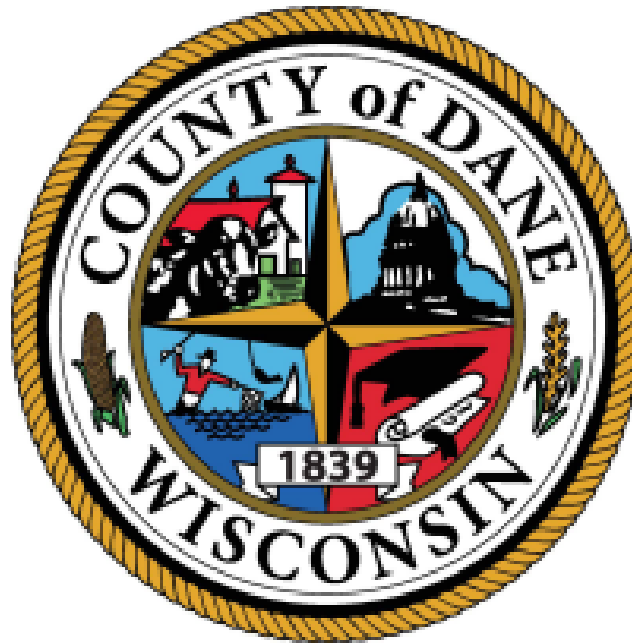

2024 Dane County Budget-in-Brief



***Prepared by the
Department of Administration***

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Mission Statement

Dane County government strives to provide high quality and efficient public services that respond to public needs and treat every individual with respect and dignity. Consistent with state statutory authority, county services promote health, welfare and safety for all Dane County residents. Services are provided in the areas of general government, public safety, courts, highways and transportation, health and human services, recreation and education, conservation, and economic development.

Background Information on Dane County

Dane County was created by the first Wisconsin territorial legislature in 1836 and was organized as a separate governmental unit in 1839. The County was named after Nathan Dane of Massachusetts, chairman of the committee that drew up the Ordinance of 1787 for the government of the Northwest Territory.

With an estimated 2023 population of 575,347 the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,238 square miles there are 33 townships, 20 villages and 8 cities. The City of Madison is the largest with 47% of the County's population and 44% of the equalized value. The City of Madison is the Capital of Wisconsin and home to the 45,540 Student University of Wisconsin-Madison.

Dane County is home to Epic Systems, a leading healthcare software company, CUNA Mutual Group, a leading provider of financial services to the world's credit unions; American Family Insurance, Exact Sciences, and many other businesses and industries. In addition, Dane County is a leading Wisconsin county in agriculture and livestock production.

Dane County has a rapidly growing high-tech business community that has been fostered by the University of Wisconsin-Madison's world-wide leadership and academic teaching in the areas of biotechnology, medical/biomedical research, micro-electronics, pharmaceuticals, contract research and development, and software and other computer-related equipment.

Profile of Dane County Government

Dane County government provides many functions and services for County citizens through over 2,700 elected and civil service employees. The County acts as an agency for the State of Wisconsin to enforce both state and county laws for the protection of its citizens' livelihood, safety, health and welfare, and property.

The Dane County Board of Supervisors establishes policies for the County. Supervisors are elected from each of the County's 37 supervisory districts (see map above) in the spring of even numbered years. As the County's legislative body, the County Board also approves county ordinances, levies taxes, and appropriates funds for all county services.

The Office of the County Executive was established in 1972 to act as the Chief Executive Officer of the County. The County Executive is an elected position that serves a four-year term, with elections in the spring.

In addition to the County Board and County Executive, there are six elected County officials whose offices are established by the constitution of the State of Wisconsin and who are elected in the fall of every even numbered year. These offices are the Clerk of Courts, County Clerk, District Attorney, Register of Deeds, Sheriff and Treasurer. Elected officials serve as the head of their respective agencies and carry out the policies established by the State Legislature and the County Board.

In addition to the six elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These departments are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Office for Equity and Inclusion, Extension, Family Court Services, Human Services, Juvenile Court, Land and Water Resources, Library, Medical Examiner, Planning and Development, Pretrial Services, Public Safety Communications, Highway and Transportation, Veterans Service, Waste & Renewables, Office of Criminal Justice Reform, Pretrial Services, and the Zoo.

Budget Activity Structure

Dane County's budget is structured into seven organizational units, or activities, which group operating departments providing similar services to the community. Each department is further broken down into its functional units, or programs. Programs summarize key statistics involving revenue, expenditures and personnel needed to perform a given function.

1) GENERAL GOVERNMENT

Departments:	County Board	Treasurer
	County Executive	Corporation Counsel
	County Clerk	Register of Deeds
	Administration	Miscellaneous Appropriations
	Office for Equity and Inclusion	

General Government agencies provide the Executive, Legislative, Administrative, Financial, Record Keeping, and Legal functions for Dane County.

2) PUBLIC SAFETY AND CRIMINAL JUSTICE

Departments:	Clerk of Courts	District Attorney
	Sheriff	Public Safety Communications
	Family Court Services	Emergency Management
	Medical Examiner	Juvenile Court Program
	Miscellaneous Appropriations	Pretrial Services

Public Safety and Criminal Justice agencies provide the Legal, Safety, Disaster Planning and Response, and Death Investigation functions for Dane County.

3) **HEALTH AND HUMAN SERVICES**

Departments: Human Services Veterans Service Office
Public Health Madison & Dane County

These agencies provide the Human Service and Veterans' Assistance functions for Dane County.

