

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, 2010

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 880,000	\$ 880,000	\$ 880,000	\$ -
Intergovernmental contracts/grants:				
State - maternal/child	87,862	87,862	83,083	(4,779)
State - victim witness	383,371	383,371	372,860	(10,511)
State - elderly transportation	754,210	754,210	765,407	11,197
State - Title III B	249,598	249,598	219,992	(29,606)
State - circuit court support	1,093,500	1,093,500	1,091,827	(1,673)
State - guardian ad litem	217,500	217,500	215,691	(1,809)
State - WIC	855,707	1,244,267	1,045,839	(198,428)
State - human services allocation	227,693	227,693	227,693	-
State - miscellaneous drug grants	83,308	183,994	200,055	16,061
State - indirect cost	509,272	509,272	605,647	96,375
State - recycling	97,073	97,073	78,624	(18,449)
State - land conservation	158,000	158,000	163,236	5,236
State - highway aid	1,020,357	1,020,357	990,091	(30,266)
State - solid waste management	15,000	15,000	20,377	5,377
State - emergency management	-	1,072,451	719,823	(352,628)
Federal stimulus funds	30,000	49,800	38,239	(11,561)
IV - funding	406,020	406,020	397,973	(8,047)
CDBG grants	164,250	207,394	137,474	(69,920)
Other	1,238,152	1,395,412	1,514,601	119,189
Total intergovernmental contracts/grants	<u>7,590,873</u>	<u>9,372,774</u>	<u>8,888,532</u>	<u>(484,242)</u>
Taxes:				
Property taxes	59,229,912	59,229,912	59,121,489	(108,423)
Sales taxes	1,400	1,400	1,427	27
Total taxes	<u>59,231,312</u>	<u>59,231,312</u>	<u>59,122,916</u>	<u>(108,396)</u>
Fines and licenses:				
County clerk	154,960	154,960	151,524	(3,436)
County treasurer	130,000	130,000	47,363	(82,637)
Sheriff	-	-	649,007	649,007
Circuit court services	867,944	867,944	717,441	(150,503)
Medical examiner	214,730	214,730	286,890	72,160
Parks and planning	212,000	212,000	153,562	(58,438)
Environmental resources	832,500	832,500	832,447	(53)
Other	130,000	130,000	75,860	(54,140)
Total fines and licenses	<u>2,542,134</u>	<u>2,542,134</u>	<u>2,914,094</u>	<u>371,960</u>
Charges for services:				
Circuit court services fees	1,565,250	1,565,250	1,484,499	(80,751)
Sheriff department fees	4,641,446	4,726,834	4,820,538	93,704
Sheriff huber jail fees	1,254,020	1,254,020	988,068	(265,952)
Sheriff prisoner fees	1,588,245	1,588,245	1,926,523	338,278
Medical examiner	182,958	182,958	219,927	36,969
Register of deeds - fees	2,793,400	2,793,400	2,536,761	(256,639)
Public health	453,960	453,960	412,874	(41,086)
Office and building rental	73,657	73,657	88,640	14,983
Lease revenue	63,935	63,935	89,150	25,215

