

REQUIRED SUPPLEMENTARY INFORMATION

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2014

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 795,000	\$ 795,000	\$ 1,104,334	\$ 309,334
Intergovernmental contracts/grants	36,563,003	38,431,081	36,640,257	(1,790,824)
Taxes	79,693,190	79,693,190	79,823,373	130,183
Fines and licenses	2,605,545	2,625,545	3,244,076	618,531
Charges for services	23,124,570	23,194,368	21,665,277	(1,529,091)
Interdepartmental revenues	3,471,353	3,471,353	3,347,552	(123,801)
Investment earnings	4,413,000	4,413,000	3,284,717	(1,128,283)
Miscellaneous revenues	8,084,197	8,112,054	9,769,641	1,657,587
Total revenues	158,749,858	160,735,591	158,879,227	(1,856,364)
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 30,410,971	\$ 30,730,515	\$ 30,684,170	\$ 46,345
Operating	4,015,583	4,092,296	3,841,720	250,576
Interdepartmental charges	3,826,653	3,751,153	3,733,729	17,424
Capital outlay	125,350	496,141	369,661	126,480
Total Sheriff	<u>38,378,557</u>	<u>39,070,105</u>	<u>38,629,280</u>	<u>440,825</u>
District attorney				
Personnel	1,864,352	1,864,352	1,816,106	48,246
Operating	267,439	267,439	228,674	38,765
Interdepartmental charges	224,433	245,555	234,763	10,792
Total District attorney	<u>2,356,224</u>	<u>2,377,346</u>	<u>2,279,543</u>	<u>97,803</u>
Circuit court services				
Personnel	6,230,069	6,240,069	6,013,949	226,120
Operating	1,562,035	1,572,035	1,294,832	277,203
Interdepartmental charges	1,572,077	1,572,077	1,444,588	127,489
Total Circuit court services	<u>9,364,181</u>	<u>9,384,181</u>	<u>8,753,369</u>	<u>630,812</u>
Medical examiner				
Personnel	1,203,427	1,282,025	1,276,679	5,346
Operating	304,174	307,574	270,724	36,850
Interdepartmental charges	118,244	126,044	112,127	13,917
Total Medical examiner	<u>1,625,845</u>	<u>1,715,643</u>	<u>1,659,530</u>	<u>56,113</u>
Emergency preparedness				
Personnel	4,519,423	4,689,423	4,640,725	48,698
Operating	655,585	628,585	591,728	36,857
Interdepartmental charges	570,513	570,513	563,984	6,529
Capital outlay	83,000	48,000	48,000	-
Total Emergency preparedness	<u>5,828,521</u>	<u>5,936,521</u>	<u>5,844,437</u>	<u>92,084</u>
Total justice and public safety	<u>57,553,328</u>	<u>58,483,796</u>	<u>57,166,159</u>	<u>1,317,637</u>
Health and human services:				
Human services				
Personnel	31,428,919	31,595,509	31,111,306	484,203
Operating	31,870,508	33,484,834	29,987,138	3,497,696
Interdepartmental charges	3,430,070	3,430,790	3,360,361	70,429
Capital outlay	24,000	52,925	39,942	12,983
Total Human Services	<u>66,753,497</u>	<u>68,564,058</u>	<u>64,498,747</u>	<u>4,065,311</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, 2014