4) **CONSERVATION AND ECONOMIC DEVELOPMENT**

Departments: Miscellaneous Appropriations Waste & Renewables
Planning & Development Land & Water Resources - Conservation
Land Information Office

The Conservation and Economic Development agencies provide the Planning, Land Management, Land Protection, Waste Management and Recycling functions for Dane County.

5) **CULTURE, EDUCATION AND RECREATION**

Departments: Library Land & Water Resources
Alliant Energy Center Extension
Henry Vilas Zoo Miscellaneous Appropriations

The Culture, Education and Recreation agencies provide Quality of Life Enhancement for Dane County.

6) **PUBLIC WORKS**

Departments: Highway & Transportation
Airport

Public Works agencies provide the Infrastructure Maintenance and Transportation functions for Dane County.

7) **DEBT SERVICE**

Department: Debt Service

The Debt Service agency provides the Principal and Interest Repayment function for Dane County.

The Budget Process

Activity	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Executive Develops Budget Guidelines & Materials													
Departments Prepare Budget Requests													
Administration Reviews Department Requests													
Joint Executive & County Board Public Hearings													
Executive Develops Recommended Budget													
County Board Standing Committee Review													
County Board Public Hearing													
County Board Deliberations													
County Executive Vetoes													
Budget Document Preparation													

Chapters 7 (County Board Rules) and 29 (The Budget Ordinance) of the Dane County Ordinances establish basic parameters for the county budget process. The County's Annual Budget is developed over a nine-month period, beginning in March and ending in late November or early December, except for the budget document preparation, which is completed by January.

During the annual budget process, from March through July, departments develop 5-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget.

During the annual budget process, from March through July, departments develop 5-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget.

From March through May, DOA provides staff support to the County Executive in the development of operating and/or capital budget guidelines for distribution to department heads. During this period, the Controller's Office develops the necessary budget materials and revise forms as needed, consistent with those guidelines. This information, along with internal changes and other budgetary information, is compiled into the Budget Manual that provides the basis for the development of each department's program budget(s). During May, the budget staff conducts budget-training sessions for County staff.

Departments begin developing budgets no later than June. In July and August, departments meet with DOA to submit their budget requests to the County Executive. A compilation of department requests is provided to the County Board no later than 10 working days following the submission of the final departmental budget request, but no later than the Wednesday following Labor Day. In September, the DOA makes recommendations to the County Executive on individual decision items. The County Executive and County Board hold public hearings on the departmental budget requests. The County Executive uses DOA's recommendations and information from the requesting departments to develop the Recommended Budget and accompanying Operating and Capital Budget Appropriations Resolutions, which are submitted to the County Board by October 1st of each year.

In October County Board Standing Committees review the Recommended Budget and propose amendments to the Personnel & Finance Committee. From late October through early November the Personnel & Finance Committee reviews the budget for financial, policy, and other issues and considers Standing Committee and other amendments. The County Board holds a public hearing on the budget in late October to provide for public comment. Upon completion of deliberations, the Personnel & Finance Committee forwards to the Board amendments to the Operating and Capital Appropriations Resolutions.

In November, the full Board deliberates on the Executive's Recommended budget as amended by the Personnel & Finance. The Budget Appropriations Resolutions are then adopted in mid to late November, based on the results of deliberations. Following Board adoption, the County Executive has until the next Board meeting that is at least six days, excluding Sundays, after Board adoption of the budget to submit vetoes. The Board meets to review vetoes, if any, and may override them with a two-thirds majority vote.

Once final budget action is completed, the adopted budget document is prepared made available to staff and the public in mid to late January. During the year, resolutions that increase or decrease any appropriation must be adopted (following introduction, debate and passage by a simple majority of the department's oversight committee and the Personnel & Finance Committee) by two-thirds vote of the full County Board and approved by the County Executive.

Spending and Revenue Totals

The 2024 County budget decreases the County's net property tax rate from \$2.65 in 2023 to \$2.72 for 2024.

The budget authorizes total expenditures of \$789.3 million for operations in 2024, which are financed by \$408.2 million of program and outside revenues, \$90.3 million of county sales taxes, \$254.6 million of county property tax levy funds, and \$36.2 million in fund balance. The separate Capital Budget includes \$179.2 million for capital spending in 2024, which is financed by \$182.5 million of borrowing proceeds, outside revenues and retained earnings. The combined capital and operating budget for 2024 of \$968.5 million is financed by \$590.7 million in outside revenues, \$90.3 million of county sales taxes, \$254.5 million of county property tax levy funds, and \$32.9 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub 1 to 2023 RES-190 as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub 1 to 2023 RES-191 as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

