

# 2006 Comparative Revenue & Expenditure Report



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Comptroller

# Methodology

- 9 Peer Cities
- 2000 Census Population 300,000-900,000
- Economic Hub of Region
- Full Service Cities
- Not A City/County Blend
- 2004 Fiscal Year CAFR

# Expenditures

<b>Per Capita Expenditures by Purpose</b>				
	<b>City of Milwaukee</b>	<b>Average of Comparable Cities</b>	<b>Variance by Between Milwaukee and City Average</b>	<b>Milwaukee's Percentage Variance from City Average</b>
Public Safety	\$511	\$567	(\$56)	-10%
Public Works	509	609	(100)	-16%
General Government	147	148	(1)	-1%
Conservation and Development **	98	158	(60)	-38%
Interest Expenses	40	64	(24)	-38%
Culture and Recreation	56	79	(23)	-29%
Health *	51	35	16	46%
<b>Total Expenditures</b>	<b>\$1,412</b>	<b>\$1,660</b>	<b>(\$248)</b>	<b>-15%</b>

\* Only five cities including the City of Milwaukee report health expenditures.

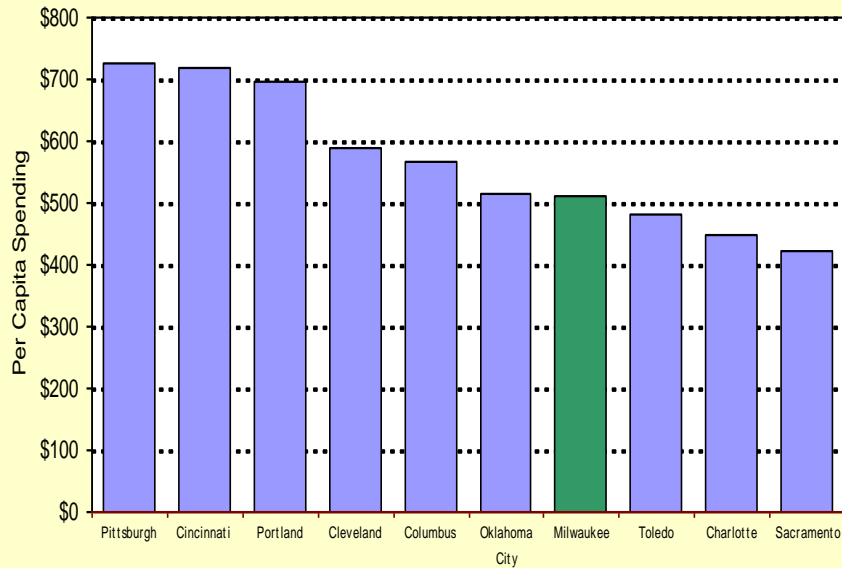
\*\* Nine cities including the City of Milwaukee report Conservation & Development expenditures

**Per Capita Expenditures  
Total Expenditures**

	<b>Amount</b>	<b>Ranking</b>
Portland	\$2,203	1
Cincinnati	2,106	2
Pittsburgh	1,995	3
Sacramento	1,880	4
Cleveland	1,794	5
Columbus	1,507	6
Charlotte	1,427	7
<b>Milwaukee</b>	<b>1,412</b>	<b>8</b>
Toledo	1,165	9
Oklahoma City	1,117	10
Average of Comparable Cities	\$1,660	

