

## 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.

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WAUKESHA COUNTY, WISCONSIN

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

	2005	2006	2007	2008
<b>Governmental activities</b>				
Net investment in capital assets	\$ 214,309,336	\$ 217,323,509	\$ 218,423,199	\$ 218,181,131
Restricted	12,652,751	13,468,003	11,747,377	12,968,620
Unrestricted	86,362,886	88,644,122	96,811,096	102,696,782
Total governmental activities net position	<u>\$ 313,324,973</u>	<u>\$ 319,435,634</u>	<u>\$ 326,981,672</u>	<u>\$ 333,846,533</u>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 35,022,296	\$ 33,703,142	\$ 31,925,554	\$ 30,027,002
Unrestricted	13,621,455	13,983,623	15,003,461	16,457,135
Total business-type activities net position	<u>\$ 48,643,751</u>	<u>\$ 47,686,765</u>	<u>\$ 46,929,015</u>	<u>\$ 46,484,137</u>
<b>Primary government</b>				
Net investment in capital assets	\$ 249,331,632	\$ 251,026,651	\$ 250,348,753	\$ 248,208,133
Restricted	12,652,751	13,468,003	11,747,377	12,968,620
Unrestricted	99,984,341	102,627,745	111,814,557	119,153,917
Total primary government net position	<u>\$ 361,968,724</u>	<u>\$ 367,122,399</u>	<u>\$ 373,910,687</u>	<u>\$ 380,330,670</u>

WAUKESHA COUNTY, WISCONSIN

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

2009	2010	2011	2012	2013	2014
\$ 221,238,419	\$235,590,204	\$254,637,685	\$272,991,997	\$289,131,520	\$302,395,863
13,579,455	13,570,321	20,905,214	21,708,940	21,800,178	21,206,029
104,613,277	110,475,599	105,840,525	102,136,846	91,575,464	88,686,232
<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>	<u>\$412,288,124</u>
\$ 28,502,394	\$ 27,533,559	\$ 27,389,891	\$ 25,926,909	\$ 25,828,208	\$ 30,795,267
18,137,225	18,609,479	19,562,183	20,496,331	20,805,814	19,880,902
<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>	<u>\$ 50,676,169</u>
\$ 249,740,813	\$263,123,763	\$282,027,576	\$298,918,906	\$314,959,728	\$333,191,130
13,579,455	13,570,321	20,905,214	21,708,940	21,800,178	21,206,029
122,750,502	129,085,078	125,402,708	122,633,177	112,381,278	108,567,134
<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>	<u>\$462,964,293</u>

WAUKESHA COUNTY, WISCONSIN

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

	2005	2006	2007	2008
<b>Expenses</b>				
Governmental Activities:				
Justice and Public Safety	\$ 43,593,777	\$ 46,392,179	\$ 46,666,180	\$ 49,961,239
Health and Human Services	87,663,924	91,367,347	94,451,774	86,750,272
Environment, Parks & Education	18,151,819	18,544,662	19,616,496	19,311,934
Public Works	25,327,577	26,822,518	32,115,801	33,031,975
General Government	12,907,820	14,682,079	13,521,091	13,445,270
Interest and Fiscal Charges	3,095,861	3,247,540	3,187,581	3,048,607
Total governmental activities expenses	<u>190,740,778</u>	<u>201,056,325</u>	<u>209,558,923</u>	<u>205,549,297</u>
Business-type Activities:				
Radio services	762,127	778,760	909,867	968,565
Golf courses	3,148,772	3,100,384	3,201,335	3,290,509
Ice arenas	1,132,778	1,115,024	1,119,483	1,190,971
Materials recovery facility	1,854,316	1,811,413	2,035,752	1,710,722
Airport	1,854,729	1,658,754	1,689,199	1,701,050
Total business-type activities expenses	<u>8,752,722</u>	<u>8,464,335</u>	<u>8,955,636</u>	<u>8,861,817</u>
Total primary government expenses	<u>\$ 199,493,500</u>	<u>\$ 209,520,660</u>	<u>\$ 218,514,559</u>	<u>\$ 214,411,114</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 9,087,478	\$ 9,678,877	\$ 10,228,299	\$ 10,249,820
Health and human services	8,528,030	8,985,047	9,817,787	8,822,334
Environment, parks and education	8,024,456	7,644,859	7,526,386	6,551,089
Public works	4,126,423	3,746,634	5,778,089	6,294,998
General government	935,504	1,080,817	1,016,370	851,123
Operating grants and contributions				
Justice and public safety	2,615,653	3,866,535	2,903,287	3,339,293
Health and human services	57,179,817	59,536,427	60,723,001	57,114,905
Environment, parks and education	2,334,438	2,918,512	2,265,118	1,819,838
Public works	5,442,705	5,609,913	5,480,387	5,763,068
General government	477,224	384,833	317,737	441,225
Capital grants and contributions				
Environment, parks and education	-	282,463	888	-
Public works	3,168,989	254,177	496,304	62,543
General government	416,613	221,323	292,086	421,371
Total governmental activities program revenues	<u>102,337,330</u>	<u>104,210,417</u>	<u>106,845,739</u>	<u>101,731,607</u>
Business-type Activities:				
Charges for services				
Radio services	573,784	533,959	615,973	651,325
Golf courses	3,143,569	3,084,965	3,071,237	2,909,585
Ice arenas	896,627	891,865	952,748	985,276
Materials recovery facility	1,182,572	1,195,790	1,384,011	1,496,650
Airport	635,278	658,736	667,196	685,387
Operating grants and contributions				
Radio services	395,404	254,596	-	-
Materials recovery facility	1,071,968	1,067,077	1,071,188	1,352,071
Airport	135,835	-	-	-
Capital grants and contributions				
Radio services	136,372	51,500	-	10,285
Ice arenas	(14,203)	-	-	-
Airport	312,281	-	28,512	-
Total business-type activities program revenues	<u>8,469,487</u>	<u>7,738,488</u>	<u>7,790,865</u>	<u>8,090,579</u>
Total primary government program revenues	<u>\$ 110,806,817</u>	<u>\$ 111,948,905</u>	<u>\$ 114,636,604</u>	<u>\$ 109,822,186</u>
<b>Net (Expense) Revenue</b>				
Governmental activities	\$ (88,403,448)	\$ (96,845,908)	\$ (102,713,184)	\$ (103,817,690)
Business-type activities	(283,235)	(725,847)	(1,164,771)	(771,238)
<b>Total primary government net expense</b>	<u>\$ (88,686,683)</u>	<u>\$ (97,571,755)</u>	<u>\$ (103,877,955)</u>	<u>\$ (104,588,928)</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)

