

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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 845,000	\$ 845,000	\$ 1,223,383	\$ 378,383
Intergovernmental contracts/grants	33,238,379	37,089,980	36,275,938	(814,042)
Taxes	79,545,863	79,545,863	79,480,305	(65,558)
Fines and licenses	2,714,927	2,714,927	3,383,551	668,624
Charges for services	22,393,003	22,433,748	22,922,497	488,749
Interdepartmental revenues	3,440,491	3,440,491	3,340,617	(99,874)
Investment earnings (loss)	4,590,000	4,590,000	(1,894,146)	(6,484,146)
Miscellaneous revenues	7,660,003	7,711,276	8,419,568	708,292
Total revenues	154,427,666	158,371,285	153,151,713	(5,219,572)
EXPENDITURES				
Justice and public safety:				
Sheriff				
Personnel	\$ 30,425,534	\$ 30,538,116	\$ 30,425,540	\$ 112,576
Operating	3,992,130	4,313,346	3,933,233	380,113
Interdepartmental charges	3,713,277	3,713,277	3,630,931	82,346
Capital outlay	53,600	427,318	210,962	216,356
Total Sheriff	<u>38,184,541</u>	<u>38,992,057</u>	<u>38,200,666</u>	<u>791,391</u>
District attorney				
Personnel	1,848,242	1,848,242	1,759,687	88,555
Operating	273,179	281,219	225,465	55,754
Interdepartmental charges	211,353	211,353	184,315	27,038
Total District attorney	<u>2,332,774</u>	<u>2,340,814</u>	<u>2,169,467</u>	<u>171,347</u>
Circuit court services				
Personnel	6,290,625	6,290,625	6,074,853	215,772
Operating	1,532,382	1,539,082	1,268,040	271,042
Interdepartmental charges	1,546,624	1,546,624	1,463,055	83,569
Capital outlay	10,000	10,000	8,000	2,000
Total Circuit court services	<u>9,379,631</u>	<u>9,386,331</u>	<u>8,813,948</u>	<u>572,383</u>
Medical examiner				
Personnel	1,181,466	1,206,466	1,191,499	14,967
Operating	254,190	229,190	210,026	19,164
Interdepartmental charges	112,024	112,024	105,303	6,721
Total Medical examiner	<u>1,547,680</u>	<u>1,547,680</u>	<u>1,506,828</u>	<u>40,852</u>
Emergency preparedness				
Personnel	4,423,323	4,522,883	4,505,741	17,142
Operating	590,069	683,855	637,542	46,313
Interdepartmental charges	493,666	470,666	463,081	7,585
Capital outlay	50,000	3,440	3,440	-
Total Emergency preparedness	<u>5,557,058</u>	<u>5,680,844</u>	<u>5,609,804</u>	<u>71,040</u>
Total justice and public safety	<u>57,001,684</u>	<u>57,947,726</u>	<u>56,300,713</u>	<u>1,647,013</u>
Health and human services:				
Human services				
Personnel	30,494,134	30,828,734	30,401,386	427,348
Operating	27,788,568	31,183,032	31,084,514	98,518
Interdepartmental charges	3,320,871	3,341,035	3,244,414	96,621
Capital outlay	60,000	60,000	18,572	41,428
Total Human Services	<u>61,663,573</u>	<u>65,412,801</u>	<u>64,748,886</u>	<u>663,915</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Health and human services (continued):				
Corporation counsel - child support				
Personnel	\$ 2,023,628	\$ 2,023,628	\$ 1,991,470	\$ 32,158
Operating	295,255	297,487	243,002	54,485
Interdepartmental charges	179,091	179,091	166,592	12,499
Total Corporation counsel	<u>2,497,974</u>	<u>2,500,206</u>	<u>2,401,064</u>	<u>99,142</u>
Total health and human services	<u>64,161,547</u>	<u>67,913,007</u>	<u>67,149,950</u>	<u>763,057</u>
Environment, parks and education:				
University of Wisconsin extension				
Personnel	190,241	194,465	191,819	2,646
Operating	382,009	499,770	398,161	101,609
Interdepartmental charges	109,798	113,948	108,432	5,516
Total University of Wisconsin extension	<u>682,048</u>	<u>808,183</u>	<u>698,412</u>	<u>109,771</u>
Register of deeds				
Personnel	1,092,886	1,092,886	1,030,650	62,236
Operating	88,871	90,255	59,171	31,084
Interdepartmental charges	234,942	234,942	233,660	1,282
