
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

	2004	2005	2006	2007	2008
	(In millions)				
Adopted Budget - General County	\$81.5	\$84.9	\$87.6	\$88.7	\$90.5
Mandated Court Services:	\$7.2	\$7.1	\$7.7	\$7.8	\$8.2
Includes Circuit Court Services, District Attorney, Sheriff provided services to the courts including process serving, warrants and bailiff services.					
Mandated Law Enforcement Services:	\$10.6	\$12.5	\$14.1	\$14.5	\$15.1
Includes probations/parole holds, law enforcement service levels for patrol and detective services required by statute and corrections.					
Mandated Health and Human Services:	<u>\$18.4</u>	<u>\$19.1</u>	<u>\$19.8</u>	<u>\$20.5</u>	<u>\$20.9</u>
Includes all Human Service programs except County provided Senior Services programs.					
Total Est. State Mandated Expenditures	\$36.2	\$38.7	\$41.6	\$42.8	\$44.1
Less: State Revenue Offsets:					
Mandate Relief	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Shared Revenues	\$0.8	\$0.76	\$0.76	\$1.02	\$1.21
Transportation Aids	<u>\$5.3</u>	<u>\$5.3</u>	<u>\$5.4</u>	<u>\$5.5</u>	<u>\$5.6</u>
Total State Revenue Offsets	\$6.1	\$6.1	\$6.2	\$6.5	\$6.8
Net Est. State Mandate Levy	\$30.1	\$32.7	\$35.4	\$36.2	\$37.3
Mandate Costs covered by County % of Tax Levy	37.0%	38.5%	40.4%	40.8%	41.2%

Above figures exclude County indirect costs.

WAUKESHA COUNTY POPULATION

According to the January 2007 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 381,603. This represents an increase of 2,026 persons county-wide, or just over 0.5% from the 2006 population estimate.

	2000 CENSUS	JAN 2006	JAN 2007	CHANGE	% CHANGE
CITIES					
Brookfield	38,649	39,740	39,780	40	0.10%
Delafield	6,472	6,895	6,903	8	0.12%
Milwaukee *	0	0	0	0	0.00%
Muskego	21,397	22,630	22,980	350	1.55%
New Berlin	38,220	39,260	39,460	200	0.51%
Oconomowoc	12,382	13,870	14,155	285	2.05%
Pewaukee	11,783	12,625	12,650	25	0.20%
Waukesha	64,825	67,750	67,880	130	0.19%
CITIES TOTAL	193,728	202,770	203,808	1,038	0.51%
TOWNS					
Brookfield	6,390	6,419	6,395	(24)	-0.37%
Delafield	7,820	8,336	8,299	(37)	-0.44%
Eagle	3,117	3,555	3,579	24	0.68%
Genesee	7,284	7,535	7,521	(14)	-0.19%
Lisbon	9,359	9,814	9,837	23	0.23%
Merton	7,988	8,375	8,420	45	0.54%
Mukwonago	6,868	7,512	7,544	32	0.43%
Oconomowoc	7,451	8,099	8,173	74	0.91%
Ottawa	3,758	3,845	3,842	(3)	-0.08%
Summit	4,999	5,158	5,177	19	0.37%
Vernon	7,227	7,441	7,447	6	0.08%
Waukesha	8,596	8,885	8,883	(2)	-0.02%
TOTAL TOWNS	80,857	84,974	85,117	143	0.17%
VILLAGES					
Big Bend	1,278	1,277	1,284	7	0.55%
Butler	1,881	1,825	1,819	(6)	-0.33%
Chenequa	583	589	591	2	0.34%
Dousman	1,584	1,802	1,850	48	2.66%
Eagle	1,707	1,801	1,841	40	2.22%
Elm Grove	6,249	6,209	6,166	(43)	-0.69%
Hartland	7,905	8,449	8,463	14	0.17%
Lac la Belle	329	330	339	9	2.73%
Lannon	1,009	972	1,009	37	3.81%
Menomonee Falls	32,647	34,070	34,450	380	1.12%
Merton	1,926	2,546	2,572	26	1.02%
Mukwonago	6,162	6,594	6,767	173	2.62%
Nashotah	1,266	1,366	1,368	2	0.15%
North Prairie	1,571	1,896	1,931	35	1.85%
Oconomowoc Lake	564	636	638	2	0.31%
Pewaukee	8,170	8,964	8,954	(10)	-0.11%
Sussex	8,828	9,908	9,998	90	0.91%
Wales	2,523	2,599	2,638	39	1.50%
TOTAL VILLAGES	86,182	91,833	92,678	845	0.92%
TOTAL: COUNTY	360,767	379,577	381,603	2,026	0.53%

* 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, 2007, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$51,988,144. This represents an increase of \$2,511,034,100 or 5.0% from 2006. A table listing 2006 and 2007 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, continue to increase.

	2006 EQUAL PROP. VALUE	2007 EQUAL PROP. VALUE	07-06 CHANGE	% CHANGE
CITIES:				
Brookfield	\$6,242,007,600	\$6,541,144,600	\$299,137,000	4.79%
Delafield	\$1,255,101,700	\$1,313,772,300	\$58,670,600	4.67%
Milwaukee *	\$19,148,900	\$19,051,500	(\$97,400)	-0.51%
Muskego	\$2,552,989,100	\$2,658,508,600	\$105,519,500	4.13%
New Berlin	\$4,558,246,600	\$4,739,931,600	\$181,685,000	3.99%
Oconomowoc	\$1,890,419,100	\$2,015,197,300	\$124,778,200	6.60%
Pewaukee	\$2,697,045,500	\$2,804,890,100	\$107,844,600	4.00%
Waukesha	\$5,716,891,600	\$5,975,769,600	\$258,878,000	4.53%
SUBTOTAL	\$24,931,850,100	\$26,068,265,600	\$1,136,415,500	4.56%
TOWNS:				
Brookfield	\$1,096,873,900	\$1,133,315,700	\$36,441,800	3.32%
Delafield	\$1,437,352,200	\$1,521,616,000	\$84,263,800	5.86%
Eagle	\$457,883,300	\$474,966,000	\$17,082,700	3.73%
Genesee	\$908,469,200	\$936,091,000	\$27,621,800	3.04%
Lisbon	\$1,070,675,300	\$1,127,394,600	\$56,719,300	5.30%
Merton	\$1,647,572,100	\$1,677,732,900	\$30,160,800	1.83%
Mukwonago	\$847,381,300	\$871,861,600	\$24,480,300	2.89%
Oconomowoc	\$1,530,720,300	\$1,704,978,400	\$174,258,100	11.38%
Ottawa	\$545,002,100	\$567,811,100	\$22,809,000	4.19%
Summit	\$956,150,400	\$1,077,134,000	\$120,983,600	12.65%
Vernon	\$852,972,400	\$885,587,800	\$32,615,400	3.82%
Waukesha	\$1,007,872,300	\$1,051,132,100	\$43,259,800	4.29%
SUBTOTAL	\$12,358,924,800	\$13,029,621,200	\$670,696,400	5.43%
VILLAGES:				
Big Bend	\$131,188,400	\$138,774,100	\$7,585,700	5.78%
Butler	\$253,031,400	\$262,370,700	\$9,339,300	3.69%
Chenequa	\$543,954,100	\$574,161,200	\$30,207,100	5.55%
Dousman	\$169,990,400	\$180,016,000	\$10,025,600	5.90%
Eagle	\$152,003,500	\$167,042,000	\$15,038,500	9.89%
Elm Grove	\$1,070,282,900	\$1,124,478,100	\$54,195,200	5.06%
Hartland	\$1,140,531,000	\$1,191,013,500	\$50,482,500	4.43%
Lac la Belle	\$129,840,400	\$134,957,700	\$5,117,300	3.94%
Lannon	\$99,636,700	\$106,404,600	\$6,767,900	6.79%
Menomonee Falls	\$4,240,464,600	\$4,510,001,400	\$269,536,800	6.36%
Merton	\$339,713,900	\$354,686,400	\$14,972,500	4.41%
Mukwonago	\$704,477,500	\$793,161,600	\$88,684,100	12.59%
Nashotah	\$176,069,100	\$185,226,700	\$9,157,600	5.20%
North Prairie	\$234,814,500	\$244,093,900	\$9,279,400	3.95%
Oconomowoc Lake	\$452,556,800	\$476,983,300	\$24,426,500	5.40%
Pewaukee	\$920,322,800	\$940,745,700	\$20,422,900	2.22%
Sussex	\$1,114,832,500	\$1,165,969,800	\$51,137,300	4.59%
Wales	\$312,624,500	\$340,170,500	\$27,546,000	8.81%
SUBTOTAL	\$12,186,335,000	\$12,890,257,200	\$703,922,200	5.78%
TOTAL	\$49,477,109,900	\$51,988,144,000	\$2,511,034,100	5.08%

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

SOURCE: Wisconsin Department of Revenue.

