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**MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES**


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	2005	2006	2007	2008	2009
	( In millions)				
<b>Adopted Budget - General County</b>	<b>\$84.9</b>	<b>\$87.6</b>	<b>\$88.7</b>	<b>\$90.5</b>	<b>\$93.1</b>
Mandated Court Services:	\$7.1	\$7.7	\$7.8	\$8.2	\$8.4
Includes Circuit Court Services, District Attorney, Sheriff provided services to the courts including process serving, warrants and bailiff services.					
Mandated Law Enforcement Services:	\$12.5	\$14.1	\$14.5	\$15.2	\$16.0
Includes probations/parole holds, law enforcement service levels for patrol and detective services required by statute and corrections.					
Mandated Health and Human Services:	<u>\$19.1</u>	<u>\$19.8</u>	<u>\$20.5</u>	<u>\$20.9</u>	<u>\$22.2</u>
Includes all Human Service programs except County provided Senior Services/Aging & Disability Resource Center (ADRC) programs.					
<b>Total Est. State Mandated Expenditures</b>	<b>\$38.7</b>	<b>\$41.6</b>	<b>\$42.8</b>	<b>\$44.2</b>	<b>\$46.6</b>
<b>Less: State Revenue Offsets:</b>					
Mandate Relief	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Shared Revenues	\$0.76	\$0.76	\$1.02	\$1.21	\$1.15
Transportation Aids	<u>\$5.3</u>	<u>\$5.4</u>	<u>\$5.5</u>	<u>\$5.6</u>	<u>\$5.6</u>
<b>Total State Revenue Offsets</b>	<b>\$6.1</b>	<b>\$6.2</b>	<b>\$6.5</b>	<b>\$6.8</b>	<b>\$6.8</b>
<b>Net Est. State Mandate Levy</b>	<b>\$32.7</b>	<b>\$35.4</b>	<b>\$36.2</b>	<b>\$37.4</b>	<b>\$39.8</b>
<b>Mandate Costs covered by County % of Tax Levy</b>	<b>38.5%</b>	<b>40.4%</b>	<b>40.8%</b>	<b>41.3%</b>	<b>42.7%</b>

Above figures exclude County indirect costs.

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**COUNTY DEMOGRAPHICS STATISTICS TRENDS**


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<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Per Capita Income</b>	<b>(3) Number Of Jobs</b>	<b>(3) Unemployment Rate</b>	<b>(4) Public School Enrollment</b>	<b>(4) Private School Enrollment</b>	<b>(5) Median Age</b>
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	\$46,002	230,607	3.8%	62,472	12,718	40.3 (7)
2006	379,577	\$49,219	234,852	3.8%	62,859	12,801	*
2007	381,603	*	236,413	3.9%	63,082	12,592	*

\* 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

# 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

#### **2006/2007 Average High School Graduation Rate\***

Waukesha County: 95.9%  
Wisconsin: 89.6%

#### **2006/2007 Average ACT Scores\***

Waukesha County: 23.2  
Wisconsin: 22.2  
United States: 21.2

### SCHOOL ENROLLMENT\*

#### **2007-2008 Academic Year**

Public: 63,082  
Private: 12,919  
Home schooling: 1,175

\*Source: Wisconsin Department of Public Instruction

### 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 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  
Underlying the County

#### **Sanitary Sewerage**

19 sanitary sewerage systems served by 7 public wastewater treatment plants

### EMERGENCY SERVICES\*

27 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 2008 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 382,697. This represents an increase of 1,094 persons county-wide, or just under 0.3% from the 2007 population estimate.

	2000 CENSUS	JAN 2007	JAN 2008	CHANGE	% CHANGE
<b>CITIES</b>					
Brookfield	38,649	39,780	39,780	0	0.00%
Delafield	6,472	6,903	6,934	31	0.45%
Milwaukee *	0	0	0	0	0.00%
Muskego	21,397	22,980	23,075	95	0.41%
New Berlin	38,220	39,460	39,500	40	0.10%
Oconomowoc	12,382	14,155	14,300	145	1.02%
Pewaukee	11,783	12,650	12,645	(5)	-0.04%
Waukesha	64,825	67,880	68,030	150	0.22%
<b>CITIES TOTAL</b>	193,728	203,808	204,264	456	0.22%
<b>TOWNS</b>					
Brookfield	6,390	6,395	6,377	(18)	-0.28%
Delafield	7,820	8,299	8,331	32	0.39%
Eagle	3,117	3,579	3,571	(8)	-0.22%
Genesee	7,284	7,521	7,556	35	0.47%
Lisbon	9,359	9,837	9,863	26	0.26%
Merton	7,988	8,420	8,458	38	0.45%
Mukwonago	6,868	7,544	7,558	14	0.19%
Oconomowoc	7,451	8,173	8,217	44	0.54%
Ottawa	3,758	3,842	3,807	(35)	-0.91%
Summit	4,999	5,177	5,162	(15)	-0.29%
Vernon	7,227	7,447	7,450	3	0.04%
Waukesha	8,596	8,883	8,940	57	0.64%
<b>TOTAL TOWNS</b>	80,857	85,117	85,290	173	0.20%
<b>VILLAGES</b>					
Big Bend	1,278	1,284	1,313	29	2.26%
Butler	1,881	1,819	1,799	(20)	-1.10%
Chenequa	583	591	592	1	0.17%
Dousman	1,584	1,850	1,873	23	1.24%
Eagle	1,707	1,841	1,846	5	0.27%
Elm Grove	6,249	6,166	6,146	(20)	-0.32%
Hartland	7,905	8,463	8,486	23	0.27%
Lac la Belle	329	339	336	(3)	-0.88%
Lannon	1,009	1,009	1,055	46	4.56%
Menomonee Falls	32,647	34,450	34,600	150	0.44%
Merton	1,926	2,572	2,618	46	1.79%
Mukwonago	6,162	6,767	6,897	130	1.92%
Nashotah	1,266	1,368	1,360	(8)	-0.58%
North Prairie	1,571	1,931	1,955	24	1.24%
Oconomowoc Lake	564	638	633	(5)	-0.78%
Pewaukee	8,170	8,954	8,934	(20)	-0.22%
Sussex	8,828	9,998	10,045	47	0.47%
Wales	2,523	2,638	2,655	17	0.64%
<b>TOTAL VILLAGES</b>	86,182	92,678	93,143	465	0.50%
<b>TOTAL: COUNTY</b>	360,767	381,603	382,697	1,094	0.29%

\* 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, 2008, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$53,055,876,600. This represents an increase of \$1,067,732,600 or 2.0% from 2007. A table listing 2007 and 2008 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, continue to increase.

