

## **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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
General intergovernmental assistance	\$ 830,000	\$ 830,000	\$ 1,041,769	\$ 211,769
Intergovernmental contracts/grants:				
State - alcohol/drug	521,473	521,473	622,561	101,088
State - autism waiver service	4,676,455	4,676,455	2,727,896	(1,948,559)
State - birth to three	641,013	641,013	551,013	(90,000)
State - child care	1,412,284	1,412,284	1,390,850	(21,434)
State - child support	185,483	185,483	185,483	-
State - circuit court support	1,090,000	1,090,000	1,020,170	(69,830)
State - community options	398,581	398,581	383,607	(14,974)
State - community support	153,169	153,169	148,118	(5,051)
State - developmentally disabled	344,725	344,725	328,068	(16,657)
State - elderly transportation	780,715	780,715	759,537	(21,178)
State - emergency management	-	614,675	404,483	(210,192)
State - guardian ad litem	215,000	215,000	191,939	(23,061)
State - highway aid	1,002,106	1,002,106	983,672	(18,434)
State - human services allocation	10,170,257	10,170,257	9,777,436	(392,821)
State - income maintenance programs	2,556,218	2,556,218	2,574,773	18,555
State - indigent burial	171,700	171,700	213,210	41,510
State - indirect cost	645,563	645,563	603,626	(41,937)
State - land conservation	160,000	160,000	154,671	(5,329)
State - low income energy assistance	250,000	250,000	356,330	106,330
State - maternal/child	74,247	74,247	67,033	(7,214)
State - mental health	189,360	189,360	188,569	(791)
State - miscellaneous drug grants	175,319	190,074	198,343	8,269
State - solid waste management	15,000	15,000	13,917	(1,083)
State - Title III B	400,670	400,670	375,411	(25,259)
State - victim witness	390,949	390,949	378,750	(12,199)
State - youth aids	3,883,150	3,883,150	3,643,400	(239,750)
Federal stimulus funds	15,000	40,009	21,123	(18,886)
Home meals	192,459	192,459	192,320	(139)
Nutrition	369,799	369,799	372,122	2,323
US Department of Aging - Meals	83,463	83,463	91,025	7,562
IV - funding	2,421,403	2,421,403	2,391,609	(29,794)
IV - incentives	85,000	85,000	99,104	14,104
CDBG grants	141,700	210,644	182,012	(28,632)
Other	4,463,802	5,101,862	4,221,509	(880,353)
Total intergovernmental contracts/grants	<u>38,276,063</u>	<u>39,637,506</u>	<u>35,813,690</u>	<u>(3,823,816)</u>
Taxes:				
Property taxes	79,235,288	79,235,288	79,354,315	119,027
Sales taxes	1,400	1,400	1,354	(46)
Total taxes	<u>79,236,688</u>	<u>79,236,688</u>	<u>79,355,669</u>	<u>118,981</u>
Fines and licenses:				
County clerk	140,400	140,400	158,218	17,818
County treasurer	80,000	80,000	54,694	(25,306)
Sheriff	-	-	597,031	597,031
Circuit court services	810,750	810,750	695,560	(115,190)
Medical examiner	238,100	260,100	283,850	23,750
Human services	475,000	475,000	360,902	(114,098)
Parks and planning	182,000	182,000	155,751	(26,249)

