

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)

	2008	2009	2010	2011
Governmental activities				
Net investment in capital assets	\$ 218,181,131	\$ 221,238,419	\$ 235,590,204	\$ 254,637,685
Restricted	12,968,620	13,579,455	13,570,321	20,905,214
Unrestricted	102,696,782	104,613,277	110,475,599	105,840,525
Total governmental activities net position	<u>\$ 333,846,533</u>	<u>\$ 339,431,151</u>	<u>\$ 359,636,124</u>	<u>\$ 381,383,424</u>
Business-type activities				
Net investment in capital assets	\$ 30,027,002	\$ 28,502,394	\$ 27,533,559	\$ 27,389,891
Restricted	-	-	-	-
Unrestricted	16,457,135	18,137,225	18,609,479	19,562,183
Total business-type activities net position	<u>\$ 46,484,137</u>	<u>\$ 46,639,619</u>	<u>\$ 46,143,038</u>	<u>\$ 46,952,074</u>
Primary government				
Net investment in capital assets	\$ 248,208,133	\$ 249,740,813	\$ 263,123,763	\$ 282,027,576
Restricted	12,968,620	13,579,455	13,570,321	20,905,214
Unrestricted	119,153,917	122,750,502	129,085,078	125,402,708
Total primary government net position	<u>\$ 380,330,670</u>	<u>\$ 386,070,770</u>	<u>\$ 405,779,162</u>	<u>\$ 428,335,498</u>

WAUKESHA COUNTY, WISCONSIN

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

2012	2013	2014	2015	2016	2017
\$ 272,991,997	\$289,131,520	\$302,395,863	\$306,112,400	\$311,912,426	\$314,377,474
21,708,940	21,800,178	21,206,029	36,013,000	17,831,293	16,406,054
102,136,846	91,575,464	88,686,232	104,634,861	115,480,294	111,575,462
<u>\$ 396,837,783</u>	<u>\$402,507,162</u>	<u>\$412,288,124</u>	<u>\$446,760,261</u>	<u>\$445,224,013</u>	<u>\$442,358,990</u>
\$ 25,926,909	\$ 25,828,208	\$ 30,795,267	\$ 42,453,198	\$ 41,934,747	\$ 41,101,687
-	-	-	315,692	-	-
20,496,331	20,805,814	19,880,902	16,498,376	14,616,769	13,736,131
<u>\$ 46,423,240</u>	<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>	<u>\$ 59,267,266</u>	<u>\$ 56,551,516</u>	<u>\$ 54,837,818</u>
\$ 298,918,906	\$314,959,728	\$333,191,130	\$348,565,598	\$353,847,173	\$355,479,161
21,708,940	21,800,178	21,206,029	36,328,692	17,831,293	16,406,054
122,633,177	112,381,278	108,567,134	121,133,237	130,097,063	125,311,593
<u>\$ 443,261,023</u>	<u>\$449,141,184</u>	<u>\$462,964,293</u>	<u>\$506,027,527</u>	<u>\$501,775,529</u>	<u>\$497,196,808</u>

WAUKESHA COUNTY, WISCONSIN

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

	2008	2009	2010	2011
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 49,961,239	\$ 51,476,358	\$ 50,999,866	\$ 54,853,061
Health and Human Services	86,750,272	69,147,970	69,357,219	70,672,615
Environment, Parks & Education	19,311,934	20,172,847	19,399,118	20,944,133
Public Works	33,031,975	30,980,914	31,711,425	31,659,321
General Government	13,445,270	16,734,108	16,663,781	17,440,844
Interest and Fiscal Charges	3,048,607	2,660,430	2,406,575	2,240,404
Total governmental activities expenses	<u>205,549,297</u>	<u>191,172,627</u>	<u>190,537,984</u>	<u>197,810,378</u>
Business-type Activities:				
Radio services	968,565	981,686	654,208	391,298
Golf courses	3,290,509	3,162,686	3,184,733	2,991,178
Ice arenas	1,190,971	1,149,365	1,123,537	1,172,385
Materials recovery facility	1,710,722	1,597,449	1,805,158	2,392,616
Airport	1,701,050	1,721,395	1,617,515	1,755,951
Total business-type activities expenses	<u>8,861,817</u>	<u>8,612,581</u>	<u>8,385,151</u>	<u>8,703,428</u>
Total primary government expenses	<u>\$ 214,411,114</u>	<u>\$ 199,785,208</u>	<u>\$ 198,923,135</u>	<u>\$ 206,513,806</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 10,249,820	\$ 9,875,865	\$ 12,239,099	\$ 12,519,982
Health and human services	8,822,334	8,140,847	8,011,895	8,350,837
Environment, parks and education	6,551,089	6,674,278	6,982,660	7,845,628
Public works	6,294,998	5,761,456	5,282,970	5,687,356
General government	851,123	3,730,196	3,850,581	3,772,509
Operating grants and contributions				
Justice and public safety	3,339,293	3,622,487	3,409,531	3,252,972
Health and human services	57,114,905	38,701,453	38,249,061	39,101,807
Environment, parks and education	1,819,838	2,233,867	2,199,516	1,762,373
Public works	5,763,068	5,383,264	5,271,007	5,237,086
General government	441,225	844,132	926,872	951,759
Capital grants and contributions				
Environment, parks and education	-	297,466	3,694,077	1,639,581
Public works	62,543	6,325	4,529,720	12,148,569
General government	421,371	181,759	247,763	-
Total governmental activities program revenues	<u>101,731,607</u>	<u>85,453,395</u>	<u>94,894,752</u>	<u>102,270,459</u>
Business-type Activities:				
Charges for services				
Radio services	651,325	590,077	624,691	506,172
Golf courses	2,909,585	2,932,419	2,932,592	2,792,713
Ice arenas	985,276	961,519	1,052,591	995,302
Materials recovery facility	1,496,650	851,344	1,323,692	1,818,024
Airport	685,387	688,328	712,154	716,783
Operating grants and contributions				
Radio services	-	556,706	-	-
Materials recovery facility	1,352,071	1,975,008	1,273,410	874,122
Capital grants and contributions				
Radio services	10,285	58,294	-	-
Ice arenas	-	133,902	-	788,496
Airport	-	-	102,846	738,518
Total business-type activities program revenues	<u>8,090,579</u>	<u>8,747,597</u>	<u>8,021,976</u>	<u>9,230,130</u>
Total primary government program revenues	<u>\$ 109,822,186</u>	<u>\$ 94,200,992</u>	<u>\$ 102,916,728</u>	<u>\$ 111,500,589</u>
Net (Expense) Revenue				
Governmental activities	\$ (103,817,690)	\$ (105,719,232)	\$ (95,643,232)	\$ (95,539,919)
Business-type activities	(771,238)	135,016	(363,175)	526,702
Total primary government net expense	<u>\$ (104,588,928)</u>	<u>\$ (105,584,216)</u>	<u>\$ (96,006,407)</u>	<u>\$ (95,013,217)</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)

