



Office of the Comptroller
September 19, 2011

W. Martin Morics, C.P.A.
Comptroller

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The Honorable Mayor Tom Barrett
And Members of the Milwaukee Common Council
City of Milwaukee
200 E. Wells Street
Milwaukee, WI 53202

Dear Mayor Barrett and Council Members:

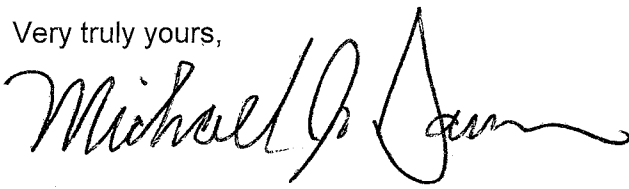
The attached *Comparative Revenue and Expenditure Report* is an analysis of the City of Milwaukee and nine other comparable cities' audited financial data. This report also includes data from the US Census Bureau's *2007 Census of Governments - State and Local Government Finances*. Like other cities, the City of Milwaukee provides a variety of services to its citizens, businesses, and visitors. The fact cannot be ignored that we are in a competitive business with other peer cities. The market basket of services we provide our citizens and how these services are funded can and should be compared to our competition as one measure of how effectively we are doing our jobs.

The report compares, on a per capita basis, the City of Milwaukee's revenue sources with nine similar cities to Milwaukee. An analysis is also included on the revenue structure of Wisconsin's State and local governments with the per capita averages of all US State and local governments. The report also groups City of Milwaukee's expenditures by several functional classifications compared to other peer cities.

In addition to the revenue and expenditure comparison, the report contains a section on City of Milwaukee Capital Replacement Cycles. Local street, alley, bridge and sewer infrastructure categories are included in this section of the report.

I encourage you to contact me with any suggestions or comments that would be helpful in preparing this report in future years.

Very truly yours,


for W. MARTIN MORICS
Comptroller

WMM:CDK:tb

