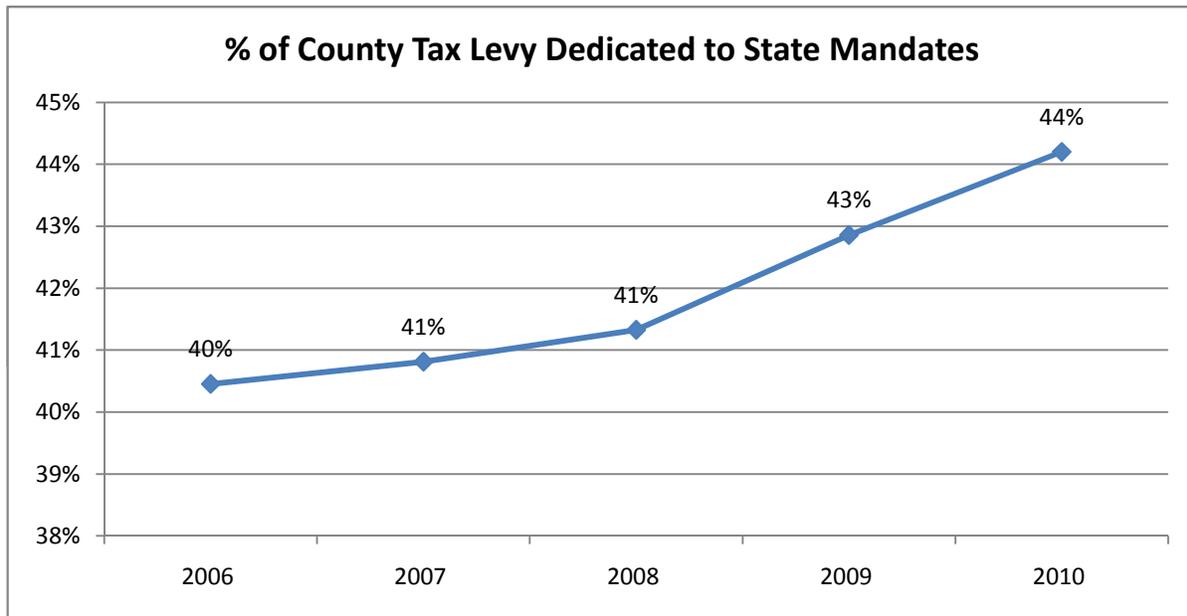


Stats./Trends

MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

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

State Revenues include Shared Revenues and Transportation Aids.



| <u>Item</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| County Tax Levy Budget: | \$87.6 | \$88.7 | \$90.5 | \$93.1 | \$95.7 |
| Estimated Major State Mandated Net Expenditures: | \$41.6 | \$42.8 | \$44.2 | \$46.6 | \$48.8 |
| State Discretionary Revenue Offsets: | \$6.2 | \$6.5 | \$6.8 | \$6.8 | \$6.5 |
| County Tax Levy for Major State Mandates: | \$35.4 | \$36.2 | \$37.4 | \$39.9 | \$42.3 |
| % of County Tax Levy for Major State Mandates: | 40% | 41% | 41% | 43% | 44% |

COUNTY DEMOGRAPHICS STATISTICS TRENDS

| Fiscal Year | (1) Population | (2) Per Capita Income | (3) Number Of Jobs | (4) Unemployment Rate | (5) Public School Enrollment | (5) Private School Enrollment | (6) Median Age |
|----------------|-------------------|-----------------------------|--------------------------|-----------------------------|---------------------------------------|--|----------------------|
| 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 (7) |
| 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 (8) |
| 2006 | 379,577 | \$49,219 | 234,852 | 3.8% | 62,859 | 12,801 | * |
| 2007 | 381,603 | \$52,665 | 236,413 | 3.9% | 63,082 | 12,592 | 41 (8) |
| 2008 | 382,697 | * | 233,321 | 3.9% | 62,868 | 12,539 | * |

* Information unavailable

SOURCES

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

2007/2008 Average High School Graduation Rate*

Waukesha County: 96.7%
Wisconsin: 89.0%

2007/2008 Average ACT Scores*

Waukesha County: 23.4
Wisconsin: 22.3
United States: 21.1

SCHOOL ENROLLMENT*

2008-2009 Academic Year

Public: 62,868
Private: 12,539
Home schooling: 1,163

*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 miles State Highway roads (In County)

Public Transit

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

TRANSIT CONTINUED

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

UTILITIES

Electric Power

WE Energies
City of Oconomowoc Electric & Gas

Telephone

Ameritech, Inc.
CenturyTel

Natural Gas

WE Energies
Wisconsin Gas Company

Solid Waste

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

Water

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

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

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 2009 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 383,190. This represents an increase of 493 persons county-wide, or just over 0.1% from the 2008 population estimate.

| | 2000 CENSUS | JAN 2008 | JAN 2009 | CHANGE | % CHANGE |
|-----------------------|-------------|----------|----------|--------|----------|
| CITIES | | | | | |
| Brookfield | 38,649 | 39,780 | 39,600 | (180) | -0.45% |
| Delafield | 6,472 | 6,934 | 6,929 | (5) | -0.07% |
| Milwaukee * | 0 | 0 | 0 | 0 | 0.00% |
| Muskego | 21,397 | 23,075 | 23,100 | 25 | 0.11% |
| New Berlin | 38,220 | 39,500 | 39,300 | (200) | -0.51% |
| Oconomowoc | 12,382 | 14,300 | 14,330 | 30 | 0.21% |
| Pewaukee | 11,783 | 12,645 | 12,420 | (225) | -1.78% |
| Waukesha | 64,825 | 68,030 | 68,800 | 770 | 1.13% |
| CITIES TOTAL | 193,728 | 204,264 | 204,479 | 215 | 0.11% |
| TOWNS | | | | | |
| Brookfield | 6,390 | 6,377 | 6,404 | 27 | 0.42% |
| Delafield | 7,820 | 8,331 | 8,302 | (29) | -0.35% |
| Eagle | 3,117 | 3,571 | 3,573 | 2 | 0.06% |
| Genesee | 7,284 | 7,556 | 7,560 | 4 | 0.05% |
| Lisbon | 9,359 | 9,863 | 9,898 | 35 | 0.35% |
| Merton | 7,988 | 8,458 | 8,476 | 18 | 0.21% |
| Mukwonago | 6,868 | 7,558 | 7,590 | 32 | 0.42% |
| Oconomowoc | 7,451 | 8,217 | 8,262 | 45 | 0.55% |
| Ottawa | 3,758 | 3,807 | 3,817 | 10 | 0.26% |
| Summit | 4,999 | 5,162 | 5,181 | 19 | 0.37% |
| Vernon | 7,227 | 7,450 | 7,464 | 14 | 0.19% |
| Waukesha | 8,596 | 8,940 | 8,940 | 0 | 0.00% |
| TOTAL TOWNS | 80,857 | 85,290 | 85,467 | 177 | 0.21% |
| VILLAGES | | | | | |
| Big Bend | 1,278 | 1,313 | 1,321 | 8 | 0.61% |
| Butler | 1,881 | 1,799 | 1,800 | 1 | 0.06% |
| Chenequa | 583 | 592 | 603 | 11 | 1.86% |
| Dousman | 1,584 | 1,873 | 1,884 | 11 | 0.59% |
| Eagle | 1,707 | 1,846 | 1,854 | 8 | 0.43% |
| Elm Grove | 6,249 | 6,146 | 6,157 | 11 | 0.18% |
| Hartland | 7,905 | 8,486 | 8,506 | 20 | 0.24% |
| Lac la Belle | 329 | 336 | 336 | 0 | 0.00% |
| Lannon | 1,009 | 1,055 | 1,048 | (7) | -0.66% |
| Menomonee Falls | 32,647 | 34,600 | 34,600 | 0 | 0.00% |
| Merton | 1,926 | 2,618 | 2,650 | 32 | 1.22% |
| Mukwonago | 6,162 | 6,897 | 6,920 | 23 | 0.33% |
| Nashotah | 1,266 | 1,360 | 1,364 | 4 | 0.29% |
| North Prairie | 1,571 | 1,955 | 1,969 | 14 | 0.72% |
| Oconomowoc Lake | 564 | 633 | 628 | (5) | -0.79% |
| Pewaukee | 8,170 | 8,934 | 8,897 | (37) | -0.41% |
| Sussex | 8,828 | 10,045 | 10,050 | 5 | 0.05% |
| Wales | 2,523 | 2,655 | 2,657 | 2 | 0.08% |
| TOTAL VILLAGES | 86,182 | 93,143 | 93,244 | 101 | 0.11% |
| TOTAL: COUNTY | 360,767 | 382,697 | 383,190 | 493 | 0.13% |

* 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, 2009, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$52,111,509,500. This represents a decrease of \$944,367,100 or 1.78% from 2008. A table listing 2008 and 2009 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have declined.

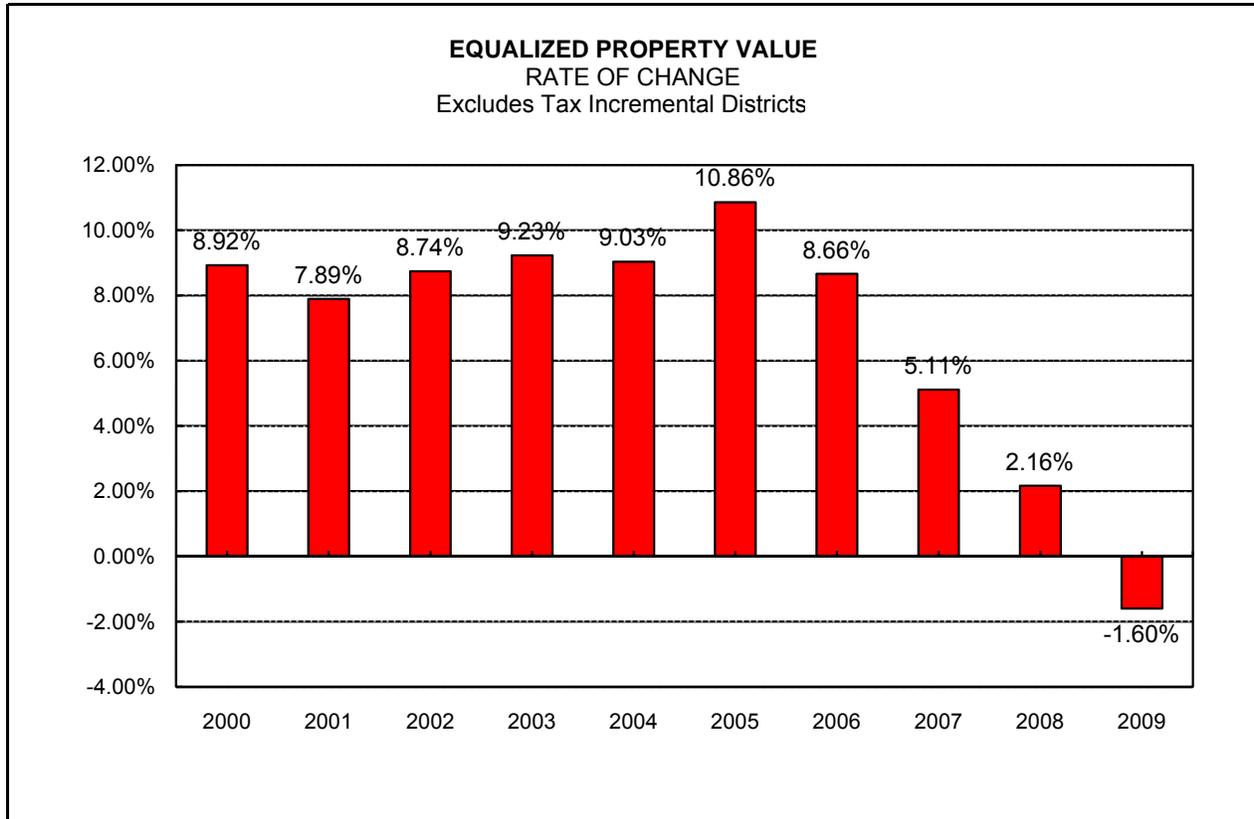
| | 2008 EQUAL PROP. VALUE | 2009 EQUAL PROP. VALUE | 09-08 CHANGE | % |
|------------------|---------------------------|---------------------------|------------------------|---------------|
| CITIES: | | | | |
| Brookfield | \$6,657,573,100 | \$6,566,898,300 | (\$90,674,800) | -1.36% |
| Delafield | \$1,431,305,300 | \$1,403,546,100 | (\$27,759,200) | -1.94% |
| Milwaukee * | \$18,951,900 | \$18,023,600 | (\$928,300) | -4.90% |
| Muskego | \$2,683,984,900 | \$2,694,187,300 | \$10,202,400 | 0.38% |
| New Berlin | \$4,872,140,400 | \$4,893,034,000 | \$20,893,600 | 0.43% |
| Oconomowoc | \$2,061,037,900 | \$2,019,391,100 | (\$41,646,800) | -2.02% |
| Pewaukee | \$2,822,705,900 | \$2,817,885,000 | (\$4,820,900) | -0.17% |
| Waukesha | \$6,223,441,200 | \$6,102,122,700 | (\$121,318,500) | -1.95% |
| SUBTOTAL | \$26,771,140,600 | \$26,515,088,100 | (\$256,052,500) | -0.96% |
| TOWNS: | | | | |
| Brookfield | \$1,120,345,600 | \$1,092,720,000 | (\$27,625,600) | -2.47% |
| Delafield | \$1,582,767,600 | \$1,565,436,600 | (\$17,331,000) | -1.09% |
| Eagle | \$481,197,300 | \$470,480,400 | (\$10,716,900) | -2.23% |
| Genesee | \$936,130,200 | \$928,887,400 | (\$7,242,800) | -0.77% |
| Lisbon | \$1,146,008,500 | \$1,129,654,600 | (\$16,353,900) | -1.43% |
| Merton | \$1,640,699,700 | \$1,577,458,000 | (\$63,241,700) | -3.85% |
| Mukwonago | \$901,284,000 | \$869,328,300 | (\$31,955,700) | -3.55% |
| Oconomowoc | \$1,647,961,800 | \$1,508,793,100 | (\$139,168,700) | -8.44% |
| Ottawa | \$599,151,900 | \$575,346,500 | (\$23,805,400) | -3.97% |
| Summit | \$1,077,542,400 | \$1,056,596,700 | (\$20,945,700) | -1.94% |
| Vernon | \$914,796,200 | \$881,405,000 | (\$33,391,200) | -3.65% |
| Waukesha | \$1,027,900,600 | \$1,014,603,900 | (\$13,296,700) | -1.29% |
| SUBTOTAL | \$13,075,785,800 | \$12,670,710,500 | (\$405,075,300) | -3.10% |
| VILLAGES: | | | | |
| Big Bend | \$150,171,400 | \$150,960,100 | \$788,700 | 0.53% |
| Butler | \$260,790,400 | \$254,347,200 | (\$6,443,200) | -2.47% |
| Chenequa | \$590,707,500 | \$506,044,200 | (\$84,663,300) | -14.33% |
| Dousman | \$184,635,500 | \$178,753,500 | (\$5,882,000) | -3.19% |
| Eagle | \$168,866,100 | \$165,509,600 | (\$3,356,500) | -1.99% |
| Elm Grove | \$1,138,507,100 | \$1,100,050,700 | (\$38,456,400) | -3.38% |
| Hartland | \$1,263,861,200 | \$1,238,943,000 | (\$24,918,200) | -1.97% |
| Lac la Belle | \$136,542,200 | \$113,929,300 | (\$22,612,900) | -16.56% |
| Lannon | \$111,844,500 | \$111,314,200 | (\$530,300) | -0.47% |
| Menomonee Falls | \$4,635,194,900 | \$4,589,341,400 | (\$45,853,500) | -0.99% |
| Merton | \$366,038,300 | \$380,732,000 | \$14,693,700 | 4.01% |
| Mukwonago | \$732,751,100 | \$752,629,000 | \$19,877,900 | 2.71% |
| Nashotah | \$185,941,000 | \$183,032,300 | (\$2,908,700) | -1.56% |
| North Prairie | \$250,009,800 | \$245,318,000 | (\$4,691,800) | -1.88% |
| Oconomowoc Lake | \$493,124,200 | \$429,090,400 | (\$64,033,800) | -12.99% |
| Pewaukee | \$1,015,656,100 | \$983,662,800 | (\$31,993,300) | -3.15% |
| Sussex | \$1,164,099,700 | \$1,174,737,300 | \$10,637,600 | 0.91% |
| Wales | \$360,209,200 | \$367,315,900 | \$7,106,700 | 1.97% |
| SUBTOTAL | \$13,208,950,200 | \$12,925,710,900 | (\$283,239,300) | -2.14% |
| TOTAL | \$53,055,876,600 | \$52,111,509,500 | (\$944,367,100) | -1.78% |

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

SOURCE: Wisconsin Department of Revenue.

EQUALIZED PROPERTY VALUE

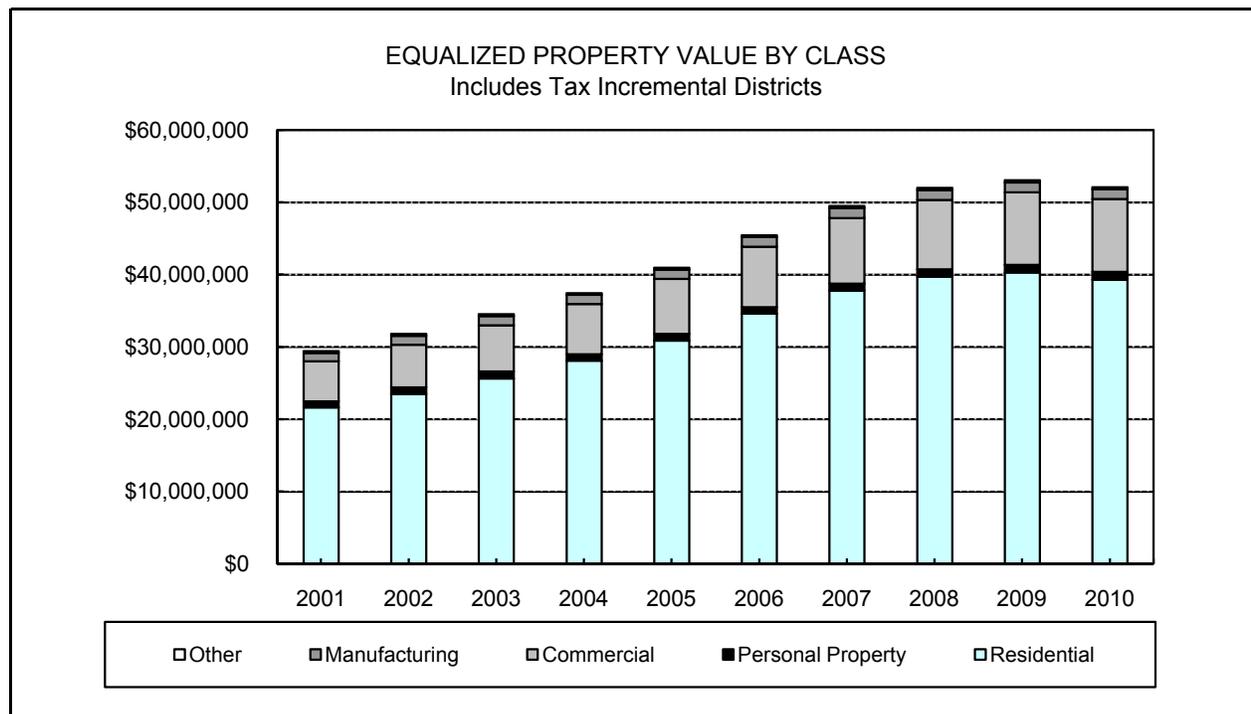
Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the County levy. In 2009, a negative inflation rate on residential properties (over 75% of total value) and new construction of less than 2% were primarily responsible for the modest valuation increase. Valuations for 2000 - 2006 include higher market based inflation rates ranging from 4.2%-9% for residential properties. In 2008, new construction of commercial property (19% of total value) was the one bright spot with a 3.4% property value increase. In 2009, residential values county wide deflated on average of 2.3% offset by increases in commercial and some new housing units. The 1.6% reduction in tax base is the first such reduction in over 30 years.



