

STATISTICAL SECTION

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.

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.

THIS PAGE LEFT BLANK

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

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

	2007	2008	2009	2010
Governmental activities				
Net investment in capital assets	\$ 218,423,199	\$ 218,181,131	\$ 221,238,419	\$ 235,590,204
Restricted	11,747,377	12,968,620	13,579,455	13,570,321
Unrestricted	96,811,096	102,696,782	104,613,277	110,475,599
Total governmental activities net position	<u>\$ 326,981,672</u>	<u>\$ 333,846,533</u>	<u>\$ 339,431,151</u>	<u>\$ 359,636,124</u>
Business-type activities				
Net investment in capital assets	\$ 31,925,554	\$ 30,027,002	\$ 28,502,394	\$ 27,533,559
Restricted	-	-	-	-
Unrestricted	15,003,461	16,457,135	18,137,225	18,609,479
Total business-type activities net position	<u>\$ 46,929,015</u>	<u>\$ 46,484,137</u>	<u>\$ 46,639,619</u>	<u>\$ 46,143,038</u>
Primary government				
Net investment in capital assets	\$ 250,348,753	\$ 248,208,133	\$ 249,740,813	\$ 263,123,763
Restricted	11,747,377	12,968,620	13,579,455	13,570,321
Unrestricted	111,814,557	119,153,917	122,750,502	129,085,078
Total primary government net position	<u>\$ 373,910,687</u>	<u>\$ 380,330,670</u>	<u>\$ 386,070,770</u>	<u>\$ 405,779,162</u>

WAUKESHA COUNTY, WISCONSIN

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

2011	2012	2013	2014	2015	2016
\$ 254,637,685	\$272,991,997	\$289,131,520	\$302,395,863	\$306,112,400	\$311,912,426
20,905,214	21,708,940	21,800,178	21,206,029	36,013,000	17,831,293
105,840,525	102,136,846	91,575,464	88,686,232	104,634,861	115,480,294
<u>\$ 381,383,424</u>	<u>\$396,837,783</u>	<u>\$402,507,162</u>	<u>\$412,288,124</u>	<u>\$446,760,261</u>	<u>\$445,224,013</u>
\$ 27,389,891	\$ 25,926,909	\$ 25,828,208	\$ 30,795,267	\$ 42,453,198	\$ 41,934,747
-	-	-	-	315,692	-
19,562,183	20,496,331	20,805,814	19,880,902	16,498,376	14,616,769
<u>\$ 46,952,074</u>	<u>\$ 46,423,240</u>	<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>	<u>\$ 59,267,266</u>	<u>\$ 56,551,516</u>
\$ 282,027,576	\$298,918,906	\$314,959,728	\$333,191,130	\$348,565,598	\$353,847,173
20,905,214	21,708,940	21,800,178	21,206,029	36,328,692	17,831,293
125,402,708	122,633,177	112,381,278	108,567,134	121,133,237	130,097,063
<u>\$ 428,335,498</u>	<u>\$443,261,023</u>	<u>\$449,141,184</u>	<u>\$462,964,293</u>	<u>\$506,027,527</u>	<u>\$501,775,529</u>

WAUKESHA COUNTY, WISCONSIN

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

	2007	2008	2009	2010
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 46,666,180	\$ 49,961,239	\$ 51,476,358	\$ 50,999,866
Health and Human Services	94,451,774	86,750,272	69,147,970	69,357,219
Environment, Parks & Education	19,616,496	19,311,934	20,172,847	19,399,118
Public Works	32,115,801	33,031,975	30,980,914	31,711,425
General Government	13,521,091	13,445,270	16,734,108	16,663,781
Interest and Fiscal Charges	3,187,581	3,048,607	2,660,430	2,406,575
Total governmental activities expenses	<u>209,558,923</u>	<u>205,549,297</u>	<u>191,172,627</u>	<u>190,537,984</u>
Business-type Activities:				
Radio services	909,867	968,565	981,686	654,208
Golf courses	3,201,335	3,290,509	3,162,686	3,184,733
Ice arenas	1,119,483	1,190,971	1,149,365	1,123,537
Materials recovery facility	2,035,752	1,710,722	1,597,449	1,805,158
Airport	1,689,199	1,701,050	1,721,395	1,617,515
Total business-type activities expenses	<u>8,955,636</u>	<u>8,861,817</u>	<u>8,612,581</u>	<u>8,385,151</u>
Total primary government expenses	<u>\$ 218,514,559</u>	<u>\$ 214,411,114</u>	<u>\$ 199,785,208</u>	<u>\$ 198,923,135</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 10,228,299	\$ 10,249,820	\$ 9,875,865	\$ 12,239,099
Health and human services	9,817,787	8,822,334	8,140,847	8,011,895
Environment, parks and education	7,526,386	6,551,089	6,674,278	6,982,660
Public works	5,778,089	6,294,998	5,761,456	5,282,970
General government	1,016,370	851,123	3,730,196	3,850,581
Operating grants and contributions				
Justice and public safety	2,903,287	3,339,293	3,622,487	3,409,531
Health and human services	60,723,001	57,114,905	38,701,453	38,249,061
Environment, parks and education	2,265,118	1,819,838	2,233,867	2,199,516
Public works	5,480,387	5,763,068	5,383,264	5,271,007
General government	317,737	441,225	844,132	926,872
Capital grants and contributions				
Environment, parks and education	888	-	297,466	3,694,077
Public works	496,304	62,543	6,325	4,529,720
General government	292,086	421,371	181,759	247,763
Total governmental activities program revenues	<u>106,845,739</u>	<u>101,731,607</u>	<u>85,453,395</u>	<u>94,894,752</u>
Business-type Activities:				
Charges for services				
Radio services	615,973	651,325	590,077	624,691
Golf courses	3,071,237	2,909,585	2,932,419	2,932,592
Ice arenas	952,748	985,276	961,519	1,052,591
Materials recovery facility	1,384,011	1,496,650	851,344	1,323,692
Airport	667,196	685,387	688,328	712,154
Operating grants and contributions				
Radio services	-	-	556,706	-
Materials recovery facility	1,071,188	1,352,071	1,975,008	1,273,410
Capital grants and contributions				
Radio services	-	10,285	58,294	-
Ice arenas	-	-	133,902	-
Airport	28,512	-	-	102,846
Total business-type activities program revenues	<u>7,790,865</u>	<u>8,090,579</u>	<u>8,747,597</u>	<u>8,021,976</u>
Total primary government program revenues	<u>\$ 114,636,604</u>	<u>\$ 109,822,186</u>	<u>\$ 94,200,992</u>	<u>\$ 102,916,728</u>
Net (Expense) Revenue				
Governmental activities	\$ (102,713,184)	\$ (103,817,690)	\$ (105,719,232)	\$ (95,643,232)
Business-type activities	(1,164,771)	(771,238)	135,016	(363,175)
Total primary government net expense	<u>\$ (103,877,955)</u>	<u>\$ (104,588,928)</u>	<u>\$ (105,584,216)</u>	<u>\$ (96,006,407)</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)

