

# **WAUKESHA COUNTY**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



**For the Year Ending December 31, 2018**

**WAUKESHA, WISCONSIN**

# Waukesha County Executive

Paul Farrow

(Term Expires April 2019)

## Board of Supervisors

(Terms Expire April 2020)

Paul L. Decker..... Chairperson  
James A. Heinrich ..... First Vice-Chairperson  
David W. Swan ..... Second Vice-Chairperson

James Batzko  
Michael A. Crowley  
Kathleen M. Cummings  
Timothy Dondlinger  
Tyler Foti  
Joel Gaughan  
Jennifer Grant  
Keith Hammitt  
Christine M. Howard  
Darlene M. Johnson  
Thomas Michalski

William A. Mitchell  
Richard Morris  
Larry Nelson  
Duane E. Paulson  
Thomas J. Schellinger  
Jeremy Walz  
Steve Whittow  
Chuck Wood  
Peter M. Wolff  
Ted Wysocki  
David D. Zimmermann

### About the cover:

Parking Lot Paradise – The flower photo was taken from Waukesha County’s Administration Center parking lot and is illustrative of Waukesha County’s effort to restore natural beauty and native habitat by decreasing the dependence on traditional landscaping.

### Cover photos by:

Andrew Thelke, Business Services and Collections Manager  
Department of Administration

### Composition and Layout by:

Nicole Armendariz, Press Secretary/PIO to the County Executive

The entire CAFR can be found at

<https://www.waukeshacounty.gov/administration/accounting/>

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
OF THE  
COUNTY OF WAUKESHA, WISCONSIN  
FOR THE YEAR ENDED  
DECEMBER 31, 2018**

**PREPARED BY:**

**DEPARTMENT OF ADMINISTRATION  
ACCOUNTING DIVISION/BUSINESS DIVISION**

**WAUKESHA COUNTY, WISCONSIN**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**WAUKESHA COUNTY, WISCONSIN**  
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**Paul F. Farrow**  
County Executive



June 7, 2019

The Honorable Chairperson of the County Board and  
Members of the County Board of Supervisors  
County of Waukesha  
Waukesha, Wisconsin

Ladies and Gentlemen:

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Waukesha, Wisconsin for the fiscal year ended December 31, 2018. Waukesha County management is responsible for all information presented in the Comprehensive Annual Financial Report and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds of the County and its financial transactions. It is organized into three sections: Introductory, financial, and statistical.

- The introductory section includes this transmittal letter, the County's organizational chart and a list of principal officials.
- The financial section includes the independent auditors' report, management's discussion and analysis (MD&A), the audited basic financial statements, disclosure notes, required supplementary information, and supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. The MD&A is prepared by management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.
- The statistical section includes selected financial and demographic information, typically presented on a multi-year basis.

County policy, in accordance with state and federal requirements, is to provide for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit was also designed to meet the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Guidelines issued by the Wisconsin Department of Administration. The independent auditors' report on the basic financial statements is included in the financial section of this report. The auditors' reports related specifically to the single audit are included in a separately issued single audit report.

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TDD: (262)548-7903  
[www.waukeshacounty.gov](http://www.waukeshacounty.gov)

## PROFILE OF THE GOVERNMENT

Waukesha County was incorporated in 1846 under the General Laws of the State of Wisconsin. Since 1991, the County has operated under a County Executive form of government. The County Executive is responsible for the administrative functions of county government. A Board of Supervisors is the governing body of the County and is responsible for the legislative control of the County. The County provides a full range of services, which include justice and public safety; health and human services; environment, parks and education; public works; and general government services.

The County is required to undergo an annual single audit in conformity with the provisions of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Information related to the single audit, including the schedule of expenditures of federal and state awards, findings and recommendations, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, is available as a separate document.

