

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)

	2010	2011	2012	2013
Governmental activities				
Net investment in capital assets	\$ 235,590,204	\$ 254,637,685	\$ 272,991,997	\$ 289,131,520
Restricted	13,570,321	20,905,214	21,708,940	21,800,178
Unrestricted	110,475,599	105,840,525	102,136,846	91,575,464
Total governmental activities net position	<u>\$ 359,636,124</u>	<u>\$ 381,383,424</u>	<u>\$ 396,837,783</u>	<u>\$ 402,507,162</u>
Business-type activities				
Net investment in capital assets	\$ 27,533,559	\$ 27,389,891	\$ 25,926,909	\$ 25,828,208
Restricted	-	-	-	-
Unrestricted	18,609,479	19,562,183	20,496,331	20,805,814
Total business-type activities net position	<u>\$ 46,143,038</u>	<u>\$ 46,952,074</u>	<u>\$ 46,423,240</u>	<u>\$ 46,634,022</u>
Primary government				
Net investment in capital assets	\$ 263,123,763	\$ 282,027,576	\$ 298,918,906	\$ 314,959,728
Restricted	13,570,321	20,905,214	21,708,940	21,800,178
Unrestricted	129,085,078	125,402,708	122,633,177	112,381,278
Total primary government net position	<u>\$ 405,779,162</u>	<u>\$ 428,335,498</u>	<u>\$ 443,261,023</u>	<u>\$ 449,141,184</u>

WAUKESHA COUNTY, WISCONSIN

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

2014	2015	2016	2017	2018	2019
\$ 302,395,863	\$306,112,400	\$311,912,426	\$314,377,474	\$311,808,558	\$313,835,865
21,206,029	36,013,000	17,831,293	16,406,054	32,134,271	14,222,383
88,686,232	104,634,861	115,480,294	111,575,462	89,857,221	98,722,224
<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>	<u>\$426,780,472</u>
\$ 30,795,267	\$ 42,453,198	\$ 41,934,747	\$ 41,101,687	\$ 39,545,755	\$ 38,093,233
-	315,692	-	-	367,754	-
19,880,902	16,498,376	14,616,769	13,736,131	12,251,214	11,459,672
<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>	<u>\$ 49,552,905</u>
\$ 333,191,130	\$348,565,598	\$353,847,173	\$355,479,161	\$351,354,313	\$351,929,098
21,206,029	36,328,692	17,831,293	16,406,054	32,502,025	14,222,383
108,567,134	121,133,237	130,097,063	125,311,593	102,108,435	110,181,896
<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>	<u>\$476,333,377</u>

WAUKESHA COUNTY, WISCONSIN

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

	2010	2011	2012	2013
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 50,999,866	\$ 54,853,061	\$ 55,013,816	\$ 57,865,553
Health and Human Services	69,357,219	70,672,615	68,212,965	71,005,269
Environment, Parks & Education	19,399,118	20,944,133	18,858,725	26,277,129
Public Works	31,711,425	31,659,321	31,341,502	28,519,158
General Government	16,663,781	17,440,844	18,218,406	15,849,099
Interest and Fiscal Charges	2,406,575	2,240,404	1,998,166	2,038,738
Total governmental activities expenses	<u>190,537,984</u>	<u>197,810,378</u>	<u>193,643,580</u>	<u>201,554,946</u>
Business-type Activities:				
Radio services	654,208	391,298	396,966	398,840
Golf courses	3,184,733	2,991,178	3,129,229	3,153,650
Ice arenas	1,123,537	1,172,385	1,191,096	1,207,977
Materials recovery facility	1,805,158	2,392,616	2,349,912	2,357,619
Airport	1,617,515	1,755,951	1,597,996	1,808,523
Total business-type activities expenses	<u>8,385,151</u>	<u>8,703,428</u>	<u>8,665,199</u>	<u>8,926,609</u>
Total primary government expenses	<u>\$ 198,923,135</u>	<u>\$ 206,513,806</u>	<u>\$ 202,308,779</u>	<u>\$ 210,481,555</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 12,239,099	\$ 12,519,982	\$ 12,403,386	\$ 11,509,340
Health and human services	8,011,895	8,350,837	9,783,973	8,949,650
Environment, parks and education	6,982,660	7,845,628	8,999,703	8,667,204
Public works	5,282,970	5,687,356	5,538,712	5,940,593
General government	3,850,581	3,772,509	4,392,785	4,827,900
Operating grants and contributions				
Justice and public safety	3,409,531	3,252,972	2,929,161	2,484,817
Health and human services	38,249,061	39,101,807	33,524,621	32,455,618
Environment, parks and education	2,199,516	1,762,373	2,501,736	6,758,958
Public works	5,271,007	5,237,086	4,714,286	4,449,344
General government	926,872	951,759	818,951	2,757,796
Capital grants and contributions				
Justice and public safety	-	-	-	-
Environment, parks and education	3,694,077	1,639,581	23,860	-
Public works	4,529,720	12,148,569	6,918,972	6,248,796
General government	247,763	-	2,147	-
Total governmental activities program revenues	<u>94,894,752</u>	<u>102,270,459</u>	<u>92,552,293</u>	<u>95,050,016</u>
Business-type Activities:				
Charges for services				
Radio services	624,691	506,172	479,276	471,885
Golf courses	2,932,592	2,792,713	3,043,824	2,680,873
Ice arenas	1,052,591	995,302	1,030,354	1,039,349
Materials recovery facility	1,323,692	1,818,024	1,388,468	1,189,428
Airport	712,154	716,783	740,368	747,358
Operating grants and contributions				
Radio services	-	-	-	-
Golf courses	-	-	-	-
Materials recovery facility	1,273,410	874,122	1,198,496	948,963
Capital grants and contributions				
Radio services	-	-	-	-
Ice arenas	-	788,496	-	-
Airport	102,846	738,518	-	1,330,518
Total business-type activities program revenues	<u>8,021,976</u>	<u>9,230,130</u>	<u>7,880,786</u>	<u>8,408,374</u>
Total primary government program revenues	<u>\$ 102,916,728</u>	<u>\$ 111,500,589</u>	<u>\$ 100,433,079</u>	<u>\$ 103,458,390</u>
Net (Expense) Revenue				
Governmental activities	\$ (95,643,232)	\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)
Business-type activities	(363,175)	526,702	(784,413)	(518,235)
Total primary government net expense	<u>\$ (96,006,407)</u>	<u>\$ (95,013,217)</u>	<u>\$ (101,875,700)</u>	<u>\$ (107,023,165)</u>

