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# An Updated Trade Area Analysis of Wisconsin Counties for 2006

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# An Updated Trade Area Analysis of Wisconsin Counties for 2006

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**An Updated Trade Area Analysis of Wisconsin Counties for 2006**

Abstract

The intent of this functional research project is to apply the tools of Trade Area Analysis (TAA) to retail and service sales data for Wisconsin Counties. For this analysis we use the sales tax data as reported by the Wisconsin Department of Revenue for 2006, the most current year the data are available. Only those counties that have elected to collect the optional county sales tax are included in the analysis. Through Pull Factors and measures of Surplus and Leakage the relative strengths, and weaknesses, of local retail and service markets are identified.

Introduction[1]

In the analysis of a community's retail and service sector one is trying to estimate the strengths and weaknesses of retail and service businesses or product lines. Within the collection of tools for analyzing retail and service areas, there are two broad approaches, one being spatial, the other being aspatial. Spatial analysis often uses secondary data with spatial gravity models and/or customer and firm survey data coupled with GIS technologies. Typically this means that the community practitioner estimates the market or trade area; what defines a market area, is it composed of a neighborhood, a collection of communities, the county, or perhaps a clustering of counties? In other words, the practitioner is attempting to determine the *range* of the good or service under consideration; how far will a typical customer travel to purchase the good or service? Once the spatial market is defined, then the socioeconomic characteristics of the market can be explored; is there a high or low concentration of retirees, young families, single parent households, young professional couples? Depending on the socioeconomic makeup of market area, different retail and service business opportunities may become apparent.

The second approach is aspatial where the community practitioner assumes the spatial elements of the local market and uses secondary data to analyze the market. Here the practitioner assumes that the geographic unit where the data are report is a reasonable approximation of the true spatial market. Because the data are often reported by political jurisdictional boundaries, such as the municipality, township or county, these boundaries create artificial market areas. One weak advantage to this approach is that by defining the market area to coincide with local political jurisdictions local business owners, policymakers, and residents can "visualize" the market, but more importantly identify with the market.

[1] For a more detailed discussion of alternative methods to analyze local retail and service markets, see the UW-Extension program entitled "Downtown and Business District Market Analysis" by Bill Ryan and Matt Kures at http://www.uwex.edu/ces/cced/dma/.

Clearly there are trade-offs between the spatial and aspatial approaches to analyzing local retail and service markets. One can almost think of the trade-offs between complexity of the analysis and ease of interpretation. Clearly the more complex spatial analysis which relies on location specific data such as firm location data, survey data and GIS technologies will provide a more "accurate" picture of the local market, but often the complexity comes at the cost of ease of interpretation. The aspatial analysis which uses available data may oversimplify complex local markets, but the ease of interpretation can often be used to open discussions and lay the foundation for more complex spatial analysis. Experience has taught us that if a "lay" audience can not understand and appreciate the analysis then they will not use the information provided. With the widening availability and use of GIS technologies, however, this "lay" audience is becoming more comfortable with thinking spatially which may in time dampen this trade-off between complexity of analysis and ease of interpretation.

Once the trade area is delineated and described, the next question becomes what proportion of potential sales is actually captured (Goldstucker et al. 1978). As discussed above, the trade area of a community seldom coincides with the political boundaries. Data availability and decision-making, however, is most common within politically defined boundaries. From a community practitioner's perspective one should be talking about local market analysis at the trade area level. Generally, however, one tends to talk and make decisions at the municipality, township or county level. When discussing local retail and service markets, the distinction between trade area and municipal boundaries is particularly relevant.

For discussion purposes we have separated the various methods into spatial and aspatial approaches. These two broad approaches are not mutually exclusive and in practice are often used in tandem. One approach is to think of the analysis as a two step process with the simpler aspatial analysis, such as the Trade Area Analysis presented here, comprising the first step and providing insight and guidance to the more complete spatial analysis as the second step. The first step in itself might be sufficient to provide the necessary information to for the needs of the community or it may be used as a mechanism to ask more focused questions in the second step. In the end, the type of analysis used depends on the nature of the questions being asked within the community. The Trade Area Analysis approach reported here can provide the insights to answer many questions, or can be used to help focus future questions.

What we will do in the following few pages is show and apply one method, known as Trade Area Analysis, for estimating this demand as well as supply from an aspatial perspective. Initially, the assumption is that residents in the local market or trade area have the same tastes and preferences across the state. This assumption allows the community practitioner to compare the local market to a state average. We then show methods of estimating demand with unique trade area characteristics. As described above the trade area is defined by the availability of data and the geographic area that the data are reported. For this particular study we will use sales tax data reported by the Wisconsin Department of Revenue at the county level. Specifically, counties that have imposed the local option sales tax are

included in this analysis. Because the data is reported at the county level, the trade area is defined to be the county. This implicit assumption may be reasonable for some goods and services and for some counties, but it is clearly not reasonable for most. Still, the analysis provides one set of information that can be used to develop a picture of the local retail and service market.

Trade Area Analysis

*Sales retention* is an indirect measure of locally available goods and services, assuming people buy locally if possible. While measurement of actual sales is relatively easy, measurement of the sales potential presents some difficulty. This assumes that not only are tastes and preferences are identical but also that the local trade area is demographically similar to the state. *Local potential sales* can be estimated by statewide average sales per capita adjusted by the ratio of local to state per capita income (Deller, et.al. 1991; Hustedde, Shaffer & Pulver 1993; Shaffer, Deller & Marcouiller 2004; Stone & McConnen 1983):

$$PS_s^i = P_s * PCS_{state}^i * \frac{PCI_s}{PCI_{state}} \qquad (1)$$

where $PS_s^i$ is potential sales in community *s* for sector *i*, *P* is population, *PCS* is per capita sales, *PCI* is per capita income.

Care must be used in accepting the computed potential sales from equation (1). It ignores all of the shopping area and consumer characteristics that are located within the immediate and surrounding shopping areas. The potential sales provided from equation (1) assume no differences in local consumption patterns except adjusting by relative local income. For example, the approach of Trade Area Analysis used here does not account for differences in the socioeconomic characteristics of the region, other than income. But this readily calculated estimate represents a realistic initial estimate.

One way to estimate the sales retention just divide actual sales by sales potential. Actual sales can be gotten from a variety of sources, including census of business, sales tax data, and the merchants themselves. Another approach to sales potential estimates the number of people buying from local merchants (Hustedde, Shaffer & Pulver, 1993; Stone & McConnen, 1983). The *Trade Area Capture* estimates the customer equivalents. Trade Area Capture used in conjunction with the *Pull Factor* permits the community to measure the extent to which it attracts nonresidents (e.g., tourists and nonlocal shoppers) and differences in local demand patterns.

Trade Area Capture estimates the number of customers a community's retailers sell to. Most trade area models consider market area as the function of population and distance. Trade Area Capture incorporates income and expenditure factors with the underlying assumption that local tastes and preferences are similar to the tastes and preferences of the state. The verbiage here can become somewhat confusing in that the phrase trade area discussed above has a definite spatial meaning, but

Trade Area Capture is aspatial. Thus, the Trade Area Capture estimate suffers from the same caveats enumerated for Potential Sales estimated:

$$TAC_s^i = \frac{AS_s^i}{PCS_{state}^i * \frac{PCI_s}{PCI_{state}}} \qquad (2)$$

where notation remains the same with the addition of *TAC* is Trade Area Capture and *AS* is actual sales.

The number calculated from equation (2) is the number of people purchased for, not the people sold to or actual customers in the store (i.e., if one person buys food for a family of four, all four are counted). If Trade Area Capture exceeds the trade area population then the community is capturing outside trade or local residents have higher spending patterns than the state average. If the Trade Area Capture is less than the trade area population the community is losing potential trade or local residents have a lower spending pattern than the statewide average. Further analysis is required to determine which cause is more important. Comparison of the Trade Area Capture estimates for specific retail or service categories to the total allows for additional insight about which local trade sectors are attracting customers to the community. It is important to make Trade Area Capture comparisons over time to identify trends.

Trade Area Capture measures purchases by both residents and nonresidents. The *Pull Factor* makes explicit the proportion of consumers that a community (the primary market) draws from outside its boundaries (the secondary market, including residents in neighboring areas or tourists). The Pull Factor is the ratio of Trade Area Capture to municipal, in our case here county, population. The Pull Factor measures the community's drawing power. Over time, this ratio removes the influence of changes in municipal population when determining changes in drawing power. The Pull Factor is computed as:

$$PF_s^i = \frac{TAC_s^i}{P_s} \qquad (3)$$

A Pull Factor (*PF*) greater than one implies that the local market is drawing or pulling in customers from surrounding areas. A Pull Factor less than one implies that the local market is losing customers to competing markets. The Pull Factor, much like percent sales retention estimate, can also be loosely interpreted like a location quotient. Pull Factors significantly greater than one often indicates an area of specialization for the local market. For example, tourist areas tend to have high Pull Factors and location quotients for restaurants, hotels and miscellaneous retail stores. The use of any tool by itself can often lead to erroneous conclusions. One must use a variety of tools to gain a clearer understanding of the local economy.

An alternative way to think about sales retention is to compute local *Surplus* or *Leakage* by looking at the difference between actual sales (*AS*) with Potential Sales (*PS*):

$$S / L_s^i = AS_s^i - PS_s^i \qquad (4)$$

If actual sales (*AS*) is larger than Potential Sales (*PS*) and equation (4) is positive then there is said to be a Surplus, or the local market is performing better than one would expect. One could reasonably interpret a Surplus as the dollar value of the Pull Factor being greater than one. If actual sales (*AS*) is smaller than Potential Sales (*PS*) and equation (4) is negative then there is said to be a Leakage, or the local market is performing below what one would expect. Again, one could reasonably argue that a Leakage is the dollar value of the Pull Factor being less than one. For our purposes here, we will report the Pull Factor and the value of Surplus or Leakage.

Core Data for Analysis

Before turning to the Trade Area Analysis for Wisconsin counties that have sales tax data two core pieces of information are required. The first is the Index of Income and the second are per capita expenditure levels for the state. The Index of Income is reported in Table 1 along with the county population and per capita income. For this analysis 59 counties have imposed a sales tax from which the

Table 1. Base Characteristics 2006

| | Population | Per Capita Income | Index of Income | | Population | Per Capita Income | Index of Income |
|---|---|---|---|---|---|---|---|
| Adams | 20,834 | 24,768 | 0.765 | Marathon | 128,850 | 32,176 | 0.994 |
| Ashland | 16,528 | 25,889 | 0.800 | Marinette | 43,348 | 27,275 | 0.843 |
| Barron | 45,734 | 26,707 | 0.825 | Marquette | 15,202 | 24,621 | 0.761 |
| Bayfield | 15,162 | 25,613 | 0.791 | Milwaukee | 918,673 | 33,888 | 1.047 |
| Buffalo | 13,956 | 33,199 | 1.026 | Monroe | 42,544 | 26,220 | 0.810 |
| Burnett | 16,512 | 25,758 | 0.796 | Oconto | 37,727 | 27,530 | 0.851 |
| Chippewa | 59,696 | 26,990 | 0.834 | Oneida | 36,892 | 31,855 | 0.984 |
| Columbia | 55,122 | 33,801 | 1.044 | Ozaukee | 85,983 | 52,490 | 1.622 |
| Crawford | 17,017 | 25,265 | 0.781 | Pepin | 7,372 | 27,885 | 0.862 |
| Dane | 458,333 | 40,007 | 1.236 | Pierce | 38,956 | 29,788 | 0.920 |
| Dodge | 87,970 | 28,008 | 0.865 | Polk | 44,346 | 27,130 | 0.838 |
| Door | 28,222 | 35,212 | 1.088 | Portage | 67,279 | 30,080 | 0.929 |
| Douglas | 44,154 | 25,813 | 0.797 | Price | 15,159 | 27,527 | 0.850 |
| Dunn | 41,646 | 25,480 | 0.787 | Richland | 18,380 | 25,467 | 0.787 |
| Eau Claire | 94,083 | 30,073 | 0.929 | Rusk | 15,147 | 22,481 | 0.695 |
| Florence | 4,949 | 25,952 | 0.802 | St. Croix | 77,266 | 32,947 | 1.018 |
| Forest | 9,898 | 23,985 | 0.741 | Sauk | 57,738 | 31,884 | 0.985 |
| Grant | 49,473 | 26,374 | 0.815 | Sawyer | 17,034 | 27,013 | 0.835 |
| Green | 35,086 | 30,870 | 0.954 | Shawano | 41,223 | 26,988 | 0.834 |
| Green Lake | 19,158 | 30,400 | 0.939 | Taylor | 19,705 | 24,944 | 0.771 |
| Iowa | 23,535 | 31,399 | 0.970 | Trempealeau | 27,822 | 28,161 | 0.870 |
| Iron | 6,608 | 25,274 | 0.781 | Vernon | 29,003 | 23,108 | 0.714 |
| Jackson | 19,740 | 27,126 | 0.838 | Vilas | 22,312 | 29,307 | 0.905 |
| Jefferson | 79,277 | 31,575 | 0.976 | Walworth | 99,755 | 29,485 | 0.911 |
| Juneau | 26,700 | 23,438 | 0.724 | Washburn | 16,595 | 24,940 | 0.771 |
| Kenosha | 160,382 | 30,552 | 0.944 | Washington | 125,928 | 37,642 | 1.163 |
| La Crosse | 108,876 | 30,874 | 0.954 | Waupaca | 52,506 | 30,137 | 0.931 |
| Lafayette | 16,284 | 25,153 | 0.777 | Waushara | 24,764 | 23,798 | 0.735 |
| Langlade | 20,690 | 26,245 | 0.811 | Wood | 75,051 | 33,051 | 1.021 |
| Lincoln | 30,263 | 27,270 | 0.843 | All Counties | 3,828,448 | 32,368 | 1.000 |

data are derived. It should be noted that the state is defined as those 59 counties; counties that do not have a county sales tax are removed from the analysis including the state averages. Fifty of the 59 counties have an Index of Income less than one with the poorest counties including Rusk, Vernon and Juneau all with per capita incomes less than three-quarters (Index of Income less than .75) of the state average. Because of the relatively low income levels we would not expect spending in these counties to be on par with the state average and these averages are adjusted downward as described above. The highest income counties include Washington, Dane and Ozaukee and because of the higher spending capacity (i.e., higher income) the state per capita expenditure levels are adjusted upward.

The second set of data is the state per capita expenditure levels provided in Table 2. It is vital to recall that the data are drawn from taxable sales, not total sales. As a result the estimated potential sales as well as surplus/leakage levels are conservative. This is particularly true for the service sectors where taxable sales are low when compared to retail sales. Thus care must be taken when interpreting the Trade Area Analysis for the service sector.

