

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)

	2006	2007	2008	2009
Governmental activities				
Net investment in capital assets	\$ 217,323,509	\$ 218,423,199	\$ 218,181,131	\$ 221,238,419
Restricted	13,468,003	11,747,377	12,968,620	13,579,455
Unrestricted	88,644,122	96,811,096	102,696,782	104,613,277
Total governmental activities net position	<u>\$ 319,435,634</u>	<u>\$ 326,981,672</u>	<u>\$ 333,846,533</u>	<u>\$ 339,431,151</u>
Business-type activities				
Net investment in capital assets	\$ 33,703,142	\$ 31,925,554	\$ 30,027,002	\$ 28,502,394
Restricted	-	-	-	-
Unrestricted	13,983,623	15,003,461	16,457,135	18,137,225
Total business-type activities net position	<u>\$ 47,686,765</u>	<u>\$ 46,929,015</u>	<u>\$ 46,484,137</u>	<u>\$ 46,639,619</u>
Primary government				
Net investment in capital assets	\$ 251,026,651	\$ 250,348,753	\$ 248,208,133	\$ 249,740,813
Restricted	13,468,003	11,747,377	12,968,620	13,579,455
Unrestricted	102,627,745	111,814,557	119,153,917	122,750,502
Total primary government net position	<u>\$ 367,122,399</u>	<u>\$ 373,910,687</u>	<u>\$ 380,330,670</u>	<u>\$ 386,070,770</u>

WAUKESHA COUNTY, WISCONSIN

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

2010	2011	2012	2013	2014	2015
\$ 235,590,204	\$254,637,685	\$272,991,997	\$289,131,520	\$302,395,863	\$306,112,400
13,570,321	20,905,214	21,708,940	21,800,178	21,206,029	36,013,000
110,475,599	105,840,525	102,136,846	91,575,464	88,686,232	104,634,861
<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>	<u>\$446,760,261</u>
\$ 27,533,559	\$ 27,389,891	\$ 25,926,909	\$ 25,828,208	\$ 30,795,267	\$ 42,453,198
-	-	-	-	-	315,692
18,609,479	19,562,183	20,496,331	20,805,814	19,880,902	16,498,376
<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>	<u>\$ 59,267,266</u>
\$ 263,123,763	\$282,027,576	\$298,918,906	\$314,959,728	\$333,191,130	\$348,565,598
13,570,321	20,905,214	21,708,940	21,800,178	21,206,029	36,328,692
129,085,078	125,402,708	122,633,177	112,381,278	108,567,134	121,133,237
<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>	<u>\$506,027,527</u>

WAUKESHA COUNTY, WISCONSIN

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

	2006	2007	2008	2009
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 46,392,179	\$ 46,666,180	\$ 49,961,239	\$ 51,476,358
Health and Human Services	91,367,347	94,451,774	86,750,272	69,147,970
Environment, Parks & Education	18,544,662	19,616,496	19,311,934	20,172,847
Public Works	26,822,518	32,115,801	33,031,975	30,980,914
General Government	14,682,079	13,521,091	13,445,270	16,734,108
Interest and Fiscal Charges	3,247,540	3,187,581	3,048,607	2,660,430
Total governmental activities expenses	<u>201,056,325</u>	<u>209,558,923</u>	<u>205,549,297</u>	<u>191,172,627</u>
Business-type Activities:				
Radio services	778,760	909,867	968,565	981,686
Golf courses	3,100,384	3,201,335	3,290,509	3,162,686
Ice arenas	1,115,024	1,119,483	1,190,971	1,149,365
Materials recovery facility	1,811,413	2,035,752	1,710,722	1,597,449
Airport	1,658,754	1,689,199	1,701,050	1,721,395
Total business-type activities expenses	<u>8,464,335</u>	<u>8,955,636</u>	<u>8,861,817</u>	<u>8,612,581</u>
Total primary government expenses	<u>\$ 209,520,660</u>	<u>\$ 218,514,559</u>	<u>\$ 214,411,114</u>	<u>\$ 199,785,208</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 9,678,877	\$ 10,228,299	\$ 10,249,820	\$ 9,875,865
Health and human services	8,985,047	9,817,787	8,822,334	8,140,847
Environment, parks and education	7,644,859	7,526,386	6,551,089	6,674,278
Public works	3,746,634	5,778,089	6,294,998	5,761,456
General government	1,080,817	1,016,370	851,123	3,730,196
Operating grants and contributions				
Justice and public safety	3,866,535	2,903,287	3,339,293	3,622,487
Health and human services	59,536,427	60,723,001	57,114,905	38,701,453
Environment, parks and education	2,918,512	2,265,118	1,819,838	2,233,867
Public works	5,609,913	5,480,387	5,763,068	5,383,264
General government	384,833	317,737	441,225	844,132
Capital grants and contributions				
Environment, parks and education	282,463	888	-	297,466
Public works	254,177	496,304	62,543	6,325
General government	221,323	292,086	421,371	181,759
Total governmental activities program revenues	<u>104,210,417</u>	<u>106,845,739</u>	<u>101,731,607</u>	<u>85,453,395</u>
Business-type Activities:				
Charges for services				
Radio services	533,959	615,973	651,325	590,077
Golf courses	3,084,965	3,071,237	2,909,585	2,932,419
Ice arenas	891,865	952,748	985,276	961,519
Materials recovery facility	1,195,790	1,384,011	1,496,650	851,344
Airport	658,736	667,196	685,387	688,328
Operating grants and contributions				
Radio services	254,596	-	-	556,706
Materials recovery facility	1,067,077	1,071,188	1,352,071	1,975,008
Capital grants and contributions				
Radio services	51,500	-	10,285	58,294
Ice arenas	-	-	-	133,902
Airport	-	28,512	-	-
Total business-type activities program revenues	<u>7,738,488</u>	<u>7,790,865</u>	<u>8,090,579</u>	<u>8,747,597</u>
Total primary government program revenues	<u>\$ 111,948,905</u>	<u>\$ 114,636,604</u>	<u>\$ 109,822,186</u>	<u>\$ 94,200,992</u>
Net (Expense) Revenue				
Governmental activities	\$ (96,845,908)	\$ (102,713,184)	\$ (103,817,690)	\$ (105,719,232)
Business-type activities	(725,847)	(1,164,771)	(771,238)	135,016
Total primary government net expense	<u>\$ (97,571,755)</u>	<u>\$ (103,877,955)</u>	<u>\$ (104,588,928)</u>	<u>\$ (105,584,216)</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)