2012	2013	2014	2015	2016	2017
\$ 55,013,816	\$ 57,865,553	\$ 58,631,729	\$ 59,260,831	\$ 62,630,595	\$ 64,390,230
68,212,965	71,005,269	71,813,044	74,719,517	78,412,414	77,324,688
18,858,725	26,277,129	23,638,671	24,055,663	24,494,369	24,275,111
31,341,502	28,519,158	29,786,439	31,486,640	33,437,460	33,752,890
18,218,406	15,849,099	14,950,967	15,490,433	17,437,733	18,841,337
1,998,166	2,038,738	1,706,645	1,623,250	1,452,721	1,483,300
<u>193,643,580</u>	<u>201,554,946</u>	<u>200,527,495</u>	<u>206,636,334</u>	<u>217,865,292</u>	<u>220,067,556</u>
396,966	398,840	2,156,629	374,474	408,969	345,162
3,129,229	3,153,650	3,100,553	3,224,662	2,999,998	3,159,386
1,191,096	1,207,977	1,250,048	1,265,648	1,318,946	1,369,575
2,349,912	2,357,619	2,361,837	4,694,147	4,353,497	4,393,321
1,597,996	1,808,523	1,803,000	1,974,641	2,172,504	2,235,119
8,665,199	8,926,609	10,672,067	11,533,572	11,253,914	11,502,563
<u>\$ 202,308,779</u>	<u>\$ 210,481,555</u>	<u>\$ 211,199,562</u>	<u>\$ 218,169,906</u>	<u>\$ 229,119,206</u>	<u>\$ 231,570,119</u>
\$ 12,403,386	\$ 11,509,340	\$ 11,456,678	\$ 12,090,429	\$ 12,367,416	\$ 13,022,915
9,783,973	8,949,650	8,640,448	8,965,235	9,043,166	11,207,298
8,999,703	8,667,204	7,984,708	8,660,938	8,858,429	9,123,275
5,538,712	5,940,593	6,588,211	7,077,740	6,995,552	6,891,906
4,392,785	4,827,900	5,052,051	4,851,902	4,953,995	6,081,705
2,929,161	2,484,817	2,483,115	2,655,427	3,236,217	3,098,903
33,524,621	32,455,618	34,013,280	37,840,137	38,121,033	36,250,432
2,501,736	6,758,958	3,456,381	5,196,247	4,328,554	4,036,994
4,714,286	4,449,344	4,879,589	5,297,360	6,655,262	6,635,887
818,951	2,757,796	2,783,058	713,490	746,275	771,064
23,860	-	1,411,991	-	1,615,624	-
6,918,972	6,248,796	10,461,844	1,136,157	71,022	-
2,147	-	-	36,440	36,440	36,440
<u>92,552,293</u>	<u>95,050,016</u>	<u>99,211,354</u>	<u>94,521,502</u>	<u>97,028,985</u>	<u>97,156,819</u>
479,276	471,885	469,326	628,989	743,418	615,512
3,043,824	2,680,873	2,740,941	3,065,012	2,951,671	2,868,926
1,030,354	1,039,349	1,056,046	1,029,811	1,015,374	1,111,015
1,388,468	1,189,428	1,118,216	1,727,774	2,123,986	2,401,167
740,368	747,358	792,278	741,076	804,479	900,618
-	-	-	-	-	-
1,198,496	948,963	947,620	947,831	1,086,894	1,185,023
-	-	-	1,600,000	-	-
-	-	-	6,500	-	-
-	1,330,518	-	9,146,289	-	-
<u>7,880,786</u>	<u>8,408,374</u>	<u>7,124,427</u>	<u>18,893,282</u>	<u>8,725,822</u>	<u>9,082,261</u>
<u>\$ 100,433,079</u>	<u>\$ 103,458,390</u>	<u>\$ 106,335,781</u>	<u>\$ 113,414,784</u>	<u>\$ 105,754,807</u>	<u>\$ 106,239,080</u>
\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)	\$ (120,836,307)	\$ (122,910,737)
(784,413)	(518,235)	(3,547,640)	7,359,710	(2,528,092)	(2,420,302)
<u>\$ (101,875,700)</u>	<u>\$ (107,023,165)</u>	<u>\$ (104,863,781)</u>	<u>\$ (104,755,122)</u>	<u>\$ (123,364,399)</u>	<u>\$ (125,331,039)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2008	2009	2010	2011
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 94,957,015	\$ 98,395,453	\$ 103,031,397	\$ 103,821,378
Intergovernmental revenues	1,985,250	1,959,990	1,985,271	2,042,121
Investment earnings (loss)	9,626,370	5,835,552	6,429,520	6,426,213
Miscellaneous	3,709,602	4,371,337	3,641,996	4,555,165
Gains on disposal/sale of capital assets	129,314	466,518	364,721	442,342
Transfers	275,000	275,000	395,300	-
Total governmental activities	110,682,551	111,303,850	115,848,205	117,287,219
Business-type Activities:				
Property taxes	202,563	192,563	192,563	192,563
Investment earnings	82,628	58,021	37,411	33,480
Miscellaneous	316,169	44,882	31,920	50,801
Gains on disposal/sale of capital assets	-	-	-	5,490
Transfers	(275,000)	(275,000)	(395,300)	-
Total business-type activities	326,360	20,466	(133,406)	282,334
Total primary government	111,008,911	111,324,316	115,714,799	117,569,553
Change in Net Position				
Governmental Activities	\$ 6,864,861	\$ 5,584,618	\$ 20,204,973	\$ 21,747,300
Business-type Activities	(444,878)	155,482	(496,581)	809,036
Total primary government	\$ 6,419,983	\$ 5,740,100	\$ 19,708,392	\$ 22,556,336