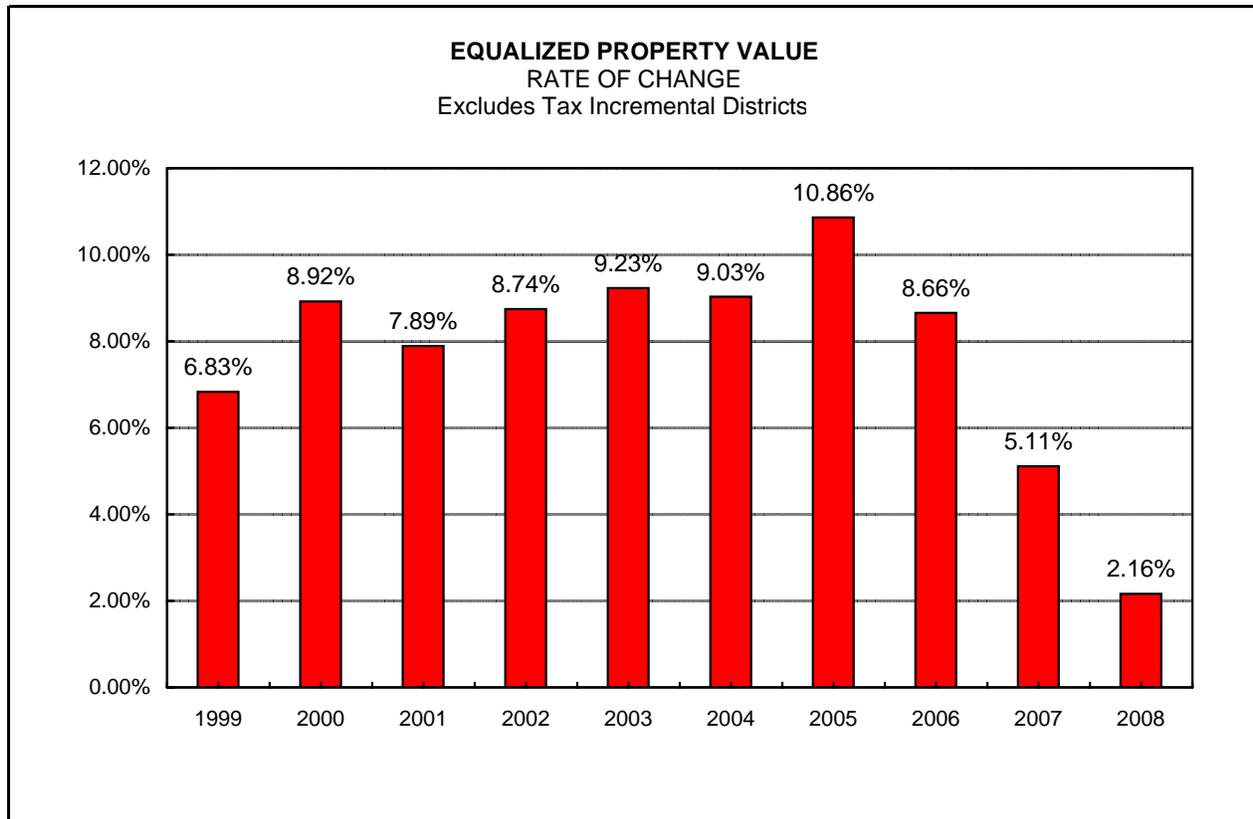
	2007 EQUAL PROP. VALUE	2008 EQUAL PROP. VALUE	08-07 CHANGE	% CHANGE
<b>CITIES:</b>				
Brookfield	\$6,541,144,600	\$6,657,573,100	\$116,428,500	1.78%
Delafield	\$1,313,772,300	\$1,431,305,300	\$117,533,000	8.95%
Milwaukee *	\$19,051,500	\$18,951,900	(\$99,600)	-0.52%
Muskego	\$2,658,508,600	\$2,683,984,900	\$25,476,300	0.96%
New Berlin	\$4,739,931,600	\$4,872,140,400	\$132,208,800	2.79%
Oconomowoc	\$2,015,197,300	\$2,061,037,900	\$45,840,600	2.27%
Pewaukee	\$2,804,890,100	\$2,822,705,900	\$17,815,800	0.64%
Waukesha	\$5,975,769,600	\$6,223,441,200	\$247,671,600	4.14%
<b>SUBTOTAL</b>	<b>\$26,068,265,600</b>	<b>\$26,771,140,600</b>	<b>\$702,875,000</b>	<b>2.70%</b>
<b>TOWNS:</b>				
Brookfield	\$1,133,315,700	\$1,120,345,600	(\$12,970,100)	-1.14%
Delafield	\$1,521,616,000	\$1,582,767,600	\$61,151,600	4.02%
Eagle	\$474,966,000	\$481,197,300	\$6,231,300	1.31%
Genesee	\$936,091,000	\$936,130,200	\$39,200	0.00%
Lisbon	\$1,127,394,600	\$1,146,008,500	\$18,613,900	1.65%
Merton	\$1,677,732,900	\$1,640,699,700	(\$37,033,200)	-2.21%
Mukwonago	\$871,861,600	\$901,284,000	\$29,422,400	3.37%
Oconomowoc	\$1,704,978,400	\$1,647,961,800	(\$57,016,600)	-3.34%
Ottawa	\$567,811,100	\$599,151,900	\$31,340,800	5.52%
Summit	\$1,077,134,000	\$1,077,542,400	\$408,400	0.04%
Vernon	\$885,587,800	\$914,796,200	\$29,208,400	3.30%
Waukesha	\$1,051,132,100	\$1,027,900,600	(\$23,231,500)	-2.21%
<b>SUBTOTAL</b>	<b>\$13,029,621,200</b>	<b>\$13,075,785,800</b>	<b>\$46,164,600</b>	<b>0.35%</b>
<b>VILLAGES:</b>				
Big Bend	\$138,774,100	\$150,171,400	\$11,397,300	8.21%
Butler	\$262,370,700	\$260,790,400	(\$1,580,300)	-0.60%
Chenequa	\$574,161,200	\$590,707,500	\$16,546,300	2.88%
Dousman	\$180,016,000	\$184,635,500	\$4,619,500	2.57%
Eagle	\$167,042,000	\$168,866,100	\$1,824,100	1.09%
Elm Grove	\$1,124,478,100	\$1,138,507,100	\$14,029,000	1.25%
Hartland	\$1,191,013,500	\$1,263,861,200	\$72,847,700	6.12%
Lac la Belle	\$134,957,700	\$136,542,200	\$1,584,500	1.17%
Lannon	\$106,404,600	\$111,844,500	\$5,439,900	5.11%
Menomonee Falls	\$4,510,001,400	\$4,635,194,900	\$125,193,500	2.78%
Merton	\$354,686,400	\$366,038,300	\$11,351,900	3.20%
Mukwonago	\$793,161,600	\$732,751,100	(\$60,410,500)	-7.62%
Nashotah	\$185,226,700	\$185,941,000	\$714,300	0.39%
North Prairie	\$244,093,900	\$250,009,800	\$5,915,900	2.42%
Oconomowoc Lake	\$476,983,300	\$493,124,200	\$16,140,900	3.38%
Pewaukee	\$940,745,700	\$1,015,656,100	\$74,910,400	7.96%
Sussex	\$1,165,969,800	\$1,164,099,700	(\$1,870,100)	-0.16%
Wales	\$340,170,500	\$360,209,200	\$20,038,700	5.89%
<b>SUBTOTAL</b>	<b>\$12,890,257,200</b>	<b>\$13,208,950,200</b>	<b>\$318,693,000</b>	<b>2.47%</b>
<b>TOTAL</b>	<b>\$51,988,144,000</b>	<b>\$53,055,876,600</b>	<b>\$1,067,732,600</b>	<b>2.05%</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

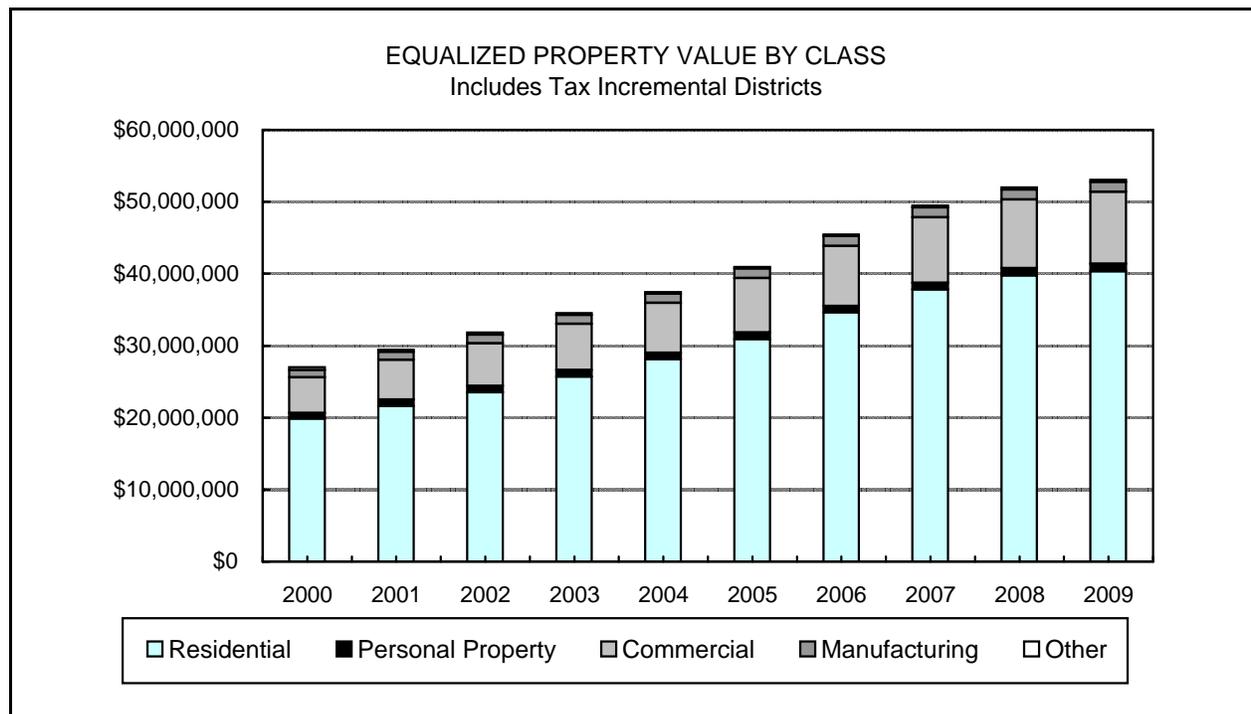
Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the County levy. In 2008, 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. The 2.16% overall increase is the lowest in twenty two years. 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.