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For The Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Fines and licenses (continued):				
Environmental resources	\$ 832,500	\$ 832,500	\$ 836,727	\$ 4,227
Other	110,000	110,000	68,490	(41,510)
Total fines and licenses	<u>2,868,750</u>	<u>2,890,750</u>	<u>3,211,223</u>	<u>320,473</u>
Charges for services:				
Circuit court services fees	1,647,250	1,647,250	1,361,503	(285,747)
Sheriff department fees	5,228,403	5,318,403	5,264,762	(53,641)
Sheriff huber jail fees	1,167,151	1,167,151	910,143	(257,008)
Sheriff prisoner fees	1,625,678	1,625,678	1,922,563	296,885
Medical examiner	190,000	200,000	238,012	38,012
Register of deeds - fees	2,691,500	2,691,500	2,740,974	49,474
Human services client fees	6,195,463	6,195,463	6,475,118	279,655
Office and building rental	75,092	75,092	93,309	18,217
Lease revenue	81,370	81,370	91,758	10,388
County park fees	1,548,600	1,548,600	1,548,018	(582)
Other	1,044,168	1,044,168	999,878	(44,290)
Total charges for services	<u>21,494,675</u>	<u>21,594,675</u>	<u>21,646,038</u>	<u>51,363</u>
Interdepartmental revenues:				
Department charges - prisoner transport	354,000	354,000	298,626	(55,374)
Department charges - bailiffs	828,504	828,504	900,577	72,073
Department charges - detectives	126,196	126,196	121,464	(4,732)
Department charges - legal services	593,358	593,358	599,505	6,147
Department charges - administrative services	396,498	396,498	333,764	(62,734)
Department charges - indirect cost	575,352	575,352	665,993	90,641
Department charges - building space	367,377	367,377	369,045	1,668
Department charges - building maintenance	127,400	127,400	129,534	2,134
Other	169,005	169,005	177,062	8,057
Total interdepartmental revenues	<u>3,537,690</u>	<u>3,537,690</u>	<u>3,595,570</u>	<u>57,880</u>
Investment earnings	4,983,000	4,983,000	5,496,895	513,895
Miscellaneous revenues:				
Interest on delinquent taxes	1,900,000	1,900,000	2,458,214	558,214
Penalties on delinquent taxes	950,000	950,000	1,227,443	277,443
Profit (loss) on tax deed sale	37,250	37,250	48,394	11,144
SSI/SS collections	800,564	800,564	700,147	(100,417)
State collections	100,000	100,000	477,434	377,434
Sale of capital assets	1,000	1,000	7,203	6,203
Recoveries	525,141	825,591	869,899	44,308
Pay phone commission	331,000	331,000	316,292	(14,708)
Employee resale revenue	432,150	432,150	471,755	39,605
Landfill siting revenue	210,000	210,000	210,000	-
Donations	349,190	349,190	334,028	(15,162)
Other	1,320,517	1,344,412	2,326,251	981,839
Total miscellaneous revenues	<u>6,956,812</u>	<u>7,281,157</u>	<u>9,447,060</u>	<u>2,165,903</u>
<b>Total revenues</b>	<b><u>158,183,678</u></b>	<b><u>159,991,466</u></b>	<b><u>159,607,914</u></b>	<b><u>(383,552)</u></b>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For The Year Ended December 31, 2011

