of	Ironton	Sauk County	68,207
Village of	Ironton	Sauk County	24,910
Town of	Irving	Jackson County	76,906
Town of	Isabelle	Pierce County	29,161
Town of	Ithaca	Richland County	59,805
Town of	Ixonia	Jefferson County	450,363
Town of	Jackson	Adams County	97,664
Town of	Jackson	Burnett County	77,103
Town of	Jackson	Washington County	449,473
Village of	Jackson	Washington County	711,724
Town of	Jacksonport	Door County	70,777
Town of	Jacobs	Ashland County	68,405
Town of	Jamestown	Grant County	209,365
Town of	Janesville	Rock County	357,048
Town of	Jefferson	Green County	122,970
City of	Jefferson	Jefferson County	789,420
Town of	Jefferson	Jefferson County	222,611
Town of	Jefferson	Monroe County	90,053
Town of	Jefferson	Vernon County	120,894
Town of	Johnson	Marathon County	94,600
Village of	Johnson Creek	Jefferson County	301,099
Town of	Johnstown	Polk County	53,083
Town of	Johnstown	Rock County	78,883
Town of	Jordan	Green County	65,142
Town of	Jump River	Taylor County	35,883

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Junction City	Portage County	\$43,395
City of	Juneau	Dodge County	263,733
Town of	Kaukauna	Outagamie County	131,867
City of	Kaukauna (*)	Calumet County	0
City of	Kaukauna (*)	Outagamie County	1,608,298
Village of	Kekoskee	Dodge County	88,669
Village of	Kellnersville	Manitowoc County	31,434
Town of	Kelly	Bayfield County	46,163
Town of	Kendall	Lafayette County	45,867
Village of	Kendall	Monroe County	46,657
Town of	Kennan	Price County	32,720
Village of	Kennan	Price County	11,862
Town of	Kewaskum	Washington County	108,439
Village of	Kewaskum (*)	Fond du Lac County	0
Village of	Kewaskum (*)	Washington County	421,499
City of	Kewaunee	Kewaunee County	281,526
Town of	Keystone	Bayfield County	37,365
Town of	Kickapoo	Vernon County	64,648
City of	Kiel (*)	Calumet County	31,336
City of	Kiel (*)	Manitowoc County	343,901
Town of	Kildare	Juneau County	68,998
Town of	Kimball	Iron County	48,634
Village of	Kimberly	Outagamie County	672,381
Town of	King	Lincoln County	83,628
Town of	Kingston	Green Lake County	107,055
Village of	Kingston	Green Lake County	31,632
Town of	Kingston	Juneau County	8,798
Town of	Kinnickinnic	St. Croix County	179,018
Village of	Knapp	Dunn County	45,867
Town of	Knapp	Jackson County	30,248
Town of	Knight	Iron County	20,363
Town of	Knowlton	Marathon County	200,864
Town of	Knox	Price County	32,818
Village of	Kohler	Sheboygan County	203,533
Town of	Komensky	Jackson County	54,170
Town of	Koshkonong	Jefferson County	373,655
Town of	Kossuth	Manitowoc County	203,731
Village of	Kronenwetter	Marathon County	798,613
Village of	La Farge	Vernon County	75,028
Town of	La Fayette	Walworth County	198,195
Town of	La Follette	Burnett County	53,775
Town of	La Grange	Monroe County	202,742
Town of	La Grange	Walworth County	244,161
Town of	La Pointe	Ashland County	25,800
Town of	La Valle	Sauk County	137,896

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	La Valle	Sauk County	\$35,685
Town of	Lac du Flambeau	Vilas County	346,669
Village of	Lac La Belle (*)	Jefferson County	99
Village of	Lac La Belle (*)	Waukesha County	29,457
City of	Ladysmith	Rusk County	309,007
Town of	Lafayette	Monroe County	43,494
Town of	Lafayette	Chippewa County	595,574
Town of	Lake	Marinette County	111,602
Town of	Lake	Price County	108,142
Village of	Lake Delton	Sauk County	295,266
City of	Lake Geneva	Walworth County	801,183
Village of	Lake Hallie	Chippewa County	666,944
Town of	Lake Holcombe	Chippewa County	106,561
City of	Lake Mills	Jefferson County	591,423
Town of	Lake Mills	Jefferson County	211,441
Village of	Lake Nebagamom	Douglas County	103,694
Town of	Lake Tomahawk	Oneida County	101,816
Town of	Lakeland	Barron County	94,600
Town of	Lakeside	Douglas County	70,480
Town of	Laketown	Polk County	93,809
Town of	Lakewood	Oconto County	82,540
Town of	Lamartine	Fond du Lac County	174,076
Town of	Lamont	Lafayette County	30,940
Town of	Lanark	Portage County	155,690
City of	Lancaster	Grant County	365,846
Town of	Land O Lakes	Vilas County	87,977
Town of	Langlade	Langlade County	45,076
Village of	Lannon	Waukesha County	121,784
Town of	Laona	Forest County	118,028
Town of	Laprairie	Rock County	86,099
Town of	Larrabee	Waupaca County	133,547
Town of	Lawrence	Brown County	534,880
Town of	Lawrence	Rusk County	28,864
Town of	Lebanon	Dodge County	164,883
Town of	Lebanon	Waupaca County	162,313
Town of	Ledgeview	Brown County	801,875
Town of	Leeds	Columbia County	77,005
Town of	Lemonweir	Juneau County	169,331
Town of	Lena	Oconto County	73,347
Village of	Lena	Oconto County	53,280
Town of	Lenroot	Sawyer County	127,913
Town of	Leola	Adams County	29,655
Town of	Leon	Monroe County	113,678
Town of	Leon	Waushara County	143,531
Town of	Leroy	Dodge County	99,048

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Lessor	Shawano County	\$123,069
Town of	Levis	Clark County	49,228
Town of	Lewiston	Columbia County	122,673
Town of	Liberty	Grant County	55,455
Town of	Liberty	Manitowoc County	124,749
Town of	Liberty	Outagamie County	91,239
Town of	Liberty	Vernon County	28,667
Town of	Liberty Grove	Door County	173,680
Town of	Lima	Grant County	80,069
Town of	Lima	Pepin County	68,899
Town of	Lima	Rock County	133,844
Town of	Lima	Sheboygan County	292,894
Village of	Lime Ridge	Sauk County	16,113
Town of	Lincoln	Adams County	29,655
Town of	Lincoln	Bayfield County	28,568
Town of	Lincoln	Buffalo County	15,618
Town of	Lincoln	Burnett County	30,545
Town of	Lincoln	Eau Claire County	118,719
Town of	Lincoln	Forest County	90,251
Town of	Lincoln	Kewaunee County	94,205
Town of	Lincoln	Monroe County	84,913
Town of	Lincoln	Polk County	216,087
Town of	Lincoln	Trempealeau County	85,407
Town of	Lincoln	Vilas County	247,225
Town of	Lincoln	Wood County	151,340
Town of	Lind	Waupaca County	156,382
Town of	Linden	Iowa County	83,529
Village of	Linden	Iowa County	52,193
Town of	Lindina	Juneau County	70,184
Town of	Linn	Walworth County	237,538
Town of	Linwood	Portage County	114,073
Town of	Lisbon	Juneau County	88,669
Town of	Lisbon	Waukesha County	1,050,484
Town of	Little Black	Taylor County	110,021
Village of	Little Chute	Outagamie County	1,194,213
Town of	Little Falls	Monroe County	158,161
Town of	Little Grant	Grant County	28,469
Town of	Little Rice	Oneida County	30,149
Town of	Little River	Oconto County	109,526
Town of	Little Suamico	Oconto County	483,577
Town of	Little Wolf	Waupaca County	138,094
Village of	Livingston (*)	Grant County	61,880
Village of	Livingston (*)	Iowa County	791
City of	Lodi	Columbia County	305,646
Town of	Lodi	Columbia County	327,788

