

## STATISTICAL SECTION

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This part of Waukesha County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

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### **FINANCIAL TRENDS – TABLES 1-4**

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

### **REVENUE CAPACITY – TABLES 5-8**

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

### **DEBT CAPACITY – TABLES 9-11**

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

### **DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

### **OPERATING INFORMATION – TABLES 14-16**

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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)

	2011	2012	2013	2014
<b>Governmental activities</b>				
Net investment in capital assets	\$ 254,637,685	\$ 272,991,997	\$ 289,131,520	\$ 302,395,863
Restricted	20,905,214	21,708,940	21,800,178	21,206,029
Unrestricted	105,840,525	102,136,846	91,575,464	88,686,232
Total governmental activities net position	<u>\$ 381,383,424</u>	<u>\$ 396,837,783</u>	<u>\$ 402,507,162</u>	<u>\$ 412,288,124</u>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 27,389,891	\$ 25,926,909	\$ 25,828,208	\$ 30,795,267
Restricted	-	-	-	-
Unrestricted	19,562,183	20,496,331	20,805,814	19,880,902
Total business-type activities net position	<u>\$ 46,952,074</u>	<u>\$ 46,423,240</u>	<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>
<b>Primary government</b>				
Net investment in capital assets	\$ 282,027,576	\$ 298,918,906	\$ 314,959,728	\$ 333,191,130
Restricted	20,905,214	21,708,940	21,800,178	21,206,029
Unrestricted	125,402,708	122,633,177	112,381,278	108,567,134
Total primary government net position	<u>\$ 428,335,498</u>	<u>\$ 443,261,023</u>	<u>\$ 449,141,184</u>	<u>\$ 462,964,293</u>

WAUKESHA COUNTY, WISCONSIN

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

2015	2016	2017	2018	2019	2020
\$ 306,112,400	\$311,912,426	\$314,377,474	\$311,808,558	\$313,835,865	\$319,704,387
36,013,000	17,831,293	16,406,054	32,134,271	14,222,383	37,809,747
104,634,861	115,480,294	111,575,462	89,857,221	98,722,224	88,553,341
<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>	<u>\$446,067,475</u>
\$ 42,453,198	\$ 41,934,747	\$ 41,101,687	\$ 39,545,755	\$ 38,093,233	\$ 35,734,016
315,692	-	-	367,754	-	403,739
16,498,376	14,616,769	13,736,131	12,251,214	11,459,672	12,115,311
<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>	<u>\$ 48,253,066</u>
\$ 348,565,598	\$353,847,173	\$355,479,161	\$351,354,313	\$351,929,098	\$355,438,403
36,328,692	17,831,293	16,406,054	32,502,025	14,222,383	38,213,486
121,133,237	130,097,063	125,311,593	102,108,435	110,181,896	100,668,652
<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>	<u>\$494,320,541</u>

WAUKESHA COUNTY, WISCONSIN

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

	2011	2012	2013	2014
<b>Expenses</b>				
Governmental Activities:				
Justice and Public Safety	\$ 54,853,061	\$ 55,013,816	\$ 57,865,553	\$ 58,631,729
Health and Human Services	70,672,615	68,212,965	71,005,269	71,813,044
Environment, Parks & Education	20,944,133	18,858,725	26,277,129	23,638,671
Public Works	31,659,321	31,341,502	28,519,158	29,786,439
General Government	17,440,844	18,218,406	15,849,099	14,950,967
Interest and Fiscal Charges	2,240,404	1,998,166	2,038,738	1,706,645
Total governmental activities expenses	197,810,378	193,643,580	201,554,946	200,527,495
Business-type Activities:				
Radio services	391,298	396,966	398,840	2,156,629
Golf courses	2,991,178	3,129,229	3,153,650	3,100,553
Ice arenas	1,172,385	1,191,096	1,207,977	1,250,048
Materials recovery facility	2,392,616	2,349,912	2,357,619	2,361,837
Airport	1,755,951	1,597,996	1,808,523	1,803,000
Total business-type activities expenses	8,703,428	8,665,199	8,926,609	10,672,067
Total primary government expenses	\$ 206,513,806	\$ 202,308,779	\$ 210,481,555	\$ 211,199,562
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 12,519,982	\$ 12,403,386	\$ 11,509,340	\$ 11,456,678
Health and human services	8,350,837	9,783,973	8,949,650	8,640,448
Environment, parks and education	7,845,628	8,999,703	8,667,204	7,984,708
Public works	5,687,356	5,538,712	5,940,593	6,588,211
General government	3,772,509	4,392,785	4,827,900	5,052,051
Operating grants and contributions				
Justice and public safety	3,252,972	2,929,161	2,484,817	2,483,115
Health and human services	39,101,807	33,524,621	32,455,618	34,013,280
Environment, parks and education	1,762,373	2,501,736	6,758,958	3,456,381
Public works	5,237,086	4,714,286	4,449,344	4,879,589
General government	951,759	818,951	2,757,796	2,783,058
Capital grants and contributions				
Justice and public safety	-	-	-	-
Environment, parks and education	1,639,581	23,860	-	1,411,991
Public works	12,148,569	6,918,972	6,248,796	10,461,844
General government	-	2,147	-	-
Total governmental activities program revenues	102,270,459	92,552,293	95,050,016	99,211,354
Business-type Activities:				
Charges for services				
Radio services	506,172	479,276	471,885	469,326
Golf courses	2,792,713	3,043,824	2,680,873	2,740,941
Ice arenas	995,302	1,030,354	1,039,349	1,056,046
Materials recovery facility	1,818,024	1,388,468	1,189,428	1,118,216
Airport	716,783	740,368	747,358	792,278
Operating grants and contributions				
Radio services	-	-	-	-
Golf courses	-	-	-	-
Ice arenas	-	-	-	-
Materials recovery facility	874,122	1,198,496	948,963	947,620
Airport	-	-	-	-
Capital grants and contributions				
Radio services	-	-	-	-
Ice arenas	788,496	-	-	-
Airport	738,518	-	1,330,518	-
Total business-type activities program revenues	9,230,130	7,880,786	8,408,374	7,124,427
Total primary government program revenues	\$ 111,500,589	\$ 100,433,079	\$ 103,458,390	\$ 106,335,781
<b>Net (Expense) Revenue</b>				
Governmental activities	\$ (95,539,919)	\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)
Business-type activities	526,702	(784,413)	(518,235)	(3,547,640)
<b>Total primary government net expense</b>	<u>\$ (95,013,217)</u>	<u>\$ (101,875,700)</u>	<u>\$ (107,023,165)</u>	<u>\$ (104,863,781)</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)

2015	2016	2017	2018	2019	2020
\$ 59,260,831	\$ 62,630,595	\$ 64,390,230	\$ 64,383,283	\$ 68,235,150	\$ 65,043,411
74,719,517	78,412,414	77,324,688	78,812,001	83,519,429	86,215,388
24,055,663	24,494,369	24,275,111	26,983,410	27,428,664	25,452,794
31,486,640	33,437,460	33,752,890	37,670,803	36,796,894	33,811,113
15,490,433	17,437,733	18,841,337	21,848,512	19,695,741	24,090,124
1,623,250	1,452,721	1,483,300	1,380,541	1,500,782	1,340,064
<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>	<u>235,952,894</u>
374,474	408,969	345,162	401,660	416,407	786,853
3,224,662	2,999,998	3,159,386	3,158,105	3,184,732	3,326,972
1,265,648	1,318,946	1,369,575	1,294,141	1,261,778	1,256,069
4,694,147	4,353,497	4,393,321	4,437,966	3,946,090	3,336,442
1,974,641	2,172,504	2,235,119	2,206,905	2,263,224	2,144,616
<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>10,850,952</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>	<u>\$ 246,803,846</u>
\$ 12,090,429	\$ 12,367,416	\$ 13,022,915	\$ 13,233,802	\$ 13,207,395	\$ 13,127,764
8,965,235	9,043,166	11,207,298	10,647,738	9,559,198	7,966,654
8,660,938	8,858,429	9,123,275	8,416,075	9,056,746	10,103,907
7,077,740	6,995,552	6,891,906	7,635,052	7,819,773	7,832,201
4,851,902	4,953,995	6,081,705	6,119,867	5,864,996	6,035,187
2,655,427	3,236,217	3,098,903	3,036,150	3,083,746	4,801,767
37,840,137	38,121,033	36,250,432	37,843,693	39,573,233	48,815,246
5,196,247	4,328,554	4,036,994	2,832,202	4,307,873	5,205,492
5,297,360	6,655,262	6,635,887	7,245,390	5,947,302	6,826,953
713,490	746,275	771,064	812,614	795,235	3,758,062
-	-	-	12,500	15,000	-
-	1,615,624	-	-	555,250	99,742
1,136,157	71,022	-	2,348,955	3,778,358	6,644,073
36,440	36,440	36,440	-	-	-
<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>	<u>121,217,048</u>
628,989	743,418	615,512	837,945	712,831	762,354
3,065,012	2,951,671	2,868,926	2,617,179	2,876,626	3,712,513
1,029,811	1,015,374	1,111,015	1,049,688	1,040,530	1,034,053
1,727,774	2,123,986	2,401,167	1,774,443	1,092,601	1,221,539
741,076	804,479	900,618	971,555	1,035,757	1,037,798
-	-	-	-	-	-
-	-	-	2,276	2,276	2,693
-	-	-	-	-	2,086
947,831	1,086,894	1,185,023	1,380,505	1,380,505	1,412,096
-	-	-	-	-	1,759
1,600,000	-	-	-	-	-
6,500	-	-	-	-	-
9,146,289	-	-	-	-	-
<u>18,893,282</u>	<u>8,725,822</u>	<u>9,082,261</u>	<u>8,633,591</u>	<u>8,141,126</u>	<u>9,186,891</u>
<u>\$ 113,414,784</u>	<u>\$ 105,754,807</u>	<u>\$ 106,239,080</u>	<u>\$ 108,817,629</u>	<u>\$ 111,705,231</u>	<u>\$ 130,403,939</u>
\$ (112,114,832)	\$ (120,836,307)	\$ (122,910,737)	\$ (130,894,512)	\$ (133,612,555)	\$ (114,735,846)
7,359,710	(2,528,092)	(2,420,302)	(2,865,186)	(2,931,105)	(1,664,061)
<u>\$ (104,755,122)</u>	<u>\$ (123,364,399)</u>	<u>\$ (125,331,039)</u>	<u>\$ (133,759,698)</u>	<u>\$ (136,543,660)</u>	<u>\$ (116,399,907)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2011	2012	2013	2014
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 103,821,378	\$ 104,354,507	\$ 104,327,330	\$ 105,058,189
Intergovernmental revenues	2,042,121	1,807,511	1,773,883	1,777,620
Investment earnings (loss)	6,426,213	3,855,412	(1,124,081)	3,888,387
Miscellaneous	4,555,165	6,028,793	6,932,258	6,581,603
Gains on disposal/sale of capital assets	442,342	499,423	407,419	1,141,804
Transfers	-	-	(142,500)	(7,350,500)
Total governmental activities	117,287,219	116,545,646	112,174,309	111,097,103
Business-type Activities:				
Property taxes	192,563	192,563	192,563	192,563
Investment earnings	33,480	31,474	20,643	16,199
Miscellaneous	50,801	31,542	373,311	30,525
Gains on disposal/sale of capital assets	5,490	-	-	-
Transfers	-	-	142,500	7,350,500
Total business-type activities	282,334	255,579	729,017	7,589,787
Total primary government	117,569,553	116,801,225	112,903,326	118,686,890
<b>Change in Net Position</b>				
Governmental Activities	\$ 21,747,300	\$ 15,454,359	\$ 5,669,379	\$ 9,780,962
Business-type Activities	809,036	(528,834)	210,782	4,042,147
Total primary government	\$ 22,556,336	\$ 14,925,525	\$ 5,880,161	\$ 13,823,109



WAUKESHA COUNTY, WISCONSIN

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

2015	2016	2017	2018	2019	2020
\$ 105,874,938	\$ 106,246,130	\$ 107,175,895	\$ 108,460,927	\$ 109,281,104	\$ 112,442,683
1,747,186	1,725,267	1,783,002	1,799,157	2,568,439	2,545,067
1,482,620	1,830,979	2,330,296	2,633,444	6,929,919	5,796,818
6,565,763	8,181,785	8,566,882	10,053,071	7,648,129	12,368,853
323,531	894,898	654,639	531,338	165,386	1,069,428
210,925	421,000	(465,000)	(277,330)	-	(200,000)
<u>116,204,963</u>	<u>119,300,059</u>	<u>120,045,714</u>	<u>123,200,607</u>	<u>126,592,977</u>	<u>134,022,849</u>
162,563	152,717	122,563	92,563	62,563	-
13,465	15,182	14,222	14,831	127,250	63,332
35,654	65,443	104,819	68,706	129,474	100,890
593,776	-	-	-	-	-
(210,925)	(421,000)	465,000	277,330	-	200,000
<u>594,533</u>	<u>(187,658)</u>	<u>706,604</u>	<u>453,430</u>	<u>319,287</u>	<u>364,222</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>	<u>134,387,071</u>
\$ 4,090,131	\$ (1,536,248)	\$ (2,865,023)	\$ (7,693,905)	\$ (7,019,578)	\$ 19,287,003
7,954,243	(2,715,750)	(1,713,698)	(2,411,756)	(2,611,818)	(1,299,839)
<u>\$ 12,044,374</u>	<u>\$ (4,251,998)</u>	<u>\$ (4,578,721)</u>	<u>\$ (10,105,661)</u>	<u>\$ (9,631,396)</u>	<u>\$ 17,987,164</u>

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>2013</u>	<u>2014</u>
General Fund				
Nonspendable	13,315,338	11,828,476	9,796,827	8,236,967
Restricted	189,300	189,300	189,992	190,357
Committed	4,500,000	4,500,000	4,500,000	500,000
Assigned	13,439,658	13,211,700	13,146,819	7,331,036
Unassigned	<u>36,199,346</u>	<u>38,668,630</u>	<u>34,282,890</u>	<u>38,582,848</u>
Total General Fund	<u>\$ 67,643,642</u>	<u>\$ 68,398,106</u>	<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>
All Other Governmental Funds				
Nonspendable	580,873	472,372	120,310	293,537
Restricted	13,152,462	13,882,749	13,789,989	12,973,160
Committed	19,896,666	19,139,828	18,196,563	24,386,974
Assigned	<u>10,486,137</u>	<u>2,916,964</u>	<u>27,958</u>	<u>9,681</u>
Total All Other Governmental Funds	<u>\$ 44,116,138</u>	<u>\$ 36,411,913</u>	<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>
Total All Governmental Funds	<u><u>\$ 111,759,780</u></u>	<u><u>\$ 104,810,019</u></u>	<u><u>\$ 94,051,348</u></u>	<u><u>\$ 92,504,560</u></u>

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)

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
7,692,058	8,141,049	7,085,343	6,806,533	7,437,460	6,335,083
190,694	190,896	190,972	194,585	198,547	1,530,575
500,000	500,000	500,000	500,000	513,061	513,061
8,404,289	10,609,489	10,109,132	10,751,505	7,772,908	7,417,823
<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>54,156,433</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>	<u>\$ 69,952,975</u>
662,006	56,623	194,005	699,383	456,209	764,927
14,599,489	15,544,069	11,887,519	15,027,890	19,062,279	18,901,870
21,447,627	20,810,118	22,620,582	24,233,744	25,973,717	26,559,592
<u>22,000</u>	<u>11,065</u>	<u>32,412</u>	<u>6,501</u>	<u>98,916</u>	<u>119,192</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>\$ 46,345,581</u>
<u><u>\$ 93,823,431</u></u>	<u><u>\$ 95,149,942</u></u>	<u><u>\$ 95,042,562</u></u>	<u><u>\$ 100,636,016</u></u>	<u><u>\$ 107,252,483</u></u>	<u><u>\$ 116,298,556</u></u>

WAUKESHA COUNTY, WISCONSIN

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

	2011	2012	2013	2014
<b>Revenues</b>				
Intergovernmental contracts/grants	\$ 59,750,590	\$ 52,425,362	\$ 55,699,895	\$ 56,874,590
Property taxes	99,803,950	100,941,080	99,969,581	100,907,976
Fines and licenses	3,211,223	3,303,281	3,383,551	3,363,251
Charges for services	22,640,876	24,583,665	24,751,183	23,286,842
Interdepartmental revenues	4,145,717	4,181,051	3,897,903	3,964,255
Investment earnings (losses)	6,027,189	3,455,481	(1,458,150)	3,603,801
Miscellaneous	11,123,793	13,128,164	11,849,943	12,904,073
<b>Total revenues</b>	<b>206,703,338</b>	<b>202,018,084</b>	<b>198,093,906</b>	<b>204,904,788</b>
<b>Expenditures</b>				
Justice and public safety	55,692,702	55,803,155	56,078,311	56,748,498
Health and human services	74,256,845	69,496,515	69,917,572	69,713,751
Environment, parks and education	17,837,799	18,558,345	23,757,300	21,042,801
Public works	21,135,317	20,941,347	22,263,694	22,282,789
General government	12,162,412	12,710,547	10,406,087	10,481,429
Capital outlay	20,136,883	37,114,022	28,628,948	15,057,022
Debt service				
Principal	21,760,000 (a)	18,630,000 (b)	16,980,000 (c)	16,520,000 (d)
Interest	2,375,230	2,100,660	2,040,889	1,897,312
<b>Total expenditures</b>	<b>225,357,188</b>	<b>235,354,591</b>	<b>230,072,801</b>	<b>213,743,602</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(18,653,850)</b>	<b>(33,336,507)</b>	<b>(31,978,895)</b>	<b>(8,838,814)</b>
<b>Other Financing Sources (Uses)</b>				
General obligation notes issued	19,490,000	26,635,000	21,550,000	14,255,000
Premium on general obligation notes issued	-	-	455,878	189,411
Transfers in	6,872,974	12,578,877	2,662,207	8,672,021
Transfers out	(7,431,496)	(12,827,131)	(3,447,861)	(15,824,406)
<b>Total other financing sources (uses)</b>	<b>18,931,478</b>	<b>26,386,746</b>	<b>21,220,224</b>	<b>7,292,026</b>
<b>Net change in fund balances</b>	<b>\$ 277,628</b>	<b>\$ (6,949,761)</b>	<b>\$ (10,758,671)</b>	<b>\$ (1,546,788)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>11.8%</b>	<b>10.5%</b>	<b>9.4%</b>	<b>9.3%</b>

(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.

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

WAUKESHA COUNTY, WISCONSIN

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

2015	2016	2017	2018 (e)	2019 (e)	2020 (e)
\$ 59,692,009	\$ 60,929,499	\$ 58,538,923	\$ 60,094,939	\$ 62,851,312	\$ 78,030,757
102,239,114	104,282,428	105,273,141	106,901,181	107,822,491	109,758,755
3,525,225	3,620,619	3,636,073	3,767,535	3,546,125	3,395,084
25,024,774	24,858,230	27,666,414	26,800,486	27,266,967	26,439,622
4,106,396	4,165,466	4,393,211	4,354,506	4,871,325	4,516,179
1,173,633	1,548,008	2,276,030	2,451,569	6,725,977	5,633,820
10,873,871	13,055,465	13,249,247	13,314,510	11,915,502	15,587,693
<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>	<u>243,361,910</u>
56,927,583	58,145,429	60,242,953	61,198,695	62,469,651	63,558,199
73,463,278	76,218,681	74,656,354	76,365,793	79,802,846	85,059,652
22,041,356	22,138,207	22,036,533	21,658,995	23,231,280	22,399,433
22,007,379	23,225,360	22,425,273	23,447,509	24,287,540	23,571,421
10,169,605	11,913,735	11,580,135	12,364,340	12,734,140	15,878,140
16,708,739	17,688,857	18,861,253	15,171,112	19,439,943	27,480,460
12,635,000	12,705,000	13,005,000	13,030,000	12,765,000	23,165,000 (f)
1,800,805	1,648,616	1,726,180	1,598,840	1,726,429	1,819,599
<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>262,931,904</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>	<u>(19,569,994)</u>
10,000,000	11,500,000	10,000,000	12,500,000	17,500,000	28,513,000
185,596	430,903	106,316	246,913	507,907	718,804
2,263,704	2,989,192	2,937,883	3,441,126	4,169,985	4,287,396
(2,011,706)	(2,369,414)	(3,650,937)	(2,874,336)	(4,104,295)	(4,903,133)
<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>28,616,067</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>	<u>\$ 9,046,073</u>
7.1%	6.8%	7.0%	6.8%	6.5%	10.4%

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

(f) Includes \$10.5 million early redemption of the 2011, 2012, and 2013 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				
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
2020	47,857,267,000	11,935,477,300	1,627,679,700	312,921,200	886,812,700	1,487,547,000	61,132,610,900	\$1.76

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

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

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

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>County direct rates (b)</b>				
General	\$2.01	\$2.11	\$2.15	\$2.08
Federated Library (c)	\$0.25	\$0.27	\$0.28	\$0.29
<b>Overlapping rates</b>				
<b>Cities:</b>				
Brookfield	\$16.79 - \$17.57	\$17.39 - \$18.05	\$17.13 - \$18.35	\$16.07 - \$17.02
Delafield	\$15.65 - \$16.16	\$15.35 - \$17.90	\$15.19 - \$17.60	\$13.86 - \$15.92
Muskego	\$15.57 - \$17.10	\$16.10 - \$17.64	\$16.42 - \$17.94	\$14.87 - \$16.34
New Berlin	\$14.56 - \$17.91	\$17.37 - \$18.41	\$17.60 - \$18.69	\$16.21 - \$17.53
Oconomowoc	\$16.77 - \$16.83	\$18.47 - \$18.54	\$18.30 - \$18.37	\$16.57
Pewaukee	\$13.96 - \$16.07	\$14.82 - \$17.64	\$14.10 - \$17.12	\$13.14 - \$14.95
Waukesha	\$20.34	\$21.50	\$21.39	\$20.52
<b>Towns:</b>				
Brookfield	\$15.02 - \$15.77	\$15.49 - \$15.99	\$15.25 - \$16.48	\$14.13 - \$15.07
Delafield	\$12.43 - \$14.06	\$12.03 - \$14.84	\$11.86 - \$14.82	\$10.89 - \$13.85
Eagle	\$12.41 - \$14.86	\$13.20 - \$15.61	\$13.39 - \$15.33	\$11.92 - \$14.47
Genesee	\$13.00 - \$13.77	\$13.34 - \$14.13	\$13.21 - \$14.97	\$12.19 - \$13.40
Lisbon	\$14.22 - \$16.61	\$14.86 - \$17.96	\$15.14 - \$17.84	\$14.26 - \$15.40
Merton	\$12.68 - \$15.11	\$12.61 - \$16.37	\$12.51 - \$16.18	\$11.33 - \$14.29
Mukwonago	\$14.06 - \$14.82	\$14.54 - \$15.33	\$14.75 - \$15.53	\$13.38
Oconomowoc	\$13.30 - \$16.04	\$14.17 - \$17.46	\$14.11 - \$17.42	\$12.21 - \$13.38
Ottawa	\$12.71 - \$14.44	\$13.39 - \$14.96	\$13.54 - \$15.32	\$12.13 - \$14.67
<b>Villages:</b>				
Big Bend	\$17.58	\$18.28	\$18.53	\$17.10
Butler	\$19.00 - \$20.34	\$19.47 - \$20.84	\$19.32 - \$21.49	\$19.24 - \$20.92
Chenequa	\$14.49 - \$15.85	\$14.61 - \$16.47	\$14.84 - \$17.10	\$13.58 - \$15.99
Dousman	\$15.81	\$17.41	\$18.13	\$16.85
Eagle	\$15.58 - \$17.18	\$16.13 - \$17.50	\$16.33 - \$18.11	\$14.97 - \$17.5
Elm Grove	\$18.03	\$18.67	\$19.11	\$17.58
Hartland	\$15.35 - \$16.69	\$14.32 - \$16.86	\$14.95 - \$17.67	\$13.31 - \$16.79
Lac LaBelle	\$15.96	\$17.62	\$17.18	\$15.74
Lannon	\$16.99 - \$18.33	\$14.85 - \$17.75	\$17.37 - \$19.51	\$15.94 - \$17.71
Menomonee Falls	\$17.01 - \$18.35	\$17.54 - \$18.92	\$17.57 - \$19.72	\$15.97 - \$17.74
Merton	\$14.48 - \$16.59	\$15.06 - \$17.86	\$15.21 - \$17.61	\$14.20 - \$15.34
Mukwonago	\$18.41 - \$19.16	\$18.56 - \$19.32	\$19.15 - \$19.90	\$18.07
Nashotah	\$15.46	\$15.04	\$14.87	\$13.82
North Prairie	\$15.15 - \$15.33	\$15.70 - \$16.42	\$15.56 - \$16.79	\$14.55 - \$15.67
Oconomowoc Lake	\$14.94	\$16.54	\$16.61	\$15.28
Pewaukee	\$17.70	\$17.94	\$18.87	\$16.94
Summit	\$13.34 - \$14.70	\$13.94 - \$15.55	\$14.65 - \$15.47	\$13.25 - \$13.51
Sussex	\$16.64 - \$17.97	\$17.20 - \$19.31	\$17.21 - \$19.16	\$15.86 - \$16.93
Vernon (d)	\$13.41 - \$16.07	\$13.85 - \$16.66	\$14.05 - \$16.78	\$12.65 - \$16.64
Wales	\$14.87	\$14.53	\$16.74	\$15.07
Waukesha (d)	\$13.11	\$13.63	\$13.27	\$12.26

(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.

(d) The Town of Vernon and Town of Waukesha have incorporated as Villages in 2020.



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

<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$2.04 \$0.28	\$2.00 \$0.28	\$1.95 \$0.27	\$1.89 \$0.26	\$1.82 \$0.25	\$1.76 \$0.24
\$14.93 - \$16.68	\$15.20 - \$16.29	\$14.38 - \$16.16	\$13.72 - \$15.58	\$14.02 - \$15.52	\$13.98 - \$15.85
\$13.23 - \$15.75	\$13.13 - \$15.59	\$11.92 - \$14.88	\$11.65 - \$14.72	\$11.13 - \$14.29	\$10.76 - \$14.06
\$14.21 - \$15.74	\$14.19 - \$15.51	\$13.22 - \$14.39	\$12.82 - \$14.00	\$12.39 - \$13.25	\$12.65 - \$12.77
\$15.91 - \$17.08	\$15.50 - \$16.88	\$15.22 - \$17.11	\$14.16 - \$15.46	\$13.58 - \$15.07	\$13.24 - \$15.05
\$16.32	\$15.95	\$15.36	\$15.08	\$14.90	\$14.52
\$12.88 - \$14.64	\$12.46 - \$14.94	\$11.76 - \$13.96	\$11.19 - \$13.05	\$11.72 - \$13.20	\$10.99 - \$12.87
\$20.43	\$20.08	\$19.45	\$18.83	\$19.18	\$18.80
\$14.06 - \$15.03	\$13.79 - \$14.95	\$13.12 - \$14.94	\$12.81 - \$14.90	\$13.03 - \$14.43	\$12.87 - \$14.74
\$10.25 - \$13.46	\$10.09 - \$12.72	\$9.08 - \$12.03	\$8.84 - \$11.91	\$8.92 - \$11.57	\$9.06 - \$11.44
\$11.25 - \$13.71	\$11.29 - \$13.31	\$10.53 - \$13.12	\$10.26 - \$13.28	\$10.02 - \$12.20	\$10.26 - \$12.13
\$11.87 - \$13.50	\$11.70 - \$13.35	\$10.90 - \$12.77	\$10.39 - \$12.56	\$10.23 - \$12.15	\$10.53 - \$11.97
\$13.98 - \$15.22	\$13.40 - \$15.62	\$12.78 - \$14.64	\$11.85 - \$13.76	\$11.52 - \$13.21	\$11.12 - \$12.49
\$10.72 - \$13.92	\$10.63 - \$14.12	\$9.52 - \$12.82	\$9.33 - \$12.01	\$8.74 - \$11.53	\$8.39 - \$11.23
\$12.74	\$13.39	\$12.48	\$12.01	\$11.75	\$11.98
\$11.87 - \$13.26	\$11.47 - \$12.95	\$11.00 - \$12.58	\$10.58 - \$12.14	\$10.34 - \$11.99	\$9.78 - \$11.59
\$11.46 - \$13.92	\$11.49 - \$13.49	\$10.65 - \$13.24	\$10.33 - \$13.23	\$9.80 - 11.97	\$10.04 - \$11.80
\$16.32	\$17.43	\$17.86	\$17.36	\$16.26	\$16.24
\$18.58 - \$20.57	\$18.25 - \$21.01	\$17.67 - \$20.36	\$17.46 - \$19.18	\$17.76 - \$18.02	\$16.91 - \$17.92
\$13.72 - \$16.46	\$13.43 - \$16.22	\$12.10 - \$14.94	\$11.89 - \$14.32	\$11.37 - \$13.58	\$10.95 - \$12.97
\$17.81	\$17.62	\$17.19	\$16.17 - \$16.82	\$15.82 - \$16.18	\$15.74 - \$16.50
\$14.14 - \$16.59	\$14.08 - \$16.09	\$13.12 - \$15.71	\$12.57 - \$15.59	\$12.14 - \$14.31	\$12.26 - \$14.01
\$17.34	\$17.07	\$16.70	\$16.41	\$16.15	\$16.25
\$13.09 - \$16.29	\$12.99 - \$15.77	\$12.07 - \$14.90	\$11.95 - \$14.39	\$11.48 - \$14.02	\$11.15 - \$13.14
\$15.64	\$15.34	\$15.26	\$14.79	\$14.57	\$14.03
\$15.00 - \$17.00	\$14.24 - \$16.99	\$12.66 - \$15.35	\$12.90 - \$14.62	\$13.01 - \$13.29	\$12.19 - \$13.21
\$15.52 - \$17.52	\$14.81 - \$17.57	\$14.06 - \$16.75	\$14.31 - \$16.02	\$14.36 - \$14.64	\$13.53 - \$14.54
\$13.89 - \$15.13	\$13.37 - \$15.45	\$12.64 - \$14.38	\$11.64 - \$13.55	\$11.41 - \$12.84	\$11.01 - \$12.07
\$17.56	\$17.62	\$16.58	\$15.85	\$15.84	\$15.97
\$13.30	\$13.15	\$12.05	\$11.81	\$11.23	\$10.74
\$13.65 - \$15.28	\$13.71 - \$15.20	\$12.77 - \$14.54	\$12.30 - \$14.32	\$12.31 - \$14.23	\$12.43 - \$13.86
\$15.28	\$15.03	\$14.59	\$14.13	\$14.03	\$13.70
\$16.42	\$15.94	\$15.47	\$14.72	\$14.79	\$14.58
\$13.20 - \$13.54	\$12.85 - \$13.40	\$12.94 - \$13.40	\$12.66 - \$13.31	\$12.46 - \$12.82	\$12.14 - \$12.58
\$15.67 - \$16.91	\$15.28 - \$17.51	\$14.67 - \$16.53	\$15.03 - \$15.68	\$15.09 - \$15.34	\$13.54 - \$14.42
\$12.07 - \$15.95	\$12.08 - \$14.83	\$11.27 - \$14.53	\$10.85 - \$13.78	\$10.51 - \$13.77	\$10.73 - \$57.22
\$15.05	\$14.98	\$14.40	\$14.22	\$13.85	\$13.50
\$12.06	\$11.60	\$10.82	\$10.35	\$10.69	\$10.50

**WAUKESHA COUNTY, WISCONSIN**

TABLE 7  
PRINCIPAL TAXPAYERS  
2020 AND NINE YEARS PRIOR

<b>Taxpayer</b>	<b>2020 Equalized Value</b>	<b>2020 Rank</b>	<b>2020 Percentage of Total Equalized Value</b>	<b>2011 Equalized Value</b>	<b>2011 Rank</b>	<b>2011 Percentage of Total Equalized Value</b>
The Corners of Brookfield	\$ 206,308,900	1	0.34%	--	--	--
Wimmer Brothers	197,302,900	2	0.32%	--	--	--
Pro Health Care	161,616,947	3	0.26%	116,912,000	5	0.24%
Individual (Thomson)	151,186,900	4	0.25%	156,694,500	2	0.32%
Kohl's	142,045,500	5	0.23%	109,706,600	6	0.23%
Brookfield Square	136,668,600	6	0.22%	163,533,900	1	0.34%
Aurora	132,820,400	7	0.22%	131,455,700	3	0.27%
Target Corporation	123,455,300	8	0.20%	92,760,000	10	0.19%
Fiduciary Real Estate Development	121,160,700	9	0.20%	--	--	--
Pabst Farms	111,358,600	10	0.18%	118,840,500	4	0.24%
Bielinski Bros.	--	--	--	99,761,300	9	0.20%
Wal-Mart	--	--	--	101,711,000	8	0.21%
Harmony Homes	--	--	--	105,261,300	7	0.22%
<b>TOTAL</b>	<b>\$1,483,924,747</b>		<b>2.43%</b>	<b>\$1,196,636,800</b>		<b>2.45%</b>
<b>TOTAL COUNTY EQUALIZED VALUE</b>	<b>\$61,132,610,900</b>			<b>\$48,747,058,300</b>		

Source: Waukesha County Tax System

**WAUKESHA COUNTY, WISCONSIN**

TABLE 8  
PROPERTY TAXES LEVIED AND COLLECTIONS  
LAST TEN FISCAL YEARS

<b>Settlement Year (A)</b>	<b>Total Tax Roll</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in</b>	<b>Total Collections as of</b>	
		<b>Amount Collected</b>	<b>Percent Collected</b>	<b>Subsequent Years</b>	<b>December 31, 2020</b>	<b>Percent Collected</b>
		<b>Amount Collected</b>	<b>Percent Collected</b>	<b>Amount Collected</b>	<b>Amount Collected</b>	<b>Percent Collected</b>
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%	\$4,822,800	\$909,514,334	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%	\$3,098,707	\$895,406,362	100.00%
2016	\$910,413,207	\$907,361,480	99.66%	\$3,029,578	\$910,391,058	100.00%
2017	\$923,780,879	\$921,075,551	99.71%	\$2,651,598	\$923,727,149	99.99%
2018	\$931,581,854	\$929,255,014	99.75%	\$1,759,727	\$931,014,741	99.94%
2019	\$939,594,600	\$937,218,815	99.75%	\$1,227,723	\$938,446,538	99.88%
2020	\$966,262,099	\$964,009,651	99.77%	\$0	\$964,009,651	99.77%

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
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	\$29,991,773	\$58,358,920,500	\$79,330,000	\$1,527,785	\$80,857,785	\$2,009,287	\$78,848,498	0.14%	0.27%	\$199.16	\$194.21
2020	406,785	*	\$61,132,610,900	\$84,678,000	\$1,743,784	\$86,421,784	\$3,135,712	\$83,286,072	0.14%	*	\$212.45	\$204.74

\*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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Equalized Value of Real and Personal Property	<u>\$ 49,552,563</u>	<u>\$ 47,739,765</u>	<u>\$ 47,217,367</u>	<u>\$ 48,995,017</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,477,628	\$ 2,386,988	\$ 2,360,868	\$ 2,449,751
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	71,660	79,665	84,235	81,970
Less: Debt Service Funds	<u>(3,774)</u>	<u>(3,861)</u>	<u>(3,485)</u>	<u>(3,231)</u>
Total Amount of Debt Applicable to Debt Margin	67,886	75,804	80,750	78,739
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,409,742</u>	<u>\$ 2,311,184</u>	<u>\$ 2,280,118</u>	<u>\$ 2,371,012</u>
Percent of Debt Capacity Used	2.7%	3.2%	3.4%	3.2%

**WAUKESHA COUNTY, WISCONSIN**

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

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</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>	<u>\$ 62,620,158</u>
\$ 2,509,381	\$ 2,596,878	\$ 2,707,907	\$ 2,826,832	\$ 2,977,046	\$ 3,131,008
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>	84,678 <u>(3,136)</u>
77,147	76,102	73,880	73,413	77,321	81,542
<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>	<u>\$ 3,049,466</u>
3.1%	2.9%	2.7%	2.6%	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 2020 Less 2020 Principal Payments</u>	<u>% of Debt Within County</u>	<u>Amount of Debt Within County</u>
<b>DIRECT DEBT</b>			
Waukesha County (as of 12/31/20)	84,678,000	100.00%	\$ 84,678,000
Unamortized Premium (Discount)	1,743,784	100.00%	1,743,784
<b>TOTAL DIRECT DEBT</b>			<b>\$ 86,421,784</b>
<b>OVERLAPPING DEBT</b>			
<b>Cities:</b>			
Brookfield	84,987,027	100.00%	\$ 84,987,027
Delafield	13,055,042	100.00%	13,055,042
Milwaukee	962,802,766	0.05%	481,401
Muskego	35,879,512	100.00%	35,879,512
New Berlin	51,344,881	100.00%	51,344,881
Oconomowoc	26,024,816	100.00%	26,024,816
Pewaukee	11,838,094	100.00%	11,838,094
Waukesha	129,131,118	100.00%	129,131,118
<b>Total All Cities</b>			<b>\$ 352,741,891</b>
<b>Towns:</b>			
Brookfield	2,989,137	100.00%	\$ 2,989,137
Delafield	3,010,807	100.00%	3,010,807
Eagle	438,221	100.00%	438,221
Genesee	2,977,858	100.00%	2,977,858
Lisbon	5,009,600	100.00%	5,009,600
Merton	1,872,284	100.00%	1,872,284
Mukwonago	2,655,697	100.00%	2,655,697
Oconomowoc	5,040,023	100.00%	5,040,023
Ottawa	5,597	100.00%	5,597
<b>Total All Towns</b>			<b>\$ 23,999,224</b>
<b>Villages:</b>			
Big Bend	3,945,869	100.00%	\$ 3,945,869
Butler	5,496,005	100.00%	5,496,005
Chenequa	806,365	100.00%	806,365
Dousman	5,492,309	100.00%	5,492,309
Eagle	80,697	100.00%	80,697
Elm Grove	5,857,920	100.00%	5,857,920
Hartland	18,169,853	100.00%	18,169,853
Lac LaBelle	385,000	99.65%	383,653
Lannon	3,846,966	100.00%	3,846,966
Menomonee Falls	77,262,951	100.00%	77,262,951
Merton	2,736,948	100.00%	2,736,948
Mukwonago	24,793,430	93.89%	23,278,551
Nashotah	306,053	100.00%	306,053
North Prairie	567,064	100.00%	567,064
Oconomowoc Lake	458,488	100.00%	458,488
Pewaukee	14,070,719	100.00%	14,070,719
Summit	9,987,722	100.00%	9,987,722
Sussex	44,458,259	100.00%	44,458,259
Vernon	905,977	100.00%	905,977
Wales	4,541,895	100.00%	4,541,895
Waukesha	8,269	100.00%	8,269
<b>Total All Villages</b>			<b>\$ 222,662,533</b>



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

<b>Governmental Unit</b>	<b>Outstanding Debt As of June 2020 Less 2020 Principal Payments</b>	<b>% of Debt Within County</b>	<b>Amount of Debt Within County</b>
<b>School Districts:</b>			
Arrowhead UHS	432,628	100.00%	\$ 432,628
East Troy	19,260,000	0.66%	127,116
Elmbrook	38,250,000	100.00%	38,250,000
Hamilton	53,505,000	100.00%	53,505,000
Kettle Moraine	34,805,000	99.96%	34,791,078
Menomonee Falls	38,820,000	100.00%	38,820,000
Milwaukee Area TCD	72,860,000	0.53%	386,158
Merton Community	331,818	100.00%	331,818
Mukwonago	39,920,000	99.10%	39,560,720
Muskego-Norway	38,610,000	84.91%	32,783,751
New Berlin	36,275,000	100.00%	36,275,000
North Lake	1,190,000	100.00%	1,190,000
Oconomowoc Area	77,305,000	88.56%	68,461,308
Palmyra-Eagle	10,295,000	49.68%	5,114,556
Pewaukee	44,345,000	100.00%	44,345,000
Stone Bank	1,070,000	100.00%	1,070,000
Swallow	7,890,000	100.00%	7,890,000
Waukesha	43,340,000	100.00%	43,340,000
Waukesha Area TCD	18,090,000	97.16%	17,576,244
West Allis	15,585,000	6.82%	1,062,897
<b>Total All School Districts</b>			<b>\$ 465,313,274</b>
<b>Sanitary Districts</b>			
Black Hawk	250,000	100.00%	\$ 250,000
Eagle Spring			
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			
Sewerage District	775,702,897	0.02%	155,141
Okauchee Lake Management	71,479	100.00%	71,479
School Section Lake Mangement	99,013	100.00%	99,013
<b>Total Sanitary Districts</b>			<b>\$ 1,018,107</b>
<b>TOTAL OVERLAPPING DEBT</b>			<b>\$ 1,065,735,029</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 1,152,156,813</b>

Source: Survey of Underlying Governmental Units conducted by Springsted as of June, 2020.

Results based on confirmations received from overlapping municipalities.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 12  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) (\$000's) Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Public School Enrollment</b>	<b>(3) Private School Enrollment</b>	<b>(4) Average Unemployment Rate</b>
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	\$29,991,773	\$73,873	60,980	11,005	2.9%
2020	406,785	*	*	60,471	*	5.8%

\*Information not yet available.

Sources:

- (1) Fiscal year 2010 is U.S. Census figure; all other figures are estimated by the Wisconsin Department of Administration.
- (2) Bureau of Economic Analysis-US Department of Commerce.
- (3) Wisconsin Department of Public Instruction.
- (4) Wisconsin Department of Workforce Development - Bureau of Workforce Information. 2020 figure is preliminary and reflect employment impact as a result of COVID-19. Prior-year figures may be revised according to the Bureau of Labor Statistics.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 13  
TEN LARGEST EMPLOYERS  
2020 AND NINE YEARS PRIOR

<u>Employer</u>	<u>Product/Business</u>	<u>2020</u>			<u>2011</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/Headquarters	5,500	18%	1	5,429	20%	1
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,348	15%	2	4,755	17%	2
Froedtert	Health Services	3,943	13%	3	--	--	--
Quad Graphics	Printing/Headquarters	3,000	10%	4	3,209	12%	4
Advocate Aurora Health Care	Health Services	2,800	9%	5	1,414	5%	8
Roundy's (Kroger)	Retail/Distribution Cntr	2,627	9%	6	2,703	10%	5
Generac	Manufacturing	2,274	8%	7	--	--	--
GE Healthcare	Medical Equipment/Training	2,100	7%	8	3,700	14%	3
Target Corporation	Retail/Distribution Cntr	1,765	6%	9	--	--	--
Eaton Cooper Power Systems	Manufacturer Power Transformers	1,600	5%	10	--	--	--
Waukesha School District	Education	--	--	--	1,823	7%	6
Wal-Mart Corporation	Retail	--	--	--	1,465	5%	7
Waukesha County	Government	--	--	--	1,357	5%	9
Community Memorial Hospital	Health Services	--	--	--	1,331	5%	10
<b>Total</b>		<u>29,957</u>	<u>100%</u>		<u>27,186</u>	<u>100%</u>	

SOURCE: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
February 2021 and February 2012 employer inquiry updates.

**WAUKESHA COUNTY, WISCONSIN**

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

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Functional Areas:	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Justice and public safety	549.75	544.52	544.90	544.90
Health and human services	419.62	418.06	426.06	425.06
Environment, parks and education (a)	135.75	133.70	133.20	133.20
Public works	144.10	135.60	135.60	135.60
General government	<u>126.40</u>	<u>126.05</u>	<u>126.05</u>	<u>125.55</u>
Total Regular Positions County-Wide	1,375.62	1,357.93	1,365.81	1,364.31
Temporary Extra Help	121.02	123.64	121.40	120.72
Overtime	<u>23.14</u>	<u>22.89</u>	<u>22.95</u>	<u>22.38</u>
Total Position Equivalents	1,519.78	1,504.46	1,510.16	1,507.41

(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

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Budget</u>
548.90	547.15	554.90	551.90	558.90	555.40
418.14	415.44	411.74	416.84	433.50	437.60
131.20	128.20	126.90	120.40	122.30	122.84
139.60	138.60	137.60	137.60	135.60	135.60
<u>125.55</u>	<u>124.65</u>	<u>123.00</u>	<u>125.40</u>	<u>125.00</u>	<u>125.20</u>
1,363.39	1,354.04	1,354.14	1,352.14	1,375.30	1,376.64
111.47	112.48	118.27	122.32	117.50	113.53
<u>22.26</u>	<u>22.39</u>	<u>23.07</u>	<u>24.09</u>	<u>24.88</u>	<u>24.39</u>
1,497.12	1,488.91	1,495.48	1,498.55	1,517.68	1,514.56

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	2011	2012	2013	2014
<b>JUSTICE AND PUBLIC SAFETY</b>				
Jail Bookings	8,291	8,244	8,401	8,496
Average Daily Population - Jail	430	419	412	398
Average Daily Population - Huber Facility	178	155	135	130
<b>HEALTH AND HUMAN SERVICES</b>				
Economic Services/Support Program				
Unduplicated Cases (a)	14,448	19,239	20,245	22,321
Mental Health Center Days of Care	6,419	5,661	6,204	6,000
<b>PARKS &amp; LAND USE</b>				
Daily Entrance Stickers	83,949	87,675	80,138	77,658
Annual Stickers	14,275	15,435	15,025	15,487
Annual Boat Launch Stickers	535	581	453	513
Daily Boat Launches	13,251	14,373	13,045	13,085
<b>PUBLIC WORKS</b>				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	14,026,833	14,222,399	13,819,632	14,442,752
Natural Gas Consumption (Therm)	737,345	647,827	812,566	857,372
Water Consumption (Gallons)	24,121,900	22,907,000	22,982,000	22,763,800
Transportation:				
Centerline Miles of Road Maintained				
County	396	396	396	396
State	237	237	237	237
Airport:				
Based Aircraft	190	238	233	238
Annual Operations (takeoffs & landings)	62,096	60,920	52,091	41,727

(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

2015	2016	2017	2018	2019	2020
8,191	8,294	8,823	7,915	7,332	5,255
409	406	421	422	399	329
117	123	123	124	113	58
21,858	21,968	22,352	21,923	20,771	24,727
5,973	6,443	6,311	7,692	6,821	5,790
90,050	90,645	95,203	89,245	87,700	109,467
15,732	15,008	19,381	17,481	18,406	28,427
551	559	698	690	456	1,126
16,460	15,853	13,951	13,300	13,155	19,379
13,967,764	13,704,564	13,347,646	13,485,504	12,936,532	14,106,282
740,782	734,616	873,373	938,634	905,996	674,100
23,907,100	23,640,600	21,891,400	23,869,562	21,027,900	19,312,358
401	401	407	407	407	407
224	224	224	227	227	207
173	173	175	200	200	200
37,834	41,994	37,445	48,527	48,617	49,966

**WAUKESHA COUNTY, WISCONSIN**

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

	2011	2012	2013	2014
<b>JUSTICE AND PUBLIC SAFETY</b>				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	469
<b>PARKS, ENVIRONMENT, EDUCATION, AND LAND USE</b>				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,956	3,956	3,958	3,959
Undeveloped	4,382	4,443	4,458	4,456
County Golf Courses	3	3	3	3
Ice Arenas	2	2	2	2
Nature Center	1	1	1	1
Exposition Center	1	1	1	1
<b>PUBLIC WORKS</b>				
Centerline Miles of County Roads	396	396	396	396
Traffic Signals	102	103	103	103
Bridges	64	64	65	65
Active Vehicles in Vehicle Replacement Plan	381	382	377	382
Airport:				
Number of Runways	2	2	2	2

Source: Waukesha County Departments



WAUKESHA COUNTY, WISCONSIN

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

2015	2016	2017	2018	2019	2020
326	324	324	324	324	324
481	481	481	481	481	481
8	8	8	8	8	9
4,037	4,105	4,072	5,161	5,161	5,161
4,464	4,464	4,625	3,381	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
401	401	407	407	407	407
112	113	124	112	116	116
67	66	65	65	65	65
383	387	387	387	387	376
2	2	2	2	2	2

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