## FACTORS AFFECTING FINANCIAL CONDITION

### Local Economy

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. The County has the third highest equalized property tax base and is the State's third most populous county. The County is second in the State for per capita income. The County covers an area of 576 square miles and consists of 8 cities, 19 villages and 11 towns. The City of Milwaukee (one of the eight cities) has one parcel, a manufacturing plant, in Waukesha County on property annexed to allow access to Milwaukee sewer and water. The County's 2018 population is 401,446.

The County's history of sound financial management, a diverse and growing tax base, low unemployment, and a low debt burden suggest why Moody's Investors Service and Fitch, Inc. have enough confidence in the County to issue the highest rating of Aaa/AAA respectively on the County's long-term debt.

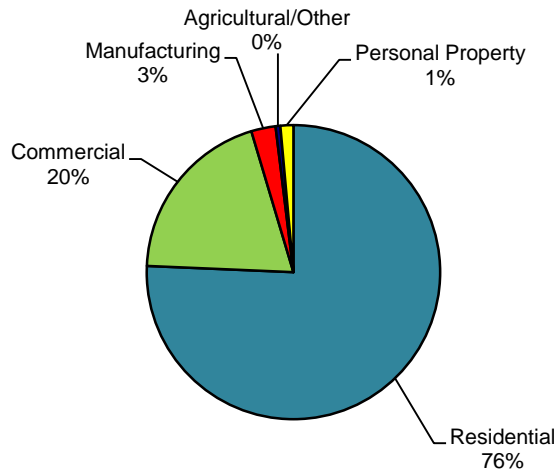
The County's equalized property value increased by 4.4% from the 2017 valuation. In 2018, the County experienced the fifth consecutive tax base valuation increase since 2008. Prior to 2009, the County had not experienced a tax base reduction in over 30 years. In 2017, the equalized property value covered and exceeded the level reached before the years of reduction. Annual changes are shown in the table below.

<u>Year</u>	<u>Equalized Value (including TID's)</u>	<u>% Change</u>
2018	\$56,536,637,800	4.4%
2017	\$54,158,131,600	4.3%
2016	\$51,937,555,000	3.5%
2015	\$50,187,624,500	2.4%
2014	\$48,995,016,900	3.8%
2013	\$47,217,366,700	-1.1%

The graph on the following page shows the change in the equalized value of property by classification over the past five years. Residential classifications had the largest increase in value from the 2017 valuation, with an increase of \$2.1 billion, or 5% which was mostly inflation. The second graph on page 4 shows the annual average unemployment rate for the County.



WAUKESHA COUNTY, WISCONSIN  
 Equalized Value by Classification  
 (Includes Tax Incremental District Value)  
 2018



**Mix of Equalized Value by Class of Property  
 (Millions of Dollars)**

<u>Real Estate</u>	<u>2018</u>	<u>2013</u>	<u>% Change</u>
Residential	42,779	35,263	21.3%
Commercial	11,140	9,203	21.0%
Manufacturing	1,514	1,367	10.8%
Agricultural/Other	295	278	6.1%
<b>Total Real Estate</b>	<b>55,728</b>	<b>46,111</b>	<b>20.9%</b>
Personal Property	809	1,106	-26.9%
<b>Grand Total</b>	<b>56,537</b>	<b>47,217</b>	<b>19.7%</b>