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
<b>EXPENDITURES</b>				
Justice and public safety:				
Sheriff				
Personnel	\$ 30,405,947	\$ 30,444,617	\$ 30,232,535	\$ 212,082
Operating	3,756,209	3,966,302	3,675,903	290,399
Interdepartmental charges	3,345,312	3,435,312	3,364,500	70,812
Capital outlay	32,250	333,800	310,597	23,203
Total Sheriff	<u>37,539,718</u>	<u>38,180,031</u>	<u>37,583,535</u>	<u>596,496</u>
District attorney				
Personnel	1,879,979	1,879,979	1,860,680	19,299
District attorney operating	318,638	331,638	324,346	7,292
Victim/witness operating	11,257	11,584	583	11,001
District attorney interdepartmental charges	250,709	250,709	206,689	44,020
Victim/witness interdepartmental charges	26,971	26,971	8,589	18,382
Total District attorney	<u>2,487,554</u>	<u>2,500,881</u>	<u>2,400,887</u>	<u>99,994</u>
Circuit court services				
Personnel	6,472,010	6,397,010	6,207,795	189,215
Operating	1,523,392	1,552,040	1,551,994	46
Interdepartmental charges	1,557,625	1,607,625	1,556,210	51,415
Total Circuit court services	<u>9,553,027</u>	<u>9,556,675</u>	<u>9,315,999</u>	<u>240,676</u>
Medical examiner				
Personnel	1,138,787	1,138,787	1,134,968	3,819
Operating	201,095	228,095	228,061	34
Interdepartmental charges	102,376	107,376	102,747	4,629
Total Medical examiner	<u>1,442,258</u>	<u>1,474,258</u>	<u>1,465,776</u>	<u>8,482</u>
Emergency preparedness				
Personnel	4,129,322	4,192,756	4,008,825	183,931
Operating	517,737	1,121,163	752,078	369,085
Interdepartmental charges	485,085	491,216	476,199	15,017
Capital outlay	80,600	225,867	127,134	98,733
Total Emergency preparedness	<u>5,212,744</u>	<u>6,031,002</u>	<u>5,364,236</u>	<u>666,766</u>
Total justice and public safety	<u>56,235,301</u>	<u>57,742,847</u>	<u>56,130,433</u>	<u>1,612,414</u>
Health and human services:				
Human services				
Mental health center personnel	4,099,647	4,099,647	4,099,647	-
Aging/nutrition personnel	482,136	474,136	463,214	10,922
Human services personnel	25,658,143	25,659,893	25,235,831	424,062
Mental health center operating	942,772	965,306	950,860	14,446
Aging/nutrition operating	802,231	835,731	827,703	8,028
Human services operating	29,809,112	30,004,917	27,167,218	2,837,699
Mental health center interdepartmental charges	767,370	798,370	798,370	-
Aging/nutrition interdepartmental charges	43,136	43,136	40,635	2,501
Human services interdepartmental charges	2,256,302	2,326,725	2,320,995	5,730
Mental health center capital outlay	22,220	-	-	-
Human services capital outlay	-	10,400	-	10,400
Total Human Services	<u>64,883,069</u>	<u>65,218,261</u>	<u>61,904,473</u>	<u>3,313,788</u>
Corporation counsel				
Child support personnel	2,063,600	2,063,600	2,056,189	7,411
Child support operating	273,105	309,505	248,136	61,369
Child support interdepartmental charges	188,390	188,390	174,767	13,623
Total Corporation counsel	<u>2,525,095</u>	<u>2,561,495</u>	<u>2,479,092</u>	<u>82,403</u>
Total health and human services	<u>67,408,164</u>	<u>67,779,756</u>	<u>64,383,565</u>	<u>3,396,191</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, 2011

