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# Stats./Trends

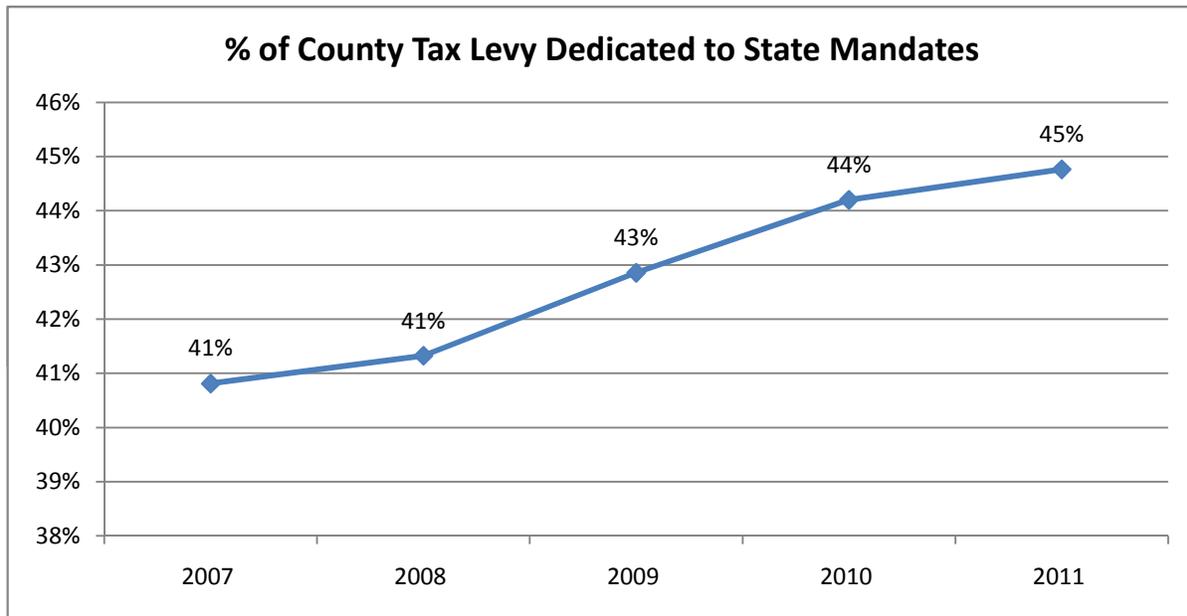
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## MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

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The share of County tax levy that funds State mandates reduces discretionary funding of County programs. Estimated mandated County tax levy include court services provided by the Clerk of Court and the District Attorney. The Sheriff also provides service to the courts including process serving, warrants and bailiff services. Mandate law enforcement services includes probations/parole holds, corrections, and law enforcement service levels for patrol and detective services required by statute. The largest share of mandates are for federal/state human service programs administered by the County.

State Revenues include Shared Revenues and Transportation Aids.



<b><u>Item</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
County Tax Levy Budget:	\$88.7	\$90.5	\$93.1	\$95.7	\$97.4
Estimated Major State Mandated Net Expenditures:	\$42.8	\$44.2	\$46.6	\$48.8	\$50.0
State Discretionary Revenue Offsets:	\$6.5	\$6.8	\$6.8	\$6.5	\$6.4
County Tax Levy for Major State Mandates:	\$36.2	\$37.4	\$39.9	\$42.3	\$43.6
% of County Tax Levy for Major State Mandates:	41%	41%	43%	44%	45%

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## COUNTY DEMOGRAPHICS STATISTICS TRENDS

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Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(4) Unemployment Rate	(5) Public School Enrollment	(5) Private School Enrollment	(7) Median Age
1995	328,631	\$30,533	197,577	2.7%	57,368	12,337	*
1996	334,077	\$32,247	201,656	2.5%	58,083	13,430	*
1997	341,338	\$34,502	208,339	2.6%	58,249	13,379	*
1998	345,440	\$37,026	216,534	2.3%	58,504	14,025	*
1999	350,273	\$38,674	222,061	2.1%	59,145	14,081	*
2000	360,767	\$41,033	222,667	2.5%	59,279	14,087	38.1 (8)
2001	363,571	\$40,701	227,044	3.3%	59,304	14,321	*
2002	368,077	\$41,003	223,247	4.5%	60,165	14,026	39.1
2003	371,189	\$41,471	227,051	4.4%	60,746	13,554	39.1
2004	373,339	\$43,797	226,862	3.9%	61,831	13,038	40.2
2005	377,348	\$46,002	230,607	3.8%	62,472	12,718	40.3
2006	379,577	\$49,219	234,852	3.8%	62,859	12,801	40.6
2007	381,603	\$52,665	236,413	3.9%	63,082	12,592	41
2008	382,697	\$53,636	233,321	3.9%	62,868	12,539	41.8
2009	383,190	*	220,841	7.5%	63,685	12,004	*

\* Information unavailable

### SOURCES

- (1) Wisconsin Department of Administration
- (2) Bureau of Economic Analysis - US Department of Commerce
- (3) Bureau of Labor Statistics - US Department of Labor
- (4) Wisconsin Department of Workforce Development
- (5) Wisconsin Department of Public Instruction
- (6) Sales & Marketing Management, Survey of Buying Power
- (7) American Community Survey
- (8) 2000 Census

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

## DEMOGRAPHICS

### **ELEMENTARY AND SECONDARY EDUCATION**

#### **School Districts**

Arrowhead Union High; Elmbrook; Hamilton; Hartland Lakeside; Kettle Moraine; Lake Country; Menomonee Falls; Merton Community; Mukwonago Area; Muskego-Norway; New Berlin; Norris; North Lake; Oconomowoc Area; Pewaukee; Richmond; Stone Bank; Swallow; Waukesha

#### **2008/2009 Average High School Graduation Rate\***

Waukesha County: 96.5%  
Wisconsin: 89.4%

#### **2008/2009 Average ACT Scores\***

Waukesha County: 23.5  
Wisconsin: 22.2  
United States: 21.1

### **SCHOOL ENROLLMENT\***

#### **2009-2010 Academic Year**

Public: 63,685  
Private: 12,004  
Home schooling: 1,163\*\*

\*Source: Wisconsin Department of Public Instruction  
\*\*2009-2010 data unavailable. 2008-2009 data used

### **POST-SECONDARY EDUCATION**

#### **Colleges and Universities**

Carroll University, City of Waukesha  
Ottawa University-Milwaukee, City of Brookfield  
University of Wisconsin-Waukesha, City of Waukesha  
University of Phoenix, City of Brookfield

#### **Technical and Vocational Schools**

Waukesha County Technical College,  
Village of Pewaukee campus  
Village of Menomonee Falls campus  
City of Waukesha campus

### **TRANSPORTATION**

#### **Roads**

400 miles Waukesha County roads  
250 miles State Highway roads (In County)

#### **Public Transit**

Waukesha Metro Transit Contract Administrator  
Wisconsin Coach Lines  
Milwaukee County Transit System (MCTS)

### **TRANSIT CONTINUED**

Commuter-oriented bus services along major corridors – Para Transit Services  
Specialized transportation (Ride line) service provided by the Waukesha County, Department of Aging and Disability Resource Center

### **UTILITIES**

#### **Electric Power**

WE Energies  
City of Oconomowoc Electric & Gas

#### **Telephone**

Ameritech, Inc.  
CenturyTel

#### **Natural Gas**

WE Energies  
Wisconsin Gas Company

#### **Solid Waste**

Private Collection and Hauling Services  
General use landfills within the County  
Community recycling programs  
County owned, Private Sector operated  
Material Recycling Facility with 25 municipal partners

#### **Water**

14 publicly owned water utilities  
Numerous small-private water utilities  
Water drawn from groundwater aquifers

#### **Sanitary Sewerage**

19 sanitary sewerage systems served by 7 public wastewater treatment plants

### **EMERGENCY SERVICES\***

26 Police Agencies  
Waukesha County Sheriff's Department  
30 Fire Departments/Districts  
Waukesha County Communications Center consolidates police, fire, and emergency dispatch operations for 30 of the County's public safety agencies

\*Source: State of Wisconsin, Department of Justice

#### **MEDIA\*\***

Milwaukee Journal Sentinel, Daily  
Waukesha County Freeman, Daily (except Sun.)  
Southeastern Wisconsin Media

\*\*Source: Southeastern Wisconsin Regional Planning Commission

## WAUKESHA COUNTY POPULATION

According to the January 2010 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 383,864. This represents an increase of 674 persons county-wide, or almost 0.2% from the 2009 population estimate.

	2000 CENSUS	JAN 2009	JAN 2010	'09 - '10 CHANGE	% CHANGE
<b>CITIES</b>					
Brookfield	38,649	39,600	39,600	0	0.00%
Delafield	6,472	6,929	6,996	67	0.97%
Milwaukee *	0	0	0	0	0.00%
Muskego	21,397	23,100	23,190	90	0.39%
New Berlin	38,220	39,300	39,300	0	0.00%
Oconomowoc	12,382	14,330	14,640	310	2.16%
Pewaukee	11,783	12,420	12,450	30	0.24%
Waukesha	64,825	68,800	69,100	300	0.44%
<b>CITIES TOTAL</b>	193,728	204,479	205,276	797	0.39%
<b>TOWNS</b>					
Brookfield	6,390	6,404	6,431	27	0.42%
Delafield	7,820	8,302	8,247	(55)	-0.66%
Eagle	3,117	3,573	3,574	1	0.03%
Genesee	7,284	7,560	7,574	14	0.19%
Lisbon	9,359	9,898	9,924	26	0.26%
Merton	7,988	8,476	8,478	2	0.02%
Mukwonago	6,868	7,590	7,586	(4)	-0.05%
Oconomowoc	7,451	8,262	8,273	11	0.13%
Ottawa	3,758	3,817	3,805	(12)	-0.31%
Vernon	7,227	7,464	7,465	1	0.01%
Waukesha	8,596	8,940	8,933	(7)	-0.08%
<b>TOTAL TOWNS</b>	75,858	80,286	80,290	4	0.00%
<b>VILLAGES</b>					
Big Bend	1,278	1,321	1,328	7	0.53%
Butler	1,881	1,800	1,790	(10)	-0.56%
Chenequa	583	603	602	(1)	-0.17%
Dousman	1,584	1,884	1,884	0	0.00%
Eagle	1,707	1,854	1,848	(6)	-0.32%
Elm Grove	6,249	6,157	6,156	(1)	-0.02%
Hartland	7,905	8,506	8,522	16	0.19%
Lac la Belle	329	336	333	(3)	-0.89%
Lannon	1,009	1,048	1,069	21	2.00%
Menomonee Falls	32,647	34,600	34,600	0	0.00%
Merton	1,926	2,650	2,660	10	0.38%
Mukwonago	6,162	6,920	6,917	(3)	-0.04%
Nashotah	1,266	1,364	1,366	2	0.15%
North Prairie	1,571	1,969	1,964	(5)	-0.25%
Oconomowoc Lake	564	628	625	(3)	-0.48%
Pewaukee	8,170	8,897	8,883	(14)	-0.16%
Summit	4,999	5,181	5,067	(114)	-2.20%
Sussex	8,828	10,050	10,040	(10)	-0.10%
Wales	2,523	2,657	2,644	(13)	-0.49%
<b>TOTAL VILLAGES</b>	91,181	98,425	98,298	(127)	-0.13%
<b>TOTAL: COUNTY</b>	360,767	383,190	383,864	674	0.18%

\* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Administration.