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Loganville	Sauk County	\$29,457
Village of	Lohrville	Waushara County	38,453
Town of	Lomira	Dodge County	112,294
Village of	Lomira	Dodge County	242,184
Village of	Lone Rock	Richland County	82,540
Town of	Long Lake	Florence County	14,828
Town of	Long Lake	Washburn County	62,276
Town of	Longwood	Clark County	86,297
Town of	Lorain	Polk County	27,283
Town of	Lowell	Dodge County	115,260
Village of	Lowell	Dodge County	32,126
Town of	Lowville	Columbia County	101,421
City of	Loyal	Clark County	121,883
Town of	Loyal	Clark County	83,924
Village of	Lublin	Taylor County	11,170
Town of	Lucas	Dunn County	79,278
Town of	Luck	Polk County	92,326
Village of	Luck	Polk County	103,892
Town of	Ludington	Eau Claire County	106,660
Town of	Luxemburg	Kewaunee County	145,903
Village of	Luxemburg	Kewaunee County	254,145
Town of	Lyndon	Juneau County	137,699
Town of	Lyndon	Sheboygan County	154,899
Village of	Lyndon Station	Juneau County	47,844
Town of	Lynn	Clark County	87,680
Town of	Lynne	Oneida County	14,037
Village of	Lynxville	Crawford County	12,554
Town of	Lyons	Walworth County	369,404
Town of	Mackford	Green Lake County	56,246
Town of	Madge	Washburn County	50,315
Town of	Madison	Dane County	679,400
Town of	Magnolia	Rock County	79,772
Town of	Maiden Rock	Pierce County	60,892
Village of	Maiden Rock	Pierce County	11,566
Village of	Maine	Marathon County	254,441
Town of	Maine	Outagamie County	87,680
City of	Manawa	Waupaca County	125,738
Town of	Manchester	Green Lake County	102,409
Town of	Manchester	Jackson County	71,667
Town of	Manitowish Waters	Vilas County	57,234
City of	Manitowoc	Manitowoc County	3,220,451
Town of	Manitowoc	Manitowoc County	106,165
Town of	Manitowoc Rapids	Manitowoc County	208,575
Town of	Maple	Douglas County	74,830
Village of	Maple Bluff	Dane County	129,593

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Maple Creek	Outagamie County	\$60,892
Town of	Maple Grove	Barron County	96,379
Town of	Maple Grove	Manitowoc County	81,057
Town of	Maple Grove	Shawano County	94,896
Town of	Maple Plain	Barron County	78,388
Town of	Maple Valley	Oconto County	66,625
Town of	Maplehurst	Taylor County	32,621
Village of	Marathon	Marathon County	149,067
Town of	Marathon	Marathon County	109,329
Town of	Marcellon	Columbia County	110,021
Town of	Marengo	Ashland County	37,168
Village of	Maribel	Manitowoc County	32,818
Town of	Marietta	Crawford County	44,779
City of	Marinette	Marinette County	1,041,786
Town of	Marion	Grant County	57,432
Town of	Marion	Juneau County	41,418
Town of	Marion	Waushara County	203,237
City of	Marion (*)	Shawano County	1,878
City of	Marion (*)	Waupaca County	114,568
City of	Markesan	Green Lake County	138,490
Town of	Marquette	Green Lake County	53,280
Village of	Marquette	Green Lake County	15,322
Village of	Marshall	Dane County	393,820
Town of	Marshall	Richland County	54,269
Town of	Marshall	Rusk County	68,405
Town of	Marshfield	Fond du Lac County	113,480
Town of	Marshfield	Wood County	77,697
City of	Marshfield (*)	Marathon County	87,087
City of	Marshfield (*)	Wood County	1,738,781
Town of	Martell	Pierce County	122,278
Town of	Mason	Bayfield County	31,533
Village of	Mason	Bayfield County	9,292
Town of	Matteson	Waupaca County	90,646
Village of	Mattoon	Shawano County	40,726
City of	Mauston	Juneau County	430,494
Town of	Maxville	Buffalo County	29,853
Town of	Mayville	Clark County	94,798
City of	Mayville	Dodge County	483,379
Town of	Mazomanie	Dane County	115,161
Village of	Mazomanie	Dane County	167,650
Village of	McFarland	Dane County	892,719
Town of	McKinley	Polk County	34,598
Town of	McKinley	Taylor County	42,901
Town of	McMillan	Marathon County	207,883
Town of	Mead	Clark County	32,720

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Meadowbrook	Sawyer County	\$12,949
Town of	Mecan	Marquette County	69,887
Town of	Medary	La Crosse County	148,869
City of	Medford	Taylor County	423,278
Town of	Medford	Taylor County	254,145
Town of	Medina	Dane County	145,310
Town of	Meeme	Manitowoc County	140,862
Town of	Meenon	Burnett County	116,545
City of	Mellen	Ashland County	68,701
Town of	Melrose	Jackson County	47,547
Village of	Melrose	Jackson County	47,152
Village of	Melvina	Monroe County	10,874
City of	Menasha (*)	Calumet County	217,669
City of	Menasha (*)	Winnebago County	1,549,086
Town of	Menominee	Menominee County	450,363
Village of	Menomonee Falls	Waukesha County	3,757,704
City of	Menomonie	Dunn County	1,636,075
Town of	Menomonie	Dunn County	348,942
Town of	Mentor	Clark County	57,729
City of	Mequon	Ozaukee County	2,410,173
Town of	Mercer	Iron County	136,513
City of	Merrill	Lincoln County	894,399
Town of	Merrill	Lincoln County	290,917
Village of	Merrillan	Jackson County	51,995
Town of	Merrimac	Sauk County	103,793
Village of	Merrimac	Sauk County	43,494
Town of	Merton	Waukesha County	851,202
Village of	Merton	Waukesha County	371,876
Town of	Meteor	Sawyer County	15,816
Town of	Metomen	Fond du Lac County	72,556
Town of	Middle Inlet	Marinette County	81,651
City of	Middleton	Dane County	1,980,371
Town of	Middleton	Dane County	617,420
Town of	Mifflin	Iowa County	59,113
Town of	Milford	Jefferson County	112,294
Town of	Milladore	Wood County	65,340
Village of	Milladore (*)	Portage County	0
Village of	Milladore (*)	Wood County	25,800
Town of	Millston	Jackson County	16,113
Town of	Milltown	Polk County	121,784
Village of	Milltown	Polk County	86,692
Town of	Millville	Grant County	16,706
Town of	Milton	Buffalo County	51,798
City of	Milton	Rock County	556,232
Town of	Milton	Rock County	310,588

