

REQUIRED SUPPLEMENTARY INFORMATION

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2018

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 635,000	\$ 635,000	\$ 635,000	\$ -
Intergovernmental contracts/grants	41,461,245	41,739,587	38,743,139	(2,996,448)
Taxes	84,980,271	84,980,271	85,051,516	71,245
Fines and licenses	2,917,725	2,917,725	3,534,875	617,150
Charges for services	24,664,861	24,730,861	25,762,612	1,031,751
Interdepartmental revenues	3,744,143	3,797,143	3,729,926	(67,217)
Investment earnings	2,547,646	2,547,646	2,158,783	(388,863)
Miscellaneous revenues	11,340,537	11,370,537	10,899,196	(471,341)
Total revenues	172,291,428	172,718,770	170,515,047	(2,203,723)
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 32,136,881	\$ 32,631,082	\$ 32,591,948	\$ 39,134
Operating	4,621,410	4,733,932	4,466,410	267,522
Interdepartmental charges	3,977,769	3,787,769	3,733,362	54,407
Capital outlay	122,900	144,999	66,808	78,191
Total Sheriff	40,858,960	41,297,782	40,858,528	439,254
District attorney				
Personnel	2,139,909	2,142,409	2,142,409	-
Operating	345,311	375,924	347,638	28,286
Interdepartmental charges	233,226	241,816	235,824	5,992
Total District attorney	2,718,446	2,760,149	2,725,871	34,278
Circuit court services				
Personnel	6,033,251	6,033,251	5,901,227	132,024
Operating	1,520,600	1,537,322	1,436,253	101,069
Interdepartmental charges	1,629,562	1,629,562	1,571,838	57,724
Total Circuit court services	9,183,413	9,200,135	8,909,318	290,817
Medical examiner				
Personnel	1,807,238	1,804,738	1,789,842	14,896
Operating	312,125	312,125	296,246	15,879
Interdepartmental charges	165,402	167,902	167,122	780
Total Medical examiner	2,284,765	2,284,765	2,253,210	31,555
Emergency preparedness				
Personnel	5,140,340	5,234,340	5,214,477	19,863
Operating	835,951	744,604	740,173	4,431
Interdepartmental charges	565,954	564,454	563,926	528
Capital outlay	48,000	195,690	23,543	172,147
Total Emergency preparedness	6,590,245	6,739,088	6,542,119	196,969
Total justice and public safety	61,635,829	62,281,919	61,289,046	992,873
Health and human services:				
Human services				
Personnel	34,063,539	33,919,539	33,542,802	376,737
Operating	37,503,530	37,541,374	33,256,119	4,285,255
Interdepartmental charges	3,719,777	3,863,777	3,796,687	67,090
Total Human Services	75,286,846	75,324,690	70,595,608	4,729,082