# Public Safety

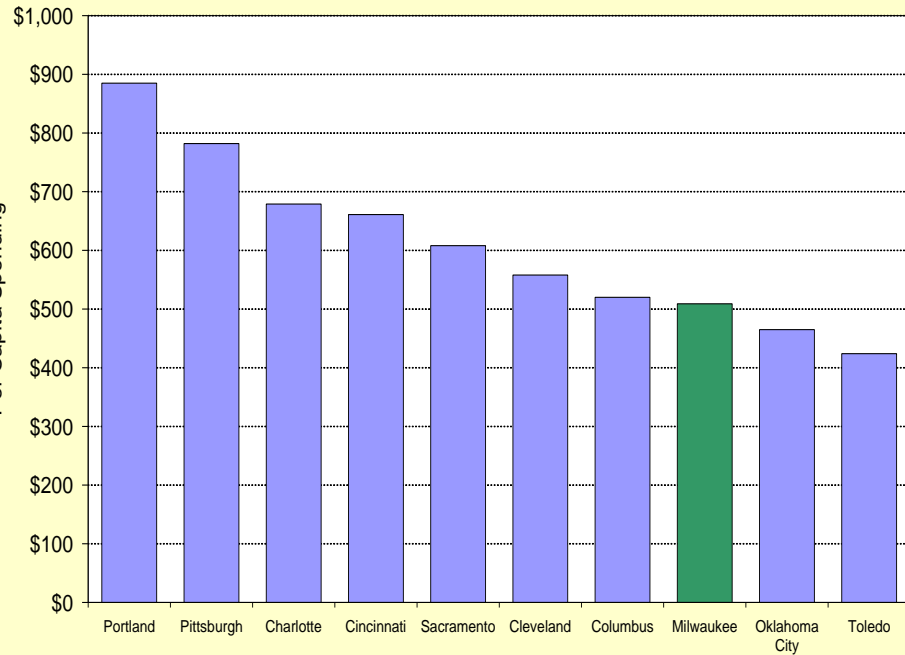
Public Safety Expenditures



Per Capita Expenditures Public Safety	
	Amount
Pittsburgh	\$725
Cincinnati	717
Portland	695
Cleveland	588
Columbus	565
Oklahoma City	516
<b>Milwaukee</b>	<b>511</b>
Toledo	482
Charlotte	447
Sacramento	423
Average of Comparable Cities	\$567

# Public Works

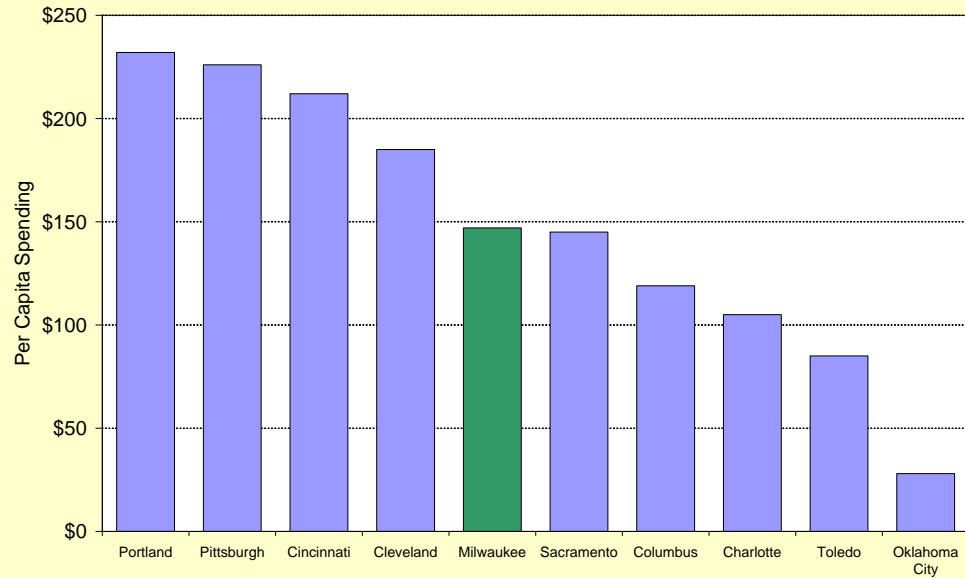
Public Works Expenditures



Per Capita Expenditures Public Works	
	Amount
Portland	\$885
Pittsburgh	782
Charlotte	679
Cincinnati	661
Sacramento	608
Cleveland	558
Columbus	520
<b>Milwaukee</b>	<b>509</b>
Oklahoma City	465
Toledo	424
Average of Comparable Cities	\$609

