

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.

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WAUKESHA COUNTY, WISCONSIN

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

	2004	2005	2006	2007
Governmental activities				
Net investment in capital assets	\$ 197,290,974	\$ 214,309,336	\$ 217,323,509	\$ 218,423,199
Restricted	10,865,479	12,652,751	13,468,003	11,747,377
Unrestricted	89,892,609	86,362,886	88,644,122	96,811,096
Total governmental activities net position	<u>\$ 298,049,062</u>	<u>\$ 313,324,973</u>	<u>\$ 319,435,634</u>	<u>\$ 326,981,672</u>
Business-type activities				
Net investment in capital assets	\$ 38,036,078	\$ 35,022,296	\$ 33,703,142	\$ 31,925,554
Restricted	-	-	-	-
Unrestricted	12,461,697	13,621,455	13,983,623	15,003,461
Total business-type activities net position	<u>\$ 50,497,775</u>	<u>\$ 48,643,751</u>	<u>\$ 47,686,765</u>	<u>\$ 46,929,015</u>
Primary government				
Net investment in capital assets	\$ 235,327,052	\$ 249,331,632	\$ 251,026,651	\$ 250,348,753
Restricted	10,865,479	12,652,751	13,468,003	11,747,377
Unrestricted	102,354,306	99,984,341	102,627,745	111,814,557
Total primary government net position	<u>\$ 348,546,837</u>	<u>\$ 361,968,724</u>	<u>\$ 367,122,399</u>	<u>\$ 373,910,687</u>

WAUKESHA COUNTY, WISCONSIN

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

2008	2009	2010	2011	2012	2013
\$ 218,181,131	\$221,238,419	\$235,590,204	\$254,637,685	\$272,991,997	\$289,131,520
12,968,620	13,579,455	13,570,321	20,905,214	21,708,940	21,800,178
102,696,782	104,613,277	110,475,599	105,840,525	102,136,846	91,575,464
<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>	<u>\$402,507,162</u>
\$ 30,027,002	\$ 28,502,394	\$ 27,533,559	\$ 27,389,891	\$ 25,926,909	\$ 25,828,208
-	-	-	-	-	-
16,457,135	18,137,225	18,609,479	19,562,183	20,496,331	20,805,814
<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>	<u>\$ 46,634,022</u>
\$ 248,208,133	\$249,740,813	\$263,123,763	\$282,027,576	\$298,918,906	\$314,959,728
12,968,620	13,579,455	13,570,321	20,905,214	21,708,940	21,800,178
119,153,917	122,750,502	129,085,078	125,402,708	122,633,177	112,381,278
<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>	<u>\$449,141,184</u>

WAUKESHA COUNTY, WISCONSIN

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

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 39,048,420	\$ 43,593,777	\$ 46,392,179	\$ 46,666,180
Health and Human Services	85,807,215	87,663,924	91,367,347	94,451,774
Environment, Parks & Education	15,262,212	18,151,819	18,544,662	19,616,496
Public Works	22,404,865	25,327,577	26,822,518	32,115,801
General Government	17,733,308	12,907,820	14,682,079	13,521,091
Interest and Fiscal Charges	3,107,242	3,095,861	3,247,540	3,187,581
Total governmental activities expenses	<u>183,363,262</u>	<u>190,740,778</u>	<u>201,056,325</u>	<u>209,558,923</u>
Business-type Activities:				
Radio services	720,913	762,127	778,760	909,867
Golf courses	3,157,157	3,148,772	3,100,384	3,201,335
Ice arenas	1,067,316	1,132,778	1,115,024	1,119,483
Exposition center	795,052	-	-	-
Materials recovery facility	1,684,605	1,854,316	1,811,413	2,035,752
Airport	1,662,400	1,854,729	1,658,754	1,689,199
Total business-type activities expenses	<u>9,087,443</u>	<u>8,752,722</u>	<u>8,464,335</u>	<u>8,955,636</u>
Total primary government expenses	<u>\$ 192,450,705</u>	<u>\$ 199,493,500</u>	<u>\$ 209,520,660</u>	<u>\$ 218,514,559</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 8,913,692	\$ 9,087,478	\$ 9,678,877	\$ 10,228,299
Health and human services	8,020,568	8,528,030	8,985,047	9,817,787
Environment, parks and education	7,086,671	8,024,456	7,644,859	7,526,386
Public works	3,518,512	4,126,423	3,746,634	5,778,089
General government	1,016,550	935,504	1,080,817	1,016,370
Operating grants and contributions				
Justice and public safety	2,392,220	2,615,653	3,866,535	2,903,287
Health and human services	55,403,624	57,179,817	59,536,427	60,723,001
Environment, parks and education	2,631,568	2,334,438	2,918,512	2,265,118
Public works	4,351,188	5,442,705	5,609,913	5,480,387
General government	1,851,950	477,224	384,833	317,737
Capital grants and contributions				
Environment, parks and education	-	-	282,463	888
Public works	2,153,667	3,168,989	254,177	496,304
General government	243,669	416,613	221,323	292,086
Total governmental activities program revenues	<u>97,583,879</u>	<u>102,337,330</u>	<u>104,210,417</u>	<u>106,845,739</u>
Business-type Activities:				
Charges for services				
Radio services	548,009	573,784	533,959	615,973
Golf courses	3,010,037	3,143,569	3,084,965	3,071,237
Ice arenas	884,826	896,627	891,865	952,748
Exposition center	607,273	-	-	-
Materials recovery facility	1,123,606	1,182,572	1,195,790	1,384,011
Airport	592,027	635,278	658,736	667,196
Operating grants and contributions				
Radio services	-	395,404	254,596	-
Materials recovery facility	1,072,517	1,071,968	1,067,077	1,071,188
Airport	-	135,835	-	-
Capital grants and contributions				
Radio services	-	136,372	51,500	-
Ice arenas	-	(14,203)	-	-
Airport	-	312,281	-	28,512
Total business-type activities program revenues	<u>7,838,295</u>	<u>8,469,487</u>	<u>7,738,488</u>	<u>7,790,865</u>
Total primary government program revenues	<u>\$ 105,422,174</u>	<u>\$ 110,806,817</u>	<u>\$ 111,948,905</u>	<u>\$ 114,636,604</u>
Net (Expense) Revenue				
Governmental activities	\$ (85,779,383)	\$ (88,403,448)	\$ (96,845,908)	\$ (102,713,184)
Business-type activities	(1,249,148)	(283,235)	(725,847)	(1,164,771)
Total primary government net expense	<u>\$ (87,028,531)</u>	<u>\$ (88,686,683)</u>	<u>\$ (97,571,755)</u>	<u>\$ (103,877,955)</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)

2008	2009	2010	2011	2012	2013
\$ 49,961,239	\$ 51,476,358	\$ 50,999,866	\$ 54,853,061	\$ 55,013,816	\$ 57,865,553
86,750,272	69,147,970	69,357,219	70,672,615	68,212,965	71,005,269
19,311,934	20,172,847	19,399,118	20,944,133	18,858,725	26,277,129
33,031,975	30,980,914	31,711,425	31,659,321	31,341,502	28,519,158
13,445,270	16,734,108	16,663,781	17,440,844	18,218,406	15,849,099
3,048,607	2,660,430	2,406,575	2,240,404	1,998,166	2,038,738
<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>	<u>201,554,946</u>
968,565	981,686	654,208	391,298	396,966	398,840
3,290,509	3,162,686	3,184,733	2,991,178	3,129,229	3,153,650
1,190,971	1,149,365	1,123,537	1,172,385	1,191,096	1,207,977
-	-	-	-	-	-
1,710,722	1,597,449	1,805,158	2,392,616	2,349,912	2,357,619
1,701,050	1,721,395	1,617,515	1,755,951	1,597,996	1,808,523
<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>8,926,609</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>	<u>\$ 210,481,555</u>
\$ 10,249,820	\$ 9,875,865	\$ 12,239,099	\$ 12,519,982	\$ 12,403,386	\$ 11,509,340
8,822,334	8,140,847	8,011,895	8,350,837	9,783,973	8,949,650
6,551,089	6,674,278	6,982,660	7,845,628	8,999,703	8,667,204
6,294,998	5,761,456	5,282,970	5,687,356	5,538,712	5,940,593
851,123	3,730,196	3,850,581	3,772,509	4,392,785	4,827,900
3,339,293	3,622,487	3,409,531	3,252,972	2,929,161	2,484,817
57,114,905	38,701,453	38,249,061	39,101,807	33,524,621	32,455,618
1,819,838	2,233,867	2,199,516	1,762,373	2,501,736	6,758,958
5,763,068	5,383,264	5,271,007	5,237,086	4,714,286	4,449,344
441,225	844,132	926,872	951,759	818,951	2,757,796
-	297,466	3,694,077	1,639,581	23,860	-
62,543	6,325	4,529,720	12,148,569	6,918,972	6,248,796
421,371	181,759	247,763	-	2,147	-
<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>	<u>95,050,016</u>
651,325	590,077	624,691	506,172	479,276	471,885
2,909,585	2,932,419	2,932,592	2,792,713	3,043,824	2,680,873
985,276	961,519	1,052,591	995,302	1,030,354	1,039,349
-	-	-	-	-	-
1,496,650	851,344	1,323,692	1,818,024	1,388,468	1,189,428
685,387	688,328	712,154	716,783	740,368	747,358
-	556,706	-	-	-	-
1,352,071	1,975,008	1,273,410	874,122	1,198,496	948,963
-	-	-	-	-	-
10,285	58,294	-	-	-	-
-	133,902	-	788,496	-	-
-	-	102,846	738,518	-	1,330,518
<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>8,408,374</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>	<u>\$ 103,458,390</u>
\$ (103,817,690)	\$ (105,719,232)	\$ (95,643,232)	\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)
(771,238)	135,016	(363,175)	526,702	(784,413)	(518,235)
<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>	<u>\$ (107,023,165)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2004	2005	2006	2007
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 86,529,333	\$ 89,356,561	\$ 92,098,966	\$ 92,382,803
Intergovernmental revenues	2,049,836	1,858,821	1,903,075	1,866,974
Investment earnings (loss)	4,065,836	4,152,399	7,336,264	10,732,537
Miscellaneous	2,176,519	5,975,479	5,453,158	4,681,420
Gains on disposal/sale of capital assets	300,527	337,544	292,323	320,488
Transfers	350,000	2,081,339	553,780	275,000
Total governmental activities	95,472,051	103,762,143	107,637,566	110,259,222
Business-type Activities:				
Property taxes	361,453	201,453	201,453	559,953
Investment earnings	365,709	203,436	93,829	73,683
Miscellaneous	27,564	105,661	27,359	42,157
Gains on disposal/sale of capital assets	-	-	-	6,228
Transfers	(350,000)	(2,081,339)	(553,780)	(275,000)
Total business-type activities	404,726	(1,570,789)	(231,139)	407,021
Total primary government	95,876,777	102,191,354	107,406,427	110,666,243
Change in Net Position				
Governmental Activities	\$ 9,692,668	\$ 15,358,695	\$ 10,791,658	\$ 7,546,038
Business-type Activities	(844,422)	(1,854,024)	(956,986)	(757,750)
Total primary government	\$ 8,848,246	\$ 13,504,671	\$ 9,834,672	\$ 6,788,288

WAUKESHA COUNTY, WISCONSIN

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

2008	2009	2010	2011	2012	2013
\$ 94,957,015	\$ 98,395,453	\$ 103,031,397	\$ 103,821,378	\$ 104,354,507	\$ 104,327,330
1,985,250	1,959,990	1,985,271	2,042,121	1,807,511	1,773,883
9,626,370	5,835,552	6,429,520	6,426,213	3,855,412	(1,124,081)
3,709,602	4,371,337	3,641,996	4,555,165	6,028,793	6,932,258
129,314	466,518	364,721	442,342	499,423	407,419
275,000	275,000	395,300	-	-	(142,500)
<u>110,682,551</u>	<u>111,303,850</u>	<u>115,848,205</u>	<u>117,287,219</u>	<u>116,545,646</u>	<u>112,174,309</u>
202,563	192,563	192,563	192,563	192,563	192,563
82,628	58,021	37,411	33,480	31,474	20,643
316,169	44,882	31,920	50,801	31,542	373,311
-	-	-	5,490	-	-
(275,000)	(275,000)	(395,300)	-	-	142,500
<u>326,360</u>	<u>20,466</u>	<u>(133,406)</u>	<u>282,334</u>	<u>255,579</u>	<u>729,017</u>
<u>111,008,911</u>	<u>111,324,316</u>	<u>115,714,799</u>	<u>117,569,553</u>	<u>116,801,225</u>	<u>112,903,326</u>
\$ 6,864,861	\$ 5,584,618	\$ 20,204,973	\$ 21,747,300	\$ 15,454,359	\$ 5,669,379
(444,878)	155,482	(496,581)	809,036	(528,834)	210,782
<u>\$ 6,419,983</u>	<u>\$ 5,740,100</u>	<u>\$ 19,708,392</u>	<u>\$ 22,556,336</u>	<u>\$ 14,925,525</u>	<u>\$ 5,880,161</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund				
Reserved	\$ 16,200,077	\$ 11,162,858	\$ 13,105,745	\$ 12,821,653
Unreserved				
Designated for Subsequent Year's Expenditures	7,189,330	10,334,800	11,618,953	17,960,196
Undesignated	26,960,561	28,360,969	29,578,356	29,627,039
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 50,349,968</u>	<u>\$ 49,858,627</u>	<u>\$ 54,303,054</u>	<u>\$ 60,408,888</u>
All Other Governmental Funds				
Reserved	\$ 17,251,975	\$ 18,301,420	\$ 22,071,630	\$ 23,882,957
Unreserved				
Designated for Subsequent Year's Expenditures	3,041,435	3,992,290	2,859,142	2,687,466
Undesignated	2,723,803	2,814,261	3,161,423	2,639,728
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 33,950,020</u>	<u>\$ 35,246,549</u>	<u>\$ 39,859,106</u>	<u>\$ 41,362,125</u>
Total All Governmental Funds	<u>\$ 84,299,988</u>	<u>\$ 85,105,176</u>	<u>\$ 94,162,160</u>	<u>\$ 101,771,013</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)

2008	2009	2010	2011*	2012	2013
\$ 12,471,303	\$ 13,426,519	\$ 13,611,000	\$ -	\$ -	\$ -
19,851,268	13,186,550	14,465,104	-	-	-
28,500,472	28,471,866	29,702,339	-	-	-
-	-	-	13,315,338	11,828,476	9,796,827
-	-	-	189,300	189,300	189,992
-	-	-	4,500,000	4,500,000	4,500,000
-	-	-	13,439,658	13,211,700	13,146,819
-	-	-	36,199,346	38,668,630	34,282,890
<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>	<u>\$ 61,916,528</u>
\$ 34,440,371	\$ 32,173,339	\$ 29,669,569	\$ -	\$ -	\$ -
2,402,236	3,531,913	2,630,996	-	-	-
10,178,815	10,295,297	13,871,488	-	-	-
3,253,132	5,210,927	7,531,656	-	-	-
-	-	-	580,873	472,372	120,310
-	-	-	13,152,462	13,882,749	13,789,989
-	-	-	19,896,666	19,139,828	18,196,563
-	-	-	10,486,137	2,916,964	27,958
<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>\$ 32,134,820</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>	<u>\$ 94,051,348</u>

WAUKESHA COUNTY, WISCONSIN

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

	2004	2005	2006	2007
Revenues				
Intergovernmental contracts/grants	\$ 72,749,971	\$ 76,557,351	\$ 78,273,535	\$ 79,292,616
Property taxes	83,342,607	87,143,453	89,299,471	88,846,538
Fines and licenses	3,812,876	3,631,315	3,906,705	4,025,975
Charges for services	17,597,113	18,579,200	19,240,190	19,697,368
Interdepartmental revenues	3,621,947	3,686,856	3,753,844	4,298,083
Investment earnings	3,602,798	3,717,816	7,185,451	10,281,018
Miscellaneous	9,963,977	13,476,199	12,375,549	13,055,426
Total revenues	194,691,289	206,792,190	214,034,745	219,497,024
Expenditures				
Justice and public safety	40,169,082	44,280,802	47,150,237	47,709,346
Health and human services	85,475,260	87,717,456	91,919,113	94,661,670
Environment, parks and education	17,116,993	18,173,873	17,523,099	18,204,332
Public works	17,051,124	18,614,546	18,451,851	20,668,391
General government	13,680,880	11,993,665	12,283,305	11,658,496
Capital outlay	40,815,054	27,977,981	17,617,451	14,916,130
Debt service				
Principal	7,400,000	8,715,000	9,625,000	9,775,000
Interest	3,040,550	3,002,020	3,181,485	3,164,806
Total expenditures	224,748,943	220,475,343	217,751,541	220,758,171
Excess of revenues over (under) expenditures	(30,057,654)	(13,683,153)	(3,716,796)	(1,261,147)
Other Financing Sources (Uses)				
General obligation notes issued	14,000,000	14,400,000	12,000,000	10,000,000
Payment to escrow agent	(4,800,000) (a)	-	-	(1,500,000) (b)
Premium on general obligation notes issued	-	-	-	-
Transfers in	10,013,994	5,937,615	1,933,399	2,868,075
Transfers out	(9,836,261)	(5,766,490)	(1,159,619)	(2,498,075)
Total other financing sources (uses)	9,377,733	14,571,125	12,773,780	8,870,000
Net change in fund balances	\$ (20,679,921)	\$ 887,972	\$ 9,056,984	\$ 7,608,853
Debt service as a percentage of noncapital expenditures	5.7%	6.1%	6.4%	6.3%

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

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

WAUKESHA COUNTY, WISCONSIN

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

2008	2009	2010	2011	2012	2013
\$ 76,465,350	\$ 58,555,324	\$ 59,247,021	\$ 59,750,590	\$ 52,425,362	\$ 55,699,895
91,202,506	94,273,766	97,411,926	99,803,950	100,941,080	99,969,581
3,600,542	3,324,006	3,378,226	3,211,223	3,303,281	3,383,551
18,580,801	19,518,484	22,377,503	22,640,876	24,583,665	24,751,183
4,402,603	4,122,158	4,167,413	4,145,717	4,181,051	3,897,903
9,219,001	5,391,411	6,035,423	6,027,189	3,455,481	(1,458,150)
10,683,359	10,417,676	9,473,871	11,123,793	13,128,164	11,849,943
<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>	<u>198,093,906</u>
50,478,192	51,917,202	54,601,873	55,692,702	55,803,155	56,078,311
88,357,121	69,472,313	69,890,377	74,256,845	69,496,515	69,917,572
18,295,731	18,626,369	18,632,919	17,837,799	18,558,345	23,757,300
23,031,957	20,769,368	20,896,400	21,135,317	20,941,347	22,263,694
12,116,419	11,327,395	11,380,949	12,162,412	12,710,547	10,406,087
9,970,433	18,662,001	16,644,590	20,136,883	37,114,022	28,628,948
9,930,000	10,240,000	10,925,000	21,760,000 (d)	18,630,000	16,980,000
3,057,327	2,734,363	2,499,280	2,375,230	2,100,660	2,040,889
<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>230,072,801</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>	<u>(31,978,895)</u>
10,000,000	15,700,000	9,000,000	19,490,000	26,635,000	21,550,000
-	(7,925,000) (c)	-	-	-	-
-	-	-	-	-	455,878
6,513,344	5,050,000	1,608,971	6,872,974	12,578,877	2,662,207
(6,103,742)	(9,480,000)	(2,043,225)	(7,431,496)	(12,827,131)	(3,447,861)
<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>21,220,224</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>	<u>\$ (10,758,671)</u>
6.3%	7.0%	7.1%	11.8%	10.5%	9.4%

(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				
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
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

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)

	2004	2005	2006	2007
County direct rates (b)				
General	\$2.11	\$1.96	\$1.83	\$1.78
Federated Library (c)	\$0.24	\$0.24	\$0.22	\$0.22
Overlapping rates				
Cities:				
Brookfield	\$16.76 - \$17.87	\$15.15 - \$16.98	\$14.62 - \$16.47	\$14.52 - \$15.93
Delafield	\$16.19 - \$17.37	\$13.68 - \$16.22	\$12.88 - \$14.91	\$13.22 - \$14.99
Muskego	\$15.92 - \$18.48	\$14.25 - \$16.67	\$13.21 - \$15.08	\$13.41 - \$15.47
New Berlin	\$17.18 - \$18.86	\$15.79 - \$17.65	\$14.95 - \$16.22	\$15.13 - \$16.06
Oconomowoc	\$16.15 - \$16.17	\$14.85 - \$14.92	\$13.94	\$13.89
Pewaukee	\$14.21 - \$17.47	\$12.56 - \$15.20	\$11.99 - \$14.43	\$11.94 - \$14.25
Waukesha	\$21.40	\$18.20	\$17.58	\$17.30
Towns:				
Brookfield	\$15.08 - \$16.20	\$13.62 - \$15.43	\$13.04 - \$14.95	\$12.97 - \$14.39
Delafield	\$12.67 - \$15.32	\$11.31 - \$13.80	\$10.70 - \$12.63	\$11.14 - \$12.86
Eagle	\$11.98 - \$14.20	\$10.98 - \$13.35	\$8.47 - \$12.19	\$10.48 - \$14.13
Genesee	\$12.42 - \$14.73	\$11.61 - \$12.47	\$10.64 - \$12.02	\$10.88 - \$11.78
Lisbon	\$13.73 - \$17.08	\$12.48 - \$14.67	\$12.39 - \$13.85	\$12.29 - \$14.31
Merton	\$12.64 - \$15.96	\$10.98 - \$13.59	\$10.43 - \$12.75	\$10.37 - \$12.30
Mukwonago		\$12.53 - \$13.33	\$11.82 - \$12.57	\$12.07 - \$12.59
Oconomowoc	\$13.38 - \$15.80	\$11.74 - \$13.75	\$11.21 - \$11.58	\$11.00 - \$11.58
Ottawa	\$12.76 - \$15.12	\$11.33 - \$13.61	\$10.63 - \$12.79	\$10.67 - \$12.60
Vernon	\$13.38 - \$80.18	\$11.58 - \$84.58	\$14.95 - \$76.78	\$11.55 - \$61.97
Waukesha	\$13.36	\$11.97	\$11.47	\$11.47
Villages:				
Big Bend	\$18.91	\$17.09	\$16.14	\$16.27
Butler	\$19.41 - \$19.69	\$17.57 - \$17.66	\$16.56 - \$16.82	\$15.78 - \$16.60
Chenequa	\$15.94 - \$17.67	\$14.00 - \$15.70	\$12.65 - \$14.30	\$12.43 - \$13.96
Dousman	\$17.03	\$15.16	\$14.39	\$14.13
Eagle	\$18.00	\$16.86	\$15.17	\$14.68
Elm Grove	\$18.73	\$17.84	\$17.19	\$16.54
Hartland	\$15.89 - \$17.78	\$14.00 - \$16.17	\$13.80 - \$15.15	\$13.39 - \$15.05
Lac LaBelle	\$14.85	\$12.99	\$12.38	\$12.28
Lannon	\$17.72 - \$17.99	\$16.35 - \$16.53	\$15.60 - \$15.79	\$14.84 - \$15.65
Menomonee Falls	\$18.54 - \$18.81	\$16.17 - \$16.86	\$15.33 - \$15.95	\$14.68 - \$15.78
Merton	\$15.58 - \$18.39	\$13.57 - \$15.64	\$13.39 - \$14.85	\$13.12 - \$15.16
Mukwonago	\$18.43 - \$19.31	\$16.45 - \$17.19	\$15.75 - \$16.43	\$15.38 - \$16.12
Nashotah	\$16.95	\$15.47	\$14.22	\$14.02
North Prairie	\$15.29 - \$16.73	\$13.72 - \$14.98	\$13.07 - \$14.45	\$13.27 - \$14.22
Oconomowoc Lake	\$14.73	\$12.74	\$11.94	\$11.85
Pewaukee	\$18.43	\$17.37	\$15.93	\$15.54
Summit	\$13.58 - \$14.87	\$11.52 - \$13.28	\$11.58 - \$12.66	\$11.01 - \$12.40
Sussex	\$17.17 - \$18.60	\$15.71 - \$16.26	\$14.75 - \$15.39	\$14.35 - \$16.08
Wales	\$15.51	\$13.65	\$13.15	\$13.02

(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)

2008	2009	2010	2011	2012	2013
\$1.79	\$1.87	\$1.97	\$2.01	\$2.11	\$2.15
\$0.22	\$0.23	\$0.25	\$0.25	\$0.27	\$0.28
\$14.62 - \$16.29	\$15.79 - \$16.87	\$16.68 - \$18.03	\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35
\$13.58 - \$14.12	\$14.54 - \$14.72	\$15.63 - \$15.78	\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60
\$13.54 - \$15.57	\$14.51 - \$16.21	\$15.40 - \$17.06	\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94
\$15.32 - \$15.94	\$15.70 - \$16.59	\$17.10 - \$17.46	\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69
\$14.50 - \$14.55	\$15.46 - \$15.52	\$16.54 - \$16.60	\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37
\$12.13 - \$14.49	\$13.18 - \$15.29	\$4.52 - \$15.94	\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12
\$17.72	\$18.56	\$20.23	\$20.34	\$21.50	\$21.39
\$13.05 - \$14.73	\$14.08 - \$15.14	\$14.91 - \$16.27	\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48
\$10.74 - \$12.10	\$11.87 - \$13.26	\$11.89 - \$13.94	\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82
\$10.59 - \$12.62	\$11.88 - \$13.52	\$12.59 - \$14.64	\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33
\$10.98 - \$11.72	\$12.06 - \$12.78	\$12.64 - \$13.36	\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97
\$12.11 - \$14.25	\$12.99 - \$15.45	\$14.02 - \$16.49	\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84
\$10.93 - \$13.07	\$11.70 - \$14.15	\$12.69 - \$14.89	\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18
\$12.19 - \$12.91	\$13.14 - \$13.88	\$13.94 - \$14.70	\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53
\$11.53 - \$13.31	\$12.71 - \$14.52	\$13.44 - \$15.78	\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42
\$10.99 - \$12.08	\$9.64 - \$12.63	\$12.81 - \$13.97	\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32
\$11.66 - \$14.52	\$12.53 - \$60.27	\$13.29 - \$63.19	\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78
\$11.48	\$12.57	\$13.10	\$13.11	\$13.63	\$13.27
\$15.95	\$16.82	\$17.55	\$17.58	\$18.28	\$18.53
\$16.67 - \$17.15	\$17.34 - \$18.59	\$18.61 - \$20.10	\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49
\$12.56 - \$13.68	\$13.65 - \$14.70	\$14.14 - \$15.24	\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10
\$14.05	\$14.76	\$15.79	\$15.81	\$17.41	\$18.13
\$14.95	\$14.86 - \$16.09	\$15.70 - \$16.85	\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11
\$16.76	\$17.35	\$18.50	\$18.03	\$18.67	\$19.11
\$13.21 - \$14.48	\$14.10 - \$15.86	\$15.21 - \$16.64	\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67
\$12.96	\$14.45	\$15.49	\$15.96	\$17.62	\$17.18
\$15.77 - \$16.19	\$15.95 - \$17.18	\$16.98 - \$18.51	\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51
\$15.56 - \$16.05	\$16.01 - \$17.31	\$17.04 - \$18.48	\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72
\$12.66 - \$14.81	\$13.40 - \$15.86	\$14.40 - \$16.48	\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61
\$14.93 - \$15.63	\$16.98 - \$17.71	\$17.89 - \$18.65	\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90
\$13.19	\$14.25	\$15.53	\$15.46	\$15.04	\$14.87
\$13.40 - \$14.16	\$14.32 - \$14.72	\$15.18 - \$15.56	\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79
\$12.35	\$13.84	\$14.67	\$14.94	\$16.54	\$16.61
\$15.68	\$16.26	\$17.62	\$17.70	\$17.94	\$18.87
\$11.26 - \$13.03	\$12.75 - \$13.42	\$13.33 - \$13.91	\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47
\$14.92 - \$15.91	\$15.59 - \$17.08	\$16.51 - \$17.71	\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16
\$12.92	\$13.97	\$14.86	\$14.87	\$14.53	\$16.74