	2009	2010	2011	2012	2013	2014
\$	51,476,358	\$ 50,999,866	\$ 54,853,061	\$ 55,013,816	\$ 57,865,553	\$ 58,631,729
	69,147,970	69,357,219	70,672,615	68,212,965	71,005,269	71,813,044
	20,172,847	19,399,118	20,944,133	18,858,725	26,277,129	23,638,671
	30,980,914	31,711,425	31,659,321	31,341,502	28,519,158	29,786,439
	16,734,108	16,663,781	17,440,844	18,218,406	15,849,099	14,950,967
	2,660,430	2,406,575	2,240,404	1,998,166	2,038,738	1,706,645
	<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>	<u>200,527,495</u>
	981,686	654,208	391,298	396,966	398,840	2,156,629
	3,162,686	3,184,733	2,991,178	3,129,229	3,153,650	3,100,553
	1,149,365	1,123,537	1,172,385	1,191,096	1,207,977	1,250,048
	1,597,449	1,805,158	2,392,616	2,349,912	2,357,619	2,361,837
	1,721,395	1,617,515	1,755,951	1,597,996	1,808,523	1,803,000
	<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>10,672,067</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>	<u>\$ 211,199,562</u>
\$	9,875,865	\$ 12,239,099	\$ 12,519,982	\$ 12,403,386	\$ 11,509,340	\$ 11,456,678
	8,140,847	8,011,895	8,350,837	9,783,973	8,949,650	8,640,448
	6,674,278	6,982,660	7,845,628	8,999,703	8,667,204	7,984,708
	5,761,456	5,282,970	5,687,356	5,538,712	5,940,593	6,588,211
	3,730,196	3,850,581	3,772,509	4,392,785	4,827,900	5,052,051
	3,622,487	3,409,531	3,252,972	2,929,161	2,484,817	2,483,115
	38,701,453	38,249,061	39,101,807	33,524,621	32,455,618	34,013,280
	2,233,867	2,199,516	1,762,373	2,501,736	6,758,958	3,456,381
	5,383,264	5,271,007	5,237,086	4,714,286	4,449,344	4,879,589
	844,132	926,872	951,759	818,951	2,757,796	2,783,058
	297,466	3,694,077	1,639,581	23,860	-	1,411,991
	6,325	4,529,720	12,148,569	6,918,972	6,248,796	10,461,844
	181,759	247,763	-	2,147	-	-
	<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>	<u>99,211,354</u>
	590,077	624,691	506,172	479,276	471,885	469,326
	2,932,419	2,932,592	2,792,713	3,043,824	2,680,873	2,740,941
	961,519	1,052,591	995,302	1,030,354	1,039,349	1,056,046
	851,344	1,323,692	1,818,024	1,388,468	1,189,428	1,118,216
	688,328	712,154	716,783	740,368	747,358	792,278
	556,706	-	-	-	-	-
	1,975,008	1,273,410	874,122	1,198,496	948,963	947,620
	-	-	-	-	-	-
	58,294	-	-	-	-	-
	133,902	-	788,496	-	-	-
	-	102,846	738,518	-	1,330,518	-
	<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>7,124,427</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>	<u>\$ 106,335,781</u>
\$	(105,719,232)	\$ (95,643,232)	\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)
	135,016	(363,175)	526,702	(784,413)	(518,235)	(3,547,640)
\$	<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>	<u>\$ (104,863,781)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2005	2006	2007	2008
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 89,356,561	\$ 92,098,966	\$ 92,382,803	\$ 94,957,015
Intergovernmental revenues	1,858,821	1,903,075	1,866,974	1,985,250
Investment earnings (loss)	4,152,399	7,336,264	10,732,537	9,626,370
Miscellaneous	5,975,479	5,453,158	4,681,420	3,709,602
Gains on disposal/sale of capital assets	337,544	292,323	320,488	129,314
Transfers	2,081,339	553,780	275,000	275,000
Total governmental activities	103,762,143	107,637,566	110,259,222	110,682,551
Business-type Activities:				
Property taxes	201,453	201,453	559,953	202,563
Investment earnings	203,436	93,829	73,683	82,628
Miscellaneous	105,661	27,359	42,157	316,169
Gains on disposal/sale of capital assets	-	-	6,228	-
Transfers	(2,081,339)	(553,780)	(275,000)	(275,000)
Total business-type activities	(1,570,789)	(231,139)	407,021	326,360
Total primary government	102,191,354	107,406,427	110,666,243	111,008,911
<b>Change in Net Position</b>				
Governmental Activities	\$ 15,358,695	\$ 10,791,658	\$ 7,546,038	\$ 6,864,861
Business-type Activities	(1,854,024)	(956,986)	(757,750)	(444,878)
Total primary government	\$ 13,504,671	\$ 9,834,672	\$ 6,788,288	\$ 6,419,983

