

**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, 2018
(With summarized financial information for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes	\$ 68,464,059	\$ 68,464,059	\$ 68,765,050	\$ 300,991	\$ 67,377,739
Intergovernmental	10,901,880	11,266,442	10,684,456	(581,986)	10,698,482
Licenses and permits	243,950	243,950	274,680	30,730	252,280
Fines, forfeitures and penalties	769,213	769,213	843,100	73,887	749,062
Charges for services provided to:					
Public	4,191,987	4,210,257	4,241,671	31,414	4,085,126
Other governmental entities	1,083,193	1,083,193	800,336	(282,857)	1,071,142
Other county departments	289,256	306,987	293,304	(13,683)	257,471
Investment Income	941,540	941,540	1,542,541	601,001	821,533
Miscellaneous	523,565	797,695	863,308	65,613	590,182
Total Revenues	<u>87,408,643</u>	<u>88,083,336</u>	<u>88,308,446</u>	<u>225,110</u>	<u>85,903,017</u>
Expenditures:					
Current:					
General government	15,597,287	15,593,517	14,061,961	1,531,556	13,882,623
Public safety	30,371,714	30,882,390	29,339,889	1,542,501	28,693,662
Public works	3,189,000	3,189,000	2,423,764	765,236	2,824,273
Health and human services	6,604,291	6,905,531	6,384,780	520,751	6,132,168
Culture, education and recreation	2,754,345	3,783,753	3,369,634	414,119	2,401,999
Conservation and development	3,221,651	3,438,341	2,978,538	459,803	2,918,551
Total Expenditures	<u>61,738,288</u>	<u>63,792,532</u>	<u>58,558,566</u>	<u>5,233,966</u>	<u>56,853,276</u>
Excess of Revenues Over Expenditures	<u>25,670,355</u>	<u>24,290,804</u>	<u>29,749,880</u>	<u>5,459,076</u>	<u>29,049,741</u>
Other Financing Sources (Uses):					
Transfers out	(28,914,839)	(29,014,839)	(26,114,832)	2,900,007	(24,350,173)
Change in Fund Balance	<u>\$ (3,244,484)</u>	<u>\$ (4,724,035)</u>	<u>3,635,048</u>	<u>\$ 8,359,083</u>	<u>4,699,568</u>
Fund Balance - January 1			39,419,866		34,720,298
Fund Balance - December 31			<u>\$ 43,054,914</u>		<u>\$ 39,419,866</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, 2018
(With summarized financial information for the year ended December 31, 2017)

	2018			Variances with Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Intergovernmental	\$ 24,764,623	\$ 24,807,947	\$ 25,954,453	\$ 1,146,506	\$ 25,954,922
Charges for services provided to:					
Public	2,174,999	2,174,999	1,628,045	(546,954)	1,828,245
Other governmental entities	16,000	16,000	27,308	11,308	19,400
Miscellaneous	-	-	1	1	633
Total Revenues	<u>26,955,622</u>	<u>26,998,946</u>	<u>27,609,807</u>	<u>610,861</u>	<u>27,803,200</u>
Expenditures:					
Health and human services:					
Salaries, wages and benefits	21,763,167	21,799,991	21,498,024	301,967	20,279,254
Travel & meetings	449,165	452,065	396,611	55,454	381,565
Capital outlay	25,000	25,000	22,185	2,815	21,546
Other operating expenditures	22,791,664	22,817,807	21,383,674	1,434,133	21,562,518
Total Expenditures	<u>45,028,996</u>	<u>45,094,863</u>	<u>43,300,494</u>	<u>1,794,369</u>	<u>42,244,883</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,073,374)</u>	<u>(18,095,917)</u>	<u>(15,690,687)</u>	<u>2,405,230</u>	<u>(14,441,683)</u>
Other Financing Sources					
Transfers In	18,073,374	18,073,374	15,173,368	(2,900,006)	14,973,380
Change in Fund Balance	<u>\$ -</u>	<u>\$ (22,543)</u>	<u>(517,319)</u>	<u>\$ (494,776)</u>	<u>531,697</u>
Fund Balance - January 1			<u>616,277</u>		<u>84,580</u>
Fund Balance - December 31			<u>\$ 98,958</u>		<u>\$ 616,277</u>

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS

	2018	2017
Total OPEB Liability		
Service cost	\$ 460,486	\$ 444,613
Interest	250,163	245,770
Changes in assumptions and difference between estimated and actual experience	(803,524)	-
Benefit payments	(534,470)	(615,305)
Net change in total OPEB liability	(627,345)	75,078
Total OPEB liability - beginning	6,709,363	6,634,285
Total OPEB liability - ending (a)	<u>\$ 6,082,018</u>	<u>\$ 6,709,363</u>
Covered-employee payroll	\$ 52,870,729	\$ 43,661,076
County's net OPEB liability as a percentage of covered-employee payroll	11.50%	15.37%

* The amounts presented for each fiscal year were determined as of the prior fiscal year end.
Amounts for prior years were not available.

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 YEARS

<u>Plan Fiscal Year Ending</u>	<u>Proportion of the Net OPEB Liability (Asset)</u>	<u>Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Covered-employee Payroll</u>	<u>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
12/31/17	1.00947000%	\$ 3,037,070	\$ 42,451,101	5.78%	44.81%

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 YEARS

<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- employee Payroll</u>	<u>Contributions as a Percentage of Covered-employee Payroll</u>
12/31/18	\$ 19,713	\$ 19,713	-	\$ 46,362,760	0.04%

See accompanying notes to required supplementary information.

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

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered- employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/14	0.39181473%	\$ (9,624,041)	\$ 50,604,492	102.74%
12/31/15	0.39217553%	6,372,776	51,889,448	98.20
12/31/16	0.39047601%	3,218,455	52,160,979	99.12
12/31/17	0.39313581%	(11,672,669)	53,508,249	102.93

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

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required</u>	<u>Covered- employee Payroll</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
12/31/15	3,797,603	3,797,603	51,889,448	7.32%
12/31/16	3,704,209	3,704,209	52,160,979	7.10%
12/31/17	4,107,029	4,107,029	53,508,249	7.68%
12/31/18	4,412,026	4,412,026	55,216,860	7.99%

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

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2018

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:

None

WINNEBAGO COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2018

NOTE A - WISCONSIN RETIREMENT SYSTEM

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

**NOTE B - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS-
SINGLE-EMPLOYER DEFINED BENEFIT PLAN**

Changes of benefit terms. There were no changes of benefit terms.

Changes of assumptions. The discount rate was reduced from 3.75% to 3.50%.

**NOTE C - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS-
LOCAL RETIREE LIFE INSURANCE FUND**

Changes of benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes of assumptions. There were no changes in the assumptions.