

COUNTY EXECUTIVE'S 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 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 in 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

COUNTY EXECUTIVE'S 2009 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

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) if 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.

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

STATISTICAL SUPPORTING DATA

	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>2008/2009 Change</u>
General County Expenditures	\$ 1,343,940,239	\$ 1,426,815,877	\$ 0
Revenues	1,061,244,606	1,140,990,666	0
Bond Issues	32,805,683	35,935,261	0
General County Property Tax Levy	\$ 249,889,950	\$ 249,889,950	\$ 0

COUNTY EXECUTIVE'S 2009 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

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	\$ 6,567,453	\$ 25,500	\$ 6,541,953	GEN
1001	County Board-Department of Audit	2,708,241	0	2,708,241	GEN
1011	County Executive-General Office	1,353,731	29,000	1,324,731	GEN
1021	County Exec-Veteran's Services	340,117	13,000	327,117	GEN
1040	County Board-Office of Community Business Development Partners	887,567	294,639	592,928	GEN
	Total Legislative and Executive	\$ 11,857,109	\$ 362,139	\$ 11,494,970	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 805,278	\$ 138,500	\$ 666,778	GEN
1110	Civil Service Commission	61,694	0	61,694	GEN
1120	Personnel Review Board	201,062	0	201,062	GEN
1130	Corporation Counsel	1,876,556	160,000	1,716,556	GEN
1135	DAS-Labor Relations	619,043	0	619,043	GEN
1188	DAS-Employee Benefits	2,393,159	1,476,906	916,253	GEN
1140	DAS-Human Resources	2,888,949	6,200	2,882,749	GEN
1150	DAS-Risk Management	7,204,330	7,204,330	0	INTER
1151	DAS-Fiscal Affairs	5,697,356	2,251,000	3,446,356	GEN
1152	DAS-Procurement	896,490	0	896,490	GEN
1160	DAS-Information Mgt Services	18,185,009	17,385,349	799,660	INTER
5700	DAS-Property Management	22,243,985	24,045,058	(1,801,073)	GEN
1905	Ethics Board	58,672	0	58,672	GEN
	Total Staff Agencies	\$ 63,131,583	\$ 52,667,343	\$ 10,464,240	
<u>County-Wide Non-Departmental Revenues</u>					
1901	Unclaimed Money (1901-4980)*	\$ 0	\$ 950,000	\$ (950,000)	GEN
1933	Land Sales	0	5,880,117	(5,880,117)	GEN
1937	Potawatomi Revenue	0	3,971,477	(3,971,477)	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	2,560,125	(2,560,125)	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	\$ 136,431,601	\$ (136,431,601)	

COUNTY EXECUTIVE'S 2009 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Summary of 2009 Tax Levy

Dept. No.	Department Description	2009 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<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	(51,519,933)	(51,519,933)	0	GEN
1935	Charges to Other County Units	(7,905,809)	0	(7,905,809)	GEN
1945	Appropriation for Contingencies	6,260,427	0	6,260,427	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	\$ (45,538,530)	\$ (38,615,022)	\$ (6,923,508)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 49,913,600	\$ 11,226,621	\$ 38,686,979	GEN
2430	Department of Child Support	17,256,012	16,243,746	1,012,266	GEN
	Total Courts and Judiciary	\$ 67,169,612	\$ 27,470,367	\$ 39,699,245	
<u>General Government</u>					
3010	Election Commision	\$ 600,824	\$ 40,500	\$ 560,324	GEN
3090	County Treasurer	1,553,139	2,607,500	(1,054,361)	GEN
3270	County Clerk	788,621	480,625	307,996	GEN
3400	Register of Deeds	3,934,392	4,943,410	(1,009,018)	GEN
	Total General Government	\$ 6,876,976	\$ 8,072,035	\$ (1,195,059)	
<u>Public Safety</u>					
4000	Sheriff	\$ 91,825,081	\$ 15,634,308	\$ 76,190,773	GEN
4300	House of Correction	49,017,975	4,495,135	44,522,840	GEN
4500	District Attorney	20,529,572	8,705,178	11,824,394	GEN
4900	Medical Examiner	4,562,672	1,084,585	3,478,087	GEN
	Total Public Safety	\$ 165,935,300	\$ 29,919,206	\$ 136,016,094	

COUNTY EXECUTIVE'S 2009 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Summary of 2009 Tax Levy

Dept. No.	Department Description	2009 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Public Works</u>					
5040	DTPW-Airport	\$ 77,622,841	\$ 79,482,237	\$ (1,859,396)	ENTER
5070	DTPW-Transportation Services	2,185,506	2,015,261	170,245	INTER
5080	DTPW-Architect, Engineer & Environ	6,326,776	5,648,378	678,398	INTER
5100	DTPW-Highway Maintenance	15,955,114	16,152,456	(197,342)	GEN
5300	DTPW-Fleet Maintenance	6,782,137	1,851,021	4,931,116	GEN
5600	Transit/Paratransit	171,727,936	150,038,365	21,689,571	ENTER
5500	DTPW-Water Utility	1,769,657	1,769,657	0	INTER
5800	DTPW-Director's Office	22,671	180,000	(157,329)	GEN
	Total Public Works	\$ 282,392,638	\$ 257,137,375	\$ 25,255,263	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 169,821,943	\$ 128,836,062	\$ 40,985,881	ENTER
7200	DHHS-County Health Programs	60,750,700	46,358,837	14,391,863	GEN
7900	Department on Aging	19,264,360	16,247,168	3,017,192	GEN
7990	Department on Aging - Care Management Organization	261,332,562	261,332,562	0	GEN
8000	Dept of Health & Human Services	197,147,411	176,126,006	21,021,405	GEN
	Total Health and Human Services	\$ 708,316,976	\$ 628,900,635	\$ 79,416,341	
<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	39,371,535	20,073,327	19,298,208	GEN
9500	Zoological Department	23,844,351	18,362,730	5,481,621	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	322,894	120,480	202,414	GEN
	Total Parks, Recreation and Culture	\$ 70,781,294	\$ 38,556,537	\$ 32,224,757	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 68,638,134	\$ 8,768,925	\$ 59,869,209	DEBT
	Total Debt Service	\$ 68,638,134	\$ 8,768,925	\$ 59,869,209	
<u>Capital Projects</u>					
1200-1876	Capital Improvements*	\$ 75,331,066	\$ 75,331,066	\$ 0	CAP
	Total Capital Projects	\$ 75,331,066	\$ 75,331,066	\$ 0	

COUNTY EXECUTIVE'S 2009 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Summary of 2009 Tax Levy

Dept. No.	Department Description	2009 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<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	\$ 1,475,916,648	\$ 1,226,026,697	\$ 249,889,951	

* 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