



Legislative Fiscal Bureau

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February 12, 2018

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Assembly Bill 924 and Senate Bill 793: Wisconsin Shares Reimbursement Rates

Assembly Bill 924 was introduced and referred to the Joint Committee on Finance on February 9, 2018. Senate Bill 793 was introduced and referred to the Joint Committee on Finance on February 8, 2018. A public hearing is scheduled to be held on February 12, 2018, for both bills. The bills provide additional funding under the federal temporary assistance for needy families (TANF) block grant to the Department of Children and Families (DCF) in order to increase payments under the child care subsidy program.

CURRENT LAW

Wisconsin Shares Child Care Subsidy Program

Wisconsin's child care subsidy program, known as "Wisconsin Shares," provides child care assistance for low-income families to enable eligible persons to work or to prepare for employment through work programs and education or training. Under the program, the state subsidizes the cost of child care charged by providers chosen by the parent.

Payments under Wisconsin Shares to child care providers are capped in each county at maximum reimbursement rates set by DCF. Per administrative rule, if the provider price is less than the maximum rate, then the reimbursement is determined using the provider's price.

Families are required to pay child care providers a portion of the reimbursement depending on the size of the family, income, and other factors (the copay). Wisconsin Shares pays the remainder of the reimbursement directly to the child care provider (the subsidy). The subsidy payment is made via the electronic benefit transfer payment system whereby families transfer funds from an electronic account to the child care provider using a swipe card, telephone, or online application. Participating child care providers may charge more than the maximum reimbursement, but families will be liable for all amounts exceeding the subsidy by choosing such providers.

DCF establishes the maximum reimbursement rate for each county based, in part, on market surveys. DCF sets separate rates based on the child's age and the type of child care provider. Attachments 1 and 2 show the current rates in every county compared to the provider prices as determined under the 2015 market survey. DCF anticipates that the 2017 market survey will be completed sometime in February or March, 2018.

DCF is required by statute to establish maximum payments rates so that eligible families are capable of purchasing at least 75% of the number of slots for children within the licensed capacity of all child care providers (the 75th percentile). However, notwithstanding how rates are established, in order to reduce costs in Wisconsin Shares, DCF also has statutory authority to: (1) adjust the amount of reimbursement paid to child care providers; (2) increase the family copays; (3) implement a waiting list; and (4) adjust the gross income levels that are required for eligibility to the program.

Reimbursement rates were frozen at the 2006 level due to limited funding and increased costs for the child care subsidy program. Provisions of 2011 Act 32 expressly prohibited DCF from increasing rates before July, 2013. Because market rates continued to rise during this time period, the maximum reimbursement rates fell below the 75th percentile across the state. The rate freeze ended on June 30, 2013, when 2013 Act 20 provided funding to increase the maximum rates.

The allocation of funding for Wisconsin Shares has not been sufficiently increased since the rate freeze in 2006 to allow DCF to raise the maximum reimbursement rates to the 75th percentile. Rather than implementing a wait list for participants, DCF adjusted the maximum reimbursement rates in October, 2013, to bring all county/tribal rates to within 25% of the 75th percentile based on the 2012 market rate survey. DCF again adjusted the rates in November, 2014, to bring all county rates within 18% of the 75th percentile based on the 2012 market survey. Rates have not changed since November, 2014.

YoungStar Quality Rating and Improvement System

Child care providers may receive an adjustment to their reimbursement under Wisconsin Shares based on the number of stars earned under the YoungStar quality rating and improvement system. YoungStar assesses child care providers when they apply to be in YoungStar, and every other year thereafter when they renew their YoungStar contract. The rate adjustment applies after the parent copayment. The tiered reimbursement amounts are currently as follows: (a) one-star providers are prohibited from receiving reimbursement under Wisconsin Shares; (b) two-star providers receive a reduction of up to 5% from the base reimbursement rate; (c) three-star providers receive up to the base reimbursement rate; (d) four-star providers receive an increase of up to 10% from the base reimbursement rate; and (e) five-star providers receive an increase of up to 25% from the base reimbursement rate.

In 2017, four-star providers received a total upward adjustment of \$1,448,000 and five-star providers received an adjustment of \$12,695,000. Payments for two-star providers were adjusted downward by \$2,825,000.

