

## 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)

	2009	2010	2011	2012
<b>Governmental activities</b>				
Net investment in capital assets	\$ 221,238,419	\$ 235,590,204	\$ 254,637,685	\$272,991,997
Restricted	13,579,455	13,570,321	20,905,214	21,708,940
Unrestricted	104,613,277	110,475,599	105,840,525	102,136,846
Total governmental activities net position	<u>\$ 339,431,151</u>	<u>\$ 359,636,124</u>	<u>\$ 381,383,424</u>	<u>\$396,837,783</u>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 28,502,394	\$ 27,533,559	\$ 27,389,891	\$ 25,926,909
Restricted	-	-	-	-
Unrestricted	18,137,225	18,609,479	19,562,183	20,496,331
Total business-type activities net position	<u>\$ 46,639,619</u>	<u>\$ 46,143,038</u>	<u>\$ 46,952,074</u>	<u>\$ 46,423,240</u>
<b>Primary government</b>				
Net investment in capital assets	\$ 249,740,813	\$ 263,123,763	\$ 282,027,576	\$298,918,906
Restricted	13,579,455	13,570,321	20,905,214	21,708,940
Unrestricted	122,750,502	129,085,078	125,402,708	122,633,177
Total primary government net position	<u>\$ 386,070,770</u>	<u>\$ 405,779,162</u>	<u>\$ 428,335,498</u>	<u>\$443,261,023</u>

WAUKESHA COUNTY, WISCONSIN

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

2013	2014	2015	2016	2017	2018
\$ 289,131,520	\$302,395,863	\$306,112,400	\$311,912,426	\$314,377,474	\$311,808,558
21,800,178	21,206,029	36,013,000	17,831,293	16,406,054	32,134,271
91,575,464	88,686,232	104,634,861	115,480,294	111,575,462	89,857,221
<u>\$ 402,507,162</u>	<u>\$412,288,124</u>	<u>\$446,760,261</u>	<u>\$445,224,013</u>	<u>\$442,358,990</u>	<u>\$433,800,050</u>
\$ 25,828,208	\$ 30,795,267	\$ 42,453,198	\$ 41,934,747	\$ 41,101,687	\$ 39,545,755
-	-	315,692	-	-	367,754
20,805,814	19,880,902	16,498,376	14,616,769	13,736,131	12,251,214
<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>	<u>\$ 59,267,266</u>	<u>\$ 56,551,516</u>	<u>\$ 54,837,818</u>	<u>\$ 52,164,723</u>
\$ 314,959,728	\$333,191,130	\$348,565,598	\$353,847,173	\$355,479,161	\$351,354,313
21,800,178	21,206,029	36,328,692	17,831,293	16,406,054	32,502,025
112,381,278	108,567,134	121,133,237	130,097,063	125,311,593	102,108,435
<u>\$ 449,141,184</u>	<u>\$462,964,293</u>	<u>\$506,027,527</u>	<u>\$501,775,529</u>	<u>\$497,196,808</u>	<u>\$485,964,773</u>

WAUKESHA COUNTY, WISCONSIN

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

	2009	2010	2011	2012
<b>Expenses</b>				
Governmental Activities:				
Justice and Public Safety	\$ 51,476,358	\$ 50,999,866	\$ 54,853,061	\$ 55,013,816
Health and Human Services	69,147,970	69,357,219	70,672,615	68,212,965
Environment, Parks & Education	20,172,847	19,399,118	20,944,133	18,858,725
Public Works	30,980,914	31,711,425	31,659,321	31,341,502
General Government	16,734,108	16,663,781	17,440,844	18,218,406
Interest and Fiscal Charges	2,660,430	2,406,575	2,240,404	1,998,166
Total governmental activities expenses	191,172,627	190,537,984	197,810,378	193,643,580
Business-type Activities:				
Radio services	981,686	654,208	391,298	396,966
Golf courses	3,162,686	3,184,733	2,991,178	3,129,229
Ice arenas	1,149,365	1,123,537	1,172,385	1,191,096
Materials recovery facility	1,597,449	1,805,158	2,392,616	2,349,912
Airport	1,721,395	1,617,515	1,755,951	1,597,996
Total business-type activities expenses	8,612,581	8,385,151	8,703,428	8,665,199
Total primary government expenses	\$ 199,785,208	\$ 198,923,135	\$ 206,513,806	\$ 202,308,779
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 9,875,865	\$ 12,239,099	\$ 12,519,982	\$ 12,403,386
Health and human services	8,140,847	8,011,895	8,350,837	9,783,973
Environment, parks and education	6,674,278	6,982,660	7,845,628	8,999,703
Public works	5,761,456	5,282,970	5,687,356	5,538,712
General government	3,730,196	3,850,581	3,772,509	4,392,785
Operating grants and contributions				
Justice and public safety	3,622,487	3,409,531	3,252,972	2,929,161
Health and human services	38,701,453	38,249,061	39,101,807	33,524,621
Environment, parks and education	2,233,867	2,199,516	1,762,373	2,501,736
Public works	5,383,264	5,271,007	5,237,086	4,714,286
General government	844,132	926,872	951,759	818,951
Capital grants and contributions				
Justice and public safety	-	-	-	-
Environment, parks and education	297,466	3,694,077	1,639,581	23,860
Public works	6,325	4,529,720	12,148,569	6,918,972
General government	181,759	247,763	-	2,147
Total governmental activities program revenues	85,453,395	94,894,752	102,270,459	92,552,293
Business-type Activities:				
Charges for services				
Radio services	590,077	624,691	506,172	479,276
Golf courses	2,932,419	2,932,592	2,792,713	3,043,824
Ice arenas	961,519	1,052,591	995,302	1,030,354
Materials recovery facility	851,344	1,323,692	1,818,024	1,388,468
Airport	688,328	712,154	716,783	740,368
Operating grants and contributions				
Radio services	556,706	-	-	-
Materials recovery facility	1,975,008	1,273,410	874,122	1,198,496
Capital grants and contributions				
Radio services	58,294	-	-	-
Ice arenas	133,902	-	788,496	-
Airport	-	102,846	738,518	-
Total business-type activities program revenues	8,747,597	8,021,976	9,230,130	7,880,786
Total primary government program revenues	\$ 94,200,992	\$ 102,916,728	\$ 111,500,589	\$ 100,433,079
<b>Net (Expense) Revenue</b>				
Governmental activities	\$ (105,719,232)	\$ (95,643,232)	\$ (95,539,919)	\$ (101,091,287)
Business-type activities	135,016	(363,175)	526,702	(784,413)
<b>Total primary government net expense</b>	<b>\$ (105,584,216)</b>	<b>\$ (96,006,407)</b>	<b>\$ (95,013,217)</b>	<b>\$ (101,875,700)</b>

Note: The County implemented GASB Statement 63 in 2012

Note: Bridges Library System was recognized as a component unit of the County in 2018 and is excluded from figures.

