

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS

GENERAL FUND - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

HUMAN SERVICES FUND - To account for funds provided for income maintenance, counseling, alcohol and drug abuse programs, children's center services, services to the developmentally disabled, chronically mentally ill, elderly and administrative support services.

LONG TERM CARE FUND - To account for federal and state funds that provide services to eligible persons who are elderly, developmentally disabled, physically disabled or have a long-term mental illness.

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 800,000	\$ 800,000	\$ 900,000	\$ 100,000
Intergovernmental contracts/grants:				
State - maternal/child	79,026	79,026	79,026	-
State - victim witness	367,730	367,730	318,221	(49,509)
State - elderly transportation	653,848	653,848	719,279	65,431
State - Title III B	381,834	381,834	362,324	(19,510)
State - circuit court support	1,138,000	1,138,000	1,137,855	(145)
State - guardian ad litem	212,000	212,000	209,574	(2,426)
State - WIC	793,235	860,942	746,468	(114,474)
State - miscellaneous drug grants	145,000	214,980	153,805	(61,175)
State - indirect cost	409,242	409,242	317,737	(91,505)
State - recycling	82,908	82,908	58,605	(24,303)
State - land conservation	157,000	157,000	169,660	12,660
State - highway aid	1,044,779	1,044,779	1,031,161	(13,618)
State - planning and zoning	235,000	668,000	128,037	(539,963)
State - solid waste management	122,370	122,370	112,209	(10,161)
State - emergency management	-	357,190	27,822	(329,368)
IV - funding	380,000	380,000	382,914	2,914
CDBG grants	167,500	290,072	223,837	(66,235)
Other	846,884	1,132,745	1,159,615	26,870
Total intergovernmental contracts/grants	<u>7,216,356</u>	<u>8,552,666</u>	<u>7,338,149</u>	<u>(1,214,517)</u>
Taxes:				
Property taxes	52,139,490	52,139,490	51,955,792	(183,698)
Sales taxes	400	400	1,526	1,126
Total taxes	<u>52,139,890</u>	<u>52,139,890</u>	<u>51,957,318</u>	<u>(182,572)</u>
Fines and licenses:				
County clerk	159,000	159,000	181,255	22,255
County treasurer	200,000	200,000	228,294	28,294
Sheriff	-	-	733,051	733,051
Circuit court services	807,000	831,000	853,836	22,836
Medical examiner	163,335	163,335	182,715	19,380
Parks and planning	232,000	232,000	218,048	(13,952)
Environmental resources	897,500	897,500	915,908	18,408
Other	140,000	140,000	119,860	(20,140)
Total fines and licenses	<u>2,598,835</u>	<u>2,622,835</u>	<u>3,432,967</u>	<u>810,132</u>
Charges for services:				
Circuit court services fees	1,429,500	1,429,500	1,510,436	80,936
Sheriff department fees	2,216,881	2,216,881	2,215,853	(1,028)
Sheriff huber jail fees	1,122,271	1,182,271	1,378,938	196,667
Sheriff prisoner fees	2,326,854	2,326,854	2,362,450	35,596
Medical examiner	165,811	165,811	172,128	6,317
Register of deeds - fees	3,343,200	3,343,200	3,004,911	(338,289)
Public health	389,990	389,990	433,240	43,250
Office and building rental	90,237	90,237	89,580	(657)
Lease revenue	41,513	41,513	65,198	23,685

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2007

	<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	\$ 1,506,100	\$ 1,506,100	\$ 1,541,327	\$ 35,227
Other	910,336	923,436	948,519	25,083
Total charges for services	<u>13,542,693</u>	<u>13,615,793</u>	<u>13,722,580</u>	<u>106,787</u>
Interdepartmental revenues:				
Department charges - prisoner transport	285,200	285,200	298,118	12,918
Department charges - bailiffs	714,600	714,600	721,747	7,147
Department charges - detectives	303,354	303,354	275,372	(27,982)
Department charges - grounds maintenance	168,000	168,000	158,047	(9,953)
Department charges - legal services	462,009	462,009	439,272	(22,737)
Department charges - administrative services	557,947	557,947	551,501	(6,446)
Department charges - indirect cost	600,783	600,783	611,732	10,949
Department charges - building space	369,564	369,564	377,826	8,262
Department charges - building maintenance	136,109	136,109	125,215	(10,894)
Other	197,958	197,958	189,583	(8,375)
Total interdepartmental revenues	<u>3,795,524</u>	<u>3,795,524</u>	<u>3,748,413</u>	<u>(47,111)</u>
Investment earnings	5,560,638	5,560,638	8,993,868	3,433,230
Miscellaneous revenues:				
Interest on delinquent taxes	1,325,334	1,325,334	1,218,480	(106,854)
Penalties on delinquent taxes	662,666	662,666	617,609	(45,057)
Profit on tax deed sale	47,000	47,000	-	(47,000)
Sale of capital assets	2,200	2,200	5,754	3,554
Recoveries	290,246	401,030	1,465,276	1,064,246
Pay phone commission	18,900	18,900	90,950	72,050
Employee resale revenue	259,672	259,672	323,064	63,392
Landfill siting revenue	110,000	110,000	110,000	-
Donations	12,075	12,075	15,867	3,792
Other	481,870	495,870	2,595,181	2,099,311
Total miscellaneous revenues	<u>3,209,963</u>	<u>3,334,747</u>	<u>6,442,181</u>	<u>3,107,434</u>
Total revenues	<u>88,863,899</u>	<u>90,422,093</u>	<u>96,535,476</u>	<u>6,113,383</u>
EXPENDITURES				
Justice and public safety				
Sheriff - administration	4,526,875	4,526,875	4,383,798	143,077
Sheriff - jail and corrections	13,471,316	13,427,754	13,282,070	145,684
Sheriff - investigation	4,073,650	4,448,662	4,052,292	396,370
Sheriff - patrol	8,859,979	8,983,945	9,223,658	(239,713)
District attorney	2,166,455	2,206,814	2,146,422	60,392
Circuit court services	8,848,487	8,951,702	8,949,556	2,146
Medical examiner	1,269,942	1,279,442	1,179,925	99,517
Emergency preparedness	4,429,507	4,896,561	4,491,625	404,936
Total justice and public safety	<u>47,646,211</u>	<u>48,721,755</u>	<u>47,709,346</u>	<u>1,012,409</u>
Health and human services:				
Senior services	2,449,828	2,462,327	2,148,577	313,750
Veteran services	265,255	265,255	260,771	4,484
Human services	3,459,545	3,532,420	3,324,346	208,074
Total health and human services	<u>6,174,628</u>	<u>6,260,002</u>	<u>5,733,694</u>	<u>526,308</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, 2007**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
Environment, parks and education:				
University of Wisconsin extension	\$ 484,344	\$ 791,981	\$ 636,180	\$ 155,801
Register of deeds	1,921,659	1,922,559	1,684,355	238,204
Parks and land use	11,662,633	12,370,408	11,426,876	943,532
Total environment, parks and education	<u>14,068,636</u>	<u>15,084,948</u>	<u>13,747,411</u>	<u>1,337,537</u>
Public works				
Facilities management	10,263,655	10,631,695	9,544,123	1,087,572
General government:				
County executive	536,966	541,368	492,140	49,228
County board	1,382,745	1,382,745	1,220,524	162,221
Administration	5,332,122	5,451,026	5,223,950	227,076
County clerk	525,066	536,515	444,468	92,047
County treasurer	712,744	712,744	569,992	142,752
Non-departmental	3,378,850	3,169,201	2,128,839	1,040,362
Corporation counsel	1,342,645	1,608,295	1,578,583	29,712
Total general government	<u>13,211,138</u>	<u>13,401,894</u>	<u>11,658,496</u>	<u>1,743,398</u>
Total expenditures	<u>91,364,268</u>	<u>94,100,294</u>	<u>88,393,070</u>	<u>5,707,224</u>
Excess of Revenues Over (Under) Expenditures	(2,500,369)	(3,678,201)	8,142,406	11,820,607
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	370,000	370,000
Transfers out	-	-	(2,406,572)	(2,406,572)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,036,572)</u>	<u>(2,036,572)</u>
Net change in fund balances	(2,500,369)	(3,678,201)	6,105,834	9,784,035
Fund Balance - January 1	54,303,054	54,303,054	54,303,054	-
Fund Balance - December 31	<u>\$ 51,802,685</u>	<u>\$ 50,624,853</u>	<u>\$ 60,408,888</u>	<u>\$ 9,784,035</u>

(CONCLUDED)

See 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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State - human services allocation	\$ 7,189,091	\$ 7,189,091	\$ 7,136,979	\$ (52,112)
State - youth aids	3,264,466	3,264,466	3,559,042	294,576
State - income maintenance programs	2,079,260	2,079,260	2,075,428	(3,832)
State - community integration	110,644	110,644	144,260	33,616
State - child day care	1,396,808	1,396,808	1,427,002	30,194
State - alcohol and drug abuse	521,473	521,473	521,473	-
State - child support	185,483	185,483	185,483	-
State - autism waiver service	3,664,241	3,664,241	3,405,034	(259,207)
State - birth to three	619,189	619,189	619,189	-
State - low income energy assistance	150,000	245,575	237,824	(7,751)
State - indigent burial	171,700	171,700	128,335	(43,365)
State - community support	153,169	153,169	153,169	-
State - mental health	189,469	189,469	189,469	-
Nutrition	16,800	16,800	15,829	(971)
Other	1,396,089	1,469,401	1,427,105	(42,296)
Total intergovernmental contracts/grants	<u>21,107,882</u>	<u>21,276,769</u>	<u>21,225,621</u>	<u>(51,148)</u>
Taxes	12,895,829	12,895,829	12,895,829	-
Fines and licenses	520,000	520,000	593,008	73,008
Charges for services:				
Client fees	2,806,000	2,945,201	2,711,225	(233,976)
Child center fees	1,000	1,000	-	(1,000)
Office and building rent	-	-	1,809	1,809
Other	4,000	4,000	12,184	8,184
Total charges for services	<u>2,811,000</u>	<u>2,950,201</u>	<u>2,725,218</u>	<u>(224,983)</u>
Interdepartmental revenues	47,249	47,249	79,685	32,436
Miscellaneous revenues:				
SSI/SS collections	983,777	983,777	995,223	11,446
State - collections	80,000	80,000	63,470	(16,530)
Recoveries/refunds	55,000	55,000	89,087	34,087
Donations	2,000	2,000	5,165	3,165
Other	640,842	640,842	548,754	(92,088)
Total miscellaneous revenues	<u>1,761,619</u>	<u>1,761,619</u>	<u>1,701,699</u>	<u>(59,920)</u>
Total revenues	<u>39,143,579</u>	<u>39,451,667</u>	<u>39,221,060</u>	<u>(230,607)</u>
EXPENDITURES				
Health and human services:				
Salaries	13,568,681	13,494,387	13,492,690	1,697
Employee benefits	5,356,875	5,351,666	5,323,350	28,316
Operating	1,043,962	1,160,804	1,119,832	40,972
Purchased services - contracted	9,017,189	9,211,965	9,172,156	39,809
Purchased services - client services	5,087,268	5,087,268	4,787,234	300,034
Purchased services - aid for dependent children	2,588,591	2,588,591	2,444,267	144,324
Purchased services - general assistance	57,560	57,560	17,461	40,099
Purchased services - day care	216,757	216,757	208,998	7,759
Purchased services - food service	38,049	38,049	44,804	(6,755)

