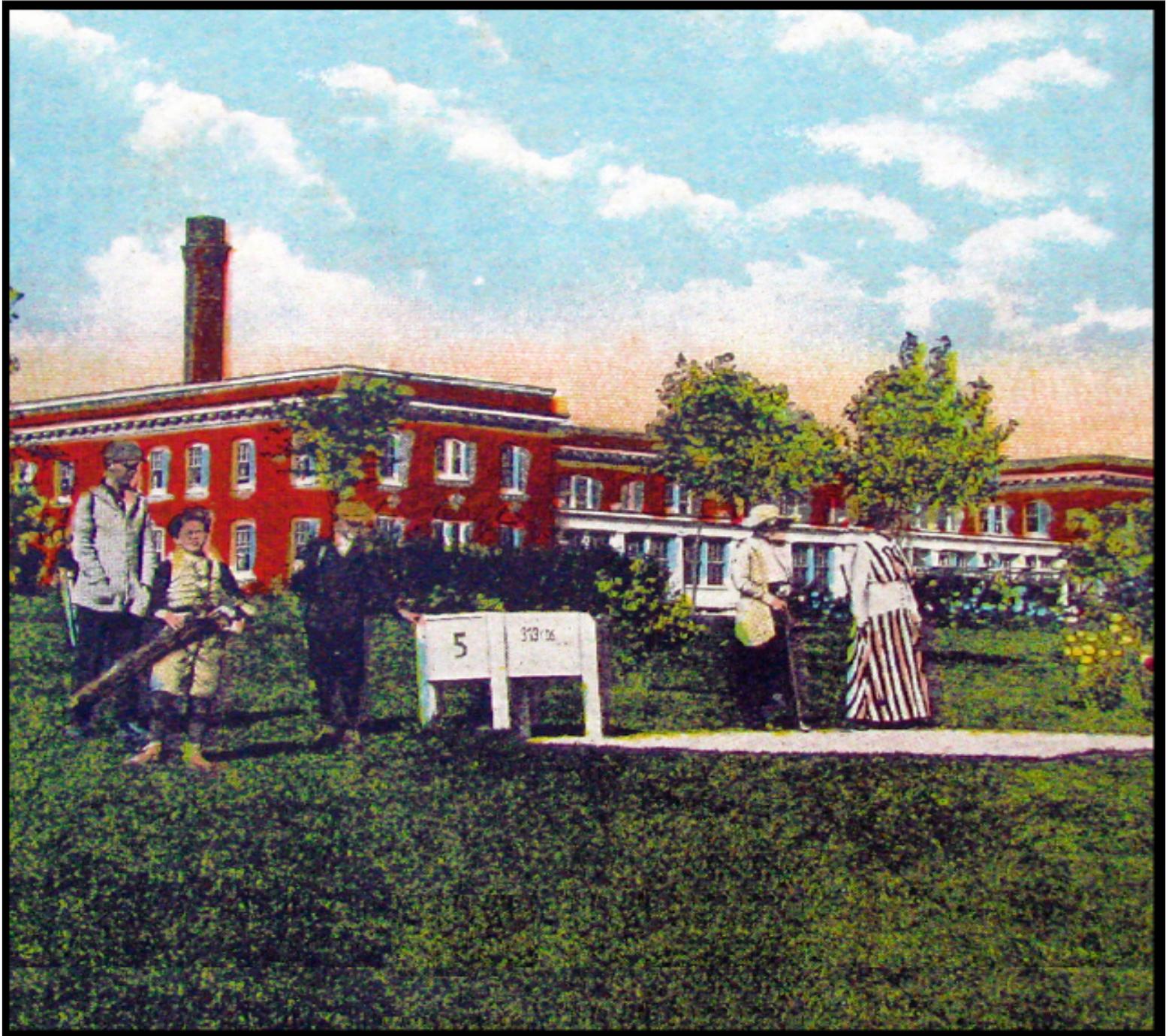


WAUKESHA COUNTY

2011 BUDGET IN BRIEF



Waukesha, Wisconsin

Waukesha County Executive

Daniel P. Vrakas

(Terms Expire April 2011)

Board of Supervisors

(Terms Expire April 2012)

James T. Dwyer
Patricia A. Haukohl
Duane E. Paulson

Janel Brandtjen
Kathy A. Chiaverotti
Kathleen M. Cummings
Paul Decker
Dave Falstad
Peter L. Gundrum
James A. Heinrich
Robert B. Hutton
Michael J. Inda
Pauline T. Jaske
James Jeskewitz

Chairperson
First Vice-Chairperson
Second Vice-Chairperson

Walter L. Kolb
Pamela Meyer
Ted Rolfs
Fritz Ruf
Thomas J. Schellinger
David W. Swan
Jean Tortomasi
Steven C. Wimmer
Peter M. Wolff
Gilbert W. Yerke
William J. Zaborowski

Cover photo: Developed from a post card picture. Also on display as a hanging picture at the Human Services Center.

Thanks to: Fue Yang
Senior IT Systems Professional, DOA

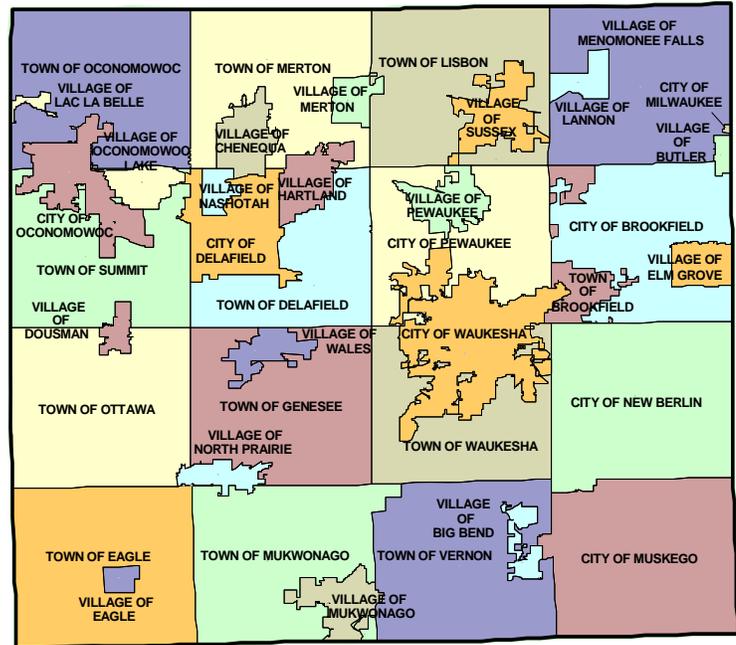
About the cover: The Waukesha Moor (Mud) Baths Resort main building (right) opened in 1910 and addition opened in 1926. The Resort, which included a nine-hole golf course, drew visitors from across the nation for its therapeutic treatment facilities and "Grand Resort Links." The County purchased the building from bankruptcy status in 1972 to be used for County services, particularly Health and Human Services programs.

TABLE OF CONTENTS

| | |
|---|-------|
| Waukesha County Community Profile..... | 1 |
| Financial Management..... | 2 |
| County Executive Budget Message..... | 3-4 |
| 2011 Budget Summary..... | 5 |
| 2011 Tax Levy Summary *** Impact on Homeowners *** | 6 |
| 2011 vs 2006 Tax Levy by Functional Area | 7 |
| Annual Tax Levy Rate and 2011 Levy Summary..... | 8 |
| County Tax Levy Limits and Tax Levy by Functional Area..... | 9 |
| Major Property Tax Levy Funding for State Mandated Services Contribution... | 10 |
| 2009 - 2011 Expenditure Summary..... | 11 |
| 2011 vs 2006 Expenditures by Functional Area..... | 12 |
| 2009 - 2011 Revenue Summary..... | 13 |
| 2011 vs 2006 Revenues by Source..... | 14 |
| 2011 Budget Summary by Functional Area by Agency..... | 15-16 |
| 2011 Capital Projects Budget..... | 17-18 |
| Schedule of Current and Proposed Debt Service Requirements..... | 19 |
| Debt Service Ratio and Debt Outstanding..... | 20 |
| 2011 - 2015 Capital Projects Plan - Summary by Year..... | 21 |
| Projected Debt Service..... | 22 |
| Budgeted Positions 2009 - 2011 - Summary by Department..... | 23 |
| Employees Per 1,000 Population..... | 24 |
| County Planning Processes..... | 25-26 |
| Capital and Operating Budget Process..... | 27 |
| Organizational Chart..... | 28 |
| Equalized Property Value by Municipality..... | 29 |
| County Population..... | 30 |
| General County Purpose Property Tax Levy Data..... | 31 |

The Budget-In-Brief is a summary document. Further detail on the 2011 budget and County operations can be obtained from the Waukesha County Department of Administration or from the County's web site at www.waukeshacounty.gov

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



| COUNTY POPULATION* | |
|--|---------|
| As of 1/1/2010 | 383,864 |
| 2000 Census | 360,767 |
| * Wisconsin DOA (2010), U.S. Census Bureau (2000) | |

| EQUALIZED PROPERTY VALUES | |
|----------------------------------|------------------|
| Including TID | \$50,288,874,200 |
| Excluding TID | \$49,439,797,100 |

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.

In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.

In April of 1990, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the highest median household income, the second highest per capita income and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 19 villages and 11 towns. The County Board is represented by 25 County Board Supervisors.

FINANCIAL MANAGEMENT

Waukesha County's long- and short-term financial policies are derived from various sources. The State of Wisconsin Statutes prescribes the basic budgeting standards for county governments. The Waukesha County Code establishes the basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). **The County budget is balanced as County budgeted expenditures are funded by a combination of external revenue sources, property taxes, and funds available in fund balances, which are identified in the prior year financial statements in the Comprehensive Annual Financial Report (CAFR), and shown in the Budget Summary.**

In addition to statutory requirements and conformance with recognized financial standards, Waukesha County's commitment to strategic budgeting requires decisions to be made in conformance with the County's budget philosophy.

Waukesha County Budget Philosophy

The overriding goal of the Waukesha County budget is to keep the County's spending needs and the homeowners' ability to pay in balance.

- **Incorporate citizen and stakeholder involvement**
- **Establish links to strategic planning**
- **Decisions based on measurable objectives**
- **Maintain best budgeting practices (for stable future budgets)**
- **Protect the County's Aaa / AAA bond ratings**



December 8, 2010

Dear Citizens of Waukesha County:

It is with great pleasure that I present to you the Waukesha County 2011 Adopted Budget celebrating Waukesha County's "History of Excellence." I am proud of this budget which provides for effective and efficient delivery of services while keeping our taxes low. This budget continues the history of excellence Waukesha County is known for while maintaining our position as a low tax leader.

The 2011 Budget continues our efforts to streamline the delivery of County services, makes public safety the top priority and effectively serves at-risk families and individuals. Additionally, this budget includes investments in our buildings, roads and technology infrastructures to improve their safety and functionality while preparing for continued economic growth and vitality for generations to come.

Waukesha County has a long "History of Excellence" when it comes to limiting taxes and spending. Based on analysis by the Wisconsin Taxpayers Alliance, Waukesha County has the lowest per capita spending compared to all the other 71 counties in the state. I am proud to tell you that the 2011 Budget maintains this reputation of low taxes and spending while maintaining quality services by limiting our overall tax levy growth to 1.8 %.

We also continue to have the lowest county property tax rate in the State among counties that have not implemented a county-imposed sales tax. We are only one of ten counties not implementing the County sales tax option. When comparing our County to those with an enacted sales tax Waukesha County ranks 70th out of 72 counties in the State for the lowest tax rate. Additionally, we continue to be one of a select few county governments, out of more than 3,000 throughout the country, to hold the coveted AAA/Aaa bond rating status.

TAX IMPACT ON HOMEOWNERS

My administration continues to work in partnership with the County Board to limit spending and taxes. Despite a reduction in the overall County tax base, the County homeowner, with a median valued home at about \$260,700, will see an average tax increase of only 1.2%.

A commitment to maintaining stable, low taxes is again realized with this budget. One true measure of the County's property tax performance compares property tax control over time. Since being elected to serve as County Executive, residents have benefited from the County's ability to control taxes and spending. Since my first budget in 2006, the median home value has risen by approximately \$4,000, while the County portion of the tax bill on that home, has increased just \$10, which is about 0.4% per year.

TEAMWORK, COOPERATION & EFFICIENCIES

As the County continues to position itself for an even better future, a number of strategic partnerships and efficiencies are included in the 2011 budget. These partnerships enable us to leverage limited resources and reduce operational costs to taxpayers, while providing improved and more efficient services. The Airport is added as a division of the Department of Public Works to better utilize its resources.

The Criminal Justice Collaborating Council (CJCC) is working with the judiciary, District Attorney's Office and the Sheriff's Department to expand the use of the County's Day Report Center program with a goal of providing offenders the skills they need to improve themselves and prevent reoffending. This program expansion is funded with additional tax levy investment of \$83,000 to increase the average daily number of participants by 30%.

The Department of Public Works is working with the Department of Administration's purchasing division to contract out more housekeeping services at a net cost savings to taxpayers of over \$80,000 in 2011. Also, the departments are working together to identify better pricing and fine tuning various building maintenance service contracts which is expected to lower costs by an additional \$66,000. Additionally, the Register of Deeds (ROD) and Emergency Preparedness departments will engage in a cooperative pilot program to share a ROD position between the two departments. The position will provide the Department of Emergency Preparedness with professional fiscal support and may help avoid the creation of an additional position in the future.

BUDGET DRIVERS

This budget addresses several areas of declining revenue streams that the County must address while also funding the escalating operational costs of jail inmates which require over \$600,000 of tax the levy increase. Also, county highway and road maintenance costs, including snow removal, require about \$200,000 in new tax levy. Major revenue sources continue to be affected by the slower than expected economic recovery, historically low interest rates, difficulties in the real estate market recovery and the State budget deficit continues to have a significant negative impact on revenues in this budget. Some significant revenue reductions include:

- Investment income is reduced by \$430,000 due to historically low interest rates of return.
- Real Estate Transfer and Recording Fees are reduced by over \$100,000.
- Health and Human Services (HHS) WI Medicaid reporting funding is reduced \$75,000.
- HHS Alcohol and Drug Abuse funding block grant funds are reduced by about \$93,000.
- State Transportation Aids are decreased by nearly \$100,000.
- State highway maintenance revenues and related expenditures decline by over \$280,000.
- State Shared Revenues are reduced by \$50,000.

INFRASTRUCTURE INVESTMENTS

The County has a legacy of prudent fiscal responsibility and this budget ensures our "History of Excellence" is sustained. The proposed 2011-2015 Capital Plan balances maintaining our important infrastructure and delivering critical services to ensure the County's economic viability and growth. The plan also includes a number of environmentally sustainable initiatives that improve our impact on the environment while saving significant ongoing costs. The plan includes five projects to address major County roadways, significant technology investments for public safety equipment upgrades, and an update to the County's 9-1-1 phone system. Also, a project is planned to migrate the existing radio technology from analog to full digital technology in 2014 at a cost estimated at \$9.5 million with funding contributions from municipal partners.

ACKNOWLEDGEMENTS

We are ensuring the County's "History of Excellence" is sustainable for the future by focusing on our core service priorities, establishing strategic collaborative partnerships and using teamwork to continue implementing business efficiencies to achieve ongoing cost-savings. I would like to take this opportunity to thank Waukesha County's devoted employees, entrusted appointed representatives, and capable elected officials for their professionalism and dedication in helping me prepare this budget that continues our "History of Excellence" by delivering quality services and making investments for the future to ensure we maintain our low taxes.

Sincerely,



Daniel P. Vrakas
County Executive

2011 BUDGET SUMMARY

| | 2010 | 2011 | Incr/(Decr) From 2010 | |
|--|---------------------|----------------------|-----------------------|-------------|
| | Adopted Budget | Adopted Budget | Adopted Budget \$ | % |
| OPERATING BUDGETS | | | | |
| Gross Expenditures | \$242,442,657 | \$248,081,591 | \$5,638,934 | 2.3% |
| MEMO: Less Interdept. Charges (a) | <u>\$33,915,887</u> | <u>\$34,525,780</u> | <u>\$609,893</u> | 1.8% |
| MEMO: Net Expenditures (a) | \$208,526,770 | \$213,555,811 | \$5,029,041 | 2.4% |
| Less: Revenues (Excl. Retained Earnings) | \$137,377,185 | \$140,548,257 | \$3,171,072 | 2.3% |
| Less Net Appropriated Fund Balance | <u>\$9,004,115</u> | <u>\$9,682,330</u> | <u>\$678,215</u> | |
| TAX LEVY - OPERATING BUDGETS | \$96,061,357 | \$97,851,004 | \$1,789,647 | 1.9% |
| CAPITAL PROJECTS BUDGET | | | | |
| Expenditures | \$19,353,400 | \$19,982,500 | \$629,100 | 3.3% |
| Less: Revenues | \$13,426,900 | \$13,310,500 | (\$116,400) | -0.9% |
| Less: Appropriated Fund Balance | <u>\$3,496,500</u> | <u>\$4,247,000</u> | <u>\$750,500</u> | |
| TAX LEVY-CAPITAL PROJECTS BUDGET | \$2,430,000 | \$2,425,000 | (\$5,000) | -0.2% |
| COUNTY TOTALS | | | | |
| Expenditures (a) | \$261,796,057 | \$268,064,091 | \$6,268,034 | 2.4% |
| Less: Revenues | \$150,804,085 | \$153,858,757 | \$3,054,672 | 2.0% |
| Less: Appropriated Fund Balance | <u>\$12,500,615</u> | <u>\$13,929,330</u> | <u>\$1,428,715</u> | |
| County General Tax Levy (Excl Library)(c) | \$95,717,457 | \$97,422,065 | \$1,704,608 | 1.8% |
| Federated Library Tax Levy (b) | \$2,773,900 | \$2,853,939 | \$80,039 | 2.9% |
| Total County Tax Levy (c) | \$98,491,357 | \$100,276,004 | \$1,784,647 | 1.8% |

- (a) 2011 operating budget net expenditures are \$213,555,811 and total County net expenditures are \$233,538,311 after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (b) Special County Federated Library tax applied to those communities without a library.
- (c) The 2011 Tax Levy increase is well within Wisconsin's Act 28 Tax Levy limit provisions.

2011 TAX LEVY SUMMARY

Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$97,422,065, which is levied at a rate of \$1.97 (up from \$1.87) per \$1,000 of equalized value on all eligible property in the County. the Federated Library System Levy of \$2,853,939, which is levied at a rate of nearly \$0.25 (up from \$0.23) per \$1,000 of taxable properties in communities without a library.



Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflation), the tax bill impact on a specific property will vary. Waukesha County's median home value for 2010, adjusted from the 2000 census, is \$260,700. This is down \$11,400 from the 2009 value reflecting the County-wide average residential inflation rate drop of -4.20%. This results in a \$6 or 1.2% increase in the County Tax Levy on the median home value as indicated below.

General County Tax Levy

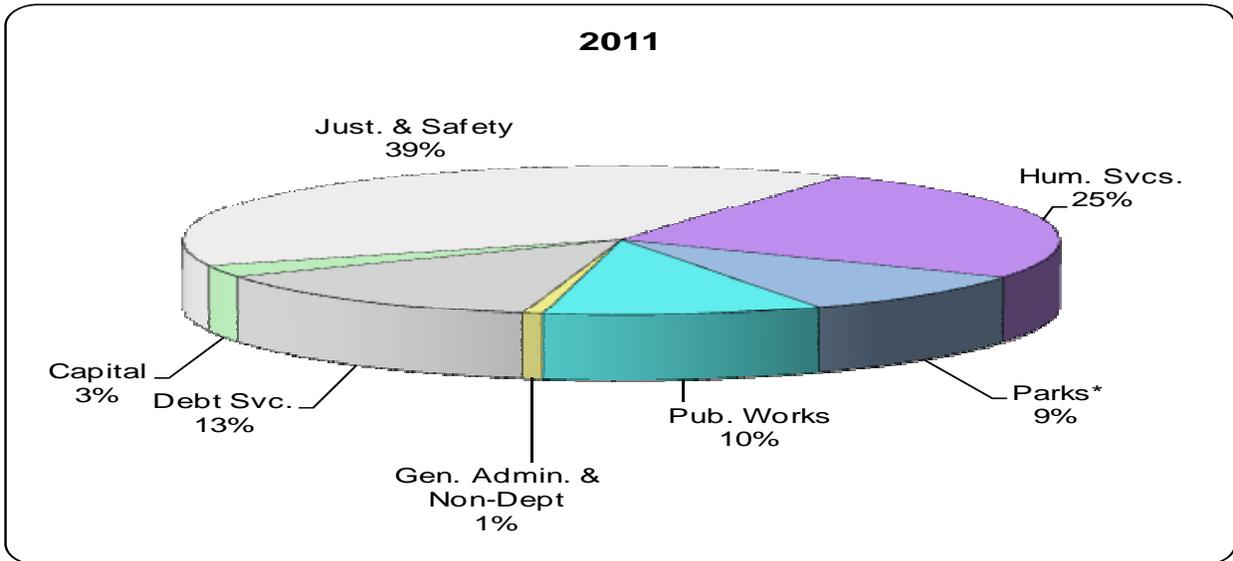
| 2009 Median Home Value | 2009 County Tax | Residential Inflation | 2010 Median Home Value | 2010 County Tax | Change Amount | Change Percent |
|------------------------------|-----------------------|--------------------------|------------------------------|-----------------------|------------------|-------------------|
| \$272,100 | \$508 | -4.20% | \$260,700 | \$514 | \$6 | 1.2% |

Homeowner County Taxes over 10 years

Increase of Less Than 1 1/2% per Year

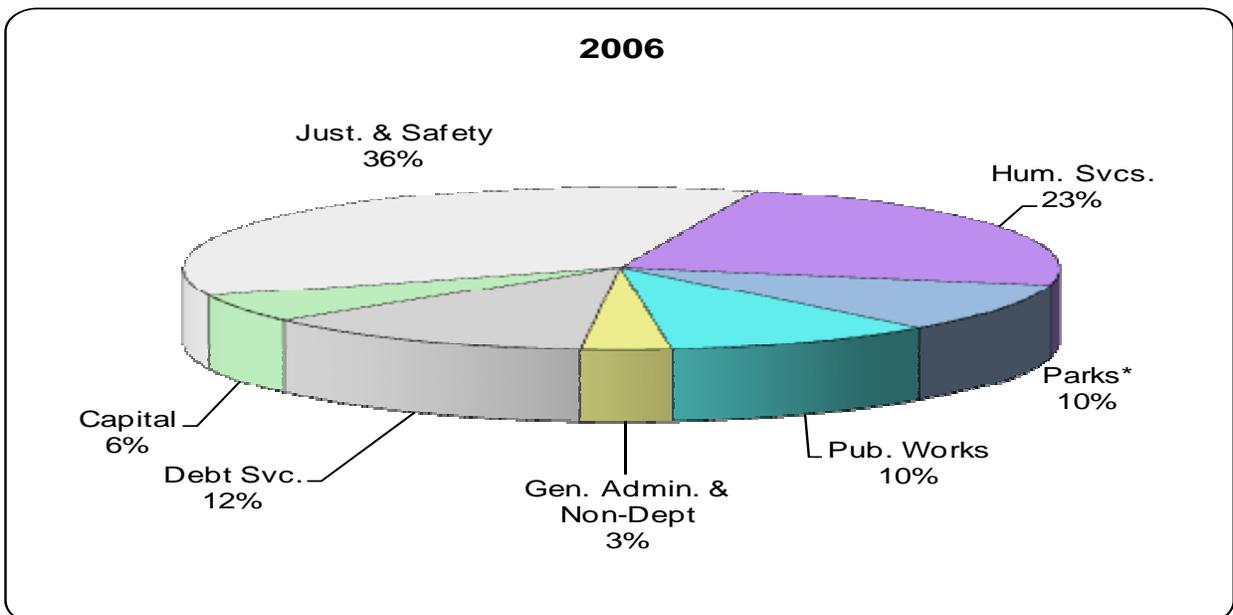
| <u>Budget Year</u> | <u>Median Home Value</u> | <u>Rate / \$1,000</u> | <u>Tax</u> |
|---------------------------------|------------------------------|------------------------|--------------|
| 2001 | \$183,500 | \$2.46 | \$451 |
| 2011 | \$260,700 | \$1.97 | \$514 |
| Net 10-Year \$ Increase: | \$63 | 10-Year Average | 1.4% |

2011 vs 2006 TAX LEVY FUNCTIONAL AREA (COMBINES ALL FUNDS)



****Justice & Safety:** The 3% Tax levy increase in this functional area is mainly due to jail support costs in the Sheriff's Department and no increase in State grant funds to Circuit Court Services in the past decade.

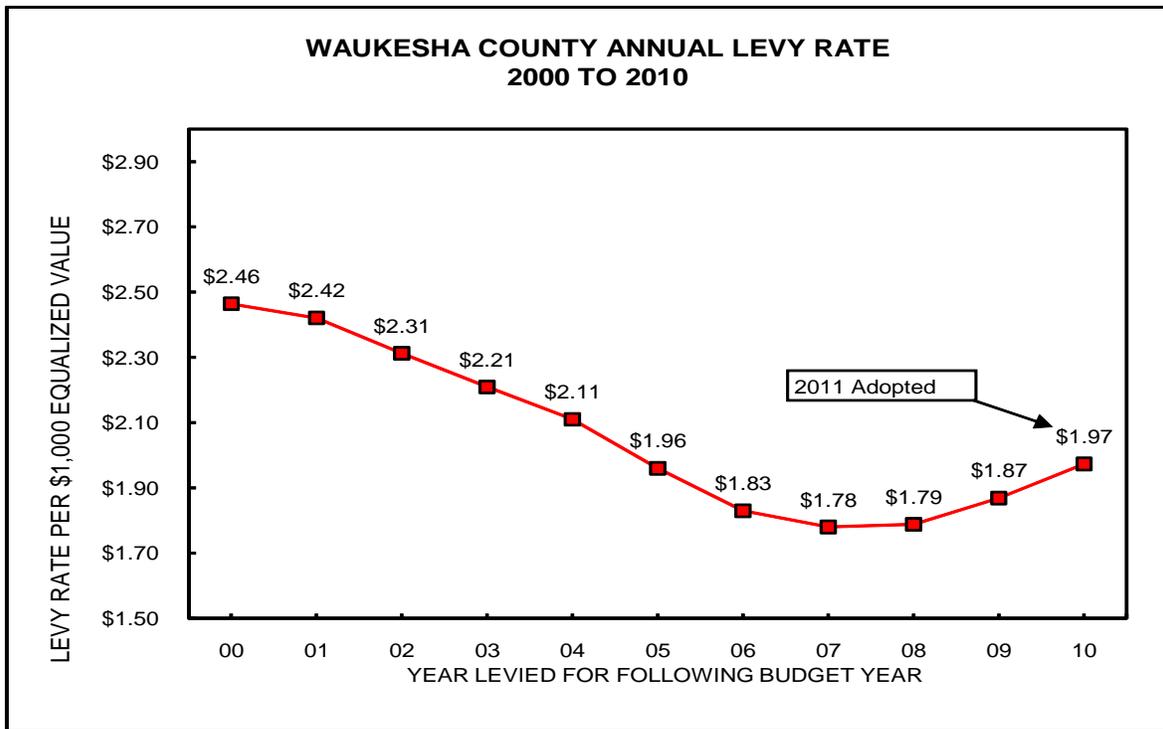
****Human Services:** The 2% Tax Levy increase in this functional area is mainly due to the County's efforts to reduce costly jail inmate recidivism and address at-risk adults in the Adult Protective Services Division. The tax levy increase is partially offset with the State taking over long-term funding for the elderly and disabled under the Family Care Program.