WAUKESHA COUNTY, WISCONSIN

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

2013	2014	2015	2016	2017	2018
\$ 57,865,553	\$ 58,631,729	\$ 59,260,831	\$ 62,630,595	\$ 64,390,230	\$ 64,383,283
71,005,269	71,813,044	74,719,517	78,412,414	77,324,688	78,812,001
26,277,129	23,638,671	24,055,663	24,494,369	24,275,111	26,983,410
28,519,158	29,786,439	31,486,640	33,437,460	33,752,890	37,670,803
15,849,099	14,950,967	15,490,433	17,437,733	18,841,337	21,848,512
2,038,738	1,706,645	1,623,250	1,452,721	1,483,300	1,380,541
201,554,946	200,527,495	206,636,334	217,865,292	220,067,556	231,078,550
398,840	2,156,629	374,474	408,969	345,162	401,660
3,153,650	3,100,553	3,224,662	2,999,998	3,159,386	3,158,105
1,207,977	1,250,048	1,265,648	1,318,946	1,369,575	1,294,141
2,357,619	2,361,837	4,694,147	4,353,497	4,393,321	4,437,966
1,808,523	1,803,000	1,974,641	2,172,504	2,235,119	2,206,905
8,926,609	10,672,067	11,533,572	11,253,914	11,502,563	11,498,777
\$ 210,481,555	\$ 211,199,562	\$ 218,169,906	\$ 229,119,206	\$ 231,570,119	\$ 242,577,327
\$ 11,509,340	\$ 11,456,678	\$ 12,090,429	\$ 12,367,416	\$ 13,022,915	\$ 13,233,802
8,949,650	8,640,448	8,965,235	9,043,166	11,207,298	10,647,738
8,667,204	7,984,708	8,660,938	8,858,429	9,123,275	8,416,075
5,940,593	6,588,211	7,077,740	6,995,552	6,891,906	7,635,052
4,827,900	5,052,051	4,851,902	4,953,995	6,081,705	6,119,867
2,484,817	2,483,115	2,655,427	3,236,217	3,098,903	3,036,150
32,455,618	34,013,280	37,840,137	38,121,033	36,250,432	37,843,693
6,758,958	3,456,381	5,196,247	4,328,554	4,036,994	2,832,202
4,449,344	4,879,589	5,297,360	6,655,262	6,635,887	7,245,390
2,757,796	2,783,058	713,490	746,275	771,064	812,614
-	-	-	-	-	12,500
-	1,411,991	-	1,615,624	-	-
6,248,796	10,461,844	1,136,157	71,022	-	2,348,955
-	-	36,440	36,440	36,440	-
95,050,016	99,211,354	94,521,502	97,028,985	97,156,819	100,184,038
471,885	469,326	628,989	743,418	615,512	837,945
2,680,873	2,740,941	3,065,012	2,951,671	2,868,926	2,617,179
1,039,349	1,056,046	1,029,811	1,015,374	1,111,015	1,049,688
1,189,428	1,118,216	1,727,774	2,123,986	2,401,167	1,774,443
747,358	792,278	741,076	804,479	900,618	971,555
-	-	-	-	-	-
948,963	947,620	947,831	1,086,894	1,185,023	1,121,442
-	-	1,600,000	-	-	-
-	-	6,500	-	-	-
1,330,518	-	9,146,289	-	-	-
8,408,374	7,124,427	18,893,282	8,725,822	9,082,261	8,372,252
\$ 103,458,390	\$ 106,335,781	\$ 113,414,784	\$ 105,754,807	\$ 106,239,080	\$ 108,556,290
\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)	\$ (120,836,307)	\$ (122,910,737)	\$ (130,894,512)
(518,235)	(3,547,640)	7,359,710	(2,528,092)	(2,420,302)	(3,126,525)
\$ (107,023,165)	\$ (104,863,781)	\$ (104,755,122)	\$ (123,364,399)	\$ (125,331,039)	\$ (134,021,037)

WAUKESHA COUNTY, WISCONSIN

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

	2009	2010	2011	2012
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 98,395,453	\$ 103,031,397	\$ 103,821,378	\$ 104,354,507
Intergovernmental revenues	1,959,990	1,985,271	2,042,121	1,807,511
Investment earnings (loss)	5,835,552	6,429,520	6,426,213	3,855,412
Miscellaneous	4,371,337	3,641,996	4,555,165	6,028,793
Gains on disposal/sale of capital assets	466,518	364,721	442,342	499,423
Transfers	275,000	395,300	-	-
Total governmental activities	111,303,850	115,848,205	117,287,219	116,545,646
Business-type Activities:				
Property taxes	192,563	192,563	192,563	192,563
Investment earnings	58,021	37,411	33,480	31,474
Miscellaneous	44,882	31,920	50,801	31,542
Gains on disposal/sale of capital assets	-	-	5,490	-
Transfers	(275,000)	(395,300)	-	-
Total business-type activities	20,466	(133,406)	282,334	255,579
Total primary government	111,324,316	115,714,799	117,569,553	116,801,225
<b>Change in Net Position</b>				
Governmental Activities	\$ 5,584,618	\$ 20,204,973	\$ 21,747,300	\$ 15,454,359
Business-type Activities	155,482	(496,581)	809,036	(528,834)
Total primary government	\$ 5,740,100	\$ 19,708,392	\$ 22,556,336	\$ 14,925,525



WAUKESHA COUNTY, WISCONSIN

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

2013	2014	2015	2016	2017	2018
\$ 104,327,330	\$ 105,058,189	\$ 105,874,938	\$ 106,246,130	\$ 107,175,895	\$ 108,460,927
1,773,883	1,777,620	1,747,186	1,725,267	1,783,002	1,799,157
(1,124,081)	3,888,387	1,482,620	1,830,979	2,330,296	2,633,444
6,932,258	6,581,603	6,565,763	8,181,785	8,566,882	10,053,071
407,419	1,141,804	323,531	894,898	654,639	531,338
(142,500)	(7,350,500)	210,925	421,000	(465,000)	(277,330)
112,174,309	111,097,103	116,204,963	119,300,059	120,045,714	123,200,607
192,563	192,563	162,563	152,717	122,563	92,563
20,643	16,199	13,465	15,182	14,222	14,831
373,311	30,525	35,654	65,443	104,819	68,706
-	-	593,776	-	-	-
142,500	7,350,500	(210,925)	(421,000)	465,000	277,330
729,017	7,589,787	594,533	(187,658)	706,604	453,430
112,903,326	118,686,890	116,799,496	119,112,401	120,752,318	123,654,037
\$ 5,669,379	\$ 9,780,962	\$ 4,090,131	\$ (1,536,248)	\$ (2,865,023)	\$ (7,693,905)
210,782	4,042,147	7,954,243	(2,715,750)	(1,713,698)	(2,673,095)
\$ 5,880,161	\$ 13,823,109	\$ 12,044,374	\$ (4,251,998)	\$ (4,578,721)	\$ (10,367,000)