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of	Mineral Point	Iowa County	\$243,667
Town of	Mineral Point	Iowa County	103,892
Town of	Minocqua	Oneida County	437,414
Town of	Minong	Washburn County	91,733
Village of	Minong	Washburn County	49,722
Town of	Mishicot	Manitowoc County	125,244
Village of	Mishicot	Manitowoc County	137,205
Town of	Mitchell	Sheboygan County	130,186
Town of	Modena	Buffalo County	34,894
Town of	Molitor	Taylor County	32,225
City of	Mondovi	Buffalo County	253,453
Town of	Mondovi	Buffalo County	45,570
Town of	Monico	Oneida County	29,556
City of	Monona	Dane County	808,103
Town of	Monroe	Adams County	38,848
City of	Monroe	Green County	1,044,356
Town of	Monroe	Green County	123,267
Town of	Montana	Buffalo County	27,579
City of	Montello	Marquette County	144,915
Town of	Montello	Marquette County	103,892
Village of	Montfort (*)	Grant County	58,618
Village of	Montfort (*)	Iowa County	9,391
Village of	Monticello	Green County	118,818
Town of	Monticello	Lafayette County	13,543
Town of	Montpelier	Kewaunee County	127,814
City of	Montreal	Iron County	74,434
Town of	Montrose	Dane County	112,887
Town of	Morgan	Oconto County	98,159
Town of	Morris	Shawano County	44,087
Town of	Morrison	Brown County	160,533
Town of	Morse	Ashland County	47,448
Town of	Moscow	Iowa County	59,409
Town of	Mosel	Sheboygan County	77,993
City of	Mosinee	Marathon County	402,519
Town of	Mosinee	Marathon County	216,779
Town of	Moundville	Marquette County	55,554
Village of	Mount Calvary	Fond du Lac County	74,434
Town of	Mount Hope	Grant County	29,952
Village of	Mount Hope	Grant County	21,352
Village of	Mount Horeb	Dane County	744,740
Town of	Mount Ida	Grant County	56,246
Town of	Mount Morris	Waushara County	109,230
Town of	Mount Pleasant	Green County	60,497
Village of	Mount Pleasant	Racine County	2,677,070
Village of	Mount Sterling	Crawford County	19,572

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Mountain	Oconto County	\$82,936
Town of	Mukwa	Waupaca County	280,142
Town of	Mukwonago	Waukesha County	805,236
Village of	Mukwonago (*)	Walworth County	10,874
Village of	Mukwonago (*)	Waukesha County	785,565
Town of	Murry	Rusk County	25,701
Town of	Muscoda	Grant County	77,301
Village of	Muscoda (*)	Grant County	115,655
Village of	Muscoda (*)	Iowa County	7,216
City of	Muskego	Waukesha County	2,483,817
Town of	Namakagon	Bayfield County	24,515
Town of	Naples	Buffalo County	66,428
Town of	Nasewaupee	Door County	200,271
Village of	Nashotah	Waukesha County	134,140
Town of	Nashville	Forest County	101,717
Town of	Navarino	Shawano County	43,395
Town of	Necedah	Juneau County	232,991
Village of	Necedah	Juneau County	90,745
Town of	Neenah	Winnebago County	348,646
City of	Neillsville	Clark County	238,131
Town of	Nekimi	Winnebago County	153,614
City of	Nekoosa	Wood County	239,416
Town of	Nelson	Buffalo County	55,159
Village of	Nelson	Buffalo County	34,005
Village of	Nelsonville	Portage County	14,926
Village of	Neosho	Dodge County	54,467
Town of	Nepeuskun	Winnebago County	72,457
Town of	Neshkoro	Marquette County	56,345
Village of	Neshkoro	Marquette County	42,407
Town of	Neva	Langlade County	86,494
Village of	New Auburn (*)	Barron County	2,867
Village of	New Auburn (*)	Chippewa County	54,071
City of	New Berlin	Waukesha County	3,923,476
Town of	New Chester	Adams County	187,025
Town of	New Denmark	Brown County	155,788
Town of	New Diggings	Lafayette County	50,315
Town of	New Glarus	Green County	136,908
Village of	New Glarus	Green County	212,627
Town of	New Haven	Adams County	63,462
Town of	New Haven	Dunn County	68,701
City of	New Holstein	Calumet County	306,634
Town of	New Holstein	Calumet County	146,101
Town of	New Hope	Portage County	72,655
City of	New Lisbon	Juneau County	251,673
City of	New London (*)	Outagamie County	160,830

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of	New London (*)	Waupaca County	\$540,218
Town of	New Lyme	Monroe County	17,694
City of	New Richmond	St. Croix County	930,579
Town of	Newark	Rock County	160,138
Town of	Newbold	Oneida County	268,181
Village of	Newburg (*)	Ozaukee County	9,490
Village of	Newburg (*)	Washington County	110,021
Town of	Newport	Columbia County	59,113
Town of	Newton	Manitowoc County	220,239
Town of	Newton	Marquette County	55,060
City of	Niagara	Marinette County	152,625
Town of	Niagara	Marinette County	84,023
Village of	Nichols	Outagamie County	28,172
Town of	Nokomis	Oneida County	135,030
Town of	Norrie	Marathon County	98,752
Village of	North Bay	Racine County	23,131
Town of	North Bend	Jackson County	50,710
Village of	North Fond du Lac	Fond du Lac County	502,259
Village of	North Freedom	Sauk County	68,899
Village of	North Hudson	St. Croix County	376,719
Town of	North Lancaster	Grant County	50,908
Village of	North Prairie	Waukesha County	220,239
Town of	Northfield	Jackson County	64,747
Village of	Norwalk	Monroe County	62,474
Town of	Norway	Racine County	806,225
Town of	Norwood	Langlade County	87,878
City of	Oak Creek	Milwaukee County	3,590,745
Town of	Oak Grove	Barron County	92,425
Town of	Oak Grove	Dodge County	106,759
Town of	Oak Grove	Pierce County	222,710
Town of	Oakdale	Monroe County	80,365
Village of	Oakdale	Monroe County	28,963
Town of	Oakfield	Fond du Lac County	71,271
Village of	Oakfield	Fond du Lac County	107,549
Town of	Oakland	Burnett County	82,540
Town of	Oakland	Douglas County	114,172
Town of	Oakland	Jefferson County	317,508
Town of	Oasis	Waushara County	38,749
City of	Oconomowoc	Waukesha County	1,678,581
Town of	Oconomowoc	Waukesha County	861,186
Village of	Oconomowoc Lake	Waukesha County	59,310
City of	Oconto	Oconto County	449,276
Town of	Oconto	Oconto County	133,349
City of	Oconto Falls	Oconto County	276,386
Town of	Oconto Falls	Oconto County	126,825

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Ogdensburg	Waupaca County	\$17,101
Town of	Ogema	Price County	67,416
Town of	Ojibwa	Sawyer County	24,910
Village of	Oliver	Douglas County	40,628
Town of	Oma	Iron County	28,074
City of	Omro	Winnebago County	354,181
Town of	Omro	Winnebago County	227,356
City of	Onalaska	La Crosse County	1,872,525
Town of	Onalaska	La Crosse County	569,972
Town of	Oneida	Outagamie County	467,761
Village of	Ontario (*)	Monroe County	0
Village of	Ontario (*)	Vernon County	54,862
Village of	Oostburg	Sheboygan County	299,221
Town of	Orange	Juneau County	54,269
Town of	Oregon	Dane County	328,381
Village of	Oregon	Dane County	1,044,949
Village of	Orfordville	Rock County	148,078
Town of	Orienta	Bayfield County	12,159
Town of	Orion	Richland County	55,554
Town of	Osborn	Outagamie County	124,255
Town of	Osceola	Fond du Lac County	182,083
Town of	Osceola	Polk County	285,480
Village of	Osceola	Polk County	252,662
Town of	Oshkosh	Winnebago County	244,260
City of	Osseo	Trempealeau County	165,673
Town of	Otsego	Columbia County	69,887
Town of	Ottawa	Waukesha County	386,802
Town of	Otter Creek	Dunn County	52,391
Town of	Otter Creek	Eau Claire County	53,775
Town of	Oulu	Bayfield County	52,490
City of	Owen	Clark County	91,733
Town of	Oxford	Marquette County	89,954
Village of	Oxford	Marquette County	59,508
Town of	Pacific	Columbia County	271,938
Town of	Packwaukee	Marquette County	142,048
Village of	Paddock Lake	Kenosha County	308,018
Town of	Palmyra	Jefferson County	120,301
Village of	Palmyra	Jefferson County	173,680
Village of	Pardeeville	Columbia County	203,929
Town of	Paris	Grant County	67,317
Town of	Paris	Kenosha County	149,561
City of	Park Falls	Price County	220,437
Village of	Park Ridge	Portage County	48,832
Town of	Parkland	Douglas County	121,685
Town of	Parrish	Langlade County	8,798