SUMMARY OF BILLS

The bill would appropriate an additional \$8,000,000 in federal TANF block grant funds and allocate the funding to direct child care subsidies under Wisconsin Shares. A non-statutory provision would direct DCF to distribute \$7,250,000 FED of those funds in 2018-19 as a uniform percentage increase for child care reimbursement rates in every county. Under current law, DCF would have authority to determine the rate increase so long as the increase is uniform across all counties and expends \$7,250,000 federal TANF funds in 2018-19.

The bill would also increase the YoungStar "bonus" for four- and five- star providers such that four-star providers may receive an increase of up to 15% from the base reimbursement rate and five-star providers may receive an increase of up to 30% from the base reimbursement rate. DCF would be able to utilize the remaining \$750,000 FED of the \$8,000,000 FED appropriated under the bill for this purpose.

The effective date of the bill would be January 1, 2019. The bill would require DCF to expend \$7,250,000 federal TANF funds during the 2018-19 fiscal year. As a result, DCF would be authorized to choose a date to increase reimbursement rates some point after January 1 but before July, 2019. Notwithstanding the effective date, the bill appropriates TANF funding in fiscal year 2017-18 rather than 2018-19. The bill should be amended to appropriate these funds in 2018-19 instead of 2017-18.

Prepared by: John D. Gentry
Attachments

ATTACHMENT 1

2015 Child Care Market Survey (Weekly Price) Licensed Group Providers

Counties	Licensed Group											
	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile
Adams	\$113.00	\$200.00	N.A.	\$110.00	\$200.00	N.A.	\$110.00	\$150.00	N.A.	\$105.00	\$150.00	N.A.
Ashland	146.00	154.50	\$155.00	145.00	154.50	\$154.50	132.00	141.75	\$141.75	130.00	136.50	\$136.50
Barron	121.00	141.29	135.00	110.00	133.97	130.00	110.00	129.12	125.00	110.00	116.44	120.00
Bayfield	138.00	138.00	N.A.	125.00	125.00	N.A.	120.00	125.00	N.A.	116.00	125.00	N.A.
Brown	207.00	235.59	254.00	170.00	200.71	214.00	149.00	179.65	193.00	148.00	173.81	193.00
Buffalo	138.00	N.A.	N.A.	110.00	85.00	85.00	110.00	85.00	85.00	110.00	85.00	N.A.
Burnett	138.00	N.A.	N.A.	126.00	N.A.	N.A.	126.00	N.A.	N.A.	126.00	N.A.	N.A.
Calumet	182.00	203.49	221.50	165.00	187.65	211.50	153.00	171.73	165.00	144.00	180.01	181.50
Chippewa	162.00	199.18	200.00	153.00	190.04	194.00	149.00	180.10	186.00	135.00	164.82	165.00
Clark	121.00	149.36	150.00	117.00	141.17	150.00	117.00	135.59	140.00	117.00	132.33	140.00
Columbia	169.00	201.32	202.00	156.00	179.31	202.00	140.00	154.44	170.00	130.00	147.26	160.00
Crawford	172.00	243.45	231.75	160.00	225.90	215.10	139.00	195.75	186.30	127.00	160.30	152.60
Dane	250.00	302.55	328.00	221.00	256.97	276.00	193.00	234.57	255.00	181.00	209.30	225.00
Dodge	165.00	205.80	205.50	165.00	183.00	185.00	143.00	161.11	164.50	143.00	158.19	164.50
Door	162.00	195.49	195.00	152.00	176.17	185.00	144.00	162.18	175.00	140.00	157.73	175.00
Douglas	165.00	171.29	170.00	157.00	162.41	160.00	141.00	150.85	148.00	132.00	139.81	140.00
Dunn	148.00	193.21	205.00	145.00	181.62	190.00	138.00	171.33	180.00	123.00	157.26	177.00
Eau Claire	184.00	205.71	212.00	172.00	187.87	207.00	158.00	171.10	182.00	149.00	161.14	162.00
Florence	153.00	N.A.	N.A.	153.00	N.A.	N.A.	135.00	N.A.	N.A.	126.00	N.A.	N.A.
Fond du Lac	171.00	201.44	205.00	153.00	180.10	182.00	138.00	160.68	158.00	137.00	144.79	140.00
Forest	158.00	N.A.	N.A.	135.00	N.A.	N.A.	135.00	N.A.	N.A.	113.00	N.A.	N.A.
Grant	151.00	147.52	155.00	151.00	144.48	145.00	151.00	144.48	145.00	151.00	144.48	140.00
Green	171.00	218.80	160.00	151.00	192.80	140.00	151.00	174.00	135.00	151.00	160.98	135.00
Green Lake	161.00	N.A.	184.00	145.00	N.A.	175.00	139.00	N.A.	158.00	139.00	N.A.	145.00
Iowa	152.00	182.33	148.84	140.00	159.54	137.81	120.00	159.54	137.81	115.00	159.54	137.81

