

**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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
General intergovernmental assistance	\$ 895,000	\$ 895,000	\$ 895,000	\$ -
Intergovernmental contracts/grants:				
State - alcohol/drug	521,473	521,473	521,473	-
State - autism waiver service	907,230	907,230	889,470	(17,760)
State - birth to three	551,013	551,013	547,872	(3,141)
State - child care	1,392,741	1,460,741	1,423,338	(37,403)
State - child support	185,483	185,483	185,483	-
State - circuit court support	950,000	950,000	952,994	2,994
State - community options	398,581	398,581	352,500	(46,081)
State - community support	146,716	146,716	149,257	2,541
State - developmentally disabled	344,725	344,725	344,261	(464)
State - elderly transportation	789,607	789,607	790,025	418
State - emergency management	-	471,875	385,217	(86,658)
State - guardian ad litem	192,000	192,000	190,097	(1,903)
State - highway aid	870,780	870,780	870,780	-
State - human services allocation	10,279,594	10,279,594	10,361,460	81,866
State - income maintenance programs	2,448,930	2,448,930	2,316,155	(132,775)
State - indigent burial	210,000	210,000	-	(210,000)
State - indirect cost	553,611	553,611	893,979	340,368
State - land conservation	146,000	146,000	127,213	(18,787)
State - low income energy assistance	325,000	325,000	340,079	15,079
State - maternal/child	67,508	67,508	70,987	3,479
State - mental health	181,403	181,403	188,274	6,871
State - miscellaneous drug grants	189,118	230,046	206,318	(23,728)
State - solid waste management	13,600	13,600	12,341	(1,259)
State - Title III B	406,125	406,125	394,875	(11,250)
State - victim witness	375,851	375,851	319,110	(56,741)
State - youth aids	3,452,397	3,452,397	3,251,340	(201,057)
Home meals	192,556	192,556	200,341	7,785
Nutrition	366,499	366,499	372,916	6,417
US Department of Aging - Meals	81,341	81,341	97,925	16,584
IV - funding	2,270,695	2,270,695	2,179,796	(90,899)
IV - incentives	85,000	85,000	100,977	15,977
CDBG grants	82,924	192,482	87,946	(104,536)
Other	4,463,163	5,220,645	4,143,264	(1,077,381)
Total intergovernmental contracts/grants	<u>33,441,664</u>	<u>34,889,507</u>	<u>33,268,063</u>	<u>(1,621,444)</u>
Taxes:				
Property taxes	79,983,040	79,983,040	80,214,393	231,353
Sales taxes	1,400	1,400	1,321	(79)
Total taxes	<u>79,984,440</u>	<u>79,984,440</u>	<u>80,215,714</u>	<u>231,274</u>
Fines and licenses:				
County clerk	140,720	140,720	178,520	37,800
County treasurer	45,000	45,000	41,216	(3,784)
Sheriff	-	-	677,277	677,277
Circuit court services	736,000	736,000	648,089	(87,911)
Medical examiner	267,600	320,600	294,630	(25,970)
Human services	435,000	435,000	377,702	(57,298)
Parks and planning	160,000	160,000	140,966	(19,034)
Environmental resources	810,000	810,000	877,986	67,986
Other	80,000	80,000	66,895	(13,105)
Total fines and licenses	<u>2,674,320</u>	<u>2,727,320</u>	<u>3,303,281</u>	<u>575,961</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Charges for services:				
Circuit court services fees	\$ 1,519,250	\$ 1,519,250	\$ 1,220,874	\$ (298,376)
Sheriff department fees	5,297,769	5,297,769	5,364,635	66,866
Sheriff huber jail fees	1,087,718	1,087,718	777,174	(310,544)
Sheriff prisoner fees	1,649,902	1,649,902	1,509,846	(140,056)
Medical examiner	141,000	166,000	156,274	(9,726)
Register of deeds - fees	2,670,000	2,670,000	3,340,915	670,915
Human services client fees	6,308,743	6,308,743	7,498,625	1,189,882
Office and building rental	86,721	86,721	89,340	2,619
Lease revenue	82,900	82,900	111,726	28,826
County park fees	1,524,150	1,524,150	1,701,360	177,210
Other	1,010,800	1,135,800	1,593,151	457,351
Total charges for services	<u>21,378,953</u>	<u>21,528,953</u>	<u>23,363,920</u>	<u>1,834,967</u>
Interdepartmental revenues:				
Department charges - prisoner transport	353,000	353,000	258,109	(94,891)
Department charges - bailiffs	874,000	874,000	830,863	(43,137)
Department charges - detectives	127,203	127,203	125,641	(1,562)
Department charges - legal services	607,490	607,490	599,865	(7,625)
Department charges - administrative services	391,709	391,709	398,210	6,501
Department charges - indirect cost	670,006	670,006	715,815	45,809
Department charges - building space	401,859	401,859	378,759	(23,100)
Department charges - building maintenance	131,770	131,770	140,320	8,550
Other	163,135	163,135	159,959	(3,176)
Total interdepartmental revenues	<u>3,720,172</u>	<u>3,720,172</u>	<u>3,607,541</u>	<u>(112,631)</u>
Investment earnings	4,880,000	4,880,000	2,890,292	(1,989,708)
Miscellaneous revenues:				
Interest on delinquent taxes	1,900,000	1,900,000	2,365,206	465,206
Penalties on delinquent taxes	950,000	950,000	1,175,615	225,615
Profit (loss) on tax deed sale	37,250	37,250	83,602	46,352
SSI/SS collections	792,071	792,071	919,066	126,995
State collections	339,343	339,343	778,698	439,355
Sale of capital assets	1,000	1,000	4,498	3,498
Recoveries	521,074	531,074	1,478,116	947,042
Pay phone commission	317,836	317,836	313,381	(4,455)
Employee resale revenue	450,200	450,200	473,318	23,118
Landfill siting revenue	190,000	190,000	190,000	-
Donations	337,065	337,065	347,099	10,034
Other	1,371,873	1,584,373	1,760,215	175,842
Total miscellaneous revenues	<u>7,207,712</u>	<u>7,430,212</u>	<u>9,888,814</u>	<u>2,458,602</u>
<b>Total revenues</b>	<b><u>154,182,261</u></b>	<b><u>156,055,604</u></b>	<b><u>157,432,625</u></b>	<b><u>1,377,021</u></b>
<b>EXPENDITURES</b>				
Justice and public safety:				
Sheriff				
Personnel	30,268,352	30,358,454	30,147,751	210,703
Operating	3,999,300	4,295,178	3,939,028	356,150
Interdepartmental charges	3,672,335	3,672,335	3,637,452	34,883
Capital outlay	45,750	173,612	89,036	84,576
Total Sheriff	<u>37,985,737</u>	<u>38,499,579</u>	<u>37,813,267</u>	<u>686,312</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, 2012