Table 2. Per Capita State Taxable Expenditures 2006

| | | |
|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ | 1,196 |
| Performing Arts, Spectator Sports & Related Industries | $ | 69 |
| Amusement, Gambling, Recreation Industries | $ | 86 |
| Automobiles & Other Motor Vehicles | $ | 1,566 |
| Gasoline Stations (including convenience stores with gas) | $ | 215 |
| Clothing & Accessories Stores | $ | 450 |
| Electronic & Appliance Stores | $ | 268 |
| Food & Beverage Stores | $ | 545 |
| Furniture & Home Furnishings Stores | $ | 1,155 |
| Health & Personal Care Stores | $ | 130 |
| Sporting Goods, Hobby, Book, & Music Stores | $ | 221 |
| General Merchandise Stores | $ | 1,316 |
| Other Store Retailers | $ | 1,272 |
| Nonstore Retailers | $ | 140 |
| | | |
| Hotels, Motels & Other Traveler Accommodations | $ | 270 |
| Banking, Insurance and Other Finance Activities | $ | 62 |
| Administrative & Support Services | $ | 93 |
| Health Care and Social Assistance Services | $ | 28 |
| Personal & Household Services | $ | 342 |
| Business Services | $ | 308 |
| Repair & Maintenance Services | $ | 276 |
| Professional Services | $ | 6 |
| Architectural, Engineering, & Related Services | $ | 6 |
| Computer System Services | $ | 160 |
| Scientific & Other Services | $ | 29 |
| Rental & Leasing Services | $ | 302 |
| Real Estate Services (Rental, Management, Appraisal) | $ | 11 |

Not surprisingly the largest single expenditure category is automobiles and other motor vehicles with state per capita taxable spending at $1,566 followed closely by general merchandise stores at $1,316. This latter result is not surprising given the growing popularity of “big-box” stores such as Wal-Mart and Target among others. The smallest expenditure levels are for performing arts and spectator sports along with amusement, gambling and recreational industries with less than $100 of taxable spending per person. This is as expected as spending on recreational activities tend to be significantly smaller than

other goods that could be deemed as necessary such as food, clothing and house wares. As already noted, because of the tax code spending on services appears to be lower. Personal and household services, business services, rental and leasing services and repair and maintenance services are among the highest levels of spending followed by hotel and motel expenditures. Each of these categories of spending is below $350 reflecting not only the tax code but also the spending patterns of Wisconsin households. While the service sector has become the dominate source of employment growth, the typical household still spends the bulk of their income in the retail sectors.

Trade Area Analysis Results

The analysis is presented in two sets, one for taxable retail sales (Tables 3, 5, 6 and 7), the second for taxable service sales (Tables 4, 8, 9 and 10). Consider first aggregate retail sales presented in Table 3. Of the 59 counties in the analysis 37 have Pull Factors less than one indicating that these markets are performing, in aggregate weaker than expected. Florence county performs the weakest with an aggregate Pull Factor of 0.384 which translates into a Leakage of just over $20 million. Pierce county is the second weakest with a Pull Factor of 0.490 and a leakage of over $152 million. Despite the small Pull Factors for both Florence and Pierce the size of the absolute Leakage is remarkably large between the two. This is attributable to the relative population sizes of the two counties. In essence, with a population of over 38,000 people, the market potential for Pierce is significantly larger than for Florence which has a population of just under 5,000. The county with the largest aggregate Pull Factor is Sauk county at 1.637 and a Surplus of $302 million. This large level of activity is like due to the presents of the Wisconsin Dells but additional insights can gained by examining the individual categories of retail sales below. Consider now aggregate taxable service sales provided in Table 4. Again, of the 59 counties in the analysis, 44 have Pull Factors less than one with the weakest and strongest counties again being Florence and Sauk, respectively. The Pull Factor of 0.205 for Florence translates into almost $6 million of taxable service sale Leakages while the Pull Factor of 2.941 for Sauk equates to over $200 million in Surplus.

When examining the Pull Factors it becomes readily obvious that the aggregate Pull Factors for several counties are “relatively” close to the threshold value of one. For example, the aggregate retail sales Pull Factor for Richland county is 1.044 for a Surplus of just over $5 million, or just four percent of Potential Sales. On the other hand, Jefferson county has an aggregate retail sales Pull Factor of 0.969 and a Leakage of almost $20 million. But for Jefferson the Leakage accounts for only three percent of Potential Sales. This raises the question if a critical value of one for the Pull Factor is too restrictive. One could argue that a more reasonable value for the Pull Factor is less than 0.9 and greater than 1.1; any value between 0.9 and 1.1 indicates that the market is performance as would be expected given income and population levels. In the end the value of the Leakage/Surplus points to market opportunities. The size of the Leakage may indicate the potential for new business development or may simply suggest that

existing businesses are not reaching their full potential. Additional market analysis will be required; while Trade Area Analysis is an insightful tool it is best used as a broad indicator of strengths and weaknesses.

Along the same lines some analysts have suggested that comparisons across comparable markets can provide further insights. For example, comparing and contrasting Iron, Florence and Forest counties may be able to provide ideas as to what are "reasonable" levels of Leakage and Surplus. In this example, the Pull Factor for the overall retail market is 0.384 for Florence, 0.776 for Forest and 1.108 for Iron county. The question that can be asked is what is it about these three counties that are comparable in terms of size (population) and income that account for such large differences in market strength. Or, if each comparable county has the same types of weaknesses it may suggest that these weaknesses identified through the tools of Trade Area Analysis are "normal" and are not weaknesses at all. Another way to think about these comparisons would be to ask, would it be fair to compare, say Crawford and Dane county? Clearly these two latter markets are vastly different and to compare the two would be akin to comparing apples and oranges. By comparing apples to apples further insights can be gained.

While the aggregate measures in Tables 3 and 4 provide valuable insights into overall market strengths and weaknesses further detailed analysis of specific types of retail and service sales can be very valuable when examining local markets. Florence county, which has one of the weakest performing retail markets in the analysis, has a strong performance in the food and beverage store category with a Pull Factor of 2.669 (Table 5) and a Surplus of $3.6 million. All other retail sectors in Florence have a small Pull Factor or the sector is sufficiently small that disclosure rules prevent data being reported. Similarly, not all retail sectors in Sauk county, the strongest performing overall market, have Pull Factors greater than one. For example, electronic and appliance stores have a Pull Factor of 0.574 and a Leakage of almost $6.5 million. The natural question that should be asked is why such a large Leakage exists. Is it because of the lack of such stores, is it that existing stores are significantly underperforming or is it because of the competition offered by Dane county, specifically stores located in Madison? Further analysis is required to answer these detailed questions. The strength of Sauk county's restaurant and bar sector along with the amusement, gaming and recreational industries points to the importance of tourism and recreation to the overall performance of the retail sector. This conclusion is further supported by the very large Pull Factor for hotels, motels and other traveler accommodations (PF= 12.384, Surplus = $175 million, Tables 8 and 10). Generally, large Pull Factors for restaurants, bars and hotels and motels is an indication of strong tourism and recreation economies. Other counties with indications of strong tourism and recreational economies include Adams, Bayfield, Crawford and Door among others.

The volume of results prevents a discussion of all of the results and I have left it to the reader to draw the relevant information for their own purposes. The reader must keep in mind that attention in developing strategies to build local retail and service markets must consider both Leakages as well as Surpluses. Naturally, the tendency will to want to focus on addressing weaknesses in the markets, but there may be solid reasons why such weaknesses exist ranging from lack of market size (small populations such as in Florence county may be a real barrier to the creation of certain types of

businesses) to spatial competition from neighboring communities. But focusing attention on sectors that have a revealed strength (i.e., large Pull Factors and Surpluses) can build on existing markets. For example, a community that has a strong tourism and recreation sector may find that the further promotion of tourism and recreation can have strong positive impacts. In other words, it can be just as valuable to build on existing strengths as it is to address weaknesses.

A four step process then comes to light when considering the analysis presented here.

1. Determine which sectors are strengths and weaknesses based on the relative size of the Pull Factor.
2. This determination should first be based on the county in isolation then in comparison to similar counties.
3. Determine is the dollar value of the strength or weaknesses based on the Surplus or Leakage.
4. Identify strategies to build on strengths and address weaknesses.

While the tools of Trade Area Analysis are a powerful indicator of retail and service market strengths and weaknesses, they should not be substituted for detailed business feasibility studies. While businesses have found measures of Surplus and Leakage to be a reasonable first approximation of potential revenues more detailed market analysis is required before specific business investments are made.

Strategies for Enhancing Retail and Service Markets

There exists a wide range of potential strategies can put in place to build on strengths of the local retail and service markets and address potential gaps. A detailed discussion of the vast range of potential strategies is not the intent of this study. Rather, the intent here is to introduce the reader to a broad range of ideas. The two broad classifications of strategies include: (a) increasing the flow of dollars into the community (e.g., build on Surpluses) and (b) increasing the re-circulation of dollars within the community (e.g., plug Leakages). Increasing the flow of dollars into the community means that the community is essentially injecting new money into the local economy by attracting consumers from surrounding communities or by capturing the dollars of visitors to the community. Consumers are both individuals as well as businesses. In each case the community is bringing more money into the community**.** Increasing the re-circulation of dollars in the community means that the community is plugging Leakages of money out of the local community's economy. In other words, the community is actively seeking ways to get people and businesses to spend more locally.

One can almost think of these as broad approaches to address “gaps” and “disconnects” within the local market. Gaps describe the case where a particular good or service is not available at a sufficient level for purchase in the local community. It may be the case that specific Disconnects are when the goods and services are available but local customers, both residents and businesses, are not making local purchases.

Because these are broad approaches specific strategies will be applicable to both we will suggest several possible specific strategies across both approaches. For a more focused discussion see the monthly newsletter *Lets Talk Business* produced by the Center for Community Economic Development at the University of Wisconsin-Extension[2] as well as the collection of resources at the USDA National Rural Resource Library and the references therein.[3]

. Examples of specific activities a community can undertake to increase the inflow or re-circulation of dollars include:

1. Develop marketing information to help retail and service businesses in identifying market potentials and formulate business plans.
2. Develop community and regional facilities necessary to attract new retail and service businesses.
3. Expand purchases by non-local people through appropriate advertising and promotions.
    a. Coordinated advertising can build on economies of size and scope.
    b. Coordinate business hours.
    c. Sponsor downtown activities such as sidewalk sales or art fairs.
    d. Organize farmers markets to attract customers downtown.
    e. Providing convenient parking or public transit.
4. Ensure that key public services (e.g., fire and police, water and sewer, general administration) are more than satisfactory.
5. Aid businesses in developing employee-training programs to improve quality of service.
6. Work to ensure that retail and service development policies aim at complementary growth where local firms are harmonized and not competitive.
7. Recognizing the important role of transfers such as retirement benefits, and unemployment compensation as a flow of funds into the community.
8. Encourage collective action through the formation of organizations such as Chamber of Commerce or Merchants Association.

These broad based strategies are clearly not exhaustive and are meant to only introduce the notion that strategies can range from the simplistic to the complex. It is also important that there is no one single strategy that effective development of the retail and service sectors require a multi-prong approach with overlapping strategies. Finally, strategies need to be constantly evaluated and adjusted to reflect changing markets.

## Conclusions

The intent of this applied research project is to: (1) introduce one set of tools, specifically Trade Area Analysis, to community development practitioners; (2) apply the tools to a set of data for Wisconsin

[2] http://www.uwex.edu/ces/cced/publicat/letstalk.html
[3] http://www.nal.usda.gov/ric/ricpubs/downtown.html

counties; and (3) outline a set of simple strategies to help build on Surpluses and address Leakages. The tools offered here as well as the analysis should be considered one step in developing a complete understanding of the local retail and service market. Depending on the complexity of the answers being asked, the analysis here can provide a partial answer or help refine the questions for future analysis.

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Table 3. Total Taxable **Retail** Sales Trade Area Analysis 2006

| | Pull Factor | Potential Sales | Surplus/Leakage | | Pull Factor | Potential Sales | Surplus/Leakage |
|---|---|---|---|---|---|---|---|
| Adams | 0.735 | $ 132,942,879 | $ (35,273,079) | Marathon | 1.199 | $ 1,068,114,863 | $ 212,365,137 |
| Ashland | 1.204 | $ 110,239,456 | $ 22,532,744 | Marinette | 1.103 | $ 304,603,792 | $ 31,285,208 |
| Barron | 1.528 | $ 314,677,561 | $ 166,301,039 | Marquette | 0.827 | $ 96,429,052 | $ (16,638,652) |
| Bayfield | 0.869 | $ 100,050,307 | $ (13,108,907) | Milwaukee | 0.907 | $ 8,020,627,984 | $ (742,252,384) |
| Buffalo | 0.508 | $ 119,367,870 | $ (58,707,070) | Monroe | 1.064 | $ 287,390,554 | $ 18,260,646 |
| Burnett | 0.798 | $ 109,575,460 | $ (22,098,660) | Oconto | 0.633 | $ 267,583,892 | $ (98,093,292) |
| Chippewa | 1.046 | $ 415,097,004 | $ 19,125,196 | Oneida | 1.616 | $ 302,768,920 | $ 186,648,080 |
| Columbia | 0.857 | $ 480,016,314 | $ (68,666,914) | Ozaukee | 0.640 | $ 1,162,761,514 | $ (418,923,514) |
| Crawford | 1.492 | $ 110,765,314 | $ 54,499,086 | Pepin | 0.825 | $ 52,961,156 | $ (9,290,556) |
| Dane | 1.068 | $ 4,724,094,711 | $ 322,014,089 | Pierce | 0.490 | $ 298,962,822 | $ (152,467,822) |
| Dodge | 0.818 | $ 634,772,600 | $ (115,477,200) | Polk | 0.885 | $ 309,960,055 | $ (35,606,455) |
| Door | 1.412 | $ 256,023,578 | $ 105,585,022 | Portage | 1.172 | $ 521,385,371 | $ 89,538,429 |
| Douglas | 1.231 | $ 293,636,485 | $ 67,777,315 | Price | 0.814 | $ 107,505,558 | $ (20,034,958) |
| Dunn | 0.926 | $ 273,384,697 | $ (20,328,897) | Richland | 1.044 | $ 120,593,744 | $ 5,267,256 |
| Eau Claire | 1.482 | $ 728,935,991 | $ 351,594,609 | Rusk | 0.858 | $ 87,729,112 | $ (12,418,712) |
| Florence | 0.384 | $ 33,089,467 | $ (20,398,467) | St. Croix | 0.942 | $ 655,851,910 | $ (37,853,910) |
| Forest | 0.776 | $ 61,162,982 | $ (13,684,182) | Sauk | 1.637 | $ 474,281,319 | $ 302,160,281 |
| Grant | 0.822 | $ 336,159,764 | $ (59,798,764) | Sawyer | 1.577 | $ 118,547,103 | $ 68,359,297 |
| Green | 0.884 | $ 279,043,539 | $ (32,357,939) | Shawano | 0.903 | $ 286,623,489 | $ (27,784,089) |
| Green Lake | 0.819 | $ 150,046,281 | $ (27,163,081) | Taylor | 0.857 | $ 126,632,161 | $ (18,055,961) |
| Iowa | 0.931 | $ 190,384,462 | $ (13,054,262) | Trempealeau | 0.742 | $ 201,854,252 | $ (52,049,252) |
| Iron | 1.108 | $ 43,027,439 | $ 4,653,361 | Vernon | 0.872 | $ 172,665,974 | $ (22,100,774) |
| Jackson | 0.873 | $ 137,954,029 | $ (17,531,829) | Vilas | 1.370 | $ 168,465,645 | $ 62,293,355 |
| Jefferson | 0.969 | $ 644,899,513 | $ (19,844,713) | Walworth | 1.184 | $ 757,769,790 | $ 139,413,010 |
| Juneau | 0.932 | $ 161,225,337 | $ (10,903,537) | Washburn | 1.144 | $ 106,628,964 | $ 15,356,236 |
| Kenosha | 0.957 | $ 1,262,399,322 | $ (53,984,522) | Washington | 0.866 | $ 1,221,227,228 | $ (163,334,628) |
| La Crosse | 1.466 | $ 866,017,243 | $ 403,728,757 | Waupaca | 0.790 | $ 407,671,578 | $ (85,623,978) |
| Lafayette | 0.715 | $ 105,524,272 | $ (30,090,672) | Waushara | 0.738 | $ 151,831,799 | $ (39,729,799) |
| Langlade | 1.345 | $ 139,897,048 | $ 48,194,952 | Wood | 0.866 | $ 639,061,375 | $ (85,934,575) |
| Lincoln | 0.876 | $ 212,617,300 | $ (26,287,100) | | | | |