2010	2011	2012	2013	2014	2015
\$ 50,999,866	\$ 54,853,061	\$ 55,013,816	\$ 57,865,553	\$ 58,631,729	\$ 59,260,831
69,357,219	70,672,615	68,212,965	71,005,269	71,813,044	74,719,517
19,399,118	20,944,133	18,858,725	26,277,129	23,638,671	24,055,663
31,711,425	31,659,321	31,341,502	28,519,158	29,786,439	31,486,640
16,663,781	17,440,844	18,218,406	15,849,099	14,950,967	15,490,433
2,406,575	2,240,404	1,998,166	2,038,738	1,706,645	1,623,250
<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>	<u>206,636,334</u>
654,208	391,298	396,966	398,840	2,156,629	374,474
3,184,733	2,991,178	3,129,229	3,153,650	3,100,553	3,224,662
1,123,537	1,172,385	1,191,096	1,207,977	1,250,048	1,265,648
1,805,158	2,392,616	2,349,912	2,357,619	2,361,837	4,694,147
1,617,515	1,755,951	1,597,996	1,808,523	1,803,000	1,974,641
8,385,151	8,703,428	8,665,199	8,926,609	10,672,067	11,533,572
<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>	<u>\$ 218,169,906</u>
\$ 12,239,099	\$ 12,519,982	\$ 12,403,386	\$ 11,509,340	\$ 11,456,678	\$ 12,090,429
8,011,895	8,350,837	9,783,973	8,949,650	8,640,448	8,965,235
6,982,660	7,845,628	8,999,703	8,667,204	7,984,708	8,660,938
5,282,970	5,687,356	5,538,712	5,940,593	6,588,211	7,077,740
3,850,581	3,772,509	4,392,785	4,827,900	5,052,051	4,851,902
3,409,531	3,252,972	2,929,161	2,484,817	2,483,115	2,655,427
38,249,061	39,101,807	33,524,621	32,455,618	34,013,280	37,840,137
2,199,516	1,762,373	2,501,736	6,758,958	3,456,381	5,196,247
5,271,007	5,237,086	4,714,286	4,449,344	4,879,589	5,297,360
926,872	951,759	818,951	2,757,796	2,783,058	713,490
3,694,077	1,639,581	23,860	-	1,411,991	-
4,529,720	12,148,569	6,918,972	6,248,796	10,461,844	1,136,157
247,763	-	2,147	-	-	36,440
<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>	<u>94,521,502</u>
624,691	506,172	479,276	471,885	469,326	628,989
2,932,592	2,792,713	3,043,824	2,680,873	2,740,941	3,065,012
1,052,591	995,302	1,030,354	1,039,349	1,056,046	1,029,811
1,323,692	1,818,024	1,388,468	1,189,428	1,118,216	1,727,774
712,154	716,783	740,368	747,358	792,278	741,076
-	-	-	-	-	-
1,273,410	874,122	1,198,496	948,963	947,620	947,831
-	-	-	-	-	1,600,000
-	788,496	-	-	-	6,500
102,846	738,518	-	1,330,518	-	9,146,289
8,021,976	9,230,130	7,880,786	8,408,374	7,124,427	18,893,282
<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>	<u>\$ 113,414,784</u>
\$ (95,643,232)	\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)
(363,175)	526,702	(784,413)	(518,235)	(3,547,640)	7,359,710
<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>	<u>\$ (104,755,122)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2006	2007	2008	2009
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 92,098,966	\$ 92,382,803	\$ 94,957,015	\$ 98,395,453
Intergovernmental revenues	1,903,075	1,866,974	1,985,250	1,959,990
Investment earnings (loss)	7,336,264	10,732,537	9,626,370	5,835,552
Miscellaneous	5,453,158	4,681,420	3,709,602	4,371,337
Gains on disposal/sale of capital assets	292,323	320,488	129,314	466,518
Transfers	553,780	275,000	275,000	275,000
Total governmental activities	107,637,566	110,259,222	110,682,551	111,303,850
Business-type Activities:				
Property taxes	201,453	559,953	202,563	192,563
Investment earnings	93,829	73,683	82,628	58,021
Miscellaneous	27,359	42,157	316,169	44,882
Gains on disposal/sale of capital assets	-	6,228	-	-
Transfers	(553,780)	(275,000)	(275,000)	(275,000)
Total business-type activities	(231,139)	407,021	326,360	20,466
Total primary government	107,406,427	110,666,243	111,008,911	111,324,316
Change in Net Position				
Governmental Activities	\$ 10,791,658	\$ 7,546,038	\$ 6,864,861	\$ 5,584,618
Business-type Activities	(956,986)	(757,750)	(444,878)	155,482
Total primary government	\$ 9,834,672	\$ 6,788,288	\$ 6,419,983	\$ 5,740,100