WAUKESHA COUNTY, WISCONSIN

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

2009	2010	2011	2012	2013	2014
\$ 98,395,453	\$ 103,031,397	\$ 103,821,378	\$ 104,354,507	\$ 104,327,330	\$ 105,058,189
1,959,990	1,985,271	2,042,121	1,807,511	1,773,883	1,777,620
5,835,552	6,429,520	6,426,213	3,855,412	(1,124,081)	3,888,387
4,371,337	3,641,996	4,555,165	6,028,793	6,932,258	6,581,603
466,518	364,721	442,342	499,423	407,419	1,141,804
275,000	395,300	-	-	(142,500)	(7,350,500)
<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>	<u>111,097,103</u>
192,563	192,563	192,563	192,563	192,563	192,563
58,021	37,411	33,480	31,474	20,643	16,199
44,882	31,920	50,801	31,542	373,311	30,525
-	-	5,490	-	-	-
(275,000)	(395,300)	-	-	142,500	7,350,500
<u>20,466</u>	<u>(133,406)</u>	<u>282,334</u>	<u>255,579</u>	<u>729,017</u>	<u>7,589,787</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>	<u>118,686,890</u>
\$ 5,584,618	\$ 20,204,973	\$ 21,747,300	\$ 15,454,359	\$ 5,669,379	\$ 9,780,962
155,482	(496,581)	809,036	(528,834)	210,782	4,042,147
<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>	<u>\$ 13,823,109</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund				
Reserved	\$ 11,162,858	\$ 13,105,745	\$ 12,821,653	\$ 12,471,303
Unreserved				
Designated for Subsequent Year's Expenditures	10,334,800	11,618,953	17,960,196	19,851,268
Undesignated	28,360,969	29,578,356	29,627,039	28,500,472
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 49,858,627</u>	<u>\$ 54,303,054</u>	<u>\$ 60,408,888</u>	<u>\$ 60,823,043</u>
All Other Governmental Funds				
Reserved	\$ 18,301,420	\$ 22,071,630	\$ 23,882,957	\$ 34,440,371
Unreserved				
Designated for Subsequent Year's Expenditures	3,992,290	2,859,142	2,687,466	2,402,236
Undesignated	10,138,578	11,766,911	12,151,974	10,178,815
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 35,246,549</u>	<u>\$ 39,859,106</u>	<u>\$ 41,362,125</u>	<u>\$ 50,274,554</u>
Total All Governmental Funds	<u>\$ 85,105,176</u>	<u>\$ 94,162,160</u>	<u>\$ 101,771,013</u>	<u>\$ 111,097,597</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)

2009	2010	2011*	2012	2013	2014
\$ 13,426,519	\$ 13,611,000	\$ -	\$ -	\$ -	\$ -
13,186,550	14,465,104	-	-	-	-
28,471,866	29,702,339	-	-	-	-
-	-	13,315,338	11,828,476	9,796,827	8,236,967
-	-	189,300	189,300	189,992	190,357
-	-	4,500,000	4,500,000	4,500,000	500,000
-	-	13,439,658	13,211,700	13,146,819	7,331,036
-	-	36,199,346	38,668,630	34,282,890	38,582,848
<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>	<u>\$ 54,841,208</u>
\$ 32,173,339	\$ 29,669,569	\$ -	\$ -	\$ -	\$ -
3,531,913	2,630,996	-	-	-	-
10,295,297	13,871,488	-	-	-	-
5,210,927	7,531,656	-	-	-	-
-	-	580,873	472,372	120,310	293,537
-	-	13,152,462	13,882,749	13,789,989	12,973,160
-	-	19,896,666	19,139,828	18,196,563	24,386,974
-	-	10,486,137	2,916,964	27,958	9,681
<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>\$ 37,663,352</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>	<u>\$ 92,504,560</u>

**WAUKESHA COUNTY, WISCONSIN**

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

	2005	2006	2007	2008
<b>Revenues</b>				
Intergovernmental contracts/grants	\$ 76,557,351	\$ 78,273,535	\$ 79,292,616	\$ 76,465,350
Property taxes	87,143,453	89,299,471	88,846,538	91,202,506
Fines and licenses	3,631,315	3,906,705	4,025,975	3,600,542
Charges for services	18,579,200	19,240,190	19,697,368	18,580,801
Interdepartmental revenues	3,686,856	3,753,844	4,298,083	4,402,603
Investment earnings (losses)	3,717,816	7,185,451	10,281,018	9,219,001
Miscellaneous	13,476,199	12,375,549	13,055,426	10,683,359
<b>Total revenues</b>	<b>206,792,190</b>	<b>214,034,745</b>	<b>219,497,024</b>	<b>214,154,162</b>
<b>Expenditures</b>				
Justice and public safety	44,280,802	47,150,237	47,709,346	50,478,192
Health and human services	87,717,456	91,919,113	94,661,670	88,357,121
Environment, parks and education	18,173,873	17,523,099	18,204,332	18,295,731
Public works	18,614,546	18,451,851	20,668,391	23,031,957
General government	11,993,665	12,283,305	11,658,496	12,116,419
Capital outlay	27,977,981	17,617,451	14,916,130	9,970,433
Debt service				
Principal	8,715,000	9,625,000	9,775,000	9,930,000
Interest	3,002,020	3,181,485	3,164,806	3,057,327
<b>Total expenditures</b>	<b>220,475,343</b>	<b>217,751,541</b>	<b>220,758,171</b>	<b>215,237,180</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(13,683,153)</b>	<b>(3,716,796)</b>	<b>(1,261,147)</b>	<b>(1,083,018)</b>
<b>Other Financing Sources (Uses)</b>				
General obligation notes issued	14,400,000	12,000,000	10,000,000	10,000,000
Payment to escrow agent	-	-	(1,500,000) (a)	-
Premium on general obligation notes issued	-	-	-	-
Transfers in	5,937,615	1,933,399	2,868,075	6,513,344
Transfers out	(5,766,490)	(1,159,619)	(2,498,075)	(6,103,742)
<b>Total other financing sources (uses)</b>	<b>14,571,125</b>	<b>12,773,780</b>	<b>8,870,000</b>	<b>10,409,602</b>
<b>Net change in fund balances</b>	<b>\$ 887,972</b>	<b>\$ 9,056,984</b>	<b>\$ 7,608,853</b>	<b>\$ 9,326,584</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>6.1%</b>	<b>6.4%</b>	<b>6.3%</b>	<b>6.3%</b>