**WAUKESHA COUNTY, WISCONSIN**

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund				
Reserved	\$ 13,426,519	\$ 13,611,000	\$ -	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	13,186,550	14,465,104	-	-
Undesignated	28,471,866	29,702,339	-	-
Nonspendable	-	-	13,315,338	11,828,476
Restricted	-	-	189,300	189,300
Committed	-	-	4,500,000	4,500,000
Assigned	-	-	13,439,658	13,211,700
Unassigned	-	-	36,199,346	38,668,630
Total General Fund	<u>\$ 55,084,935</u>	<u>\$ 57,778,443</u>	<u>\$ 67,643,642</u>	<u>\$ 68,398,106</u>
All Other Governmental Funds				
Reserved	\$ 32,173,339	\$ 29,669,569	\$ -	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	3,531,913	2,630,996	-	-
Undesignated	5,210,927	7,531,656	-	-
Nonspendable	-	-	580,873	472,372
Restricted	-	-	13,152,462	13,882,749
Committed	-	-	19,896,666	19,139,828
Assigned	-	-	10,486,137	2,916,964
Total All Other Governmental Funds	<u>\$ 51,211,476</u>	<u>\$ 53,703,709</u>	<u>\$ 44,116,138</u>	<u>\$ 36,411,913</u>
Total All Governmental Funds	<u><u>\$ 106,296,411</u></u>	<u><u>\$ 111,482,152</u></u>	<u><u>\$ 111,759,780</u></u>	<u><u>\$ 104,810,019</u></u>

Note: The County implemented GASB Statement 54 in 2011.

Note: Bridges Library System was recognized as a component unit of the County in 2018 and is excluded from figures.

WAUKESHA COUNTY, WISCONSIN

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

2013	2014	2015	2016	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
9,796,827	8,236,967	7,692,058	8,141,049	7,085,343	6,806,533
189,992	190,357	190,694	190,896	190,972	194,585
4,500,000	500,000	500,000	500,000	500,000	500,000
13,146,819	7,331,036	8,404,289	10,609,489	10,109,132	10,751,505
<u>34,282,890</u>	<u>38,582,848</u>	<u>40,305,268</u>	<u>39,286,633</u>	<u>42,422,597</u>	<u>42,415,875</u>
<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>	<u>\$ 57,092,309</u>	<u>\$ 58,728,067</u>	<u>\$ 60,308,044</u>	<u>\$ 60,668,498</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120,310	293,537	662,006	56,623	194,005	699,383
13,789,989	12,973,160	14,599,489	15,544,069	11,887,519	15,027,890
18,196,563	24,386,974	21,447,627	20,810,118	22,620,582	24,233,744
<u>27,958</u>	<u>9,681</u>	<u>22,000</u>	<u>11,065</u>	<u>32,412</u>	<u>6,501</u>
<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>	<u>\$ 36,731,122</u>	<u>\$ 36,421,875</u>	<u>\$ 34,734,518</u>	<u>\$ 39,967,518</u>
<u>\$ 94,051,348</u>	<u>\$ 92,504,560</u>	<u>\$ 93,823,431</u>	<u>\$ 95,149,942</u>	<u>\$ 95,042,562</u>	<u>\$ 100,636,016</u>

**WAUKESHA COUNTY, WISCONSIN**

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

	2009	2010	2011	2012
<b>Revenues</b>				
Intergovernmental contracts/grants	\$ 58,555,324	\$ 59,247,021	\$ 59,750,590	\$ 52,425,362
Property taxes	94,273,766	97,411,926	99,803,950	100,941,080
Fines and licenses	3,324,006	3,378,226	3,211,223	3,303,281
Charges for services	19,518,484	22,377,503	22,640,876	24,583,665
Interdepartmental revenues	4,122,158	4,167,413	4,145,717	4,181,051
Investment earnings (losses)	5,391,411	6,035,423	6,027,189	3,455,481
Miscellaneous	10,417,676	9,473,871	11,123,793	13,128,164
<b>Total revenues</b>	<b>195,602,825</b>	<b>202,091,383</b>	<b>206,703,338</b>	<b>202,018,084</b>
<b>Expenditures</b>				
Justice and public safety	51,917,202	54,601,873	55,692,702	55,803,155
Health and human services	69,472,313	69,890,377	74,256,845	69,496,515
Environment, parks and education	18,626,369	18,632,919	17,837,799	18,558,345
Public works	20,769,368	20,896,400	21,135,317	20,941,347
General government	11,327,395	11,380,949	12,162,412	12,710,547
Capital outlay	18,662,001	16,644,590	20,136,883	37,114,022
Debt service				
Principal	10,240,000	10,925,000	21,760,000 (b)	18,630,000 (c)
Interest	2,734,363	2,499,280	2,375,230	2,100,660
<b>Total expenditures</b>	<b>203,749,011</b>	<b>205,471,388</b>	<b>225,357,188</b>	<b>235,354,591</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,146,186)</b>	<b>(3,380,005)</b>	<b>(18,653,850)</b>	<b>(33,336,507)</b>
<b>Other Financing Sources (Uses)</b>				
General obligation notes issued	15,700,000	9,000,000	19,490,000	26,635,000
Payment to escrow agent	(7,925,000) (a)	-	-	-
Premium on general obligation notes issued	-	-	-	-
Transfers in	5,050,000	1,608,971	6,872,974	12,578,877
Transfers out	(9,480,000)	(2,043,225)	(7,431,496)	(12,827,131)
<b>Total other financing sources (uses)</b>	<b>3,345,000</b>	<b>8,565,746</b>	<b>18,931,478</b>	<b>26,386,746</b>
<b>Net change in fund balances</b>	<b>\$ (4,801,186)</b>	<b>\$ 5,185,741</b>	<b>\$ 277,628</b>	<b>\$ (6,949,761)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.0%</b>	<b>7.1%</b>	<b>11.8%</b>	<b>10.5%</b>

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

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

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

**WAUKESHA COUNTY, WISCONSIN**

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

2013	2014	2015	2016	2017	2018 (f)
\$ 55,699,895	\$ 56,874,590	\$ 59,692,009	\$ 60,929,499	\$ 58,538,923	\$ 60,094,939
99,969,581	100,907,976	102,239,114	104,282,428	105,273,141	106,901,181
3,383,551	3,363,251	3,525,225	3,620,619	3,636,073	3,767,535
24,751,183	23,286,842	25,024,774	24,858,230	27,666,414	26,800,486
3,897,903	3,964,255	4,106,396	4,165,466	4,393,211	4,354,506
(1,458,150)	3,603,801	1,173,633	1,548,008	2,276,030	2,451,569
11,849,943	12,904,073	10,873,871	13,055,465	13,249,247	13,314,510
<u>198,093,906</u>	<u>204,904,788</u>	<u>206,635,022</u>	<u>212,459,715</u>	<u>215,033,039</u>	<u>217,684,726</u>
56,078,311	56,748,498	56,927,583	58,145,429	60,242,953	61,198,695
69,917,572	69,713,751	73,463,278	76,218,681	74,656,354	76,365,793
23,757,300	21,042,801	22,041,356	22,138,207	22,036,533	21,658,995
22,263,694	22,282,789	22,007,379	23,225,360	22,425,273	23,447,509
10,406,087	10,481,429	10,169,605	11,913,735	11,580,135	12,364,340
28,628,948	15,057,022	16,708,739	17,688,857	18,861,253	15,171,112
16,980,000 (d)	16,520,000 (e)	12,635,000	12,705,000	13,005,000	13,030,000
<u>2,040,889</u>	<u>1,897,312</u>	<u>1,800,805</u>	<u>1,648,616</u>	<u>1,726,180</u>	<u>1,598,840</u>
<u>230,072,801</u>	<u>213,743,602</u>	<u>215,753,745</u>	<u>223,683,885</u>	<u>224,533,681</u>	<u>224,835,284</u>
<u>(31,978,895)</u>	<u>(8,838,814)</u>	<u>(9,118,723)</u>	<u>(11,224,170)</u>	<u>(9,500,642)</u>	<u>(7,150,558)</u>
21,550,000	14,255,000	10,000,000	11,500,000	10,000,000	12,500,000
-	-	-	-	-	-
455,878	189,411	185,596	430,903	106,316	246,913
2,662,207	8,672,021	2,263,704	2,989,192	2,937,883	3,441,126
<u>(3,447,861)</u>	<u>(15,824,406)</u>	<u>(2,011,706)</u>	<u>(2,369,414)</u>	<u>(3,650,937)</u>	<u>(2,874,336)</u>
<u>21,220,224</u>	<u>7,292,026</u>	<u>10,437,594</u>	<u>12,550,681</u>	<u>9,393,262</u>	<u>13,313,703</u>
<u>\$ (10,758,671)</u>	<u>\$ (1,546,788)</u>	<u>\$ 1,318,871</u>	<u>\$ 1,326,511</u>	<u>\$ (107,380)</u>	<u>\$ 6,163,145</u>
9.4%	9.3%	7.1%	6.8%	7.0%	6.8%

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

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

(f) Bridges Library System was recognized as a component unit of the County in 2018 and is excluded from figures.

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**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				
2009	\$ 39,273,722,800	\$ 10,084,519,500	\$ 1,355,179,800	\$ 298,055,000	\$ 1,100,032,400	\$ 891,067,450	\$ 51,220,442,050	\$1.87
2010	37,883,814,200	9,655,813,900	1,360,989,400	285,177,000	1,103,079,700	849,077,100	49,439,797,100	\$1.97
2011	37,329,217,100	9,525,264,300	1,335,918,000	285,536,300	1,076,626,800	805,504,200	48,747,058,300	\$2.01
2012	35,670,845,700	9,389,591,000	1,346,195,800	278,012,700	1,055,119,600	816,315,900	46,923,448,900	\$2.11
2013	35,263,595,200	9,202,897,200	1,367,263,400	277,704,900	1,105,906,000	829,903,500	46,387,463,200	\$2.15
2014	36,654,772,100	9,509,067,100	1,395,079,800	276,546,800	1,159,551,100	711,598,700	48,283,418,200	\$2.08
2015	37,729,840,200	9,641,547,400	1,433,207,900	279,629,100	1,103,399,900	746,934,000	49,440,690,500	\$2.04
2016	39,052,315,400	10,020,704,300	1,460,140,700	277,359,100	1,127,035,500	947,934,500	50,989,620,500	\$2.00
2017	40,728,754,200	10,483,713,300	1,493,717,800	282,697,100	1,169,249,200	1,175,146,400	52,982,985,200	\$1.95
2018	42,779,364,000	11,140,258,800	1,513,521,700	294,986,700	808,506,600	1,323,678,400	55,212,959,400	\$1.89

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

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

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

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>County direct rates (b)</b>				
General	\$1.87	\$1.97	\$2.01	\$2.11
Federated Library (c)	\$0.23	\$0.25	\$0.25	\$0.27
<b>Overlapping rates</b>				
<b>Cities:</b>				
Brookfield	\$15.79 - \$16.87	\$16.68 - \$18.03	\$16.79 - \$17.57	\$17.39 - \$18.05
Delafield	\$14.54 - \$14.72	\$15.63 - \$15.78	\$15.65 - \$16.16	\$15.35 - \$17.90
Muskego	\$14.51 - \$16.21	\$15.40 - \$17.06	\$15.57 - \$17.10	\$16.10 - \$17.64
New Berlin	\$15.70 - \$16.59	\$17.10 - \$17.46	\$14.56 - \$17.91	\$17.37 - \$18.41
Oconomowoc	\$15.46 - \$15.52	\$16.54 - \$16.60	\$16.77 - \$16.83	\$18.47 - \$18.54
Pewaukee	\$13.18 - \$15.29	\$4.52 - \$15.94	\$13.96 - \$16.07	\$14.82 - \$17.64
Waukesha	\$18.56	\$20.23	\$20.34	\$21.50
<b>Towns:</b>				
Brookfield	\$14.08 - \$15.14	\$14.91 - \$16.27	\$15.02 - \$15.77	\$15.49 - \$15.99
Delafield	\$11.87 - \$13.26	\$11.89 - \$13.94	\$12.43 - \$14.06	\$12.03 - \$14.84
Eagle	\$11.88 - \$13.52	\$12.59 - \$14.64	\$12.41 - \$14.86	\$13.20 - \$15.61
Genesee	\$12.06 - \$12.78	\$12.64 - \$13.36	\$13.00 - \$13.77	\$13.34 - \$14.13
Lisbon	\$12.99 - \$15.45	\$14.02 - \$16.49	\$14.22 - \$16.61	\$14.86 - \$17.96
Merton	\$11.70 - \$14.15	\$12.69 - \$14.89	\$12.68 - \$15.11	\$12.61 - \$16.37
Mukwonago	\$13.14 - \$13.88	\$13.94 - \$14.70	\$14.06 - \$14.82	\$14.54 - \$15.33
Oconomowoc	\$12.71 - \$14.52	\$13.44 - \$15.78	\$13.30 - \$16.04	\$14.17 - \$17.46
Ottawa	\$9.64 - \$12.63	\$12.81 - \$13.97	\$12.71 - \$14.44	\$13.39 - \$14.96
Vernon	\$12.53 - \$60.27	\$13.29 - \$63.19	\$13.41 - \$16.07	\$13.85 - \$16.66
Waukesha	\$12.57	\$13.10	\$13.11	\$13.63
<b>Villages:</b>				
Big Bend	\$16.82	\$17.55	\$17.58	\$18.28
Butler	\$17.34 - \$18.59	\$18.61 - \$20.10	\$19.00 - \$20.34	\$19.47 - \$20.84
Chenequa	\$13.65 - \$14.70	\$14.14 - \$15.24	\$14.49 - \$15.85	\$14.61 - \$16.47
Dousman	\$14.76	\$15.79	\$15.81	\$17.41
Eagle	\$14.86 - \$16.09	\$15.70 - \$16.85	\$15.58 - \$17.18	\$16.13 - \$17.50
Elm Grove	\$17.35	\$18.50	\$18.03	\$18.67
Hartland	\$14.10 - \$15.86	\$15.21 - \$16.64	\$15.35 - \$16.69	\$14.32 - \$16.86
Lac LaBelle	\$14.45	\$15.49	\$15.96	\$17.62
Lannon	\$15.95 - \$17.18	\$16.98 - \$18.51	\$16.99 - \$18.33	\$14.85 - \$17.75
Menomonee Falls	\$16.01 - \$17.31	\$17.04 - \$18.48	\$17.01 - \$18.35	\$17.54 - \$18.92
Merton	\$13.40 - \$15.86	\$14.40 - \$16.48	\$14.48 - \$16.59	\$15.06 - \$17.86
Mukwonago	\$16.98 - \$17.71	\$17.89 - \$18.65	\$18.41 - \$19.16	\$18.56 - \$19.32
Nashotah	\$14.25	\$15.53	\$15.46	\$15.04
North Prairie	\$14.32 - \$14.72	\$15.18 - \$15.56	\$15.15 - \$15.33	\$15.70 - \$16.42
Oconomowoc Lake	\$13.84	\$14.67	\$14.94	\$16.54
Pewaukee	\$16.26	\$17.62	\$17.70	\$17.94
Summit	\$12.75 - \$13.42	\$13.33 - \$13.91	\$13.34 - \$14.70	\$13.94 - \$15.55
Sussex	\$15.59 - \$17.08	\$16.51 - \$17.71	\$16.64 - \$17.97	\$17.20 - \$19.31
Wales	\$13.97	\$14.86	\$14.87	\$14.53

