



## Fiscal Estimate Narratives

DOR 5/1/2019

LRB Number	19-2513/1	Introduction Number	SB-176	Estimate Type	Original
<b>Description</b> the distribution of excess sales tax revenue collected by a local professional baseball park district and making an appropriation					

### Assumptions Used in Arriving at Fiscal Estimate

Under the bill, once the local professional baseball park district consisting of the counties of Milwaukee, Racine, Waukesha, Ozaukee, and Washington certifies to the Department of Revenue that it has paid the district's bond obligations and fully funded reserves for maintenance and operating costs, DOR must distribute the excess special district sales and use tax revenues collected from the district to the counties that make up the district and to the municipalities within those counties. DOR determines each county's proportionate share of the revenue to be distributed based on tax revenues derived from each county. The county receives 25 percent of that amount and the remaining 75 percent is distributed to each city, village, and town in the county based on population.

Currently Racine and Waukesha counties do not impose the county sales tax, therefore it is not possible to accurately distribute the county funds based on actual tax revenues. For illustrative purposes, the department used a model to estimate 2018 tax collections for Racine and Waukesha.

As reported by the Milwaukee Business Journal, the Stadium District Executive Director estimates that the district may collect up to \$16 million in excess sales and use tax revenue. The exact amount will depend on timing, growth in sales tax collections, and district's funding reserves.

Please see attached worksheet for an estimated distribution based on excess revenues of \$16 million.

The department estimates one-time costs of \$7,850 to develop business requirements, testing, and implementation for the distribution process along with \$8,200 for updating the state's tax processing system to automate the distribution process.

Ongoing administrative expenses to verify distribution amounts are estimated to cost \$3,030. The department can absorb these costs with existing resources.

### Long-Range Fiscal Implications

County	CY18 Collections	Est share of Collections	Est Distribution Amount	County Share (25%)	Munis Share (75%)
Milwaukee	73,088,016	47.0%	7,517,880	1,879,470	5,638,410
Racine (model)	15,186,200	9.8%	1,562,062	390,516	1,171,547
Waukesha (model)	47,214,733	30.4%	4,856,538	1,214,134	3,642,403
Ozaukee	8,245,307	5.3%	848,118	212,029	636,088
Washington	11,816,009	7.6%	1,215,402	303,851	911,552
			16,000,000	4,000,000	12,000,000
County	Muni Type	Municipality Name	Pop Estimate 2018	Share of population	Amount
Milwaukee	V	Brown Deer	12,346	1.3%	73,246
Milwaukee	C	Cudahy	18,208	1.9%	108,024
Milwaukee	V	Fox Point	6,652	0.7%	39,465
Milwaukee	C	Franklin	35,779	3.8%	212,269
Milwaukee	C	Glendale	12,587	1.3%	74,676
Milwaukee	V	Greendale	14,345	1.5%	85,106
Milwaukee	C	Greenfield	36,366	3.8%	215,752
Milwaukee	V	Hales Corners	7,622	0.8%	45,220
Milwaukee	C	Oak Creek	35,739	3.8%	212,032
Milwaukee	V	River Hills	1,568	0.2%	9,303
Milwaukee	C	St. Francis	9,434	1.0%	55,970
Milwaukee	V	Shorewood	13,315	1.4%	78,995
Milwaukee	C	South Milwaukee	20,882	2.2%	123,889
Milwaukee	C	Wauwatosa	47,781	5.0%	283,475
Milwaukee	C	West Allis	59,590	6.3%	353,535
Milwaukee	V	West Milwaukee	4,159	0.4%	24,674
Milwaukee	V	Whitefish Bay	14,199	1.5%	84,240
Milwaukee	V	Bayside	4,254	0.4%	25,238
In Multiple Counties	C	Milwaukee	595,555	62.7%	3,533,302
Ozaukee	V	Belgium	2,374	2.7%	17,031
Ozaukee	T	Belgium	1,436	1.6%	10,302
Ozaukee	C	Cedarburg	11,628	13.1%	83,418
Ozaukee	T	Cedarburg	5,927	6.7%	42,520
Ozaukee	V	Fredonia	2,201	2.5%	15,790
Ozaukee	T	Fredonia	2,179	2.5%	15,632
Ozaukee	V	Grafton	11,803	13.3%	84,674
Ozaukee	T	Grafton	4,159	4.7%	29,836
Ozaukee	C	Mequon	23,950	27.0%	171,815
Ozaukee	C	Port Washington	11,713	13.2%	84,028
Ozaukee	T	Port Washington	1,659	1.9%	11,902
Ozaukee	V	Saukville	4,429	5.0%	31,773
Ozaukee	T	Saukville	1,836	2.1%	13,171
Ozaukee	V	Bayside	85	0.1%	610
Ozaukee	V	Newburg	96	0.1%	689
Ozaukee	V	Thiensville	3,192	3.6%	22,899
Racine	T	Burlington	6,494	3.3%	38,777
Racine	V	Caledonia	25,021	12.8%	149,405
Racine	T	Dover	4,193	2.1%	25,037
Racine	V	Elmwood Park	491	0.3%	2,932
Racine	V	Mount Pleasant	26,912	13.7%	160,697
Racine	V	North Bay	234	0.1%	1,397
Racine	T	Norway	8,013	4.1%	47,847
Racine	C	Racine	77,807	39.7%	464,600
Racine	T	Raymond	3,988	2.0%	23,813
Racine	V	Rochester	3,800	1.9%	22,691
Racine	V	Sturtevant	6,615	3.4%	39,499