- (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)*

2009	2010	2011	2012	2013	2014
\$ 58,555,324	\$ 59,247,021	\$ 59,750,590	\$ 52,425,362	\$ 55,699,895	\$ 56,874,590
94,273,766	97,411,926	99,803,950	100,941,080	99,969,581	100,907,976
3,324,006	3,378,226	3,211,223	3,303,281	3,383,551	3,363,251
19,518,484	22,377,503	22,640,876	24,583,665	24,751,183	23,286,842
4,122,158	4,167,413	4,145,717	4,181,051	3,897,903	3,964,255
5,391,411	6,035,423	6,027,189	3,455,481	(1,458,150)	3,603,801
10,417,676	9,473,871	11,123,793	13,128,164	11,849,943	12,904,073
<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>	<u>204,904,788</u>
51,917,202	54,601,873	55,692,702	55,803,155	56,078,311	56,748,498
69,472,313	69,890,377	74,256,845	69,496,515	69,917,572	69,713,751
18,626,369	18,632,919	17,837,799	18,558,345	23,757,300	21,042,801
20,769,368	20,896,400	21,135,317	20,941,347	22,263,694	22,282,789
11,327,395	11,380,949	12,162,412	12,710,547	10,406,087	10,481,429
18,662,001	16,644,590	20,136,883	37,114,022	28,628,948	15,057,022
10,240,000	10,925,000	21,760,000 (c)	18,630,000 (d)	16,980,000 (e)	16,520,000 (f)
2,734,363	2,499,280	2,375,230	2,100,660	2,040,889	1,897,312
<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>213,743,602</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>	<u>(8,838,814)</u>
15,700,000	9,000,000	19,490,000	26,635,000	21,550,000	14,255,000
(7,925,000) (b)	-	-	-	-	-
-	-	-	-	455,878	189,411
5,050,000	1,608,971	6,872,974	12,578,877	2,662,207	8,672,021
(9,480,000)	(2,043,225)	(7,431,496)	(12,827,131)	(3,447,861)	(15,824,406)
<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>7,292,026</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>	<u>\$ (1,546,788)</u>
7.0%	7.1%	11.8%	10.5%	9.4%	9.3%

(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.

**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				
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
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

