



CORRESPONDENCE/MEMORANDUM

State of Wisconsin

DATE: January 20, 2016

TO: Land Conservation Departments (LCDs) and Land Conservation Committees (LCCs)

FROM: Richard Castelnuovo, DATCP Chief
Resource Management & Engineering Section

Mary Anne Lowndes, DNR Chief
Runoff Management Section

SUBJECT: Joint DATCP/DNR Grant Application Instructions for Calendar Year 2017

Grants From DATCP (Authorized by s. 92.14, Stats, with funding source listed after each grant)

1. **County Annual Staff and Support Grants** (SEG from s. 20.115(7) (qe), Stats. and GPR from s. 20.115(7) (c), Stats.)
2. **County Landowner Cost-Share Grants for LWRM Plan Implementation** (Bond Revenue from s. 20.866(2)(we), Stats.)
3. **County Landowner Cost-Share Grants for Nutrient Management Plans** (SEG from s. 20.115(7) (qf), Stats.)
4. **Statewide Project Cooperator Grants** (SEG from s. 20.115(7) (qf), Stats.)
 - o Nutrient Management Farmer Education (NMFE)
 - o Statewide Support Activities
 - o General project for activities such as the Standards Oversight Council

Grants From DNR

1. **Cost-Sharing for Targeted Runoff Management (TRM)** projects (s. 281.65, Stats.)
2. **Cost-Sharing for Urban Nonpoint Source and Storm Water Management (UNPS & SW)** projects (s. 281.66, Stats.) (Planning grants will not be funded in 2017)

Note: Counties cannot apply for certain grants such as DNR-funded TRM and UNPS & SW projects using the joint application and must use a separate application process.

NOTICE: This application is not a commitment by DATCP or DNR to provide specific funding in any grant category. Grant awards are contingent upon funds authorized or appropriated in the 2015-2017 biennial budget subject to any lapses or required reductions.

The deadline for all joint DATCP/DNR application materials is April 15, 2016.

Please **e-mail** the following by **April 15, 2016**:

1. ***Signed*** PDF version of your original Application and Table 1
2. ***Unsigned*** Excel version

Email to: **datcpswrm@wisconsin.gov**

For questions about the DATCP application and the submission process, contact **Kim Carlson** at 608-224-4610, Kim.Carlson@wisconsin.gov

Please return your completed **DNR TRM** and **UNPS** (from DNR web site) grant application materials by **April 15, 2016** to:

Linda Talbot, DNR
101 S. Webster St.
Madison, WI 53703

For questions about DNR applications, please contact **Linda Talbot** at 608-267-7551, Linda.Talbot@wisconsin.gov

Grant Application Instructions

All DATCP grant application materials are available on the web at, http://datcp.wi.gov/Environment/Land_and_Water_Conservation/SWRM_Grant_Program_Working_Manual/ (Locate Section 6, hold down the CTRL key and click on the web address)

First Box on the Application – Insert your county name on the first line. After completing the application have your LCC Chair or other Authorized County Representative approve the application by signing and dating in the signature box.

SECTION I. STAFFING/PLANNING GRANTS

A. DATCP Staff and Support Grants

1. Overview

- a) Counties will receive a minimum grant award of \$75,000 under Tier 1, and may qualify for additional funding under Tier 2 for eligible positions.
- b) Through Tier 2, DATCP will attempt to provide counties with funding at the rate of 100%, 70% and 50% to pay for three staff positions based on actual costs for those positions, subject to the eligibility requirements for the first position described on page 3. Based on recent allocations, DATCP anticipates that it will fund fewer than three positions, and will need to prorate awards.
- c) Counties may seek reimbursement for (i) county staff and LTEs who perform soil and water conservation work at the rates provided in s. 92.14, Stats., and (ii) 100% of eligible training and support costs up to 10% of a county's annual grant allocation.
- d) In addition to the support costs identified in s. ATCP 50.32(4), DATCP identifies the following as support costs for which all counties may seek reimbursement:
 - If a county requires a cost-share practice for a landowner who may qualify for economic hardship treatment under s. ATCP 50.42(4), a county may seek reimbursement for the costs related to an eligibility determination, including the *costs of a certified public accountant or accredited financial institution preparing a financial statement*.
 - If an *archaeological or cultural resource assessment* or *endangered species assessment* is required at a cost-share project site, then a county may seek reimbursement of the full cost under the category of support cost. (As an alternative, counties may recover these costs as part of cost-share reimbursement at the 70 or 90 percent rate).