County	CY18 Collections	Est share of Collections	Est Distribution Amount	County Share (25%)	Munis Share (75%)
Racine	V	Union Grove	4,978	2.5%	29,725
Racine	V	Waterford	5,503	2.8%	32,859
Racine	T	Waterford	6,465	3.3%	38,604
Racine	V	Wind Point	1,689	0.9%	10,085
Racine	C	Burlington	10,858	5.5%	64,835
Racine	T	Yorkville	3,139	1.6%	18,744
Washington	T	Addison	3,454	2.5%	23,156
Washington	T	Barton	2,666	2.0%	17,873
Washington	T	Erin	3,776	2.8%	25,315
Washington	T	Farmington	4,055	3.0%	27,185
Washington	V	Germantown	20,183	14.8%	135,308
Washington	T	Germantown	246	0.2%	1,649
Washington	T	Hartford	3,570	2.6%	23,934
Washington	V	Jackson	7,035	5.2%	47,163
Washington	T	Jackson	4,437	3.3%	29,746
Washington	T	Kewaskum	1,069	0.8%	7,167
Washington	T	Polk	4,024	3.0%	26,977
Washington	V	Richfield	11,703	8.6%	78,458
Washington	V	Slinger	5,559	4.1%	37,268
Washington	T	Trenton	4,767	3.5%	31,958
Washington	T	Wayne	2,213	1.6%	14,836
Washington	C	West Bend	31,881	23.4%	213,732
Washington	C	Hartford	15377	11.3%	103,088
Washington	V	Kewaskum	4071	3.0%	27,292
Washington	C	Milwaukee	0	0.0%	-
Washington	V	Newburg	1157	0.9%	7,757
Washington	T	West Bend	4,727	3.5%	31,690
Waukesha	V	Big Bend	1,423	0.4%	12,911
Waukesha	C	Brookfield	39,323	9.8%	356,786
Waukesha	T	Brookfield	6,497	1.6%	58,949
Waukesha	V	Butler	1,824	0.5%	16,550
Waukesha	V	Chenequa	593	0.1%	5,380
Waukesha	C	Delafield	7,176	1.8%	65,109
Waukesha	T	Delafield	8,391	2.1%	76,133
Waukesha	V	Dousman	2,336	0.6%	21,195
Waukesha	V	Eagle	2,014	0.5%	18,273
Waukesha	T	Eagle	3,561	0.9%	32,310
Waukesha	V	Elm Grove	5,921	1.5%	53,722
Waukesha	T	Genesee	7,379	1.8%	66,951
Waukesha	V	Hartland	9,293	2.3%	84,317
Waukesha	V	Lannon	1,204	0.3%	10,924
Waukesha	T	Lisbon	10,369	2.6%	94,080
Waukesha	V	Menomonee Falls	37,574	9.4%	340,917
Waukesha	V	Merton	3,629	0.9%	32,927
Waukesha	T	Merton	8,449	2.1%	76,660
Waukesha	T	Mukwonago	8,024	2.0%	72,803
Waukesha	C	Muskego	24,812	6.2%	225,124
Waukesha	V	Nashotah	1,357	0.3%	12,312
Waukesha	C	New Berlin	40,349	10.1%	366,095
Waukesha	V	North Prairie	2,214	0.6%	20,088
Waukesha	C	Oconomowoc	16,889	4.2%	153,237
Waukesha	T	Oconomowoc	8,679	2.2%	78,746
Waukesha	V	Oconomowoc Lake	596	0.1%	5,408

County	CY18 Collections	Est share of Collections	Est Distribution Amount	County Share (25%)	Munis Share (75%)
Waukesha	T	Ottawa	3,917	1.0%	35,540
Waukesha	C	Pewaukee	14,436	3.6%	130,981
Waukesha	V	Pewaukee	7,983	2.0%	72,431
Waukesha	V	Summit	4,754	1.2%	43,134
Waukesha	V	Sussex	11,114	2.8%	100,840
Waukesha	T	Vernon	7,651	1.9%	69,419
Waukesha	V	Wales	2,566	0.6%	23,282
Waukesha	C	Waukesha	71,731	17.9%	650,830
Waukesha	V	Lac La Belle	295	0.1%	2,677
Waukesha	C	Milwaukee	0	0.0%	-
Waukesha	V	Mukwonago	7874	2.0%	71,442
Waukesha	T	Waukesha	9,249	2.3%	83,918
<b>Total</b>					<b>12,000,000</b>