<u>Valuation Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change In Valuation</u>	<u>Rate of Change</u>
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%
2008	\$52,055,313,050	\$1,100,331,800	2.16%

## 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 2009 is \$53 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, resulting in an increase in this proportion of the tax base to 76%. However, commercial and manufacturing properties continue to show growth and have increased their share of the tax base to almost 21% in 2008. 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
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
2009	\$40,317,412	\$1,047,674	\$10,024,713	\$1,369,402	\$296,676	\$53,055,877
% of Total	76.0%	2.0%	18.9%	2.6%	0.6%	100.0%

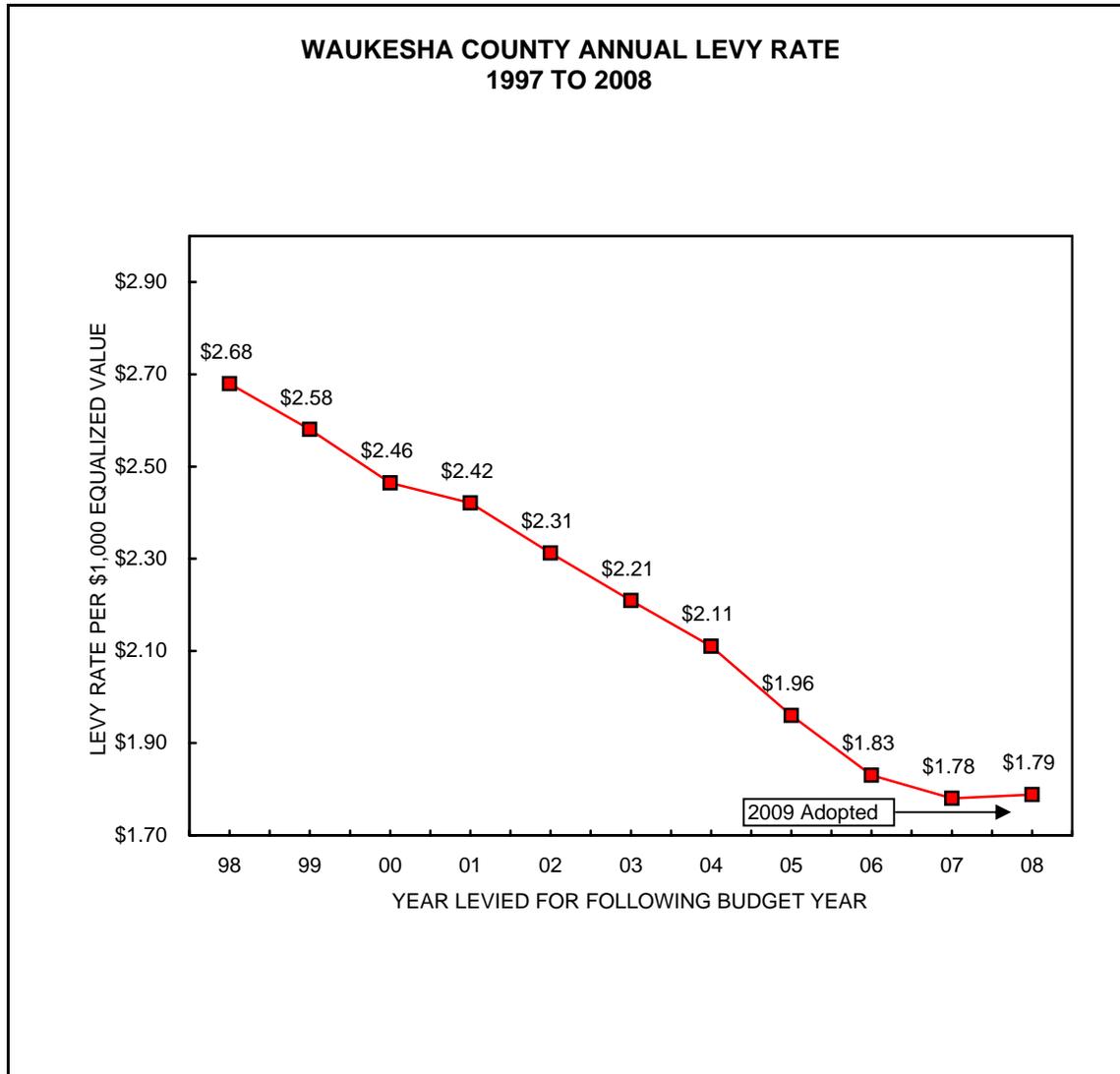
Includes Tax Incremental Districts

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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 is proposed to increase one cent to \$1.79 mainly due to the slowest growth in property values in twenty two years.



## 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 (%)	
	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%	
	2008	\$1.78	(\$0.05)	-2.95%	
<b>Adopted</b>	<b>2009</b>	<b>2008</b>	<b>\$1.79</b>	<b>\$0.012</b>	<b>0.66%</b>

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$\$)	Tax Levy Change (%)	
	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%	
	2008	\$90,524,503	\$1,827,526	2.06%	
<b>Adopted</b>	<b>2009</b>	<b>2008</b>	<b>\$93,086,754</b>	<b>\$2,562,251</b>	<b>2.83%</b>

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$\$)	Equalized Value Change (%)	
	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%	
	2008	\$50,954,981,250	\$2,478,381,700	5.11%	
<b>Adopted</b>	<b>2009</b>	<b>2008</b>	<b>\$52,055,313,050</b>	<b>\$1,100,331,800</b>	<b>2.16%</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 (%)	
	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%
	2008	2007	\$0.2159	(\$0.0073)	-3.26%
Adopted	2009	2008	\$0.2210	\$0.0051	2.34%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR FED LIB.	TAX LEVY CHANGE (\$)	TAX LEVY CHANGE (%)	
	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%
	2008	2007	\$2,663,828	\$66,744	2.57%
Adopted	2009	2008	\$2,752,289	\$88,461	3.32%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$)	EQUALIZED VALUE CHANGE (%)	
	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%
	2008	2007	\$12,337,085,300	\$700,962,800	6.02%
Adopted	2009	2008	\$12,454,954,400	\$117,869,100	0.96%

**COMPARATIVE COUNTIES PROPERTY RATES  
FOR 2008 ADOPTED BUDGET**

Waukesha County's property tax rate is ranked 70th of 72 counties for 2008 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	Property Tax Rate For 2008 Budget (a)	County	2007 Rank	Property Tax Rate For 2008 Budget (a)
* Menominee	1	\$8.43	Shawano	37	\$4.66
** Clark	2	\$6.96	Grant	38	\$4.65
Lafayette	3	\$6.80	Barron	39	\$4.51
Taylor	4	\$6.78	Forest	40	\$4.51
Pepin	5	\$6.52	Green	41	\$4.47
* Kewaunee	6	\$6.52	Pierce	42	\$4.37
Jackson	7	\$6.49	* Outagamie	43	\$4.28
Crawford	8	\$6.20	Rusk	44	\$4.20
Buffalo	9	\$6.19	* Brown	45	\$4.15
Dunn	10	\$6.18	Columbia	46	\$4.14
Marquette	11	\$6.02	* Calumet	47	\$4.06
Monroe	12	\$6.02	Douglas	48	\$4.05
Florence	13	\$5.98	Sauk	49	\$3.91
Trempealeau	14	\$5.92	Iron	50	\$3.88
* Sheboygan	15	\$5.87	Polk	51	\$3.85
Richland	16	\$5.81	Eau Claire	52	\$3.79
Adams	17	\$5.70	Washburn	53	\$3.77
Waushara	18	\$5.46	Kenosha	54	\$3.71
* Winnebago	19	\$5.45	Marinette	55	\$3.70
Waupaca	20	\$5.39	<u>Jefferson</u>	<u>56</u>	<u>\$3.62</u>
Rock	21	\$5.35	La Crosse	57	\$3.39
Marathon	22	\$5.35	Door	58	\$3.24
* Manitowoc	23	\$5.35	Chippewa	59	\$3.18
Green Lake	24	\$5.24	<u>Walworth</u>	<u>60</u>	<u>\$3.18</u>
Lincoln	25	\$5.22	Bayfield	61	\$3.15
Price	26	\$5.16	* <u>Racine</u>	<u>62</u>	<u>\$3.09</u>
Portage	27	\$5.15	<u>Milwaukee</u>	<u>63</u>	<u>\$3.06</u>
Vernon	28	\$5.07	St Croix	64	\$2.97
Juneau	29	\$4.98	Burnett	65	\$2.70
<u>Dodge</u>	<u>30</u>	<u>\$4.97</u>	<u>Washington</u>	<u>66</u>	<u>\$2.59</u>
Iowa	31	\$4.92	Sawyer	67	\$2.36
* Fond Du Lac	32	\$4.84	Dane	68	\$2.18
Langlade	33	\$4.81	Oneida	69	\$1.97
Wood	34	\$4.78	* <u>Waukesha</u>	<u>70</u>	<u>\$1.78</u>
Oconto	35	\$4.73	Ozaukee	71	\$1.64
Ashland	36	\$4.70	Vilas	72	\$1.54