	<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				
Personnel	\$ 185,394	\$ 189,044	\$ 162,520	\$ 26,524
Operating	468,395	592,531	424,805	167,726
Interdepartmental charges	112,946	119,340	117,618	1,722
Total University of Wisconsin extension	<u>766,735</u>	<u>900,915</u>	<u>704,943</u>	<u>195,972</u>
Register of deeds				
Personnel	1,428,891	1,158,993	1,109,525	49,468
Operating	101,647	89,480	56,062	33,418
Interdepartmental charges	251,010	229,309	229,290	19
Total Register of deeds	<u>1,781,548</u>	<u>1,477,782</u>	<u>1,394,877</u>	<u>82,905</u>
Parks and land use				
Personnel	7,964,184	7,964,184	7,800,775	163,409
Operating	1,818,476	1,875,200	1,649,777	225,423
Interdepartmental charges	1,340,314	1,340,314	1,291,738	48,576
Capital outlay	292,500	618,374	339,758	278,616
Total Parks and land use	<u>11,415,474</u>	<u>11,798,072</u>	<u>11,082,048</u>	<u>716,024</u>
Total environment, parks and education	<u>13,963,757</u>	<u>14,176,769</u>	<u>13,181,868</u>	<u>994,901</u>
Public works:				
Facilities management				
Personnel	4,810,799	4,810,799	4,582,370	228,429
Operating	5,164,771	5,348,719	4,572,455	776,264
Interdepartmental charges	430,562	440,562	436,154	4,408
Capital outlay	143,500	345,175	232,319	112,856
Total Public works	<u>10,549,632</u>	<u>10,945,255</u>	<u>9,823,298</u>	<u>1,121,957</u>
General government:				
County executive				
Personnel	477,219	477,219	427,383	49,836
Operating	53,857	53,857	30,994	22,863
Interdepartmental charges	27,993	27,993	23,339	4,654
Total County executive	<u>559,069</u>	<u>559,069</u>	<u>481,716</u>	<u>77,353</u>
County board				
Personnel	949,627	949,627	902,507	47,120
Operating	234,329	389,803	196,118	193,685
Interdepartmental charges	31,906	31,906	29,025	2,881
Total County board	<u>1,215,862</u>	<u>1,371,336</u>	<u>1,127,650</u>	<u>243,686</u>
Administration				
Personnel	4,948,580	5,218,478	5,106,499	111,979
Operating	697,184	716,568	470,303	246,265
Interdepartmental charges	349,266	370,967	360,934	10,033
Total Administration	<u>5,995,030</u>	<u>6,306,013</u>	<u>5,937,736</u>	<u>368,277</u>
County clerk				
Personnel	350,043	376,343	370,503	5,840
Operating	128,750	224,850	217,142	7,708
Interdepartmental charges	40,159	42,959	39,085	3,874
Total County clerk	<u>518,952</u>	<u>644,152</u>	<u>626,730</u>	<u>17,422</u>
County treasurer				
Personnel	376,779	376,779	324,794	51,985
Operating	143,924	144,546	124,103	20,443
Interdepartmental charges	134,085	134,085	134,059	26
Total County treasurer	<u>654,788</u>	<u>655,410</u>	<u>582,956</u>	<u>72,454</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
Non-departmental				
Personnel	\$ 440,000	\$ 440,000	\$ 353,915	\$ 86,085
Operating	1,412,600	1,754,264	1,627,650	126,614
Contingency fund	1,200,000	1,074,800	-	1,074,800
Interdepartmental charges	61,700	61,700	61,672	28
Total Non-departmental	<u>3,114,300</u>	<u>3,330,764</u>	<u>2,043,237</u>	<u>1,287,527</u>
Corporation counsel				
Corporation counsel personnel	1,175,290	1,175,290	1,161,634	13,656
Corporation counsel operating	228,278	228,278	148,106	80,172
Corporation counsel Interdepartmental charges	54,548	54,548	52,647	1,901
Total Corporation counsel	<u>1,458,116</u>	<u>1,458,116</u>	<u>1,362,387</u>	<u>95,729</u>
Total general government	<u>13,516,117</u>	<u>14,324,860</u>	<u>12,162,412</u>	<u>2,162,448</u>
<b>Total expenditures</b>	<b><u>161,672,971</u></b>	<b><u>164,969,487</u></b>	<b><u>155,681,576</u></b>	<b><u>9,287,911</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,489,293)</b>	<b>(4,978,021)</b>	<b>3,926,338</b>	<b>8,904,359</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	672,974	672,974
Transfers out	-	-	(2,253,522)	(2,253,522)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(1,580,548)</u>	<u>(1,580,548)</u>
<b>Net change in fund balances</b>	<b>(3,489,293)</b>	<b>(4,978,021)</b>	<b>2,345,790</b>	<b>7,323,811</b>
Fund Balance - January 1 (as restated)	<u>65,297,852</u>	<u>65,297,852</u>	<u>65,297,852</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 61,808,559</u></b>	<b><u>\$ 60,319,831</u></b>	<b><u>\$ 67,643,642</u></b>	<b><u>\$ 7,323,811</u></b>

(CONCLUDED)

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

**WAUKESHA COUNTY, WISCONSIN**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2011

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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.