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WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2013 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2013 Equalized Value</u>	<u>2013 Rank</u>	<u>2013 Percentage of Total Equalized Value</u>	<u>2004 Equalized Value</u>	<u>2004 Rank</u>	<u>2004 Percentage of Total Equalized Value</u>
Brookfield Square	\$ 189,220,000	1	0.40%	\$ 94,521,673	1	0.23%
Aurora	134,952,700	2	0.29%	--	--	--
Individual	123,219,200	3	0.26%	88,765,577	2	0.22%
Kohl's	104,432,350	4	0.22%	81,855,680	6	0.20%
Wal-Mart	103,164,800	5	0.22%	--	--	--
Pro Health Care	101,187,690	6	0.21%	--	--	--
Target Corporation	100,393,900	7	0.21%	86,383,960	3	0.21%
Bielinski Bros.	98,614,400	8	0.21%	--	--	--
Pabst Farms	93,310,700	9	0.20%	41,815,000	10	0.10%
Wimmer Brothers	93,056,600	10	0.20%	--	--	--
Harmony Homes	--	--	--	83,179,825	4	0.20%
General Electric Medical Systems	--	--	--	82,190,000	5	0.20%
Quad Graphics	--	--	--	65,325,372	7	0.16%
Individual	--	--	--	62,631,220	8	0.15%
VK Development	--	--	--	53,647,962	9	0.13%
TOTAL	\$1,141,552,340		2.42%	\$740,316,269		1.81%
TOTAL COUNTY EQUALIZED VALUE	\$47,217,366,700			\$40,939,573,700		

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, 2013	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
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%	\$3,408,108	\$760,507,487	100.00%
2006	\$773,507,770	\$769,635,799	99.50%	\$3,871,971	\$773,507,770	100.00%
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%	\$6,728,663	\$847,228,688	100.00%
2009	\$880,647,695	\$872,450,160	99.07%	\$8,177,983	\$880,628,143	100.00%
2010	\$888,473,977	\$880,326,347	99.08%	\$8,081,420	\$888,407,767	99.99%
2011	\$941,407,690	\$934,078,085	99.22%	\$6,264,728	\$940,342,813	99.89%
2012	\$906,087,115	\$900,564,833	99.39%	\$3,163,936	\$903,728,769	99.74%
2013	\$909,523,660	\$904,691,534	99.47%	\$0	\$904,691,534	99.47%

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 December 31</u>	<u>Estimated Population (A)</u>	<u>(\$000's) Personal Income (B)</u>	<u>Equalized Valuation (C)</u>	<u>General Obligation Debt</u>	<u>Less Debt Service Fund (D)</u>	<u>Net Bonded Debt</u>	<u>Percent of Debt to Equalized Valuation</u>	<u>Percent of Debt to Personal Income (C)</u>	<u>Debt Per Capita</u>
2004	373,339	\$16,223,446	\$40,244,065,050	\$71,465,000	\$3,003,461	\$68,461,539	0.17%	0.42%	183.38
2005	377,348	\$17,151,976	\$44,614,092,450	\$77,150,000	\$3,017,768	\$74,132,232	0.17%	0.43%	196.46
2006	379,577	\$16,025,361	\$48,476,599,550	\$79,525,000	\$3,003,389	\$76,521,611	0.16%	0.48%	201.60
2007	381,603	\$19,824,276	\$50,954,981,250	\$78,250,000	\$3,241,981	\$75,008,019	0.15%	0.38%	196.56
2008	382,694	\$20,584,728	\$52,055,313,050	\$78,320,000	\$3,574,790	\$74,745,210	0.14%	0.36%	195.31
2009	383,190	\$19,430,799	\$51,220,442,050	\$75,855,000	\$4,060,379	\$71,794,621	0.14%	0.37%	187.36
2010	389,891	\$20,358,159	\$49,439,797,100	\$73,930,000	\$4,248,449	\$69,681,551	0.14%	0.34%	178.72
2011	390,267	\$21,404,974	\$48,747,058,300	\$71,660,000	\$3,773,563	\$67,886,437	0.14%	0.32%	173.95
2012	390,914	\$22,774,616	\$46,923,448,900	\$79,665,000	\$3,861,257	\$75,803,743	0.16%	0.33%	193.91
2013	391,478	*	\$46,387,463,200	\$84,235,000	\$3,485,011	\$80,749,989	0.17%	*	206.27