# General Government

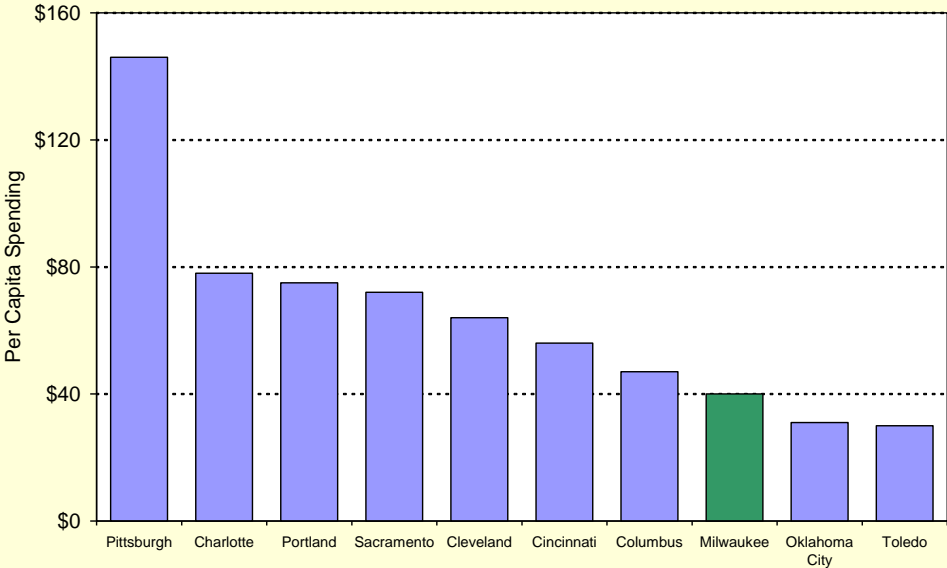
General Government Expenditures



Per Capita Expenditures General Government	
	Amount
Portland	\$232
Pittsburgh	226
Cincinnati	212
Cleveland	185
<b>Milwaukee</b>	<b>147</b>
Sacramento	145
Columbus	119
Charlotte	105
Toledo	85
Oklahoma City	28
Average of Comparable Cities	\$148

# Debt Service

Interest Expense



Per Capita Expenditures		
Interest Expense		
	Credit Rating	Amount
Pittsburgh	Baa3	\$146
Charlotte	Aaa	78
Portland	Aaa	75
Sacramento	Aa2	72
Cleveland	A2	64
Cincinnati	Aa1	56
Columbus	Aaa	47
<b>Milwaukee</b>	<b>Aa2</b>	<b>40</b>
Oklahoma City	Aa2	31
Toledo	A3	30
Average of Comparable Cities	\$64	\$64