(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>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
\$2.15 \$0.28	\$2.08 \$0.29	\$2.04 \$0.28	\$2.00 \$0.28	\$1.95 \$0.27	\$1.89 \$0.26
\$17.13 - \$18.35 \$15.19 - \$17.60 \$16.42 - \$17.94 \$17.60 - \$18.69 \$18.30 - \$18.37 \$14.10 - \$17.12 \$21.39	\$16.07 - \$17.02 \$13.86 - \$15.92 \$14.87 - \$16.34 \$16.21 - \$17.53 \$16.57 \$13.14 - \$14.95 \$20.52	\$14.93 - \$16.68 \$13.23 - \$15.75 \$14.21 - \$15.74 \$15.91 - \$17.08 \$16.32 \$12.88 - \$14.64 \$20.43	\$15.20 - \$16.29 \$13.13 - \$15.59 \$14.19 - \$15.51 \$15.50 - \$16.88 \$15.95 \$12.46 - \$14.94 \$20.08	\$14.38 - \$16.16 \$11.92 - \$14.88 \$13.22 - \$14.39 \$15.22 - \$17.11 \$15.36 \$11.76 - \$13.96 \$19.45	\$13.72 - \$15.58 \$11.65 - \$14.72 \$12.82 - \$14.00 \$14.16 - \$15.46 \$15.08 \$11.19 - \$13.05 \$18.83
\$15.25 - \$16.48 \$11.86 - \$14.82 \$13.39 - \$15.33 \$13.21 - \$14.97 \$15.14 - \$17.84 \$12.51 - \$16.18 \$14.75 - \$15.53 \$14.11 - \$17.42 \$13.54 - \$15.32 \$14.05 - \$16.78 \$13.27	\$14.13 - \$15.07 \$10.89 - \$13.85 \$11.92 - \$14.47 \$12.19 - \$13.40 \$14.26 - \$15.40 \$11.33 - \$14.29 \$13.38 \$12.21 - \$13.38 \$12.13 - \$14.67 \$12.65 - \$16.64 \$12.26	\$14.06 - \$15.03 \$10.25 - \$13.46 \$11.25 - \$13.71 \$11.87 - \$13.50 \$13.98 - \$15.22 \$10.72 - \$13.92 \$12.74 \$11.87 - \$13.26 \$11.46 - \$13.92 \$12.07 - \$15.95 \$12.06	\$13.79 - \$14.95 \$10.09 - \$12.72 \$11.29 - \$13.31 \$11.70 - \$13.35 \$13.40 - \$15.62 \$10.63 - \$14.12 \$13.39 \$11.47 - \$12.95 \$11.49 - \$13.49 \$12.08 - \$14.83 \$11.60	\$13.12 - \$14.94 \$9.08 - \$12.03 \$10.53 - \$13.12 \$10.90 - \$12.77 \$12.78 - \$14.64 \$9.52 - \$12.82 \$12.48 \$11.00 - \$12.58 \$10.65 - \$13.24 \$11.27 - \$14.53 \$10.82	\$12.81 - \$14.90 \$8.84 - \$11.91 \$10.26 - \$13.28 \$10.39 - \$12.56 \$11.85 - \$13.76 \$9.33 - \$12.01 \$12.01 \$10.58 - \$12.14 \$10.33 - \$13.23 \$10.85 - \$13.78 \$10.35
\$18.53 \$19.32 - \$21.49 \$14.84 - \$17.10 \$18.13 \$16.33 - \$18.11 \$19.11 \$14.95 - \$17.67 \$17.18 \$17.37 - \$19.51 \$17.57 - \$19.72 \$15.21 - \$17.61 \$19.15 - \$19.90 \$14.87 \$15.56 - \$16.79 \$16.61 \$18.87 \$14.65 - \$15.47 \$17.21 - \$19.16 \$16.74	\$17.10 \$19.24 - \$20.92 \$13.58 - \$15.99 \$16.85 \$14.97 - \$17.5 \$17.58 \$13.31 - \$16.79 \$15.74 \$15.94 - \$17.71 \$15.97 - \$17.74 \$14.20 - \$15.34 \$18.07 \$13.82 \$14.55 - \$15.67 \$15.28 \$16.94 \$13.25 - \$13.51 \$15.86 - \$16.93 \$15.07	\$16.32 \$18.58 - \$20.57 \$13.72 - \$16.46 \$17.81 \$14.14 - \$16.59 \$17.34 \$13.09 - \$16.29 \$15.64 \$15.00 - \$17.00 \$15.52 - \$17.52 \$13.89 - \$15.13 \$17.56 \$13.30 \$13.65 - \$15.28 \$15.28 \$16.42 \$13.20 - \$13.54 \$15.67 - \$16.91 \$15.05	\$17.43 \$18.25 - \$21.01 \$13.43 - \$16.22 \$17.62 \$14.08 - \$16.09 \$17.07 \$12.99 - \$15.77 \$15.34 \$14.24 - \$16.99 \$14.81 - \$17.57 \$13.37 - \$15.45 \$17.62 \$13.15 \$13.71 - \$15.20 \$15.03 \$15.94 \$12.85 - \$13.40 \$15.28 - \$17.51 \$14.98	\$17.86 \$17.67 - \$20.36 \$12.10 - \$14.94 \$17.19 \$13.12 - \$15.71 \$16.70 \$12.07 - \$14.90 \$15.26 \$12.66 - \$15.35 \$14.06 - \$16.75 \$12.64 - \$14.38 \$16.58 \$12.05 \$12.77 - \$14.54 \$14.59 \$15.47 \$12.94 - \$13.40 \$14.67 - \$16.53 \$14.40	\$17.36 \$17.46 - \$19.18 \$11.89 - \$14.32 \$16.17 - \$16.82 \$12.57 - \$15.59 \$16.41 \$11.95 - \$14.39 \$14.79 \$12.90 - \$14.62 \$14.31 - \$16.02 \$11.64 - \$13.55 \$15.85 \$11.81 \$12.30 - \$14.32 \$14.13 \$14.72 \$12.66 - \$13.31 \$15.03 - \$15.68 \$14.22