* Includes Parks, Environment, Education, and Land Use

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 increased by eight cents in 2009 and by ten cents to \$1.97 in 2010 (for the 2011 budget) due to decreases in the County's taxable property base in each year (over \$900 million in 2009 and nearly \$1.8 billion or 3.5% in 2010).



| | 2010 Adopted Budget | 2011 Adopted Budget | Incr/(Decr) From 2010 Adopted Budget | |
|-----------------------------------|---------------------------|---------------------------|---|-------|
| | | | \$ | % |
| General County Tax Levy | \$95,717,457 | \$97,422,065 | \$1,704,608 | 1.8% |
| General County Tax Rate | \$1.8687 | \$1.9705 | \$0.1018 | 5.4% |
| General County Equalized Value | \$51,220,442,050 | \$49,439,797,100 | (\$1,780,644,950) | -3.5% |
| Federated Library Tax Levy | \$2,773,900 | \$2,853,939 | \$80,039 | 2.9% |
| Federated Library Tax Rate | \$0.2314 | \$0.2460 | \$0.0146 | 6.3% |
| Federated Library Equalized Value | \$11,989,066,300 | \$11,602,963,300 | (\$386,103,000) | -3.2% |

TAX LEVY LIMITS AND TAX LEVY BY FUNCTIONAL AREA

Enrolled 2009 Wisconsin Act 28 (2009-2011 State Budget) imposed local tax levy increase limits for the 2010 and 2011 budgets. The law prohibits a County from increasing its total property tax levy for the 2010 and 2011 Budgets by the greater of the percentage change in the County growth in equalized value due to new construction between the previous year and the current year or 3.0%. The Federated Library system tax levy, debt service tax levy and local bridge aid tax levy are exempt from the levy limit. There is also an exemption to allow for the payment of consolidated services. Waukesha County does not utilize these exemptions to meet its 2011 target.

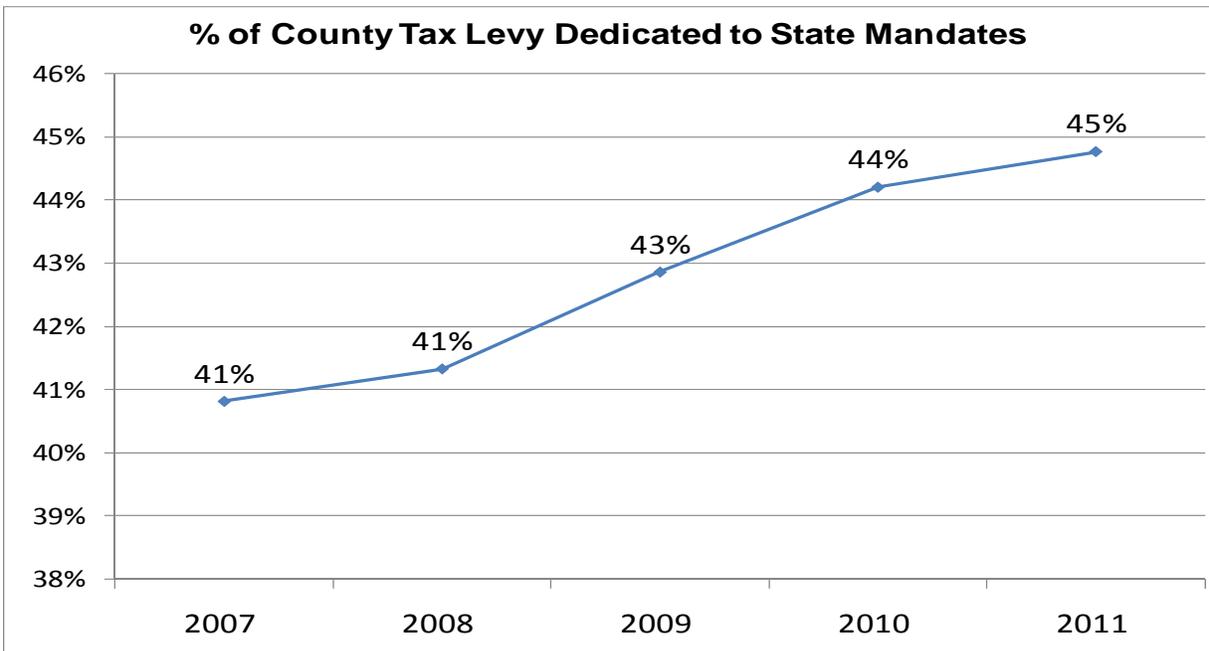
The 2011 Waukesha County Budget meets the tax levy limit as adopted in Wisconsin Act 28.

| COMBINES ALL FUNDS TAX LEVY BY FUNCTIONAL AREA | 2010 Adopted Budget | 2011 Adopted Budget | Incr/(Decr) From 2010 Adopted Budget | |
|--|---------------------------|---------------------------|---|-------------|
| | | | \$ | % |
| Justice & Public Safety | \$38,113,293 | \$39,124,430 | \$1,011,137 | 2.7% |
| Health & Human Services | \$24,319,897 | \$24,901,600 | \$581,703 | 2.4% |
| Parks, Env., Educ. & Land Use | \$9,083,794 | \$9,346,809 | \$263,015 | 2.9% |
| Public Works | \$10,336,537 | \$10,405,362 | \$68,825 | 0.7% |
| General Administration | \$777,836 | \$392,803 | \$(385,033) | -49.5% |
| Non-Departmental | \$425,000 | \$375,000 | \$(50,000) | -11.8% |
| Debt Service | \$13,005,000 | \$13,305,000 | \$300,000 | 2.3% |
| Capital Projects | \$2,430,000 | \$2,425,000 | \$(5,000) | -0.2% |
| Total Tax Levy | \$98,491,357 | \$100,276,004 | \$1,784,647 | 1.8% |

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 bailiff services. Mandate law enforcement services includes probations/parole holds, corrections, and law enforcement service levels for patrol and detective services required by statute. The largest share of mandates are for federal/state human service programs administered by the County.

State Revenues include Shared Revenues and Transportation Aids.



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

2009 – 2011 EXPENDITURE SUMMARY

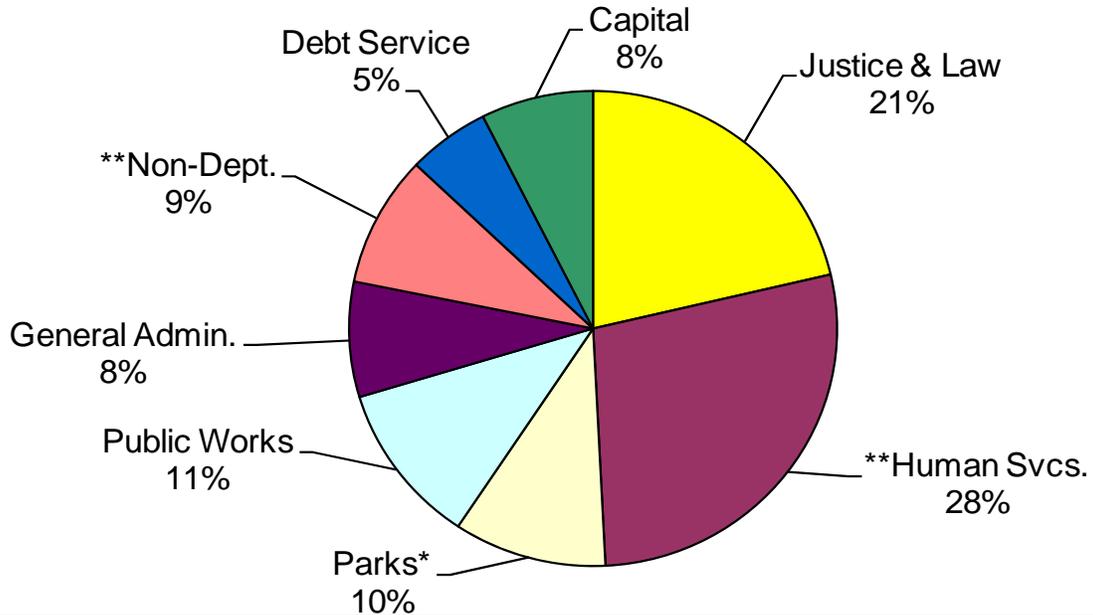
| APPROPRIATION UNIT | 2009 Actual (a) | 2010 Adopted Budget (a) | 2010 Estimate (a)(b) | 2011 Adopted Budget | Incr/(Decr) From 2010 Adpt. Budget |
|-----------------------------------|----------------------|-------------------------------|-------------------------|---------------------------|--|
| Personnel Costs | \$109,214,751 | \$113,524,322 | \$112,393,746 | \$115,958,056 | \$2,433,734 |
| Operating Expenses | \$87,740,022 | \$95,749,540 | \$96,000,610 | \$97,917,136 | \$2,167,596 |
| Interdepartmental Charges (b) | \$16,114,288 | \$17,480,569 | \$17,127,246 | \$18,050,943 | \$570,374 |
| Fixed Assets & Imprvmnts (c) | \$2,369,116 | \$1,719,500 | \$2,663,010 | \$1,546,070 | \$(173,430) |
| Debt Service-Excl Proprietary (c) | \$12,974,363 | \$13,711,031 | \$13,424,280 | \$14,609,386 | \$898,355 |
| Capital Projects | \$17,220,381 | \$19,353,400 | \$19,353,400 | \$19,982,500 | \$629,100 |
| Total Gross Expenditures | \$245,632,921 | \$261,538,362 | \$260,962,292 | \$268,064,091 | \$6,525,729 |

| FUNCTIONAL AREA | 2009 Actual | 2010 Adopted Budget | 2010 Estimate (a) | 2011 Adopted Budget | Incr/(Decr) From 2010 Adpt. Budget |
|-----------------------------------|----------------------|---------------------------|----------------------|---------------------------|--|
| Justice & Public Safety (a) | \$53,106,047 | \$55,638,366 | \$56,489,329 | \$57,212,864 | \$1,574,498 |
| Health & Human Services | \$69,263,340 | \$71,742,366 | \$73,745,733 | \$74,657,685 | \$2,915,319 |
| Parks, Env., Educ. & Land Use | \$25,774,655 | \$26,704,962 | \$27,372,187 | \$27,173,012 | \$468,050 |
| Public Works (a) | \$27,265,845 | \$29,539,880 | \$28,579,576 | \$29,514,344 | \$(25,536) |
| General Administration | \$19,282,182 | \$20,888,457 | \$20,351,602 | \$21,020,500 | \$132,043 |
| Non-Departmental | \$20,746,108 | \$23,959,900 | \$21,646,185 | \$23,893,800 | \$(66,100) |
| Debt Service-Excl Proprietary (c) | \$12,974,363 | \$13,711,031 | \$13,424,280 | \$14,609,386 | \$898,355 |
| Capital Projects | \$17,220,381 | \$19,353,400 | \$19,353,400 | \$19,982,500 | \$629,100 |
| Total Gross Expenditures | \$245,632,921 | \$261,538,362 | \$260,962,292 | \$268,064,091 | \$6,525,729 |

- (a) The 2009 Actual, 2010 budget and 2010 Estimate has been restated for comparison purposes. For the 2010 Adopted Budget, this includes lower interdepartmental expenditures of \$257,695 to reflect the elimination of some Department cross charges which previously resulted in double budgeting.
- (b) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.
- (c) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.

2011 vs 2006 EXPENDITURES BY FUNCTIONAL AREA

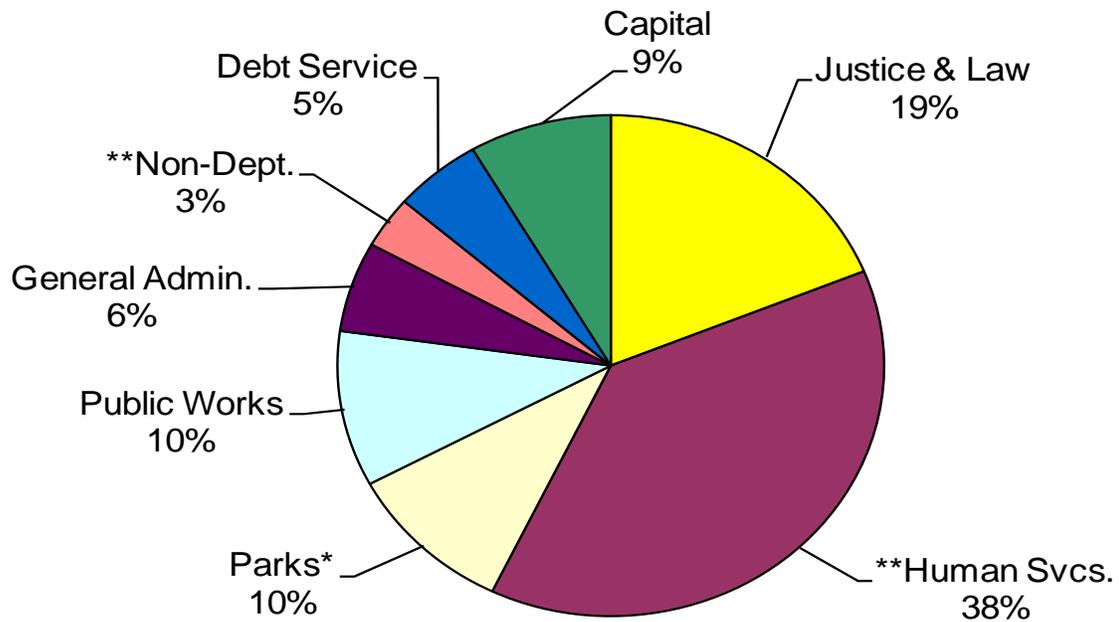
2011 Expenditures as a Percent of Total



****Human Services:** Percentage decrease is mainly due to the State taking over long-term funding for the elderly and disabled under the new Family Care Program (State grant funds were also reduced, see Revenues).

****Non-Departmental:** Percentage increase is due mostly to the County creating a new Health and Dental Internal Services Fund.

