

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 965,000	\$ 965,000	\$ 1,157,250	\$ 192,250
Intergovernmental contracts/grants:				
State - maternal/child	79,026	79,026	79,024	(2)
State - victim witness	382,042	382,042	346,866	(35,176)
State - elderly transportation	719,279	719,279	734,593	15,314
State - Title III B	220,570	220,570	192,899	(27,671)
State - circuit court support	1,138,000	1,138,000	1,128,257	(9,743)
State - guardian ad litem	212,000	212,000	214,658	2,658
State - WIC	939,711	1,039,371	883,719	(155,652)
State - miscellaneous drug grants	89,585	112,932	112,956	24
State - indirect cost	274,014	274,014	421,225	147,211
State - recycling	87,162	87,162	75,562	(11,600)
State - land conservation	157,000	157,000	155,000	(2,000)
State - highway aid	1,051,780	1,051,780	1,010,537	(41,243)
State - planning and zoning	-	505,988	132,431	(373,557)
State - solid waste management	147,600	161,018	99,597	(61,421)
State - emergency management	-	1,015,747	168,846	(846,901)
IV - funding	390,000	390,000	405,740	15,740
CDBG grants	172,500	238,750	136,823	(101,927)
Other	807,982	943,352	1,278,936	335,584
Total intergovernmental contracts/grants	<u>6,868,251</u>	<u>8,728,031</u>	<u>7,577,669</u>	<u>(1,150,362)</u>
Taxes:				
Property taxes	53,075,267	53,075,267	52,840,814	(234,453)
Sales taxes	400	400	1,436	1,036
Total taxes	<u>53,075,667</u>	<u>53,075,667</u>	<u>52,842,250</u>	<u>(233,417)</u>
Fines and licenses:				
County clerk	174,000	174,000	147,852	(26,148)
County treasurer	250,000	250,000	142,747	(107,253)
Sheriff	-	-	636,692	636,692
Circuit court services	874,194	874,194	794,743	(79,451)
Medical examiner	167,710	167,710	217,060	49,350
Parks and planning	225,000	225,000	200,204	(24,796)
Environmental resources	899,500	899,500	796,980	(102,520)
Other	140,000	140,000	128,140	(11,860)
Total fines and licenses	<u>2,730,404</u>	<u>2,730,404</u>	<u>3,064,418</u>	<u>334,014</u>
Charges for services:				
Circuit court services fees	1,497,925	1,497,925	1,513,442	15,517
Sheriff department fees	2,740,148	2,740,148	2,722,613	(17,535)
Sheriff huber jail fees	1,465,068	1,465,068	1,316,646	(148,422)
Sheriff prisoner fees	1,941,116	1,941,116	1,782,727	(158,389)
Medical examiner	172,670	439,790	187,511	(252,279)
Register of deeds - fees	3,501,000	3,501,000	2,292,821	(1,208,179)
Public health	402,690	402,690	397,903	(4,787)
Office and building rental	78,057	78,057	97,334	19,277
Lease revenue	55,167	55,167	71,062	15,895

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2008

	<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	\$ 1,533,300	\$ 1,533,300	\$ 1,528,765	\$ (4,535)
Other	981,267	1,002,253	929,651	(72,602)
Total charges for services	<u>14,368,408</u>	<u>14,656,514</u>	<u>12,840,475</u>	<u>(1,816,039)</u>
Interdepartmental revenues:				
Department charges - prisoner transport	334,082	334,082	319,326	(14,756)
Department charges - bailiffs	777,422	777,422	750,182	(27,240)
Department charges - detectives	280,435	280,435	281,681	1,246
Department charges - grounds maintenance	165,000	165,000	159,098	(5,902)
Department charges - legal services	471,617	471,617	456,831	(14,786)
Department charges - administrative services	502,988	502,988	472,708	(30,280)
Department charges - indirect cost	725,542	725,542	701,428	(24,114)
Department charges - building space	353,382	353,382	353,709	327
Department charges - building maintenance	140,000	140,000	127,432	(12,568)
Other	196,019	196,019	172,480	(23,539)
Total interdepartmental revenues	<u>3,946,487</u>	<u>3,946,487</u>	<u>3,794,875</u>	<u>(151,612)</u>
Investment earnings	5,900,000	5,900,000	8,173,698	2,273,698
Miscellaneous revenues:				
Interest on delinquent taxes	1,352,000	1,352,000	1,456,248	104,248
Penalties on delinquent taxes	676,000	676,000	749,364	73,364
Profit (loss) on tax deed sale	47,000	47,000	(1,347)	(48,347)
Sale of capital assets	11,000	11,000	1,875	(9,125)
Recoveries	341,764	416,764	613,755	196,991
Pay phone commission	4,000	4,000	282,409	278,409
Employee resale revenue	265,880	265,880	376,027	110,147
Landfill siting revenue	110,000	110,000	110,000	-
Donations	15,282	15,282	12,640	(2,642)
Other	576,388	590,287	2,422,105	1,831,818
Total miscellaneous revenues	<u>3,399,314</u>	<u>3,488,213</u>	<u>6,023,076</u>	<u>2,534,863</u>
Total revenues	<u>91,253,531</u>	<u>93,490,316</u>	<u>95,473,711</u>	<u>1,983,395</u>
EXPENDITURES				
Justice and public safety				
Sheriff - administration	4,666,828	4,641,828	4,437,814	204,014
Sheriff - jail and corrections	13,895,348	13,944,310	13,810,924	133,386
Sheriff - investigation	4,273,911	4,667,996	4,402,953	265,043
Sheriff - patrol	9,694,774	9,763,250	10,191,917	(428,667)
District attorney	2,278,321	2,278,880	2,220,127	58,753
Circuit court services	9,277,665	9,278,161	9,243,372	34,789
Medical examiner	1,333,077	1,604,197	1,300,323	303,874
Emergency preparedness	4,702,046	5,892,557	4,870,762	1,021,795
Total justice and public safety	<u>50,121,970</u>	<u>52,071,179</u>	<u>50,478,192</u>	<u>1,592,987</u>
Health and human services:				
Aging and disability resource center	1,968,546	1,968,546	1,659,921	308,625
Veteran services	273,382	279,882	270,142	9,740
Human services	3,598,698	3,698,358	3,453,519	244,839
Total health and human services	<u>5,840,626</u>	<u>5,946,786</u>	<u>5,383,582</u>	<u>563,204</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, 2008