2. Additional guidance for Tier II grant awards: Completing Table 1

- a) Identify all employees and contractors (including part-time staff) who performed soil and water resource management activities under the direction of LCC in 2015.
- b) Arrange the positions in descending order (very important), starting with the position for which you are requesting 100% funding. Follow the requirements (see page 3) on who can be claimed as a county's first position. Also, you cannot list an employee in the first position or second position if that person retired or left employment after 2015. If the employee's position was re-filled in 2015 or will be re-filled in 2016, you should treat this as a new hire or vacancy to be filled.

Tier II Grant Eligibility

To be claimed as a first position, a staff person must be a department head, technician or engineer, and must spend 95% or more of his or her time on “qualifying conservation activities.” The following conservation activities are considered qualifying:

1. Providing technical assistance to farmers and landowners regarding soil and water management.
2. Designing and installing conservation practices.
3. Implementing NR 151 performance standards.
4. Monitoring and securing conservation compliance for the Farmland Preservation Program.
5. Administering livestock and manure management ordinances including permit approvals.
6. Implementing construction site and storm water management.
7. Carrying out soil and water management components (e.g. reclamation plans for non-metallic mines) in connection with other permitting.
8. Entering into and monitoring CREP agreements and easements.
9. Conducting tree and seed sales only if it supports specific conservation purpose.
10. Preparing strategic and work plans related to soil and water resource management activities.

Managers who supervise staff performing the 10 activities listed above may count this supervisory work as a qualifying activity. Also managers may count policy development, program management, or budget decisions as a qualifying activity as long as these management actions involve the bulleted activities. To be claimed as a first position, a technician or engineer must maintain the appropriate credentials including engineering practitioner certification to perform technical functions involving conservation.

The following are not “qualifying conservation activities” for the purposes of seeking 100 percent funding for the first position, even though they may be included by a county in its DATCP-approved LWRM plan:

1. Performing park maintenance and operational activities, including mowing or other grounds activities, and repair of park structures and buildings.
2. Performing zoning activities including those related to onsite property inspections, required lot line and other setbacks, septic system inspection, and parcel subdivision, and permitting unrelated soil and water management (e.g. non-metallic mining except for reclamation plans, conditional use permits for rural residences).
3. Processing wildlife damage claims.
4. Conducting outreach and education activities related to aquatic and terrestrial invasive species. (NOTE: DATCP will provide reimbursement for activities such as invasive species outreach and education as long as these are consistent with priorities in a county’s land and water resource management plan.)
5. Implementing or managing land records and information unrelated to conservation, recycling, Clean Sweep, or other county programs that receive, or are eligible for support from state and local sources other than the DATCP and DNR allocations for soil and water resource management.

Managers who supervise staff performing the five activities listed above are likewise ineligible to claim their supervisory work as a qualifying activity. Likewise managers may not count policy development, program management, or budget decisions as qualifying work if these management actions fall within the areas identified by the bulleted points.

If a county has one or more staff persons ineligible for funding as a first position, the county may claim the person as a second position funded by DATCP at a maximum of 70 percent. While the second position has no requirement related to full time conservation work, the county will need to reduce the eligible salary and fringe benefits for the position by the percentage of the time spent on non-conservation activities.

DATCP may request that counties make available additional documentation to substantiate a position’s eligibility.

c) Complete the following for each position listed on Table 1:

COLUMN A: From the list of titles on the bottom of the page, please select the position description that best describes each position listed, inserting the corresponding letter A-E.