WAUKESHA COUNTY, WISCONSIN

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

2010	2011	2012	2013	2014	2015
\$ 103,031,397	\$ 103,821,378	\$ 104,354,507	\$ 104,327,330	\$ 105,058,189	\$ 105,874,938
1,985,271	2,042,121	1,807,511	1,773,883	1,777,620	1,747,186
6,429,520	6,426,213	3,855,412	(1,124,081)	3,888,387	1,482,620
3,641,996	4,555,165	6,028,793	6,932,258	6,581,603	6,565,763
364,721	442,342	499,423	407,419	1,141,804	323,531
395,300	-	-	(142,500)	(7,350,500)	210,925
<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>	<u>116,204,963</u>
192,563	192,563	192,563	192,563	192,563	162,563
37,411	33,480	31,474	20,643	16,199	13,465
31,920	50,801	31,542	373,311	30,525	35,654
-	5,490	-	-	-	593,776
(395,300)	-	-	142,500	7,350,500	(210,925)
<u>(133,406)</u>	<u>282,334</u>	<u>255,579</u>	<u>729,017</u>	<u>7,589,787</u>	<u>594,533</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>	<u>116,799,496</u>
\$ 20,204,973	\$ 21,747,300	\$ 15,454,359	\$ 5,669,379	\$ 9,780,962	\$ 4,090,131
(496,581)	809,036	(528,834)	210,782	4,042,147	7,954,243
<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>	<u>\$ 12,044,374</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund				
Reserved	\$ 13,105,745	\$ 12,821,653	\$ 12,471,303	\$ 13,426,519
Unreserved				
Designated for Subsequent Year's Expenditures	11,618,953	17,960,196	19,851,268	13,186,550
Undesignated	29,578,356	29,627,039	28,500,472	28,471,866
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 54,303,054</u>	<u>\$ 60,408,888</u>	<u>\$ 60,823,043</u>	<u>\$ 55,084,935</u>
All Other Governmental Funds				
Reserved	\$ 22,071,630	\$ 23,882,957	\$ 34,440,371	\$ 32,173,339
Unreserved				
Designated for Subsequent Year's Expenditures	2,859,142	2,687,466	2,402,236	3,531,913
Undesignated	11,766,911	12,151,974	10,178,815	10,295,297
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 39,859,106</u>	<u>\$ 41,362,125</u>	<u>\$ 50,274,554</u>	<u>\$ 51,211,476</u>
Total All Governmental Funds	<u>\$ 94,162,160</u>	<u>\$ 101,771,013</u>	<u>\$ 111,097,597</u>	<u>\$ 106,296,411</u>

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

WAUKESHA COUNTY, WISCONSIN

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

<u>2010</u>	<u>2011*</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 13,611,000	\$ -	\$ -	\$ -	\$ -	\$ -
14,465,104	-	-	-	-	-
29,702,339	-	-	-	-	-
-	13,315,338	11,828,476	9,796,827	8,236,967	7,692,058
-	189,300	189,300	189,992	190,357	190,694
-	4,500,000	4,500,000	4,500,000	500,000	500,000
-	13,439,658	13,211,700	13,146,819	7,331,036	8,404,289
-	36,199,346	38,668,630	34,282,890	38,582,848	40,305,268
<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>	<u>\$ 57,092,309</u>
\$ 29,669,569	\$ -	\$ -	\$ -	\$ -	\$ -
2,630,996	-	-	-	-	-
13,871,488	-	-	-	-	-
7,531,656	-	-	-	-	-
-	580,873	472,372	120,310	293,537	662,006
-	13,152,462	13,882,749	13,789,989	12,973,160	14,599,489
-	19,896,666	19,139,828	18,196,563	24,386,974	21,447,627
-	10,486,137	2,916,964	27,958	9,681	22,000
<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>\$ 36,731,122</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>	<u>\$ 93,823,431</u>

WAUKESHA COUNTY, WISCONSIN

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

	2006	2007	2008	2009
Revenues				
Intergovernmental contracts/grants	\$ 78,273,535	\$ 79,292,616	\$ 76,465,350	\$ 58,555,324
Property taxes	89,299,471	88,846,538	91,202,506	94,273,766
Fines and licenses	3,906,705	4,025,975	3,600,542	3,324,006
Charges for services	19,240,190	19,697,368	18,580,801	19,518,484
Interdepartmental revenues	3,753,844	4,298,083	4,402,603	4,122,158
Investment earnings (losses)	7,185,451	10,281,018	9,219,001	5,391,411
Miscellaneous	12,375,549	13,055,426	10,683,359	10,417,676
Total revenues	214,034,745	219,497,024	214,154,162	195,602,825
Expenditures				
Justice and public safety	47,150,237	47,709,346	50,478,192	51,917,202
Health and human services	91,919,113	94,661,670	88,357,121	69,472,313
Environment, parks and education	17,523,099	18,204,332	18,295,731	18,626,369
Public works	18,451,851	20,668,391	23,031,957	20,769,368
General government	12,283,305	11,658,496	12,116,419	11,327,395
Capital outlay	17,617,451	14,916,130	9,970,433	18,662,001
Debt service				
Principal	9,625,000	9,775,000	9,930,000	10,240,000
Interest	3,181,485	3,164,806	3,057,327	2,734,363
Total expenditures	217,751,541	220,758,171	215,237,180	203,749,011
Excess of revenues over (under) expenditures	(3,716,796)	(1,261,147)	(1,083,018)	(8,146,186)
Other Financing Sources (Uses)				
General obligation notes issued	12,000,000	10,000,000	10,000,000	15,700,000
Payment to escrow agent	-	(1,500,000) (a)	-	(7,925,000) (b)
Premium on general obligation notes issued	-	-	-	-
Transfers in	1,933,399	2,868,075	6,513,344	5,050,000
Transfers out	(1,159,619)	(2,498,075)	(6,103,742)	(9,480,000)
Total other financing sources (uses)	12,773,780	8,870,000	10,409,602	3,345,000
Net change in fund balances	\$ 9,056,984	\$ 7,608,853	\$ 9,326,584	\$ (4,801,186)
Debt service as a percentage of noncapital expenditures	6.4%	6.3%	6.3%	7.0%