WAUKESHA COUNTY, WISCONSIN

TABLE 7  
PRINCIPAL TAXPAYERS  
2018 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2018 Equalized Value</u>	<u>2018 Rank</u>	<u>2018 Percentage of Total Equalized Value</u>	<u>2009 Equalized Value</u>	<u>2009 Rank</u>	<u>2009 Percentage of Total Equalized Value</u>
Brookfield Square	\$ 227,218,000	1	0.41%	\$ 130,762,900	4	0.26%
The Corners of Brookfield	199,699,500	2	0.36%	--	--	--
Kohl's	159,728,090	3	0.29%	120,970,200	6	0.24%
Individual (Thomson)	146,007,400	4	0.26%	179,130,000	1	0.35%
Pro Health Care	115,629,457	7	0.21%	117,201,700	7	0.23%
Aurora	120,777,600	6	0.22%	--	--	--
Wimmer Brothers	144,033,500	5	0.26%	--	--	--
Target Corporation	109,889,200	8	0.20%	130,244,400	5	0.25%
Pabst Farms	99,760,045	9	0.18%	168,692,700	2	0.33%
Wal-Mart	99,170,600	10	0.18%	133,842,900	3	0.26%
Bielinski Bros.	--	--	--	--	--	--
Harmony Homes	--	--	--	106,773,800	9	0.21%
General Electric Medical Systems	--	--	--	109,385,300	8	0.21%
Sunset Investment	--	--	--	98,801,700	10	0.19%
<b>TOTAL</b>	<b>\$1,421,913,392</b>		<b>2.58%</b>	<b>\$1,295,805,600</b>		<b>2.53%</b>
<b>TOTAL COUNTY EQUALIZED VALUE</b>	<b>\$55,212,959,400</b>			<b>\$51,220,442,050</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, 2017</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>
2009	\$880,647,695	\$872,450,160	99.07%	\$8,197,043	\$880,647,203	100.00%
2010	\$916,616,975	\$908,469,345	99.11%	\$8,147,127	\$916,616,472	100.00%
2011	\$941,404,690	\$934,075,085	99.22%	\$7,329,101	\$941,404,186	100.00%
2012	\$906,087,115	\$900,564,833	99.39%	\$5,521,752	\$906,086,585	100.00%
2013	\$909,523,660	\$904,691,534	99.47%	\$4,821,589	\$909,513,123	100.00%
2014	\$928,871,019	\$925,304,089	99.62%	\$3,546,614	\$928,850,703	100.00%
2015	\$895,425,595	\$892,307,655	99.65%	\$3,073,056	\$895,380,711	99.99%
2016	\$910,413,207	\$907,361,480	99.66%	\$2,565,410	\$909,926,890	99.95%
2017	\$923,780,879	\$921,075,551	99.71%	\$1,513,444	\$922,588,995	99.87%
2018	\$931,581,854	\$929,255,014	99.75%	\$0	\$929,255,014	99.75%

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>Unamortized Premiums</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>
2009	383,190	\$19,430,799	\$51,220,442,050	\$75,855,000	\$199,943	\$76,054,943	\$4,060,379	\$71,994,564	0.15%	0.39%	\$198.48	\$187.88
2010	389,891	\$20,358,159	\$49,439,797,100	\$73,930,000	\$131,301	\$74,061,301	\$4,248,449	\$69,812,852	0.15%	0.36%	\$189.95	\$179.06
2011	390,267	\$21,404,974	\$48,747,058,300	\$71,660,000	\$464,729	\$72,124,729	\$3,773,563	\$68,351,166	0.15%	0.34%	\$184.81	\$175.14
2012	390,914	\$22,774,616	\$46,923,448,900	\$79,665,000	\$788,325	\$80,453,325	\$3,861,257	\$76,592,068	0.17%	0.35%	\$205.81	\$195.93
2013	391,478	\$23,385,831	\$46,387,463,200	\$84,235,000	\$1,099,730	\$85,334,730	\$3,485,011	\$81,849,719	0.18%	0.36%	\$217.98	\$209.08
2014	392,761	\$24,080,301	\$48,283,418,200	\$81,970,000	\$1,130,828	\$83,100,828	\$3,231,387	\$79,869,441	0.17%	0.35%	\$211.58	\$203.35
2015	393,927	\$25,373,325	\$49,440,690,500	\$79,335,000	\$1,154,085	\$80,489,085	\$2,187,701	\$78,301,384	0.16%	0.32%	\$204.32	\$198.77
2016	396,449	\$26,105,360	\$50,989,620,500	\$78,130,000	\$1,394,718	\$79,524,718	\$2,027,731	\$77,496,987	0.16%	0.30%	\$200.59	\$195.48
2017	398,236	\$27,687,459	\$52,982,985,200	\$75,125,000	\$1,280,294	\$76,405,294	\$1,244,742	\$75,160,552	0.14%	0.28%	\$191.86	\$188.73
2018	401,446	*	\$55,212,959,400	\$74,595,000	\$1,291,223	\$75,886,223	\$1,182,087	\$74,704,136	0.14%	*	\$189.03	\$186.09

\*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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Equalized Value of Real and Personal Property	<u>\$ 52,111,510</u>	<u>\$ 50,288,874</u>	<u>\$ 49,552,563</u>	<u>\$ 47,739,765</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,605,576	\$ 2,514,444	\$ 2,477,628	\$ 2,386,988
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	75,855	73,930	71,660	79,665
Less: Debt Service Funds	<u>(4,060)</u>	<u>(4,248)</u>	<u>(3,774)</u>	<u>(3,861)</u>
Total Amount of Debt Applicable to Debt Margin	71,795	69,682	67,886	75,804
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,533,781</u>	<u>\$ 2,444,762</u>	<u>\$ 2,409,742</u>	<u>\$ 2,311,184</u>
Percent of Debt Capacity Used	2.8%	2.8%	2.7%	3.2%