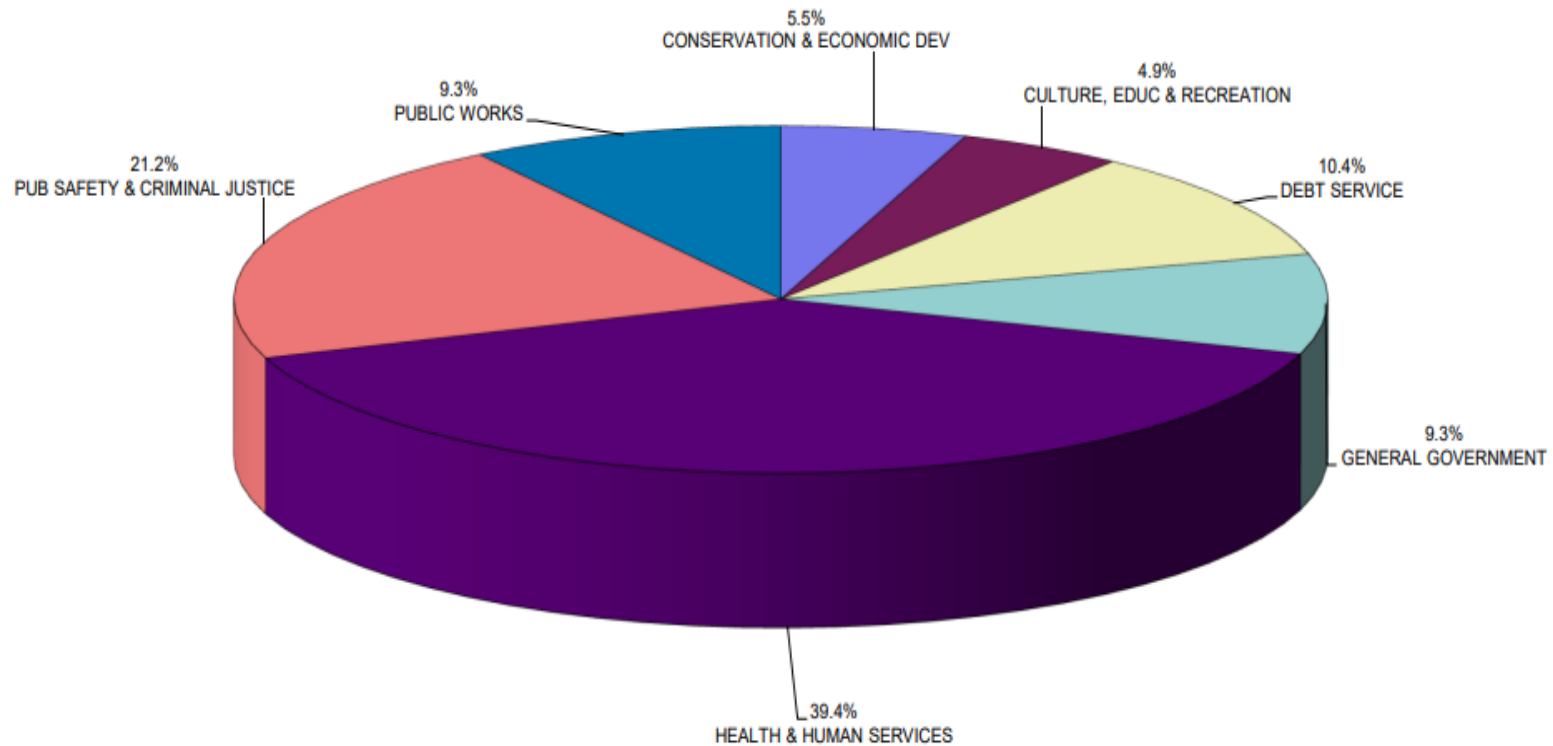
Operating Budget Expenditures by Activity

The following table summarizes the adopted operating budget expenditures by activity.

2024 Adopted Operating Budget - Expenditures by Activity	
General Government	\$73,254,206
Public Safety & Criminal Justice	\$167,070,787
Health & Human Services	\$311,266,713
Conservation & Economic Development	\$43,273,079
Culture, Education & Recreation	\$38,659,053
Public Works	\$73,478,989
Debt Service	\$82,295,627
Total Operating Budget	\$789,298,454

Health & Human Services agencies account for 39.4% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 21.2% of operating budget expenditures. This information is shown graphically in the chart on the next page.

DANE COUNTY 2024 EXPENDITURES BY BUDGET ACTIVITY



Operating Budget Revenues by Source

The following table summarizes the 2024 Adopted Operating Budget revenues by budget source category.

2024 Adopted Operating Budget - Revenues by Budget Source Category	
County Property Tax	\$254,553,992
Fines, Forfeitures and Penalties	\$2,119,900
Intergovernmental Revenues	\$268,338,507
Licenses & Permits	\$14,391,945
Miscellaneous	\$16,076,888
Other Financing Sources	\$12,915,093
Other Taxes	\$5,363,389
Public Charges for Services	\$88,972,863
County Sales Tax	\$90,344,898
Total Operating Budget	\$753,077,475

County Sales Tax revenue represents a ½ percent (0.5%) tax on the sale, lease or rental of personal property that is subject to State of Wisconsin Sales Tax. Property and services that are excluded from the State Sales Tax are also excluded from the County Sales Tax.

Licenses and Permits revenue is generated by the sale of building permits, dog and marriage licenses, local vehicle registration fees, and public health related permit and inspection fees.

Intergovernmental Charges for Services are revenues received by the County for services provided to other governmental bodies or for services provided by one County department to another.

Miscellaneous revenue consists primarily of interest income, vending and commission income, and the sale of recyclable materials.