COUNTY DEMOGRAPHICS STATISTICS TRENDS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(3) Unemployment Rate	(4) Public School Enrollment	(4) Private School Enrollment	(5) Median Age
1992	313,522	\$26,319	170,823	4.1%	53,518	11,609	34.7
1993	318,835	\$27,523	175,886	3.6%	55,227	12,242	35.1
1994	323,387	\$29,051	184,890	3.7%	56,475	12,729	35.4
1995	328,631	\$30,533	197,577	2.7%	57,368	12,337	35.4
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 (6)
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	*
2003	371,189	\$41,471	227,051	4.4%	60,746	13,554	*
2004	373,339	\$43,797	226,862	3.9%	61,831	13,038	*
2005	377,348	\$45,454	230,773	3.8%	62,472	12,718	40.3 (7)
2006	379,577	*	234,861	3.8%	62,859	12,801	*

* Information unavailable

SOURCES

- (1) Wisconsin Department of Administration
- (2) Bureau of Economic Analysis - US Department of Commerce
- (3) Wisconsin Department of Workforce Development, April data
- (4) Wisconsin Department of Public Instruction
- (5) Sales & Marketing Management, Survey of Buying Power
- (6) 2000 Census
- (7) 2005 American Community Survey

EMPLOYMENT/CONSTRUCTION

TEN LARGEST EMPLOYERS (1)

Employer	Product/Business	Employees
ProHealth Care	Health Services	4,891
Kohl's Department Stores	Retail, Dist. Center, National Headquarters	4,335
Roundy's	Food Wholesale/Retail Distribution Center	3,653
General Electric Medical Systems	Medical Products Headquarters	3,362
Quad Graphics	Printing/Headquarters	3,180
School District of Waukesha	Education	1,659
Community Memorial Hospital	Health Services	1,490
Walmart Corporation	Retail	1,449
Target Corporation	Retail/Distribution Center	1,443
Cooper Power Systems	Manufacturing	1,417
Waukesha County	Government	1,400*
School District of Elmbrook	Education	1,350

* Full-time equivalent employees.

EMPLOYMENT BY INDUSTRY (1)

In 2002, the North American Industrial Classification System (NAICS) replaced the older Standard Industrial Classification (SIC) Coding. The NAICS emphasizes new and emerging industries, high-technology industries and service industries. New sectors include Information which includes telecommunications and Internet services as well as publishing. Leisure and Hospitality is made up of lodging, dining and social establishments, which were previously part of retail trade.

Industry	2006 NAICS	2005 NAICS	2004 NAICS	2003 NAICS	2002 NAICS
Retail Trade, Transportation, Utilities	51,790	50,726	50,728	49,399	49,810
Manufacturing	48,899	48,459	47,917	47,645	49,061
Education and Health	33,846	33,138	32,422	31,912	31,133
Professional and Business Services	29,473	28,381	26,998	26,859	25,795
Leisure and Hospitality	20,053	19,186	18,259	17,561	16,995
Construction	16,328	16,452	16,125	16,104	15,972
Financial Activities	14,771	14,526	14,845	14,709	13,588
Other Services	7,739	7,606	7,156	6,914	6,899
Public Administration	6,357	6,337	6,379	6,466	6,533
Information	4,986	5,197	5,448	5,278	5,244
Natural Resources	610	599	585	568	569
Total	234,852	230,607	226,862	223,415	221,599

CONSTRUCTION & BUILDING PERMITS (2)

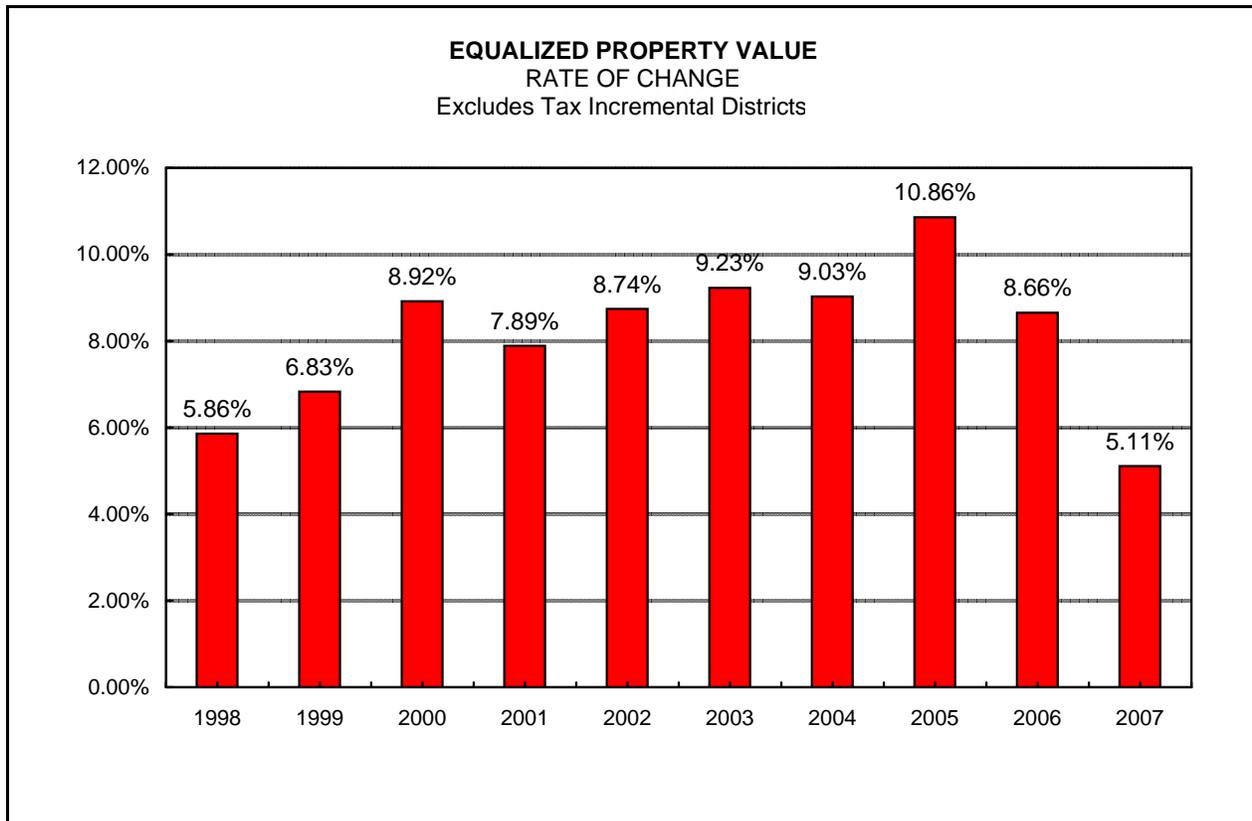
Year	Residential	
	Number	Value in 000's
2006	1,225	\$ 398,362
2005	1,507	\$ 503,377
2004	1,895	\$ 512,984
2003	1,924	\$ 471,050
2002	1,871	\$ 438,360
2001	1,823	\$ 429,469

Source(s)

- (1) Wisconsin Department of Workforce Development (Annual Avg)
- (2) U.S. Department of Commerce

EQUALIZED PROPERTY VALUE

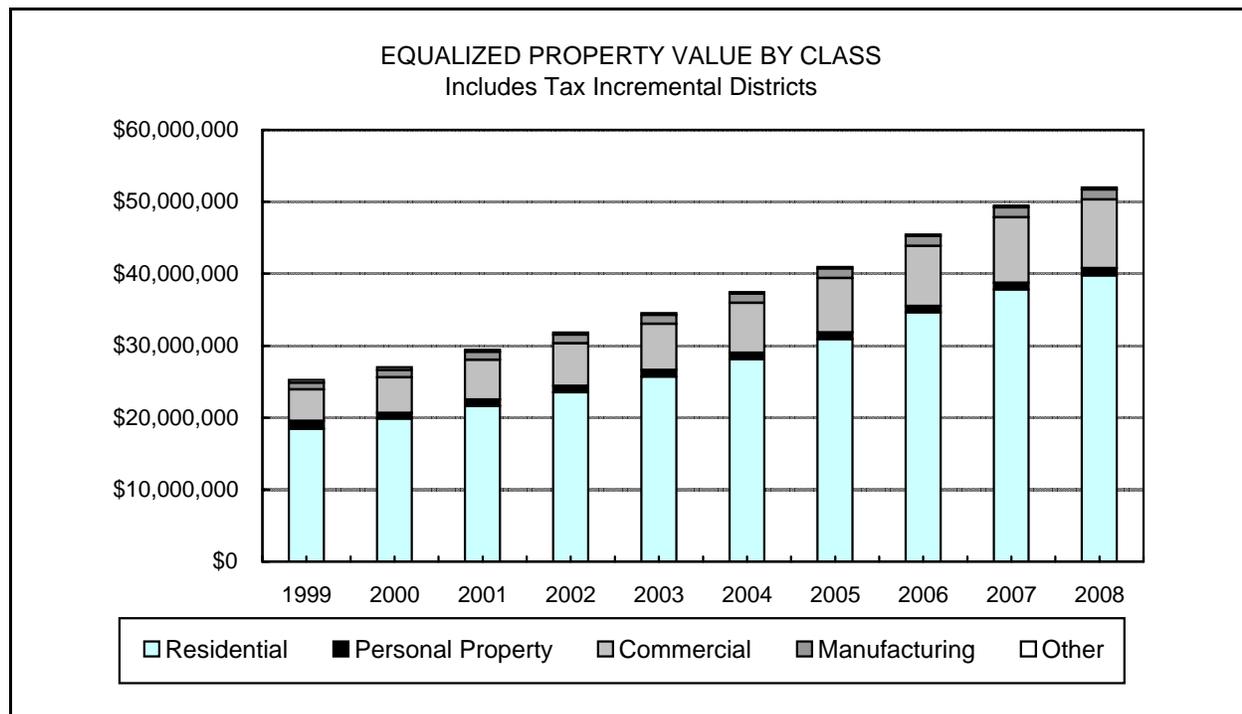
Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the County levy. In 1998-1999, lower inflation rates on residential properties (over 75% of total value) were primarily responsible for moderate valuation increases. Valuations for 2000 - 2006 include higher market based inflation rates ranging from 4.2%-9% for residential properties. In 2007, residential inflation is at 3.08% resulting in a lower over all rate of change, however, new construction growth remains strong.



<u>Valuation Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change In Valuation</u>	<u>Rate of Change</u>
1998	\$24,752,110,250	\$1,370,475,550	5.86%
1999	\$26,442,836,150	\$1,690,725,900	6.83%
2000	\$28,802,075,250	\$2,359,239,100	8.92%
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%

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 2008 is almost \$52 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, primarily from new housing starts and market inflation, have risen significantly, resulting in an increase in this proportion of the tax base to 76.4%. However, commercial and manufacturing properties continue to show growth and have increased their share of the tax base to 20% in 2007. Personal property was reduced for budget year 2000, mainly due to a change in State law exempting computer equipment from the personal property tax. In 2001, agricultural properties were reduced 33% under a Department of Revenue emergency rule to implement full use value assessment rather than continue a 10% phase in begun in 1998.