2011	2012	2013	2014	2015	2016
\$ 54,853,061	\$ 55,013,816	\$ 57,865,553	\$ 58,631,729	\$ 59,260,831	\$ 62,630,595
70,672,615	68,212,965	71,005,269	71,813,044	74,719,517	78,412,414
20,944,133	18,858,725	26,277,129	23,638,671	24,055,663	24,494,369
31,659,321	31,341,502	28,519,158	29,786,439	31,486,640	33,437,460
17,440,844	18,218,406	15,849,099	14,950,967	15,490,433	17,437,733
2,240,404	1,998,166	2,038,738	1,706,645	1,623,250	1,452,721
<u>197,810,378</u>	<u>193,643,580</u>	<u>201,554,946</u>	<u>200,527,495</u>	<u>206,636,334</u>	<u>217,865,292</u>
391,298	396,966	398,840	2,156,629	374,474	408,969
2,991,178	3,129,229	3,153,650	3,100,553	3,224,662	2,999,998
1,172,385	1,191,096	1,207,977	1,250,048	1,265,648	1,318,946
2,392,616	2,349,912	2,357,619	2,361,837	4,694,147	4,353,497
1,755,951	1,597,996	1,808,523	1,803,000	1,974,641	2,172,504
<u>8,703,428</u>	<u>8,665,199</u>	<u>8,926,609</u>	<u>10,672,067</u>	<u>11,533,572</u>	<u>11,253,914</u>
\$ <u>206,513,806</u>	\$ <u>202,308,779</u>	\$ <u>210,481,555</u>	\$ <u>211,199,562</u>	\$ <u>218,169,906</u>	\$ <u>229,119,206</u>
\$ 12,519,982	\$ 12,403,386	\$ 11,509,340	\$ 11,456,678	\$ 12,090,429	\$ 12,367,416
8,350,837	9,783,973	8,949,650	8,640,448	8,965,235	9,043,166
7,845,628	8,999,703	8,667,204	7,984,708	8,660,938	8,858,429
5,687,356	5,538,712	5,940,593	6,588,211	7,077,740	6,995,552
3,772,509	4,392,785	4,827,900	5,052,051	4,851,902	4,953,995
3,252,972	2,929,161	2,484,817	2,483,115	2,655,427	3,236,217
39,101,807	33,524,621	32,455,618	34,013,280	37,840,137	38,121,033
1,762,373	2,501,736	6,758,958	3,456,381	5,196,247	4,328,554
5,237,086	4,714,286	4,449,344	4,879,589	5,297,360	6,655,262
951,759	818,951	2,757,796	2,783,058	713,490	746,275
1,639,581	23,860	-	1,411,991	-	1,615,624
12,148,569	6,918,972	6,248,796	10,461,844	1,136,157	71,022
-	2,147	-	-	36,440	36,440
<u>102,270,459</u>	<u>92,552,293</u>	<u>95,050,016</u>	<u>99,211,354</u>	<u>94,521,502</u>	<u>97,028,985</u>
506,172	479,276	471,885	469,326	628,989	743,418
2,792,713	3,043,824	2,680,873	2,740,941	3,065,012	2,951,671
995,302	1,030,354	1,039,349	1,056,046	1,029,811	1,015,374
1,818,024	1,388,468	1,189,428	1,118,216	1,727,774	2,123,986
716,783	740,368	747,358	792,278	741,076	804,479
-	-	-	-	-	-
874,122	1,198,496	948,963	947,620	947,831	1,086,894
-	-	-	-	1,600,000	-
788,496	-	-	-	6,500	-
738,518	-	1,330,518	-	9,146,289	-
<u>9,230,130</u>	<u>7,880,786</u>	<u>8,408,374</u>	<u>7,124,427</u>	<u>18,893,282</u>	<u>8,725,822</u>
\$ <u>111,500,589</u>	\$ <u>100,433,079</u>	\$ <u>103,458,390</u>	\$ <u>106,335,781</u>	\$ <u>113,414,784</u>	\$ <u>105,754,807</u>
\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)	\$ (120,836,307)
526,702	(784,413)	(518,235)	(3,547,640)	7,359,710	(2,528,092)
<u>\$ (95,013,217)</u>	<u>\$ (101,875,700)</u>	<u>\$ (107,023,165)</u>	<u>\$ (104,863,781)</u>	<u>\$ (104,755,122)</u>	<u>\$ (123,364,399)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2007	2008	2009	2010
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 92,382,803	\$ 94,957,015	\$ 98,395,453	\$ 103,031,397
Intergovernmental revenues	1,866,974	1,985,250	1,959,990	1,985,271
Investment earnings (loss)	10,732,537	9,626,370	5,835,552	6,429,520
Miscellaneous	4,681,420	3,709,602	4,371,337	3,641,996
Gains on disposal/sale of capital assets	320,488	129,314	466,518	364,721
Transfers	275,000	275,000	275,000	395,300
Total governmental activities	110,259,222	110,682,551	111,303,850	115,848,205
Business-type Activities:				
Property taxes	559,953	202,563	192,563	192,563
Investment earnings	73,683	82,628	58,021	37,411
Miscellaneous	42,157	316,169	44,882	31,920
Gains on disposal/sale of capital assets	6,228	-	-	-
Transfers	(275,000)	(275,000)	(275,000)	(395,300)
Total business-type activities	407,021	326,360	20,466	(133,406)
Total primary government	110,666,243	111,008,911	111,324,316	115,714,799
Change in Net Position				
Governmental Activities	\$ 7,546,038	\$ 6,864,861	\$ 5,584,618	\$ 20,204,973
Business-type Activities	(757,750)	(444,878)	155,482	(496,581)
Total primary government	\$ 6,788,288	\$ 6,419,983	\$ 5,740,100	\$ 19,708,392

WAUKESHA COUNTY, WISCONSIN

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

2011	2012	2013	2014	2015	2016
\$ 103,821,378	\$ 104,354,507	\$ 104,327,330	\$ 105,058,189	\$ 105,874,938	\$ 106,246,130
2,042,121	1,807,511	1,773,883	1,777,620	1,747,186	1,725,267
6,426,213	3,855,412	(1,124,081)	3,888,387	1,482,620	1,830,979
4,555,165	6,028,793	6,932,258	6,581,603	6,565,763	8,181,785
442,342	499,423	407,419	1,141,804	323,531	894,898
-	-	(142,500)	(7,350,500)	210,925	421,000
<u>117,287,219</u>	<u>116,545,646</u>	<u>112,174,309</u>	<u>111,097,103</u>	<u>116,204,963</u>	<u>119,300,059</u>
192,563	192,563	192,563	192,563	162,563	152,717
33,480	31,474	20,643	16,199	13,465	15,182
50,801	31,542	373,311	30,525	35,654	65,443
5,490	-	-	-	593,776	-
-	-	142,500	7,350,500	(210,925)	(421,000)
<u>282,334</u>	<u>255,579</u>	<u>729,017</u>	<u>7,589,787</u>	<u>594,533</u>	<u>(187,658)</u>
<u>117,569,553</u>	<u>116,801,225</u>	<u>112,903,326</u>	<u>118,686,890</u>	<u>116,799,496</u>	<u>119,112,401</u>
\$ 21,747,300	\$ 15,454,359	\$ 5,669,379	\$ 9,780,962	\$ 4,090,131	\$ (1,536,248)
809,036	(528,834)	210,782	4,042,147	7,954,243	(2,715,750)
<u>\$ 22,556,336</u>	<u>\$ 14,925,525</u>	<u>\$ 5,880,161</u>	<u>\$ 13,823,109</u>	<u>\$ 12,044,374</u>	<u>\$ (4,251,998)</u>

WAUKESHA COUNTY, WISCONSIN

TABLE 3
 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>
General Fund				
Reserved	\$ 12,821,653	\$ 12,471,303	\$ 13,426,519	\$ 13,611,000
Unreserved				
Designated for Subsequent Year's Expenditures	17,960,196	19,851,268	13,186,550	14,465,104
Undesignated	29,627,039	28,500,472	28,471,866	29,702,339
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 60,408,888</u>	<u>\$ 60,823,043</u>	<u>\$ 55,084,935</u>	<u>\$ 57,778,443</u>
All Other Governmental Funds				
Reserved	\$ 23,882,957	\$ 34,440,371	\$ 32,173,339	\$ 29,669,569
Unreserved				
Designated for Subsequent Year's Expenditures	2,687,466	2,402,236	3,531,913	2,630,996
Undesignated	12,151,974	10,178,815	10,295,297	13,871,488
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 41,362,125</u>	<u>\$ 50,274,554</u>	<u>\$ 51,211,476</u>	<u>\$ 53,703,709</u>
Total All Governmental Funds	<u><u>\$ 101,771,013</u></u>	<u><u>\$ 111,097,597</u></u>	<u><u>\$ 106,296,411</u></u>	<u><u>\$ 111,482,152</u></u>

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

WAUKESHA COUNTY, WISCONSIN

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

2011*	2012	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
13,315,338	11,828,476	9,796,827	8,236,967	7,692,058	8,141,049
189,300	189,300	189,992	190,357	190,694	190,896
4,500,000	4,500,000	4,500,000	500,000	500,000	500,000
13,439,658	13,211,700	13,146,819	7,331,036	8,404,289	10,609,489
<u>36,199,346</u>	<u>38,668,630</u>	<u>34,282,890</u>	<u>38,582,848</u>	<u>40,305,268</u>	<u>39,286,633</u>
<u>\$ 67,643,642</u>	<u>\$ 68,398,106</u>	<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>	<u>\$ 57,092,309</u>	<u>\$ 58,728,067</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
580,873	472,372	120,310	293,537	662,006	56,623
13,152,462	13,882,749	13,789,989	12,973,160	14,599,489	15,544,069
19,896,666	19,139,828	18,196,563	24,386,974	21,447,627	20,810,118
<u>10,486,137</u>	<u>2,916,964</u>	<u>27,958</u>	<u>9,681</u>	<u>22,000</u>	<u>11,065</u>
<u>\$ 44,116,138</u>	<u>\$ 36,411,913</u>	<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>	<u>\$ 36,731,122</u>	<u>\$ 36,421,875</u>
<u>\$ 111,759,780</u>	<u>\$ 104,810,019</u>	<u>\$ 94,051,348</u>	<u>\$ 92,504,560</u>	<u>\$ 93,823,431</u>	<u>\$ 95,149,942</u>

WAUKESHA COUNTY, WISCONSIN

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

	2007	2008	2009	2010
Revenues				
Intergovernmental contracts/grants	\$ 79,292,616	\$ 76,465,350	\$ 58,555,324	\$ 59,247,021
Property taxes	88,846,538	91,202,506	94,273,766	97,411,926
Fines and licenses	4,025,975	3,600,542	3,324,006	3,378,226
Charges for services	19,697,368	18,580,801	19,518,484	22,377,503
Interdepartmental revenues	4,298,083	4,402,603	4,122,158	4,167,413
Investment earnings (losses)	10,281,018	9,219,001	5,391,411	6,035,423
Miscellaneous	13,055,426	10,683,359	10,417,676	9,473,871
Total revenues	219,497,024	214,154,162	195,602,825	202,091,383
Expenditures				
Justice and public safety	47,709,346	50,478,192	51,917,202	54,601,873
Health and human services	94,661,670	88,357,121	69,472,313	69,890,377
Environment, parks and education	18,204,332	18,295,731	18,626,369	18,632,919
Public works	20,668,391	23,031,957	20,769,368	20,896,400
General government	11,658,496	12,116,419	11,327,395	11,380,949
Capital outlay	14,916,130	9,970,433	18,662,001	16,644,590
Debt service				
Principal	9,775,000	9,930,000	10,240,000	10,925,000
Interest	3,164,806	3,057,327	2,734,363	2,499,280
Total expenditures	220,758,171	215,237,180	203,749,011	205,471,388
Excess of revenues over (under) expenditures	(1,261,147)	(1,083,018)	(8,146,186)	(3,380,005)
Other Financing Sources (Uses)				
General obligation notes issued	10,000,000	10,000,000	15,700,000	9,000,000
Payment to escrow agent	(1,500,000) (a)	-	(7,925,000) (b)	-
Premium on general obligation notes issued	-	-	-	-
Transfers in	2,868,075	6,513,344	5,050,000	1,608,971
Transfers out	(2,498,075)	(6,103,742)	(9,480,000)	(2,043,225)
Total other financing sources (uses)	8,870,000	10,409,602	3,345,000	8,565,746
Net change in fund balances	\$ 7,608,853	\$ 9,326,584	\$ (4,801,186)	\$ 5,185,741
Debt service as a percentage of noncapital expenditures	6.3%	6.3%	7.0%	7.1%

- (a) Early redemption of outstanding portions of the 2000 GOPN.
(b) Early redemption of outstanding portions of the 2001 and 2002 GOPNs.
(c) Includes \$9.9 million early redemption of the 2003 and 2004 GOPNs.

WAUKESHA COUNTY, WISCONSIN

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

2011	2012	2013	2014	2015	2016
\$ 59,750,590	\$ 52,425,362	\$ 55,699,895	\$ 56,874,590	\$ 59,692,009	\$ 60,929,499
99,803,950	100,941,080	99,969,581	100,907,976	102,239,114	104,282,428
3,211,223	3,303,281	3,383,551	3,363,251	3,525,225	3,620,619
22,640,876	24,583,665	24,751,183	23,286,842	25,024,774	24,858,230
4,145,717	4,181,051	3,897,903	3,964,255	4,106,396	4,165,466
6,027,189	3,455,481	(1,458,150)	3,603,801	1,173,633	1,548,008
11,123,793	13,128,164	11,849,943	12,904,073	10,873,871	13,055,465
<u>206,703,338</u>	<u>202,018,084</u>	<u>198,093,906</u>	<u>204,904,788</u>	<u>206,635,022</u>	<u>212,459,715</u>
55,692,702	55,803,155	56,078,311	56,748,498	56,927,584	58,145,429
74,256,845	69,496,515	69,917,572	69,713,751	73,463,276	76,218,681
17,837,799	18,558,345	23,757,300	21,042,801	22,041,355	22,138,207
21,135,317	20,941,347	22,263,694	22,282,789	22,007,380	23,225,360
12,162,412	12,710,547	10,406,087	10,481,429	10,169,606	11,913,735
20,136,883	37,114,022	28,628,948	15,057,022	16,708,739	17,688,857
21,760,000 (c)	18,630,000 (d)	16,980,000 (e)	16,520,000 (f)	12,635,000	12,705,000
<u>2,375,230</u>	<u>2,100,660</u>	<u>2,040,889</u>	<u>1,897,312</u>	<u>1,800,805</u>	<u>1,648,616</u>
<u>225,357,188</u>	<u>235,354,591</u>	<u>230,072,801</u>	<u>213,743,602</u>	<u>215,753,745</u>	<u>223,683,885</u>
<u>(18,653,850)</u>	<u>(33,336,507)</u>	<u>(31,978,895)</u>	<u>(8,838,814)</u>	<u>(9,118,723)</u>	<u>(11,224,170)</u>
19,490,000	26,635,000	21,550,000	14,255,000	10,000,000	11,500,000
-	-	-	-	-	-
-	-	455,878	189,411	185,596	430,903
6,872,974	12,578,877	2,662,207	8,672,021	2,263,704	2,989,192
<u>(7,431,496)</u>	<u>(12,827,131)</u>	<u>(3,447,861)</u>	<u>(15,824,406)</u>	<u>(2,011,706)</u>	<u>(2,369,414)</u>
<u>18,931,478</u>	<u>26,386,746</u>	<u>21,220,224</u>	<u>7,292,026</u>	<u>10,437,594</u>	<u>12,550,681</u>
<u>\$ 277,628</u>	<u>\$ (6,949,761)</u>	<u>\$ (10,758,671)</u>	<u>\$ (1,546,788)</u>	<u>\$ 1,318,871</u>	<u>\$ 1,326,511</u>
11.8%	10.5%	9.4%	9.3%	7.1%	6.8%

(d) Includes \$6.7 million early redemption of the 2005 GOPN.

(e) Includes \$4.6 million early redemption of the 2006 GOPN.

(f) Includes \$4.3 million early redemption of the 2007 GOPN.

THIS PAGE LEFT BLANK

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				
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
2013	35,263,595,200	9,202,897,200	1,367,263,400	277,704,900	1,105,906,000	829,903,500	46,387,463,200	\$2.15
2014	36,654,772,100	9,509,067,100	1,395,079,800	276,546,800	1,159,551,100	711,598,700	48,283,418,200	\$2.08
2015	37,729,840,200	9,641,547,400	1,433,207,900	279,629,100	1,103,399,900	746,934,000	49,440,690,500	\$2.04
2016	39,052,315,400	10,020,704,300	1,460,140,700	277,359,100	1,127,035,500	947,934,500	50,989,620,500	\$2.00

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.

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

	2007	2008	2009	2010
County direct rates (b)				
General	\$1.78	\$1.79	\$1.87	\$1.97
Federated Library (c)	\$0.22	\$0.22	\$0.23	\$0.25
Overlapping rates				
Cities:				
Brookfield	\$14.52 - \$15.93	\$14.62 - \$16.29	\$15.79 - \$16.87	\$16.68 - \$18.03
Delafield	\$13.22 - \$14.99	\$13.58 - \$14.12	\$14.54 - \$14.72	\$15.63 - \$15.78
Muskego	\$13.41 - \$15.47	\$13.54 - \$15.57	\$14.51 - \$16.21	\$15.40 - \$17.06
New Berlin	\$15.13 - \$16.06	\$15.32 - \$15.94	\$15.70 - \$16.59	\$17.10 - \$17.46
Oconomowoc	\$13.89	\$14.50 - \$14.55	\$15.46 - \$15.52	\$16.54 - \$16.60
Pewaukee	\$11.94 - \$14.25	\$12.13 - \$14.49	\$13.18 - \$15.29	\$4.52 - \$15.94
Waukesha	\$17.30	\$17.72	\$18.56	\$20.23
Towns:				
Brookfield	\$12.97 - \$14.39	\$13.05 - \$14.73	\$14.08 - \$15.14	\$14.91 - \$16.27
Delafield	\$11.14 - \$12.86	\$10.74 - \$12.10	\$11.87 - \$13.26	\$11.89 - \$13.94
Eagle	\$10.48 - \$14.13	\$10.59 - \$12.62	\$11.88 - \$13.52	\$12.59 - \$14.64
Genesee	\$10.88 - \$11.78	\$10.98 - \$11.72	\$12.06 - \$12.78	\$12.64 - \$13.36
Lisbon	\$12.29 - \$14.31	\$12.11 - \$14.25	\$12.99 - \$15.45	\$14.02 - \$16.49
Merton	\$10.37 - \$12.30	\$10.93 - \$13.07	\$11.70 - \$14.15	\$12.69 - \$14.89
Mukwonago	\$12.07 - \$12.59	\$12.19 - \$12.91	\$13.14 - \$13.88	\$13.94 - \$14.70
Oconomowoc	\$11.00 - \$11.58	\$11.53 - \$13.31	\$12.71 - \$14.52	\$13.44 - \$15.78
Ottawa	\$10.67 - \$12.60	\$10.99 - \$12.08	\$9.64 - \$12.63	\$12.81 - \$13.97
Vernon	\$11.55 - \$61.97	\$11.66 - \$14.52	\$12.53 - \$60.27	\$13.29 - \$63.19
Waukesha	\$11.47	\$11.48	\$12.57	\$13.10
Villages:				
Big Bend	\$16.27	\$15.95	\$16.82	\$17.55
Butler	\$15.78 - \$16.60	\$16.67 - \$17.15	\$17.34 - \$18.59	\$18.61 - \$20.10
Chenequa	\$12.43 - \$13.96	\$12.56 - \$13.68	\$13.65 - \$14.70	\$14.14 - \$15.24
Dousman	\$14.13	\$14.05	\$14.76	\$15.79
Eagle	\$14.68	\$14.95	\$14.86 - \$16.09	\$15.70 - \$16.85
Elm Grove	\$16.54	\$16.76	\$17.35	\$18.50
Hartland	\$13.39 - \$15.05	\$13.21 - \$14.48	\$14.10 - \$15.86	\$15.21 - \$16.64
Lac LaBelle	\$12.28	\$12.96	\$14.45	\$15.49
Lannon	\$14.84 - \$15.65	\$15.77 - \$16.19	\$15.95 - \$17.18	\$16.98 - \$18.51
Menomonee Falls	\$14.68 - \$15.78	\$15.56 - \$16.05	\$16.01 - \$17.31	\$17.04 - \$18.48
Merton	\$13.12 - \$15.16	\$12.66 - \$14.81	\$13.40 - \$15.86	\$14.40 - \$16.48
Mukwonago	\$15.38 - \$16.12	\$14.93 - \$15.63	\$16.98 - \$17.71	\$17.89 - \$18.65
Nashotah	\$14.02	\$13.19	\$14.25	\$15.53
North Prairie	\$13.27 - \$14.22	\$13.40 - \$14.16	\$14.32 - \$14.72	\$15.18 - \$15.56
Oconomowoc Lake	\$11.85	\$12.35	\$13.84	\$14.67
Pewaukee	\$15.54	\$15.68	\$16.26	\$17.62
Summit	\$11.01 - \$12.40	\$11.26 - \$13.03	\$12.75 - \$13.42	\$13.33 - \$13.91
Sussex	\$14.35 - \$16.08	\$14.92 - \$15.91	\$15.59 - \$17.08	\$16.51 - \$17.71
Wales	\$13.02	\$12.92	\$13.97	\$14.86

(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)

2011	2012	2013	2014	2015	2016
\$2.01 \$0.25	\$2.11 \$0.27	\$2.15 \$0.28	\$2.08 \$0.29	\$2.04 \$0.28	\$2.00 \$0.28
\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35	\$16.07 - \$17.02	\$14.93 - \$16.68	\$15.20 - \$16.29
\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60	\$13.86 - \$15.92	\$13.23 - \$15.75	\$13.13 - \$15.59
\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94	\$14.87 - \$16.34	\$14.21 - \$15.74	\$14.19 - \$15.51
\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69	\$16.21 - \$17.53	\$15.91 - \$17.08	\$15.50 - \$16.88
\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37	\$16.57	\$16.32	\$15.95
\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12	\$13.14 - \$14.95	\$12.88 - \$14.64	\$12.46 - \$14.94
\$20.34	\$21.50	\$21.39	\$20.52	\$20.43	\$20.08
\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48	\$14.13 - \$15.07	\$14.06 - \$15.03	\$13.79 - \$14.95
\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82	\$10.89 - \$13.85	\$10.25 - \$13.46	\$10.09 - \$12.72
\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33	\$11.92 - \$14.47	\$11.25 - \$13.71	\$11.29 - \$13.31
\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97	\$12.19 - \$13.40	\$11.87 - \$13.50	\$11.70 - \$13.35
\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84	\$14.26 - \$15.40	\$13.98 - \$15.22	\$13.40 - \$15.62
\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18	\$11.33 - \$14.29	\$10.72 - \$13.92	\$10.63 - \$14.12
\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53	\$13.38	\$12.74	\$13.39
\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42	\$12.21 - \$13.38	\$11.87 - \$13.26	\$11.47 - \$12.95
\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32	\$12.13 - \$14.67	\$11.46 - \$13.92	\$11.49 - \$13.49
\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78	\$12.65 - \$16.64	\$12.07 - \$15.95	\$12.08 - \$14.83
\$13.11	\$13.63	\$13.27	\$12.26	\$12.06	\$11.60
\$17.58	\$18.28	\$18.53	\$17.10	\$16.32	\$17.43
\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49	\$19.24 - \$20.92	\$18.58 - \$20.57	\$18.25 - \$21.01
\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10	\$13.58 - \$15.99	\$13.72 - \$16.46	\$13.43 - \$16.22
\$15.81	\$17.41	\$18.13	\$16.85	\$17.81	\$17.62
\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11	\$14.97 - \$17.5	\$14.14 - \$16.59	\$14.08 - \$16.09
\$18.03	\$18.67	\$19.11	\$17.58	\$17.34	\$17.07
\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67	\$13.31 - \$16.79	\$13.09 - \$16.29	\$12.99 - \$15.77
\$15.96	\$17.62	\$17.18	\$15.74	\$15.64	\$15.34
\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51	\$15.94 - \$17.71	\$15.00 - \$17.00	\$14.24 - \$16.99
\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72	\$15.97 - \$17.74	\$15.52 - \$17.52	\$14.81 - \$17.57
\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61	\$14.20 - \$15.34	\$13.89 - \$15.13	\$13.37 - \$15.45
\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90	\$18.07	\$17.56	\$17.62
\$15.46	\$15.04	\$14.87	\$13.82	\$13.30	\$13.15
\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79	\$14.55 - \$15.67	\$13.65 - \$15.28	\$13.71 - \$15.20
\$14.94	\$16.54	\$16.61	\$15.28	\$15.28	\$15.03
\$17.70	\$17.94	\$18.87	\$16.94	\$16.42	\$15.94
\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47	\$13.25 - \$13.51	\$13.20 - \$13.54	\$12.85 - \$13.40
\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16	\$15.86 - \$16.93	\$15.67 - \$16.91	\$15.28 - \$17.51
\$14.87	\$14.53	\$16.74	\$15.07	\$15.05	\$14.98

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2016 AND NINE YEARS PRIOR

Taxpayer	2016 Equalized Value	2016 Rank	2016 Percentage of Total Equalized Value	2007 Equalized Value	2007 Rank	2007 Percentage of Total Equalized Value
Brookfield Square	\$ 231,232,700	1	0.45%	\$ 129,667,800	5	0.25%
Kohl's	151,059,500	2	0.29%	119,166,000	6	0.23%
Aurora	138,130,600	3	0.27%	--	--	--
Pro Health Care	133,275,500	4	0.26%	--	--	--
Individual (Thomson)	126,195,500	5	0.24%	176,873,300	1	0.34%
Wimmer Brothers	119,639,700	6	0.23%	--	--	--
Wal-Mart	116,350,000	7	0.22%	--	--	--
Target Corporation	107,463,900	8	0.21%	105,844,800	9	0.20%
Pabst Farms	102,199,200	9	0.20%	144,296,400	2	0.28%
Bielinski Bros.	92,741,000	10	0.18%	139,739,200	3	0.27%
Harmony Homes	--	--	--	129,926,200	4	0.25%
General Electric Medical Systems	--	--	--	117,341,400	7	0.23%
Brookfield Highlands	--	--	--	106,244,200	8	0.20%
Sunset Investment	--	--	--	101,650,900	10	0.20%
TOTAL	\$1,318,287,600		2.54%	\$1,270,750,200		2.44%
TOTAL COUNTY EQUALIZED VALUE	\$51,937,555,000			\$51,988,144,000		

Source: Waukesha County Tax System

WAUKESHA COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIED AND COLLECTIONS
LAST TEN FISCAL YEARS

Settlement Year (A)	Total Tax Roll	Collected within the Fiscal Year of the Levy		Collections in	Total Collections as of	
		Amount Collected	Percent Collected	Subsequent Years	December 31, 2016	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
2007	\$809,690,943	\$804,474,334	99.36%	\$5,216,609	\$809,690,943	100.00%
2008	\$847,228,993	\$840,500,025	99.21%	\$6,728,968	\$847,228,993	100.00%
2009	\$880,647,695	\$872,450,160	99.07%	\$8,197,042	\$880,647,202	100.00%
2010	\$916,616,975	\$908,469,345	99.11%	\$8,147,128	\$916,616,473	100.00%
2011	\$941,404,690	\$934,075,085	99.22%	\$7,324,543	\$941,399,628	100.00%
2012	\$906,087,115	\$900,564,833	99.39%	\$5,474,745	\$906,039,578	99.99%
2013	\$909,523,660	\$904,691,534	99.47%	\$4,776,199	\$909,467,733	99.99%
2014	\$928,871,019	\$925,304,089	99.62%	\$2,779,743	\$928,083,832	99.92%
2015	\$895,425,595	\$892,307,655	99.65%	\$1,630,890	\$893,938,545	99.83%
2016	\$910,413,207	\$907,361,480	99.66%	\$0	\$907,361,480	99.66%

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.

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

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

Year Ending December 31	Estimated Population (A)	(\$000's) Personal Income (B)	Equalized Valuation (C)	General Obligation Debt	Unamortized Premiums	Total General Obligation Debt	Less Debt Service Fund (D)	Net Bonded Debt	Percent of Debt to Equalized Valuation	Percent of Debt to Personal Income (C)	Debt Per Capita	Net Bonded Debt Per Capita
2007	381,603	\$19,824,276	\$50,954,981,250	\$78,250,000	\$115,611	\$78,365,611	\$3,241,981	\$75,123,630	0.15%	0.40%	205.36	196.86
2008	382,694	\$20,584,728	\$52,055,313,050	\$78,320,000	\$145,882	\$78,465,882	\$3,574,790	\$74,891,092	0.15%	0.38%	205.04	195.69
2009	383,190	\$19,430,799	\$51,220,442,050	\$75,855,000	\$199,943	\$76,054,943	\$4,060,379	\$71,994,564	0.15%	0.39%	198.48	187.88
2010	389,891	\$20,358,159	\$49,439,797,100	\$73,930,000	\$131,301	\$74,061,301	\$4,248,449	\$69,812,852	0.15%	0.36%	189.95	179.06
2011	390,267	\$21,404,974	\$48,747,058,300	\$71,660,000	\$464,729	\$72,124,729	\$3,773,563	\$68,351,166	0.15%	0.34%	184.81	175.14
2012	390,914	\$22,774,616	\$46,923,448,900	\$79,665,000	\$788,325	\$80,453,325	\$3,861,257	\$76,592,068	0.17%	0.35%	205.81	195.93
2013	391,478	\$23,385,831	\$46,387,463,200	\$84,235,000	\$1,099,730	\$85,334,730	\$3,485,011	\$81,849,719	0.18%	0.36%	217.98	209.08
2014	392,761	\$24,080,301	\$48,283,418,200	\$81,970,000	\$1,130,828	\$83,100,828	\$3,231,387	\$79,869,441	0.17%	0.35%	211.58	203.35
2015	393,927	\$25,373,325	\$49,440,690,500	\$79,335,000	\$1,154,085	\$80,489,085	\$2,187,701	\$78,301,384	0.16%	0.32%	204.32	198.77
2016	396,449	*	\$50,989,620,500	\$78,130,000	\$1,394,718	\$79,524,718	\$2,027,731	\$77,496,987	0.16%	*	200.59	195.48

*Information not yet available.

NOTES:

- (A) Source: 2010 Census Data, Wisconsin Department of Administration.
- (B) Personal Income shown in Table 12.
- (C) Value as reduced by tax incremental financing districts.
- (D) Amount available for repayment of general obligation debt.