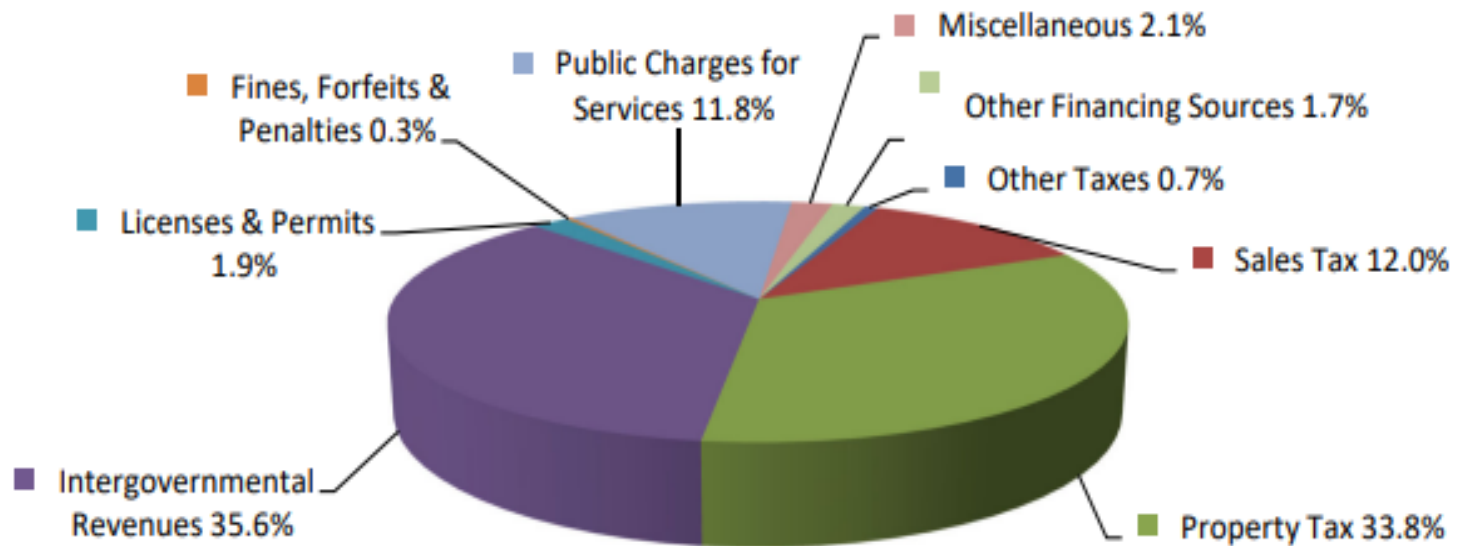
Other Financing Sources represent contributions toward debt service payments by outside parties and debt service related operating transfers.

Public Charges for Services are revenues received by the County for services provided to non-governmental bodies.

Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Other taxes include statutory interest and penalties on delinquent property taxes and special assessments and the County's share of real estate fees. County Property taxes account for 33.1%, intergovernmental revenues (federal and state aids, primarily) account for 36.2%, and sales tax revenues account for 12.6%. This information is shown graphically in the following chart:

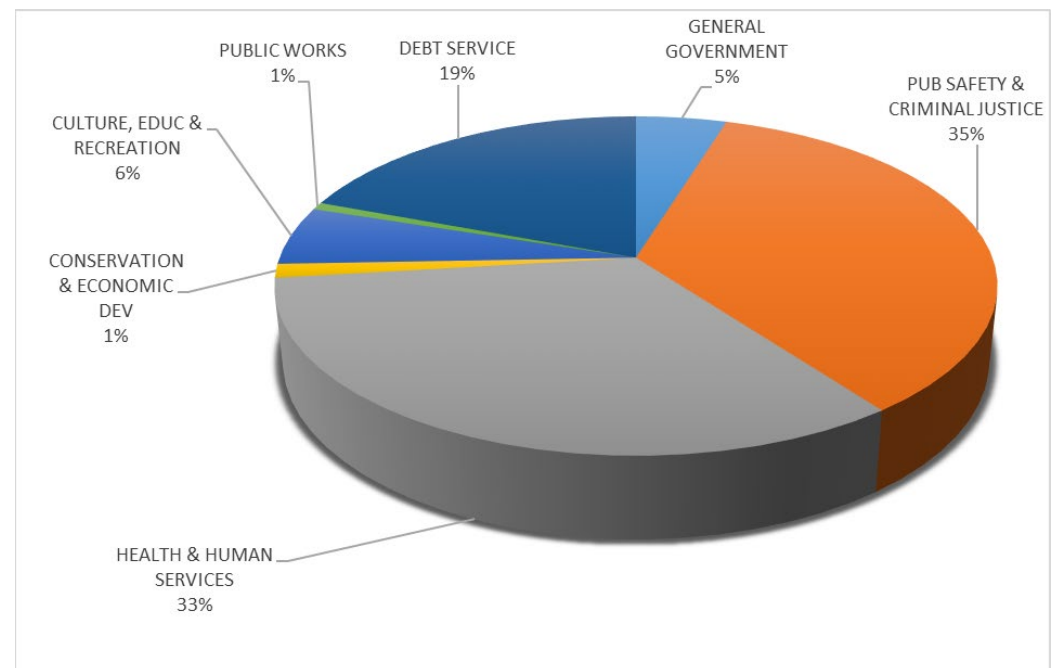
2024 Adopted Operating Revenues by Source Category



General Purpose Revenue by Activity

General Purpose Revenue (GPR) represents the difference between adopted expenditures and adopted revenues, excluding the Airport, Solid Waste, Methane Gas, Land Information, Workers Compensation, Insurance and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive over 68% of all GPR funds. The following table and chart show GPR funds by activity for the 2024 Adopted Operating Budget.

2024 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
GENERAL GOVERNMENT	\$19,122,009
PUB SAFETY & CRIMINAL JUSTICE	\$140,610,937
HEALTH & HUMAN SERVICES	\$133,543,638
CONSERVATION & ECONOMIC DEV	\$5,291,188
CULTURE, EDUC & RECREATION	\$22,445,140
PUBLIC WORKS	\$2,799,071
DEBT SERVICE	\$77,446,840
Total Budget	\$401,258,823



State Imposed Tax Levy Limitations

Under Wisconsin statutes, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2024 budget is 2.761%. For 2024, the allowable levy is decreased by \$940,508 due to a state aid designed to compensate for the elimination of the tax on personal property. The Adopted 2024 Budget complies with these limitations.