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)

2014	2015	2016	2017	2018	2019
\$ 58,631,729	\$ 59,260,831	\$ 62,630,595	\$ 64,390,230	\$ 64,383,283	\$ 68,235,150
71,813,044	74,719,517	78,412,414	77,324,688	78,812,001	83,519,429
23,638,671	24,055,663	24,494,369	24,275,111	26,983,410	27,428,664
29,786,439	31,486,640	33,437,460	33,752,890	37,670,803	36,796,894
14,950,967	15,490,433	17,437,733	18,841,337	21,848,512	19,695,741
1,706,645	1,623,250	1,452,721	1,483,300	1,380,541	1,500,782
<u>200,527,495</u>	<u>206,636,334</u>	<u>217,865,292</u>	<u>220,067,556</u>	<u>231,078,550</u>	<u>237,176,660</u>
2,156,629	374,474	408,969	345,162	401,660	416,407
3,100,553	3,224,662	2,999,998	3,159,386	3,158,105	3,184,732
1,250,048	1,265,648	1,318,946	1,369,575	1,294,141	1,261,778
2,361,837	4,694,147	4,353,497	4,393,321	4,437,966	3,946,090
1,803,000	1,974,641	2,172,504	2,235,119	2,206,905	2,263,224
<u>10,672,067</u>	<u>11,533,572</u>	<u>11,253,914</u>	<u>11,502,563</u>	<u>11,498,777</u>	<u>11,072,231</u>
<u>\$ 211,199,562</u>	<u>\$ 218,169,906</u>	<u>\$ 229,119,206</u>	<u>\$ 231,570,119</u>	<u>\$ 242,577,327</u>	<u>\$ 248,248,891</u>
\$ 11,456,678	\$ 12,090,429	\$ 12,367,416	\$ 13,022,915	\$ 13,233,802	\$ 13,207,395
8,640,448	8,965,235	9,043,166	11,207,298	10,647,738	9,559,198
7,984,708	8,660,938	8,858,429	9,123,275	8,416,075	9,056,746
6,588,211	7,077,740	6,995,552	6,891,906	7,635,052	7,819,773
5,052,051	4,851,902	4,953,995	6,081,705	6,119,867	5,864,996
2,483,115	2,655,427	3,236,217	3,098,903	3,036,150	3,083,746
34,013,280	37,840,137	38,121,033	36,250,432	37,843,693	39,573,233
3,456,381	5,196,247	4,328,554	4,036,994	2,832,202	4,307,873
4,879,589	5,297,360	6,655,262	6,635,887	7,245,390	5,947,302
2,783,058	713,490	746,275	771,064	812,614	795,235
-	-	-	-	12,500	15,000
1,411,991	-	1,615,624	-	-	555,250
10,461,844	1,136,157	71,022	-	2,348,955	3,778,358
-	36,440	36,440	36,440	-	-
<u>99,211,354</u>	<u>94,521,502</u>	<u>97,028,985</u>	<u>97,156,819</u>	<u>100,184,038</u>	<u>103,564,105</u>
469,326	628,989	743,418	615,512	837,945	712,831
2,740,941	3,065,012	2,951,671	2,868,926	2,617,179	2,876,626
1,056,046	1,029,811	1,015,374	1,111,015	1,049,688	1,040,530
1,118,216	1,727,774	2,123,986	2,401,167	1,774,443	1,092,601
792,278	741,076	804,479	900,618	971,555	1,035,757
-	-	-	-	-	-
-	-	-	-	-	2,276
947,620	947,831	1,086,894	1,185,023	1,121,442	1,380,505
-	1,600,000	-	-	-	-
-	6,500	-	-	-	-
-	9,146,289	-	-	-	-
<u>7,124,427</u>	<u>18,893,282</u>	<u>8,725,822</u>	<u>9,082,261</u>	<u>8,372,252</u>	<u>8,141,126</u>
<u>\$ 106,335,781</u>	<u>\$ 113,414,784</u>	<u>\$ 105,754,807</u>	<u>\$ 106,239,080</u>	<u>\$ 108,556,290</u>	<u>\$ 111,705,231</u>
\$ (101,316,141)	\$ (112,114,832)	\$ (120,836,307)	\$ (122,910,737)	\$ (130,894,512)	\$ (133,612,555)
(3,547,640)	7,359,710	(2,528,092)	(2,420,302)	(3,126,525)	(2,931,105)
<u>\$ (104,863,781)</u>	<u>\$ (104,755,122)</u>	<u>\$ (123,364,399)</u>	<u>\$ (125,331,039)</u>	<u>\$ (134,021,037)</u>	<u>\$ (136,543,660)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2010	2011	2012	2013
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 103,031,397	\$ 103,821,378	\$ 104,354,507	\$ 104,327,330
Intergovernmental revenues	1,985,271	2,042,121	1,807,511	1,773,883
Investment earnings (loss)	6,429,520	6,426,213	3,855,412	(1,124,081)
Miscellaneous	3,641,996	4,555,165	6,028,793	6,932,258
Gains on disposal/sale of capital assets	364,721	442,342	499,423	407,419
Transfers	395,300	-	-	(142,500)
Total governmental activities	115,848,205	117,287,219	116,545,646	112,174,309
Business-type Activities:				
Property taxes	192,563	192,563	192,563	192,563
Investment earnings	37,411	33,480	31,474	20,643
Miscellaneous	31,920	50,801	31,542	373,311
Gains on disposal/sale of capital assets	-	5,490	-	-
Transfers	(395,300)	-	-	142,500
Total business-type activities	(133,406)	282,334	255,579	729,017
Total primary government	115,714,799	117,569,553	116,801,225	112,903,326
Change in Net Position				
Governmental Activities	\$ 20,204,973	\$ 21,747,300	\$ 15,454,359	\$ 5,669,379
Business-type Activities	(496,581)	809,036	(528,834)	210,782
Total primary government	\$ 19,708,392	\$ 22,556,336	\$ 14,925,525	\$ 5,880,161

WAUKESHA COUNTY, WISCONSIN

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

2014	2015	2016	2017	2018	2019
\$ 105,058,189	\$ 105,874,938	\$ 106,246,130	\$ 107,175,895	\$ 108,460,927	\$ 109,281,104
1,777,620	1,747,186	1,725,267	1,783,002	1,799,157	2,568,439
3,888,387	1,482,620	1,830,979	2,330,296	2,633,444	6,929,919
6,581,603	6,565,763	8,181,785	8,566,882	10,053,071	7,648,129
1,141,804	323,531	894,898	654,639	531,338	165,386
<u>(7,350,500)</u>	<u>210,925</u>	<u>421,000</u>	<u>(465,000)</u>	<u>(277,330)</u>	<u>-</u>
111,097,103	116,204,963	119,300,059	120,045,714	123,200,607	126,592,977
192,563	162,563	152,717	122,563	92,563	62,563
16,199	13,465	15,182	14,222	14,831	127,250
30,525	35,654	65,443	104,819	68,706	129,474
-	593,776	-	-	-	-
<u>7,350,500</u>	<u>(210,925)</u>	<u>(421,000)</u>	<u>465,000</u>	<u>277,330</u>	<u>-</u>
<u>7,589,787</u>	<u>594,533</u>	<u>(187,658)</u>	<u>706,604</u>	<u>453,430</u>	<u>319,287</u>
<u>118,686,890</u>	<u>116,799,496</u>	<u>119,112,401</u>	<u>120,752,318</u>	<u>123,654,037</u>	<u>126,912,264</u>
\$ 9,780,962	\$ 4,090,131	\$ (1,536,248)	\$ (2,865,023)	\$ (7,693,905)	\$ (7,019,578)
<u>4,042,147</u>	<u>7,954,243</u>	<u>(2,715,750)</u>	<u>(1,713,698)</u>	<u>(2,673,095)</u>	<u>(2,611,818)</u>
<u>\$ 13,823,109</u>	<u>\$ 12,044,374</u>	<u>\$ (4,251,998)</u>	<u>\$ (4,578,721)</u>	<u>\$ (10,367,000)</u>	<u>\$ (9,631,396)</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund				
Reserved	\$ 13,611,000	\$ -	\$ -	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	14,465,104	-	-	-
Undesignated	29,702,339	-	-	-
Nonspendable	-	13,315,338	11,828,476	9,796,827
Restricted	-	189,300	189,300	189,992
Committed	-	4,500,000	4,500,000	4,500,000
Assigned	-	13,439,658	13,211,700	13,146,819
Unassigned	-	36,199,346	38,668,630	34,282,890
Total General Fund	<u>\$ 57,778,443</u>	<u>\$ 67,643,642</u>	<u>\$ 68,398,106</u>	<u>\$ 61,916,528</u>
All Other Governmental Funds				
Reserved	\$ 29,669,569	\$ -	\$ -	\$ -
Unreserved				
Designated for Subsequent Year's Expenditures	16,502,484	-	-	-
Undesignated	7,531,656	-	-	-
Nonspendable	-	580,873	472,372	120,310
Restricted	-	13,152,462	13,882,749	13,789,989
Committed	-	19,896,666	19,139,828	18,196,563
Assigned	-	10,486,137	2,916,964	27,958
Total All Other Governmental Funds	<u>\$ 53,703,709</u>	<u>\$ 44,116,138</u>	<u>\$ 36,411,913</u>	<u>\$ 32,134,820</u>
Total All Governmental Funds	<u><u>\$ 111,482,152</u></u>	<u><u>\$ 111,759,780</u></u>	<u><u>\$ 104,810,019</u></u>	<u><u>\$ 94,051,348</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)

2014	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
8,236,967	7,692,058	8,141,049	7,085,343	6,806,533	7,437,460
190,357	190,694	190,896	190,972	194,585	198,547
500,000	500,000	500,000	500,000	500,000	513,061
7,331,036	8,404,289	10,609,489	10,109,132	10,751,505	7,772,908
<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>45,739,386</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>	<u>\$ 61,661,362</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
293,537	662,006	56,623	194,005	699,383	456,209
12,973,160	14,599,489	15,544,069	11,887,519	15,027,890	19,062,279
24,386,974	21,447,627	20,810,118	22,620,582	24,233,744	25,973,717
9,681	22,000	11,065	32,412	6,501	98,916
<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>\$ 45,591,121</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>	<u>\$ 107,252,483</u>

WAUKESHA COUNTY, WISCONSIN

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

	2010	2011	2012	2013
Revenues				
Intergovernmental contracts/grants	\$ 59,247,021	\$ 59,750,590	\$ 52,425,362	\$ 55,699,895
Property taxes	97,411,926	99,803,950	100,941,080	99,969,581
Fines and licenses	3,378,226	3,211,223	3,303,281	3,383,551
Charges for services	22,377,503	22,640,876	24,583,665	24,751,183
Interdepartmental revenues	4,167,413	4,145,717	4,181,051	3,897,903
Investment earnings (losses)	6,035,423	6,027,189	3,455,481	(1,458,150)
Miscellaneous	9,473,871	11,123,793	13,128,164	11,849,943
Total revenues	<u>202,091,383</u>	<u>206,703,338</u>	<u>202,018,084</u>	<u>198,093,906</u>
Expenditures				
Justice and public safety	54,601,873	55,692,702	55,803,155	56,078,311
Health and human services	69,890,377	74,256,845	69,496,515	69,917,572
Environment, parks and education	18,632,919	17,837,799	18,558,345	23,757,300
Public works	20,896,400	21,135,317	20,941,347	22,263,694
General government	11,380,949	12,162,412	12,710,547	10,406,087
Capital outlay	16,644,590	20,136,883	37,114,022	28,628,948
Debt service				
Principal	10,925,000	21,760,000 (a)	18,630,000 (b)	16,980,000 (c)
Interest	2,499,280	2,375,230	2,100,660	2,040,889
Total expenditures	<u>205,471,388</u>	<u>225,357,188</u>	<u>235,354,591</u>	<u>230,072,801</u>
Excess of revenues over (under) expenditures	<u>(3,380,005)</u>	<u>(18,653,850)</u>	<u>(33,336,507)</u>	<u>(31,978,895)</u>
Other Financing Sources (Uses)				
General obligation notes issued	9,000,000	19,490,000	26,635,000	21,550,000
Premium on general obligation notes issued	-	-	-	455,878
Transfers in	1,608,971	6,872,974	12,578,877	2,662,207
Transfers out	(2,043,225)	(7,431,496)	(12,827,131)	(3,447,861)
Total other financing sources (uses)	<u>8,565,746</u>	<u>18,931,478</u>	<u>26,386,746</u>	<u>21,220,224</u>
Net change in fund balances	<u>\$ 5,185,741</u>	<u>\$ 277,628</u>	<u>\$ (6,949,761)</u>	<u>\$ (10,758,671)</u>
Debt service as a percentage of noncapital expenditures	7.1%	11.8%	10.5%	9.4%

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

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

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

WAUKESHA COUNTY, WISCONSIN

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

2014	2015	2016	2017	2018	2019
\$ 56,874,590	\$ 59,692,009	\$ 60,929,499	\$ 58,538,923	\$ 60,094,939	\$ 62,851,312
100,907,976	102,239,114	104,282,428	105,273,141	106,901,181	107,822,491
3,363,251	3,525,225	3,620,619	3,636,073	3,767,535	3,546,125
23,286,842	25,024,774	24,858,230	27,666,414	26,800,486	27,266,967
3,964,255	4,106,396	4,165,466	4,393,211	4,354,506	4,871,325
3,603,801	1,173,633	1,548,008	2,276,030	2,451,569	6,725,977
12,904,073	10,873,871	13,055,465	13,249,247	13,314,510	11,915,502
<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>	<u>224,999,699</u>
56,748,498	56,927,583	58,145,429	60,242,953	61,198,695	62,469,651
69,713,751	73,463,278	76,218,681	74,656,354	76,365,793	79,802,846
21,042,801	22,041,356	22,138,207	22,036,533	21,658,995	23,231,280
22,282,789	22,007,379	23,225,360	22,425,273	23,447,509	24,287,540
10,481,429	10,169,605	11,913,735	11,580,135	12,364,340	12,734,140
15,057,022	16,708,739	17,688,857	18,861,253	15,171,112	19,439,943
16,520,000 (d)	12,635,000	12,705,000	13,005,000	13,030,000	12,765,000
1,897,312	1,800,805	1,648,616	1,726,180	1,598,840	1,726,429
<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>236,456,829</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>	<u>(11,457,130)</u>
14,255,000	10,000,000	11,500,000	10,000,000	12,500,000	17,500,000
189,411	185,596	430,903	106,316	246,913	507,907
8,672,021	2,263,704	2,989,192	2,937,883	3,441,126	4,169,985
(15,824,406)	(2,011,706)	(2,369,414)	(3,650,937)	(2,874,336)	(4,104,295)
<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>18,073,597</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>	<u>\$ 6,616,467</u>
9.3%	7.1%	6.8%	7.0%	6.8%	6.5%

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

(e) 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				
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
2019	45,119,300,700	11,689,761,900	1,553,375,100	306,662,500	871,812,400	1,181,992,100	58,358,920,500	\$1.82

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)

	2010	2011	2012	2013
County direct rates (b)				
General	\$1.97	\$2.01	\$2.11	\$2.15
Federated Library (c)	\$0.25	\$0.25	\$0.27	\$0.28
Overlapping rates				
Cities:				
Brookfield	\$16.68 - \$18.03	\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35
Delafield	\$15.63 - \$15.78	\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60
Muskego	\$15.40 - \$17.06	\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94
New Berlin	\$17.10 - \$17.46	\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69
Oconomowoc	\$16.54 - \$16.60	\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37
Pewaukee	\$4.52 - \$15.94	\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12
Waukesha	\$20.23	\$20.34	\$21.50	\$21.39
Towns:				
Brookfield	\$14.91 - \$16.27	\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48
Delafield	\$11.89 - \$13.94	\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82
Eagle	\$12.59 - \$14.64	\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33
Genesee	\$12.64 - \$13.36	\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97
Lisbon	\$14.02 - \$16.49	\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84
Merton	\$12.69 - \$14.89	\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18
Mukwonago	\$13.94 - \$14.70	\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53
Oconomowoc	\$13.44 - \$15.78	\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42
Ottawa	\$12.81 - \$13.97	\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32
Vernon	\$13.29 - \$63.19	\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78
Waukesha	\$13.10	\$13.11	\$13.63	\$13.27
Villages:				
Big Bend	\$17.55	\$17.58	\$18.28	\$18.53
Butler	\$18.61 - \$20.10	\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49
Chenequa	\$14.14 - \$15.24	\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10
Dousman	\$15.79	\$15.81	\$17.41	\$18.13
Eagle	\$15.70 - \$16.85	\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11
Elm Grove	\$18.50	\$18.03	\$18.67	\$19.11
Hartland	\$15.21 - \$16.64	\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67
Lac LaBelle	\$15.49	\$15.96	\$17.62	\$17.18
Lannon	\$16.98 - \$18.51	\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51
Menomonee Falls	\$17.04 - \$18.48	\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72
Merton	\$14.40 - \$16.48	\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61
Mukwonago	\$17.89 - \$18.65	\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90
Nashotah	\$15.53	\$15.46	\$15.04	\$14.87
North Prairie	\$15.18 - \$15.56	\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79
Oconomowoc Lake	\$14.67	\$14.94	\$16.54	\$16.61
Pewaukee	\$17.62	\$17.70	\$17.94	\$18.87
Summit	\$13.33 - \$13.91	\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47
Sussex	\$16.51 - \$17.71	\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16
Wales	\$14.86	\$14.87	\$14.53	\$16.74

(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)

2014	2015	2016	2017	2018	2019
\$2.08 \$0.29	\$2.04 \$0.28	\$2.00 \$0.28	\$1.95 \$0.27	\$1.89 \$0.26	\$1.82 \$0.25
\$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	\$14.02-\$15.52 \$11.13-\$14.29 \$12.39-\$13.25 \$13.58-\$15.07 \$14.90 \$11.72-\$13.20 \$19.18
\$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	\$13.03-\$14.43 \$8.92-\$11.57 \$10.02-\$12.20 \$10.23-\$12.15 \$11.52-\$13.21 \$8.74-\$11.53 \$11.75 \$10.34-\$11.99 \$9.80-\$11.97 \$10.51-\$13.77 \$10.69
\$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	\$16.26 \$17.76-18.02 \$11.37-\$13.58 \$15.82-\$16.18 \$12.14-\$14.31 \$16.15 \$11.48-14.02 \$14.57 \$13.01-\$13.29 \$14.36-\$14.64 \$11.41-\$12.84 \$15.84 \$11.23 \$12.31-\$14.23 \$14.03 \$14.79 \$12.46-\$12.82 \$15.09-\$15.34 \$13.85

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2019 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2019 Equalized Value</u>	<u>2019 Rank</u>	<u>2019 Percentage of Total Equalized Value</u>	<u>2010 Equalized Value</u>	<u>2010 Rank</u>	<u>2010 Percentage of Total Equalized Value</u>
Fiduciary Real Estate Development	\$ 230,410,300	1	0.39%	--	--	--
The Corners of Brookfield	203,759,700	2	0.35%	--	--	--
Brookfield Square	172,996,400	3	0.30%	160,134,100	2	0.32%
Wimmer Brothers	166,988,500	4	0.29%	--	--	--
Individual (Thomson)	147,023,800	5	0.25%	171,372,200	1	0.35%
Pro Health Care	143,907,468	6	0.25%	122,635,100	6	0.25%
Kohl's	142,661,500	7	0.24%	117,790,800	8	0.24%
Aurora	129,576,270	8	0.22%	135,676,900	3	0.27%
Target Corporation	116,691,064	9	0.20%	135,549,500	4	0.27%
Wal-Mart	100,371,200	10	0.17%	--	--	--
Pabst Farms	--	--	--	113,519,900	9	0.23%
Harmony Homes	--	--	--	121,708,300	7	0.25%
General Electric Medical Systems	--	--	--	104,288,324	10	0.21%
Bielinski Bros.	--	--	--	126,804,500	5	0.26%
TOTAL	\$1,554,386,202		2.66%	\$1,309,479,624		2.65%
TOTAL COUNTY EQUALIZED VALUE	\$58,358,920,500			\$49,439,797,100		

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, 2019	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
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%	\$4,822,418	\$909,513,952	100.00%
2014	\$928,871,019	\$925,304,089	99.62%	\$3,553,732	\$928,857,821	100.00%
2015	\$895,425,595	\$892,307,655	99.65%	\$3,091,017	\$895,398,672	100.00%
2016	\$910,413,207	\$907,361,480	99.66%	\$3,014,539	\$910,376,019	100.00%
2017	\$923,780,879	\$921,075,551	99.71%	\$2,175,673	\$923,251,224	99.94%
2018	\$931,581,854	\$929,255,014	99.75%	\$1,182,159	\$930,437,173	99.88%
2019	\$939,594,600	\$937,218,815	99.75%	\$0	\$937,218,815	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

Year Ending December 31	Estimated Population (A)	(\$000's) Personal Income (B)	Equalized Valuation (C)	General Obligation Debt	Unamortized Premiums	Total General Obligation Debt	Less Debt Service Fund (D)	Net Bonded Debt	Percent of Debt to Equalized Valuation	Percent of Debt to Personal Income (C)	Debt Per Capita	Net Bonded Debt Per Capita
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	\$29,165,052	\$55,212,959,400	\$74,595,000	\$1,291,223	\$75,886,223	\$1,182,087	\$74,704,136	0.14%	0.26%	\$189.03	\$186.09
2019	405,991	*	\$58,358,920,500	\$79,330,000	\$1,527,785	\$80,857,785	\$2,009,287	\$78,848,498	0.14%	*	\$199.16	\$194.21

*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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Equalized Value of Real and Personal Property	<u>\$ 50,288,874</u>	<u>\$ 49,552,563</u>	<u>\$ 47,739,765</u>	<u>\$ 47,217,367</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,514,444	\$ 2,477,628	\$ 2,386,988	\$ 2,360,868
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	73,930	71,660	79,665	84,235
Less: Debt Service Funds	<u>(4,248)</u>	<u>(3,774)</u>	<u>(3,861)</u>	<u>(3,485)</u>
Total Amount of Debt Applicable to Debt Margin	69,682	67,886	75,804	80,750
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,444,762</u>	<u>\$ 2,409,742</u>	<u>\$ 2,311,184</u>	<u>\$ 2,280,118</u>
Percent of Debt Capacity Used	2.8%	2.7%	3.2%	3.4%

WAUKESHA COUNTY, WISCONSIN

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

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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>	<u>\$ 59,540,913</u>
\$ 2,449,751	\$ 2,509,381	\$ 2,596,878	\$ 2,707,907	\$ 2,826,832	\$ 2,977,046
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>	79,330 <u>(2,009)</u>
78,739	77,147	76,102	73,880	73,413	77,321
<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>	<u>\$ 2,899,725</u>
3.2%	3.1%	2.9%	2.7%	2.6%	2.6%

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

<u>Governmental Unit</u>	<u>Outstanding Debt As of June 2019 Less 2019 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
DIRECT DEBT			
Waukesha County (as of 12/31/19)	79,330,000	100.00%	\$ 79,330,000
Unamortized Premium (Discount)	1,527,785	100.00%	1,527,785
TOTAL DIRECT DEBT			\$ 80,857,785
OVERLAPPING DEBT			
Cities:			
Brookfield	87,149,055	100.00%	\$ 87,149,055
Delafield	13,543,582	100.00%	13,543,582
Milwaukee	833,795,914	0.04%	333,518
Muskego	38,974,022	100.00%	38,974,022
New Berlin	49,259,759	100.00%	49,259,759
Oconomowoc	9,024,632	100.00%	9,024,632
Pewaukee	13,128,288	100.00%	13,128,288
Waukesha	115,908,841	100.00%	115,908,841
Total All Cities			\$ 327,321,697
Towns:			
Brookfield	1,241,611	100.00%	\$ 1,241,611
Delafield	2,965,000	100.00%	2,965,000
Eagle	591,074	100.00%	591,074
Genesee	3,295,714	100.00%	3,295,714
Lisbon	6,419,650	100.00%	6,419,650
Merton	1,303,467	100.00%	1,303,467
Mukwonago	3,202,419	100.00%	3,202,419
Oconomowoc	6,360,936	100.00%	6,360,936
Ottawa	62,405	100.00%	62,405
Vernon	1,041,862	100.00%	1,041,862
Waukesha	11,026	100.00%	11,026
Total All Towns			\$ 26,495,164
Villages:			
Big Bend	4,214,417	100.00%	\$ 4,214,417
Butler	4,451,550	100.00%	4,451,550
Chenequa	935,532	100.00%	935,532
Dousman	5,909,821	100.00%	5,909,821
Eagle	774,764	100.00%	774,764
Elm Grove	6,885,838	100.00%	6,885,838
Hartland	19,789,707	100.00%	19,789,707
Lac LaBelle	615,000	99.65%	612,848
Lannon	1,319,819	100.00%	1,319,819
Menomonee Falls	81,265,904	100.00%	81,265,904
Merton	2,085,000	100.00%	2,085,000
Mukwonago	23,516,864	96.06%	22,590,300
Nashotah	377,522	100.00%	377,522
North Prairie	270,437	100.00%	270,437
Oconomowoc Lake	510,082	100.00%	510,082
Pewaukee	10,136,219	100.00%	10,136,219
Summit	10,944,674	100.00%	10,944,674
Sussex	39,114,057	100.00%	39,114,057
Wales	5,193,786	100.00%	5,193,786
Total All Villages			\$ 217,382,277

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

Governmental Unit	Outstanding Debt As of June 2019 Less 2019 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	532,414	100.00%	\$ 532,414
East Troy	20,165,000	0.66%	133,089
Elmbrook	44,015,000	100.00%	44,015,000
Hamilton	55,400,000	100.00%	55,400,000
Hartland-Lakeside J3	-	0.00%	-
Kettle Moraine	36,790,000	99.96%	36,775,284
Menomonee Falls	42,050,000	100.00%	42,050,000
Milwaukee Area TCD	74,890,000	0.43%	322,027
Merton Community	450,000	100.00%	450,000
Mukwonago	41,260,000	99.64%	41,111,464
Muskego-Norway	43,235,000	85.33%	36,892,426
New Berlin	40,765,000	100.00%	40,765,000
North Lake	1,190,000	100.00%	1,190,000
Oconomowoc Area	82,930,000	88.04%	73,011,572
Palmyra-Eagle	11,495,000	49.10%	5,644,045
Pewaukee	50,615,000	100.00%	50,615,000
Stone Bank	1,325,000	100.00%	1,325,000
Swallow	8,210,000	100.00%	8,210,000
Waukesha	49,070,000	100.00%	49,070,000
Waukesha Area TCD	18,580,000	97.17%	18,054,186
West Allis	21,340,531	7.24%	1,545,054
Total All School Districts			\$ 507,111,561
Sanitary Districts			
Black Hawk	250,000	100.00%	\$ 250,000
Eagle Spring	-	0.00%	-
Lake Management	101,566	100.00%	101,566
Lake Pewaukee	240,908	100.00%	240,908
Mary Lane	100,000	100.00%	100,000
Milwaukee Metropolitan	-	0.00%	-
Sewerage District	743,496,373	0.02%	148,699
Okauchee Lake Management	71,479	100.00%	71,479
School Section Lake Mangement	99,013	100.00%	99,013
Total Sanitary Districts			\$ 1,011,665
TOTAL OVERLAPPING DEBT			\$ 1,079,322,364
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,160,180,149

Source: Survey of Underlying Governmental Units conducted by Springsted as of June, 2019.

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
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	\$29,165,052	\$72,650	61,723	11,280	2.6%
2019	405,991	*	*	60,980	11,005	2.7%

*Information not yet available.