2006 Expenditures as a Percent of Total



*Includes Parks, Environment, Education, and Land Use Programs

2009 – 2011 REVENUE SUMMARY

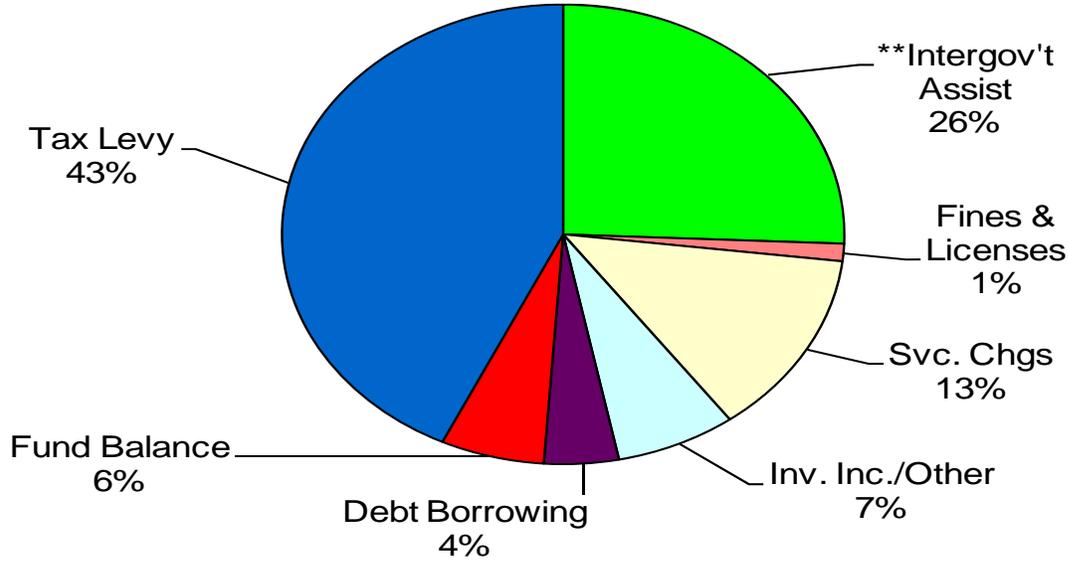
| SOURCE | 2009 Actual (a) | 2010 Adopted Budget (a) | 2010 Estimate (a) | 2011 Adopted Budget | Incr/(Decr) From 2010 Adpt. Budget |
|-----------------------------------|----------------------|-------------------------------|----------------------|---------------------------|--|
| Intgov't Contracts & Grants | \$53,702,385 | \$51,655,531 | \$55,359,802 | \$53,480,351 | \$1,824,820 |
| State Transportation Aids | \$5,369,509 | \$5,422,973 | \$5,262,163 | \$5,325,973 | \$(97,000) |
| State Shared Revenues | \$1,459,990 | \$1,080,000 | \$1,080,000 | \$1,080,000 | - |
| Fines & Licenses | \$2,651,439 | \$3,077,134 | \$2,743,600 | \$2,868,750 | \$(208,384) |
| Charges for Services (b) | \$27,941,896 | \$30,478,455 | \$30,396,938 | \$31,499,625 | \$1,021,170 |
| Interdepartmental Revenue | \$31,885,701 | \$33,658,192 | \$33,151,043 | \$34,525,780 | \$867,588 |
| Other Revenues | \$8,894,616 | \$8,140,089 | \$8,046,101 | \$8,024,312 | \$(115,777) |
| Interest/Penalty on Delinq Taxes | \$2,960,293 | \$2,400,000 | \$3,172,200 | \$2,850,000 | \$450,000 |
| Investment Inc-Unrestricted Funds | \$4,933,687 | \$5,800,000 | \$5,420,000 | \$5,270,000 | \$(530,000) |
| Debt Borrowing | \$8,000,000 | \$10,000,000 | \$9,000,000 | \$10,000,000 | - |
| Appropriated Fund Balance | \$5,878,584 | \$12,500,615 | \$10,708,213 | \$13,929,330 | \$1,428,715 |
| Retained Earnings (b)(c) | \$(3,884,222) | \$(1,165,984) | \$(1,869,125) | \$(1,066,034) | \$99,950 |
| Tax Levy | \$95,839,043 | \$98,491,357 | \$98,491,357 | \$100,276,004 | \$1,784,647 |
| Total Gross Revenues | \$245,632,921 | \$261,538,362 | \$260,962,292 | \$268,064,091 | \$6,525,729 |

| FUNCTION | 2009 Actual | 2010 Adopted Budget (b) | 2010 Estimate | 2011 Adopted Budget | Incr/(Decr) From 2010 Adpt. Budget |
|---------------------------------|----------------------|-------------------------------|----------------------|---------------------------|--|
| Justice & Public Safety (a) | \$15,997,886 | \$17,021,548 | \$18,236,600 | \$17,818,192 | \$796,644 |
| Health & Human Services | \$49,028,194 | \$46,262,538 | \$49,818,842 | \$48,826,861 | \$2,564,323 |
| Parks, Env, Educ & Land Use (a) | \$16,401,184 | \$16,635,540 | \$15,665,777 | \$16,488,673 | \$(146,867) |
| Public Works (a) | \$18,171,063 | \$18,603,223 | \$17,817,224 | \$18,277,592 | \$(325,631) |
| General Administration (a) | \$17,340,013 | \$18,247,725 | \$18,735,604 | \$18,959,973 | \$712,248 |
| Non-Departmental | \$20,945,923 | \$21,514,900 | \$20,930,900 | \$21,243,000 | \$(271,900) |
| Debt Borrowing | \$8,000,000 | \$10,000,000 | \$9,000,000 | \$10,000,000 | - |
| Capital Projects | \$1,915,253 | \$3,426,900 | \$3,426,900 | \$3,310,500 | \$(116,400) |
| Appropriated Fund Balance | \$5,878,584 | \$12,500,615 | \$10,708,213 | \$13,929,330 | \$1,428,715 |
| Retained Earnings (b) | \$(3,884,222) | \$(1,165,984) | \$(1,869,125) | \$(1,066,034) | \$99,950 |
| Tax Levy | \$95,839,043 | \$98,491,357 | \$98,491,357 | \$100,276,004 | \$1,784,647 |
| Total Gross Revenues | \$245,632,921 | \$261,538,362 | \$260,962,292 | \$268,064,091 | \$6,525,729 |

- (a) The 2009 Actual, 2010 budget and 2010 Estimate has been restated for comparison purposes. For the 2010 Adopted Budget, this includes lower interdepartmental revenues of \$257,695 to reflect the elimination of some intra-Department cross charges which previously resulted in double budgeting.
- (b) Includes revenues from Proprietary Fund user fees which are estimated to result in retained earnings.
- (c) Revenues in excess of expenditures from enterprise funds that are retained in the appropriate fund and not used to offset the overall County Tax Levy.

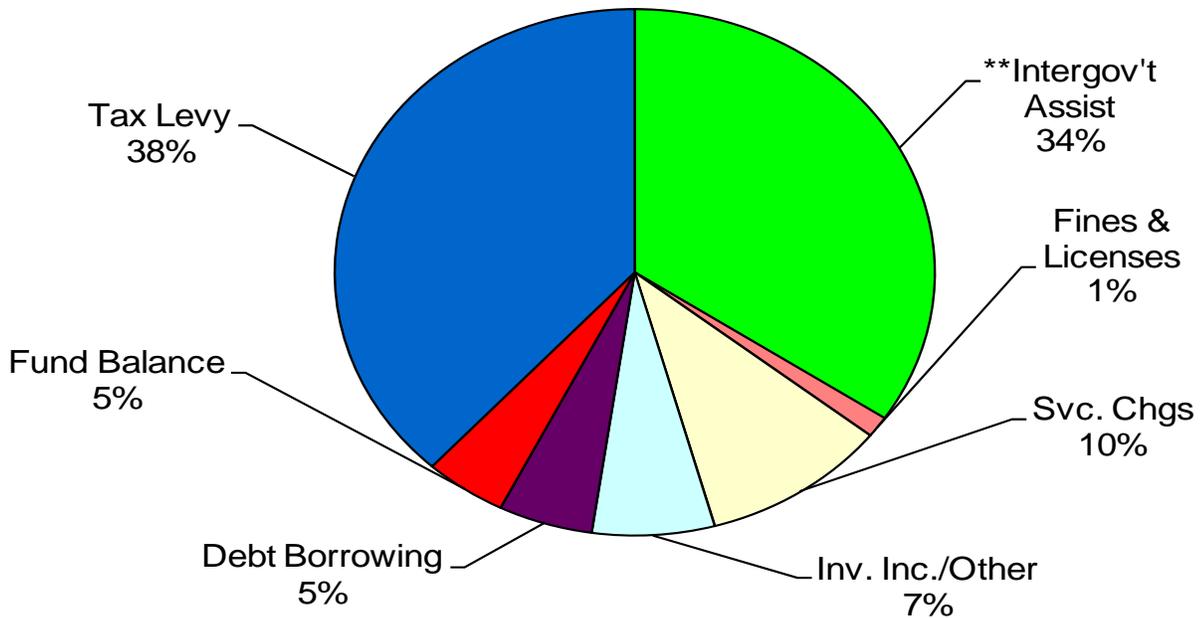
2011 vs 2006 REVENUES BY SOURCE

2011 Revenue Sources as a Percent of Total
(Excludes Interdepartmental Revenues and Retained Earnings)



**The significant drop in State and Federal funding results in a shift to a combination of increased County tax levy and service charges (user fees).

2006 Revenue Sources as a Percent of Total
(Excludes Interdepartmental Revenues and Retained Earnings)



2011 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY

| 2010 ADOPTED BUDGET | | | 2011 ADOPTED BUDGET | | | Tax Levy | |
|---|---------------------|---------------------|--|------------------------|---------------------|---------------------|---------------------|
| EXPEND. | REVENUES (b) | TAX LEVY | AGENCY NAME | EXPEND. | REVENUES (b) | TAX LEVY | \$ Change '10 - '11 |
| JUSTICE AND PUBLIC SAFETY | | | | | | | |
| EMERGENCY PREPAREDNESS | | | | | | | |
| \$5,171,818 | \$571,858 | \$4,599,960 | General | \$5,212,744 | \$477,784 | \$4,734,960 | \$135,000 |
| \$1,115,768 (a) | \$1,115,768 | \$0 | Radio Services | \$977,563 (a) | \$977,563 | \$0 | \$0 |
| \$2,374,351 | \$666,368 | \$1,707,983 | DISTRICT ATTORNEY | \$2,487,554 | \$746,367 | \$1,741,187 | \$33,204 |
| \$9,391,561 | \$4,389,020 | \$5,002,541 | CIRCUIT COURT SERVICES | \$9,553,027 | \$4,423,000 | \$5,130,027 | \$127,486 |
| \$1,426,954 | \$458,083 | \$968,871 | MEDICAL EXAMINER | \$1,442,258 | \$498,075 | \$944,183 | (\$24,688) |
| <u>\$36,157,914</u> | <u>\$10,323,976</u> | <u>\$25,833,938</u> | SHERIFF | <u>\$37,539,718</u> | <u>\$10,965,645</u> | <u>\$26,574,073</u> | <u>\$740,135</u> |
| \$55,638,366 | \$17,525,073 | \$38,113,293 | Subtotal: Justice & Public Safety | \$57,212,864 | \$18,088,434 | \$39,124,430 | \$1,011,137 |
| HEALTH AND HUMAN SERVICES | | | | | | | |
| COUNTY EXECUTIVE | | | | | | | |
| \$3,919,500 | \$3,919,500 | \$0 | Community Development | \$4,098,600 | \$4,069,400 | \$29,200 | \$29,200 |
| CORPORATION COUNSEL | | | | | | | |
| \$2,496,778 | \$2,178,786 | \$317,992 | Child Support (General Fund) (c) | \$2,525,095 | \$2,189,103 | \$335,992 | \$18,000 |
| HEALTH & HUMAN SERVICES | | | | | | | |
| \$61,893,302 | \$38,026,518 | \$23,866,784 | Human Services (General Fund) (c) | \$64,883,069 | \$40,346,661 | \$24,536,408 | \$669,624 |
| \$3,491,886 | \$3,356,765 | \$135,121 | ADRC Grant Fund (c) | \$3,150,921 | \$3,150,921 | \$0 | (\$135,121) |
| \$71,801,466 | \$47,481,569 | \$24,319,897 | Subtotal: Health and Human Services | \$74,657,685 | \$49,756,085 | \$24,901,600 | \$581,703 |
| PARKS, ENVIR, EDUC. & LAND USE | | | | | | | |
| \$1,855,017 | \$2,952,700 | (\$1,097,683) | REGISTER OF DEEDS | \$1,781,548 | \$2,853,043 | (\$1,071,495) | \$26,188 |
| \$690,132 | \$363,138 | \$326,994 | UW-EXTENSION: EDUCATION | \$766,735 | \$427,672 | \$339,063 | \$12,069 |
| FEDERATED LIBRARY | | | | | | | |
| \$2,773,900 | \$0 | \$2,773,900 | County | \$2,856,440 | \$2,501 | \$2,853,939 | \$80,039 |
| \$1,445,295 | \$1,445,295 | \$0 | State Aids | \$1,324,230 | \$1,324,230 | \$0 | \$0 |
| \$0 | \$0 | \$0 | CAFÉ Shared Automation | \$192,875 | \$192,875 | \$0 | \$0 |
| PARKS & LAND USE | | | | | | | |
| \$11,946,237 | \$4,865,654 | \$7,080,583 | General | \$11,415,474 | \$4,190,172 | \$7,225,302 | \$144,719 |
| \$715,519 | \$715,519 | \$0 | Land Information Systems | \$726,300 | \$726,300 | \$0 | \$0 |
| \$1,000,000 | \$1,000,000 | \$0 | Tarmann Parkland Acquisitions | \$1,000,000 | \$1,000,000 | \$0 | \$0 |
| \$3,380,897 (a) | \$3,380,897 | \$0 | Golf Courses | \$3,385,866 (a) | \$3,385,866 | \$0 | \$0 |
| \$1,059,036 (a) | \$1,059,036 | \$0 | Ice Arenas | \$1,064,109 (a) | \$1,064,109 | \$0 | \$0 |
| <u>\$2,037,524 (a)</u> | <u>\$2,037,524</u> | <u>\$0</u> | Material Recycling Facility | <u>\$2,659,435 (a)</u> | <u>\$2,659,435</u> | <u>\$0</u> | <u>\$0</u> |
| \$26,903,557 | \$17,819,763 | \$9,083,794 | Subtotal: Parks, Env., Ed. & Land Use | \$27,173,012 | \$17,826,203 | \$9,346,809 | \$263,015 |

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget

(b) Revenue amounts shown include Fund Balance Appropriation.

