

## **REQUIRED SUPPLEMENTARY INFORMATION**

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
General intergovernmental assistance	\$ 930,000	\$ 930,000	\$ 1,234,990	\$ 304,990
Intergovernmental contracts/grants:				
State - maternal/child	79,026	79,026	78,967	(59)
State - victim witness	367,990	367,990	363,582	(4,408)
State - elderly transportation	743,059	743,059	750,355	7,296
State - Title III B	218,210	218,210	231,848	13,638
State - circuit court support	1,130,000	1,130,000	1,106,199	(23,801)
State - guardian ad litem	214,500	214,500	217,236	2,736
State - WIC	829,889	1,691,467	1,265,344	(426,123)
State - miscellaneous drug grants	83,308	154,583	136,101	(18,482)
State - indirect cost	421,338	421,338	475,314	53,976
State - recycling	96,117	96,117	81,974	(14,143)
State - land conservation	158,000	158,000	160,398	2,398
State - highway aid	1,051,780	1,051,780	1,010,537	(41,243)
State - planning and zoning	-	390,355	154,970	(235,385)
State - solid waste management	137,400	137,400	163,715	26,315
State - emergency management	-	1,508,840	791,835	(717,005)
IV - funding	390,000	390,000	407,017	17,017
CDBG grants	115,850	183,276	139,104	(44,172)
Other	778,679	921,997	1,376,750	454,753
Total intergovernmental contracts/grants	<u>6,815,146</u>	<u>9,857,938</u>	<u>8,911,246</u>	<u>(946,692)</u>
Taxes:				
Property taxes	54,738,966	54,738,966	54,530,165	(208,801)
Sales taxes	1,400	1,400	1,332	(68)
Total taxes	<u>54,740,366</u>	<u>54,740,366</u>	<u>54,531,497</u>	<u>(208,869)</u>
Fines and licenses:				
County clerk	166,160	166,160	143,229	(22,931)
County treasurer	215,000	215,000	45,749	(169,251)
Sheriff	-	-	672,568	672,568
Circuit court services	910,694	910,694	736,951	(173,743)
Medical examiner	187,345	187,345	237,570	50,225
Parks and planning	232,000	232,000	177,118	(54,882)
Environmental resources	877,500	877,500	809,349	(68,151)
Other	140,000	140,000	73,716	(66,284)
Total fines and licenses	<u>2,728,699</u>	<u>2,728,699</u>	<u>2,896,250</u>	<u>167,551</u>
Charges for services:				
Circuit court services fees	1,535,000	1,535,000	1,563,411	28,411
Sheriff department fees	2,827,216	2,827,216	2,548,889	(278,327)
Sheriff huber jail fees	1,361,775	1,361,775	1,016,058	(345,717)
Sheriff prisoner fees	1,467,072	1,467,072	1,831,122	364,050
Medical examiner	181,848	181,848	192,940	11,092
Register of deeds - fees	3,504,000	3,504,000	2,380,276	(1,123,724)
Public health	436,830	436,830	408,401	(28,429)
Office and building rental	79,417	79,417	99,115	19,698
Lease revenue	58,834	58,834	78,960	20,126

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Charges for services (continued):				
County park fees	\$ 1,536,375	\$ 1,536,375	\$ 1,567,601	\$ 31,226
Other	1,016,165	1,021,117	932,849	(88,268)
Total charges for services	<u>14,004,532</u>	<u>14,009,484</u>	<u>12,619,622</u>	<u>(1,389,862)</u>
Interdepartmental revenues:				
Department charges - prisoner transport	337,891	337,891	333,032	(4,859)
Department charges - bailiffs	811,366	811,366	774,267	(37,099)
Department charges - detectives	112,541	112,541	117,717	5,176
Department charges - grounds maintenance	165,000	165,000	136,208	(28,792)
Department charges - legal services	483,661	483,661	497,346	13,685
Department charges - administrative services	410,287	410,287	383,768	(26,519)
Department charges - indirect cost	752,525	752,525	637,435	(115,090)
Department charges - building space	362,884	362,884	368,249	5,365
Department charges - building maintenance	135,025	135,025	132,308	(2,717)
Other	193,254	193,254	198,606	5,352
Total interdepartmental revenues	<u>3,764,434</u>	<u>3,764,434</u>	<u>3,578,936</u>	<u>(185,498)</u>
Investment earnings	5,886,900	5,886,900	4,626,670	(1,260,230)
Miscellaneous revenues:				
Interest on delinquent taxes	1,352,000	1,352,000	1,953,118	601,118
Penalties on delinquent taxes	676,000	676,000	1,007,175	331,175
Profit (loss) on tax deed sale	47,000	47,000	(3,851)	(50,851)
Sale of capital assets	1,100	1,100	9,370	8,270
Recoveries	351,490	351,490	583,755	232,265
Pay phone commission	359,150	359,150	284,134	(75,016)
Employee resale revenue	340,400	340,400	418,627	78,227
Landfill siting revenue	110,000	110,000	110,000	-
Donations	15,581	15,581	16,025	444
Other	642,066	719,566	2,028,989	1,309,423
Total miscellaneous revenues	<u>3,894,787</u>	<u>3,972,287</u>	<u>6,407,342</u>	<u>2,435,055</u>
<b>Total revenues</b>	<b><u>92,764,864</u></b>	<b><u>95,890,108</u></b>	<b><u>94,806,553</u></b>	<b><u>(1,083,555)</u></b>
<b>EXPENDITURES</b>				
Justice and public safety				
Sheriff - administration	4,530,213	4,561,292	4,497,885	63,407
Sheriff - jail and corrections	14,593,408	14,654,186	14,186,424	467,762
Sheriff - investigation	4,257,289	4,500,146	4,435,662	64,484
Sheriff - patrol	10,185,515	10,129,625	10,235,023	(105,398)
District attorney	2,311,206	2,324,059	2,259,734	64,325
Circuit court services	9,353,541	9,393,541	9,348,995	44,546
Medical examiner	1,386,228	1,386,228	1,332,906	53,322
Emergency preparedness	4,975,329	6,582,698	5,620,573	962,125
Total justice and public safety	<u>51,592,729</u>	<u>53,531,775</u>	<u>51,917,202</u>	<u>1,614,573</u>
Health and human services:				
Aging and disability resource center	1,954,526	1,954,526	1,748,447	206,079
Veteran services	281,167	281,167	269,323	11,844
Human services	3,547,497	4,409,075	3,840,895	568,180
Total health and human services	<u>5,783,190</u>	<u>6,644,768</u>	<u>5,858,665</u>	<u>786,103</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Environment, parks and education:				
University of Wisconsin extension	\$ 536,949	\$ 768,568	\$ 677,361	\$ 91,207
Register of deeds	1,902,147	1,902,147	1,737,985	164,162
Parks and land use	11,832,309	12,500,374	11,381,707	1,118,667
Total environment, parks and education	<u>14,271,405</u>	<u>15,171,089</u>	<u>13,797,053</u>	<u>1,374,036</u>
Public works				
Facilities management	10,731,785	11,014,486	9,654,346	1,360,140
General government:				
County executive	559,069	561,069	465,320	95,749
County board	1,314,173	1,380,923	1,086,436	294,487
Administration	5,631,848	5,712,455	5,536,060	176,395
County clerk	517,070	517,070	473,900	43,170
County treasurer	654,113	654,113	532,568	121,545
Non-departmental	3,090,400	3,233,195	1,860,969	1,372,226
Corporation counsel	1,437,651	1,437,651	1,372,142	65,509
Total general government	<u>13,204,324</u>	<u>13,496,476</u>	<u>11,327,395</u>	<u>2,169,081</u>
<b>Total expenditures</b>	<b><u>95,583,433</u></b>	<b><u>99,858,594</u></b>	<b><u>92,554,661</u></b>	<b><u>7,303,933</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,818,569)</b>	<b>(3,968,486)</b>	<b>2,251,892</b>	<b>6,220,378</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	370,000	370,000
Transfers out	-	-	(8,360,000)	(8,360,000)
<b>Total other financing sources (uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(7,990,000)</u></b>	<b><u>(7,990,000)</u></b>
<b>Net change in fund balances</b>	<b>(2,818,569)</b>	<b>(3,968,486)</b>	<b>(5,738,108)</b>	<b>(1,769,622)</b>
Fund Balance - January 1	60,823,043	60,823,043	60,823,043	-
<b>Fund Balance - December 31</b>	<b><u>\$ 58,004,474</u></b>	<b><u>\$ 56,854,557</u></b>	<b><u>\$ 55,084,935</u></b>	<b><u>\$ (1,769,622)</u></b>