(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)

2010	2011	2012	2013	2014	2015
\$ 59,247,021	\$ 59,750,590	\$ 52,425,362	\$ 55,699,895	\$ 56,874,590	\$ 59,692,009
97,411,926	99,803,950	100,941,080	99,969,581	100,907,976	102,239,114
3,378,226	3,211,223	3,303,281	3,383,551	3,363,251	3,525,225
22,377,503	22,640,876	24,583,665	24,751,183	23,286,842	25,024,774
4,167,413	4,145,717	4,181,051	3,897,903	3,964,255	4,106,396
6,035,423	6,027,189	3,455,481	(1,458,150)	3,603,801	1,173,633
9,473,871	11,123,793	13,128,164	11,849,943	12,904,073	10,873,871
<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>	<u>206,635,022</u>
54,601,873	55,692,702	55,803,155	56,078,311	56,748,498	56,927,584
69,890,377	74,256,845	69,496,515	69,917,572	69,713,751	73,463,276
18,632,919	17,837,799	18,558,345	23,757,300	21,042,801	22,041,355
20,896,400	21,135,317	20,941,347	22,263,694	22,282,789	22,007,380
11,380,949	12,162,412	12,710,547	10,406,087	10,481,429	10,169,606
16,644,590	20,136,883	37,114,022	28,628,948	15,057,022	16,708,739
10,925,000	21,760,000 (c)	18,630,000 (d)	16,980,000 (e)	16,520,000 (f)	12,635,000
2,499,280	2,375,230	2,100,660	2,040,889	1,897,312	1,800,805
<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>215,753,745</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>	<u>(9,118,723)</u>
9,000,000	19,490,000	26,635,000	21,550,000	14,255,000	10,000,000
-	-	-	-	-	-
-	-	-	455,878	189,411	185,596
1,608,971	6,872,974	12,578,877	2,662,207	8,672,021	2,263,704
(2,043,225)	(7,431,496)	(12,827,131)	(3,447,861)	(15,824,406)	(2,011,706)
<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>10,437,594</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>	<u>\$ 1,318,871</u>
7.1%	11.8%	10.5%	9.4%	9.3%	7.1%

(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				
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
2015	37,729,840,200	9,641,547,400	1,433,207,900	279,629,100	1,103,399,900	746,934,000	49,440,690,500	\$2.04

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)