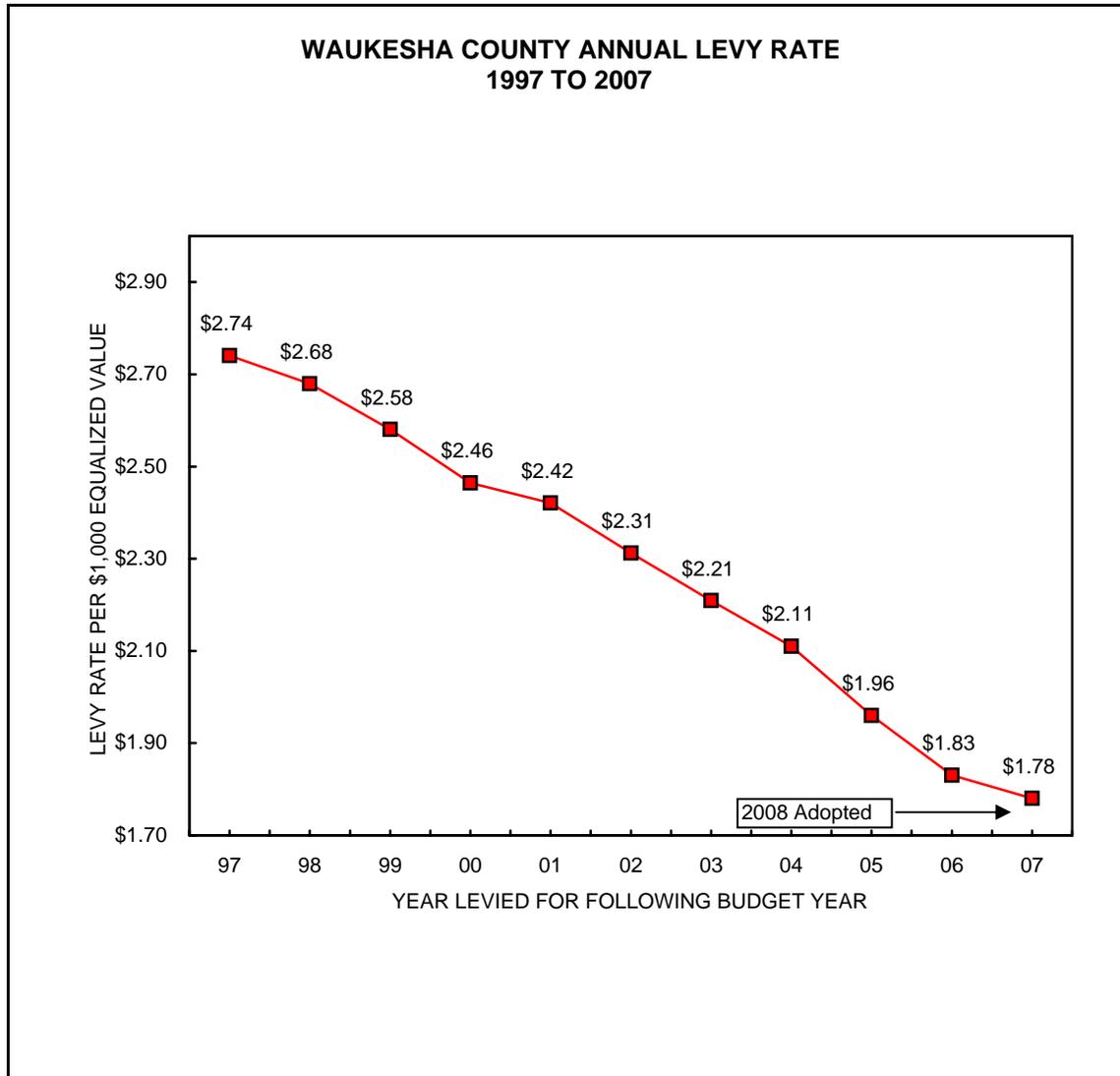
-----(\$000's)-----

Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other	Total Value
1999	\$18,443,538	\$1,084,420	\$4,406,343	\$924,247	\$369,103	\$25,227,651
2000	\$19,843,752	\$808,226	\$4,959,812	\$1,006,219	\$382,716	\$27,000,725
2001	\$21,622,827	\$869,649	\$5,534,876	\$1,119,165	\$295,219	\$29,441,736
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
% of Total	76.4%	2.0%	18.4%	2.6%	0.6%	100.0%

Includes Tax Incremental Districts

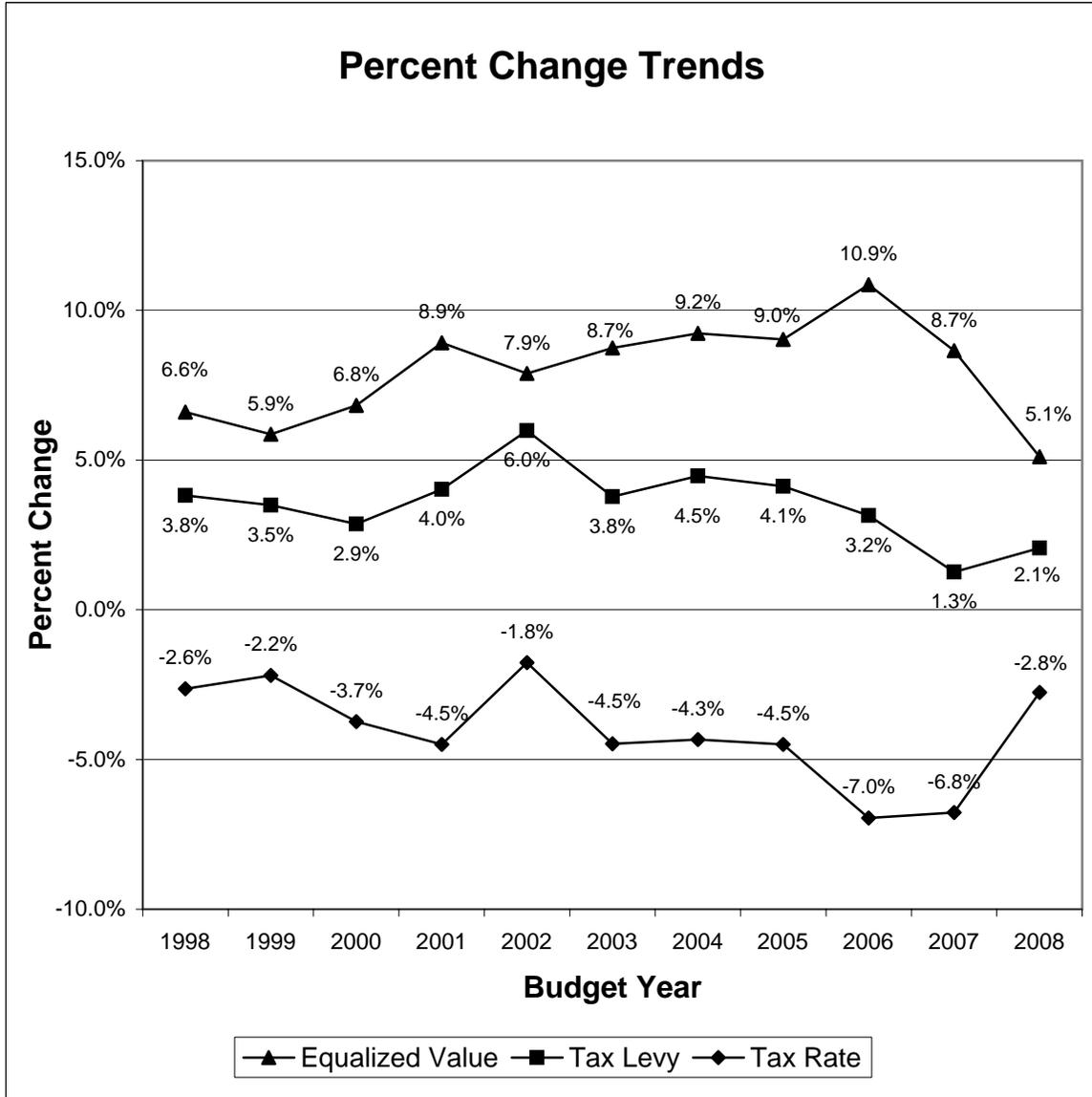
ANNUAL LEVY RATE

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 beginning tax year 1989 (18 years) from \$3.33 to \$1.78.



PROPERTY VALUE TAX LEVY DOLLARS AND RATE CHANGE PERCENTAGE TRENDS

The graph indicates the year to year percentage changes in equalized value, tax levy dollars and tax rate from 1998 to 2008 budget years. Budget planning and budget year levy target setting are key factors in keeping tax levy growth below valuation growth resulting in reductions in the tax rate. Historical data and change trends are identified in the summary of property tax levy data on the following page.