*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.
- (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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equalized Value of Real and Personal Property	<u>\$ 40,939,574</u>	<u>\$ 45,451,031</u>	<u>\$ 49,477,110</u>	<u>\$ 51,988,144</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,046,979	\$ 2,272,552	\$ 2,473,855	\$ 2,599,407
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	71,465	77,150	79,525	78,250
Less: Debt Service Funds	<u>(3,003)</u>	<u>(3,018)</u>	<u>(3,003)</u>	<u>(3,242)</u>
Total Amount of Debt Applicable to Debt Margin	68,462	74,132	76,522	75,008
Legal Debt Margin-(Debt Capacity)	<u>\$ 1,978,517</u>	<u>\$ 2,198,420</u>	<u>\$ 2,397,333</u>	<u>\$ 2,524,399</u>
Percent of Debt Capacity Used	3.3%	3.3%	3.1%	2.9%

WAUKESHA COUNTY, WISCONSIN

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

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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>	<u>\$ 47,217,367</u>
\$ 2,652,794	\$ 2,605,576	\$ 2,514,444	\$ 2,477,628	\$ 2,386,988	\$ 2,360,868
78,320 <u>(3,575)</u>	75,855 <u>(4,060)</u>	73,930 <u>(4,248)</u>	71,660 <u>(3,774)</u>	79,665 <u>(3,861)</u>	84,235 <u>(3,485)</u>
74,745	71,795	69,682	67,886	75,804	80,750
<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>	<u>\$ 2,280,118</u>
2.8%	2.8%	2.8%	2.7%	3.2%	3.4%

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of April, 2014 Less 2014 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
DIRECT DEBT			
Waukesha County (as of 12/31/13)	84,235,000	100.00%	<u>84,235,000</u>
TOTAL DIRECT DEBT			\$ 84,235,000
OVERLAPPING DEBT			
Cities:			
Brookfield	41,075,000	100.00%	41,075,000
Delafield	17,964,500	100.00%	17,964,500
Milwaukee	741,175,000	0.05%	370,588
Muskego	30,405,000	100.00%	30,405,000
New Berlin	39,970,185	100.00%	39,970,185
Oconomowoc	16,885,000	100.00%	16,885,000
Pewaukee	17,186,936	100.00%	17,186,936
Waukesha	115,305,000	100.00%	<u>115,305,000</u>
Total All Cities			\$ 279,162,209
Towns:			
Delafield	447,836	100.00%	447,836
Eagle	135,155	100.00%	135,155
Genesee	1,517,747	100.00%	1,517,747
Lisbon	2,756,988	100.00%	2,756,988
Merton	2,020,173	100.00%	2,020,173
Oconomowoc	2,017,235	100.00%	2,017,235
Ottawa	353,294	100.00%	353,294
Vernon	332,928	100.00%	<u>332,928</u>
Total All Towns			\$ 9,581,356
Villages:			
Big Bend	4,002,701	100.00%	4,002,701
Butler	2,367,561	100.00%	2,367,561
Chenequa	682,620	100.00%	682,620
Dousman	400,000	100.00%	400,000
Eagle	1,318,327	100.00%	1,318,327
Elm Grove	9,900,000	100.00%	9,900,000
Hartland	14,385,000	100.00%	14,385,000
Lac LaBelle	2,250,352	100.00%	2,250,352
Lannon	2,515,000	100.00%	2,515,000
Menomonee Falls	73,360,000	100.00%	73,360,000
Merton	2,710,000	100.00%	2,710,000
Mukwonago	23,459,159	100.00%	23,459,159
Nashotah	123,523	100.00%	123,523
North Prairie	40,303	100.00%	40,303
Oconomowoc Lake	178,658	100.00%	178,658
Pewaukee	13,203,079	100.00%	13,203,079
Summit	10,034,879	100.00%	10,034,879
Sussex	23,123,947	100.00%	23,123,947
Wales	1,983,083	100.00%	<u>1,983,083</u>
Total All Villages			\$ 186,038,192

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

Governmental Unit	Outstanding Debt As of April, 2014 Less 2014 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	9,405,000	100.00%	\$ 9,405,000
East Troy	4,110,470	0.54%	22,197
Elmbrook	61,985,000	100.00%	61,985,000
Hamilton	6,480,000	100.00%	6,480,000
Hartland-Lakeside J3	2,360,000	100.00%	2,360,000
Kettle Moraine	3,805,000	99.96%	3,803,478
Menomonee Falls	21,120,000	100.00%	21,120,000
Merton Community	2,034,337	100.00%	2,034,337
Milwaukee Area TCD	86,120,000	0.42%	361,704
Mukwonago	12,880,000	99.96%	12,874,848
Muskego-Norway	18,575,000	84.64%	15,721,880
New Berlin	47,430,000	100.00%	47,430,000
North Lake	255,000	100.00%	255,000
Oconomowoc Area	53,965,000	88.20%	47,597,130
Palmyra-Eagle	10,550,000	48.60%	5,127,300
Pewaukee	26,130,000	100.00%	26,130,000
Richmond	1,570,852	100.00%	1,570,852
Stone Bank	345,000	100.00%	345,000
Swallow	2,735,000	100.00%	2,735,000
Waukesha	5,441,583	100.00%	5,441,583
Waukesha Area TCD	21,695,000	97.18%	21,083,201
West Allis	23,275,583	6.37%	1,482,655
Total All School Districts			\$ 295,366,165
Sanitary Districts			
Blackhawk	150,000	100.00%	150,000
Town of Brookfield #4	200,000	100.00%	200,000
Little Muskego Lake	25,611	100.00%	25,611
Mary Lane	370,000	100.00%	370,000
North Lake Management	123,141	100.00%	123,141
Okauchee Lake	194,146	100.00%	194,146
Milwaukee Metropolitan Sewerage District	880,653,077	0.02%	176,131
Total Sanitary Districts			\$ 1,239,029
TOTAL OVERLAPPING DEBT			\$ 771,386,951
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 855,621,951

Source: Survey of Underlying Governmental Units conducted by Robert W. Baird & Co. as of April, 2014.