	2006	2007	2008	2009
County direct rates (b)				
General	\$1.83	\$1.78	\$1.79	\$1.87
Federated Library (c)	\$0.22	\$0.22	\$0.22	\$0.23
Overlapping rates				
Cities:				
Brookfield	\$14.62 - \$16.47	\$14.52 - \$15.93	\$14.62 - \$16.29	\$15.79 - \$16.87
Delafield	\$12.88 - \$14.91	\$13.22 - \$14.99	\$13.58 - \$14.12	\$14.54 - \$14.72
Muskego	\$13.21 - \$15.08	\$13.41 - \$15.47	\$13.54 - \$15.57	\$14.51 - \$16.21
New Berlin	\$14.95 - \$16.22	\$15.13 - \$16.06	\$15.32 - \$15.94	\$15.70 - \$16.59
Oconomowoc	\$13.94	\$13.89	\$14.50 - \$14.55	\$15.46 - \$15.52
Pewaukee	\$11.99 - \$14.43	\$11.94 - \$14.25	\$12.13 - \$14.49	\$13.18 - \$15.29
Waukesha	\$17.58	\$17.30	\$17.72	\$18.56
Towns:				
Brookfield	\$13.04 - \$14.95	\$12.97 - \$14.39	\$13.05 - \$14.73	\$14.08 - \$15.14
Delafield	\$10.70 - \$12.63	\$11.14 - \$12.86	\$10.74 - \$12.10	\$11.87 - \$13.26
Eagle	\$8.47 - \$12.19	\$10.48 - \$14.13	\$10.59 - \$12.62	\$11.88 - \$13.52
Genesee	\$10.64 - \$12.02	\$10.88 - \$11.78	\$10.98 - \$11.72	\$12.06 - \$12.78
Lisbon	\$12.39 - \$13.85	\$12.29 - \$14.31	\$12.11 - \$14.25	\$12.99 - \$15.45
Merton	\$10.43 - \$12.75	\$10.37 - \$12.30	\$10.93 - \$13.07	\$11.70 - \$14.15
Mukwonago	\$11.82 - \$12.57	\$12.07 - \$12.59	\$12.19 - \$12.91	\$13.14 - \$13.88
Oconomowoc	\$11.21 - \$11.58	\$11.00 - \$11.58	\$11.53 - \$13.31	\$12.71 - \$14.52
Ottawa	\$10.63 - \$12.79	\$10.67 - \$12.60	\$10.99 - \$12.08	\$9.64 - \$12.63
Vernon	\$14.95 - \$76.78	\$11.55 - \$61.97	\$11.66 - \$14.52	\$12.53 - \$60.27
Waukesha	\$11.47	\$11.47	\$11.48	\$12.57
Villages:				
Big Bend	\$16.14	\$16.27	\$15.95	\$16.82
Butler	\$16.56 - \$16.82	\$15.78 - \$16.60	\$16.67 - \$17.15	\$17.34 - \$18.59
Chenequa	\$12.65 - \$14.30	\$12.43 - \$13.96	\$12.56 - \$13.68	\$13.65 - \$14.70
Dousman	\$14.39	\$14.13	\$14.05	\$14.76
Eagle	\$15.17	\$14.68	\$14.95	\$14.86 - \$16.09
Elm Grove	\$17.19	\$16.54	\$16.76	\$17.35
Hartland	\$13.80 - \$15.15	\$13.39 - \$15.05	\$13.21 - \$14.48	\$14.10 - \$15.86
Lac LaBelle	\$12.38	\$12.28	\$12.96	\$14.45
Lannon	\$15.60 - \$15.79	\$14.84 - \$15.65	\$15.77 - \$16.19	\$15.95 - \$17.18
Menomonee Falls	\$15.33 - \$15.95	\$14.68 - \$15.78	\$15.56 - \$16.05	\$16.01 - \$17.31
Merton	\$13.39 - \$14.85	\$13.12 - \$15.16	\$12.66 - \$14.81	\$13.40 - \$15.86
Mukwonago	\$15.75 - \$16.43	\$15.38 - \$16.12	\$14.93 - \$15.63	\$16.98 - \$17.71
Nashotah	\$14.22	\$14.02	\$13.19	\$14.25
North Prairie	\$13.07 - \$14.45	\$13.27 - \$14.22	\$13.40 - \$14.16	\$14.32 - \$14.72
Oconomowoc Lake	\$11.94	\$11.85	\$12.35	\$13.84
Pewaukee	\$15.93	\$15.54	\$15.68	\$16.26
Summit	\$11.58 - \$12.66	\$11.01 - \$12.40	\$11.26 - \$13.03	\$12.75 - \$13.42
Sussex	\$14.75 - \$15.39	\$14.35 - \$16.08	\$14.92 - \$15.91	\$15.59 - \$17.08
Wales	\$13.15	\$13.02	\$12.92	\$13.97

(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)

2010	2011	2012	2013	2014	2015
\$1.97	\$2.01	\$2.11	\$2.15	\$2.08	\$2.04
\$0.25	\$0.25	\$0.27	\$0.28	\$0.29	\$0.28
\$16.68 - \$18.03	\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35	\$16.07 - \$17.02	\$14.93 - \$16.68
\$15.63 - \$15.78	\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60	\$13.86 - \$15.92	\$13.23 - \$15.75
\$15.40 - \$17.06	\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94	\$14.87 - \$16.34	\$14.21 - \$15.74
\$17.10 - \$17.46	\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69	\$16.21 - \$17.53	\$15.91 - \$17.08
\$16.54 - \$16.60	\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37	\$16.57	\$16.32
\$4.52 - \$15.94	\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12	\$13.14 - \$14.95	\$12.88 - \$14.64
\$20.23	\$20.34	\$21.50	\$21.39	\$20.52	\$20.43
\$14.91 - \$16.27	\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48	\$14.13 - \$15.07	\$14.06 - \$15.03
\$11.89 - \$13.94	\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82	\$10.89 - \$13.85	\$10.25 - \$13.46
\$12.59 - \$14.64	\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33	\$11.92 - \$14.47	\$11.25 - \$13.71
\$12.64 - \$13.36	\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97	\$12.19 - \$13.40	\$11.87 - \$13.50
\$14.02 - \$16.49	\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84	\$14.26 - \$15.40	\$13.98 - \$15.22
\$12.69 - \$14.89	\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18	\$11.33 - \$14.29	\$10.72 - \$13.92
\$13.94 - \$14.70	\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53	\$13.38	\$12.74
\$13.44 - \$15.78	\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42	\$12.21 - \$13.38	\$11.87 - \$13.26
\$12.81 - \$13.97	\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32	\$12.13 - \$14.67	\$11.46 - \$13.92
\$13.29 - \$63.19	\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78	\$12.65 - \$16.64	\$12.07 - \$15.95
\$13.10	\$13.11	\$13.63	\$13.27	\$12.26	\$12.06
\$17.55	\$17.58	\$18.28	\$18.53	\$17.10	\$16.32
\$18.61 - \$20.10	\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49	\$19.24 - \$20.92	\$18.58 - \$20.57
\$14.14 - \$15.24	\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10	\$13.58 - \$15.99	\$13.72 - \$16.46
\$15.79	\$15.81	\$17.41	\$18.13	\$16.85	\$17.81
\$15.70 - \$16.85	\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11	\$14.97 - \$17.5	\$14.14 - \$16.59
\$18.50	\$18.03	\$18.67	\$19.11	\$17.58	\$17.34
\$15.21 - \$16.64	\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67	\$13.31 - \$16.79	\$13.09 - \$16.29
\$15.49	\$15.96	\$17.62	\$17.18	\$15.74	\$15.64
\$16.98 - \$18.51	\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51	\$15.94 - \$17.71	\$15.00 - \$17.00
\$17.04 - \$18.48	\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72	\$15.97 - \$17.74	\$15.52 - \$17.52
\$14.40 - \$16.48	\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61	\$14.20 - \$15.34	\$13.89 - \$15.13
\$17.89 - \$18.65	\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90	\$18.07	\$17.56
\$15.53	\$15.46	\$15.04	\$14.87	\$13.82	\$13.30
\$15.18 - \$15.56	\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79	\$14.55 - \$15.67	\$13.65 - \$15.28
\$14.67	\$14.94	\$16.54	\$16.61	\$15.28	\$15.28
\$17.62	\$17.70	\$17.94	\$18.87	\$16.94	\$16.42
\$13.33 - \$13.91	\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47	\$13.25 - \$13.51	\$13.20 - \$13.54
\$16.51 - \$17.71	\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16	\$15.86 - \$16.93	\$15.67 - \$16.91
\$14.86	\$14.87	\$14.53	\$16.74	\$15.07	\$15.05