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
Justice and public safety (continued):				
District attorney				
Personnel	\$ 1,862,188	\$ 1,862,188	\$ 1,805,462	\$ 56,726
Operating	364,385	364,385	308,340	56,045
Interdepartmental charges	211,093	211,093	205,231	5,862
Total District attorney	<u>2,437,666</u>	<u>2,437,666</u>	<u>2,319,033</u>	<u>118,633</u>
Circuit court services				
Personnel	6,151,797	6,151,797	6,147,429	4,368
Operating	1,531,025	1,531,025	1,425,236	105,789
Interdepartmental charges	1,592,809	1,592,809	1,422,121	170,688
Total Circuit court services	<u>9,275,631</u>	<u>9,275,631</u>	<u>8,994,786</u>	<u>280,845</u>
Medical examiner				
Personnel	1,137,985	1,164,985	1,131,690	33,295
Operating	189,053	249,053	233,254	15,799
Interdepartmental charges	107,047	108,047	106,814	1,233
Total Medical examiner	<u>1,434,085</u>	<u>1,522,085</u>	<u>1,471,758</u>	<u>50,327</u>
Emergency preparedness				
Personnel	4,084,004	4,259,004	4,034,078	224,926
Operating	560,992	1,035,072	784,449	250,623
Interdepartmental charges	497,298	497,298	474,820	22,478
Capital outlay	35,100	79,803	40,703	39,100
Total Emergency preparedness	<u>5,177,394</u>	<u>5,871,177</u>	<u>5,334,050</u>	<u>537,127</u>
Total justice and public safety	<u>56,310,513</u>	<u>57,606,138</u>	<u>55,932,894</u>	<u>1,673,244</u>
Health and human services:				
Human services				
Mental health center personnel	4,092,292	4,162,292	4,162,091	201
Human services personnel	25,557,733	25,617,733	25,617,675	58
Mental health center operating	998,738	1,013,184	1,030,725	(17,541)
Human services operating	26,825,732	27,436,661	26,605,248	831,413
Mental health center interdepartmental charges	815,843	865,843	846,669	19,174
Human services interdepartmental charges	2,509,792	2,532,000	2,514,167	17,833
Mental health center capital outlay	10,000	10,000	9,571	429
Human services capital outlay	-	7,347	7,347	-
Total Human Services	<u>60,810,130</u>	<u>61,645,060</u>	<u>60,793,493</u>	<u>851,567</u>
Corporation counsel				
Child support personnel	2,046,375	2,046,375	1,908,285	138,090
Child support operating	310,255	310,255	195,054	115,201
Child support interdepartmental charges	180,834	180,834	166,244	14,590
Total Corporation counsel	<u>2,537,464</u>	<u>2,537,464</u>	<u>2,269,583</u>	<u>267,881</u>
Total health and human services	<u>63,347,594</u>	<u>64,182,524</u>	<u>63,063,076</u>	<u>1,119,448</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	170,813	176,813	172,589	4,224
Operating	434,718	638,894	476,287	162,607
Interdepartmental charges	107,523	122,104	119,398	2,706
Total University of Wisconsin extension	<u>713,054</u>	<u>937,811</u>	<u>768,274</u>	<u>169,537</u>
Register of deeds				
Personnel	1,125,823	1,103,823	1,026,088	77,735
Operating	92,377	98,977	69,682	29,295
Interdepartmental charges	229,999	251,999	244,362	7,637
Total Register of deeds	<u>1,448,199</u>	<u>1,454,799</u>	<u>1,340,132</u>	<u>114,667</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, 2012

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
Environment, parks and education (continued):				
Parks and land use				
Personnel	\$ 7,815,124	\$ 7,815,124	\$ 7,757,890	\$ 57,234
Operating	1,825,651	1,892,742	1,769,650	123,092
Interdepartmental charges	1,373,053	1,373,053	1,352,537	20,516
Capital outlay	301,275	501,185	373,148	128,037
Total Parks and land use	<u>11,315,103</u>	<u>11,582,104</u>	<u>11,253,225</u>	<u>328,879</u>
Total environment, parks and education	<u>13,476,356</u>	<u>13,974,714</u>	<u>13,361,631</u>	<u>613,083</u>
Public works:				
Facilities management				
Personnel	4,422,242	4,422,242	4,371,296	50,946
Operating	5,422,000	5,763,166	5,107,610	655,556
Interdepartmental charges	465,728	479,728	475,722	4,006
Capital outlay	115,000	206,500	75,008	131,492
Total Public works	<u>10,424,970</u>	<u>10,871,636</u>	<u>10,029,636</u>	<u>842,000</u>
General government:				
County executive				
Personnel	484,395	484,395	462,830	21,565
Operating	45,700	45,700	31,965	13,735
Interdepartmental charges	28,974	28,974	23,955	5,019
Total County executive	<u>559,069</u>	<u>559,069</u>	<u>518,750</u>	<u>40,319</u>
County board				
Personnel	907,103	907,103	888,115	18,988
Operating	234,368	364,368	155,484	208,884
Interdepartmental charges	31,404	31,404	28,144	3,260
Total County board	<u>1,172,875</u>	<u>1,302,875</u>	<u>1,071,743</u>	<u>231,132</u>
Administration				
Personnel	5,182,893	5,182,893	5,099,590	83,303
Operating	729,922	776,063	612,468	163,595
Interdepartmental charges	418,273	418,273	408,681	9,592
Total Administration	<u>6,331,088</u>	<u>6,377,229</u>	<u>6,120,739</u>	<u>256,490</u>
County clerk				
Personnel	374,938	357,738	350,999	6,739
Operating	275,459	482,659	478,152	4,507
Interdepartmental charges	39,208	40,208	39,643	565
Total County clerk	<u>689,605</u>	<u>880,605</u>	<u>868,794</u>	<u>11,811</u>
County treasurer				
Personnel	357,787	357,787	314,236	43,551
Operating	154,424	154,424	116,450	37,974
Interdepartmental charges	131,577	131,577	129,880	1,697
Total County treasurer	<u>643,788</u>	<u>643,788</u>	<u>560,566</u>	<u>83,222</u>
Non-departmental				
Personnel	529,000	529,000	440,663	88,337
Operating	1,842,100	2,150,400	1,792,215	358,185
Contingency fund	1,200,000	397,700	-	397,700
Interdepartmental charges	60,000	60,000	60,000	-
Total Non-departmental	<u>3,631,100</u>	<u>3,137,100</u>	<u>2,292,878</u>	<u>844,222</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
Corporation counsel				
Corporation counsel personnel	\$ 1,181,316	\$ 1,181,316	\$ 1,086,289	\$ 95,027
Corporation counsel operating	228,278	228,278	121,245	107,033
Corporation counsel Interdepartmental charges	72,538	72,538	69,543	2,995
Total Corporation counsel	<u>1,482,132</u>	<u>1,482,132</u>	<u>1,277,077</u>	<u>205,055</u>
Total general government	<u>14,509,657</u>	<u>14,382,798</u>	<u>12,710,547</u>	<u>1,672,251</u>
<b>Total expenditures</b>	<b><u>158,069,090</u></b>	<b><u>161,017,810</u></b>	<b><u>155,097,784</u></b>	<b><u>5,920,026</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,886,829)</b>	<b>(4,962,206)</b>	<b>2,334,841</b>	<b>7,297,047</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,562,877	1,562,877
Transfers out	-	-	(3,143,254)	(3,143,254)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<b><u>(1,580,377)</u></b>	<b><u>(1,580,377)</u></b>
<b>Net change in fund balances</b>	<b>(3,886,829)</b>	<b>(4,962,206)</b>	<b>754,464</b>	<b>5,716,670</b>
Fund Balance - January 1	<u>67,643,642</u>	<u>67,643,642</u>	<u>67,643,642</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 63,756,813</u></b>	<b><u>\$ 62,681,436</u></b>	<b><u>\$ 68,398,106</u></b>	<b><u>\$ 5,716,670</u></b>

(CONCLUDED)

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

**WAUKESHA COUNTY, WISCONSIN**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2012

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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.