

**COMPARISON OF 2005 PROPOSED EXPENDITURES AND FUNDING SOURCES
WITH PRIOR YEARS BY MAJOR BUDGET SECTIONS AND SUBSECTIONS**

SECTION 1. CITY BUDGET UNDER THE CONTROL OF THE COMMON COUNCIL

	2002 ACTUAL** EXPENDITURES	2003 ACTUAL** EXPENDITURES	2004 ADOPTED BUDGET	2005 PROPOSED BUDGET	2005 PROPOSED VERSUS 2004 ADOPTED
A. GENERAL CITY PURPOSES					
1. BUDGETS FOR GENERAL CITY PURPOSES					
Administration, Department of	\$8,578,413	\$8,055,021	\$7,340,588	\$7,171,555	\$-169,033
Assessor's Office	4,947,547	4,503,644	4,120,568	4,139,804	19,236
Attorney, City	6,130,966	6,279,151	6,301,050	6,029,759	-271,291
City Development, Department of	4,613,301	4,254,068	3,534,627	3,219,144	-315,483
Common Council City Clerk	7,684,106	7,763,485	7,212,879	6,714,938	-497,941
Comptroller	4,591,716	4,243,594	5,237,466	6,140,809	903,343
Court, Municipal	3,252,402	3,231,848	3,174,955	3,120,575	-54,380
Debt Commission, Public	562,272	450,114	0	0	0
Election Commission	2,015,664	1,316,923	1,639,802	1,090,490	-549,312
Employee Relations, Department of	4,750,240	5,522,541	5,077,262	5,163,586	86,324
Fire and Police Commission	1,128,795	0	0	0	0
Fire Department	81,223,968	90,364,927	89,377,106	87,848,051	-1,529,055
Health Department	13,429,965	13,437,762	13,201,538	12,565,109	-636,429
Library Board	23,245,658	21,722,615	21,191,333	20,421,230	-770,103
Mayor's Office	1,148,640	1,216,325	953,978	1,050,410	96,432
Neighborhood Services, Department of	12,698,137	12,319,189	12,946,562	12,909,491	-37,071
Police Department	175,356,495	196,560,228	179,947,129	185,962,917	6,015,788
Port of Milwaukee	3,248,046	3,237,878	3,422,909	3,557,378	134,469
Public Works Department: (Total)	(108,252,230)	(105,178,070)	(103,001,134)	(96,949,362)	(6,051,772)
Administrative Services	4,676,074	4,645,595	4,553,338	4,610,376	57,038
Infrastructure Services	22,061,243	22,752,888	22,476,509	21,241,921	-1,234,588
Operations	81,514,913	77,779,587	75,971,287	71,097,065	-4,874,222
Special Purpose Accounts	103,506,053 *	104,369,453 *	125,007,912	140,667,639	15,659,727
Treasurer, City	2,945,902	2,948,825	2,916,895	2,707,895	-209,000
Fringe Benefit Offset	<u>-100,359,578</u>	<u>-98,739,662</u>	<u>-98,974,152</u>	<u>-95,197,212</u>	<u>3,776,940</u>
TOTAL BUDGETS FOR GENERAL CITY PURPOSES	\$472,950,938 **	\$498,235,999 **	\$496,631,541	\$512,232,930	\$15,601,389
* Special Purpose Account expenditures do not include wage supplement funding. These funds are reflected in departmental expenditures.					
2. SOURCE OF FUNDS FOR GENERAL CITY PURPOSES (REVENUES)					
Taxes and Payment in Lieu of Taxes	\$12,139,772	\$13,200,618	\$11,953,500	\$12,559,200	\$605,700
Licenses and Permits	10,814,079	10,883,344	10,025,300	10,230,550	205,250
Intergovernmental Revenue	283,067,696	284,564,922	273,548,000	271,924,100	-1,623,900
Charges for Services	62,098,365	59,167,807	57,376,613	59,503,372	2,126,759
Fines and Forfeitures	5,209,573	6,115,060	4,784,700	5,213,000	428,300
Miscellaneous Revenue	18,539,402	17,949,476	20,407,700	25,345,695	4,937,995
Fringe Benefits	18,711,469	17,752,497	16,500,000	16,739,500	239,500
Cost Recovery	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL REVENUES	\$410,590,356	\$409,643,724	\$394,605,813	\$401,525,417	\$6,919,604
Tax Stabilization Fund Withdrawals	\$11,000,000	9,300,000	16,870,000	16,871,000	1,000
Property Tax Levy	<u>74,364,442</u>	<u>84,734,381</u>	<u>85,155,728</u>	<u>93,836,513</u>	<u>8,680,785</u>
TOTAL FINANCING FOR GENERAL CITY PURPOSES	\$495,954,798	\$503,678,105	\$496,631,541	\$512,232,930	\$15,601,389

