

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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 685,000	\$ 685,000	\$ 685,000	\$ -
Intergovernmental contracts/grants	38,549,993	39,153,213	37,385,877	(1,767,336)
Taxes	83,773,051	83,773,051	83,851,904	78,853
Fines and licenses	2,767,142	2,767,142	3,500,103	732,961
Charges for services	25,079,117	25,481,004	25,934,450	453,446
Interdepartmental revenues	3,770,691	3,845,691	3,744,211	(101,480)
Investment earnings	3,032,646	3,032,646	2,045,922	(986,724)
Miscellaneous revenues	8,996,894	9,859,609	11,487,463	1,627,854
Total revenues	166,654,534	168,597,356	168,634,930	37,574
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 31,184,152	\$ 32,328,480	\$ 32,192,602	\$ 135,878
Operating	4,425,091	4,580,192	4,374,727	205,465
Interdepartmental charges	3,966,210	3,644,210	3,596,419	47,791
Capital outlay	150,300	172,200	115,850	56,350
Total Sheriff	<u>39,725,753</u>	<u>40,725,082</u>	<u>40,279,598</u>	<u>445,484</u>
District attorney				
Personnel	2,086,318	2,086,318	2,078,449	7,869
Operating	361,286	371,286	356,392	14,894
Interdepartmental charges	239,402	261,602	253,991	7,611
Total District attorney	<u>2,687,006</u>	<u>2,719,206</u>	<u>2,688,832</u>	<u>30,374</u>
Circuit court services				
Personnel	6,133,512	5,968,512	5,669,761	298,751
Operating	1,551,050	1,628,450	1,611,727	16,723
Interdepartmental charges	1,617,319	1,712,319	1,652,552	59,767
Total Circuit court services	<u>9,301,881</u>	<u>9,309,281</u>	<u>8,934,040</u>	<u>375,241</u>
Medical examiner				
Personnel	1,766,208	1,766,208	1,738,505	27,703
Operating	266,483	412,483	379,941	32,542
Interdepartmental charges	162,118	162,118	159,315	2,803
Total Medical examiner	<u>2,194,809</u>	<u>2,340,809</u>	<u>2,277,761</u>	<u>63,048</u>
Emergency preparedness				
Personnel	5,139,363	5,139,363	4,962,842	176,521
Operating	697,136	729,956	687,575	42,381
Interdepartmental charges	561,404	561,404	528,155	33,249
Capital outlay	48,000	179,535	28,845	150,690
Total Emergency preparedness	<u>6,445,903</u>	<u>6,610,258</u>	<u>6,207,417</u>	<u>402,841</u>
Total justice and public safety	<u>60,355,352</u>	<u>61,704,636</u>	<u>60,387,648</u>	<u>1,316,988</u>
Health and human services:				
Human services				
Personnel	32,729,677	32,400,952	32,317,361	83,591
Operating	34,393,751	35,829,551	32,999,997	2,829,554
Interdepartmental charges	3,772,844	3,819,682	3,714,851	104,831
Capital outlay	75,000	75,000	-	75,000
Total Human Services	<u>70,971,272</u>	<u>72,125,185</u>	<u>69,032,209</u>	<u>3,092,976</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, 2017