COLUMN B: Using the drop down menu, identify the status of each position from the following selections: full time permanent employee-FTE, limited term employee-LTE, or independent contractor-IC. Include the fill date for any vacant or newly hired position hired during or after 2015. County staff positions vacant for more than one year cannot be included. **Note:** If you list vacant and newly hired positions, you will be asked to provide appropriate documentation, which may include a commitment to hire the position in 2016 (e.g. county approval to hire) and proof of the position was in fact hired, including salary and fringe benefits provided`.

COLUMN C: Provide the salary or fee for each position listed based on actual costs incurred in 2015, unless the position is vacant or new. For a FTE position filled only part of the time in 2015, that is either the first or second position, mark with an asterisk, project the full year (only if the position is working full time) salary and provide an explanation of the projections in a note at the bottom of the page. For a new FTE first or second position, list anticipated salary costs and attach appropriate documentation.

COLUMN D: Provide fringe benefits for each employee listed based on actual costs incurred in 2015, unless the position is vacant or new. **Please Note: Enter only those fringe amounts that are paid with county funds and do not include employee contribution for health care, retirement etc.** For an FTE position filled only part of the time in 2015 which is claimed as either the first or second position, mark with an asterisk, project the full year costs for salary and fringe benefits (only if the position is working full time), and provide an explanation of the projections as a note at the bottom of the page. For a new FTE position being claimed as a first or second position, list the anticipated fringe costs and attach appropriate documentation.

COLUMN E: Determine percent (round to the nearest whole number) of time that each position performs soil and water resource management (SWRM) activities. As described in s. ATCP 50.32(3) (a), this include activities under this chapter, ch. 91, Stats., and s. 93.90, Stats., the CREP program, and projects funded by DNR under ss. 281.65 and 281.66, Stats., and activities related to DNR notices of discharge under ch. NR 243. Additional restrictions as described above apply to the first position. Not all activities listed in a county's approved Land and Water Resource Management Plans may qualify.

COLUMN F: Locked Formula

COLUMN G: Locked Formula

- d) Check to see if the total eligible costs (Column F) are correctly tabulated by **manually adding** Columns C and D and multiplying the result by Column E.
- e) Please leave column "G" blank. The spreadsheet automatically calculates the sum of fourth and subsequent positions.
- f) Since the electronic version of Table 1 is directly linked with Section I, part 2.A. on the grant application form, your staffing grant request is automatically calculated. You may wish to visually confirm that amounts in column F in Table 1 transferred to appropriate locations for the first and second positions on the grant application.

Verification and correction of staffing data in Table 1

Counties should exercise great care in verifying the salary and fringe benefit information provided in Table 1. After the April 15th grant application deadline, a county can only make changes to Table 1 under the following conditions:

Counties have a limited period between April 29th and June 15th to correct the staffing data they submitted with their grant application, and thereby revise their grant application. Within this period, DATCP will provide each county with a table listing the staffing data upon which the preliminary allocation will be based. If the county concludes that the data is correct, it does not need to take further action. However, if a county determines that the information sent by DATCP is not accurate, the county will need to do the following to correct its original submission:

- 1.) The county must provide adequate documentation verifying the salary and benefits for the first, second or third position. This documentation may include a payroll documentation breaking down staffing costs for that position on a weekly or monthly basis.
- 2.) Even though the chief financial officer (CFO) is no longer required to sign the original application, the CFO must certify that the revised salary and benefits are accurate, and must explain the steps the county will institute to avoid providing DATCP inaccurate information on staff salary costs on future grant applications.

If a county does not follow these procedures, DATCP will not adjust the staffing data provided in the original grant application. Following the release of the preliminary allocation, DATCP will not accept requests to modify a county's staffing grant allocation unless the request will result in a reduced staffing grant allocation for the county.

B. DNR Urban Nonpoint Source & Storm Water Management Grant Program - Planning

This grant will not be offered in 2017.

For questions about DNR grant, please contact Linda Talbot at 608-267-7551, Linda.Talbot@wisconsin.gov

SECTION II. COST-SHARE GRANTS

A. DATCP Bond Cost-Share Grants

1. Overview

- a) DATCP plans to set aside about 20 percent of available funds to award \$10,000 base grants to each county, and will use data in its possession to make additional awards to counties based on the following criteria (the approximate percent of total funding available in each category is shown in parenthesis):
 - A 3-year cumulative under-spending percentage (50%).
 - Ag Census land in farms by acres based on most recent available data (20%).
 - A 3-year cumulative total dollar amount spent on cost-shared practices (10%).
- b) Counties apply for grant funding by entering the amount of funds requested in Section II, line no. 1.