## EQUALIZED PROPERTY VALUE BY MUNICIPALITY

As of September 1st, 2010, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$50,288,874,200. This represents a decrease of \$1,822,635,300 or 3.50% from 2009. A table listing 2009 and 2010 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have declined.

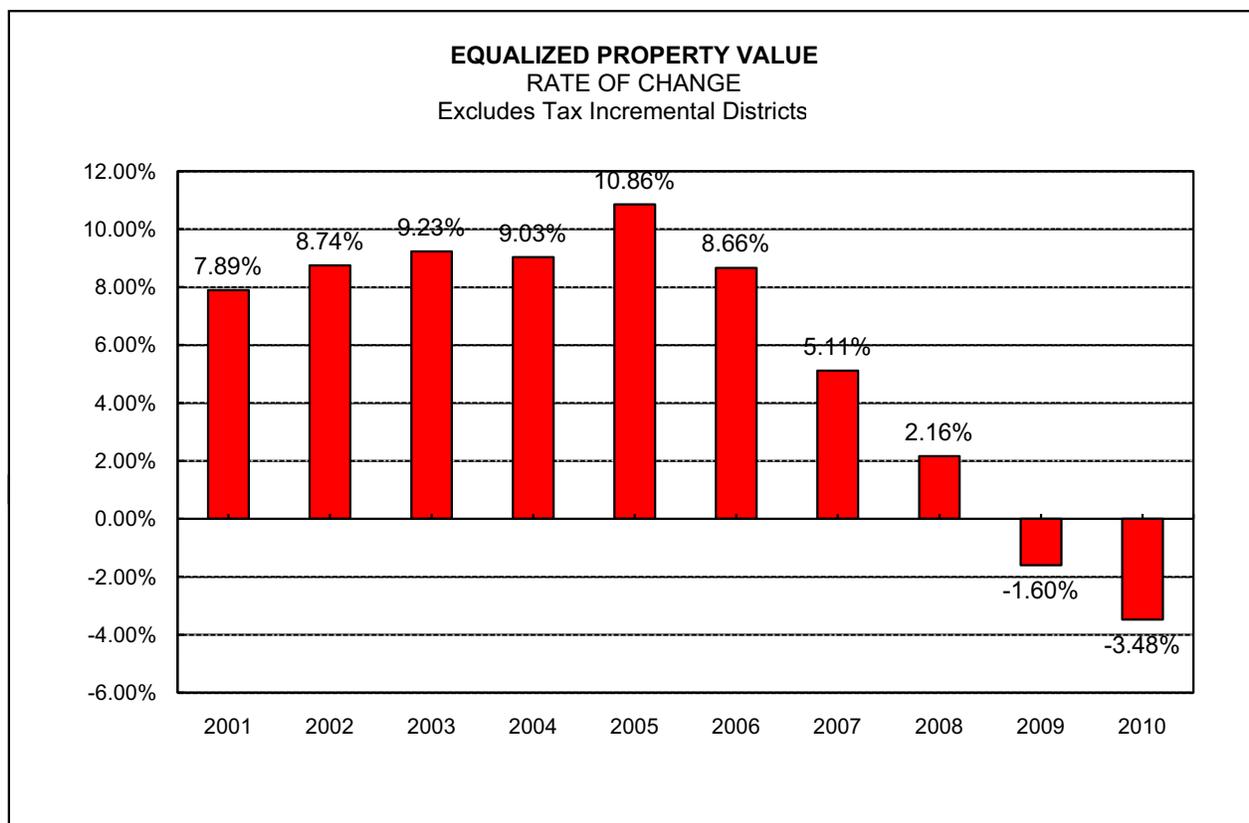
	2009 EQUAL PROP. VALUE	2010 EQUAL PROP. VALUE	10-09 CHANGE	% CHANGE
<b>CITIES:</b>				
Brookfield	\$6,566,898,300	\$6,149,720,400	(\$417,177,900)	-6.35%
Delafield	\$1,403,546,100	\$1,351,345,000	(\$52,201,100)	-3.72%
Milwaukee *	\$18,023,600	\$18,579,700	\$556,100	3.09%
Muskego	\$2,694,187,300	\$2,639,578,400	(\$54,608,900)	-2.03%
New Berlin	\$4,893,034,000	\$4,778,847,600	(\$114,186,400)	-2.33%
Oconomowoc	\$2,019,391,100	\$2,018,359,000	(\$1,032,100)	-0.05%
Pewaukee	\$2,817,885,000	\$2,656,418,000	(\$161,467,000)	-5.73%
Waukesha	\$6,102,122,700	\$5,904,933,100	(\$197,189,600)	-3.23%
<b>SUBTOTAL</b>	<b>\$26,515,088,100</b>	<b>\$25,517,781,200</b>	<b>(\$997,306,900)</b>	<b>-3.76%</b>
<b>TOWNS:</b>				
Brookfield	\$1,092,720,000	\$1,034,213,300	(\$58,506,700)	-5.35%
Delafield	\$1,565,436,600	\$1,514,578,600	(\$50,858,000)	-3.25%
Eagle	\$470,480,400	\$452,789,400	(\$17,691,000)	-3.76%
Genesee	\$928,887,400	\$906,162,700	(\$22,724,700)	-2.45%
Lisbon	\$1,129,654,600	\$1,091,634,500	(\$38,020,100)	-3.37%
Merton	\$1,577,458,000	\$1,542,098,600	(\$35,359,400)	-2.24%
Mukwonago	\$869,328,300	\$844,565,700	(\$24,762,600)	-2.85%
Oconomowoc	\$1,508,793,100	\$1,466,191,100	(\$42,602,000)	-2.82%
Ottawa	\$575,346,500	\$572,248,400	(\$3,098,100)	-0.54%
Vernon	\$881,405,000	\$851,783,100	(\$29,621,900)	-3.36%
Waukesha	\$1,014,603,900	\$975,673,300	(\$38,930,600)	-3.84%
<b>SUBTOTAL</b>	<b>\$11,614,113,800</b>	<b>\$11,251,938,700</b>	<b>(\$362,175,100)</b>	<b>-3.12%</b>
<b>VILLAGES:</b>				
Big Bend	\$150,960,100	\$152,114,000	\$1,153,900	0.76%
Butler	\$254,347,200	\$230,597,000	(\$23,750,200)	-9.34%
Chenequa	\$506,044,200	\$519,226,300	\$13,182,100	2.60%
Dousman	\$178,753,500	\$169,320,100	(\$9,433,400)	-5.28%
Eagle	\$165,509,600	\$161,190,400	(\$4,319,200)	-2.61%
Elm Grove	\$1,100,050,700	\$1,065,098,100	(\$34,952,600)	-3.18%
Hartland	\$1,238,943,000	\$1,182,801,000	(\$56,142,000)	-4.53%
Lac la Belle	\$113,929,300	\$125,240,600	\$11,311,300	9.93%
Lannon	\$111,314,200	\$108,039,700	(\$3,274,500)	-2.94%
Menomonee Falls	\$4,589,341,400	\$4,437,584,100	(\$151,757,300)	-3.31%
Merton	\$380,732,000	\$370,936,800	(\$9,795,200)	-2.57%
Mukwonago	\$752,629,000	\$738,193,000	(\$14,436,000)	-1.92%
Nashotah	\$183,032,300	\$174,761,000	(\$8,271,300)	-4.52%
North Prairie	\$245,318,000	\$235,969,300	(\$9,348,700)	-3.81%
Oconomowoc Lake	\$429,090,400	\$401,633,900	(\$27,456,500)	-6.40%
Pewaukee	\$983,662,800	\$931,756,400	(\$51,906,400)	-5.28%
Summit	\$1,056,596,700	\$1,006,660,800	(\$49,935,900)	-4.73%
Sussex	\$1,174,737,300	\$1,156,534,800	(\$18,202,500)	-1.55%
Wales	\$367,315,900	\$351,497,000	(\$15,818,900)	-4.31%
<b>SUBTOTAL</b>	<b>\$13,982,307,600</b>	<b>\$13,519,154,300</b>	<b>(\$463,153,300)</b>	<b>-3.31%</b>
<b>TOTAL</b>	<b>\$52,111,509,500</b>	<b>\$50,288,874,200</b>	<b>(\$1,822,635,300)</b>	<b>-3.50%</b>

\* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Revenue.