	<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	\$ 2,132,688	\$ 2,151,403	\$ 2,051,796	\$ 99,607
Operating	287,157	325,657	287,258	38,399
Interdepartmental charges	174,746	174,746	168,777	5,969
Total Corporation counsel	<u>2,594,591</u>	<u>2,651,806</u>	<u>2,507,831</u>	<u>143,975</u>
Total health and human services	<u>73,565,863</u>	<u>74,776,991</u>	<u>71,540,040</u>	<u>3,236,951</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	165,613	165,613	156,560	9,053
Operating	256,920	256,920	190,563	66,357
Interdepartmental charges	87,940	87,940	81,381	6,559
Total University of Wisconsin extension	<u>510,473</u>	<u>510,473</u>	<u>428,504</u>	<u>81,969</u>
Register of deeds				
Personnel	1,029,662	1,052,162	1,046,254	5,908
Operating	75,517	63,517	54,667	8,850
Interdepartmental charges	216,553	206,053	201,105	4,948
Total Register of deeds	<u>1,321,732</u>	<u>1,321,732</u>	<u>1,302,026</u>	<u>19,706</u>
Parks and land use				
Personnel	8,041,943	8,152,268	8,084,014	68,254
Operating	2,069,850	2,060,244	1,939,426	120,818
Interdepartmental charges	1,448,757	1,448,757	1,396,074	52,683
Capital outlay	170,000	290,034	210,195	79,839
Total Parks and land use	<u>11,730,550</u>	<u>11,951,303</u>	<u>11,629,709</u>	<u>321,594</u>
Total environment, parks and education	<u>13,562,755</u>	<u>13,783,508</u>	<u>13,360,239</u>	<u>423,269</u>
Public works:				
Facilities management				
Personnel	3,351,927	3,351,927	3,326,247	25,680
Operating	4,481,290	4,587,107	3,978,504	608,603
Interdepartmental charges	532,145	532,145	515,763	16,382
Capital outlay	344,000	501,900	396,406	105,494
Total Public works	<u>8,709,362</u>	<u>8,973,079</u>	<u>8,216,920</u>	<u>756,159</u>
General government:				
County executive				
Personnel	503,648	503,648	473,763	29,885
Operating	46,556	48,081	30,646	17,435
Interdepartmental charges	30,661	30,661	23,414	7,247
Total County executive	<u>580,865</u>	<u>582,390</u>	<u>527,823</u>	<u>54,567</u>
County board				
Personnel	832,778	832,778	814,249	18,529
Operating	207,073	347,713	173,921	173,792
Interdepartmental charges	30,741	30,741	29,068	1,673
Total County board	<u>1,070,592</u>	<u>1,211,232</u>	<u>1,017,238</u>	<u>193,994</u>
Administration				
Personnel	5,264,776	5,264,776	5,158,346	106,430
Operating	698,604	720,156	602,981	117,175
Interdepartmental charges	451,140	451,140	441,926	9,214
Total Administration	<u>6,414,520</u>	<u>6,436,072</u>	<u>6,203,253</u>	<u>232,819</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, 2017

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
General government (continued):				
County clerk				
Personnel	\$ 372,079	\$ 372,079	\$ 282,368	\$ 89,711
Operating	197,685	197,685	65,386	132,299
Interdepartmental charges	41,616	41,616	39,723	1,893
Total County clerk	<u>611,380</u>	<u>611,380</u>	<u>387,477</u>	<u>223,903</u>
County treasurer				
Personnel	386,920	386,920	382,859	4,061
Operating	156,575	156,575	117,458	39,117
Interdepartmental charges	134,906	134,906	129,064	5,842
Total County treasurer	<u>678,401</u>	<u>678,401</u>	<u>629,381</u>	<u>49,020</u>
Non-departmental				
Personnel	390,000	390,000	188,318	201,682
Operating	2,772,500	2,475,235	1,261,775	1,213,460
Interdepartmental charges	119,100	119,100	119,076	24
Total Non-departmental	<u>3,281,600</u>	<u>2,984,335</u>	<u>1,569,169</u>	<u>1,415,166</u>
Corporation counsel				
Personnel	1,191,990	1,191,990	1,116,705	75,285
Operating	163,139	163,139	50,225	112,914
Interdepartmental charges	82,492	82,492	78,864	3,628
Total Corporation counsel	<u>1,437,621</u>	<u>1,437,621</u>	<u>1,245,794</u>	<u>191,827</u>
Total general government	<u>14,074,979</u>	<u>13,941,431</u>	<u>11,580,135</u>	<u>2,361,296</u>
Total expenditures	<u>170,268,311</u>	<u>173,179,645</u>	<u>165,084,982</u>	<u>8,094,663</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,613,777)</u>	<u>(4,582,289)</u>	<u>3,549,948</u>	<u>8,132,237</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	430,483	430,483
Transfers out	-	-	(2,400,454)	(2,400,454)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,969,971)</u>	<u>(1,969,971)</u>
Net change in fund balances	<u>(3,613,777)</u>	<u>(4,582,289)</u>	<u>1,579,977</u>	<u>6,162,266</u>
Fund Balance - January 1	<u>58,728,067</u>	<u>58,728,067</u>	<u>58,728,067</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 55,114,290</u>	<u>\$ 54,145,778</u>	<u>\$ 60,308,044</u>	<u>\$ 6,162,266</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, 2017

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
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%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM
For The Year Ended December 31, 2017

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
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%

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, 2017

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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