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Office of the Comptroller
October 28, 2008

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 2002 *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. If citizens or businesses perceive that they are not getting value for the tax dollars they are paying they can and will "vote with their feet." Likewise, if we drastically curtail the services we provide, and our competitors do not, leaving our infrastructure deteriorating, or our health or public safety efforts at a level far below our competition, we will neither attract new growth or retain the citizens and businesses we have now. 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 revenues 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.

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,

W. MARTIN MORICS
Comptroller

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