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>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>County direct rates (b)</b>				
General	\$1.96	\$1.83	\$1.78	\$1.79
Federated Library (c)	\$0.24	\$0.22	\$0.22	\$0.22
<b>Overlapping rates</b>				
<b>Cities:</b>				
Brookfield	\$15.15 - \$16.98	\$14.62 - \$16.47	\$14.52 - \$15.93	\$14.62 - \$16.29
Delafield	\$13.68 - \$16.22	\$12.88 - \$14.91	\$13.22 - \$14.99	\$13.58 - \$14.12
Muskego	\$14.25 - \$16.67	\$13.21 - \$15.08	\$13.41 - \$15.47	\$13.54 - \$15.57
New Berlin	\$15.79 - \$17.65	\$14.95 - \$16.22	\$15.13 - \$16.06	\$15.32 - \$15.94
Oconomowoc	\$14.85 - \$14.92	\$13.94	\$13.89	\$14.50 - \$14.55
Pewaukee	\$12.56 - \$15.20	\$11.99 - \$14.43	\$11.94 - \$14.25	\$12.13 - \$14.49
Waukesha	\$18.20	\$17.58	\$17.30	\$17.72
<b>Towns:</b>				
Brookfield	\$13.62 - \$15.43	\$13.04 - \$14.95	\$12.97 - \$14.39	\$13.05 - \$14.73
Delafield	\$11.31 - \$13.80	\$10.70 - \$12.63	\$11.14 - \$12.86	\$10.74 - \$12.10
Eagle	\$10.98 - \$13.35	\$8.47 - \$12.19	\$10.48 - \$14.13	\$10.59 - \$12.62
Genesee	\$11.61 - \$12.47	\$10.64 - \$12.02	\$10.88 - \$11.78	\$10.98 - \$11.72
Lisbon	\$12.48 - \$14.67	\$12.39 - \$13.85	\$12.29 - \$14.31	\$12.11 - \$14.25
Merton	\$10.98 - \$13.59	\$10.43 - \$12.75	\$10.37 - \$12.30	\$10.93 - \$13.07
Mukwonago	\$12.53 - \$13.33	\$11.82 - \$12.57	\$12.07 - \$12.59	\$12.19 - \$12.91
Oconomowoc	\$11.74 - \$13.75	\$11.21 - \$11.58	\$11.00 - \$11.58	\$11.53 - \$13.31
Ottawa	\$11.33 - \$13.61	\$10.63 - \$12.79	\$10.67 - \$12.60	\$10.99 - \$12.08
Vernon	\$11.58 - \$84.58	\$14.95 - \$76.78	\$11.55 - \$61.97	\$11.66 - \$14.52
Waukesha	\$11.97	\$11.47	\$11.47	\$11.48
<b>Villages:</b>				
Big Bend	\$17.09	\$16.14	\$16.27	\$15.95
Butler	\$17.57 - \$17.66	\$16.56 - \$16.82	\$15.78 - \$16.60	\$16.67 - \$17.15
Chenequa	\$14.00 - \$15.70	\$12.65 - \$14.30	\$12.43 - \$13.96	\$12.56 - \$13.68
Dousman	\$15.16	\$14.39	\$14.13	\$14.05
Eagle	\$16.86	\$15.17	\$14.68	\$14.95
Elm Grove	\$17.84	\$17.19	\$16.54	\$16.76
Hartland	\$14.00 - \$16.17	\$13.80 - \$15.15	\$13.39 - \$15.05	\$13.21 - \$14.48
Lac LaBelle	\$12.99	\$12.38	\$12.28	\$12.96
Lannon	\$16.35 - \$16.53	\$15.60 - \$15.79	\$14.84 - \$15.65	\$15.77 - \$16.19
Menomonee Falls	\$16.17 - \$16.86	\$15.33 - \$15.95	\$14.68 - \$15.78	\$15.56 - \$16.05
Merton	\$13.57 - \$15.64	\$13.39 - \$14.85	\$13.12 - \$15.16	\$12.66 - \$14.81
Mukwonago	\$16.45 - \$17.19	\$15.75 - \$16.43	\$15.38 - \$16.12	\$14.93 - \$15.63
Nashotah	\$15.47	\$14.22	\$14.02	\$13.19
North Prairie	\$13.72 - \$14.98	\$13.07 - \$14.45	\$13.27 - \$14.22	\$13.40 - \$14.16
Oconomowoc Lake	\$12.74	\$11.94	\$11.85	\$12.35
Pewaukee	\$17.37	\$15.93	\$15.54	\$15.68
Summit	\$11.52 - \$13.28	\$11.58 - \$12.66	\$11.01 - \$12.40	\$11.26 - \$13.03
Sussex	\$15.71 - \$16.26	\$14.75 - \$15.39	\$14.35 - \$16.08	\$14.92 - \$15.91
Wales	\$13.65	\$13.15	\$13.02	\$12.92

(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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
\$1.87 \$0.23	\$1.97 \$0.25	\$2.01 \$0.25	\$2.11 \$0.27	\$2.15 \$0.28	\$2.08 \$0.29
\$15.79 - \$16.87	\$16.68 - \$18.03	\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35	\$16.07 - \$17.02
\$14.54 - \$14.72	\$15.63 - \$15.78	\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60	\$13.86 - \$15.92
\$14.51 - \$16.21	\$15.40 - \$17.06	\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94	\$14.87 - \$16.34
\$15.70 - \$16.59	\$17.10 - \$17.46	\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69	\$16.21 - \$17.53
\$15.46 - \$15.52	\$16.54 - \$16.60	\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37	\$16.57
\$13.18 - \$15.29	\$4.52 - \$15.94	\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12	\$13.14 - \$14.95
\$18.56	\$20.23	\$20.34	\$21.50	\$21.39	\$20.52
\$14.08 - \$15.14	\$14.91 - \$16.27	\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48	\$14.13 - \$15.07
\$11.87 - \$13.26	\$11.89 - \$13.94	\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82	\$10.89 - \$13.85
\$11.88 - \$13.52	\$12.59 - \$14.64	\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33	\$11.92 - \$14.47
\$12.06 - \$12.78	\$12.64 - \$13.36	\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97	\$12.19 - \$13.40
\$12.99 - \$15.45	\$14.02 - \$16.49	\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84	\$14.26 - \$15.40
\$11.70 - \$14.15	\$12.69 - \$14.89	\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18	\$11.33 - \$14.29
\$13.14 - \$13.88	\$13.94 - \$14.70	\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53	\$13.38
\$12.71 - \$14.52	\$13.44 - \$15.78	\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42	\$12.21 - \$13.38
\$9.64 - \$12.63	\$12.81 - \$13.97	\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32	\$12.13 - \$14.67
\$12.53 - \$60.27	\$13.29 - \$63.19	\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78	\$12.65 - \$16.64
\$12.57	\$13.10	\$13.11	\$13.63	\$13.27	\$12.26
\$16.82	\$17.55	\$17.58	\$18.28	\$18.53	\$17.10
\$17.34 - \$18.59	\$18.61 - \$20.10	\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49	\$19.24 - \$20.92
\$13.65 - \$14.70	\$14.14 - \$15.24	\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10	\$13.58 - \$15.99
\$14.76	\$15.79	\$15.81	\$17.41	\$18.13	\$16.85
\$14.86 - \$16.09	\$15.70 - \$16.85	\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11	\$14.97 - \$17.5
\$17.35	\$18.50	\$18.03	\$18.67	\$19.11	\$17.58
\$14.10 - \$15.86	\$15.21 - \$16.64	\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67	\$13.31 - \$16.79
\$14.45	\$15.49	\$15.96	\$17.62	\$17.18	\$15.74
\$15.95 - \$17.18	\$16.98 - \$18.51	\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51	\$15.94 - \$17.71
\$16.01 - \$17.31	\$17.04 - \$18.48	\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72	\$15.97 - \$17.74
\$13.40 - \$15.86	\$14.40 - \$16.48	\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61	\$14.20 - \$15.34
\$16.98 - \$17.71	\$17.89 - \$18.65	\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90	\$18.07
\$14.25	\$15.53	\$15.46	\$15.04	\$14.87	\$13.82
\$14.32 - \$14.72	\$15.18 - \$15.56	\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79	\$14.55 - \$15.67
\$13.84	\$14.67	\$14.94	\$16.54	\$16.61	\$15.28
\$16.26	\$17.62	\$17.70	\$17.94	\$18.87	\$16.94
\$12.75 - \$13.42	\$13.33 - \$13.91	\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47	\$13.25 - \$13.51
\$15.59 - \$17.08	\$16.51 - \$17.71	\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16	\$15.86 - \$16.93
\$13.97	\$14.86	\$14.87	\$14.53	\$16.74	\$15.07