(c) In accordance with the new Government Accounting Standards Board (GASB) rule no. 54, the following special revenue and General Fund budgets are combined into one Human Services General Fund budget for 2011. This includes the Human Services Fund, the Mental Health Center Fund, the Nutrition Fund, State Family Care Payments and H&HS General Fund operations (i.e., Aging and Disability Resource Center (ADRC) General Fund, Public Health Division and Veterans Services Division). The ADRC Grant Fund remains a special revenue fund in the 2011 budget. In addition, Corporation Counsel - Child Support Fund also changes from a special revenue fund budget to a General Fund budget.

2011 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY

| 2010 ADOPTED BUDGET | | | AGENCY NAME | 2011 ADOPTED BUDGET | | | Tax Levy |
|-------------------------------|----------------------|---------------------|---|------------------------|----------------------|----------------------|------------------------|
| EXPEND. | REVENUES (b) | TAX LEVY | | EXPEND. | REVENUES (b) | TAX LEVY | \$ Change '10 - '11 |
| PUBLIC WORKS | | | | | | | |
| DEPARTMENT OF PUBLIC WORKS | | | | | | | |
| \$10,477,808 | \$1,880,009 | \$8,597,799 | General | \$10,549,632 | \$2,171,975 | \$8,377,657 | (\$220,142) |
| \$11,847,640 | \$10,301,465 | \$1,546,175 | Transportation | \$11,724,550 | \$9,889,408 | \$1,835,142 | \$288,967 |
| \$3,554,999 (a) | \$3,554,999 | \$0 | Central Fleet Maintenance | \$3,561,369 (a) | \$3,561,369 | \$0 | \$0 |
| \$2,473,189 (a) | \$2,473,189 | \$0 | Vehicle/Equipment Replacement | \$2,573,078 (a) | \$2,573,078 | \$0 | \$0 |
| <u>\$1,186,244 (a)</u> | <u>\$993,681</u> | <u>\$192,563</u> | Airport | <u>\$1,105,715 (a)</u> | <u>\$913,152</u> | <u>\$192,563</u> | <u>\$0</u> |
| \$29,539,880 | \$19,203,343 | \$10,336,537 | Subtotal: Public Works | \$29,514,344 | \$19,108,982 | \$10,405,362 | \$68,825 |
| GENERAL ADMINISTRATION | | | | | | | |
| COUNTY EXECUTIVE | | | | | | | |
| \$559,069 | \$10,500 | \$548,569 | General | \$559,069 | \$10,500 | \$548,569 | \$0 |
| \$1,310,373 | \$0 | \$1,310,373 | COUNTY BOARD | \$1,215,862 | \$0 | \$1,215,862 | (\$94,511) |
| \$565,712 | \$265,610 | \$300,102 | COUNTY CLERK | \$518,952 | \$208,592 | \$310,360 | \$10,258 |
| \$641,420 | \$8,060,139 | (\$7,418,719) | TREASURER ADMINISTRATION | \$654,788 | \$8,055,250 | (\$7,400,462) | \$18,257 |
| \$5,836,521 | \$1,485,070 | \$4,351,451 | General | \$5,995,030 | \$1,562,444 | \$4,432,586 | \$81,135 |
| \$2,456,854 (a) | \$2,456,854 | \$0 | Risk Management | \$2,529,122 (a) | \$2,529,122 | \$0 | \$0 |
| \$806,657 (a) | \$901,657 | (\$95,000) | Collections | \$872,507 (a) | \$992,507 | (\$120,000) | (\$25,000) |
| \$778,169 (a) | \$778,169 | \$0 | Communications | \$791,667 (a) | \$791,667 | \$0 | \$0 |
| \$6,478,164 (a) | \$5,698,292 | \$779,872 | End User Technology | \$6,425,387 (a) | \$6,025,515 | \$399,872 | (\$380,000) |
| CORPORATION COUNSEL | | | | | | | |
| <u>\$1,455,518</u> | <u>\$454,330</u> | <u>\$1,001,188</u> | General | <u>\$1,458,116</u> | <u>\$452,100</u> | <u>\$1,006,016</u> | <u>\$4,828</u> |
| \$20,888,457 | \$20,110,621 | \$777,836 | Subtotal: General Administration | \$21,020,500 | \$20,627,697 | \$392,803 | (\$385,033) |
| NON DEPARTMENTAL | | | | | | | |
| \$1,923,900 | \$1,748,900 | \$175,000 | GENERAL | \$1,914,300 | \$1,739,300 | \$175,000 | \$0 |
| \$20,346,000 (a) | \$20,346,000 | \$0 | HEALTH & DENTAL INSURANCE | \$20,779,500 (a) | \$20,779,500 | \$0 | \$0 |
| <u>\$1,250,000</u> | <u>\$1,000,000</u> | <u>\$250,000</u> | CONTINGENCY | <u>\$1,200,000</u> | <u>\$1,000,000</u> | <u>\$200,000</u> | <u>(\$50,000)</u> |
| \$23,959,900 | \$23,534,900 | \$425,000 | Subtotal: Non-Departmental | \$23,893,800 | \$23,518,800 | \$375,000 | (\$50,000) |
| <u>\$13,711,031</u> | <u>\$706,031</u> | <u>\$13,005,000</u> | DEBT SERVICE--GENERAL | <u>\$14,609,386</u> | <u>\$1,304,386</u> | <u>\$13,305,000</u> | <u>\$300,000</u> |
| \$242,442,657 | \$146,381,300 | \$96,061,357 | Subtotal: Operating Budget | \$248,081,591 | \$150,230,587 | \$97,851,004 | \$1,789,647 |
| <u>\$19,353,400</u> | <u>\$16,923,400</u> | <u>\$2,430,000</u> | CAPITAL PROJECTS | <u>\$19,982,500</u> | <u>\$17,557,500</u> | <u>\$2,425,000</u> | <u>(\$5,000)</u> |
| <u>\$261,796,057</u> | <u>\$163,304,700</u> | <u>\$98,491,357</u> | GRAND TOTAL | <u>\$268,064,091</u> | <u>\$167,788,087</u> | <u>\$100,276,004</u> | <u>\$1,784,647</u> |

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

(b) Revenue amounts shown include Fund Balance Appropriation.

2011 CAPITAL PROJECTS BUDGET

| PROJECT TITLE | NO. | 2011 Project Budget | Fund Balance & Revenue Applied | Net \$'s Needed |
|---------------|-----|---------------------|--------------------------------|-----------------|
|---------------|-----|---------------------|--------------------------------|-----------------|

PUBLIC WORKS - BUILDINGS

| | | | | |
|--|--------|-------------|--|-------------|
| HEALTH & HUMAN SERVICES BLDG | 200615 | \$3,616,500 | | \$3,616,500 |
| JUVENILE CENTER BOILER/CONTROLS | 200706 | \$200,000 | | \$200,000 |
| NORTHVIEW UPGRADES | 200708 | \$2,160,000 | | \$2,160,000 |
| LAW ENFORCE CNTR ROOFING REPLACEMENT | 201107 | \$380,000 | | \$380,000 |
| HIGHWAY SUBSTATION ROOFING UPGRADES | 201108 | \$15,000 | | \$15,000 |
| UWW BOILER, CHILLER & CONTROLS REPLACE | 200902 | \$20,000 | | \$20,000 |

PUBLIC WORKS - HIGHWAYS

| | | | | |
|---------------------------------|--------|-------------|-----------------|-------------|
| CTH VV, CTH Y TO MARCY RD | 200608 | \$600,000 | | \$600,000 |
| CTH CW, ASHIPPUN RIVER BRIDGE | 200810 | \$133,400 | | \$133,400 |
| WAUKESHA WEST BYPASS | 200917 | \$2,000,000 | \$1,400,000 (a) | \$600,000 |
| CTH VV, MARCY-BETTE DRIVE | 9707 | \$871,000 | | \$871,000 |
| CTH X, STH 59 -HARRIS HIGHLANDS | 9904 | \$336,000 | | \$336,000 |
| CTH L, CTH Y TO MOORLAND ROAD | 200011 | \$900,000 | | \$900,000 |
| CTH D, CALHOUN-INTERSECTION | 200511 | \$1,100,000 | | \$1,100,000 |
| CTH P, BARK RIVER BRIDGE | 200606 | \$137,600 | | \$137,600 |

| | | | | |
|-----------------------------|--------|-------------|---------------|-------------|
| CULVERT REPLACEMENT PROGRAM | 9817 | \$100,000 | | \$100,000 |
| SIGNAL/SAFETY IMPROVEMENTS | 200427 | \$500,000 | \$500,000 (b) | \$0 |
| REPAVING PROGRAM 2007-2017 | 200509 | \$1,900,000 | | \$1,900,000 |

PARKS AND LAND USE

| | | | | |
|-------------------------------------|--------|-----------|---------------|-----------|
| EXPOSITION CENTER ARENA ROOF | 200802 | \$435,000 | | \$435,000 |
| RESTROOM RENOVATION | 200505 | \$660,000 | | \$660,000 |
| BIKEWAY PAVEMENT IMPROVEMENTS | 200014 | \$80,000 | | \$80,000 |
| PAVEMENT MANAGEMENT PLAN | 200824 | \$500,000 | | \$500,000 |
| ENERGY EFFICIENCY & CONSER FED ARRA | 200918 | \$160,000 | \$160,000 (c) | \$0 |

(a) STP-M Federal funding for land acquisition

(b) County Highway Improvement Program Discretionary revenue

(c) Energy Efficiency & Conservation Federal ARRA (Stimulus) Block Grant funding

NOTE: Project amounts below \$100,000 represent 1st year appropriations for budget & concept studies or preliminary design work. Subsequent year funding is planned for beyond the 2011 Budget.

2011 CAPITAL PROJECTS BUDGET

| PROJECT TITLE | NO. | 2011 Project Budget | Fund Balance & Revenue Applied | Net \$'s Needed |
|---------------|-----|---------------------|--------------------------------|-----------------|
|---------------|-----|---------------------|--------------------------------|-----------------|

IT -COURTS

| | | | | | |
|------------------------------------|--------|-----------|--|--|-----------|
| UPDATE & INTEGRATE CRTM TECHNOLOGY | 200915 | \$486,000 | | | \$486,000 |
|------------------------------------|--------|-----------|--|--|-----------|

IT-EMERGENCY PREPAREDNESS

| | | | | | |
|------------------------------|--------|----------|----------|-----|-----|
| DIGITAL RADIO SYSTEM UPGRADE | 200815 | \$7,000 | \$7,000 | (d) | \$0 |
| 911 PHONE SYSTEM | 201101 | \$25,000 | \$25,000 | (e) | \$0 |

TECHNOLOGY PROJECTS

| | | | | | |
|-----------------------------------|--------|-------------|-----------|-----|-----------|
| WORKFORCE MGMT SYSTEM | 200912 | \$150,000 | \$150,000 | (f) | \$0 |
| FINANCIAL OPS & MGMT SYSTEM | 200619 | \$1,260,000 | \$300,000 | (g) | \$960,000 |
| ENTERPRISE CONTENT MANAGEMENT SYS | 200910 | \$290,000 | \$290,000 | (g) | \$0 |
| IMPLEMENT HHS AUTOMATED SYSTEM | 200109 | \$500,000 | \$500,000 | (h) | \$0 |
| ROD ELECTRONIC RECORD REDACTION | 201117 | \$350,000 | \$350,000 | (i) | \$0 |

| | | | | | |
|---|--------|--------------|-------------|--|--------------|
| FINANCING (Includes Arb Rebate/Discount) | 999999 | \$110,000 | | | \$110,000 |
| TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed | | \$19,982,500 | \$3,682,000 | | \$16,300,500 |

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

| | |
|--|---------------------|
| STATE COMPUTER EQUIPMENT EXEMPTION | \$650,500 |
| STATE SHARED REVENUE | \$250,000 |
| CAPITAL PROJECT FUND BALANCE | \$2,625,000 |
| DEBT ISSUE PROCEEDS | \$10,000,000 |
| INVESTMENT INCOME EARNED ON DEBT ISSUE | \$350,000 |
| TOTAL OTHER FUNDING SOURCES | \$13,875,500 |

| | |
|----------|-------------|
| TAX LEVY | \$2,425,000 |
|----------|-------------|

- (d) Radio Services Fund Balance
- (e) General Fund Balance Reserved
- (f) General Fund Balance
- (g) End User Technology Fund Balance
- (h) Health & Human Services Fund Balance
- (i) General Fund Balance from prior year document recording fees

NOTE: Project amounts below \$100,000 represent 1st year appropriations for budget & concept studies or preliminary design work. Subsequent year funding is planned for beyond the 2011 Budget.

