

ADOPTED 2005 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1900-1201

FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

Section 59.605, Wisconsin Statutes, imposed a property tax rate limit on Wisconsin counties, effective August 12, 1993. Separate limits were imposed for operating levy rates and debt service

levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County may not exceed these operating and debt levy rate limits unless one or more specified conditions apply, as described in the statute. Section 59.605 also establishes specific penalties for failure to meet the limit requirements. Among the penalties for exceeding the limits are reductions in State shared revenues and transportation aids.

BUDGET SUMMARY			
	<u>2003 Budget</u>	<u>2004 Budget</u>	<u>2005 Budget</u>
Property Tax Levy	\$ 219,494,183	\$ 219,436,418	\$ 225,883,651

STATISTICAL SUPPORTING DATA

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>2004/2005 Change</u>
<u>General County</u>			
Expenditures	\$ 1,138,752,554	\$ 1,187,924,934	\$ 49,172,380
Revenues	892,228,071	929,932,528	37,704,457
Bond Issues	<u>27,088,065</u>	<u>32,108,755</u>	<u>5,020,690</u>
General County Property Tax Levy	\$ 219,436,418	\$ 225,883,651	\$ 6,447,233

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Summary of 2005 Tax Levy

Dept. No.	Department Description	2005 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 4,944,786	\$ 15,000	\$ 4,929,786	GEN
1001	County Board-Department of Audit	2,304,709	0	2,304,709	GEN
1011	County Executive-General Office	935,095	15,000	920,095	GEN
1021	County Exec-Veteran's Services	282,395	13,000	269,395	GEN
1040	County Board-Ofc of Community Business Development Partners	580,998	276,348	304,650	GEN
	Total Legislative and Executive	\$ 9,047,983	\$ 319,348	\$ 8,728,635	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 621,041	\$ 63,500	\$ 557,541	GEN
1110	Civil Service Commission	62,713	0	62,713	GEN
1120	Personnel Review Board	163,091	0	163,091	GEN
1130	Corporation Counsel	1,814,808	185,000	1,629,808	GEN
1140	DAS-Human Resources	4,445,207	1,147,440	3,297,767	GEN
1150	DAS-Risk Management	6,146,471	6,291,800	(145,329)	INTER
1151	DAS-Fiscal Affairs	3,313,471	36,000	3,277,471	GEN
1152	DAS-Procurement	892,771	50,000	842,771	GEN
1160	DAS-Information Mgt Services	18,901,111	210,705	18,690,406	INTER
1190	DAS-Economic & Comm Develop	18,014,023	18,698,416	(684,393)	GEN
	Total Staff Agencies	\$ 54,374,707	\$ 26,682,861	\$ 27,691,846	
<u>Sundry Appropriations and Revenues</u>					
1900-					
1999	Non-Departmentals	\$ (28,170,043)	\$ 96,570,843	\$ (124,740,886)	GEN
	Total Sundry Appropriations and Revenues	\$ (28,170,043)	\$ 96,570,843	\$ (124,740,886)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 39,490,902	\$ 10,967,007	\$ 28,523,895	GEN
2430	Department of Child Support	18,030,247	18,137,076	(106,829)	GEN
	Total Courts and Judiciary	\$ 57,521,149	\$ 29,104,083	\$ 28,417,066	

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<u>General Government</u>					
3010	Election Commission	\$ 566,923	\$ 44,783	\$ 522,140	GEN
3090	County Treasurer	1,087,883	1,475,150	(387,267)	GEN
3270	County Clerk	572,627	529,247	43,380	GEN
3400	Register of Deeds	3,244,060	5,738,033	(2,493,973)	GEN
	Total General Government	\$ 5,471,493	\$ 7,787,213	\$ (2,315,720)	
<u>Public Safety</u>					
4000	Sheriff	\$ 73,523,983	\$ 14,024,073	\$ 59,499,910	GEN
4300	House of Correction	45,286,457	6,944,205	38,342,252	GEN
4500	District Attorney	15,458,535	7,619,942	7,838,593	GEN
4900	Medical Examiner	3,875,186	1,219,207	2,655,979	GEN
	Total Public Safety	\$ 138,144,161	\$ 29,807,427	\$ 108,336,734	
<u>Parks and Public Infrastructure</u>					
5040	DPPI-Airport	\$ 56,182,860	\$ 57,246,205	\$ (1,063,345)	ENTER
5070	DPPI-Transportation Services	2,342,405	2,997,949	(655,544)	INTER
5080	DPPI-Architect., Engineer & Environ	5,977,470	5,540,937	436,533	INTER
5100	DPPI-Highway Maintenance	16,245,294	15,680,242	565,052	GEN
5300	DPPI-Fleet Management	12,258,805	12,853,297	(594,492)	INTER
5600	Milwaukee Cty Transit/Paratransit	104,573,419	83,221,649	21,351,770	ENTER
5700	DPPI-Facilities Management	28,921,803	13,706,272	15,215,531	INTER
5800	DPPI-Director's Office	2,507,055	258,427	2,248,628	GEN
9000	DPPI-Parks	37,069,968	19,190,394	17,879,574	GEN
	Total Parks and Public Infrastructure	\$ 266,079,079	\$ 210,695,372	\$ 55,383,707	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 153,715,689	\$ 118,131,321	\$ 35,584,368	ENTER
7200	DHHS-County Health Programs	62,279,109	41,527,015	20,752,094	GEN
7900	Department on Aging	162,608,549	159,899,078	2,709,471	GEN
8000	Dept of Health & Human Services	178,030,511	157,922,792	20,107,719	GEN
	Total Health & Human Services	\$ 556,633,858	\$ 477,480,206	\$ 79,153,652	

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<u>Recreation and Culture</u>					
9500	Zoological Department	\$ 19,791,567	\$ 14,384,000	\$ 5,407,567	GEN
9700	Museum	3,380,750	0	3,380,750	GEN
9910	University Extension	329,800	119,954	209,846	GEN
	Total Recreation and Culture	\$ 23,502,117	\$ 14,503,954	\$ 8,998,163	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 50,871,374	\$ 14,640,920	\$ 36,230,454	DEBT
	Total Debt Service	\$ 50,871,374	\$ 14,640,920	\$ 36,230,454	
<u>Capital Projects</u>					
1200-					
1876	Capital Improvements*	\$ 53,417,881	\$ 53,417,881	\$ 0	CAP
	Total Capital Projects	\$ 53,417,881	\$ 53,417,881	\$ 0	
<u>Expendable Trust Accounts</u>					
0601	Office for Disabilities Trust Fund	\$ 7,500	\$ 7,500	\$ 0	TF
0701-					
0702	DHS-MHD Trust Funds	35,100	35,100	0	TF
0319-					
0329	Zoo Trust Funds	988,575	988,575	0	TF
	Total Expendable Trust Funds	\$ 1,031,175	\$ 1,031,175	\$ 0	
	Total County	\$ 1,187,924,934	\$ 962,041,283	\$ 225,883,651	

* Revenues include \$24,750,830 in general obligation bonding, \$14,802,770 in reimbursement revenue, \$28,575 in construction fund investment earnings, \$1,022,070 in sales tax revenues, \$5,405,711 in Passenger Facility Charge cash financing, \$50,000 in private contributions and \$7,357,925 in Airport revenue bonds.

** Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund