

APPENDIX: Financial Indicators Data

Community Needs and Resources Indicators

POPULATION									
Line	Variable	Source	Fiscal Year Data						
			1990	2000	2006	2007	2008	2009	2010
1	Population	A/B	959,275	940,164	936,892	937,324	938,490	944,038	947,735
Sources:									
A - U.S Census Bureau, Population Estimate									
B - Wisconsin Department of Administration									

PERSONAL INCOME PER CAPITA									
Line	Variable	Source	Fiscal Year Data						
			1990	2000	2005	2006	2007	2008	2009
1	Personal income	A	\$18,487,778,000	\$26,520,952,000	\$31,393,023,000	\$33,341,608,000	\$34,198,399,000	\$35,409,518,000	\$35,585,784,000
2	Consumer price index for Milwaukee-Racine (1982-84=100)	B	126.2	168.6	185.2	189.9	194.102	203.029	202.999
3	CPI in decimal	Line 2 / 100	1.262	1.686	1.852	1.899	1.94102	2.02999	2.09646
4	Personal income (constant dollars)	Line 1 / line 3	\$14,649,586,371	\$15,730,102,017	\$16,950,876,350	\$17,557,455,503	\$17,618,777,241	\$17,443,198,242	\$16,974,225,122
5	Population	C	959,275	940,164	938,995	936,892	937,324	938,490	944,038
6	Personal income per capita	Line 1 / Line 5	\$19,273	\$28,209	\$33,433	\$35,587	\$36,485	\$37,730	\$37,695
7	Personal income per capita (constant dollars)	Line 4 / Line 5	\$15,272	\$16,731	\$18,052	\$18,740	\$18,797	\$18,586	\$17,980
Sources:									
A - Wisconsin Department of Revenue									
B - U.S Bureau of Labor Statistics									
C - U.S. Census Bureau/Wisconsin Dept. of Administration									

POVERTY RATE (ALL AGES)

Line	Variable	Source	Fiscal Year Data						
			1990	2000	2005	2006	2007	2008	2009
1	Poverty Rate	A	14.3%	14.0%	18.4%	18.9%	18.2%	16.8%	20.6%

Sources:

A - U.S Census Bureau, Small Area Income and Poverty Estimates

EQUALIZED VALUATION

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Total equalized valuation	A	\$63,609,181,000	\$67,119,283,000	\$68,224,068,000	\$66,836,154,500	\$63,403,510,000
2	Adjustment for tax incremental districts (TID)	A	\$1,969,000,000	\$2,637,000,000	\$2,952,000,000	\$3,157,000,000	\$2,673,000,000
3	Net equalized valuation	Line 1/ Line 2	\$61,640,181,000	\$64,482,283,000	\$65,272,068,000	\$63,679,154,500	\$60,730,510,000
4	Consumer price index for Milwaukee-Racine (1982-84=100)	B	189.9	194.102	203.029	202.999	209.646
5	CPI in decimal	Line 4 / 100	1.899	1.94102	2.03029	2.02999	2.09646
6	Net equalized valuation (constant dollars)	Line 3 / Line 5	\$33,496,145,866	\$34,579,387,642	\$33,603,114,826	\$32,924,376,228	\$30,243,128,893
7	Change in equalized valuation	Line 6 current year minus line 6 prior year	\$2,891,023,836	\$1,083,241,775	(\$976,272,816)	(\$678,738,598)	(\$2,681,247,335)
8	% change in equalized valuation from prior year	Line 7 current year / Line 6 for prior year	9.45%	3.23%	-2.82%	-2.02%	-8.14%

Sources:

A - Wisconsin Department of Revenue

B - U.S Bureau of Labor Statistics

TOP FIVE TAXPAYERS

Line	Variable	Source	Fiscal Year Data					
			2006	2007	2008	2009	2010	
1	Full market value for top 5 taxpayers	A	\$1,065,289,000	\$1,320,436,000	\$1,403,523,000	\$1,400,358,000	\$1,346,875,000	
2	Equalized valuation	A	\$63,609,181,000	\$67,119,283,000	\$68,224,068,000	\$66,836,154,500	\$63,403,510,000	
3	Full market value for top 5 taxpayers as a % of equalized valuation	Line 1 / Line 2	1.67%	1.97%	2.06%	2.10%	2.12%	
Sources:								
A - Wisconsin Department of Revenue								

UNEMPLOYMENT RATE

Line	Variable	Source	Fiscal Year Data						
			1990	2000	2006	2007	2008	2009	2010
1	Local Unemployment Rate	A/B	4.6%	4.7%	5.7%	6.0%	5.9%	10.2%	9.7%
Sources:									
A - Wisconsin Department of Workforce Development									
B - US Department of Commerce, Bureau of Economic Analysis									