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Patch Grove	Grant County	\$32,818
Village of	Patch Grove	Grant County	18,979
Town of	Peck	Langlade County	33,411
Town of	Peeksville	Ashland County	14,037
Town of	Pelican	Oneida County	270,554
Town of	Pella	Shawano County	85,308
Town of	Pembine	Marinette County	87,779
Town of	Pence	Iron County	15,717
Town of	Pensaukee	Oconto County	138,687
Town of	Pepin	Pepin County	70,975
Village of	Pepin	Pepin County	77,202
Town of	Perry	Dane County	76,708
Town of	Pershing	Taylor County	17,398
Town of	Peru	Dunn County	24,910
City of	Peshtigo	Marinette County	330,655
Town of	Peshtigo	Marinette County	397,379
City of	Pewaukee	Waukesha County	1,446,282
Village of	Pewaukee	Waukesha County	801,974
Town of	Phelps	Vilas County	124,453
City of	Phillips	Price County	132,064
Town of	Piehl	Oneida County	8,402
Town of	Pierce	Kewaunee County	80,959
Town of	Pigeon	Trempealeau County	91,140
Village of	Pigeon Falls	Trempealeau County	39,540
Town of	Pilsen	Bayfield County	20,363
Town of	Pine Grove	Portage County	91,832
Town of	Pine Lake	Oneida County	269,763
Town of	Pine River	Lincoln County	175,657
Town of	Pine Valley	Clark County	115,754
Town of	Pittsfield	Brown County	278,561
City of	Pittsville	Wood County	81,453
Village of	Plain	Sauk County	75,719
Town of	Plainfield	Waushara County	54,664
Village of	Plainfield	Waushara County	82,639
City of	Platteville	Grant County	1,194,806
Town of	Platteville	Grant County	146,694
Village of	Pleasant Prairie	Kenosha County	2,079,222
Town of	Pleasant Springs	Dane County	333,522
Town of	Pleasant Valley	Eau Claire County	337,871
Town of	Pleasant Valley	St. Croix County	55,159
Town of	Plover	Marathon County	67,713
Town of	Plover	Portage County	164,290
Village of	Plover	Portage County	1,294,843
Village of	Plum City	Pierce County	59,607
Town of	Plum Lake	Vilas County	49,722

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Plymouth	Juneau County	\$59,014
Town of	Plymouth	Rock County	129,099
City of	Plymouth	Sheboygan County	863,064
Town of	Plymouth	Sheboygan County	315,827
Town of	Polar	Langlade County	94,896
Town of	Polk	Washington County	398,269
Village of	Poplar	Douglas County	59,607
Town of	Popple River	Forest County	4,251
Town of	Port Edwards	Wood County	133,349
Village of	Port Edwards	Wood County	174,273
City of	Port Washington	Ozaukee County	1,177,409
Town of	Port Washington	Ozaukee County	157,370
Town of	Port Wing	Bayfield County	36,674
City of	Portage	Columbia County	1,027,947
Town of	Porter	Rock County	98,949
Town of	Porterfield	Marinette County	193,747
Town of	Portland	Dodge County	104,287
Town of	Portland	Monroe County	82,441
Town of	Potosi	Grant County	87,582
Village of	Potosi	Grant County	65,736
Village of	Potter	Calumet County	23,428
Town of	Pound	Marinette County	138,786
Village of	Pound	Marinette County	35,685
Town of	Poy Sippi	Waushara County	92,524
Town of	Poygan	Winnebago County	133,844
Village of	Poynette	Columbia County	248,115
City of	Prairie du Chien	Crawford County	550,795
Town of	Prairie du Chien	Crawford County	101,025
Town of	Prairie du Sac	Sauk County	113,480
Village of	Prairie du Sac	Sauk County	438,007
Town of	Prairie Farm	Barron County	56,740
Village of	Prairie Farm	Barron County	43,395
Town of	Prairie Lake	Barron County	152,032
Town of	Prentice	Price County	46,559
Village of	Prentice	Price County	59,014
City of	Prescott	Pierce County	424,563
Town of	Presque Isle	Vilas County	60,793
Town of	Preston	Adams County	136,414
Town of	Preston	Trempealeau County	96,379
Town of	Price	Langlade County	21,846
Town of	Primrose	Dane County	76,510
City of	Princeton	Green Lake County	115,556
Town of	Princeton	Green Lake County	142,048
Town of	Pulaski	Iowa County	37,959
Village of	Pulaski (*)	Brown County	346,471

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Pulaski (*)	Oconto County	\$0
Village of	Pulaski (*)	Shawano County	21,352
Town of	Quincy	Adams County	112,986
Town of	Radisson	Sawyer County	40,034
Village of	Radisson	Sawyer County	23,131
Town of	Randall	Kenosha County	323,834
Town of	Randolph	Columbia County	76,609
Village of	Randolph (*)	Columbia County	46,064
Village of	Randolph (*)	Dodge County	126,628
Village of	Random Lake	Sheboygan County	154,701
Town of	Rantoul	Calumet County	77,697
Village of	Raymond	Racine County	391,745
Village of	Readstown	Vernon County	41,122
Town of	Red Cedar	Dunn County	216,779
Town of	Red River	Kewaunee County	138,885
Town of	Red Springs	Shawano County	90,448
Village of	Redgranite	Waushara County	210,354
City of	Reedsburg	Sauk County	941,156
Town of	Reedsburg	Sauk County	129,099
Village of	Reedsville	Manitowoc County	113,382
Village of	Reeseville	Dodge County	67,218
Town of	Reid	Marathon County	127,517
Town of	Remington	Wood County	24,416
Town of	Reseburg	Clark County	75,522
Village of	Rewey	Iowa County	27,876
Town of	Rhine	Sheboygan County	213,913
City of	Rhineland	Oneida County	755,416
Town of	Rib Falls	Marathon County	103,595
Town of	Rib Lake	Taylor County	84,814
Village of	Rib Lake	Taylor County	85,308
Town of	Rib Mountain	Marathon County	681,179
City of	Rice Lake	Barron County	841,119
Town of	Rice Lake	Barron County	305,053
Town of	Richfield	Adams County	15,421
Village of	Richfield	Washington County	1,171,774
Town of	Richfield	Wood County	153,416
Town of	Richford	Waushara County	61,090
Town of	Richland	Richland County	123,069
Town of	Richland	Rusk County	21,451
City of	Richland Center	Richland County	489,409
Town of	Richmond	Shawano County	181,292
Town of	Richmond	St. Croix County	370,195
Town of	Richmond	Walworth County	188,014
Town of	Richwood	Richland County	51,106
Village of	Ridgeland	Dunn County	27,283