**WAUKESHA COUNTY, WISCONSIN**

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

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>\$ 47,217,367</u>	<u>\$ 48,995,017</u>	<u>\$ 50,187,625</u>	<u>\$ 51,937,555</u>	<u>\$ 54,158,132</u>	<u>\$ 56,536,638</u>
\$ 2,360,868	\$ 2,449,751	\$ 2,509,381	\$ 2,596,878	\$ 2,707,907	\$ 2,826,832
84,235 <u>(3,485)</u>	81,970 <u>(3,231)</u>	79,335 <u>(2,188)</u>	78,130 <u>(2,028)</u>	75,125 <u>(1,245)</u>	74,595 <u>(1,182)</u>
80,750	78,739	77,147	76,102	73,880	73,413
<u>\$ 2,280,118</u>	<u>\$ 2,371,012</u>	<u>\$ 2,432,234</u>	<u>\$ 2,520,776</u>	<u>\$ 2,634,027</u>	<u>\$ 2,753,419</u>
3.4%	3.2%	3.1%	2.9%	2.7%	2.6%

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

<b>Governmental Unit</b>	<b>Outstanding Debt As of June 2018 Less 2018 Principal Payments</b>	<b>% of Debt Within County</b>	<b>Amount of Debt Within County</b>
<b>DIRECT DEBT</b>			
Waukesha County (as of 12/31/18)	74,595,000	100.00%	74,595,000
Unamortized Premium (Discount)	1,291,223	100.00%	1,291,223
<b>TOTAL DIRECT DEBT</b>			<b>\$ 75,886,223</b>
<b>OVERLAPPING DEBT</b>			
<b>Cities:</b>			
Brookfield	69,030,000	100.00%	69,030,000
Delafield	13,867,000	100.00%	13,867,000
Milwaukee	864,425,000	0.05%	432,213
Muskego	41,255,000	100.00%	41,255,000
New Berlin	54,735,000	100.00%	54,735,000
Oconomowoc	10,325,000	100.00%	10,325,000
Pewaukee	16,317,950	100.00%	16,317,950
Waukesha	113,024,613	100.00%	113,024,613
<b>Total All Cities</b>			<b>\$ 318,986,776</b>
<b>Towns:</b>			
Brookfield	1,602,456	100.00%	1,602,456
Delafield	3,607,218	100.00%	3,607,218
Eagle	560,778	100.00%	560,778
Genesee	1,193,833	100.00%	1,193,833
Lisbon	12,371,968	100.00%	12,371,968
Merton	1,347,641	100.00%	1,347,641
Mukwonago	4,689,254	100.00%	4,689,254
Oconomowoc	10,281,228	100.00%	10,281,228
Ottawa	118,724	100.00%	118,724
Vernon	1,176,019	100.00%	1,176,019
Waukesha	13,783	100.00%	13,783
<b>Total All Towns</b>			<b>\$ 36,962,902</b>
<b>Villages:</b>			
Big Bend	4,495,000	100.00%	4,495,000
Butler	3,591,000	100.00%	3,591,000
Chenequa	1,064,167	100.00%	1,064,167
Dousman	4,456,000	100.00%	4,456,000
Eagle	938,164	100.00%	938,164
Elm Grove	6,339,000	100.00%	6,339,000
Hartland	16,185,000	100.00%	16,185,000
Lac LaBelle	1,575,668	100.00%	1,575,668
Lannon	1,640,000	100.00%	1,640,000
Menomonee Falls	92,173,857	100.00%	92,173,857
Merton	2,575,000	100.00%	2,575,000
Mukwonago	21,940,000	97.43%	21,376,142
Nashotah	447,078	100.00%	447,078
North Prairie	305,949	100.00%	305,949
Oconomowoc Lake	560,824	100.00%	560,824
Pewaukee	10,185,000	100.00%	10,185,000
Summit	12,079,000	100.00%	12,079,000
Sussex	40,074,000	100.00%	40,074,000
Wales	5,648,000	100.00%	5,648,000
<b>Total All Villages</b>			<b>\$ 225,708,849</b>



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

<b>Governmental Unit</b>	<b>Outstanding Debt As of June 2018 Less 2018 Principal Payments</b>	<b>% of Debt Within County</b>	<b>Amount of Debt Within County</b>
<b>School Districts:</b>			
Arrowhead UHS	2,309,000	100.00%	\$ 2,309,000
East Troy	21,050,000	0.61%	128,405
Elmbrook	49,445,000	100.00%	49,445,000
Hamilton	56,805,000	100.00%	56,805,000
Hartland-Lakeside J3	760,000	100.00%	760,000
Kettle Moraine	36,985,000	99.96%	36,970,206
Menomonee Falls	44,915,000	100.00%	44,915,000
Milwaukee Area TCD	108,045,000	0.45%	486,203
Mukwonago	43,450,000	99.97%	43,436,965
Muskego-Norway	46,275,000	84.56%	39,130,140
New Berlin	45,020,000	100.00%	45,020,000
North Lake	1,410,000	100.00%	1,410,000
Oconomowoc Area	88,195,000	87.83%	77,461,669
Palmyra-Eagle	12,645,000	49.01%	6,197,315
Pewaukee	55,891,000	100.00%	55,891,000
Stone Bank	1,575,000	100.00%	1,575,000
Swallow	8,520,000	100.00%	8,520,000
Waukesha	2,090,050	100.00%	2,090,050
Waukesha Area TCD	19,110,000	97.13%	18,561,543
West Allis	48,519,725	7.52%	3,648,683
<b>Total All School Districts</b>			<b>\$ 494,761,179</b>
<b>Sanitary Districts</b>			
Eagle Spring			
Lake Management	0	100.00%	0
Lake Pewaukee	0	100.00%	0
Milwaukee Metropolitan			
Sewerage District	880,192,821	0.02%	176,039
Okauchee Lake Management	0	100.00%	0
<b>Total Sanitary Districts</b>			<b>\$ 176,039</b>
<b>TOTAL OVERLAPPING DEBT</b>			<b>\$ 1,076,595,745</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 1,152,481,968</b>

Source: Survey of Underlying Governmental Units conducted by Springsted as of June, 2018.