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
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	\$22,774,616	\$58,055	63,118	11,663	6.0%
2013	391,478	*	*	62,656	11,517	5.9%

*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. 2013 figure is preliminary.

WAUKESHA COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
2013 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2013</u>			<u>2004</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	5,054	18%	1	3,819	17%	2
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,794	17%	2	2,308	10%	4
General Electric Medical Systems	Medical Products	3,700	14%	3	3,849	17%	1
Quad Graphics	Printing/Headquarters	3,664	13%	4	3,103	14%	3
Roundy's	Food Wholesale/Retail	2,728	10%	5	--	--	--
Waukesha School District	Education	1,784	7%	6	1,392	6%	8
Wal-Mart Corporation	Retail	1,543	6%	7	--	--	--
Target Corporation	Retail/Distribution Cntr	1,441	5%	8	1,641	7%	6
Waukesha County	Government	1,364	5%	9	1,389	6%	9
Community Memorial Hospital	Health Services	1,333	5%	10	1,427	6%	7
Ameritech	Communications	--	--	--	1,867	8%	5
Waukesha County Technical College	Post Secondary Education	--	--	--	1,388	6%	10
Total		<u>27,405</u>	<u>100%</u>		<u>22,183</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February, 2014 and January, 2005 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Justice and public safety	492.10	515.99	531.88	537.75
Health and human services	430.17	429.03	429.98	428.48
Environment, parks and education	153.00	153.54	150.50	148.00
Public works	162.50	160.75	161.00	158.50
General government	<u>127.75</u>	<u>127.80</u>	<u>127.90</u>	<u>127.82</u>
Total Regular Positions County-Wide	1,365.52	1,387.11	1,401.26	1,400.55
Temporary Extra Help	117.14	121.08	124.07	118.96
Overtime	<u>23.48</u>	<u>27.96</u>	<u>24.64</u>	<u>23.32</u>
Total Position Equivalents	1,506.14	1,536.15	1,549.97	1,542.83

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

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

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013 Budget</u>
537.75	534.13	549.90	549.75	544.52	544.90
426.29	424.88	419.50	419.62	418.06	426.06
148.00	144.00	139.70	135.75	133.70	133.20
157.90	153.60	149.10	144.10	135.60	135.60
<u>121.65</u>	<u>123.40</u>	<u>126.40</u>	<u>126.40</u>	<u>126.05</u>	<u>126.05</u>
1,391.59	1,380.01	1,384.60	1,375.62	1,357.93	1,365.81
118.71	114.50	114.93	121.02	123.64	121.40
<u>33.44</u>	<u>26.40</u>	<u>25.76</u>	<u>23.14</u>	<u>22.89</u>	<u>22.95</u>
1,543.74	1,520.91	1,525.29	1,519.78	1,504.46	1,510.16

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2004	2005	2006	2007
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	10,869	9,310	9,957	9,954
Average Daily Population - Jail	291	333	387	430
Average Daily Population - Huber Facility	266	269	267	260
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	8,901	9,505	10,200	10,837
Mental Health Center Days of Care	6,527	7,211	7,169	7,360
PARKS & LAND USE				
Daily Entrance Stickers	65,282	75,391	72,992	69,546
Annual Stickers	7,311	7,685	7,558	8,457
Annual Boat Launch Stickers	495	486	451	491
Daily Boat Launches	16,223	15,266	11,175	14,459
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	11,847,394	14,719,569	15,886,571	19,673,792
Natural Gas Consumption (Therm)	577,855	540,278	688,651	836,178
Water Consumption (Gallons)	35,977,200	38,186,300	37,375,050	35,731,600
Transportation:				
Centerline Miles of Road Maintained				
County	390	396	400	398
State	245	250	250	260
Airport:				
Based Aircraft	225	225	247	247
Annual Operations (takeoffs & landings)	98,804	91,024	65,691	64,520

(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

2008	2009	2010	2011	2012	2013
9,341	8,948	8,336	8,291	8,244	8,401
423	440	423	430	419	412
232	206	208	178	155	135
11,616	12,664	13,233	14,448	19,239	20,245
6,238	7,356	6,321	6,419	5,661	6,204
74,413	80,763	87,787	83,949	87,675	80,138
9,725	12,641	14,457	14,275	15,435	15,025
460	472	523	535	581	453
12,220	15,743	13,981	13,251	14,373	13,045
16,961,378	15,141,061	15,301,583	14,026,833	14,222,399	13,819,632
872,454	758,123	685,287	737,345	647,827	812,566
31,833,000	27,717,401	25,610,400	24,121,900	22,907,000	22,982,000
398	398	398	396	396	396
260	260	260	237	237	237
255	190	190	190	238	233
68,643	65,890	64,664	62,096	60,920	52,091

WAUKESHA COUNTY, WISCONSIN

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

	2004	2005	2006	2007
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	306	469	469	469
PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,160	3,160	3,160	3,598
Undeveloped	4,915	5,145	5,200	5,407
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	390	396	400	398
Traffic Signals	78	82	85	90
Bridges	53	60	60	60
Active Vehicles in Vehicle Replacement Plan	384	384	383	384
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

2008	2009	2010	2011	2012	2013
326	326	326	326	326	326
469	469	469	469	469	469
8	8	8	8	8	8
3,598	3,998	3,956	3,956	3,956	3,958
5,411	4,212	4,382	4,382	4,443	4,458
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	396	396	396	396
95	99	102	102	103	103
61	63	64	64	64	65
384	379	381	381	382	377
2	2	2	2	2	2

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