

# STATISTICAL SECTION

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This part of Waukesha County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

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## **FINANCIAL TRENDS – TABLES 1-4**

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

## **REVENUE CAPACITY – TABLES 5-8**

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

## **DEBT CAPACITY – TABLES 9-11**

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

## **DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

## **OPERATING INFORMATION – TABLES 14-16**

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.



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WAUKESHA COUNTY, WISCONSIN

TABLE 1  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

|                                            | 2003                  | 2004                  | 2005                  | 2006                 |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| <b>Governmental activities</b>             |                       |                       |                       |                      |
| Net investment in capital assets           | \$ 170,434,885        | \$ 197,290,974        | \$ 214,309,336        | \$217,323,509        |
| Restricted                                 | 10,832,441            | 10,865,479            | 12,652,751            | 13,468,003           |
| Unrestricted                               | 107,089,068           | 89,892,609            | 86,362,886            | 88,644,122           |
| Total governmental activities net position | <u>\$ 288,356,394</u> | <u>\$ 298,049,062</u> | <u>\$ 313,324,973</u> | <u>\$319,435,634</u> |
| <b>Business-type activities</b>            |                       |                       |                       |                      |
| Net investment in capital assets           | \$ 39,328,197         | \$ 38,036,078         | \$ 35,022,296         | \$ 33,703,142        |
| Restricted                                 | -                     | -                     | -                     | -                    |
| Unrestricted                               | 12,014,000            | 12,461,697            | 13,621,455            | 13,983,623           |
| Total governmental activities net position | <u>\$ 51,342,197</u>  | <u>\$ 50,497,775</u>  | <u>\$ 48,643,751</u>  | <u>\$ 47,686,765</u> |
| <b>Primary government</b>                  |                       |                       |                       |                      |
| Net investment in capital assets           | \$ 209,763,082        | \$ 235,327,052        | \$ 249,331,632        | \$251,026,651        |
| Restricted                                 | 10,832,441            | 10,865,479            | 12,652,751            | 13,468,003           |
| Unrestricted                               | 119,103,068           | 102,354,306           | 99,984,341            | 102,627,745          |
| Total governmental activities net position | <u>\$ 339,698,591</u> | <u>\$ 348,546,837</u> | <u>\$ 361,968,724</u> | <u>\$367,122,399</u> |

WAUKESHA COUNTY, WISCONSIN

TABLE 1  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

| 2007                  | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 218,423,199        | \$218,181,131        | \$221,238,419        | \$235,590,204        | \$254,637,685        | \$272,991,997        |
| 11,747,377            | 12,968,620           | 13,579,455           | 13,570,321           | 20,905,214           | 21,708,940           |
| 96,811,096            | 102,696,782          | 104,613,277          | 110,475,599          | 105,840,525          | 102,136,846          |
| <u>\$ 326,981,672</u> | <u>\$333,846,533</u> | <u>\$339,431,151</u> | <u>\$359,636,124</u> | <u>\$381,383,424</u> | <u>\$396,837,783</u> |
| <br>                  |                      |                      |                      |                      |                      |
| \$ 31,925,554         | \$ 30,027,002        | \$ 28,502,394        | \$ 27,533,559        | \$ 27,389,891        | \$ 25,926,909        |
| -                     | -                    | -                    | -                    | -                    | -                    |
| 15,003,461            | 16,457,135           | 18,137,225           | 18,609,479           | 19,562,183           | 20,496,331           |
| <u>\$ 46,929,015</u>  | <u>\$ 46,484,137</u> | <u>\$ 46,639,619</u> | <u>\$ 46,143,038</u> | <u>\$ 46,952,074</u> | <u>\$ 46,423,240</u> |
| <br>                  |                      |                      |                      |                      |                      |
| \$ 250,348,753        | \$248,208,133        | \$249,740,813        | \$263,123,763        | \$282,027,576        | \$298,918,906        |
| 11,747,377            | 12,968,620           | 13,579,455           | 13,570,321           | 20,905,214           | 21,708,940           |
| 111,814,557           | 119,153,917          | 122,750,502          | 129,085,078          | 125,402,708          | 122,633,177          |
| <u>\$ 373,910,687</u> | <u>\$380,330,670</u> | <u>\$386,070,770</u> | <u>\$405,779,162</u> | <u>\$428,335,498</u> | <u>\$443,261,023</u> |

WAUKESHA COUNTY, WISCONSIN

TABLE 2  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

|                                                 | 2003                   | 2004                   | 2005                   | 2006                   |
|-------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>                                 |                        |                        |                        |                        |
| Governmental Activities:                        |                        |                        |                        |                        |
| Justice and Public Safety                       | \$ 36,078,512          | \$ 39,048,420          | \$ 43,593,777          | \$ 46,392,179          |
| Health and Human Services                       | 77,929,109             | 85,807,215             | 87,663,924             | 91,367,347             |
| Environment, Parks & Education                  | 16,222,494             | 15,262,212             | 18,151,819             | 18,544,662             |
| Public Works                                    | 31,344,254             | 22,404,865             | 25,327,577             | 26,822,518             |
| General Government                              | 10,270,563             | 17,733,308             | 12,907,820             | 14,682,079             |
| Interest and Fiscal Charges                     | 3,238,235              | 3,107,242              | 3,095,861              | 3,247,540              |
| Total governmental activities expenses          | <u>175,083,167</u>     | <u>183,363,262</u>     | <u>190,740,778</u>     | <u>201,056,325</u>     |
| Business-type Activities:                       |                        |                        |                        |                        |
| Radio services                                  | 769,038                | 720,913                | 762,127                | 778,760                |
| Golf courses                                    | 3,069,237              | 3,157,157              | 3,148,772              | 3,100,384              |
| Ice arenas                                      | 1,086,788              | 1,067,316              | 1,132,778              | 1,115,024              |
| Exposition center                               | 768,561                | 795,052                | -                      | -                      |
| Materials recovery facility                     | 1,640,737              | 1,684,605              | 1,854,316              | 1,811,413              |
| Airport                                         | 1,637,759              | 1,662,400              | 1,854,729              | 1,658,754              |
| Total business-type activities expenses         | <u>8,972,120</u>       | <u>9,087,443</u>       | <u>8,752,722</u>       | <u>8,464,335</u>       |
| Total primary government expenses               | <u>\$ 184,055,287</u>  | <u>\$ 192,450,705</u>  | <u>\$ 199,493,500</u>  | <u>\$ 209,520,660</u>  |
| <b>Program Revenues</b>                         |                        |                        |                        |                        |
| Governmental Activities:                        |                        |                        |                        |                        |
| Charges for services                            |                        |                        |                        |                        |
| Justice and public safety                       | \$ 8,898,877           | \$ 8,913,692           | \$ 9,087,478           | \$ 9,678,877           |
| Health and human services                       | 8,081,741              | 8,020,568              | 8,528,030              | 8,985,047              |
| Environment, parks and education                | 8,713,853              | 7,086,671              | 8,024,456              | 7,644,859              |
| Public works                                    | 3,533,209              | 3,518,512              | 4,126,423              | 3,746,634              |
| General government                              | 1,021,247              | 1,016,550              | 935,504                | 1,080,817              |
| Operating grants and contributions              |                        |                        |                        |                        |
| Justice and public safety                       | 2,361,239              | 2,392,220              | 2,615,653              | 3,866,535              |
| Health and human services                       | 51,425,259             | 55,403,624             | 57,179,817             | 59,536,427             |
| Environment, parks and education                | 2,973,340              | 2,631,568              | 2,334,438              | 2,918,512              |
| Public works                                    | 7,080,532              | 4,351,188              | 5,442,705              | 5,609,913              |
| General government                              | 812,555                | 1,851,950              | 477,224                | 384,833                |
| Capital grants and contributions                |                        |                        |                        |                        |
| Environment, parks and education                | -                      | -                      | -                      | 282,463                |
| Public works                                    | 1,803,947              | 2,153,667              | 3,168,989              | 254,177                |
| General government                              | 187,958                | 243,669                | 416,613                | 221,323                |
| Total governmental activities program revenues  | <u>96,893,757</u>      | <u>97,583,879</u>      | <u>102,337,330</u>     | <u>104,210,417</u>     |
| Business-type Activities:                       |                        |                        |                        |                        |
| Charges for services                            |                        |                        |                        |                        |
| Radio services                                  | 508,705                | 548,009                | 573,784                | 533,959                |
| Golf courses                                    | 3,058,101              | 3,010,037              | 3,143,569              | 3,084,965              |
| Ice arenas                                      | 878,875                | 884,826                | 896,627                | 891,865                |
| Exposition center                               | 740,957                | 607,273                | -                      | -                      |
| Materials recovery facility                     | 875,550                | 1,123,606              | 1,182,572              | 1,195,790              |
| Airport                                         | 600,628                | 592,027                | 635,278                | 658,736                |
| Operating grants and contributions              |                        |                        |                        |                        |
| Radio services                                  | -                      | -                      | 395,404                | 254,596                |
| Materials recovery facility                     | 1,082,297              | 1,072,517              | 1,071,968              | 1,067,077              |
| Airport                                         | -                      | -                      | 135,835                | -                      |
| Capital grants and contributions                |                        |                        |                        |                        |
| Radio services                                  | -                      | -                      | 136,372                | 51,500                 |
| Ice arenas                                      | -                      | -                      | (14,203)               | -                      |
| Airport                                         | -                      | -                      | 312,281                | -                      |
| Total business-type activities program revenues | <u>7,745,113</u>       | <u>7,838,295</u>       | <u>8,469,487</u>       | <u>7,738,488</u>       |
| Total primary government program revenues       | <u>\$ 104,638,870</u>  | <u>\$ 105,422,174</u>  | <u>\$ 110,806,817</u>  | <u>\$ 111,948,905</u>  |
| <b>Net (Expense) Revenue</b>                    |                        |                        |                        |                        |
| Governmental activities                         | \$ (78,189,410)        | \$ (85,779,383)        | \$ (88,403,448)        | \$ (96,845,908)        |
| Business-type activities                        | (1,227,007)            | (1,249,148)            | (283,235)              | (725,847)              |
| <b>Total primary government net expense</b>     | <u>\$ (79,416,417)</u> | <u>\$ (87,028,531)</u> | <u>\$ (88,686,683)</u> | <u>\$ (97,571,755)</u> |