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
Environment, parks and education:				
University of Wisconsin extension	\$ 491,955	\$ 801,415	\$ 560,621	\$ 240,794
Register of deeds	1,966,112	1,966,112	1,639,324	326,788
Parks and land use	11,684,939	12,519,117	11,485,299	1,033,818
Total environment, parks and education	<u>14,143,006</u>	<u>15,286,644</u>	<u>13,685,244</u>	<u>1,601,400</u>
Public works				
Facilities management	10,508,416	10,906,739	10,336,979	569,760
General government:				
County executive	544,644	548,224	480,930	67,294
County board	1,340,437	1,389,204	1,171,918	217,286
Administration	5,544,180	5,582,992	5,516,270	66,722
County clerk	669,584	669,584	652,817	16,767
County treasurer	695,974	721,974	574,786	147,188
Non-departmental	3,783,556	3,375,624	2,380,756	994,868
Corporation counsel	1,385,809	1,385,809	1,338,942	46,867
Total general government	<u>13,964,184</u>	<u>13,673,411</u>	<u>12,116,419</u>	<u>1,556,992</u>
Total expenditures	<u>94,578,202</u>	<u>97,884,759</u>	<u>92,000,416</u>	<u>5,884,343</u>
Excess of Revenues Over (Under) Expenditures	(3,324,671)	(4,394,443)	3,473,295	7,867,738
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	409,602	409,602
Transfers out	-	-	(3,468,742)	(3,468,742)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,059,140)</u>	<u>(3,059,140)</u>
Net change in fund balances	(3,324,671)	(4,394,443)	414,155	4,808,598
Fund Balance - January 1	60,408,888	60,408,888	60,408,888	-
Fund Balance - December 31	<u>\$ 57,084,217</u>	<u>\$ 56,014,445</u>	<u>\$ 60,823,043</u>	<u>\$ 4,808,598</u>

(CONCLUDED)

See independent auditors' report and accompanying 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, 2008

	<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	\$ 7,189,093	\$ 7,189,093	\$ 7,554,389	\$ 365,296
State - youth aids	3,195,701	3,195,701	3,254,043	58,342
State - income maintenance programs	2,054,610	2,054,610	2,338,365	283,755
State - developmentally disabled	255,291	255,291	204,526	(50,765)
State - child day care	1,296,392	1,296,392	1,446,654	150,262
State - alcohol and drug abuse	521,473	521,473	521,473	-
State - child support	185,483	185,483	185,483	-
State - autism waiver service	3,640,011	3,640,011	3,566,658	(73,353)
State - birth to three	619,189	619,189	612,414	(6,775)
State - low income energy assistance	250,000	250,000	228,349	(21,651)
State - indigent burial	171,700	171,700	156,532	(15,168)
State - community options	-	-	96,887	96,887
State - community support	153,169	153,169	153,169	-
State - mental health	189,469	189,469	189,469	-
Nutrition	16,800	16,800	15,475	(1,325)
Other	1,505,666	1,571,093	1,411,030	(160,063)
Total intergovernmental contracts/grants	<u>21,244,047</u>	<u>21,309,474</u>	<u>21,934,916</u>	<u>625,442</u>
Taxes	14,019,368	14,019,368	14,019,368	-
Fines and licenses	565,000	565,000	536,124	(28,876)
Charges for services:				
Client fees	3,260,128	3,260,128	2,454,170	(805,958)
Child center fees	1,000	1,000	-	(1,000)
Other	4,000	4,000	16,096	12,096
Total charges for services	<u>3,265,128</u>	<u>3,265,128</u>	<u>2,470,266</u>	<u>(794,862)</u>
Interdepartmental revenues	76,279	76,279	76,279	-
Miscellaneous revenues:				
SSI/SS collections	1,003,777	1,003,777	924,887	(78,890)
State - collections	100,000	100,000	119,771	19,771
Recoveries/refunds	55,000	55,000	63,312	8,312
Donations	2,000	2,000	3,879	1,879
Other	640,842	640,842	217,990	(422,852)
Total miscellaneous revenues	<u>1,801,619</u>	<u>1,801,619</u>	<u>1,329,839</u>	<u>(471,780)</u>
Total revenues	<u>40,971,441</u>	<u>41,036,868</u>	<u>40,366,792</u>	<u>(670,076)</u>
EXPENDITURES				
Health and human services:				
Salaries	14,300,810	14,311,410	14,007,945	303,465
Employee benefits	5,674,640	5,676,040	5,627,419	48,621
Operating	1,136,113	1,154,089	1,115,626	38,463
Purchased services - contracted	8,910,732	8,956,892	8,927,721	29,171
Purchased services - client services	5,720,092	5,720,092	5,560,287	159,805
Purchased services - aid for dependent children	2,565,854	2,565,854	2,157,218	408,636
Purchased services - general assistance	25,060	25,060	12,744	12,316
Purchased services - day care	216,757	216,757	125,486	91,271

