

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, 2015

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 745,000	\$ 745,000	\$ 745,000	\$ -
Intergovernmental contracts/grants	37,013,189	37,424,715	38,848,803	1,424,088
Taxes	80,988,560	80,988,560	80,989,326	766
Fines and licenses	2,632,795	2,632,795	3,385,395	752,600
Charges for services	23,694,105	23,716,905	23,412,310	(304,595)
Interdepartmental revenues	3,611,261	3,611,261	3,518,586	(92,675)
Investment earnings	3,628,646	3,628,646	928,524	(2,700,122)
Miscellaneous revenues	8,784,696	8,814,696	9,184,921	370,225
Total revenues	161,098,252	161,562,578	161,012,865	(549,713)
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 30,540,688	\$ 30,740,680	\$ 30,481,805	\$ 258,875
Operating	4,059,937	4,328,110	3,959,883	368,227
Interdepartmental charges	3,868,944	3,688,944	3,607,150	81,794
Capital outlay	96,450	333,980	277,013	56,967
Total Sheriff	38,566,019	39,091,714	38,325,851	765,863
District attorney				
Personnel	1,913,113	1,913,113	1,847,119	65,994
Operating	262,041	277,541	228,501	49,040
Interdepartmental charges	222,376	228,042	190,293	37,749
Total District attorney	2,397,530	2,418,696	2,265,913	152,783
Circuit court services				
Personnel	6,219,805	6,219,805	5,971,486	248,319
Operating	1,462,294	1,464,718	1,448,386	16,332
Interdepartmental charges	1,563,166	1,563,166	1,505,749	57,417
Total Circuit court services	9,245,265	9,247,689	8,925,621	322,068
Medical examiner				
Personnel	1,693,565	1,693,565	1,504,586	188,979
Operating	353,088	363,412	295,175	68,237
Interdepartmental charges	160,408	160,408	146,563	13,845
Total Medical examiner	2,207,061	2,217,385	1,946,324	271,061
Emergency preparedness				
Personnel	4,634,391	4,684,391	4,612,096	72,295
Operating	731,867	701,867	568,675	133,192
Interdepartmental charges	564,088	564,088	560,118	3,970
Capital outlay	157,000	157,000	124,070	32,930
Total Emergency preparedness	6,087,346	6,107,346	5,864,959	242,387
Total justice and public safety	58,503,221	59,082,830	57,328,668	1,754,162
Health and human services:				
Human services				
Personnel	31,733,249	31,647,849	31,343,342	304,507
Operating	33,102,827	33,467,570	33,390,068	77,502
Interdepartmental charges	3,515,276	3,592,476	3,592,408	68
Total Human Services	68,351,352	68,707,895	68,325,818	382,077