**WAUKESHA COUNTY, WISCONSIN**

TABLE 7  
PRINCIPAL TAXPAYERS  
2014 AND NINE YEARS PRIOR

<b>Taxpayer</b>	<b>2014 Equalized Value</b>	<b>2014 Rank</b>	<b>2014 Percentage of Total Equalized Value</b>	<b>2005 Equalized Value</b>	<b>2005 Rank</b>	<b>2005 Percentage of Total Equalized Value</b>
Brookfield Square	\$ 205,248,700	1	0.42%	\$ 106,245,900	4	0.23%
Pro Health Care	141,422,540	2	0.29%	--	--	--
Aurora	136,309,100	3	0.28%	--	--	--
Individual (Thomson)	121,675,100	4	0.25%	146,323,100	1	0.32%
Kohl's	114,783,350	5	0.23%	89,164,300	8	0.20%
Wal-Mart	108,804,900	6	0.22%	--	--	--
Target Corporation	105,568,900	7	0.22%	93,922,400	6	0.21%
Pabst Farms	99,332,800	8	0.20%	130,947,400	2	0.29%
Wimmer Brothers	97,088,600	9	0.20%	--	--	--
Bielinski Bros.	88,647,400	10	0.18%	110,649,400	3	0.24%
Harmony Homes	--	--	--	101,891,300	5	0.22%
General Electric Medical Systems	--	--	--	90,567,800	7	0.20%
Sunset Investment	--	--	--	71,491,400	9	0.16%
Individual (Luterbach)	--	--	--	68,064,000	10	0.15%
<b>TOTAL</b>	<b>\$1,218,881,390</b>		<b>2.49%</b>	<b>\$1,009,267,000</b>		<b>2.22%</b>
<b>TOTAL COUNTY EQUALIZED VALUE</b>	<b>\$48,995,016,900</b>			<b>\$45,455,031,200</b>		

Source: Waukesha County Tax System

**WAUKESHA COUNTY, WISCONSIN**

TABLE 8  
PROPERTY TAXES LEVIED AND COLLECTIONS  
LAST TEN FISCAL YEARS

<b>Settlement Year (A)</b>	<b>Total Tax Roll</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in</b>	<b>Total Collections as of</b>	
		<b>Amount Collected</b>	<b>Percent Collected</b>	<b>Subsequent Years</b>	<b>December 31, 2014</b>	<b>Percent Collected</b>
		<b>Amount Collected</b>	<b>Percent Collected</b>	<b>Amount Collected</b>	<b>Amount Collected</b>	<b>Percent Collected</b>
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%	\$6,728,921	\$847,228,946	100.00%
2009	\$880,647,695	\$872,450,160	99.07%	\$8,193,784	\$880,643,944	100.00%
2010	\$916,616,975	\$908,469,345	99.11%	\$8,123,495	\$916,592,840	100.00%
2011	\$935,142,597	\$927,812,992	99.22%	\$7,273,634	\$935,086,626	99.99%
2012	\$923,197,847	\$917,675,565	99.40%	\$4,588,373	\$922,263,938	99.90%
2013	\$928,280,624	\$923,448,498	99.48%	\$3,042,851	\$926,491,349	99.81%
2014	\$928,871,019	\$925,304,089	99.62%	\$0	\$925,304,089	99.62%

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.

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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>
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	\$23,385,831	\$46,387,463,200	\$84,235,000	\$3,485,011	\$80,749,989	0.17%	0.35%	206.27
2014	392,761	*	\$48,283,418,200	\$81,970,000	\$3,231,387	\$78,738,613	0.16%	*	200.47

\*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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Equalized Value of Real and Personal Property	<u>\$ 45,451,031</u>	<u>\$ 49,477,110</u>	<u>\$ 51,988,144</u>	<u>\$ 53,055,877</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,272,552	\$ 2,473,855	\$ 2,599,407	\$ 2,652,794
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	77,150	79,525	78,250	78,320
Less: Debt Service Funds	<u>(3,018)</u>	<u>(3,003)</u>	<u>(3,242)</u>	<u>(3,575)</u>
Total Amount of Debt Applicable to Debt Margin	74,132	76,522	75,008	74,745
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,198,420</u>	<u>\$ 2,397,333</u>	<u>\$ 2,524,399</u>	<u>\$ 2,578,049</u>
Percent of Debt Capacity Used	3.3%	3.1%	2.9%	2.8%