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 (%)	
	1998	\$2.74	(\$0.07)	-2.64%	
	1999	\$2.68	(\$0.06)	-2.19%	
	2000	\$2.58	(\$0.10)	-3.73%	
	2001	\$2.46	(\$0.12)	-4.50%	
	2002	\$2.42	(\$0.04)	-1.76%	
	2003	\$2.31	(\$0.11)	-4.48%	
	2004	\$2.21	(\$0.10)	-4.33%	
	2005	\$2.11	(\$0.10)	-4.50%	
	2006	\$1.96	(\$0.15)	-6.95%	
	2007	\$1.83	(\$0.13)	-6.77%	
Adopted	2008	2007	\$1.78	(\$0.05)	-2.76%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	1998	\$64,088,306	\$2,360,997	3.82%	
	1999	\$66,331,114	\$2,242,808	3.50%	
	2000	\$68,231,014	\$1,899,900	2.86%	
	2001	\$70,974,058	\$2,743,044	4.02%	
	2002	\$75,223,129	\$4,249,071	5.99%	
	2003	\$78,065,454	\$2,842,325	3.78%	
	2004	\$81,552,478	\$3,487,024	4.47%	
	2005	\$84,919,831	\$3,367,353	4.13%	
	2006	\$87,595,762	\$2,675,931	3.15%	
	2007	\$88,696,977	\$1,101,215	1.26%	
Adopted	2008	2007	\$90,524,503	\$1,827,526	2.06%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	1998	\$23,381,634,700	\$1,447,395,400	6.60%	
	1999	\$24,752,110,250	\$1,370,475,550	5.86%	
	2000	\$26,442,836,150	\$1,690,725,900	6.83%	
	2001	\$28,802,075,250	\$2,359,239,100	8.92%	
	2002	\$31,074,293,750	\$2,272,218,500	7.89%	
	2003	\$33,791,109,550	\$2,716,815,800	8.74%	
	2004	\$36,910,435,050	\$3,119,325,500	9.23%	
	2005	\$40,244,065,050	\$3,333,630,000	9.03%	
	2006	\$44,614,092,450	\$4,370,027,400	10.86%	
	2007	\$48,476,599,550	\$3,862,507,100	8.66%	
Adopted	2008	2007	\$50,954,981,250	\$2,478,381,700	5.11%

- 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 (%)	
	1998	1997	\$0.2634	\$0.0030	1.14%
	1999	1998	\$0.2650	\$0.0016	0.63%
	2000	1999	\$0.2656	\$0.0005	0.20%
	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%
Adopted	2008	2007	\$0.2159	(\$0.0073)	-3.26%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR FED LIB.	TAX LEVY CHANGE (\$)	TAX LEVY CHANGE (%)	
	1998	1997	\$1,687,063	\$139,462	9.01%
	1999	1998	\$1,788,815	\$101,752	6.03%
	2000	1999	\$1,937,018	\$148,203	8.28%
	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%
Adopted	2008	2007	\$2,663,828	\$66,744	2.57%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$)	EQUALIZED VALUE CHANGE (%)	
	1998	1997	\$6,405,502,700	\$462,696,200	7.79%
	1999	1998	\$6,749,562,700	\$344,060,000	5.37%
	2000	1999	\$7,294,174,900	\$544,612,200	8.07%
	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%
Adopted	2008	2007	\$12,337,085,300	\$700,962,800	6.02%

**COMPARATIVE COUNTIES PROPERTY RATES
FOR 2007 ADOPTED BUDGET**

Waukesha County's property tax rate is ranked 71st of 72 counties for 2007 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	2006 Rank	Property Tax Rate For 2007 Budget (a)	County	2006 Rank	Property Tax Rate For 2007 Budget (a)
* Menominee	1	\$8.94	Portage	37	\$4.48
Taylor	2	\$7.18	Green	38	\$4.32
* Clark	3	\$6.97	* Outagamie	39	\$4.31
Lafayette	4	\$6.83	Rusk	40	\$4.28
Pepin	5	\$6.73	Columbia	41	\$4.18
Jackson	6	\$6.73	Barron	42	\$4.17
Crawford	7	\$6.29	Douglas	43	\$4.15
Florence	8	\$6.27	* Brown	44	\$4.10
Richland	9	\$6.14	Iron	45	\$4.08
Trempealeau	10	\$6.11	* Calumet	46	\$4.07
Buffalo	11	\$6.11	Pierce	47	\$4.00
Monroe	12	\$6.05	Forest	48	\$3.99
Dunn	13	\$5.99	Sauk	49	\$3.98
* Kewaunee	14	\$5.92	Washburn	50	\$3.94
Adams	15	\$5.92	<u>Milwaukee</u>	<u>51</u>	<u>\$3.92</u>
Marquette	16	\$5.87	Marinette	52	\$3.83
Waushara	17	\$5.55	Kenosha	53	\$3.82
* Manitowoc	18	\$5.51	<u>Jefferson</u>	<u>54</u>	<u>\$3.73</u>
* Sheboygan	19	\$5.51	Grant	55	\$3.70
Vernon	20	\$5.48	Polk	56	\$3.64
Rock	21	\$5.47	La Crosse	57	\$3.49
Waupaca	22	\$5.38	<u>Walworth</u>	<u>58</u>	<u>\$3.38</u>
* Winnebago	23	\$5.35	Chippewa	59	\$3.18
Green Lake	24	\$5.32	* <u>Racine</u>	<u>60</u>	<u>\$3.15</u>
Juneau	25	\$5.30	Door	61	\$3.10
Price	26	\$5.17	Bayfield	62	\$3.09
<u>Dodge</u>	<u>27</u>	<u>\$5.17</u>	Eau Claire	63	\$3.01
Marathon	28	\$4.99	<u>Washington</u>	<u>64</u>	<u>\$2.89</u>
Langlade	29	\$4.95	St Croix	65	\$2.86
Iowa	30	\$4.88	Burnett	66	\$2.74
* Fond du Lac	31	\$4.85	Sawyer	67	\$2.40
Oconto	32	\$4.83	Dane	68	\$2.27
Wood	33	\$4.81	Oneida	69	\$2.10
Shawano	34	\$4.79	Vilas	70	\$1.83
Lincoln	35	\$4.72	* <u>Waukesha</u>	<u>71</u>	<u>\$1.83</u>
Ashland	36	\$4.66	Ozaukee	72	\$1.69