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
Health and human services (continued):				
Corporation counsel - child support				
Personnel	\$ 2,023,670	\$ 2,023,670	\$ 1,839,069	\$ 184,601
Operating	289,261	289,261	240,105	49,156
Interdepartmental charges	181,153	181,153	169,276	11,877
Total Corporation counsel	<u>2,494,084</u>	<u>2,494,084</u>	<u>2,248,450</u>	<u>245,634</u>
Total health and human services	<u>69,247,581</u>	<u>71,058,142</u>	<u>66,747,197</u>	<u>4,310,945</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	175,163	175,163	159,004	16,159
Operating	379,980	393,871	307,876	85,995
Interdepartmental charges	107,471	107,498	103,489	4,009
Total University of Wisconsin extension	<u>662,614</u>	<u>676,532</u>	<u>570,369</u>	<u>106,163</u>
Register of deeds				
Personnel	1,107,427	1,107,427	1,023,473	83,954
Operating	86,013	86,013	66,549	19,464
Interdepartmental charges	242,419	242,419	198,759	43,660
Capital outlay	5,200	5,200	-	5,200
Total Register of deeds	<u>1,441,059</u>	<u>1,441,059</u>	<u>1,288,781</u>	<u>152,278</u>
Parks and land use				
Personnel	7,922,815	7,922,815	7,842,919	79,896
Operating	1,885,185	1,864,723	1,732,178	132,545
Interdepartmental charges	1,425,480	1,455,480	1,447,708	7,772
Capital outlay	318,500	509,888	346,483	163,405
Total Parks and land use	<u>11,551,980</u>	<u>11,752,906</u>	<u>11,369,288</u>	<u>383,618</u>
Total environment, parks and education	<u>13,655,653</u>	<u>13,870,497</u>	<u>13,228,438</u>	<u>642,059</u>
Public works:				
Facilities management				
Personnel	3,429,540	3,429,540	3,352,429	77,111
Operating	4,570,959	4,478,880	4,362,899	115,981
Interdepartmental charges	460,795	460,795	450,690	10,105
Capital outlay	180,000	628,410	628,242	168
Total Public works	<u>8,641,294</u>	<u>8,997,625</u>	<u>8,794,260</u>	<u>203,365</u>
General government:				
County executive				
Personnel	496,931	496,931	481,003	15,928
Operating	40,565	40,565	24,242	16,323
Interdepartmental charges	30,469	30,469	28,138	2,331
Total County executive	<u>567,965</u>	<u>567,965</u>	<u>533,383</u>	<u>34,582</u>
County board				
Personnel	938,733	938,733	904,344	34,389
Operating	197,077	308,560	158,007	150,553
Interdepartmental charges	30,459	30,459	28,685	1,774
Total County board	<u>1,166,269</u>	<u>1,277,752</u>	<u>1,091,036</u>	<u>186,716</u>
Administration				
Personnel	4,076,110	4,076,110	4,075,858	252
Operating	584,851	584,851	480,118	104,733
Interdepartmental charges	175,951	175,951	172,686	3,265
Total Administration	<u>4,836,912</u>	<u>4,836,912</u>	<u>4,728,662</u>	<u>108,250</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 360,703	\$ 360,703	\$ 332,977	\$ 27,726
Operating	270,907	272,947	214,026	58,921
Interdepartmental charges	40,675	40,675	39,955	720
Total County clerk	<u>672,285</u>	<u>674,325</u>	<u>586,958</u>	<u>87,367</u>
County treasurer				
Personnel	357,605	362,605	359,119	3,486
Operating	186,236	181,236	130,664	50,572
Interdepartmental charges	133,855	133,855	129,176	4,679
Total County treasurer	<u>677,696</u>	<u>677,696</u>	<u>618,959</u>	<u>58,737</u>
Non-departmental				
Personnel	455,000	455,000	280,754	174,246
Operating	2,749,600	2,684,778	1,199,576	1,485,202
Interdepartmental charges	90,800	90,800	90,784	16
Total Non-departmental	<u>3,295,400</u>	<u>3,230,578</u>	<u>1,571,114</u>	<u>1,659,464</u>
Corporation counsel				
Personnel	1,152,486	1,152,486	1,159,461	(6,975)
Operating	228,278	228,278	119,522	108,756
Interdepartmental charges	74,805	74,805	72,334	2,471
Total Corporation counsel	<u>1,455,569</u>	<u>1,455,569</u>	<u>1,351,317</u>	<u>104,252</u>
Total general government	<u>12,672,096</u>	<u>12,720,797</u>	<u>10,481,429</u>	<u>2,239,368</u>
Total expenditures	<u>161,769,952</u>	<u>165,130,857</u>	<u>156,417,483</u>	<u>8,713,374</u>
Excess of Revenues Over (Under) Expenditures	(3,020,094)	(4,395,266)	2,461,744	6,857,010
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,047,921	1,047,921
Transfers out	-	-	(10,584,985)	(10,584,985)
Total other financing sources (uses)	-	-	<u>(9,537,064)</u>	<u>(9,537,064)</u>
Net change in fund balances	(3,020,094)	(4,395,266)	(7,075,320)	(2,680,054)
Fund Balance - January 1	<u>61,916,528</u>	<u>61,916,528</u>	<u>61,916,528</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 58,896,434</u>	<u>\$ 57,521,262</u>	<u>\$ 54,841,208</u>	<u>\$ (2,680,054)</u>

(CONCLUDED)

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

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2014

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.