B. DATCP SEG Cost-Share Grants

1. Overview

- a) DATCP will use a 100 point scale to fund counties, using the following four criteria to score counties (maximum point totals are listed for each category):
 - 15 points based on whether the county has any claimants for farmland preservation program (FPP) tax credits in the most recent tax year. DATCP will rely on Department of Revenue data for 2015 FPP payments (for tax year 2014), a copy of which is attached to this application.
 - 10 points based on the existence of one or more Agricultural Enterprise Areas within the county.
 - Up to 60 points based on the number of NM checklists or similar documentation submitted to DATCP in 2015 for farmers located in the county. (To receive credit for 2015 checklist submissions, DATCP must have received these submissions by September 15, 2015.) (Questions specific to NM Checklists contact **Sue Porter**, 608-224-4605, or Sue.Porter@Wisconsin.gov)
 - 15 points based on the county's record in spending or committing at least 80% of its 2015 SEG funds.
- b) Counties apply for grant funding by entering the amount of funds requested in Section II, line no. 2, along with the acres that will be cost-shared with these funds. The funding requested should equal the number of acres multiplied by the state cost-share rate of \$28 per acre, unless the county uses a cost-share rate lower than \$28 per acre. In that case, the county should indicate the different cost-share rate in the space provided, and the county's request should equal number of acres multiplied by this per acre rate.

USES OF SEG FUNDS FOR PRACTICES OTHER THAN NUTRIENT MANAGEMENT

• Cropping practices to support a nutrient management plan

Without prior approval from DATCP, a county may use a limited portion of its award (cumulative expenditures may not exceed 25 percent of a county's annual cost-share allocation) if the following conditions are met:

- The landowner agrees to remain in compliance with the soil erosion control standard (NR 151.02) and the nutrient management standard (NR 151.08) for as long as the land is farmed;
- The landowner submits a nutrient management plan checklist covering the cropland where the soft practice is installed; and
- The county documents that cover crop or other cost-shared "soft" practices are required to meet "T" or other requirement of the NRCS 590 standard, and is the most cost-effective approach to meeting the NRCS 590 requirement.

• Select conservation practices for counties with 75% or more of their cropland covered by nutrient management plans

If a county has 75 percent or more of cropland covered by nutrient management plans, it may qualify for DATCP approval to use SEG funds to cost-share select practices including grassed waterways, manure storage and other bondable practices. **A limit of 50% of a county's 2017 allocated SEG dollars can be used for this purpose.** To secure DATCP approval for the support practice, a county must submit the following before signing the cost-share contract with a

landowner or operator:

- An unsigned cost-share contract identifying the practices to be installed and the DATCP cost-share dollars needed to cost-share the practices.
- Documentation in the form of a completed nutrient management plan checklist establishing that the cost-shared practices will be installed on a farm that has a nutrient management plan.
- An explanation of why SEG funding is needed to cost-share the identified practices. The county should explain why other funds (including DATCP bond funds) are not available and the resource concern or priority the practice is designed to address.

The signed DATCP approval will need to be submitted to obtain reimbursement for the practices. Questions regarding this change to NM support practices can be directed to Sara Walling at 608-224-4501 or sara.walling@wi.gov.

C. DNR funding for Targeted Runoff Management Projects and Urban NPS & Storm Water Management

Apply for the following DNR grants using the grant application form and instructions available at the listed websites:

- a) *Targeted Runoff Management Grant Program*, <http://dnr.wi.gov/Aid/TargetedRunoff.html> (Hold down the CTRL key and click on the web address).
- b) *Urban Nonpoint Source & Storm Water Management Grant Program – BMP Construction* <http://dnr.wi.gov/Aid/UrbanNonpoint.html> (Hold down the CTRL key and click on the web address).