## EQUALIZED PROPERTY VALUE

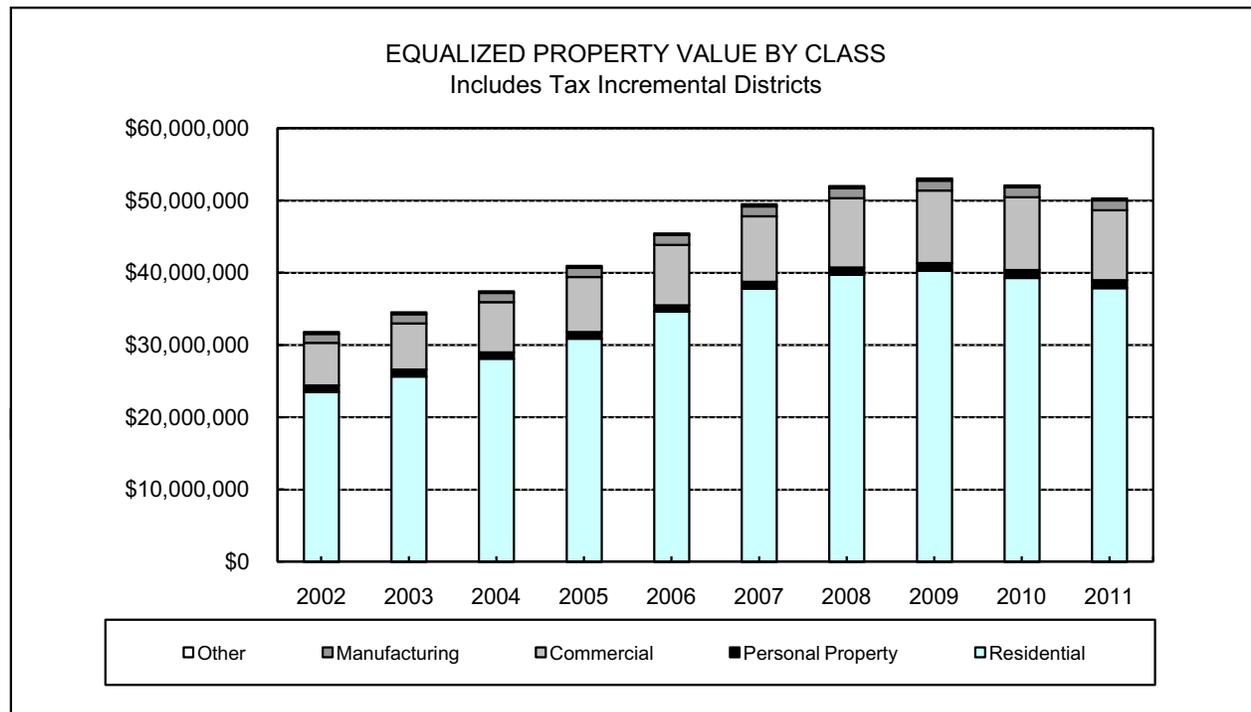
Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the County levy. In 2009, a negative inflation rate on residential properties (over 75% of total value) and new construction of less than 2% were primarily responsible for the modest valuation increase. Valuations for 2000 - 2006 include higher market based inflation rates ranging from 4.2%-9% for residential properties. In 2008, new construction of commercial property (19% of total value) was the one bright spot with a 3.4% property value increase. In 2010, residential values county wide deflated on average of 4.2% offset by increases in commercial and some new housing units. The 3.5% net reduction in tax base is the second year in a row (a 1.6% reduction was experienced in 2009) that the tax base has been reduced. Prior to 2009, the County had not experienced a tax base reduction in over 30 years.



<u>Valuation Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change In Valuation</u>	<u>Rate of Change</u>
2001	\$31,074,293,750	\$2,272,218,500	7.89%
2002	\$33,791,109,550	\$2,716,815,800	8.74%
2003	\$36,910,435,050	\$3,119,325,500	9.23%
2004	\$40,244,065,050	\$3,333,630,000	9.03%
2005	\$44,614,092,450	\$4,370,027,400	10.86%
2006	\$48,476,599,550	\$3,862,507,100	8.66%
2007	\$50,954,981,250	\$2,478,381,700	5.11%
2008	\$52,055,313,050	\$1,100,331,800	2.16%
2009	\$51,220,442,050	(\$834,871,000)	-1.60%
2010	\$49,439,797,100	(\$1,780,644,950)	-3.48%

## EQUALIZED PROPERTY VALUE BY CLASS OF PROPERTY

The total value of equalized property including all tax incremental districts reported for Waukesha County in budget year 2011 is \$50.3 billion. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, and agricultural, forest/swamp/other properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the County. Market values in the residential tax base have declined resulting in a decrease in this proportion of the tax base to 75% from 76% from 2008. However, commercial properties continue to show growth and have increased their share of the tax base to 19% in 2011 from 16% in 2008.



-----(\$000's)-----

Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other	Total Value
2002	\$23,510,977	\$904,485	\$5,918,033	\$1,208,652	\$274,682	\$31,816,829
2003	\$25,670,012	\$932,194	\$6,412,417	\$1,253,162	\$250,661	\$34,518,446
2004	\$28,124,600	\$863,240	\$6,940,711	\$1,284,127	\$237,492	\$37,450,170
2005	\$30,903,597	\$912,143	\$7,586,152	\$1,305,452	\$232,229	\$40,939,573
2006	\$34,623,811	\$899,286	\$8,355,042	\$1,341,526	\$231,366	\$45,451,031
2007	\$37,785,792	\$967,353	\$9,090,014	\$1,367,315	\$266,636	\$49,477,110
2008	\$39,743,016	\$1,017,478	\$9,557,795	\$1,372,812	\$297,043	\$51,988,144
2009	\$40,317,412	\$1,047,674	\$10,024,713	\$1,369,402	\$296,676	\$53,055,877
2010	\$39,273,723	\$1,100,032	\$10,084,520	\$1,355,180	\$298,055	\$52,111,510
2011	\$37,883,814	\$1,103,080	\$9,655,814	\$1,360,989	\$285,177	\$50,288,874
% of Total	75.3%	2.2%	19.2%	2.7%	0.6%	100.0%

Includes Tax Incremental Districts

**GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA**

EXCLUDES FEDERATED LIBRARY

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2000	1999	\$2.58	(\$0.10)	-3.73%	
2001	2000	\$2.46	(\$0.12)	-4.50%	
2002	2001	\$2.42	(\$0.04)	-1.76%	
2003	2002	\$2.31	(\$0.11)	-4.48%	
2004	2003	\$2.21	(\$0.10)	-4.33%	
2005	2004	\$2.11	(\$0.10)	-4.50%	
2006	2005	\$1.96	(\$0.15)	-6.95%	
2007	2006	\$1.83	(\$0.13)	-6.77%	
2008	2007	\$1.78	(\$0.05)	-2.95%	
2009	2008	\$1.79	\$0.01	0.66%	
2010	2009	\$1.87	\$0.08	4.50%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$1.97</b>	<b>\$0.10</b>	<b>5.45%</b>

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
2000	1999	\$68,231,014	\$1,899,900	2.86%	
2001	2000	\$70,974,058	\$2,743,044	4.02%	
2002	2001	\$75,223,129	\$4,249,071	5.99%	
2003	2002	\$78,065,454	\$2,842,325	3.78%	
2004	2003	\$81,552,478	\$3,487,024	4.47%	
2005	2004	\$84,919,831	\$3,367,353	4.13%	
2006	2005	\$87,595,762	\$2,675,931	3.15%	
2007	2006	\$88,696,977	\$1,101,215	1.26%	
2008	2007	\$90,524,503	\$1,827,526	2.06%	
2009	2008	\$93,086,754	\$2,562,251	2.83%	
2010	2009	\$95,717,457	\$2,630,703	2.83%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$97,422,065</b>	<b>\$1,704,608</b>	<b>1.78%</b>

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
2000	1999	\$26,442,836,150	\$1,690,725,900	6.83%	
2001	2000	\$28,802,075,250	\$2,359,239,100	8.92%	
2002	2001	\$31,074,293,750	\$2,272,218,500	7.89%	
2003	2002	\$33,791,109,550	\$2,716,815,800	8.74%	
2004	2003	\$36,910,435,050	\$3,119,325,500	9.23%	
2005	2004	\$40,244,065,050	\$3,333,630,000	9.03%	
2006	2005	\$44,614,092,450	\$4,370,027,400	10.86%	
2007	2006	\$48,476,599,550	\$3,862,507,100	8.66%	
2008	2007	\$50,954,981,250	\$2,478,381,700	5.11%	
2009	2008	\$52,055,313,050	\$1,100,331,800	2.16%	
2010	2009	\$51,220,442,050	(\$834,871,000)	-1.60%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$49,439,797,100</b>	<b>(\$1,780,644,950)</b>	<b>-3.48%</b>

- NOTES: (1) Rounded to nearest cent.  
(2) Excludes amounts for Federated Library System.  
(3) Equalized value excludes tax incremental financing districts (TIDs).

## FEDERATED LIBRARY PROPERTY TAX LEVY DATA

### FEDERATED LIBRARY PROPERTY TAX RATE --PER \$1,000 OF EQUALIZED VALUE--

BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE	RATE CHANGE (\$\$)	RATE CHANGE (%)	
2001	2000	\$0.2722	\$0.0067	2.51%	
2002	2001	\$0.2703	(\$0.0019)	-0.69%	
2003	2002	\$0.2643	(\$0.0061)	-2.24%	
2004	2003	\$0.2629	(\$0.0014)	-0.52%	
2005	2004	\$0.2354	(\$0.0275)	-10.44%	
2006	2005	\$0.2416	\$0.0062	2.62%	
2007	2006	\$0.2232	(\$0.0184)	-7.62%	
2008	2007	\$0.2159	(\$0.0073)	-3.26%	
2009	2008	\$0.2210	\$0.0051	2.34%	
2010	2009	\$0.2314	\$0.0104	4.70%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$0.2460</b>	<b>\$0.0146</b>	<b>6.31%</b>

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR FED LIB.	TAX LEVY CHANGE (\$\$)	TAX LEVY CHANGE (%)	
2001	2000	\$2,183,178	\$246,160	12.71%	
2002	2001	\$2,364,431	\$181,253	8.30%	
2003	2002	\$2,544,105	\$179,674	7.60%	
2004	2003	\$2,769,187	\$225,082	8.85%	
2005	2004	\$2,741,386	(\$27,801)	-1.00%	
2006	2005	\$2,576,634	(\$164,752)	-6.01%	
2007	2006	\$2,597,084	\$20,450	0.79%	
2008	2007	\$2,663,828	\$66,744	2.57%	
2009	2008	\$2,752,289	\$88,461	3.32%	
2010	2009	\$2,773,900	\$21,611	0.79%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$2,853,939</b>	<b>\$80,039</b>	<b>2.89%</b>

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$\$)	EQUALIZED VALUE CHANGE (%)	
2001	2000	\$8,020,202,300	\$726,027,400	9.95%	
2002	2001	\$8,746,220,900	\$726,018,600	9.05%	
2003	2002	\$9,626,522,000	\$880,301,100	10.06%	
2004	2003	\$10,533,032,800	\$906,510,800	9.42%	
2005	2004	\$11,643,340,500	\$1,110,307,700	10.54%	
2006	2005	\$10,664,628,100	(\$978,712,400)	-8.41%	
2007	2006	\$11,636,122,500	\$971,494,400	9.11%	
2008	2007	\$12,337,085,300	\$700,962,800	6.02%	
2009	2008	\$12,454,954,400	\$117,869,100	0.96%	
2010	2009	\$11,989,066,300	(\$465,888,100)	-3.74%	
<b>Adopted</b>	<b>2011</b>	<b>2010</b>	<b>\$11,602,963,300</b>	<b>(\$386,103,000)</b>	<b>-3.22%</b>

**COMPARATIVE COUNTIES PROPERTY RATES  
FOR 2010 ADOPTED BUDGET**

Waukesha County's property tax rate is ranked 70th of 72 counties for 2010 budget purposes. An asterik (\*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	2009 Rank	Property Tax Rate For 2010 Budget (a)	County	2009 Rank	Property Tax Rate For 2010 Budget (a)
* MENOMINEE	1	\$7.88	OCONTO	37	\$4.68
TAYLOR	2	\$7.05	FOREST	38	\$4.67
ADAMS	3	\$6.96	PORTAGE	39	\$4.62
LAFAYETTE	4	\$6.93	SHAWANO	40	\$4.41
* KEWAUNEE	5	\$6.89	RUSK	41	\$4.38
DUNN	6	\$6.71	* OUTAGAMIE	42	\$4.37
PEPIN	7	\$6.65	POLK	43	\$4.37
CLARK	8	\$6.59	* BROWN	44	\$4.29
CRAWFORD	9	\$6.51	BARRON	45	\$4.29
FLORENCE	10	\$6.20	COLUMBIA	46	\$4.25
JACKSON	11	\$6.08	SAUK	47	\$4.20
RICHLAND	12	\$5.97	* CALUMET	48	\$4.17
MARQUETTE	13	\$5.87	<u>MILWAUKEE</u>	<u>49</u>	<u>\$4.15</u>
BUFFALO	14	\$5.86	DOUGLAS	50	\$4.06
MONROE	15	\$5.84	IRON	51	\$3.92
TREMPEALEAL	16	\$5.69	KENOSHA	52	\$3.91
WAUSHARA	17	\$5.65	WASHBURN	53	\$3.89
WAUPACA	18	\$5.58	MARINETTE	54	\$3.79
* WINNEBAGO	19	\$5.57	GRANT	55	\$3.68
ROCK	20	\$5.56	<u>JEFFERSON</u>	<u>56</u>	<u>\$3.67</u>
LINCOLN	21	\$5.30	LA CROSSE	57	\$3.52
GREEN LAKE	22	\$5.25	EAU CLAIRE	58	\$3.47
JUNEAU	23	\$5.23	<u>WALWORTH</u>	<u>59</u>	<u>\$3.28</u>
GREEN	24	\$5.23	ST CROIX	60	\$3.27
* MANITOWOC	25	\$5.16	CHIPPEWA	61	\$3.20
PRICE	26	\$5.16	* <u>RACINE</u>	<u>62</u>	<u>\$3.16</u>
MARATHON	27	\$5.14	BAYFIELD	63	\$3.09
VERNON	28	\$5.07	DOOR	64	\$3.08
FOND DU LAC	29	\$5.05	BURNETT	65	\$2.89
<u>DODGE</u>	<u>30</u>	<u>\$5.00</u>	<u>WASHINGTON</u>	<u>66</u>	<u>\$2.78</u>
IOWA	31	\$4.99	SAWYER	67	\$2.55
ASHLAND	32	\$4.93	DANE	68	\$2.37
LANDGLADE	33	\$4.86	ONEIDA	69	\$1.93
* SHEBOYGAN	34	\$4.83	* <u>WAUKESHA</u>	<u>70</u>	<u>\$1.87</u>
PIERCE	35	\$4.74	OZAUKEE	71	\$1.68
WOOD	36	\$4.70	VILAS	72	\$1.65

(a) Property tax rates shown exclude library system and other special taxing authorities.  
Source: Compiled by the Wisconsin Department of Revenue.

**COMPARATIVE COUNTIES PROPERTY TAX PER PERSON  
FOR 2009 AND 2010 BUDGETS**

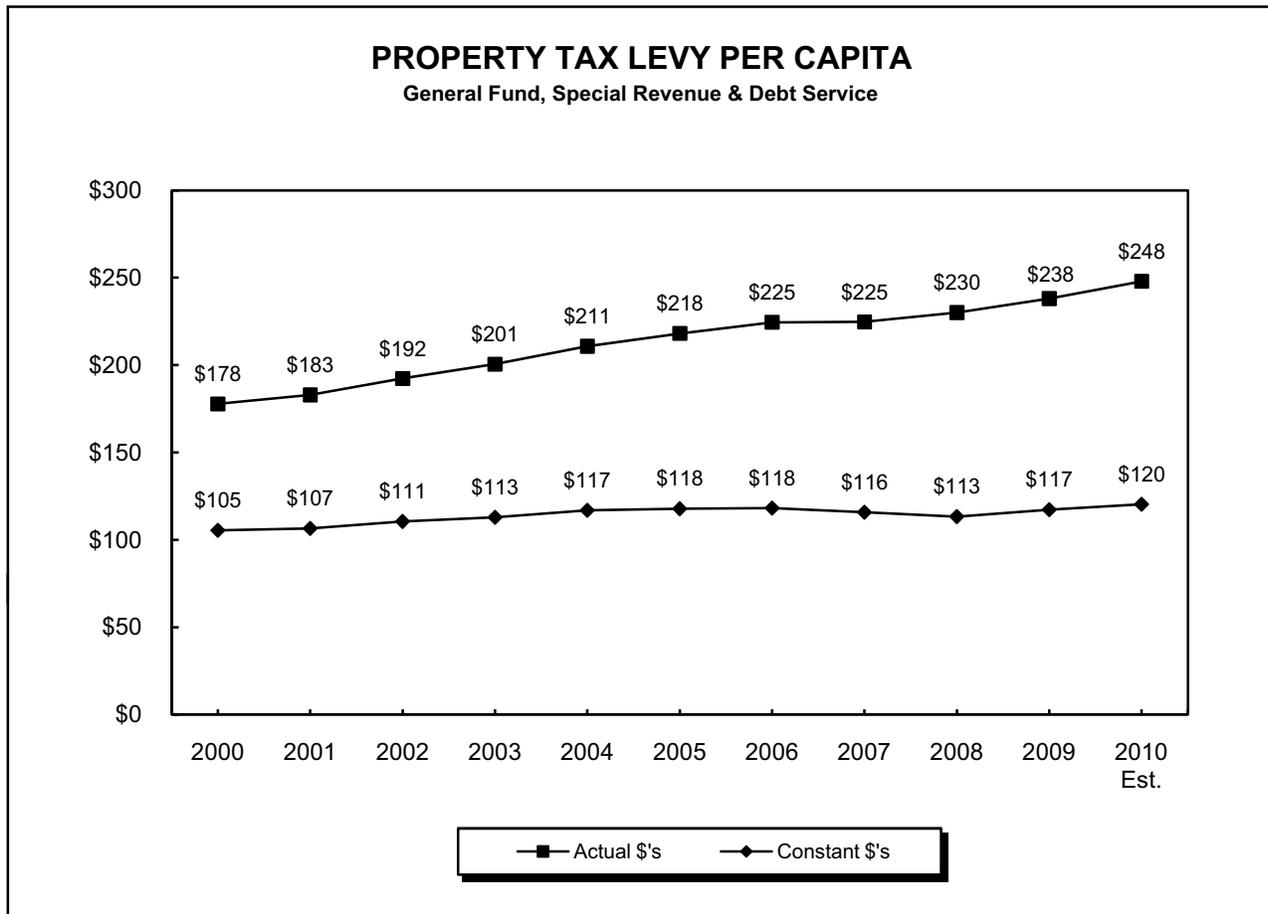
Waukesha County's property tax per person is ranked 67th of 72 counties for 2010 budget purposes. An asterik (\*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	2010 Rank	2009 Rank	2010 Tax Levy Per Person	2009 Tax Levy Per Person	County	2010 Rank	2009 Rank	2010 Tax Levy Per Person	2009 Tax Levy Per Person
Adams	1	1	\$ 776.05	\$ 769.76	* Sheboygan	37	35	\$ 376.15	\$ 377.38
Door	2	2	\$ 740.62	\$ 758.87	Ashland	38	38	\$ 372.89	\$ 364.08
Florence	3	3	\$ 677.30	\$ 661.16	Pierce	39	37	\$ 372.30	\$ 364.20
Green Lake	4	4	\$ 650.03	\$ 632.03	St Croix	40	53	\$ 358.66	\$ 328.32
Marquette	5	5	\$ 601.85	\$ 620.06	Fond du Lac	41	49	\$ 358.45	\$ 338.22
Washburn	6	6	\$ 589.93	\$ 582.64	Marathon	42	39	\$ 356.76	\$ 360.93
<u>Walworth</u>	<u>7</u>	<u>7</u>	<u>\$ 580.39</u>	<u>\$ 566.81</u>	Rock	43	45	\$ 356.22	\$ 342.89
Iron	8	8	\$ 572.61	\$ 547.42	<u>Dodge</u>	<u>44</u>	<u>43</u>	<u>\$ 354.71</u>	<u>\$ 345.19</u>
Waushara	9	9	\$ 562.67	\$ 545.33	Trempealeau	45	41	\$ 354.07	\$ 353.24
Sawyer	10	11	\$ 552.21	\$ 530.31	Richland	46	46	\$ 352.92	\$ 341.74
Vilas	11	12	\$ 541.69	\$ 525.72	Portage	47	47	\$ 352.45	\$ 341.50
Bayfield	12	10	\$ 539.29	\$ 537.22	Clark	48	44	\$ 351.02	\$ 343.21
* Menominee	13	13	\$ 538.38	\$ 525.52	Barron	49	42	\$ 350.40	\$ 345.67
Burnett	14	14	\$ 503.65	\$ 492.69	Kenosha	50	48	\$ 349.93	\$ 340.18
Price	15	15	\$ 479.89	\$ 468.41	Rusk	51	52	\$ 348.16	\$ 329.92
Pepin	16	16	\$ 478.79	\$ 465.58	* Brown	52	50	\$ 342.88	\$ 334.98
Forest	17	17	\$ 478.79	\$ 464.94	* Outagamie	53	51	\$ 342.71	\$ 330.85
Taylor	18	19	\$ 469.53	\$ 449.94	Monroe	54	55	\$ 338.05	\$ 326.30
Polk	19	20	\$ 457.95	\$ 439.05	* Manitowoc	55	54	\$ 331.66	\$ 327.02
* Kewaunee	20	23	\$ 452.66	\$ 429.58	Shawano	56	56	\$ 330.28	\$ 318.34
Sauk	21	18	\$ 446.25	\$ 453.70	* Calumet	57	57	\$ 325.83	\$ 317.77
Oconto	22	21	\$ 443.32	\$ 437.39	Douglas	58	58	\$ 325.66	\$ 317.08
Dunn	23	24	\$ 440.24	\$ 417.07	<u>Jefferson</u>	<u>59</u>	<u>59</u>	<u>\$ 319.44</u>	<u>\$ 308.03</u>
Jackson	24	22	\$ 438.86	\$ 430.33	Marinette	60	60	\$ 315.57	\$ 306.53
Lafayette	25	27	\$ 429.06	\$ 401.54	Vernon	61	61	\$ 314.16	\$ 298.25
Columbia	26	25	\$ 416.89	\$ 403.82	<u>Washington</u>	<u>62</u>	<u>62</u>	<u>\$ 297.97</u>	<u>\$ 293.83</u>
Lincoln	27	29	\$ 415.42	\$ 395.61	Wood	63	63	\$ 288.43	\$ 290.52
Crawford	28	34	\$ 409.52	\$ 380.26	<u>Milwaukee</u>	<u>64</u>	<u>64</u>	<u>\$ 283.47</u>	<u>\$ 275.46</u>
Waupaca	29	32	\$ 409.13	\$ 387.60	Dane	65	66	\$ 271.78	\$ 252.67
* Winnebago	30	28	\$ 408.47	\$ 397.29	* Racine	66	65	\$ 259.39	\$ 258.69
Juneau	31	30	\$ 406.36	\$ 390.72	* <u>Waukesha</u>	67	67	\$ 257.01	\$ 250.39
Buffalo	32	26	\$ 400.62	\$ 403.60	La Crosse	68	68	\$ 255.47	\$ 250.21
Iowa	33	33	\$ 393.71	\$ 383.03	Eau Claire	69	69	\$ 243.47	\$ 239.08
Green	34	40	\$ 392.84	\$ 354.16	Chippewa	70	70	\$ 239.02	\$ 233.53
Oneida	35	31	\$ 385.46	\$ 387.70	Ozaukee	71	71	\$ 218.11	\$ 213.80
Langlade	36	36	\$ 385.10	\$ 376.71	Grant	72	72	\$ 202.40	\$ 201.35

Source: Compiled by the Wisconsin Taxpayers Alliance and information from the Wisconsin Department of Administration.

## PROPERTY TAX LEVY PER CAPITA

Property taxes per capita reflect changes in property taxes relative to changes in population. Property taxes are adjusted by the Consumer Price Index (CPI - 1982-84 Base) to reflect changes relative to the value of the dollar. The trend data shows an average growth of about one percent in constant dollars over the ten year period.



Year	Tax Levy *	Consumer	Population	Per Capita	
		Price Index		Actual \$'s	Base Year \$'s
2001	\$66,510,892	171.7	363,571	\$183	\$107
2002	\$70,785,692	174.0	368,077	\$192	\$111
2003	\$74,429,590	177.7	371,189	\$201	\$113
2004	\$78,682,880	180.2	373,339	\$211	\$117
2005	\$82,305,953	185.2	377,348	\$218	\$118
2006	\$85,216,371	189.9	379,577	\$225	\$118
2007	\$85,745,138	194.1	381,603	\$225	\$116
2008	\$88,052,506	203.0	382,697	\$230	\$113
2009	\$91,226,366	203.0	383,190	\$238	\$117
2010 Est.	\$95,183,922	206.0	383,864	\$248	\$120

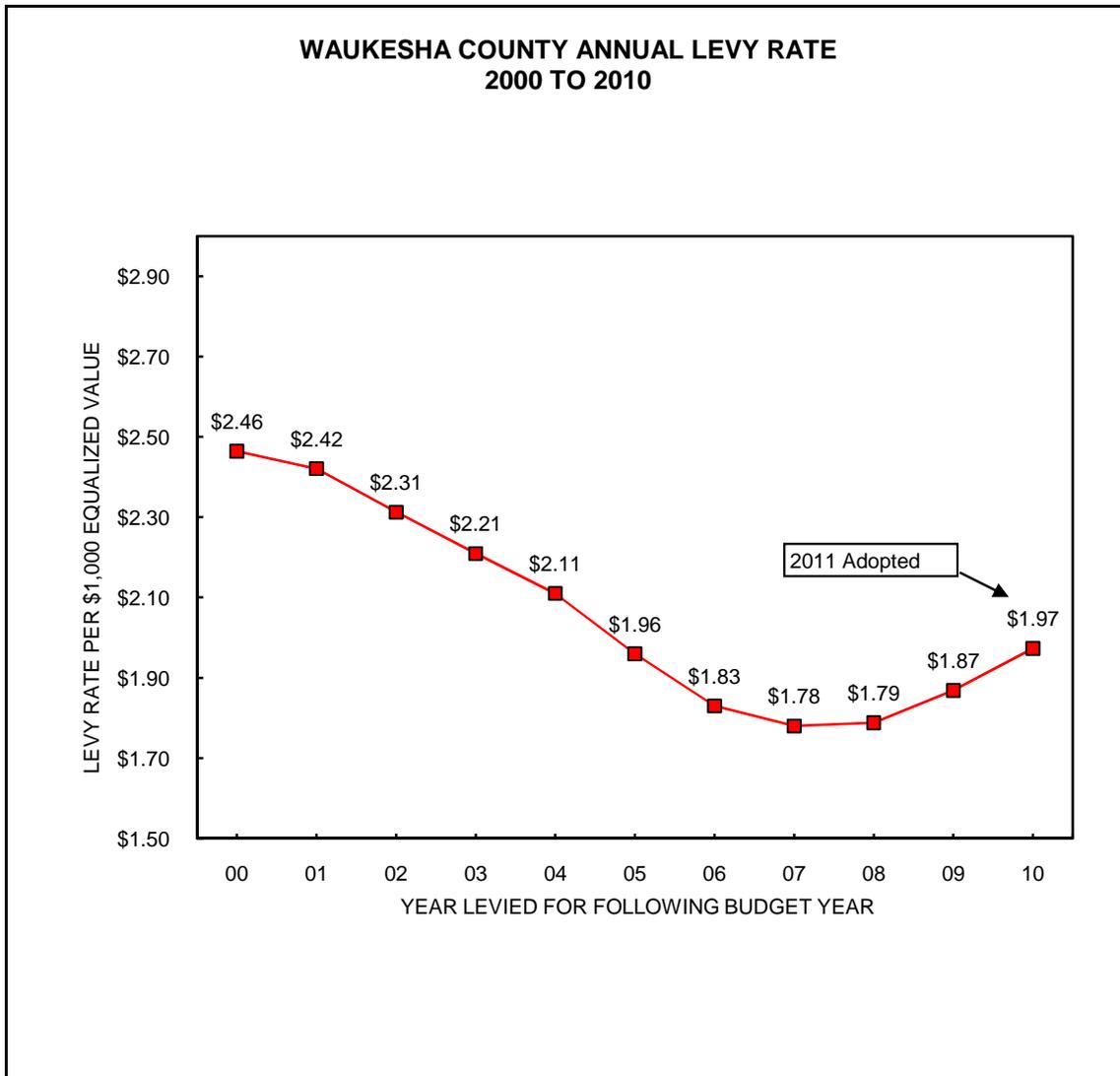
\* Includes tax levy from governmental funds (General and Special Revenue) and Debt Service excludes tax levy from Capital projects budget and proprietary funds.

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## ANNUAL LEVY RATE

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Waukesha County tax levy rate indicates the actual rate per \$1,000 property value levied based on equalized (market) value. The tax rate is adjusted each year for the change in property taxes required in the annual budget in relation to the change in existing property value and the added value of new property development. The rate decreased for 18 consecutive years beginning with tax year 1989 to 2007 but increased by eight cents in 2009 and by ten cents to \$1.97 in 2010 (for the 2011 budget) due to decreases in the County's taxable property base in each year (over \$900 million in 2009 and nearly 1.8 billion or 3.5% in 2010).



## OUTSTANDING DEBT PER CAPITA

Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued.

\* In 2001, the County refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings.

\*The 2002 budget of \$9.9 million was modified to borrow an additional \$4.7 million and reduce the planned 2003 borrowing of \$18.4 million to \$13.5 million to take advantage of historically low interest rates in 2002.