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2010

	<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	\$ 1,510,886	\$ 1,510,886	\$ 1,575,382	\$ 64,496
Other	1,048,325	1,048,325	1,032,826	(15,499)
Total charges for services	<u>15,176,082</u>	<u>15,261,470</u>	<u>15,175,188</u>	<u>(86,282)</u>
Interdepartmental revenues:				
Department charges - prisoner transport	346,500	346,500	292,443	(54,057)
Department charges - bailiffs	820,740	820,740	793,027	(27,713)
Department charges - detectives	119,437	119,437	118,907	(530)
Department charges - grounds maintenance	160,000	160,000	129,295	(30,705)
Department charges - legal services	495,560	560,560	567,027	6,467
Department charges - administrative services	425,917	425,917	382,696	(43,221)
Department charges - indirect cost	626,540	626,540	685,146	58,606
Department charges - building space	345,216	345,216	353,195	7,979
Department charges - building maintenance	125,279	125,279	123,124	(2,155)
Other	169,969	169,969	150,411	(19,558)
Total interdepartmental revenues	<u>3,635,158</u>	<u>3,700,158</u>	<u>3,595,271</u>	<u>(104,887)</u>
Investment earnings	5,428,900	5,428,900	5,473,531	44,631
Miscellaneous revenues:				
Interest on delinquent taxes	1,600,000	1,600,000	2,284,491	684,491
Penalties on delinquent taxes	800,000	800,000	1,165,653	365,653
Profit (loss) on tax deed sale	31,000	31,000	22,325	(8,675)
SSI/SS collections	9,161	9,161	54,273	45,112
Sale of capital assets	1,100	1,100	9,613	8,513
Recoveries	445,732	445,732	659,396	213,664
Pay phone commission	358,675	358,675	292,615	(66,060)
Employee resale revenue	421,477	421,477	430,618	9,141
Landfill siting revenue	210,000	210,000	210,000	-
Donations	15,356	15,356	11,387	(3,969)
Other	699,832	737,039	1,171,409	434,370
Total miscellaneous revenues	<u>4,592,333</u>	<u>4,629,540</u>	<u>6,311,780</u>	<u>1,682,240</u>
Total revenues	<u>99,076,792</u>	<u>101,046,288</u>	<u>102,361,312</u>	<u>1,315,024</u>
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	29,288,441	29,372,411	29,145,546	226,865
Operating	3,686,298	3,925,432	3,766,530	158,902
Interdepartmental charges	3,183,175	3,260,241	3,132,026	128,215
Capital outlay	-	49,567	27,315	22,252
Total Sheriff	<u>36,157,914</u>	<u>36,607,651</u>	<u>36,071,417</u>	<u>536,234</u>
District attorney				
Personnel	1,830,541	1,835,541	1,800,253	35,288
Operating	245,583	327,410	297,606	29,804
Interdepartmental charges	298,227	298,227	293,864	4,363
Total District attorney	<u>2,374,351</u>	<u>2,461,178</u>	<u>2,391,723</u>	<u>69,455</u>
Circuit court services				
Personnel	6,366,224	6,336,224	6,279,041	57,183
Operating	1,487,480	1,547,480	1,543,832	3,648
Interdepartmental charges	1,537,857	1,507,857	1,448,502	59,355
Total Circuit court services	<u>9,391,561</u>	<u>9,391,561</u>	<u>9,271,375</u>	<u>120,186</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Justice and public safety (continued):				
Medical examiner				
Personnel	\$ 1,145,117	\$ 1,125,117	\$ 1,124,703	\$ 414
Operating	187,341	262,341	257,005	5,336
Interdepartmental charges	94,496	94,496	89,050	5,446
Total Medical examiner	<u>1,426,954</u>	<u>1,481,954</u>	<u>1,470,758</u>	<u>11,196</u>
Emergency preparedness				
Personnel	4,068,440	4,215,928	3,972,112	243,816
Operating	540,631	1,266,686	947,475	319,211
Interdepartmental charges	471,747	504,636	504,328	308
Capital outlay	91,000	301,373	170,970	130,403
Total Emergency preparedness	<u>5,171,818</u>	<u>6,288,623</u>	<u>5,594,885</u>	<u>693,738</u>
Total justice and public safety	<u>54,522,598</u>	<u>56,230,967</u>	<u>54,800,158</u>	<u>1,430,809</u>
Health and human services:				
Human services				
Personnel	4,569,976	4,594,589	4,475,794	118,795
Operating	3,932,932	4,429,815	3,448,430	981,385
Interdepartmental charges	399,271	472,373	450,000	22,373
Capital outlay	-	17,700	5,590	12,110
Total health and human services	<u>8,902,179</u>	<u>9,514,477</u>	<u>8,379,814</u>	<u>1,134,663</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	180,390	183,943	176,279	7,664
Operating	415,199	556,281	405,266	151,015
Interdepartmental charges	94,543	108,043	100,056	7,987
Total University of Wisconsin extension	<u>690,132</u>	<u>848,267</u>	<u>681,601</u>	<u>166,666</u>
Register of deeds				
Personnel	1,457,016	1,457,016	1,347,776	109,240
Operating	70,097	70,097	42,597	27,500
Interdepartmental charges	327,904	327,904	310,914	16,990
Total Register of deeds	<u>1,855,017</u>	<u>1,855,017</u>	<u>1,701,287</u>	<u>153,730</u>
Parks and land use				
Personnel	8,385,638	8,385,638	8,289,078	96,560
Operating	1,972,675	2,065,729	1,827,341	238,388
Interdepartmental charges	1,295,424	1,295,424	1,233,623	61,801
Capital outlay	292,500	647,717	276,758	370,959
Total Parks and land use	<u>11,946,237</u>	<u>12,394,508</u>	<u>11,626,800</u>	<u>767,708</u>
Total environment, parks and education	<u>14,491,386</u>	<u>15,097,792</u>	<u>14,009,688</u>	<u>1,088,104</u>
Public works:				
Facilities management				
Personnel	4,934,376	4,934,376	4,708,148	226,228
Operating	4,826,744	5,229,716	4,799,853	429,863
Interdepartmental charges	396,688	421,688	415,516	6,172
Capital outlay	320,000	325,226	143,393	181,833
Total Public works	<u>10,477,808</u>	<u>10,911,006</u>	<u>10,066,910</u>	<u>844,096</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, 2010

