

STATISTICAL SECTION

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.

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)

	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 272,991,997	\$ 289,131,520	\$ 302,395,863	\$ 306,112,400
Restricted	21,708,940	21,800,178	21,206,029	36,013,000
Unrestricted	102,136,846	91,575,464	88,686,232	104,634,861
Total governmental activities net position	<u>\$ 396,837,783</u>	<u>\$ 402,507,162</u>	<u>\$ 412,288,124</u>	<u>\$ 446,760,261</u>
Business-type activities				
Net investment in capital assets	\$ 25,926,909	\$ 25,828,208	\$ 30,795,267	\$ 42,453,198
Restricted	-	-	-	315,692
Unrestricted	20,496,331	20,805,814	19,880,902	16,498,376
Total business-type activities net position	<u>\$ 46,423,240</u>	<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>	<u>\$ 59,267,266</u>
Primary government				
Net investment in capital assets	\$ 298,918,906	\$ 314,959,728	\$ 333,191,130	\$ 348,565,598
Restricted	21,708,940	21,800,178	21,206,029	36,328,692
Unrestricted	122,633,177	112,381,278	108,567,134	121,133,237
Total primary government net position	<u>\$ 443,261,023</u>	<u>\$ 449,141,184</u>	<u>\$ 462,964,293</u>	<u>\$ 506,027,527</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 1
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

2016	2017	2018	2019	2020	2021
\$ 311,912,426	\$ 314,377,474	\$ 311,808,558	\$ 313,835,865	\$ 319,704,387	\$ 327,917,196
17,831,293	16,406,054	32,134,271	14,222,383	37,809,747	53,989,855
115,480,294	111,575,462	89,857,221	98,722,224	88,553,341	84,033,117
<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>	<u>\$ 465,940,168</u>
\$ 41,934,747	\$ 41,101,687	\$ 39,545,755	\$ 38,093,233	\$ 35,734,016	\$ 33,329,202
-	-	367,754	-	403,739	753,421
14,616,769	13,736,131	12,251,214	11,459,672	12,115,311	13,262,715
<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>	<u>\$ 47,345,338</u>
\$ 353,847,173	\$ 355,479,161	\$ 351,354,313	\$ 351,929,098	\$ 355,438,403	\$ 361,246,398
17,831,293	16,406,054	32,502,025	14,222,383	38,213,486	54,743,276
130,097,063	125,311,593	102,108,435	110,181,896	100,668,652	97,295,832
<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>	<u>\$ 513,285,506</u>

WAUKESHA COUNTY, WISCONSIN

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

	2012	2013	2014	2015
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 55,013,816	\$ 57,865,553	\$ 58,631,729	\$ 59,260,831
Health and Human Services	68,212,965	71,005,269	71,813,044	74,719,517
Environment, Parks & Education	18,858,725	26,277,129	23,638,671	24,055,663
Public Works	31,341,502	28,519,158	29,786,439	31,486,640
General Government	18,218,406	15,849,099	14,950,967	15,490,433
Interest and Fiscal Charges	1,998,166	2,038,738	1,706,645	1,623,250
Total governmental activities expenses	<u>193,643,580</u>	<u>201,554,946</u>	<u>200,527,495</u>	<u>206,636,334</u>
Business-type Activities:				
Radio services	396,966	398,840	2,156,629	374,474
Golf courses	3,129,229	3,153,650	3,100,553	3,224,662
Ice arenas	1,191,096	1,207,977	1,250,048	1,265,648
Materials recovery facility	2,349,912	2,357,619	2,361,837	4,694,147
Airport	1,597,996	1,808,523	1,803,000	1,974,641
Total business-type activities expenses	<u>8,665,199</u>	<u>8,926,609</u>	<u>10,672,067</u>	<u>11,533,572</u>
Total primary government expenses	<u>\$ 202,308,779</u>	<u>\$ 210,481,555</u>	<u>\$ 211,199,562</u>	<u>\$ 218,169,906</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 12,403,386	\$ 11,509,340	\$ 11,456,678	\$ 12,090,429
Health and human services	9,783,973	8,949,650	8,640,448	8,965,235
Environment, parks and education	8,999,703	8,667,204	7,984,708	8,660,938
Public works	5,538,712	5,940,593	6,588,211	7,077,740
General government	4,392,785	4,827,900	5,052,051	4,851,902
Operating grants and contributions				
Justice and public safety	2,929,161	2,484,817	2,483,115	2,655,427
Health and human services	33,524,621	32,455,618	34,013,280	37,840,137
Environment, parks and education	2,501,736	6,758,958	3,456,381	5,196,247
Public works	4,714,286	4,449,344	4,879,589	5,297,360
General government	818,951	2,757,796	2,783,058	713,490
Capital grants and contributions				
Justice and public safety	-	-	-	-
Environment, parks and education	23,860	-	1,411,991	-
Public works	6,918,972	6,248,796	10,461,844	1,136,157
General government	2,147	-	-	36,440
Total governmental activities program revenues	<u>92,552,293</u>	<u>95,050,016</u>	<u>99,211,354</u>	<u>94,521,502</u>
Business-type Activities:				
Charges for services				
Radio services	479,276	471,885	469,326	628,989
Golf courses	3,043,824	2,680,873	2,740,941	3,065,012
Ice arenas	1,030,354	1,039,349	1,056,046	1,029,811
Materials recovery facility	1,388,468	1,189,428	1,118,216	1,727,774
Airport	740,368	747,358	792,278	741,076
Operating grants and contributions				
Radio services	-	-	-	-
Golf courses	-	-	-	-
Ice arenas	-	-	-	-
Materials recovery facility	1,198,496	948,963	947,620	947,831
Airport	-	-	-	-
Capital grants and contributions				
Radio services	-	-	-	1,600,000
Ice arenas	-	-	-	6,500
Airport	-	1,330,518	-	9,146,289
Total business-type activities program revenues	<u>7,880,786</u>	<u>8,408,374</u>	<u>7,124,427</u>	<u>18,893,282</u>
Total primary government program revenues	<u>\$ 100,433,079</u>	<u>\$ 103,458,390</u>	<u>\$ 106,335,781</u>	<u>\$ 113,414,784</u>
Net (Expense) Revenue				
Governmental activities	\$ (101,091,287)	\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)
Business-type activities	(784,413)	(518,235)	(3,547,640)	7,359,710
Total primary government net expense	<u>\$ (101,875,700)</u>	<u>\$ (107,023,165)</u>	<u>\$ (104,863,781)</u>	<u>\$ (104,755,122)</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)

2016	2017	2018	2019	2020	2021
\$ 62,630,595	\$ 64,390,230	\$ 64,383,283	\$ 68,235,150	\$ 65,043,411	\$ 62,915,292
78,412,414	77,324,688	78,812,001	83,519,429	86,215,388	87,862,796
24,494,369	24,275,111	26,983,410	27,428,664	25,452,794	30,227,477
33,437,460	33,752,890	37,670,803	36,796,894	33,811,113	36,651,049
17,437,733	18,841,337	21,848,512	19,695,741	24,090,124	19,220,996
1,452,721	1,483,300	1,380,541	1,500,782	1,340,064	1,453,145
<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>	<u>238,330,755</u>
408,969	345,162	401,660	416,407	786,853	1,077,702
2,999,998	3,159,386	3,158,105	3,184,732	3,326,972	2,873,929
1,318,946	1,369,575	1,294,141	1,261,778	1,256,069	1,165,515
4,353,497	4,393,321	4,437,966	3,946,090	3,336,442	3,166,868
2,172,504	2,235,119	2,206,905	2,263,224	2,144,616	2,118,434
<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>10,402,448</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>	<u>\$ 248,733,203</u>
\$ 12,367,416	\$ 13,022,915	\$ 13,233,802	\$ 13,207,395	\$ 13,127,764	\$ 14,730,262
9,043,166	11,207,298	10,647,738	9,559,198	7,966,654	9,717,020
8,858,429	9,123,275	8,416,075	9,056,746	10,103,907	11,821,683
6,995,552	6,891,906	7,635,052	7,819,773	7,832,201	8,064,700
4,953,995	6,081,705	6,119,867	5,864,996	6,035,187	6,381,841
3,236,217	3,098,903	3,036,150	3,083,746	4,801,767	3,275,250
38,121,033	36,250,432	37,843,693	39,573,233	48,815,246	52,597,227
4,328,554	4,036,994	2,832,202	4,307,873	5,205,492	9,989,095
6,655,262	6,635,887	7,245,390	5,947,302	6,826,953	7,152,442
746,275	771,064	812,614	795,235	3,758,062	1,421,839
-	-	12,500	15,000	-	-
1,615,624	-	-	555,250	99,742	-
71,022	-	2,348,955	3,778,358	6,644,073	8,504,530
36,440	36,440	-	-	-	107,420
<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>	<u>133,763,309</u>
743,418	615,512	837,945	712,831	762,354	758,166
2,951,671	2,868,926	2,617,179	2,876,626	3,712,513	2,416,363
1,015,374	1,111,015	1,049,688	1,040,530	1,034,053	1,006,614
2,123,986	2,401,167	1,774,443	1,092,601	1,221,539	2,188,509
804,479	900,618	971,555	1,035,757	1,037,798	1,121,735
-	-	-	-	-	-
-	-	-	2,276	2,693	2,567
-	-	-	-	2,086	1,067
1,086,894	1,185,023	1,121,442	1,380,505	1,412,096	1,288,416
-	-	-	-	1,759	241,611
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,725,822</u>	<u>9,082,261</u>	<u>8,372,252</u>	<u>8,141,126</u>	<u>9,186,891</u>	<u>9,025,048</u>
<u>\$ 105,754,807</u>	<u>\$ 106,239,080</u>	<u>\$ 108,556,290</u>	<u>\$ 111,705,231</u>	<u>\$ 130,403,939</u>	<u>\$ 142,788,357</u>
\$ (120,836,307)	\$ (122,910,737)	\$ (130,894,512)	\$ (133,612,555)	\$ (114,735,846)	\$ (104,567,446)
(2,528,092)	(2,420,302)	(3,126,525)	(2,931,105)	(1,664,061)	(1,377,400)
<u>\$ (123,364,399)</u>	<u>\$ (125,331,039)</u>	<u>\$ (134,021,037)</u>	<u>\$ (136,543,660)</u>	<u>\$ (116,399,907)</u>	<u>\$ (105,944,846)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 104,354,507	\$ 104,327,330	\$ 105,058,189	\$ 105,874,938
Intergovernmental revenues	1,807,511	1,773,883	1,777,620	1,747,186
Investment earnings (loss)	3,855,412	(1,124,081)	3,888,387	1,482,620
Miscellaneous	6,028,793	6,932,258	6,581,603	6,565,763
Gains on disposal/sale of capital assets	499,423	407,419	1,141,804	323,531
Transfers	-	(142,500)	(7,350,500)	210,925
Total governmental activities	116,545,646	112,174,309	111,097,103	116,204,963
Business-type Activities:				
Property taxes	192,563	192,563	192,563	162,563
Investment earnings	31,474	20,643	16,199	13,465
Miscellaneous	31,542	373,311	30,525	35,654
Gains on disposal/sale of capital assets	-	-	-	593,776
Transfers	-	142,500	7,350,500	(210,925)
Total business-type activities	255,579	729,017	7,589,787	594,533
Total primary government	116,801,225	112,903,326	118,686,890	116,799,496
Change in Net Position				
Governmental Activities	\$ 15,454,359	\$ 5,669,379	\$ 9,780,962	\$ 4,090,131
Business-type Activities	(528,834)	210,782	4,042,147	7,954,243
Total primary government	\$ 14,925,525	\$ 5,880,161	\$ 13,823,109	\$ 12,044,374

WAUKESHA COUNTY, WISCONSIN

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

2016	2017	2018	2019	2020	2021
\$ 106,246,130	\$ 107,175,895	\$ 108,460,927	\$ 109,281,104	\$ 112,442,683	\$ 113,249,967
1,725,267	1,783,002	1,799,157	2,568,439	2,545,067	2,532,933
1,830,979	2,330,296	2,633,444	6,929,919	5,796,818	(958,705)
8,181,785	8,566,882	10,053,071	7,648,129	12,368,853	9,254,518
894,898	654,639	531,338	165,386	1,069,428	647,532
421,000	(465,000)	(277,330)	-	(200,000)	(286,106)
<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>	<u>124,440,139</u>
152,717	122,563	92,563	62,563	-	-
15,182	14,222	14,831	127,250	63,332	42,306
65,443	104,819	68,706	129,474	100,890	141,260
-	-	-	-	-	-
(421,000)	465,000	277,330	-	200,000	286,106
<u>(187,658)</u>	<u>706,604</u>	<u>453,430</u>	<u>319,287</u>	<u>364,222</u>	<u>469,672</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>	<u>124,909,811</u>
\$ (1,536,248)	\$ (2,865,023)	\$ (7,693,905)	\$ (7,019,578)	\$ 19,287,003	\$ 19,872,693
(2,715,750)	(1,713,698)	(2,673,095)	(2,611,818)	(1,299,839)	(907,728)
<u>\$ (4,251,998)</u>	<u>\$ (4,578,721)</u>	<u>\$ (10,367,000)</u>	<u>\$ (9,631,396)</u>	<u>\$ 17,987,164</u>	<u>\$ 18,964,965</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	11,828,476	9,796,827	8,236,967	7,692,058
Restricted	189,300	189,992	190,357	190,694
Committed	4,500,000	4,500,000	500,000	500,000
Assigned	13,211,700	13,146,819	7,331,036	8,404,289
Unassigned	<u>38,668,630</u>	<u>34,282,890</u>	<u>38,582,848</u>	<u>40,305,268</u>
Total General Fund	<u>\$ 68,398,106</u>	<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>	<u>\$ 57,092,309</u>
All Other Governmental Funds				
Nonspendable	472,372	120,310	293,537	662,006
Restricted	13,882,749	13,789,989	12,973,160	14,599,489
Committed	19,139,828	18,196,563	24,386,974	21,447,627
Assigned	<u>2,916,964</u>	<u>27,958</u>	<u>9,681</u>	<u>22,000</u>
Total All Other Governmental Funds	<u>\$ 36,411,913</u>	<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>	<u>\$ 36,731,122</u>
Total All Governmental Funds	<u>\$ 104,810,019</u>	<u>\$ 94,051,348</u>	<u>\$ 92,504,560</u>	<u>\$ 93,823,431</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)

2016	2017	2018	2019	2020	2021
8,141,049	7,085,343	6,806,533	7,437,460	6,335,083	6,197,176
190,896	190,972	194,585	198,547	1,530,575	1,690,239
500,000	500,000	500,000	513,061	513,061	532,316
10,609,489	10,109,132	10,751,505	7,772,908	7,417,823	12,498,717
<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>53,012,774</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>	<u>\$ 73,931,222</u>
56,623	194,005	699,383	456,209	764,927	667,416
15,544,069	11,887,519	15,027,890	19,062,279	18,901,870	9,720,623
20,810,118	22,620,582	24,233,744	25,973,717	26,559,592	25,442,386
<u>11,065</u>	<u>32,412</u>	<u>6,501</u>	<u>98,916</u>	<u>119,192</u>	<u>183,289</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>\$ 36,013,714</u>
<u>\$ 95,149,942</u>	<u>\$ 95,042,562</u>	<u>\$ 100,636,016</u>	<u>\$ 107,252,483</u>	<u>\$ 116,298,556</u>	<u>\$ 109,944,936</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues				
Intergovernmental contracts/grants	\$ 52,425,362	\$ 55,699,895	\$ 56,874,590	\$ 59,692,009
Property taxes	100,941,080	99,969,581	100,907,976	102,239,114
Fines and licenses	3,303,281	3,383,551	3,363,251	3,525,225
Charges for services	24,583,665	24,751,183	23,286,842	25,024,774
Interdepartmental revenues	4,181,051	3,897,903	3,964,255	4,106,396
Investment earnings (losses)	3,455,481	(1,458,150)	3,603,801	1,173,633
Miscellaneous	<u>13,128,164</u>	<u>11,849,943</u>	<u>12,904,073</u>	<u>10,873,871</u>
Total revenues	<u>202,018,084</u>	<u>198,093,906</u>	<u>204,904,788</u>	<u>206,635,022</u>
Expenditures				
Justice and public safety	55,803,155	56,078,311	56,748,498	56,927,583
Health and human services	69,496,515	69,917,572	69,713,751	73,463,278
Environment, parks and education	18,558,345	23,757,300	21,042,801	22,041,356
Public works	20,941,347	22,263,694	22,282,789	22,007,379
General government	12,710,547	10,406,087	10,481,429	10,169,605
Capital outlay	37,114,022	28,628,948	15,057,022	16,708,739
Debt service				
Principal	18,630,000 (a)	16,980,000 (b)	16,520,000 (c)	12,635,000
Interest	<u>2,100,660</u>	<u>2,040,889</u>	<u>1,897,312</u>	<u>1,800,805</u>
Total expenditures	<u>235,354,591</u>	<u>230,072,801</u>	<u>213,743,602</u>	<u>215,753,745</u>
Excess of revenues over (under) expenditures	<u>(33,336,507)</u>	<u>(31,978,895)</u>	<u>(8,838,814)</u>	<u>(9,118,723)</u>
Other Financing Sources (Uses)				
General obligation notes issued	26,635,000	21,550,000	14,255,000	10,000,000
Premium on general obligation notes issued	-	455,878	189,411	185,596
Transfers in	12,578,877	2,662,207	8,672,021	2,263,704
Transfers out	<u>(12,827,131)</u>	<u>(3,447,861)</u>	<u>(15,824,406)</u>	<u>(2,011,706)</u>
Total other financing sources (uses)	<u>26,386,746</u>	<u>21,220,224</u>	<u>7,292,026</u>	<u>10,437,594</u>
Net change in fund balances	<u>\$ (6,949,761)</u>	<u>\$ (10,758,671)</u>	<u>\$ (1,546,788)</u>	<u>\$ 1,318,871</u>
Debt service as a percentage of noncapital expenditures	10.5%	9.4%	9.3%	7.1%

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

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

(c) 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)

2016	2017	2018 (d)	2019 (d)	2020 (d)	2021 (d)
\$ 60,929,499	\$ 58,538,923	\$ 60,094,939	\$ 62,851,312	\$ 78,030,757	\$ 84,890,200
104,282,428	105,273,141	106,901,181	107,822,491	109,758,755	111,551,304
3,620,619	3,636,073	3,767,535	3,546,125	3,395,084	3,969,457
24,858,230	27,666,414	26,800,486	27,266,967	26,439,622	30,718,268
4,165,466	4,393,211	4,354,506	4,871,325	4,516,179	4,995,310
1,548,008	2,276,030	2,451,569	6,725,977	5,633,820	(1,075,051)
13,055,465	13,249,247	13,314,510	11,915,502	15,587,693	13,368,958
<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>	<u>248,418,446</u>
58,145,429	60,242,953	61,198,695	62,469,651	63,558,199	66,822,521
76,218,681	74,656,354	76,365,793	79,802,846	85,059,652	90,014,650
22,138,207	22,036,533	21,658,995	23,231,280	22,399,433	28,734,828
23,225,360	22,425,273	23,447,509	24,287,540	23,571,421	24,505,952
11,913,735	11,580,135	12,364,340	12,734,140	15,878,140	13,163,877
17,688,857	18,861,253	15,171,112	19,439,943	27,480,460	28,000,102
12,705,000	13,005,000	13,030,000	12,765,000	23,165,000 (e)	12,905,000
1,648,616	1,726,180	1,598,840	1,726,429	1,819,599	1,737,311
<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>265,884,241</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>	<u>(17,465,795)</u>
11,500,000	10,000,000	12,500,000	17,500,000	28,513,000	12,000,000
430,903	106,316	246,913	507,907	718,804	355,490
2,989,192	2,937,883	3,441,126	4,169,985	4,287,396	2,992,187
(2,369,414)	(3,650,937)	(2,874,336)	(4,104,295)	(4,903,133)	(4,235,502)
<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>11,112,175</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>	<u>\$ (6,353,620)</u>
6.8%	7.0%	6.8%	6.5%	10.4%	6.0%

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

(e) 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				
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
2021	51,003,149,900	12,799,348,000	1,667,998,900	322,222,600	893,618,300	1,688,567,300	64,997,770,400	\$1.68

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)

	2012	2013	2014	2015
County direct rates (b)				
General	\$2.11	\$2.15	\$2.08	\$2.04
Federated Library (c)	\$0.27	\$0.28	\$0.29	\$0.28
Overlapping rates				
Cities:				
Brookfield	\$17.39 - \$18.05	\$17.13 - \$18.35	\$16.07 - \$17.02	\$14.93 - \$16.68
Delafield	\$15.35 - \$17.90	\$15.19 - \$17.60	\$13.86 - \$15.92	\$13.23 - \$15.75
Muskego	\$16.10 - \$17.64	\$16.42 - \$17.94	\$14.87 - \$16.34	\$14.21 - \$15.74
New Berlin	\$17.37 - \$18.41	\$17.60 - \$18.69	\$16.21 - \$17.53	\$15.91 - \$17.08
Oconomowoc	\$18.47 - \$18.54	\$18.30 - \$18.37	\$16.57	\$16.32
Pewaukee	\$14.82 - \$17.64	\$14.10 - \$17.12	\$13.14 - \$14.95	\$12.88 - \$14.64
Waukesha	\$21.50	\$21.39	\$20.52	\$20.43
Towns:				
Brookfield	\$15.49 - \$15.99	\$15.25 - \$16.48	\$14.13 - \$15.07	\$14.06 - \$15.03
Delafield	\$12.03 - \$14.84	\$11.86 - \$14.82	\$10.89 - \$13.85	\$10.25 - \$13.46
Eagle	\$13.20 - \$15.61	\$13.39 - \$15.33	\$11.92 - \$14.47	\$11.25 - \$13.71
Genesee	\$13.34 - \$14.13	\$13.21 - \$14.97	\$12.19 - \$13.40	\$11.87 - \$13.50
Lisbon	\$14.86 - \$17.96	\$15.14 - \$17.84	\$14.26 - \$15.40	\$13.98 - \$15.22
Merton	\$12.61 - \$16.37	\$12.51 - \$16.18	\$11.33 - \$14.29	\$10.72 - \$13.92
Mukwonago	\$14.54 - \$15.33	\$14.75 - \$15.53	\$13.38	\$12.74
Oconomowoc	\$14.17 - \$17.46	\$14.11 - \$17.42	\$12.21 - \$13.38	\$11.87 - \$13.26
Ottawa	\$13.39 - \$14.96	\$13.54 - \$15.32	\$12.13 - \$14.67	\$11.46 - \$13.92
Villages:				
Big Bend	\$18.28	\$18.53	\$17.10	\$16.32
Butler	\$19.47 - \$20.84	\$19.32 - \$21.49	\$19.24 - \$20.92	\$18.58 - \$20.57
Chenequa	\$14.61 - \$16.47	\$14.84 - \$17.10	\$13.58 - \$15.99	\$13.72 - \$16.46
Dousman	\$17.41	\$18.13	\$16.85	\$17.81
Eagle	\$16.13 - \$17.50	\$16.33 - \$18.11	\$14.97 - \$17.5	\$14.14 - \$16.59
Elm Grove	\$18.67	\$19.11	\$17.58	\$17.34
Hartland	\$14.32 - \$16.86	\$14.95 - \$17.67	\$13.31 - \$16.79	\$13.09 - \$16.29
Lac LaBelle	\$17.62	\$17.18	\$15.74	\$15.64
Lannon	\$14.85 - \$17.75	\$17.37 - \$19.51	\$15.94 - \$17.71	\$15.00 - \$17.00
Menomonee Falls	\$17.54 - \$18.92	\$17.57 - \$19.72	\$15.97 - \$17.74	\$15.52 - \$17.52
Merton	\$15.06 - \$17.86	\$15.21 - \$17.61	\$14.20 - \$15.34	\$13.89 - \$15.13
Mukwonago	\$18.56 - \$19.32	\$19.15 - \$19.90	\$18.07	\$17.56
Nashotah	\$15.04	\$14.87	\$13.82	\$13.30
North Prairie	\$15.70 - \$16.42	\$15.56 - \$16.79	\$14.55 - \$15.67	\$13.65 - \$15.28
Oconomowoc Lake	\$16.54	\$16.61	\$15.28	\$15.28
Pewaukee	\$17.94	\$18.87	\$16.94	\$16.42
Summit	\$13.94 - \$15.55	\$14.65 - \$15.47	\$13.25 - \$13.51	\$13.20 - \$13.54
Sussex	\$17.20 - \$19.31	\$17.21 - \$19.16	\$15.86 - \$16.93	\$15.67 - \$16.91
Vernon (d)	\$13.85 - \$16.66	\$14.05 - \$16.78	\$12.65 - \$16.64	\$12.07 - \$15.95
Wales	\$14.53	\$16.74	\$15.07	\$15.05
Waukesha (d)	\$13.63	\$13.27	\$12.26	\$12.06

(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)

2016	2017	2018	2019	2020	2021
\$2.00	\$1.95	\$1.89	\$1.82	\$1.76	\$1.68
\$0.28	\$0.27	\$0.26	\$0.25	\$0.24	\$0.23
\$15.20 - \$16.29	\$14.38 - \$16.16	\$13.72 - \$15.58	\$14.02 - \$15.52	\$13.98 - \$15.85	\$13.18 - \$14.68
\$13.13 - \$15.59	\$11.92 - \$14.88	\$11.65 - \$14.72	\$11.13 - \$14.29	\$10.76 - \$14.06	\$10.00 - \$13.41
\$14.19 - \$15.51	\$13.22 - \$14.39	\$12.82 - \$14.00	\$12.39 - \$13.25	\$12.65 - \$12.77	\$11.58 - \$12.27
\$15.50 - \$16.88	\$15.22 - \$17.11	\$14.16 - \$15.46	\$13.58 - \$15.07	\$13.24 - \$15.05	\$12.36 - \$14.23
\$15.95	\$15.36	\$15.08	\$14.90	\$14.52	\$13.83
\$12.46 - \$14.94	\$11.76 - \$13.96	\$11.19 - \$13.05	\$11.72 - \$13.20	\$10.99 - \$12.87	\$10.23 - \$12.22
\$20.08	\$19.45	\$18.83	\$19.18	\$18.80	\$18.07
\$13.79 - \$14.95	\$13.12 - \$14.94	\$12.81 - \$14.90	\$13.03 - \$14.43	\$12.87 - \$14.74	\$12.24 - \$13.77
\$10.09 - \$12.72	\$9.08 - \$12.03	\$8.84 - \$11.91	\$8.92 - \$11.57	\$9.06 - \$11.44	\$7.59 - \$10.98
\$11.29 - \$13.31	\$10.53 - \$13.12	\$10.26 - \$13.28	\$10.02 - \$12.20	\$10.26 - \$12.13	\$9.77 - \$11.18
\$11.70 - \$13.35	\$10.90 - \$12.77	\$10.39 - \$12.56	\$10.23 - \$12.15	\$10.53 - \$11.97	\$9.90 - \$11.38
\$13.40 - \$15.62	\$12.78 - \$14.64	\$11.85 - \$13.76	\$11.52 - \$13.21	\$11.12 - \$12.49	\$9.91 - \$11.87
\$10.63 - \$14.12	\$9.52 - \$12.82	\$9.33 - \$12.01	\$8.74 - \$11.53	\$8.39 - \$11.23	\$7.82 - \$10.65
\$13.39	\$12.48	\$12.01	\$11.75	\$11.98	\$11.34
\$11.47 - \$12.95	\$11.00 - \$12.58	\$10.58 - \$12.14	\$10.34 - \$11.99	\$9.78 - \$11.59	\$9.04 - \$10.95
\$11.49 - \$13.49	\$10.65 - \$13.24	\$10.33 - \$13.23	\$9.80 - 11.97	\$10.04 - \$11.80	\$9.44 - \$10.86
\$17.43	\$17.86	\$17.36	\$16.26	\$16.24	\$15.33
\$18.25 - \$21.01	\$17.67 - \$20.36	\$17.46 - \$19.18	\$17.76 - \$18.02	\$16.91 - \$17.92	\$16.63 - \$16.76
\$13.43 - \$16.22	\$12.10 - \$14.94	\$11.89 - \$14.32	\$11.37 - \$13.58	\$10.95 - \$12.97	\$10.12 - \$11.86
\$17.62	\$17.19	\$16.17 - \$16.82	\$15.82 - \$16.18	\$15.74 - \$16.50	\$14.60 - \$15.06
\$14.08 - \$16.09	\$13.12 - \$15.71	\$12.57 - \$15.59	\$12.14 - \$14.31	\$12.26 - \$14.01	\$11.58 - \$12.12
\$17.07	\$16.70	\$16.41	\$16.15	\$16.25	\$15.25
\$12.99 - \$15.77	\$12.07 - \$14.90	\$11.95 - \$14.39	\$11.48 - \$14.02	\$11.15 - \$13.14	\$10.73 - \$12.22
\$15.34	\$15.26	\$14.79	\$14.57	\$14.03	\$13.54
\$14.24 - \$16.99	\$12.66 - \$15.35	\$12.90 - \$14.62	\$13.01 - \$13.29	\$12.19 - \$13.21	\$11.91 - \$12.20
\$14.81 - \$17.57	\$14.06 - \$16.75	\$14.31 - \$16.02	\$14.36 - \$14.64	\$13.53 - \$14.54	\$12.79 - \$13.08
\$13.37 - \$15.45	\$12.64 - \$14.38	\$11.64 - \$13.55	\$11.41 - \$12.84	\$11.01 - \$12.07	\$10.11 - \$11.19
\$17.62	\$16.58	\$15.85	\$15.84	\$15.97	\$15.41
\$13.15	\$12.05	\$11.81	\$11.23	\$10.74	\$10.31
\$13.71 - \$15.20	\$12.77 - \$14.54	\$12.30 - \$14.32	\$12.31 - \$14.23	\$12.43 - \$13.86	\$12.03 - \$12.72
\$15.03	\$14.59	\$14.13	\$14.03	\$13.70	\$13.08
\$15.94	\$15.47	\$14.72	\$14.79	\$14.58	\$13.96
\$12.85 - \$13.40	\$12.94 - \$13.40	\$12.66 - \$13.31	\$12.46 - \$12.82	\$12.14 - \$12.58	\$11.60 - \$12.05
\$15.28 - \$17.51	\$14.67 - \$16.53	\$15.03 - \$15.68	\$15.09 - \$15.34	\$13.54 - \$14.42	\$12.77 - \$13.78
\$12.08 - \$14.83	\$11.27 - \$14.53	\$10.85 - \$13.78	\$10.51 - \$13.77	\$10.73 - \$57.22	\$10.23 - \$55.12
\$14.98	\$14.40	\$14.22	\$13.85	\$13.50	\$12.82
\$11.60	\$10.82	\$10.35	\$10.69	\$10.50	\$9.76

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2021 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2021 Equalized Value</u>	<u>2021 Rank</u>	<u>2021 Percentage of Total Equalized Value</u>	<u>2012 Equalized Value</u>	<u>2012 Rank</u>	<u>2012 Percentage of Total Equalized Value</u>
Wimmer Brothers	\$ 257,867,300	1	0.40%	--	--	--
The Corners of Brookfield	214,503,400	2	0.33%	--	--	--
Pro Health Care	186,061,624	3	0.29%	103,734,940	5	0.22%
Brookfield Square	166,028,200	4	0.25%	160,907,600	1	0.34%
Individual (Thomson)	161,555,400	5	0.25%	145,878,100	2	0.31%
Aurora	143,069,700	6	0.22%	129,265,100	3	0.28%
Kohl's	136,646,400	7	0.21%	101,865,400	6	0.21%
Fiduciary Real Estate Development	132,744,300	8	0.20%	--	--	--
Target Corporation	118,011,700	9	0.18%	87,642,600	10	0.19%
Irgens	115,383,400	10	0.18%			
Wal-Mart	--	--	--	95,472,800	8	0.20%
Bielinski Bros.	--	--	--	92,856,400	9	0.20%
Pabst Farms	--	--	--	106,029,800	4	0.23%
Harmony Homes	--	--	--	101,705,000	7	0.22%
TOTAL	\$ 1,631,871,424		2.51%	\$1,125,357,740		2.40%
TOTAL COUNTY EQUALIZED VALUE	\$64,997,770,400			\$46,923,448,900		

Source: Waukesha County Tax System

WAUKESHA COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIED AND COLLECTIONS
LAST TEN FISCAL YEARS

Settlement Year (A)	Total Tax Roll	Collected within the Fiscal Year of the Levy		Collections in	Total Collections as of	
		Amount Collected	Percent Collected	Subsequent Years	December 31, 2021	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
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%	\$4,831,604	\$909,523,138	100.00%
2014	\$928,871,019	\$925,304,089	99.62%	\$3,565,742	\$928,869,831	100.00%
2015	\$895,425,595	\$892,307,655	99.65%	\$3,110,433	\$895,418,088	100.00%
2016	\$910,413,207	\$907,361,480	99.66%	\$3,043,053	\$910,404,533	100.00%
2017	\$923,780,879	\$921,075,551	99.71%	\$2,690,765	\$923,766,316	100.00%
2018	\$931,581,854	\$929,255,014	99.75%	\$2,285,724	\$931,540,738	100.00%
2019	\$939,594,600	\$937,218,815	99.75%	\$1,909,506	\$939,128,321	99.95%
2020	\$966,262,099	\$964,009,651	99.77%	\$1,325,562	\$965,335,213	99.90%
2021	\$992,542,400	\$990,561,836	99.80%	\$ -	\$990,561,836	99.80%

SOURCE: Waukesha County Treasurer's Tax Settlement Reports

(A) The County levy is settled (collected) by the County Treasurer in the year following the year it is levied.

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WAUKESHA COUNTY, WISCONSIN

TABLE 9
RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION
AND DEBT PER CAPITA
LAST TEN FISCAL YEARS

<u>Year Ending December 31</u>	<u>Estimated Population (A)</u>	<u>(\$000's) Personal Income (B)</u>	<u>Equalized Valuation (C)</u>	<u>General Obligation Debt</u>	<u>Unamortized Premiums</u>	<u>Total General Obligation Debt</u>	<u>Less Debt Service Fund (D)</u>	<u>Net Bonded Debt</u>	<u>Percent of Debt to Equalized Valuation</u>	<u>Percent of Debt to Personal Income (C)</u>	<u>Debt Per Capita</u>	<u>Net Bonded Debt Per Capita</u>
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	\$30,898,575	\$61,132,610,900	\$84,678,000	\$1,743,784	\$86,421,784	\$3,135,712	\$83,286,072	0.14%	0.28%	\$212.45	\$204.74
2021	410,666	*	\$64,997,770,400	\$83,773,000	\$1,838,651	\$85,611,651	\$3,155,456	\$82,456,195	0.13%	*	\$208.47	\$200.79

*Information not yet available.

NOTES:

- (A) Source: 2020 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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Equalized Value of Real and Personal Property	<u>\$ 47,739,765</u>	<u>\$ 47,217,367</u>	<u>\$ 48,995,017</u>	<u>\$ 50,187,625</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,386,988	\$ 2,360,868	\$ 2,449,751	\$ 2,509,381
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	79,665	84,235	81,970	79,335
Less: Debt Service Funds	<u>(3,861)</u>	<u>(3,485)</u>	<u>(3,231)</u>	<u>(2,188)</u>
Total Amount of Debt Applicable to Debt Margin	75,804	80,750	78,739	77,147
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,311,184</u>	<u>\$ 2,280,118</u>	<u>\$ 2,371,012</u>	<u>\$ 2,432,234</u>
Percent of Debt Capacity Used	3.2%	3.4%	3.2%	3.1%

WAUKESHA COUNTY, WISCONSIN

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

2016	2017	2018	2019	2020	2021
<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>	<u>\$ 66,686,338</u>
\$ 2,596,878	\$ 2,707,907	\$ 2,826,832	\$ 2,977,046	\$ 3,131,008	\$ 3,334,317
78,130 (2,028)	75,125 (1,245)	74,595 (1,182)	79,330 (2,009)	84,678 (3,136)	83,773 (3,155)
76,102	73,880	73,413	77,321	81,542	80,618
<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>	<u>\$ 3,253,699</u>
2.9%	2.7%	2.6%	2.6%	2.6%	2.4%

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

Governmental Unit	Outstanding Debt As of June 2021 Less 2021 Principal Payments	% of Debt Within County	Amount of Debt Within County
DIRECT DEBT			
Waukesha County (as of 12/31/21)	83,773,000	100.00%	\$ 83,773,000
Unamortized Premium (Discount)	1,838,651	100.00%	1,838,651
TOTAL DIRECT DEBT			\$ 85,611,651
OVERLAPPING DEBT			
Cities:			
Brookfield	87,885,000	100.00%	\$ 87,885,000
Delafield	11,345,000	100.00%	11,345,000
Milwaukee	976,818,761	0.04%	390,728
Muskego	34,469,134	100.00%	34,469,134
New Berlin	62,130,000	100.00%	62,130,000
Oconomowoc	44,105,000	100.00%	44,105,000
Pewaukee	17,137,355	100.00%	17,137,355
Waukesha	218,434,925	100.00%	218,434,925
Total All Cities			\$ 475,897,142
Towns:			
Brookfield	2,438,277	100.00%	\$ 2,438,277
Delafield	3,075,212	100.00%	3,075,212
Eagle	428,826	100.00%	428,826
Genesee	2,660,001	100.00%	2,660,001
Lisbon	8,768,284	100.00%	8,768,284
Merton	2,600,570	100.00%	2,600,570
Mukwonago	2,098,001	100.00%	2,098,001
Oconomowoc	4,202,046	100.00%	4,202,046
Ottawa	5,597	100.00%	5,597
Total All Towns			\$ 26,276,814
Villages:			
Big Bend	3,660,000	100.00%	\$ 3,660,000
Butler	8,343,632	100.00%	8,343,632
Chenequa	675,479	100.00%	675,479
Dousman	5,064,026	100.00%	5,064,026
Eagle	80,697	100.00%	80,697
Elm Grove	4,795,000	100.00%	4,795,000
Hartland	19,800,000	100.00%	19,800,000
Lac LaBelle	1,298,372	99.64%	1,293,698
Lannon	3,570,000	100.00%	3,570,000
Menomonee Falls	83,880,000	100.00%	83,880,000
Merton	4,800,000	100.00%	4,800,000
Mukwonago	32,980,000	93.79%	30,931,942
Nashotah	502,642	100.00%	502,642
North Prairie	427,224	100.00%	427,224
Oconomowoc Lake	406,319	100.00%	406,319
Pewaukee	21,396,360	100.00%	21,396,360
Summit	8,895,001	100.00%	8,895,001
Sussex	41,855,812	100.00%	41,855,812
Vernon	2,790,000	100.00%	2,790,000
Wales	4,110,000	100.00%	4,110,000
Waukesha	8,269	100.00%	8,269
Total All Villages			\$ 247,286,101

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

Governmental Unit	Outstanding Debt As of June 2021 Less 2021 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	329,598	100.00%	\$ 329,598
East Troy	18,325,000	0.68%	124,610
Elmbrook	32,545,000	100.00%	32,545,000
Hamilton	51,530,000	100.00%	51,530,000
Kettle Moraine	27,360,000	99.96%	27,349,056
Menomonee Falls	35,805,000	100.00%	35,805,000
Milwaukee Area TCD	71,475,000	0.41%	293,048
Merton Community	281,818	100.00%	281,818
Mukwonago	37,405,000	99.04%	37,045,912
Muskego-Norway	34,945,000	84.74%	29,612,393
New Berlin	32,090,000	100.00%	32,090,000
North Lake	725,000	100.00%	725,000
Oconomowoc Area	71,770,000	88.16%	63,272,432
Palmyra-Eagle	8,860,000	48.64%	4,309,504
Pewaukee	41,215,000	100.00%	41,215,000
Stone Bank	810,000	100.00%	810,000
Swallow	7,560,000	100.00%	7,560,000
Waukesha	32,715,000	100.00%	32,715,000
Waukesha Area TCD	17,550,000	97.10%	17,041,050
West Allis	12,765,000	6.73%	859,085
Total All School Districts			\$ 415,513,506
Sanitary Districts			
Black Hawk	250,000	100.00%	\$ 250,000
Eagle Spring			
Lake Management	35,378	100.00%	35,378
Lake Pewaukee	215,310	100.00%	215,310
Milwaukee Metropolitan			
Sewerage District	707,845,067	0.02%	141,569
School Section Lake Mangement	70,333	100.00%	70,333
Total Sanitary Districts			\$ 712,590
TOTAL OVERLAPPING DEBT			\$ 1,165,686,153
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,251,297,804

Source: Wisconsin Department of Revenue. Information provided by each municipal entity through publicly available disclosure documents available on EMM.msrb.org and the Wisconsin Department of Public Instruction and direct inquiries.