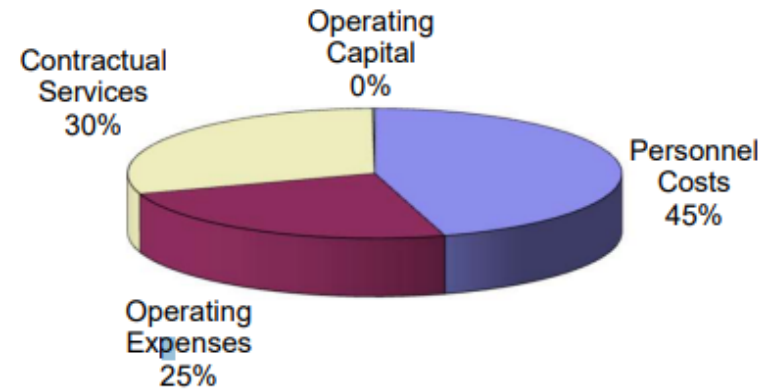
Staff Changes

The Adopted 2024 Budget includes a total of 2,833.55 FTE positions. This represents an increase of 60.95 FTE from the actual 2023 position total. The Changes in Budgeted Positions schedule, at the end of this section of the document, includes a complete breakdown of all the position changes included in the 2024 Adopted Budget. The following table summarizes by the changes by Public Safety & Criminal Justice, Health and Human Services, and Other County Government programs.

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>
Public Safety/Criminal Justice	18.50
Health and Human Services	19.50
Other County Government	22.95
Total Changes in County Positions	60.95

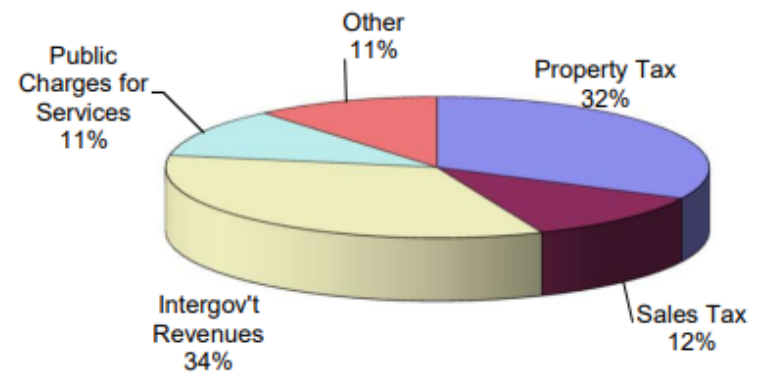
Use of Funds by Expense Category - All Funds

Personnel Costs	\$358,587,403
Operating Expenses	\$192,886,307
Contractual Services	\$236,753,004
Operating Capital	\$1,071,740
Total - All Categories	\$789,298,454



Source of Funds by Revenue Category - All Funds

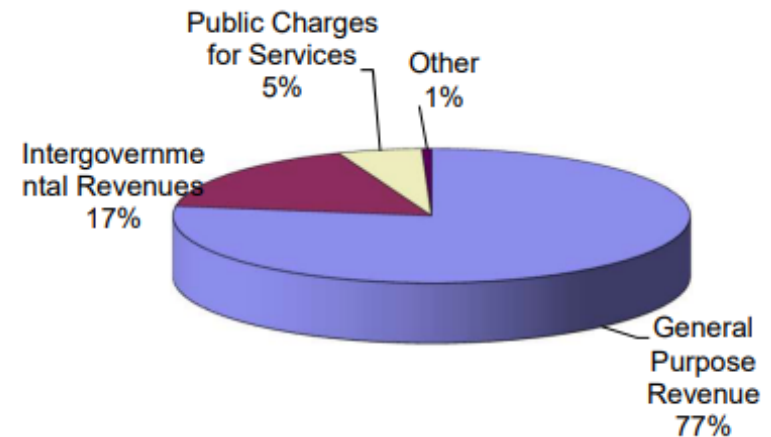
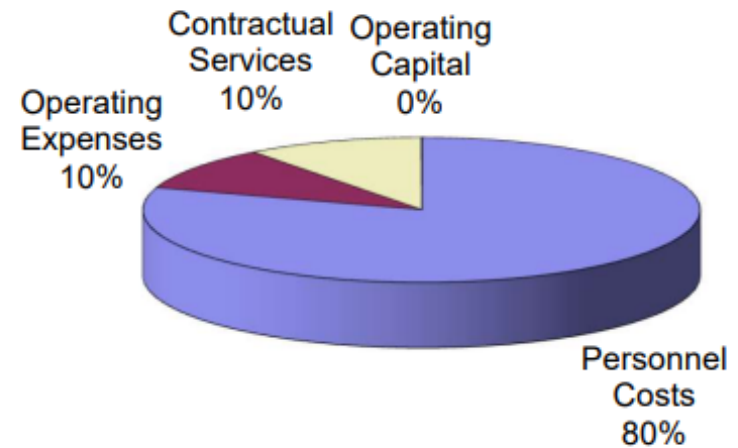
Property Tax	\$254,553,992
Sales Tax	\$90,344,898
Intergovernmental Revenues	\$268,338,507
Public Charges for Services	\$88,972,863
Other	
Other Taxes	\$5,363,389
Licenses & Permits	\$14,391,945
Fines, Forfeits & Penalties	\$2,119,900
Miscellaneous Revenue	\$16,076,888
Other Financing Sources	\$12,915,093
Change in Fund Balance Reserves	\$0
State Special Charges	\$0
Fund Balance/Retained Earnings Applied (Levied)	\$36,220,979
Total - All Categories	\$789,298,454