(CONCLUDED)

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

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND  
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants:				
Federal stimulus funds	\$ -	\$ 2,228	\$ 1,636	\$ (592)
State - human services allocation	7,267,397	7,267,397	7,270,695	3,298
State - youth aids	3,886,272	3,886,272	3,900,470	14,198
State - income maintenance programs	2,283,777	2,283,777	2,568,409	284,632
State - developmentally disabled	255,291	255,291	268,094	12,803
State - child day care	1,321,196	1,321,196	1,287,202	(33,994)
State - alcohol and drug abuse	521,473	521,473	521,473	-
State - child support	185,483	185,483	185,483	-
State - autism waiver service	3,502,508	4,022,508	4,021,033	(1,475)
State - birth to three	612,414	612,414	602,263	(10,151)
State - low income energy assistance	250,000	250,000	287,172	37,172
State - indigent burial	171,700	171,700	191,820	20,120
State - community options	383,692	383,692	405,598	21,906
State - community support	153,169	153,169	151,540	(1,629)
State - mental health	189,469	189,469	189,469	-
Nutrition	16,800	16,800	10,693	(6,107)
Other	1,103,817	1,152,139	1,222,241	70,102
Total intergovernmental contracts/grants	<u>22,104,458</u>	<u>22,675,008</u>	<u>23,085,291</u>	<u>410,283</u>
Taxes	14,478,532	14,478,532	14,478,532	-
Fines and licenses	615,000	615,000	427,756	(187,244)
Charges for services:				
Client fees	3,118,882	3,118,882	3,469,184	350,302
Other	6,000	6,000	17,419	11,419
Total charges for services	<u>3,124,882</u>	<u>3,124,882</u>	<u>3,486,603</u>	<u>361,721</u>
Interdepartmental revenues	59,356	59,356	74,266	14,910
Miscellaneous revenues:				
SSI/SS collections	868,183	868,183	779,258	(88,925)
State - collections	100,000	100,000	185,780	85,780
Recoveries/refunds	30,000	30,000	158,304	128,304
Donations	2,000	2,000	6,460	4,460
Other	608,842	608,842	451,906	(156,936)
Total miscellaneous revenues	<u>1,609,025</u>	<u>1,609,025</u>	<u>1,581,708</u>	<u>(27,317)</u>
<b>Total revenues</b>	<b><u>41,991,253</u></b>	<b><u>42,561,803</u></b>	<b><u>43,134,156</u></b>	<b><u>572,353</u></b>
<b>EXPENDITURES</b>				
Health and human services:				
Salaries	14,435,135	14,435,135	14,238,042	197,093
Employee benefits	5,779,793	5,779,793	5,670,340	109,453
Operating	1,144,197	1,155,672	1,112,803	42,869
Purchased services - contracted	8,667,677	8,696,122	8,856,989	(160,867)
Purchased services - client services	5,836,552	6,356,552	6,602,197	(245,645)
Purchased services - aid for dependent children	2,489,320	2,489,320	1,509,952	979,368
Purchased services - general assistance	16,313	16,313	5,915	10,398
Purchased services - day care	176,757	176,757	115,358	61,399