| <u>Valuation Year</u> | <u>Total Value</u> (excludes TID's) | <u>Change In Valuation</u> | <u>Rate of Change</u> |
|-----------------------|--|----------------------------|-----------------------|
| 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% |
| 2009 | \$51,220,442,050 | (\$834,871,000) | -1.60% |

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 2010 is \$52.1 billion. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, and agricultural, forest/swamp/other properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the County. Market values in the residential tax base have declined resulting in a decrease in this proportion of the tax base to 75% from 76% from 2008. However, commercial properties continue to show growth and have increased their share of the tax base to 19% in 2010 from 16% in 2008.



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

| Budget Year | Residential | Personal Property | Commercial | Mfg. | Agr./Forest/Swamp/Other | Total Value |
|-------------|--------------|-------------------|--------------|-------------|-------------------------|--------------|
| 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 |
| 2010 | \$39,273,723 | \$1,100,032 | \$10,084,520 | \$1,355,180 | \$298,055 | \$52,111,510 |
| % of Total | 75.4% | 2.1% | 19.4% | 2.6% | 0.6% | 100.0% |

Includes Tax Incremental Districts

GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA

EXCLUDES FEDERATED LIBRARY

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

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

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

- 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 (%) | |
|----------------|-------------|---------------------|------------------|-----------------|--------------|
| 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% | |
| 2009 | 2008 | \$0.2210 | \$0.0051 | 2.34% | |
| Adopted | 2010 | 2009 | \$0.2314 | \$0.0104 | 4.70% |

| BUDGET YEAR | TAX YEAR | COUNTY LEVY FOR FED LIB. | TAX LEVY CHANGE (\$) | TAX LEVY CHANGE (%) | |
|----------------|-------------|--------------------------|----------------------|---------------------|--------------|
| 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% | |
| 2009 | 2008 | \$2,752,289 | \$88,461 | 3.32% | |
| Adopted | 2010 | 2009 | \$2,773,900 | \$21,611 | 0.79% |

| BUDGET YEAR | TAX YEAR | EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES | EQUALIZED VALUE CHANGE (\$) | EQUALIZED VALUE CHANGE (%) | |
|----------------|-------------|--|-----------------------------|----------------------------|---------------|
| 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% | |
| 2009 | 2008 | \$12,454,954,400 | \$117,869,100 | 0.96% | |
| Adopted | 2010 | 2009 | \$11,989,066,300 | (\$465,888,100) | -3.74% |

**COMPARATIVE COUNTIES PROPERTY RATES
FOR 2009 ADOPTED BUDGET**

Waukesha County's property tax rate is ranked 70th of 72 counties for 2009 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 | Property Tax Rate For 2009 Budget (a) | County | 2008 Rank | Property Tax Rate For 2009 Budget (a) |
|---------------|-----------|---------------------------------------|-------------------|-----------|---------------------------------------|
| * MENOMINEE | 1 | \$7.91 | OCONTO | 37 | \$4.61 |
| TAYLOR | 2 | \$6.81 | FOREST | 38 | \$4.45 |
| * KEWAUNEE | 3 | \$6.70 | PIERCE | 39 | \$4.33 |
| ADAMS | 4 | \$6.69 | SHAWANO | 40 | \$4.31 |
| LAFAYETTE | 5 | \$6.55 | * OUTAGAMIE | 41 | \$4.31 |
| CLARK | 6 | \$6.49 | WASHBURN | 42 | \$4.25 |
| PEPIN | 7 | \$6.47 | * BROWN | 43 | \$4.24 |
| DUNN | 8 | \$6.27 | BARRON | 44 | \$4.15 |
| JACKSON | 9 | \$6.18 | COLUMBIA | 45 | \$4.15 |
| CRAWFORD | 10 | \$6.14 | POLK | 46 | \$4.14 |
| FLORENCE | 11 | \$5.93 | * CALUMET | 47 | \$4.09 |
| BUFFALO | 12 | \$5.93 | SAUK | 48 | \$4.04 |
| MONROE | 13 | \$5.84 | DOUGLAS | 49 | \$4.01 |
| TREMPEALEAU | 14 | \$5.78 | RUSK | 50 | \$3.99 |
| RICHLAND | 15 | \$5.74 | <u>MILWAUKEE</u> | <u>51</u> | <u>\$3.96</u> |
| MARQUETTE | 16 | \$5.72 | IRON | 52 | \$3.76 |
| * WINNEBAGO | 17 | \$5.46 | KENOSHA | 53 | \$3.74 |
| WAUPACA | 18 | \$5.30 | GRANT | 54 | \$3.67 |
| * MANITOWOC | 19 | \$5.28 | MARINETTE | 55 | \$3.65 |
| ROCK | 20 | \$5.26 | <u>JEFFERSON</u> | <u>56</u> | <u>\$3.59</u> |
| WAUSHARA | 21 | \$5.22 | EAU CLAIRE | 57 | \$3.54 |
| MARATHON | 22 | \$5.13 | LA CROSSE | 58 | \$3.51 |
| LINCOLN | 23 | \$5.09 | <u>WALWORTH</u> | <u>59</u> | <u>\$3.20</u> |
| PRICE | 24 | \$5.09 | DOOR | 60 | \$3.11 |
| GREEN LAKE | 25 | \$5.00 | * <u>RACINE</u> | <u>61</u> | <u>\$3.11</u> |
| VERNON | 26 | \$4.93 | CHIPPEWA | 62 | \$3.10 |
| <u>DODGE</u> | <u>27</u> | <u>\$4.88</u> | BAYFIELD | 63 | \$3.09 |
| * SHEBOYGAN | 28 | \$4.87 | ST CROIX | 64 | \$2.96 |
| * FOND DU LAC | 29 | \$4.86 | BURNETT | 65 | \$2.76 |
| PORTAGE | 30 | \$4.80 | <u>WASHINGTON</u> | <u>66</u> | <u>\$2.71</u> |
| IOWA | 31 | \$4.80 | SAWYER | 67 | \$2.44 |
| JUNEAU | 32 | \$4.77 | DANE | 68 | \$2.18 |
| GREEN | 33 | \$4.76 | ONEIDA | 69 | \$1.91 |
| ASHLAND | 34 | \$4.71 | * <u>WAUKESHA</u> | <u>70</u> | <u>\$1.79</u> |
| WOOD | 35 | \$4.70 | OZAUKEE | 71 | \$1.63 |
| LANDGLADE | 36 | \$4.69 | 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.

**COMPARATIVE COUNTIES PROPERTY TAX PER PERSON
FOR 2008 AND 2009 BUDGETS**

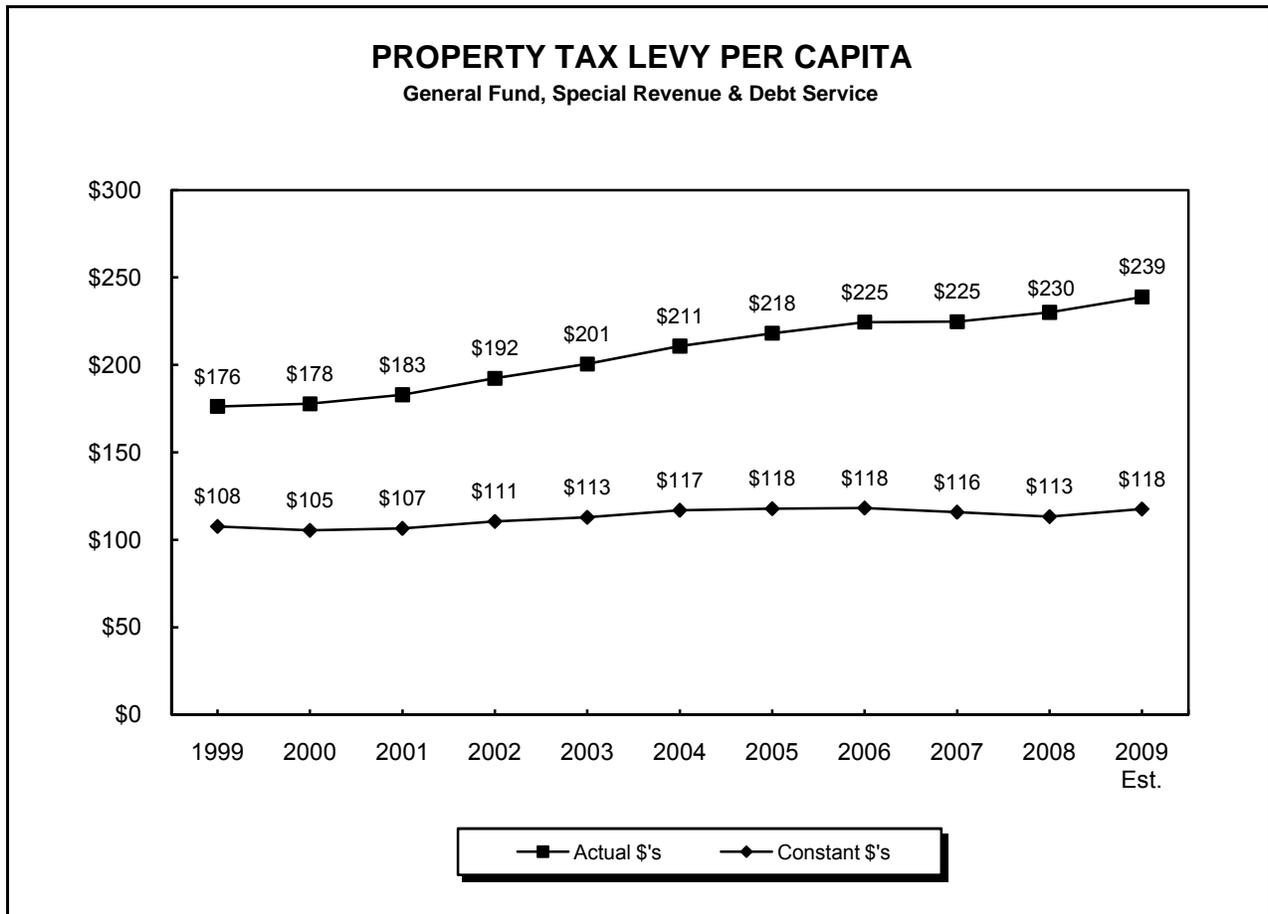
Waukesha County's property tax per person is ranked 67th of 72 counties for 2009 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

