

1 By Supervisor Weishan

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A RESOLUTION

Providing for an advisory referendum on the question of whether the State of Wisconsin should grant Milwaukee County the authority to levy a one percent (1%) county use and sales tax, the revenues of which will be dedicated to support property tax relief, Milwaukee County parks, recreation and culture programs and services, transit services and public safety.

WHEREAS, the amount of discretionary funding available for Milwaukee County's transit, parks and cultural institutions continues to decline, as costs for mandated services and personnel costs rise exponentially; and

WHEREAS, the demand for county-wide property tax relief and the regional economic need to provide transportation services along with recreational and cultural services to Milwaukee County residents and residents of southeastern Wisconsin continues to increase; and

WHEREAS, these programs are recognized for the social, health, environmental and economic benefits they provide to the community and region as a whole; and

WHEREAS, for example, the Milwaukee County Transit System (MCTS) supplies 1,300 jobs, conducts \$50 million dollars worth of business with 500 local companies in supplies and services and provides over 150,000 rides to Milwaukee County residents; and

WHEREAS, while MCTS has efficiently used operating assistance provided by federal, state, and local sources, transit services continue to suffer from funding levels that have not kept pace with the inflationary costs of operating and maintaining transit services, affected MCTS' ability to maintain the high level of service expected by Milwaukee County residents; and

WHEREAS, the one percent (1%) sales tax proposal is estimated to provide the average homeowner (home valued at \$150,000) with a reduction of \$169 in property taxes; and

WHEREAS, the County's transit, parks, recreation and cultural programs cannot rely on the property tax levy as a possible source of additional revenue for these discretionary county programs because all counties are required to adhere to a property tax levy cap imposed by the State of Wisconsin; and

WHEREAS, it is estimated that a one percent increase in the sales and use tax would generate \$60 million or more in property tax relief along with an additional \$22 million for

46 parks, recreation and culture programs and services, \$18 million for transit operations and
47 \$20 million for municipal public safety programs and services; and

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49 WHEREAS, the public safety revenues would be allotted to each municipality based
50 on population (per capita) and Milwaukee County would be the designated pass-through
51 agency for the public safety revenue and would not charge an administrative fee for such
52 service; and

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54 WHEREAS, each municipality would have sole discretion as to how public safety
55 revenues would be used with the only stipulation being for public safety purposes only;
56 and

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58 WHEREAS, Milwaukee County would be required to establish separate accounts for
59 the deposit of sales tax revenue for the strict purpose of funding transit operations and
60 parks, recreation and culture programs and services; and

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62 WHEREAS, these accounts would be separate from the overall county budget and
63 would not be transferable to other county or municipal programs; and

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65 WHEREAS, two stabilization fund accounts would be established, one for the
66 deposit of ten percent (10%) of the sales tax allocated to fund transit and another for the
67 deposit of ten percent (10%) of the sales tax allocated to fund parks, recreation and culture,
68 for the first three years; and

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70 WHEREAS, any withdrawal from the stabilization fund accounts would require a $\frac{3}{4}$
71 vote of the Milwaukee County Board of Supervisors and any single withdrawal could not
72 equate to more than 50% of the balance of the fund while no withdrawals would be
73 permitted within the first three years of establishing the account; and

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75 WHEREAS, Milwaukee County does not have the authority to impose an increase in
76 the county sales and use tax; therefore, the County must seek approval from the Wisconsin
77 State Legislature; and

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79 WHEREAS, prior to requesting approval of an additional sales and use tax for
80 Milwaukee County, the County Board of Supervisors wishes to call an advisory referendum
81 on the question of whether the State of Wisconsin should grant Milwaukee County the
82 authority to levy a one percent county use and sales tax, the revenues of which will be
83 dedicated to support county transit, parks, recreation and culture programs and services,
84 and public safety; now, therefore,

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86 BE IT RESOLVED, by the County Board of Supervisors of Milwaukee County,
87 Wisconsin, as follows:

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89 Section 1. Referendum Election. The County Clerk is hereby directed to call an
90 advisory referendum election to be held in the County at the regularly scheduled election

91 to be held on February 19, 2008, for the purpose of submitting to the qualified electors of
92 the County the proposition of whether the State of Wisconsin should grant Milwaukee
93 County the authority to levy a one percent county use and sales tax, the revenues of which
94 will be dedicated to support county transit, parks, recreation and culture programs and
95 public safety shall be approved. The referendum shall be held, noticed and conducted
96 following the procedures set forth in Section 59.25(25) of the Wisconsin Statutes.