	2002 ACTUAL** EXPENDITURES	2003 ACTUAL** EXPENDITURES	2004 ADOPTED BUDGET	2005 PROPOSED BUDGET	2005 PROPOSED VERSUS 2004 ADOPTED
B. EMPLOYEE RETIREMENT					
1. BUDGETS FOR EMPLOYEE RETIREMENT					
FIREMEN'S PENSION FUND					
Pension Contribution	\$263,000	\$268,234	\$267,500	\$228,200	\$-39,300
Lump-Sum Supplement Contribution	0	499,999	500,000	400,000	-100,000
POLICEMEN'S PENSION FUND					
Pension Contribution	\$360,513	\$473,708	\$975,773	\$975,773	\$0
Administration	96,086	88,505	104,107	95,242	-8,865
Employer's Share of Employees' Annuity Contribution	3,641	964	0	0	0
Lump-Sum Supplement Contribution	150,000	500,000	500,000	400,000	-100,000
EMPLOYEE'S RETIREMENT FUND					
Pension Contribution	\$0	\$53,589	\$36,740	\$19,914	\$-16,826
Administration	19,764,113	20,826,385	23,872,035	22,562,869	-1,309,166
Employer's Share of Employees Annuity Contribution	20,452,173	21,589,091	21,412,000	21,915,000	503,000
Annuity Contribution - Employers' Reserve Fund	1,000,000	0	2,450,000	0	-2,450,000
SOCIAL SECURITY					
Social Security Tax	\$15,971,827	\$16,637,057	\$16,680,500	\$16,810,000	\$129,500
FORMER TOWN OF LAKE EMPLOYEES RETIREMENT FUND					
Pension Contribution	\$114,799	\$114,799	\$176,000	\$0	\$-176,000
FORMER TOWN OF LAKE FIREMEN'S RETIREMENT FUND					
Pension Contribution	28,104	22,536	28,850	20,250	-8,600
DEFERRED COMPENSATION	841,712	927,388	1,168,982	1,261,029	92,047
TOTAL BUDGETS FOR EMPLOYEE RETIREMENT	\$59,045,968 **	\$62,002,255 **	\$68,172,487	\$64,688,277	\$-3,484,210
2. SOURCE OF FUNDS FOR EMPLOYEE RETIREMENT					
Fringe Benefits - Pension	\$682,235	\$715,474	\$802,267	\$832,074	\$29,807
Charges to Retirement Fund	19,669,609	20,771,411	23,659,000	22,337,100	-1,321,900
Charges to Deferred Compensation	813,547	927,570	1,168,982	1,261,029	92,047
Employers' Reserve Fund	0	0	0	0	0
Miscellaneous Revenue	-445	245	156,000	166,700	10,700
Property Tax Levy	38,090,209	38,090,209	42,386,238	40,091,374	-2,294,864
TOTAL FINANCING FOR EMPLOYEE RETIREMENT	\$59,255,155	\$60,504,909	\$68,172,487	\$64,688,277	\$-3,484,210
C. CAPITAL IMPROVEMENTS					
1. BUDGETS FOR CAPITAL IMPROVEMENTS					
Special Capital Projects or Purposes	\$669,538	\$3,437,965	\$10,325,000	\$10,325,000	\$0
Administration, Department of	535,568	20,582	630,000	0	-630,000
Attorney, City	89,082	50,752	0	0	0
City Development, Department of	17,574,834	25,792,167	23,950,000	26,650,000	2,700,000
City Treasurer	0	0	0	232,160	232,160
Common Council City Clerk	61,058	1,717	0	0	0
Court, Municipal	26,842	359,833	250,000	0	-250,000
Fire Department	2,194,952	3,782,181	5,840,000	5,060,000	-780,000
Health Department	71,359	879,386	1,240,000	1,028,500	-211,500
Library Board	3,133,743	2,791,082	2,000,000	1,700,000	-300,000
Neighborhood Services, Department of	3,696,076	444,893	0	0	0
Police Department	7,324,283	1,612,631	6,510,000	2,400,000	-4,110,000
Port of Milwaukee	196,281	1,412,869	650,000	725,000	75,000
Department of Public Works (Total):	(33,468,657)	(43,173,037)	(58,254,250)	(46,961,261)	(11,292,989)
Administration	488,337	486,385	626,000	625,000	-1,000
Infrastructure	25,467,488	33,620,320	30,629,750	20,962,463	-9,667,287
Operations	7,512,832	9,066,332	26,998,500	25,373,798	-1,624,702
TOTAL BUDGETS FOR CAPITAL IMPROVEMENTS - Other than Parking, Water Department and Sewer Maintenance	\$69,042,273 **	\$83,759,095 **	\$109,649,250	\$95,081,921	\$-14,567,329