(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 2006 AND 2007 BUDGETS**

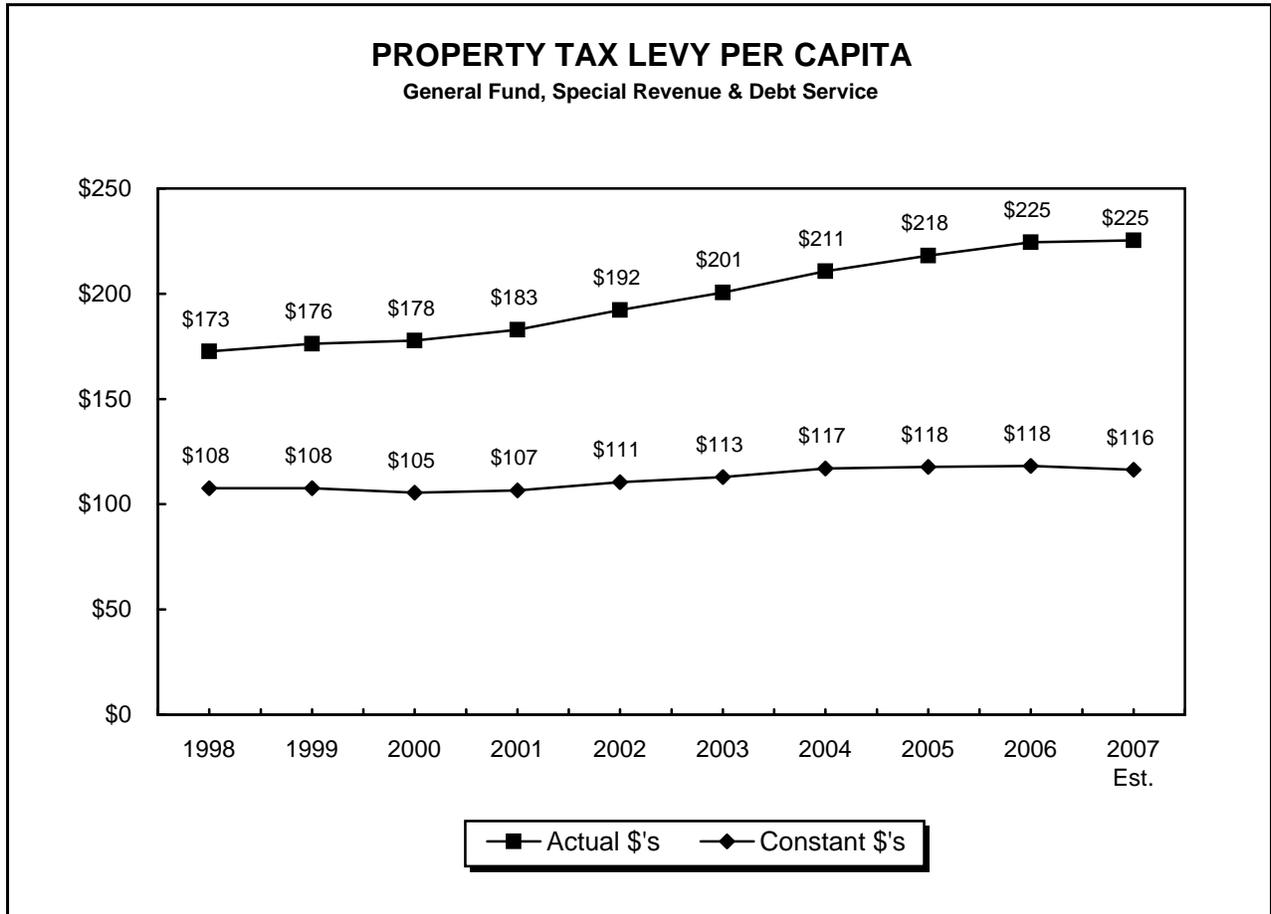
Waukesha County's property tax per person is ranked 66th of 72 counties for 2007 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	2007 Rank	2006 Rank	2007 Tax Levy Per Person	2006 Tax Levy Per Person	County	2007 Rank	2006 Rank	2007 Tax Levy Per Person	2006 Tax Levy Per Person
Door	1	1	\$ 688.60	\$ 682.84	Ashland	37	37	\$ 341.99	\$ 329.88
Adams	2	2	\$ 664.70	\$ 637.58	Crawford	38	39	\$ 334.41	\$ 325.92
Florence	3	3	\$ 631.11	\$ 624.08	<u>Dodge</u>	<u>39</u>	<u>40</u>	<u>\$ 330.10</u>	<u>\$ 322.25</u>
Green Lake	4	4	\$ 594.11	\$ 581.80	Barron	40	42	\$ 326.97	\$ 319.27
Washburn	5	5	\$ 570.65	\$ 561.07	Rock	41	38	\$ 324.97	\$ 327.00
Vilas	6	6	\$ 566.17	\$ 552.35	Richland	42	41	\$ 324.43	\$ 319.84
Marquette	7	7	\$ 561.15	\$ 550.85	* Clark	43	43	\$ 324.35	\$ 318.44
<u>Walworth</u>	<u>8</u>	<u>10</u>	<u>\$ 523.65</u>	<u>\$ 499.53</u>	Kenosha	44	44	\$ 324.23	\$ 317.43
Iron	9	9	\$ 514.89	\$ 501.83	Pierce	45	45	\$ 323.47	\$ 316.35
Waushara	10	8	\$ 508.34	\$ 502.02	Trempealeau	46	48	\$ 322.97	\$ 304.08
* Menominee	11	13	\$ 508.14	\$ 484.53	Rusk	47	46	\$ 318.88	\$ 314.74
Bayfield	12	11	\$ 501.31	\$ 496.42	* Manitowoc	48	47	\$ 318.06	\$ 313.24
Sawyer	13	12	\$ 494.22	\$ 492.01	Portage	49	49	\$ 311.74	\$ 302.95
Burnett	14	14	\$ 456.07	\$ 448.26	* Brown	50	50	\$ 306.63	\$ 299.71
Price	15	15	\$ 446.49	\$ 439.73	Monroe	51	51	\$ 305.20	\$ 296.13
Pepin	16	16	\$ 446.20	\$ 434.89	* Fond du Lac	52	56	\$ 304.19	\$ 292.40
Forest	17	17	\$ 433.63	\$ 427.76	* Outagamie	53	53	\$ 304.10	\$ 295.53
Oconto	18	18	\$ 425.64	\$ 418.48	* Calumet	54	59	\$ 302.31	\$ 287.28
Taylor	19	19	\$ 421.43	\$ 413.47	St Croix	55	54	\$ 301.44	\$ 294.14
Sauk	20	20	\$ 413.00	\$ 403.01	Shawano	56	52	\$ 301.11	\$ 296.00
Jackson	21	21	\$ 406.30	\$ 398.95	Douglas	57	57	\$ 298.50	\$ 291.52
* Sheboygan	22	23	\$ 390.32	\$ 382.27	<u>Jefferson</u>	<u>58</u>	<u>55</u>	<u>\$ 297.75</u>	<u>\$ 292.46</u>
Dunn	23	22	\$ 386.12	\$ 382.86	Green	59	61	\$ 296.25	\$ 282.73
Polk	24	26	\$ 386.05	\$ 371.83	<u>Washington</u>	<u>60</u>	<u>58</u>	<u>\$ 293.14</u>	<u>\$ 288.41</u>
Buffalo	25	24	\$ 382.75	\$ 377.09	Marinette	61	60	\$ 291.49	\$ 285.54
* Kewaunee	26	25	\$ 381.29	\$ 373.53	Vernon	62	62	\$ 285.89	\$ 278.58
Oneida	27	27	\$ 370.98	\$ 361.77	Wood	63	64	\$ 277.39	\$ 269.20
* Winnebago	28	33	\$ 370.26	\$ 346.19	<u>Milwaukee</u>	<u>64</u>	<u>65</u>	<u>\$ 258.23</u>	<u>\$ 248.64</u>
Columbia	29	28	\$ 368.25	\$ 360.84	* Racine	65	63	\$ 246.84	\$ 270.78
Lincoln	30	29	\$ 363.31	\$ 358.10	* <u>Waukesha</u>	<u>66</u>	<u>66</u>	<u>\$ 240.55</u>	<u>\$ 238.92</u>
Waupaca	31	30	\$ 361.29	\$ 355.31	Dane	67	67	\$ 237.18	\$ 229.21
Langlade	32	31	\$ 359.06	\$ 352.45	La Crosse	68	68	\$ 234.06	\$ 218.03
Juneau	33	34	\$ 354.71	\$ 344.12	Chippewa	69	69	\$ 219.92	\$ 215.31
Iowa	34	32	\$ 353.36	\$ 348.15	Ozaukee	70	70	\$ 208.43	\$ 204.29
Marathon	35	36	\$ 349.13	\$ 337.66	Eau Claire	71	71	\$ 198.31	\$ 192.57
Lafayette	36	35	\$ 347.68	\$ 339.42	Grant	72	72	\$ 186.89	\$ 181.52

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

PROPERTY TAX LEVY PER CAPITA

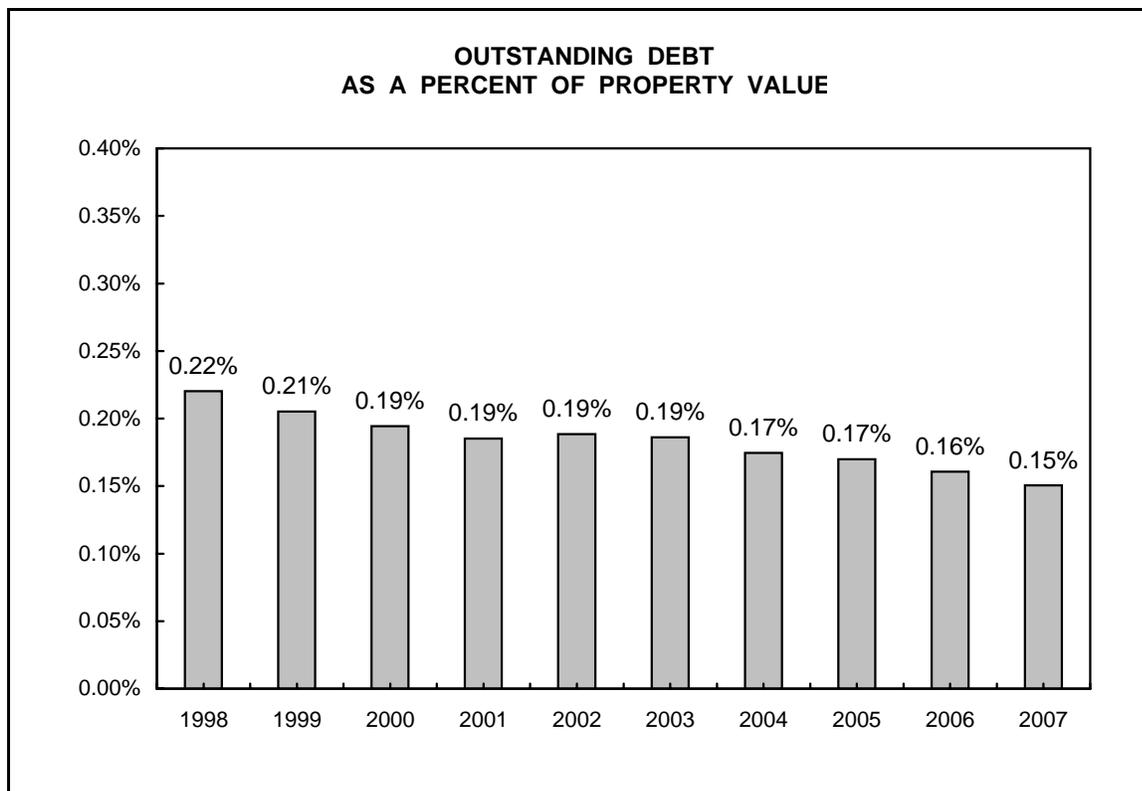
Property taxes per capita reflect changes relative to changes in population. Property taxes are adjusted by the Consumer Price Index (CPI - 1982-84 Base) to reflect changes relative to the value of the dollar. The trend data shows an average growth of about one percent in constant dollars over the ten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



<u>Year</u>	<u>Tax Levy</u>	<u>Consumer</u>		<u>Per Capita</u>	
		<u>Price Index</u>	<u>Population</u>	<u>Actual \$'s</u>	<u>Base Year \$'s</u>
1998	\$59,615,270	160.3	345,440	\$173	\$108
1999	\$61,744,041	163.7	350,273	\$176	\$108
2000	\$64,132,851	168.6	360,767	\$178	\$105
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 Est.	\$86,022,310	193.6	381,603	\$225	\$116

OUTSTANDING DEBT AS A PERCENT OF EQUALIZED VALUE

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. With the property tax as the major revenue source, long-term debt is analyzed by looking at the debt service as a percent of equalized value. By statute, the County is restricted to 5% of the equalized value of all property in the County. At this time the County is well below the 5% debt limit with outstanding debt at one quarter of one percent. 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. The bond issues increased in 2002 and 2003 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.

