

**COMPARISON OF 2007 PROPOSED EXPENDITURES AND FUNDING SOURCES
WITH PRIOR YEARS BY MAJOR BUDGET SECTIONS AND SUBSECTIONS
SECTION 1. CITY BUDGETS UNDER THE CONTROL OF THE COMMON COUNCIL**

	2004 ACTUAL** EXPENDITURES	2005 ACTUAL** EXPENDITURES	2006 ADOPTED BUDGET	2007 PROPOSED BUDGET	CHANGE 2007 PROPOSED VERSUS 2006 ADOPTED
A. General City Purposes					
1. Budgets for General City Purposes					
Administration, Department of	\$7,998,615	\$7,213,765	\$7,723,828	\$7,848,579	\$124,751
Assessor's Office	4,501,820	4,694,234	4,654,643	4,776,668	122,025
City Attorney	6,367,139	7,190,965	6,833,434	6,797,710	-35,724
City Development, Department of	3,695,495	3,091,483	3,535,712	3,511,344	-24,368
City Treasurer	2,937,217	2,922,604	2,885,733	2,885,100	-633
Common Council City Clerk	7,238,575	7,945,561	7,829,179	8,073,062	243,883
Comptroller	4,984,094	5,568,607	6,428,104	5,578,279	-849,825
Election Commission	2,080,850	1,267,805	1,815,237	1,303,878	-511,359
Employee Relations, Department of	5,256,559	5,645,947	5,603,394	5,038,022	-565,372
Fire and Police Commission	0	0	0	714,417	714,417
Fire Department	88,222,946	99,015,868	88,705,238	95,582,151	6,876,913
Health Department	13,671,002	14,240,505	13,808,572	13,676,315	-132,257
Library	22,366,753	22,364,568	23,952,284	22,810,154	-1,142,130
Mayor's Office	912,009	1,194,358	1,165,922	1,212,958	47,036
Municipal Court	3,227,846	3,356,279	3,370,945	3,380,984	10,039
Neighborhood Services, Department of	12,916,303	13,944,852	14,125,791	13,809,436	-316,355
Police Department	191,737,240	208,749,187	206,999,935	214,132,388	7,132,453
Port of Milwaukee	2,999,248	3,477,511	3,882,471	4,224,941	342,470
Public Works Department (Total)	(108,012,037)	(112,115,706)	(107,724,436)	(108,291,090)	(566,654)
Administrative Services Division	4,656,013	4,717,193	4,811,231	4,827,996	16,765
Infrastructure Services Division	23,448,108	24,642,135	23,131,188	23,457,499	326,311
Operations Division	79,907,916	82,756,378	79,782,017	80,005,595	223,578
Special Purpose Accounts	109,660,671 *	121,735,617 *	143,859,472	148,679,083	4,819,611
Fringe Benefit Offset	-99,250,084	-120,103,869	-118,455,278	-121,507,468	-3,052,190
Total Budgets for General City Purposes	\$499,536,335 **	\$525,631,553 **	\$536,449,052	\$550,819,091	\$14,370,039
* 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	\$12,611,768	\$12,464,360	\$14,061,000	\$12,518,100	\$-1,542,900
Licenses and Permits	11,529,853	13,374,620	11,018,822	11,638,750	619,928
Intergovernmental Revenue	273,865,873	272,874,520	272,233,000	273,032,000	799,000
Charges for Services	65,227,245	67,191,547	73,572,831	76,139,312	2,566,481
Fines and Forfeitures	5,634,941	5,884,753	5,206,000	5,206,000	0
Miscellaneous Revenue	23,722,068	29,613,005	27,960,799	32,422,400	4,461,601
Fringe Benefits	17,430,354	22,580,701	17,250,000	21,000,000	3,750,000
Cost Recovery	0	0	10,000	10,000	0
Total Revenues	\$410,022,102	\$423,983,506	\$421,312,452	\$431,966,562	\$10,654,110