	2002 ACTUAL** EXPENDITURES	2003 ACTUAL** EXPENDITURES	2004 ADOPTED BUDGET	2005 PROPOSED BUDGET	2005 PROPOSED VERSUS 2004 ADOPTED
2. SOURCE OF FUNDS FOR CAPITAL IMPROVEMENTS					
General Obligation Borrowings					
New Borrowing	\$46,279,392	\$47,477,350	\$61,494,450	\$46,867,446	\$-14,627,004
Carryover Borrowing	0 (a)	0 (a)	92,467,422 (a)	107,763,520	15,296,098 (a)
Tax Increment District - Public Improvements					
New Borrowing	12,793,544	22,127,080	19,000,000	20,000,000	1,000,000
Carryover Borrowing	0 (a)	0 (a)	27,916,180 (a)	30,715,914	2,799,734 (a)
Anticipated Special Assessments					
New Authorizations	3,095,438	4,070,769	5,179,290	3,895,050	-1,284,240
Carryover Special Assessments	0 (a)	0 (a)	19,196,326 (a)	18,070,783	-1,125,543 (a)
Capital Improvement Revenues					
Cash Revenues	616,368	1,975,763	12,500,000	14,200,000	1,700,000
Carryover Capital Revenues	0 (a)	0 (a)	0 (a)	0	0 (a)
Property Tax Levy	6,284,793	8,108,133	11,475,510	10,119,425	\$-1,356,085
TOTAL FINANCING FOR CAPITAL IMPROVEMENTS - Other than Parking, Water Department and Sewer Maintenance	\$69,069,535 *	\$83,759,095 *	\$109,649,250	\$95,081,921	\$-14,567,329

(a) Reiteration of prior year's authority does not affect budget totals.

* Does not include School Board expenditures.

D. CITY DEBT (INCLUDING SCHOOL PURPOSES)

1. BUDGET FOR CITY DEBT

Bonded Debt (Principal)	\$78,509,045	\$80,879,456	\$77,950,064	\$89,735,899	\$11,785,835
Bonded Debt (Interest)	39,504,166	36,181,130	44,611,924	40,448,062	-4,163,862
Subtotal	\$118,013,211	\$117,060,586	\$122,561,988	\$130,183,961	\$7,621,973
LESS: Prepayment					
Prepayment Deduction (PDAF)	0	0	0	-4,000,000	-4,000,000
Special Assessment	-3,295,465	-3,295,465	-3,834,219	-3,468,496	365,723
TOTAL BUDGET FOR CITY DEBT (a)	\$114,717,746 **	\$113,765,121 **	\$118,727,769	\$122,715,465	\$3,987,696

(a) Included in City Debt amounts above are the following amounts for school purposes, not controlled by Common Council:

Milwaukee School Board	
2002	\$14,179,494
2003	\$14,145,935
2004	\$13,206,168 (est.)
2005	\$14,036,413 (est.)