Licensed Group

Counties	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max	Average	75 th	Max	Average	75 th	Max	Average	75 th	Max	Average	75 th
	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile
Iron	\$135.00	N.A.	N.A.	\$125.00	N.A.	N.A.	\$124.00	N.A.	N.A.	\$124.00	N.A.	N.A.
Jackson	154.00	\$171.73	\$178.00	117.00	\$140.68	\$155.00	117.00	\$133.52	\$140.00	117.00	\$133.52	\$140.00
Jefferson	182.00	199.10	208.00	154.00	174.48	180.00	137.00	161.83	162.00	137.00	145.99	154.00
Juneau	161.00	186.25	250.00	161.00	177.00	250.00	161.00	162.40	225.00	161.00	162.40	225.00
Kenosha	222.00	227.78	235.00	200.00	209.03	215.00	176.00	192.18	199.00	171.00	188.01	191.00
Kewaunee	138.00	179.64	176.40	125.00	160.91	160.00	120.00	151.40	160.00	115.00	147.32	150.00
La Crosse	171.00	191.75	N.A.	143.00	167.23	N.A.	143.00	158.42	N.A.	141.00	158.12	N.A.
Lafayette	151.00	N.A.	N.A.	151.00	N.A.	N.A.	151.00	N.A.	N.A.	151.00	N.A.	N.A.
Langlade	162.00	186.25	168.75	145.00	147.50	151.25	140.00	147.50	130.00	130.00	N.A.	N.A.
Lincoln	150.00	155.74	165.00	125.00	134.94	140.00	120.00	122.59	130.00	120.00	111.30	120.00
Manitowoc	165.00	190.80	190.00	149.00	173.23	175.00	149.00	171.41	175.00	145.00	160.47	160.00
Marathon	189.00	222.64	231.00	165.00	189.50	188.50	153.00	174.06	175.00	149.00	160.64	168.00
Marinette	138.00	145.41	145.00	121.00	136.44	145.00	121.00	123.81	121.50	121.00	119.36	120.00
Marquette	152.00	N.A.	N.A.	145.00	N.A.	N.A.	145.00	N.A.	N.A.	145.00	100.00	100.00
Menominee	138.00	144.00	143.00	125.00	119.00	118.00	120.00	119.00	118.00	115.00	99.00	N.A.
Milwaukee	246.00	297.90	312.00	220.00	265.33	270.00	191.00	226.10	241.00	179.00	189.87	216.00
Monroe	146.00	174.57	190.00	132.00	154.21	160.00	120.00	146.13	150.00	116.00	138.99	150.00
Oconto	148.00	172.84	186.00	125.00	147.94	155.00	120.00	139.39	145.00	115.00	137.06	145.00
Oneida	162.00	165.61	185.00	138.00	143.72	155.00	121.00	135.37	140.00	121.00	120.34	125.00
Outagamie	190.00	228.61	235.00	174.00	206.95	216.00	157.00	188.19	197.00	155.00	182.30	185.00
Ozaukee	218.00	269.43	275.00	205.00	253.00	255.00	181.00	221.20	225.00	161.00	186.82	202.00
Pepin	138.00	145.00	N.A.	120.00	135.00	N.A.	120.00	125.00	N.A.	115.00	120.00	N.A.
Pierce	170.00	184.68	217.00	160.00	171.13	204.00	140.00	154.26	179.00	130.00	142.05	161.00
Polk	138.00	164.30	170.00	125.00	157.21	165.00	120.00	148.90	160.00	115.00	147.41	150.00
Portage	189.00	201.86	220.00	165.00	189.98	210.00	153.00	179.47	190.00	145.00	165.42	170.00
Price	144.00	165.49	190.00	125.00	143.94	150.00	110.00	136.59	140.00	110.00	142.31	140.00
Racine	215.00	234.23	228.50	187.00	209.96	200.00	170.00	186.08	185.00	163.00	170.57	170.00
Richland	161.00	N.A.	N.A.	151.00	N.A.	N.A.	151.00	N.A.	N.A.	151.00	N.A.	N.A.
Rock	193.00	219.83	225.00	173.00	187.07	180.00	171.00	170.95	155.00	154.00	162.97	180.00
Rusk	132.00	150.00	150.00	116.00	132.05	135.00	116.00	132.05	135.00	110.00	N.A.	115.00