| County | 2009 Rank | 2008 Rank | 2009 Tax Levy Per Person | 2008 Tax Levy Per Person | County | 2009 Rank | 2008 Rank | 2009 Tax Levy Per Person | 2008 Tax Levy Per Person |
|-----------------|-----------|-----------|--------------------------|--------------------------|-------------------|-----------|-----------|--------------------------|--------------------------|
| Adams | 1 | 2 | \$ 769.76 | \$ 716.77 | Pierce | 37 | 37 | \$ 364.20 | \$ 359.44 |
| Door | 2 | 1 | \$ 758.87 | \$ 765.40 | Ashland | 38 | 39 | \$ 364.08 | \$ 357.53 |
| Florence | 3 | 3 | \$ 661.16 | \$ 650.89 | Marathon | 39 | 38 | \$ 360.93 | \$ 358.83 |
| Green Lake | 4 | 4 | \$ 632.03 | \$ 614.10 | Green | 40 | 49 | \$ 354.16 | \$ 327.13 |
| Marquette | 5 | 5 | \$ 620.06 | \$ 607.20 | Trempealeau | 41 | 40 | \$ 353.24 | \$ 345.26 |
| Washburn | 6 | 6 | \$ 582.64 | \$ 580.69 | Barron | 42 | 43 | \$ 345.67 | \$ 337.88 |
| <u>Walworth</u> | <u>7</u> | <u>7</u> | <u>\$ 566.81</u> | <u>\$ 543.88</u> | <u>Dodge</u> | <u>43</u> | <u>41</u> | <u>\$ 345.19</u> | <u>\$ 342.22</u> |
| Iron | 8 | 8 | \$ 547.42 | \$ 537.75 | Clark | 44 | 42 | \$ 343.21 | \$ 339.75 |
| Waushara | 9 | 10 | \$ 545.33 | \$ 529.39 | Rock | 45 | 44 | \$ 342.89 | \$ 334.79 |
| Bayfield | 10 | 9 | \$ 537.22 | \$ 531.12 | Richland | 46 | 47 | \$ 341.74 | \$ 332.08 |
| Sawyer | 11 | 22 | \$ 530.31 | \$ 422.02 | Portage | 47 | 45 | \$ 341.50 | \$ 334.23 |
| Vilas | 12 | 11 | \$ 525.72 | \$ 526.57 | Kenosha | 48 | 46 | \$ 340.18 | \$ 333.26 |
| * Menominee | 13 | 12 | \$ 525.52 | \$ 522.83 | * Fond du Lac | 49 | 50 | \$ 338.22 | \$ 324.70 |
| Burnett | 14 | 14 | \$ 492.69 | \$ 480.79 | * Brown | 50 | 53 | \$ 334.98 | \$ 319.27 |
| Price | 15 | 17 | \$ 468.41 | \$ 457.54 | * Outagamie | 51 | 55 | \$ 330.85 | \$ 317.03 |
| Pepin | 16 | 16 | \$ 465.58 | \$ 457.94 | Rusk | 52 | 48 | \$ 329.92 | \$ 327.65 |
| Forest | 17 | 15 | \$ 464.94 | \$ 458.65 | St Croix | 53 | 29 | \$ 328.32 | \$ 383.28 |
| Sauk | 18 | 54 | \$ 453.70 | \$ 319.01 | * Manitowoc | 54 | 51 | \$ 327.02 | \$ 323.24 |
| Taylor | 19 | 18 | \$ 449.94 | \$ 435.40 | Monroe | 55 | 52 | \$ 326.30 | \$ 321.70 |
| Polk | 20 | 19 | \$ 439.05 | \$ 433.72 | Shawano | 56 | 13 | \$ 318.34 | \$ 514.37 |
| Oconto | 21 | 20 | \$ 437.39 | \$ 431.17 | * Calumet | 57 | 58 | \$ 317.77 | \$ 309.35 |
| Jackson | 22 | 21 | \$ 430.33 | \$ 424.58 | Douglas | 58 | 57 | \$ 317.08 | \$ 309.83 |
| * Kewaunee | 23 | 24 | \$ 429.58 | \$ 404.57 | <u>Jefferson</u> | <u>59</u> | <u>59</u> | <u>\$ 308.03</u> | <u>\$ 304.00</u> |
| Dunn | 24 | 23 | \$ 417.07 | \$ 408.46 | Marinette | 60 | 60 | \$ 306.53 | \$ 301.65 |
| Columbia | 25 | 26 | \$ 403.82 | \$ 390.22 | Vernon | 61 | 62 | \$ 298.25 | \$ 295.40 |
| Buffalo | 26 | 25 | \$ 403.60 | \$ 397.59 | <u>Washington</u> | <u>62</u> | <u>61</u> | <u>\$ 293.83</u> | <u>\$ 298.12</u> |
| Lafayette | 27 | 36 | \$ 401.54 | \$ 369.31 | Wood | 63 | 63 | \$ 290.52 | \$ 287.88 |
| * Winnebago | 28 | 28 | \$ 397.29 | \$ 387.61 | <u>Milwaukee</u> | <u>64</u> | <u>64</u> | <u>\$ 275.46</u> | <u>\$ 267.54</u> |
| Lincoln | 29 | 27 | \$ 395.61 | \$ 389.92 | * Racine | <u>65</u> | <u>65</u> | <u>\$ 258.69</u> | <u>\$ 254.22</u> |
| Juneau | 30 | 32 | \$ 390.72 | \$ 378.76 | Dane | 66 | 67 | \$ 252.67 | \$ 243.06 |
| Oneida | 31 | 30 | \$ 387.70 | \$ 382.08 | * Waukesha | 67 | 66 | \$ 250.39 | \$ 244.13 |
| Waupaca | 32 | 31 | \$ 387.60 | \$ 380.00 | La Crosse | 68 | 68 | \$ 250.21 | \$ 240.63 |
| Iowa | 33 | 33 | \$ 383.03 | \$ 376.71 | Eau Claire | 69 | 69 | \$ 239.08 | \$ 235.76 |
| Crawford | 34 | 35 | \$ 380.26 | \$ 370.71 | Chippewa | 70 | 70 | \$ 233.53 | \$ 227.27 |
| * Sheboygan | 35 | 56 | \$ 377.38 | \$ 313.53 | Ozaukee | 71 | 71 | \$ 213.80 | \$ 210.65 |
| Langlade | 36 | 34 | \$ 376.71 | \$ 372.13 | Grant | 72 | 72 | \$ 201.35 | \$ 197.35 |