SCHEDULE OF CURRENT AND PROPOSED DEBT SERVICE REQUIREMENTS

| 2003 GOPN | 2004 GOPN | 2005 GOPN | 2006 GOPN | 2007 GOPN | 2008 GOPN | 2009 GOPN | 2010 GOPN | 2011 GOPN | Total |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|

[\$ Amounts in Thousands]

| | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
| <u>2011</u> | | | | | | | | | | |
| Principal | \$2,975 | \$2,100 | \$1,820 | \$1,200 | \$800 | \$400 | \$2,490 | \$100 | \$0 | \$11,885 |
| Interest | \$198 | \$215 | \$405 | \$345 | \$320 | \$295 | \$291 | \$281 | \$375 | \$2,724 |
| 2011 Budget Total | | | | | | | | | | |
| <hr/> | | | | | | | | | | |
| <u>2012</u> | | | | | | | | | | |
| Principal | \$1,425 | \$2,200 | \$2,505 | \$1,600 | \$1,200 | \$400 | \$2,360 | \$200 | \$100 | \$11,990 |
| Interest | \$118 | \$153 | \$318 | \$289 | \$282 | \$282 | \$243 | \$279 | \$450 | \$2,414 |
| <u>2013</u> | | | | | | | | | | |
| Principal | \$2,350 | \$2,200 | \$2,470 | \$1,800 | \$1,200 | \$1,000 | \$300 | \$450 | \$200 | \$11,970 |
| Interest | \$46 | \$88 | \$219 | \$221 | \$236 | \$259 | \$216 | \$274 | \$446 | \$2,004 |
| <u>2014</u> | | | | | | | | | | |
| Principal | \$0 | \$1,700 | \$2,745 | \$2,000 | \$1,200 | \$1,500 | \$650 | \$900 | \$500 | \$11,195 |
| Interest | \$0 | \$27 | \$115 | \$145 | \$190 | \$218 | \$204 | \$260 | \$437 | \$1,596 |
| <u>2015</u> | | | | | | | | | | |
| Principal | | \$0 | \$1,490 | \$1,500 | \$1,600 | \$1,800 | \$950 | \$1,075 | \$1,200 | \$9,615 |
| Interest | | \$0 | \$30 | \$75 | \$136 | \$164 | \$183 | \$235 | \$414 | \$1,237 |
| <u>2016</u> | | | | | | | | | | |
| Principal | | | \$0 | \$1,100 | \$1,600 | \$1,800 | \$1,450 | \$1,435 | \$1,700 | \$9,085 |
| Interest | | | \$0 | \$23 | \$74 | \$103 | \$148 | \$198 | \$360 | \$906 |
| <u>2017</u> | | | | | | | | | | |
| Principal | | | | \$0 | \$1,100 | \$1,100 | \$1,450 | \$1,435 | \$1,800 | \$6,885 |
| Interest | | | | \$0 | \$21 | \$54 | \$103 | \$152 | \$284 | \$614 |
| <u>2018</u> | | | | | | | | | | |
| Principal | | | | | \$0 | \$1,000 | \$1,300 | \$1,435 | \$2,000 | \$5,735 |
| Interest | | | | | \$0 | \$18 | \$58 | \$103 | \$203 | \$381 |
| <u>2019</u> | | | | | | | | | | |
| Principal | | | | | | \$0 | \$1,100 | \$1,255 | \$1,000 | \$3,355 |
| Interest | | | | | | \$0 | \$19 | \$53 | \$113 | \$184 |
| <u>2020</u> | | | | | | | | | | |
| Principal | | | | | | | \$0 | \$715 | \$1,000 | \$1,715 |
| Interest | | | | | | | \$0 | \$14 | \$68 | \$82 |
| <u>2021</u> | | | | | | | | | | |
| Principal | | | | | | | | \$0 | \$500 | \$500 |
| Interest | | | | | | | | \$0 | \$23 | \$23 |
| <hr/> | | | | | | | | | | |
| Total Principal and Interest Payments Outstanding - By Year Promissory Note Was Issued: | | | | | | | | | | |
| <hr/> | | | | | | | | | | |
| | 2003 GOPN | 2004 GOPN | 2005 GOPN | 2006 GOPN | 2007 GOPN | 2008 GOPN | 2009 GOPN | 2010 GOPN | 2011 GOPN | Total |
| Principal | \$6,750 | \$8,200 | \$11,030 | \$9,200 | \$8,700 | \$9,000 | \$12,050 | \$9,000 | \$10,000 | \$83,930 |
| Interest | \$361 | \$483 | \$1,086 | \$1,100 | \$1,259 | \$1,391 | \$1,465 | \$1,850 | \$3,170 | \$12,165 |
| Total | \$7,111 | \$8,683 | \$12,116 | \$10,300 | \$9,959 | \$10,391 | \$13,515 | \$10,850 | \$13,170 | \$96,095 |

DEBT SERVICE RATIO AND DEBT OUTSTANDING

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than ten percent of the total governmental operating expenditures in future County budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2011-2015 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 4.0% annual growth rate after 2011.

| (Millions) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------|---------|----------|---------|-----------|-----------|-----------|-----------|
| | Actual | Estimate | Budget | Projected | Projected | Projected | Projected |
| Gov. Oper.* | \$186.5 | \$196.5 | \$200.8 | \$208.9 | \$217.2 | \$225.9 | \$234.9 |
| Debt Ser.** | \$13.0 | \$13.4 | \$14.6 | \$15.2 | \$15.7 | \$15.7 | \$15.9 |
| Ratio (%) of Debt | 7.0% | 6.8% | 7.3% | 7.3% | 7.2% | 6.9% | 6.8% |

*Excludes proprietary fund operating expenditures.

**Does not include refunding and debt redemption activity.

Debt Outstanding

Debt outstanding is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

| Year Issue (a) | Budget Year | Final Payment Year | Amount Issued | True Interest Cost | Outstanding Debt |
|---------------------|-------------|--------------------|---------------|--------------------|------------------|
| 2010 GOPN (b) | 2010 | 2020 | \$9,000,000 | 1.93% | \$9,000,000 |
| 2009 GOPN (c) | 2009 | 2019 | \$15,700,000 | 2.70% | \$12,050,000 |
| 2008 GOPN (d) | 2008 | 2018 | \$10,000,000 | 3.28% | \$9,000,000 |
| 2007 GOPN | 2007 | 2017 | \$10,000,000 | 3.77% | \$8,700,000 |
| 2006 GOPN | 2006 | 2016 | \$12,000,000 | 4.05% | \$9,200,000 |
| 2005 GOPN | 2005 | 2015 | \$14,400,000 | 3.79% | \$11,030,000 |
| 2004 GOPN | 2004 | 2014 | \$14,000,000 | 2.85% | \$8,200,000 |
| 2003 GOPN | 2003 | 2013 | \$13,500,000 | 3.56% | \$6,750,000 |
| TOTAL DEBT 12/31/10 | | | | | \$73,930,000 |
| 2011 BUDGET | | | | | \$10,000,000 |
| TOTAL DEBT (e) | | | | | \$83,930,000 |

(a) GOPN=General Obligation Promissory Note

(b) The 2010 Adopted Budget was reduced by \$1,000,000 to offset related Capital Budget reductions.

(c) The 2009 issue includes a reduction of \$2,000,000 to \$8,000,000 for 2009 capital expenditures reduced \$2.0 million by ordinance and \$7.7 million to refinance debt issued in 2001 and 2002.

(d) The 2008 Adopted Budget was for \$12,000,000. After reviewing 2007 year end results, it was determined that \$2 million was available from undesignated fund balance to reduce the 2008 borrowing to \$10,000,000.

(e) The 2011 budget will reduce the outstanding debt with the budgeted principal payment of \$11,885,000 to \$72,045,000.

Debt Limit

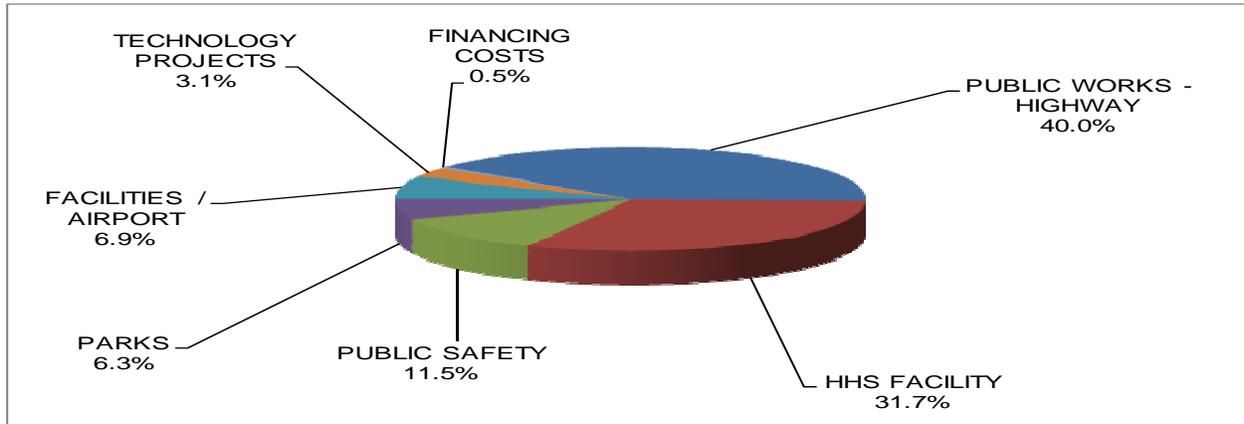
By statute, the County's outstanding debt is limited to 5% of the equalized value of all County property.

| | 2009 Budget Year | 2010 Budget Year | 2011 Budget Year |
|-----------------------------------|---------------------|---------------------|---------------------|
| Equalized Value (f) | \$53,055,876,600 | \$52,111,509,500 | \$50,288,874,200 |
| Debt Limit (5% x equalized value) | \$2,652,793,830 | \$2,605,575,475 | \$2,514,443,710 |
| Outstanding Debt (g) | \$75,855,000 | \$73,930,000 | \$83,930,000 |
| Available Debt Limit | \$2,576,938,830 | \$2,531,645,475 | \$2,430,513,710 |
| Percent of Debt Limit Available | 97.1% | 97.2% | 96.7% |

(f) Total County equalized value including Tax Incremental Districts for budget year purposes.

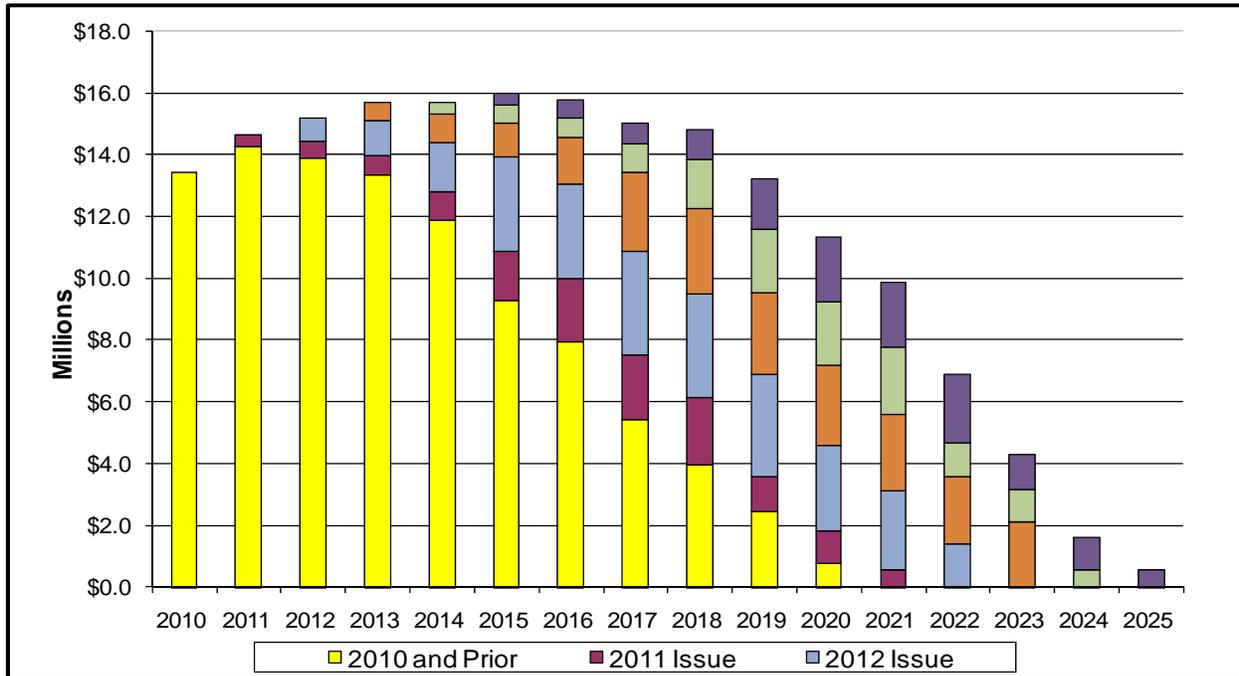
(g) Includes anticipated 2011 debt issue of \$10.0 million.

WAUKESHA COUNTY 2011 – 2015 CAPITAL PROJECT PLAN



| FUNCTIONAL AREA: | 2011 Budget | 2012 Plan | 2013 Plan | 2014 Plan | 2015 Plan | 5 YR TOTAL |
|---|----------------------|----------------------|----------------------|----------------------|--------------------|-----------------------|
| JUSTICE & PUBLIC SAFETY | | | | | | |
| Facility Projects | \$0 | \$0 | \$0 | \$20,000 | \$1,090,000 | \$1,110,000 |
| System Projects | \$518,000 | \$1,245,000 | \$775,000 | \$9,563,000 | \$0 | \$12,101,000 |
| HEALTH & HUMAN SERVICES | | | | | | |
| Facility Projects | \$3,616,500 | \$15,961,000 | \$14,800,000 | \$2,000,000 | \$0 | \$36,377,500 |
| PARKS & LAND USE | | | | | | |
| Parks/Facilities, Pavement | \$1,835,000 | \$1,884,000 | \$1,200,000 | \$1,040,000 | \$1,225,000 | \$7,184,000 |
| PUBLIC WORKS | | | | | | |
| Highways | \$6,078,000 | \$10,985,000 | \$4,422,000 | \$1,881,000 | \$4,153,000 | \$27,519,000 |
| Highways/Major Maintenance | <u>\$2,500,000</u> | <u>\$3,100,000</u> | <u>\$1,100,000</u> | <u>\$4,250,000</u> | <u>\$7,350,000</u> | <u>\$18,300,000</u> |
| Subtotal Highways* | \$8,578,000 | \$14,085,000 | \$5,522,000 | \$6,131,000 | \$11,503,000 | \$45,819,000 |
| Facilities | \$2,755,000 | \$568,000 | \$12,000 | \$35,000 | \$766,000 | \$4,136,000 |
| UW-Waukesha | \$20,000 | \$110,000 | \$1,550,000 | \$1,410,000 | \$0 | \$3,090,000 |
| Airport | <u>\$0</u> | <u>\$65,000</u> | <u>\$11,000</u> | <u>\$31,000</u> | <u>\$539,000</u> | <u>\$646,000</u> |
| Subtotal Public Works | \$11,353,000 | \$14,828,000 | \$7,095,000 | \$7,607,000 | \$12,808,000 | \$53,691,000 |
| GENERAL ADMINISTRATION | | | | | | |
| COUNTY WIDE | | | | | | |
| Technology | \$2,550,000 | \$980,000 | \$0 | \$0 | \$0 | \$3,530,000 |
| Est. Financing Costs | <u>\$110,000</u> | <u>\$140,000</u> | <u>\$130,000</u> | <u>\$115,000</u> | <u>\$115,000</u> | <u>\$610,000</u> |
| Subtotal | \$2,660,000 | \$1,120,000 | \$130,000 | \$115,000 | \$115,000 | \$4,140,000 |
| TOTAL GROSS EXPENDITURES | \$19,982,500 | \$35,038,000 | \$24,000,000 | \$20,345,000 | \$15,238,000 | \$114,603,500 |
| LESS REVENUES & PROPRIETARY FUND BALANCES APPLIED | <u>(\$4,582,500)</u> | <u>(\$4,440,000)</u> | <u>(\$1,248,500)</u> | <u>(\$5,262,500)</u> | <u>(\$539,000)</u> | <u>(\$16,072,500)</u> |
| NET EXPENDITURES | \$15,400,000 | \$30,598,000 | \$22,751,500 | \$15,082,500 | \$14,699,000 | \$98,531,000 |
| Cash Balances Excluding Property Tax Levy | <u>\$2,625,000</u> | <u>\$6,650,000</u> | <u>\$2,650,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$11,925,000</u> |
| EXPENDITURES BEFORE TAXES, DEBT BORROWING AND INTEREST | \$12,775,000 | \$23,948,000 | \$20,101,500 | \$15,082,500 | \$14,699,000 | \$86,606,000 |