**WAUKESHA COUNTY, WISCONSIN**

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

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</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>	<u>\$ 48,995,017</u>
\$ 2,605,576	\$ 2,514,444	\$ 2,477,628	\$ 2,386,988	\$ 2,360,868	\$ 2,449,751
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>	81,970 <u>(3,231)</u>
71,795	69,682	67,886	75,804	80,750	78,739
<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>	<u>\$ 2,371,012</u>
2.8%	2.8%	2.7%	3.2%	3.4%	3.2%

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of May, 2015 Less 2015 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
<b>DIRECT DEBT</b>			
Waukesha County (as of 12/31/14)	81,970,000	100.00%	<u>81,970,000</u>
<b>TOTAL DIRECT DEBT</b>			<b>\$ 81,970,000</b>
<b>OVERLAPPING DEBT</b>			
<b>Cities:</b>			
Brookfield	40,736,000	100.00%	40,736,000
Delafield	15,895,000	100.00%	15,895,000
Milwaukee	677,863,000	0.05%	338,932
Muskego	25,780,000	100.00%	25,780,000
New Berlin	46,345,185	100.00%	46,345,185
Oconomowoc	11,795,000	100.00%	11,795,000
Pewaukee	14,641,744	100.00%	14,641,744
Waukesha	121,870,000	100.00%	<u>121,870,000</u>
<b>Total All Cities</b>			<b>\$ 277,401,861</b>
<b>Towns:</b>			
Delafield	4,237,880	100.00%	4,237,880
Eagle	0	100.00%	0
Genesee	0	100.00%	0
Lisbon	4,285,000	100.00%	4,285,000
Merton	0	100.00%	0
Oconomowoc	7,740,505	100.00%	7,740,505
Ottawa	0	100.00%	0
Vernon	0	100.00%	0
<b>Total All Towns</b>			<b>\$ 16,263,385</b>
<b>Villages:</b>			
Big Bend	5,175,000	100.00%	5,175,000
Butler	2,092,928	100.00%	2,092,928
Chenequa	0	100.00%	0
Dousman	0	100.00%	0
Eagle	0	100.00%	0
Elm Grove	8,765,000	100.00%	8,765,000
Hartland	14,180,000	100.00%	14,180,000
Lac LaBelle	3,175,000	100.00%	3,175,000
Lannon	2,210,000	100.00%	2,210,000
Menomonee Falls	83,955,000	100.00%	83,955,000
Merton	3,710,000	100.00%	3,710,000
Mukwonago	24,750,000	100.00%	24,750,000
Nashotah	0	100.00%	0
North Prairie	0	100.00%	0
Oconomowoc Lake	177,161	100.00%	177,161
Pewaukee	11,791,921	100.00%	11,791,921
Summit	8,905,000	100.00%	8,905,000
Sussex	22,120,462	100.00%	22,120,462
Wales	1,565,000	100.00%	1,565,000
<b>Total All Villages</b>			<b>\$ 192,572,472</b>

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of May, 2015 Less 2015 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
<b>School Districts:</b>			
Arrowhead UHS	7,880,000	100.00%	\$ 7,880,000
East Troy	0	0.55%	0
Elmbrook	43,945,000	100.00%	43,945,000
Hamilton	6,710,000	100.00%	6,710,000
Hartland-Lakeside J3	3,035,000	100.00%	3,035,000
Kettle Moraine	10,165,000	99.96%	10,160,934
Menomonee Falls	25,560,000	100.00%	25,560,000
Merton Community	1,345,000	100.00%	1,345,000
Milwaukee Area TCD	80,095,000	0.44%	352,418
Mukwonago	9,370,000	99.97%	9,367,189
Muskego-Norway	13,890,000	84.47%	11,732,883
New Berlin	52,005,000	100.00%	52,005,000
North Lake	2,260,000	100.00%	2,260,000
Oconomowoc Area	52,190,000	88.08%	45,968,952
Palmyra-Eagle	17,470,000	48.71%	8,509,637
Pewaukee	23,995,000	100.00%	23,995,000
Richmond	865,000	100.00%	865,000
Stone Bank	2,500,000	100.00%	2,500,000
Swallow	2,350,000	100.00%	2,350,000
Waukesha	4,672,850	100.00%	4,672,850
Waukesha Area TCD	20,385,000	97.19%	19,812,182
West Allis	21,768,517	6.77%	1,473,729
<b>Total All School Districts</b>			<b>\$ 284,500,774</b>
<b>Sanitary Districts</b>			
Blackhawk	390,000	100.00%	390,000
Town of Brookfield #4	100,000	100.00%	100,000
Little Muskego Lake	0	100.00%	0
Mary Lane	285,000	100.00%	285,000
North Lake Management	0	100.00%	0
Okauchee Lake	0	100.00%	0
Milwaukee Metropolitan Sewerage District	704,160,422	0.02%	140,832
<b>Total Sanitary Districts</b>			<b>\$ 915,832</b>
<b>TOTAL OVERLAPPING DEBT</b>			<b>\$ 771,654,324</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 853,624,324</b>

Source: Survey of Underlying Governmental Units conducted by Springsted as of May, 2015.