Revenue Indicators

OPERATING REVENUES PER CAPITA							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Operating revenues	A	\$1,059,573,000	\$1,147,808,000	\$1,137,821,000	\$1,114,000,000	\$1,122,020,000
2	Consumer price index for Milwaukee-Racine (1982-84=100)	B	189.9	194.102	203.029	202.999	209.646
3	CPI in decimal	Line 2 / 100	1.899	1.94102	2.03029	2.02999	2.09646
4	Operating revenues (constant dollars)	Line 1 / Line 3	\$557,963,665	\$591,342,696	\$560,422,895	\$548,771,176	\$535,197,428
5	County population	C	936,892	937,324	938,490	944,038	947,735
6	Operating revenues per capita (constant dollars)	Line 4 / Line 5	\$596	\$631	\$597	\$581	\$565

Sources:
A - Comprehensive Annual Financial Report, Milwaukee County
B - U.S Bureau of Labor Statistics (BLS)
C - U.S Census Bureau, Population Estimate

INTERGOVERNMENTAL REVENUES							
Line	Variable	Source	Fiscal year data				
			2006	2007	2008	2009	2010
1	Intergovernmental operating revenues	A	\$361,433,000	\$370,814,000	\$365,495,000	\$380,540,000	\$335,573,000
2	Operating revenues	A	\$1,059,573,000	\$1,147,808,000	\$1,137,821,000	\$1,114,000,000	\$1,122,020,000
3	Intergovernmental operating revenues as a % of Operating revenues	Line 1 / Line 2	34.11%	32.31%	32.12%	34.16%	29.91%

Sources:
A - Comprehensive Annual Financial Report, Milwaukee County

GENERAL COUNTY PROPERTY TAX LEVY

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	General County property tax levy	A	\$234,317,000	\$243,144,000	\$251,495,000	\$260,724,000	\$266,973,000
2	Consumer price index for Milwaukee-Racine (1982-84=100)	B	189.9	194.102	203.029	202.999	209.646
3	CPI in decimal	Line 2 / 100	1.899	1.94102	2.03029	2.02999	2.09646
4	General County property tax levy (constant dollars)	Line 1 / Line 3	\$123,389,679	\$125,266,097	\$123,871,467	\$128,436,101	\$127,344,667

Sources:

A - Comprehensive Annual Financial Report, Milwaukee County

B - U.S Bureau of Labor Statistics (BLS)

UNCOLLECTED PROPERTY TAXES

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Current property tax levies	A	\$914,341,763	\$971,711,576	\$993,953,713	\$869,695,914	\$882,986,044
2	Collections on current levies	A	\$903,414,445	\$958,116,340	\$978,584,041	\$853,944,549	\$868,818,743
3	Uncollected property taxes	Line 1 minus Line 2	\$10,927,318	\$13,595,236	\$15,369,672	\$15,751,365	\$14,167,301
4	Uncollected property taxes as a % of current levies	Line 3 / by Line 1	1.20%	1.40%	1.55%	1.81%	1.60%

Sources:

A - Milwaukee County Treasurer's Office

SALES TAX PER CAPITA							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Sales Tax Collections	A	\$63,654,000	\$63,613,000	\$67,112,000	\$59,258,000	\$61,534,000
2	Consumer price index for Milwaukee-Racine (1982-84=100)	B	189.9	194.102	203.029	202.999	209.646
3	CPI in decimal	Line 4 / 100	1.899	1.94102	2.03029	2.02999	2.09646
4	Adjusted Sales Tax Collections	Line 1/Line 3	\$33,519,747	\$32,772,975	\$33,055,376	\$29,191,277	\$29,351,383
5	Population	C	936,892	937,324	938,490	938,490	944,038
6	Adjusted Sales Tax Collections Per Capita	Line 4/Line 5	\$35.78	\$34.96	\$35.22	\$31.10	\$31.09
Sources: A - Comprehensive Annual Financial Report, Milwaukee County B - U.S Bureau of Labor Statistics C - U.S. Census Bureau Wisconsin Department of Administration							

STATE SHARED REVENUES							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	State General Fund Tax Collections	A	\$12,051,460,000	\$12,637,885,000	\$13,065,360,000	\$12,139,421,000	\$12,156,840,000
2	State Shared Revenue Payments	B	37102054.42	37094447	37133490	37770700	36951906
3	State Shared Revenue as % of State Tax	Line 2/Line 1	0.31%	0.29%	0.28%	0.31%	0.30%
Sources: A - Comprehensive Annual Financial Report, State of Wisconsin B - Municast							

