

NON-DEPARTMENTAL REVENUES (1800) BUDGET

DEPT: Non-Departmental Revenues

UNIT NO. 1800
FUND: General - 0001

NON-DEPARTMENTAL DESCRIPTION

The objective of the non-departmental revenue agencies is to properly account for revenue sources that are not under the jurisdiction of any single department. The Office of Performance, Strategy, and Budget (DAS-PSB) has primary responsibility for budgeting and accounting for these revenues. The Non-Departmental revenue budgets are based on historical trends, current economic data, contract terms, and policy changes at the State and Federal level as appropriate.

NON-DEPARTMENTAL REVENUE SUMMARY				
Org	2015 Actual	2016 Budget	2017 Budget	Budget Change
1901 Unclaimed Money	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 1,250,000
1933 Land Sales	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
1937 Potawatomi Allocation	\$ 3,922,304	\$ 4,084,628	\$ 4,184,628	\$ 100,000
1993 State Shared Taxes	\$ 31,274,464	\$ 31,229,789	\$ 31,229,789	\$ -
1994 State Exempt Computer Aid	\$ 4,194,716	\$ 4,488,234	\$ 4,485,818	\$ (2,416)
1996 County Sales Tax Revenue*	\$ 70,635,556	\$ 72,584,100	\$ 74,468,703	\$ 1,884,603
1998 Surplus from Prior Years	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -
1999 Other Misc. Revenue	\$ 3,092,795	\$ 1,870,963	\$ 785,000	\$ (1,085,963)
1995- Milwaukee Bucks Sports Arena	\$ -	\$ (4,000,000)	\$ (4,000,000)	\$ -
TOTAL NON-DEPT. REVENUES	\$117,369,835	\$ 116,257,714	\$ 118,403,938	\$ 2,146,224

*The figures stated above are presented as gross sales tax collections for clarity. Org 1996 contains net sales tax collections in the Operating Budget \$66,253,203 after allocations to capital improvements of \$8,275,500

Recommended Amounts are based on the following:

- Unclaimed Money:** Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the General Fund of the County treasury. Every other year, the Treasurer widely advertises unclaimed funds before they are forfeited. As a result, this revenue fluctuates from one year to the next and is difficult to predict. There are no funds budgeted in 2016 for Unclaimed Money as the County only publishes unclaimed funds every other year.

Land Sales: Accounts for the sale of County land in accordance with state statute. Monies received through this revenue stream will be allocated through the following process:

- As in previous years, \$400,000 is budgeted in Real Estate Services to cover their operating expenditures. This represents the first \$400,000 of unallocated land sales and is historically realized through the sale of foreclosed properties and other miscellaneous land.
- If the revenue is from a county asset that is being sold and the asset has outstanding debt, the County will use the proceeds to defease the outstanding debt and pay all associated costs of defeasance.
- If the Office of the Comptroller is projecting a countywide deficit at the time funds are received, the Office of Performance, Strategy and Budget may recommend that all or part of the proceeds be deposited into the Appropriation for Contingencies.

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4. The next \$1,000,000 from land sales will be directed to job programs and economic development initiatives as identified by the Milwaukee County Office of African American Affairs.
5. The remaining balance shall be utilized as follows:
 - a. Twenty-five percent (25%) shall be made available for economic development projects funded through the Economic Development Fund consistent with File Number 11-601.
 - b. Twenty-five percent (25%) shall be made available to departments on a competitive basis via the Milwaukee County Innovation Fund. The Innovation Fund is managed and allocations distributed using the process established in File Number 13-756. Departments that receive funds issue an informational report to the County Executive and the relevant policy oversight committee no more than six months after funding is made available.
 - c. Fifty percent (50%) shall be deposited into the Appropriation for Contingencies.

Potawatomi Revenues: Represents payments, based on Class III Net Win during the period July 1, 2016 to June 30, 2017 by the Potawatomi Bingo Casino per contract. The amount is net of allocations to operating departments (see below). The 2016 net win payment was \$4,086,243. Based on actual receipts, the Class III Net Win for 2017 is budgeted for an increase of \$100,000 at \$4,186,243.