Note: The County implemented GASB Statement 63 in 2012

WAUKESHA COUNTY, WISCONSIN

TABLE 2  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

| 2007                    | 2008                    | 2009                    | 2010                   | 2011                   | 2012                    |
|-------------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------|
| \$ 46,666,180           | \$ 49,961,239           | \$ 51,476,358           | \$ 50,999,866          | \$ 54,853,061          | \$ 55,013,816           |
| 94,451,774              | 86,750,272              | 69,147,970              | 69,357,219             | 70,672,615             | 68,212,965              |
| 19,616,496              | 19,311,934              | 20,172,847              | 19,399,118             | 20,944,133             | 18,858,725              |
| 32,115,801              | 33,031,975              | 30,980,914              | 31,711,425             | 31,659,321             | 31,341,502              |
| 13,521,091              | 13,445,270              | 16,734,108              | 16,663,781             | 17,440,844             | 18,218,406              |
| 3,187,581               | 3,048,607               | 2,660,430               | 2,406,575              | 2,240,404              | 1,998,166               |
| <u>209,558,923</u>      | <u>205,549,297</u>      | <u>191,172,627</u>      | <u>190,537,984</u>     | <u>197,810,378</u>     | <u>193,643,580</u>      |
| 909,867                 | 968,565                 | 981,686                 | 654,208                | 391,298                | 396,966                 |
| 3,201,335               | 3,290,509               | 3,162,686               | 3,184,733              | 2,991,178              | 3,129,229               |
| 1,119,483               | 1,190,971               | 1,149,365               | 1,123,537              | 1,172,385              | 1,191,096               |
| -                       | -                       | -                       | -                      | -                      | -                       |
| 2,035,752               | 1,710,722               | 1,597,449               | 1,805,158              | 2,392,616              | 2,349,912               |
| 1,689,199               | 1,701,050               | 1,721,395               | 1,617,515              | 1,755,951              | 1,597,996               |
| <u>8,955,636</u>        | <u>8,861,817</u>        | <u>8,612,581</u>        | <u>8,385,151</u>       | <u>8,703,428</u>       | <u>8,665,199</u>        |
| <u>\$ 218,514,559</u>   | <u>\$ 214,411,114</u>   | <u>\$ 199,785,208</u>   | <u>\$ 198,923,135</u>  | <u>\$ 206,513,806</u>  | <u>\$ 202,308,779</u>   |
| \$ 10,228,299           | \$ 10,249,820           | \$ 9,875,865            | \$ 12,239,099          | \$ 12,519,982          | \$ 12,403,386           |
| 9,817,787               | 8,822,334               | 8,140,847               | 8,011,895              | 8,350,837              | 9,783,973               |
| 7,526,386               | 6,551,089               | 6,674,278               | 6,982,660              | 7,845,628              | 8,999,703               |
| 5,778,089               | 6,294,998               | 5,761,456               | 5,282,970              | 5,687,356              | 5,538,712               |
| 1,016,370               | 851,123                 | 3,730,196               | 3,850,581              | 3,772,509              | 4,392,785               |
| 2,903,287               | 3,339,293               | 3,622,487               | 3,409,531              | 3,252,972              | 2,929,161               |
| 60,723,001              | 57,114,905              | 38,701,453              | 38,249,061             | 39,101,807             | 33,524,621              |
| 2,265,118               | 1,819,838               | 2,233,867               | 2,199,516              | 1,762,373              | 2,501,736               |
| 5,480,387               | 5,763,068               | 5,383,264               | 5,271,007              | 5,237,086              | 4,714,286               |
| 317,737                 | 441,225                 | 844,132                 | 926,872                | 951,759                | 818,951                 |
| 888                     | -                       | 297,466                 | 3,694,077              | 1,639,581              | 23,860                  |
| 496,304                 | 62,543                  | 6,325                   | 4,529,720              | 12,148,569             | 6,918,972               |
| 292,086                 | 421,371                 | 181,759                 | 247,763                | -                      | 2,147                   |
| <u>106,845,739</u>      | <u>101,731,607</u>      | <u>85,453,395</u>       | <u>94,894,752</u>      | <u>102,270,459</u>     | <u>92,552,293</u>       |
| 615,973                 | 651,325                 | 590,077                 | 624,691                | 506,172                | 479,276                 |
| 3,071,237               | 2,909,585               | 2,932,419               | 2,932,592              | 2,792,713              | 3,043,824               |
| 952,748                 | 985,276                 | 961,519                 | 1,052,591              | 995,302                | 1,030,354               |
| -                       | -                       | -                       | -                      | -                      | -                       |
| 1,384,011               | 1,496,650               | 851,344                 | 1,323,692              | 1,818,024              | 1,388,468               |
| 667,196                 | 685,387                 | 688,328                 | 712,154                | 716,783                | 740,368                 |
| -                       | -                       | 556,706                 | -                      | -                      | -                       |
| 1,071,188               | 1,352,071               | 1,975,008               | 1,273,410              | 874,122                | 1,198,496               |
| -                       | -                       | -                       | -                      | -                      | -                       |
| -                       | 10,285                  | 58,294                  | -                      | -                      | -                       |
| -                       | -                       | 133,902                 | -                      | 788,496                | -                       |
| 28,512                  | -                       | -                       | 102,846                | 738,518                | -                       |
| <u>7,790,865</u>        | <u>8,090,579</u>        | <u>8,747,597</u>        | <u>8,021,976</u>       | <u>9,230,130</u>       | <u>7,880,786</u>        |
| <u>\$ 114,636,604</u>   | <u>\$ 109,822,186</u>   | <u>\$ 94,200,992</u>    | <u>\$ 102,916,728</u>  | <u>\$ 111,500,589</u>  | <u>\$ 100,433,079</u>   |
| \$ (102,713,184)        | \$ (103,817,690)        | \$ (105,719,232)        | \$ (95,643,232)        | \$ (95,539,919)        | \$ (101,091,287)        |
| (1,164,771)             | (771,238)               | 135,016                 | (363,175)              | 526,702                | (784,413)               |
| <u>\$ (103,877,955)</u> | <u>\$ (104,588,928)</u> | <u>\$ (105,584,216)</u> | <u>\$ (96,006,407)</u> | <u>\$ (95,013,217)</u> | <u>\$ (101,875,700)</u> |

WAUKESHA COUNTY, WISCONSIN

TABLE 2  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

|                                                           | 2003          | 2004          | 2005          | 2006          |
|-----------------------------------------------------------|---------------|---------------|---------------|---------------|
| <b>General Revenues and Other Changes in Net Position</b> |               |               |               |               |
| Governmental Activities:                                  |               |               |               |               |
| Property taxes                                            | \$ 82,474,031 | \$ 86,529,333 | \$ 89,356,561 | \$ 92,098,966 |
| Intergovernmental revenues                                | 3,473,922     | 2,049,836     | 1,858,821     | 1,903,075     |
| Investment earnings                                       | 3,473,835     | 4,065,836     | 4,152,399     | 7,336,264     |
| Miscellaneous                                             | 1,211,447     | 2,176,519     | 5,975,479     | 5,453,158     |
| Gains on disposal/sale of capital assets                  | 277,111       | 300,527       | 337,544       | 292,323       |
| Capital contributions                                     | 22,733        | -             | -             | -             |
| Transfers                                                 | 400,000       | 350,000       | 2,081,339     | 553,780       |
| Total governmental activities                             | 91,333,079    | 95,472,051    | 103,762,143   | 107,637,566   |
| Business-type Activities:                                 |               |               |               |               |
| Property taxes                                            | 563,053       | 361,453       | 201,453       | 201,453       |
| Investment earnings                                       | 395,295       | 365,709       | 203,436       | 93,829        |
| Miscellaneous                                             | 40,445        | 27,564        | 105,661       | 27,359        |
| Gains (losses) on disposal/sale of capital assets         | (30,581)      | -             | -             | -             |
| Capital contributions                                     | 30,000        | -             | -             | -             |
| Transfers                                                 | (400,000)     | (350,000)     | (2,081,339)   | (553,780)     |
| Total business-type activities                            | 598,212       | 404,726       | (1,570,789)   | (231,139)     |
| Total primary government                                  | 91,931,291    | 95,876,777    | 102,191,354   | 107,406,427   |
| <b>Change in Net Position</b>                             |               |               |               |               |
| Governmental Activities                                   | \$ 13,143,669 | \$ 9,692,668  | \$ 15,358,695 | \$ 10,791,658 |
| Business-type Activities                                  | (628,795)     | (844,422)     | (1,854,024)   | (956,986)     |
| Total primary government                                  | \$ 12,514,874 | \$ 8,848,246  | \$ 13,504,671 | \$ 9,834,672  |

WAUKESHA COUNTY, WISCONSIN

TABLE 2  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

| 2007          | 2008          | 2009          | 2010           | 2011           | 2012           |
|---------------|---------------|---------------|----------------|----------------|----------------|
| \$ 92,382,803 | \$ 94,957,015 | \$ 98,395,453 | \$ 103,031,397 | \$ 103,821,378 | \$ 104,354,507 |
| 1,866,974     | 1,985,250     | 1,959,990     | 1,985,271      | 2,042,121      | 1,807,511      |
| 10,732,537    | 9,626,370     | 5,835,552     | 6,429,520      | 6,426,213      | 3,855,412      |
| 4,681,420     | 3,709,602     | 4,371,337     | 3,641,996      | 4,555,165      | 6,028,793      |
| 320,488       | 129,314       | 466,518       | 364,721        | 442,342        | 499,423        |
| -             | -             | -             | -              | -              | -              |
| 275,000       | 275,000       | 275,000       | 395,300        | -              | -              |
| 110,259,222   | 110,682,551   | 111,303,850   | 115,848,205    | 117,287,219    | 116,545,646    |
| 559,953       | 202,563       | 192,563       | 192,563        | 192,563        | 192,563        |
| 73,683        | 82,628        | 58,021        | 37,411         | 33,480         | 31,474         |
| 42,157        | 316,169       | 44,882        | 31,920         | 50,801         | 31,542         |
| 6,228         | -             | -             | -              | 5,490          | -              |
| -             | -             | -             | -              | -              | -              |
| (275,000)     | (275,000)     | (275,000)     | (395,300)      | -              | -              |
| 407,021       | 326,360       | 20,466        | (133,406)      | 282,334        | 255,579        |
| 110,666,243   | 111,008,911   | 111,324,316   | 115,714,799    | 117,569,553    | 116,801,225    |
| \$ 7,546,038  | \$ 6,864,861  | \$ 5,584,618  | \$ 20,204,973  | \$ 21,747,300  | \$ 15,454,359  |
| (757,750)     | (444,878)     | 155,482       | (496,581)      | 809,036        | (528,834)      |
| \$ 6,788,288  | \$ 6,419,983  | \$ 5,740,100  | \$ 19,708,392  | \$ 22,556,336  | \$ 14,925,525  |

WAUKESHA COUNTY, WISCONSIN

**TABLE 3**  
 CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (Modified Accrual Basis of Accounting)

|                                                  | <u>2003</u>           | <u>2004</u>          | <u>2005</u>          | <u>2006</u>          |
|--------------------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| General Fund                                     |                       |                      |                      |                      |
| Reserved                                         | \$ 22,470,548         | \$ 16,200,077        | \$ 11,162,858        | \$ 13,105,745        |
| Unreserved                                       |                       |                      |                      |                      |
| Designated for Subsequent<br>Year's Expenditures | 8,803,399             | 7,189,330            | 10,334,800           | 11,618,953           |
| Undesignated                                     | 25,724,954            | 26,960,561           | 28,360,969           | 29,578,356           |
| Nonspendable                                     | -                     | -                    | -                    | -                    |
| Restricted                                       | -                     | -                    | -                    | -                    |
| Committed                                        | -                     | -                    | -                    | -                    |
| Assigned                                         | -                     | -                    | -                    | -                    |
| Unassigned                                       | -                     | -                    | -                    | -                    |
| Total General Fund                               | <u>\$ 56,998,901</u>  | <u>\$ 50,349,968</u> | <u>\$ 49,858,627</u> | <u>\$ 54,303,054</u> |
| All Other Governmental Funds                     |                       |                      |                      |                      |
| Reserved                                         | \$ 30,843,987         | \$ 17,251,975        | \$ 18,301,420        | \$ 22,071,630        |
| Unreserved                                       |                       |                      |                      |                      |
| Designated for Subsequent<br>Year's Expenditures | 2,858,564             | 3,041,435            | 3,992,290            | 2,859,142            |
| Undesignated                                     | 10,678,017            | 10,932,807           | 10,138,578           | 11,766,911           |
| Undesignated                                     | 3,600,440             | 2,723,803            | 2,814,261            | 3,161,423            |
| Nonspendable                                     | -                     | -                    | -                    | -                    |
| Restricted                                       | -                     | -                    | -                    | -                    |
| Committed                                        | -                     | -                    | -                    | -                    |
| Assigned                                         | -                     | -                    | -                    | -                    |
| Unassigned                                       | -                     | -                    | -                    | -                    |
| Total All Other Governmental Funds               | <u>\$ 47,981,008</u>  | <u>\$ 33,950,020</u> | <u>\$ 35,246,549</u> | <u>\$ 39,859,106</u> |
| Total All Governmental Funds                     | <u>\$ 104,979,909</u> | <u>\$ 84,299,988</u> | <u>\$ 85,105,176</u> | <u>\$ 94,162,160</u> |

\*Note: The County implemented GASB Statement 54 in 2011.

WAUKESHA COUNTY, WISCONSIN

**TABLE 3**  
 CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
*(Modified Accrual Basis of Accounting)*

| <u>2007</u>           | <u>2008</u>           | <u>2009</u>           | <u>2010</u>           | <u>2011*</u>          | <u>2012*</u>          |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 12,821,653         | \$ 12,471,303         | \$ 13,426,519         | \$ 13,611,000         | \$ -                  | \$ -                  |
| 17,960,196            | 19,851,268            | 13,186,550            | 14,465,104            | -                     | -                     |
| 29,627,039            | 28,500,472            | 28,471,866            | 29,702,339            | -                     | -                     |
| -                     | -                     | -                     | -                     | 13,315,338            | 11,828,476            |
| -                     | -                     | -                     | -                     | 189,300               | 189,300               |
| -                     | -                     | -                     | -                     | 4,500,000             | 4,500,000             |
| -                     | -                     | -                     | -                     | 13,439,658            | 13,211,700            |
| -                     | -                     | -                     | -                     | 36,199,346            | 38,668,630            |
| <u>\$ 60,408,888</u>  | <u>\$ 60,823,043</u>  | <u>\$ 55,084,935</u>  | <u>\$ 57,778,443</u>  | <u>\$ 67,643,642</u>  | <u>\$ 68,398,106</u>  |
| \$ 23,882,957         | \$ 34,440,371         | \$ 32,173,339         | \$ 29,669,569         | \$ -                  | \$ -                  |
| 2,687,466             | 2,402,236             | 3,531,913             | 2,630,996             | -                     | -                     |
| 12,151,974            | 10,178,815            | 10,295,297            | 13,871,488            | -                     | -                     |
| 2,639,728             | 3,253,132             | 5,210,927             | 7,531,656             | -                     | -                     |
| -                     | -                     | -                     | -                     | 580,873               | 472,372               |
| -                     | -                     | -                     | -                     | 13,152,462            | 13,882,749            |
| -                     | -                     | -                     | -                     | 19,896,666            | 19,139,828            |
| -                     | -                     | -                     | -                     | 10,486,137            | 2,916,964             |
| -                     | -                     | -                     | -                     | -                     | -                     |
| <u>\$ 41,362,125</u>  | <u>\$ 50,274,554</u>  | <u>\$ 51,211,476</u>  | <u>\$ 53,703,709</u>  | <u>\$ 44,116,138</u>  | <u>\$ 36,411,913</u>  |
| <u>\$ 101,771,013</u> | <u>\$ 111,097,597</u> | <u>\$ 106,296,411</u> | <u>\$ 111,482,152</u> | <u>\$ 111,759,780</u> | <u>\$ 104,810,019</u> |

WAUKESHA COUNTY, WISCONSIN

TABLE 4  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)

|                                                         | 2003                | 2004                   | 2005               | 2006                |
|---------------------------------------------------------|---------------------|------------------------|--------------------|---------------------|
| <b>Revenues</b>                                         |                     |                        |                    |                     |
| Intergovernmental contracts/grants                      | \$ 71,257,386       | \$ 72,749,971          | \$ 76,557,351      | \$ 78,273,535       |
| Property taxes                                          | 79,097,296          | 83,342,607             | 87,143,453         | 89,299,471          |
| Fines and licenses                                      | 3,635,034           | 3,812,876              | 3,631,315          | 3,906,705           |
| Charges for services                                    | 19,224,555          | 17,597,113             | 18,579,200         | 19,240,190          |
| Interdepartmental revenues                              | 3,405,148           | 3,621,947              | 3,686,856          | 3,753,844           |
| Investment earnings                                     | 2,911,689           | 3,602,798              | 3,717,816          | 7,185,451           |
| Miscellaneous                                           | 10,352,974          | 9,963,977              | 13,476,199         | 12,375,549          |
| <b>Total revenues</b>                                   | <b>189,884,082</b>  | <b>194,691,289</b>     | <b>206,792,190</b> | <b>214,034,745</b>  |
| <b>Expenditures</b>                                     |                     |                        |                    |                     |
| Justice and public safety                               | 37,009,124          | 40,169,082             | 44,280,802         | 47,150,237          |
| Health and human services                               | 79,453,173          | 85,475,260             | 87,717,456         | 91,919,113          |
| Environment, parks and education                        | 16,582,111          | 17,116,993             | 18,173,873         | 17,523,099          |
| Public works                                            | 18,076,272          | 17,051,124             | 18,614,546         | 18,451,851          |
| General government                                      | 11,323,404          | 13,680,880             | 11,993,665         | 12,283,305          |
| Capital outlay                                          | 25,779,056          | 40,815,054             | 27,977,981         | 17,617,451          |
| Debt service                                            |                     |                        |                    |                     |
| Principal                                               | 8,920,000           | 7,400,000              | 8,715,000          | 9,625,000           |
| Interest                                                | 3,133,384           | 3,040,550              | 3,002,020          | 3,181,485           |
| <b>Total expenditures</b>                               | <b>200,276,524</b>  | <b>224,748,943</b>     | <b>220,475,343</b> | <b>217,751,541</b>  |
| Excess of revenues over (under) expenditures            | (10,392,442)        | (30,057,654)           | (13,683,153)       | (3,716,796)         |
| Other Financing Sources (Uses)                          |                     |                        |                    |                     |
| General obligation notes issued                         | 13,500,000          | 14,000,000             | 14,400,000         | 12,000,000          |
| Payment to escrow agent                                 | -                   | (4,800,000) (a)        | -                  | -                   |
| Transfers in                                            | 4,576,165           | 10,013,994             | 5,937,615          | 1,933,399           |
| Transfers out                                           | (4,671,848)         | (9,836,261)            | (5,766,490)        | (1,159,619)         |
| <b>Total other financing sources (uses)</b>             | <b>13,404,317</b>   | <b>9,377,733</b>       | <b>14,571,125</b>  | <b>12,773,780</b>   |
| <b>Net change in fund balances</b>                      | <b>\$ 3,011,875</b> | <b>\$ (20,679,921)</b> | <b>\$ 887,972</b>  | <b>\$ 9,056,984</b> |
| Debt service as a percentage of noncapital expenditures | 6.9%                | 5.7%                   | 6.1%               | 6.4%                |

(a) Early redemption of outstanding portions of the 1997 GOPN.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 4  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
*(Modified Accrual Basis of Accounting)*

| 2007                | 2008                | 2009                  | 2010                | 2011                | 2012                  |
|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
| \$ 79,292,616       | \$ 76,465,350       | \$ 58,555,324         | \$ 59,247,021       | \$ 59,750,590       | \$ 52,425,362         |
| 88,846,538          | 91,202,506          | 94,273,766            | 97,411,926          | 99,803,950          | 100,941,080           |
| 4,025,975           | 3,600,542           | 3,324,006             | 3,378,226           | 3,211,223           | 3,303,281             |
| 19,697,368          | 18,580,801          | 19,518,484            | 22,377,503          | 22,640,876          | 24,583,665            |
| 4,298,083           | 4,402,603           | 4,122,158             | 4,167,413           | 4,145,717           | 4,181,051             |
| 10,281,018          | 9,219,001           | 5,391,411             | 6,035,423           | 6,027,189           | 3,455,481             |
| 13,055,426          | 10,683,359          | 10,417,676            | 9,473,871           | 11,123,793          | 13,128,164            |
| <u>219,497,024</u>  | <u>214,154,162</u>  | <u>195,602,825</u>    | <u>202,091,383</u>  | <u>206,703,338</u>  | <u>202,018,084</u>    |
| 47,709,346          | 50,478,192          | 51,917,202            | 54,601,873          | 55,692,702          | 55,803,155            |
| 94,661,670          | 88,357,121          | 69,472,313            | 69,890,377          | 74,256,845          | 69,496,515            |
| 18,204,332          | 18,295,731          | 18,626,369            | 18,632,919          | 17,837,799          | 18,558,345            |
| 20,668,391          | 23,031,957          | 20,769,368            | 20,896,400          | 21,135,317          | 20,941,347            |
| 11,658,496          | 12,116,419          | 11,327,395            | 11,380,949          | 12,162,412          | 12,710,547            |
| 14,916,130          | 9,970,433           | 18,662,001            | 16,644,590          | 20,136,883          | 37,114,022            |
| 9,775,000           | 9,930,000           | 10,240,000            | 10,925,000          | 21,760,000 (d)      | 18,630,000            |
| 3,164,806           | 3,057,327           | 2,734,363             | 2,499,280           | 2,375,230           | 2,100,660             |
| <u>220,758,171</u>  | <u>215,237,180</u>  | <u>203,749,011</u>    | <u>205,471,388</u>  | <u>225,357,188</u>  | <u>235,354,591</u>    |
| <u>(1,261,147)</u>  | <u>(1,083,018)</u>  | <u>(8,146,186)</u>    | <u>(3,380,005)</u>  | <u>(18,653,850)</u> | <u>(33,336,507)</u>   |
| 10,000,000          | 10,000,000          | 15,700,000            | 9,000,000           | 19,490,000          | 26,635,000            |
| (1,500,000) (b)     | -                   | (7,925,000) (c)       | -                   | -                   | -                     |
| 2,868,075           | 6,513,344           | 5,050,000             | 1,608,971           | 6,872,974           | 12,578,877            |
| (2,498,075)         | (6,103,742)         | (9,480,000)           | (2,043,225)         | (7,431,496)         | (12,827,131)          |
| <u>8,870,000</u>    | <u>10,409,602</u>   | <u>3,345,000</u>      | <u>8,565,746</u>    | <u>18,931,478</u>   | <u>26,386,746</u>     |
| <u>\$ 7,608,853</u> | <u>\$ 9,326,584</u> | <u>\$ (4,801,186)</u> | <u>\$ 5,185,741</u> | <u>\$ 277,628</u>   | <u>\$ (6,949,761)</u> |
| 6.3%                | 6.3%                | 7.0%                  | 7.1%                | 11.8%               | 10.5%                 |

(b) Early redemption of outstanding portions of the 2000 GOPN.

(c) Early redemption of outstanding portions of the 2001 and 2002 GOPNs.

(d) Includes \$9.9 million early redemption of the 2003 and 2004 GOPNs.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 5  
EQUALIZED VALUE OF TAXABLE PROPERTY (a)  
LAST TEN FISCAL YEARS

| Fiscal Year | Real Estate    |                |               |             | Personal Property | Less: Tax Incremental Districts (TID) | Total (b)      | General County Tax Rate (c) |
|-------------|----------------|----------------|---------------|-------------|-------------------|---------------------------------------|----------------|-----------------------------|
|             | Residential    | Commercial     | Manufacturing | Other       |                   |                                       |                |                             |
| 2003        | 28,124,600,400 | 6,940,711,200  | 1,284,126,600 | 237,492,300 | 863,239,900       | 539,735,350                           | 36,910,435,050 | \$2.21                      |
| 2004        | 30,903,597,300 | 7,586,152,200  | 1,305,452,400 | 232,229,300 | 912,142,500       | 695,508,650                           | 40,244,065,050 | \$2.11                      |
| 2005        | 34,623,811,100 | 8,355,041,700  | 1,341,525,900 | 231,366,700 | 899,285,800       | 836,938,750                           | 44,614,092,450 | \$1.96                      |
| 2006        | 37,785,791,600 | 9,090,014,200  | 1,367,315,200 | 266,636,200 | 967,352,700       | 1,000,510,350                         | 48,476,599,550 | \$1.83                      |
| 2007        | 39,743,016,500 | 9,557,794,600  | 1,372,812,300 | 297,042,800 | 1,017,477,800     | 1,033,162,750                         | 50,954,981,250 | \$1.78                      |
| 2008        | 40,317,412,100 | 10,024,712,900 | 1,369,401,700 | 296,676,000 | 1,047,673,900     | 1,000,563,550                         | 52,055,313,050 | \$1.79                      |
| 2009        | 39,273,722,800 | 10,084,519,500 | 1,355,179,800 | 298,055,000 | 1,100,032,400     | 891,067,450                           | 51,220,442,050 | \$1.87                      |
| 2010        | 37,883,814,200 | 9,655,813,900  | 1,360,989,400 | 285,177,000 | 1,103,079,700     | 849,077,100                           | 49,439,797,100 | \$1.97                      |
| 2011        | 37,329,217,100 | 9,525,264,300  | 1,335,918,000 | 285,536,300 | 1,076,626,800     | 805,504,200                           | 48,747,058,300 | \$2.01                      |
| 2012        | 35,670,845,700 | 9,389,591,000  | 1,346,195,800 | 278,012,700 | 1,055,119,600     | 816,315,900                           | 46,923,448,900 | \$2.11                      |

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

- (a) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.
- (b) Equalized Values are reduced by Tax Increment District value increments for apportioning the County levy.
- (c) Per \$1,000 of equalized value.

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**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 6**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
 Last Ten Years  
*(Rate per \$1,000 of equalized value)(a)*

|                                | <b>2003</b>       | <b>2004</b>       | <b>2005</b>       | <b>2006</b>       |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>County direct rates (b)</b> |                   |                   |                   |                   |
| General                        | \$2.21            | \$2.11            | \$1.96            | \$1.83            |
| Federated Library (c)          | \$0.26            | \$0.24            | \$0.24            | \$0.22            |
| <b>Overlapping rates</b>       |                   |                   |                   |                   |
| <b>Cities:</b>                 |                   |                   |                   |                   |
| Brookfield                     | \$17.71 - \$19.04 | \$16.76 - \$17.87 | \$15.15 - \$16.98 | \$14.62 - \$16.47 |
| Delafield                      | \$15.87 - \$19.11 | \$16.19 - \$17.37 | \$13.68 - \$16.22 | \$12.88 - \$14.91 |
| Muskego                        | \$17.11 - \$19.41 | \$15.92 - \$18.48 | \$14.25 - \$16.67 | \$13.21 - \$15.08 |
| New Berlin                     | \$17.77 - \$20.41 | \$17.18 - \$18.86 | \$15.79 - \$17.65 | \$14.95 - \$16.22 |
| Oconomowoc                     | \$17.34 - \$17.36 | \$16.15 - \$16.17 | \$14.85 - \$14.92 | \$13.94           |
| Pewaukee                       | \$14.69 - \$19.12 | \$14.21 - \$17.47 | \$12.56 - \$15.20 | \$11.99 - \$14.43 |
| Waukesha                       | \$20.78           | \$21.40           | \$18.20           | \$17.58           |
| <b>Towns:</b>                  |                   |                   |                   |                   |
| Brookfield                     | \$16.08 - \$16.99 | \$15.08 - \$16.20 | \$13.62 - \$15.43 | \$13.04 - \$14.95 |
| Delafield                      | \$13.61 - \$16.92 | \$12.67 - \$15.32 | \$11.31 - \$13.80 | \$10.70 - \$12.63 |
| Eagle                          | \$12.43 - \$16.33 | \$11.98 - \$14.20 | \$10.98 - \$13.35 | \$8.47 - \$12.19  |
| Genesee                        | \$13.11 - \$15.68 | \$12.42 - \$14.73 | \$11.61 - \$12.47 | \$10.64 - \$12.02 |
| Lisbon                         | \$15.64 - \$18.11 | \$13.73 - \$17.08 | \$12.48 - \$14.67 | \$12.39 - \$13.85 |
| Merton                         | \$13.04 - \$17.02 | \$12.64 - \$15.96 | \$10.98 - \$13.59 | \$10.43 - \$12.75 |
| Mukwonago                      |                   |                   | \$12.53 - \$13.33 | \$11.82 - \$12.57 |
| Oconomowoc                     | \$14.78 - \$15.76 | \$13.38 - \$15.80 | \$11.74 - \$13.75 | \$11.21 - \$11.58 |
| Ottawa                         | \$13.31 - \$15.93 | \$12.76 - \$15.12 | \$11.33 - \$13.61 | \$10.63 - \$12.79 |
| Vernon                         | \$14.74 - \$15.19 | \$13.38 - \$80.18 | \$11.58 - \$84.58 | \$14.95 - \$76.78 |
| Waukesha                       | \$13.85           | \$13.36           | \$11.97           | \$11.47           |
| <b>Villages:</b>               |                   |                   |                   |                   |
| Big Bend                       | \$20.22           | \$18.91           | \$17.09           | \$16.14           |
| Butler                         | \$20.52 - \$21.15 | \$19.41 - \$19.69 | \$17.57 - \$17.66 | \$16.56 - \$16.82 |
| Chenequa                       | \$18.15 - \$19.99 | \$15.94 - \$17.67 | \$14.00 - \$15.70 | \$12.65 - \$14.30 |
| Dousman                        | \$19.45           | \$17.03           | \$15.16           | \$14.39           |
| Eagle                          | \$17.60           | \$18.00           | \$16.86           | \$15.17           |
| Elm Grove                      | \$20.34           | \$18.73           | \$17.84           | \$17.19           |
| Hartland                       | \$17.69 - \$19.54 | \$15.89 - \$17.78 | \$14.00 - \$16.17 | \$13.80 - \$15.15 |
| Lac LaBelle                    | \$15.13           | \$14.85           | \$12.99           | \$12.38           |
| Lannon                         | \$18.93 - \$19.83 | \$17.72 - \$17.99 | \$16.35 - \$16.53 | \$15.60 - \$15.79 |
| Menomonee Falls                | \$19.32 - \$20.15 | \$18.54 - \$18.81 | \$16.17 - \$16.86 | \$15.33 - \$15.95 |
| Merton                         | \$17.45 - \$17.47 | \$15.58 - \$18.39 | \$13.57 - \$15.64 | \$13.39 - \$14.85 |
| Mukwonago                      | \$19.25 - \$19.86 | \$18.43 - \$19.31 | \$16.45 - \$17.19 | \$15.75 - \$16.43 |
| Nashotah                       | \$18.65           | \$16.95           | \$15.47           | \$14.22           |
| North Prairie                  | \$16.79 - \$18.33 | \$15.29 - \$16.73 | \$13.72 - \$14.98 | \$13.07 - \$14.45 |
| Oconomowoc Lake                | \$15.53           | \$14.73           | \$12.74           | \$11.94           |
| Pewaukee                       | \$19.53           | \$18.43           | \$17.37           | \$15.93           |
| Summit                         | \$13.86 - \$15.47 | \$13.58 - \$14.87 | \$11.52 - \$13.28 | \$11.58 - \$12.66 |
| Sussex                         | \$17.66 - \$19.65 | \$17.17 - \$18.60 | \$15.71 - \$16.26 | \$14.75 - \$15.39 |
| Wales                          | \$16.17           | \$15.51           | \$13.65           | \$13.15           |

(a) Rate is subject to limitations as described in Note 3 (D) of the Notes to Financial Statements.

