

## RESOLUTION #17-19

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### A RESOLUTION REQUESTING AN ANNUAL EQUITABLE DISTRIBUTION OF TWENTY-FIVE PERCENT OF THE WASHINGTON COUNTY LOCAL SALES TAX TO ALL COUNTY MUNICIPALITIES.

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The Village Board of the Village of Jackson, Washington County, Wisconsin, does resolve as follows:

**WHEREAS**, Washington County enacted the ½% local sales tax in 1999 to encourage Cabela's to locate in Washington County; and

**WHEREAS**, this local sales tax has steadily increased on an annual basis from \$5,481,382 in 1999 to \$11,456,166 in 2016; and

**WHEREAS**, cumulatively over the past eighteen years (through 2016) this local sales tax has generated \$154,809,516; and

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

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

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

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

**WHEREAS**, Wis. Stats. 77.76(3) allows for a county to distribute all or a portion of the amount it receives to towns, villages, and cities; and

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

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

**NOW, THEREFORE, BE IT RESOLVED** that the Jackson Village Board respectfully requests the Washington County Board of Supervisors to approve an annual equitable distribution of 25% of the local sales tax (per the attached formula) effective January, 2019.

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

Introduced by: Trustee Okon

Seconded by: President Schwab

Vote: 7 Aye 0 Nay

Passed and Approved: September 13, 2017

Michael E. Schwab  
Michael E. Schwab, Village President

Attest: Deanna L. Boldrey  
Deanna L. Boldrey, Village Clerk-Treasurer

Proof of Posting:

I the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office, and one other location in the Village.

Deanna L. Boldrey  
Village Official

September 13, 2017  
Date

## Washington County Sales Tax Allocation to Jurisdictions

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

Based upon:

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

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