2. SOURCE OF FUNDS FOR CITY DEBT

Revenues	\$30,389,719	\$35,411,941	\$33,174,616	\$36,379,821	\$3,205,205
TID Increments from Prior Year	14,440,831	15,653,716	13,944,841	18,596,776	4,651,935
Delinquent Tax Revenues	13,371,861	12,976,032	13,613,402	14,793,546	1,180,144
Public Debt Amortization Fund Withdrawal	0	0	4,000,000	0	-4,000,000
Property Tax Levy	58,915,763	54,762,233	53,994,910	52,945,322	-1,049,588
TOTAL FINANCING FOR CITY DEBT	\$117,118,174	\$118,803,922	\$118,727,769	\$122,715,465	\$3,987,696

E. DELINQUENT TAX

1. BUDGET FOR DELINQUENT TAX

Delinquent Tax Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
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2. SOURCE OF FUNDS FOR DELINQUENT TAX

Property Tax Levy	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
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F. COMMON COUNCIL CONTINGENT FUND

1. BUDGET FOR COMMON COUNCIL CONTINGENT FUND

Common Council Contingent Fund	(-5,420,458) *	(-5,000,000) *	\$5,000,000	\$5,000,000	\$0
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2. SOURCE OF FUNDS FOR COMMON COUNCIL CONTINGENT FUND

Property Tax Levy	\$5,420,458	\$5,000,000	\$5,000,000	\$5,000,000	\$0
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*2002 and 2003 experience shown for informational purposes only.

Expenditure experience represents transfers and expenditures authorized by resolution.

SUBTOTAL BUDGET AUTHORIZATIONS - COMMON COUNCIL CONTROLLED PURPOSES

(Except Water and Special Revenue Accounts)	\$716,756,925	\$758,762,470	\$799,181,047	\$800,718,593	\$1,537,546
Non-Tax Levy	538,101,718	572,067,514	600,168,661	597,725,959	-2,442,702
Tax Levy	178,655,207	186,694,956	199,012,386	202,992,634	3,980,248