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>
2009	383,190	\$19,430,799	\$50,708	63,685	12,004	7.5%
2010	389,891	\$20,358,159	\$52,215	63,868	11,530	7.4%
2011	390,267	\$21,404,974	\$54,847	63,309	12,403	6.5%
2012	390,914	\$22,774,616	\$58,055	63,118	11,663	6.0%
2013	391,478	\$23,385,831	\$59,379	62,656	11,517	5.9%
2014	392,761	\$24,080,301	\$60,945	62,285	11,734	5.0%
2015	393,927	\$25,373,325	\$63,995	62,038	11,608	3.8%
2016	396,449	\$26,105,360	\$65,522	61,860	11,435	3.4%
2017	398,236	\$27,687,459	\$69,111	61,885	11,280	2.9%
2018	401,446	*	*	61,723	11,280	2.6%

\*Information not yet available.

Sources:

- (1) Fiscal year 2010 is U.S. Census figure; all other figures are estimated by the Wisconsin Department of Administration.
- (2) Bureau of Economic Analysis-US Department of Commerce.
- (3) Wisconsin Department of Public Instruction.
- (4) Wisconsin Department of Workforce Development - Bureau of Workforce Information. 2016 figure is preliminary.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 13  
TEN LARGEST EMPLOYERS  
2018 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2018</u>			<u>2009</u>		
		<u>Approximate Employment</u>	<u>% of Total</u>	<u>Rank</u>	<u>Approximate Employment</u>	<u>% of Total</u>	<u>Rank</u>
Kohl's Department Stores	Retail, Dist. Center, Headquarters	5,722	19%	1	5,220	19%	2
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,741	16%	2	5,885	21%	1
Froedtert	Health Services	3,772	12%	3	--	--	--
Quad Graphics	Printing/Headquarters	3,423	11%	4	2,848	10%	5
Aurora Health Care	Health Services	2,767	9%	5	--	--	--
Roundy's (Kroger)	Food Wholesale/Retail	2,473	8%	6	3,081	11%	4
GE Healthcare	Medical Products	2,369	8%	7	3,400	12%	3
Target Corporation	Retail/Distribution Cntr	1,830	6%	8	1,369	5%	10
Wal-Mart Corporation	Retail	1,647	5%	9	--	--	--
Waukesha School District	Education	1,610	5%	10	1,840	7%	6
Community Memorial Hospital	Health Services	--	--	--	1,441	5%	7
Waukesha County	Government	--	--	--	1,384	5%	8
Waukesha County Technical College	Post Secondary Education	--	--	--	1,378	5%	9
<b>Total</b>		<u>30,354</u>	<u>100%</u>		<u>27,846</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
February, 2019 and January, 2009 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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Justice and public safety	534.13	549.90	549.75	544.52
Health and human services	424.88	419.50	419.62	418.06
Environment, parks and education (a)	144.00	139.70	135.75	133.70
Public works	153.60	149.10	144.10	135.60
General government	<u>123.40</u>	<u>126.40</u>	<u>126.40</u>	<u>126.05</u>
Total Regular Positions County-Wide	1,380.01	1,384.60	1,375.62	1,357.93
Temporary Extra Help	114.50	114.93	121.02	123.64
Overtime	<u>26.40</u>	<u>25.76</u>	<u>23.14</u>	<u>22.89</u>
Total Position Equivalents	1,520.91	1,525.29	1,519.78	1,504.46

(a) Bridges Library System was recognized as a component unit of the County in 2018 and is excluded from figures.

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Budget</u>
544.90	544.90	548.90	547.15	554.90	551.90
426.06	425.06	418.14	415.44	411.74	416.84
133.20	133.20	131.20	128.20	126.90	120.40
135.60	135.60	139.60	138.60	137.60	137.60
<u>126.05</u>	<u>125.55</u>	<u>125.55</u>	<u>124.65</u>	<u>123.00</u>	<u>125.40</u>
1,365.81	1,364.31	1,363.39	1,354.04	1,354.14	1,352.14
121.40	120.72	111.47	112.48	118.27	122.32
<u>22.95</u>	<u>22.38</u>	<u>22.26</u>	<u>22.39</u>	<u>23.07</u>	<u>24.09</u>
1,510.16	1,507.41	1,497.12	1,488.91	1,495.48	1,498.55

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	2009	2010	2011	2012
<b>JUSTICE AND PUBLIC SAFETY</b>				
Jail Bookings	8,948	8,336	8,291	8,244
Average Daily Population - Jail	440	423	430	419
Average Daily Population - Huber Facility	206	208	178	155
<b>HEALTH AND HUMAN SERVICES</b>				
Economic Services/Support Program				
Unduplicated Cases (a)	12,664	13,233	14,448	19,239
Mental Health Center Days of Care	7,356	6,321	6,419	5,661
<b>PARKS &amp; LAND USE</b>				
Daily Entrance Stickers	80,763	87,787	83,949	87,675
Annual Stickers	12,641	14,457	14,275	15,435
Annual Boat Launch Stickers	472	523	535	581
Daily Boat Launches	15,743	13,981	13,251	14,373
<b>PUBLIC WORKS</b>				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	15,141,061	15,301,583	14,026,833	14,222,399
Natural Gas Consumption (Therm)	758,123	685,287	737,345	647,827
Water Consumption (Gallons)	27,717,401	25,610,400	24,121,900	22,907,000
Transportation:				
Centerline Miles of Road Maintained				
County	398	398	396	396
State	260	260	237	237
Airport:				
Based Aircraft	190	190	190	238
Annual Operations (takeoffs & landings)	65,890	64,664	62,096	60,920

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

Source: Waukesha County Departments

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

2013	2014	2015	2016	2017	2018
8,401	8,496	8,191	8,294	8,823	7,915
412	398	409	406	421	422
135	130	117	123	123	124
20,245	22,321	21,858	21,968	22,352	21,923
6,204	6,000	5,973	6,443	6,311	7,692
80,138	77,658	90,050	90,645	95,203	89,245
15,025	15,487	15,732	15,008	19,381	17,481
453	513	551	559	698	690
13,045	13,085	16,460	15,853	13,951	13,300
13,819,632	14,442,752	13,967,764	13,704,564	13,347,646	13,485,504
812,566	857,372	740,782	734,616	873,373	938,634
22,982,000	22,763,800	23,907,100	23,640,600	21,891,400	23,869,562
396	396	401	401	407	407
237	237	224	224	224	227
233	238	173	173	175	200
52,091	41,727	37,834	41,994	37,445	48,527

**WAUKESHA COUNTY, WISCONSIN**

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

	2009	2010	2011	2012
<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	3,998	3,956	3,956	3,956
Undeveloped	4,212	4,382	4,382	4,443
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	398	396	396	396
Traffic Signals	99	102	102	103
Bridges	63	64	64	64
Active Vehicles in Vehicle Replacement Plan	379	381	381	382
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

2013	2014	2015	2016	2017	2018
326	326	326	324	324	324
469	469	481	481	481	481
8	8	8	8	8	8
3,958	3,959	4,037	4,105	4,072	5,161
4,458	4,456	4,464	4,464	4,625	3,381
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	401	401	407	407
103	103	112	113	124	112
65	65	67	66	65	65
377	382	383	387	387	387
2	2	2	2	2	2

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