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98 Section 2. Official Referendum Ballot Form. The ballot to be used at the referendum
99 election shall be prepared in accordance with the provision of Sections 5.64(2) and
100 7.08(1)(a) of the Wisconsin Statutes. The ballot shall be substantially in the form attached
101 hereto as Exhibit A.

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EXHIBIT A

OFFICIAL REFERENDUM BALLOT

February 19, 2008

NOTICE TO ELECTORS: THIS BALLOT MAY BE INVALID UNLESS INITIALED BY TWO (2) ELECTION INSPECTORS. IF CAST AS AN ABSENTEE BALLOT, THE BALLOT MUST BEAR THE INITIALS OF THE MUNICIPAL CLERK OR DEPUTY CLERK.

If you desire to vote on the question, make a cross (X) in the square beneath the question after "YES" if in favor of the question or make a cross (X) in the square after "NO" if opposed to the question.

ADVISORY REFERENDUM

Shall the State of Wisconsin grant Milwaukee County the authority to levy a one percent (1%) county sales and use tax, the revenues of which will be dedicated to property tax relief of \$60 million or more and the funding of Milwaukee County parks, recreation and culture programs and services, transit and municipal public safety programs and services?

YES NO

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(Reverse Side of Ballot)

OFFICIAL REFERENDUM BALLOT
for
Milwaukee County, Wisconsin

Polling Place: _____

February 19, 2008

Ballot issued by

Initials of Inspectors of Election

Absent Voter's Ballot issued by

Initials of Municipal Clerk or Deputy Clerk

Certification of Elector Assistance

I certify that this ballot was marked or punched by me for an elector who is
authorized under the law to have assistance, upon request, and as directed by the elector.

(Signature of assisting individual)

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 6/27/07

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution providing for an advisory referendum on the question of whether the State of Wisconsin should grant Milwaukee County the authority to levy a one percent (1%) county use and sales tax, the revenues of which will be dedicated to support property tax relief, Milwaukee County parks, recreation and culture programs and services, transit services and public safety.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input checked="" type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	\$20-\$25,000
	Revenue	0	
	Net Cost	0	\$20-\$25,000
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

Approval of this resolution will result in the addition of an advisory referendum question on the February 19, 2008 Primary Election ballot in Milwaukee County. The purpose of which is to determine whether there is public support for the State to grant Milwaukee County the authority to levy a 1% sales and use tax, the revenues of which will be dedicated to property tax relief of \$60 million or more and the funding of Milwaukee County parks, recreation and culture programs and services, transit and municipal public safety programs and services.

Milwaukee County Election Commission staff identified several factors that would result in increased expenditures due to the addition of a referendum question. These include ballot printing costs (depending on the length of the referendum question and whether in conjunction with the other elections on the ballot, if it resulted in a two-sided ballot), programming of the ballot counting and touch screen voting machines and required publication of the referendum question. Due to the many variables involved, an exact figure cannot be calculated. However, Election Commission staff suggested, that based on previous research and analysis, the marginal cost of this initiative could be between \$20-\$25,000. This represents a slight increase from estimates provided in recent years due to the addition of touch screen voting machines and programming costs.

It should be noted that the cost for a special election for the purpose of holding a referendum would exceed \$500,000 if it were not held on a regularly scheduled election.

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

If appropriations are not available within the Election Commission budget for the actual cost of the referendum question, then a transfer from the Appropriation for Contingencies may be necessary.

Department/Prepared By Steve Cady, Fiscal and Budget Analyst, County Board

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No