Table 4. Total Taxable **Service** Sales Trade Area Analysis 2006

| | Pull Factor | Potential Sales | Surplus/Leakage | | Pull Factor | Potential Sales | Surplus/Leakage |
|---|---|---|---|---|---|---|---|
| Adams | 1.240 | $ 28,985,116 | $ 6,954,884 | Marathon | 1.039 | $ 232,877,713 | $ 9,136,687 |
| Ashland | 0.936 | $ 24,035,161 | $ (1,536,761) | Marinette | 0.852 | $ 66,411,804 | $ (9,838,804) |
| Barron | 0.870 | $ 68,608,156 | $ (8,888,156) | Marquette | 0.757 | $ 21,024,122 | $ (5,103,722) |
| Bayfield | 1.302 | $ 21,813,653 | $ 6,584,347 | Milwaukee | 1.083 | $ 1,748,712,208 | $ 145,234,992 |
| Buffalo | 0.494 | $ 26,025,400 | $ (13,175,200) | Monroe | 0.894 | $ 62,658,856 | $ (6,651,856) |
| Burnett | 0.781 | $ 23,890,392 | $ (5,240,792) | Oconto | 0.434 | $ 58,340,471 | $ (32,997,271) |
| Chippewa | 0.794 | $ 90,502,290 | $ (18,605,290) | Oneida | 1.297 | $ 66,011,752 | $ 19,598,248 |
| Columbia | 0.680 | $ 104,656,442 | $ (33,459,042) | Ozaukee | 0.639 | $ 253,513,224 | $ (91,627,624) |
| Crawford | 1.275 | $ 24,149,812 | $ 6,650,788 | Pepin | 0.553 | $ 11,546,954 | $ (5,166,154) |
| Dane | 1.163 | $ 1,029,979,462 | $ 167,546,738 | Pierce | 0.458 | $ 65,181,921 | $ (35,328,121) |
| Dodge | 0.835 | $ 138,397,467 | $ (22,903,267) | Polk | 0.619 | $ 67,579,613 | $ (25,734,413) |
| Door | 2.088 | $ 55,820,013 | $ 60,728,187 | Portage | 0.959 | $ 113,676,007 | $ (4,615,607) |
| Douglas | 0.907 | $ 64,020,636 | $ (5,963,636) | Price | 0.896 | $ 23,439,098 | $ (2,429,298) |
| Dunn | 1.077 | $ 59,605,203 | $ 4,596,197 | Richland | 0.591 | $ 26,292,673 | $ (10,752,073) |
| Eau Claire | 0.931 | $ 158,927,614 | $ (10,945,414) | Rusk | 0.682 | $ 19,127,301 | $ (6,091,701) |
| Florence | 0.205 | $ 7,214,392 | $ (5,737,392) | St. Croix | 0.950 | $ 142,993,322 | $ (7,160,722) |
| Forest | 0.522 | $ 13,335,172 | $ (6,370,772) | Sauk | 2.941 | $ 103,406,059 | $ 200,697,341 |
| Grant | 0.700 | $ 73,291,853 | $ (21,960,653) | Sawyer | 1.475 | $ 25,846,451 | $ 12,266,949 |
| Green | 0.678 | $ 60,838,982 | $ (19,618,182) | Shawano | 0.574 | $ 62,491,615 | $ (26,624,015) |
| Green Lake | 0.770 | $ 32,714,117 | $ (7,509,717) | Taylor | 0.767 | $ 27,609,210 | $ (6,424,010) |
| Iowa | 0.668 | $ 41,508,923 | $ (13,784,323) | Trempealeau | 0.713 | $ 44,009,645 | $ (12,649,045) |
| Iron | 0.967 | $ 9,381,137 | $ (311,537) | Vernon | 0.603 | $ 37,645,817 | $ (14,942,417) |
| Jackson | 0.686 | $ 30,077,682 | $ (9,446,282) | Vilas | 1.780 | $ 36,730,033 | $ 28,666,567 |
| Jefferson | 0.682 | $ 140,605,406 | $ (44,724,006) | Walworth | 1.348 | $ 165,214,156 | $ 57,450,244 |
| Juneau | 0.877 | $ 35,151,451 | $ (4,322,451) | Washburn | 0.911 | $ 23,247,976 | $ (2,060,576) |
| Kenosha | 0.735 | $ 275,236,940 | $ (73,029,540) | Washington | 1.004 | $ 266,260,318 | $ 1,016,682 |
| La Crosse | 1.078 | $ 188,815,006 | $ 14,709,794 | Waupaca | 0.772 | $ 88,883,348 | $ (20,266,948) |
| Lafayette | 0.459 | $ 23,007,124 | $ (12,458,124) | Waushara | 0.789 | $ 33,103,408 | $ (6,973,608) |
| Langlade | 0.743 | $ 30,501,312 | $ (7,840,712) | Wood | 0.701 | $ 139,332,535 | $ (41,726,935) |
| Lincoln | 0.594 | $ 46,356,279 | $ (18,842,479) | | | | |

Table 5. Taxable Retail Sales Pull Factor 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa | Columbia | Crawford | Dane |
|---|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.680 | 1.467 | 1.063 | 1.104 | 0.543 | 1.097 | 0.791 | 0.813 | 1.052 | 1.054 |
| Performing Arts, Spectator Sports & Related Industries | 0.241 | -S- | 0.328 | 0.042 | -S- | -S- | -S- | 1.013 | -S- | 0.431 |
| Amusement, Gambling, Recreation Industries | 1.851 | -S- | 1.074 | 1.205 | 0.709 | 1.023 | 1.371 | 0.879 | -S- | 0.821 |
| Automobiles & Other Motor Vehicles | 1.014 | 1.050 | 1.254 | 1.145 | 0.634 | 0.853 | 1.365 | 1.109 | 1.200 | 0.878 |
| Gasoline Stations (including convenience stores with gas) | 1.670 | 1.227 | 0.945 | 1.898 | 1.875 | 1.996 | 1.415 | 1.721 | 0.908 | 0.514 |
| Clothing & Accessories Stores | 0.110 | 0.656 | 0.832 | 0.215 | 0.028 | 0.149 | 0.250 | 0.427 | 0.600 | 1.291 |
| Electronic & Appliance Stores | 0.186 | 0.136 | 0.420 | 0.092 | 0.163 | 0.183 | 0.340 | 0.624 | 0.442 | 1.430 |
| Food & Beverage Stores | 0.984 | 1.402 | 1.475 | 1.052 | 0.629 | 1.227 | 0.968 | 1.024 | 1.784 | 1.172 |
| Furniture & Home Furnishings Stores | 0.613 | 1.088 | 2.533 | 1.324 | 0.759 | 0.965 | 0.842 | 0.689 | 0.572 | 1.144 |
| Health & Personal Care Stores | 0.247 | 0.103 | 0.226 | 0.405 | 0.107 | 0.371 | 0.424 | 0.558 | 0.445 | 1.349 |
| Sporting Goods, Hobby, Book, & Music Stores | 0.184 | 0.366 | 0.757 | 0.693 | 0.286 | 0.685 | 0.747 | 0.152 | 8.079 | 1.497 |
| General Merchandise Stores | 0.298 | 2.105 | 2.291 | 0.101 | 0.102 | 0.333 | 1.539 | 0.778 | 2.529 | 0.711 |
| Other Store Retailers | 0.844 | 0.743 | 1.298 | 0.777 | 0.470 | 0.709 | 0.943 | 0.795 | 0.975 | 1.205 |
| Nonstore Retailers | 2.211 | 0.617 | 0.817 | 0.480 | 0.318 | 0.376 | 0.505 | 0.481 | 4.385 | 1.174 |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest | Grant | Green | Green Lake |
|---|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.626 | 1.584 | 1.719 | 0.997 | 1.197 | 0.645 | 0.869 | 0.718 | 0.634 | 0.689 |
| Performing Arts, Spectator Sports & Related Industries | 0.713 | 0.900 | 0.028 | 0.020 | 0.731 | -S- | -S- | 0.253 | 0.908 | 1.043 |
| Amusement, Gambling, Recreation Industries | 0.893 | 3.526 | 1.243 | 0.672 | 1.336 | -S- | 1.236 | 0.615 | 0.933 | 0.455 |
| Automobiles & Other Motor Vehicles | 1.136 | 1.312 | 1.062 | 1.141 | 0.955 | 0.166 | 1.073 | 0.835 | 1.106 | 1.346 |
| Gasoline Stations (including convenience stores with gas) | 0.950 | 1.645 | 1.986 | 1.516 | 0.615 | -S- | 2.216 | 0.654 | 0.698 | 0.303 |
| Clothing & Accessories Stores | 0.263 | 1.649 | 0.427 | 0.194 | 1.879 | 0.065 | 0.092 | 0.385 | 0.346 | 0.101 |
| Electronic & Appliance Stores | 0.308 | 0.563 | 0.377 | 0.214 | 2.270 | -S- | 0.379 | 0.395 | 0.663 | 0.492 |
| Food & Beverage Stores | 0.975 | 1.763 | 1.044 | 0.826 | 0.905 | 2.669 | -S- | 1.244 | 1.502 | 0.774 |
| Furniture & Home Furnishings Stores | 0.583 | 1.483 | 1.564 | 0.760 | 2.088 | 0.235 | 1.327 | 1.227 | 1.119 | 1.076 |
| Health & Personal Care Stores | 0.125 | 0.867 | 1.050 | 0.422 | 0.811 | -S- | 0.154 | 0.268 | 0.131 | 0.175 |
| Sporting Goods, Hobby, Book, & Music Stores | 0.428 | 0.863 | 0.495 | 0.522 | 3.021 | 0.096 | 0.315 | 0.312 | 0.214 | 0.423 |
| General Merchandise Stores | 1.024 | 0.704 | 1.237 | 1.448 | 1.604 | -S- | 0.092 | 0.826 | 0.844 | 0.778 |
| Other Store Retailers | 0.737 | 1.743 | 1.101 | 0.591 | 1.432 | 0.206 | 0.594 | 0.673 | 0.685 | 0.535 |
| Nonstore Retailers | 1.177 | 0.691 | 0.477 | 0.387 | 0.527 | 0.071 | 0.515 | 0.401 | 0.704 | 0.428 |

-S- Disclosure

Table 5. Taxable Retail Sales Pull Factor 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse | Lafayette | Langlade | Lincoln |
|---|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.794 | 2.256 | 0.850 | 0.922 | 0.991 | 1.030 | 1.191 | 0.589 | 1.085 | 0.855 |
| Performing Arts, Spectator Sports & Related Industries | -S- | -S- | -S- | 0.547 | -S- | 1.071 | 0.928 | -S- | -S- | 0.034 |
| Amusement, Gambling, Recreation Industries | 1.056 | 6.943 | 0.255 | 0.828 | 0.769 | 0.981 | 1.031 | -S- | 2.422 | 1.773 |
| Automobiles & Other Motor Vehicles | 1.149 | 0.982 | 1.151 | 0.996 | 1.310 | 0.859 | 1.035 | 1.249 | 1.547 | 1.258 |
| Gasoline Stations (including convenience stores with gas) | 1.036 | 1.281 | 0.504 | 1.182 | 2.090 | 1.147 | 0.477 | 1.004 | 1.192 | 1.776 |
| Clothing & Accessories Stores | 1.205 | 0.175 | 0.074 | 1.608 | 0.263 | 1.619 | 1.514 | 0.176 | 0.179 | 0.177 |
| Electronic & Appliance Stores | 1.277 | 0.376 | 0.089 | 0.557 | 0.374 | 0.655 | 1.838 | 0.244 | 0.139 | 0.288 |
| Food & Beverage Stores | 1.097 | 2.495 | 1.626 | 0.863 | 2.155 | 1.088 | 1.958 | 0.607 | 0.919 | 1.235 |
| Furniture & Home Furnishings Stores | 1.188 | 1.009 | 0.562 | 1.071 | 0.760 | 1.014 | 1.711 | 0.804 | 1.659 | 0.685 |
| Health & Personal Care Stores | 0.220 | -S- | 0.205 | 0.644 | 1.340 | 1.471 | 1.036 | 0.083 | 1.644 | 0.327 |
| Sporting Goods, Hobby, Book, & Music Stores | 0.252 | 0.919 | 0.059 | 0.151 | 0.196 | 1.192 | 1.628 | 0.066 | 0.409 | 0.806 |
| General Merchandise Stores | 0.566 | 0.077 | 1.241 | 0.885 | 0.580 | 0.573 | 1.826 | 0.723 | 2.481 | 0.767 |
| Other Store Retailers | 0.735 | 0.547 | 0.765 | 0.858 | 0.517 | 0.809 | 1.371 | 0.466 | 0.642 | 0.565 |
| Nonstore Retailers | 0.508 | 1.106 | 0.262 | 0.739 | 0.689 | 0.687 | 0.478 | 0.343 | 0.397 | 1.494 |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida | Ozaukee | Pepin | Pierce |
|---|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.870 | 1.022 | 0.952 | 1.054 | 1.005 | 0.734 | 1.327 | 0.545 | 0.788 | 0.625 |
| Performing Arts, Spectator Sports & Related Industries | 0.521 | -S- | -S- | 1.900 | 0.244 | -S- | 0.397 | 1.254 | 0.034 | 0.558 |
| Amusement, Gambling, Recreation Industries | 1.666 | 0.890 | 1.086 | 0.468 | 0.438 | 1.542 | 2.705 | 0.767 | -S- | 0.156 |
| Automobiles & Other Motor Vehicles | 1.029 | 1.142 | 1.254 | 0.808 | 1.132 | 1.116 | 1.508 | 0.748 | 1.033 | 0.651 |
| Gasoline Stations (including convenience stores with gas) | 0.971 | 2.428 | 1.356 | 0.772 | 1.037 | 1.599 | 1.194 | 0.801 | -S- | 1.918 |
| Clothing & Accessories Stores | 1.206 | 0.785 | 0.049 | 1.322 | 0.220 | 0.052 | 0.673 | 0.451 | 0.110 | 0.145 |
| Electronic & Appliance Stores | 1.100 | 0.360 | 1.064 | 1.043 | 0.314 | 0.348 | 0.352 | 0.410 | 0.117 | 0.150 |
| Food & Beverage Stores | 0.833 | 1.469 | 1.015 | 0.764 | 1.251 | 0.669 | 1.517 | 0.609 | 0.699 | 0.630 |
| Furniture & Home Furnishings Stores | 1.526 | 1.302 | 0.480 | 0.594 | 0.774 | 0.663 | 2.601 | 0.533 | 1.430 | 0.471 |
| Health & Personal Care Stores | 0.444 | 0.694 | 0.153 | 1.652 | 0.391 | 0.447 | 1.026 | 0.957 | -S- | 0.645 |
| Sporting Goods, Hobby, Book, & Music Stores | 1.435 | 0.697 | 0.344 | 0.715 | 0.351 | 0.308 | 1.098 | 0.442 | 1.542 | 0.339 |
| General Merchandise Stores | 1.550 | 1.045 | 0.151 | 0.756 | 1.827 | 0.118 | 2.293 | 0.493 | 0.135 | 0.084 |
| Other Store Retailers | 1.094 | 0.876 | 1.286 | 0.989 | 0.981 | 0.425 | 0.992 | 0.752 | 0.877 | 0.432 |
| Nonstore Retailers | 0.696 | 0.636 | 0.478 | 0.734 | 0.563 | 0.714 | 0.935 | 0.720 | 0.315 | 0.304 |