PROJECTED DEBT SERVICE



Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures.

| | 2011 5- Year Plan | 2012 5- Year Plan | 2013 5- Year Plan | 2014 5- Year Plan | 2015 5- Year Plan |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
|--|----------------------|----------------------|----------------------|----------------------|----------------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Capital Plan Project Costs | \$20,232,500 | \$35,038,000 | \$24,000,000 | \$20,345,000 | \$15,238,000 |
|----------------------------|--------------|--------------|--------------|--------------|--------------|

Capital Plan Funding

| | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Project Direct Funding Sources (a) | \$4,582,500 | \$4,765,000 | \$1,248,500 | \$5,262,500 | \$539,000 |
| Investment Income | | | | | |
| on Cash Balances | \$350,000 | \$700,000 | \$600,000 | \$400,000 | \$400,000 |
| Tax levy | \$2,550,000 | \$3,248,000 | \$3,501,500 | \$4,682,500 | \$4,299,000 |
| Cap/Gen Fund Balances | \$2,750,000 | \$6,325,000 | \$2,650,000 | \$0 | \$0 |
| Borrowed Funds | <u>\$10,000,000</u> | <u>\$20,000,000</u> | <u>\$16,000,000</u> | <u>\$10,000,000</u> | <u>\$10,000,000</u> |
| Total Capital Plan Funding | \$20,232,500 | \$35,038,000 | \$24,000,000 | \$20,345,000 | \$15,238,000 |

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Length of Bond Issue-Years | 10 | 10 | 10 | 10 | 10 |
| Estimated Interest Rate % | 4.50% | 4.50% | 4.50% | 4.50% | 4.50% |
| Planned Bond Issue | \$10,000,000 | \$20,000,000 | \$16,000,000 | \$10,000,000 | \$10,000,000 |

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.

BUDGETED POSITIONS 2009-2011 – SUMMARY BY DEPARTMENT (INCLUDES EXTRA HELP AND OVERTIME)

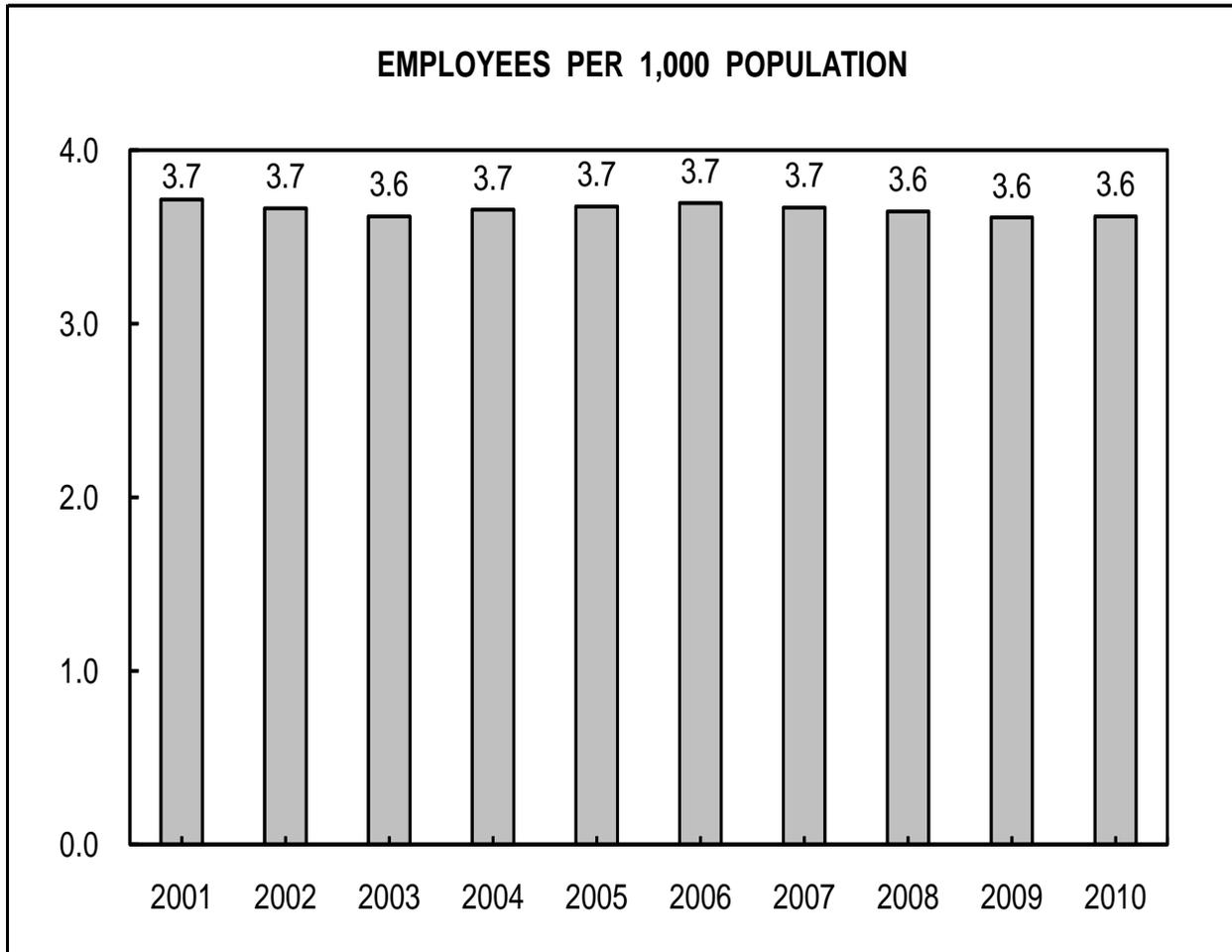
| BY DEPARTMENT | 2009 Year End | 2010 Adopted Budget | 2010 Modified Budget | 2011 Adopted Budget | Change From 10 Adopted to 11 Adopted |
|---|--------------------------|------------------------------------|-------------------------------------|------------------------------------|---|
| Administration (Includes End User Operations & Technology) | 89.50 | 89.50 | 89.50 | 89.50 | 0.00 |
| Circuit Court Services | 99.50 | 97.00 | 97.00 | 95.50 | (1.50) |
| Corporation Counsel | 39.00 | 39.00 | 39.00 | 39.00 | 0.00 |
| County Board | 8.00 | 8.00 | 8.00 | 7.00 | (1.00) |
| County Clerk | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| County Executive | 7.00 | 7.00 | 7.00 | 7.30 | 0.30 |
| District Attorney | 30.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| Emergency Preparedness | 57.00 | 57.00 | 57.00 | 57.00 | 0.00 |
| Federated Library | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 |
| Health & Human Services | 394.78 | 391.90 | 391.90 | 392.02 | 0.12 |
| Medical Examiner | 10.25 | 10.75 | 10.75 | 10.75 | 0.00 |
| Parks & Land Use | 109.00 | 106.25 | 106.25 | 103.95 | (2.30) |
| Public Works | 153.60 | 152.10 | 152.10 | 144.10 | (8.00) |
| Register Of Deeds | 25.00 | 25.00 | 25.00 | 23.00 | (2.00) |
| Sheriff | 337.38 | 353.38 | 354.38 | 356.50 | 3.12 |
| Treasurer | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| UW-Extension | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| Total Regular Positions (FTE) | 1,380.01 | 1,386.88 | 1,387.88 | 1,375.62 | (11.26) |
| Total Extra-Help Positions (FTE) | 114.50 | 122.21 | 123.05 | 121.02 | (1.19) |
| Total Overtime Positions (FTE) | 26.40 | 24.90 | 24.90 | 23.10 | (1.80) |
| TOTAL POSITION EQUIVALENTS COUNTY-WIDE | <u>1,520.91</u> | <u>1,533.99</u> | <u>1,535.83</u> | <u>1,519.74</u> | <u>(14.25)</u> |

SIGNIFICANT CHANGES FOR 2011:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 14.25 FTE, including temporary extra help and overtime.
- There is a net decrease of 11.26 FTE budgeted regular positions, mostly due to position reductions of 8.0 FTE in the Public Works department.
- Temporary extra help decreases a net of 1.19 FTE (2,475 hours), and overtime decreases a net of 1.80 FTE (3,744 hours).

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. In 2010, a net increase of 2.75 FTE budgeted regular positions was mainly due to the creation of 18 FTE positions in the Sheriff's Department as part of a new police services contract with the City of Pewaukee. The County offset this growth with positions reductions in other functional areas, resulting in a stable lower level of positions compared to population changes.



WAUKESHA COUNTY PLANNING PROCESSES

PLANNING FOR THE FUTURE

To plan for the future, Waukesha County continues to engage in a strategic planning process, which focuses on long-term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed, which incorporates key assumptions, significant strategic budget initiatives, and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: Building and Grounds Maintenance, Vehicle and Equipment Replacements, and Technology and Transportation infrastructures.

BUDGET BOOK REFERENCE

The County's Strategic Plan is referenced throughout the budget document as part of each department's strategic outcomes and objectives. These outcomes and objectives are directly linked to Waukesha County's Mission Statement.

The County's capital operational equipment replacement facilities, grounds and parks maintenance plans are part of the operating budget document. The specific page references for these plans are included in the table of contents and in the budget index.

The specific plans and processes used in the development and management of the county budget are listed in the summary chart below.

Further detail on the county budget and operations can be obtained from the Waukesha County website at www.waukeshacounty.gov

| PLAN | TYPE OF PLANNING PROCESS | DESCRIPTION OF PROCESS | BUDGET IMPACTS |
|-------------------------------------|---|---|--|
| Strategic Planning | Long range (3 to 10 years) with objectives established for the budget year. | The County Executive's Office coordinates department plans with review by Strategic Planning Steering workgroup. | Allows for the reallocation of resources to pre-determined strategic goals and objectives. |
| Capital Projects Plan | Five-year plan that includes project listing by plan year. | County Executive submits plan for County Board approval by resolution with possible County Board amendments. | Provides a predictable funding level from year to year to allow for the planning of debt service requirements, operating costs of new facilities, and infrastructure improvements. (Capital Projects and Operational Impacts). |
| Operating Budget Financial Forecast | Operating five year forecast to facilitate long term financial planning. | DOA Budget Division staff work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures. | Provides for budget fiscal sustainability, planning and direction for future action plans of resource allocation, linked to the County's strategic planning goals. |
| Technology Projects Review Process | Multi-year (3 years) technology review process. | Department submits projects for review by Technology Review & Steering Committees. Criteria are established to set priorities and make recommendations for funding. | Provides a thorough technology review, considers best practices, and cost/benefit criteria. Ranks projects to meet budget priorities over the three-year planning cycle. |