Information gathered and prepared by Baird.

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
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	\$30,898,575	\$75,958	60,471	10,494	5.8%
2021	410,666	*	*	61,222	9,676	3.0%

*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
2021 AND NINE YEARS PRIOR

Employer	Product/Business	2021			2012		
		Approximate Employment	% of Total	Rank	Approximate Employment	% of Total	Rank
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	5,000	17%	1	4,777	17%	2
Kohl's Department Stores	Retail/Headquarters	4,000	14%	2	5,258	19%	1
Froedtert	Health Services	3,980	13%	3	--	--	--
Roundy's (Kroger)	Retail/Distribution Cntr	3,400	11%	4	2,697	10%	5
Quad Graphics	Printing/Headquarters	3,000	10%	5	3,249	12%	4
Advocate Aurora Health Care	Health Services	2,800	9%	6	1,332	5%	10
GE Healthcare	Medical Equipment/Training	2,397	8%	7	3,700	13%	3
Milwaukee Electric Tool/Empire Level	Manufacturing/Headquarters	2,161	7%	8	--	--	--
Waukesha School District	Education	1,750	6%	9	1,817	7%	6
Generac	Manufacturing	1,600	5%	10	--	--	--
Target Corporation	Retail/Distribution Cntr	--	--	--	1,523	6%	8
Wal-Mart Corporation	Retail	--	--	--	1,675	6%	7
Waukesha County	Government	--	--	--	1,357	5%	9
Total		30,088	100%		27,385	100%	

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

Functional Areas:	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Justice and public safety	544.52	544.90	544.90	548.90
Health and human services	418.06	426.06	425.06	418.14
Environment, parks and education (a)	133.70	133.20	133.20	131.20
Public works	135.60	135.60	135.60	139.60
General government	<u>126.05</u>	<u>126.05</u>	<u>125.55</u>	<u>125.55</u>
Total Regular Positions County-Wide	1,357.93	1,365.81	1,364.31	1,363.39
Temporary Extra Help	123.64	121.40	120.72	111.47
Overtime	<u>22.89</u>	<u>22.95</u>	<u>22.38</u>	<u>22.26</u>
Total Position Equivalents	1,504.46	1,510.16	1,507.41	1,497.12

(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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Budget</u>
547.15	554.90	551.90	558.90	555.40	553.53
415.44	411.74	416.84	433.50	437.60	445.11
128.20	126.90	120.40	122.30	122.84	120.19
138.60	137.60	137.60	135.60	135.60	133.50
<u>124.65</u>	<u>123.00</u>	<u>125.40</u>	<u>125.00</u>	<u>125.20</u>	<u>124.20</u>
1,354.04	1,354.14	1,352.14	1,375.30	1,376.64	1,376.53
112.48	118.27	122.32	117.50	113.53	120.86
<u>22.39</u>	<u>23.07</u>	<u>24.09</u>	<u>24.88</u>	<u>24.39</u>	<u>24.31</u>
1,488.91	1,495.48	1,498.55	1,517.68	1,514.56	1,521.70

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2012	2013	2014	2015
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	8,244	8,401	8,496	8,191
Average Daily Population - Jail	419	412	398	409
Average Daily Population - Huber Facility	155	135	130	117
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	19,239	20,245	22,321	21,858
Mental Health Center Days of Care	5,661	6,204	6,000	5,973
PARKS & LAND USE				
Daily Entrance Stickers	87,675	80,138	77,658	90,050
Annual Stickers	15,435	15,025	15,487	15,732
Annual Boat Launch Stickers	581	453	513	551
Daily Boat Launches	14,373	13,045	13,085	16,460
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	14,222,399	13,819,632	14,442,752	13,967,764
Natural Gas Consumption (Therm)	647,827	812,566	857,372	740,782
Water Consumption (Gallons)	22,907,000	22,982,000	22,763,800	23,907,100
Transportation:				
Centerline Miles of Road Maintained				
County	396	396	396	401
State	237	237	237	224
Airport:				
Based Aircraft	238	233	238	173
Annual Operations (takeoffs & landings)	60,920	52,091	41,727	37,834

(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

2016	2017	2018	2019	2020	2021
8,294	8,823	7,915	7,332	5,255	6,361
406	421	422	399	329	356
123	123	124	113	58	100
21,968	22,352	21,923	20,771	24,727	27,385
6,443	6,311	7,692	6,821	5,790	5,062
90,645	95,203	89,245	87,700	109,467	85,182
15,008	19,381	17,481	18,406	28,427	33,873
559	698	690	456	1,126	1,160
15,853	13,951	13,300	13,155	19,379	14,510
13,704,564	13,347,646	13,485,504	12,936,532	14,106,282	12,084,367
734,616	873,373	938,634	905,996	674,100	621,626
23,640,600	21,891,400	23,869,562	21,027,900	19,312,358	21,411,624
401	407	407	407	407	407
224	224	227	227	207	207
173	175	200	200	200	242
41,994	37,445	48,527	48,617	49,966	61,415

WAUKESHA COUNTY, WISCONSIN

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

	2012	2013	2014	2015
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	469	469	469	481
 PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,956	3,958	3,959	4,037
Undeveloped	4,443	4,458	4,456	4,464
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	401
Traffic Signals	103	103	103	112
Bridges	64	65	65	67
Active Vehicles in Vehicle Replacement Plan	382	377	382	383
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

2016	2017	2018	2019	2020	2021
324	324	324	324	324	324
481	481	481	481	481	481
8	8	8	8	9	9
4,105	4,072	5,161	5,161	5,161	5,161
4,464	4,625	3,381	3,381	3,381	3,381
3	3	3	3	3	2
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
401	407	407	407	407	407
113	124	112	116	116	116
66	65	65	65	65	65
387	387	387	387	376	389
2	2	2	2	2	2