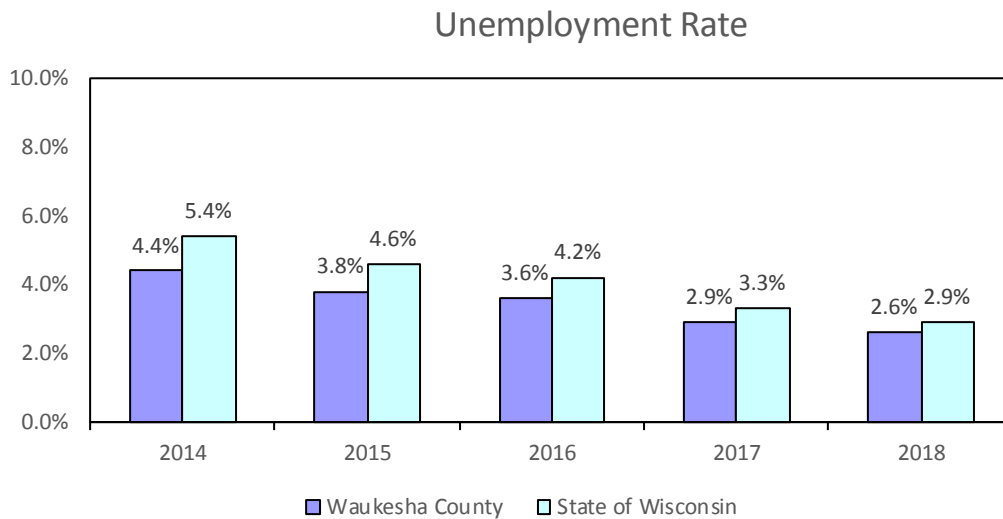
Source: Wisconsin Department of Revenue

Residential property accounts for approximately 75% of the County's total tax base, so the value of residential building permits has been a good indicator of future year tax base increases.

<b>Waukesha County Residential Permits</b>		
<u>Year</u>	<u>Value in Thousands</u>	<u>Number</u>
2018*	\$428,246	1,030
2017	351,821	855
2016	365,330	953
2015	301,244	813
2014	245,830	710

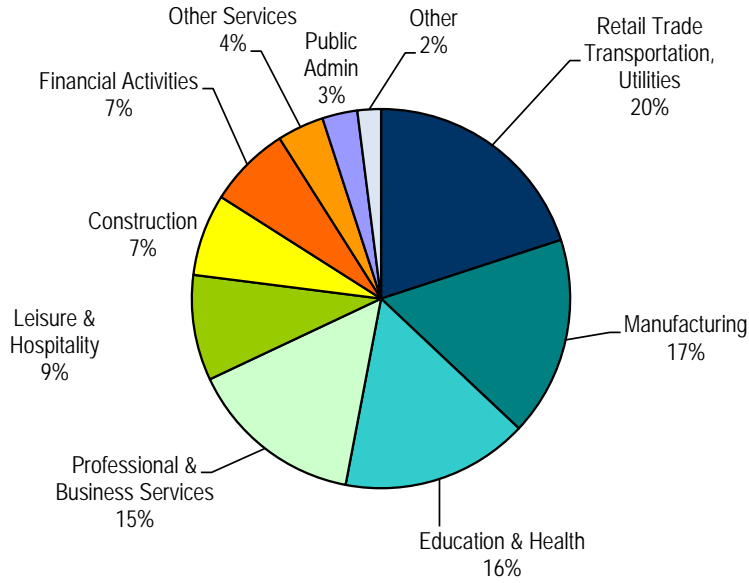
Source: U.S. Department. of Commerce  
\*Preliminary

As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin.



Source: Wisconsin Department of Workforce Development – Bureau of Workforce Information