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Ridgeville	Monroe County	\$50,513
Town of	Ridgeway	Iowa County	57,729
Village of	Ridgeway	Iowa County	62,276
Town of	Rietbrock	Marathon County	96,083
Town of	Ringle	Marathon County	172,099
Village of	Rio	Columbia County	102,706
City of	Ripon	Fond du Lac County	775,087
Town of	Ripon	Fond du Lac County	136,513
Town of	River Falls	Pierce County	234,572
City of	River Falls (*)	Pierce County	1,254,512
City of	River Falls (*)	St. Croix County	329,765
Village of	River Hills	Milwaukee County	155,690
Town of	Riverview	Oconto County	73,149
Village of	Roberts	St. Croix County	186,729
Village of	Rochester	Racine County	382,255
Town of	Rock	Rock County	315,432
Town of	Rock	Wood County	201,062
Town of	Rock Creek	Dunn County	103,101
Town of	Rock Elm	Pierce County	49,722
Town of	Rock Falls	Lincoln County	60,002
Village of	Rock Springs	Sauk County	35,586
Town of	Rockbridge	Richland County	68,998
Village of	Rockdale	Dane County	21,352
Town of	Rockland	Brown County	187,816
Town of	Rockland	Manitowoc County	97,071
Village of	Rockland (*)	Monroe County	0
Village of	Rockland (*)	La Crosse County	66,823
Town of	Rolling	Langlade County	145,903
Town of	Rome	Adams County	272,037
Town of	Roosevelt	Burnett County	20,067
Town of	Roosevelt	Taylor County	44,582
Town of	Rose	Waushara County	63,857
Town of	Rosendale	Fond du Lac County	68,899
Village of	Rosendale	Fond du Lac County	101,915
Village of	Rosholt	Portage County	48,041
Town of	Ross	Forest County	12,653
Village of	Rothschild	Marathon County	520,646
Town of	Round Lake	Sawyer County	96,775
Town of	Roxbury	Dane County	189,496
Town of	Royalton	Waupaca County	138,292
Town of	Rubicon	Dodge County	219,152
Town of	Ruby	Chippewa County	50,513
Town of	Rudolph	Wood County	96,182
Village of	Rudolph	Wood County	41,122
Town of	Rush River	St. Croix County	50,710

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Rushford	Winnebago County	\$161,225
Town of	Rusk	Burnett County	40,924
Town of	Rusk	Rusk County	51,106
Town of	Russell	Bayfield County	128,209
Town of	Russell	Lincoln County	65,439
Town of	Russell	Sheboygan County	37,267
Town of	Rutland	Dane County	205,214
Village of	Saint Cloud	Fond du Lac County	46,064
City of	Saint Croix Falls	Polk County	202,248
Town of	Saint Croix Falls	Polk County	114,073
City of	Saint Francis	Milwaukee County	958,751
Town of	Saint Germain	Vilas County	212,430
Town of	Saint Joseph	St. Croix County	409,142
Town of	Saint Lawrence	Waupaca County	69,195
Town of	Saint Marie	Green Lake County	35,388
Village of	Saint Nazianz	Manitowoc County	74,138
Town of	Salem	Pierce County	52,588
Village of	Salem Lakes	Kenosha County	1,468,128
Town of	Sampson	Chippewa County	92,030
Town of	Sanborn	Ashland County	126,430
Town of	Sand Creek	Dunn County	57,333
Town of	Sand Lake	Burnett County	53,182
Town of	Sand Lake	Sawyer County	81,354
Town of	Saratoga	Wood County	489,211
Town of	Sarona	Washburn County	38,156
Village of	Sauk City	Sauk County	344,494
Town of	Saukville	Ozaukee County	182,379
Village of	Saukville	Ozaukee County	438,204
Town of	Saxeville	Waushara County	97,763
Town of	Saxon	Iron County	31,434
Town of	Scandinavia	Waupaca County	104,386
Village of	Scandinavia	Waupaca County	34,795
Town of	Schleswig	Manitowoc County	193,253
Town of	Schley	Lincoln County	91,239
Town of	Schoepke	Oneida County	38,156
City of	Schofield	Marathon County	214,110
Town of	Scott	Brown County	378,597
Town of	Scott	Burnett County	49,228
Town of	Scott	Columbia County	92,623
Town of	Scott	Crawford County	47,448
Town of	Scott	Lincoln County	141,257
Town of	Scott	Monroe County	13,641
Town of	Scott	Sheboygan County	179,809
Town of	Seif	Clark County	17,002
Town of	Seneca	Crawford County	88,570

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Seneca	Green Lake County	\$40,232
Town of	Seneca	Shawano County	54,170
Town of	Seneca	Wood County	104,188
Town of	Sevastopol	Door County	263,535
Town of	Seven Mile Creek	Juneau County	36,377
Town of	Seymour	Eau Claire County	332,237
Town of	Seymour	Lafayette County	43,198
City of	Seymour	Outagamie County	341,430
Town of	Seymour	Outagamie County	120,005
Town of	Shanagolden	Ashland County	12,159
Town of	Sharon	Portage County	202,050
Town of	Sharon	Walworth County	90,448
Village of	Sharon	Walworth County	153,910
City of	Shawano	Shawano County	883,229
Town of	Sheboygan	Sheboygan County	765,894
City of	Sheboygan Falls	Sheboygan County	783,489
Town of	Sheboygan Falls	Sheboygan County	176,448
Town of	Shelby	La Crosse County	486,147
Town of	Sheldon	Monroe County	76,609
Village of	Sheldon	Rusk County	21,154
City of	Shell Lake	Washburn County	129,494
Town of	Sheridan	Dunn County	46,756
Town of	Sherman	Clark County	90,745
Town of	Sherman	Dunn County	88,175
Town of	Sherman	Iron County	28,172
Town of	Sherman	Sheboygan County	149,857
Town of	Sherry	Wood County	78,586
Village of	Sherwood	Calumet County	301,198
Town of	Sherwood	Clark County	21,648
Town of	Shields	Dodge County	54,961
Town of	Shields	Marquette County	54,368
Village of	Shiocton	Outagamie County	90,251
Village of	Shorewood	Milwaukee County	1,299,390
Village of	Shorewood Hills	Dane County	197,800
City of	Shullsburg	Lafayette County	117,929
Town of	Shullsburg	Lafayette County	34,400
Town of	Sigel	Chippewa County	108,142
Town of	Sigel	Wood County	99,542
Town of	Silver Cliff	Marinette County	48,733
Town of	Sioux Creek	Barron County	64,352
Town of	Siren	Burnett County	94,106
Village of	Siren	Burnett County	76,510
Village of	Sister Bay	Door County	92,425
Town of	Skanawan	Lincoln County	37,860
Village of	Slinger	Washington County	550,103

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Smelser	Grant County	\$79,377
Village of	Soldiers Grove	Crawford County	53,478
Town of	Solon Springs	Douglas County	91,931
Village of	Solon Springs	Douglas County	58,520
Town of	Somers	Kenosha County	112,393
Village of	Somers	Kenosha County	827,478
Town of	Somerset	St. Croix County	431,680
Village of	Somerset	St. Croix County	288,644
Town of	Somo	Lincoln County	10,577
Town of	South Fork	Rusk County	10,676
Town of	South Lancaster	Grant County	82,145
City of	South Milwaukee	Milwaukee County	2,045,810
Village of	South Wayne	Lafayette County	46,756
City of	Sparta	Monroe County	971,898
Town of	Sparta	Monroe County	324,427
Town of	Spencer	Marathon County	166,662
Village of	Spencer	Marathon County	185,641
Town of	Spider Lake	Sawyer County	33,510
Town of	Spirit	Price County	26,492
City of	Spooner	Washburn County	254,145
Town of	Spooner	Washburn County	69,591
Town of	Spring Brook	Dunn County	165,476
Town of	Spring Brook	Washburn County	44,384
Town of	Spring Green	Sauk County	180,896
Village of	Spring Green	Sauk County	162,214
Town of	Spring Grove	Green County	88,570
Town of	Spring Lake	Pierce County	58,915
Town of	Spring Prairie	Walworth County	216,977
Town of	Spring Valley	Rock County	77,993
Village of	Spring Valley (*)	Pierce County	132,657
Village of	Spring Valley (*)	St. Croix County	593
Town of	Springdale	Dane County	198,492
Town of	Springfield	Dane County	289,039
Town of	Springfield	Jackson County	63,165
Town of	Springfield	Marquette County	83,628
Town of	Springfield	St. Croix County	97,961
Town of	Springvale	Columbia County	51,699
Town of	Springvale	Fond du Lac County	69,195
Town of	Springville	Adams County	128,802
Town of	Springwater	Waushara County	127,616
Town of	Spruce	Oconto County	83,430
Town of	Stanford	Barron County	70,184
Town of	Stanley	Barron County	248,708
City of	Stanley (*)	Chippewa County	365,945
City of	Stanley (*)	Clark County	890