Tax Stabilization Fund Withdrawals	\$16,870,000	\$16,621,000	\$16,328,000	\$23,175,000	\$6,847,000
Property Tax Levy	86,733,738	93,839,022	98,808,600	95,677,529	-3,131,071
Total Financing for General City Purposes	\$513,625,840	\$534,443,528	\$536,449,052	\$550,819,091	\$14,370,039
B. Employees' Retirement					
1. Budgets for Employees' Retirement					
Firemen's Pension Fund					
Pension Contribution	\$220,821	\$197,630	\$232,000	\$138,000	\$-94,000
Lump Sum Supplement Contribution	497,200	400,000	350,000	300,000	-50,000
Policemen's Pension Fund					
Pension Contribution	\$975,773	\$0	\$295,975	\$307,582	\$11,607
Administration	94,323	92,381	99,497	0	-99,497
Lump Sum Supplement Contribution	500,000	0	0	0	0
Employees' Retirement Fund					
Pension Contribution	\$0	\$19,914	\$21,550	\$25,000	\$3,450
Administration	19,826,339	23,343,873	20,976,648	26,677,643	5,700,995
Employers' Share of Employees' Annuity Contribution	21,785,004	22,809,607	22,975,200	23,700,000	724,800
Annuity Contribution Employer's Reserve Fund	5,450,000	0	0	0	0
Social Security					
Social Security Tax	\$16,541,822	\$16,531,718	\$17,350,500	\$17,540,000	\$189,500

	2004 ACTUAL** EXPENDITURES	2005 ACTUAL** EXPENDITURES	2006 ADOPTED BUDGET	2007 PROPOSED BUDGET	CHANGE 2007 PROPOSED VERSUS 2006 ADOPTED
Former Town of Lake Employees' Retirement Fund					
Pension Contribution	\$13,470	\$8,673	\$8,700	\$8,700	\$0
Former Town of Lake Firemen's Retirement Fund					
Pension Contribution	\$175,631	\$0	\$0	\$0	\$0
Deferred Compensation	<u>\$900,978</u>	<u>\$951,036</u>	<u>\$1,403,719</u>	<u>\$1,407,283</u>	<u>\$3,564</u>
Total Budgets for Employees' Retirement	\$66,981,361 **	\$64,354,832 **	\$63,713,789	\$70,104,208	\$6,390,419
2. Source of Funds for Employees' Retirement					
Fringe Benefits Pension	\$774,542	\$962,986	\$1,033,127	\$1,035,200	\$2,073
Charges to Retirement Fund	19,615,535	23,036,218	20,719,400	26,365,403	5,646,003
Charges to Deferred Compensation	900,978	951,036	1,403,719	1,407,283	3,564
Miscellaneous Revenue	149,141	157,114	169,830	181,400	11,570
Property Tax Levy	<u>42,386,238</u>	<u>40,091,374</u>	<u>40,387,713</u>	<u>41,114,922</u>	<u>727,209</u>
Total Financing for Employees' Retirement	\$63,826,434	\$65,198,728	\$63,713,789	\$70,104,208	\$6,390,419
C. Capital Improvements					
1. Budgets for Capital Improvements					
Special Capital Projects or Purposes	\$1,683,951	\$72,118	\$8,415,000	\$8,325,000	\$-90,000
Administration, Department of	666,959	590,063	521,000	1,276,000	755,000
City Attorney	81,602	71,529	0	250,000	250,000
City Development, Department of	23,654,660	25,142,667	65,550,000	77,855,000	12,305,000
City Treasurer	0	148,075	0	0	0
Common Council City Clerk	0	0	175,000	525,000	350,000
Department of Employee Relations	0	0	0	400,000	400,000
Fire Department	7,481,348	3,689,337	3,381,000	2,918,000	-463,000
Health Department	1,023,429	772,694	550,000	476,000	-74,000
Library	1,005,701	2,113,256	1,060,000	830,000	-230,000