(a) Property tax rates shown exclude library system and other special taxing authorities.

Source: Compiled by the Wisconsin Department of Revenue.

\*\* Clark County recently adopted sales tax effective 1/1/09

**COMPARATIVE COUNTIES PROPERTY TAX PER PERSON  
FOR 2007 AND 2008 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.

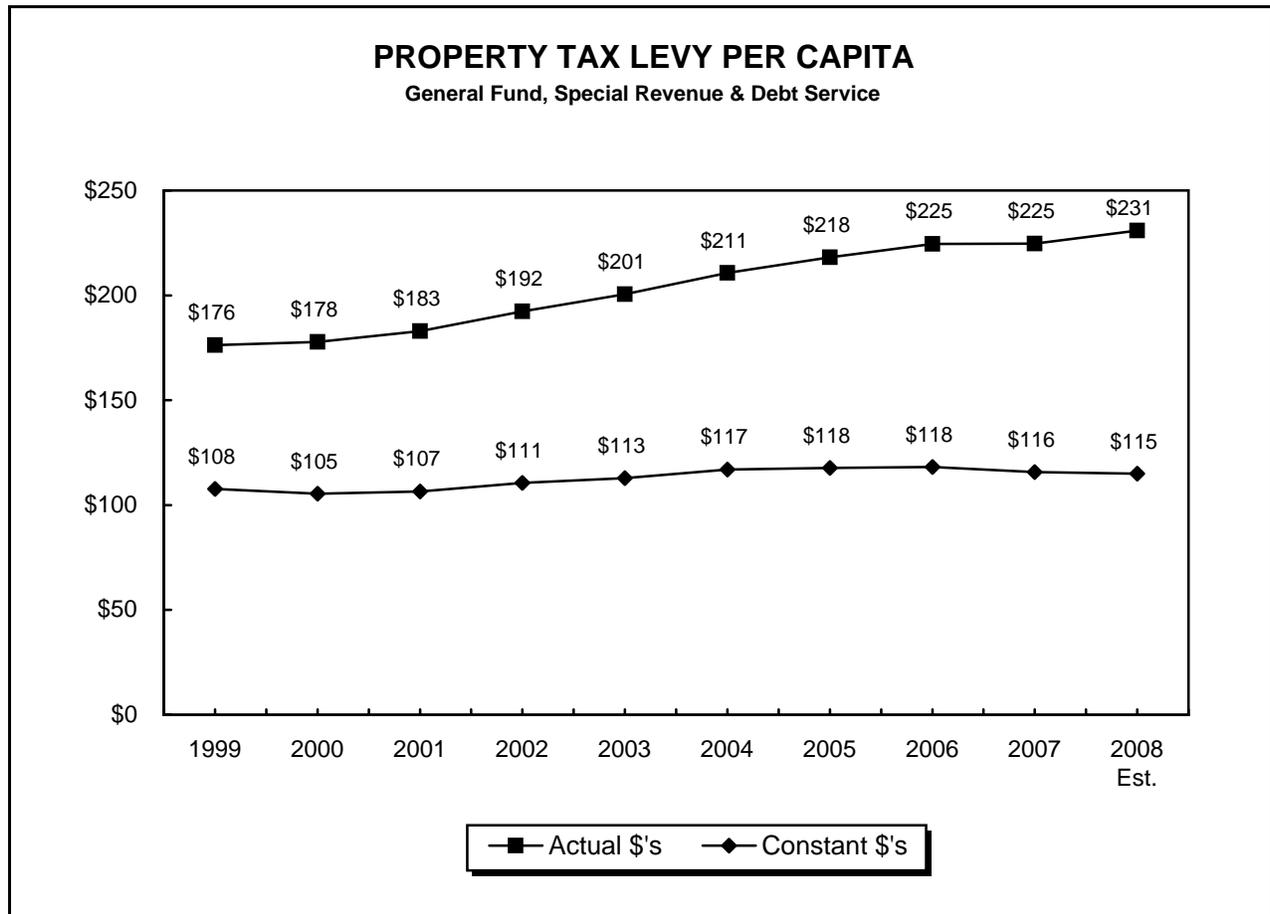
County	2008 Rank	2007 Rank	2008 Tax Levy Per Person	2007 Tax Levy Per Person	County	2008 Rank	2007 Rank	2008 Tax Levy Per Person	2007 Tax Levy Per Person
Door	1	1	\$ 765.40	\$ 688.60	Pierce	37	45	\$ 359.44	\$ 323.47
Adams	2	2	\$ 716.77	\$ 664.70	Marathon	38	35	\$ 358.83	\$ 349.13
Florence	3	3	\$ 650.89	\$ 631.11	Ashland	39	37	\$ 357.53	\$ 341.99
Green Lake	4	4	\$ 614.10	\$ 594.11	Trempealeau	40	46	\$ 345.26	\$ 322.97
Marquette	5	7	\$ 607.20	\$ 561.15	<u>Dodge</u>	41	39	\$ 342.22	\$ 330.10
Washburn	6	5	\$ 580.69	\$ 570.65	** Clark	42	43	\$ 339.75	\$ 324.35
<u>Walworth</u>	7	8	\$ 543.88	\$ 523.65	Barron	43	40	\$ 337.88	\$ 326.97
Iron	8	9	\$ 537.75	\$ 514.89	Rock	44	41	\$ 334.79	\$ 326.97
Bayfield	9	12	\$ 531.12	\$ 501.31	Portage	45	49	\$ 334.23	\$ 311.74
Waushara	10	10	\$ 529.39	\$ 508.34	Kenosha	46	44	\$ 333.26	\$ 324.23
Vilas	11	6	\$ 526.57	\$ 566.17	Richland	47	42	\$ 332.08	\$ 324.43
* Menominee	12	11	\$ 522.83	\$ 508.14	Rusk	48	47	\$ 327.65	\$ 318.88
Shawano	13	56	\$ 514.37	\$ 301.11	Green	49	59	\$ 327.13	\$ 296.25
Burnett	14	14	\$ 480.79	\$ 456.07	* Fond du Lac	50	52	\$ 324.70	\$ 304.19
Forest	15	17	\$ 458.65	\$ 433.63	* Manitowoc	51	48	\$ 323.24	\$ 318.06
Pepin	16	16	\$ 457.94	\$ 446.20	Monroe	52	51	\$ 321.70	\$ 305.20
Price	17	15	\$ 457.54	\$ 446.49	* Brown	53	50	\$ 319.27	\$ 306.63
Taylor	18	19	\$ 435.40	\$ 421.43	Sauk	54	20	\$ 319.01	\$ 413.00
Polk	19	24	\$ 433.72	\$ 386.05	* Outagamie	55	53	\$ 317.03	\$ 304.10
Oconto	20	18	\$ 431.17	\$ 425.64	* Sheboygan	56	22	\$ 313.53	\$ 390.32
Jackson	21	21	\$ 424.58	\$ 406.30	Douglas	57	57	\$ 309.83	\$ 298.50
Sawyer	22	13	\$ 422.02	\$ 494.22	* Calumet	58	54	\$ 309.35	\$ 302.31
Dunn	23	23	\$ 408.46	\$ 386.12	<u>Jefferson</u>	59	58	\$ 304.00	\$ 297.75
* Kewaunee	24	26	\$ 404.57	\$ 381.29	Marinette	60	61	\$ 301.65	\$ 291.49
Buffalo	25	25	\$ 397.59	\$ 382.75	<u>Washington</u>	61	60	\$ 298.12	\$ 293.14
Columbia	26	29	\$ 390.22	\$ 368.25	Vernon	62	62	\$ 295.40	\$ 285.89
Lincoln	27	30	\$ 389.92	\$ 363.31	Wood	63	63	\$ 287.88	\$ 277.39
* Winnebago	28	28	\$ 387.61	\$ 370.26	<u>Milwaukee</u>	64	64	\$ 267.54	\$ 258.23
St Croix	29	55	\$ 383.28	\$ 301.44	* Racine	65	65	\$ 254.22	\$ 246.84
Oneida	30	27	\$ 382.08	\$ 370.98	* <u>Waukesha</u>	66	66	\$ 244.13	\$ 240.55
Waupaca	31	31	\$ 380.00	\$ 361.29	Dane	67	67	\$ 243.06	\$ 237.18
Juneau	32	33	\$ 378.76	\$ 354.71	La Crosse	68	68	\$ 240.63	\$ 234.06
Iowa	33	34	\$ 376.71	\$ 353.36	Eau Claire	69	71	\$ 235.76	\$ 198.31
Langlade	34	32	\$ 372.13	\$ 359.06	Chippewa	70	69	\$ 227.27	\$ 219.92
Crawford	35	38	\$ 370.71	\$ 334.41	Ozaukee	71	70	\$ 210.65	\$ 208.43
Lafayette	36	36	\$ 369.31	\$ 347.68	Grant	72	72	\$ 197.35	\$ 186.89