USER FEE COVERAGE

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Revenue from User Fees - Governmental Funds (Thousands)	A	\$329,065	\$372,400	\$407,870	\$372,086	\$409,662
2	Revenue from User Fees - Enterprise Funds (Thousands)	A	\$115,680	\$117,002	\$130,722	\$126,421	\$137,268
3	Total Revenue from User Fees (Thousands)	Line 1 + Line 2	\$444,745	\$489,402	\$538,592	\$498,507	\$546,930
4	Governmental Fund Expenditures (Thousands)	A	\$1,017,663	\$1,143,704	\$1,169,291	\$1,133,099	\$1,077,036
5	Enterprise Fund Expenditures (Thousands)	A	\$227,873	\$237,958	\$252,157	\$252,513	\$257,652
6	TOTAL Expenditures (Thousands)	Line 4 + Line 5	\$1,245,536	\$1,381,662	\$1,421,448	\$1,385,612	\$1,334,688
7	User Fee Coverage - Governmental Funds	Line 1 / Line 4	32.3%	32.6%	34.9%	32.8%	38.0%
8	User Fee Coverage - Enterprise Funds	Line 2 / Line 5	50.8%	49.2%	51.8%	50.1%	53.3%
9	Combined User Fee Coverage		35.7%	35.4%	37.9%	36.0%	41.0%

Expenditures Indicators

OPERATING EXPENDITURES PER CAPITA							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Operating expenditures	A	\$989,236,000	\$1,073,200,000	\$1,140,090,000	\$1,142,251,000	\$1,142,945,000
2	Consumer price index for Milwaukee-Racine (1982-84=100)	B	189.9	194.102	203.029	202.999	209.646
3	CPI in decimal	Line 2 / 100	1.899	1.94102	2.03029	2.02999	2.09646
4	Operating expenditures in CPI base-year dollars	Line 1 / Line 3	\$520,924,697	\$552,905,174	\$561,540,470	\$562,687,994	\$545,178,539
5	Population	C	936,892	937,324	938,490	944,038	947,735
6	Operating expenditures per capita (constant dollars)	Line 4 / Line 5	\$556	\$590	\$598	\$596	\$575
Sources:							
A - Comprehensive Annual Financial Report, Milwaukee County							
B - U.S Bureau of Labor Statistics (BLS)							
C - U.S Census Bureau, Population Estimate							

Expenditures by Function

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	General Govt	A	0.8%	0.7%	0.7%	0.7%	0.7%
2	Legislative, executive, and staff	A	4.0%	3.4%	2.5%	2.1%	2.1%
3	Courts and judiciary	A	6.0%	5.7%	6.1%	5.7%	5.4%
4	Public works and highways	A	2.0%	2.7%	2.5%	6.0%	4.9%
5	Public safety	A	14.5%	13.7%	14.6%	13.9%	15.0%
6	Health and human services	A	60.2%	57.6%	57.6%	59.2%	59.4%
7	Parks, recreation and culture	A	6.8%	6.2%	5.9%	6.3%	6.2%
8	Other expenditures	A	1.1%	0.3%	1.0%	0.0%	0.0%
9	Debt Service	A	4.6%	4.3%	4.7%	6.1%	6.3%

Sources:

A - Comprehensive Annual Financial Report, Milwaukee County

EMPLOYEES PER CAPITA (PER 1,000 POPULATION)

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Number of County employees	A	5,461	5,422	5,416	5,218	5,010
2	Population	B	936,892	937,324	938,490	944,038	947,735
3	Per 1,000 Population Denominator	Line 2/ 1000	937	937	938	944	948
4	Number of County employees per capita	Line 1 / Line 3	5.83	5.78	5.77	5.53	5.29

Sources:

A - Comprehensive Annual Financial Report, Milwaukee County

B - U.S Census Bureau, Population Estimate

FRINGE BENEFITS

Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Expenditures for fringe benefits	A	\$181,648,063	\$203,570,873	\$209,524,977	\$209,185,269	\$210,991,622
2	Salaries and wages	A	\$248,217,177	\$254,185,794	\$264,040,040	\$275,393,498	\$257,037,431
3	Fringe benefit expenditures as a % of salaries and wages	Line 1 / Line 2	73.18%	80.09%	79.35%	75.96%	82.09%

Sources:

A - Milwaukee County Accounting Records & Municast

Operating Position Indicators

OPERATING SURPLUS OR DEFICIT							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Operating deficit or surplus	A	\$4,901,000	\$7,947,000	\$4,144,000	\$4,144,000	\$8,000
2	General fund operating revenues	A	\$1,059,573,000	\$1,147,808,000	\$1,137,821,000	\$1,114,000,000	\$1,122,020,000
3	Operating deficit as a % of general fund operating revenues	Line 1 / Line 2	0.46%	0.69%	0.36%	0.37%	0.00%
Sources:							
A - Comprehensive Annual Financial Report, Milwaukee County							