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>
Equalized Value of Real and Personal Property	<u>\$ 51,988,144</u>	<u>\$ 53,055,877</u>	<u>\$ 52,111,510</u>	<u>\$ 50,288,874</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,599,407	\$ 2,652,794	\$ 2,605,576	\$ 2,514,444
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	78,250	78,320	75,855	73,930
Less: Debt Service Funds	<u>(3,242)</u>	<u>(3,575)</u>	<u>(4,060)</u>	<u>(4,248)</u>
Total Amount of Debt Applicable to Debt Margin	75,008	74,745	71,795	69,682
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,524,399</u>	<u>\$ 2,578,049</u>	<u>\$ 2,533,781</u>	<u>\$ 2,444,762</u>
Percent of Debt Capacity Used	2.9%	2.8%	2.8%	2.8%

WAUKESHA COUNTY, WISCONSIN

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

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>\$ 49,552,563</u>	<u>\$ 47,739,765</u>	<u>\$ 47,217,367</u>	<u>\$ 48,995,017</u>	<u>\$ 49,440,691</u>	<u>\$ 50,989,621</u>
\$ 2,477,628	\$ 2,386,988	\$ 2,360,868	\$ 2,449,751	\$ 2,472,035	\$ 2,549,481
71,660 <u>(3,774)</u>	79,665 <u>(3,861)</u>	84,235 <u>(3,485)</u>	81,970 <u>(3,231)</u>	79,335 <u>(2,188)</u>	78,130 <u>(2,028)</u>
67,886	75,804	80,750	78,739	77,147	76,102
<u>\$ 2,409,742</u>	<u>\$ 2,311,184</u>	<u>\$ 2,280,118</u>	<u>\$ 2,371,012</u>	<u>\$ 2,394,888</u>	<u>\$ 2,473,379</u>
2.7%	3.2%	3.4%	3.2%	3.1%	3.0%

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of May 2017 Less 2017 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
DIRECT DEBT			
Waukesha County (as of 12/31/16)	78,130,000	100.00%	78,130,000
Unamortized Premium (Discount)	1,394,718	100.00%	1,394,718
TOTAL DIRECT DEBT			\$ 79,524,718
OVERLAPPING DEBT			
Cities:			
Brookfield	69,287,167	100.00%	69,287,167
Delafield	13,605,000	100.00%	13,605,000
Milwaukee	932,032,745	0.05%	466,016
Muskego	28,775,000	100.00%	28,775,000
New Berlin	49,925,185	100.00%	49,925,185
Oconomowoc	12,050,000	100.00%	12,050,000
Pewaukee	10,684,730	100.00%	10,684,730
Waukesha	121,592,319	100.00%	121,592,319
Total All Cities			\$ 306,385,417
Towns:			
Brookfield	196,847	100.00%	196,847
Delafield	4,003,630	100.00%	4,003,630
Eagle	295,081	100.00%	295,081
Geneseo	2,124,765	100.00%	2,124,765
Lisbon	4,755,236	100.00%	4,755,236
Merton	1,780,496	100.00%	1,780,496
Mukwonago	538,574	100.00%	538,574
Oconomowoc	9,184,119	100.00%	9,184,119
Ottawa	174,739	100.00%	174,739
Vernon	1,117,428	100.00%	1,117,428
Waukesha	19,297	100.00%	19,297
Total All Towns			\$ 24,190,212
Villages:			
Big Bend	5,258,203	100.00%	5,258,203
Butler	3,585,084	100.00%	3,585,084
Chenequa	147,094	100.00%	147,094
Dousman	4,502,967	100.00%	4,502,967
Eagle	1,009,084	100.00%	1,009,084
Elm Grove	7,857,510	100.00%	7,857,510
Hartland	15,654,123	100.00%	15,654,123
Lac LaBelle	1,804,640	100.00%	1,804,640
Lannon	2,293,758	100.00%	2,293,758
Menomonee Falls	94,877,716	100.00%	94,877,716
Merton	3,338,905	100.00%	3,338,905
Mukwonago	27,541,421	97.64%	26,891,443
Nashotah	514,773	100.00%	514,773
North Prairie	375,277	100.00%	375,277
Oconomowoc Lake	600,778	100.00%	600,778
Pewaukee	13,141,220	100.00%	13,141,220
Summit	9,600,406	100.00%	9,600,406
Sussex	29,072,692	100.00%	29,072,692
Wales	7,622,693	100.00%	7,622,693
Total All Villages			\$ 228,148,366

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

Governmental Unit	Outstanding Debt As of May 2017 Less 2017 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	5,688,000	100.00%	\$ 5,688,000
East Troy	22,765,000	0.56%	127,484
Elmbrook	54,790,000	100.00%	54,790,000
Hamilton	3,150,000	100.00%	3,150,000
Hartland-Lakeside J3	3,545,000	100.00%	3,545,000
Kettle Moraine	44,675,000	99.96%	44,657,130
Menomonee Falls	48,620,000	100.00%	48,620,000
Milwaukee Area TCD	77,405,000	0.44%	340,582
Mukwonago	52,170,000	99.97%	52,154,349
Muskego-Norway	52,380,000	84.52%	44,271,576
New Berlin	49,335,000	100.00%	49,335,000
North Lake	1,835,000	100.00%	1,835,000
Oconomowoc Area	58,745,000	87.91%	51,642,730
Palmyra-Eagle	15,335,000	52.09%	7,988,002
Pewaukee	21,893,000	100.00%	21,893,000
Stone Bank	2,060,000	100.00%	2,060,000
Swallow	1,735,000	100.00%	1,735,000
Waukesha	4,110,000	100.00%	4,110,000
Waukesha Area TCD	20,320,000	97.17%	19,744,944
West Allis	43,589,957	7.01%	3,055,656
Total All School Districts			\$ 420,743,453
Sanitary Districts			
Eagle Spring			
Lake Management	115,916	100.00%	115,916
Lake Pewaukee	3,805,890	100.00%	3,805,890
Milwaukee Metropolitan			
Sewerage District	774,685,807	0.02%	154,937
Okauchee Lake Management	134,228	100.00%	134,228
Total Sanitary Districts			\$ 4,210,971
TOTAL OVERLAPPING DEBT			\$ 983,678,419
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,063,203,137

Source: Survey of Underlying Governmental Units conducted by Springsted as of June, 2017.