(b) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.

(c) There are sixteen member libraries in the Federated Library System. The tax applies to taxable properties in the nineteen communities without a library.

**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 6**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
 Last Ten Years  
*(Rate per \$1,000 of equalized value)(a)*

| <b>2007</b>       | <b>2008</b>       | <b>2009</b>       | <b>2010</b>       | <b>2011</b>       | <b>2012</b>       |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$1.78<br>\$0.22  | \$1.79<br>\$0.22  | \$1.87<br>\$0.23  | \$1.97<br>\$0.25  | \$2.01<br>\$0.25  | \$2.11<br>\$0.27  |
| \$14.52 - \$15.93 | \$14.62 - \$16.29 | \$15.79 - \$16.87 | \$16.68 - \$18.03 | \$16.79 - \$17.57 | \$17.39 - \$18.05 |
| \$13.22 - \$14.99 | \$13.58 - \$14.12 | \$14.54 - \$14.72 | \$15.63 - \$15.78 | \$15.65 - \$16.16 | \$15.35 - \$17.90 |
| \$13.41 - \$15.47 | \$13.54 - \$15.57 | \$14.51 - \$16.21 | \$15.40 - \$17.06 | \$15.57 - \$17.10 | \$16.10 - \$17.64 |
| \$15.13 - \$16.06 | \$15.32 - \$15.94 | \$15.70 - \$16.59 | \$17.10 - \$17.46 | \$14.56 - \$17.91 | \$17.37 - \$18.41 |
| \$13.89           | \$14.50 - \$14.55 | \$15.46 - \$15.52 | \$16.54 - \$16.60 | \$16.77 - \$16.83 | \$18.47 - \$18.54 |
| \$11.94 - \$14.25 | \$12.13 - \$14.49 | \$13.18 - \$15.29 | \$4.52 - \$15.94  | \$13.96 - \$16.07 | \$14.82 - \$17.64 |
| \$17.30           | \$17.72           | \$18.56           | \$20.23           | \$20.34           | \$21.50           |
| \$12.97 - \$14.39 | \$13.05 - \$14.73 | \$14.08 - \$15.14 | \$14.91 - \$16.27 | \$15.02 - \$15.77 | \$15.49 - \$15.99 |
| \$11.14 - \$12.86 | \$10.74 - \$12.10 | \$11.87 - \$13.26 | \$11.89 - \$13.94 | \$12.43 - \$14.06 | \$12.03 - \$14.84 |
| \$10.48 - \$14.13 | \$10.59 - \$12.62 | \$11.88 - \$13.52 | \$12.59 - \$14.64 | \$12.41 - \$14.86 | \$13.20 - \$15.61 |
| \$10.88 - \$11.78 | \$10.98 - \$11.72 | \$12.06 - \$12.78 | \$12.64 - \$13.36 | \$13.00 - \$13.77 | \$13.34 - \$14.13 |
| \$12.29 - \$14.31 | \$12.11 - \$14.25 | \$12.99 - \$15.45 | \$14.02 - \$16.49 | \$14.22 - \$16.61 | \$14.86 - \$17.96 |
| \$10.37 - \$12.30 | \$10.93 - \$13.07 | \$11.70 - \$14.15 | \$12.69 - \$14.89 | \$12.68 - \$15.11 | \$12.61 - \$16.37 |
| \$12.07 - \$12.59 | \$12.19 - \$12.91 | \$13.14 - \$13.88 | \$13.94 - \$14.70 | \$14.06 - \$14.82 | \$14.54 - \$15.33 |
| \$11.00 - \$11.58 | \$11.53 - \$13.31 | \$12.71 - \$14.52 | \$13.44 - \$15.78 | \$13.30 - \$16.04 | \$14.17 - \$17.46 |
| \$10.67 - \$12.60 | \$10.99 - \$12.08 | \$9.64 - \$12.63  | \$12.81 - \$13.97 | \$12.71 - \$14.44 | \$13.39 - \$14.96 |
| \$11.55 - \$61.97 | \$11.66 - \$14.52 | \$12.53 - \$60.27 | \$13.29 - \$63.19 | \$13.41 - \$16.07 | \$13.85 - \$16.66 |
| \$11.47           | \$11.48           | \$12.57           | \$13.10           | \$13.11           | \$13.63           |
| \$16.27           | \$15.95           | \$16.82           | \$17.55           | \$17.58           | \$18.28           |
| \$15.78 - \$16.60 | \$16.67 - \$17.15 | \$17.34 - \$18.59 | \$18.61 - \$20.10 | \$19.00 - \$20.34 | \$19.47 - \$20.84 |
| \$12.43 - \$13.96 | \$12.56 - \$13.68 | \$13.65 - \$14.70 | \$14.14 - \$15.24 | \$14.49 - \$15.85 | \$14.61 - \$16.47 |
| \$14.13           | \$14.05           | \$14.76           | \$15.79           | \$15.81           | \$17.41           |
| \$14.68           | \$14.95           | \$14.86 - \$16.09 | \$15.70 - \$16.85 | \$15.58 - \$17.18 | \$16.13 - \$17.50 |
| \$16.54           | \$16.76           | \$17.35           | \$18.50           | \$18.03           | \$18.67           |
| \$13.39 - \$15.05 | \$13.21 - \$14.48 | \$14.10 - \$15.86 | \$15.21 - \$16.64 | \$15.35 - \$16.69 | \$14.32 - \$16.86 |
| \$12.28           | \$12.96           | \$14.45           | \$15.49           | \$15.96           | \$17.62           |
| \$14.84 - \$15.65 | \$15.77 - \$16.19 | \$15.95 - \$17.18 | \$16.98 - \$18.51 | \$16.99 - \$18.33 | \$14.85 - \$17.75 |
| \$14.68 - \$15.78 | \$15.56 - \$16.05 | \$16.01 - \$17.31 | \$17.04 - \$18.48 | \$17.01 - \$18.35 | \$17.54 - \$18.92 |
| \$13.12 - \$15.16 | \$12.66 - \$14.81 | \$13.40 - \$15.86 | \$14.40 - \$16.48 | \$14.48 - \$16.59 | \$15.06 - \$17.86 |
| \$15.38 - \$16.12 | \$14.93 - \$15.63 | \$16.98 - \$17.71 | \$17.89 - \$18.65 | \$18.41 - \$19.16 | \$18.56 - \$19.32 |
| \$14.02           | \$13.19           | \$14.25           | \$15.53           | \$15.46           | \$15.04           |
| \$13.27 - \$14.22 | \$13.40 - \$14.16 | \$14.32 - \$14.72 | \$15.18 - \$15.56 | \$15.15 - \$15.33 | \$15.70 - \$16.42 |
| \$11.85           | \$12.35           | \$13.84           | \$14.67           | \$14.94           | \$16.54           |
| \$15.54           | \$15.68           | \$16.26           | \$17.62           | \$17.70           | \$17.94           |
| \$11.01 - \$12.40 | \$11.26 - \$13.03 | \$12.75 - \$13.42 | \$13.33 - \$13.91 | \$13.34 - \$14.70 | \$13.94 - \$15.55 |
| \$14.35 - \$16.08 | \$14.92 - \$15.91 | \$15.59 - \$17.08 | \$16.51 - \$17.71 | \$16.64 - \$17.97 | \$17.20 - \$19.31 |
| \$13.02           | \$12.92           | \$13.97           | \$14.86           | \$14.87           | \$14.53           |

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WAUKESHA COUNTY, WISCONSIN

TABLE 7  
PRINCIPAL TAXPAYERS  
2012 AND NINE YEARS PRIOR

| Taxpayer                                | 2012<br>Equalized Value | 2012<br>Rank | 2012<br>Percentage of<br>Total Equalized<br>Value | 2003<br>Equalized Value | 2003<br>Rank | 2003<br>Percentage of<br>Total Equalized<br>Value |
|-----------------------------------------|-------------------------|--------------|---------------------------------------------------|-------------------------|--------------|---------------------------------------------------|
| Brookfield Square Individual            | \$ 160,907,600          | 1            | 0.34%                                             | \$ 88,401,118           | 2            | 0.24%                                             |
| Aurora                                  | 145,878,100             | 2            | 0.31%                                             | 88,787,259              | 1            | 0.24%                                             |
| Pabst Farms                             | 129,265,100             | 3            | 0.27%                                             | --                      | --           | --                                                |
| Pro Health Care                         | 106,029,800             | 4            | 0.22%                                             | --                      | --           | --                                                |
| Kohl's Department Store                 | 103,734,940             | 5            | 0.22%                                             | --                      | --           | --                                                |
| Harmony Homes                           | 101,865,400             | 6            | 0.21%                                             | 82,524,270              | 4            | 0.22%                                             |
| Wal-Mart                                | 101,705,000             | 7            | 0.21%                                             | 79,257,998              | 6            | 0.21%                                             |
| Bielinski Bros.                         | 95,472,800              | 8            | 0.20%                                             | --                      | --           | --                                                |
| Target Corporation                      | 92,856,400              | 9            | 0.19%                                             | 46,069,992              | 10           | 0.12%                                             |
| General Electric Medical Systems        | 87,642,600              | 10           | 0.18%                                             | 80,170,636              | 5            | 0.21%                                             |
| Quad Graphics                           | --                      | --           | --                                                | 84,282,744              | 3            | 0.23%                                             |
| Individual                              | --                      | --           | --                                                | 69,913,166              | 7            | 0.19%                                             |
| VK Development                          | --                      | --           | --                                                | 57,269,842              | 8            | 0.15%                                             |
|                                         | --                      | --           | --                                                | 47,757,007              | 9            | 0.13%                                             |
| <b>TOTAL</b>                            | <b>\$1,125,357,740</b>  |              | <b>2.36%</b>                                      | <b>\$724,434,032</b>    |              | <b>1.93%</b>                                      |
| <b>TOTAL COUNTY<br/>EQUALIZED VALUE</b> | <b>\$47,739,764,800</b> |              |                                                   | <b>\$37,450,170,400</b> |              |                                                   |