-S- Disclosure

Table 5. Taxable Retail Sales Pull Factor 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk | Sawyer | Shawano | Taylor |
|---|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.774 | 0.947 | 0.755 | 0.727 | 0.674 | 0.825 | 2.116 | 1.659 | 0.863 | 0.667 |
| Performing Arts, Spectator Sports & Related Industries | 1.260 | 0.572 | -S- | -S- | -S- | 1.036 | 0.765 | 1.336 | -S- | -S- |
| Amusement, Gambling, Recreation Industries | 0.690 | 0.623 | 0.626 | 0.290 | 0.811 | 1.705 | 5.027 | 2.303 | 1.152 | 0.906 |
| Automobiles & Other Motor Vehicles | 0.831 | 1.005 | 1.185 | 1.179 | 1.035 | 0.835 | 1.224 | 1.604 | 1.214 | 1.103 |
| Gasoline Stations (including convenience stores with gas) | 1.902 | 1.238 | 2.283 | 1.073 | 1.852 | 1.835 | 1.591 | 1.612 | 0.957 | 1.585 |
| Clothing & Accessories Stores | 0.108 | 0.739 | 0.148 | 0.277 | 0.186 | 0.155 | 1.173 | 0.420 | 0.219 | 0.115 |
| Electronic & Appliance Stores | 0.231 | 1.332 | 0.088 | 0.568 | 0.098 | 0.251 | 0.574 | 0.540 | 0.403 | 0.321 |
| Food & Beverage Stores | 1.002 | 1.144 | 1.124 | 1.133 | 0.661 | 1.211 | 1.149 | 1.144 | 0.710 | 0.491 |
| Furniture & Home Furnishings Stores | 1.223 | 1.642 | 1.023 | 0.570 | 1.734 | 1.244 | 2.166 | 2.099 | 0.738 | 1.176 |
| Health & Personal Care Stores | 0.295 | 0.486 | 0.211 | 0.234 | 0.103 | 0.067 | 1.280 | 0.110 | 0.639 | -S- |
| Sporting Goods, Hobby, Book, & Music Stores | 0.268 | 0.627 | 0.276 | 0.136 | 0.061 | 0.401 | 0.894 | 1.162 | 0.277 | 0.580 |
| General Merchandise Stores | 1.157 | 1.076 | 0.273 | 2.196 | 0.363 | 0.864 | 1.999 | 2.271 | 1.314 | 0.822 |
| Other Store Retailers | 0.670 | 0.992 | 0.821 | 0.916 | 0.947 | 1.113 | 1.155 | 1.043 | 0.685 | 0.860 |
| Nonstore Retailers | 0.407 | 4.415 | 0.483 | 0.457 | 0.576 | 0.491 | 0.759 | 0.342 | 0.459 | 0.905 |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca | Waushara | Wood |
|---|---|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | 0.768 | 0.623 | 1.669 | 1.423 | 1.018 | 0.737 | 0.812 | 0.754 | 0.734 |
| Performing Arts, Spectator Sports & Related Industries | -S- | -S- | 3.104 | 1.114 | -S- | 0.414 | 0.454 | -S- | 0.251 |
| Amusement, Gambling, Recreation Industries | 0.178 | 0.644 | 4.341 | 2.854 | 1.225 | 0.826 | 0.867 | 1.315 | 0.596 |
| Automobiles & Other Motor Vehicles | 0.980 | 1.109 | 1.785 | 1.202 | 1.759 | 0.943 | 0.960 | 1.197 | 0.905 |
| Gasoline Stations (including convenience stores with gas) | 1.422 | 1.147 | 2.084 | 1.638 | 1.480 | 1.085 | 1.274 | 1.324 | 0.710 |
| Clothing & Accessories Stores | 0.158 | 0.178 | 0.490 | 0.421 | 0.257 | 0.384 | 0.198 | 0.094 | 0.639 |
| Electronic & Appliance Stores | 0.190 | 0.522 | 0.507 | 0.631 | 0.472 | 0.692 | 0.435 | 0.265 | 0.509 |
| Food & Beverage Stores | 1.080 | 1.099 | 1.518 | 0.918 | 1.580 | 0.645 | 1.009 | 1.039 | 0.967 |
| Furniture & Home Furnishings Stores | 1.095 | 0.693 | 2.087 | 1.190 | 1.494 | 1.052 | 0.616 | 0.641 | 0.720 |
| Health & Personal Care Stores | 0.212 | 0.462 | 0.318 | 0.738 | 0.660 | 0.735 | 0.521 | 0.066 | 0.679 |
| Sporting Goods, Hobby, Book, & Music Stores | 0.179 | 0.224 | 2.029 | 0.463 | 1.341 | 1.699 | 0.255 | 0.829 | 0.392 |
| General Merchandise Stores | 0.109 | 1.150 | 0.203 | 1.579 | 0.333 | 0.822 | 0.788 | 0.187 | 1.057 |
| Other Store Retailers | 0.877 | 0.706 | 0.927 | 0.806 | 1.015 | 0.719 | 0.772 | 0.790 | 0.975 |
| Nonstore Retailers | 0.577 | 2.254 | 0.464 | 0.578 | 0.984 | 1.001 | 0.877 | 0.558 | 0.801 |

-S- Disclosure

Table 6. Taxable Retail Sales Potential Sales 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 19,062,829 | $ 15,807,359 | $ 45,121,969 | $ 14,346,326 | $ 17,116,293 | $ 15,712,148 | $ 59,521,225 |
| Performing Arts, Spectator Sports & Related Industries | $ 1,100,752 | $ 912,770 | $ 2,605,494 | $ 828,405 | $ 988,352 | $ 907,272 | $ 3,436,956 |
| Amusement, Gambling, Recreation Industries | $ 1,367,859 | $ 1,134,262 | $ 3,237,741 | $ 1,029,425 | $ 1,228,185 | $ 1,127,430 | $ 4,270,964 |
| Automobiles & Other Motor Vehicles | $ 24,970,367 | $ 20,706,033 | $ 59,105,189 | $ 18,792,227 | $ 22,420,603 | $ 20,581,316 | $ 77,966,751 |
| Gasoline Stations (including convenience stores with gas) | $ 3,429,195 | $ 2,843,572 | $ 8,116,950 | $ 2,580,748 | $ 3,079,034 | $ 2,826,444 | $ 10,707,219 |
| Clothing & Accessories Stores | $ 7,172,868 | $ 5,947,916 | $ 16,978,273 | $ 5,398,165 | $ 6,440,435 | $ 5,912,090 | $ 22,396,355 |
| Electronic & Appliance Stores | $ 4,270,086 | $ 3,540,859 | $ 10,107,351 | $ 3,213,586 | $ 3,834,061 | $ 3,519,532 | $ 13,332,794 |
| Food & Beverage Stores | $ 8,696,220 | $ 7,211,116 | $ 20,584,068 | $ 6,544,611 | $ 7,808,235 | $ 7,167,682 | $ 27,152,826 |
| Furniture & Home Furnishings Stores | $ 18,418,771 | $ 15,273,291 | $ 43,597,475 | $ 13,861,620 | $ 16,538,001 | $ 15,181,296 | $ 57,510,237 |
| Health & Personal Care Stores | $ 2,069,522 | $ 1,716,098 | $ 4,898,585 | $ 1,557,483 | $ 1,858,200 | $ 1,705,761 | $ 6,461,815 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 3,524,214 | $ 2,922,364 | $ 8,341,862 | $ 2,652,257 | $ 3,164,351 | $ 2,904,762 | $ 11,003,905 |
| General Merchandise Stores | $ 20,973,275 | $ 17,391,548 | $ 49,644,020 | $ 15,784,092 | $ 18,831,660 | $ 17,286,795 | $ 65,486,348 |
| Other Store Retailers | $ 20,273,607 | $ 16,811,366 | $ 47,987,897 | $ 15,257,535 | $ 18,203,436 | $ 16,710,107 | $ 63,301,724 |
| Nonstore Retailers | $ 2,225,161 | $ 1,845,158 | $ 5,266,986 | $ 1,674,614 | $ 1,997,946 | $ 1,834,044 | $ 6,947,779 |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 91,020,755 | $ 36,711,508 | $ 42,104,865 | $ 39,200,938 | $ 104,522,950 | $ 4,744,736 | $ 8,770,229 |
| Performing Arts, Spectator Sports & Related Industries | $ 5,255,845 | $ 2,119,846 | $ 2,431,277 | $ 2,263,594 | $ 6,035,507 | $ 273,977 | $ 506,423 |
| Amusement, Gambling, Recreation Industries | $ 6,531,223 | $ 2,634,246 | $ 3,021,248 | $ 2,812,876 | $ 7,500,078 | $ 340,460 | $ 629,311 |
| Automobiles & Other Motor Vehicles | $ 119,227,931 | $ 48,088,342 | $ 55,153,091 | $ 51,349,242 | $ 136,914,432 | $ 6,215,121 | $ 11,488,107 |
| Gasoline Stations (including convenience stores with gas) | $ 16,373,641 | $ 6,604,000 | $ 7,574,206 | $ 7,051,821 | $ 18,802,539 | $ 853,526 | $ 1,577,668 |
| Clothing & Accessories Stores | $ 34,248,844 | $ 13,813,626 | $ 15,843,012 | $ 14,750,337 | $ 39,329,383 | $ 1,785,326 | $ 3,300,019 |
| Electronic & Appliance Stores | $ 20,388,709 | $ 8,223,402 | $ 9,431,517 | $ 8,781,036 | $ 23,413,210 | $ 1,062,824 | $ 1,964,537 |
| Food & Beverage Stores | $ 41,522,511 | $ 16,747,323 | $ 19,207,704 | $ 17,882,969 | $ 47,682,040 | $ 2,164,488 | $ 4,000,867 |
| Furniture & Home Furnishings Stores | $ 87,945,521 | $ 35,471,170 | $ 40,682,307 | $ 37,876,493 | $ 100,991,530 | $ 4,584,430 | $ 8,473,917 |
| Health & Personal Care Stores | $ 9,881,504 | $ 3,985,519 | $ 4,571,039 | $ 4,255,779 | $ 11,347,346 | $ 515,104 | $ 952,124 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 16,827,337 | $ 6,786,990 | $ 7,784,079 | $ 7,247,220 | $ 19,323,537 | $ 877,177 | $ 1,621,384 |
| General Merchandise Stores | $ 100,142,710 | $ 40,390,677 | $ 46,324,548 | $ 43,129,594 | $ 114,998,073 | $ 5,220,246 | $ 9,649,167 |
| Other Store Retailers | $ 96,801,951 | $ 39,043,245 | $ 44,779,161 | $ 41,690,791 | $ 111,161,739 | $ 5,046,098 | $ 9,327,271 |
| Nonstore Retailers | $ 10,624,648 | $ 4,285,252 | $ 4,914,806 | $ 4,575,837 | $ 12,200,729 | $ 553,842 | $ 1,023,729 |

Table 6. Taxable Retail Sales Potential Sales 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 27,299,442 | $ 6,169,753 | $ 19,781,383 | $ 92,472,865 | $ 23,118,282 | $ 181,016,855 | $ 124,179,184 |
| Performing Arts, Spectator Sports & Related Industries | $ 1,576,362 | $ 356,262 | $ 1,142,244 | $ 5,339,694 | $ 1,334,927 | $ 10,452,522 | $ 7,170,524 |
| Amusement, Gambling, Recreation Industries | $ 1,958,880 | $ 442,713 | $ 1,419,419 | $ 6,635,420 | $ 1,658,860 | $ 12,988,922 | $ 8,910,517 |
| Automobiles & Other Motor Vehicles | $ 35,759,492 | $ 8,081,749 | $ 25,911,600 | $ 121,130,047 | $ 30,282,598 | $ 237,113,668 | $ 162,662,100 |
| Gasoline Stations (including convenience stores with gas) | $ 4,910,872 | $ 1,109,871 | $ 3,558,455 | $ 16,634,860 | $ 4,158,727 | $ 32,562,958 | $ 22,338,481 |
| Clothing & Accessories Stores | $ 10,272,100 | $ 2,321,524 | $ 7,443,242 | $ 34,795,236 | $ 8,698,834 | $ 68,112,135 | $ 46,725,535 |
| Electronic & Appliance Stores | $ 6,115,093 | $ 1,382,029 | $ 4,431,043 | $ 20,713,983 | $ 5,178,510 | $ 40,547,895 | $ 27,816,219 |
| Food & Beverage Stores | $ 12,453,658 | $ 2,814,563 | $ 9,024,015 | $ 42,184,944 | $ 10,546,266 | $ 82,577,586 | $ 56,648,964 |
| Furniture & Home Furnishings Stores | $ 26,377,101 | $ 5,961,301 | $ 19,113,048 | $ 89,348,570 | $ 22,337,206 | $ 174,901,007 | $ 119,983,657 |
| Health & Personal Care Stores | $ 2,963,715 | $ 669,808 | $ 2,147,530 | $ 10,039,150 | $ 2,509,795 | $ 19,651,769 | $ 13,481,290 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 5,046,947 | $ 1,140,625 | $ 3,657,056 | $ 17,095,794 | $ 4,273,961 | $ 33,465,243 | $ 22,957,456 |
| General Merchandise Stores | $ 30,035,348 | $ 6,788,076 | $ 21,763,842 | $ 101,740,348 | $ 25,435,159 | $ 199,158,076 | $ 136,624,224 |
| Other Store Retailers | $ 29,033,369 | $ 6,561,625 | $ 21,037,800 | $ 98,346,291 | $ 24,586,643 | $ 192,514,165 | $ 132,066,442 |
| Nonstore Retailers | $ 3,186,602 | $ 720,181 | $ 2,309,036 | $ 10,794,150 | $ 2,698,545 | $ 21,129,691 | $ 14,495,157 |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 153,158,189 | $ 43,677,480 | $ 13,827,070 | $ 1,150,086,846 | $ 41,209,254 | $ 38,369,154 | $ 43,414,375 |
| Performing Arts, Spectator Sports & Related Industries | $ 8,843,869 | $ 2,522,085 | $ 798,422 | $ 66,409,884 | $ 2,379,561 | $ 2,215,564 | $ 2,506,892 |
| Amusement, Gambling, Recreation Industries | $ 10,989,915 | $ 3,134,091 | $ 992,166 | $ 82,524,848 | $ 2,956,983 | $ 2,753,191 | $ 3,115,212 |
| Automobiles & Other Motor Vehicles | $ 200,621,648 | $ 57,213,056 | $ 18,112,055 | $ 1,506,496,786 | $ 53,979,931 | $ 50,259,690 | $ 56,868,415 |
| Gasoline Stations (including convenience stores with gas) | $ 27,551,488 | $ 7,857,102 | $ 2,487,339 | $ 206,888,082 | $ 7,413,095 | $ 6,902,192 | $ 7,809,773 |
| Clothing & Accessories Stores | $ 57,629,612 | $ 16,434,748 | $ 5,202,782 | $ 432,749,040 | $ 15,506,016 | $ 14,437,357 | $ 16,335,748 |
| Electronic & Appliance Stores | $ 34,307,535 | $ 9,783,784 | $ 3,097,273 | $ 257,620,211 | $ 9,230,900 | $ 8,594,716 | $ 9,724,849 |
| Food & Beverage Stores | $ 69,868,817 | $ 19,925,110 | $ 6,307,733 | $ 524,654,987 | $ 18,799,137 | $ 17,503,520 | $ 19,805,086 |
| Furniture & Home Furnishings Stores | $ 147,983,575 | $ 42,201,789 | $ 13,359,908 | $ 1,111,229,929 | $ 39,816,955 | $ 37,072,811 | $ 41,947,574 |
| Health & Personal Care Stores | $ 16,627,343 | $ 4,741,767 | $ 1,501,111 | $ 124,857,109 | $ 4,473,809 | $ 4,165,478 | $ 4,713,204 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 28,314,910 | $ 8,074,814 | $ 2,556,261 | $ 212,620,729 | $ 7,618,504 | $ 7,093,445 | $ 8,026,173 |
| General Merchandise Stores | $ 168,507,458 | $ 48,054,767 | $ 15,212,797 | $ 1,265,346,719 | $ 45,339,180 | $ 42,214,450 | $ 47,765,295 |
| Other Store Retailers | $ 162,886,052 | $ 46,451,661 | $ 14,705,298 | $ 1,223,134,766 | $ 43,826,665 | $ 40,806,176 | $ 46,171,845 |
| Nonstore Retailers | $ 17,877,811 | $ 5,098,374 | $ 1,614,003 | $ 134,247,053 | $ 4,810,264 | $ 4,478,745 | $ 5,067,662 |