If you apply for these grants, you are no longer required to include the total amounts requested on page 1 of the Joint DATCP/DNR Grant Application for Calendar Year 2017.

For questions about DNR grant, please contact Linda Talbot at 608-267-7551, Linda.Talbot@wisconsin.gov

SECTION III. FINANCIAL AND OTHER DATCP REPORTING REQUIREMENTS

A. Financial Report of County LCD Expenditures For 2015

Counties should complete the following steps:

1. Enter the total amount of all LCD expenditures in 2015. Enter all expenditures administered by the LCD, including staff salaries and fringe benefits, other LCC and LCD operating costs, cost-sharing expenditures (e.g., NPS watershed projects, county cost-share programs, etc.) and any other expenditures regardless of the source of funding.
2. Enter the total expenditure from all non-county sources of revenue. Count revenues from DATCP, DNR TRM, DNR Wildlife Damage Control, USDA NRCS, foundations, EQIP, etc.
3. This box is locked because it contains a formula. It subtracts Line 2 from Line 1 and the amount on this line should reflect funding from county sources, such as levies and fees.
4. Enter the actual amount of salary and fringe benefits paid from budgeted county source funds. (Line 4 cannot exceed line 3.)

B. Funding for 2015 FTEs

Counties should enter the number of 2015 **FTE** employees funded by the following categories: County, DATCP SWRM Grant Program, and All Other. The total should be equal to or close to equal to the sum of FTE employees listed in Table 1. *(The Total Box is locked because it contains a formula.)*

C. 2016 Work Plan

NEW REQUIREMENT: All counties applying for DATCP funds must submit a work plan by April 15, 2016 that accurately describes their planned activities for 2016. Additional guidance on meeting this requirement will be provided.

If you have questions regarding this process, you may contact **Lisa Trumble** at 608-224-4617, Lisa.Trumble@wisconsin.gov

D. 2015 Annual Report

REMINDER: To be eligible for 2017 funding, your county must electronically submit its 2015 Annual Report to DATCP. You will receive instructions that explain what you must submit. If you have questions regarding this process, you may contact Lisa Schultz at 608-224-4611, LisaJ.Schultz@wisconsin.gov

NOTE: DATCP will no longer request verification information regarding a county’s LCC.

OTHER BOND FUNDING FOR CONSERVATION PROGRAMS

DNR and DATCP NOD/NOI Funding

From bond funds available for allocation in 2017, DATCP plans to set aside \$200,000 for cost-sharing to resolve notices of discharge and notices of intent. DNR has set aside \$1,000,000 for this purpose.

To access these funds, counties must use an application process separate from this application. Go to the DNR website for additional information, <http://dnr.wi.gov/Aid/NOD.html> *(Hold down the CTRL key and click on the web address).*

The first round of applications is due April 15th of each year. Up to three additional grant rounds may be available per year. See the DNR website for the annual schedule.

DATCP and DNR make joint decisions on the award of funds set aside for resolution of notices.

Contact DNR Representative, **Linda Talbot**, Linda.Talbot@Wisconsin.gov, 608-267-7551 or DATCP Representative, **Coreen Fallat**, Coreen.Fallat@Wisconsin.gov, 608-224-4625.

SEG FUNDING FOR COOPERATORS AND OTHER CONSERVATION PROGRAMMING

Sec. ATCP 50.35, Wis. Admin, Code, establishes the procedures for the award and administration of grant funds to recipients whose activities and projects further Chapter 92 goals, including information, education, and training. Sec. ATCP 50.35(3) specifically allows for a one-year extension of funded projects to enable grant recipients to spend unused funds and complete work required by a project.

DATCP will be offering funding for nutrient management farmer education, and “statewide” nutrient management implementation support, and parties interested in these grants should apply using DATCP approved application materials. DATCP will continue to accept funding requests for unspecified cooperator projects, and this year continues to focus on projects that support training.

In an effort to increase accountability among grant recipients, DATCP will require more detailed activity tracking and reporting.