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Health and human services (continued):				
Corporation counsel - child support				
Personnel	\$ 2,184,193	\$ 2,188,517	\$ 2,115,041	\$ 73,476
Operating	251,539	268,910	211,482	57,428
Interdepartmental charges	176,180	176,180	169,106	7,074
Total Corporation counsel	<u>2,611,912</u>	<u>2,633,607</u>	<u>2,495,629</u>	<u>137,978</u>
Total health and human services	<u>77,898,758</u>	<u>77,958,297</u>	<u>73,091,237</u>	<u>4,867,060</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	169,610	169,610	164,154	5,456
Operating	211,164	237,093	185,359	51,734
Interdepartmental charges	80,303	84,374	79,702	4,672
Total University of Wisconsin extension	<u>461,077</u>	<u>491,077</u>	<u>429,215</u>	<u>61,862</u>
Register of deeds				
Personnel	1,070,636	1,070,636	1,026,341	44,295
Operating	77,418	82,938	75,613	7,325
Interdepartmental charges	213,145	213,145	191,719	21,426
Total Register of deeds	<u>1,361,199</u>	<u>1,366,719</u>	<u>1,293,673</u>	<u>73,046</u>
Parks and land use				
Personnel	8,151,385	8,186,385	8,183,611	2,774
Operating	1,986,339	2,207,329	1,861,478	345,851
Interdepartmental charges	1,467,203	1,532,203	1,484,245	47,958
Capital outlay	267,250	322,957	215,959	106,998
Total Parks and land use	<u>11,872,177</u>	<u>12,248,874</u>	<u>11,745,293</u>	<u>503,581</u>
Total environment, parks and education	<u>13,694,453</u>	<u>14,106,670</u>	<u>13,468,181</u>	<u>638,489</u>
Public works:				
Facilities management				
Personnel	3,405,682	3,425,682	3,416,410	9,272
Operating	4,253,975	4,383,572	4,112,620	270,952
Interdepartmental charges	541,089	541,089	532,238	8,851
Capital outlay	405,000	503,556	328,577	174,979
Total Public works	<u>8,605,746</u>	<u>8,853,899</u>	<u>8,389,845</u>	<u>464,054</u>
General government:				
County executive				
Personnel	509,003	509,003	486,316	22,687
Operating	34,356	48,356	35,528	12,828
Interdepartmental charges	25,506	25,506	22,306	3,200
Total County executive	<u>568,865</u>	<u>582,865</u>	<u>544,150</u>	<u>38,715</u>
County board				
Personnel	833,303	833,303	788,422	44,881
Operating	204,854	334,330	237,710	96,620
Interdepartmental charges	30,079	30,079	28,837	1,242
Total County board	<u>1,068,236</u>	<u>1,197,712</u>	<u>1,054,969</u>	<u>142,743</u>
Administration				
Personnel	5,444,637	5,479,637	5,469,732	9,905
Operating	735,491	774,491	701,775	72,716
Interdepartmental charges	464,379	464,379	463,365	1,014
Total Administration	<u>6,644,507</u>	<u>6,718,507</u>	<u>6,634,872</u>	<u>83,635</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 345,383	\$ 345,383	\$ 305,132	\$ 40,251
Operating	287,175	287,175	200,590	86,585
Interdepartmental charges	40,741	40,741	40,452	289
Total County clerk	<u>673,299</u>	<u>673,299</u>	<u>546,174</u>	<u>127,125</u>
County treasurer				
Personnel	402,636	402,636	393,051	9,585
Operating	160,675	160,675	95,544	65,131
Interdepartmental charges	136,939	136,939	129,826	7,113
Total County treasurer	<u>700,250</u>	<u>700,250</u>	<u>618,421</u>	<u>81,829</u>
Non-departmental				
Personnel	400,000	400,000	341,940	58,060
Operating	2,696,500	2,638,750	1,203,643	1,435,107
Interdepartmental charges	109,400	109,400	109,314	86
Total Non-departmental	<u>3,205,900</u>	<u>3,148,150</u>	<u>1,654,897</u>	<u>1,493,253</u>
Corporation counsel				
Personnel	1,225,427	1,225,427	1,177,629	47,798
Operating	82,698	83,461	52,969	30,492
Interdepartmental charges	83,910	83,910	80,259	3,651
Total Corporation counsel	<u>1,392,035</u>	<u>1,392,798</u>	<u>1,310,857</u>	<u>81,941</u>
Total general government	<u>14,253,092</u>	<u>14,413,581</u>	<u>12,364,340</u>	<u>2,049,241</u>
Total expenditures	<u>176,087,878</u>	<u>177,614,366</u>	<u>168,602,649</u>	<u>9,011,717</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,796,450)</u>	<u>(4,895,596)</u>	<u>1,912,398</u>	<u>6,807,994</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	433,256	433,256
Transfers out	-	-	(1,985,200)	(1,985,200)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,551,944)</u>	<u>(1,551,944)</u>
Net change in fund balances	<u>(3,796,450)</u>	<u>(4,895,596)</u>	<u>360,454</u>	<u>5,256,050</u>
Fund Balance - January 1	<u>60,308,044</u>	<u>60,308,044</u>	<u>60,308,044</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 56,511,594</u>	<u>\$ 55,412,448</u>	<u>\$ 60,668,498</u>	<u>\$ 5,256,050</u>

(CONCLUDED)

See independent auditors' report and accompanying notes to required supplementary information.

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
For The Year Ended December 31, 2018

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Primary Government					
12/31/2018	0.60946481%	\$ (18,095,733)	\$ 84,575,463	21.40%	102.93%
12/31/2017	0.61135010%	\$ 5,038,984	\$ 82,778,356	6.09%	99.12%
12/31/2016	0.61695977%	10,025,477	81,381,431	12.32%	98.20%
12/31/2015	0.62599709%	(15,376,201)	81,351,432	18.90%	102.74%
Component Unit					
12/31/2018	0.00295387%	\$ (87,704)	\$ 409,909	21.40%	102.93%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM
For The Year Ended December 31, 2018

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Primary Government					
12/31/2018	\$ 6,393,756	\$ 6,393,756	-	\$ 84,575,463	7.40%
12/31/2017	6,299,432	6,299,432	-	84,980,801	7.41%
12/31/2016	5,867,853	5,867,853	-	82,777,337	7.19%
12/31/2015	5,895,078	5,895,078	-	81,381,431	7.24%
Component Unit					
12/31/2018	\$ 31,009	\$ 31,009	-	\$ 409,909	7.40%

Schedule is intended to show information for ten years, Additional years will be displayed as they become available.

See independent auditors' report and accompanying notes to required supplementary information.

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2018

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles on the modified accrual basis of accounting.

WISCONSIN RETIREMENT SYSTEM

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The county is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in Assumptions. There were no changes in assumptions.

See independent auditors' report.

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