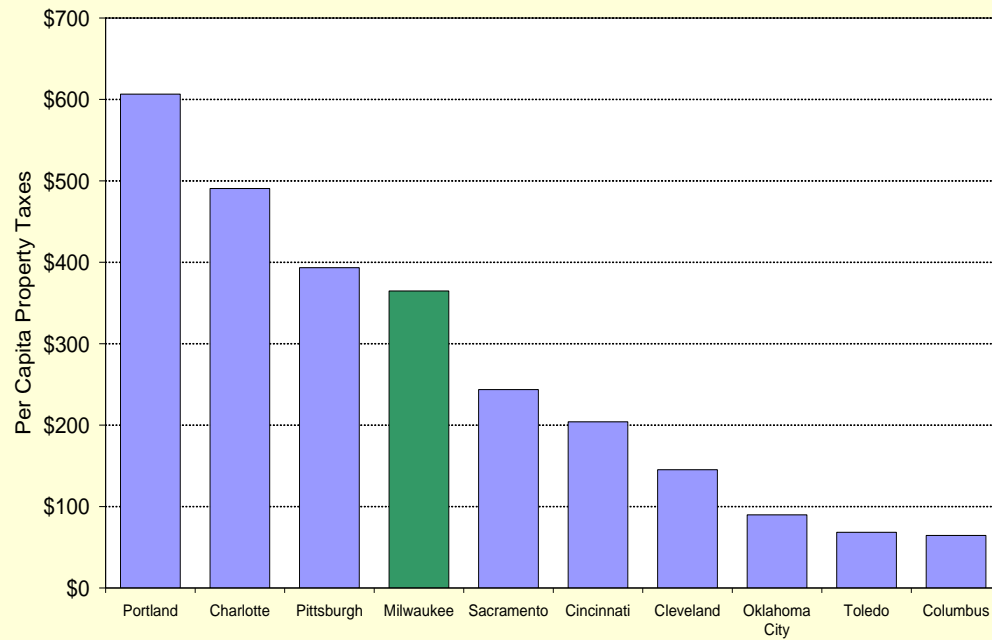
# Revenues

## Per Capita Municipal Revenues

	City of Milwaukee	Average of Comparable Cities	Variance: Milwaukee vs Average City	% Variance Milwaukee vs Average City
Property Taxes	\$365	\$267	\$98	37%
Other Local Taxes	0	472	(472)	
<b>Total Local Taxes</b>	<b>\$365</b>	<b>\$739</b>	<b>(\$374)</b>	<b>-51%</b>
Grants & Aids	\$564	\$430	\$134	31%
Local Taxes and Intergovernmental Aids	929	1,169	(240)	-21%
Charges for Services	399	590	(191)	-32%
Other Revenues	96	77	19	25%
<b>Total</b>	<b>\$1,424</b>	<b>\$1,836</b>	<b>(\$412)</b>	<b>-22%</b>

# Property Taxes

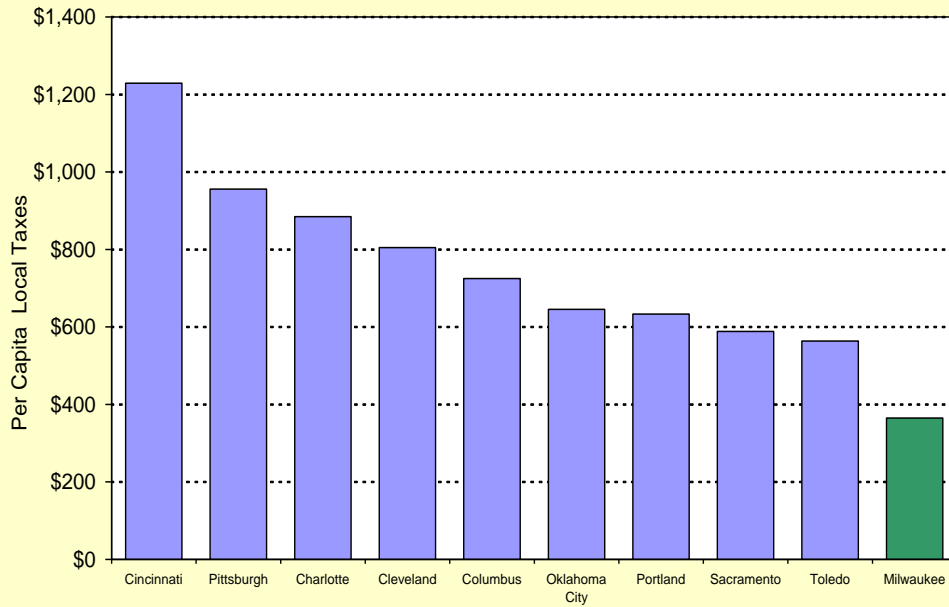
Property Taxes



Per Capita Revenues Property Taxes	
	Amount
Portland	\$607
Charlotte	491
Pittsburgh	393
<b>Milwaukee</b>	<b>365</b>
Sacramento	244
Cincinnati	204
Cleveland	145
Oklahoma City	90
Toledo	68
Columbus	65
Average of Comparable Cities	\$267