**Sources and Uses of Funds - General Fund
(Excluding Alliant Energy Center)**

Uses of Funds	
Personnel Costs	\$202,509,680
Operating Expenses	24,596,019
Contractual Services	26,088,917
Operating Capital	92,500
Total - Uses of Funds	\$253,287,116

Sources of Funds	
General Purpose Revenue	\$182,830,333
Intergovernmental Revenues	39,838,663
Public Charges for Services	12,482,778
Other	
Other Taxes	5,198,389
Licenses & Permits	1,185,845
Fines, Forfeits & Penalties	2,102,000
Miscellaneous Revenue	10,296,600
Other Financing Sources	44,500
Change in Fund Balance Reserve	(\$16,727,094)
Transfers In/(Out)	(\$691,992)
Total - Sources of Funds	\$236,560,022
Fund Balance Applied/(Levied)	\$16,727,094



Sources and Uses of Funds - Special Revenue Funds

							CDBG
Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Library	Opiate Settlement	Human Services	Business Loan Fund
Personnel Costs	\$0	\$164,500	\$0	\$1,238,600	\$0	\$85,580,403	\$0
Operating Expenses	\$500	\$118,000	\$0	\$337,947	\$3,121,438	\$11,934,121	\$33,700
Contractual Services	\$0	\$870,301	\$12,797,870	\$6,100,586	\$0	\$170,104,928	\$8,400
Operating Capital	\$489,940	\$0	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$490,440	\$1,152,801	\$12,797,870	\$7,677,133	\$3,121,438	\$267,619,452	\$42,100
Sources of Funds							
General Purpose Revenue	\$489,940	\$0	\$12,797,870	\$6,760,910	\$0	\$90,006,995	\$0
Intergovernmental Revenues	\$0	\$1,143,101	\$0	\$783,280	\$0	\$158,917,981	\$0
Public Charges for Services	\$0	\$0	\$0	\$78,800	\$0	\$4,271,470	\$0
Other							
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$243,000	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$500	\$0	\$0	\$0	\$3,121,438	\$13,050	\$42,100
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$2,805,000	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$490,440	\$1,143,101	\$12,797,870	\$7,622,990	\$3,121,438	\$256,257,496	\$42,100
Fund Balance Applied/(Levied)	\$0	\$9,700	\$0	\$54,143	\$0	\$11,361,956	\$0

Sources and Uses of Funds - Special Revenue Funds (continued)

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personnel Costs	\$0	\$0	\$0	\$0	\$643,400	\$87,626,903
Operating Expenses	\$688,800	\$0	\$10,000	\$0	\$30,400	\$16,274,906
Contractual Services	\$2,200	\$1,027,504	\$580,054	\$0	\$179,395	\$191,671,238
Operating Capital	\$0	\$0	\$0	\$0	\$5,000	\$494,940
Total - Uses of Funds	\$691,000	\$1,027,504	\$590,054	\$0	\$858,195	\$296,067,987
Sources of Funds						
General Purpose Revenue	\$0	\$0	\$0	\$0	\$0	\$110,055,715
Intergovernmental Revenues	\$0	\$977,504	\$560,054	\$0	\$3,000	\$162,384,920
Public Charges for Services	\$0	\$0	\$0	\$0	\$626,600	\$4,976,870
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$243,000
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$14,700	\$50,000	\$30,000	\$0	\$2,500	\$3,274,288
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$2,805,000
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$14,700	\$1,027,504	\$590,054	\$0	\$632,100	\$283,739,793
Fund Balance Applied/(Levied)	\$676,300	\$0	\$0	\$0	\$226,095	\$12,328,194

Note: General Purpose Revenues are Property and Sales Taxes, Shared Revenues from the State, Aid for Exempt Computer Equipment and other non-program specific revenues accounted for in the General County Revenue program.

Sources and Uses of Funds - Internal Service Funds

Uses of Funds	Liability Insurance	Workers' Comp	Consolidated Food Service	Total
Personal Services	\$0	\$0	\$3,430,400	\$3,430,400
Operating Expenses	\$266,300	\$2,287,500	\$3,334,117	\$5,887,917
Contractual Services	\$2,776,900	\$315,000	\$48,400	\$3,140,300
Operating Capital	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$3,043,200	\$2,602,500	\$6,812,917	\$12,458,617
Sources of Funds				
General Purpose Revenue	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$2,923,000	\$2,600,000	\$6,812,930	\$12,335,930
Public Charges for Services	\$0	\$0	\$0	\$0
Other				
Other Taxes	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$120,200	\$2,500	\$0	\$122,700
Other Financing Sources	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$3,043,200	\$2,602,500	\$6,812,930	\$12,458,630
Increase/(Decrease) in Retained Earnings	\$0	\$0	\$13	\$13

Note: General Purpose Revenues are Property and Sales Taxes, Shared Revenues from the State, Aid for Exempt Computer Equipment and other non-program specific revenues accounted for in the General County Revenue program.