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

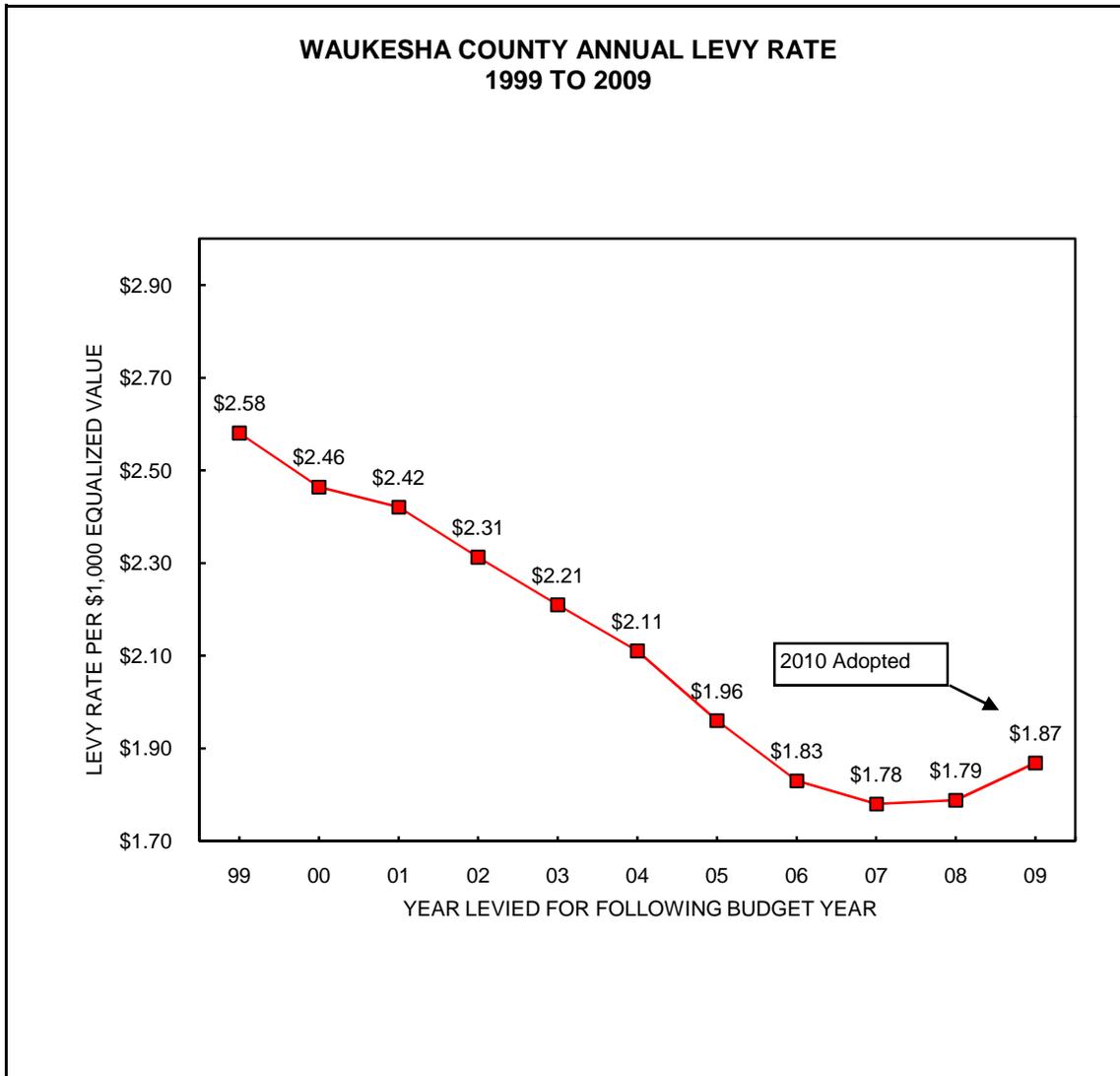


| Year | Tax Levy * | Consumer | Population | Per Capita | |
|-----------|--------------|-------------|------------|-------------|----------------|
| | | Price Index | | Actual \$'s | Base Year \$'s |
| 2000 | \$64,132,851 | 168.6 | 360,767 | \$178 | \$105 |
| 2001 | \$66,510,892 | 171.7 | 363,571 | \$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 | \$88,052,506 | 203.0 | 382,697 | \$230 | \$113 |
| 2009 Est. | \$91,528,835 | 203.0 | 383,190 | \$239 | \$118 |

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

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 for 18 consecutive years beginning with tax year 1989 to 2007 but will increase by eight cents to \$1.87 mainly due to an actual reduction of equalized tax base of over \$800 million (1.6%) in 2009.



OUTSTANDING DEBT PER CAPITA

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

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

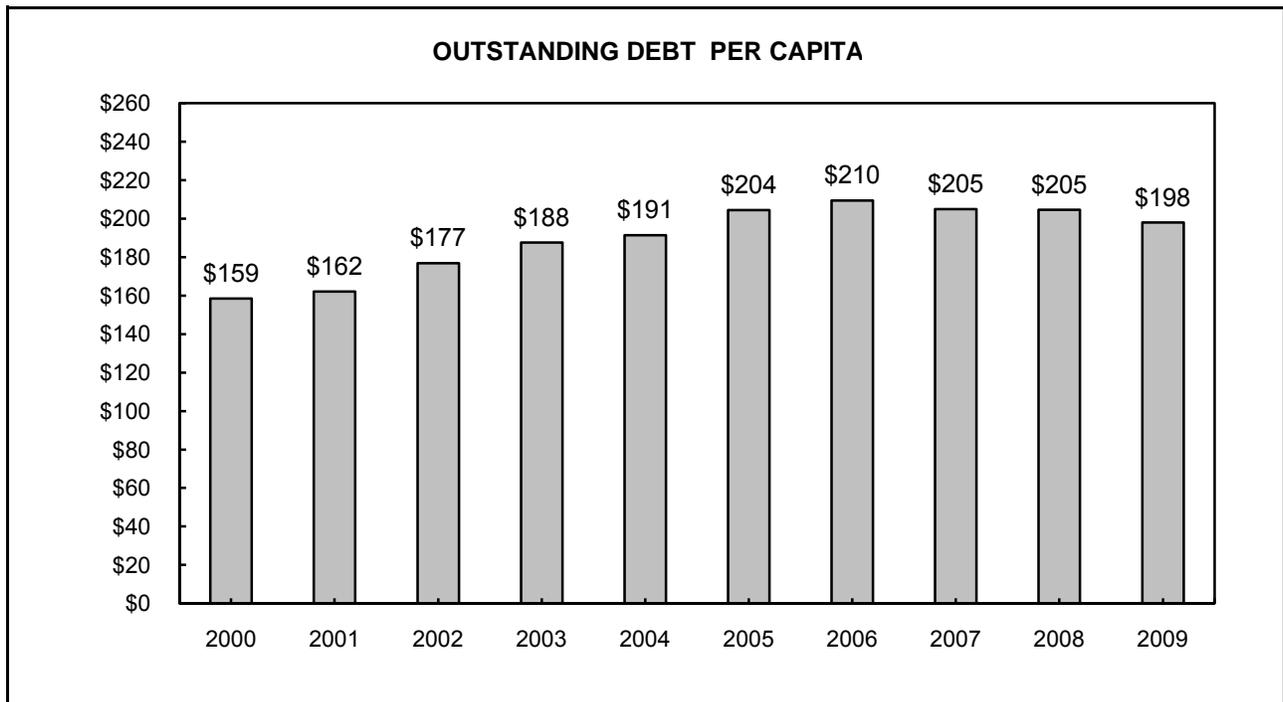
*The 2002 budget of \$9.9 million was modified to borrow an additional \$4.7 million and reduce the planned 2003 borrowing of \$18.4 million to \$13.5 million to take advantage of historically low interest rates in 2002.

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

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

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

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

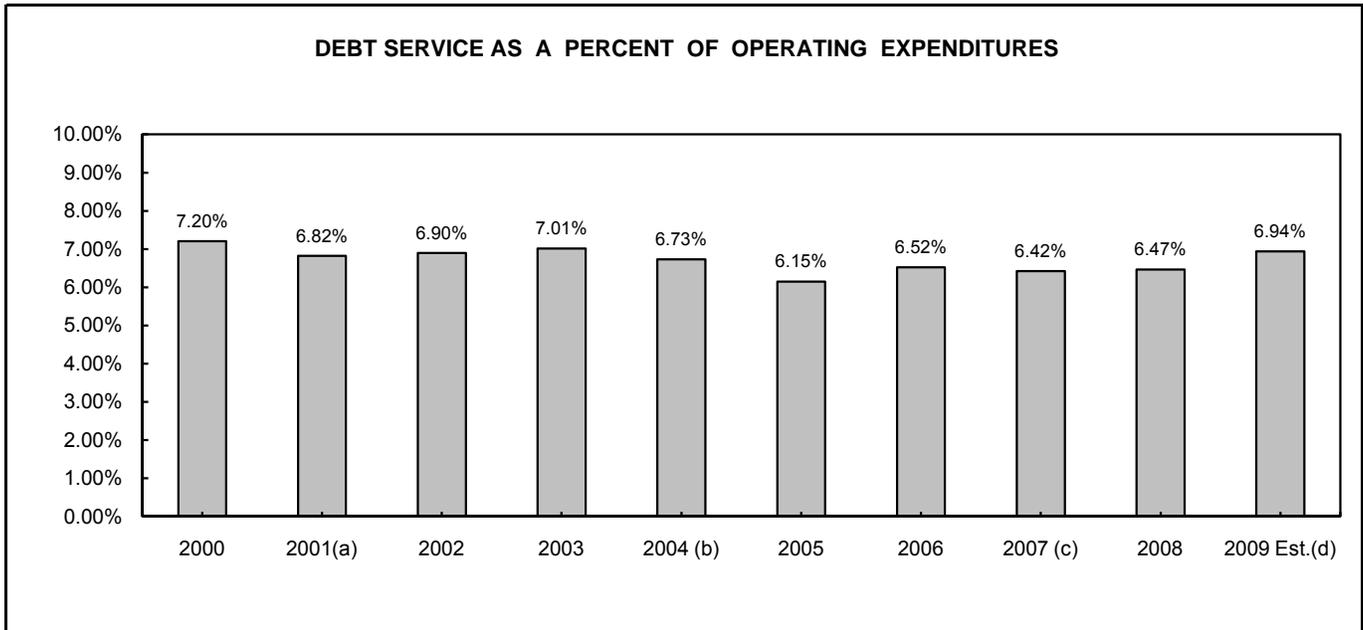


| <u>Year</u> | <u>Current Year Borrowing</u> | <u>Outstanding Debt</u> | <u>Population</u> | <u>Debt Per Capita</u> |
|-------------|-------------------------------|-------------------------|-------------------|------------------------|
| 2000 | \$9,900,000 | \$57,200,000 | 360,767 | \$159 |
| 2001 * | \$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 |
| 2009 * | \$8,000,000 | \$75,855,000 | 383,190 | \$198 |