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Stanton	Dunn County	\$81,749
Town of	Stanton	St. Croix County	89,163
Town of	Star Prairie	St. Croix County	357,740
Village of	Star Prairie	St. Croix County	54,961
Town of	Stark	Vernon County	39,738
Town of	Stella	Oneida County	63,759
Town of	Stephenson	Marinette County	297,441
Town of	Sterling	Polk County	75,818
Town of	Sterling	Vernon County	62,671
Village of	Stetsonville	Taylor County	51,303
Town of	Stettin	Marathon County	244,556
Village of	Steuben	Crawford County	12,060
City of	Stevens Point	Portage County	2,558,251
Town of	Stiles	Oconto County	149,857
Town of	Stinnett	Washburn County	24,614
Town of	Stockbridge	Calumet County	139,873
Village of	Stockbridge	Calumet County	60,694
Town of	Stockholm	Pepin County	19,276
Village of	Stockholm	Pepin County	6,326
Town of	Stockton	Portage County	297,046
Village of	Stoddard	Vernon County	82,046
Town of	Stone Lake	Washburn County	50,414
City of	Stoughton	Dane County	1,296,326
Village of	Stratford	Marathon County	155,887
Town of	Strickland	Rusk County	27,678
Town of	Strongs Prairie	Adams County	112,492
Village of	Strum	Trempealeau County	107,747
Town of	Stubbs	Rusk County	57,828
City of	Sturgeon Bay	Door County	883,131
Town of	Sturgeon Bay	Door County	82,046
Village of	Sturtevant	Racine County	657,554
Village of	Suamico	Brown County	1,290,197
Town of	Sugar Camp	Oneida County	161,719
Town of	Sugar Creek	Walworth County	391,646
Town of	Sullivan	Jefferson County	227,060
Village of	Sullivan	Jefferson County	65,736
Village of	Summit	Waukesha County	498,305
Town of	Summit	Douglas County	107,055
Town of	Summit	Juneau County	64,945
Town of	Summit	Langlade County	15,124
Town of	Sumner	Barron County	77,598
Town of	Sumner	Jefferson County	84,814
Town of	Sumner	Trempealeau County	83,628
Town of	Sumpter	Sauk County	124,947
City of	Sun Prairie	Dane County	3,426,258

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Sun Prairie	Dane County	\$243,073
Town of	Superior	Douglas County	219,448
Village of	Superior	Douglas County	69,690
Village of	Suring	Oconto County	51,600
Village of	Sussex	Waukesha County	1,085,478
Town of	Swiss	Burnett County	78,784
Town of	Sylvan	Richland County	53,478
Town of	Sylvester	Green County	102,113
Town of	Taft	Taylor County	41,418
Town of	Tainter	Dunn County	240,503
Town of	Taycheedah	Fond du Lac County	451,055
Village of	Taylor	Jackson County	46,954
Village of	Tennyson	Grant County	33,807
Town of	Texas	Marathon County	156,085
Town of	Theresa	Dodge County	103,892
Village of	Theresa	Dodge County	119,115
Village of	Thiensville	Ozaukee County	308,908
Town of	Thornapple	Rusk County	77,499
City of	Thorp	Clark County	159,248
Town of	Thorp	Clark County	83,726
Town of	Three Lakes	Oneida County	208,970
Town of	Tiffany	Dunn County	64,154
Village of	Tigerton	Shawano County	69,690
Town of	Tilden	Chippewa County	148,968
Town of	Tipler	Florence County	13,740
City of	Tomah	Monroe County	928,898
Town of	Tomah	Monroe County	145,113
City of	Tomahawk	Lincoln County	310,391
Town of	Tomahawk	Lincoln County	40,924
Village of	Tony	Rusk County	10,083
Town of	Townsend	Oconto County	97,961
Town of	Trade Lake	Burnett County	81,947
Town of	Trego	Washburn County	90,448
Town of	Trempealeau	Trempealeau County	187,322
Village of	Trempealeau	Trempealeau County	164,487
Town of	Trenton	Dodge County	127,418
Town of	Trenton	Pierce County	189,595
Town of	Trenton	Washington County	468,057
Town of	Trimbelle	Pierce County	173,878
Town of	Tripp	Bayfield County	23,131
Town of	Troy	Sauk County	83,825
Town of	Troy	St. Croix County	535,473
Town of	Troy	Walworth County	234,375
Town of	True	Rusk County	27,579
Town of	Turtle	Rock County	238,526

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Turtle Lake	Barron County	\$61,683
Village of	Turtle Lake (*)	Barron County	89,064
Village of	Turtle Lake (*)	Polk County	8,897
Village of	Twin Lakes	Kenosha County	613,269
Town of	Two Creeks	Manitowoc County	42,901
City of	Two Rivers	Manitowoc County	1,091,409
Town of	Two Rivers	Manitowoc County	173,878
Town of	Underhill	Oconto County	88,570
Town of	Union	Burnett County	33,906
Town of	Union	Door County	98,356
Town of	Union	Eau Claire County	277,968
Town of	Union	Pierce County	62,869
Town of	Union	Rock County	211,738
Town of	Union	Vernon County	68,800
Town of	Union	Waupaca County	79,278
Village of	Union Center	Juneau County	18,979
Village of	Union Grove	Racine County	505,225
Town of	Unity	Clark County	87,977
Town of	Unity	Trempealeau County	52,687
Village of	Unity (*)	Clark County	13,444
Village of	Unity (*)	Marathon County	19,177
Town of	Upham	Langlade County	63,165
Town of	Utica	Crawford County	64,846
Town of	Utica	Winnebago County	132,855
Village of	Valders	Manitowoc County	90,942
Town of	Vance Creek	Barron County	62,276
Town of	Vandenbroek	Outagamie County	152,823
Town of	Vermont	Dane County	86,988
Town of	Vernon	Waukesha County	756,997
City of	Verona	Dane County	1,308,089
Town of	Verona	Dane County	190,188
Village of	Vesper	Wood County	54,170
Town of	Vienna	Dane County	155,690
Town of	Vilas	Langlade County	22,538
Town of	Vinland	Winnebago County	177,437
Village of	Viola (*)	Richland County	43,593
Village of	Viola (*)	Vernon County	21,846
City of	Viroqua	Vernon County	435,140
Town of	Viroqua	Vernon County	181,687
Town of	Wabeno	Forest County	114,172
Town of	Wagner	Marinette County	67,614
Village of	Waldo	Sheboygan County	49,524
Town of	Waldwick	Iowa County	47,448
Village of	Wales	Waukesha County	255,529
Town of	Walworth	Walworth County	169,529