SUBTOTAL FINANCING FOR (ESTIMATED REVENUES) - COMMON COUNCIL CONTROLLED BUDGETS

(Except Water and Special Accounts)	\$747,818,120	\$772,746,031	\$799,181,047	\$800,718,593	\$1,537,546
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	2002 ACTUAL** EXPENDITURES	2003 ACTUAL** EXPENDITURES	2004 ADOPTED BUDGET	2005 PROPOSED BUDGET	2005 PROPOSED VERSUS 2004 ADOPTED
SPECIAL REVENUE ACCOUNTS SECTIONS G THROUGH M					
G. PARKING					
1. BUDGET FOR PARKING PROGRAM					
Operating and Maintenance Expense	\$24,416,376	\$24,609,432	\$26,500,225	\$26,174,804	\$-325,421
Transfer to General Fund	8,250,000	8,300,000	12,000,000	15,000,000	3,000,000
Capital Improvement Program	832,348	582,671	1,305,900	1,200,000	-105,900
Capital Improvements to be Financed from Available Cash Reserves	<u>0</u>	<u>0</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>0</u>
TOTAL BUDGET FOR PARKING	\$33,498,724 **	\$33,492,103 **	\$44,806,125	\$47,374,804	\$2,568,679
2. SOURCE OF FUNDS FOR PARKING PROGRAM					
Parking Permits	\$2,445,442	\$2,631,394	\$2,408,000	\$2,710,000	\$302,000
Meters	3,998,011	4,130,220	3,921,400	4,114,600	193,200
Rental and Lease of Facilities	6,828,838	6,937,448	6,787,855	6,739,345	-48,510
Towing of Vehicles	2,088,090	1,955,597	2,000,000	1,950,000	-50,000
Vehicle Disposal	1,711,686	1,846,005	1,700,000	1,700,000	0
Miscellaneous	<u>85,745</u>	<u>2,115,007</u>	<u>359,424</u>	<u>359,424</u>	<u>0</u>
FINANCING OF PARKING OPERATIONS - SUBTOTAL	\$17,157,812	\$19,615,671	\$17,176,679	\$17,573,369	\$396,690
Other Funding Sources:					
Withdrawal from Reserves	\$0	\$0	\$2,323,546	\$4,601,435	\$2,277,889
Citation Revenue	20,248,778	20,148,770	19,000,000	19,000,000	0
Capital Improvements to be Financed from Available:					
Cash Reserves	0	0	5,000,000	5,000,000	0
New Borrowing	832,348	582,671	1,305,900	1,200,000	-105,900
Carryover Borrowing	0	0	1,094,000 (a)	1,800,369	706,369 (a)
Other Funding Sources - Subtotal	<u>21,081,126</u>	<u>20,731,441</u>	<u>27,629,446</u>	<u>29,801,435</u>	<u>2,171,989</u>
TOTAL FINANCING FOR PARKING	\$38,238,938	\$40,347,112	\$44,806,125	\$47,374,804	\$2,568,679
(a) Reiteration of prior year's authority does not affect budget totals.					
H. GRANT AND AID PROJECTS (EXCEPT CAPITAL)					
1. BUDGET FOR GRANT AND AID PROJECTS					
Grantor Share (Non-City)	<u>\$67,954,977</u>	<u>\$72,221,627</u>	<u>\$71,908,461</u>	<u>\$81,360,664</u>	<u>\$9,452,203</u>
TOTAL FOR GRANT AND AID PROJECTS	\$67,954,977 **	\$72,221,627 **	\$71,908,461	\$81,360,664	\$9,452,203
2. SOURCE OF FUNDS FOR GRANT AND AID PROJECTS					
Grantor Share (Non-City)	<u>67,954,977</u>	<u>72,295,821</u>	<u>71,908,461</u>	<u>81,360,664</u>	<u>9,452,203</u>
TOTAL FINANCING FOR GRANT AND AID PROJECTS (EXCEPT CAPITAL PROJECTS)	\$67,954,977	\$72,295,821	\$71,908,461	\$81,360,664	\$9,452,203
I. ECONOMIC DEVELOPMENT FUND					
1. BUDGET FOR ECONOMIC DEVELOPMENT FUND					
Business Improvement Districts	<u>\$0</u>	<u>\$4,228,673</u>	<u>\$4,761,827</u>	<u>\$5,388,818</u>	<u>\$626,991</u>
TOTAL BUDGET FOR ECONOMIC DEVELOPMENT FUND	\$0	\$4,228,673	\$4,761,827	\$5,388,818	\$626,991
2. SOURCE OF FUNDS FOR ECONOMIC DEVELOPMENT FUND					
Business Improvement District Assessments	<u>\$0</u>	<u>\$4,228,673</u>	<u>\$4,761,827</u>	<u>\$5,388,818</u>	<u>\$626,991</u>
TOTAL SOURCE OF FUNDS FOR ECONOMIC DEVELOPMENT FUND	\$0	\$4,228,673	\$4,761,827	\$5,388,818	\$626,991