A. Nutrient Management Farmer Education (NMFE) Grants

1. Overview

- a) The NMFE Program will offer two funding tiers with a \$20,000 maximum award for Tier 1 and a \$2,500 maximum award for Tier 2. Tier 1 projects offer extensive grant support (including payments for soil testing and incentive payments for farmer participation) to deliver a training program that enables farmers to develop nutrient management plans meeting the NRCS 590 standard and facilitating compliance with state soil and water conservation standards. Tier 2 projects educate farmers about soil testing and nutrient management planning principles and practices without requiring that farmers develop a NRCS 590 Nutrient Management Plan.
- b) To learn about eligibility and other grant requirements, entities interested in this funding should review the instructions and application materials available at separate DATCP website dedicated to the NMFE program,
http://datcp.wi.gov/Farms/Nutrient_Management/index.aspx?Id=249.
- c) Contact **Rachel Rushmann**, 608 224-4622, Rachel.Rushmann@wisconsin.gov, with questions or to submit of application materials.

B. Grants for Nutrient Management Statewide Implementation Support

1. Overview

- a) DATCP will continue to make funding available for applicants who demonstrate a “statewide” capacity to accomplish one or both the following: (1) Maintain and improve the Soil Nutrient Application Program –Plus (SNAP-Plus); (2) Expand and support nutrient management planning through education, outreach and project implementation.
- b) Specific requirements and conditions for these grant awards, including the maximum amount provided for each grant, are spelled out in separate application materials, which can be downloaded from this DATCP website,
http://datcp.wi.gov/Environment/Land_and_Water_Conservation/SWRM_Grant_Program_Working_Manual/
- c) Contact **Sara Walling** at 608-224-4501, Sara.Walling@Wisconsin.gov with questions.

C. Other Project Cooperator Grants

1. Overview

- a) DATCP makes annual awards to cooperators for projects that provide “statewide” support or other unique benefits that enhance our state conservation delivery system. Historically, DATCP has provided funding to cooperators for technical standards development and training support. DATCP’s current focus of training support may include a range of activities such as cataloguing and tracking training activities. Funding for cooperators is designed to achieve these goals: (a) provide a cost-effective approach to addressing and resolving high priority problems (i.e. nonpoint and groundwater pollution), (b) ensure a systematic and comprehensive approach to address soil erosion and water quality problems such nonpoint runoff or groundwater concerns, (c) contribute to a coordinated soil and water resource management program and avoid duplication of effort, and (d) help meet county soil and water resource management needs and state program requirements.
- b) There is no formal application to request funding in this category. Requests for funding must be submitted no later than April 15th of the year prior to the state date of the project, and should include all of the following as part of their application:
- A realistic request for funding consistent with prior awards provided by DATCP in the cooperator category.
 - A description of the project that includes an appropriate work plan describing planned activities with anticipated outcomes that can be measured.
 - A justification that explains the proposed project will meet one or more of the funding goals listed in a) above.
- c) For questions about funding opportunities, contact **Lisa Schultz** at 608-224-4611, LisaJ.Schultz@wisconsin.gov. To submit an application, e-mail letter requesting funding and accompanying documents to **Kim Carlson**, Kim.Carlson@Wisconsin.gov.