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

\*\* Clark County recently enacted a sales tax effective 1/1/09

## 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.

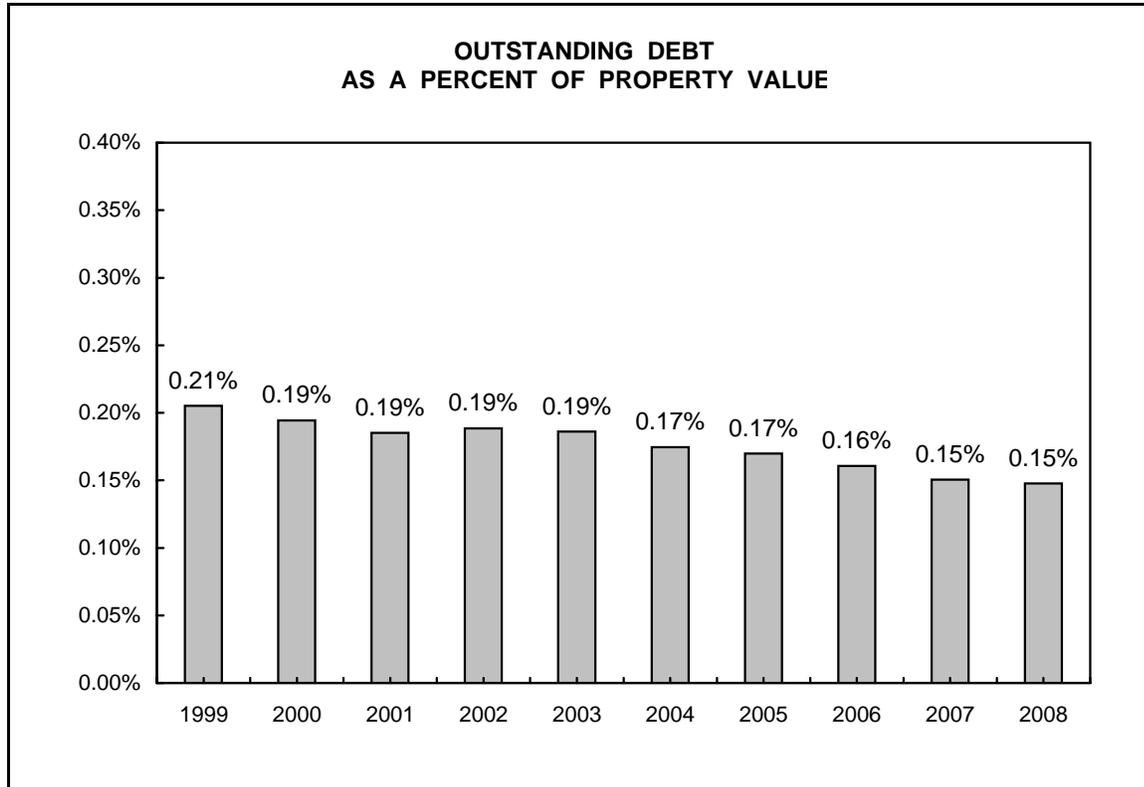


Year	Tax Levy *	Consumer		Per Capita	
		Price Index	Population	Actual \$'s	Base Year \$'s
1999	\$61,744,041	163.7	350,273	\$176	\$108
2000	\$64,132,851	168.6	360,767	\$178	\$105
2001	\$66,510,892	171.7	363,571	\$183	\$107
2002	\$70,785,692	174.0	368,077	\$192	\$111
2003	\$74,429,590	177.7	371,189	\$201	\$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	\$85,745,138	194.1	381,603	\$225	\$116
2008 Est.	\$88,380,523	200.9	382,697	\$231	\$115

