

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, 2019

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 585,000	\$ 585,000	\$ 585,000	\$ -
Intergovernmental contracts/grants	42,470,792	42,871,907	40,610,924	(2,260,983)
Taxes	86,223,679	86,223,679	86,222,163	(1,516)
Fines and licenses	3,010,875	3,010,875	3,375,890	365,015
Charges for services	26,418,435	26,498,040	26,633,271	135,231
Interdepartmental revenues	4,351,912	4,351,912	4,153,658	(198,254)
Investment earnings	3,113,646	3,113,646	6,244,856	3,131,210
Miscellaneous revenues	11,374,957	11,400,360	9,781,462	(1,618,898)
Total revenues	177,549,296	178,055,419	177,607,224	(448,195)
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 33,446,735	\$ 33,534,175	\$ 33,249,078	\$ 285,097
Operating	4,745,509	5,015,400	4,348,165	667,235
Interdepartmental charges	4,025,649	3,948,549	3,861,825	86,724
Capital outlay	128,000	201,072	84,198	116,874
Total Sheriff	42,345,893	42,699,196	41,543,266	1,155,930
District attorney				
Personnel	2,295,353	2,295,353	2,267,571	27,782
Operating	369,210	369,273	333,474	35,799
Interdepartmental charges	241,193	241,193	239,088	2,105
Total District attorney	2,905,756	2,905,819	2,840,133	65,686
Circuit court services				
Personnel	6,205,288	6,205,288	6,024,334	180,954
Operating	1,555,660	1,592,894	1,487,961	104,933
Interdepartmental charges	1,674,265	1,674,265	1,486,909	187,356
Total Circuit court services	9,435,213	9,472,447	8,999,204	473,243
Medical examiner				
Personnel	1,925,184	1,925,184	1,925,178	6
Operating	351,607	352,582	267,230	85,352
Interdepartmental charges	164,555	164,555	156,732	7,823
Total Medical examiner	2,441,346	2,442,321	2,349,140	93,181
Emergency preparedness				
Personnel	5,191,355	5,455,569	5,455,032	537
Operating	842,374	790,546	764,477	26,069
Interdepartmental charges	603,278	603,278	602,597	681
Capital outlay	45,000	102,030	67,830	34,200
Total Emergency preparedness	6,682,007	6,951,423	6,889,936	61,487
Total justice and public safety	63,810,215	64,471,206	62,621,679	1,849,527
Health and human services:				
Human services				
Personnel	34,784,917	34,964,519	34,526,248	438,271
Operating	38,190,877	39,102,030	35,372,718	3,729,312
Interdepartmental charges	4,074,465	4,130,679	3,990,911	139,768
Total Human Services	77,050,259	78,197,228	73,889,877	4,307,351

