



Brookings County Finance Office

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TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Wind Tower Money Overview

We received the Wind Tower monies for 2019 attached is the breakdown on how it is divided between Schools, Townships, and County. I also have a sheet that shows what we have received for wind tower revenue since the first wind towers were installed. I've included a sheet that shows how the wind tower revenue is calculated by the state.

2019 WIND TOWER BREAKDOWN

	MinnDakota	Buffalo Ridge I	Buffalo Ridge II	Totals	
County	64,786.20	59,756.79	190,899.56	315,442.55	County 315,442.55
Richland Twp	27,765.51	6,402.51		34,168.02	Townships 34,168.02
Lk Hendricks Twp		19,207.54		19,207.54	135,189.66
Argo Twp			35,351.77	35,351.77	
Oaklake Twp			46,462.33	46,462.33	Schools 46,462.33
Elkton School	92,551.72	21,341.72		113,893.44	450,632.24
Deubrook School		64,025.14	272,713.66	336,738.80	
TOTALS	185,103.43	170,733.70	545,427.32	901,264.45	901,264.45



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The attached sheet is a listing of monies received from the State of SD for wind farm revenues and how it is divided per entities that are involved with the wind farms. Through 2013 this is divided just as property taxes are per AG levy of each entity. Starting in 2014 through present this is divided County 35%, Townships 15%, Schools 50%. The counties receive this money in April and it is distributed to the entities in their April tax apportioning in May

The Wind Farm Tax consists of two taxes that combine to give us the total dollars received by the wind farms. They are nameplate tax and the gross receipt tax.

Right now we receive 100% of the nameplate tax locally. The formula is set by statue and we will always be receiving 100% locally.

The second part of the tax is received from gross receipt tax. This distribution is graduated on a schedule and includes a rebate back to the company, local distribution, and state. Below is that schedule:

- Years 1-5 10% of the gross receipt tax goes to county to distribute locally, 90% goes back to the company as a rebate.
- Years 6-10 20% goes to the county to distribute locally, 30% goes to the state, 50% goes back to the company as a rebate
- Years 11+ 20% goes to the county to distribute locally, 80% goes to the state

The name plate tax for the wind farms are as follows and will remain the same year to year:

MinnDakota
162,000.00

Buffalo Ridge I
151,200.00

Buffalo Ridge II
486,000.00

WIND TOWER MONEY BREAKDOWN FOR 2009 thru 2019

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
County	61,895.85	105,971.57	121,160.16	319,280.73	331,200.70	316,188.78	325,030.53	322,952.10	317,985.68	316,782.96	315,442.55	2,853,891.61
Richland Twp	5,125.13	5,827.85	10,633.46	10,967.25	10,691.74	36,621.00	37,993.88	35,401.50	34,687.42	34,426.89	34,168.02	256,544.14
Lk Hendricks Twp		2,831.09	7,168.30	4,798.15	4,834.62	18,683.22	20,571.45	19,603.72	19,331.91	19,179.60	19,207.54	136,209.60
Argo Twp			23.92	8,577.84	8,406.20	34,656.59	34,884.83	36,038.25	35,544.56	35,500.22	35,351.77	228,984.18
Oaklake Twp			37.24	13,332.21	12,996.60	45,548.66	45,848.63	47,364.56	46,715.69	46,657.43	46,462.33	304,963.35
Elkton School	112,621.55	129,568.50	134,320.84	132,650.53	132,266.58	122,070.01	126,646.28	118,005.04	115,624.76	114,756.30	113,893.44	1,352,423.83
Deubrook School		53,435.45	73,564.30	387,406.38	387,892.34	329,628.24	337,683.04	343,355.08	338,640.53	337,790.81	336,738.80	2,926,134.97
East Dakota Water	394.24	1,262.64	724.88	1,997.02	2,031.91							6,410.69
	180,036.77	298,897.10	347,633.10	879,010.11	890,320.69	903,396.50	928,658.64	922,720.25	908,530.55	905,094.21	901,264.45	8,065,562.37

Please Note: From 2009 thru 2013 the wind tower monies were divided per ag levies just like property taxes.

Starting in 2014 the wind tower monies are divided by percentages:

County: 35%
 Township: 15%
 Schools: 50%

MinnDakota:2009

Buffalo Ridge I:2010

Buffalo Ridge II:2011