Appendix A

FARMLAND CREDITS BY COUNTY

Payments in state FY15 primarily for tax year 2014 claims

County	Old Law - Schedule FPC			New Law - Schedule FPC-A		
	No of Claims	\$ Amount of Credit	Acreage	No of Claims	\$ Amount of Credit	Acreage
ADAMS	s	s	s	11	12,895	1,713
ASHLAND	s	s	s	s	s	s
BARRON	34	25,009	8,659	222	374,314	48,134
BAYFIELD	s	s	s	s	s	s
BROWN	51	18,324	7,747	538	572,288	74,720
BUFFALO	39	40,236	12,233	s	s	s
BURNETT	s	s	s	m	m	m
CALUMET	s	s	s	221	291,709	37,371
CHIPPEWA	m	m	m	15	16,217	2,391
CLARK	11	8,140	2,293	127	197,585	27,674
COLUMBIA	75	47,866	13,132	635	925,366	120,673
CRAWFORD	29	29,696	7,927	61	92,411	12,461
DANE	198	114,072	31,091	1,140	1,512,913	195,972
DODGE	101	83,584	14,786	480	656,684	83,811
DOOR	m	m	m	38	37,646	4,928
DOUGLAS	s	s	s	s	s	s
DUNN	20	16,076	4,719	54	117,049	14,294
EAU CLAIRE	14	13,920	2,057	168	269,681	35,293
FOND DU LAC	71	40,422	9,465	750	1,085,790	142,655
FOREST	0	0	0	s	s	s
GRANT	66	33,525	13,328	419	760,017	100,110
GREEN	61	50,597	13,257	59	69,163	9,292
GREEN LAKE	12	6,457	2,333	174	278,052	37,012
IOWA	54	44,470	10,404	627	1,082,196	142,993
JACKSON	m	m	m	s	s	s
JEFFERSON	44	19,828	4,790	541	670,229	86,826
JUNEAU	m	m	m	s	s	s
KENOSHA	s	s	s	13	12,194	1,597
KEWAUNEE	75	40,270	11,234	424	567,151	74,207
LA CROSSE	25	11,082	4,961	186	321,916	41,457
LAFAYETTE	39	32,853	7,543	289	507,562	65,235
LANGLADE	s	s	s	163	324,492	35,613
LINCOLN	s	s	s	s	s	s
MANITOWOC	66	36,199	9,195	646	829,537	109,474
MARATHON	60	36,877	10,555	198	310,947	41,253
MARINETTE	s	s	s	s	s	s
MARQUETTE	m	m	m	30	69,918	9,388
MILWAUKEE	11	6,399	2,225	12	10,112	1,336
MONROE	16	8,775	3,601	17	26,288	3,877
OCONTO	14	4,325	2,409	m	m	m
ONEIDA	s	s	s	s	s	s
OUTAGAMIE	28	12,454	3,314	316	372,889	49,145
OZAUKEE	35	15,075	3,971	68	87,519	11,266
PEPIN	14	8,043	3,552	m	m	m
PIERCE	21	13,516	4,012	15	18,036	2,630
POLK	16	20,337	4,231	16	32,753	4,804
PORTAGE	m	m	m	22	31,014	4,108
PRICE	s	s	s	s	s	s
RACINE	s	s	s	23	31,941	4,164
RICHLAND	56	44,612	14,670	283	510,138	66,681
ROCK	43	30,443	5,429	547	878,220	113,549
RUSK	s	s	s	0	0	0
ST CROIX	17	9,557	4,244	135	177,270	22,870
SAUK	54	48,718	10,581	371	578,221	76,038

FARMLAND CREDITS BY COUNTY

Payments in state FY15 primarily for tax year 2014 claims

County	Old Law - Schedule FPC			New Law - Schedule FPC-A		
	No of Claims	\$ Amount of Credit	Acreage	No of Claims	\$ Amount of Credit	Acreage
SAWYER	s	s	s	s	s	s
SHAWANO	40	22,025	7,416	226	289,981	37,662
SHEBOYGAN	81	36,653	8,918	356	470,610	61,757
TAYLOR	m	m	m	s	s	s
TREMPEALEAU	102	68,662	20,240	14	22,240	2,965
VERNON	58	51,244	10,409	101	139,574	18,057
VILAS	0	0	0	s	s	s
WALWORTH	25	12,481	4,733	277	434,281	55,709
WASHBURN	s	s	s	s	s	s
WASHINGTON	25	6,484	3,041	57	71,419	9,388
WAUKESHA	23	10,345	3,839	49	67,059	8,631
WAUPACA	24	9,331	4,635	21	19,150	2,445
WAUSHARA	s	s	s	m	m	m
WINNEBAGO	22	6,353	3,290	85	125,028	16,437
WOOD	s	s	s	m	m	m

Notes:

(1) s - Suppressed, the number of claimants is five or less and m - Minimal, the number of claimants is between six and ten.

(2) Grand total includes returns for which no county is specified, out of state returns, and trust and estate claimants.

(3) Florence , Menominee, and Iron County is not included since no claims were filed in 2014