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

## 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. 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.

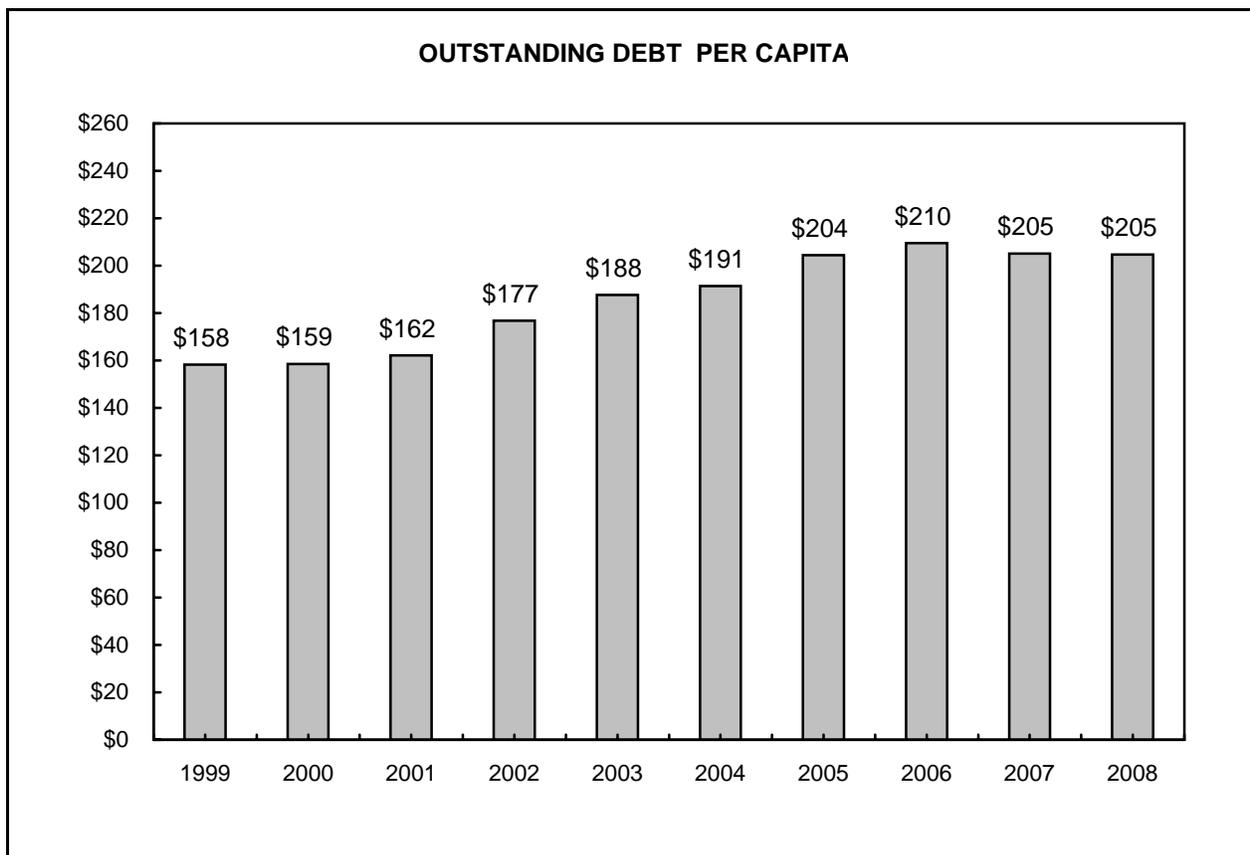


<u>Year</u>	<u>Equalized Value*</u>	<u>Outstanding Debt</u>	<u>Percent</u>
1999	\$27,000,725,300	\$55,425,000	0.21%
2000	\$29,441,736,300	\$57,200,000	0.19%
2001	\$31,816,827,400	\$58,930,000	0.19%
2002	\$34,518,445,200	\$65,085,000	0.19%
2003	\$37,450,170,400	\$69,665,000	0.19%
2004	\$40,939,573,700	\$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%
2008	\$53,055,876,600	\$78,320,000	0.15%

\* Includes Tax Incremental Districts

## OUTSTANDING DEBT PER CAPITA

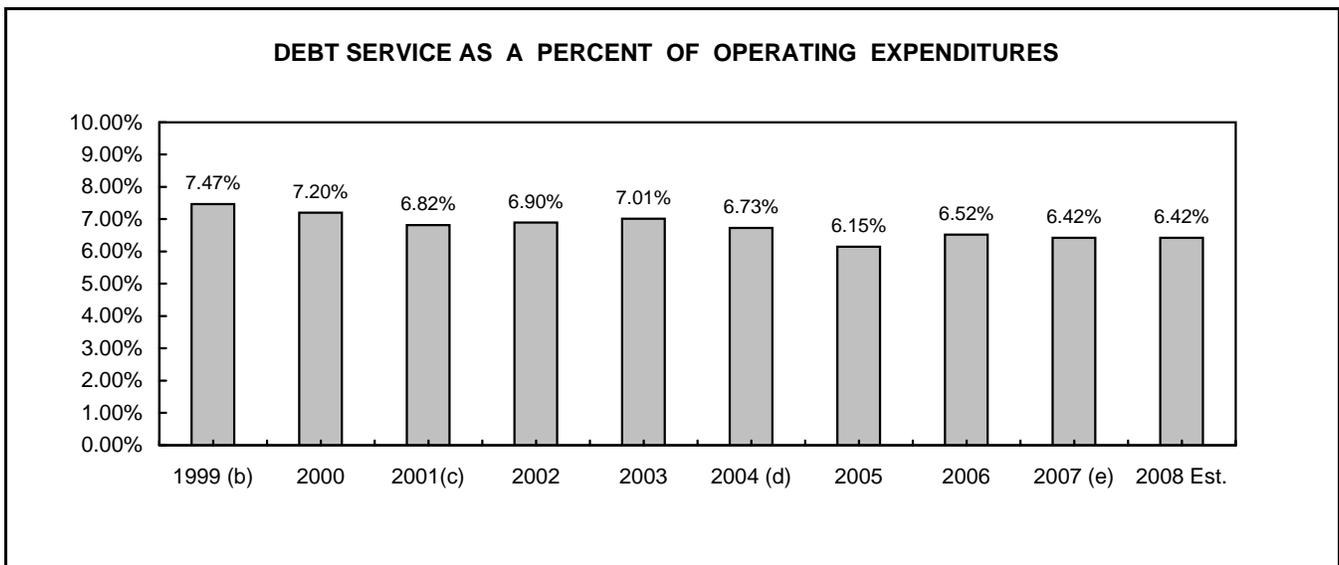
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation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



<u>Year</u>	<u>Current Year Borrowing</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Debt Per Capita</u>
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	\$10,000,000	\$78,250,000	381,603	\$205
2008	\$10,000,000	\$78,320,000	382,697	\$205

## 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. 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.

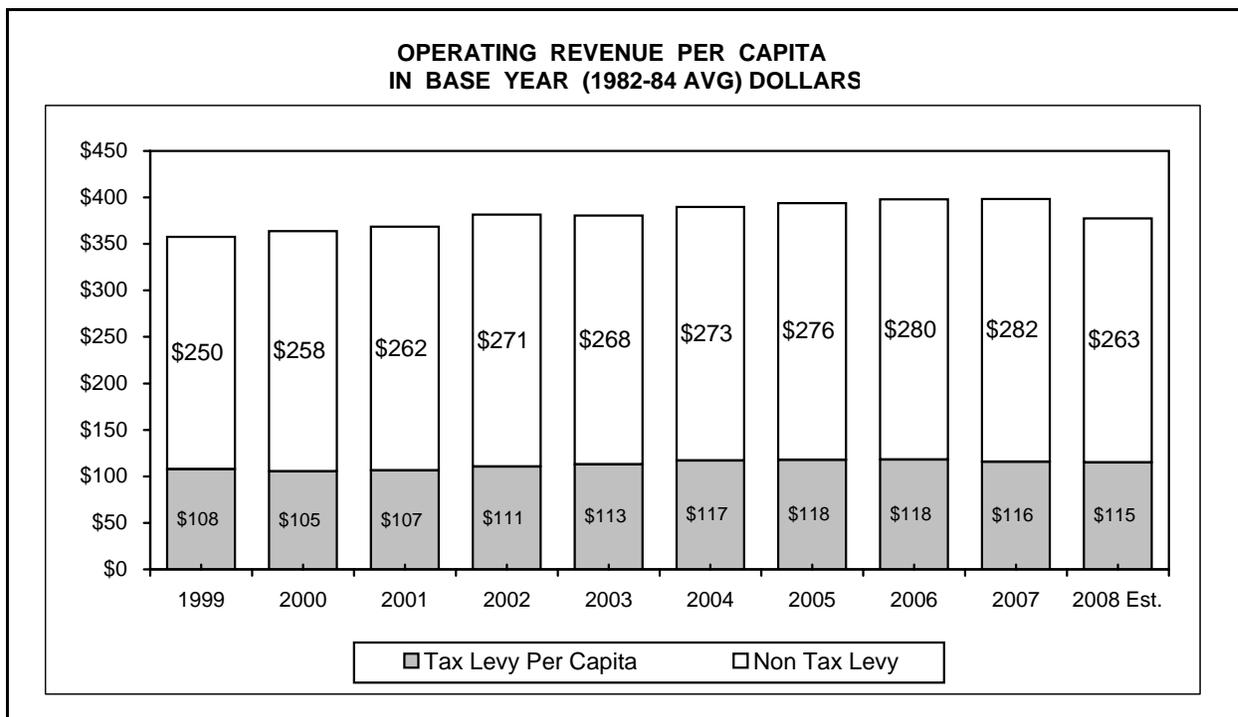


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures</u>	<u>Percent</u>
1999 (b)	\$10,549,842	\$141,276,453	7.47%
2000	\$10,847,081	\$150,551,492	7.20%
2001(c)	\$11,095,040	\$162,693,676	6.82%
2002	\$11,450,319	\$165,985,724	6.90%
2003	\$12,053,384	\$171,871,964	7.01%
2004 (d)	\$12,440,551	\$184,864,883	6.73%
2005	\$11,717,020	\$190,463,473	6.15%
2006	\$12,806,485	\$196,462,959	6.52%
2007 (e)	\$12,939,806	\$201,591,217	6.42%
2008 Est.	\$12,987,327	\$202,308,671	6.42%

- (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.