Municipal Court	532,058	271,250	0	50,000	50,000
Neighborhood Services, Department of	27,032	0	0	0	0
Police Department	3,420,119	3,484,351	1,179,000	1,670,000	491,000
Port of Milwaukee	2,469,247	507,694	1,025,000	750,000	-275,000
Public Works, Department of (Total)	(52,303,301)	(73,295,691)	(83,007,924)	(56,773,140)	(-26,234,784)
Administration Division	3,115,588	1,336,716	235,000	625,000	390,000
Infrastructure Services Division	33,715,418	47,733,221	27,514,699	29,187,440	1,672,741
Operations Division	<u>15,472,295</u>	<u>24,225,754</u>	<u>55,258,225</u>	<u>26,960,700</u>	<u>-28,297,525</u>
Total Budgets for Capital Improvements (Other than Parking, Water Works and Sewer Maintenance)	\$94,349,407 **	\$110,158,725 **	\$164,863,924	\$152,098,140	\$-12,765,784
2. Source of Funds for Capital Improvements					
General Obligation Borrowings					
New Borrowing	\$52,869,894	\$68,473,498	\$82,530,072	\$57,501,490	\$-25,028,582
Carryover Borrowing	0 (a)	95,227,090 (a)	95,227,090 (a)	88,099,468 (a)	-7,127,622 (a)
Tax Increment District Public Improvements					
New Borrowing	\$20,107,421	\$22,042,559	\$58,000,000	\$70,280,000	\$12,280,000
Carryover Borrowing	0 (a)	33,525,914 (a)	33,525,914 (a)	71,151,734 (a)	37,625,820 (a)
Anticipated Special Assessments					
New Authorizations	\$5,872,741	\$5,100,582	\$2,804,799	\$2,759,650	\$-45,149
Carryover Special Assessments	0 (a)	17,029,740 (a)	17,029,740 (a)	19,151,639 (a)	2,121,899 (a)
Capital Improvement Revenues					
Cash Revenues	\$3,075,040	\$224,128	\$12,900,000	\$12,200,000	\$-700,000
Carryover Capital Revenues	0 (a)	0 (a)	0 (a)	0 (a)	0 (a)
Property Tax Levy	<u>\$12,424,311</u>	<u>\$14,317,958</u>	<u>\$8,629,053</u>	<u>\$9,357,000</u>	<u>\$727,947</u>
Total Financing for Capital Improvements (Other than Parking, Water Works and Sewer Maintenance)	\$94,349,407 *	\$110,158,725 *	\$164,863,924	\$152,098,140	\$-12,765,784
(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)	\$89,737,000	\$89,835,899	\$85,212,142	\$89,105,823	\$3,893,681
Bonded Debt (Interest)	37,222,459	43,640,884	48,884,685	52,684,342	3,799,657
Bonded Debt (Fees)	0	0	0	40,000	40,000
Bonded Debt (Issuance Expenses)	0	0	0	1,000,000	1,000,000
Subtotal	<u>\$126,959,459</u>	<u>\$133,476,783</u>	<u>\$134,096,827</u>	<u>\$142,830,165</u>	<u>\$8,733,338</u>
Less: Prepayment					
Prepayment Deduction (PDAF)	\$-4,000,000	\$-5,000,000	\$-5,000,000	\$-7,300,000	\$-2,300,000

	2004 ACTUAL** EXPENDITURES	2005 ACTUAL** EXPENDITURES	2006 ADOPTED BUDGET	2007 PROPOSED BUDGET	CHANGE 2007 PROPOSED VERSUS 2006 ADOPTED
Special Assessment	-3,290,000	-3,551,000	-3,555,000	-3,553,762	1,238
Total Budget for City Debt (a)	\$119,669,459 **	\$124,925,783 **	\$125,541,827	\$131,976,403	\$6,434,576
Milwaukee School Board					
(a) Included in city debt amounts above are the following amounts for school purposes not controlled by the Common Council.		2004	\$13,206,168		
		2005	\$14,578,173		
		2006	\$16,361,842 (est.)		
		2007	\$19,652,958 (est.)		