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of	Walworth	Walworth County	\$279,450
Town of	Warner	Clark County	65,538
Town of	Warren	St. Croix County	173,779
Town of	Warren	Waushara County	65,044
Village of	Warrens	Monroe County	34,499
Town of	Wascott	Douglas County	76,313
City of	Washburn	Bayfield County	201,260
Town of	Washburn	Bayfield County	52,984
Town of	Washburn	Clark County	28,568
Town of	Washington	Door County	70,975
Town of	Washington	Eau Claire County	758,282
Town of	Washington	Green County	82,837
Town of	Washington	La Crosse County	57,531
Town of	Washington	Rusk County	33,906
Town of	Washington	Sauk County	100,729
Town of	Washington	Shawano County	186,531
Town of	Washington	Vilas County	147,584
Town of	Waterford	Racine County	643,616
Village of	Waterford	Racine County	549,807
Town of	Waterloo	Grant County	56,345
City of	Waterloo	Jefferson County	329,469
Town of	Waterloo	Jefferson County	92,821
Town of	Watertown	Jefferson County	202,446
City of	Watertown (*)	Dodge County	811,563
City of	Watertown (*)	Jefferson County	1,509,349
Town of	Waterville	Pepin County	79,377
Town of	Watterstown	Grant County	33,016
Town of	Waubeek	Pepin County	40,726
Town of	Waukechon	Shawano County	99,740
City of	Waukesha	Waukesha County	7,146,794
Town of	Waukesha	Waukesha County	879,671
Town of	Waumandee	Buffalo County	46,460
Village of	Waunakee	Dane County	1,389,047
City of	Waupaca	Waupaca County	590,039
Town of	Waupaca	Waupaca County	115,952
Town of	Waupun	Fond du Lac County	133,942
City of	Waupun (*)	Dodge County	764,905
City of	Waupun (*)	Fond du Lac County	342,122
Town of	Wausau	Marathon County	218,361
Town of	Wausaukee	Marinette County	107,055
Village of	Wausaukee	Marinette County	54,763
City of	Wautoma	Waushara County	211,738
Town of	Wautoma	Waushara County	127,715
Town of	Wauzeka	Crawford County	39,441
Village of	Wauzeka	Crawford County	72,655

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Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Wayne	Lafayette County	\$48,536
Town of	Wayne	Washington County	223,204
Town of	Webb Lake	Burnett County	31,039
Village of	Webster	Burnett County	61,188
Town of	Webster	Vernon County	81,552
Town of	Weirgor	Sawyer County	32,621
Town of	Wellington	Monroe County	64,549
Town of	Wells	Monroe County	53,478
Town of	Wescott	Shawano County	310,786
Village of	West Baraboo	Sauk County	140,763
City of	West Bend	Washington County	3,120,019
Town of	West Bend	Washington County	467,168
Town of	West Kewaunee	Kewaunee County	132,262
Town of	West Marshland	Burnett County	36,674
Village of	West Milwaukee	Milwaukee County	404,892
Town of	West Point	Columbia County	196,713
Village of	West Salem	La Crosse County	495,735
Town of	West Sweden	Polk County	69,887
Town of	Westboro	Taylor County	66,428
City of	Westby	Vernon County	222,908
Town of	Westfield	Marquette County	87,285
Village of	Westfield	Marquette County	125,145
Town of	Westfield	Sauk County	59,706
Town of	Westford	Dodge County	118,818
Town of	Westford	Richland County	50,710
Village of	Weston	Marathon County	1,499,266
Town of	Weston	Clark County	68,503
Town of	Weston	Dunn County	61,386
Town of	Weston	Marathon County	62,671
Town of	Westport	Dane County	414,579
City of	Weyauwega	Waupaca County	174,076
Town of	Weyauwega	Waupaca County	57,828
Village of	Weyerhaeuser	Rusk County	21,253
Town of	Wheatland	Kenosha County	341,529
Town of	Wheatland	Vernon County	57,432
Town of	Wheaton	Chippewa County	279,549
Village of	Wheeler	Dunn County	34,499
Village of	White Lake	Langlade County	34,795
Town of	White Oak Springs	Lafayette County	11,368
Town of	White River	Ashland County	89,954
Village of	Whitefish Bay	Milwaukee County	1,362,457
City of	Whitehall	Trempealeau County	155,393
Village of	Whitelaw	Manitowoc County	73,149
Town of	Whitestown	Vernon County	51,798
Town of	Whitewater	Walworth County	145,014

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of	Whitewater (*)	Jefferson County	\$277,375
City of	Whitewater (*)	Walworth County	1,195,004
Village of	Whiting	Portage County	168,540
Town of	Wien	Marathon County	86,395
Village of	Wild Rose	Waushara County	67,614
Town of	Wilkinson	Rusk County	4,152
Town of	Willard	Rusk County	48,041
Village of	Williams Bay	Walworth County	260,867
Town of	Willow	Richland County	56,147
Town of	Willow Springs	Lafayette County	74,830
Town of	Wilson	Dunn County	55,060
Town of	Wilson	Eau Claire County	49,129
Town of	Wilson	Lincoln County	30,644
Town of	Wilson	Rusk County	10,676
Town of	Wilson	Sheboygan County	331,149
Village of	Wilson	St. Croix County	18,287
Town of	Wilton	Monroe County	105,572
Village of	Wilton	Monroe County	49,425
Town of	Winchester	Vilas County	39,441
Town of	Winchester	Winnebago County	181,094
Village of	Wind Point	Racine County	167,552
Village of	Windsor	Dane County	755,613
Town of	Winfield	Sauk County	90,844
Town of	Wingville	Grant County	35,883
Town of	Winneconne	Winnebago County	249,499
Village of	Winneconne	Winnebago County	245,545
Town of	Winter	Sawyer County	94,798
Village of	Winter	Sawyer County	29,655
Town of	Wiota	Lafayette County	86,692
City of	Wisconsin Dells (*)	Adams County	4,943
City of	Wisconsin Dells (*)	Columbia County	266,896
City of	Wisconsin Dells (*)	Juneau County	0
City of	Wisconsin Dells (*)	Sauk County	23,922
City of	Wisconsin Rapids	Wood County	1,740,758
Town of	Withee	Clark County	96,676
Village of	Withee	Clark County	47,053
Town of	Wittenberg	Shawano County	80,761
Village of	Wittenberg	Shawano County	97,664
Town of	Wolf River	Langlade County	71,568
Town of	Wolf River	Winnebago County	119,609
Town of	Wonewoc	Juneau County	64,648
Village of	Wonewoc	Juneau County	77,894
Town of	Wood	Wood County	74,336
Town of	Wood River	Burnett County	92,030
Town of	Woodboro	Oneida County	79,476

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of	Woodland	Sauk County	\$83,232
Town of	Woodman	Grant County	18,485
Village of	Woodman	Grant County	12,752
Town of	Woodmohr	Chippewa County	95,193
Town of	Woodruff	Oneida County	195,329
Town of	Woodville	Calumet County	94,798
Village of	Woodville	St. Croix County	133,745
Town of	Worcester	Price County	146,991
Town of	Worden	Clark County	69,393
Town of	Wrightstown	Brown County	235,067
Village of	Wrightstown (*)	Brown County	328,480
Village of	Wrightstown (*)	Outagamie County	18,287
Town of	Wyalusing	Grant County	33,807
Village of	Wyeville	Monroe County	14,136
Town of	Wyocena	Columbia County	166,365
Village of	Wyocena	Columbia County	71,667
Town of	Wyoming	Iowa County	30,743
Town of	Wyoming	Waupaca County	32,028
Town of	York	Clark County	86,297
Town of	York	Dane County	68,306
Town of	York	Green County	92,722
Village of	Yorkville	Racine County	309,402
Village of	Yuba	Richland County	<u>6,821</u>
		Total	\$399,200,000

(*) Indicates a municipality that is located in more than one county.