## OPERATING REVENUES PER CAPITA

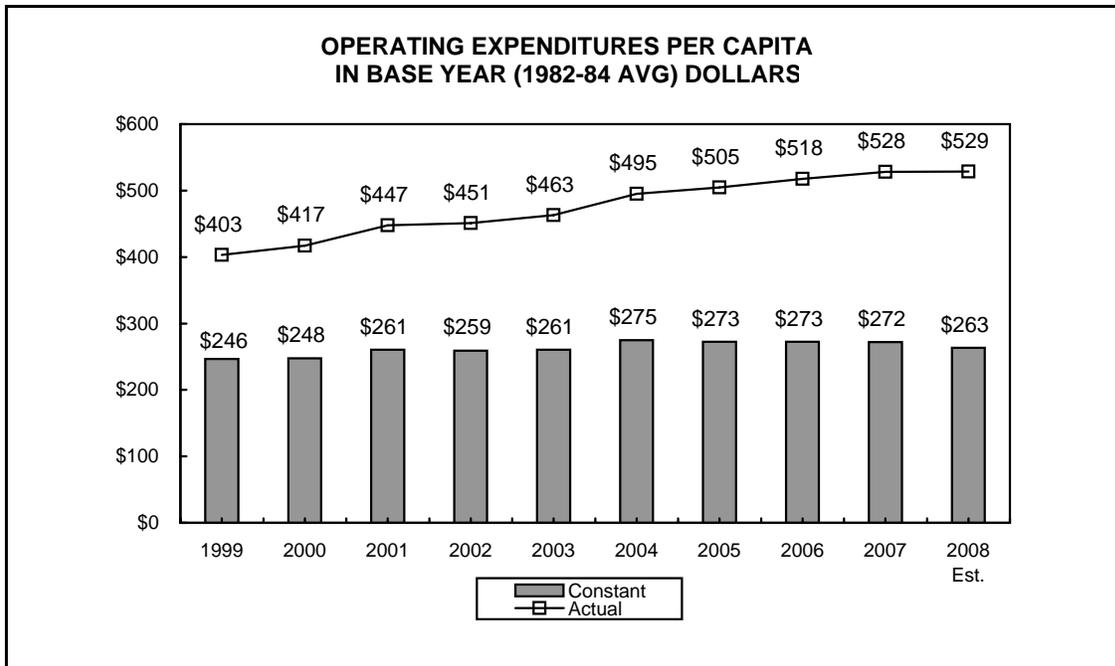
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits. 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. 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.



<u>Year</u>	<u>Oper. Revenues With Tax Levy</u>	<u>W.C. Property Tax Levy</u>	<u>Index</u>	<u>Revenues Base Year</u>	<u>Population</u>	<u>Per Capita</u>
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	\$209,204,070	\$85,745,138	194.1	\$107,781,592	381,603	\$282
2008 Est.	\$201,832,441	\$88,380,523	200.9	\$100,464,132	382,697	\$263

## 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). 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. Remains flat in 2008, as 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.

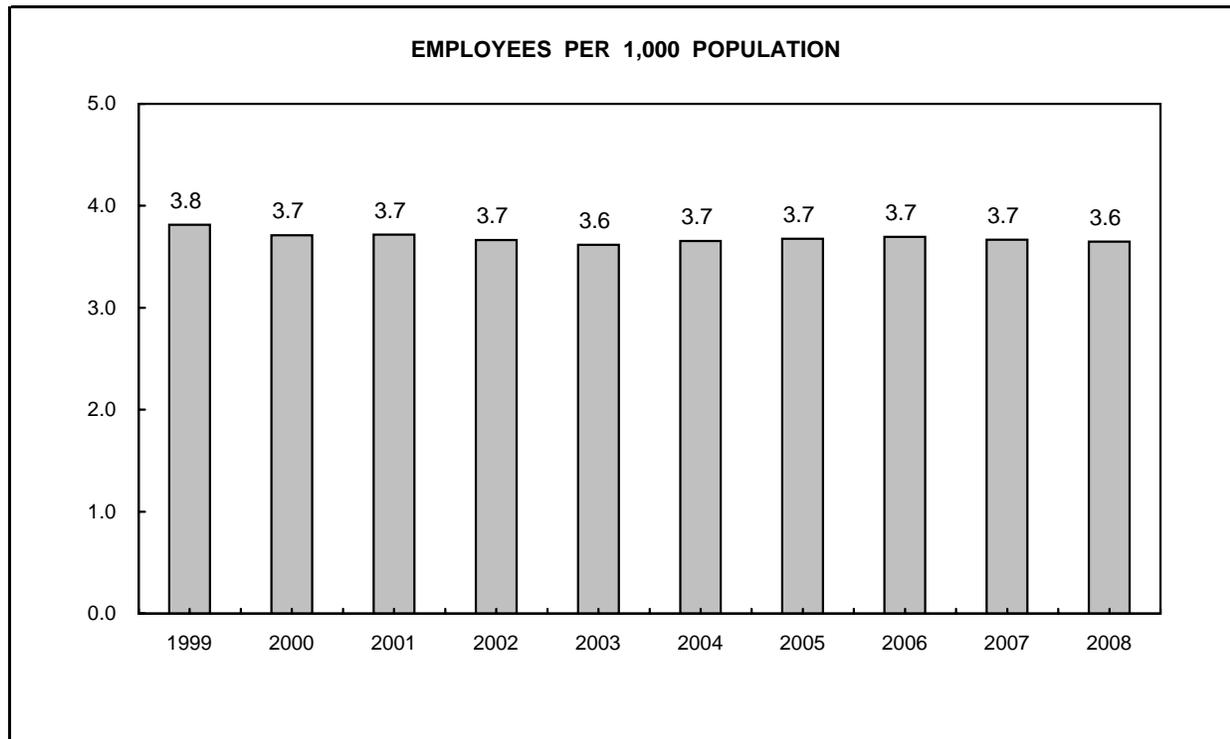


Year	Expenditures *	Index	Base Year	Population	Per Capita	
					Actual	Base Year
1999	\$141,276,453	163.7	\$86,302,048	350,273	\$403	\$246
2000	\$150,551,492	168.6	\$89,295,072	360,767	\$417	\$248
2001	\$162,693,676	171.7	\$94,754,616	363,571	\$447	\$261
2002	\$165,985,724	174.0	\$95,394,094	368,077	\$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	\$201,591,217	194.1	\$103,859,463	381,603	\$528	\$272
2008 Est.	\$202,308,671	200.9	\$100,701,180	382,697	\$529	\$263

\* Excludes one-time expenditures for debt retirement in 2004, debt paydown 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. 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. 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>
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
2008	1,396	382,697	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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	2005	2006	2007	2008	2009
Personnel Costs	\$96,434,238	\$100,795,892	\$103,773,538	\$108,450,462	\$110,698,177
Total Net Oper Expenditures (w/o Capital Projects)	\$210,218,542	\$215,687,096	\$220,499,274	\$219,023,471	\$220,293,623
Percent of Operating Budget	45.9%	46.7%	47.1%	49.5%	50.3%

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

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	2005	2006	2007	2008	2009
Salaries	\$68,567,608	\$71,485,011	\$73,594,552	\$76,630,037	\$78,036,840
Employee Benefits (a)	<u>\$27,866,630</u>	<u>\$29,310,881</u>	<u>\$30,178,986</u>	<u>\$31,820,425</u>	<u>\$32,661,337</u>
Total Personnel Costs	\$96,434,238	\$100,795,892	\$103,773,538	\$108,450,462	\$110,698,177
Benefits as % of Total Salaries	40.6%	41.0%	41.0%	41.5%	41.9%

(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  
(2005 - 2009)**

	2005 Budget	2006 Budget	2007 Budget *	2008 Budget	2009 Budget
Gross Expenditures					
Operating	\$224,650,532	\$230,530,655	\$235,680,343	\$235,070,289	\$237,054,722
Capital	\$29,727,500	\$20,684,700	\$18,333,900	\$20,463,000	\$19,399,400
TOTAL GROSS EXPENDITURES	\$254,378,032	\$251,215,355	\$254,014,243	\$255,533,289	\$256,454,122
Less: Interdepartmental Charges	\$14,261,465	\$14,843,559	\$15,186,056	\$16,051,646	\$16,761,099
TOTAL NET EXPENDITURES	\$240,116,567	\$236,371,796	\$238,828,187	\$239,481,643	\$239,693,023
Operating % of Net Expenditures	87.6%	91.2%	92.3%	91.5%	91.9%
Capital % of Net Expenditures	12.4%	8.8%	7.7%	8.5%	8.1%
General County Tax Levy **					
Operating	\$80,082,331	\$83,512,662	\$85,239,077	\$87,374,503	\$90,039,354
Capital	\$4,837,500	\$4,083,100	\$3,457,900	\$3,150,000	\$3,047,400
TOTAL COUNTY TAX LEVY	\$84,919,831	\$87,595,762	\$88,696,977	\$90,524,503	\$93,086,754
Operating Levy % of General County Levy	94.3%	95.3%	96.1%	96.5%	96.7%
Capital Levy % of General County Levy	5.7%	4.7%	3.9%	3.5%	3.3%
General County Tax Levy % of Total Net Expenditures	35.4%	37.1%	37.1%	37.8%	38.8%