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
General government:				
County executive				
Personnel	\$ 475,939	\$ 475,939	\$ 430,491	\$ 45,448
Operating	55,359	55,359	28,571	26,788
Interdepartmental charges	27,771	27,771	21,308	6,463
Total County executive	<u>559,069</u>	<u>559,069</u>	<u>480,370</u>	<u>78,699</u>
County board				
Personnel	1,043,622	1,043,622	907,140	136,482
Operating	236,049	396,124	166,016	230,108
Interdepartmental charges	30,702	30,702	27,123	3,579
Total County board	<u>1,310,373</u>	<u>1,470,448</u>	<u>1,100,279</u>	<u>370,169</u>
Administration				
Personnel	4,840,416	4,840,416	4,769,595	70,821
Operating	686,730	696,818	557,293	139,525
Interdepartmental charges	309,375	309,375	293,155	16,220
Total Administration	<u>5,836,521</u>	<u>5,846,609</u>	<u>5,620,043</u>	<u>226,566</u>
County clerk				
Personnel	351,083	351,083	344,734	6,349
Operating	183,606	253,606	250,970	2,636
Interdepartmental charges	31,023	31,023	31,023	-
Total County clerk	<u>565,712</u>	<u>635,712</u>	<u>626,727</u>	<u>8,985</u>
County treasurer				
Personnel	371,246	371,246	314,824	56,422
Operating	139,716	139,716	122,178	17,538
Interdepartmental charges	130,458	130,458	130,422	36
Total County treasurer	<u>641,420</u>	<u>641,420</u>	<u>567,424</u>	<u>73,996</u>
Non-departmental				
Personnel	455,000	550,000	322,597	227,403
Operating	1,408,350	1,422,960	1,262,869	160,091
Contingency fund	1,250,000	1,125,000	-	1,125,000
Interdepartmental charges	60,550	60,550	60,550	-
Total Non-departmental	<u>3,173,900</u>	<u>3,158,510</u>	<u>1,646,016</u>	<u>1,512,494</u>
Corporation counsel				
Personnel	1,182,863	1,182,863	1,133,609	49,254
Operating	222,681	222,681	159,085	63,596
Interdepartmental charges	49,974	49,974	47,396	2,578
Total Corporation counsel	<u>1,455,518</u>	<u>1,455,518</u>	<u>1,340,090</u>	<u>115,428</u>
Total general government	<u>13,542,513</u>	<u>13,767,286</u>	<u>11,380,949</u>	<u>2,386,337</u>
Total expenditures	<u>101,936,484</u>	<u>105,521,528</u>	<u>98,637,519</u>	<u>6,884,009</u>
Excess of Revenues Over (Under) Expenditures	(2,859,692)	(4,475,240)	3,723,793	8,199,033
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	665,300	665,300
Transfers out	-	-	(1,695,585)	(1,695,585)
Total other financing sources (uses)	-	-	(1,030,285)	(1,030,285)
Net change in fund balances	(2,859,692)	(4,475,240)	2,693,508	7,168,748
Fund Balance - January 1	55,084,935	55,084,935	55,084,935	-
Fund Balance - December 31	<u>\$ 52,225,243</u>	<u>\$ 50,609,695</u>	<u>\$ 57,778,443</u>	<u>\$ 7,168,748</u>