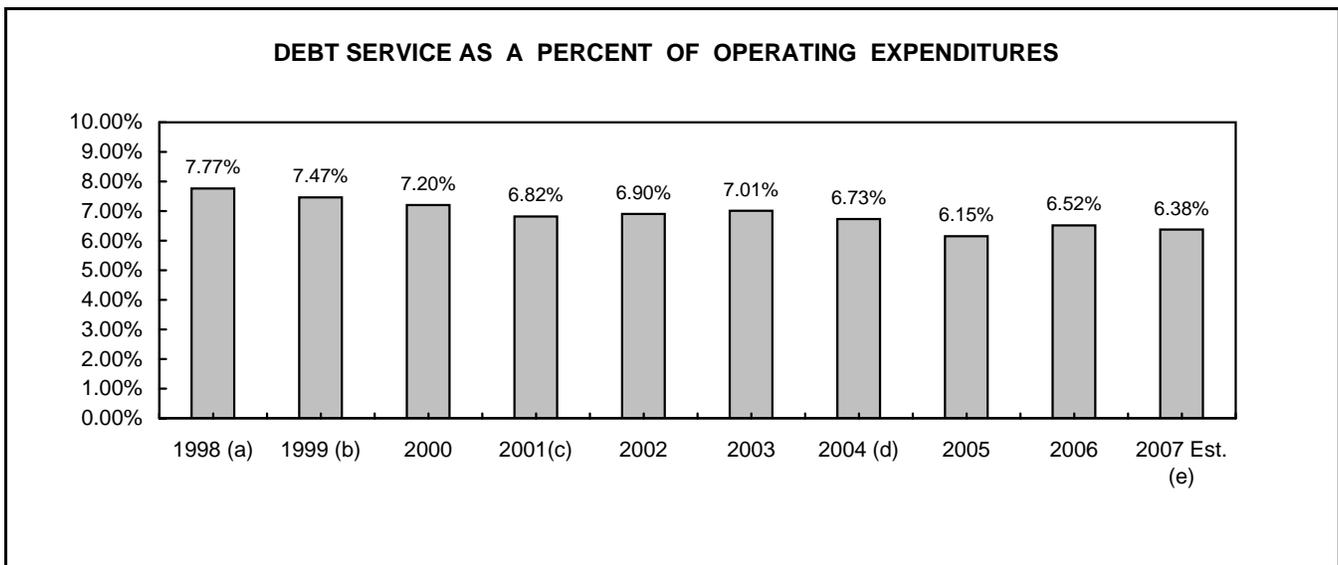


<u>Year</u>	<u>Equalized Value*</u>	<u>Outstanding Debt</u>	<u>Percent</u>
1998	\$25,227,651,400	\$55,575,000	0.22%
1999	\$27,000,725,300	\$55,425,000	0.21%
2000	\$29,441,736,300	\$57,200,000	0.19%
2001	\$31,816,827,400	\$58,930,000	0.19%
2002	\$34,518,445,200	\$65,085,000	0.19%
2003	\$37,450,170,400	\$69,665,000	0.19%
2004	\$40,939,573,700	\$71,465,000	0.17%
2005	\$45,451,031,200	\$77,150,000	0.17%
2006	\$49,477,109,900	\$79,525,000	0.16%
2007	\$51,988,144,000	\$78,250,000	0.15%

* Includes Tax Incremental Districts

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 1998, \$4.5 million was paid down on the 1992 issue and in 1999, \$2.35 million was paid down on the 1993B issue. 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.

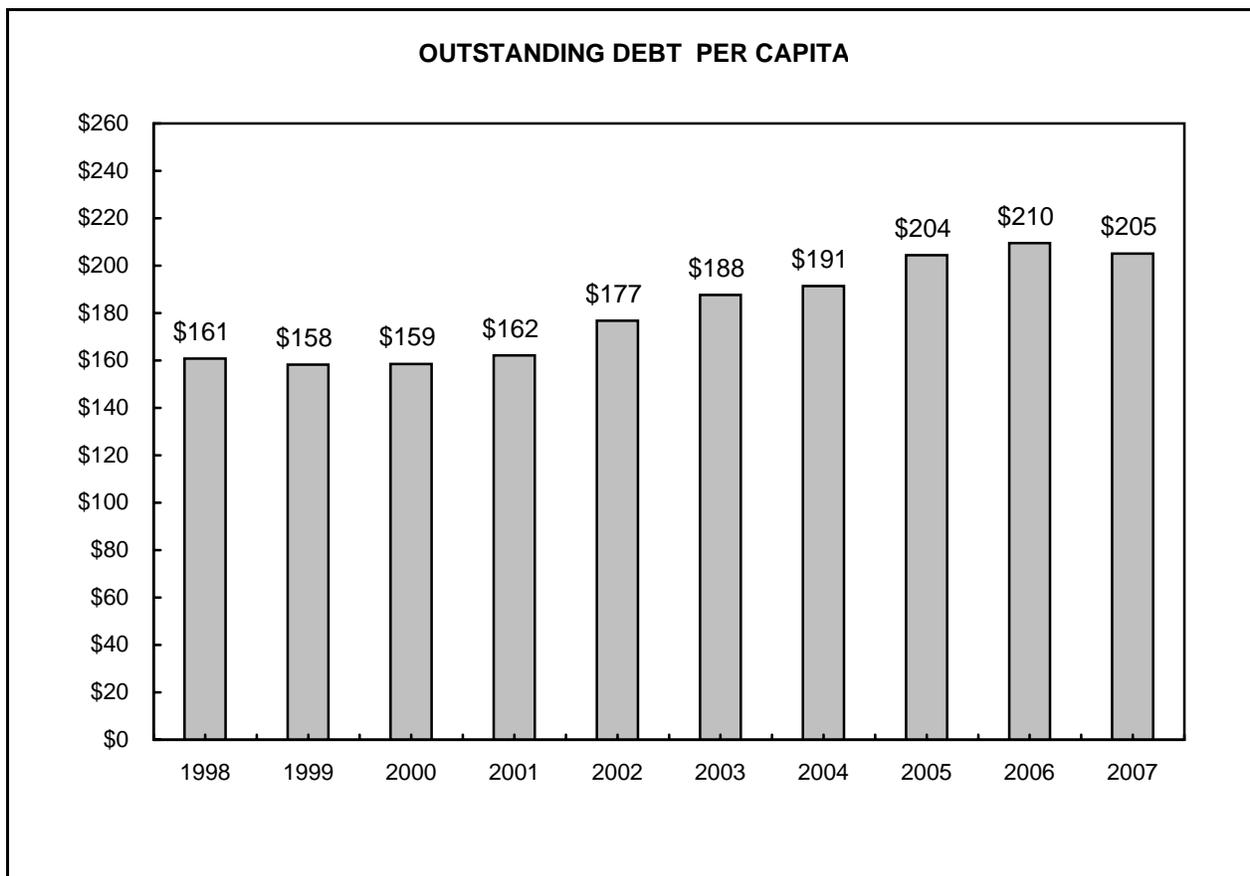


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures</u>	<u>Percent</u>
1998 (a)	\$10,100,776	\$130,079,790	7.77%
1999 (b)	\$10,549,842	\$141,276,453	7.47%
2000	\$10,847,081	\$150,551,492	7.20%
2001(c)	\$11,095,040	\$162,693,676	6.82%
2002	\$11,450,319	\$165,985,724	6.90%
2003	\$12,053,384	\$171,871,964	7.01%
2004 (d)	\$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 Est. (e)	\$12,939,806	\$202,777,080	6.38%

- (a) Excludes debt service to pay down \$4.5 million of the 1992 debt issue.
 (b) Excludes debt service to pay down \$2.35 million of the 1993B debt issue.
 (c) Excludes debt service to refinance outstanding debt issued between 1994 & 1996.
 (d) Excludes debt service to pay down remaining \$2.8 million of the 1997 debt issue.
 (e) Excludes debt service to pay down \$1.5 million of the 2000 debt issue.

OUTSTANDING DEBT PER CAPITA

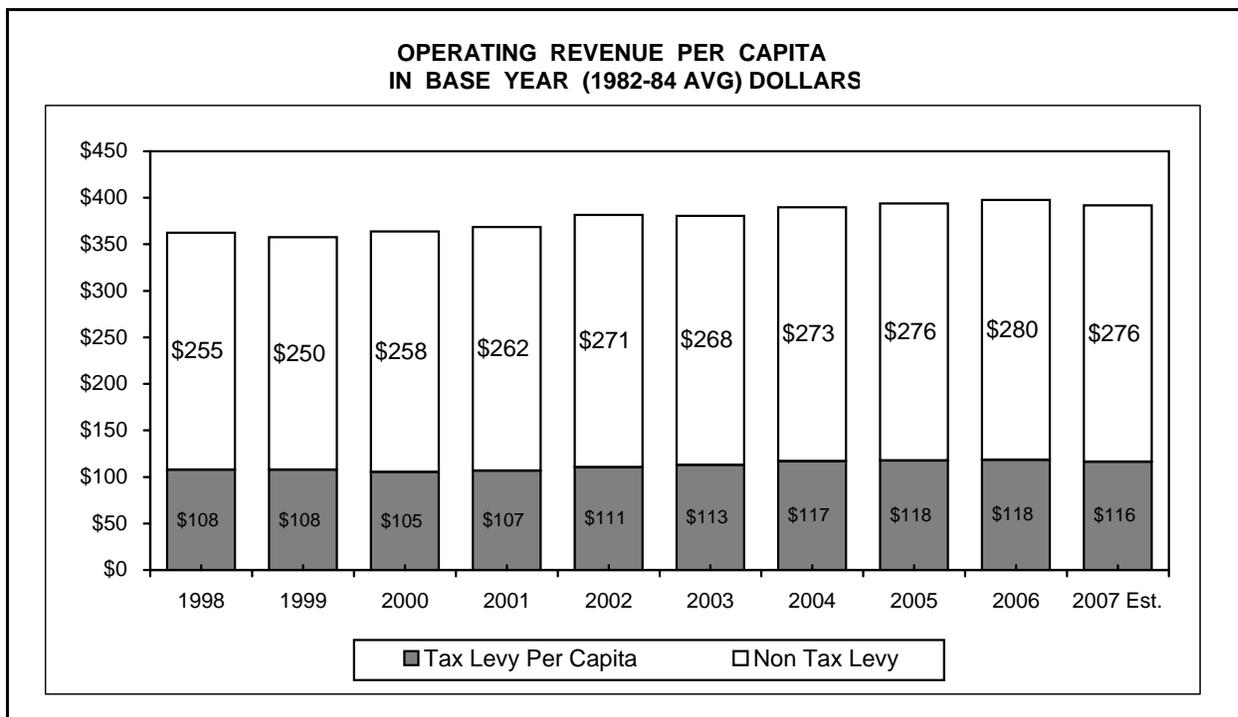
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued. In 1998, \$4.5 million of fund balance was used for additional debt redemption of the 1992 note and in 1999 \$2.35 million was used to pay \$2.35 million of the 1993B debt issue. 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. The bond issues were increased in 2002-2004 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.