Table 6. Taxable Retail Sales Potential Sales 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 44,445,520 | $ 74,762,033 | $ 15,415,343 | $ 17,292,072 | $ 12,579,576 | $ 94,043,341 | $ 68,007,730 |
| Performing Arts, Spectator Sports & Related Industries | $ 2,566,434 | $ 4,317,011 | $ 890,134 | $ 998,502 | $ 726,387 | $ 5,430,379 | $ 3,926,995 |
| Amusement, Gambling, Recreation Industries | $ 3,189,202 | $ 5,364,574 | $ 1,106,133 | $ 1,240,798 | $ 902,651 | $ 6,748,110 | $ 4,879,916 |
| Automobiles & Other Motor Vehicles | $ 58,219,110 | $ 97,930,659 | $ 20,192,531 | $ 22,650,856 | $ 16,477,965 | $ 123,187,211 | $ 89,083,209 |
| Gasoline Stations (including convenience stores with gas) | $ 7,995,264 | $ 13,448,875 | $ 2,773,052 | $ 3,110,655 | $ 2,262,929 | $ 16,917,372 | $ 12,233,849 |
| Clothing & Accessories Stores | $ 16,723,742 | $ 28,131,091 | $ 5,800,410 | $ 6,506,576 | $ 4,733,381 | $ 35,386,167 | $ 25,589,615 |
| Electronic & Appliance Stores | $ 9,955,826 | $ 16,746,745 | $ 3,453,047 | $ 3,873,436 | $ 2,817,833 | $ 21,065,770 | $ 15,233,776 |
| Food & Beverage Stores | $ 20,275,481 | $ 34,105,488 | $ 7,032,283 | $ 7,888,423 | $ 5,738,642 | $ 42,901,376 | $ 31,024,261 |
| Furniture & Home Furnishings Stores | $ 42,943,880 | $ 72,236,118 | $ 14,894,519 | $ 16,707,841 | $ 12,154,561 | $ 90,865,986 | $ 65,710,016 |
| Health & Personal Care Stores | $ 4,825,148 | $ 8,116,406 | $ 1,673,539 | $ 1,877,283 | $ 1,365,679 | $ 10,209,646 | $ 7,383,137 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 8,216,805 | $ 13,821,528 | $ 2,849,890 | $ 3,196,848 | $ 2,325,632 | $ 17,386,134 | $ 12,572,836 |
| General Merchandise Stores | $ 48,899,779 | $ 82,254,565 | $ 16,960,244 | $ 19,025,056 | $ 13,840,281 | $ 103,468,215 | $ 74,823,357 |
| Other Store Retailers | $ 47,268,483 | $ 79,510,554 | $ 16,394,450 | $ 18,390,381 | $ 13,378,569 | $ 100,016,517 | $ 72,327,251 |
| Nonstore Retailers | $ 5,188,026 | $ 8,726,804 | $ 1,799,398 | $ 2,018,465 | $ 1,468,386 | $ 10,977,468 | $ 7,938,390 |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ 28,944,108 | $ 24,758,768 | $ 24,156,478 | $ 108,657,460 | $ 15,289,647 | $ 175,113,142 | $ 58,456,485 |
| Performing Arts, Spectator Sports & Related Industries | $ 1,671,330 | $ 1,429,655 | $ 1,394,876 | $ 6,274,247 | $ 882,876 | $ 10,111,622 | $ 3,375,474 |
| Amusement, Gambling, Recreation Industries | $ 2,076,894 | $ 1,776,573 | $ 1,733,356 | $ 7,796,751 | $ 1,097,113 | $ 12,565,299 | $ 4,194,564 |
| Automobiles & Other Motor Vehicles | $ 37,913,837 | $ 32,431,467 | $ 31,642,529 | $ 142,330,221 | $ 20,027,882 | $ 229,380,405 | $ 76,572,049 |
| Gasoline Stations (including convenience stores with gas) | $ 5,206,729 | $ 4,453,832 | $ 4,345,487 | $ 19,546,292 | $ 2,750,441 | $ 31,500,945 | $ 10,515,684 |
| Clothing & Accessories Stores | $ 10,890,947 | $ 9,316,108 | $ 9,089,481 | $ 40,885,097 | $ 5,753,113 | $ 65,890,715 | $ 21,995,720 |
| Electronic & Appliance Stores | $ 6,483,499 | $ 5,545,980 | $ 5,411,067 | $ 24,339,343 | $ 3,424,891 | $ 39,225,459 | $ 13,094,291 |
| Food & Beverage Stores | $ 13,203,934 | $ 11,294,635 | $ 11,019,878 | $ 49,568,151 | $ 6,974,942 | $ 79,884,388 | $ 26,667,105 |
| Furniture & Home Furnishings Stores | $ 27,966,200 | $ 23,922,266 | $ 23,340,325 | $ 104,986,352 | $ 14,773,070 | $ 169,196,757 | $ 56,481,470 |
| Health & Personal Care Stores | $ 3,142,265 | $ 2,687,891 | $ 2,622,505 | $ 11,796,202 | $ 1,659,893 | $ 19,010,843 | $ 6,346,223 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 5,351,002 | $ 4,577,243 | $ 4,465,896 | $ 20,087,899 | $ 2,826,652 | $ 32,373,802 | $ 10,807,063 |
| General Merchandise Stores | $ 31,844,840 | $ 27,240,052 | $ 26,577,402 | $ 119,546,938 | $ 16,821,951 | $ 192,662,703 | $ 64,314,901 |
| Other Store Retailers | $ 30,782,496 | $ 26,331,324 | $ 25,690,780 | $ 115,558,854 | $ 16,260,771 | $ 186,235,477 | $ 62,169,356 |
| Nonstore Retailers | $ 3,378,581 | $ 2,890,035 | $ 2,819,731 | $ 12,683,341 | $ 1,784,726 | $ 20,440,564 | $ 6,823,494 |

Table 7. Taxable Retail Sales Surplus/Leakge 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (6,092,029) | $ 7,379,041 | $ 2,847,631 | $ 1,488,474 | $ (7,815,493) | $ 1,530,652 | $ (12,446,225) |
| Performing Arts, Spectator Sports & Related Industries | $ (835,952) | -S- | $ (1,749,694) | $ (793,605) | -S- | -S- | -S- |
| Amusement, Gambling, Recreation Industries | $ 1,164,141 | -S- | $ 239,659 | $ 211,175 | $ (357,985) | $ 26,370 | $ 1,582,836 |
| Automobiles & Other Motor Vehicles | $ 354,033 | $ 1,043,567 | $ 14,987,811 | $ 2,724,773 | $ (8,211,603) | $ (3,029,716) | $ 28,419,649 |
| Gasoline Stations (including convenience stores with gas) | $ 2,298,605 | $ 646,428 | $ (447,150) | $ 2,317,852 | $ 2,695,566 | $ 2,814,356 | $ 4,438,781 |
| Clothing & Accessories Stores | $ (6,387,268) | $ (2,044,116) | $ (2,851,473) | $ (4,237,765) | $ (6,260,835) | $ (5,032,890) | $ (16,794,555) |
| Electronic & Appliance Stores | $ (3,477,286) | $ (3,060,859) | $ (5,861,951) | $ (2,917,186) | $ (3,210,261) | $ (2,877,132) | $ (8,804,794) |
| Food & Beverage Stores | $ (135,220) | $ 2,901,484 | $ 9,768,532 | $ 341,989 | $ (2,896,835) | $ 1,624,518 | $ (876,226) |
| Furniture & Home Furnishings Stores | $ (7,130,971) | $ 1,345,509 | $ 66,856,125 | $ 4,491,580 | $ (3,981,801) | $ (525,896) | $ (9,095,837) |
| Health & Personal Care Stores | $ (1,557,322) | $ (1,538,898) | $ (3,791,985) | $ (926,283) | $ (1,659,400) | $ (1,073,161) | $ (3,719,815) |
| Sporting Goods, Hobby, Book, & Music Stores | $ (2,877,214) | $ (1,853,964) | $ (2,030,462) | $ (814,057) | $ (2,259,151) | $ (914,362) | $ (2,786,105) |
| General Merchandise Stores | $ (14,731,475) | $ 19,225,452 | $ 64,091,380 | $ (14,192,492) | $ (16,903,460) | $ (11,533,595) | $ 35,276,252 |
| Other Store Retailers | $ (3,171,007) | $ (4,317,966) | $ 14,291,903 | $ (3,402,535) | $ (9,639,636) | $ (4,857,907) | $ (3,614,924) |
| Nonstore Retailers | $ 2,694,239 | $ (706,958) | $ (965,186) | $ (871,414) | $ (1,362,146) | $ (1,145,244) | $ (3,437,979) |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (33,999,955) | $ 21,447,492 | $ 30,285,935 | $ (130,138) | $ 20,543,650 | $ (1,686,336) | $ (1,149,629) |
| Performing Arts, Spectator Sports & Related Industries | $ (1,510,245) | $ (212,246) | $ (2,363,277) | $ (2,219,194) | $ (1,624,507) | -S- | -S- |
| Amusement, Gambling, Recreation Industries | $ (696,623) | $ 6,654,354 | $ 733,152 | $ (923,476) | $ 2,517,322 | -S- | $ 148,689 |
| Automobiles & Other Motor Vehicles | $ 16,179,269 | $ 14,984,458 | $ 3,422,909 | $ 7,230,558 | $ (6,140,832) | $ (5,183,521) | $ 839,693 |
| Gasoline Stations (including convenience stores with gas) | $ (826,841) | $ 4,260,000 | $ 7,470,994 | $ 3,639,379 | $ (7,238,339) | -S- | $ 1,919,132 |
| Clothing & Accessories Stores | $ (25,238,044) | $ 8,959,374 | $ (9,079,212) | $ (11,889,337) | $ 34,557,017 | $ (1,670,126) | $ (2,995,819) |
| Electronic & Appliance Stores | $ (14,105,109) | $ (3,591,802) | $ (5,874,517) | $ (6,899,236) | $ 29,729,190 | -S- | $ (1,219,537) |
| Food & Beverage Stores | $ (1,047,911) | $ 12,776,077 | $ 836,296 | $ (3,113,369) | $ (4,543,040) | $ 3,611,712 | -S- |
| Furniture & Home Furnishings Stores | $ (36,712,521) | $ 17,136,230 | $ 22,940,293 | $ (9,081,093) | $ 109,877,270 | $ (3,505,630) | $ 2,771,683 |
| Health & Personal Care Stores | $ (8,647,304) | $ (531,919) | $ 226,361 | $ (2,460,179) | $ (2,145,546) | -S- | $ (805,124) |
| Sporting Goods, Hobby, Book, & Music Stores | $ (9,632,537) | $ (931,590) | $ (3,933,679) | $ (3,460,620) | $ 39,046,263 | $ (792,777) | $ (1,111,384) |
| General Merchandise Stores | $ 2,360,490 | $ (11,945,877) | $ 10,985,052 | $ 19,333,806 | $ 69,435,127 | -S- | $ (8,758,967) |
| Other Store Retailers | $ (25,497,751) | $ 29,021,155 | $ 4,510,439 | $ (17,036,391) | $ 48,067,061 | $ (4,006,898) | $ (3,785,671) |
| Nonstore Retailers | $ 1,877,552 | $ (1,322,252) | $ (2,570,006) | $ (2,803,637) | $ (5,772,729) | $ (514,642) | $ (496,329) |

-S- Disclosure

Table 7. Taxable Retail Sales Surplus/Leakge 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (5,615,642) | $ 7,747,447 | $ (2,961,183) | $ (7,213,065) | $ (202,282) | $ 5,379,345 | $ 23,762,616 |
| Performing Arts, Spectator Sports & Related Industries | -S- | -S- | -S- | $ (2,416,894) | -S- | $ 745,678 | $ (513,724) |
| Amusement, Gambling, Recreation Industries | $ 109,320 | $ 2,630,887 | $ (1,058,019) | $ (1,139,620) | $ (383,060) | $ (243,922) | $ 280,283 |
| Automobiles & Other Motor Vehicles | $ 5,342,108 | $ (148,149) | $ 3,912,600 | $ (473,447) | $ 9,373,802 | $ (33,531,668) | $ 5,685,100 |
| Gasoline Stations (including convenience stores with gas) | $ 178,128 | $ 311,329 | $ (1,764,655) | $ 3,021,540 | $ 4,533,073 | $ 4,793,242 | $ (11,679,881) |
| Clothing & Accessories Stores | $ 2,105,900 | $ (1,914,724) | $ (6,892,842) | $ 21,150,964 | $ (6,410,634) | $ 42,172,665 | $ 24,036,465 |
| Electronic & Appliance Stores | $ 1,696,507 | $ (862,029) | $ (4,034,843) | $ (9,186,383) | $ (3,240,510) | $ (13,999,295) | $ 23,323,581 |
| Food & Beverage Stores | $ 1,212,542 | $ 4,208,237 | $ 5,652,785 | $ (5,774,744) | $ 12,184,934 | $ 7,272,414 | $ 54,249,036 |
| Furniture & Home Furnishings Stores | $ 4,960,099 | $ 52,499 | $ (8,372,648) | $ 6,346,430 | $ (5,372,006) | $ 2,420,793 | $ 85,353,143 |
| Health & Personal Care Stores | $ (2,311,715) | -S- | $ (1,707,730) | $ (3,574,150) | $ 854,405 | $ 9,246,231 | $ 486,710 |
| Sporting Goods, Hobby, Book, & Music Stores | $ (3,774,347) | $ (92,025) | $ (3,440,056) | $ (14,514,394) | $ (3,435,361) | $ 6,411,957 | $ 14,426,144 |
| General Merchandise Stores | $ (13,033,948) | $ (6,266,676) | $ 5,245,758 | $ (11,651,548) | $ (10,693,559) | $ (85,050,876) | $ 112,884,976 |
| Other Store Retailers | $ (7,698,169) | $ (2,973,625) | $ (4,934,200) | $ (13,975,291) | $ (11,886,443) | $ (36,770,365) | $ 48,952,958 |
| Nonstore Retailers | $ (1,566,602) | $ 76,619 | $ (1,704,636) | $ (2,815,950) | $ (840,145) | $ (6,623,891) | $ (7,560,757) |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (19,887,989) | $ 943,720 | $ (665,670) | $ 62,454,754 | $ 219,946 | $ (10,190,354) | $ 14,181,825 |
| Performing Arts, Spectator Sports & Related Industries | $ (4,239,669) | -S- | -S- | $ 59,761,716 | $ (1,799,761) | -S- | $ (1,511,092) |
| Amusement, Gambling, Recreation Industries | $ 7,316,085 | $ (344,891) | $ 85,234 | $ (43,915,048) | $ (1,662,383) | $ 1,492,009 | $ 5,311,388 |
| Automobiles & Other Motor Vehicles | $ 5,787,552 | $ 8,150,544 | $ 4,606,945 | $ (289,845,586) | $ 7,100,069 | $ 5,822,710 | $ 28,911,985 |
| Gasoline Stations (including convenience stores with gas) | $ (806,088) | $ 11,216,098 | $ 884,661 | $ (47,188,282) | $ 276,905 | $ 4,133,608 | $ 1,514,627 |
| Clothing & Accessories Stores | $ 11,874,388 | $ (3,541,548) | $ (4,946,982) | $ 139,250,160 | $ (12,097,816) | $ (13,687,157) | $ (5,347,948) |
| Electronic & Appliance Stores | $ 3,425,865 | $ (6,258,984) | $ 198,127 | $ 11,090,989 | $ (6,335,900) | $ (5,602,316) | $ (6,302,249) |
| Food & Beverage Stores | $ (11,639,617) | $ 9,351,290 | $ 91,467 | $ (123,921,987) | $ 4,714,663 | $ (5,802,320) | $ 10,247,114 |
| Furniture & Home Furnishings Stores | $ 77,804,425 | $ 12,742,411 | $ (6,951,508) | $ (450,726,329) | $ (8,998,955) | $ (12,505,411) | $ 67,144,826 |
| Health & Personal Care Stores | $ (9,248,343) | $ (1,450,967) | $ (1,271,911) | $ 81,452,291 | $ (2,723,809) | $ (2,302,078) | $ 121,596 |
| Sporting Goods, Hobby, Book, & Music Stores | $ 12,312,090 | $ (2,444,814) | $ (1,677,261) | $ (60,500,329) | $ (4,945,304) | $ (4,910,245) | $ 788,027 |
| General Merchandise Stores | $ 92,751,342 | $ 2,173,033 | $ (12,915,597) | $ (309,288,919) | $ 37,481,620 | $ (37,238,250) | $ 61,767,305 |
| Other Store Retailers | $ 15,292,148 | $ (5,740,261) | $ 4,209,902 | $ (13,423,566) | $ (837,665) | $ (23,454,576) | $ (351,045) |
| Nonstore Retailers | $ (5,430,411) | $ (1,853,374) | $ (843,203) | $ (35,691,253) | $ (2,100,664) | $ (1,283,145) | $ (331,862) |