2. Source of Funds for City Debt					
Revenues	\$35,327,932	\$38,593,942	\$33,523,231	\$32,609,490	\$-913,741
TID Increments from Prior Year	16,733,215	18,596,773	18,804,333	16,965,898	-1,838,435
Delinquent Tax Revenues	13,613,402	14,793,546	14,489,027	14,973,326	484,299
Property Tax Levy	53,994,910	52,941,522	58,725,236	67,427,689	8,702,453
Total Financing for City Debt	\$119,669,459	\$124,925,783	\$125,541,827	\$131,976,403	\$6,434,576
E. Delinquent Tax					
1. Budget for Delinquent Tax Fund					
Delinquent Tax Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
2. Source of Funds for Delinquent Tax Fund					
Property Tax Levy	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
F. Common Council Contingent Fund					
1. Budget for Common Council Contingent Fund					
Common Council Contingent Fund	(\$5,000,000) *	(\$5,000,000) *	\$5,500,000	\$5,500,000	\$0
2. Source of Funds for Common Council Contingent Fund					
Property Tax Levy	\$5,000,000	\$5,000,000	\$5,500,000	\$5,500,000	\$0
*2004 and 2005 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)	\$781,536,562	\$826,070,893	\$897,068,592	\$911,497,842	\$14,429,250
Non-Tax Levy	595,931,943	633,536,888	684,017,990	691,420,702	7,402,712
Tax Levy	201,539,197	207,189,876	213,050,602	220,077,140	7,026,538
Subtotal Financing for (Estimated Revenues) Common Council Controlled Budgets (Except Water and Special Revenue Accounts)	\$797,471,140	\$840,726,764	\$897,068,592	\$911,497,842	\$14,429,250
Special Revenue Accounts Sections G through M					
G. Parking					
1. Budget for Parking Program					
Operating and Maintenance Expense	\$25,165,867	\$25,363,993	\$26,991,593	\$26,059,606	\$-931,987
Transfer to General Fund	12,000,000	15,210,000	15,200,000	15,800,000	600,000
Capital Improvement Program	1,553,499	889,335	2,080,000	595,000	-1,485,000
Capital Improvements to be Financed from Available Cash Reserves	0	0	5,000,000	5,000,000	0
Total Budget for Parking Program	\$38,719,366 **	\$41,463,328 **	\$49,271,593	\$47,454,606	\$-1,816,987
2. Source of Funds for Parking Operations					
Parking Permits	\$2,964,859	\$2,672,788	\$2,915,000	\$2,714,000	\$-201,000
Meters	4,312,104	4,197,616	4,098,000	4,081,000	-17,000
Rental and Lease of Facilities	6,898,755	6,741,466	6,769,857	6,734,388	-35,469
Towing of Vehicles	2,248,716	2,315,415	1,950,000	2,500,000	550,000
Vehicle Disposal	2,680,182	2,636,887	2,300,000	2,400,000	100,000
Miscellaneous	135,609	151,172	0	0	0
Subtotal Financing of Parking Operations	\$19,240,225	\$18,715,344	\$18,032,857	\$18,429,388	\$396,531
Other Funding Sources					
Withdrawal from Reserves	\$0	\$0	\$5,158,736	\$3,830,218	\$-1,328,518
Citation Revenue	21,974,206	19,757,472	19,000,000	19,600,000	600,000
Miscellaneous	323,803	1,535,964	0	0	0
Capital Improvements to be financed from available:					
Cash Reserves	0	0	5,000,000	5,000,000	0
New Borrowing	0	889,335	2,080,000	595,000	-1,485,000
Carryover Borrowing	0	0	1,935,369 (a)	3,681,369 (a)	1,746,000 (a)
Subtotal Other Funding Sources	\$22,298,009	\$22,182,771	\$31,238,736	\$29,025,218	\$-2,213,518
Total Financing for Parking	\$41,538,234	\$40,898,115	\$49,271,593	\$47,454,606	\$-1,816,987
(a) Reiteration of prior year's authority does not affect budget totals.					

