

**REQUIRED SUPPLEMENTARY
INFORMATION**

GENERAL FUND

The general fund is the primary operating fund of the County and receives most of the revenue derived by the County from local sources. It is used to account for all financial resources except those accounted for in another fund.

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

For the year ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes	\$ 66,433,577	\$ 66,433,577	\$ 66,191,341	\$ (242,236)	\$ 67,810,662
Intergovernmental	10,279,232	10,881,046	10,121,827	(759,219)	9,832,451
Licenses and permits	239,465	239,465	261,132	21,667	237,479
Fines, forfeitures and penalties	700,610	700,610	673,374	(27,236)	667,273
Charges for services provided to:					
Public	4,198,726	4,246,604	4,198,700	(47,904)	4,196,016
Other governmental entities	971,265	971,265	1,098,245	126,980	1,067,609
Other county departments	251,653	251,653	285,431	33,778	242,710
Investment Income	251,653	675,300	347,987	(327,313)	665,850
Miscellaneous	1,422,300	1,756,785	497,806	(1,258,979)	787,136
Total Revenues	84,748,481	86,156,305	83,675,843	(2,480,462)	85,507,186
Expenditures:					
Current:					
General government	14,668,927	15,390,524	13,991,435	1,399,089	14,423,311
Public safety	28,258,889	28,754,404	27,409,030	1,345,374	27,407,060
Public works	3,161,233	3,278,052	2,664,258	613,794	2,618,312
Health and human services	5,906,920	6,187,752	5,734,606	453,146	5,446,312
Culture, education and recreation	2,621,132	3,231,199	2,282,779	948,420	2,554,295
Conservation and development	3,125,879	3,235,476	2,790,691	444,785	2,739,567
Total Expenditures	57,742,980	60,077,407	54,872,799	5,204,608	55,188,857
Excess of Revenues Over Expenditures	27,005,501	26,078,898	28,803,044	2,724,146	30,318,329
Other Financing Sources (Uses):					
Transfers in	386,366	386,366	386,366	-	-
Transfers out	(28,616,562)	(28,846,562)	(26,729,870)	2,116,692	(27,758,122)
Total Other Financing Sources (Uses)	(28,230,196)	(28,460,196)	(26,343,504)	2,116,692	(27,758,122)
Change in Fund Balance	\$ (1,224,695)	\$ (2,381,298)	2,459,540	\$ 4,840,838	2,560,207
Fund Balance - January 1			32,260,758		29,700,551
Fund Balance - December 31			<u>\$ 34,720,298</u>		<u>\$ 32,260,758</u>

See accompanying notes to required supplementary information.

SPECIAL REVENUE FUNDS

- Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for special purposes.
- Human Services Fund - Accounts for funds needed to provide income maintenance, counseling and other human services to people in need of care, to provide services for mental health, alcohol and drug abuse, developmental disabilities and closely-related programs.

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - HUMAN SERVICES FUND**

For the year ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

	2016			2015 Actual	
	Original Budget	Final Budget	Actual		Variations with Final Budget
Revenues:					
Intergovernmental	\$ 23,295,175	\$ 23,796,508	\$ 24,058,111	\$ 261,603	\$ 23,838,117
Charges for services provided to:					
Public	2,194,255	2,194,255	1,995,710	(198,545)	2,338,877
Other governmental entities	12,000	12,000	22,299	10,299	13,692
Miscellaneous	-	-	672	672	54
Total Revenues	<u>25,501,430</u>	<u>26,002,763</u>	<u>26,076,792</u>	<u>74,029</u>	<u>26,190,740</u>
Expenditures:					
Health and human services:					
Salaries, wages and benefits	20,460,930	20,460,930	19,632,480	828,450	19,544,014
Travel & meetings	411,940	411,940	378,429	33,511	404,627
Capital outlay	23,362	23,362	23,110	252	43,627
Other operating expenditures	22,678,572	23,186,905	22,225,164	961,741	21,693,740
Total Expenditures	<u>43,574,804</u>	<u>44,083,137</u>	<u>42,259,183</u>	<u>1,823,954</u>	<u>41,686,008</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,073,374)</u>	<u>(18,080,374)</u>	<u>(16,182,391)</u>	<u>1,897,983</u>	<u>(15,495,268)</u>
Other Financing Sources					
Transfers	18,073,374	18,280,179	16,120,185	(2,159,994)	15,564,224
Change in Fund Balance	<u>\$ -</u>	<u>\$ 199,805</u>	<u>(62,206)</u>	<u>\$ (262,011)</u>	<u>68,956</u>
Fund Balance - January 1			<u>146,786</u>		<u>77,830</u>
Fund Balance - December 31			<u>\$ 84,580</u>		<u>\$ 146,786</u>