-S- Disclosure

Table 7. Taxable Retail Sales Surplus/Leakge 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (10,052,120) | $ (3,946,633) | $ (3,782,543) | $ (4,717,672) | $ (4,103,776) | $ (16,494,541) | $ 75,898,070 |
| Performing Arts, Spectator Sports & Related Industries | $ 668,166 | $ (1,848,611) | -S- | -S- | -S- | $ 195,021 | $ (921,195) |
| Amusement, Gambling, Recreation Industries | $ (988,402) | $ (2,022,774) | $ (413,933) | $ (880,398) | $ (170,851) | $ 4,758,490 | $ 19,650,684 |
| Automobiles & Other Motor Vehicles | $ (9,845,110) | $ 500,741 | $ 3,733,669 | $ 4,051,144 | $ 571,035 | $ (20,362,611) | $ 19,938,791 |
| Gasoline Stations (including convenience stores with gas) | $ 7,210,136 | $ 3,202,525 | $ 3,558,748 | $ 225,545 | $ 1,927,271 | $ 14,132,228 | $ 7,228,751 |
| Clothing & Accessories Stores | $ (14,912,742) | $ (7,354,291) | $ (4,939,610) | $ (4,703,376) | $ (3,852,581) | $ (29,912,567) | $ 4,418,785 |
| Electronic & Appliance Stores | $ (7,654,426) | $ 5,568,055 | $ (3,150,247) | $ (1,671,636) | $ (2,540,433) | $ (15,770,370) | $ (6,483,976) |
| Food & Beverage Stores | $ 30,519 | $ 4,926,512 | $ 871,317 | $ 1,052,177 | $ (1,947,242) | $ 9,072,824 | $ 4,613,539 |
| Furniture & Home Furnishings Stores | $ 9,576,720 | $ 46,341,682 | $ 337,881 | $ (7,179,641) | $ 8,927,239 | $ 22,135,814 | $ 76,646,784 |
| Health & Personal Care Stores | $ (3,402,748) | $ (4,170,006) | $ (1,319,939) | $ (1,438,483) | $ (1,225,079) | $ (9,521,046) | $ 2,069,063 |
| Sporting Goods, Hobby, Book, & Music Stores | $ (6,012,005) | $ (5,160,528) | $ (2,064,090) | $ (2,763,448) | $ (2,184,432) | $ (10,411,934) | $ (1,338,836) |
| General Merchandise Stores | $ 7,678,221 | $ 6,284,035 | $ (12,324,044) | $ 22,755,744 | $ (8,810,281) | $ (14,114,415) | $ 74,720,443 |
| Other Store Retailers | $ (15,576,883) | $ (668,954) | $ (2,934,250) | $ (1,552,381) | $ (708,169) | $ 11,277,283 | $ 11,181,149 |
| Nonstore Retailers | $ (3,078,426) | $ 29,799,396 | $ (930,598) | $ (1,096,265) | $ (622,186) | $ (5,589,668) | $ (1,914,590) |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca |
|---|---|---|---|---|---|---|---|
| Food Services & Drinking Places (Restaurants & Bars) | $ (6,719,308) | $ (9,327,368) | $ 16,163,522 | $ 45,914,940 | $ 270,553 | $ (45,988,542) | $ (10,999,885) |
| Performing Arts, Spectator Sports & Related Industries | -S- | -S- | $ 2,934,924 | $ 712,353 | -S- | $ (5,925,822) | $ (1,843,274) |
| Amusement, Gambling, Recreation Industries | $ (1,706,294) | $ (632,973) | $ 5,791,844 | $ 14,453,249 | $ 247,287 | $ (2,187,699) | $ (556,964) |
| Automobiles & Other Motor Vehicles | $ (757,637) | $ 3,536,533 | $ 24,837,871 | $ 28,751,779 | $ 15,209,518 | $ (12,993,805) | $ (3,049,249) |
| Gasoline Stations (including convenience stores with gas) | $ 2,198,871 | $ 653,168 | $ 4,711,113 | $ 12,479,108 | $ 1,320,559 | $ 2,662,455 | $ 2,886,516 |
| Clothing & Accessories Stores | $ (9,167,147) | $ (7,653,908) | $ (4,638,281) | $ (23,653,897) | $ (4,276,313) | $ (40,615,115) | $ (17,649,320) |
| Electronic & Appliance Stores | $ (5,250,899) | $ (2,653,580) | $ (2,665,267) | $ (8,973,343) | $ (1,808,891) | $ (12,066,659) | $ (7,394,891) |
| Food & Beverage Stores | $ 1,061,866 | $ 1,118,765 | $ 5,707,522 | $ (4,067,751) | $ 4,042,658 | $ (28,396,988) | $ 244,895 |
| Furniture & Home Furnishings Stores | $ 2,643,600 | $ (7,350,666) | $ 25,372,075 | $ 19,973,448 | $ 7,300,730 | $ 8,783,843 | $ (21,696,870) |
| Health & Personal Care Stores | $ (2,475,665) | $ (1,445,891) | $ (1,788,705) | $ (3,093,802) | $ (564,693) | $ (5,042,843) | $ (3,041,423) |
| Sporting Goods, Hobby, Book, & Music Stores | $ (4,395,802) | $ (3,550,243) | $ 4,594,104 | $ (10,790,299) | $ 962,948 | $ 22,621,398 | $ (8,052,263) |
| General Merchandise Stores | $ (28,378,240) | $ 4,087,548 | $ (21,180,602) | $ 69,162,262 | $ (11,217,151) | $ (34,256,703) | $ (13,611,301) |
| Other Store Retailers | $ (3,793,696) | $ (7,748,324) | $ (1,878,780) | $ (22,386,854) | $ 240,829 | $ (52,320,077) | $ (14,164,756) |
| Nonstore Retailers | $ (1,428,181) | $ 3,624,565 | $ (1,512,131) | $ (5,355,541) | $ (29,126) | $ 27,236 | $ (837,294) |

-S- Disclosure

Table 8. Taxable Service Sales Pull Factor 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 4.281 | 2.040 | 0.870 | 3.913 | 0.237 | 1.423 | 0.643 |
| Banking, Insurance and Other Finance Activities | 0.750 | 0.667 | 0.720 | 0.296 | 0.394 | 0.571 | 0.579 |
| Administrative & Support Services | 0.318 | 1.448 | 0.522 | 0.242 | 0.206 | 0.405 | 0.329 |
| Health Care and Social Assistance Services | 0.321 | 1.233 | 0.632 | 0.342 | 0.146 | 0.082 | 0.643 |
| Personal & Household Services | 0.774 | 0.850 | 0.962 | 1.051 | 0.937 | 0.440 | 0.831 |
| Business Services | 0.536 | 0.284 | 0.557 | 0.809 | 0.462 | 0.421 | 0.608 |
| Repair & Maintenance Services | 1.341 | 0.854 | 1.249 | 1.113 | 0.572 | 1.851 | 1.224 |
| Professional Services | -S- | -S- | 0.542 | -S- | -S- | -S- | -S- |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | -S- | -S- | -S- | 0.469 |
| Computer System Services | 0.293 | 0.420 | 0.431 | 0.332 | 0.243 | 0.171 | 0.786 |
| Scientific & Other Services | 0.306 | 1.086 | 0.677 | 0.241 | 0.139 | -S- | 1.030 |
| Rental & Leasing Services | 0.522 | 0.672 | 0.945 | 0.735 | 0.400 | 0.440 | 0.701 |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | 1.149 | -S- | -S- | -S- | 0.387 |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 0.216 | 7.179 | 0.951 | 0.559 | 0.985 | -S- | 0.655 |
| Banking, Insurance and Other Finance Activities | 0.705 | 0.787 | 0.502 | 0.522 | 0.659 | 0.313 | 0.309 |
| Administrative & Support Services | 0.586 | 0.772 | 0.990 | 0.483 | 0.968 | -S- | 0.402 |
| Health Care and Social Assistance Services | 0.664 | 0.251 | 0.330 | 0.314 | 1.160 | -S- | 0.502 |
| Personal & Household Services | 0.650 | 1.789 | 1.087 | 0.824 | 0.832 | 0.083 | 0.418 |
| Business Services | 1.891 | 1.627 | 0.794 | 2.852 | 0.774 | 0.160 | 0.368 |
| Repair & Maintenance Services | 0.863 | 0.725 | 1.437 | 1.134 | 1.220 | 0.240 | 0.695 |
| Professional Services | 0.356 | -S- | -S- | -S- | 0.456 | -S- | -S- |
| Architectural, Engineering, & Related Services | 0.198 | -S- | -S- | -S- | -S- | -S- | -S- |
| Computer System Services | 0.474 | 0.618 | 0.410 | 0.559 | 0.658 | 0.040 | 0.491 |
| Scientific & Other Services | 0.876 | 1.172 | 0.496 | 0.102 | 0.519 | -S- | 0.842 |
| Rental & Leasing Services | 0.636 | 0.647 | 0.531 | 0.486 | 0.909 | 0.456 | 0.469 |
| Real Estate Services (Rental, Management, Appraisal) | 0.250 | 7.230 | -S- | -S- | 0.357 | -S- | -S- |

-S- Disclosure

Table 8. Taxable Service Sales Pull Factor 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 0.492 | 2.938 | 1.051 | 0.352 | 1.569 | 0.282 | 1.122 |
| Banking, Insurance and Other Finance Activities | 0.449 | 0.467 | 0.593 | 0.480 | 0.620 | 0.672 | 1.436 |
| Administrative & Support Services | 0.596 | 0.386 | 0.282 | 0.736 | 0.462 | 1.004 | 1.070 |
| Health Care and Social Assistance Services | 0.755 | 0.331 | 0.648 | 0.448 | 2.025 | 0.668 | 0.755 |
| Personal & Household Services | 0.483 | 0.443 | 0.718 | 0.653 | 0.839 | 0.816 | 0.804 |
| Business Services | 0.407 | 0.626 | 0.493 | 0.602 | 0.436 | 0.738 | 0.877 |
| Repair & Maintenance Services | 1.024 | 0.661 | 0.738 | 1.081 | 1.318 | 0.880 | 1.261 |
| Professional Services | -S- | -S- | -S- | 0.253 | -S- | 0.878 | 0.485 |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | 0.358 | -S- | 0.205 | 0.551 |
| Computer System Services | 0.767 | 0.196 | 0.281 | 0.535 | 0.208 | 0.427 | 1.132 |
| Scientific & Other Services | 1.117 | 0.049 | 0.354 | 0.527 | 0.107 | 0.734 | 0.952 |
| Rental & Leasing Services | 0.794 | 1.077 | 0.694 | 0.722 | 0.637 | 0.815 | 1.094 |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | -S- | 0.446 | 1.554 | 1.362 | 0.852 |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 0.804 | 0.734 | 0.890 | 0.815 | 1.835 | 0.345 | 2.540 |
| Banking, Insurance and Other Finance Activities | 0.708 | 0.683 | 0.385 | 1.442 | 0.649 | 0.566 | 0.846 |
| Administrative & Support Services | 0.650 | 0.635 | 0.623 | 1.256 | 0.393 | 0.304 | 0.811 |
| Health Care and Social Assistance Services | 1.651 | 0.972 | 0.414 | 1.258 | 0.538 | 0.373 | 0.649 |
| Personal & Household Services | 0.938 | 0.787 | 0.546 | 1.001 | 0.761 | 0.423 | 0.757 |
| Business Services | 0.803 | 0.842 | 0.523 | 1.033 | 0.595 | 0.282 | 1.022 |
| Repair & Maintenance Services | 1.454 | 1.115 | 1.553 | 0.828 | 1.011 | 0.696 | 1.580 |
| Professional Services | 0.360 | 0.271 | 0.628 | 1.559 | -S- | -S- | 0.619 |
| Architectural, Engineering, & Related Services | 0.679 | 2.230 | 0.003 | 2.004 | -S- | -S- | -S- |
| Computer System Services | 1.052 | 0.639 | 0.370 | 1.305 | 0.362 | 0.184 | 0.522 |
| Scientific & Other Services | 0.722 | 0.203 | 0.239 | 1.371 | 0.150 | 0.100 | 0.805 |
| Rental & Leasing Services | 1.165 | 0.865 | 0.637 | 1.120 | 0.830 | 0.500 | 1.276 |
| Real Estate Services (Rental, Management, Appraisal) | 0.509 | -S- | -S- | 1.038 | -S- | -S- | 1.796 |