Source: Waukesha County Tax System

**WAUKESHA COUNTY, WISCONSIN**

TABLE 8  
PROPERTY TAXES LEVIED AND COLLECTIONS  
LAST TEN FISCAL YEARS

| <b>Settlement<br/>Year (A)</b> | <b>Total Tax<br/>Roll</b> | <b>Collected within the Fiscal<br/>Year of the Levy</b> |                              | <b>Collections in</b>       | <b>Total Collections as of</b> |                              |
|--------------------------------|---------------------------|---------------------------------------------------------|------------------------------|-----------------------------|--------------------------------|------------------------------|
|                                |                           | <b>Amount<br/>Collected</b>                             | <b>Percent<br/>Collected</b> | <b>Subsequent Years</b>     | <b>December 31, 2012</b>       | <b>Percent<br/>Collected</b> |
|                                |                           | <b>Amount<br/>Collected</b>                             | <b>Percent<br/>Collected</b> | <b>Amount<br/>Collected</b> | <b>Amount<br/>Collected</b>    | <b>Percent<br/>Collected</b> |
| 2003                           | \$688,967,171             | \$684,864,602                                           | 99.40%                       | \$4,101,430                 | \$688,966,032                  | 100.00%                      |
| 2004                           | \$723,215,360             | \$719,960,843                                           | 99.55%                       | \$3,253,379                 | \$723,214,222                  | 100.00%                      |
| 2005                           | \$760,508,669             | \$757,099,379                                           | 99.55%                       | \$3,409,290                 | \$760,508,669                  | 100.00%                      |
| 2006                           | \$773,507,770             | \$769,635,799                                           | 99.50%                       | \$3,870,789                 | \$773,506,588                  | 100.00%                      |
| 2007                           | \$809,690,943             | \$804,474,334                                           | 99.36%                       | \$5,211,328                 | \$809,685,662                  | 100.00%                      |
| 2008                           | \$847,228,993             | \$840,500,025                                           | 99.21%                       | \$6,691,065                 | \$847,191,090                  | 100.00%                      |
| 2009                           | \$880,647,695             | \$872,450,160                                           | 99.07%                       | \$8,095,805                 | \$880,545,965                  | 99.99%                       |
| 2010                           | \$888,473,977             | \$880,326,347                                           | 99.08%                       | \$7,183,959                 | \$887,510,306                  | 99.89%                       |
| 2011                           | \$941,407,690             | \$934,078,085                                           | 99.22%                       | \$4,923,925                 | \$939,002,010                  | 99.74%                       |
| 2012                           | \$906,087,115             | \$900,564,833                                           | 99.39%                       | \$0                         | \$900,564,833                  | 99.39%                       |

SOURCE: Waukesha County Treasurer's Tax Settlement Reports

(A) The County levy is settled (collected) by the County Treasurer in the year following the year it is levied.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 9  
RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION  
AND DEBT PER CAPITA  
LAST TEN FISCAL YEARS

| <u>Year Ending<br/>December 31</u> | <u>Estimated<br/>Population (A)</u> | <u>(\$000's)<br/>Personal<br/>Income (B)</u> | <u>Equalized<br/>Valuation (C)</u> | <u>General<br/>Obligation<br/>Debt</u> | <u>Percent of Debt<br/>to Equalized<br/>Valuation</u> | <u>Percent of Debt<br/>to Personal<br/>Income (C)</u> | <u>Debt Per<br/>Capita</u> |
|------------------------------------|-------------------------------------|----------------------------------------------|------------------------------------|----------------------------------------|-------------------------------------------------------|-------------------------------------------------------|----------------------------|
| 2003                               | 371,189                             | \$15,423,274                                 | \$36,910,435,050                   | \$69,665,000                           | 0.19%                                                 | 0.45%                                                 | 187.68                     |
| 2004                               | 373,339                             | \$16,223,446                                 | \$40,244,065,050                   | \$71,465,000                           | 0.18%                                                 | 0.44%                                                 | 191.42                     |
| 2005                               | 377,348                             | \$17,151,976                                 | \$44,614,092,450                   | \$77,150,000                           | 0.17%                                                 | 0.45%                                                 | 204.45                     |
| 2006                               | 379,577                             | \$16,025,361                                 | \$48,476,599,550                   | \$79,525,000                           | 0.16%                                                 | 0.50%                                                 | 209.51                     |
| 2007                               | 381,603                             | \$19,824,276                                 | \$50,954,981,250                   | \$78,250,000                           | 0.15%                                                 | 0.39%                                                 | 205.06                     |
| 2008                               | 382,694                             | \$20,584,728                                 | \$52,055,313,050                   | \$78,320,000                           | 0.15%                                                 | 0.38%                                                 | 204.65                     |
| 2009                               | 383,190                             | \$19,430,799                                 | \$51,220,442,050                   | \$75,855,000                           | 0.15%                                                 | 0.39%                                                 | 197.96                     |
| 2010                               | 389,891                             | \$20,358,159                                 | \$49,439,797,100                   | \$73,930,000                           | 0.15%                                                 | 0.36%                                                 | 189.62                     |
| 2011                               | 390,267                             | \$21,404,974                                 | \$48,747,058,300                   | \$71,660,000                           | 0.15%                                                 | 0.33%                                                 | 183.62                     |
| 2012                               | 390,914                             | *                                            | \$46,923,448,900                   | \$79,665,000                           | 0.17%                                                 | *                                                     | 203.79                     |

\*Information not yet available.

NOTES:

- (A) Source: 2000 Census Data, Wisconsin Department of Administration.
- (B) Personal Income shown in Table 12.
- (C) Value as reduced by tax incremental financing districts.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 10  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(dollars in thousands)

|                                                                           | <u>2003</u>          | <u>2004</u>          | <u>2005</u>          | <u>2006</u>          |
|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Equalized Value of Real and Personal Property                             | <u>\$ 37,450,170</u> | <u>\$ 40,939,574</u> | <u>\$ 45,451,031</u> | <u>\$ 49,477,110</u> |
| Debt Limit, 5% of Equalized Valuation<br>(Wisconsin Statutory Limitation) | \$ 1,872,509         | \$ 2,046,979         | \$ 2,272,552         | \$ 2,473,855         |
| Amount of Debt Applicable to Debt Limitation:                             |                      |                      |                      |                      |
| General Obligation Promissory Notes                                       | 69,665               | 71,465               | 77,150               | 79,525               |
| Less: Debt Service Funds                                                  | <u>(3,207)</u>       | <u>(3,003)</u>       | <u>(3,018)</u>       | <u>(3,003)</u>       |
| Total Amount of Debt Applicable to Debt Margin                            | 66,458               | 68,462               | 74,132               | 76,522               |
| Legal Debt Margin-(Debt Capacity)                                         | <u>\$ 1,806,051</u>  | <u>\$ 1,978,517</u>  | <u>\$ 2,198,420</u>  | <u>\$ 2,397,333</u>  |
| Percent of Debt Capacity Used                                             | 3.5%                 | 3.3%                 | 3.3%                 | 3.1%                 |

**WAUKESHA COUNTY, WISCONSIN**

TABLE 10  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(dollars in thousands)

| <u>2007</u>              | <u>2008</u>              | <u>2009</u>              | <u>2010</u>              | <u>2011</u>              | <u>2012</u>              |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>\$ 51,988,144</u>     | <u>\$ 53,055,877</u>     | <u>\$ 52,111,510</u>     | <u>\$ 50,288,874</u>     | <u>\$ 49,552,563</u>     | <u>\$ 47,739,765</u>     |
| \$ 2,599,407             | \$ 2,652,794             | \$ 2,605,576             | \$ 2,514,444             | \$ 2,477,628             | \$ 2,386,988             |
| 78,250<br><u>(3,242)</u> | 78,320<br><u>(3,575)</u> | 75,855<br><u>(4,060)</u> | 73,930<br><u>(4,248)</u> | 71,660<br><u>(3,774)</u> | 79,665<br><u>(3,861)</u> |
| 75,008                   | 74,745                   | 71,795                   | 69,682                   | 67,886                   | 75,804                   |
| <u>\$ 2,524,399</u>      | <u>\$ 2,578,049</u>      | <u>\$ 2,533,781</u>      | <u>\$ 2,444,762</u>      | <u>\$ 2,409,742</u>      | <u>\$ 2,311,184</u>      |
| 2.9%                     | 2.8%                     | 2.8%                     | 2.8%                     | 2.7%                     | 3.2%                     |