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

DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

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



| <u>Year</u> | <u>Debt Service</u> | <u>Operating Expenditures</u> | <u>Percent</u> |
|---------------|---------------------|-------------------------------|----------------|
| 2000 | \$10,847,081 | \$150,551,492 | 7.20% |
| 2001(a) | \$11,095,040 | \$162,693,676 | 6.82% |
| 2002 | \$11,450,319 | \$165,985,724 | 6.90% |
| 2003 | \$12,053,384 | \$171,871,964 | 7.01% |
| 2004 (b) | \$12,440,551 | \$184,864,883 | 6.73% |
| 2005 | \$11,717,020 | \$190,463,473 | 6.15% |
| 2006 | \$12,806,485 | \$196,462,959 | 6.52% |
| 2007 (c) | \$12,939,806 | \$201,591,217 | 6.42% |
| 2008 | \$12,987,327 | \$200,868,835 | 6.47% |
| 2009 Est. (d) | \$13,056,905 | \$188,238,782 | 6.94% |

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

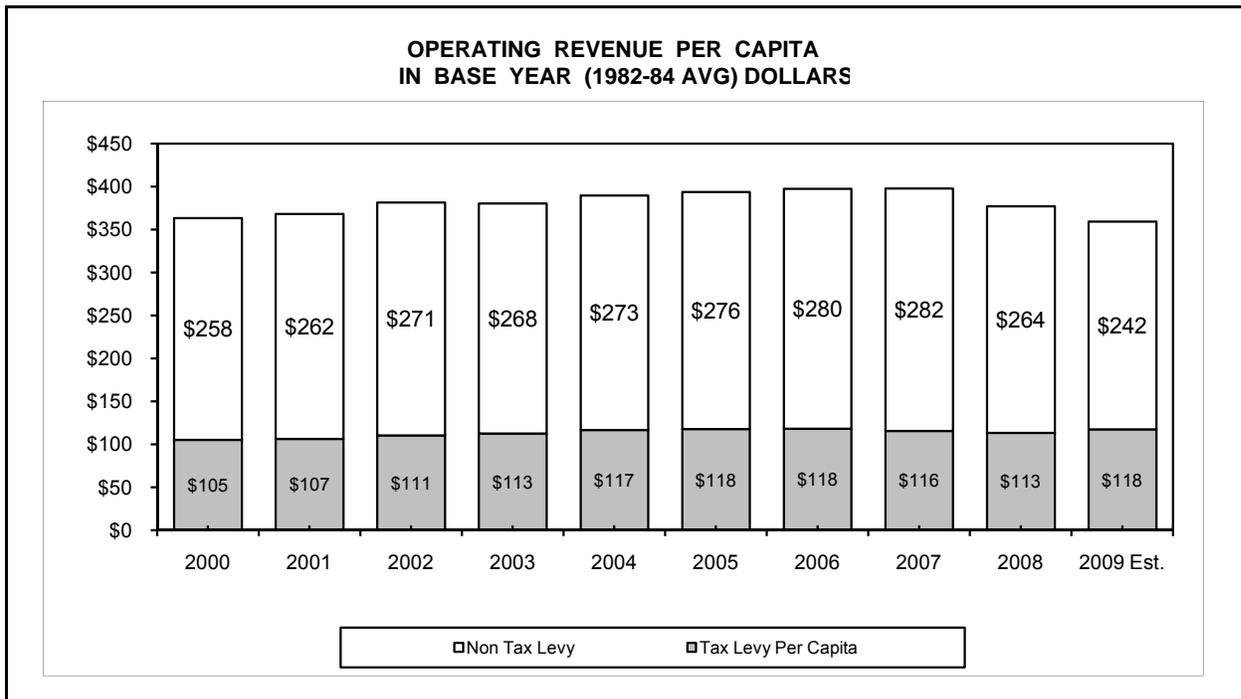
(b) Excludes debt service to pay down remaining \$2.8 million of the 1997 debt issue.

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

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

OPERATING REVENUES PER CAPITA

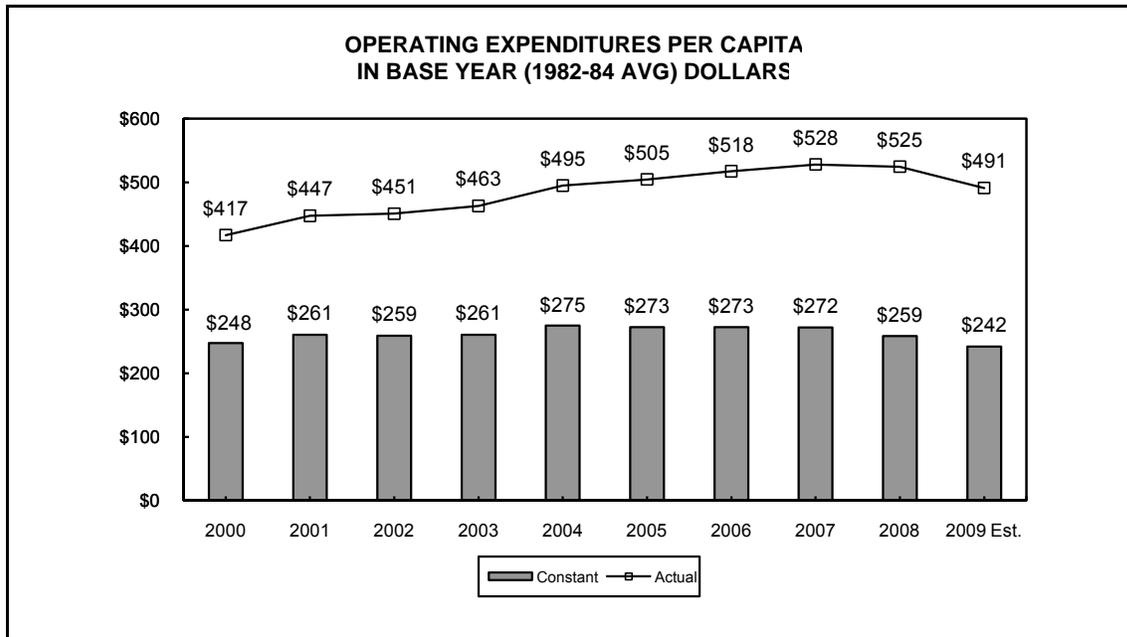
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits.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



| <u>Year</u> | <u>Oper. Revenues With Tax Levy</u> | <u>W.C. Property Tax Levy</u> | <u>Consumer Price Index</u> | <u>Revenues Base Year</u> | <u>Population</u> | <u>Per Capita</u> |
|-------------|---|-----------------------------------|---------------------------------|-------------------------------|-------------------|-----------------------|
| 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 | \$205,013,738 | \$88,052,506 | 203.0 | \$100,991,989 | 382,697 | \$264 |
| 2009 Est. | \$188,221,955 | \$91,528,835 | 203.0 | \$92,720,175 | 383,190 | \$242 |

OPERATING EXPENDITURES PER CAPITA

Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include general fund, special revenue and debt service funds (excludes proprietary and capital project funds). Increases in 2001 and 2002 include \$1.9 million and \$1.35 million respectively to increase the level of the County's health insurance reserves recommended by actuarial analysis. Increases in 2004 include first year operations of the new County Communications budget of almost \$2.0 million, new spending for the State Autism Services program of \$3.0 million and increased expenditures in Long Term Care of \$2.3 million. The 2005 increase includes \$1.6 million for the opening of the Justice Facility expansion in the fourth quarter, as well as increases for full year funding of the Communications Center. Another \$1.0 million increase in 2006, also funds full year costs of the jail expansion. Remains relatively flat till 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. This involves another \$15 million reduction in 2009, which completes the transition.

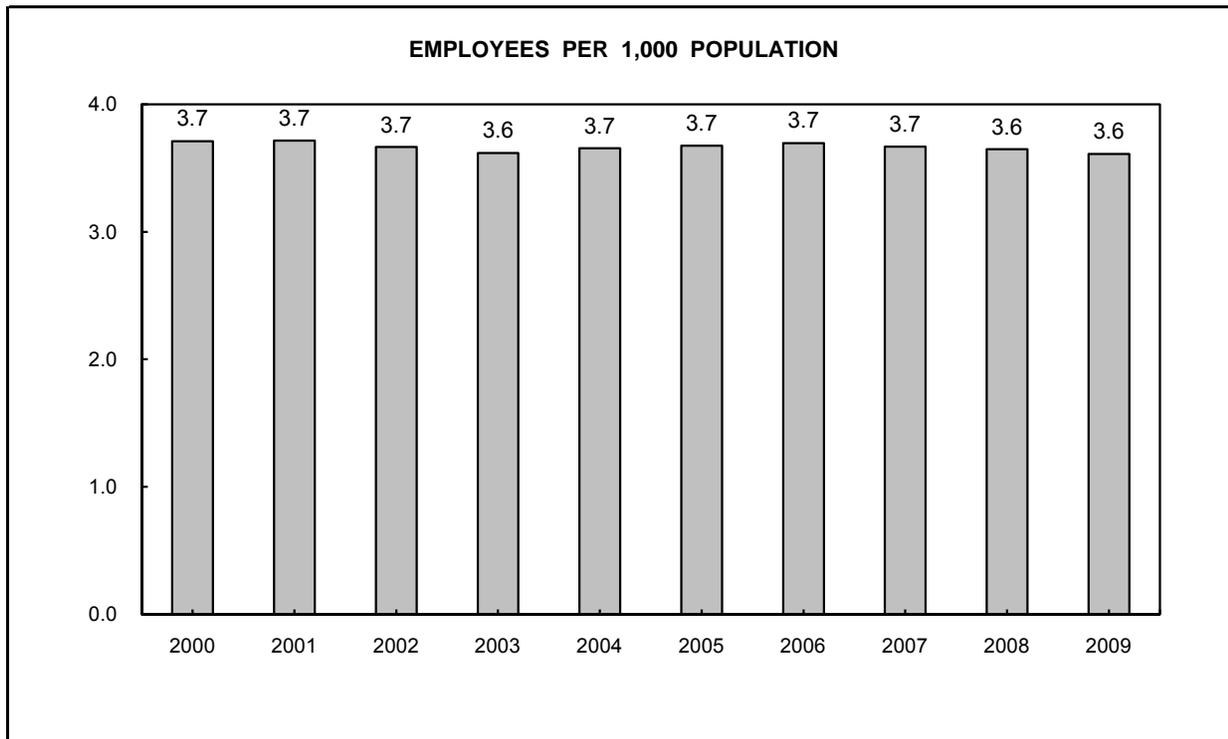


| Year | Expenditures * | Consumer Price | | Population | Per Capita | |
|-----------|----------------|----------------|---------------|------------|------------|-----------|
| | | Index | Base Year | | Actual | Base Year |
| 2000 | \$150,551,492 | 168.6 | \$89,295,072 | 360,767 | \$417 | \$248 |
| 2001 | \$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 | \$200,868,835 | 203.0 | \$98,950,165 | 382,697 | \$525 | \$259 |
| 2009 Est. | \$188,238,782 | 203.0 | \$92,728,464 | 383,190 | \$491 | \$242 |

