

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, 2021

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 585,000	\$ 585,000	\$ 585,000	\$ -
Intergovernmental contracts/grants	48,407,887	52,547,469	54,344,062	1,796,593
Taxes	88,798,372	88,798,372	88,876,503	78,131
Fines and licenses	3,010,610	3,062,610	3,787,467	724,857
Charges for services	27,562,771	28,164,694	30,058,417	1,893,723
Interdepartmental revenues	4,268,632	4,286,740	4,236,897	(49,843)
Investment earnings (losses)	2,942,646	2,942,646	(1,257,949)	(4,200,595)
Miscellaneous revenues	10,978,596	10,984,596	12,021,861	1,037,265
Total revenues	186,554,514	191,372,127	192,652,258	1,280,131
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 34,741,378	\$ 35,983,707	\$ 35,724,166	\$ 259,541
Operating	5,002,489	5,106,593	4,911,737	194,856
Interdepartmental charges	4,145,227	4,122,668	4,119,559	3,109
Capital outlay	101,800	382,149	304,212	77,937
Total Sheriff	43,990,894	45,595,117	45,059,674	535,443
District attorney				
Personnel	2,474,372	2,457,372	2,395,758	61,614
Operating	425,679	435,492	380,562	54,930
Interdepartmental charges	266,054	283,054	277,853	5,201
Total District attorney	3,166,105	3,175,918	3,054,173	121,745
Circuit court services				
Personnel	6,473,242	6,500,067	6,431,705	68,362
Operating	1,779,876	1,779,876	1,757,718	22,158
Interdepartmental charges	1,647,755	1,647,755	1,539,675	108,080
Total Circuit court services	9,900,873	9,927,698	9,729,098	198,600
Medical examiner				
Personnel	1,794,950	1,794,950	1,770,774	24,176
Operating	219,275	271,275	262,376	8,899
Interdepartmental charges	144,794	144,794	141,707	3,087
Total Medical examiner	2,159,019	2,211,019	2,174,857	36,162
Emergency preparedness				
Personnel	5,411,740	5,451,315	5,393,149	58,166
Operating	917,474	984,858	927,943	56,915
Interdepartmental charges	685,022	686,066	678,573	7,493
Capital outlay	212,300	212,300	207,698	4,602
Total Emergency preparedness	7,226,536	7,334,539	7,207,363	127,176
Total justice and public safety	66,443,427	68,244,291	67,225,165	1,019,126
Health and human services:				
Human services				
Personnel	39,313,145	40,413,820	39,546,581	867,239
Operating	39,443,135	42,185,143	39,306,944	2,878,199
Interdepartmental charges	4,167,719	4,444,984	4,295,493	149,491
Total Human Services	82,923,999	87,043,947	83,149,018	3,894,929

