

## ADOPTED 2008 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991  
FUND: General - 0001

### OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. The baseline for the rate limit is the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, and modified October 26, 2007, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits was enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor or 3.86 percent plus the terminated TID percentage of the adjusted prior year levy. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue; (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue; (d)(1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these two amounts, as determined by the department of revenue and (2) the limit does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (e) the limit does not apply to the amount that a county levies in that year for a county children with disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

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The 2005 levy cap sunset at the end of fiscal year 2006.

The pending State Budget (Senate Bill 40) includes provisions to reinstate levy limits for the 2007 and 2008 levies. At the time of publication, the State Budget has not been finalized.

Section 59.605, Wisconsin State Statutes, establishes specific penalties for failure to meet the limit requirements. Among the penalties for exceeding the limits are reductions in State shared revenues and transportation aids.

<b>BUDGET SUMMARY</b>			
	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2008 Budget</u>
Property Tax Levy	\$ 232,592,517	\$ 241,047,846	\$ 249,889,950

STATISTICAL SUPPORTING DATA

	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>2007/2008 Change</u>
<u>General County</u>			
Expenditures	\$ 1,281,818,651	\$ 1,343,940,239	\$ 62,121,588
Revenues	993,964,891	1,061,244,606	67,279,715
Bond Issues	<u>46,805,914</u>	<u>32,805,683</u>	<u>(14,000,231)</u>
General County Property Tax Levy	\$ 241,047,846	\$ 249,889,950	\$ 8,842,104

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**Summary of 2008 Tax Levy**

Dept. No.	Department Description	2008 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 6,315,208	\$ 24,000	\$ 6,291,208	GEN
1001	County Board-Department of Audit	2,640,763	0	2,640,763	GEN
1011	County Executive-General Office	1,145,839	24,000	1,121,839	GEN
1021	County Exec-Veteran's Services	322,563	13,000	309,563	GEN
1040	County Board-Office of Community Business Development Partners	828,147	225,400	602,747	GEN
	Total Legislative and Executive	\$ 11,252,520	\$ 286,400	\$ 10,966,120	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 836,775	\$ 135,500	\$ 701,275	GEN
1110	Civil Service Commission	61,695	0	61,695	GEN
1120	Personnel Review Board	199,078	0	199,078	GEN
1130	Corporation Counsel	1,931,690	141,027	1,790,663	GEN
1135	DAS-Labor Relations	636,909	0	636,909	GEN
1188	DAS-Employee Benefits	2,249,263	1,263,690	985,573	GEN
1140	DAS-Human Resources	3,139,184	4,700	3,134,484	GEN
1150	DAS-Risk Management	7,035,317	7,035,317	0	INTER
1151	DAS-Fiscal Affairs	4,278,353	11,000	4,267,353	GEN
1152	DAS-Procurement	887,738	39,551	848,187	GEN
1160	DAS-Information Mgt Services	18,542,564	17,927,001	615,563	INTER
1192	DAS-Economic & Comm Develop	3,453,906	3,640,500	(186,594)	GEN
1905	Ethics Board	56,996	0	56,996	GEN
	Total Staff Agencies	\$ 43,309,468	\$ 30,198,286	\$ 13,111,182	
<u>County-Wide Non-Departmental Revenues</u>					
1901	Unclaimed Money (1901-4980)*	\$ 0	\$ 225,705	\$ (225,705)	GEN
1933	Land Sales	0	7,245,331	(7,245,331)	GEN
1937	Potawatomi Revenue	0	3,486,477	(3,486,477)	GEN
1969	Medicare Part D	0	2,768,970	(2,768,970)	GEN
1992	Earnings on Investments (1900-1850)*	0	8,041,000	(8,041,000)	GEN
1993	State Shared Taxes (1900-2201)*	0	38,062,280	(38,062,280)	GEN
1994	State Exempt Cmptr Aid (1900-2202)*	0	2,485,518	(2,485,518)	GEN
1996	Cnty Sales Tax Revenue (1900-2903)*	0	65,208,949	(65,208,949)	GEN
1997	Power Plant Revenue (1900-4904)*	0	356,880	(356,880)	GEN
1998	Surplus from Prior Year (1900-4970)*	0	4,901,148	(4,901,148)	GEN
1999	Other Misc Revenue (1900-4999)*	0	565,000	(565,000)	GEN
	Total County-Wide Non-Departmental Revenues	\$ 0	\$ 133,347,258	\$ (133,347,258)	