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr	Airport	Highway	Badger Prairie	Solid Waste	Methane Gas
Personnel Costs	\$5,977,400	\$12,376,000	\$19,502,000	\$21,055,800	\$3,289,720	\$1,886,700
Operating Expenses	\$2,667,900	\$17,489,981	\$14,271,912	\$3,491,402	\$13,570,699	\$11,218,860
Contractual Services	\$627,700	\$5,339,665	\$1,752,071	\$5,203,389	\$795,624	\$1,990,700
Operating Capital	\$0	\$484,300	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$9,273,000	\$35,689,946	\$35,525,983	\$29,750,591	\$17,656,043	\$15,096,260
Sources of Funds						
General Purpose Revenue	\$0	\$0	\$1,898,111	\$15,489,017	\$0	\$0
Intergovernmental Revenues	\$95,800	\$5,521,502	\$21,105,772	\$14,076,159	\$99,000	\$0
Public Charges for Services	\$6,724,800	\$35,419,100	\$6,000	\$183,415	\$17,333,400	\$11,745,000
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$12,479,500	\$0	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$17,900	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$468,200	\$1,743,500	\$36,600	\$2,000	\$67,000	\$2,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$5,085,368
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$1,984,200	\$0	\$0	\$0	\$0	(\$1,736,108)
Total - Sources of Funds	\$9,273,000	\$42,702,002	\$35,525,983	\$29,750,591	\$17,499,400	\$15,096,260
Increase/(Decrease) in Retained Earnings	\$0	\$7,012,056	\$0	\$0	(\$156,643)	\$0

Note: General Purpose Revenues are Property and Sales Taxes, Shared Revenues from the State, Aid for Exempt Computer Equipment and other non-program specific revenues accounted for in the General County Revenue program.

Sources and Uses of Funds - Enterprise Funds (continued)

Uses of Funds	Printing & Services	Total
Personnel Costs	\$932,800	\$65,020,420
Operating Expenses	\$1,061,084	\$63,771,838
Contractual Services	\$143,400	\$15,852,549
Operating Capital	\$0	\$484,300
Total - Uses of Funds	\$2,137,284	\$145,129,107
Sources of Funds		
General Purpose Revenue	\$0	\$17,387,128
Intergovernmental Revenues	\$2,099,200	\$42,997,433
Public Charges for Services	\$0	\$71,411,715
Other		
Other Taxes	\$0	\$0
Licenses & Permits	\$0	\$12,479,500
Fines, Forfeits & Penalties	\$0	\$17,900
Miscellaneous Revenue	\$0	\$2,319,300
Other Financing Sources	\$0	\$5,085,368
Change in Fund Balance Reserve	\$0	\$0
Transfers In/(Out)	\$0	\$248,092
Total - Sources of Funds	\$2,099,200	\$151,946,436
Increase/(Decrease) in Retained Earnings	(\$38,084)	\$6,817,329