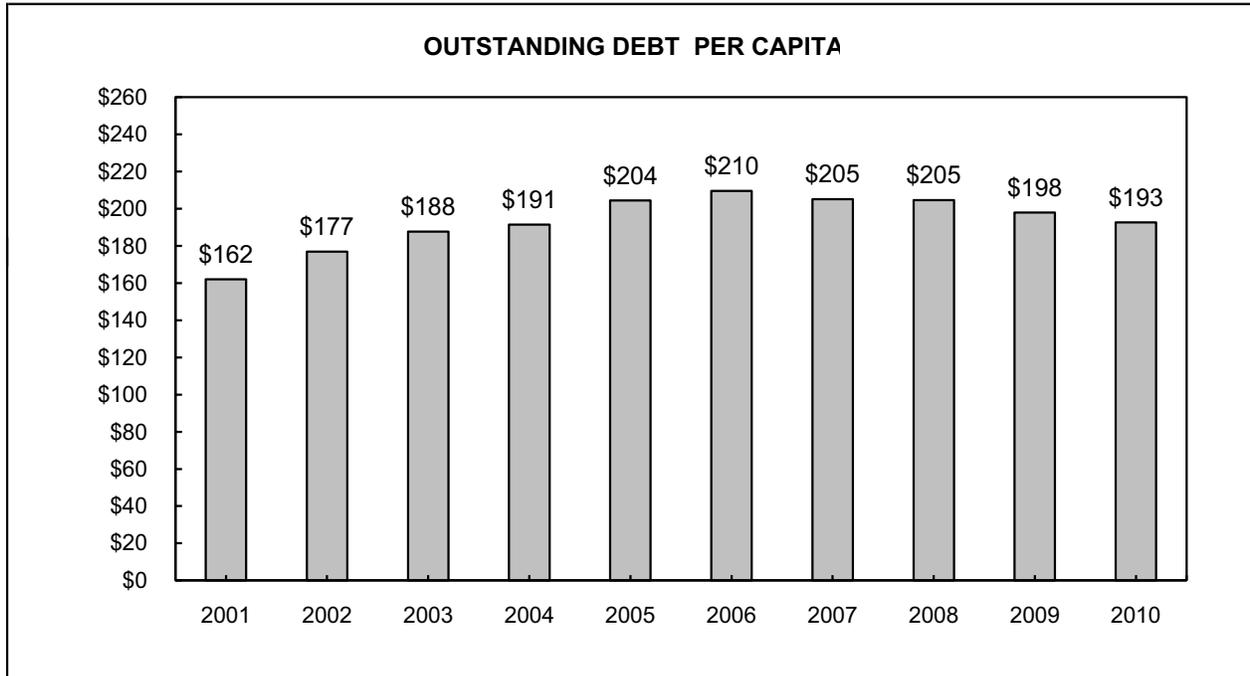
\*In 2002-2004 the bond issues was increased to fund a Justice Center addition project for \$34 million, with additional borrowing over the following two years. The County retired \$2.8 million of the remaining 1997 debt in 2004 with the use of General Fund balance.

\*In 2007, the County paid down \$1.5 million of the 2000 debt issue.

\* In 2008, borrowing was reduced from \$12,000,000 in the 2008 adopted budget to \$10,000,000 with the appropriation of general fund balance available from favorable 2007 year end results.

\*In 2009, borrowing was reduced from \$10,000,000 to \$8,000,000 due to the reduction in project expenditures. The County also refinanced \$7.7 million of debt issued in 2001 and 2002.

\*In 2010, borrowing was reduced from \$10,000,000 to \$9,000,000 due to delays in project expenditures.

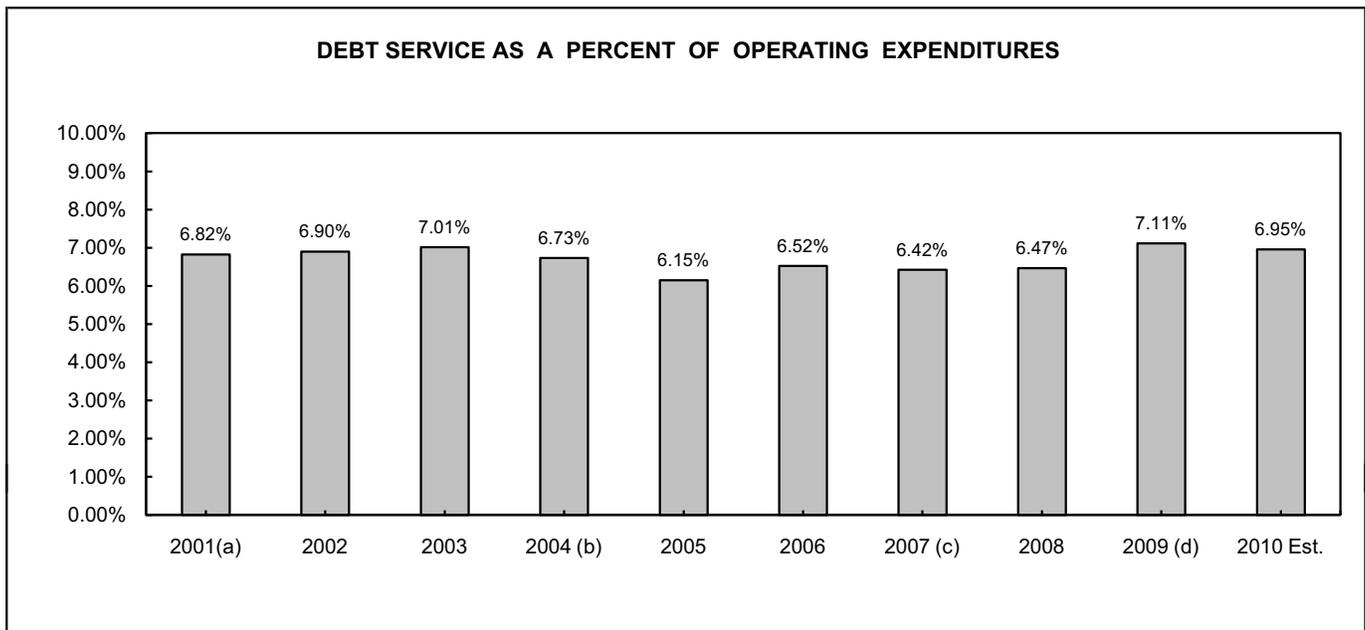


<u>Year</u>	<u>Current Year</u> <u>Borrowing</u>	<u>Outstanding</u> <u>Debt</u>	<u>Population</u>	<u>Debt Per</u> <u>Capita</u>
2001 *	\$9,900,000	\$58,930,000	363,571	\$162
2002	\$14,600,000	\$65,085,000	368,077	\$177
2003	\$13,500,000	\$69,665,000	371,189	\$188
2004	\$14,000,000	\$71,465,000	373,339	\$191
2005	\$14,400,000	\$77,150,000	377,348	\$204
2006	\$12,000,000	\$79,525,000	379,577	\$210
2007	\$10,000,000	\$78,250,000	381,603	\$205
2008	\$10,000,000	\$78,320,000	382,697	\$205
2009 *	\$8,000,000	\$75,855,000	383,190	\$198
2010	\$9,000,000	\$73,930,000	383,864	\$193

\* Does not include debt issued to refinance prior year issues.

## DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt service includes principal and interest payments on general county debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds. As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditure is below 10 percent, the credit industry views this situation favorably. If it exceeds 20 percent, potential risk exists. County debt service has remained stable in proportion to increases in general operating expenditures. Overall, the County is still below the 10 percent threshold. Increases reflect a continued emphasis on capital needs including major highway and facility projects. The debt burden is managed in relation to the funding requirements of the Five-Year Capital Plan. In addition, the County has also used defeasement and refunding activity. In 2001, the County refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings. In 2004, the County paid down the remaining \$2.8 million of the 1997 issue, resulting in reduced debt service in 2005. In 2007, the County paid down \$1.5 million of the 2000 debt issue. In 2008, borrowing was reduced from \$12,000,000 in the 2008 adopted budget to \$10,000,000 with the appropriation of general fund balance available from favorable 2007 year end results. In 2009, borrowing was reduced from \$10,000,000 to \$8,000,000 due to the reduction in project expenditures. The County also refinanced \$7.7 million of debt issued in 2001 and 2002. In 2010, borrowing was reduced from \$10,000,000 to \$9,000,000 due to delays in project expenditures.



<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures</u>	<u>Percent</u>
2001(a)	\$11,095,040	\$162,693,676	6.82%
2002	\$11,450,319	\$165,985,724	6.90%
2003	\$12,053,384	\$171,871,964	7.01%
2004 (b)	\$12,440,551	\$184,864,883	6.73%
2005	\$11,717,020	\$190,463,473	6.15%
2006	\$12,806,485	\$196,462,959	6.52%
2007 (c)	\$12,939,806	\$201,591,217	6.42%
2008	\$12,987,327	\$200,868,835	6.47%
2009 (d)	\$12,974,363	\$182,406,472	7.11%
2010 Est.	\$13,424,280	\$193,067,494	6.95%

(a) Excludes debt service to refinance outstanding debt issued between 1994 & 1996.

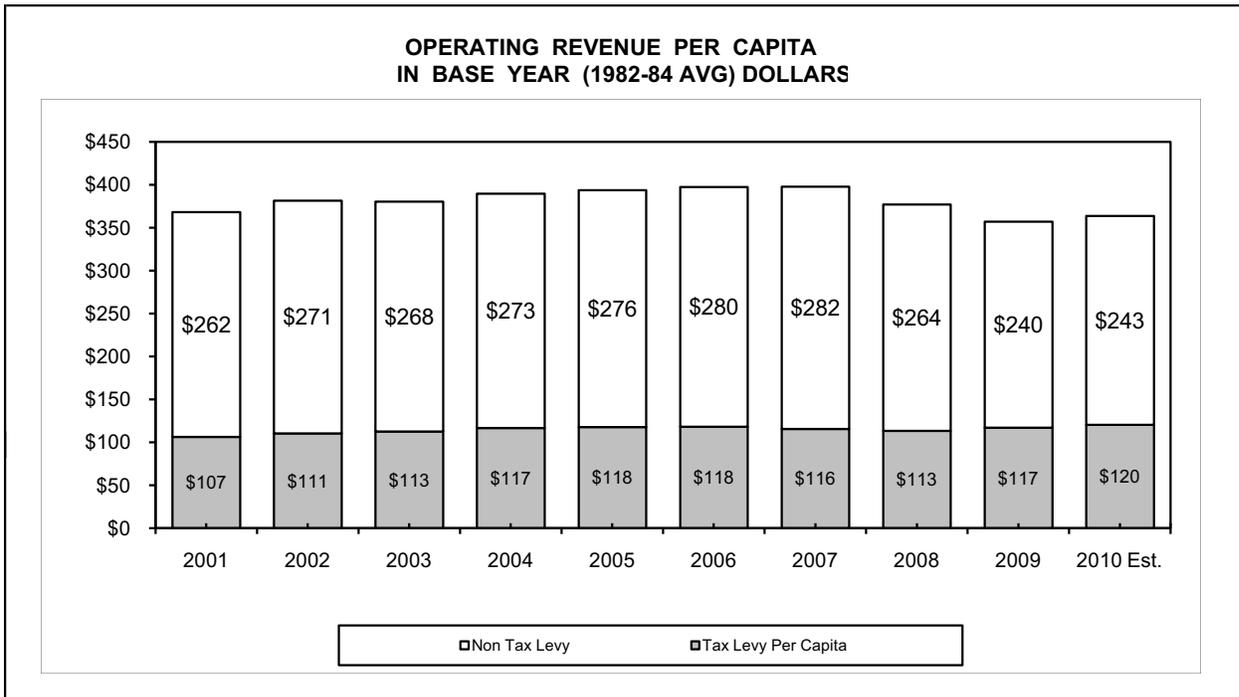
(b) Excludes debt service to pay down remaining \$2.8 million of the 1997 debt issue.