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<u>County-Wide Non-Departmentals</u>					
1913	Civil Air Patrol	\$ 10,000	\$ 0	\$ 10,000	GEN
1921	Human Resources & Payroll System	1,662,145	1,662,145	0	GEN
1923	MCAMLIS	995,000	995,000	0	GEN
1930	Internal Service Abatement	(63,471,356)	(63,471,356)	0	GEN
1935	Charges to Other County Units	(10,195,078)	0	(10,195,078)	GEN
1945	Appropriation for Contingencies	6,655,758	0	6,655,758	GEN
1950	Employee Fringe Benefits	6,347,699	6,347,699	0	GEN
1961	Litigation Reserve	200,000	0	200,000	GEN
1985	Capital/Depreciation Contra	(6,671,212)	3,324,178	(9,995,390)	GEN
1987	Debt Issue Expense (1900-8026)*	213,685	202,185	11,500	GEN
1989	Investment Advisory Svcs (1900-6025)*	245,000	0	245,000	GEN
	Total County-Wide Non-Departmentals	\$ (64,008,359)	\$ (50,940,149)	\$ (13,068,210)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 49,280,945	\$ 12,573,524	\$ 36,707,421	GEN
2430	Department of Child Support	19,735,832	18,520,823	1,215,009	GEN
	Total Courts and Judiciary	\$ 69,016,777	\$ 31,094,347	\$ 37,922,430	
<u>General Government</u>					
3010	Election Commision	\$ 1,093,105	\$ 50,000	\$ 1,043,105	GEN
3090	County Treasurer	1,484,448	2,005,000	(520,552)	GEN
3270	County Clerk	836,889	482,400	354,489	GEN
3400	Register of Deeds	4,411,274	5,989,253	(1,577,979)	GEN
	Total General Government	\$ 7,825,716	\$ 8,526,653	\$ (700,937)	
<u>Public Safety</u>					
4000	Sheriff	\$ 88,091,678	\$ 14,676,371	\$ 73,415,307	GEN
4300	House of Correction	52,740,817	8,180,606	44,560,211	GEN
4500	District Attorney	20,055,950	8,708,681	11,347,269	GEN
4900	Medical Examiner	4,089,675	974,001	3,115,674	GEN
	Total Public Safety	\$ 164,978,120	\$ 32,539,659	\$ 132,438,461	

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<u>Public Works</u>					
5040	DPW-Airport	\$ 72,446,549	\$ 74,411,925	\$ (1,965,376)	ENTER
5070	DPW-Transportation Services	2,599,824	2,399,853	199,971	INTER
5080	DPW-Architect, Engineer & Environ	6,104,955	5,290,406	814,549	INTER
5100	DPW-Highway Maintenance	17,117,868	16,111,380	1,006,488	GEN
5300	DPW-Fleet Maintenance	10,477,421	10,477,421	0	INTER
5600	Transit/Paratransit	163,760,472	141,589,014	22,171,458	ENTER
5700	DPW-Facilities Management	28,441,452	27,442,321	999,131	INTER
5800	DPW-Director's Office	345,638	203,652	141,986	GEN
	Total Public Works	\$ 301,294,179	\$ 277,925,972	\$ 23,368,207	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 171,167,656	\$ 126,587,105	\$ 44,580,551	ENTER
7200	DHHS-County Health Programs	68,305,802	53,981,239	14,324,563	GEN
7900	Department on Aging	19,745,667	16,099,843	3,645,824	GEN
7990	Department on Aging - Care Management Organization	188,572,509	188,938,466	(365,957)	GEN
8000	Dept of Health & Human Services	214,967,892	189,452,803	25,515,089	GEN
	Total Health and Human Services	\$ 662,759,526	\$ 575,059,456	\$ 87,700,070	
<u>Parks, Recreation and Culture</u>					
1908	Milwaukee County Historical Society	\$ 242,550	\$ 0	\$ 242,550	GEN
1912	VISIT Milwaukee	25,000	0	25,000	GEN
1914	War Memorial	1,504,594	0	1,504,594	GEN
1915	Villa Terrace/Charles Allis	243,656	0	243,656	GEN
1916	Marcus Center for the Performing Arts	1,280,000	0	1,280,000	GEN
1966	Federated Library	66,650	0	66,650	GEN
1974	Milwaukee County Fund for the Arts	377,688	0	377,688	GEN
9000	Parks, Recreation and Culture	43,501,693	18,762,974	24,738,719	GEN
9500	Zoological Department	22,802,230	16,925,532	5,876,698	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	331,120	121,080	210,040	GEN
	Total Parks, Recreation and Culture	\$ 73,877,557	\$ 35,809,586	\$ 38,067,971	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 62,331,427	\$ 8,899,514	\$ 53,431,913	DEBT
	Total Debt Service	\$ 62,331,427	\$ 8,899,514	\$ 53,431,913	
<u>Capital Projects</u>					
1200- 1876	Capital Improvements*	\$ 57,212,387	\$ 57,212,387	\$ 0	CAP
	Total Capital Projects	\$ 57,212,387	\$ 57,212,387	\$ 0	

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<u>Expendable Trust Funds</u>					
0601	Office for Disabilities Trust Fund	\$ 12,000	\$ 12,000	\$ 0	TF
0701- 0702	BHD Trust Funds	35,100	35,100	0	TF
0319- 0329	Zoo Trust Funds	1,122,758	1,122,758	0	TF
	Total Expendable Trust Funds	\$ 1,169,858	\$ 1,169,858	\$ 0	
	Total County	\$ 1,391,019,176	\$ 1,141,129,227	\$ 249,889,950	

\* Revenues include \$30,844,933 in general obligation bonding, \$17,377,719 in reimbursement revenue, \$778,100 in construction fund investment earnings, \$417,000 in sales tax revenues, \$2,192,940 in Passenger Facility Charge cash financing, \$1,465,945 in revenue from the Airport capital improvement reserve, \$1,960,750 in Airport revenue bonds, \$900,000 in private donations, and \$175,000 in miscellaneous revenue and \$1,100,000 in land sales revenue.

\*\* Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund