

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)

	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 289,131,520	\$ 302,395,863	\$ 306,112,400	\$ 311,912,426
Restricted	21,800,178	21,206,029	36,013,000	17,831,293
Unrestricted	91,575,464	88,686,232	104,634,861	115,480,294
Total governmental activities net position	<u>\$ 402,507,162</u>	<u>\$ 412,288,124</u>	<u>\$ 446,760,261</u>	<u>\$ 445,224,013</u>
Business-type activities				
Net investment in capital assets	\$ 25,828,208	\$ 30,795,267	\$ 42,453,198	\$ 41,934,747
Restricted	-	-	315,692	-
Unrestricted	20,805,814	19,880,902	16,498,376	14,616,769
Total business-type activities net position	<u>\$ 46,634,022</u>	<u>\$ 50,676,169</u>	<u>\$ 59,267,266</u>	<u>\$ 56,551,516</u>
Primary government				
Net investment in capital assets	\$ 314,959,728	\$ 333,191,130	\$ 348,565,598	\$ 353,847,173
Restricted	21,800,178	21,206,029	36,328,692	17,831,293
Unrestricted	112,381,278	108,567,134	121,133,237	130,097,063
Total primary government net position	<u>\$ 449,141,184</u>	<u>\$ 462,964,293</u>	<u>\$ 506,027,527</u>	<u>\$ 501,775,529</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)

2017	2018	2019	2020	2021	2022
\$ 314,377,474	\$ 311,808,558	\$ 313,835,865	\$ 319,704,387	\$ 327,917,196	\$ 329,249,602
16,406,054	32,134,271	14,222,383	37,809,747	53,989,855	67,387,351
111,575,462	89,857,221	98,722,224	88,553,341	84,033,117	84,873,978
<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>	<u>\$ 481,510,931</u>
\$ 41,101,687	\$ 39,545,755	\$ 38,093,233	\$ 35,734,016	\$ 33,329,202	\$ 31,633,795
-	367,754	-	403,739	753,421	860,057
13,736,131	12,251,214	11,459,672	12,115,311	13,262,715	13,763,304
<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>	<u>\$ 46,257,156</u>
\$ 355,479,161	\$ 351,354,313	\$ 351,929,098	\$ 355,438,403	\$ 361,246,398	\$ 360,883,397
16,406,054	32,502,025	14,222,383	38,213,486	54,743,276	68,247,408
125,311,593	102,108,435	110,181,896	100,668,652	97,295,832	98,637,282
<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>	<u>\$ 527,768,087</u>

WAUKESHA COUNTY, WISCONSIN

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

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
Justice and Public Safety	\$ 57,865,553	\$ 58,631,729	\$ 59,260,831	\$ 62,630,595
Health and Human Services	71,005,269	71,813,044	74,719,517	78,412,414
Environment, Parks & Education	26,277,129	23,638,671	24,055,663	24,494,369
Public Works	28,519,158	29,786,439	31,486,640	33,437,460
General Government	15,849,099	14,950,967	15,490,433	17,437,733
Interest and Fiscal Charges	2,038,738	1,706,645	1,623,250	1,452,721
Total governmental activities expenses	<u>201,554,946</u>	<u>200,527,495</u>	<u>206,636,334</u>	<u>217,865,292</u>
Business-type Activities:				
Radio services	398,840	2,156,629	374,474	408,969
Golf courses	3,153,650	3,100,553	3,224,662	2,999,998
Ice arenas	1,207,977	1,250,048	1,265,648	1,318,946
Materials recovery facility	2,357,619	2,361,837	4,694,147	4,353,497
Airport	1,808,523	1,803,000	1,974,641	2,172,504
Total business-type activities expenses	<u>8,926,609</u>	<u>10,672,067</u>	<u>11,533,572</u>	<u>11,253,914</u>
Total primary government expenses	<u>\$ 210,481,555</u>	<u>\$ 211,199,562</u>	<u>\$ 218,169,906</u>	<u>\$ 229,119,206</u>
Program Revenues				
Governmental Activities:				
Charges for services				
Justice and public safety	\$ 11,509,340	\$ 11,456,678	\$ 12,090,429	\$ 12,367,416
Health and human services	8,949,650	8,640,448	8,965,235	9,043,166
Environment, parks and education	8,667,204	7,984,708	8,660,938	8,858,429
Public works	5,940,593	6,588,211	7,077,740	6,995,552
General government	4,827,900	5,052,051	4,851,902	4,953,995
Operating grants and contributions				
Justice and public safety	2,484,817	2,483,115	2,655,427	3,236,217
Health and human services	32,455,618	34,013,280	37,840,137	38,121,033
Environment, parks and education	6,758,958	3,456,381	5,196,247	4,328,554
Public works	4,449,344	4,879,589	5,297,360	6,655,262
General government	2,757,796	2,783,058	713,490	746,275
Capital grants and contributions				
Justice and public safety	-	-	-	-
Environment, parks and education	-	1,411,991	-	1,615,624
Public works	6,248,796	10,461,844	1,136,157	71,022
General government	-	-	36,440	36,440
Total governmental activities program revenues	<u>95,050,016</u>	<u>99,211,354</u>	<u>94,521,502</u>	<u>97,028,985</u>
Business-type Activities:				
Charges for services				
Radio services	471,885	469,326	628,989	743,418
Golf courses	2,680,873	2,740,941	3,065,012	2,951,671
Ice arenas	1,039,349	1,056,046	1,029,811	1,015,374
Materials recovery facility	1,189,428	1,118,216	1,727,774	2,123,986
Airport	747,358	792,278	741,076	804,479
Operating grants and contributions				
Radio services	-	-	-	-
Golf courses	-	-	-	-
Ice arenas	-	-	-	-
Materials recovery facility	948,963	947,620	947,831	1,086,894
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>8,408,374</u>	<u>7,124,427</u>	<u>18,893,282</u>	<u>8,725,822</u>
Total primary government program revenues	<u>\$ 103,458,390</u>	<u>\$ 106,335,781</u>	<u>\$ 113,414,784</u>	<u>\$ 105,754,807</u>
Net (Expense) Revenue				
Governmental activities	\$ (106,504,930)	\$ (101,316,141)	\$ (112,114,832)	\$ (120,836,307)
Business-type activities	(518,235)	(3,547,640)	7,359,710	(2,528,092)
Total primary government net expense	<u>\$ (107,023,165)</u>	<u>\$ (104,863,781)</u>	<u>\$ (104,755,122)</u>	<u>\$ (123,364,399)</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)

2017	2018	2019	2020	2021	2022
\$ 64,390,230	\$ 64,383,283	\$ 68,235,150	\$ 65,043,411	\$ 62,915,292	\$ 63,841,506
77,324,688	78,812,001	83,519,429	86,215,388	87,862,796	85,624,936
24,275,111	26,983,410	27,428,664	25,452,794	30,227,477	28,224,817
33,752,890	37,670,803	36,796,894	33,811,113	36,651,049	37,483,801
18,841,337	21,848,512	19,695,741	24,090,124	19,220,996	17,704,032
1,483,300	1,380,541	1,500,782	1,340,064	1,453,145	1,485,657
<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>	<u>234,364,749</u>
345,162	401,660	416,407	786,853	1,077,702	1,234,729
3,159,386	3,158,105	3,184,732	3,326,972	2,873,929	2,128,139
1,369,575	1,294,141	1,261,778	1,256,069	1,165,515	1,281,743
4,393,321	4,437,966	3,946,090	3,336,442	3,166,868	3,042,377
2,235,119	2,206,905	2,263,224	2,144,616	2,118,434	2,357,006
<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>10,043,994</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>	<u>\$ 244,408,743</u>
\$ 13,022,915	\$ 13,233,802	\$ 13,207,395	\$ 13,127,764	\$ 14,730,262	\$ 14,646,685
11,207,298	10,647,738	9,559,198	7,966,654	9,717,020	9,257,377
9,123,275	8,416,075	9,056,746	10,103,907	11,821,683	10,064,338
6,891,906	7,635,052	7,819,773	7,832,201	8,064,700	9,231,662
6,081,705	6,119,867	5,864,996	6,035,187	6,381,841	5,873,433
3,098,903	3,036,150	3,083,746	4,801,767	3,275,250	5,635,687
36,250,432	37,843,693	39,573,233	48,815,246	52,597,227	50,638,917
4,036,994	2,832,202	4,307,873	5,205,492	9,989,095	8,207,614
6,635,887	7,245,390	5,947,302	6,826,953	7,152,442	6,477,157
771,064	812,614	795,235	3,758,062	1,529,259	3,756,811
-	12,500	15,000	-	-	-
-	-	555,250	99,742	-	-
-	2,348,955	3,778,358	6,644,073	8,504,530	4,486,633
36,440	-	-	-	-	-
<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>	<u>128,276,314</u>
615,512	837,945	712,831	762,354	758,166	453,578
2,868,926	2,617,179	2,876,626	3,712,513	2,416,363	2,437,390
1,111,015	1,049,688	1,040,530	1,034,053	1,006,614	1,210,135
2,401,167	1,774,443	1,092,601	1,221,539	2,188,509	1,644,719
900,618	971,555	1,035,757	1,037,798	1,121,735	1,215,501
-	-	-	-	-	-
-	-	2,276	2,693	2,567	55,019
-	-	-	2,086	1,067	-
1,185,023	1,121,442	1,380,505	1,412,096	1,288,416	1,200,912
-	-	-	1,759	241,611	375
-	-	-	-	-	-
-	-	-	-	-	-
<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>8,217,629</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>	<u>\$ 136,493,943</u>
\$ (122,910,737)	\$ (130,894,512)	\$ (133,612,555)	\$ (114,735,846)	\$ (104,567,446)	\$ (106,088,435)
(2,420,302)	(3,126,525)	(2,931,105)	(1,664,061)	(1,377,400)	(1,826,365)
<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>	<u>\$ (107,914,800)</u>

WAUKESHA COUNTY, WISCONSIN

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

	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 104,327,330	\$ 105,058,189	\$ 105,874,938	\$ 106,246,130
Intergovernmental revenues	1,773,883	1,777,620	1,747,186	1,725,267
Investment earnings (loss)	(1,124,081)	3,888,387	1,482,620	1,830,979
Miscellaneous	6,932,258	6,581,603	6,565,763	8,181,785
Gains on disposal/sale of capital assets	407,419	1,141,804	323,531	894,898
Transfers	(142,500)	(7,350,500)	210,925	421,000
Total governmental activities	112,174,309	111,097,103	116,204,963	119,300,059
Business-type Activities:				
Property taxes	192,563	192,563	162,563	152,717
Investment earnings	20,643	16,199	13,465	15,182
Miscellaneous	373,311	30,525	35,654	65,443
Gains on disposal/sale of capital assets	-	-	593,776	-
Transfers	142,500	7,350,500	(210,925)	(421,000)
Total business-type activities	729,017	7,589,787	594,533	(187,658)
Total primary government	112,903,326	118,686,890	116,799,496	119,112,401
Change in Net Position				
Governmental Activities	\$ 5,669,379	\$ 9,780,962	\$ 4,090,131	\$ (1,536,248)
Business-type Activities	210,782	4,042,147	7,954,243	(2,715,750)
Total primary government	\$ 5,880,161	\$ 13,823,109	\$ 12,044,374	\$ (4,251,998)

