

## **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, 2016

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
<b>REVENUES</b>				
General intergovernmental assistance	\$ 735,000	\$ 735,000	\$ 1,025,267	\$ 290,267
Intergovernmental contracts/grants	38,704,930	39,074,918	39,443,799	368,881
Taxes	83,069,019	83,069,019	83,061,739	(7,280)
Fines and licenses	2,696,157	2,696,157	3,501,309	805,152
Charges for services	24,387,680	24,391,680	23,151,606	(1,240,074)
Interdepartmental revenues	3,588,405	3,588,405	3,574,681	(13,724)
Investment earnings	3,427,646	3,427,646	1,380,238	(2,047,408)
Miscellaneous revenues	8,598,535	9,679,635	11,295,817	1,616,182
<b>Total revenues</b>	<b>165,207,372</b>	<b>166,662,460</b>	<b>166,434,456</b>	<b>(228,004)</b>
<b>EXPENDITURES</b>				
Justice and public safety:				
Sheriff				
Personnel	\$ 30,645,802	\$ 30,890,302	\$ 30,747,769	\$ 142,533
Operating	4,345,969	4,522,217	4,227,704	294,513
Interdepartmental charges	3,941,805	3,771,805	3,573,457	198,348
Capital outlay	82,650	138,537	113,413	25,124
Total Sheriff	39,016,226	39,322,861	38,662,343	660,518
District attorney				
Personnel	1,953,405	1,993,205	1,921,198	72,007
Operating	335,578	370,978	328,547	42,431
Interdepartmental charges	223,893	255,493	228,733	26,760
Total District attorney	2,512,876	2,619,676	2,478,478	141,198
Circuit court services				
Personnel	6,222,284	6,162,284	5,832,117	330,167
Operating	1,474,700	1,481,352	1,480,720	632
Interdepartmental charges	1,565,397	1,625,397	1,623,275	2,122
Total Circuit court services	9,262,381	9,269,033	8,936,112	332,921
Medical examiner				
Personnel	1,735,931	1,730,931	1,718,499	12,432
Operating	310,068	315,068	313,300	1,768
Interdepartmental charges	156,660	156,660	155,273	1,387
Total Medical examiner	2,202,659	2,202,659	2,187,072	15,587
Emergency preparedness				
Personnel	4,782,004	4,869,534	4,830,414	39,120
Operating	675,573	608,129	590,956	17,173
Interdepartmental charges	576,286	576,286	573,467	2,819
Capital outlay	165,000	186,344	52,514	133,830
Total Emergency preparedness	6,198,863	6,240,293	6,047,351	192,942
Total justice and public safety	59,193,005	59,654,522	58,311,356	1,343,166
Health and human services:				
Human services				
Personnel	32,569,485	32,119,485	32,075,649	43,836
Operating	33,853,189	35,410,553	35,256,488	154,065
Interdepartmental charges	3,512,425	3,552,425	3,549,907	2,518
Capital outlay	15,000	28,800	12,995	15,805
Total Human Services	69,950,099	71,111,263	70,895,039	216,224

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For The Year Ended December 31, 2016