# Local Taxes

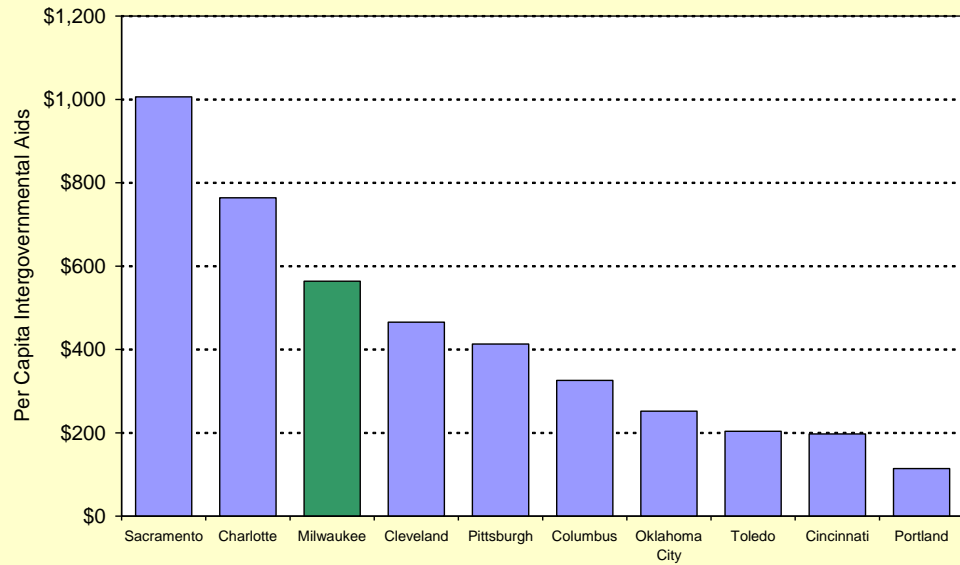
Local Taxes



Per Capita Revenues Local Taxes	
	Amount
Cincinnati	\$1,229
Pittsburgh	956
Charlotte	885
Cleveland	805
Columbus	725
Oklahoma City	646
Portland	633
Sacramento	589
Toledo	563
<b>Milwaukee</b>	<b>365</b>
Average of Comparable Cities	\$739

# Intergovernmental Aids

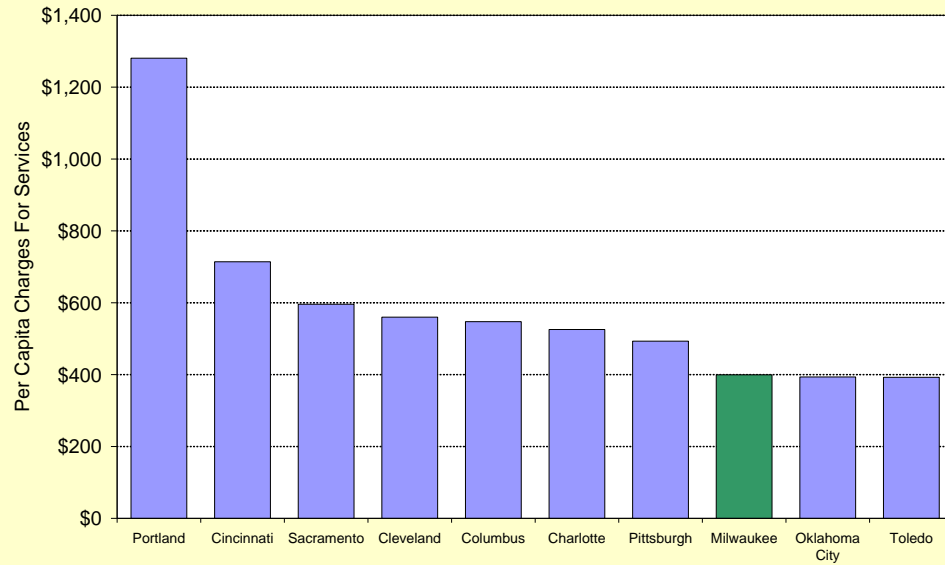
Intergovernmental Aids



Per Capita Revenues Intergovernmental Aids	
	Amount
Sacramento	\$1,006
Charlotte	764
<b>Milwaukee</b>	<b>564</b>
Cleveland	466
Pittsburgh	413
Columbus	326
Oklahoma City	252
Toledo	204
Cincinnati	197
Portland	114
Average of Comparable Cities	\$430

# Charges For Services

Charges For Services



Per Capita Revenues Charges for Services	
	Amount
Portland	\$1,281
Cincinnati	714
Sacramento	596
Cleveland	560
Columbus	547
Charlotte	526
Pittsburgh	493
<b>Milwaukee</b>	<b>399</b>
Oklahoma City	393
Toledo	393
Average of Comparable Cities	\$590

# Conclusions

- City Services appear to be priced competitively.
- Fewer local revenue options in Wisconsin.
- Wisconsin model centralizes sales/use tax collections and redistributes those taxes.
- No local taxing options.
- Result: With few revenue options, local governments end up relying on Property Tax.