(c) Excludes debt service to pay down \$1.5 million of the 2000 debt issue.

(d) Excludes debt service to refinance \$7.7 million in debt issued in 2001 and 2002.

## OPERATING REVENUES PER CAPITA

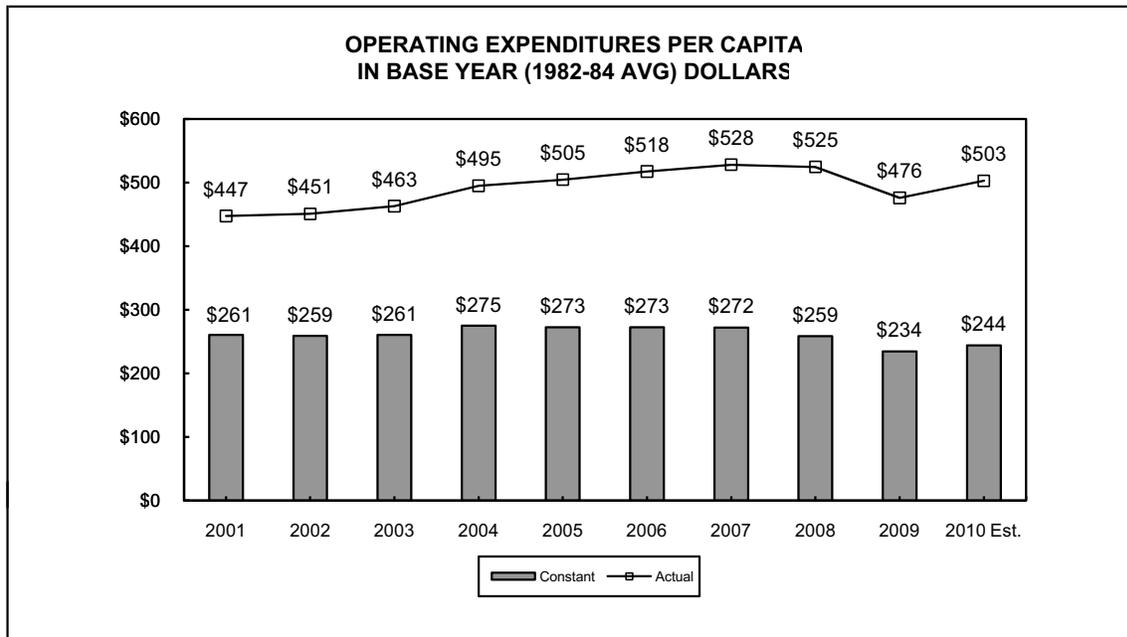
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits. Total revenues are adjusted for inflation with the base year being 1982-1984 average. Contributing to increases are State Medicaid Waiver programs which fund community base care for persons diverted from nursing home or other institutional care. In 2004, almost \$3.0 million of new State Federal revenues are shifted to the County for the transfer of Autism Services program from State provided to County provided services. A similar shift occurs in 2005 along with \$3.7 million for disabled individuals at Intermediate Care Facilities. In 2008, revenues are reduced for the transition to the State Family Care program with \$8.3 million for client's care no longer provided by the County but now provided by State contracts to two Managed Care organizations. Another \$15 million reduction occurs in 2009, completing the transition. Revenue reduction in 2009 also include lower estimated interest earned on investments of \$2.9 million.



<u>Year</u>	<u>Oper. Revenues With Tax Levy</u>	<u>W.C. Property Tax Levy</u>	<u>Consumer Price Index</u>	<u>Revenues Base Year</u>	<u>Population</u>	<u>Per Capita</u>
2001	\$163,540,830	\$66,510,892	171.7	\$95,248,008	363,571	\$262
2002	\$173,668,907	\$70,785,692	174.0	\$99,809,717	368,077	\$271
2003	\$176,677,228	\$74,429,590	177.7	\$99,424,439	371,189	\$268
2004	\$183,556,767	\$78,682,880	180.2	\$101,862,801	373,339	\$273
2005	\$193,001,363	\$82,305,953	185.2	\$104,212,399	377,348	\$276
2006	\$201,551,027	\$85,216,371	189.9	\$106,135,349	379,577	\$280
2007	\$209,204,070	\$85,745,138	194.1	\$107,781,592	381,603	\$282
2008	\$205,013,738	\$88,052,506	203.0	\$100,991,989	382,697	\$264
2009	\$186,622,210	\$91,226,366	203.0	\$91,932,123	383,190	\$240
2010 Est.	\$192,528,669	\$95,183,922	206.0	\$93,460,519	383,864	\$243

**OPERATING EXPENDITURES PER CAPITA**

Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include general fund, special revenue and debt service funds (excludes proprietary and capital project funds). Increases in 2001 and 2002 include \$1.9 million and \$1.35 million respectively to increase the level of the County's health insurance reserves recommended by actuarial analysis. Increases in 2004 include first year operations of the new County Communications budget of almost \$2.0 million, new spending for the State Autism Services program of \$3.0 million and increased expenditures in Long Term Care of \$2.3 million. The 2005 increase includes \$1.6 million for the opening of the Justice Facility expansion in the fourth quarter, as well as increases for full year funding of the Communications Center. Another \$1.0 million increase in 2006, also funds full year costs of the jail expansion. The indicator remains relatively flat until 2008, when cost to continue increases are offset with a \$8.3 million reduction in expenditures for the transfer of Long Term Care clients to state contracted managed Care Organizations. This involves another \$19 million reduction in 2009, which completes the transition.



Year	Expenditures *	Consumer Price		Population	Per Capita	
		Index	Base Year		Actual	Base Year
2001	\$162,693,676	171.7	\$94,754,616	363,571	\$447	\$261
2002	\$165,985,724	174.0	\$95,394,094	368,077	\$451	\$259
2003	\$171,871,964	177.7	\$96,720,295	371,189	\$463	\$261
2004	\$184,864,883	180.2	\$102,588,725	373,339	\$495	\$275
2005	\$190,463,473	185.2	\$102,842,048	377,348	\$505	\$273
2006	\$196,462,959	189.9	\$103,456,008	379,577	\$518	\$273
2007	\$201,591,217	194.1	\$103,859,463	381,603	\$528	\$272
2008	\$200,868,835	203.0	\$98,950,165	382,697	\$525	\$259
2009	\$182,406,472	203.0	\$89,855,405	383,190	\$476	\$234
2010 Est.	\$193,067,494	206.0	\$93,722,084	383,864	\$503	\$244

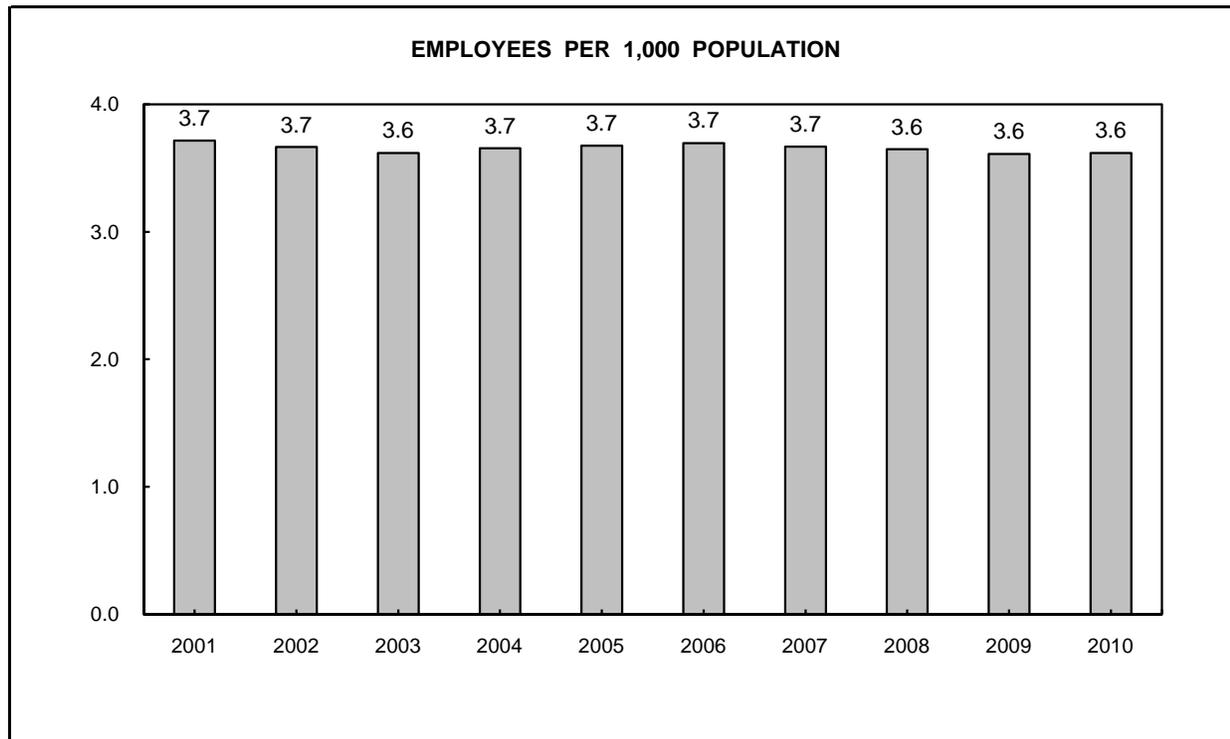
\* Excludes one-time expenditures for debt retirement in 2004, payments to refund County debt in 2001 and payments to reduce the prior years unfunded pension liability.