Counties	Licensed Group											
	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile
St. Croix	\$181.00	\$200.40	\$225.00	\$169.00	\$180.02	\$205.00	\$156.00	\$169.73	\$192.00	\$141.00	\$144.65	\$175.00
Sauk	176.00	184.28	210.00	144.00	174.88	185.00	143.00	160.56	185.00	130.00	149.10	161.00
Sawyer	127.00	145.00	145.00	110.00	125.00	N.A.	110.00	125.00	N.A.	110.00	125.00	N.A.
Shawano	138.00	156.90	160.00	125.00	143.75	145.00	120.00	138.22	140.00	115.00	140.13	140.00
Sheboygan	189.00	221.49	220.00	165.00	189.95	200.00	145.00	169.29	179.00	145.00	165.45	166.00
Taylor	132.00	190.00	190.00	132.00	190.00	190.00	132.00	190.00	190.00	132.00	190.00	190.00
Trempealeau	132.00	143.07	150.00	121.00	134.60	145.00	120.00	134.60	145.00	115.00	131.32	130.00
Vernon	139.00	174.31	179.50	118.00	157.64	150.50	116.00	152.22	150.50	116.00	152.22	150.50
Vilas	180.00	202.75	160.00	132.00	141.72	145.00	119.00	126.18	120.00	119.00	130.61	145.00
Walworth	176.00	202.74	205.00	154.00	176.15	189.00	139.00	149.54	152.00	138.00	148.50	140.00
Washburn	138.00	140.00	140.00	125.00	N.A.	N.A.	120.00	N.A.	N.A.	110.00	N.A.	N.A.
Washington	201.00	216.17	250.00	165.00	199.01	205.00	160.00	178.66	185.00	145.00	162.54	180.00
Waukesha	234.00	272.61	282.00	205.00	239.00	250.00	185.00	214.05	218.00	179.00	192.51	214.00
Waupaca	151.00	156.16	185.00	148.00	146.16	185.00	132.00	132.92	150.00	132.00	131.68	150.00
Waushara	138.00	149.68	158.00	125.00	146.49	153.00	120.00	139.68	148.00	115.00	125.00	125.00
Winnebago	226.00	234.89	252.00	184.00	211.70	217.00	170.00	193.86	205.00	160.00	179.92	184.00
Wood	154.00	167.72	200.00	147.00	159.17	192.00	147.00	153.13	165.00	147.00	146.05	174.00

* N.A. indicates that market survey data is not available.