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

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> |
|-------------|-------------------|-------------------|---|
| 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 |
| 2009 | 1,384 | 383,190 | 3.6 |

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

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

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|---------------|---------------|---------------|---------------|---------------|
| Personnel Costs | \$100,795,892 | \$103,773,538 | \$108,450,462 | \$110,698,177 | \$113,524,322 |
| Total Net Oper Expenditures (w/o Capital Projects) | \$215,493,949 | \$219,920,310 | \$218,809,262 | \$204,318,446 | \$208,526,770 |
| Percent of Operating Budget | 46.8% | 47.2% | 49.6% | 54.2% | 54.4% |

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

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$71,485,011 | \$73,594,552 | \$76,630,037 | \$78,036,840 | \$79,804,971 |
| Employee Benefits (a) | <u>\$29,310,881</u> | <u>\$30,178,986</u> | <u>\$31,820,425</u> | <u>\$32,661,337</u> | <u>\$33,719,351</u> |
| Total Personnel Costs | \$100,795,892 | \$103,773,538 | \$108,450,462 | \$110,698,177 | \$113,524,322 |
| Benefits as % of Total Salaries | 41.0% | 41.0% | 41.5% | 41.9% | 42.3% |

(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
(2006 - 2010)**

| | 2006 Budget | 2007 Budget * | 2008 Budget | 2009 Budget | 2010 Budget |
|--|----------------|------------------|----------------|----------------|----------------|
| Gross Expenditures | | | | | |
| Operating | \$230,530,655 | \$235,680,343 | \$235,070,289 | \$237,054,722 | \$242,442,657 |
| Capital | \$20,684,700 | \$18,333,900 | \$20,463,000 | \$19,399,400 | \$19,353,400 |
| TOTAL GROSS EXPENDITURES | \$251,215,355 | \$254,014,243 | \$255,533,289 | \$256,454,122 | \$261,796,057 |
| Less: Interdepartmental Charges** | \$15,036,706 | \$15,760,033 | \$16,261,027 | \$32,736,276 | \$33,915,887 |
| TOTAL NET EXPENDITURES | \$236,178,649 | \$238,254,210 | \$239,272,262 | \$223,717,846 | \$227,880,170 |
| | | | | | |
| Operating % of Net Expenditures | 91.2% | 92.3% | 91.4% | 91.3% | 91.5% |
| Capital % of Net Expenditures | 8.8% | 7.7% | 8.6% | 8.7% | 8.5% |
| | | | | | |
| General County Tax Levy *** | | | | | |
| Operating | \$83,512,662 | \$85,239,077 | \$87,374,503 | \$90,039,354 | \$93,287,457 |
| Capital | \$4,083,100 | \$3,457,900 | \$3,150,000 | \$3,047,400 | \$2,430,000 |
| TOTAL COUNTY TAX LEVY | \$87,595,762 | \$88,696,977 | \$90,524,503 | \$93,086,754 | \$95,717,457 |
| | | | | | |
| Operating Levy % of General County Levy | 95.3% | 96.1% | 96.5% | 96.7% | 97.5% |
| Capital Levy % of General County Levy | 4.7% | 3.9% | 3.5% | 3.3% | 2.5% |
| | | | | | |
| General County Tax Levy % of Total Net Expenditures | 37.1% | 37.2% | 37.8% | 41.6% | 42.0% |

* Budget restated for comparison purposes.

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

*** 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 | 2008 ACTUAL | 2009 ADOPTED BUDGET | 2009 MODIFIED BUDGET | 2009 ACTUAL YTD (a) | 2010 BUDGET | CHANGE FROM 2009 ADOPTED BUDGET | |
|-------------------------|-----------------|---------------------------|----------------------------|---------------------------|----------------|------------------------------------|---------|
| | | | | | | \$ | % |
| EXPENDITURES | | | | | | | |
| PERSONNEL COSTS | \$ 107,333,097 | \$ 110,698,177 | \$ 111,018,684 | \$ 68,341,829 | \$ 113,524,322 | \$ 2,826,145 | 2.55% |
| OPERATING EXPENSES | \$ 91,899,632 | \$ 94,505,108 | \$ 106,479,615 | \$ 53,278,267 | \$ 95,749,540 | \$ 1,244,432 | 1.32% |
| INTERDEPT. CHARGES | \$ 16,331,568 | \$ 16,761,099 | \$ 16,817,049 | \$ 9,024,775 | \$ 17,738,264 | \$ 977,165 | 5.83% |
| FIXED ASSET & IMPROVE | \$ 597,912 | \$ 1,648,000 | \$ 3,009,144 | \$ 457,647 | \$ 1,719,500 | \$ 71,500 | 4.34% |
| DEBT SERVICE | \$ 12,987,327 | \$ 13,442,338 | \$ 20,947,338 | \$ 19,632,355 | \$ 13,711,031 | \$ 268,693 | 2.00% |
| TOTAL EXPENDITURES | \$ 229,149,536 | \$ 237,054,722 | \$ 258,271,830 | \$ 150,734,873 | \$ 242,442,657 | \$ 5,387,935 | 2.27% |
| REVENUES | | | | | | | |
| GEN'L GOVT. REVENUES | \$ 72,987,710 | \$ 54,343,350 | \$ 64,815,252 | \$ 34,932,948 | \$ 55,255,604 | \$ 912,254 | 1.68% |
| FINES & LICENSES | \$ 2,963,852 | \$ 3,343,699 | \$ 3,343,699 | \$ 2,215,171 | \$ 3,077,134 | \$ (266,565) | -7.97% |
| CHARGES FOR SERVICES | \$ 24,099,476 | \$ 29,151,918 | \$ 29,155,895 | \$ 17,839,559 | \$ 30,489,455 | \$ 1,337,537 | 4.59% |
| INTERDEPART. REVENUES | \$ 16,623,722 | \$ 32,736,276 | \$ 32,736,276 | \$ 19,730,033 | \$ 33,915,887 | \$ 1,179,611 | 3.60% |
| OTHER REVENUES (b) | \$ 10,057,254 | \$ 26,141,416 | \$ 36,882,645 | \$ 12,858,407 | \$ 24,809,204 | \$ (1,332,212) | -5.10% |
| TOTAL REVENUES | \$ 126,732,014 | \$ 145,716,659 | \$ 166,933,767 | \$ 87,576,118 | \$ 147,547,284 | \$ 1,830,625 | 1.26% |
| RETAINED EARNINGS | \$ 3,181,923 | \$ 1,453,580 | \$ 1,453,580 | \$ - | \$ 1,165,984 | \$ (287,596) | -19.79% |
| TRANSFERS/SURPLUSES | \$ (12,411,114) | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| TAX LEVY | \$ 93,188,331 | \$ 92,791,643 | \$ 92,791,643 | N/A | \$ 96,061,357 | \$ 3,269,714 | 3.52% |

| CAPITAL BUDGET | 2008 ACTUAL | 2009 ADOPTED BUDGET | 2009 MODIFIED BUDGET | 2009 ACTUAL YTD (a) | 2010 BUDGET | CHANGE FROM 2009 ADOPTED BUDGET | |
|-------------------------|----------------|---------------------------|----------------------------|---------------------------|----------------|------------------------------------|---------|
| | | | | | | \$ | % |
| EXPENDITURES | \$ 9,965,742 | \$ 19,399,400 | \$ 45,194,039 | \$ 20,538,056 | \$ 19,353,400 | \$ (46,000) | -0.24% |
| REVENUES (b) | \$ 14,592,821 | \$ 16,352,000 | \$ 14,604,300 | \$ 9,235,100 | \$ 16,923,400 | \$ 571,400 | 3.49% |
| TAX LEVY/ | \$ (4,627,079) | \$ 3,047,400 | \$ 30,589,739 | | \$ 2,430,000 | \$ (617,400) | -20.26% |
| FUND BALANCE (c) | | | | | | | |

- (a) 2009 Actual Year to Date figures include financial and encumbrance activity through 9/08/09.
- (b) Amounts include fund balance appropriations in 2008, 2009, and 2010 budget amounts.
- (c) Capital projects are multi-year appropriations; therefore, negative tax levy figures represent unexpended funds that may be spent in subsequent years.