-S- Disclosure

Table 8. Taxable Service Sales Pull Factor 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 0.585 | 0.928 | 1.069 | 0.360 | 1.467 | 0.547 | 12.384 |
| Banking, Insurance and Other Finance Activities | 0.424 | 1.641 | 0.423 | 0.399 | 0.318 | 0.722 | 1.142 |
| Administrative & Support Services | 0.728 | 0.631 | 0.479 | 1.468 | 0.241 | 0.455 | 0.878 |
| Health Care and Social Assistance Services | 0.452 | 0.447 | 0.399 | 0.489 | 0.345 | 0.486 | 1.018 |
| Personal & Household Services | 0.570 | 0.724 | 1.208 | 0.581 | 0.505 | 0.910 | 1.337 |
| Business Services | 0.470 | 0.756 | 0.473 | 0.441 | 0.416 | 1.708 | 1.339 |
| Repair & Maintenance Services | 1.142 | 0.996 | 1.264 | 1.273 | 1.290 | 1.008 | 1.045 |
| Professional Services | -S- | 0.103 | -S- | -S- | -S- | 0.749 | 0.256 |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | -S- | -S- | 6.224 | 0.914 |
| Computer System Services | 0.393 | 1.608 | 0.392 | 0.173 | 0.285 | 0.300 | 0.486 |
| Scientific & Other Services | 0.652 | 0.380 | 0.515 | 0.354 | -S- | 0.648 | 1.054 |
| Rental & Leasing Services | 0.399 | 0.932 | 0.882 | 0.261 | 0.250 | 0.737 | 0.919 |
| Real Estate Services (Rental, Management, Appraisal) | -S- | 1.235 | -S- | -S- | -S- | 2.958 | 23.933 |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | 0.408 | 0.333 | 5.561 | 3.084 | 1.152 | 0.262 | 0.634 |
| Banking, Insurance and Other Finance Activities | 0.748 | 0.594 | 0.722 | 0.517 | 0.630 | 0.688 | 0.512 |
| Administrative & Support Services | 0.406 | 0.304 | 0.662 | 0.609 | 0.302 | 1.160 | 0.741 |
| Health Care and Social Assistance Services | 0.199 | 0.289 | 0.226 | 0.685 | 0.581 | 0.469 | 0.481 |
| Personal & Household Services | 0.620 | 0.674 | 1.018 | 1.228 | 1.134 | 0.855 | 0.498 |
| Business Services | 0.731 | 0.495 | 1.043 | 1.233 | 0.627 | 1.913 | 1.285 |
| Repair & Maintenance Services | 1.176 | 0.850 | 1.527 | 1.076 | 1.227 | 1.182 | 1.002 |
| Professional Services | 0.358 | -S- | -S- | 0.308 | -S- | 0.284 | -S- |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | 0.659 | -S- | 0.322 | -S- |
| Computer System Services | 1.073 | 0.566 | 0.376 | 0.588 | 0.704 | 0.984 | 0.447 |
| Scientific & Other Services | 0.338 | 0.110 | 2.454 | 2.281 | 0.087 | 0.708 | 0.553 |
| Rental & Leasing Services | 0.494 | 0.703 | 1.187 | 0.791 | 0.682 | 0.650 | 0.609 |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | 2.980 | 0.779 | -S- | 0.471 | 0.274 |

-S- Disclosure

Table 9. Taxable Service Sales Potential Sales 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 4,302,866 | $ 3,568,040 | $ 10,184,940 | $ 3,238,256 | $ 3,863,493 | $ 3,546,549 | $ 13,435,143 |
| Banking, Insurance and Other Finance Activities | $ 995,638 | $ 825,607 | $ 2,356,688 | $ 749,298 | $ 893,972 | $ 820,634 | $ 3,108,750 |
| Administrative & Support Services | $ 1,476,099 | $ 1,224,017 | $ 3,493,945 | $ 1,110,884 | $ 1,325,372 | $ 1,216,644 | $ 4,608,928 |
| Health Care and Social Assistance Services | $ 446,073 | $ 369,895 | $ 1,055,862 | $ 335,706 | $ 400,524 | $ 367,667 | $ 1,392,807 |
| Personal & Household Services | $ 5,448,756 | $ 4,518,241 | $ 12,897,278 | $ 4,100,631 | $ 4,892,375 | $ 4,491,026 | $ 17,013,039 |
| Business Services | $ 4,916,120 | $ 4,076,565 | $ 11,636,520 | $ 3,699,779 | $ 4,414,127 | $ 4,052,011 | $ 15,349,950 |
| Repair & Maintenance Services | $ 4,393,025 | $ 3,642,803 | $ 10,398,349 | $ 3,306,108 | $ 3,944,446 | $ 3,620,861 | $ 13,716,654 |
| Professional Services | $ 88,310 | $ 73,229 | $ 209,030 | $ 66,460 | $ 79,292 | $ 72,787 | $ 275,736 |
| Architectural, Engineering, & Related Services | $ 92,368 | $ 76,594 | $ 218,637 | $ 69,515 | $ 82,937 | $ 76,133 | $ 288,409 |
| Computer System Services | $ 2,549,787 | $ 2,114,345 | $ 6,035,380 | $ 1,918,922 | $ 2,289,424 | $ 2,101,610 | $ 7,961,381 |
| Scientific & Other Services | $ 466,472 | $ 386,810 | $ 1,104,145 | $ 351,058 | $ 418,840 | $ 384,480 | $ 1,456,498 |
| Rental & Leasing Services | $ 4,809,817 | $ 3,988,417 | $ 11,384,902 | $ 3,619,778 | $ 4,318,679 | $ 3,964,394 | $ 15,018,035 |
| Real Estate Services (Rental, Management, Appraisal) | $ 181,986 | $ 150,908 | $ 430,764 | $ 136,960 | $ 163,404 | $ 149,999 | $ 568,229 |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 20,545,224 | $ 8,286,529 | $ 9,503,919 | $ 8,848,444 | $ 23,592,942 | $ 1,070,983 | $ 1,979,618 |
| Banking, Insurance and Other Finance Activities | $ 4,753,948 | $ 1,917,415 | $ 2,199,106 | $ 2,047,436 | $ 5,459,158 | $ 247,814 | $ 458,063 |
| Administrative & Support Services | $ 7,048,042 | $ 2,842,695 | $ 3,260,321 | $ 3,035,460 | $ 8,093,562 | $ 367,401 | $ 679,108 |
| Health Care and Social Assistance Services | $ 2,129,901 | $ 859,055 | $ 985,261 | $ 917,309 | $ 2,445,855 | $ 111,028 | $ 205,225 |
| Personal & Household Services | $ 26,016,596 | $ 10,493,304 | $ 12,034,895 | $ 11,204,862 | $ 29,875,948 | $ 1,356,195 | $ 2,506,807 |
| Business Services | $ 23,473,374 | $ 9,467,544 | $ 10,858,438 | $ 10,109,544 | $ 26,955,460 | $ 1,223,622 | $ 2,261,757 |
| Repair & Maintenance Services | $ 20,975,715 | $ 8,460,160 | $ 9,703,058 | $ 9,033,848 | $ 24,087,293 | $ 1,093,423 | $ 2,021,097 |
| Professional Services | $ 421,659 | $ 170,068 | $ 195,053 | $ 181,601 | $ 484,209 | $ 21,980 | $ 40,629 |
| Architectural, Engineering, & Related Services | $ 441,039 | $ 177,885 | $ 204,018 | $ 189,947 | $ 506,463 | $ 22,990 | $ 42,496 |
| Computer System Services | $ 12,174,664 | $ 4,910,422 | $ 5,631,821 | $ 5,243,400 | $ 13,980,678 | $ 634,642 | $ 1,173,080 |
| Scientific & Other Services | $ 2,227,298 | $ 898,339 | $ 1,030,316 | $ 959,256 | $ 2,557,700 | $ 116,105 | $ 214,609 |
| Rental & Leasing Services | $ 22,965,805 | $ 9,262,825 | $ 10,623,644 | $ 9,890,943 | $ 26,372,597 | $ 1,197,163 | $ 2,212,851 |
| Real Estate Services (Rental, Management, Appraisal) | $ 868,945 | $ 350,473 | $ 401,961 | $ 374,238 | $ 997,846 | $ 45,296 | $ 83,726 |

-S- Disclosure

Table 9. Taxable Service Sales Potential Sales 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 6,162,036 | $ 1,392,638 | $ 4,465,058 | $ 20,872,994 | $ 5,218,263 | $ 40,859,162 | $ 28,029,751 |
| Banking, Insurance and Other Finance Activities | $ 1,425,830 | $ 322,242 | $ 1,033,167 | $ 4,829,790 | $ 1,207,451 | $ 9,454,379 | $ 6,485,788 |
| Administrative & Support Services | $ 2,113,887 | $ 477,745 | $ 1,531,739 | $ 7,160,484 | $ 1,790,126 | $ 14,016,742 | $ 9,615,610 |
| Health Care and Social Assistance Services | $ 638,812 | $ 144,373 | $ 462,888 | $ 2,163,881 | $ 540,972 | $ 4,235,825 | $ 2,905,814 |
| Personal & Household Services | $ 7,803,039 | $ 1,763,509 | $ 5,654,142 | $ 26,431,655 | $ 6,607,932 | $ 51,740,313 | $ 35,494,318 |
| Business Services | $ 7,040,263 | $ 1,591,120 | $ 5,101,428 | $ 23,847,859 | $ 5,961,982 | $ 46,682,500 | $ 32,024,613 |
| Repair & Maintenance Services | $ 6,291,151 | $ 1,421,818 | $ 4,558,616 | $ 21,310,353 | $ 5,327,603 | $ 41,715,298 | $ 28,617,068 |
| Professional Services | $ 126,466 | $ 28,582 | $ 91,638 | $ 428,386 | $ 107,097 | $ 838,572 | $ 575,268 |
| Architectural, Engineering, & Related Services | $ 132,279 | $ 29,895 | $ 95,850 | $ 448,075 | $ 112,019 | $ 877,112 | $ 601,707 |
| Computer System Services | $ 3,651,492 | $ 825,248 | $ 2,645,899 | $ 12,368,894 | $ 3,092,232 | $ 24,212,274 | $ 16,609,837 |
| Scientific & Other Services | $ 668,023 | $ 150,975 | $ 484,055 | $ 2,262,832 | $ 565,710 | $ 4,429,523 | $ 3,038,693 |
| Rental & Leasing Services | $ 6,888,030 | $ 1,556,715 | $ 4,991,119 | $ 23,332,193 | $ 5,833,065 | $ 45,673,076 | $ 31,332,139 |
| Real Estate Services (Rental, Management, Appraisal) | $ 260,619 | $ 58,901 | $ 188,846 | $ 882,808 | $ 220,703 | $ 1,728,108 | $ 1,185,497 |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 34,570,898 | $ 9,858,890 | $ 3,121,049 | $ 259,597,843 | $ 9,301,761 | $ 8,660,694 | $ 9,799,502 |
| Banking, Insurance and Other Finance Activities | $ 7,999,341 | $ 2,281,243 | $ 722,178 | $ 60,068,199 | $ 2,152,329 | $ 2,003,993 | $ 2,267,501 |
| Administrative & Support Services | $ 11,859,552 | $ 3,382,094 | $ 1,070,676 | $ 89,055,077 | $ 3,190,971 | $ 2,971,052 | $ 3,361,721 |
| Health Care and Social Assistance Services | $ 3,583,927 | $ 1,022,060 | $ 323,556 | $ 26,912,227 | $ 964,304 | $ 897,845 | $ 1,015,904 |
| Personal & Household Services | $ 43,777,430 | $ 12,484,398 | $ 3,952,212 | $ 328,731,010 | $ 11,778,902 | $ 10,967,112 | $ 12,409,195 |
| Business Services | $ 39,498,019 | $ 11,264,000 | $ 3,565,868 | $ 296,596,298 | $ 10,627,469 | $ 9,895,035 | $ 11,196,148 |
| Repair & Maintenance Services | $ 35,295,274 | $ 10,065,466 | $ 3,186,446 | $ 265,037,284 | $ 9,496,664 | $ 8,842,164 | $ 10,004,834 |
| Professional Services | $ 709,515 | $ 202,339 | $ 64,055 | $ 5,327,847 | $ 190,904 | $ 177,747 | $ 201,120 |
| Architectural, Engineering, & Related Services | $ 742,124 | $ 211,638 | $ 66,999 | $ 5,572,716 | $ 199,678 | $ 185,917 | $ 210,363 |
| Computer System Services | $ 20,485,982 | $ 5,842,169 | $ 1,849,468 | $ 153,832,183 | $ 5,512,027 | $ 5,132,144 | $ 5,806,977 |
| Scientific & Other Services | $ 3,747,815 | $ 1,068,798 | $ 338,352 | $ 28,142,884 | $ 1,008,400 | $ 938,902 | $ 1,062,360 |
| Rental & Leasing Services | $ 38,643,946 | $ 11,020,437 | $ 3,488,762 | $ 290,182,942 | $ 10,397,669 | $ 9,681,072 | $ 10,954,052 |
| Real Estate Services (Rental, Management, Appraisal) | $ 1,462,150 | $ 416,974 | $ 132,002 | $ 10,979,497 | $ 393,411 | $ 366,298 | $ 414,463 |

-S- Disclosure

Table 9. Taxable Service Sales Potential Sales 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 10,032,252 | $ 16,875,302 | $ 3,479,554 | $ 3,903,170 | $ 2,839,464 | $ 21,227,483 | $ 15,350,719 |
| Banking, Insurance and Other Finance Activities | $ 2,321,357 | $ 3,904,767 | $ 805,132 | $ 903,152 | $ 657,022 | $ 4,911,815 | $ 3,551,994 |
| Administrative & Support Services | $ 3,441,566 | $ 5,789,075 | $ 1,193,662 | $ 1,338,983 | $ 974,079 | $ 7,282,091 | $ 5,266,066 |
| Health Care and Social Assistance Services | $ 1,040,033 | $ 1,749,444 | $ 360,722 | $ 404,637 | $ 294,364 | $ 2,200,630 | $ 1,591,392 |
| Personal & Household Services | $ 12,703,928 | $ 21,369,342 | $ 4,406,190 | $ 4,942,618 | $ 3,595,639 | $ 26,880,546 | $ 19,438,749 |
| Business Services | $ 11,462,071 | $ 19,280,407 | $ 3,975,468 | $ 4,459,459 | $ 3,244,151 | $ 24,252,870 | $ 17,538,537 |
| Repair & Maintenance Services | $ 10,242,461 | $ 17,228,896 | $ 3,552,463 | $ 3,984,955 | $ 2,898,961 | $ 21,672,269 | $ 15,672,368 |
| Professional Services | $ 205,897 | $ 346,340 | $ 71,413 | $ 80,107 | $ 58,276 | $ 435,661 | $ 315,050 |
| Architectural, Engineering, & Related Services | $ 215,360 | $ 362,257 | $ 74,695 | $ 83,788 | $ 60,954 | $ 455,685 | $ 329,530 |
| Computer System Services | $ 5,944,900 | $ 9,999,946 | $ 2,061,910 | $ 2,312,936 | $ 1,682,607 | $ 12,578,957 | $ 9,096,511 |
| Scientific & Other Services | $ 1,087,592 | $ 1,829,444 | $ 377,217 | $ 423,141 | $ 307,825 | $ 2,301,262 | $ 1,664,164 |
| Rental & Leasing Services | $ 11,214,224 | $ 18,863,503 | $ 3,889,506 | $ 4,363,031 | $ 3,174,002 | $ 23,728,446 | $ 17,159,298 |
| Real Estate Services (Rental, Management, Appraisal) | $ 424,307 | $ 713,728 | $ 147,165 | $ 165,082 | $ 120,093 | $ 897,801 | $ 649,247 |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 6,533,270 | $ 5,588,554 | $ 5,452,605 | $ 24,526,185 | $ 3,451,182 | $ 39,526,575 | $ 13,194,810 |
| Banking, Insurance and Other Finance Activities | $ 1,511,730 | $ 1,293,132 | $ 1,261,675 | $ 5,675,100 | $ 798,567 | $ 9,146,032 | $ 3,053,140 |
| Administrative & Support Services | $ 2,241,239 | $ 1,917,154 | $ 1,870,517 | $ 8,413,711 | $ 1,183,929 | $ 13,559,597 | $ 4,526,481 |
| Health Care and Social Assistance Services | $ 677,297 | $ 579,359 | $ 565,266 | $ 2,542,603 | $ 357,780 | $ 4,097,677 | $ 1,367,892 |
| Personal & Household Services | $ 8,273,137 | $ 7,076,835 | $ 6,904,681 | $ 31,057,721 | $ 4,370,262 | $ 50,052,846 | $ 16,708,703 |
| Business Services | $ 7,464,406 | $ 6,385,047 | $ 6,229,722 | $ 28,021,710 | $ 3,943,052 | $ 45,159,989 | $ 15,075,363 |
| Repair & Maintenance Services | $ 6,670,164 | $ 5,705,653 | $ 5,566,855 | $ 25,040,090 | $ 3,523,496 | $ 40,354,789 | $ 13,471,285 |
| Professional Services | $ 134,085 | $ 114,696 | $ 111,906 | $ 503,362 | $ 70,830 | $ 811,222 | $ 270,803 |
| Architectural, Engineering, & Related Services | $ 140,248 | $ 119,968 | $ 117,050 | $ 526,497 | $ 74,086 | $ 848,506 | $ 283,249 |
| Computer System Services | $ 3,871,477 | $ 3,311,659 | $ 3,231,098 | $ 14,533,697 | $ 2,045,097 | $ 23,422,611 | $ 7,818,965 |
| Scientific & Other Services | $ 708,269 | $ 605,853 | $ 591,114 | $ 2,658,872 | $ 374,141 | $ 4,285,058 | $ 1,430,443 |
| Rental & Leasing Services | $ 7,303,002 | $ 6,246,982 | $ 6,095,016 | $ 27,415,792 | $ 3,857,791 | $ 44,183,487 | $ 14,749,386 |
| Real Estate Services (Rental, Management, Appraisal) | $ 276,320 | $ 236,364 | $ 230,614 | $ 1,037,317 | $ 145,965 | $ 1,671,747 | $ 558,065 |