(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, 2007

	<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 - medical	\$ 148,677	\$ 151,147	\$ 143,323	\$ 7,824
Purchased services - transportation	84,919	84,919	103,590	(18,671)
Purchased services - other	551,998	583,892	560,789	23,103
State institution charges	305,932	305,932	268,982	36,950
Interdepartmental charges	1,477,121	1,522,121	1,514,474	7,647
Total expenditures	<u>39,543,579</u>	<u>39,855,058</u>	<u>39,201,950</u>	<u>653,108</u>
Excess of Revenues Over (Under) Expenditures	(400,000)	(403,391)	19,110	422,501
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	63,000	63,000
Transfers out	-	-	(91,503)	(91,503)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(28,503)</u>	<u>(28,503)</u>
Net change in fund balances	(400,000)	(403,391)	(9,393)	393,998
Fund Balance - January 1	746,352	746,352	746,352	-
Fund Balance - December 31	<u>\$ 346,352</u>	<u>\$ 342,961</u>	<u>\$ 736,959</u>	<u>\$ 393,998</u>

(CONCLUDED)

See 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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State - community options	\$ 3,571,280	\$ 3,571,280	\$ 3,602,294	\$ 31,014
State - community integration	23,025,231	23,025,231	23,436,737	411,506
State - human services allocation	3,066,766	3,066,766	3,066,766	-
State - developmentally disabled	4,099,522	4,099,522	1,529,738	(2,569,784)
State - other	361,622	361,622	358,544	(3,078)
Total intergovernmental contracts/grants	<u>34,124,421</u>	<u>34,124,421</u>	<u>31,994,079</u>	<u>(2,130,342)</u>
Taxes	1,715,412	1,715,412	1,715,412	-
Charges for services:				
Client fees	483,785	483,785	312,778	(171,007)
Total charges for services	<u>483,785</u>	<u>483,785</u>	<u>312,778</u>	<u>(171,007)</u>
Miscellaneous revenues:				
SSI collections	2,196,891	2,196,891	2,309,008	112,117
State - collections	20,000	20,000	8,579	(11,421)
Recoveries/refunds	45,000	45,000	139,238	94,238
Other	125,000	125,000	5,721	(119,279)
Total miscellaneous revenues	<u>2,386,891</u>	<u>2,386,891</u>	<u>2,462,546</u>	<u>75,655</u>
Total revenues	<u>38,710,509</u>	<u>38,710,509</u>	<u>36,484,815</u>	<u>(2,225,694)</u>
EXPENDITURES				
Health and human services:				
Salaries	1,824,466	1,824,466	1,813,612	10,854
Employee benefits	699,345	699,345	710,200	(10,855)
Operating expenses	52,253	52,253	53,812	(1,559)
Purchased services - contracted	4,017,982	4,017,982	4,309,318	(291,336)
Purchased services - client services	31,648,080	31,611,392	29,417,067	2,194,325
Purchased services - other	184,075	184,075	133,346	50,729
State institution charges	242,056	242,056	475,834	(233,778)
Interdepartmental charges	242,252	278,940	269,742	9,198
Total expenditures	<u>38,910,509</u>	<u>38,910,509</u>	<u>37,182,931</u>	<u>1,727,578</u>
Excess of Revenues (Under) Expenditures	(200,000)	(200,000)	(698,116)	(498,116)
Fund Balance - January 1	1,848,368	1,848,368	1,848,368	-
Fund Balance - December 31	<u>\$ 1,648,368</u>	<u>\$ 1,648,368</u>	<u>\$ 1,150,252</u>	<u>\$ (498,116)</u>

See notes to required supplementary information.

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2007

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.

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