WAUKESHA COUNTY, WISCONSIN

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

2012	2013	2014	2015	2016	2017
\$ 104,354,507	\$ 104,327,330	\$ 105,058,189	\$ 105,874,938	\$ 106,246,130	\$ 107,175,895
1,807,511	1,773,883	1,777,620	1,747,186	1,725,267	1,783,002
3,855,412	(1,124,081)	3,888,387	1,482,620	1,830,979	2,330,296
6,028,793	6,932,258	6,581,603	6,565,763	8,181,785	8,566,882
499,423	407,419	1,141,804	323,531	894,898	654,639
-	(142,500)	(7,350,500)	210,925	421,000	(465,000)
<u>116,545,646</u>	<u>112,174,309</u>	<u>111,097,103</u>	<u>116,204,963</u>	<u>119,300,059</u>	<u>120,045,714</u>
192,563	192,563	192,563	162,563	152,717	122,563
31,474	20,643	16,199	13,465	15,182	14,222
31,542	373,311	30,525	35,654	65,443	104,819
-	-	-	593,776	-	-
-	142,500	7,350,500	(210,925)	(421,000)	465,000
<u>255,579</u>	<u>729,017</u>	<u>7,589,787</u>	<u>594,533</u>	<u>(187,658)</u>	<u>706,604</u>
<u>116,801,225</u>	<u>112,903,326</u>	<u>118,686,890</u>	<u>116,799,496</u>	<u>119,112,401</u>	<u>120,752,318</u>
\$ 15,454,359	\$ 5,669,379	\$ 9,780,962	\$ 4,090,131	\$ (1,536,248)	\$ (2,865,023)
(528,834)	210,782	4,042,147	7,954,243	(2,715,750)	(1,713,698)
<u>\$ 14,925,525</u>	<u>\$ 5,880,161</u>	<u>\$ 13,823,109</u>	<u>\$ 12,044,374</u>	<u>\$ (4,251,998)</u>	<u>\$ (4,578,721)</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Fund				
Reserved	\$ 12,471,303	\$ 13,426,519	\$ 13,611,000	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	19,851,268	13,186,550	14,465,104	-
Undesignated	28,500,472	28,471,866	29,702,339	-
Nonspendable	-	-	-	13,315,338
Restricted	-	-	-	189,300
Committed	-	-	-	4,500,000
Assigned	-	-	-	13,439,658
Unassigned	-	-	-	36,199,346
Total General Fund	<u>\$ 60,823,043</u>	<u>\$ 55,084,935</u>	<u>\$ 57,778,443</u>	<u>\$ 67,643,642</u>
All Other Governmental Funds				
Reserved	\$ 34,440,371	\$ 32,173,339	\$ 29,669,569	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	2,402,236	3,531,913	2,630,996	-
Undesignated	10,178,815	10,295,297	13,871,488	-
Nonspendable	-	-	-	580,873
Restricted	-	-	-	13,152,462
Committed	-	-	-	19,896,666
Assigned	-	-	-	10,486,137
Total All Other Governmental Funds	<u>\$ 50,274,554</u>	<u>\$ 51,211,476</u>	<u>\$ 53,703,709</u>	<u>\$ 44,116,138</u>
Total All Governmental Funds	<u><u>\$ 111,097,597</u></u>	<u><u>\$ 106,296,411</u></u>	<u><u>\$ 111,482,152</u></u>	<u><u>\$ 111,759,780</u></u>

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

WAUKESHA COUNTY, WISCONSIN

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

<u>2011*</u>	<u>2012</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
11,828,476	9,796,827	8,236,967	7,692,058	8,141,049	7,085,343
189,300	189,992	190,357	190,694	190,896	190,972
4,500,000	4,500,000	500,000	500,000	500,000	500,000
13,211,700	13,146,819	7,331,036	8,404,289	10,609,489	10,109,132
<u>38,668,630</u>	<u>34,282,890</u>	<u>38,582,848</u>	<u>40,305,268</u>	<u>39,286,633</u>	<u>42,422,597</u>
<u>\$ 68,398,106</u>	<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>	<u>\$ 57,092,309</u>	<u>\$ 58,728,067</u>	<u>\$ 60,308,044</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
472,372	120,310	293,537	662,006	56,623	194,005
13,882,749	13,789,989	12,973,160	14,599,489	15,544,069	11,887,519
19,139,828	18,196,563	24,386,974	21,447,627	20,810,118	22,620,582
<u>2,916,964</u>	<u>27,958</u>	<u>9,681</u>	<u>22,000</u>	<u>11,065</u>	<u>32,412</u>
<u>\$ 36,411,913</u>	<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>	<u>\$ 36,731,122</u>	<u>\$ 36,421,875</u>	<u>\$ 34,734,518</u>
<u>\$ 104,810,019</u>	<u>\$ 94,051,348</u>	<u>\$ 92,504,560</u>	<u>\$ 93,823,431</u>	<u>\$ 95,149,942</u>	<u>\$ 95,042,562</u>

WAUKESHA COUNTY, WISCONSIN

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

	2008	2009	2010	2011
Revenues				
Intergovernmental contracts/grants	\$ 76,465,350	\$ 58,555,324	\$ 59,247,021	\$ 59,750,590
Property taxes	91,202,506	94,273,766	97,411,926	99,803,950
Fines and licenses	3,600,542	3,324,006	3,378,226	3,211,223
Charges for services	18,580,801	19,518,484	22,377,503	22,640,876
Interdepartmental revenues	4,402,603	4,122,158	4,167,413	4,145,717
Investment earnings (losses)	9,219,001	5,391,411	6,035,423	6,027,189
Miscellaneous	10,683,359	10,417,676	9,473,871	11,123,793
Total revenues	214,154,162	195,602,825	202,091,383	206,703,338
Expenditures				
Justice and public safety	50,478,192	51,917,202	54,601,873	55,692,702
Health and human services	88,357,121	69,472,313	69,890,377	74,256,845
Environment, parks and education	18,295,731	18,626,369	18,632,919	17,837,799
Public works	23,031,957	20,769,368	20,896,400	21,135,317
General government	12,116,419	11,327,395	11,380,949	12,162,412
Capital outlay	9,970,433	18,662,001	16,644,590	20,136,883
Debt service				
Principal	9,930,000	10,240,000	10,925,000	21,760,000 (b)
Interest	3,057,327	2,734,363	2,499,280	2,375,230
Total expenditures	215,237,180	203,749,011	205,471,388	225,357,188
Excess of revenues over (under) expenditures	(1,083,018)	(8,146,186)	(3,380,005)	(18,653,850)
Other Financing Sources (Uses)				
General obligation notes issued	10,000,000	15,700,000	9,000,000	19,490,000
Payment to escrow agent	-	(7,925,000) (a)	-	-
Premium on general obligation notes issued	-	-	-	-
Transfers in	6,513,344	5,050,000	1,608,971	6,872,974
Transfers out	(6,103,742)	(9,480,000)	(2,043,225)	(7,431,496)
Total other financing sources (uses)	10,409,602	3,345,000	8,565,746	18,931,478
Net change in fund balances	\$ 9,326,584	\$ (4,801,186)	\$ 5,185,741	\$ 277,628
Debt service as a percentage of noncapital expenditures	6.3%	7.0%	7.1%	11.8%

(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)

2012	2013	2014	2015	2016	2017
\$ 52,425,362	\$ 55,699,895	\$ 56,874,590	\$ 59,692,009	\$ 60,929,499	\$ 58,538,923
100,941,080	99,969,581	100,907,976	102,239,114	104,282,428	105,273,141
3,303,281	3,383,551	3,363,251	3,525,225	3,620,619	3,636,073
24,583,665	24,751,183	23,286,842	25,024,774	24,858,230	27,666,414
4,181,051	3,897,903	3,964,255	4,106,396	4,165,466	4,393,211
3,455,481	(1,458,150)	3,603,801	1,173,633	1,548,008	2,276,030
13,128,164	11,849,943	12,904,073	10,873,871	13,055,465	13,249,247
<u>202,018,084</u>	<u>198,093,906</u>	<u>204,904,788</u>	<u>206,635,022</u>	<u>212,459,715</u>	<u>215,033,039</u>
55,803,155	56,078,311	56,748,498	56,927,584	58,145,429	60,242,953
69,496,515	69,917,572	69,713,751	73,463,276	76,218,681	74,656,354
18,558,345	23,757,300	21,042,801	22,041,355	22,138,207	22,036,533
20,941,347	22,263,694	22,282,789	22,007,380	23,225,360	22,425,273
12,710,547	10,406,087	10,481,429	10,169,606	11,913,735	11,580,135
37,114,022	28,628,948	15,057,022	16,708,739	17,688,857	18,861,253
18,630,000 (c)	16,980,000 (d)	16,520,000 (e)	12,635,000	12,705,000	13,005,000
<u>2,100,660</u>	<u>2,040,889</u>	<u>1,897,312</u>	<u>1,800,805</u>	<u>1,648,616</u>	<u>1,726,180</u>
<u>235,354,591</u>	<u>230,072,801</u>	<u>213,743,602</u>	<u>215,753,745</u>	<u>223,683,885</u>	<u>224,533,681</u>
<u>(33,336,507)</u>	<u>(31,978,895)</u>	<u>(8,838,814)</u>	<u>(9,118,723)</u>	<u>(11,224,170)</u>	<u>(9,500,642)</u>
26,635,000	21,550,000	14,255,000	10,000,000	11,500,000	10,000,000
-	-	-	-	-	-
-	455,878	189,411	185,596	430,903	106,316
12,578,877	2,662,207	8,672,021	2,263,704	2,989,192	2,937,883
<u>(12,827,131)</u>	<u>(3,447,861)</u>	<u>(15,824,406)</u>	<u>(2,011,706)</u>	<u>(2,369,414)</u>	<u>(3,650,937)</u>
<u>26,386,746</u>	<u>21,220,224</u>	<u>7,292,026</u>	<u>10,437,594</u>	<u>12,550,681</u>	<u>9,393,262</u>
<u>\$ (6,949,761)</u>	<u>\$ (10,758,671)</u>	<u>\$ (1,546,788)</u>	<u>\$ 1,318,871</u>	<u>\$ 1,326,511</u>	<u>\$ (107,380)</u>
10.5%	9.4%	9.3%	7.1%	6.8%	7.0%

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

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

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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				
2008	\$ 40,317,412,100	\$ 10,024,712,900	\$ 1,369,401,700	\$ 296,676,000	\$ 1,047,673,900	\$ 1,000,563,550	\$ 52,055,313,050	\$1.79
2009	39,273,722,800	10,084,519,500	1,355,179,800	298,055,000	1,100,032,400	891,067,450	51,220,442,050	\$1.87
2010	37,883,814,200	9,655,813,900	1,360,989,400	285,177,000	1,103,079,700	849,077,100	49,439,797,100	\$1.97
2011	37,329,217,100	9,525,264,300	1,335,918,000	285,536,300	1,076,626,800	805,504,200	48,747,058,300	\$2.01
2012	35,670,845,700	9,389,591,000	1,346,195,800	278,012,700	1,055,119,600	816,315,900	46,923,448,900	\$2.11
2013	35,263,595,200	9,202,897,200	1,367,263,400	277,704,900	1,105,906,000	829,903,500	46,387,463,200	\$2.15
2014	36,654,772,100	9,509,067,100	1,395,079,800	276,546,800	1,159,551,100	711,598,700	48,283,418,200	\$2.08
2015	37,729,840,200	9,641,547,400	1,433,207,900	279,629,100	1,103,399,900	746,934,000	49,440,690,500	\$2.04
2016	39,052,315,400	10,020,704,300	1,460,140,700	277,359,100	1,127,035,500	947,934,500	50,989,620,500	\$2.00
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

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)

	2008	2009	2010	2011
County direct rates (b)				
General	\$1.79	\$1.87	\$1.97	\$2.01
Federated Library (c)	\$0.22	\$0.23	\$0.25	\$0.25
Overlapping rates				
Cities:				
Brookfield	\$14.62 - \$16.29	\$15.79 - \$16.87	\$16.68 - \$18.03	\$16.79 - \$17.57
Delafield	\$13.58 - \$14.12	\$14.54 - \$14.72	\$15.63 - \$15.78	\$15.65 - \$16.16
Muskego	\$13.54 - \$15.57	\$14.51 - \$16.21	\$15.40 - \$17.06	\$15.57 - \$17.10
New Berlin	\$15.32 - \$15.94	\$15.70 - \$16.59	\$17.10 - \$17.46	\$14.56 - \$17.91
Oconomowoc	\$14.50 - \$14.55	\$15.46 - \$15.52	\$16.54 - \$16.60	\$16.77 - \$16.83
Pewaukee	\$12.13 - \$14.49	\$13.18 - \$15.29	\$4.52 - \$15.94	\$13.96 - \$16.07
Waukesha	\$17.72	\$18.56	\$20.23	\$20.34
Towns:				
Brookfield	\$13.05 - \$14.73	\$14.08 - \$15.14	\$14.91 - \$16.27	\$15.02 - \$15.77
Delafield	\$10.74 - \$12.10	\$11.87 - \$13.26	\$11.89 - \$13.94	\$12.43 - \$14.06
Eagle	\$10.59 - \$12.62	\$11.88 - \$13.52	\$12.59 - \$14.64	\$12.41 - \$14.86
Genesee	\$10.98 - \$11.72	\$12.06 - \$12.78	\$12.64 - \$13.36	\$13.00 - \$13.77
Lisbon	\$12.11 - \$14.25	\$12.99 - \$15.45	\$14.02 - \$16.49	\$14.22 - \$16.61
Merton	\$10.93 - \$13.07	\$11.70 - \$14.15	\$12.69 - \$14.89	\$12.68 - \$15.11
Mukwonago	\$12.19 - \$12.91	\$13.14 - \$13.88	\$13.94 - \$14.70	\$14.06 - \$14.82
Oconomowoc	\$11.53 - \$13.31	\$12.71 - \$14.52	\$13.44 - \$15.78	\$13.30 - \$16.04
Ottawa	\$10.99 - \$12.08	\$9.64 - \$12.63	\$12.81 - \$13.97	\$12.71 - \$14.44
Vernon	\$11.66 - \$14.52	\$12.53 - \$60.27	\$13.29 - \$63.19	\$13.41 - \$16.07
Waukesha	\$11.48	\$12.57	\$13.10	\$13.11
Villages:				
Big Bend	\$15.95	\$16.82	\$17.55	\$17.58
Butler	\$16.67 - \$17.15	\$17.34 - \$18.59	\$18.61 - \$20.10	\$19.00 - \$20.34
Chenequa	\$12.56 - \$13.68	\$13.65 - \$14.70	\$14.14 - \$15.24	\$14.49 - \$15.85
Dousman	\$14.05	\$14.76	\$15.79	\$15.81
Eagle	\$14.95	\$14.86 - \$16.09	\$15.70 - \$16.85	\$15.58 - \$17.18
Elm Grove	\$16.76	\$17.35	\$18.50	\$18.03
Hartland	\$13.21 - \$14.48	\$14.10 - \$15.86	\$15.21 - \$16.64	\$15.35 - \$16.69
Lac LaBelle	\$12.96	\$14.45	\$15.49	\$15.96
Lannon	\$15.77 - \$16.19	\$15.95 - \$17.18	\$16.98 - \$18.51	\$16.99 - \$18.33
Menomonee Falls	\$15.56 - \$16.05	\$16.01 - \$17.31	\$17.04 - \$18.48	\$17.01 - \$18.35
Merton	\$12.66 - \$14.81	\$13.40 - \$15.86	\$14.40 - \$16.48	\$14.48 - \$16.59
Mukwonago	\$14.93 - \$15.63	\$16.98 - \$17.71	\$17.89 - \$18.65	\$18.41 - \$19.16
Nashotah	\$13.19	\$14.25	\$15.53	\$15.46
North Prairie	\$13.40 - \$14.16	\$14.32 - \$14.72	\$15.18 - \$15.56	\$15.15 - \$15.33
Oconomowoc Lake	\$12.35	\$13.84	\$14.67	\$14.94
Pewaukee	\$15.68	\$16.26	\$17.62	\$17.70
Summit	\$11.26 - \$13.03	\$12.75 - \$13.42	\$13.33 - \$13.91	\$13.34 - \$14.70
Sussex	\$14.92 - \$15.91	\$15.59 - \$17.08	\$16.51 - \$17.71	\$16.64 - \$17.97
Wales	\$12.92	\$13.97	\$14.86	\$14.87

(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)

2012	2013	2014	2015	2016	2017
\$2.11 \$0.27	\$2.15 \$0.28	\$2.08 \$0.29	\$2.04 \$0.28	\$2.00 \$0.28	\$1.95 \$0.27
\$17.39 - \$18.05 \$15.35 - \$17.90 \$16.10 - \$17.64 \$17.37 - \$18.41 \$18.47 - \$18.54 \$14.82 - \$17.64 \$21.50	\$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
\$15.49 - \$15.99 \$12.03 - \$14.84 \$13.20 - \$15.61 \$13.34 - \$14.13 \$14.86 - \$17.96 \$12.61 - \$16.37 \$14.54 - \$15.33 \$14.17 - \$17.46 \$13.39 - \$14.96 \$13.85 - \$16.66 \$13.63	\$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
\$18.28 \$19.47 - \$20.84 \$14.61 - \$16.47 \$17.41 \$16.13 - \$17.50 \$18.67 \$14.32 - \$16.86 \$17.62 \$14.85 - \$17.75 \$17.54 - \$18.92 \$15.06 - \$17.86 \$18.56 - \$19.32 \$15.04 \$15.70 - \$16.42 \$16.54 \$17.94 \$13.94 - \$15.55 \$17.20 - \$19.31 \$14.53	\$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

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2017 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2017 Equalized Value</u>	<u>2017 Rank</u>	<u>2017 Percentage of Total Equalized Value</u>	<u>2008 Equalized Value</u>	<u>2008 Rank</u>	<u>2008 Percentage of Total Equalized Value</u>
Brookfield Square	\$ 229,826,700	1	0.43%	\$ 133,428,200	5	0.26%
The Corners of Brookfield	166,326,300	2	0.31%	--	--	--
Kohl's	157,903,300	3	0.30%	122,716,700	7	0.24%
Individual (Thomson)	138,219,200	4	0.26%	185,301,700	1	0.36%
Pro Health Care	130,841,700	5	0.25%	97,507,300	10	0.19%
Aurora	130,561,718	6	0.25%	--	--	--
Wimmer Brothers	122,179,300	7	0.23%	--	--	--
Target Corporation	108,957,500	8	0.21%	129,196,600	6	0.25%
Pabst Farms	103,971,000	9	0.20%	167,833,300	2	0.32%
Wal-Mart	103,266,400	10	0.19%	--	--	--
Bielinski Bros.	--	--	--	141,914,600	3	0.27%
Harmony Homes	--	--	--	135,184,000	4	0.26%
General Electric Medical Systems	--	--	--	119,632,100	8	0.23%
Sunset Investment	--	--	--	104,141,400	9	0.20%
TOTAL	\$1,392,053,118		2.63%	\$1,336,855,900		2.57%
TOTAL COUNTY EQUALIZED VALUE	\$52,982,985,200			\$51,988,144,000		

Source: Waukesha County Tax System

WAUKESHA COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIED AND COLLECTIONS
LAST TEN FISCAL YEARS

Settlement Year (A)	Total Tax Roll	Collected within the Fiscal Year of the Levy		Collections in	Total Collections as of	
		Amount Collected	Percent Collected	Subsequent Years	December 31, 2016	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
2008	\$847,228,993	\$840,500,025	99.21%	\$6,728,968	\$847,228,993	100.00%
2009	\$880,647,695	\$872,450,160	99.07%	\$8,197,042	\$880,647,202	100.00%
2010	\$916,616,975	\$908,469,345	99.11%	\$8,147,128	\$916,616,473	100.00%
2011	\$941,404,690	\$934,075,085	99.22%	\$7,329,101	\$941,404,186	100.00%
2012	\$906,087,115	\$900,564,833	99.39%	\$5,506,556	\$906,071,389	100.00%
2013	\$909,523,660	\$904,691,534	99.47%	\$4,805,826	\$909,497,360	100.00%
2014	\$928,871,019	\$925,304,089	99.62%	\$3,516,704	\$928,820,793	99.99%
2015	\$895,425,595	\$892,307,655	99.65%	\$2,478,400	\$894,786,055	99.93%
2016	\$910,413,207	\$907,361,480	99.66%	\$1,733,698	\$909,095,178	99.86%
2017	\$923,780,879	\$921,075,551	99.71%	\$0	\$921,075,551	99.71%

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>
2008	382,694	\$20,584,728	\$52,055,313,050	\$78,320,000	\$145,882	\$78,465,882	\$3,574,790	\$74,891,092	0.15%	0.38%	\$205.04	\$195.69
2009	383,190	\$19,430,799	\$51,220,442,050	\$75,855,000	\$199,943	\$76,054,943	\$4,060,379	\$71,994,564	0.15%	0.39%	\$198.48	\$187.88
2010	389,891	\$20,358,159	\$49,439,797,100	\$73,930,000	\$131,301	\$74,061,301	\$4,248,449	\$69,812,852	0.15%	0.36%	\$189.95	\$179.06
2011	390,267	\$21,404,974	\$48,747,058,300	\$71,660,000	\$464,729	\$72,124,729	\$3,773,563	\$68,351,166	0.15%	0.34%	\$184.81	\$175.14
2012	390,914	\$22,774,616	\$46,923,448,900	\$79,665,000	\$788,325	\$80,453,325	\$3,861,257	\$76,592,068	0.17%	0.35%	\$205.81	\$195.93
2013	391,478	\$23,385,831	\$46,387,463,200	\$84,235,000	\$1,099,730	\$85,334,730	\$3,485,011	\$81,849,719	0.18%	0.36%	\$217.98	\$209.08
2014	392,761	\$24,080,301	\$48,283,418,200	\$81,970,000	\$1,130,828	\$83,100,828	\$3,231,387	\$79,869,441	0.17%	0.35%	\$211.58	\$203.35
2015	393,927	\$25,373,325	\$49,440,690,500	\$79,335,000	\$1,154,085	\$80,489,085	\$2,187,701	\$78,301,384	0.16%	0.32%	\$204.32	\$198.77
2016	396,449	\$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	*	\$52,982,985,200	\$75,125,000	\$1,280,294	\$76,405,294	\$1,244,742	\$75,160,552	0.14%	*	\$191.86	\$188.73

*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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Equalized Value of Real and Personal Property	<u>\$ 53,055,877</u>	<u>\$ 52,111,510</u>	<u>\$ 50,288,874</u>	<u>\$ 49,552,563</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,652,794	\$ 2,605,576	\$ 2,514,444	\$ 2,477,628
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	78,320	75,855	73,930	71,660
Less: Debt Service Funds	<u>(3,575)</u>	<u>(4,060)</u>	<u>(4,248)</u>	<u>(3,774)</u>
Total Amount of Debt Applicable to Debt Margin	74,745	71,795	69,682	67,886
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,578,049</u>	<u>\$ 2,533,781</u>	<u>\$ 2,444,762</u>	<u>\$ 2,409,742</u>
Percent of Debt Capacity Used	2.8%	2.8%	2.8%	2.7%

WAUKESHA COUNTY, WISCONSIN

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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>\$ 47,739,765</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>
\$ 2,386,988	\$ 2,360,868	\$ 2,449,751	\$ 2,509,381	\$ 2,596,878	\$ 2,707,907
79,665 <u>(3,861)</u>	84,235 <u>(3,485)</u>	81,970 <u>(3,231)</u>	79,335 <u>(2,188)</u>	78,130 <u>(2,028)</u>	75,125 <u>(1,245)</u>
75,804	80,750	78,739	77,147	76,102	73,880
<u>\$ 2,311,184</u>	<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>
3.2%	3.4%	3.2%	3.1%	2.9%	2.7%

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

Governmental Unit	Outstanding Debt As of May 2017 Less 2017 Principal Payments	% of Debt Within County	Amount of Debt Within County
DIRECT DEBT			
Waukesha County (as of 12/31/16)	75,125,000	100.00%	75,125,000
Unamortized Premium (Discount)	1,280,294	100.00%	1,280,294
TOTAL DIRECT DEBT			\$ 76,405,294
OVERLAPPING DEBT			
Cities:			
Brookfield	62,170,000	100.00%	62,170,000
Delafield	13,520,665	100.00%	13,520,665
Milwaukee	918,072,507	0.05%	459,036
Muskego	26,175,000	100.00%	26,175,000
New Berlin	48,030,000	100.00%	48,030,000
Oconomowoc	10,565,000	100.00%	10,565,000
Pewaukee	12,895,000	100.00%	12,895,000
Waukesha	126,119,613	100.00%	126,119,613
Total All Cities			\$ 299,934,314
Towns:			
Brookfield	512,571	100.00%	512,571
Delafield	3,814,026	100.00%	3,814,026
Eagle	513,788	100.00%	513,788
Genesee	1,520,974	100.00%	1,520,974
Lisbon	13,486,273	100.00%	13,486,273
Merton	1,669,476	100.00%	1,669,476
Mukwonago	5,209,595	100.00%	5,209,595
Oconomowoc	7,976,706	100.00%	7,976,706
Ottawa	173,527	100.00%	173,527
Vernon	1,121,806	100.00%	1,121,806
Waukesha	16,540	100.00%	16,540
Total All Towns			\$ 36,015,282
Villages:			
Big Bend	4,730,000	100.00%	4,730,000
Butler	4,025,901	100.00%	4,025,901
Chenequa	1,199,402	100.00%	1,199,402
Dousman	4,370,000	100.00%	4,370,000
Eagle	1,005,800	100.00%	1,005,800
Elm Grove	7,115,000	100.00%	7,115,000
Hartland	17,419,000	100.00%	17,419,000
Lac LaBelle	1,691,111	100.00%	1,691,111
Lannon	1,671,415	100.00%	1,671,415
Menomonee Falls	91,917,000	100.00%	91,917,000
Merton	3,055,000	100.00%	3,055,000
Mukwonago	24,814,000	97.59%	24,215,983
Nashotah	514,773	100.00%	514,773
North Prairie	377,311	100.00%	377,311
Oconomowoc Lake	611,071	100.00%	611,071
Pewaukee	11,180,000	100.00%	11,180,000
Summit	12,997,000	100.00%	12,997,000
Sussex	34,526,307	100.00%	34,526,307
Wales	6,159,000	100.00%	6,159,000
Total All Villages			\$ 228,781,074

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

Governmental Unit	Outstanding Debt As of May 2017 Less 2017 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	4,023,000	100.00%	\$ 4,023,000
East Troy	21,925,000	0.61%	133,743
Elmbrook	52,955,000	100.00%	52,955,000
Hamilton	59,945,000	100.00%	59,945,000
Hartland-Lakeside J3	2,160,000	100.00%	2,160,000
Kettle Moraine	40,710,000	99.96%	40,693,716
Menomonee Falls	47,905,000	100.00%	47,905,000
Milwaukee Area TCD	77,135,000	0.45%	347,108
Mukwonago	45,800,000	99.97%	45,786,260
Muskego-Norway	49,030,000	87.92%	43,107,176
New Berlin	49,570,000	100.00%	49,570,000
North Lake	1,625,000	100.00%	1,625,000
Oconomowoc Area	93,570,000	87.92%	82,266,744
Palmyra-Eagle	14,230,000	48.36%	6,881,628
Pewaukee	19,437,000	100.00%	19,437,000
Stone Bank	1,820,000	100.00%	1,820,000
Swallow	1,085,000	100.00%	1,085,000
Waukesha	3,115,000	100.00%	3,115,000
Waukesha Area TCD	18,180,000	97.16%	17,663,688
West Allis	52,423,040	7.30%	3,826,882
Total All School Districts			\$ 484,346,945
Sanitary Districts			
Eagle Spring			
Lake Management	0	100.00%	0
Lake Pewaukee	0	100.00%	0
Milwaukee Metropolitan			
Sewerage District	881,224,396	0.02%	176,245
Okauchee Lake Management	0	100.00%	0
Total Sanitary Districts			\$ 176,245
TOTAL OVERLAPPING DEBT			\$ 1,049,253,860
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,125,659,154

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

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
2008	382,694	\$20,584,728	\$53,789	62,868	12,539	3.9%
2009	383,190	\$19,430,799	\$50,708	63,685	12,004	7.5%
2010	389,891	\$20,358,159	\$52,215	63,868	11,530	7.4%
2011	390,267	\$21,404,974	\$54,847	63,309	12,403	6.5%
2012	390,914	\$22,774,616	\$58,055	63,118	11,663	6.0%
2013	391,478	\$23,385,831	\$59,379	62,656	11,517	5.9%
2014	392,761	\$24,080,301	\$60,945	62,285	11,734	5.0%
2015	393,927	\$25,373,325	\$63,995	62,038	11,608	3.8%
2016	396,449	\$26,105,360	\$65,522	61,860	11,435	3.6%
2017	398,236	*	*	*	11,280	2.9%

*Information not yet available.