-S- Disclosure

Table 10. Taxable Service Sales Surplus/Leakge 2006

| | Adams | Ashland | Barron | Bayfield | Buffalo | Burnett | Chippewa |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ 14,116,934 | $ 3,710,560 | $ (1,327,340) | $ 9,431,544 | $ (2,948,093) | $ 1,499,251 | $ (4,798,743) |
| Banking, Insurance and Other Finance Activities | $ (248,838) | $ (275,207) | $ (658,888) | $ (527,298) | $ (541,372) | $ (352,234) | $ (1,308,550) |
| Administrative & Support Services | $ (1,006,499) | $ 547,983 | $ (1,669,545) | $ (842,484) | $ (1,052,372) | $ (724,044) | $ (3,092,328) |
| Health Care and Social Assistance Services | $ (302,673) | $ 86,305 | $ (388,462) | $ (220,906) | $ (342,124) | $ (337,667) | $ (497,007) |
| Personal & Household Services | $ (1,232,756) | $ (675,841) | $ (491,278) | $ 209,969 | $ (308,775) | $ (2,515,826) | $ (2,867,839) |
| Business Services | $ (2,283,320) | $ (2,918,565) | $ (5,155,120) | $ (707,379) | $ (2,375,927) | $ (2,347,211) | $ (6,017,550) |
| Repair & Maintenance Services | $ 1,499,175 | $ (530,603) | $ 2,592,051 | $ 372,492 | $ (1,688,046) | $ 3,081,739 | $ 3,069,746 |
| Professional Services | -S- | -S- | $ (95,830) | -S- | -S- | -S- | -S- |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | -S- | -S- | -S- | $ (153,009) |
| Computer System Services | $ (1,801,987) | $ (1,225,745) | $ (3,434,580) | $ (1,282,722) | $ (1,734,224) | $ (1,742,210) | $ (1,706,181) |
| Scientific & Other Services | $ (323,872) | $ 33,190 | $ (356,545) | $ (266,458) | $ (360,640) | -S- | $ 43,702 |
| Rental & Leasing Services | $ (2,298,417) | $ (1,308,217) | $ (629,702) | $ (960,778) | $ (2,590,879) | $ (2,221,194) | $ (4,488,635) |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | $ 64,236 | -S- | -S- | -S- | $ (348,429) |

| | Dodge | Door | Douglas | Dunn | Eau Claire | Florence | Forest |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ (16,115,224) | $ 51,204,671 | $ (461,119) | $ (3,898,044) | $ (361,742) | -S- | $ (683,418) |
| Banking, Insurance and Other Finance Activities | $ (1,401,148) | $ (407,815) | $ (1,095,306) | $ (978,236) | $ (1,863,158) | $ (170,214) | $ (316,663) |
| Administrative & Support Services | $ (2,919,442) | $ (647,495) | $ (33,321) | $ (1,569,260) | $ (255,762) | -S- | $ (406,308) |
| Health Care and Social Assistance Services | $ (715,501) | $ (643,255) | $ (659,861) | $ (629,109) | $ 390,345 | -S- | $ (102,225) |
| Personal & Household Services | $ (9,114,996) | $ 8,283,696 | $ 1,043,505 | $ (1,976,262) | $ (5,022,548) | $ (1,243,995) | $ (1,459,607) |
| Business Services | $ 20,920,226 | $ 5,936,056 | $ (2,237,638) | $ 18,722,656 | $ (6,092,660) | $ (1,027,822) | $ (1,430,557) |
| Repair & Maintenance Services | $ (2,882,915) | $ (2,330,560) | $ 4,243,542 | $ 1,206,152 | $ 5,305,107 | $ (830,623) | $ (616,697) |
| Professional Services | $ (271,459) | -S- | -S- | -S- | $ (263,409) | -S- | -S- |
| Architectural, Engineering, & Related Services | $ (353,839) | -S- | -S- | -S- | -S- | -S- | -S- |
| Computer System Services | $ (6,401,264) | $ (1,876,622) | $ (3,320,821) | $ (2,310,600) | $ (4,774,678) | $ (609,242) | $ (597,280) |
| Scientific & Other Services | $ (276,498) | $ 154,661 | $ (519,316) | $ (861,856) | $ (1,231,500) | -S- | $ (34,009) |
| Rental & Leasing Services | $ (8,363,805) | $ (3,267,825) | $ (4,985,044) | $ (5,084,343) | $ (2,409,797) | $ (651,763) | $ (1,174,451) |
| Real Estate Services (Rental, Management, Appraisal) | $ (651,745) | $ 2,183,327 | -S- | -S- | $ (641,646) | -S- | -S- |

-S- Disclosure

Table 10. Taxable Service Sales Surplus/Leakge 2006

| | Iowa | Iron | Jackson | Jefferson | Juneau | Kenosha | La Crosse |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ (3,130,036) | $ 2,699,162 | $ 227,742 | $ (13,523,794) | $ 2,970,137 | $ (29,356,762) | $ 3,425,049 |
| Banking, Insurance and Other Finance Activities | $ (786,030) | $ (171,642) | $ (420,167) | $ (2,510,790) | $ (459,251) | $ (3,100,979) | $ 2,826,012 |
| Administrative & Support Services | $ (854,887) | $ (293,545) | $ (1,099,939) | $ (1,887,484) | $ (963,726) | $ 57,058 | $ 673,590 |
| Health Care and Social Assistance Services | $ (156,612) | $ (96,573) | $ (163,088) | $ (1,194,081) | $ 554,428 | $ (1,404,425) | $ (711,414) |
| Personal & Household Services | $ (4,032,239) | $ (982,509) | $ (1,591,742) | $ (9,168,255) | $ (1,062,132) | $ (9,518,313) | $ (6,971,918) |
| Business Services | $ (4,175,663) | $ (595,520) | $ (2,588,628) | $ (9,496,859) | $ (3,365,182) | $ (12,222,700) | $ (3,945,213) |
| Repair & Maintenance Services | $ 153,249 | $ (482,218) | $ (1,194,016) | $ 1,733,447 | $ 1,691,997 | $ (5,026,298) | $ 7,460,332 |
| Professional Services | -S- | -S- | -S- | $ (319,986) | -S- | $ (102,172) | $ (296,068) |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | $ (287,875) | -S- | $ (697,112) | $ (270,107) |
| Computer System Services | $ (850,292) | $ (663,848) | $ (1,902,699) | $ (5,754,294) | $ (2,450,032) | $ (13,871,874) | $ 2,191,163 |
| Scientific & Other Services | $ 78,177 | $ (143,575) | $ (312,855) | $ (1,069,432) | $ (505,310) | $ (1,179,323) | $ (147,093) |
| Rental & Leasing Services | $ (1,417,030) | $ 120,085 | $ (1,528,519) | $ (6,490,393) | $ (2,115,265) | $ (8,458,276) | $ 2,949,861 |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | -S- | $ (488,808) | $ 122,297 | $ 625,692 | $ (175,497) |

| | Marathon | Marinette | Marquette | Milwaukee | Monroe | Oconto | Oneida |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ (6,770,098) | $ (2,622,290) | $ (342,649) | $ (48,129,043) | $ 7,767,439 | $ (5,671,494) | $ 15,089,898 |
| Banking, Insurance and Other Finance Activities | $ (2,339,141) | $ (723,843) | $ (444,178) | $ 26,545,401 | $ (756,129) | $ (869,593) | $ (348,301) |
| Administrative & Support Services | $ (4,146,352) | $ (1,234,294) | $ (403,676) | $ 22,782,123 | $ (1,937,771) | $ (2,068,652) | $ (636,721) |
| Health Care and Social Assistance Services | $ 2,331,473 | $ (28,460) | $ (189,556) | $ 6,940,373 | $ (445,904) | $ (562,645) | $ (356,304) |
| Personal & Household Services | $ (2,709,430) | $ (2,659,598) | $ (1,795,412) | $ 280,190 | $ (2,814,902) | $ (6,325,712) | $ (3,012,595) |
| Business Services | $ (7,764,019) | $ (1,780,000) | $ (1,700,868) | $ 9,868,102 | $ (4,309,069) | $ (7,103,435) | $ 246,452 |
| Repair & Maintenance Services | $ 16,028,326 | $ 1,157,934 | $ 1,762,954 | $ (45,611,684) | $ 105,536 | $ (2,689,164) | $ 5,799,166 |
| Professional Services | $ (453,915) | $ (147,539) | $ (23,855) | $ 2,980,353 | -S- | -S- | $ (76,720) |
| Architectural, Engineering, & Related Services | $ (238,524) | $ 260,362 | $ (66,799) | $ 5,596,284 | -S- | -S- | -S- |
| Computer System Services | $ 1,064,418 | $ (2,106,569) | $ (1,166,068) | $ 46,941,417 | $ (3,518,227) | $ (4,187,944) | $ (2,775,777) |
| Scientific & Other Services | $ (1,040,415) | $ (852,198) | $ (257,552) | $ 10,435,516 | $ (857,400) | $ (845,102) | $ (207,360) |
| Rental & Leasing Services | $ 6,393,654 | $ (1,493,237) | $ (1,266,962) | $ 34,861,258 | $ (1,767,869) | $ (4,835,872) | $ 3,025,948 |
| Real Estate Services (Rental, Management, Appraisal) | $ (717,550) | -S- | -S- | $ 420,903 | -S- | -S- | $ 329,737 |

-S- Disclosure

Table 10. Taxable Service Sales Surplus/Leakge 2006

| | Polk | Portage | Price | Richland | Rusk | St. Croix | Sauk |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ (4,158,652) | $ (1,216,502) | $ 241,646 | $ (2,497,770) | $ 1,326,536 | $ (9,618,283) | $ 174,759,881 |
| Banking, Insurance and Other Finance Activities | $ (1,337,557) | $ 2,501,433 | $ (464,932) | $ (543,152) | $ (448,222) | $ (1,364,615) | $ 502,806 |
| Administrative & Support Services | $ (937,766) | $ (2,138,675) | $ (622,462) | $ 626,217 | $ (739,079) | $ (3,969,491) | $ (643,666) |
| Health Care and Social Assistance Services | $ (570,033) | $ (967,444) | $ (216,722) | $ (206,637) | $ (192,764) | $ (1,131,230) | $ 28,008 |
| Personal & Household Services | $ (5,462,928) | $ (5,896,942) | $ 915,210 | $ (2,070,618) | $ (1,780,239) | $ (2,421,546) | $ 6,543,451 |
| Business Services | $ (6,076,471) | $ (4,704,607) | $ (2,095,068) | $ (2,492,659) | $ (1,893,551) | $ 17,166,330 | $ 5,939,863 |
| Repair & Maintenance Services | $ 1,458,539 | $ (61,496) | $ 939,337 | $ 1,087,445 | $ 841,839 | $ 175,131 | $ 703,232 |
| Professional Services | -S- | $ (310,540) | -S- | -S- | -S- | $ (109,261) | $ (234,250) |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | -S- | -S- | $ 2,380,515 | $ (28,330) |
| Computer System Services | $ (3,611,100) | $ 6,083,254 | $ (1,253,110) | $ (1,912,336) | $ (1,203,607) | $ (8,810,157) | $ (4,672,311) |
| Scientific & Other Services | $ (378,792) | $ (1,134,444) | $ (183,017) | $ (273,341) | -S- | $ (810,062) | $ 89,036 |
| Rental & Leasing Services | $ (6,742,424) | $ (1,284,303) | $ (457,106) | $ (3,225,431) | $ (2,381,402) | $ (6,237,846) | $ (1,397,298) |
| Real Estate Services (Rental, Management, Appraisal) | -S- | $ 167,672 | -S- | -S- | -S- | $ 1,757,599 | $ 14,889,353 |

| | Trempealeau | Vernon | Vilas | Walworth | Washburn | Washington | Waupaca |
|---|---|---|---|---|---|---|---|
| Hotels, Motels & Other Traveler Accommodations | $ (3,865,670) | $ (3,728,754) | $ 24,868,395 | $ 51,106,815 | $ 524,618 | $ (29,176,975) | $ (4,827,810) |
| Banking, Insurance and Other Finance Activities | $ (380,330) | $ (524,732) | $ (351,075) | $ (2,742,100) | $ (295,167) | $ (2,853,232) | $ (1,488,940) |
| Administrative & Support Services | $ (1,332,239) | $ (1,333,754) | $ (632,917) | $ (3,289,311) | $ (826,129) | $ 2,172,203 | $ (1,173,881) |
| Health Care and Social Assistance Services | $ (542,297) | $ (412,159) | $ (437,266) | $ (799,803) | $ (149,980) | $ (2,177,077) | $ (709,692) |
| Personal & Household Services | $ (3,141,137) | $ (2,306,835) | $ 122,519 | $ 7,087,279 | $ 586,338 | $ (7,266,646) | $ (8,394,903) |
| Business Services | $ (2,005,006) | $ (3,221,447) | $ 267,078 | $ 6,520,690 | $ (1,472,652) | $ 41,242,011 | $ 4,300,237 |
| Repair & Maintenance Services | $ 1,172,836 | $ (855,253) | $ 2,933,745 | $ 1,911,910 | $ 800,104 | $ 7,349,411 | $ 24,715 |
| Professional Services | $ (86,085) | -S- | -S- | $ (348,162) | -S- | $ (581,022) | -S- |
| Architectural, Engineering, & Related Services | -S- | -S- | -S- | $ (179,497) | -S- | $ (574,906) | -S- |
| Computer System Services | $ 281,523 | $ (1,438,059) | $ (2,017,298) | $ (5,992,897) | $ (605,697) | $ (371,411) | $ (4,325,565) |
| Scientific & Other Services | $ (468,869) | $ (539,253) | $ 859,686 | $ 3,406,528 | $ (341,541) | $ (1,249,458) | $ (639,843) |
| Rental & Leasing Services | $ (3,695,402) | $ (1,853,182) | $ 1,139,384 | $ (5,740,192) | $ (1,226,791) | $ (15,471,687) | $ (5,769,386) |
| Real Estate Services (Rental, Management, Appraisal) | -S- | -S- | $ 456,586 | $ (229,717) | -S- | $ (884,147) | $ (405,065) |

-S- Disclosure