WAUKESHA COUNTY, WISCONSIN  
2018 Employment Diversification



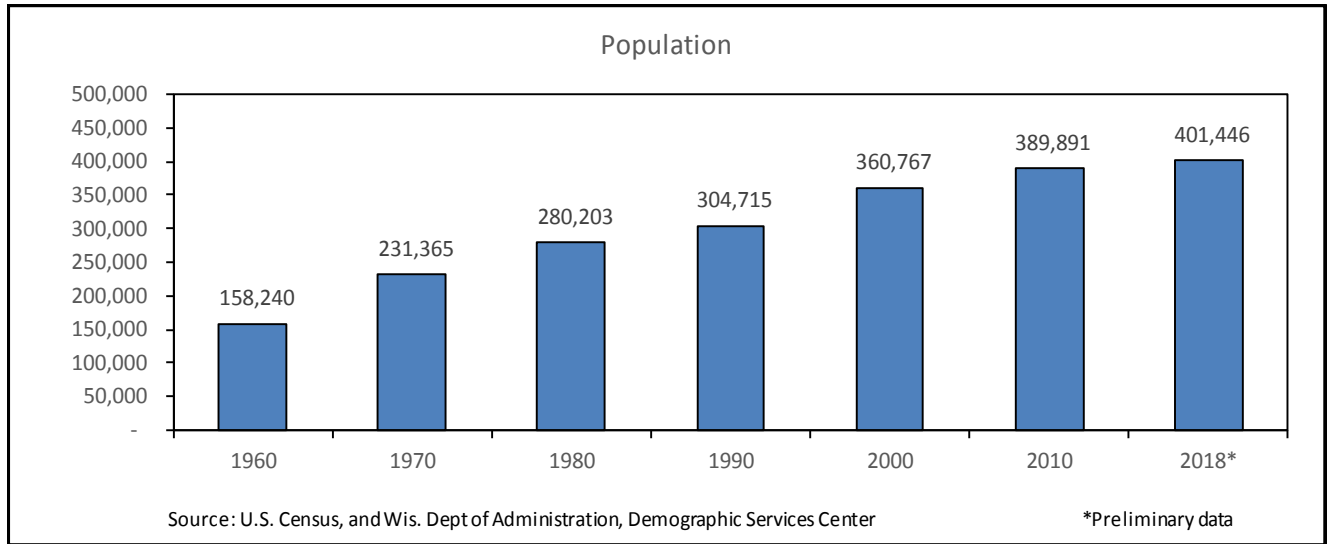
Number of Employees in Selected Categories

	2018 (1) (NAICS)	2017 (NAICS)
Retail Trade, Transportation, Utilities	49,049	49,046
Manufacturing	42,978	42,211
Education & Health	39,188	38,987
Professional & Business Services	37,031	36,839
Leisure & Hospitality	22,090	22,277
Construction	18,218	17,200
Financial Activities	16,464	16,835
Other Services	8,411	8,321
Public Administration	6,577	6,479
Other	5,327	5,288
<b>TOTAL</b>	<b>245,333</b>	<b>243,483</b>

(1) 2018 numbers are as of 3rd quarter, 4th quarter is not yet available

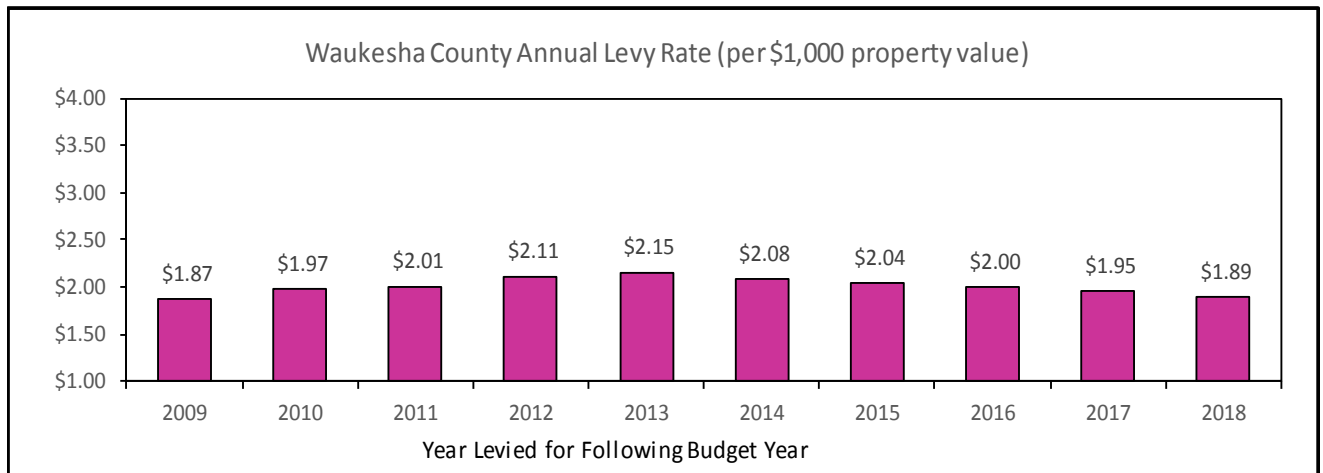
Source: The Wisconsin Department of Workforce Development, Bureau of Workforce Information

Population has continued to increase. The 2018 population is estimated at 401,446, an increase of 3% from the 2010 census.