REGULAR FULL-TIME / PART-TIME
BUDGETED POSITIONS SUMMARY 2008-2010
EXCLUDES OVERTIME AND EXTRA HELP

| DEPARTMENTS BY FUND & FUNCTIONAL AREA | FUND | 2008 Adopted Budget | Change from 2008 | 2009 Adopted Budget | Change from 2009 | 2010 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 | 102.00 | (1.50) | 100.50 | (3.50) | 97.00 |
| Medical Examiner | General | 10.75 | - | 10.75 | - | 10.75 |
| Sheriff | General | 339.00 | (2.00) | 337.00 | 16.38 | 353.38 |
| Justice and Public Safety | | 538.75 | (3.50) | 535.25 | 12.88 | 548.13 |
| County Executive | Community Development | 2.50 | - | 2.50 | - | 2.50 |
| Corporation Counsel | Child Support | 27.60 | - | 27.60 | - | 27.60 |
| Health & Human Services | ADRC General | 6.42 | 9.83 | 16.25 | 1.00 | 17.25 |
| Health & Human Services | ADRC Elderly Nutrition | 7.56 | (0.05) | 7.51 | 0.14 | 7.65 |
| Health & Human Services | ADRC Fund | 14.91 | 12.24 | 27.15 | - | 27.15 |
| Health & Human Services | Human Services | 262.89 | (3.31) | 259.58 | (4.52) | 255.06 |
| Health & Human Services | Long Term Care | 20.52 | (20.52) | - | - | - |
| Health & Human Services | Mental Health Center | 43.25 | (0.10) | 43.15 | (0.70) | 42.45 |
| Health & Human Services | Public Health - General | 35.94 | 0.50 | 36.44 | 1.20 | 37.64 |
| Health & Human Services | CJCC | 1.00 | - | 1.00 | - | 1.00 |
| Health & Human Services | Veterans Services | 3.70 | - | 3.70 | - | 3.70 |
| Health and Human Services | | 426.29 | (1.41) | 424.88 | (2.88) | 422.00 |
| Register Of Deeds | General | 26.00 | (1.00) | 25.00 | - | 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 | 93.70 | (3.00) | 90.70 | (1.00) | 89.70 |
| Parks & Land Use | Golf Course | 8.60 | - | 8.60 | (1.00) | 7.60 |
| Parks & Land Use | Ice Arenas | 5.70 | - | 5.70 | (0.75) | 4.95 |
| Parks & Land Use | Land Information Systems | 4.00 | - | 4.00 | - | 4.00 |
| Parks, Env., Educ., and Land Use | | 148.00 | (4.00) | 144.00 | (2.75) | 141.25 |
| Public Works | General | 73.05 | (1.30) | 71.75 | (3.50) | 68.25 |
| Public Works | Transportation | 64.85 | - | 64.85 | - | 64.85 |
| Public Works | Central Fleet Maintenance | 17.00 | - | 17.00 | (1.00) | 16.00 |
| Airport | Airport Development | 3.00 | - | 3.00 | - | 3.00 |
| Public Works | | 157.90 | (1.30) | 156.60 | (4.50) | 152.10 |
| County Executive | General | 4.50 | - | 4.50 | - | 4.50 |
| County Board | General | 9.00 | (1.00) | 8.00 | - | 8.00 |
| County Clerk | General | 4.00 | - | 4.00 | - | 4.00 |
| Treasurer | General | 6.00 | - | 6.00 | - | 6.00 |
| Dept. Of Administration | General | 51.25 | (0.50) | 50.75 | 0.85 | 51.60 |
| 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 | 27.45 | - | 27.45 | (0.85) | 26.60 |
| Corporation Counsel | General | 11.40 | - | 11.40 | - | 11.40 |
| General Administration | | 124.90 | (1.50) | 123.40 | 0.00 | 123.40 |
| Total Regular (F.T. / P.T) Positions County-Wide (FTE) | | 1,395.84 | (11.71) | 1,384.13 | 2.75 | 1,386.88 |

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

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME / PART-TIME POSITIONS
IN 2010 BUDGET BY POSITION TITLE**

| Department | Fund | Program | Position Title | FTE Count |
|---|-------------------------|--|-----------------------------------|----------------|
| 2010 Proposed Budget Position Unfunds (Not Abolished) | | | | |
| Circuit Court Services | General | Administrative Services | Programs and Projects Analyst | (0.50) |
| Circuit Court Services | General | Criminal & Traffic | Clerk Typist II | (1.00) |
| Circuit Court Services | General | Clerk of Courts - Family Division | Clerk II | (1.00) |
| Circuit Court Services | General | Civil and Small Claims | Circuit Court Services Supervisor | (1.00) |
| Sheriff | General | Inmate Services - Huber Facility | Senior Correctional Counselor | (1.00) |
| (a) Health & Human Services | Human Services | Administrative/Information Services | Administrative Assistant I | (0.42) |
| Health & Human Services | Human Services | Child/Family: In-Home Safety/Out-of-Home Placement Svcs. | Human Services Supervisor | (1.00) |
| Health & Human Services | Human Services | Family Services & Juvenile Services | Clinical Therapist | (1.00) |
| Health & Human Services | Human Services | Juvenile Center | Juvenile Center Worker | (1.00) |
| Health & Human Services | Human Services | Mental Health Outpatient and Support | Clinical Therapist | (0.50) |
| Health & Human Services | Mental Health Center | Mental Health Center | Psychiatric Technician | (0.50) |
| Parks & Land Use | General | Grounds Maintenance | Parks Maintenance Worker | (1.00) |
| Parks & Land Use | Golf Course | Naga-Waukeee Golf Course | Parks Maintenance Worker | (1.00) |
| Parks & Land Use | Ice Arenas | Naga-Waukeee Ice Arena | Clerk I | (0.75) |
| Public Works | General | Housekeeping Services | Building Service Worker II | (1.00) |
| Public Works | General | Permit Processing/Admin. Services | Clerk Typist II | (0.50) |
| Public Works | Central Fleet Maint. | Central Fleet | Parts Runner | (1.00) |
| Subtotal 2010 Proposed Budget Position Unfunds (Not Abolished) | | | | (14.17) |
| 2010 Proposed Budget Positions Unfunded and Abolished | | | | |
| Health & Human Services | Human Services | Intake and Shared Services | Human Services Support Specialist | (1.00) |
| Health & Human Services | Human Services | Family Services & Juvenile Services | Educational Specialist | (1.00) |
| (b) Health & Human Services | Human Services | Mental Health Outpatient and Support | Licensed Practical Nurse | (1.00) |
| Health & Human Services | ADRC Grant Fund | Aging & Disability Resource Center (ADRC) | Human Services Manager | (1.00) |
| Public Works | General | Housekeeping Services | Building Service Worker I | (2.00) |
| Administration | End User Technology | Records Management | Clerk I | (1.00) |
| Subtotal 2010 Proposed Budget Positions Unfunded and Abolished | | | | (7.00) |
| 2010 Proposed Budget Position Creations | | | | |
| (a)(c) Sheriff | General | General Patrol | Deputy Sheriff | 15.00 |
| (a)(c) Sheriff | General | General Patrol | Lieutenant | 2.00 |
| (a)(c) Sheriff | General | General Investigations | Detective | 1.00 |
| (d) Sheriff | General | Inmate Security - Jail | Correctional Officers | 0.38 |
| Health & Human Services | Human Services | Economic Services Administration & Support | Economic Support Specialist | 1.00 |
| Health & Human Services | Human Services | Family Services & Juvenile Services | Social Worker | 1.00 |
| (b) Health & Human Services | Human Services | Mental Health Outpatient and Support | Registered Nurse | 1.00 |
| Health & Human Services | ADRC Grant Fund | Aging & Disability Resource Center Program | Human Services Coordinator | 1.00 |
| (a) Health & Human Services | Public Health - General | Community Health and Disease Surveillance | Clerk Typist II | 1.00 |
| Subtotal 2010 Proposed Budget Position Creations | | | | 23.38 |
| 2010 Proposed Budget Position Funded Increases/(Decreases) | | | | |
| Health & Human Services | Human Services | Mental Health Outpatient and Support Svcs. | Sr. Mental Health Counselor | 0.20 |
| (a) Health & Human Services | ADRC Elderly Nutrition | Home Delivered Meals | Sr. Dining Center Managers | 0.40 |
| (a) Health & Human Services | ADRC Elderly Nutrition | Senior Dining | Sr. Dining Center Managers | (0.26) |
| (a) Health & Human Services | Public Health - General | Community Health and Disease Surveillance | Community Health Educator | 0.20 |
| Subtotal 2010 Proposed Budget Position Funded Increases/(Decreases) | | | | 0.54 |
| Off-Budget Current Year 2009 Funded/(Unfunded) Position Changes | | | | |
| (e) Sheriff | General | General Patrol | Deputy Sheriff | (1.00) |
| (a) Administration | General | Business Office | Workforce Develop. Center Coord. | 1.00 |
| Subtotal Off-Budget Current Year 2009 Funded/(Unfunded) Position Changes | | | | - |
| Total 2010 Proposed Budget Net Funded/(Unfunded) Position Changes | | | | 2.75 |

- (a) These are positions that include sunset clauses, which will be terminated or reduced if funding is terminated or reduced.
- (b) Effective upon the vacancy of the licensed practical nurse (LPN) position, this LPN position is abolished and a 1 FTE registered nurse (RN) position is created.
- (c) These 18 FTE positions are created in the 2010 Adopted Budget as a part of a new police services contract with the City of Pewaukee, to be funded with contract revenues from the City.
- (d) The full-time equivalent (FTE) count listed above indicates the estimated level of new correctional officer positions funded in the 2010 proposed budget and does not match the 1.50 FTE authorized in the position ordinance. This is because these positions are planned to be filled for the last 25% of the year, beginning in October 2010. As a result, only 25% of these positions, or 0.38 FTE (790 hours), are estimated to be funded in 2010.
- (e) This sunset deputy sheriff position is abolished during current year 2009 due to a reduction in police services contract revenue from the Town of Delafield.