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2019

	<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	\$ 2,229,750	\$ 2,229,750	\$ 2,177,670	\$ 52,080
Operating	237,039	237,685	195,030	42,655
Interdepartmental charges	174,958	174,958	171,228	3,730
Total Corporation counsel	<u>2,641,747</u>	<u>2,642,393</u>	<u>2,543,928</u>	<u>98,465</u>
Total health and human services	<u>79,692,006</u>	<u>80,839,621</u>	<u>76,433,805</u>	<u>4,405,816</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	177,628	177,628	146,070	31,558
Operating	222,889	236,261	196,911	39,350
Interdepartmental charges	55,144	55,144	49,715	5,429
Total University of Wisconsin extension	<u>455,661</u>	<u>469,033</u>	<u>392,696</u>	<u>76,337</u>
Register of deeds				
Personnel	1,124,840	1,124,840	1,056,054	68,786
Operating	84,134	91,133	75,930	15,203
Interdepartmental charges	151,335	151,335	149,451	1,884
Total Register of deeds	<u>1,360,309</u>	<u>1,367,308</u>	<u>1,281,435</u>	<u>85,873</u>
Parks and land use				
Personnel	8,623,273	8,623,273	8,571,835	51,438
Operating	2,446,277	2,731,136	2,295,603	435,533
Interdepartmental charges	1,577,509	1,617,509	1,536,168	81,341
Capital outlay	235,000	300,525	177,828	122,697
Total Parks and land use	<u>12,882,059</u>	<u>13,272,443</u>	<u>12,581,434</u>	<u>691,009</u>
Total environment, parks and education	<u>14,698,029</u>	<u>15,108,784</u>	<u>14,255,565</u>	<u>853,219</u>
Public works:				
Facilities management				
Personnel	3,467,019	3,467,019	3,387,777	79,242
Operating	4,458,323	4,684,553	4,199,172	485,381
Interdepartmental charges	528,889	528,889	518,751	10,138
Capital outlay	190,000	288,662	224,670	63,992
Total Public works	<u>8,644,231</u>	<u>8,969,123</u>	<u>8,330,370</u>	<u>638,753</u>
General government:				
County executive				
Personnel	521,799	521,799	504,490	17,309
Operating	31,937	31,937	22,607	9,330
Interdepartmental charges	25,129	25,129	22,651	2,478
Total County executive	<u>578,865</u>	<u>578,865</u>	<u>549,748</u>	<u>29,117</u>
County board				
Personnel	819,596	819,596	777,944	41,652
Operating	212,956	237,775	91,709	146,066
Interdepartmental charges	30,528	30,528	28,942	1,586
Total County board	<u>1,063,080</u>	<u>1,087,899</u>	<u>898,595</u>	<u>189,304</u>
Administration				
Personnel	5,726,542	5,726,542	5,621,677	104,865
Operating	957,415	1,011,432	835,836	175,596
Interdepartmental charges	571,512	571,512	565,359	6,153
Total Administration	<u>7,255,469</u>	<u>7,309,486</u>	<u>7,022,872</u>	<u>286,614</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 361,654	\$ 379,654	\$ 379,461	\$ 193
Operating	160,287	142,287	121,637	20,650
Interdepartmental charges	40,729	40,729	40,500	229
Total County clerk	<u>562,670</u>	<u>562,670</u>	<u>541,598</u>	<u>21,072</u>
County treasurer				
Personnel	407,232	412,232	410,323	1,909
Operating	163,513	158,513	107,619	50,894
Interdepartmental charges	139,405	139,405	130,576	8,829
Total County treasurer	<u>710,150</u>	<u>710,150</u>	<u>648,518</u>	<u>61,632</u>
Non-departmental				
Personnel	380,000	380,000	290,093	89,907
Operating	2,569,500	2,277,362	1,389,988	887,374
Interdepartmental charges	93,100	93,100	93,047	53
Total Non-departmental	<u>3,042,600</u>	<u>2,750,462</u>	<u>1,773,128</u>	<u>977,334</u>
Corporation counsel				
Personnel	1,245,690	1,245,690	1,163,936	81,754
Operating	82,258	82,258	55,442	26,816
Interdepartmental charges	83,305	83,305	80,303	3,002
Total Corporation counsel	<u>1,411,253</u>	<u>1,411,253</u>	<u>1,299,681</u>	<u>111,572</u>
Total general government	<u>14,624,087</u>	<u>14,410,785</u>	<u>12,734,140</u>	<u>1,676,645</u>
Total expenditures	<u>181,468,568</u>	<u>183,799,519</u>	<u>174,375,559</u>	<u>9,423,960</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,919,272)</u>	<u>(5,744,100)</u>	<u>3,231,665</u>	<u>8,975,765</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	767,747	767,747
Transfers out	-	-	(3,006,548)	(3,006,548)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,238,801)</u>	<u>(2,238,801)</u>
Net change in fund balances	<u>(3,919,272)</u>	<u>(5,744,100)</u>	<u>992,864</u>	<u>6,736,964</u>
Fund Balance - January 1	<u>60,668,498</u>	<u>60,668,498</u>	<u>60,668,498</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 56,749,226</u>	<u>\$ 54,924,398</u>	<u>\$ 61,661,362</u>	<u>\$ 6,736,964</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, 2019

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					
12/31/2019	0.61377295%	\$ 21,836,117	\$ 87,019,893	25.09%	96.45%
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					
12/31/2019	0.00298455%	\$ 106,181	\$ 427,090	24.86%	96.45%
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, 2019

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					
12/31/2019	\$ 6,487,747	\$ 6,487,747	-	\$ 93,448,362	6.94%
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					
12/31/2019	\$ 31,579	\$ 31,579	-	\$ 458,641	6.94%
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, 2019

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. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop the Total Pension Liability have changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, and separation rates.

See independent auditors' report.

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