**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 11**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

| <u>Governmental<br/>Unit</u>        | <u>Outstanding Debt<br/>As of April, 2013<br/>Less 2013<br/>Principal Payments</u> | <u>% of Debt<br/>Within<br/>County</u> | <u>Amount of<br/>Debt Within<br/>County</u> |
|-------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------|
| <b>DIRECT DEBT</b>                  |                                                                                    |                                        |                                             |
| Waukesha County<br>(as of 12/31/12) | 79,665,000                                                                         | 100.00%                                | 79,665,000                                  |
| <b>TOTAL DIRECT DEBT</b>            |                                                                                    |                                        | <b>\$ 79,665,000</b>                        |
| <b>OVERLAPPING DEBT</b>             |                                                                                    |                                        |                                             |
| <b>Cities:</b>                      |                                                                                    |                                        |                                             |
| Brookfield                          | 28,611,000                                                                         | 100.00%                                | 28,611,000                                  |
| Delafield                           | 18,791,500                                                                         | 100.00%                                | 18,791,500                                  |
| Milwaukee                           | 661,949,150                                                                        | 0.05%                                  | 330,975                                     |
| Muskego                             | 17,625,000                                                                         | 100.00%                                | 17,625,000                                  |
| New Berlin                          | 41,155,185                                                                         | 100.00%                                | 41,155,185                                  |
| Oconomowoc                          | 27,455,326                                                                         | 100.00%                                | 27,455,326                                  |
| Pewaukee                            | 9,995,593                                                                          | 100.00%                                | 9,995,593                                   |
| Waukesha                            | 95,345,000                                                                         | 100.00%                                | 95,345,000                                  |
| <b>Total All Cities</b>             |                                                                                    |                                        | <b>\$ 239,309,579</b>                       |
| <b>Towns:</b>                       |                                                                                    |                                        |                                             |
| Delafield                           | 447,836                                                                            | 100.00%                                | 447,836                                     |
| Eagle                               | 192,455                                                                            | 100.00%                                | 192,455                                     |
| Genesee                             | 1,003,021                                                                          | 100.00%                                | 1,003,021                                   |
| Lisbon                              | 3,304,387                                                                          | 100.00%                                | 3,304,387                                   |
| Merton                              | 2,539,001                                                                          | 100.00%                                | 2,539,001                                   |
| Oconomowoc                          | 1,460,500                                                                          | 100.00%                                | 1,460,500                                   |
| Ottawa                              | 398,164                                                                            | 100.00%                                | 398,164                                     |
| Vernon                              | 574,246                                                                            | 100.00%                                | 574,246                                     |
| <b>Total All Towns</b>              |                                                                                    |                                        | <b>\$ 9,919,610</b>                         |
| <b>Villages:</b>                    |                                                                                    |                                        |                                             |
| Big Bend                            | 762,007                                                                            | 100.00%                                | 762,007                                     |
| Butler                              | 2,881,715                                                                          | 100.00%                                | 2,881,715                                   |
| Chenequa                            | 634,628                                                                            | 100.00%                                | 634,628                                     |
| Elm Grove                           | 10,780,000                                                                         | 100.00%                                | 10,780,000                                  |
| Hartland                            | 15,600,000                                                                         | 100.00%                                | 15,600,000                                  |
| Lac LaBelle                         | 2,250,351                                                                          | 100.00%                                | 2,250,351                                   |
| Lannon                              | 2,735,004                                                                          | 100.00%                                | 2,735,004                                   |
| Menomonee Falls                     | 80,385,000                                                                         | 100.00%                                | 80,385,000                                  |
| Merton                              | 3,080,000                                                                          | 100.00%                                | 3,080,000                                   |
| Mukwonago                           | 27,551,346                                                                         | 100.00%                                | 27,551,346                                  |
| Nashotah                            | 198,487                                                                            | 100.00%                                | 198,487                                     |
| North Prairie                       | 712,817                                                                            | 100.00%                                | 712,817                                     |
| Oconomowoc Lake                     | 340,474                                                                            | 100.00%                                | 340,474                                     |
| Pewaukee                            | 10,206,158                                                                         | 100.00%                                | 10,206,158                                  |
| Summit                              | 10,976,218                                                                         | 100.00%                                | 10,976,218                                  |
| Sussex                              | 21,959,460                                                                         | 100.00%                                | 21,959,460                                  |
| Wales                               | 2,401,166                                                                          | 100.00%                                | 2,401,166                                   |
| <b>Total All Villages</b>           |                                                                                    |                                        | <b>\$ 193,454,831</b>                       |

**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 11**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

| <b>Governmental<br/>Unit</b>                | <b>Outstanding Debt<br/>As of April, 2013<br/>Less 2013<br/>Principal Payments</b> | <b>% of Debt<br/>Within<br/>County</b> | <b>Amount of<br/>Debt Within<br/>County</b> |
|---------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------|
| <b>School Districts:</b>                    |                                                                                    |                                        |                                             |
| Arrowhead UHS                               | 10,955,000                                                                         | 100.00%                                | \$ 10,955,000                               |
| East Troy                                   | 5,086,263                                                                          | 0.54%                                  | 27,466                                      |
| Elmbrook                                    | 63,975,000                                                                         | 100.00%                                | 63,975,000                                  |
| Hamilton                                    | 7,960,000                                                                          | 100.00%                                | 7,960,000                                   |
| Hartland-Lakeside J3                        | 3,465,000                                                                          | 100.00%                                | 3,465,000                                   |
| Kettle Moraine                              | 5,755,000                                                                          | 100.00%                                | 5,755,000                                   |
| Menomonee Falls                             | 28,070,000                                                                         | 100.00%                                | 28,070,000                                  |
| Merton Community                            | 2,696,965                                                                          | 100.00%                                | 2,696,965                                   |
| Milwaukee Area TCD                          | 85,370,000                                                                         | 0.42%                                  | 358,554                                     |
| Mukwonago                                   | 14,940,320                                                                         | 99.97%                                 | 14,935,838                                  |
| Muskego-Norway                              | 20,690,000                                                                         | 84.56%                                 | 17,495,464                                  |
| New Berlin                                  | 50,185,000                                                                         | 100.00%                                | 50,185,000                                  |
| North Lake                                  | 520,000                                                                            | 100.00%                                | 520,000                                     |
| Oconomowoc Area                             | 56,945,000                                                                         | 88.25%                                 | 50,253,963                                  |
| Palmyra-Eagle                               | 11,525,000                                                                         | 47.59%                                 | 5,484,748                                   |
| Pewaukee                                    | 28,470,000                                                                         | 100.00%                                | 28,470,000                                  |
| Richmond                                    | 1,988,507                                                                          | 100.00%                                | 1,988,507                                   |
| Stone Bank                                  | 700,000                                                                            | 100.00%                                | 700,000                                     |
| Swallow                                     | 3,105,000                                                                          | 100.00%                                | 3,105,000                                   |
| Waukesha                                    | 6,557,883                                                                          | 100.00%                                | 6,557,883                                   |
| Waukesha Area TCD                           | 22,395,000                                                                         | 97.17%                                 | 21,761,222                                  |
| West Allis                                  | 26,112,747                                                                         | 6.42%                                  | 1,676,438                                   |
| <b>Total All School Districts</b>           |                                                                                    |                                        | <b>\$ 326,397,048</b>                       |
| <b>Sanitary Districts</b>                   |                                                                                    |                                        |                                             |
| Blackhawk                                   | 280,000                                                                            | 100.00%                                | 280,000                                     |
| Town of Brookfield #4                       | 400,000                                                                            | 100.00%                                | 400,000                                     |
| Lake Pewaukee                               | 78,801                                                                             | 100.00%                                | 78,801                                      |
| Little Muskego Lake                         | 41,056                                                                             | 100.00%                                | 41,056                                      |
| Mary Lane                                   | 370,000                                                                            | 100.00%                                | 370,000                                     |
| Okauchee Lake                               | 150,000                                                                            | 100.00%                                | 150,000                                     |
| Milwaukee Metropolitan<br>Sewerage District | 930,609,681                                                                        | 0.02%                                  | 186,122                                     |
| <b>Total Sanitary Districts</b>             |                                                                                    |                                        | <b>\$ 1,505,979</b>                         |
| <b>TOTAL OVERLAPPING DEBT</b>               |                                                                                    |                                        | <b>\$ 770,587,047</b>                       |
| <b>TOTAL DIRECT AND OVERLAPPING DEBT</b>    |                                                                                    |                                        | <b>\$ 850,252,047</b>                       |

Source: Survey of Underlying Governmental Units conducted by Robert W. Baird & Co. as of April, 2013.

Results based on confirmations received from overlapping municipalities.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 12  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS

| <b>Fiscal Year</b> | <b>(1)<br/>Population</b> | <b>(2)<br/>(\$000's)<br/>Personal<br/>Income</b> | <b>(2)<br/>Per Capita<br/>Personal<br/>Income</b> | <b>(3)<br/>Public<br/>School<br/>Enrollment</b> | <b>(3)<br/>Private<br/>School<br/>Enrollment</b> | <b>(4)<br/>Average<br/>Unemployment<br/>Rate</b> |
|--------------------|---------------------------|--------------------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| 2003               | 371,189                   | \$15,423,274                                     | \$41,551                                          | 60,746                                          | 13,554                                           | 4.8%                                             |
| 2004               | 373,339                   | \$16,223,446                                     | \$43,455                                          | 61,831                                          | 13,038                                           | 4.2%                                             |
| 2005               | 377,348                   | \$17,151,976                                     | \$45,454                                          | 62,472                                          | 12,718                                           | 3.8%                                             |
| 2006               | 379,577                   | \$16,025,361                                     | \$42,219                                          | 62,859                                          | 12,801                                           | 3.8%                                             |
| 2007               | 381,603                   | \$19,824,276                                     | \$51,950                                          | 63,082                                          | 12,919                                           | 3.9%                                             |
| 2008               | 382,694                   | \$20,584,728                                     | \$53,789                                          | 62,868                                          | 12,539                                           | 3.9%                                             |
| 2009               | 383,190                   | \$19,430,799                                     | \$50,708                                          | 63,685                                          | 12,004                                           | 7.5%                                             |
| 2010               | 389,891                   | \$20,358,159                                     | \$52,215                                          | 63,868                                          | 11,530                                           | 7.4%                                             |
| 2011               | 390,267                   | \$21,404,974                                     | \$54,847                                          | 63,309                                          | 12,403                                           | 6.5%                                             |
| 2012               | 390,914                   | *                                                | *                                                 | *                                               | *                                                | 6.0%                                             |

\*Information not yet available.

Sources:

- (1) Fiscal year 2010 is U.S. Census figure; all other figures are estimated by the Wisconsin Department of Administration.
- (2) Bureau of Economic Analysis-US Department of Commerce.
- (3) Wisconsin Department of Public Instruction.
- (4) Wisconsin Department of Workforce Development - Bureau of Workforce Information. 2012 figure is preliminary.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 13  
TEN LARGEST EMPLOYERS  
2012 AND NINE YEARS PRIOR

| <b>Employer</b>                                       | <b>Product/Business</b>               | <b>2012</b>                       |                       |             | <b>2003</b>                       |                       |             |
|-------------------------------------------------------|---------------------------------------|-----------------------------------|-----------------------|-------------|-----------------------------------|-----------------------|-------------|
|                                                       |                                       | <b>Approximate<br/>Employment</b> | <b>% of<br/>Total</b> | <b>Rank</b> | <b>Approximate<br/>Employment</b> | <b>% of<br/>Total</b> | <b>Rank</b> |
| Kohl's Department Stores                              | Retail, Dist. Center,<br>Headquarters | 5,258                             | 19%                   | 1           | 3,819                             | 17%                   | 2           |
| ProHealth Care-formerly Waukesha<br>Memorial Hospital | Health Services                       | 4,777                             | 17%                   | 2           | 2,308                             | 10%                   | 4           |
| General Electric Medical Systems                      | Medical Products                      | 3,700                             | 14%                   | 3           | 3,849                             | 17%                   | 1           |
| Quad Graphics                                         | Printing/Headquarters                 | 3,249                             | 12%                   | 4           | 3,103                             | 14%                   | 3           |
| Roundy's                                              | Food Wholesale/Retail                 | 2,697                             | 10%                   | 5           | --                                | --                    | --          |
| Waukesha School District                              | Education                             | 1,817                             | 7%                    | 6           | 1,392                             | 6%                    | 8           |
| Wal-Mart Corporation                                  | Retail                                | 1,675                             | 6%                    | 7           | --                                | --                    | --          |
| Target Corporation                                    | Retail/Distribution Cntr              | 1,523                             | 6%                    | 8           | 1,641                             | 7%                    | 6           |
| Waukesha County                                       | Government                            | 1,357                             | 5%                    | 9           | 1,389                             | 6%                    | 9           |
| Aurora Health Care                                    | Health Services                       | 1,332                             | 5%                    | 10          | --                                | --                    | --          |
| Ameritech                                             | Communications                        | --                                | --                    | --          | 1,867                             | 8%                    | 5           |
| Community Memorial Hospital                           | Health Services                       | --                                | --                    | --          | 1,427                             | 6%                    | 7           |
| Waukesha County Technical College                     | Post Secondary Education              | --                                | --                    | --          | 1,388                             | 6%                    | 10          |
| <b>Total</b>                                          |                                       | <b>27,385</b>                     | <b>100%</b>           |             | <b>22,183</b>                     | <b>100%</b>           |             |

