

RESOLUTION NO. 16-17

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

WHEREAS, Washington County enacted a one-half percent (0.5%) county sales tax in 1999 to pay for several County projects including jail expansion, fairground construction, park development and to directly reduce the tax levy; and

WHEREAS, the revenue received from this one-half percent county sales tax has steadily increased from \$5,481,382 in 1999 to \$11,456,166 in 2016; and

WHEREAS, this one-half percent sales tax has generated \$154,809,516 in revenue for Washington County over the past 18 years (through 2016); and

WHEREAS, Washington County has utilized this sales tax to effectively reduce the property tax levy, to fund numerous capital improvement projects, and to virtually eliminate its debt burden (reducing it to \$9 million or 1.37% of its debt capacity); and

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

WHEREAS, the towns, villages and cities within Washington County contribute to the critical infrastructure needed to support the commercial business that generates the County's sales tax revenue; and

WHEREAS, the leaders of municipalities within Washington County have been discussing the possibility of requesting the Washington County Board of Supervisors to allocate 25% of the one-half percent county sales tax to the municipalities; and

WHEREAS, Wis. Stat. § 77.76(3) authorizes a county that imposes a county sales tax to distribute all or a portion of the amount it receives to the towns, villages and cities within the county; and

WHEREAS, the towns, villages and cities in Washington County could effectively utilize 25% of the county sales tax to pay off debt and rebuild aging road infrastructure; and

WHEREAS, utilizing a formula based on equalized value and population would equitably distribute an allocation of 25% of the county sales tax to all Washington County municipalities;

NOW, THEREFORE, BE IT RESOLVED that the Village Board of the Village of Germantown, Wisconsin, do hereby respectfully request that the Washington County Board of Supervisors approve an annual equitable distribution of 25% of the one-half percent county sales tax to the towns, villages and cities within the County utilizing an averaged allocation formula illustrated in the attached Exhibit A effective January 2019.

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

BE IT FURTHER RESOLVED that the Deputy Village Clerk is hereby authorized and directed to deliver a copy of this Resolution to the Chairperson of the County Board of Supervisors.

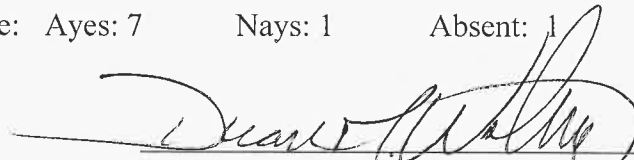
Introduced by Trustee: Baum

Adopted: October 2, 2017

Vote: Ayes: 7

Nays: 1

Absent: 1



Dean M. Wolter, Village President

ATTEST:



Kathleen M. Strebe, Deputy Village Clerk