

ADOPTED 2009 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 operating levy rate is \$4.08 per \$1,000 equalized value and the debt levy rate limit is \$1.42 per \$1,000 equalized value. The baseline for the rate limit is the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed the 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.

2007 Wisconsin Act 20: As passed by the State Legislature, Senate Bill 40 prohibits any city, village, town or county from increasing its levy in 2007 (payable in 2008) by more than the allowable percentage increase for 2007(08) levies of net new construction of 3.86 percent plus the terminated TID percentage. The State allowed for a 3.86 percent levy limit increase payable in 2007 only.

Milwaukee County net new construction percentage for 2007 (payable in 2008) is 2.54 percent plus the terminated TID percentage for 2007 (payable in 2008) of .52 percent.

According to the State of Wisconsin the levy cap for 2008 will not be released until October of 2008. It is anticipated that the 2008 (payable in 2009) levy limit will consist of net new construction, which is 1.683 for 2008 (payable in 2009) plus the terminated TID percentage percent. The 2007 terminated TID percentage was .52 percent. This percentage may change for 2008.

The 2007/2008 Levy Cap: Wisconsin State Statute 66.062(2) is listed in its entirety in the 9960-General County Debt Service Budget on page 9960-5 – 9960-8.

BUDGET SUMMARY			
	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Property Tax Levy	\$ 241,047,846	\$ 249,889,950	\$ 257,637,284

STATISTICAL SUPPORTING DATA

General County

Expenditures	\$ 1,343,940,239	\$ 1,394,100,657	\$ 50,160,418
Revenues	1,061,244,606	1,098,654,612	37,410,006
Bond Issues	32,805,683	37,808,761	5,003,078
General County Property Tax Levy	\$ 249,889,950	\$ 257,637,284	\$ 7,747,334

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Summary of 2009 Tax Levy

Dept. No.	Department Description	2009 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 6,627,044	\$ 25,500	\$ 6,601,544	GEN
1001	County Board-Department of Audit	2,693,890	0	2,693,890	GEN
1011	County Executive-General Office	1,353,623	29,000	1,324,623	GEN
1021	County Exec-Veteran's Services	335,364	13,000	322,364	GEN
1040	County Board-Office of Community Business Development Partners	1,012,899	279,639	733,260	GEN
	Total Legislative and Executive	\$ 12,022,820	\$ 347,139	\$ 11,675,681	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 800,929	\$ 138,500	\$ 662,429	GEN
1110	Civil Service Commission	61,694	0	61,694	GEN
1120	Personnel Review Board	199,086	0	199,086	GEN
1130	Corporation Counsel	1,849,488	160,000	1,689,488	GEN
1135	DAS-Labor Relations	613,151	0	613,151	GEN
1188	DAS-Employee Benefits	2,377,294	1,458,066	919,228	GEN
1140	DAS-Human Resources	3,028,691	56,200	2,972,491	GEN
1150	DAS-Risk Management	7,193,505	7,193,505	0	INTER
1151	DAS-Fiscal Affairs	4,153,527	551,000	3,602,527	GEN
1152	DAS-Procurement	892,381	0	892,381	GEN
1160	DAS-Information Mgt Services	18,205,783	17,349,926	855,857	INTER
1905	Ethics Board	58,675	0	58,675	GEN
	Total Staff Agencies	\$ 39,434,204	\$ 26,907,197	\$ 12,527,007	
<u>County-Wide Non-Departmental Revenues</u>					
1901	Unclaimed Money (1901-4980)*	\$ 0	\$ 950,000	\$ (950,000)	GEN
1933	Land Sales	0	6,030,117	(6,030,117)	GEN
1937	Potawatomi Revenue	0	3,911,477	(3,911,477)	GEN
1969	Medicare Part D	0	3,593,974	(3,593,974)	GEN
1992	Earnings on Investments (1900-1850)*	0	5,962,842	(5,962,842)	GEN
1993	State Shared Taxes (1900-2201)*	0	37,733,754	(37,733,754)	GEN
1994	State Exempt Cmptr Aid (1900-2202)*	0	2,788,956	(2,788,956)	GEN
1996	Cnty Sales Tax Revenue (1900-2903)*	0	67,435,903	(67,435,903)	GEN
1997	Power Plant Revenue (1900-4904)*	0	356,880	(356,880)	GEN
1998	Surplus from Prior Year (1900-4970)*	0	7,946,529	(7,946,529)	GEN
1999	Other Misc Revenue (1900-4999)*	0	40,000	(40,000)	GEN
	Total County-Wide Non-Departmental Revenues	\$ 0	\$ 136,750,432	\$ (136,750,432)	