SOURCE: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
February, 2013 and January, 2004 employer inquiry updates.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 14  
FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

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| Functional Areas:                   | <u>2003</u>   | <u>2004</u>   | <u>2005</u>   | <u>2006</u>   |
|-------------------------------------|---------------|---------------|---------------|---------------|
| Justice and public safety           | 473.85        | 492.10        | 515.99        | 531.88        |
| Health and human services           | 424.83        | 430.17        | 429.03        | 429.98        |
| Environment, parks and education    | 153.75        | 153.00        | 153.54        | 150.50        |
| Public works                        | 163.50        | 162.50        | 160.75        | 161.00        |
| General government                  | <u>128.55</u> | <u>127.75</u> | <u>127.80</u> | <u>127.90</u> |
| Total Regular Positions County-Wide | 1,344.48      | 1,365.52      | 1,387.11      | 1,401.26      |
| Temporary Extra Help                | 125.78        | 117.14        | 121.08        | 124.07        |
| Overtime                            | <u>26.71</u>  | <u>23.48</u>  | <u>27.96</u>  | <u>24.64</u>  |
| Total Position Equivalents          | 1,496.97      | 1,506.14      | 1,536.15      | 1,549.97      |

Source: Waukesha County Budget Office

**WAUKESHA COUNTY, WISCONSIN**

TABLE 14  
 FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA  
 LAST TEN FISCAL YEARS

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| <u>2007</u>   | <u>2008</u>   | <u>2009</u>   | <u>2010</u>   | <u>2011</u>   | <u>2012 Budget</u> |
|---------------|---------------|---------------|---------------|---------------|--------------------|
| 537.75        | 537.75        | 534.13        | 549.90        | 549.75        | 544.52             |
| 428.48        | 426.29        | 424.88        | 419.50        | 419.62        | 418.06             |
| 148.00        | 148.00        | 144.00        | 139.70        | 135.75        | 133.70             |
| 158.50        | 157.90        | 153.60        | 149.10        | 144.10        | 135.60             |
| <u>127.82</u> | <u>121.65</u> | <u>123.40</u> | <u>126.40</u> | <u>126.40</u> | <u>126.05</u>      |
| 1,400.55      | 1,391.59      | 1,380.01      | 1,384.60      | 1,375.62      | 1,357.93           |
| 118.96        | 118.71        | 114.50        | 114.93        | 121.02        | 123.64             |
| <u>23.32</u>  | <u>33.44</u>  | <u>26.40</u>  | <u>25.76</u>  | <u>23.14</u>  | <u>22.89</u>       |
| 1,542.83      | 1,543.74      | 1,520.91      | 1,525.29      | 1,519.78      | 1,504.46           |

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

|                                           | 2003       | 2004       | 2005       | 2006       |
|-------------------------------------------|------------|------------|------------|------------|
| <b>JUSTICE AND PUBLIC SAFETY</b>          |            |            |            |            |
| Jail Bookings                             | 9,337      | 10,869     | 9,310      | 9,957      |
| Average Daily Population - Jail           | 329        | 291        | 333        | 387        |
| Average Daily Population - Huber Facility | 266        | 266        | 269        | 267        |
| <b>HEALTH AND HUMAN SERVICES</b>          |            |            |            |            |
| Economic Services/Support Program         |            |            |            |            |
| Unduplicated Cases (a)                    | 8,009      | 8,901      | 9,505      | 10,200     |
| Mental Health Center Days of Care         | 8,055      | 6,527      | 7,211      | 7,169      |
| <b>PARKS &amp; LAND USE</b>               |            |            |            |            |
| Daily Entrance Stickers                   | 67,897     | 65,282     | 75,391     | 72,992     |
| Annual Stickers                           | 5,643      | 7,311      | 7,685      | 7,558      |
| Annual Boat Launch Stickers               | 486        | 495        | 486        | 451        |
| Daily Boat Launches                       | 15,795     | 16,223     | 15,266     | 11,175     |
| <b>PUBLIC WORKS</b>                       |            |            |            |            |
| Building Operations:                      |            |            |            |            |
| Electricity Consumption (Kilowatt-Hours)  | 11,372,118 | 11,847,394 | 14,719,569 | 15,886,571 |
| Natural Gas Consumption (Therm)           | 589,673    | 577,855    | 540,278    | 688,651    |
| Water Consumption (Gallons)               | 29,857,500 | 35,977,200 | 38,186,300 | 37,375,050 |
| Transportation:                           |            |            |            |            |
| Centerline Miles of Road Maintained       |            |            |            |            |
| County                                    | 390        | 390        | 396        | 400        |
| State                                     | 245        | 245        | 250        | 250        |
| Airport:                                  |            |            |            |            |
| Based Aircraft                            | 225        | 225        | 225        | 247        |
| Annual Operations (takeoffs & landings)   | 101,418    | 98,804     | 91,024     | 65,691     |

(a) Unduplicated counts are available only on a monthly basis. This represents the month of December.

Source: Waukesha County Budget Division

WAUKESHA COUNTY, WISCONSIN

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

| 2007       | 2008       | 2009       | 2010       | 2011       | 2012       |
|------------|------------|------------|------------|------------|------------|
| 9,954      | 9,341      | 8,948      | 8,336      | 8,291      | 8,244      |
| 430        | 423        | 440        | 423        | 430        | 419        |
| 260        | 232        | 206        | 208        | 178        | 155        |
| 10,837     | 11,616     | 12,664     | 13,233     | 14,448     | 19,239     |
| 7,360      | 6,238      | 7,356      | 6,321      | 6,419      | 5,661      |
| 69,546     | 74,413     | 80,763     | 87,787     | 83,949     | 87,675     |
| 8,457      | 9,725      | 12,641     | 14,457     | 14,275     | 15,435     |
| 491        | 460        | 472        | 523        | 535        | 581        |
| 14,459     | 12,220     | 15,743     | 13,981     | 13,251     | 14,373     |
| 19,673,792 | 16,961,378 | 15,141,061 | 15,301,583 | 14,026,833 | 14,222,399 |
| 836,178    | 872,454    | 758,123    | 685,287    | 737,345    | 647,827    |
| 35,731,600 | 31,833,000 | 27,717,401 | 25,610,400 | 24,121,900 | 22,907,000 |
| 398        | 398        | 398        | 398        | 396        | 396        |
| 260        | 260        | 260        | 260        | 237        | 237        |
| 247        | 255        | 190        | 190        | 190        | 238        |
| 64,520     | 68,643     | 65,890     | 64,664     | 62,096     | 60,920     |

**WAUKESHA COUNTY, WISCONSIN**

TABLE 16  
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

|                                                    | 2003  | 2004  | 2005  | 2006  |
|----------------------------------------------------|-------|-------|-------|-------|
| <b>JUSTICE AND PUBLIC SAFETY</b>                   |       |       |       |       |
| Correction Facility Capacities                     |       |       |       |       |
| Huber Facility                                     | 326   | 326   | 326   | 326   |
| County Jail                                        | 306   | 306   | 469   | 469   |
| <br>                                               |       |       |       |       |
| <b>PARKS, ENVIRONMENT, EDUCATION, AND LAND USE</b> |       |       |       |       |
| Number of County Parks                             | 7     | 8     | 8     | 8     |
| Park Acreage:                                      |       |       |       |       |
| Developed                                          | 3,160 | 3,160 | 3,160 | 3,160 |
| Undeveloped                                        | 4,534 | 4,915 | 5,145 | 5,200 |
| County Golf Courses                                | 3     | 3     | 3     | 3     |
| Ice Arenas                                         | 2     | 2     | 2     | 2     |
| Nature Center                                      | 1     | 1     | 1     | 1     |
| Exposition Center                                  | 1     | 1     | 1     | 1     |
| <br>                                               |       |       |       |       |
| <b>PUBLIC WORKS</b>                                |       |       |       |       |
| Centerline Miles of County Roads                   | 390   | 390   | 396   | 400   |
| Traffic Signals                                    | 74    | 78    | 82    | 85    |
| Bridges                                            | 52    | 53    | 60    | 60    |
| Active Vehicles in Vehicle Replacement Plan        | 367   | 384   | 384   | 383   |
| Airport:                                           |       |       |       |       |
| Number of Runways                                  | 2     | 2     | 2     | 2     |

Source: Waukesha County Departments

WAUKESHA COUNTY, WISCONSIN

TABLE 16  
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

| 2007  | 2008  | 2009  | 2010  | 2011  | 2012  |
|-------|-------|-------|-------|-------|-------|
| 326   | 326   | 326   | 326   | 326   | 326   |
| 469   | 469   | 469   | 469   | 469   | 469   |
| 8     | 8     | 8     | 8     | 8     | 8     |
| 3,598 | 3,598 | 3,998 | 3,956 | 3,956 | 3,956 |
| 5,407 | 5,411 | 4,212 | 4,382 | 4,382 | 4,443 |
| 3     | 3     | 3     | 3     | 3     | 3     |
| 2     | 2     | 2     | 2     | 2     | 2     |
| 1     | 1     | 1     | 1     | 1     | 1     |
| 1     | 1     | 1     | 1     | 1     | 1     |
| 398   | 398   | 398   | 396   | 396   | 396   |
| 90    | 95    | 99    | 102   | 102   | 103   |
| 60    | 61    | 63    | 64    | 64    | 64    |
| 384   | 384   | 379   | 381   | 381   | 382   |
| 2     | 2     | 2     | 2     | 2     | 2     |

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