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2021

	<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	\$ 2,417,806	\$ 2,417,806	\$ 2,368,024	\$ 49,782
Operating	284,287	284,287	225,186	59,101
Interdepartmental charges	185,262	185,262	181,473	3,789
Total Corporation counsel	<u>2,887,355</u>	<u>2,887,355</u>	<u>2,774,683</u>	<u>112,672</u>
Total health and human services	<u>85,811,354</u>	<u>89,931,302</u>	<u>85,923,701</u>	<u>4,007,601</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	180,259	180,259	148,267	31,992
Operating	195,753	198,281	166,072	32,209
Interdepartmental charges	53,471	53,943	50,353	3,590
Total University of Wisconsin extension	<u>429,483</u>	<u>432,483</u>	<u>364,692</u>	<u>67,791</u>
Register of deeds				
Personnel	1,118,582	1,143,582	1,141,976	1,606
Operating	94,868	94,868	77,313	17,555
Interdepartmental charges	157,149	157,149	157,112	37
Total Register of deeds	<u>1,370,599</u>	<u>1,395,599</u>	<u>1,376,401</u>	<u>19,198</u>
Parks and land use				
Personnel	8,964,465	8,964,465	8,884,748	79,717
Operating	2,567,332	2,724,190	2,070,998	653,192
Interdepartmental charges	1,644,470	1,666,470	1,666,379	91
Capital outlay	196,666	332,700	172,388	160,312
Total Parks and land use	<u>13,372,933</u>	<u>13,687,825</u>	<u>12,794,513</u>	<u>893,312</u>
Total environment, parks and education	<u>15,173,015</u>	<u>15,515,907</u>	<u>14,535,606</u>	<u>980,301</u>
Public works:				
Facilities management				
Personnel	3,643,940	3,643,940	3,640,206	3,734
Operating	4,232,861	4,197,815	3,989,369	208,446
Interdepartmental charges	508,737	508,737	506,815	1,922
Capital outlay	425,000	971,706	850,178	121,528
Total Public works	<u>8,810,538</u>	<u>9,322,198</u>	<u>8,986,568</u>	<u>335,630</u>
General government:				
County executive				
Personnel	564,739	564,739	555,168	9,571
Operating	33,287	33,287	8,540	24,747
Interdepartmental charges	23,839	23,839	23,502	337
Total County executive	<u>621,865</u>	<u>621,865</u>	<u>587,210</u>	<u>34,655</u>
County board				
Personnel	799,714	799,714	611,071	188,643
Operating	195,160	195,160	119,793	75,367
Interdepartmental charges	45,126	45,126	45,024	102
Total County board	<u>1,040,000</u>	<u>1,040,000</u>	<u>775,888</u>	<u>264,112</u>
Administration				
Personnel	5,577,767	5,577,767	5,476,515	101,252
Operating	993,570	1,033,520	924,846	108,674
Interdepartmental charges	585,399	585,399	581,076	4,323
Total Administration	<u>7,156,736</u>	<u>7,196,686</u>	<u>6,982,437</u>	<u>214,249</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 423,628	\$ 423,628	\$ 419,304	\$ 4,324
Operating	138,298	237,632	184,301	53,331
Interdepartmental charges	42,584	42,650	42,418	232
Capital outlay	-	7,000	5,994	1,006
Total County clerk	<u>604,510</u>	<u>710,910</u>	<u>652,017</u>	<u>58,893</u>
County treasurer				
Personnel	452,044	452,044	448,831	3,213
Operating	158,996	158,996	113,115	45,881
Interdepartmental charges	139,556	139,556	136,821	2,735
Total County treasurer	<u>750,596</u>	<u>750,596</u>	<u>698,767</u>	<u>51,829</u>
Non-departmental				
Personnel	419,600	486,600	458,988	27,612
Operating	2,424,900	1,729,550	1,220,152	509,398
Interdepartmental charges	99,900	99,900	99,830	70
Total Non-departmental	<u>2,944,400</u>	<u>2,316,050</u>	<u>1,778,970</u>	<u>537,080</u>
Corporation counsel				
Personnel	1,278,627	1,278,627	1,250,035	28,592
Operating	105,945	105,945	88,444	17,501
Interdepartmental charges	84,929	84,929	80,921	4,008
Total Corporation counsel	<u>1,469,501</u>	<u>1,469,501</u>	<u>1,419,400</u>	<u>50,101</u>
Total general government	<u>14,587,608</u>	<u>14,105,608</u>	<u>12,894,689</u>	<u>1,210,919</u>
Total expenditures	<u>190,825,942</u>	<u>197,119,306</u>	<u>189,565,729</u>	<u>7,553,577</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,271,428)</u>	<u>(5,747,179)</u>	<u>3,086,529</u>	<u>8,833,708</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,083,218	2,083,218
Transfers out	-	-	(1,191,500)	(1,191,500)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>891,718</u>	<u>891,718</u>
Net change in fund balances	<u>(4,271,428)</u>	<u>(5,747,179)</u>	<u>3,978,247</u>	<u>9,725,426</u>
Fund Balance - January 1	<u>69,952,975</u>	<u>69,952,975</u>	<u>69,952,975</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 65,681,547</u>	<u>\$ 64,205,796</u>	<u>\$ 73,931,222</u>	<u>\$ 9,725,426</u>

(CONCLUDED)

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

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL PURPOSE GRANT FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ 1,722,724	\$ 810,240	\$ (912,484)
Charges for services	-	2,500	-	(2,500)
Total revenues	<u>-</u>	<u>1,725,224</u>	<u>810,240</u>	<u>(914,984)</u>
EXPENDITURES				
Justice and Public Safety				
District Attorney				
Personnel	-	94,263	66,386	27,877
Operating	-	2,818	2,531	287
Interdepartmental charges	-	400	155	245
Total District Attorney	<u>-</u>	<u>97,481</u>	<u>69,072</u>	<u>28,409</u>
Circuit Court Services				
Personnel	-	57,385	20,230	37,155
Operating	-	2,000	1,856	144
Interdepartmental charges	-	18,358	18,108	250
Total Circuit Court Services	<u>-</u>	<u>77,743</u>	<u>40,194</u>	<u>37,549</u>
Total Justice and Public Safety	<u>-</u>	<u>175,224</u>	<u>109,266</u>	<u>65,958</u>
Health and Human Services				
Health and Human Services				
Personnel	-	1,285,000	-	1,285,000
Operating	-	170,000	665,301	(495,301)
Interdepartmental charges	-	45,000	-	45,000
Total Health and Human Services	<u>-</u>	<u>1,500,000</u>	<u>665,301</u>	<u>834,699</u>
General government:				
Administration				
Personnel	-	35,000	31,784	3,216
Operating	-	15,000	3,889	11,111
Total General Government	<u>-</u>	<u>50,000</u>	<u>35,673</u>	<u>14,327</u>
Total expenditures	<u>-</u>	<u>1,725,224</u>	<u>810,240</u>	<u>914,984</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
For The Year Ended December 31, 2021

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					
12/31/2021	0.61837868%	\$ (38,606,238)	\$ 91,241,593	-42.31%	105.26%
12/31/2020	0.62383375%	(20,115,248)	93,448,121	-21.53%	102.96%
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					
12/31/2021	0.00334812%	\$ (209,028)	\$ 494,014	-42.31%	105.26%
12/31/2020	0.00306346%	(98,780)	458,881	-21.53%	102.96%
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, 2021

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					
12/31/2021	\$ 7,075,646	\$ 7,075,646	-	\$ 93,248,161	7.59%
12/31/2020	6,884,496	6,884,496	-	91,287,337	7.54%
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					
12/31/2021	\$ 36,041	\$ 36,041	-	\$ 504,878	7.14%
12/31/2020	34,108	34,108	-	448,270	7.61%
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.

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WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

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. No significant change in assumptions were noted from the prior year.

See independent auditors' report.