	2002 ACTUAL** EXPENDITURES	2003 ACTUAL** EXPENDITURES	2004 ADOPTED BUDGET	2005 PROPOSED BUDGET	2005 PROPOSED VERSUS 2004 ADOPTED
J. WATER WORKS					
1. BUDGET FOR WATER WORKS-DEPARTMENT OF PUBLIC WORKS					
Operating Budget	\$50,412,711	\$59,067,349	\$63,435,206	\$65,441,601	\$2,006,395
Capital Improvements Program	9,902,984	11,713,229	22,620,000	18,790,000	-3,830,000
Deposits to Special Accounts (Retained Earnings)	19,068,300	17,635,337	22,020,000	18,190,000	-3,830,000
TOTAL EXPENDITURES AND DEPOSITS	\$79,383,995 **	\$88,415,915 **	\$108,075,206	\$102,421,601	\$-5,653,605
2. SOURCE OF FUNDS FOR WATER WORKS					
Operating Revenue	\$68,552,488	\$73,814,123	\$69,611,574	\$70,765,322	\$1,153,748
Non-Operating Revenue	4,480,097	3,070,666	7,260,000	7,859,000	599,000
Retained Earnings	6,351,410	11,531,126	31,203,632	23,797,279	-7,406,353
TOTAL SOURCE OF FUNDS FOR WATER WORKS	\$79,383,995	\$88,415,915	\$108,075,206	\$102,421,601	\$-5,653,605
K. SEWER MAINTENANCE					
1. BUDGET FOR SEWER MAINTENANCE					
Operating Budget	\$20,167,832	\$21,644,305	\$24,165,233	\$31,823,316	\$7,658,083
Capital Budget	16,288,590	19,692,165	21,500,000	22,580,000	1,080,000
TOTAL BUDGET FOR SEWER MAINTENANCE	\$36,456,422 **	\$41,336,470 **	\$45,665,233	\$54,403,316	\$8,738,083
2. SOURCE OF FUNDS FOR SEWER MAINTENANCE					
Sewer User Fee	\$27,865,587	\$32,054,649	\$31,661,733	\$31,000,000	-\$661,733
Charges for Services	56,772	536,928	220,500	149,871	-70,629
Miscellaneous Revenue	343,666	200,466	83,000	276,570	193,570
Retained Earnings	0	-11,147,738	0	396,875	396,875
Proceeds from Borrowing	8,190,397	19,692,165	13,700,000	22,580,000	8,880,000
TOTAL SOURCE OF FUNDS FOR SEWER MAINTENANCE	\$36,456,422	\$41,336,470	\$45,665,233	\$54,403,316	\$8,738,083
M. DELINQUENT COUNTY TAXES					
1. BUDGET FOR DELINQUENT COUNTY TAXES					
Delinquent County Taxes and Tax Certificate Purchases	\$8,531,457	\$8,928,153	\$9,500,000	\$9,500,000	\$0
TOTAL BUDGET FOR DELINQUENT COUNTY TAXES	\$8,531,457	\$8,928,153	\$9,500,000	\$9,500,000	\$0
2. SOURCE OF FUNDS FOR DELINQUENT COUNTY TAXES					
Purchase of Milwaukee County Delinquent Taxes	\$8,531,457	\$8,928,153	\$9,500,000	\$9,500,000	\$0
TOTAL SOURCE OF FUNDS FOR DELINQUENT COUNTY TAXES	\$8,531,457	\$8,928,153	\$9,500,000	\$9,500,000	\$0
SUBTOTAL BUDGET AUTHORIZATION FOR SPECIAL REVENUE ACCOUNTS	\$225,825,575	\$248,622,941	\$284,716,852	\$300,449,203	\$15,732,351
SUBTOTAL ESTIMATED REVENUES FOR SPECIAL REVENUE ACCOUNTS	\$230,565,789	\$255,552,144	\$284,716,852	\$300,449,203	\$15,732,351
TOTAL ALL BUDGETS UNDER THE CONTROL OF THE COMMON COUNCIL* (Includes Water and Special Revenue Accounts)	\$942,582,500	\$1,007,385,411	\$1,083,897,899	\$1,101,167,796	\$17,269,897
TOTAL FINANCING REVENUES OF BUDGETS UNDER THE CONTROL OF THE COMMON COUNCIL (Includes Water and Special Revenue Accounts)	\$978,383,909	\$1,028,298,175	\$1,083,897,899	\$1,101,167,796	\$17,269,897

** Expenditures include funding carried over from prior years.