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2015

	<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	\$ 1,986,456	\$ 1,986,456	\$ 1,917,521	\$ 68,935
Operating	285,286	285,286	235,149	50,137
Interdepartmental charges	182,042	182,042	168,608	13,434
Total Corporation counsel	<u>2,453,784</u>	<u>2,453,784</u>	<u>2,321,278</u>	<u>132,506</u>
Total health and human services	<u>70,805,136</u>	<u>71,161,679</u>	<u>70,647,096</u>	<u>514,583</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	169,293	182,493	178,766	3,727
Operating	293,328	318,021	295,431	22,590
Interdepartmental charges	95,857	100,764	92,705	8,059
Total University of Wisconsin extension	<u>558,478</u>	<u>601,278</u>	<u>566,902</u>	<u>34,376</u>
Register of deeds				
Personnel	1,136,101	1,136,101	998,851	137,250
Operating	70,340	70,340	69,038	1,302
Interdepartmental charges	227,591	227,591	207,112	20,479
Capital outlay	5,200	5,200	-	5,200
Total Register of deeds	<u>1,439,232</u>	<u>1,439,232</u>	<u>1,275,001</u>	<u>164,231</u>
Parks and land use				
Personnel	7,994,989	7,994,989	7,926,034	68,955
Operating	1,943,322	1,995,446	1,738,777	256,669
Interdepartmental charges	1,417,649	1,417,649	1,349,571	68,078
Capital outlay	244,100	365,959	211,065	154,894
Total Parks and land use	<u>11,600,060</u>	<u>11,774,043</u>	<u>11,225,447</u>	<u>548,596</u>
Total environment, parks and education	<u>13,597,770</u>	<u>13,814,553</u>	<u>13,067,350</u>	<u>747,203</u>
Public works:				
Facilities management				
Personnel	3,447,246	3,447,246	3,297,864	149,382
Operating	4,620,230	4,781,628	4,220,394	561,234
Interdepartmental charges	545,276	545,276	541,002	4,274
Capital outlay	187,000	243,340	9,561	233,779
Total Public works	<u>8,799,752</u>	<u>9,017,490</u>	<u>8,068,821</u>	<u>948,669</u>
General government:				
County executive				
Personnel	503,734	503,734	474,934	28,800
Operating	38,490	38,490	25,903	12,587
Interdepartmental charges	30,741	30,741	25,822	4,919
Total County executive	<u>572,965</u>	<u>572,965</u>	<u>526,659</u>	<u>46,306</u>
County board				
Personnel	951,767	951,767	920,016	31,751
Operating	194,886	296,224	153,555	142,669
Interdepartmental charges	30,112	30,112	28,395	1,717
Total County board	<u>1,176,765</u>	<u>1,278,103</u>	<u>1,101,966</u>	<u>176,137</u>
Administration				
Personnel	4,113,340	4,113,340	4,037,788	75,552
Operating	568,185	591,561	519,911	71,650
Interdepartmental charges	175,194	175,194	173,374	1,820
Total Administration	<u>4,856,719</u>	<u>4,880,095</u>	<u>4,731,073</u>	<u>149,022</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, 2015

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
General government (continued):				
County clerk				
Personnel	\$ 358,840	\$ 358,840	\$ 344,271	\$ 14,569
Operating	147,000	147,000	143,802	3,198
Interdepartmental charges	41,217	41,217	40,428	789
Total County clerk	<u>547,057</u>	<u>547,057</u>	<u>528,501</u>	<u>18,556</u>
County treasurer				
Personnel	371,469	371,469	371,062	407
Operating	170,865	170,865	140,004	30,861
Interdepartmental charges	131,062	131,062	128,377	2,685
Total County treasurer	<u>673,396</u>	<u>673,396</u>	<u>639,443</u>	<u>33,953</u>
Non-departmental				
Personnel	475,000	475,000	322,039	152,961
Operating	2,484,500	2,493,741	908,722	1,585,019
Interdepartmental charges	100,000	100,000	99,952	48
Total Non-departmental	<u>3,059,500</u>	<u>3,068,741</u>	<u>1,330,713</u>	<u>1,738,028</u>
Corporation counsel				
Personnel	1,222,220	1,222,220	1,201,729	20,491
Operating	175,547	175,547	36,989	138,558
Interdepartmental charges	75,661	75,661	72,533	3,128
Total Corporation counsel	<u>1,473,428</u>	<u>1,473,428</u>	<u>1,311,251</u>	<u>162,177</u>
Total general government	<u>12,359,830</u>	<u>12,493,785</u>	<u>10,169,606</u>	<u>2,324,179</u>
Total expenditures	<u>164,065,709</u>	<u>165,570,337</u>	<u>159,281,541</u>	<u>6,288,796</u>
Excess of Revenues Over (Under) Expenditures	(2,967,457)	(4,007,759)	1,731,324	5,739,083
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,363,704	1,363,704
Transfers out	-	-	(843,927)	(843,927)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>519,777</u>	<u>519,777</u>
Net change in fund balances	(2,967,457)	(4,007,759)	2,251,101	6,258,860
Fund Balance - January 1	<u>54,841,208</u>	<u>54,841,208</u>	<u>54,841,208</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 51,873,751</u>	<u>\$ 50,833,449</u>	<u>\$ 57,092,309</u>	<u>\$ 6,258,860</u>

(CONCLUDED)

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

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET
 WISCONSIN RETIREMENT SYSTEM
 For The Year Ended December 31, 2015

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Asset</u>	<u>Proportionate Share of the Net Pension Asset</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Asset</u>
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, 2015

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/2015	\$ 5,895,078	\$ 5,895,078	\$ -	\$ 81,397,239	7.24%

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

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

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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