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2015 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2015 Equalized Value</u>	<u>2015 Rank</u>	<u>2015 Percentage of Total Equalized Value</u>	<u>2006 Equalized Value</u>	<u>2006 Rank</u>	<u>2006 Percentage of Total Equalized Value</u>
Brookfield Square	\$ 223,705,200	1	0.45%	\$ 118,860,900	4	0.24%
Pro Health Care	136,329,966	2	0.27%	--	--	--
Aurora	136,152,600	3	0.27%	--	--	--
Individual (Thomson)	121,424,478	4	0.24%	158,634,800	1	0.32%
Kohl's	116,348,500	5	0.23%	110,454,900	6	0.22%
Wal-Mart	114,858,400	6	0.23%	--	--	--
Target Corporation	104,531,600	7	0.21%	101,795,200	8	0.21%
Pabst Farms	100,947,440	8	0.20%	130,671,400	2	0.26%
Wimmer Brothers	99,519,790	9	0.20%	--	--	--
Bielinski Bros.	91,149,870	10	0.18%	120,134,700	3	0.24%
Harmony Homes	--	--	--	112,749,000	5	0.23%
General Electric Medical Systems	--	--	--	103,272,000	7	0.21%
Brookfield Highlands	--	--	--	94,599,600	9	0.19%
Foxhaven/Woodridge	--	--	--	81,765,200	10	0.17%
TOTAL	\$1,244,967,844		2.48%	\$1,132,937,700		2.29%
TOTAL COUNTY EQUALIZED VALUE	\$50,187,624,500			\$49,447,109,900		

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, 2015	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
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%	\$8,196,782	\$880,646,942	100.00%
2010	\$916,616,975	\$908,469,345	99.11%	\$8,133,434	\$916,602,779	100.00%
2011	\$941,404,690	\$934,075,085	99.22%	\$7,298,339	\$941,373,424	100.00%
2012	\$906,087,115	\$900,564,833	99.39%	\$5,435,386	\$906,000,219	99.99%
2013	\$909,523,660	\$904,691,534	99.47%	\$4,020,725	\$908,712,259	99.91%
2014	\$928,871,019	\$925,304,089	99.62%	\$1,990,174	\$927,294,263	99.83%
2015	\$895,425,595	\$892,307,655	99.65%	\$0	\$892,307,655	99.65%

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>Total 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>	<u>Net Bonded Debt Per Capita</u>
2006	379,577	\$16,025,361	\$48,476,599,550	\$79,605,822	\$3,003,389	\$76,602,433	0.16%	0.50%	209.72	201.81
2007	381,603	\$19,824,276	\$50,954,981,250	\$78,365,611	\$3,241,981	\$75,123,630	0.15%	0.40%	205.36	196.86
2008	382,694	\$20,584,728	\$52,055,313,050	\$78,465,882	\$3,574,790	\$74,891,092	0.15%	0.38%	205.04	195.69
2009	383,190	\$19,430,799	\$51,220,442,050	\$76,054,943	\$4,060,379	\$71,994,564	0.15%	0.39%	198.48	187.88
2010	389,891	\$20,358,159	\$49,439,797,100	\$74,061,301	\$4,248,449	\$69,812,852	0.15%	0.36%	189.95	179.06
2011	390,267	\$21,404,974	\$48,747,058,300	\$72,124,729	\$3,773,563	\$68,351,166	0.15%	0.34%	184.81	175.14
2012	390,914	\$22,774,616	\$46,923,448,900	\$80,453,325	\$3,861,257	\$76,592,068	0.17%	0.35%	205.81	195.93
2013	391,478	\$23,385,831	\$46,387,463,200	\$85,334,730	\$3,485,011	\$81,849,719	0.18%	0.36%	217.98	209.08
2014	392,761	\$24,080,301	\$48,283,418,200	\$83,100,828	\$3,231,387	\$79,869,441	0.17%	0.35%	211.58	203.35
2015	393,927	*	\$49,440,690,500	\$80,489,085	\$2,187,701	\$78,301,384	0.16%	*	204.32	198.77