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

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
Federal stimulus funds	\$ -	\$ 189,290	\$ 164,281	\$ (25,009)
State - human services allocation	6,782,028	6,782,028	6,745,738	(36,290)
State - youth aids	3,885,334	3,885,334	3,887,055	1,721
State - income maintenance programs	2,433,068	2,433,068	2,567,451	134,383
State - developmentally disabled	255,291	255,291	256,266	975
State - child day care	1,341,367	1,341,367	1,216,470	(124,897)
State - alcohol and drug abuse	705,020	705,020	705,020	-
State - child support	185,483	185,483	185,483	-
State - autism waiver service	3,867,991	3,867,991	4,250,196	382,205
State - birth to three	602,263	551,013	551,013	-
State - low income energy assistance	250,000	250,000	343,900	93,900
State - indigent burial	171,700	171,700	210,910	39,210
State - community options	407,607	407,607	405,795	(1,812)
State - community support	153,169	153,169	153,169	-
State - mental health	189,469	189,469	189,360	(109)
Nutrition	15,000	15,000	9,880	(5,120)
CDBG grants	40,500	40,500	40,500	-
Other	818,592	881,822	1,022,017	140,195
Total intergovernmental contracts/grants	<u>22,103,882</u>	<u>22,305,152</u>	<u>22,904,504</u>	<u>599,352</u>
Taxes	14,659,389	14,659,389	14,659,389	-
Fines and licenses	535,000	535,000	464,132	(70,868)
Charges for services:				
Client fees	3,004,702	3,004,702	3,479,889	475,187
Other	16,200	16,200	11,471	(4,729)
Total charges for services	<u>3,020,902</u>	<u>3,020,902</u>	<u>3,491,360</u>	<u>470,458</u>
Interdepartmental revenues	67,500	67,500	78,890	11,390
Miscellaneous revenues:				
SSI/SS collections	796,870	796,870	725,283	(71,587)
State - collections	100,000	100,000	47,462	(52,538)
Recoveries/refunds	30,000	30,000	127,226	97,226
Donations	2,000	2,000	9,573	7,573
Other	522,442	522,442	602,364	79,922
Total miscellaneous revenues	<u>1,451,312</u>	<u>1,451,312</u>	<u>1,511,908</u>	<u>60,596</u>
Total revenues	<u>41,837,985</u>	<u>42,039,255</u>	<u>43,110,183</u>	<u>1,070,928</u>
EXPENDITURES				
Health and human services:				
Personnel	20,122,608	20,041,608	19,746,170	295,438
Operating	20,285,259	20,487,163	19,359,380	1,127,783
Interdepartmental charges	1,730,118	1,730,118	1,713,355	16,763
Total expenditures	<u>42,137,985</u>	<u>42,258,889</u>	<u>40,818,905</u>	<u>1,439,984</u>
Excess of Revenues Over (Under) Expenditures	(300,000)	(219,634)	2,291,278	2,510,912

(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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	150,000	150,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Net change in fund balances	(300,000)	(219,634)	2,441,278	2,660,912
Fund Balance - January 1	2,234,970	2,234,970	2,234,970	-
Fund Balance - December 31	<u>\$ 1,934,970</u>	<u>\$ 2,015,336</u>	<u>\$ 4,676,248</u>	<u>\$ 2,660,912</u>

(CONCLUDED)

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

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2010

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.