



Office of the Comptroller

June 16, 2006

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Members of the Common Council
City of Milwaukee, City Hall Room 205
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RE: Supplemental Comparative Revenue and
Expenditure Report Information

Council Members:

At the request of Alderman Bohl I am providing supplemental information on the public safety expenditure comparison included in the 2006 Comparative Revenue and Expenditure Report. Specifically, the request was made to break out per capita police and fire expenditures from the per capita public safety total as included in the report.

Caution is warranted in using this information. In examining the comprehensive annual financial reports (CAFRs) used to compile the Revenue and Expenditure Report, it is not possible to reconcile the total public safety numbers reported in the CAFRs and the Revenue and Expenditure Report back to individual line items for police and fire. This is due to the fact that a portion of the expenditures for all cities are spread through a number of different funds, some of which are not reported on an activity level. For example, the General Fund is reported on an activity level for all CAFR's, the Grant & Aid fund is reported in its totality, but not broken out by function. The following compares General Fund police and fire expenditures for the 10 communities. It should be noted that several communities have special funds established for police and/or fire capital or special services, funded by a designated sales tax. These additional expenditures are not included below.

	PER CAPITA POLICE		PER CAPITA FIRE		PER CAPITA TOTAL
Cleveland	\$ 340	Columbus	\$ 220	Cleveland	\$ 544
Milwaukee	\$ 321	Pittsburgh	\$ 214	Columbus	\$ 511
Columbus	\$ 291	Cleveland	\$ 204	Milwaukee	\$ 470
Cincinnati	\$ 271	Cincinnati	\$ 178	Cincinnati	\$ 450
Charlotte	\$ 270	Toledo	\$ 156	Charlotte	\$ 403
Portland	\$ 251	Oklahoma City	\$ 152	Pittsburgh	\$ 384
Sacramento	\$ 234	Milwaukee	\$ 149	Portland	\$ 382
Toledo	\$ 222	Sacramento	\$ 137	Toledo	\$ 379
Pittsburgh	\$ 170	Charlotte	\$ 134	Sacramento	\$ 371
Oklahoma City	\$ 156	Portland	\$ 131	Oklahoma City	\$ 308

Should you have any questions regarding this letter, please contact me at your convenience.

Very truly yours,

W. MARTIN MORICS
Comptroller

cc: Marianne Walsh

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WMM:mdw