	<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	\$ 2,010,769	\$ 2,010,769	\$ 2,028,276	\$ (17,507)
Operating	280,921	280,921	246,355	34,566
Interdepartmental charges	182,035	182,035	166,269	15,766
Total Corporation counsel	<u>2,473,725</u>	<u>2,473,725</u>	<u>2,440,900</u>	<u>32,825</u>
Total health and human services	<u>72,423,824</u>	<u>73,584,988</u>	<u>73,335,939</u>	<u>249,049</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	182,766	182,766	166,999	15,767
Operating	309,151	368,586	331,718	36,868
Interdepartmental charges	88,012	98,534	84,253	14,281
Total University of Wisconsin extension	<u>579,929</u>	<u>649,886</u>	<u>582,970</u>	<u>66,916</u>
Register of deeds				
Personnel	1,055,994	1,055,994	1,021,919	34,075
Operating	75,015	75,015	66,154	8,861
Interdepartmental charges	206,800	206,800	206,230	570
Total Register of deeds	<u>1,337,809</u>	<u>1,337,809</u>	<u>1,294,303</u>	<u>43,506</u>
Parks and land use				
Personnel	8,068,497	8,074,497	7,913,082	161,415
Operating	1,913,590	2,017,700	1,806,921	210,779
Interdepartmental charges	1,425,178	1,425,178	1,387,940	37,238
Capital outlay	395,000	480,673	321,060	159,613
Total Parks and land use	<u>11,802,265</u>	<u>11,998,048</u>	<u>11,429,003</u>	<u>569,045</u>
Total environment, parks and education	<u>13,720,003</u>	<u>13,985,743</u>	<u>13,306,276</u>	<u>679,467</u>
Public works:				
Facilities management				
Personnel	3,398,364	3,398,364	3,344,575	53,789
Operating	4,450,491	4,608,925	4,158,517	450,408
Interdepartmental charges	553,323	553,323	541,619	11,704
Capital outlay	280,000	336,340	125,445	210,895
Total Public works	<u>8,682,178</u>	<u>8,896,952</u>	<u>8,170,156</u>	<u>726,796</u>
General government:				
County executive				
Personnel	514,890	514,890	441,533	73,357
Operating	38,490	38,490	25,738	12,752
Interdepartmental charges	29,985	29,985	23,303	6,682
Total County executive	<u>583,365</u>	<u>583,365</u>	<u>490,574</u>	<u>92,791</u>
County board				
Personnel	890,025	890,025	831,320	58,705
Operating	193,529	297,289	138,268	159,021
Interdepartmental charges	30,498	30,498	29,169	1,329
Total County board	<u>1,114,052</u>	<u>1,217,812</u>	<u>998,757</u>	<u>219,055</u>
Administration				
Personnel	5,320,986	5,320,986	5,151,077	169,909
Operating	681,486	728,140	631,473	96,667
Interdepartmental charges	444,530	444,530	441,474	3,056
Total Administration	<u>6,447,002</u>	<u>6,493,656</u>	<u>6,224,024</u>	<u>269,632</u>

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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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 403,142	\$ 403,142	\$ 351,914	\$ 51,228
Operating	231,143	231,143	68,427	162,716
Interdepartmental charges	41,956	41,956	41,591	365
Total County clerk	<u>676,241</u>	<u>676,241</u>	<u>461,932</u>	<u>214,309</u>
County treasurer				
Personnel	382,835	382,835	377,693	5,142
Operating	171,324	171,324	118,973	52,351
Interdepartmental charges	133,737	133,737	132,415	1,322
Total County treasurer	<u>687,896</u>	<u>687,896</u>	<u>629,081</u>	<u>58,815</u>
Non-departmental				
Personnel	380,000	450,000	353,327	96,673
Operating	2,595,500	2,379,866	1,369,286	1,010,580
Interdepartmental charges	131,100	131,100	131,019	81
Total Non-departmental	<u>3,106,600</u>	<u>2,960,966</u>	<u>1,853,632</u>	<u>1,107,334</u>
Corporation counsel				
Personnel	1,243,827	1,243,827	1,132,814	111,013
Operating	155,408	155,408	45,303	110,105
Interdepartmental charges	81,509	81,509	77,618	3,891
Total Corporation counsel	<u>1,480,744</u>	<u>1,480,744</u>	<u>1,255,735</u>	<u>225,009</u>
Total general government	<u>14,095,900</u>	<u>14,100,680</u>	<u>11,913,735</u>	<u>2,186,945</u>
<b>Total expenditures</b>	<b><u>168,114,910</u></b>	<b><u>170,222,885</u></b>	<b><u>165,037,462</u></b>	<b><u>5,185,423</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(2,907,538)</u></b>	<b><u>(3,560,425)</u></b>	<b><u>1,396,994</u></b>	<b><u>4,957,419</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,185,192	1,185,192
Transfers out	-	-	(946,428)	(946,428)
<b>Total other financing sources (uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>238,764</u></b>	<b><u>238,764</u></b>
<b>Net change in fund balances</b>	<b><u>(2,907,538)</u></b>	<b><u>(3,560,425)</u></b>	<b><u>1,635,758</u></b>	<b><u>5,196,183</u></b>
Fund Balance - January 1	<u>57,092,309</u>	<u>57,092,309</u>	<u>57,092,309</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 54,184,771</u></b>	<b><u>\$ 53,531,884</u></b>	<b><u>\$ 58,728,067</u></b>	<b><u>\$ 5,196,183</u></b>

(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, 2016

<b>Fiscal Year Ending</b>	<b>Proportion of the Net Pension Liability (Asset)</b>	<b>Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Covered Payroll</b>	<b>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
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%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM  
For The Year Ended December 31, 2016

<b>Fiscal Year Ending</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
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%

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, 2016

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**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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