WINNEBAGO COUNTY, WISCONSIN

OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF FUNDING PROGRESS For the Year Ended December 31, 2016

Actuarial Valuation Date	Actuarial Value Of Assets	Accrued Liability (AAL) Frozen Entry Age	Unfunded AAL (UAAL)	Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2007	\$ -	\$ 14,478,756	\$ 14,478,756	0%	\$ 45,478,388	31.80%
12/31/2007	-	14,478,756	14,478,756	0%	47,250,799	30.60%
12/31/2009	-	7,246,582	7,246,582	0%	48,147,727	15.10%
12/31/2009	-	7,246,582	7,246,582	0%	48,213,405	15.00%
12/31/2012	-	5,953,171	5,953,171	0%	49,302,502	12.10%
12/31/2012	-	6,131,766	6,131,766	0%	49,460,999	12.40%
12/31/2014	-	5,496,869	5,496,869	0%	50,460,069	11.50%
12/31/2014	-	5,709,760	5,709,760	0%	51,547,721	11.08%
12/31/2016	-	6,943,043	6,943,043	0%	51,998,386	13.35%

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS

For the Year Ended December 31, 2016

<u>Date</u>	<u>Employer Contributions</u>	<u>Annual Required Contributions (ARC)</u>	<u>Percentage Contributed</u>
12/31/2007	\$ 886,851	\$ 1,511,000	58.7%
12/31/2008	753,926	1,593,929	47.3
12/31/2009	468,488	681,836	68.7
12/31/2010	459,768	705,514	65.2
12/31/2011	443,470	733,735	60.4
12/31/2012	516,496	603,540	85.6
12/31/2013	248,009	621,770	39.9
12/31/2014	292,797	600,078	48.8
12/31/2015	278,412	639,037	43.6
12/31/2016	615,305	786,730	78.2

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2007. Information for prior years is not available.

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

Schedule of Proportionate Share of the Net Pension Asset/ Liability Wisconsin Retirement System Last 10 Fiscal Years*

	<u>2016</u>
Proportion of the net pension liability	0.39217553%
Proportionate share of the net pension liability	\$ 6,372,776
Covered-employee payroll	\$ 51,889,448
Plan fiduciary net position as a percentage of the total pension asset	98.20%
	<u>2015</u>
Proportion of the net pension asset	0.39181473%
Proportionate share of the net pension asset	\$ 9,624,041
Covered-employee payroll	\$ 50,604,492
Plan fiduciary net position as a percentage of the total pension asset	102.74%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

Schedule of Contributions Wisconsin Retirement System Last 10 Fiscal Years*

	<u>2016</u>
Contractually required contributions	\$ 3,797,603
Contributions in relation to the contractually required	\$ 3,797,603
Covered-employee payroll	\$ 51,889,448
Contributions as a percentage of covered-employee payroll	7.32%
	 <u>2015</u>
Contractually required contributions	\$ 3,821,608
Contributions in relation to the contractually required	\$ 3,821,608
Covered-employee payroll	\$ 50,604,492
Contributions as a percentage of covered-employee payroll	7.55%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2016

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting. There is no difference between GAAP and the budgetary basis of accounting.

Excess expenditures over appropriations are as follows:

County Clerk		
Salary, Wages and Benefits	\$	6,259
Economic Development		
Other Operating Expenditures		7,359
Coroner		
Other Operating Expenditures		603

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2016

NOTE A WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms or assumptions for any participating employer in WRS.