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND  
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Health and human services (continued):				
Purchased services - food service	\$ 38,049	\$ 38,049	\$ 27,818	\$ 10,231
Purchased services - medical	194,756	205,386	307,431	(102,045)
Purchased services - transportation	74,145	74,145	77,705	(3,560)
Purchased services - other	497,303	497,303	418,256	79,047
State institution charges	1,362,881	1,362,881	1,187,968	174,913
Interdepartmental charges	1,621,375	1,621,375	1,618,521	2,854
<b>Total expenditures</b>	<b>42,334,253</b>	<b>42,904,803</b>	<b>41,749,295</b>	<b>1,155,508</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(343,000)</b>	<b>(343,000)</b>	<b>1,384,861</b>	<b>1,727,861</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	175,000	175,000
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>175,000</b>
<b>Net change in fund balances</b>	<b>(343,000)</b>	<b>(343,000)</b>	<b>1,559,861</b>	<b>1,902,861</b>
Fund Balance - January 1	675,109	675,109	675,109	-
<b>Fund Balance - December 31</b>	<b>\$ 332,109</b>	<b>\$ 332,109</b>	<b>\$ 2,234,970</b>	<b>\$ 1,902,861</b>

(CONCLUDED)

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

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LONG TERM CARE FUND  
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants:				
State - human services allocation	\$ 3,294,459	\$ 3,294,459	\$ 3,294,459	\$ -
State - developmentally disabled	3,240,450	3,240,450	2,681,894	(558,556)
State - Title III B	166,229	166,229	123,817	(42,412)
State - other	518,797	518,797	690,367	171,570
Total intergovernmental contracts/grants	<u>7,219,935</u>	<u>7,219,935</u>	<u>6,790,537</u>	<u>(429,398)</u>
Taxes	1,660,386	1,660,386	1,660,386	-
Charges for services:				
Client fees	30,800	30,800	51,150	20,350
Total charges for services	<u>30,800</u>	<u>30,800</u>	<u>51,150</u>	<u>20,350</u>
Miscellaneous revenues:				
SSI collections	25,354	25,354	47,131	21,777
Other	200	200	230,645	230,445
Total miscellaneous revenues	<u>25,554</u>	<u>25,554</u>	<u>277,776</u>	<u>252,222</u>
<b>Total revenues</b>	<u><b>8,936,675</b></u>	<u><b>8,936,675</b></u>	<u><b>8,779,849</b></u>	<u><b>(156,826)</b></u>
<b>EXPENDITURES</b>				
Health and human services:				
Salaries	2,195,148	2,214,546	2,048,660	165,886
Employee benefits	856,609	885,911	885,084	827
Operating expenses	256,194	256,194	106,026	150,168
Purchased services - contracted	4,788,565	4,788,565	4,181,697	606,868
Purchased services - client services	92,349	92,349	91,335	1,014
Purchased services - other	48,702	48,702	50,928	(2,226)
State institution charges	672,130	623,430	205,716	417,714
Interdepartmental charges	546,193	546,193	484,450	61,743
<b>Total expenditures</b>	<u><b>9,455,890</b></u>	<u><b>9,455,890</b></u>	<u><b>8,053,896</b></u>	<u><b>1,401,994</b></u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(519,215)</b>	<b>(519,215)</b>	<b>725,953</b>	<b>1,245,168</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	230,000	230,000
Transfers out	-	-	(175,000)	(175,000)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u><b>55,000</b></u>	<u><b>55,000</b></u>
<b>Net change in fund balances</b>	<b>(519,215)</b>	<b>(519,215)</b>	<b>780,953</b>	<b>1,300,168</b>
Fund Balance - January 1	1,854,833	1,854,833	1,854,833	-
<b>Fund Balance - December 31</b>	<u><b>\$ 1,335,618</b></u>	<u><b>\$ 1,335,618</b></u>	<u><b>\$ 2,635,786</b></u>	<u><b>\$ 1,300,168</b></u>

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

**WAUKESHA COUNTY, WISCONSIN**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2009

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**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.

See independent auditors' report.

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