\* 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	2007 ACTUAL	2008 ADOPTED BUDGET	2008 MODIFIED BUDGET	2008 ACTUAL YTD (a)	2009 BUDGET	CHANGE FROM 2008 ADOPTED BUDGET	
						\$	%
<b>EXPENDITURES</b>							
PERSONNEL COSTS	\$ 102,953,847	\$ 108,450,462	\$ 108,956,731	\$ 67,809,093	\$ 110,698,177	\$ 2,247,715	2.07%
OPERATING EXPENSES	\$ 97,793,309	\$ 95,559,133	\$ 102,338,011	\$ 59,773,646	\$ 94,505,108	\$ (1,054,025)	-1.10%
INTERDEPT. CHARGES	\$ 15,343,117	\$ 16,046,818	\$ 16,098,003	\$ 10,786,148	\$ 16,761,099	\$ 714,281	4.45%
FIXED ASSET & IMPROVE	\$ 498,459	\$ 1,665,570	\$ 2,578,971	\$ 390,746	\$ 1,648,000	\$ (17,570)	-1.05%
DEBT SERVICE	\$ 12,939,806	\$ 13,348,306	\$ 13,348,306	\$ 6,181,900	\$ 13,442,338	\$ 94,032	0.70%
TOTAL EXPENDITURES	\$ 229,528,538	\$ 235,070,289	\$ 243,320,022	\$ 144,941,533	\$ 237,054,722	\$ 1,984,433	0.84%
<b>REVENUES</b>							
GEN'L GOVT. REVENUES	\$ 76,900,736	\$ 74,323,988	\$ 79,042,302	\$ 52,561,910	\$ 54,343,350	\$ (19,980,638)	-26.88%
FINES & LICENSES	\$ 3,906,706	\$ 3,295,404	\$ 3,295,404	\$ 2,415,564	\$ 3,343,699	\$ 48,295	1.47%
CHARGES FOR SERVICES	\$ 24,316,774	\$ 26,877,501	\$ 27,152,121	\$ 15,347,593	\$ 29,151,918	\$ 2,274,417	8.46%
INTERDEPART. REVENUES	\$ 14,669,896	\$ 16,261,027	\$ 16,261,027	\$ 10,932,798	\$ 32,736,276	\$ 16,475,249	101.32%
OTHER REVENUES (b)	\$ 19,189,034	\$ 25,058,102	\$ 28,314,901	\$ 10,842,969	\$ 26,141,416	\$ 1,083,314	4.32%
TOTAL REVENUES	\$ 138,983,146	\$ 145,816,022	\$ 154,065,755	\$ 92,100,834	\$ 145,716,659	\$ (99,363)	-0.07%
RETAINED EARNINGS	\$ 1,609,741	\$ 784,064	\$ 784,064	\$ -	\$ 1,453,580	\$ 669,516	85.39%
TRANSFERS/SURPLUSES	\$ (4,318,972)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TAX LEVY</b>	\$ 87,836,161	\$ 90,038,331	\$ 90,038,331	N/A	\$ 92,791,643	\$ 2,753,312	3.06%
<b>CAPITAL BUDGET</b>							
CAPITAL BUDGET	2007 ACTUAL	2008 ADOPTED BUDGET	2008 MODIFIED BUDGET	2008 ACTUAL YTD (a)	2009 BUDGET	CHANGE FROM 2008 ADOPTED BUDGET	
						\$	%
<b>EXPENDITURES</b>	\$ 17,534,738	\$ 20,463,000	\$ 39,087,895	\$ 19,696,799	\$ 19,399,400	\$ (1,063,600)	-5.20%
<b>REVENUES (b)</b>	\$ 14,076,838	\$ 17,313,000	\$ 18,428,000	\$ 11,976,484	\$ 16,352,000	\$ (961,000)	-5.55%
<b>TAX LEVY/</b>	\$ 3,457,900	\$ 3,150,000	\$ 20,659,895		\$ 3,047,400	\$ (102,600)	-3.26%
<b>FUND BALANCE (c)</b>							

(a) 2008 Actual Year to Date figures include financial and encumbrance activity through 9/08/08.

(b) Amounts include fund balance appropriations in 2007, 2008, and 2009 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 2007-2009**  
EXCLUDES OVERTIME AND EXTRA HELP

<b>DEPARTMENTS</b>		2007	Change	2008	Change	2009
<b>BY FUND &amp; FUNCTIONAL AREA</b>	<b>FUND</b>	Adopted	from	Adopted	from	2009
		Budget	2007	Budget	2008	Budget
Emergency Preparedness	General	51.75	-	51.75	-	51.75
Emergency Preparedness	Radio Services	5.25	-	5.25	-	5.25
District Attorney	General	30.00	-	30.00	-	30.00
Circuit Court Services	General	103.00	(1.00)	102.00	(1.50)	100.50
Medical Examiner	General	10.75	-	10.75	-	10.75
Sheriff	General	337.00	2.00	339.00	(2.00)	337.00
<b>Justice and Public Safety</b>		<b>537.75</b>	<b>1.00</b>	<b>538.75</b>	<b>(3.50)</b>	<b>535.25</b>
County Executive	Community Development	2.50	-	2.50	-	2.50
Corporation Counsel	Child Support	30.60	(3.00)	27.60	-	27.60
Aging and Disability Resource Center	General	6.20	0.22	6.42	(0.17)	6.25
Aging and Disability Resource Center	Elderly Nutrition	7.61	(0.05)	7.56	(0.05)	7.51
Aging and Disability Resource Center	Aging and Disability Resource Center	6.10	8.81	14.91	12.24	27.15
Health & Human Services	Human Services	266.08	(2.19)	263.89	(3.31)	260.58
Health & Human Services	Long Term Care	28.00	(7.48)	20.52	(10.52)	10.00
Health & Human Services	Mental Health Center	41.75	1.50	43.25	(0.10)	43.15
Health & Human Services	Public Health	35.94	-	35.94	0.50	36.44
Veterans Services	General	3.70	-	3.70	-	3.70
<b>Health and Human Services</b>		<b>428.48</b>	<b>(2.19)</b>	<b>426.29</b>	<b>(1.41)</b>	<b>424.88</b>
Register Of Deeds	General	26.00	-	26.00	(1.00)	25.00
UW-Extension	General	3.00	-	3.00	-	3.00
Fed. Library	Federated Library	7.00	-	7.00	-	7.00
Parks & Land Use	General	94.64	(0.94)	93.70	(3.00)	90.70
Parks & Land Use	Golf Course	8.58	0.02	8.60	-	8.60
Parks & Land Use	Ice Arenas	5.78	(0.08)	5.70	-	5.70
Parks & Land Use	Land Information Systems	3.00	1.00	4.00	-	4.00
<b>Parks, Env., Educ., and Land Use</b>		<b>148.00</b>	<b>0.00</b>	<b>148.00</b>	<b>(4.00)</b>	<b>144.00</b>
Public Works	General	73.65	(0.60)	73.05	(1.30)	71.75
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
<b>Public Works</b>		<b>158.50</b>	<b>(0.60)</b>	<b>157.90</b>	<b>(1.30)</b>	<b>156.60</b>
County Executive	General	4.50	-	4.50	-	4.50
County Board	General	9.00	-	9.00	(1.00)	8.00
County Clerk	General	4.00	-	4.00	-	4.00
Treasurer	General	6.00	-	6.00	-	6.00
Dept. Of Administration	General	51.42	(0.17)	51.25	(0.50)	50.75
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	30.20	(2.75)	27.45	-	27.45
Corporation Counsel	General	11.40	-	11.40	-	11.40
<b>General Administration</b>		<b>127.82</b>	<b>(2.92)</b>	<b>124.90</b>	<b>(1.50)</b>	<b>123.40</b>
<b>Non Departmental</b>						
<b>Non Departmental*</b>		-	-	-	-	-
<b>Total Regular (F.T. / P.T) Positions County-Wide (FTE)</b>		<b>1,400.55</b>	<b>(4.71)</b>	<b>1,395.84</b>	<b>(11.71)</b>	<b>1,384.13</b>

\* 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