### Property Tax Levy Rate

The County's tax levy rate, which had decreased for 19 consecutive years--from tax year 1989 to tax year 2007—increased in the six-year period from 2008-2013 and decreased in 2014-2018 due to an increase in property values and a small tax levy change.



The County also has available an unlevied 0.5% local option sales tax, with an annual estimated value in excess of \$38 million.

### Tax Levy Limits

Wisconsin law limits local tax levy increases to the County's increase in its total property tax levy by the percentage change in the County growth in equalized value based on the net new construction value between the previous year and the current year. The 2018 Waukesha County Budget meets the tax levy limit.

See note 3 for further information.

## **Long Term Financial Planning**

To plan for the future, the County engages in a strategic planning process which focuses on long term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops a five-year capital projects and debt financing plan. In addition, a five-year operating budget plan is developed which incorporates key assumptions, significant strategic budget initiatives and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: building and grounds maintenance; vehicle and equipment replacements; technology and transportation infrastructure, jail equipment replacement and highway pavement maintenance.

## **Major Initiatives**

The 2019-2023 Capital Projects Plan is estimated to cost \$109.5 million for a total of 38 projects. This includes the remaining \$31.3 million for the first phase (2019-2021) of a two-phase construction on eight new courtrooms and \$25.7 million for the beginning of the second phase of construction (remodel of the current courthouse) (2021-2023). An additional \$4.6 million of the plan is dedicated to existing park roadways maintenance and \$1 million for a new underpass for Lake Country Trail. The new trail is being mostly funded in federal, state and municipal revenues, covering 90% of the project costs. Another \$40.4 million or 37% of planned 2019-2023 capital spending is dedicated to highway improvements. This will be combined with \$39 million of Federal funds. Federal funding for those types of projects is not included in the County Budget since it is managed and accounted for by the State Department of Transportation with the County paying its share directly to the state.

## **Financial Information**

Management of the County is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

## **Budgeting Controls**

The County maintains budgetary controls, with the objective of ensuring compliance with legal provisions as embodied in the annual appropriations budget, which is adopted by the County's Board of Supervisors and approved by the County Executive. Activities of the General, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service funds are included in the annual appropriation budget. Budgetary control is maintained by a formal appropriation and encumbrance system. Expenditures cannot legally exceed appropriations at the agency level, pursuant to s65.90, Wisconsin State Statutes. Proprietary fund budget controls are maintained at the agency/fund level. However, the County has chosen a more restrictive control within agency budgets in the governmental (general and special revenue) funds. The annual budget approved by the County Board is by agency appropriation unit in each fund. An appropriation unit is a group of account classes (e.g. personnel, operating, interdepartmental) within an agency. Purchase orders and/or payment vouchers which would exceed the appropriation unit are not released until additional appropriations are available. As demonstrated by the statements included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

## AWARDS AND ACKNOWLEDGEMENTS

### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial reports for the fiscal year ended December 31, 2017. This was the thirty-first consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Award for Distinguished Budget Presentation for thirty-two of the past thirty-three fiscal years beginning 1987 through 2019 (the 1996 Budget was not submitted). In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, organization and communication.

### Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Department of Administration's Accounting, Business, Budget, and Administrative Division's staff. We would like to express our appreciation to all members of our staff, including Accounting Services Manager, Danielle Igielski; Principal Financial Projects Analyst, Robert Ries; Senior Financial Analyst, Kayla Kaboskey; Budget Management Specialist, William Duckwitz; and Senior Fiscal Specialist, Holly Zick, who assisted and contributed to the preparation of this report.