WAUKESHA COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
2019 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2019</u>			<u>2010</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	5,500	19%	1	5,536	20%	1
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,338	15%	2	4,905	18%	2
Froedtert	Health Services	4,000	13%	3	--	--	--
Quad Graphics	Printing/Headquarters	3,000	10%	4	3,350	12%	4
Aurora Health Care	Health Services	2,800	9%	5	--	--	--
Roundy's (Kroger)	Food Wholesale/Retail	2,579	9%	6	2,995	11%	5
GE Healthcare	Medical Products	2,397	8%	7	3,400	12%	3
Target Corporation	Retail/Distribution Cntr	1,830	6%	8	1,407	5%	9
Eaton Cooper Power Systems	Manufacturing	1,675	6%	9	--	--	--
Wal-Mart Corporation	Retail	1,517	5%	10	--	--	--
Waukesha School District	Education	--	--	--	1,499	5%	7
Elmbrook School District	Education	--	--	--	1,876	7%	6
Generac	Manufacturing	--	--	--	1,431	5%	8
Community Memorial Hospital	Health Services	--	--	--	1,376	5%	10
Total		<u>29,636</u>	<u>100%</u>		<u>27,775</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February, 2020 and January, 2010 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Justice and public safety	549.90	549.75	544.52	544.90
Health and human services	419.50	419.62	418.06	426.06
Environment, parks and education (a)	139.70	135.75	133.70	133.20
Public works	149.10	144.10	135.60	135.60
General government	<u>126.40</u>	<u>126.40</u>	<u>126.05</u>	<u>126.05</u>
Total Regular Positions County-Wide	1,384.60	1,375.62	1,357.93	1,365.81
Temporary Extra Help	114.93	121.02	123.64	121.40
Overtime	<u>25.76</u>	<u>23.14</u>	<u>22.89</u>	<u>22.95</u>
Total Position Equivalents	1,525.29	1,519.78	1,504.46	1,510.16

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

*Information not available.

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

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

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Budget</u>
544.90	548.90	547.15	554.90	551.90	558.90
425.06	418.14	415.44	411.74	416.84	433.50
133.20	131.20	128.20	126.90	120.40	122.30
135.60	139.60	138.60	137.60	137.60	135.60
<u>125.55</u>	<u>125.55</u>	<u>124.65</u>	<u>123.00</u>	<u>125.40</u>	<u>125.00</u>
1,364.31	1,363.39	1,354.04	1,354.14	1,352.14	1,375.30
120.72	111.47	112.48	118.27	122.32	117.50
<u>22.38</u>	<u>22.26</u>	<u>22.39</u>	<u>23.07</u>	<u>24.09</u>	<u>24.88</u>
1,507.41	1,497.12	1,488.91	1,495.48	1,498.55	1,517.68

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2010	2011	2012	2013
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	8,336	8,291	8,244	8,401
Average Daily Population - Jail	423	430	419	412
Average Daily Population - Huber Facility	208	178	155	135
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	13,233	14,448	19,239	20,245
Mental Health Center Days of Care	6,321	6,419	5,661	6,204
PARKS & LAND USE				
Daily Entrance Stickers	87,787	83,949	87,675	80,138
Annual Stickers	14,457	14,275	15,435	15,025
Annual Boat Launch Stickers	523	535	581	453
Daily Boat Launches	13,981	13,251	14,373	13,045
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	15,301,583	14,026,833	14,222,399	13,819,632
Natural Gas Consumption (Therm)	685,287	737,345	647,827	812,566
Water Consumption (Gallons)	25,610,400	24,121,900	22,907,000	22,982,000
Transportation:				
Centerline Miles of Road Maintained				
County	398	396	396	396
State	260	237	237	237
Airport:				
Based Aircraft	190	190	238	233
Annual Operations (takeoffs & landings)	64,664	62,096	60,920	52,091

(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

2014	2015	2016	2017	2018	2019
8,496	8,191	8,294	8,823	7,915	7,332
398	409	406	421	422	399
130	117	123	123	124	113
22,321	21,858	21,968	22,352	21,923	20,771
6,000	5,973	6,443	6,311	7,692	6,821
77,658	90,050	90,645	95,203	89,245	87,700
15,487	15,732	15,008	19,381	17,481	18,406
513	551	559	698	690	456
13,085	16,460	15,853	13,951	13,300	13,155
14,442,752	13,967,764	13,704,564	13,347,646	13,485,504	12,936,532
857,372	740,782	734,616	873,373	938,634	905,996
22,763,800	23,907,100	23,640,600	21,891,400	23,869,562	21,027,900
396	401	401	407	407	407
237	224	224	224	227	227
238	173	173	175	200	200
41,727	37,834	41,994	37,445	48,527	48,617

WAUKESHA COUNTY, WISCONSIN

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

	2010	2011	2012	2013
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	3,956	3,956	3,956	3,958
Undeveloped	4,382	4,382	4,443	4,458
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	396	396	396	396
Traffic Signals	102	102	103	103
Bridges	64	64	64	65
Active Vehicles in Vehicle Replacement Plan	381	381	382	377
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

2014	2015	2016	2017	2018	2019
326	326	324	324	324	324
469	481	481	481	481	481
8	8	8	8	8	8
3,959	4,037	4,105	4,072	5,161	5,161
4,456	4,464	4,464	4,625	3,381	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	401	401	407	407	407
103	112	113	124	112	116
65	67	66	65	65	65
382	383	387	387	387	387
2	2	2	2	2	2

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