<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>
1998	\$9,800,000	\$55,575,000	345,540	\$161
1999	\$9,900,000	\$55,425,000	350,273	\$158
2000	\$9,900,000	\$57,200,000	360,767	\$159
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	\$10,200,000	\$78,250,000	381,603	\$205

OPERATING REVENUES PER CAPITA

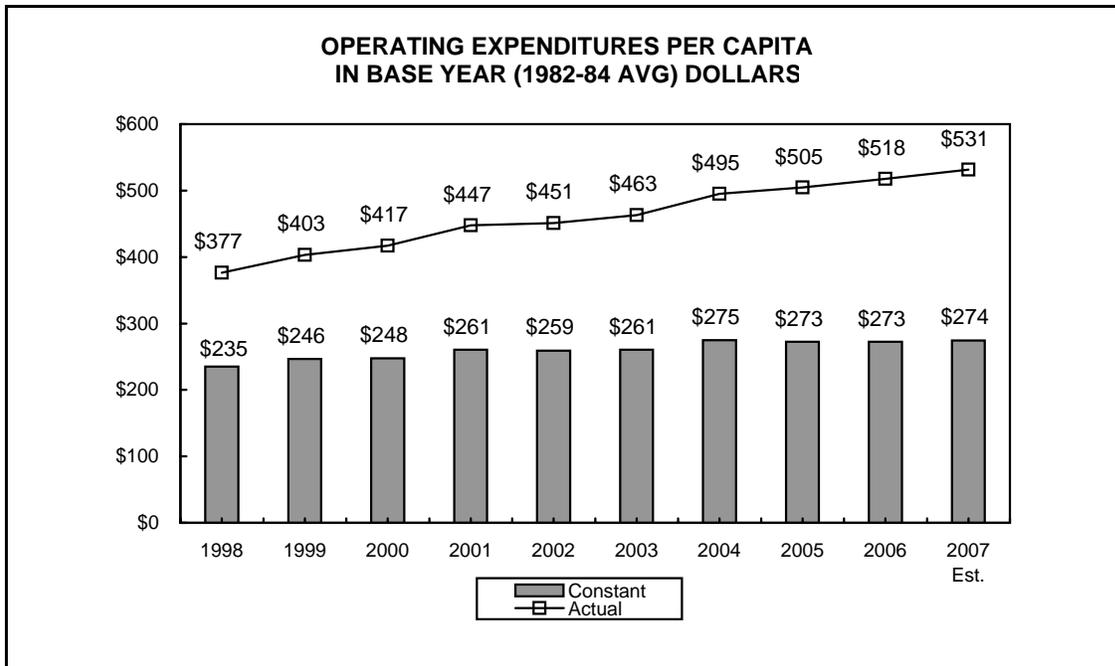
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits. Total revenues are adjusted for inflation with the base year being 1982-1984 average. In the earlier years of the ten year period, State revenue increases have slowed along with more controlled growth in tax levy. In recent years, investment income includes significant increases and decreases due to GASB Statement #31 which requires that investments be recorded at market, rather than cost. Most market unrealized gains and losses will not be realized since most securities are not sold prior to maturity or proximate life of the security. Also 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.



<u>Year</u>	<u>Revenues With Tax Levy</u>	<u>Tax Levy</u>	<u>Index</u>	<u>Revenues Base Year</u>	<u>Population</u>	<u>Per Capita</u>
1998	\$141,039,897	\$59,615,270	160.3	\$87,984,964	345,440	\$255
1999	\$143,300,986	\$61,744,041	163.7	\$87,538,782	350,273	\$250
2000	\$157,159,164	\$64,132,851	168.6	\$93,214,214	360,767	\$258
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 Est.	\$203,672,817	\$86,022,310	193.7	\$105,148,589	381,603	\$276

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). Expenditure changes may involve new services, programs or expansion in general governmental operations. Additional capacity was added at the Huber facility in 1996 and at the main jail in 1997 with the opening of the 4th pod. Wisconsin Works (W-2) was implemented in 1998 resulting in reduced expenditures offset with continued growth in State Medicaid Waiver programs and the implementation of a new Federal CDBG and HOME program. Growth in 1999 and 2000 continues in State funded long term care programs, CDBG and HOME program, and new initiatives to purchase lands identified in the County's Park and Open Space Plan and to increase transit services. 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.

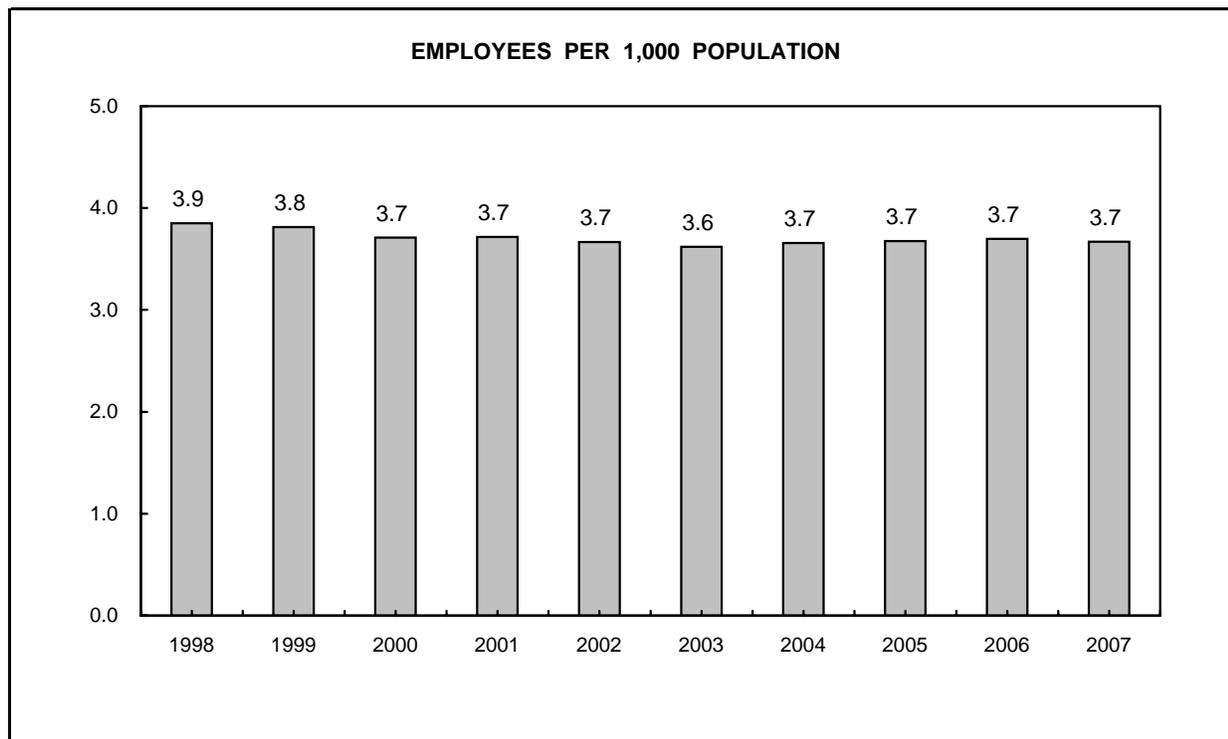


Year	Expenditures *	Index	Base Year	Population	Per Capita	
					Actual	Base Year
1998	\$130,079,790	160.3	\$81,147,717	345,440	\$377	\$235
1999	\$141,276,453	163.7	\$86,302,048	350,273	\$403	\$246
2000	\$150,551,492	168.6	\$89,295,072	360,767	\$417	\$248
2001	\$162,693,676	171.7	\$94,754,616	363,571	\$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 Est.	\$202,777,080	193.7	\$104,686,154	381,603	\$531	\$274

* Excludes one-time expenditures for debt retirement in 2004, debt payoff in 1998 and 1999, payments to refund County debt in 2001 and payments to reduce the prior years unfunded pension liability.

EMPLOYEES PER 1,000 POPULATION

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. In 1997, additional positions were needed for the opening of the 4th pod in the jail facility. In 1998, positions were reduced with the transfer of the new State economic assistance program to a third party provider. The previous program was provided by County staff. The opening of a new park, and the expansion in the courts and jail have increased the number of positions. However, these increases are at a lower growth rate than the growth rate in population. 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.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
1998	1,330	345,440	3.9
1999	1,336	350,273	3.8
2000	1,339	360,767	3.7
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

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

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

	2004	2005	2006	2007	2008
Personnel Costs	\$91,651,264	\$96,434,238	\$100,795,892	\$103,773,538	\$108,450,462
Total Net Oper Expenditures (w/o Capital Projects)	\$194,570,297	\$210,218,542	\$215,687,096	\$220,499,274	\$219,018,643
Percent of Operating Budget	47.1%	45.9%	46.7%	47.1%	49.5%

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

	2004	2005	2006	2007	2008
Salaries	\$65,938,167	\$68,567,608	\$71,485,011	\$73,594,552	\$76,630,037
Employee Benefits (a)	<u>\$25,713,097</u>	<u>\$27,866,630</u>	<u>\$29,310,881</u>	<u>\$30,178,986</u>	<u>\$31,820,425</u>
Total Personnel Costs	\$91,651,264	\$96,434,238	\$100,795,892	\$103,773,538	\$108,450,462
Benefits as % of Total Salaries	39.0%	40.6%	41.0%	41.0%	41.5%