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) Population</b>	<b>(2) (\$000's) Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Public School Enrollment</b>	<b>(3) Private School Enrollment</b>	<b>(4) Average Unemployment Rate</b>
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	\$23,385,831	\$59,379	62,656	11,517	5.9%
2014	392,761	*	*	62,285	11,734	5.0%

\*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. 2014 figure is preliminary.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 13  
TEN LARGEST EMPLOYERS  
2014 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2014</u>			<u>2005</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	5,122	18%	1	4,045	15%	2
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,560	16%	2	4,964	18%	1
General Electric Medical Systems	Medical Products	3,554	12%	3	3,976	15%	3
Quad Graphics	Printing/Headquarters	3,542	12%	4	3,146	12%	5
Roundy's	Food Wholesale/Retail	2,857	10%	5	3,593	13%	4
Froedtert	Health Services	2,828	10%	6	--	--	--
Waukesha School District	Education	1,799	6%	7	1,508	6%	7
Wal-Mart Corporation	Retail	1,583	6%	8	1,425	5%	10
Target Corporation	Retail/Distribution Cntr	1,423	5%	9	1,623	6%	6
Aurora Health Care	Health Services	1,369	5%	10	--	--	--
Ameritech	Communications	--	--	--	1,478	5%	8
Community Memorial Hospital	Health Services	--	--	--	1,474	5%	9
Total		<u>28,637</u>	<u>100%</u>		<u>27,232</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
February, 2015 and January, 2006 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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Justice and public safety	515.99	531.88	537.75	537.75
Health and human services	429.03	429.98	428.48	426.29
Environment, parks and education	153.54	150.50	148.00	148.00
Public works	160.75	161.00	158.50	157.90
General government	<u>127.80</u>	<u>127.90</u>	<u>127.82</u>	<u>121.65</u>
Total Regular Positions County-Wide	1,387.11	1,401.26	1,400.55	1,391.59
Temporary Extra Help	121.08	124.07	118.96	118.71
Overtime	<u>27.96</u>	<u>24.64</u>	<u>23.32</u>	<u>33.44</u>
Total Position Equivalents	1,536.15	1,549.97	1,542.83	1,543.74

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 Budget</u>
534.13	549.90	549.75	544.52	544.90	544.90
424.88	419.50	419.62	418.06	426.06	425.06
144.00	139.70	135.75	133.70	133.20	133.20
153.60	149.10	144.10	135.60	135.60	135.60
<u>123.40</u>	<u>126.40</u>	<u>126.40</u>	<u>126.05</u>	<u>126.05</u>	<u>125.55</u>
1,380.01	1,384.60	1,375.62	1,357.93	1,365.81	1,364.31
114.50	114.93	121.02	123.64	121.40	120.72
<u>26.40</u>	<u>25.76</u>	<u>23.14</u>	<u>22.89</u>	<u>22.95</u>	<u>22.38</u>
1,520.91	1,525.29	1,519.78	1,504.46	1,510.16	1,507.41

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	2005	2006	2007	2008
<b>JUSTICE AND PUBLIC SAFETY</b>				
Jail Bookings	9,310	9,957	9,954	9,341
Average Daily Population - Jail	333	387	430	423
Average Daily Population - Huber Facility	269	267	260	232
<b>HEALTH AND HUMAN SERVICES</b>				
Economic Services/Support Program				
Unduplicated Cases (a)	9,505	10,200	10,837	11,616
Mental Health Center Days of Care	7,211	7,169	7,360	6,238
<b>PARKS &amp; LAND USE</b>				
Daily Entrance Stickers	75,391	72,992	69,546	74,413
Annual Stickers	7,685	7,558	8,457	9,725
Annual Boat Launch Stickers	486	451	491	460
Daily Boat Launches	15,266	11,175	14,459	12,220
<b>PUBLIC WORKS</b>				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	14,719,569	15,886,571	19,673,792	16,961,378
Natural Gas Consumption (Therm)	540,278	688,651	836,178	872,454
Water Consumption (Gallons)	38,186,300	37,375,050	35,731,600	31,833,000
Transportation:				
Centerline Miles of Road Maintained				
County	396	400	398	398
State	250	250	260	260
Airport:				
Based Aircraft	225	247	247	255
Annual Operations (takeoffs & landings)	91,024	65,691	64,520	68,643

(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

2009	2010	2011	2012	2013	2014
8,948	8,336	8,291	8,244	8,401	8,496
440	423	430	419	412	398
206	208	178	155	135	130
12,664	13,233	14,448	19,239	20,245	22,321
7,356	6,321	6,419	5,661	6,204	6,000
80,763	87,787	83,949	87,675	80,138	77,658
12,641	14,457	14,275	15,435	15,025	15,487
472	523	535	581	453	513
15,743	13,981	13,251	14,373	13,045	13,085
15,141,061	15,301,583	14,026,833	14,222,399	13,819,632	14,442,752
758,123	685,287	737,345	647,827	812,566	857,372
27,717,401	25,610,400	24,121,900	22,907,000	22,982,000	22,763,800
398	398	396	396	396	396
260	260	237	237	237	237
190	190	190	238	233	238
65,890	64,664	62,096	60,920	52,091	41,727

**WAUKESHA COUNTY, WISCONSIN**

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

	2005	2006	2007	2008
<b>JUSTICE AND PUBLIC SAFETY</b>				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	469
<b>PARKS, ENVIRONMENT, EDUCATION, AND LAND USE</b>				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,160	3,160	3,598	3,598
Undeveloped	5,145	5,200	5,407	5,411
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
<b>PUBLIC WORKS</b>				
Centerline Miles of County Roads	396	400	398	398
Traffic Signals	82	85	90	95
Bridges	60	60	60	61
Active Vehicles in Vehicle Replacement Plan	384	383	384	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

2009	2010	2011	2012	2013	2014
326	326	326	326	326	326
469	469	469	469	469	469
8	8	8	8	8	8
3,998	3,956	3,956	3,956	3,958	3,959
4,212	4,382	4,382	4,443	4,458	4,456
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	396	396	396	396	396
99	102	102	103	103	103
63	64	64	64	65	65
379	381	381	382	377	382
2	2	2	2	2	2

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