Total Register of deeds	<u>1,416,699</u>	<u>1,418,083</u>	<u>1,323,481</u>	<u>94,602</u>
Parks and land use				
Personnel	7,828,013	7,913,513	7,888,617	24,896
Operating	1,865,635	1,796,417	1,768,577	27,840
Interdepartmental charges	1,404,405	1,404,405	1,373,792	30,613
Capital outlay	406,500	520,477	312,628	207,849
Total Parks and land use	<u>11,504,553</u>	<u>11,634,812</u>	<u>11,343,614</u>	<u>291,198</u>
Total environment, parks and education	<u>13,603,300</u>	<u>13,861,078</u>	<u>13,365,507</u>	<u>495,571</u>
Public works:				
Facilities management				
Personnel	4,520,961	4,520,961	4,399,911	121,050
Operating	4,877,017	5,016,326	4,663,028	353,298
Interdepartmental charges	502,831	502,831	489,841	12,990
Capital outlay	267,000	367,000	124,807	242,193
Total Public works	<u>10,167,809</u>	<u>10,407,118</u>	<u>9,677,587</u>	<u>729,531</u>
General government:				
County executive				
Personnel	487,020	487,020	475,261	11,759
Operating	42,396	42,396	21,682	20,714
Interdepartmental charges	30,153	30,153	26,502	3,651
Total County executive	<u>559,569</u>	<u>559,569</u>	<u>523,445</u>	<u>36,124</u>
County board				
Personnel	922,454	922,454	894,482	27,972
Operating	214,405	383,493	203,209	180,284
Interdepartmental charges	30,634	30,634	28,336	2,298
Total County board	<u>1,167,493</u>	<u>1,336,581</u>	<u>1,126,027</u>	<u>210,554</u>
Administration				
Personnel	4,028,249	4,088,249	4,071,815	16,434
Operating	604,667	562,976	424,530	138,446
Interdepartmental charges	176,384	176,384	169,670	6,714
Total Administration	<u>4,809,300</u>	<u>4,827,609</u>	<u>4,666,015</u>	<u>161,594</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
General government (continued):				
County clerk				
Personnel	\$ 350,042	\$ 350,042	\$ 326,376	\$ 23,666
Operating	144,414	144,414	140,567	3,847
Interdepartmental charges	40,254	40,254	39,810	444
Total County clerk	<u>534,710</u>	<u>534,710</u>	<u>506,753</u>	<u>27,957</u>
County treasurer				
Personnel	355,363	355,363	315,981	39,382
Operating	149,679	149,679	125,022	24,657
Interdepartmental charges	134,996	134,996	132,508	2,488
Total County treasurer	<u>640,038</u>	<u>640,038</u>	<u>573,511</u>	<u>66,527</u>
Non-departmental				
Personnel	430,000	430,000	308,802	121,198
Operating	2,589,500	2,477,533	1,380,929	1,096,604
Interdepartmental charges	76,800	76,800	76,783	17
Total Non-departmental	<u>3,096,300</u>	<u>2,984,333</u>	<u>1,766,514</u>	<u>1,217,819</u>
Corporation counsel				
Personnel	1,164,272	1,164,272	1,114,476	49,796
Operating	228,278	228,743	58,511	170,232
Interdepartmental charges	73,625	73,625	70,835	2,790
Total Corporation counsel	<u>1,466,175</u>	<u>1,466,640</u>	<u>1,243,822</u>	<u>222,818</u>
Total general government	<u>12,273,585</u>	<u>12,349,480</u>	<u>10,406,087</u>	<u>1,943,393</u>
Total expenditures	<u>157,207,925</u>	<u>162,478,409</u>	<u>156,899,844</u>	<u>5,578,565</u>
Excess of Revenues Over (Under) Expenditures	(2,780,259)	(4,107,124)	(3,748,131)	358,993
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	417,207	417,207
Transfers out	-	-	(3,150,654)	(3,150,654)
Total other financing sources (uses)	-	-	<u>(2,733,447)</u>	<u>(2,733,447)</u>
Net change in fund balances	(2,780,259)	(4,107,124)	(6,481,578)	(2,374,454)
Fund Balance - January 1	68,398,106	68,398,106	68,398,106	-
Fund Balance - December 31	<u>\$ 65,617,847</u>	<u>\$ 64,290,982</u>	<u>\$ 61,916,528</u>	<u>\$ (2,374,454)</u>

(CONCLUDED)

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

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2013

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.