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

**BUDGETED EXPENDITURES AND TAX LEVY
(2004 - 2008)**

	2004 Budget	2005 Budget	2006 Budget	2007 Budget *	2008 Budget
Gross Expenditures					
Operating	\$208,705,759	\$224,650,532	\$230,530,655	\$235,680,343	\$235,070,289
Capital	<u>\$28,344,370</u>	<u>\$29,727,500</u>	<u>\$20,684,700</u>	<u>\$18,333,900</u>	<u>\$20,463,000</u>
TOTAL GROSS EXPENDITURES	\$237,050,129	\$254,378,032	\$251,215,355	\$254,014,243	\$255,533,289
Less: Interdepartmental Charges	<u>\$14,135,462</u>	<u>\$14,261,465</u>	<u>\$14,843,559</u>	<u>\$15,186,056</u>	<u>\$16,051,646</u>
TOTAL NET EXPENDITURES	\$222,914,667	\$240,116,567	\$236,371,796	\$238,828,187	\$239,481,643
Operating % of Net Expenditures	87.28%	87.62%	91.25%	92.32%	91.46%
Capital % of Net Expenditures	12.72%	12.38%	8.75%	7.68%	8.54%
General County Tax Levy **					
Operating	\$76,799,146	\$80,082,331	\$83,512,662	\$85,239,077	\$87,374,503
Capital	<u>\$4,753,332</u>	<u>\$4,837,500</u>	<u>\$4,083,100</u>	<u>\$3,457,900</u>	<u>\$3,150,000</u>
TOTAL COUNTY TAX LEVY	\$81,552,478	\$84,919,831	\$87,595,762	\$88,696,977	\$90,524,503
Operating Levy % of General County Levy	94.17%	94.30%	95.34%	96.10%	96.52%
Capital Levy % of General County Levy	5.83%	5.70%	4.66%	3.90%	3.48%
General County Tax Levy % of Total Net Expenditures	36.58%	35.37%	37.06%	37.14%	37.80%

* Budget restated for comparison purposes.

** 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	2006 ACTUAL	2007 ADOPTED BUDGET	2007 MODIFIED BUDGET	2007 ACTUAL YTD (a)	2008 BUDGET	CHANGE FROM 2007 ADOPTED BUDGET	
						\$	%
EXPENDITURES							
PERSONNEL COSTS	\$ 99,100,143	\$ 103,773,538	\$ 103,851,653	\$ 65,133,094	\$ 108,450,462	\$ 4,676,924	4.51%
OPERATING EXPENSES	\$ 93,838,004	\$ 101,983,945	\$ 108,814,633	\$ 55,927,401	\$ 95,554,305	\$ (6,429,640)	-6.30%
INTERDEPT. CHARGES	\$ 14,273,779	\$ 15,186,056	\$ 15,410,955	\$ 12,105,009	\$ 16,051,646	\$ 865,590	5.70%
FIXED ASSET & IMPROVE	\$ 769,152	\$ 1,479,328	\$ 1,738,860	\$ 354,062	\$ 1,665,570	\$ 186,242	12.59%
DEBT SERVICE	\$ 12,806,485	\$ 13,257,476	\$ 14,757,476	\$ 5,929,388	\$ 13,348,306	\$ 90,830	0.69%
TOTAL EXPENDITURES	\$ 220,787,563	\$ 235,680,343	\$ 244,573,577	\$ 139,448,954	\$ 235,070,289	\$ (610,054)	-0.26%
REVENUES							
GEN'L GOVT. REVENUES	\$ 76,900,736	\$ 80,871,411	\$ 83,154,662	\$ 47,251,504	\$ 74,323,988	\$ (6,547,423)	-8.10%
FINES & LICENSES	\$ 3,906,706	\$ 3,118,835	\$ 3,118,835	\$ 2,665,130	\$ 3,295,404	\$ 176,569	5.66%
CHARGES FOR SERVICES	\$ 24,316,774	\$ 25,395,282	\$ 25,390,382	\$ 16,447,088	\$ 26,877,501	\$ 1,482,219	5.84%
INTERDEPART. REVENUES	\$ 14,669,896	\$ 15,604,880	\$ 15,778,033	\$ 12,255,904	\$ 16,261,027	\$ 656,147	4.20%
OTHER REVENUES (b)	\$ 19,189,034	\$ 23,584,096	\$ 30,040,495	\$ 10,842,969	\$ 25,058,102	\$ 1,474,006	6.25%
TOTAL REVENUES	\$ 138,983,146	\$ 148,574,504	\$ 157,482,407	\$ 89,462,597	\$ 145,816,022	\$ (2,758,482)	-1.86%
RETAINED EARNINGS	\$ 2,762,796	\$ 730,322	\$ 730,322	\$ -	\$ 784,064	\$ 53,742	7.36%
TRANSFERS/SURPLUSES	\$ 1,522,083	\$ -	\$ 14,669	\$ -	\$ -	\$ -	0.00%
TAX LEVY	\$ 86,089,296	\$ 87,836,161	\$ 87,836,161	N/A	\$ 90,038,331	\$ 2,202,170	2.51%
CAPITAL BUDGET							
CAPITAL BUDGET	2006 ACTUAL	2007 ADOPTED BUDGET	2007 MODIFIED BUDGET	2007 ACTUAL YTD (a)	2008 BUDGET	CHANGE FROM 2007 ADOPTED BUDGET	
						\$	%
EXPENDITURES	\$ 17,534,738	\$ 18,333,900	\$ 34,482,835	\$ 19,696,799	\$ 20,463,000	\$ 2,129,100	11.61%
REVENUES (b)	\$ 13,451,638	\$ 14,876,000	\$ 14,876,000	\$ 11,976,484	\$ 17,313,000	\$ 2,437,000	16.38%
TAX LEVY/	\$ 4,083,100	\$ 3,457,900	\$ 19,606,835		\$ 3,150,000	\$ (307,900)	-8.90%
FUND BALANCE (c)							

(a) 2007 Actual Year to Date figures include financial and encumbrance activity through 9/10/07.

(b) Amounts include fund balance appropriations in 2006, 2007, and 2008 budget amounts.

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

EQUIVALENT REGULAR FULL-TIME / PART-TIME BUDGETED POSITIONS SUMMARY 2006-2008
EXCLUDES OVERTIME AND EXTRA HELP

DEPARTMENTS		2006	Change	2007	Change	2008
BY FUND & FUNCTIONAL AREA	FUND	Adopted	from	Adopted	from	2008
		Budget	2006	Budget	2007	Budget
Emergency Preparedness	General	47.50	4.25	51.75	-	51.75
Emergency Preparedness	Radio Services	5.50	(0.25)	5.25	-	5.25
District Attorney	General	30.00	-	30.00	-	30.00
Circuit Court Services	General	104.00	(1.00)	103.00	(1.00)	102.00
Medical Examiner	General	10.00	0.75	10.75	-	10.75
Sheriff	General	335.88	1.12	337.00	2.00	339.00
Justice and Public Safety		532.88	4.87	537.75	1.00	538.75
County Executive	Community Development	2.50	-	2.50	-	2.50
Corporation Counsel	Child Support	30.60	-	30.60	(3.00)	27.60
Senior Services	General	6.20	-	6.20	0.22	6.42
Senior Services	Elderly Nutrition	7.61	-	7.61	(0.05)	7.56
Senior Services	Aging and Disability Resource Center	6.10	-	6.10	8.81	14.91
Health & Human Services	Human Services	262.95	3.13	266.08	(2.19)	263.89
Health & Human Services	Long Term Care	32.50	(4.50)	28.00	(7.48)	20.52
Health & Human Services	Mental Health Center	41.88	(0.13)	41.75	1.50	43.25
Health & Human Services	Public Health	35.94	-	35.94	-	35.94
Veterans Services	General	3.70	-	3.70	-	3.70
Health and Human Services		429.98	(1.50)	428.48	(2.19)	426.29
Register Of Deeds	General	27.00	(1.00)	26.00	-	26.00
UW-Extension	General	3.00	-	3.00	-	3.00
Fed. Library	Federated Library	7.00	-	7.00	-	7.00
Parks & Land Use	General	96.14	(1.50)	94.64	(0.94)	93.70
Parks & Land Use	Golf Course	8.58	-	8.58	0.02	8.60
Parks & Land Use	Ice Arenas	5.78	-	5.78	(0.08)	5.70
Parks & Land Use	Land Information Systems	3.00	-	3.00	1.00	4.00
Parks, Env., Educ., and Land Use		150.50	(2.50)	148.00	0.00	148.00
Public Works	General	73.65	-	73.65	(0.60)	73.05
Public Works	Transportation	64.85	-	64.85	-	64.85
Public Works	Central Fleet Maintenance	17.00	-	17.00	-	17.00
Airport	Airport Development	3.00	-	3.00	-	3.00
Public Works		158.50	-	158.50	(0.60)	157.90
County Executive	General	4.50	-	4.50	-	4.50
County Board	General	9.00	-	9.00	-	9.00
County Clerk	General	4.00	-	4.00	-	4.00
Treasurer	General	6.00	-	6.00	-	6.00
Dept. Of Administration	General	62.70	(11.28)	51.42	(0.17)	51.25
Dept. Of Administration	Risk Management	3.20	-	3.20	-	3.20
Dept. Of Administration	Communications	2.35	-	2.35	-	2.35
Dept. Of Administration	Collections	5.75	-	5.75	-	5.75
Dept. Of Administration*	End User Ops. & Tech. Fund	19.00	11.20	30.20	(2.75)	27.45
Corporation Counsel	General	11.40	-	11.40	-	11.40
General Administration		127.90	(0.08)	127.82	(2.92)	124.90
Non Departmental						
Non Departmental*		-	-	-	-	-
Total Regular (F.T. / P.T) Positions County-Wide (FTE)		1,399.76	0.79	1,400.55	(4.71)	1,395.84

* The 2006 budgeted figures are restated to reflect the transfer of the End User Technology Fund into the Department of Administration.

For additional detail see the Budgeted Position Detail Summary for each Department