DHHS-Behavioral Health Division (Org. 6300)

- \$337,203 to support the Community Services Section programs
- \$500,000 is budgeted to support Alcohol and Other Drug Abuse (AODA) treatment through the Non-Temporary Assistance to Needy Families (TANF) AODA Voucher System.

Department of Health and Human Services (Org. 8000)

- \$350,000 to increase the level of revenue in the Division's Birth-to-Three program to avoid a reduction in Federal revenue due to non-compliance with the Maintenance of Effort expenditure requirement.
- \$201,320 to support the programs of the Delinquency and Court Services Division.
- \$100,000 to provide case management services for homeless and disabled veterans

State Shared Taxes: Represents payment from the State under the County and Municipal Aid payment program. The base payment is given to each County on a per capita basis. The Utility Payment compensates local governments for costs incurred in providing services to tax exempt public utilities. Wisconsin State Statute 48.561(3) requires the Wisconsin Department of Administration to reallocate \$20,101,300 from Milwaukee County's shared revenue allocation to the Wisconsin Child Welfare Program. State Shared Revenues to the County are projected to hold steady in 2017.

<u>STATISTICAL SUPPORTING DATA</u>	2015	2015	2016	2017
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Base Payment	\$ 47,310,562	\$ 47,023,962	\$ 47,023,962	47,023,962
Utility Payment	4,065,202	4,240,985	4,307,127	4,307,127
Subtotal State Shared Taxes	\$ 51,375,764	\$ 51,264,947	\$ 51,331,089	51,331,089
State Child Welfare Reallocation	(20,101,300)	(20,101,300)	(20,101,300)	(20,101,300)
Milwaukee Arena Allocation			(4,000,000)	(4,000,000)
Total State Shared Taxes	\$ 31,274,464	\$ 31,163,647	\$ 27,229,789	27,229,789

State Exempt Computer Aid: Represents State payments to compensate for the exemption of computers from property tax rolls, per 1997 Wisconsin Act 237. Revenue amount is provided by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue has yet to provide an estimate for 2017 therefore the item remains at the actuals received in 2016 at \$4,485,818.

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County Sales Tax Revenue: 2017 sales tax collections are projected to increase from the 2016 Adopted Budget. The net sales tax budgeted in Org 1996 is the gross sales tax collections of \$75,795,118, less an allocation of \$8,215,500 for capital improvements for a total of \$66,253,203. \$33,616,438 is dedicated to debt service for 2017, resulting in a net of \$32,636,765 for general fund purposes.

<u>STATISTICAL SUPPORTING DATA</u>	2015 <u>Actual</u>	2015 <u>Budget</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Gross Sales Tax Collections	\$ 72,213,155	\$ 70,198,473	\$ 73,876,947	\$ 75,795,118
State Administrative Fee	(1,263,730)	(1,228,473)	(1,292,847)	(1,326,415)
County Sales Tax Collections	\$ 70,949,425	\$ 68,970,000	\$ 72,584,100	\$ 74,468,703
Less Sales Tax Allocated to				
Capital Improvements	\$ (9,326,269)	\$ (9,326,269)	\$ (10,451,068)	\$ (8,215,500)
County Net Sales Tax Collections	\$ 61,623,156	\$ 59,643,731	\$ 62,133,032	\$ 66,253,203
Less Allocations to Debt Service	(33,957,244)	(33,957,244)	(26,271,779)	(33,616,438)
Available for General Fund	\$ 27,665,912	\$ 25,686,487	\$ 35,861,253	\$ 32,636,765

Surplus (Deficit) from Prior Year: Represents the County's 2014 surplus of \$5,000,000 applied to the County's 2017 budget per 59.60 of Wisconsin State Statutes.

Other Miscellaneous Revenue: Includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. Revenue of \$240,000 related to the closure of TIF districts #20 & 28 in Milwaukee is budgeted in 2017. The Recommended budget also includes a \$500,000 contribution from the Pension Obligation Bond Reserve. Any revenue in excess of the amount budgeted shall be allocated in a manner consistent with the County's financial policy related to land sales and one time revenues, in that it shall first be utilized to offset any anticipated countywide deficit and, if the County is not projecting a deficit, it shall be applied to the Office on African American Affairs, Innovation Fund, the Economic Development Fund, and the Debt Service Reserve.