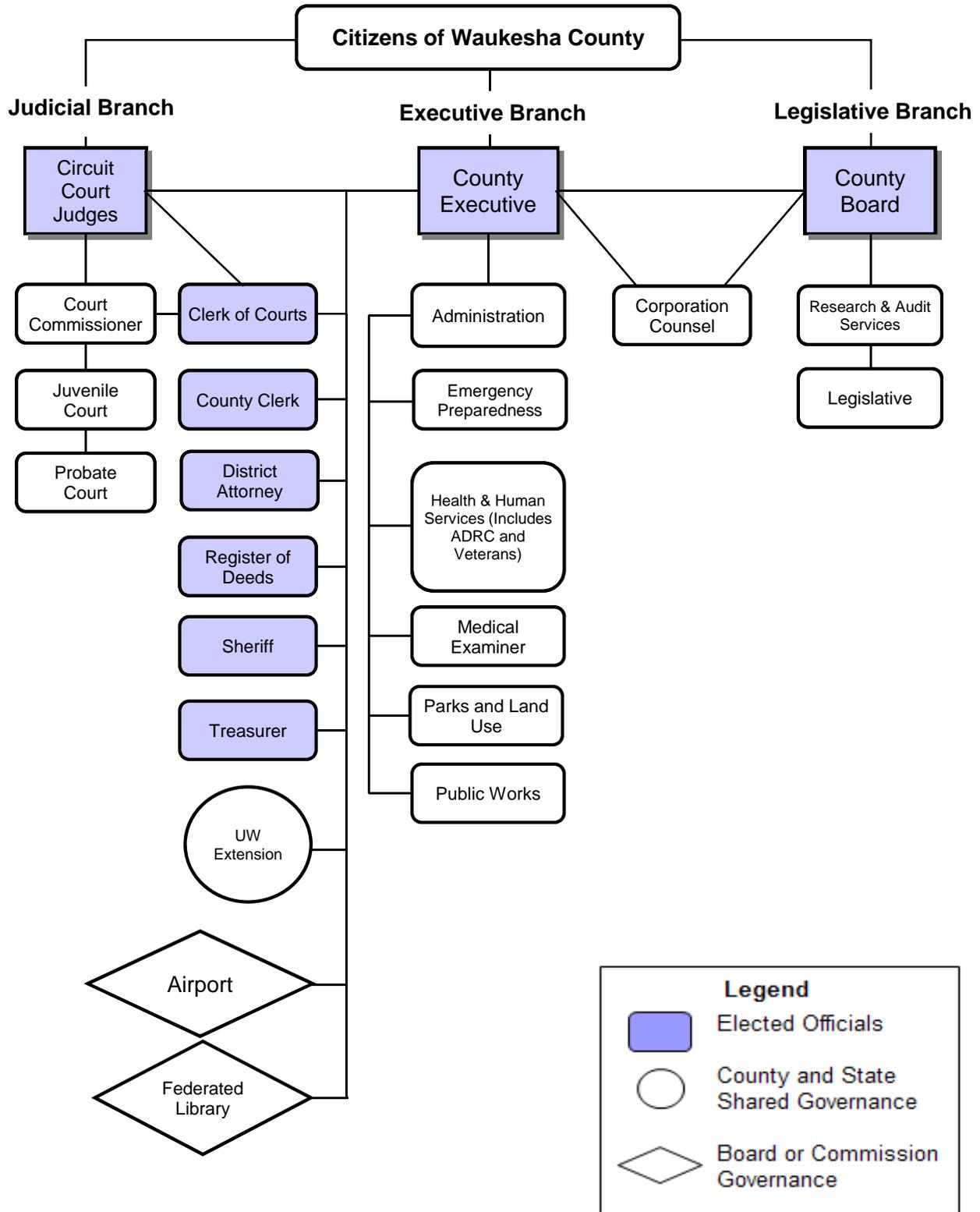
WAUKESHA COUNTY PLANNING PROCESSES, CONT.

| PLAN | TYPE OF PLANNING PROCESS | DESCRIPTION OF PROCESS | BUDGET IMPACTS |
|---|---|--|--|
| End User Technology Fund (Internal service fund) | Multi-year plan to replace computers and network infrastructure. Provides for IT support, maintenance, help desk support, web administration, & Records Management. | The DOA Information Systems (Computers) and Records Management (Copiers) maintains computer support, inventories and approves IT equipment replacements and computer support based on criteria reflective of the cost drivers. | Allows for the funding of IT equipment replacements, maintenance, service utilization, help desk support, network infrastructure, and web administration annually. Replacement decisions consider changing software technology, economic issues, maintenance costs, & downtime. This is based on IT utilization of IT resources. |
| Building Maintenance | Five-year plan by facility and maintenance activity or project. | The Public Works Department prioritizes department requests for projects along with known required maintenance. | Provides a stable annual level of expenditures to insure continued maintenance of county facilities. (Public Works Section, Five-Year Building Improvement Plan) |
| Parks Maintenance | Three-year plan to address County grounds, park facilities, parking lots, roadways, and paths. | The Parks and Land Use Department schedule identifies ground maintenance for park facilities projects according to priorities and funding level. | Provides for a stable annual level of expenditures to insure the continued maintenance of county grounds. (Parks, Environment, Education & Land Use Section, Three-Year Maintenance Plan) |
| Vehicle/Equip. Replacement (Internal service fund) | Five-year plan to replace most vehicles and contractor type equipment. | A Vehicle Replacement Advisory Committee reviews and approves replacement criteria. | Allows funding of the replacement of vehicles or major equipment items annually at an established base level. This ensures that the condition of the fleet is at an optimal level, which reduces fleet maintenance and costs of service. (Public Works Section, Five-Year Vehicle & Equipment Replacement Plan) |
| Sherriff's Jail Equipment Replacement | Five-year plan to replace most jail equipment costing less than \$100,000 | The Sherriff's Department submits and updates the replacement plan annually as part of the operating budget. | Allows for funding necessary jail equipment replacements efficiently. |
| Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement -Signal/Safety Improvements | Internal ten-year plan to maintain and improve the County trunk highway system that integrates with the five-year Capital Plan. | Public Works staff develops an internal highway improvement program based on Southeastern Wisconsin Regional Planning Commission (SEWRPC)'s Highway Jurisdictional Plan with priorities and criteria. - Replace 1-2 culverts annually. - Resurface approx. 15 to 20 mi. of CTH using pavement mgmt. system with pavement index goal of >70%. - Install new traffic signals. | Long term planning for highway infrastructure needs, which mitigates future on-going maintenance costs, addresses highway safety issues, and extends the life of highways and bridges. Therefore, delays the need for their reconstruction. |

CAPITAL AND OPERATING BUDGET PROCESS

| Operating Budget Process | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Review prior year results/identify potential budget issues. | ■ | | | | | | | | | | | |
| Analyze impact of State budget on County funding/programs. | | ■ | | | | | | | | | | |
| Develop budget assumptions and Internal Service rates for the ensuing year. | | | ■ | | | | | | | | | |
| Department budget targets developed and issued. | | | | ■ | | | | | | | | |
| Department budget development. | | | | | | ■ | | | | | | |
| Co. Executive holds Town Hall public hearing on budget. | | | | | | | ■ | | | | | |
| Departments submit budget and new position requests. | | | | | | | ■ | | | | | |
| Department Heads present budget requests to Co. Executive. | | | | | | | ■ | | | | | |
| Executive budget prepared. | | | | | | | | | ■ | | | |
| Co. Executive message and budget presented to Co. Board. | | | | | | | | ■ | | | | |
| Publication of County Board Public Notice. | | | | | | | | | | ■ | | |
| Finance Committee holds public hearing on Proposed Budget. | | | | | | | | | | ■ | | |
| Committees review of Co. Executive Proposed Budget. | | | | | | | | | | ■ | | |
| Finance Committee reviews amendments and makes recommendation to Board. | | | | | | | | | | ■ | | |
| Co. Board votes for adoption/amendment of budget. | | | | | | | | | | | ■ | |
| Co. Executive vetoes (if necessary)- Co. Board action. | | | | | | | | | | | ■ | |
| Budget Monitoring. | ■ | | | | | | | | | | | |
| Capital Budget Process | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| All open projects reviewed; completed projects closed. | ■ | | | | | | | | | | | |
| Project list developed and submitted to departments. | | | ■ | | | | | | | | | |
| Review of open and planned projects. | | | ■ | | | | | | | | | |
| Preliminary consideration of new project requests. | | | ■ | | | | | | | | | |
| Technical reviews of projects. | | | | | | ■ | | | | | | |
| Departments present project plans to Co. Executive. | | | | | | | ■ | | | | | |
| Co. Executive holds Town Hall public hearing on budget. | | | | | | | ■ | | | | | |
| Executive review and decision making. | | | | | | | ■ | | | | | |
| Executive's capital budget and five-year plan developed. | | | | | | | | ■ | | | | |
| Executive presents five-year plan to Co. Board. | | | | | | | | | ■ | | | |
| Committees review of five-year capital plan. | | | | | | | | ■ | | | | |
| Finance Committee holds public hearing on proposed budget. | | | | | | | | | | ■ | | |
| Board adopts/amends capital plan. | | | | | | | | | | ■ | | |
| Capital budget is adopted with operating budget. | | | | | | | | | | | ■ | |

Waukesha County Organizational Chart



EQUALIZED PROPERTY VALUE BY MUNICIPALITY

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

| | 2000 EQUAL PROP. VALUE | 2009 EQUAL PROP. VALUE | 2010 EQUAL PROP. VALUE | 10-09 CHANGE | % CHANGE |
|------------------|---------------------------|---------------------------|---------------------------|--------------------------|---------------|
| CITIES: | | | | | |
| Brookfield | \$4,253,799,900 | \$6,566,898,300 | \$6,149,720,400 | (\$417,177,900) | -6.35% |
| Delafield | \$682,762,700 | \$1,403,546,100 | \$1,351,345,000 | (\$52,201,100) | -3.72% |
| Milwaukee * | \$20,687,200 | \$18,023,600 | \$18,579,700 | \$556,100 | 3.09% |
| Muskego | \$1,407,733,800 | \$2,694,187,300 | \$2,639,578,400 | (\$54,608,900) | -2.03% |
| New Berlin | \$2,983,628,300 | \$4,893,034,000 | \$4,778,847,600 | (\$114,186,400) | -2.33% |
| Oconomowoc | \$897,088,000 | \$2,019,391,100 | \$2,018,359,000 | (\$1,032,100) | -0.05% |
| Pewaukee | \$1,530,504,700 | \$2,817,885,000 | \$2,656,418,000 | (\$161,467,000) | -5.73% |
| Waukesha | \$3,499,115,300 | \$6,102,122,700 | \$5,904,933,100 | (\$197,189,600) | -3.23% |
| SUBTOTAL | \$15,275,319,900 | \$26,515,088,100 | \$25,517,781,200 | (\$997,306,900) | -3.76% |
| TOWNS: | | | | | |
| Brookfield | \$729,191,000 | \$1,092,720,000 | \$1,034,213,300 | (\$58,506,700) | -5.35% |
| Delafield | \$825,592,700 | \$1,565,436,600 | \$1,514,578,600 | (\$50,858,000) | -3.25% |
| Eagle | \$248,237,900 | \$470,480,400 | \$452,789,400 | (\$17,691,000) | -3.76% |
| Genesee | \$572,193,400 | \$928,887,400 | \$906,162,700 | (\$22,724,700) | -2.45% |
| Lisbon | \$620,833,000 | \$1,129,654,600 | \$1,091,634,500 | (\$38,020,100) | -3.37% |
| Merton | \$849,665,300 | \$1,577,458,000 | \$1,542,098,600 | (\$35,359,400) | -2.24% |
| Mukwonago | \$492,557,200 | \$869,328,300 | \$844,565,700 | (\$24,762,600) | -2.85% |
| Oconomowoc | \$784,031,700 | \$1,508,793,100 | \$1,466,191,100 | (\$42,602,000) | -2.82% |
| Ottawa | \$321,932,900 | \$575,346,500 | \$572,248,400 | (\$3,098,100) | -0.54% |
| Vernon | \$520,724,900 | \$881,405,000 | \$851,783,100 | (\$29,621,900) | -3.36% |
| Waukesha | \$618,511,100 | \$1,014,603,900 | \$975,673,300 | (\$38,930,600) | -3.84% |
| SUBTOTAL | \$6,583,471,100 | \$11,614,113,800 | \$11,251,938,700 | (\$362,175,100) | -3.12% |
| VILLAGES: | | | | | |
| Big Bend | \$90,645,500 | \$150,960,100 | \$152,114,000 | \$1,153,900 | 0.76% |
| Butler | \$183,881,500 | \$254,347,200 | \$230,597,000 | (\$23,750,200) | -9.34% |
| Chenequa | \$231,590,800 | \$506,044,200 | \$519,226,300 | \$13,182,100 | 2.60% |
| Dousman | \$65,384,300 | \$178,753,500 | \$169,320,100 | (\$9,433,400) | -5.28% |
| Eagle | \$90,111,700 | \$165,509,600 | \$161,190,400 | (\$4,319,200) | -2.61% |
| Elm Grove | \$689,967,100 | \$1,100,050,700 | \$1,065,098,100 | (\$34,952,600) | -3.18% |
| Hartland | \$615,042,600 | \$1,238,943,000 | \$1,182,801,000 | (\$56,142,000) | -4.53% |
| Lac la Belle | \$67,766,200 | \$113,929,300 | \$125,240,600 | \$11,311,300 | 9.93% |
| Lannon | \$66,351,900 | \$111,314,200 | \$108,039,700 | (\$3,274,500) | -2.94% |
| Menomonee Falls | \$2,710,717,100 | \$4,589,341,400 | \$4,437,584,100 | (\$151,757,300) | -3.31% |
| Merton | \$113,667,900 | \$380,732,000 | \$370,936,800 | (\$9,795,200) | -2.57% |
| Mukwonago | \$373,195,600 | \$752,629,000 | \$738,193,000 | (\$14,436,000) | -1.92% |
| Nashotah | \$102,266,700 | \$183,032,300 | \$174,761,000 | (\$8,271,300) | -4.52% |
| North Prairie | \$123,689,700 | \$245,318,000 | \$235,969,300 | (\$9,348,700) | -3.81% |
| Oconomowoc Lake | \$199,971,800 | \$429,090,400 | \$401,633,900 | (\$27,456,500) | -6.40% |
| Pewaukee | \$549,166,700 | \$983,662,800 | \$931,756,400 | (\$51,906,400) | -5.28% |
| Summit | \$511,571,700 | \$1,056,596,700 | \$1,006,660,800 | (\$49,935,900) | -4.73% |
| Sussex | \$638,799,100 | \$1,174,737,300 | \$1,156,534,800 | (\$18,202,500) | -1.55% |
| Wales | \$159,157,400 | \$367,315,900 | \$351,497,000 | (\$15,818,900) | -4.31% |
| SUBTOTAL | \$7,582,945,300 | \$13,982,307,600 | \$13,519,154,300 | (\$463,153,300) | -3.31% |
| TOTAL | \$29,441,736,300 | \$52,111,509,500 | \$50,288,874,200 | (\$1,822,635,300) | -3.50% |

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

SOURCE: Wisconsin Department of Revenue.

WAUKESHA COUNTY POPULATION

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

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

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer an

GENERAL COUNTY PURPOSE PROEPRTY TAX LEVY DATA EXCLUDES FEDERATED LIBRARY

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

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

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

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

Prepared By:

Department of Administration-
Budget Division

Keith K. Swartz, Budget Manager
Linda G. Witkowski, Budget Management Specialist
Clara L. Daniels, Senior Financial Analyst
William P. Duckwitz, Senior Financial Analyst
Vincent Masterson, Senior Financial Analyst
Aaron M. Daul, Budget Intern

Norman A. Cummings, Director
Waukesha County Department of Administration