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<u>County-Wide Non-Departmentals</u>					
1913	Civil Air Patrol	\$ 10,500	\$ 0	\$ 10,500	GEN
1921	Human Resources & Payroll System	1,662,145	1,662,145	0	GEN
1923	MCAMLIS	879,000	879,000	0	GEN
1930	Internal Service Abatement	(60,785,046)	(60,852,453)	67,407	GEN
1935	Charges to Other County Units	(7,905,809)	0	(7,905,809)	GEN
1945	Appropriation for Contingencies	7,760,427	0	7,760,427	GEN
1950	Employee Fringe Benefits	6,396,056	6,396,056	0	GEN
1961	Litigation Reserve	200,000	0	200,000	GEN
1985	Capital/Depreciation Contra	(1,953,765)	3,791,361	(5,745,126)	GEN
1987	Debt Issue Expense (1900-8026)*	187,849	176,349	11,500	GEN
1989	Investment Advisory Svcs (1900-6025)*	245,000	0	245,000	GEN
	Total County-Wide Non-Departmentals	\$ (53,303,643)	\$ (47,947,542)	\$ (5,356,101)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 50,952,331	\$ 11,214,877	\$ 39,737,454	GEN
2430	Department of Child Support	17,626,918	16,469,517	1,157,401	GEN
	Total Courts and Judiciary	\$ 68,579,249	\$ 27,684,394	\$ 40,894,855	
<u>General Government</u>					
3010	Election Commission	\$ 602,715	\$ 40,500	\$ 562,215	GEN
3090	County Treasurer	1,547,455	2,607,500	(1,060,045)	GEN
3270	County Clerk	801,536	480,625	320,911	GEN
3400	Register of Deeds	4,276,590	5,235,954	(959,364)	GEN
	Total General Government	\$ 7,228,296	\$ 8,364,579	\$ (1,136,283)	
<u>Public Safety</u>					
4000	Sheriff	\$ 93,152,040	\$ 15,634,308	\$ 77,517,732	GEN
4300	House of Correction	50,365,974	4,789,985	45,575,989	GEN
4500	District Attorney	20,556,860	8,705,178	11,851,682	GEN
4900	Medical Examiner	4,554,055	1,084,585	3,469,470	GEN
	Total Public Safety	\$ 168,628,929	\$ 30,214,056	\$ 138,414,873	

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<u>Public Works</u>					
5040	DTPW-Airport	\$ 76,622,183	\$ 78,481,579	\$ (1,859,396)	ENTER
5070	DTPW-Transportation Services	2,296,447	2,068,861	227,586	INTER
5080	DTPW-Architect, Engineer & Environ	6,313,363	5,648,378	664,985	INTER
5100	DTPW-Highway Maintenance	17,630,145	16,775,521	854,624	GEN
5300	DTPW-Fleet Maintenance	9,414,622	9,375,504	39,118	GEN
5600	Transit/Paratransit	172,348,262	149,582,845	22,765,417	ENTER
5500	DTPW-Water Utility	1,769,657	1,769,657	0	INTER
5700	DTPW-Facilities Management	22,643,776	24,938,726	(2,294,950)	GEN
5800	DTPW-Director's Office	1,743,405	2,279,397	(535,992)	GEN
	Total Public Works	\$ 310,781,860	\$ 290,920,468	\$ 19,861,392	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 171,748,342	\$ 129,235,062	\$ 42,513,280	ENTER
7200	DHHS-County Health Programs	15,849,781	1,526,880	14,322,901	GEN
7900	Department on Aging	19,140,819	16,247,168	2,893,651	GEN
7990	Department on Aging - Care Management Organization	261,513,684	261,515,607	(1,923)	GEN
8000	Dept of Health & Human Services	198,262,487	177,888,876	20,373,611	GEN
	Total Health and Human Services	\$ 666,515,113	\$ 586,413,593	\$ 80,101,520	
<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	43,722,716	19,157,504	24,565,212	GEN
9500	Zoological Department	23,818,680	18,362,730	5,455,950	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	494,809	121,080	373,729	GEN
	Total Parks, Recreation and Culture	\$ 75,278,719	\$ 37,641,314	\$ 37,637,405	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 68,638,134	\$ 8,870,767	\$ 59,767,367	DEBT
	Total Debt Service	\$ 68,638,134	\$ 8,870,767	\$ 59,767,367	
<u>Capital Projects</u>					
1200-1876	Capital Improvements*	\$ 77,822,066	\$ 77,822,066	\$ 0	CAP
	Total Capital Projects	\$ 77,822,066	\$ 77,822,066	\$ 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	977,390	977,390	0	TF
	Total Expendable Trust Funds	\$ 1,024,490	\$ 1,024,490	\$ 0	
	Total County	\$ 1,442,650,237	\$ 1,185,012,953	\$ 257,637,284	

* Revenues include \$30,595,011 in general obligation bonding, \$28,558,115 in reimbursement revenue, 443,900 in construction fund investment earnings, \$420,000 in sales tax revenues, \$7,756,675 in Passenger Facility Charge cash financing, \$1,018,875 in revenue from the Airport capital improvement reserve, \$5,340,250 in Airport revenue bonds and \$1,198,240 in private donations..

** 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