Results based on confirmations received from overlapping municipalities.

WAUKESHA COUNTY, WISCONSIN

TABLE 12
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) (\$000's) Personal Income	(2) Per Capita Personal Income	(3) Public School Enrollment	(3) Private School Enrollment	(4) Average Unemployment Rate
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	\$22,774,616	\$58,055	63,118	11,663	6.0%
2013	391,478	\$23,385,831	\$59,379	62,656	11,517	5.9%
2014	392,761	\$24,080,301	\$60,945	62,285	11,734	5.0%
2015	393,927	\$25,373,325	\$63,995	62,038	11,608	3.8%
2016	396,449	*	*	*	11,435	3.7%

*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. 2016 figure is preliminary.

WAUKESHA COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
2016 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2016</u>			<u>2007</u>		
		<u>Approximate Employment</u>	<u>% of Total</u>	<u>Rank</u>	<u>Approximate Employment</u>	<u>% of Total</u>	<u>Rank</u>
Kohl's Department Stores	Retail, Dist. Center, Headquarters	5,722	18%	1	4,133	16%	2
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,631	15%	2	5,018	19%	1
Quad Graphics	Printing/Headquarters	3,875	12%	3	3,085	12%	5
Froedtert	Health Services	3,372	11%	4	--	--	--
General Electric Medical Systems	Medical Products	3,099	10%	5	3,445	13%	4
Roundy's	Food Wholesale/Retail	2,953	10%	6	3,611	14%	3
Aurora Health Care	Health Services	2,722	9%	7	--	--	--
Waukesha School District	Education	1,632	5%	8	1,687	6%	6
Wal-Mart Corporation	Retail	1,611	5%	9	1,445	5%	7
Elmbrook School District	Education	1,397	5%	10	--	--	--
Community Memorial Hospital	Health Services	--	--	--	1,430	5%	8
Waukesha County	Government	--	--	--	1,400	5%	9
Cooper Power Systems	Power Transformers	--	--	--	1,376	5%	10
Total		<u>31,014</u>	<u>100%</u>		<u>26,630</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February, 2017 and January, 2008 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Justice and public safety	537.75	537.75	534.13	549.90
Health and human services	428.48	426.29	424.88	419.50
Environment, parks and education	148.00	148.00	144.00	139.70
Public works	158.50	157.90	153.60	149.10
General government	<u>127.82</u>	<u>121.65</u>	<u>123.40</u>	<u>126.40</u>
Total Regular Positions County-Wide	1,400.55	1,391.59	1,380.01	1,384.60
Temporary Extra Help	118.96	118.71	114.50	114.93
Overtime	<u>23.32</u>	<u>33.44</u>	<u>26.40</u>	<u>25.76</u>
Total Position Equivalents	1,542.83	1,543.74	1,520.91	1,525.29

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

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

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016 Budget</u>
549.75	544.52	544.90	544.90	548.90	547.15
419.62	418.06	426.06	425.06	418.14	415.44
135.75	133.70	133.20	133.20	131.20	128.20
144.10	135.60	135.60	135.60	139.60	138.60
<u>126.40</u>	<u>126.05</u>	<u>126.05</u>	<u>125.55</u>	<u>125.55</u>	<u>124.65</u>
1,375.62	1,357.93	1,365.81	1,364.31	1,363.39	1,354.04
121.02	123.64	121.40	120.72	111.47	112.48
<u>23.14</u>	<u>22.89</u>	<u>22.95</u>	<u>22.38</u>	<u>22.26</u>	<u>22.39</u>
1,519.78	1,504.46	1,510.16	1,507.41	1,497.12	1,488.91

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2007	2008	2009	2010
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	9,954	9,341	8,948	8,336
Average Daily Population - Jail	430	423	440	423
Average Daily Population - Huber Facility	260	232	206	208
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	10,837	11,616	12,664	13,233
Mental Health Center Days of Care	7,360	6,238	7,356	6,321
PARKS & LAND USE				
Daily Entrance Stickers	69,546	74,413	80,763	87,787
Annual Stickers	8,457	9,725	12,641	14,457
Annual Boat Launch Stickers	491	460	472	523
Daily Boat Launches	14,459	12,220	15,743	13,981
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	19,673,792	16,961,378	15,141,061	15,301,583
Natural Gas Consumption (Therm)	836,178	872,454	758,123	685,287
Water Consumption (Gallons)	35,731,600	31,833,000	27,717,401	25,610,400
Transportation:				
Centerline Miles of Road Maintained				
County	398	398	398	398
State	260	260	260	260
Airport:				
Based Aircraft	247	255	190	190
Annual Operations (takeoffs & landings)	64,520	68,643	65,890	64,664

(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

2011	2012	2013	2014	2015	2016
8,291	8,244	8,401	8,496	8,191	8,294
430	419	412	398	409	406
178	155	135	130	117	123
14,448	19,239	20,245	22,321	21,858	21,968
6,419	5,661	6,204	6,000	5,973	6,443
83,949	87,675	80,138	77,658	90,050	90,645
14,275	15,435	15,025	15,487	15,732	15,008
535	581	453	513	551	559
13,251	14,373	13,045	13,085	16,460	15,853
14,026,833	14,222,399	13,819,632	14,442,752	13,967,764	13,704,564
737,345	647,827	812,566	857,372	740,782	734,616
24,121,900	22,907,000	22,982,000	22,763,800	23,907,100	23,640,600
396	396	396	396	401	401
237	237	237	237	224	224
190	238	233	238	173	173
62,096	60,920	52,091	41,727	37,834	41,994

WAUKESHA COUNTY, WISCONSIN

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

	2007	2008	2009	2010
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	469
PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,598	3,598	3,998	3,956
Undeveloped	5,407	5,411	4,212	4,382
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
PUBLIC WORKS				
Centerline Miles of County Roads	398	398	398	396
Traffic Signals	90	95	99	102
Bridges	60	61	63	64
Active Vehicles in Vehicle Replacement Plan	384	384	379	381
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

2011	2012	2013	2014	2015	2016
326	326	326	326	326	324
469	469	469	469	481	481
8	8	8	8	8	8
3,956	3,956	3,958	3,959	4,037	4,105
4,382	4,443	4,458	4,456	4,464	4,464
3	3	3	3	3	3
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
396	396	396	396	401	401
102	103	103	103	112	113
64	64	65	65	67	66
381	382	377	382	383	387
2	2	2	2	2	2

THIS PAGE LEFT BLANK