WAUKESHA COUNTY, WISCONSIN

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

2017	2018	2019	2020	2021	2022
\$ 107,175,895	\$ 108,460,927	\$ 109,281,104	\$ 112,442,683	\$ 113,249,967	\$ 114,874,170
1,783,002	1,799,157	2,568,439	2,545,067	2,532,933	2,270,465
2,330,296	2,633,444	6,929,919	5,796,818	(958,705)	(7,602,432)
8,566,882	10,053,071	7,648,129	12,368,853	9,254,518	11,569,199
654,639	531,338	165,386	1,069,428	647,532	547,796
(465,000)	(277,330)	-	(200,000)	(286,106)	-
<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>	<u>121,659,198</u>
122,563	92,563	62,563	-	-	-
14,222	14,831	127,250	63,332	42,306	624,002
104,819	68,706	129,474	100,890	141,260	111,796
-	-	-	-	-	2,385
465,000	277,330	-	200,000	286,106	-
<u>706,604</u>	<u>453,430</u>	<u>319,287</u>	<u>364,222</u>	<u>469,672</u>	<u>738,183</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>	<u>122,397,381</u>
\$ (2,865,023)	\$ (7,693,905)	\$ (7,019,578)	\$ 19,287,003	\$ 19,872,693	\$ 15,570,763
(1,713,698)	(2,673,095)	(2,611,818)	(1,299,839)	(907,728)	(1,088,182)
<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>	<u>\$ 14,482,581</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nondisposable	\$ 9,796,827	\$ 8,236,967	\$ 7,692,058	\$ 8,141,049
Restricted	189,992	190,357	190,694	190,896
Committed	4,500,000	500,000	500,000	500,000
Assigned	13,146,819	7,331,036	8,404,289	10,609,489
Unassigned	<u>34,282,890</u>	<u>38,582,848</u>	<u>40,305,268</u>	<u>39,286,633</u>
Total General Fund	<u>\$ 61,916,528</u>	<u>\$ 54,841,208</u>	<u>\$ 57,092,309</u>	<u>\$ 58,728,067</u>
All Other Governmental Funds				
Nondisposable	\$ 120,310	\$ 293,537	\$ 662,006	\$ 56,623
Restricted	13,789,989	12,973,160	14,599,489	15,544,069
Committed	18,196,563	24,386,974	21,447,627	20,810,118
Assigned	27,958	9,681	22,000	11,065
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 32,134,820</u>	<u>\$ 37,663,352</u>	<u>\$ 36,731,122</u>	<u>\$ 36,421,875</u>
Total All Governmental Funds	<u>\$ 94,051,348</u>	<u>\$ 92,504,560</u>	<u>\$ 93,823,431</u>	<u>\$ 95,149,942</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)

2017	2018	2019	2020	2021	2022
\$ 7,085,343	\$ 6,806,533	\$ 7,437,460	\$ 6,335,083	\$ 6,197,176	\$ 6,956,320
190,972	194,585	198,547	1,530,575	1,690,239	1,693,211
500,000	500,000	513,061	513,061	532,316	532,316
10,109,132	10,751,505	7,772,908	7,417,823	12,498,717	10,711,421
<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>49,807,478</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>	<u>\$ 69,700,746</u>
\$ 194,005	\$ 699,383	\$ 456,209	\$ 764,927	\$ 667,416	\$ 5,588,260
11,887,519	15,027,890	19,062,279	18,901,870	9,720,623	13,986,616
22,620,582	24,233,744	25,973,717	26,559,592	25,442,386	23,306,959
32,412	6,501	98,916	119,192	183,289	267,008
-	-	-	-	-	(3,993,814)
<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>\$ 39,155,029</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>	<u>\$ 108,855,775</u>

WAUKESHA COUNTY, WISCONSIN

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

	2013	2014	2015	2016
Revenues				
Intergovernmental contracts/grants	\$ 55,699,895	\$ 56,874,590	\$ 59,692,009	\$ 60,929,499
Property taxes	99,969,581	100,907,976	102,239,114	104,282,428
Fines and licenses	3,383,551	3,363,251	3,525,225	3,620,619
Charges for services	24,751,183	23,286,842	25,024,774	24,858,230
Interdepartmental revenues	3,897,903	3,964,255	4,106,396	4,165,466
Investment earnings (losses)	(1,458,150)	3,603,801	1,173,633	1,548,008
Miscellaneous	11,849,943	12,904,073	10,873,871	13,055,465
Total revenues	198,093,906	204,904,788	206,635,022	212,459,715
Expenditures				
Justice and public safety	56,078,311	56,748,498	56,927,583	58,145,429
Health and human services	69,917,572	69,713,751	73,463,278	76,218,681
Environment, parks and education	23,757,300	21,042,801	22,041,356	22,138,207
Public works	22,263,694	22,282,789	22,007,379	23,225,360
General government	10,406,087	10,481,429	10,169,605	11,913,735
Capital outlay	28,628,948	15,057,022	16,708,739	17,688,857
Debt service				
Principal	16,980,000 (b)	16,520,000 (c)	12,635,000	12,705,000
Interest	2,040,889	1,897,312	1,800,805	1,648,616
Total expenditures	230,072,801	213,743,602	215,753,745	223,683,885
Excess of revenues over (under) expenditures	(31,978,895)	(8,838,814)	(9,118,723)	(11,224,170)
Other Financing Sources (Uses)				
General obligation notes issued	21,550,000	14,255,000	10,000,000	11,500,000
Premium on general obligation notes issued	455,878	189,411	185,596	430,903
Transfers in	2,662,207	8,672,021	2,263,704	2,989,192
Transfers out	(3,447,861)	(15,824,406)	(2,011,706)	(2,369,414)
Total other financing sources (uses)	21,220,224	7,292,026	10,437,594	12,550,681
Net change in fund balances	\$ (10,758,671)	\$ (1,546,788)	\$ 1,318,871	\$ 1,326,511
Debt service as a percentage of noncapital expenditures	9.4%	9.3%	7.1%	6.8%

(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)

2017	2018 (d)	2019 (d)	2020 (d)	2021 (d)	2022 (d)
\$ 58,538,923	\$ 60,094,939	\$ 62,851,312	\$ 78,030,757	\$ 84,890,200	\$ 84,403,895
105,273,141	106,901,181	107,822,491	109,758,755	111,551,304	113,216,119
3,636,073	3,767,535	3,546,125	3,395,084	3,969,457	4,033,301
27,666,414	26,800,486	27,266,967	26,439,622	30,718,268	28,495,064
4,393,211	4,354,506	4,871,325	4,516,179	4,995,310	5,115,362
2,276,030	2,451,569	6,725,977	5,633,820	(1,075,051)	(7,774,305)
13,249,247	13,314,510	11,915,502	15,587,693	13,368,958	16,721,339
<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>	<u>244,210,775</u>
60,242,953	61,198,695	62,469,651	63,558,199	66,822,521	68,537,904
74,656,354	76,365,793	79,802,846	85,059,652	90,014,650	88,721,327
22,036,533	21,658,995	23,231,280	22,399,433	28,734,828	26,364,457
22,425,273	23,447,509	24,287,540	23,571,421	24,505,952	25,557,858
11,580,135	12,364,340	12,734,140	15,878,140	13,163,877	13,303,494
18,861,253	15,171,112	19,439,943	27,480,460	28,000,102	16,606,350
13,005,000	13,030,000	12,765,000	23,165,000 (e)	12,905,000	13,129,000
1,726,180	1,598,840	1,726,429	1,819,599	1,737,311	1,747,061
<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>253,967,451</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>	<u>(9,756,676)</u>
10,000,000	12,500,000	17,500,000	28,513,000	12,000,000	11,300,000
106,316	246,913	507,907	718,804	355,490	451,607
2,937,883	3,441,126	4,169,985	4,287,396	2,992,187	3,947,860
(3,650,937)	(2,874,336)	(4,104,295)	(4,903,133)	(4,235,502)	(7,031,952)
<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>8,667,515</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>	<u>\$ (1,089,161)</u>
7.0%	6.8%	6.5%	10.4%	6.0%	6.1%

(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				
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
2022	58,082,798,900	14,311,879,000	1,719,153,700	367,648,400	925,013,900	1,953,562,400	73,452,931,500	\$1.53

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)

	2013	2014	2015	2016
County direct rates (b)				
General	\$2.15	\$2.08	\$2.04	\$2.00
Federated Library (c)	\$0.28	\$0.29	\$0.28	\$0.28
Overlapping rates				
Cities:				
Brookfield	\$17.13 - \$18.35	\$16.07 - \$17.02	\$14.93 - \$16.68	\$15.20 - \$16.29
Delafield	\$15.19 - \$17.60	\$13.86 - \$15.92	\$13.23 - \$15.75	\$13.13 - \$15.59
Muskego	\$16.42 - \$17.94	\$14.87 - \$16.34	\$14.21 - \$15.74	\$14.19 - \$15.51
New Berlin	\$17.60 - \$18.69	\$16.21 - \$17.53	\$15.91 - \$17.08	\$15.50 - \$16.88
Oconomowoc	\$18.30 - \$18.37	17	\$16.32	\$15.95
Pewaukee	\$14.10 - \$17.12	\$13.14 - \$14.95	\$12.88 - \$14.64	\$12.46 - \$14.94
Waukesha	\$21.39	\$20.52	\$20.43	\$20.08
Towns:				
Brookfield	\$15.25 - \$16.48	\$14.13 - \$15.07	\$14.06 - \$15.03	\$13.79 - \$14.95
Delafield	\$11.86 - \$14.82	\$10.89 - \$13.85	\$10.25 - \$13.46	\$10.09 - \$12.72
Eagle	\$13.39 - \$15.33	\$11.92 - \$14.47	\$11.25 - \$13.71	\$11.29 - \$13.31
Genesee	\$13.21 - \$14.97	\$12.19 - \$13.40	\$11.87 - \$13.50	\$11.70 - \$13.35
Lisbon	\$15.14 - \$17.84	\$14.26 - \$15.40	\$13.98 - \$15.22	\$13.40 - \$15.62
Merton	\$12.51 - \$16.18	\$11.33 - \$14.29	\$10.72 - \$13.92	\$10.63 - \$14.12
Mukwonago	\$14.75 - \$15.53	13	\$12.74	\$13.39
Oconomowoc	\$14.11 - \$17.42	\$12.21 - \$13.38	\$11.87 - \$13.26	\$11.47 - \$12.95
Ottawa	\$13.54 - \$15.32	\$12.13 - \$14.67	\$11.46 - \$13.92	\$11.49 - \$13.49
Villages:				
Big Bend	\$18.53	\$17.10	\$16.32	\$17.43
Butler	\$19.32 - \$21.49	\$19.24 - \$20.92	\$18.58 - \$20.57	\$18.25 - \$21.01
Chenequa	\$14.84 - \$17.10	\$13.58 - \$15.99	\$13.72 - \$16.46	\$13.43 - \$16.22
Dousman	\$18.13	\$16.85	\$17.81	\$17.62
Eagle	\$16.33 - \$18.11	\$14.97 - \$17.5	\$14.14 - \$16.59	\$14.08 - \$16.09
Elm Grove	\$19.11	\$17.58	\$17.34	\$17.07
Hartland	\$14.95 - \$17.67	\$13.31 - \$16.79	\$13.09 - \$16.29	\$12.99 - \$15.77
Lac LaBelle	\$17.18	\$15.74	\$15.64	\$15.34
Lannon	\$17.37 - \$19.51	\$15.94 - \$17.71	\$15.00 - \$17.00	\$14.24 - \$16.99
Menomonee Falls	\$17.57 - \$19.72	\$15.97 - \$17.74	\$15.52 - \$17.52	\$14.81 - \$17.57
Merton	\$15.21 - \$17.61	\$14.20 - \$15.34	\$13.89 - \$15.13	\$13.37 - \$15.45
Mukwonago	\$19.15 - \$19.90	\$18.07	\$17.56	\$17.62
Nashotah	\$14.87	\$13.82	\$13.30	\$13.15
North Prairie	\$15.56 - \$16.79	\$14.55 - \$15.67	\$13.65 - \$15.28	\$13.71 - \$15.20
Oconomowoc Lake	\$16.61	\$15.28	\$15.28	\$15.03
Pewaukee	\$18.87	\$16.94	\$16.42	\$15.94
Summit	\$14.65 - \$15.47	\$13.25 - \$13.51	\$13.20 - \$13.54	\$12.85 - \$13.40
Sussex	\$17.21 - \$19.16	\$15.86 - \$16.93	\$15.67 - \$16.91	\$15.28 - \$17.51
Vernon (d)	\$14.05 - \$16.78	\$12.65 - \$16.64	\$12.07 - \$15.95	\$12.08 - \$14.83
Wales	\$16.74	\$15.07	\$15.05	\$14.98
Waukesha (d)	\$13.27	\$12.26	\$12.06	\$11.60

(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)

2017	2018	2019	2020	2021	2022
\$1.95	\$1.89	\$1.82	\$1.76	\$1.68	\$1.53
\$0.27	\$0.26	\$0.25	\$0.24	\$0.23	\$0.22
\$14.38 - \$16.16	\$13.72 - \$15.58	\$14.02 - \$15.52	\$13.98 - \$15.85	\$13.18 - \$14.68	\$11.85 - \$12.67
\$11.92 - \$14.88	\$11.65 - \$14.72	\$11.13 - \$14.29	\$10.76 - \$14.06	\$10.00 - \$13.41	\$9.19 - \$12.23
\$13.22 - \$14.39	\$12.82 - \$14.00	\$12.39 - \$13.25	\$12.65 - \$12.77	\$11.58 - \$12.27	\$10.32 - \$10.57
\$15.22 - \$17.11	\$14.16 - \$15.46	\$13.58 - \$15.07	\$13.24 - \$15.05	\$12.36 - \$14.23	\$10.96 - \$12.62
\$15.36	\$15.08	\$14.90	\$14.52	\$13.83	\$13.82
\$11.76 - \$13.96	\$11.19 - \$13.05	\$11.72 - \$13.20	\$10.99 - \$12.87	\$10.23 - \$12.22	\$9.19 - \$11.31
\$19.45	\$18.83	\$19.18	\$18.80	\$18.07	\$15.75
\$13.12 - \$14.94	\$12.81 - \$14.90	\$13.03 - \$14.43	\$12.87 - \$14.74	\$12.24 - \$13.77	\$10.35 - \$11.49
\$9.08 - \$12.03	\$8.84 - \$11.91	\$8.92 - \$11.57	\$9.06 - \$11.44	\$7.59 - \$10.98	\$7.06 - \$9.71
\$10.53 - \$13.12	\$10.26 - \$13.28	\$10.02 - \$12.20	\$10.26 - \$12.13	\$9.77 - \$11.18	\$8.05 - \$9.97
\$10.90 - \$12.77	\$10.39 - \$12.56	\$10.23 - \$12.15	\$10.53 - \$11.97	\$9.90 - \$11.38	\$8.16 - \$10.01
\$12.78 - \$14.64	\$11.85 - \$13.76	\$11.52 - \$13.21	\$11.12 - \$12.49	\$9.91 - \$11.87	\$8.78 - \$11.23
\$9.52 - \$12.82	\$9.33 - \$12.01	\$8.74 - \$11.53	\$8.39 - \$11.23	\$7.82 - \$10.65	\$7.38 - \$10.57
\$12.48	\$12.01	\$11.75	\$11.98	\$11.34	\$10.59
\$11.00 - \$12.58	\$10.58 - \$12.14	\$10.34 - \$11.99	\$9.78 - \$11.59	\$9.04 - \$10.95	\$8.31 - \$10.79
\$10.65 - \$13.24	\$10.33 - \$13.23	\$9.80 - 11.97	\$10.04 - \$11.80	\$9.44 - \$10.86	\$7.31 - \$10.45
\$17.86	\$17.36	\$16.26	\$16.24	\$15.33	\$13.76
\$17.67 - \$20.36	\$17.46 - \$19.18	\$17.76 - \$18.02	\$16.91 - \$17.92	\$16.63 - \$16.76	\$15.87 - \$15.93
\$12.10 - \$14.94	\$11.89 - \$14.32	\$11.37 - \$13.58	\$10.95 - \$12.97	\$10.12 - \$11.86	\$9.36 - \$10.53
\$17.19	\$16.17 - \$16.82	\$15.82 - \$16.18	\$15.74 - \$16.50	\$14.60 - \$15.06	\$14.47 - \$14.94
\$13.12 - \$15.71	\$12.57 - \$15.59	\$12.14 - \$14.31	\$12.26 - \$14.01	\$11.58 - \$12.12	\$9.63 - \$10.33
\$16.70	\$16.41	\$16.15	\$16.25	\$15.25	\$13.08
\$12.07 - \$14.90	\$11.95 - \$14.39	\$11.48 - \$14.02	\$11.15 - \$13.14	\$10.73 - \$12.22	\$9.83 - \$11.01
\$15.26	\$14.79	\$14.57	\$14.03	\$13.54	\$13.47
\$12.66 - \$15.35	\$12.90 - \$14.62	\$13.01 - \$13.29	\$12.19 - \$13.21	\$11.91 - \$12.20	\$12.05 - \$12.11
\$14.06 - \$16.75	\$14.31 - \$16.02	\$14.36 - \$14.64	\$13.53 - \$14.54	\$12.79 - \$13.08	\$12.10 - \$12.16
\$12.64 - \$14.38	\$11.64 - \$13.55	\$11.41 - \$12.84	\$11.01 - \$12.07	\$10.11 - \$11.19	\$8.93 - \$10.70
\$16.58	\$15.85	\$15.84	\$15.97	\$15.41	\$14.01
\$12.05	\$11.81	\$11.23	\$10.74	\$10.31	\$10.14
\$12.77 - \$14.54	\$12.30 - \$14.32	\$12.31 - \$14.23	\$12.43 - \$13.86	\$12.03 - \$12.72	\$10.48 - \$11.67
\$14.59	\$14.13	\$14.03	\$13.70	\$13.08	\$13.00
\$15.47	\$14.72	\$14.79	\$14.58	\$13.96	\$12.97
\$12.94 - \$13.40	\$12.66 - \$13.31	\$12.46 - \$12.82	\$12.14 - \$12.58	\$11.60 - \$12.05	\$10.47 - \$10.98
\$14.67 - \$16.53	\$15.03 - \$15.68	\$15.09 - \$15.34	\$13.54 - \$14.42	\$12.77 - \$13.78	\$11.14 - \$13.29
\$11.27 - \$14.53	\$10.85 - \$13.78	\$10.51 - \$13.77	\$10.73 - \$57.22	\$10.23 - \$55.12	\$8.94 - \$46.04
\$14.40	\$14.22	\$13.85	\$13.50	\$12.82	\$11.37
\$10.82	\$10.35	\$10.69	\$10.50	\$9.76	\$8.04

WAUKESHA COUNTY, WISCONSIN

TABLE 7
PRINCIPAL TAXPAYERS
2022 AND NINE YEARS PRIOR

Taxpayer	2022 Equalized Value	2022 Rank	2022 Percentage of Total Equalized Value	2013 Equalized Value	2013 Rank	2013 Percentage of Total Equalized Value
Wimmer Brothers	\$ 305,943,623	1	0.42%	\$93,056,600	10	0.20%
The Corners of Brookfield	224,281,900	2	0.31%	--	--	--
Pro Health Care	200,506,489	3	0.27%	101,187,690	6	0.22%
Individual (Thomson)	197,520,986	4	0.27%	123,219,200	3	0.27%
Brookfield Square	171,484,400	5	0.23%	205,248,700	1	0.44%
Aurora	158,165,666	6	0.22%	134,952,700	2	0.29%
Irgens	150,679,912	7	0.21%	--	--	--
Fiduciary Real Estate Development	141,479,700	8	0.19%	--	--	--
Target Corporation	119,964,919	9	0.16%	100,393,900	7	0.22%
Kohl's	113,455,914	10	0.15%	104,432,350	4	0.23%
Wal-Mart	--	--	--	103,164,800	5	0.22%
Bielinski Bros.	--	--	--	98,614,400	8	0.21%
Pabst Farms	--	--	--	93,310,700	9	0.20%
TOTAL	\$ 1,783,483,509		2.43%	\$1,157,581,040		2.50%
TOTAL COUNTY EQUALIZED VALUE	\$73,452,931,500			\$46,387,463,200		

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, 2022	Percent Collected
		Amount Collected	Percent Collected	Amount Collected	Amount Collected	Percent Collected
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%	\$3,566,395	\$928,870,484	100.00%
2015	\$895,425,595	\$892,307,655	99.65%	\$3,111,772	\$895,419,427	100.00%
2016	\$910,413,207	\$907,361,480	99.66%	\$3,045,322	\$910,406,802	100.00%
2017	\$923,780,879	\$921,075,551	99.71%	\$2,697,943	\$923,773,494	100.00%
2018	\$931,581,854	\$929,255,014	99.75%	\$2,312,216	\$931,567,230	100.00%
2019	\$939,594,600	\$937,218,815	99.75%	\$2,329,745	\$939,548,560	100.00%
2020	\$966,262,099	\$964,009,651	99.77%	\$1,807,116	\$965,816,767	99.95%
2021	\$992,542,400	\$990,561,836	99.80%	\$1,098,265	\$991,660,101	99.91%
2022	\$993,978,049	\$991,973,786	99.80%	\$ -	\$991,973,786	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>
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	\$33,531,140	\$64,997,770,400	\$83,773,000	\$1,838,651	\$85,611,651	\$3,155,456	\$82,456,195	0.13%	0.26%	\$208.47	\$200.79
2022	410,769	*	\$73,452,931,500	\$81,994,000	\$1,988,744	\$83,982,744	\$3,386,241	\$80,596,503	0.11%	*	\$204.45	\$196.21

*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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Equalized Value of Real and Personal Property	<u>\$ 47,217,367</u>	<u>\$ 48,995,017</u>	<u>\$ 50,187,625</u>	<u>\$ 51,937,555</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 2,360,868	\$ 2,449,751	\$ 2,509,381	\$ 2,596,878
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	84,235	81,970	79,335	78,130
Less: Restricted for Debt Service Principal	<u>(3,485)</u>	<u>(3,231)</u>	<u>(2,188)</u>	<u>(2,028)</u>
Total Amount of Debt Applicable to Debt Margin	80,750	78,739	77,147	76,102
Legal Debt Margin-(Debt Capacity)	<u>\$ 2,280,118</u>	<u>\$ 2,371,012</u>	<u>\$ 2,432,234</u>	<u>\$ 2,520,776</u>
Percent of Debt Capacity Used	3.4%	3.2%	3.1%	2.9%

WAUKESHA COUNTY, WISCONSIN

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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>	<u>\$ 75,406,494</u>
\$ 2,707,907	\$ 2,826,832	\$ 2,977,046	\$ 3,131,008	\$ 3,334,317	\$ 3,770,325
75,125 <u>(1,245)</u>	74,595 <u>(1,182)</u>	79,330 <u>(2,009)</u>	84,678 <u>(3,136)</u>	83,773 <u>(3,155)</u>	81,994 <u>(3,386)</u>
73,880	73,413	77,321	81,542	80,618	78,608
<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>	<u>\$ 3,691,717</u>
2.7%	2.6%	2.6%	2.6%	2.4%	2.1%

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

Governmental Unit	Outstanding Debt As of June 2022 Less 2022 Principal Payments	% of Debt Within County	Amount of Debt Within County
DIRECT DEBT			
Waukesha County (as of 12/31/22)	81,994,000	100.00%	\$ 81,994,000
Unamortized Premium (Discount)	1,988,744	100.00%	1,988,744
TOTAL DIRECT DEBT			\$ 83,982,744
OVERLAPPING DEBT			
Cities:			
Brookfield	84,295,000	100.00%	\$ 84,295,000
Delafield	12,105,136	100.00%	12,105,136
Milwaukee	933,260,000	0.04%	373,304
Muskego	31,804,018	100.00%	31,804,018
New Berlin	75,770,000	100.00%	75,770,000
Oconomowoc	41,820,000	100.00%	41,820,000
Pewaukee	52,636,055	100.00%	52,636,055
Waukesha	226,080,158	100.00%	226,080,158
Total All Cities			\$ 524,883,671
Towns:			
Brookfield	2,115,000	100.00%	\$ 2,115,000
Delafield	2,769,747	100.00%	2,769,747
Eagle	245,561	100.00%	245,561
Genesee	2,345,001	100.00%	2,345,001
Lisbon	7,583,939	100.00%	7,583,939
Merton	3,114,067	100.00%	3,114,067
Mukwonago	1,560,001	100.00%	1,560,001
Oconomowoc	6,606,973	100.00%	6,606,973
Ottawa	1,863	100.00%	1,863
Total All Towns			\$ 26,342,152
Villages:			
Big Bend	3,365,000	100.00%	\$ 3,365,000
Butler	7,835,366	100.00%	7,835,366
Chenequa	542,850	100.00%	542,850
Dousman	4,626,788	100.00%	4,626,788
Eagle	62,852	100.00%	62,852
Elm Grove	3,700,000	100.00%	3,700,000
Hartland	18,065,000	100.00%	18,065,000
Lac LaBelle	1,099,306	99.61%	1,095,019
Lannon	3,290,000	100.00%	3,290,000
Menomonee Falls	75,605,000	100.00%	75,605,000
Merton	4,300,000	100.00%	4,300,000
Mukwonago	32,830,000	93.18%	30,590,994
Nashotah	427,189	100.00%	427,189
North Prairie	514,211	100.00%	514,211
Oconomowoc Lake	353,439	100.00%	353,439
Pewaukee	20,870,095	100.00%	20,870,095
Summit	7,845,001	100.00%	7,845,001
Sussex	38,789,642	100.00%	38,789,642
Vernon	2,560,000	100.00%	2,560,000
Wales	4,426,666	100.00%	4,426,666
Waukesha	2,755	100.00%	2,755
Total All Villages			\$ 228,867,867

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

Governmental Unit	Outstanding Debt As of June 2022 Less 2022 Principal Payments	% of Debt Within County	Amount of Debt Within County
School Districts:			
Arrowhead UHS	223,220	100.00%	\$ 223,220
East Troy	17,360,000	0.73%	126,728
Elmbrook	26,410,000	100.00%	26,410,000
Hamilton	46,990,000	100.00%	46,990,000
Kettle Moraine	23,195,000	99.96%	23,185,722
Menomonee Falls	32,710,000	100.00%	32,710,000
Milwaukee Area TCD	69,950,000	0.41%	286,795
Merton Community	231,818	100.00%	231,818
Mukwonago	29,820,000	98.86%	29,480,052
Muskego-Norway	72,105,000	85.14%	61,390,197
New Berlin	27,755,000	100.00%	27,755,000
North Lake	485,000	100.00%	485,000
Oconomowoc Area	66,090,000	88.16%	58,264,944
Palmyra-Eagle	8,240,000	49.15%	4,049,960
Pewaukee	36,475,000	100.00%	36,475,000
Stone Bank	545,000	100.00%	545,000
Swallow	7,215,000	100.00%	7,215,000
Waukesha	27,235,000	100.00%	27,235,000
Waukesha Area TCD	12,540,000	97.10%	12,176,340
West Allis	9,830,000	6.55%	643,865
Total All School Districts			\$ 395,879,641
Sanitary Districts			
Black Hawk	63,000	100.00%	\$ 63,000
Eagle Spring			
Lake Management	35,378	100.00%	35,378
Lake Pewaukee	215,310	100.00%	215,310
Milwaukee Metropolitan			
Sewerage District	719,429,033	0.02%	143,886
School Section Lake Mangement	48,481	100.00%	48,481
Total Sanitary Districts			\$ 506,055
TOTAL OVERLAPPING DEBT			\$ 1,176,479,386
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,260,462,130

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
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	\$33,687,753	\$82,032	61,222	9,676	3.0%
2022	410,769	*	*	61,115	10,639	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
2022 AND NINE YEARS PRIOR

Employer	Product/Business	2022			2013		
		Approximate Employment	% of Total	Rank	Approximate Employment	% of Total	Rank
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,996	16%	1	4,794	17%	2
Froedtert	Retail/Headquarters	4,265	14%	2	--	--	--
Kohl's Department Stores	Health Services	4,000	13%	3	5,054	18%	1
Quad Graphics	Printing/Headquarters	3,601	11%	4	3,664	13%	4
Roundy's (Kroger)	Retail/Distribution Cntr	3,400	11%	5	2,728	10%	5
Advocate Aurora Health Care	Health Services	2,800	9%	6	--	--	--
GE Healthcare	Medical Equipment/Training	2,397	8%	7	3,700	14%	3
Milwaukee Electric Tool/Empire Level	Manufacturing/Headquarters	2,282	7%	8	--	--	--
Generac	Manufacturing	2,190	7%	9	--	--	--
Target Corporation	Retail/Distribution Cntr	1,565	5%	10	1,441	5%	8
Waukesha School District	Education	--	--	--	1,784	7%	6
Wal-Mart Corporation	Retail	--	--	--	1,543	6%	7
Waukesha County	Government	--	--	--	1,364	5%	9
Community Memorial Hospital	Plumbing Contractors	--	--	--	1,333	5%	10
Total		31,496	100%		27,405	100%	

SOURCE: Wisconsin Department of Workforce Development
Labor Market Information Bureau
February 2023 and February 2013 employer inquiry updates.

WAUKESHA COUNTY, WISCONSIN

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

Functional Areas:	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Justice and public safety	544.90	544.90	548.90	547.15
Health and human services	426.06	425.06	418.14	415.44
Environment, parks and education (a)	133.20	133.20	131.20	128.20
Public works	135.60	135.60	139.60	138.60
General government	<u>126.05</u>	<u>125.55</u>	<u>125.55</u>	<u>124.65</u>
Total Regular Positions County-Wide	1,365.81	1,364.31	1,363.39	1,354.04
Temporary Extra Help	121.40	120.72	111.47	112.48
Overtime	<u>22.95</u>	<u>22.38</u>	<u>22.26</u>	<u>22.39</u>
Total Position Equivalents	1,510.16	1,507.41	1,497.12	1,488.91

(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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 Budget</u>
554.90	551.90	558.90	555.40	553.53	567.50
411.74	416.84	433.50	437.60	445.11	444.86
126.90	120.40	122.30	122.84	120.19	126.60
137.60	137.60	135.60	135.60	133.50	132.00
<u>123.00</u>	<u>125.40</u>	<u>125.00</u>	<u>125.20</u>	<u>124.20</u>	<u>133.00</u>
1,354.14	1,352.14	1,375.30	1,376.64	1,376.53	1,403.96
118.27	122.32	117.50	113.53	120.86	110.16
<u>23.07</u>	<u>24.09</u>	<u>24.88</u>	<u>24.39</u>	<u>24.31</u>	<u>27.67</u>
1,495.48	1,498.55	1,517.68	1,514.56	1,521.70	1,541.79

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	8,401	8,496	8,191	8,294
Average Daily Population - Jail	412	398	409	406
Average Daily Population - Huber Facility	135	130	117	123
HEALTH AND HUMAN SERVICES				
Economic Services/Support Program				
Unduplicated Cases (a)	20,245	22,321	21,858	21,968
Mental Health Center Days of Care	6,204	6,000	5,973	6,443
PARKS & LAND USE				
Daily Entrance Stickers	80,138	77,658	90,050	90,645
Annual Stickers	15,025	15,487	15,732	15,008
Annual Boat Launch Stickers	453	513	551	559
Daily Boat Launches	13,045	13,085	16,460	15,853
PUBLIC WORKS				
Building Operations:				
Electricity Consumption (Kilowatt-Hours) (b)	13,819,632	14,442,752	13,967,764	13,704,564
Natural Gas Consumption (Therm)	812,566	857,372	740,782	734,616
Water Consumption (Gallons)	22,982,000	22,763,800	23,907,100	23,640,600
Transportation:				
Centerline Miles of Road Maintained				
County	396	396	401	401
State	237	237	224	224
Airport:				
Based Aircraft	233	238	173	173
Annual Operations (takeoffs & landings)	52,091	41,727	37,834	41,994

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

(b) Data from 11/14/22 - 12/19/22 is unavailable.

Source: Waukesha County Departments

WAUKESHA COUNTY, WISCONSIN

TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

2017	2018	2019	2020	2021	2022
8,823	7,915	7,332	5,255	6,361	6,510
421	422	399	329	356	420
123	124	113	58	100	97
22,352	21,923	20,771	24,727	27,385	30,578
6,311	7,692	6,821	5,790	5,062	3,823
95,203	89,245	87,700	109,467	85,182	58,854
19,381	17,481	18,406	28,427	33,873	39,486
698	690	456	1,126	1,160	1,654
13,951	13,300	13,155	19,379	14,510	7,123
13,347,646	13,485,504	12,936,532	14,106,282	12,084,367	10,783,348
873,373	938,634	905,996	674,100	621,626	687,196
21,891,400	23,869,562	21,027,900	19,312,358	21,411,624	23,283,480
407	407	407	407	407	407
224	227	227	207	207	207
175	200	200	200	242	254
37,445	48,527	48,617	49,966	61,415	78,329

WAUKESHA COUNTY, WISCONSIN

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

	2013	2014	2015	2016
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
Huber Facility	326	326	326	324
County Jail	469	469	481	481
 PARKS, ENVIRONMENT, EDUCATION, AND LAND USE				
Number of County Parks	8	8	8	8
Park Acreage:				
Developed	3,958	3,959	4,037	4,105
Undeveloped	4,458	4,456	4,464	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	401	401
Traffic Signals	103	103	112	113
Bridges	65	65	67	66
Active Vehicles in Vehicle Replacement Plan	377	382	383	387
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

2017	2018	2019	2020	2021	2022
324	324	324	324	324	324
481	481	481	481	481	481
8	8	8	9	9	9
4,072	5,161	5,161	5,161	5,161	5,161
4,625	3,381	3,381	3,381	3,381	3,381
3	3	3	3	2	2
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
407	407	407	407	407	407
124	112	116	116	116	116
65	65	65	65	65	65
387	387	387	376	389	388
2	2	2	2	2	2