Sources:

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

WAUKESHA COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
2017 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2017</u>			<u>2008</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	5,114	18%	2
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,719	15%	2	6,302	22%	1
Quad Graphics	Printing/Headquarters	3,423	11%	4	2,851	10%	5
Froedtert	Health Services	3,554	12%	3	--	--	--
General Electric Medical Systems	Medical Products	2,893	9%	6	3,400	12%	3
Roundy's	Food Wholesale/Retail	2,953	10%	5	3,343	12%	4
Aurora Health Care	Health Services	2,635	9%	7	--	--	--
Waukesha School District	Education	1,640	5%	8	1,787	6%	6
Wal-Mart Corporation	Retail	1,597	5%	9	1,446	5%	8
Target Corporation	Retail/Distribution Cntr	1,559	5%	10	--	--	--
Community Memorial Hospital	Health Services	--	--	--	1,514	5%	7
Waukesha County	Government	--	--	--	1,396	5%	9
Cooper Power Systems	Power Transformers	--	--	--	1,376	5%	10
Total		<u>30,695</u>	<u>100%</u>		<u>28,529</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February, 2018 and January, 2009 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Justice and public safety	537.75	534.13	549.90	549.75
Health and human services	426.29	424.88	419.50	419.62
Environment, parks and education	148.00	144.00	139.70	135.75
Public works	157.90	153.60	149.10	144.10
General government	<u>121.65</u>	<u>123.40</u>	<u>126.40</u>	<u>126.40</u>
Total Regular Positions County-Wide	1,391.59	1,380.01	1,384.60	1,375.62
Temporary Extra Help	118.71	114.50	114.93	121.02
Overtime	<u>33.44</u>	<u>26.40</u>	<u>25.76</u>	<u>23.14</u>
Total Position Equivalents	1,543.74	1,520.91	1,525.29	1,519.78

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Budget</u>
544.52	544.90	544.90	548.90	547.15	554.90
418.06	426.06	425.06	418.14	415.44	411.74
133.70	133.20	133.20	131.20	128.20	126.90
135.60	135.60	135.60	139.60	138.60	137.60
<u>126.05</u>	<u>126.05</u>	<u>125.55</u>	<u>125.55</u>	<u>124.65</u>	<u>123.00</u>
1,357.93	1,365.81	1,364.31	1,363.39	1,354.04	1,354.14
123.64	121.40	120.72	111.47	112.48	118.27
<u>22.89</u>	<u>22.95</u>	<u>22.38</u>	<u>22.26</u>	<u>22.39</u>	<u>23.08</u>
1,504.46	1,510.16	1,507.41	1,497.12	1,488.91	1,495.49

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2008	2009	2010	2011
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	9,341	8,948	8,336	8,291
Average Daily Population - Jail	423	440	423	430
Average Daily Population - Huber Facility	232	206	208	178
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	11,616	12,664	13,233	14,448
Mental Health Center Days of Care	6,238	7,356	6,321	6,419
PARKS & LAND USE				
Daily Entrance Stickers	74,413	80,763	87,787	83,949
Annual Stickers	9,725	12,641	14,457	14,275
Annual Boat Launch Stickers	460	472	523	535
Daily Boat Launches	12,220	15,743	13,981	13,251
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	16,961,378	15,141,061	15,301,583	14,026,833
Natural Gas Consumption (Therm)	872,454	758,123	685,287	737,345
Water Consumption (Gallons)	31,833,000	27,717,401	25,610,400	24,121,900
Transportation:				
Centerline Miles of Road Maintained				
County	398	398	398	396
State	260	260	260	237
Airport:				
Based Aircraft	255	190	190	190
Annual Operations (takeoffs & landings)	68,643	65,890	64,664	62,096

(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

2012	2013	2014	2015	2016	2017
8,244	8,401	8,496	8,191	8,294	8,823
419	412	398	409	406	421
155	135	130	117	123	123
19,239	20,245	22,321	21,858	21,968	22,352
5,661	6,204	6,000	5,973	6,443	6,291
87,675	80,138	77,658	90,050	90,645	95,203
15,435	15,025	15,487	15,732	15,008	19,381
581	453	513	551	559	698
14,373	13,045	13,085	16,460	15,853	13,951
14,222,399	13,819,632	14,442,752	13,967,764	13,704,564	13,347,646
647,827	812,566	857,372	740,782	734,616	873,373
22,907,000	22,982,000	22,763,800	23,907,100	23,640,600	21,891,400
396	396	396	401	401	407
237	237	237	224	224	224
238	233	238	173	173	175
60,920	52,091	41,727	37,834	41,994	37,445

WAUKESHA COUNTY, WISCONSIN

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

	2008	2009	2010	2011
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	469
PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,598	3,998	3,956	3,956
Undeveloped	5,411	4,212	4,382	4,382
County Golf Courses	3	3	3	3
Ice Arenas	2	2	2	2
Nature Center	1	1	1	1
Exposition Center	1	1	1	1
PUBLIC WORKS				
Centerline Miles of County Roads	398	398	396	396
Traffic Signals	95	99	102	102
Bridges	61	63	64	64
Active Vehicles in Vehicle Replacement Plan	384	379	381	381
Airport:				
Number of Runways	2	2	2	2

Source: Waukesha County Departments

WAUKESHA COUNTY, WISCONSIN

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

2012	2013	2014	2015	2016	2017
326	326	326	326	324	324
469	469	469	481	481	481
8	8	8	8	8	8
3,956	3,958	3,959	4,037	4,105	4,072
4,443	4,458	4,456	4,464	4,464	4,625
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	401	401	407
103	103	103	112	113	124
64	65	65	67	66	65
382	377	382	383	387	387
2	2	2	2	2	2

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