LIQUIDITY							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Cash and short-term investments	A	\$118,691,000	\$172,949,000	\$165,634,000	\$187,896,000	\$317,799,000
2	Current liabilities	A	\$436,512,000	\$481,335,000	\$497,632,000	\$490,378,000	\$618,159,000
3	Cash and short-term investments as a % of current liabilities	Line 1 / Line 2	27.19%	35.93%	33.28%	38.32%	51.41%
Sources:							
A - Comprehensive Annual Financial Report, Milwaukee County							

Debt Structure Indicators

CURRENT LIABILITIES								
Line	Variable	Source	Fiscal Year Data					
			2006	2007	2008	2009	2010	
1	Current liabilities	A	\$436,512,000	\$481,335,000	\$497,632,000	\$490,378,000	\$618,159,000	
2	Total operating revenues	A	\$983,078,000	\$1,082,527,000	\$1,110,380,000	\$1,099,141,000	\$1,084,017,000	
3	Current liabilities as a % of operating revenues	Line 1 / Line 2	44.40%	44.46%	44.82%	44.61%	57.02%	
Sources:								
A - Comprehensive Annual Financial Report, Milwaukee County								

LONG-TERM DEBT								
Line	Variable	Source	Fiscal Year Data					
			2006	2007	2008	2009	2010	
1	Equalized valuation	A	\$63,609,181,000	\$67,119,283,000	\$68,224,068,000	\$66,836,154,500	\$63,403,510,000	
2	Direct bonded long-term debt	B	\$456,597,000	\$452,326,000	\$437,261,000	\$866,547,000	\$885,179,000	
3	Direct bonded long-term debt as a % of equalized valuation	Line 1 / Line 2	0.72%	0.67%	0.64%	1.30%	1.40%	
Sources:								
A - Wisconsin Department of Revenue								
B - Comprehensive Annual Financial Report, Milwaukee County								

DEBT SERVICE							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009 (a)	2010 (a)
1	Debt service	A	\$43,462,000	\$46,536,000	\$54,143,000	\$65,005,000	\$65,056,000
2	Operating revenues	A	\$1,059,573,000	\$1,147,808,000	\$1,137,821,000	\$1,114,000,000	\$1,122,020,000
3	Debt service as a % of general fund operating revenues	Line 1 / Line 2	4.10%	4.05%	4.76%	5.84%	5.80%
Sources:							
A - Comprehensive Annual Financial Report, Milwaukee County							

OVERLAPPING DEBT							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Overlapping bonded long term debt as a % of equalized valuation	A	4.24%	3.91%	4.22%	4.83%	5.52%
Sources:							
A - Comprehensive Annual Financial Report, Milwaukee County							

Unfunded Liabilities Indicators

PENSION OBLIGATIONS							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Unfunded actuarial accrued liability	A	\$405,688,000	\$397,635,000	\$88,859,000	\$140,888,000	\$162,499,000
2	Salaries and wages	B	\$248,217,177	\$254,185,794	\$264,040,040	\$275,393,498	\$257,037,431
3	Unfunded actuarial accrued liability as a % of salaries and wages	Line 1 / Line 2	163.44%	156.43%	33.65%	51.16%	63.22%

Sources:
A - Pension Fund Annual Report
B - Accounting Records and Municast

PENSION FUNDED STATUS							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Actuarial Value of Assets	A	\$1,525,532,000	\$1,627,288,000	\$1,968,518,000	\$1,956,444,000	\$1,929,428,000
2	Actuarial Accrued Liability	A	\$1,931,220,000	\$2,024,923,000	\$2,057,377,000	\$2,097,332,000	\$2,091,927,000
3	Funded Ratio	Line 1 / Line 2	79.0%	80.4%	95.7%	93.3%	92.2%

Sources:
A - Pension Fund Annual Report

Condition of Capital Plant Indicators

DEPRECIATION EXPENSE							
Line	Variable	Source	Fiscal Year Data				
			2006	2007	2008	2009	2010
1	Depreciation expense	A	\$65,025,000	\$73,394,000	\$69,154,000	\$71,940,000	\$71,211,000
2	Fixed asset costs	A	\$1,864,886,000	\$1,890,172,000	\$1,929,460,000	\$2,001,520,000	\$2,112,449,000
3	Depreciation expense as a % of fixed asset costs	Line 1 / Line 2	3.49%	3.88%	3.58%	3.59%	3.37%

Sources:
A - Comprehensive Annual Financial Report, Milwaukee County