Appreciation is also expressed for the excellent assistance received from our independent auditors, Baker Tilly Virchow Krause LLP. We would also like to thank the County Board and Finance Committee Chairpersons, the County Board of Supervisors, and the Finance Committee for their interest and support in planning and conducting financial operations of the County in a responsible and forward thinking manner.

Respectfully submitted.



Paul F. Farrow  
County Executive



Norman A. Cummings  
Director of Administration



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Waukesha County**  
**Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morrill*

Executive Director/CEO

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WAUKESHA COUNTY  
Department Heads  
as of December 31, 2018

Administration .....	Norman A. Cummings
* Chief Judge .....	Jennifer R. Dorow
* Clerk of Courts .....	Gina M. Colletti
Corporation Counsel .....	Erik G. Weidig
* County Board Chairperson .....	Paul L. Decker
* County Clerk .....	Margaret T. Wartman
* County Executive .....	Paul Farrow
* District Attorney .....	Susan L. Opper
Emergency Preparedness .....	Gary Bell
Federated Library .....	Connie Meyer
Health & Human Services .....	Antwayne Robertson
Medical Examiner .....	Lynda M. Biedrzycki
Parks & Land Use .....	Dale R. Shaver
Public Works .....	Allison M. Bussler
* Register of Deeds .....	James R. Behrend
* Sheriff .....	Eric J. Severson
* Treasurer .....	Pamela F. Reeves
University of Wisconsin-Extension .....	Jerry Braatz
* Elected Position	

**OFFICIALS OF WAUKESHA COUNTY  
COUNTY BOARD OF SUPERVISORS  
BOARD YEAR #173 (2018)  
(Term Expires April, 2020)**

Chairperson . . . . . Paul L. Decker  
First Vice Chairperson . . . . . James A. Heinrich  
Second Vice Chairperson . . . . . David W. Swan

**EXECUTIVE COMMITTEE**

Paul L. Decker, Chairperson  
James A. Heinrich, Vice Chair  
Christine M. Howard  
Larry Nelson  
David W. Swan  
Peter M. Wolff  
David D. Zimmermann

**FINANCE COMMITTEE**

James A. Heinrich, Chairperson  
Timothy Dondlinger  
Tyler Foti  
Thomas Michalski  
Richard Morris  
Duane E. Paulson, Vice Chair  
Ted Wysocki

**HEALTH AND HUMAN SERVICES COMMITTEE**

Christine M. Howard, Chairperson  
Jim Batzko  
Kathleen Cummings, Vice Chair  
Joel Gaughan  
Darlene M. Johnson  
Duane E. Paulson  
Jeremy Walz

**HUMAN RESOURCES COMMITTEE**

Larry Nelson, Chairperson  
Michael A. Crowley  
Joel Gaughan  
Thomas Michalski  
William Mitchell  
Jeremy Walz, Vice Chair  
Ted Wysocki

JUDICIARY AND LAW ENFORCEMENT COMMITTEE

Peter M. Wolff, Chairperson  
Jim Batzko  
Michael A. Crowley  
Timothy Dondlinger

Tyler Foti  
Jennifer Grant  
Chuck Wood, Vice Chair

LAND USE, PARKS, AND ENVIRONMENT COMMITTEE

David D. Zimmermann, Chairperson  
Kathleen M. Cummings  
Keith Hammitt, Vice Chair  
William Mitchell