ATTACHMENT 2

2015 Child Care Market Survey (Weekly Price) Licensed Family Providers

Counties	Licensed Family											
	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile
Adams	\$123.00	\$150.00	\$165.00	\$119.00	\$117.50	\$105.00	\$119.00	\$117.50	\$150.00	\$105.00	\$125.00	\$100.00
Ashland	131.00	135.00	140.00	110.00	124.44	125.00	110.00	124.44	125.00	110.00	124.29	125.00
Barron	115.00	125.91	135.00	110.00	127.09	130.00	110.00	127.09	130.00	110.00	125.43	120.00
Bayfield	125.00	150.00	150.00	110.00	125.00	125.00	110.00	125.00	125.00	110.00	125.00	125.00
Brown	143.00	160.38	166.00	132.00	145.44	155.00	127.00	141.65	150.00	123.00	132.03	150.00
Buffalo	124.00	136.88	125.00	110.00	113.12	112.50	110.00	113.12	112.50	110.00	113.12	112.50
Burnett	132.00	140.00	150.00	119.00	140.00	125.00	115.00	130.00	125.00	115.00	N.A.	N.A.
Calumet	156.00	156.00	165.00	144.00	146.00	160.00	144.00	142.00	160.00	130.00	135.00	160.00
Chippewa	131.00	133.33	145.00	125.00	127.22	135.00	120.00	126.67	135.00	120.00	126.88	135.00
Clark	112.00	123.33	125.00	110.00	117.50	120.00	110.00	115.83	120.00	110.00	113.75	110.77
Columbia	131.00	139.00	150.00	125.00	132.00	145.00	120.00	131.00	145.00	120.00	131.00	140.00
Crawford	131.00	133.48	160.00	115.00	123.91	160.00	115.00	123.91	125.00	115.00	122.00	125.00
Dane	205.00	225.94	250.00	193.00	214.36	225.00	185.00	207.94	220.00	164.00	198.25	210.00
Dodge	135.00	136.00	150.00	125.00	133.00	150.00	122.00	131.00	140.00	122.00	126.25	140.00
Door	131.00	N.A.	N.A.	125.00	N.A.	N.A.	123.00	N.A.	N.A.	123.00	N.A.	N.A.
Douglas	150.00	160.00	170.00	135.00	150.00	145.00	135.00	150.00	145.00	130.00	150.00	145.00
Dunn	131.00	142.75	145.00	125.00	136.25	145.00	120.00	135.00	145.00	120.00	135.00	145.00
Eau Claire	165.00	148.72	175.00	149.00	143.08	160.00	149.00	142.05	155.00	149.00	132.17	155.00
Florence	153.00	N.A.	N.A.	153.00	N.A.	N.A.	117.00	N.A.	N.A.	117.00	N.A.	N.A.
Fond du Lac	138.00	145.71	160.00	127.00	137.14	140.00	127.00	137.14	140.00	127.00	137.14	120.00
Forest	158.00	155.00	155.00	135.00	130.00	130.00	135.00	130.00	130.00	113.00	130.00	130.00
Grant	121.00	128.33	140.00	110.00	124.58	120.00	110.00	122.08	120.00	110.00	110.00	120.00
Green	131.00	145.26	175.00	125.00	142.84	175.00	120.00	141.05	150.00	120.00	140.60	160.00
Green Lake	131.00	161.00	142.00	125.00	150.00	130.00	120.00	140.00	130.00	120.00	130.00	N.A.
Iowa	125.00	160.00	170.00	115.00	153.75	160.00	115.00	146.25	160.00	115.00	146.25	160.00

Licensed Family

Counties	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max	Average	75 th	Max	Average	75 th	Max	Average	75 th	Max	Average	75 th
	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile	Rate	Price per Slot	Percentile
Iron	\$135.00	N.A.	N.A.	\$125.00	N.A.	N.A.	\$120.00	N.A.	N.A.	\$120.00	N.A.	N.A.
Jackson	123.00	\$142.08	\$140.00	110.00	\$125.21	\$130.00	107.00	\$125.21	\$130.00	99.00	\$110.71	\$110.00
Jefferson	164.00	181.67	160.00	135.00	155.83	150.00	135.00	153.33	150.00	130.00	125.00	135.00
Juneau	124.00	125.00	140.00	110.00	125.00	140.00	110.00	100.00	140.00	110.00	100.00	140.00
Kenosha	190.00	191.43	200.00	175.00	176.43	190.00	165.00	163.21	175.00	155.00	155.50	160.00
Kewaunee	119.00	135.00	135.00	113.00	132.50	125.00	113.00	132.50	125.00	113.00	118.33	125.00
La Crosse	143.00	157.31	N.A.	132.00	145.08	N.A.	127.00	141.78	N.A.	116.00	139.96	N.A.
Lafayette	125.00	125.00	125.00	110.00	125.00	125.00	110.00	125.00	125.00	110.00	125.00	125.00
Langlade	131.00	112.50	125.00	125.00	112.50	125.00	120.00	112.50	125.00	120.00	125.00	125.00
Lincoln	135.00	147.86	160.00	125.00	132.86	130.00	120.00	127.86	130.00	120.00	125.00	120.00
Manitowoc	149.00	169.50	150.00	135.00	162.50	130.00	135.00	160.00	121.50	130.00	160.00	121.50
Marathon	150.00	151.41	165.00	135.00	142.32	150.00	135.00	135.25	145.00	130.00	129.47	145.00
Marinette	131.00	140.00	155.00	116.00	135.00	130.00	116.00	125.00	130.00	116.00	N.A.	130.00
Marquette	125.00	156.00	125.00	122.00	156.00	125.00	122.00	145.00	120.00	122.00	140.00	120.00
Menominee	125.00	N.A.	N.A.	113.00	N.A.	N.A.	110.00	N.A.	N.A.	110.00	N.A.	N.A.
Milwaukee	190.00	220.75	240.00	177.00	200.86	220.00	165.00	182.66	200.00	155.00	173.38	190.00
Monroe	131.00	129.57	130.00	116.00	119.79	125.00	116.00	118.71	125.00	110.00	118.00	130.00
Oconto	125.00	140.00	135.00	111.00	135.00	135.00	110.00	130.00	135.00	110.00	130.00	135.00
Oneida	135.00	146.67	155.00	116.00	120.00	125.00	116.00	120.00	125.00	116.00	120.00	125.00
Outagamie	150.00	165.78	185.00	136.00	155.07	166.00	135.00	153.54	170.00	130.00	150.17	160.00
Ozaukee	160.00	N.A.	190.00	153.00	196.15	190.00	149.00	196.15	190.00	149.00	N.A.	190.00
Pepin	132.00	145.51	162.64	123.00	130.21	132.04	123.00	122.71	132.04	110.00	122.71	132.04
Pierce	131.00	144.13	150.00	125.00	135.18	140.00	120.00	128.87	130.00	120.00	122.25	125.00
Polk	125.00	123.00	130.00	110.00	122.17	125.00	110.00	122.17	125.00	110.00	122.60	125.00
Portage	150.00	164.50	165.00	136.00	160.50	165.00	136.00	156.00	160.00	136.00	163.33	160.00
Price	125.00	122.50	140.00	110.00	100.00	120.00	110.00	100.00	120.00	110.00	100.00	120.00
Racine	182.00	167.00	180.00	175.00	158.00	175.00	165.00	153.75	165.00	155.00	141.67	150.00
Richland	131.00	119.00	121.00	110.00	116.50	121.00	110.00	116.50	121.00	110.00	116.50	121.00
Rock	161.00	165.00	175.00	149.00	150.75	160.00	149.00	145.65	160.00	149.00	145.70	155.00
Rusk	124.00	130.00	150.00	110.00	130.00	130.00	110.00	130.00	130.00	110.00	130.00	130.00