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## EMPLOYEES PER 1,000 POPULATION

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The number of employees reflect the number of budgeted regular full-time and regular part-time positions stated in full time equivalents for each year. Since personnel costs represent a significant portion of the County's operating budget, changes in the number of employees in relation to the population of the County provide another means of assessing the growth in County operations. Increases or decreases may indicate changes in the productivity of employees. New positions in 2004 were created for the new Communications Center operations. In 2005 and 2006, the majority of the almost 37 net new positions were created for the opening of the new justice facility expansion, and additional full time equivalent positions associated with the full year impact of the Communications Center. In 2010, a net increase of 2.75 FTE budgeted regular positions was mainly due to the creation of 18 FTE positions in the Sheriff's Department as part of a new police services contract with the City of Pewaukee. The County offset this growth with positions reductions in other functional areas, resulting in a stable lower level of positions compared to population changes.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
2001	1,351	363,571	3.7
2002	1,349	368,077	3.7
2003	1,343	371,189	3.6
2004	1,365	373,339	3.7
2005	1,387	377,348	3.7
2006	1,403	379,577	3.7
2007	1,400	381,603	3.7
2008	1,396	382,697	3.6
2009	1,384	383,190	3.6
2010	1,389	383,864	3.6

\* Excludes temporary extra help, seasonals, and limited term employees

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**BUDGETED PERSONNEL COSTS AS A PERCENT OF NET OPERATING BUDGET  
(ALL FUNDS)**

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	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Personnel Costs	\$103,773,538	\$108,450,462	\$110,698,177	\$113,524,322	\$115,958,056
Total Net Oper Expenditures (w/o Capital Projects)	\$219,920,310	\$218,809,262	\$204,318,446	\$208,526,770	\$213,555,811
Percent of Operating Budget	47.2%	49.6%	54.2%	54.4%	54.3%

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**BUDGETED SALARY AND BENEFIT COST BREAKDOWN  
(ALL FUNDS)**

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	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Salaries	\$73,594,552	\$76,630,037	\$78,036,840	\$79,804,971	\$80,730,321
Employee Benefits (a)	<u>\$30,178,986</u>	<u>\$31,820,425</u>	<u>\$32,661,337</u>	<u>\$33,719,351</u>	<u>\$35,227,735</u>
Total Personnel Costs	\$103,773,538	\$108,450,462	\$110,698,177	\$113,524,322	\$115,958,056
Benefits as % of Total Salaries	41.0%	41.5%	41.9%	42.3%	43.6%

(a) Amounts include compensated benefit cost only. Does not include value of paid time off such as vacation

**GENERAL COUNTY TAX LEVY PERCENT OF TOTAL NET EXPENDITURES  
(2007 - 2011)**

	2007 Budget *	2008 Budget	2009 Budget	2010 Budget	2011 Budget
Gross Expenditures					
Operating	\$235,680,343	\$235,070,289	\$237,054,722	\$242,442,657	\$248,081,591
Capital	\$18,333,900	\$20,463,000	\$19,399,400	\$19,353,400	\$19,982,500
TOTAL GROSS EXPENDITURES	\$254,014,243	\$255,533,289	\$256,454,122	\$261,796,057	\$268,064,091
Less: Interdepartmental Charges**	\$15,760,033	\$16,261,027	\$32,736,276	\$33,915,887	\$34,525,780
TOTAL NET EXPENDITURES	\$238,254,210	\$239,272,262	\$223,717,846	\$227,880,170	\$233,538,311
Operating % of Net Expenditures	92.3%	91.4%	91.3%	91.5%	91.4%
Capital % of Net Expenditures	7.7%	8.6%	8.7%	8.5%	8.6%
General County Tax Levy ***					
Operating	\$85,239,077	\$87,374,503	\$90,039,354	\$93,287,457	\$97,851,004
Capital	\$3,457,900	\$3,150,000	\$3,047,400	\$2,430,000	\$2,425,000
TOTAL COUNTY TAX LEVY	\$88,696,977	\$90,524,503	\$93,086,754	\$95,717,457	\$100,276,004
Operating Levy % of General County Levy	96.1%	96.5%	96.7%	97.5%	97.6%
Capital Levy % of General County Levy	3.9%	3.5%	3.3%	2.5%	2.4%
General County Tax Levy % of Total Net Expenditures	37.2%	37.8%	41.6%	42.0%	42.9%

\* Budget restated for comparison purposes.

\*\* In 2009, the Health and Dental Internal Services fund was created which added \$16.1 million to the Interdepartmental Charge amount.

\*\*\* Total Levy Excluding Federated Library System.

## OPERATING & CAPITAL BUDGET SUMMARY WITH YEAR TO DATE INFORMATION

Note: State law (Wis Stats. Chap.65.90) requires budgets to include actual expenditures for not less than the first 6 months of the current year.

OPERATING BUDGET	2009 ACTUAL	2010 ADOPTED BUDGET	2010 MODIFIED BUDGET	2010 ACTUAL YTD (a)	2011 BUDGET	CHANGE FROM 2010 ADOPTED BUDGET	
						\$	%
<b>EXPENDITURES</b>							
PERSONNEL COSTS	\$ 109,214,751	\$ 113,524,322	\$ 113,873,946	\$ 72,771,407	\$ 115,958,056	\$ 2,433,734	2.14%
OPERATING EXPENSES	\$ 87,740,022	\$ 95,749,540	\$ 109,753,222	\$ 57,795,341	\$ 97,917,136	\$ 2,167,596	2.26%
INTERDEPT. CHARGES	\$ 16,114,288	\$ 17,738,264	\$ 17,925,713	\$ 13,446,370	\$ 18,050,943	\$ 312,679	1.76%
FIXED ASSET & IMPROVE	\$ 2,369,116	\$ 1,719,500	\$ 2,545,032	\$ 730,763	\$ 1,546,070	\$ (173,430)	-10.09%
DEBT SERVICE	\$ 12,974,363	\$ 13,711,031	\$ 13,711,031	\$ 12,206,431	\$ 14,609,386	\$ 898,355	6.55%
<b>TOTAL EXPENDITURES</b>	<b>\$ 228,412,540</b>	<b>\$ 242,442,657</b>	<b>\$ 257,808,944</b>	<b>\$ 156,950,312</b>	<b>\$ 248,081,591</b>	<b>\$ 5,638,934</b>	<b>2.33%</b>
<b>REVENUES</b>							
GEN'L GOVT. REVENUES	\$ 60,531,884	\$ 54,826,604	\$ 67,049,597	\$ 36,127,875	\$ 56,925,824	\$ 2,099,220	3.83%
FINES & LICENSES	\$ 2,651,439	\$ 3,077,134	\$ 3,077,134	\$ 2,465,526	\$ 2,868,750	\$ (208,384)	-6.77%
CHARGES FOR SERVICES	\$ 27,941,896	\$ 30,478,455	\$ 30,563,843	\$ 20,752,714	\$ 31,499,625	\$ 1,021,170	3.35%
INTERDEPART. REVENUES	\$ 31,885,701	\$ 33,915,887	\$ 33,980,887	\$ 24,444,691	\$ 34,525,780	\$ 609,893	1.80%
OTHER REVENUES (b)	\$ 16,788,596	\$ 25,249,204	\$ 28,242,110	\$ 6,037,074	\$ 25,476,642	\$ 227,438	0.90%
<b>TOTAL REVENUES</b>	<b>\$ 139,799,516</b>	<b>\$ 147,547,284</b>	<b>\$ 162,913,571</b>	<b>\$ 89,827,880</b>	<b>\$ 151,296,621</b>	<b>\$ 3,749,337</b>	<b>2.54%</b>
RETAINED EARNINGS	\$ 3,884,222	\$ 1,165,984	\$ 1,165,984		\$ 1,066,034	\$ (99,950)	-8.57%
TRANSFERS/SURPLUSES	\$ 294,397		\$ -	\$ -		\$ -	0.00%
<b>TAX LEVY</b>	<b>\$ 92,791,643</b>	<b>\$ 96,061,357</b>	<b>\$ 96,061,357</b>	<b>N/A</b>	<b>\$ 97,851,004</b>	<b>\$ 1,789,647</b>	<b>1.86%</b>
<b>CAPITAL BUDGET</b>							
CAPITAL BUDGET	2009 ACTUAL	2010 ADOPTED BUDGET	2010 MODIFIED BUDGET	2010 ACTUAL YTD (a)	2011 BUDGET	CHANGE FROM 2010 ADOPTED BUDGET	
						\$	%
<b>EXPENDITURES</b>	<b>\$ 17,220,381</b>	<b>\$ 19,353,400</b>	<b>\$ 40,654,836</b>	<b>\$ 8,629,503</b>	<b>\$ 19,982,500</b>	<b>\$ 629,100</b>	<b>3.25%</b>
<b>REVENUES (b)</b>	<b>\$ 9,811,057</b>	<b>\$ 16,923,400</b>	<b>\$ 14,413,400</b>	<b>\$ 10,286,420</b>	<b>\$ 17,557,500</b>	<b>\$ 634,100</b>	<b>3.75%</b>
<b>TAX LEVY/</b>	<b>\$ 7,409,324</b>	<b>\$ 2,430,000</b>	<b>\$ 26,241,436</b>		<b>\$ 2,425,000</b>	<b>\$ (5,000)</b>	<b>-0.21%</b>
<b>FUND BALANCE (c)</b>							

(a) 2010 Actual Year to Date figures include financial and encumbrance activity through 9/14/10.

(b) Amounts include fund balance appropriations in 2009, 2010, and 2011 budget amounts.

(c) Capital projects are multi-year appropriations; therefore, negative tax levy figures represent unexpended funds that may be spent in subsequent years.