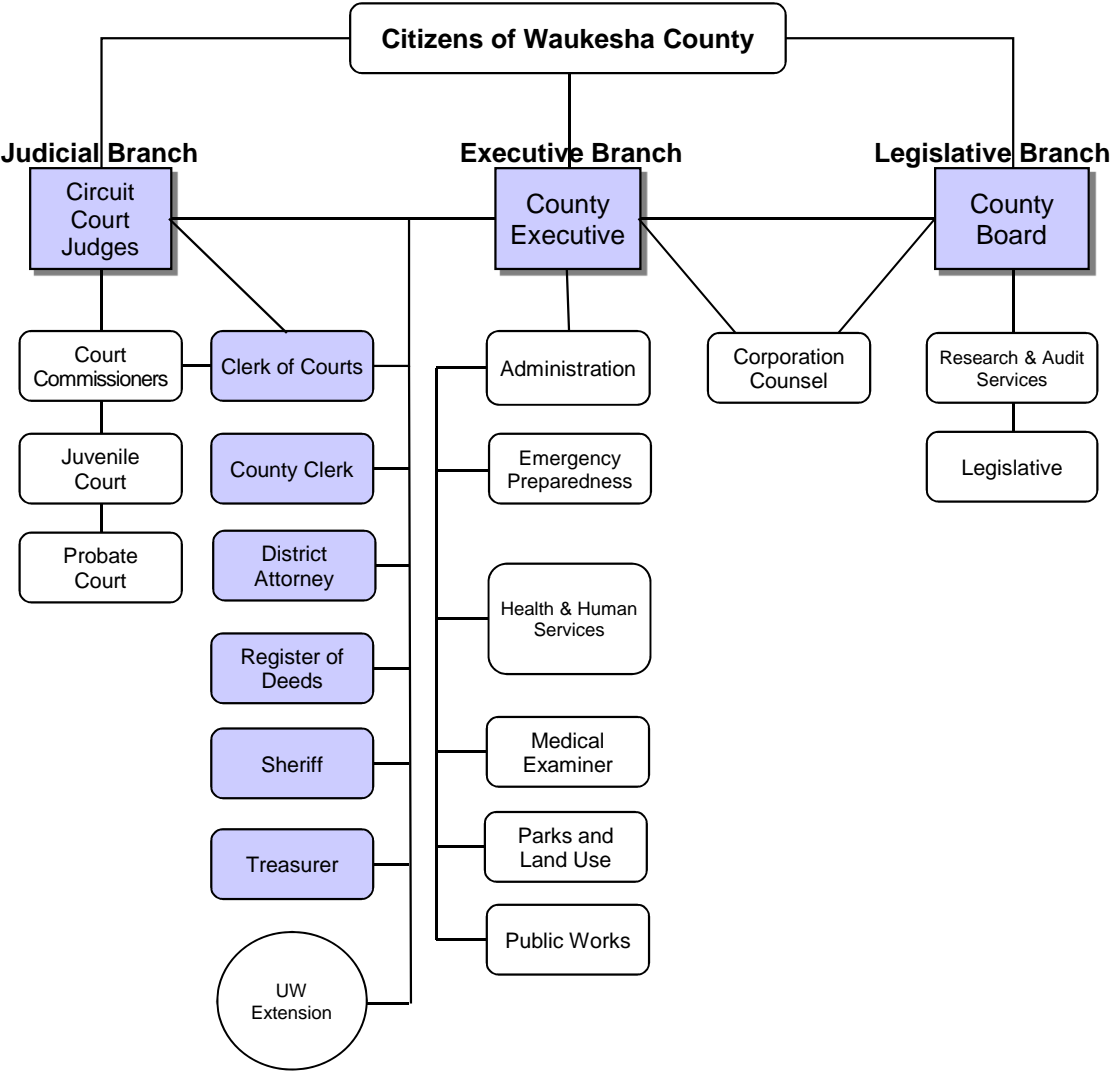
Thomas J. Schellinger  
Steve Whittow  
Chuck Wood

PUBLIC WORKS COMMITTEE

David W. Swan, Chairperson  
Jennifer Grant  
Keith Hammitt, Vice Chair  
Darlene Johnson

Richard Morris  
Thomas J. Schellinger  
Steve Whittow

# Waukesha County Organizational Chart



**Legend**

	Elected Officials
	County and State Shared Governance