Licensed Family

Counties	0 and 1 Years			2 and 3 Years			4 and 5 Years			6+ Years		
	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile	Max Rate	Average Price per Slot	75 th Percentile
St Croix	\$140.00	\$155.00	\$160.00	\$126.00	\$150.20	\$155.00	\$122.00	\$147.60	\$155.00	\$122.00	\$139.09	\$150.00
Sauk	150.00	157.88	170.00	136.00	146.36	160.00	135.00	146.02	160.00	130.00	144.74	157.00
Sawyer	125.00	125.00	125.00	110.00	122.50	125.00	110.00	122.50	125.00	110.00	122.50	125.00
Shawano	125.00	130.00	130.00	111.00	125.00	125.00	110.00	120.00	120.00	110.00	N.A.	N.A.
Sheboygan	150.00	150.80	175.00	135.00	140.47	160.00	135.00	135.13	160.00	130.00	142.43	190.00
Taylor	110.00	131.25	130.00	110.00	131.25	130.00	110.00	131.25	130.00	110.00	131.25	130.00
Trempealeau	125.00	133.75	150.00	110.00	122.50	130.00	110.00	118.75	130.00	110.00	116.25	130.00
Vernon	123.00	121.00	125.00	111.00	113.33	113.00	111.00	112.67	113.00	111.00	100.00	110.00
Vilas	125.00	142.50	130.00	112.00	122.50	120.00	111.00	122.50	120.00	111.00	120.00	120.00
Walworth	150.00	155.79	165.00	140.00	143.68	165.00	135.00	148.67	165.00	130.00	136.67	165.00
Washburn	125.00	128.33	130.00	113.00	116.67	130.00	110.00	116.67	125.00	110.00	122.50	130.00
Washington	150.00	173.75	200.00	135.00	161.25	155.00	135.00	138.75	155.00	130.00	141.67	150.00
Waukesha	202.00	214.29	245.19	175.00	181.54	190.00	165.00	178.15	180.00	155.00	170.00	180.00
Waupaca	121.00	112.50	125.00	110.00	107.50	125.00	110.00	107.50	110.00	110.00	107.50	110.00
Waushara	125.00	135.50	140.00	112.00	132.17	136.50	112.00	132.17	136.50	110.00	112.17	122.50
Winnebago	165.00	170.71	185.00	149.00	156.43	175.00	143.00	151.59	165.00	143.00	146.50	155.00
Wood	138.00	138.75	150.00	130.00	133.00	145.00	127.00	130.00	140.00	127.00	121.67	140.00

* N.A. indicates that market survey data is not available.