Source: Federal Funds Information for States

ACCOUNT NUMBER STRUCTURE:

XX	XXX	XX	XXXXX	XXX	XXX	XXX	XXX	XXX
Year	Fund	Dept	Account	Object	Project	SPC	Target	Sub

21 100 10 51510 111 000 : FINANCE/ SAL PERM-REGULAR

FUNDS		DEPTS		ACCOUNTS		OBJECTS	
100	GENERAL FUND	01	COUNTY BOARD	10000	ASSETS AND RESOURCES	0??	REVENUE
202	PLANNING & DEVELOPMENT	02	CIRCUIT COURT	20000	LIABILITIES	1??	SALARIES AND BENEFITS
205	HUMAN SERVICES	02	CLERK OF COURTS	30000	FUND EQUITY	2??	CONTRACTUAL SERVICES
206	HUMAN SERVICES	03	REGISTER OF PROBATE	40000	REVENUES/OTHER	3??	SUPPLIES AND EXPENSES
207	PLANNING & DEVELOPMENT	05	ADMINISTRATION		FINANCING SOURCES	4??	BUILDING MATERIALS
211	RECYCLING/P&D	06	COUNTY CLERK	50000	EXPENDITURES/EXPENSES/	5??	FIXED CHARGES
212	WCDTF	07	HUMAN RESOURCES		OTHER FINANCING USES	6??	DEPT SERVICES
215	ADRC	08	INFORMATION SYSTEMS			7??	GRANTS, CONTRIBUTIONS, OTHER
300	DEBT SERVICE	09	PURCHASING / RISK MGMT			8??	CAPITAL
405	CAPITAL PROJECTS	10	FINANCE			9??	OTHER
602	AIRPORT	11	TREASURER				
701	HIGHWAY	12	DISTRICT ATTORNEY				
703	RISK MANAGEMENT/WORKERS COMP	13	CORPORATION COUNSEL				
704	HEALTH INSURANCE FUND	14	REGISTER OF DEEDS				
705	SHARED SERVICES	15	PLANNING & DEVELOPMENT				
800	TRUST AND AGENCY FUND	16	FACILITIES				
900	GENERAL FIXED ASSET FUND	17	SHERIFF				
950	LONG TERM DEBT FUND	18	CJCC				
		19	CHILD SUPPORT				
		20	VETERANS				
		21	EXTENSION				
		22	PARKS & FOREST				
		23	CLERK OF COURTS				
		31	HIGHWAY				
		70	AIRPORT (prior to 19 - 34)				
		43-46	ADRC (prior to 19 - 42)				
		50-68	DHS (2019)				

**Eau Claire County
Annual Sales Tax Collections**

Month	2019	2020	2021	Cumulative YTY Change
January	\$ 704,798	\$ 919,229	\$ 838,139	\$ (81,090)
February	669,281	801,924	-	
March	959,733	682,340	-	
April	854,152	759,489	-	
May	1,020,614	1,000,779	-	
June	1,134,311	1,027,023	-	
July	763,404	938,683	-	
August	1,128,758	1,180,465	-	
September	1,059,516	733,468	-	
October	775,608	1,036,954	-	
November	1,071,365	946,310	-	
December	968,152	955,598	-	
Total	\$ 11,109,693	\$ 10,982,263	\$ 838,139	

**Eau Claire County
Annual Sales Tax Collections**

Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
January	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139
February	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924	
March	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340	
April	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489	
May	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	
June	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	
July	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	
August	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	
September	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	
October	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	
November	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	
December	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	
Total	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 838,139
Budgeted	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960
Excess (Short)	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ (9,662,821)
	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	2020 Surplus	
Total County Taxable Sales	\$ 1,753,756,200	\$ 1,781,174,600	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	
Yearly Average	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	

Monthly amounts reflect sales tax earned. Payments received approx two months later.

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 792,883	\$ 755,910
February	\$ 675,207	\$ 648,904
March	\$ 878,602	\$ 936,167
April	\$ 849,417	\$ 868,840
May	\$ 942,669	\$ 973,529
June	\$ 1,076,022	\$ 1,080,667
July	\$ 889,820	\$ 851,044
August	\$ 1,031,541	\$ 1,057,971
September	\$ 965,907	\$ 1,021,984
October	\$ 883,894	\$ 861,506
November	\$ 905,306	\$ 948,569
December	\$ 1,032,885	\$ 1,019,053

MINUTES
Eau Claire County
Committee on Finance & Budget
Monday, March 15, 2021
4:30 p.m.
Webex Conference Call

Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Board Chair Nick Smiar (ex-officio)

Staff present: Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Glenda Lyons, Treasurer;

Others present: Ryan Patterson, Leader Telegram

Chair Pagonis called the meeting to order at 4:30 pm and confirmed compliance with open meetings law.

The clerk took roll call and members present are indicated above.

No members of the public wished to comment.

Proposed Resolution 20-21/125 “Authorizing to Abolish One (1.0 FTE) Fiscal Associate II and to Create One (1.0 FTE) Fiscal Associate III”

Glenda Lyons gave an overview of staff and responsibilities by season in the Treasurer’s office.

Motion: Leary moved approval of reclassification as requested, second by Dunning

Vote: passes 5-0 via roll call vote

Glenda Lyons gave an update on a transition between Parks and the Treasurer regarding the daily and annual park pass processing.

Glenda Lyons reviewed the quarterly cash balances and end of year cash on hand. A combination of less active project spending and operational expenditure savings is contributing to the increase of cash at the end of 2020 over the end of 2019.

Norb Kirk reviewed the Moody’s rating call. Moody’s issued two ratings: one for the new 2021 issues and one to affirm the outstanding issues. Both ratings held steady at Aa1.

Proposed Resolution 20-21/124 “Financial Policy: Procurement Card”

Motion: Dunning moved approval as presented

Vote: passes 5-0 via voice vote

The committee reviewed the updated 2020 estimated fund balance. Estimates as of 01.13.21 were early projections prepared by the departments; amounts as of 03.04.21 are amounts that have been recorded in Alio, with some slight adjustments. The committee would like a detailed analysis of the total impact to the general fund from final 2019 activity, as well as detail for the change from the January estimate to the March estimate.

Norb Kirk introduced the WI Supplier Diversity Program. The committee is interested in moving forward with weaving elements of the diversity program into county purchasing policies.

Norb Kirk provided a staffing update in the Finance Department.

The committee reviewed the March 1, 2021 regular meeting minutes.

Motion: Wilkie moved approval as presented

Vote: passes 5-0 via voice vote

Next Meeting: March 16, April 5, April 19

Agenda Items: review complete original CLA DHS program audit and any draft copies; DHS explanations on 2019 and 2020 deficits; Alio overview (04.19); purchasing policy 1st review

The meeting adjourned at 6:05 pm.

A handwritten signature in black ink, appearing to read "Amy Weiss". The signature is written in a cursive, flowing style.

Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Tuesday, March 16, 2021
6:15 p.m.
Webex Conference Call

Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie
Staff present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Jon Johnson, Highway Commissioner
Others present: Sean Lentz, Senior Municipal Advisor with Ehlers

Chair Pagonis called the meeting to order at 6 and confirmed compliance with open meetings law.

The committee clerk took roll call. Members present are indicated above.

No members of the public wished to speak.

Sean Lentz presented information on the Moody's phone call and subsequent rating affirmation (Aa1). Fund reserves are a very important part of the rating. Both issues were offered for bid at 11:00am on Tuesday, March 16.

The winning bid for the Highway bonds has a true interest rate of 1.6065%. These are good bid results. While interest rates are very low, they are beginning to increase, and this was a good time to go to market. The county received bids from all over the country, which is in recognition of the strong rating.

In the current environment, debt issued by an entity with a strong credit rating is very attractive.

The winning bid for the general capital issue has a true interest cost of 0.9%. There were fewer bidders, maybe due to the smaller size and shorter term. Bond supply is also increasing leading into the construction season.

Sean Lentz recommends that the committee accept both of the winning bids from Baird.

Proposed Resolution 20-21/121 "Resolution Awarding the Sale of \$24,350,000 General Obligation Highway Facility Bonds, Series 2021B"

Motion: Leary moved approval as presented

Vote: passes 5-0 via roll call vote

Proposed Resolution 20-21/122 "Resolution Awarding the Sale of \$7,405,000 General Obligation Promissory Notes, Series 2021C"

Motion: Dunning moved approval as presented

Vote: passes 5-0 via roll call vote

The committee adjourned at 6:36 pm.


Amy Weiss
Committee Clerk