*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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Equalized Value of Real and Personal Property	<u>\$ 49,477,110</u>	<u>\$ 51,988,144</u>	<u>\$ 53,055,877</u>	<u>\$ 52,111,510</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,473,855	\$ 2,599,407	\$ 2,652,794	\$ 2,605,576
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	79,525	78,250	78,320	75,855
Less: Debt Service Funds	<u>(3,003)</u>	<u>(3,242)</u>	<u>(3,575)</u>	<u>(4,060)</u>
Total Amount of Debt Applicable to Debt Margin	76,522	75,008	74,745	71,795
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,397,333</u>	<u>\$ 2,524,399</u>	<u>\$ 2,578,049</u>	<u>\$ 2,533,781</u>
Percent of Debt Capacity Used	3.1%	2.9%	2.8%	2.8%

WAUKESHA COUNTY, WISCONSIN

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

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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>	<u>\$ 49,440,691</u>
\$ 2,514,444	\$ 2,477,628	\$ 2,386,988	\$ 2,360,868	\$ 2,449,751	\$ 2,472,035
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>	79,335 <u>(2,188)</u>
69,682	67,886	75,804	80,750	78,739	77,147
<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>	<u>\$ 2,394,888</u>
2.8%	2.7%	3.2%	3.4%	3.2%	3.1%

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of May 2016 Less 2016 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
DIRECT DEBT			
Waukesha County (as of 12/31/15)	79,335,000	100.00%	79,335,000
TOTAL DIRECT DEBT			\$ 79,335,000
OVERLAPPING DEBT			
Cities:			
Brookfield	66,545,000	100.00%	66,545,000
Delafield	14,055,000	100.00%	14,055,000
Milwaukee	941,672,745	0.05%	470,836
Muskego	23,100,000	100.00%	23,100,000
New Berlin	44,460,185	100.00%	44,460,185
Oconomowoc	13,480,000	100.00%	13,480,000
Pewaukee	14,580,000	100.00%	14,580,000
Waukesha	147,090,821	100.00%	147,090,821
Total All Cities			\$ 323,781,842
Towns:			
Brookfield	196,850	100.00%	196,850
Delafield	3,786,100	100.00%	3,786,100
Eagle	151,425	100.00%	151,425
Genesee	1,032,347	100.00%	1,032,347
Lisbon	6,445,950	100.00%	6,445,950
Merton	2,388,284	100.00%	2,388,284
Mukwonago	577,432	100.00%	577,432
Oconomowoc	8,950,862	100.00%	8,950,862
Ottawa	274,446	100.00%	274,446
Vernon	709,472	100.00%	709,472
Waukesha	22,054	100.00%	22,054
Total All Towns			\$ 24,535,222
Villages:			
Big Bend	5,085,000	100.00%	5,085,000
Butler	2,933,000	100.00%	2,933,000
Chenequa	177,504	100.00%	177,504
Dousman	4,999,585	100.00%	4,999,585
Eagle	1,120,905	100.00%	1,120,905
Elm Grove	8,765,000	100.00%	8,765,000
Hartland	16,190,000	100.00%	16,190,000
Lac LaBelle	2,590,000	100.00%	2,590,000
Lannon	1,950,000	100.00%	1,950,000
Menomonee Falls	98,048,000	100.00%	98,048,000
Merton	2,875,000	100.00%	2,875,000
Mukwonago	25,770,000	100.00%	25,770,000
Nashotah	644,734	100.00%	644,734
North Prairie	570,457	100.00%	570,457
Oconomowoc Lake	246,807	100.00%	246,807
Pewaukee	12,895,000	100.00%	12,895,000
Summit	8,080,000	100.00%	8,080,000
Sussex	30,877,692	100.00%	30,877,692
Wales	7,045,000	100.00%	7,045,000
Total All Villages			\$ 230,863,684

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

Governmental Unit	Outstanding Debt As of May 2016 Less 2016 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	7,276,000	100.00%	\$ 7,276,000
East Troy	23,595,000	0.55%	129,773
Elmbrook	59,105,000	100.00%	59,105,000
Hamilton	4,020,000	100.00%	4,020,000
Hartland-Lakeside J3	1,680,000	100.00%	1,680,000
Kettle Moraine	46,510,000	99.96%	46,491,396
Menomonee Falls	21,965,000	100.00%	21,965,000
Merton Community	915,000	100.00%	915,000
Milwaukee Area TCD	84,020,000	0.43%	361,286
Mukwonago	6,615,000	99.97%	6,613,016
Muskego-Norway	12,565,000	84.02%	10,557,113
New Berlin	43,675,000	100.00%	43,675,000
North Lake	2,040,000	100.00%	2,040,000
Oconomowoc Area	53,795,000	87.95%	47,312,703
Palmyra-Eagle	16,415,000	48.54%	7,967,841
Pewaukee	24,293,000	100.00%	24,293,000
Richmond	430,000	100.00%	430,000
Stone Bank	2,295,000	100.00%	2,295,000
Swallow	1,960,000	100.00%	1,960,000
Waukesha	5,085,000	100.00%	5,085,000
Waukesha Area TCD	20,940,000	97.12%	20,336,928
West Allis	19,604,586	6.83%	1,338,993
Total All School Districts			\$ 315,848,049
Sanitary Districts			
Mary Lane	100,000	100.00%	100,000
Milwaukee Metropolitan Sewerage District	982,800,000	0.02%	196,560
Silver Lake Management	250,000	100.00%	250,000
Total Sanitary Districts			\$ 546,560
TOTAL OVERLAPPING DEBT			\$ 895,575,357
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 974,910,357

Source: Survey of Underlying Governmental Units conducted by Springsted as of June, 2016.