	2004 ACTUAL** EXPENDITURES	2005 ACTUAL** EXPENDITURES	2006 ADOPTED BUDGET	2007 PROPOSED BUDGET	CHANGE 2007 PROPOSED VERSUS 2006 ADOPTED
H. Grant and Aid Projects (Except Capital Projects)					
1. Budget for Grant and Aid Projects					
Grantor Share (Non-City)	\$60,449,144	\$62,702,361	\$79,020,376	\$74,433,047	\$-4,587,329
Total for Grant and Aid Projects	\$60,449,144 **	\$62,702,361 **	\$79,020,376	\$74,433,047	\$-4,587,329
2. Source of Funds for Grant and Aid Projects					
Grantor Share (Non-City)	\$60,449,144	\$62,702,361	\$79,020,376	\$74,433,047	\$-4,587,329
Total Financing for Grant and Aid Projects (Except Capital Projects)	\$60,449,144	\$62,702,361	\$79,020,376	\$74,433,047	\$-4,587,329
I. Economic Development Fund					
1. Budget for Economic Development Fund					
Business Improvement Districts	\$4,624,620	\$5,052,590	\$10,534,254	\$5,975,307	\$-4,558,947
Total Budget for Economic Development Fund	\$4,624,620	\$5,052,590	\$10,534,254	\$5,975,307	\$-4,558,947
2. Source of Funds for Economic Development Fund					
Business Improvement District Assessments	\$4,623,673	\$5,052,590	\$10,534,254	\$5,975,307	\$-4,558,947
Total Source of Funds for Economic Development Fund	\$4,623,673	\$5,052,590	\$10,534,254	\$5,975,307	\$-4,558,947
J. Water Works					
1. Budget for Water Works, Department of Public Works					
Operating Budget	\$60,366,377	\$61,274,238	\$67,730,974	\$67,728,842	\$-2,132
Capital Improvements Program	12,754,805	15,212,549	20,120,000	25,140,500	5,020,500
Deposits to Special Accounts (Retained Earnings)	12,506,510	15,155,257	19,520,000	24,540,500	5,020,500
Total Expenditures and Deposits	\$85,627,692 **	\$91,642,044 **	\$107,370,974	\$117,409,842	\$10,038,868
2. Source of Funds for Water Works					
Operating Revenue	\$65,791,948	\$69,050,322	\$67,485,733	\$66,849,681	\$-636,052
Non-Operating Revenue	9,539,453	7,199,361	8,616,000	9,564,000	948,000
Retained Earnings	10,296,291	15,392,361	31,269,241	40,996,161	9,726,920
Total Source of Funds for Water Works	\$85,627,692	\$91,642,044	\$107,370,974	\$117,409,842	\$10,038,868
K. Sewer Maintenance					
1. Budget for Sewer Maintenance					
Operating Budget	\$21,847,326	\$31,798,526	\$35,420,730	\$39,387,171	\$3,966,441
Capital Budget	21,477,981	19,840,982	23,500,000	24,500,000	1,000,000
Total Budget for Sewer Maintenance	\$43,325,307 **	\$51,639,508 **	\$58,920,730	\$63,887,171	\$4,966,441
2. Source of Funds for Sewer Maintenance					
Sewer User Fee	\$30,737,508	\$30,532,791	\$27,600,000	\$23,605,260	\$-3,994,740
Storm Water Fee	0	0	6,575,552	13,451,392	6,875,840
Charges for Services	210,638	534,451	198,818	211,122	12,304
Miscellaneous Revenue	330,842	322,110	294,928	281,864	-13,064
Retained Earnings	-1,631,662	409,174	751,432	1,837,533	1,086,101
Proceeds from Borrowing	13,677,981	19,840,982	23,500,000	24,500,000	1,000,000
Total Source of Funds for Sewer Maintenance	\$43,325,307	\$51,639,508	\$58,920,730	\$63,887,171	\$4,966,441
M. Delinquent County Taxes					
1. Budget for Delinquent County Taxes					
Delinquent County Taxes and Tax Certificate Purchases	\$8,785,085	\$9,111,076	\$9,000,000	\$9,855,000	\$855,000
Total Budget for Delinquent County Taxes	\$8,785,085	\$9,111,076	\$9,000,000	\$9,855,000	\$855,000
2. Source of Funds for Delinquent County Taxes					
Purchase of Milwaukee County Delinquent Taxes	\$8,785,085	\$9,111,076	\$9,000,000	\$9,855,000	\$855,000
Total Source of Funds for Delinquent County Taxes	\$8,785,085	\$9,111,076	\$9,000,000	\$9,855,000	\$855,000
Subtotal Budget Authorization for Special Revenue Accounts	\$241,531,214	\$261,610,907	\$314,117,927	\$319,014,973	\$4,897,046
Subtotal Estimated Revenues for Special Revenue Accounts	\$244,349,135	\$261,045,694	\$314,117,927	\$319,014,973	\$4,897,046
Total All Budgets Under the Control of the Common Council (Includes Water and Special Revenue Accounts)	\$1,023,067,776	\$1,087,681,800	\$1,211,186,519	\$1,230,512,815	\$19,326,296
Total Financing Revenues of Budgets Under the Control of the Common Council (Includes Water and Special Revenue Accounts)	\$1,041,820,275	\$1,101,772,458	\$1,211,186,519	\$1,230,512,815	\$19,326,296

** Expenditures include funding carried over from prior year.