(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, 2008

	<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 - food service	\$ 38,049	\$ 38,049	\$ 32,936	\$ 5,113
Purchased services - medical	148,677	155,227	173,554	(18,327)
Purchased services - transportation	84,919	84,919	90,867	(5,948)
Purchased services - other	291,588	291,588	319,405	(27,817)
State institution charges	766,256	766,256	1,001,167	(234,911)
Interdepartmental charges	1,484,894	1,484,894	1,476,267	8,627
Total expenditures	41,364,441	41,447,127	40,628,642	818,485
Excess of Revenues Over (Under) Expenditures	(393,000)	(410,259)	(261,850)	148,409
OTHER FINANCING SOURCES				
Transfers in	-	-	200,000	200,000
Total other financing sources	-	-	200,000	200,000
Net change in fund balances	(393,000)	(410,259)	(61,850)	348,409
Fund Balance - January 1	736,959	736,959	736,959	-
Fund Balance - December 31	\$ 343,959	\$ 326,700	\$ 675,109	\$ 348,409

(CONCLUDED)

See independent auditors' report and accompanying 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, 2008

	<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	\$ 3,297,422	\$ 3,297,422	\$ 3,277,688	\$ (19,734)
State - community integration	17,673,353	17,673,353	18,138,149	464,796
State - human services allocation	1,599,685	1,599,685	3,183,689	1,584,004
State - developmentally disabled	5,125,538	5,125,538	2,046,911	(3,078,627)
State - Title III B	173,998	173,998	134,151	(39,847)
State - other	524,820	524,820	536,361	11,541
Total intergovernmental contracts/grants	<u>28,394,816</u>	<u>28,394,816</u>	<u>27,316,949</u>	<u>(1,077,867)</u>
Taxes	1,378,715	1,378,715	1,378,715	-
Charges for services:				
Client fees	360,250	360,250	125,828	(234,422)
Total charges for services	<u>360,250</u>	<u>360,250</u>	<u>125,828</u>	<u>(234,422)</u>
Miscellaneous revenues:				
SSI collections	1,557,815	1,557,815	1,744,907	187,092
Recoveries/refunds	-	-	16,699	16,699
Other	50,200	50,200	180	(50,020)
Total miscellaneous revenues	<u>1,608,015</u>	<u>1,608,015</u>	<u>1,761,786</u>	<u>153,771</u>
Total revenues	<u>31,741,796</u>	<u>31,741,796</u>	<u>30,583,278</u>	<u>(1,158,518)</u>
EXPENDITURES				
Health and human services:				
Salaries	2,022,270	2,022,270	1,996,565	25,705
Employee benefits	818,061	818,061	779,633	38,428
Operating expenses	268,865	268,865	148,172	120,693
Purchased services - contracted	3,508,085	3,505,085	3,417,672	87,413
Purchased services - client services	24,527,834	24,514,534	22,636,000	1,878,534
Purchased services - other	233,224	233,224	71,661	161,563
Interdepartmental charges	363,457	379,757	273,994	105,763
Total expenditures	<u>31,741,796</u>	<u>31,741,796</u>	<u>29,323,697</u>	<u>2,418,099</u>
Excess of Revenues Over Expenditures	-	-	1,259,581	1,259,581
OTHER FINANCING (USES)				
Transfers out	-	-	(555,000)	(555,000)
Total other financing (uses)	-	-	<u>(555,000)</u>	<u>(555,000)</u>
Net change in fund balances	-	-	704,581	704,581
Fund Balance - January 1	1,150,252	1,150,252	1,150,252	-
Fund Balance - December 31	<u>\$ 1,150,252</u>	<u>\$ 1,150,252</u>	<u>\$ 1,854,833</u>	<u>\$ 704,581</u>

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

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2008

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.

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