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
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	\$24,080,301	\$60,945	62,285	11,734	5.0%
2015	393,927	*	*	62,038	11,608	3.8%

*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. 2015 figure is preliminary.

WAUKESHA COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
2015 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2015</u>			<u>2006</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	5,915	20%	1	4,335	16%	3
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,785	16%	2	4,891	18%	1
General Electric Medical Systems	Medical Products	3,828	13%	3	3,180	11%	5
Quad Graphics	Printing/Headquarters	3,134	10%	4	3,362	12%	4
Roundy's	Food Wholesale/Retail	2,989	10%	5	--	--	--
Froedtert	Health Services	2,626	9%	6	4,653	17%	2
Waukesha School District	Education	1,843	6%	7	1,659	6%	6
Wal-Mart Corporation	Retail	1,767	6%	8	--	--	--
Target Corporation	Retail/Distribution Cntr	1,628	5%	9	1,449	5%	8
Waukesha County	Government	1,354	5%	10	--	--	--
Aurora Health Care	Health Services	--	--	--	1,417	5%	10
Ameritech	Communications	--	--	--	1,490	5%	7
Community Memorial Hospital	Health Services	--	--	--	1,443	5%	9
Total		<u>29,869</u>	<u>100%</u>		<u>27,879</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February, 2016 and January, 2007 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Justice and public safety	531.88	537.75	537.75	534.13
Health and human services	429.98	428.48	426.29	424.88
Environment, parks and education	150.50	148.00	148.00	144.00
Public works	161.00	158.50	157.90	153.60
General government	<u>127.90</u>	<u>127.82</u>	<u>121.65</u>	<u>123.40</u>
Total Regular Positions County-Wide	1,401.26	1,400.55	1,391.59	1,380.01
Temporary Extra Help	124.07	118.96	118.71	114.50
Overtime	<u>24.64</u>	<u>23.32</u>	<u>33.44</u>	<u>26.40</u>
Total Position Equivalents	1,549.97	1,542.83	1,543.74	1,520.91

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

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

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>
549.90	549.75	544.52	544.90	544.90	548.90
419.50	419.62	418.06	426.06	425.06	418.14
139.70	135.75	133.70	133.20	133.20	131.20
149.10	144.10	135.60	135.60	135.60	139.60
<u>126.40</u>	<u>126.40</u>	<u>126.05</u>	<u>126.05</u>	<u>125.55</u>	<u>125.55</u>
1,384.60	1,375.62	1,357.93	1,365.81	1,364.31	1,363.39
114.93	121.02	123.64	121.40	120.72	111.47
<u>25.76</u>	<u>23.14</u>	<u>22.89</u>	<u>22.95</u>	<u>22.38</u>	<u>22.26</u>
1,525.29	1,519.78	1,504.46	1,510.16	1,507.41	1,497.12

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2006	2007	2008	2009
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	9,957	9,954	9,341	8,948
Average Daily Population - Jail	387	430	423	440
Average Daily Population - Huber Facility	267	260	232	206
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	10,200	10,837	11,616	12,664
Mental Health Center Days of Care	7,169	7,360	6,238	7,356
PARKS & LAND USE				
Daily Entrance Stickers	72,992	69,546	74,413	80,763
Annual Stickers	7,558	8,457	9,725	12,641
Annual Boat Launch Stickers	451	491	460	472
Daily Boat Launches	11,175	14,459	12,220	15,743
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	15,886,571	19,673,792	16,961,378	15,141,061
Natural Gas Consumption (Therm)	688,651	836,178	872,454	758,123
Water Consumption (Gallons)	37,375,050	35,731,600	31,833,000	27,717,401
Transportation:				
Centerline Miles of Road Maintained				
County	400	398	398	398
State	250	260	260	260
Airport:				
Based Aircraft	247	247	255	190
Annual Operations (takeoffs & landings)	65,691	64,520	68,643	65,890

(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

2010	2011	2012	2013	2014	2015
8,336	8,291	8,244	8,401	8,496	8,191
423	430	419	412	398	409
208	178	155	135	130	117
13,233	14,448	19,239	20,245	22,321	21,858
6,321	6,419	5,661	6,204	6,000	5,973
87,787	83,949	87,675	80,138	77,658	90,050
14,457	14,275	15,435	15,025	15,487	15,732
523	535	581	453	513	551
13,981	13,251	14,373	13,045	13,085	16,460
15,301,583	14,026,833	14,222,399	13,819,632	14,442,752	13,967,764
685,287	737,345	647,827	812,566	857,372	740,782
25,610,400	24,121,900	22,907,000	22,982,000	22,763,800	23,907,100
398	396	396	396	396	401
260	237	237	237	237	224
190	190	238	233	238	173
64,664	62,096	60,920	52,091	41,727	37,834

WAUKESHA COUNTY, WISCONSIN

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

	2006	2007	2008	2009
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	469
PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,160	3,598	3,598	3,998
Undeveloped	5,200	5,407	5,411	4,212
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	400	398	398	398
Traffic Signals	85	90	95	99
Bridges	60	60	61	63
Active Vehicles in Vehicle Replacement Plan	383	384	384	379
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

2010	2011	2012	2013	2014	2015
326	326	326	326	326	326
469	469	469	469	469	481
8	8	8	8	8	8
3,956	3,956	3,956	3,958	3,959	4,037
4,382	4,382	4,443	4,458	4,456	4,464
3	3	3	3	3	3
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
396	396	396	396	396	401
102	102	103	103	103	112
64	64	64	65	65	67
381	381	382	377	382	383
2	2	2	2	2	2

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