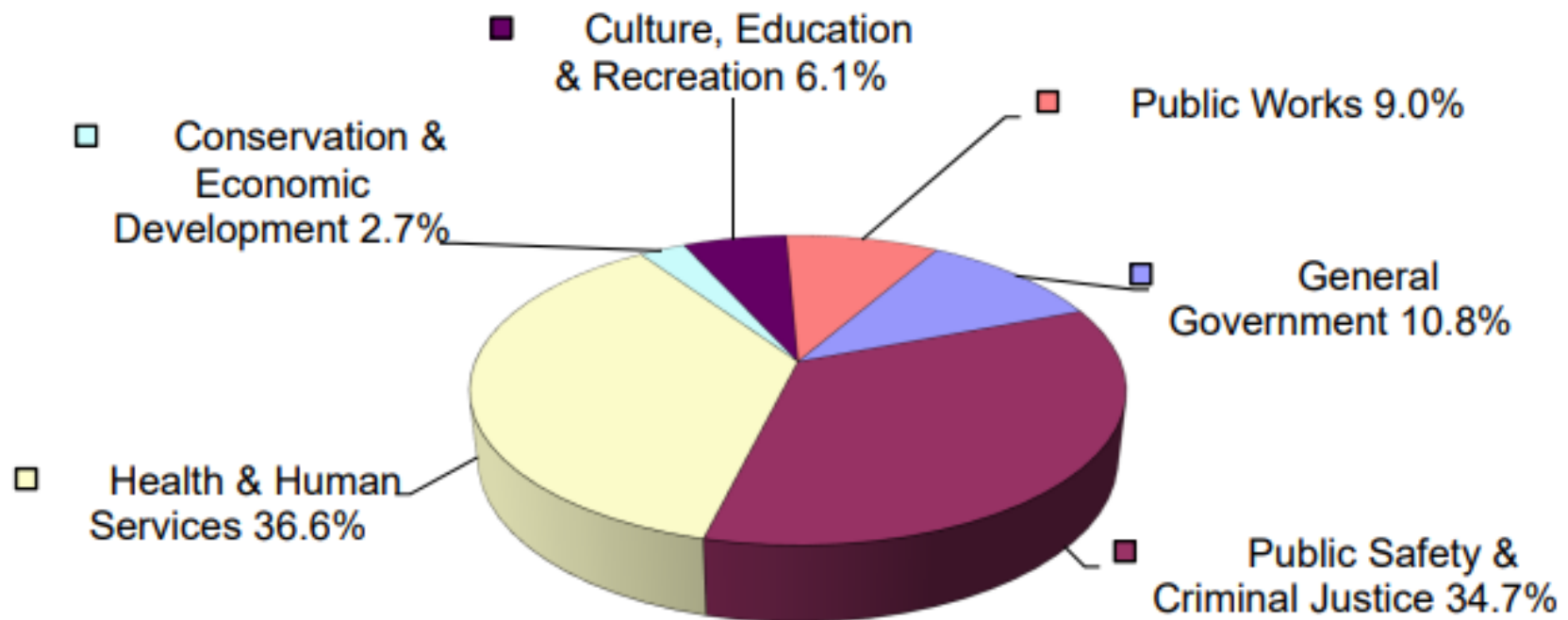
Position Summary by Department

**2024 Budget
Budgeted Positions by Agency**

Agency	2022	2023	2024		
			Requested	Recommended	Adopted
Administration	179.000	181.000	182.000	183.000	182.000
Airport	87.500	88.500	94.500	94.500	94.500
Alliant Energy Center of Dane County	36.000	41.000	41.000	41.000	43.000
Board of Health for Madison & Dane County	199.000	206.000	205.000	209.000	210.000
Clerk of Courts	103.100	108.500	108.500	110.500	110.500
Corporation Counsel	75.000	77.000	77.000	80.000	80.000
County Board	10.000	8.000	8.000	8.000	8.000
County Clerk	5.000	5.000	5.000	5.000	5.000
County Executive	11.000	12.000	12.000	13.000	13.000
Dane County Henry Vilas Zoo	39.500	39.500	41.100	41.100	42.300
District Attorney	73.800	73.800	73.800	73.800	74.800
Emergency Management	10.000	11.500	11.500	12.500	12.500
Extension	6.000	5.000	4.000	4.000	4.000
Family Court Services	11.000	11.000	11.000	11.000	11.000
Public Works, Highway and Transportation	147.000	151.000	154.000	154.000	154.000
Human Services	754.100	804.850	817.350	819.350	820.350
Juvenile Court Program	34.700	34.700	34.700	36.200	36.200
Land and Water Resources	80.600	86.600	86.600	87.600	87.750
Land Information Office	3.000	3.000	3.000	3.000	3.000
Library	9.300	9.800	9.800	9.800	9.800
Medical Examiner	23.000	21.000	22.000	22.000	22.000
Office for Equity and Inclusion	6.500	7.000	7.000	7.000	8.000
Office of Criminal Justice Reform	0.000	6.000	6.000	6.000	6.000
Planning & Development	23.000	24.000	24.000	24.000	25.000
Pretrial Services	9.000	9.000	9.000	9.000	9.000
Public Safety Communications	97.500	98.000	98.000	106.000	109.000
Register of Deeds	14.350	14.350	13.350	13.350	13.350
Sheriff	590.500	590.500	590.500	590.500	591.500
Treasurer	5.000	5.000	5.000	5.000	5.000
Veterans Service	6.000	8.000	8.000	8.000	8.000
Waste & Renewables	28.000	32.000	34.000	34.000	35.000
Total Positions	2,677.450	2,772.600	2,796.700	2,821.200	2,833.550

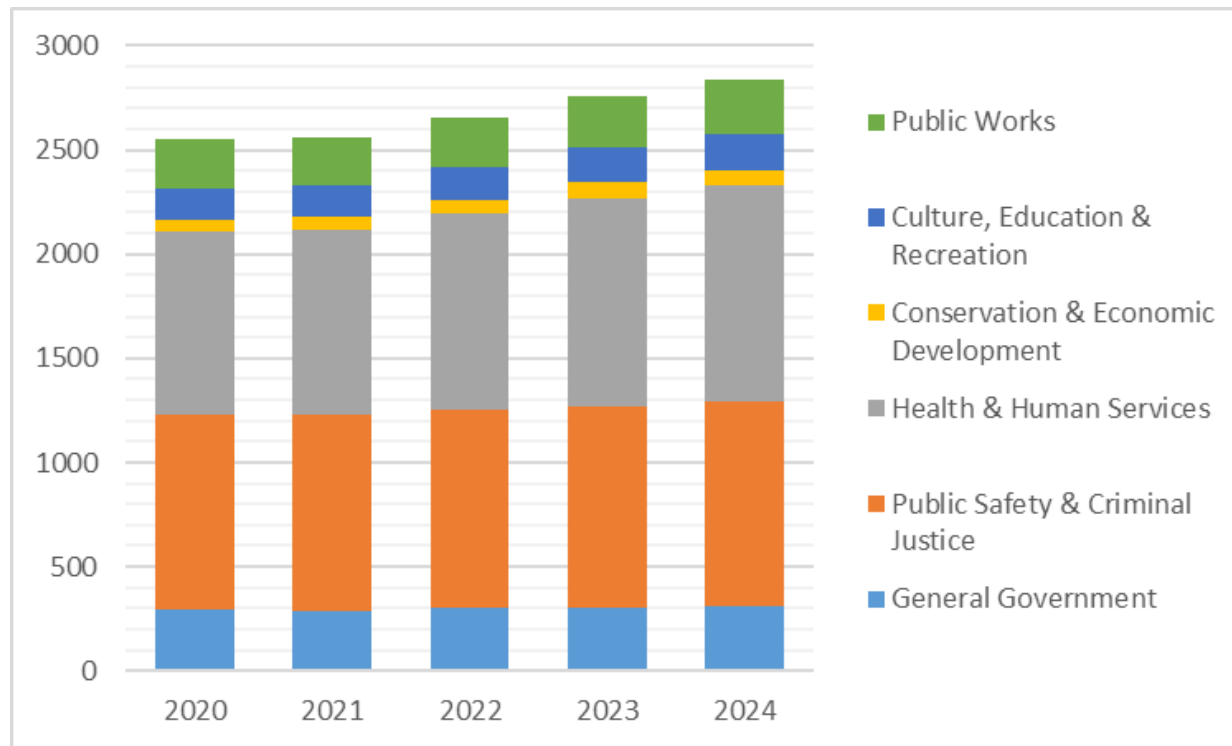
Positions By Activity - 2024

Dane County Staffing by Activity



Positions by Activity - 2020 Through 2024

	Actual 2020	Adopted 2021	Adopted 2022	Adopted 2023	Adopted 2024
General Government	291.450	290.450	299.850	303.350	307.350
Public Safety & Criminal Justice	935.800	935.800	950.200	963.000	982.500
Health & Human Services	881.150	890.150	945.900	1,004.600	1,038.350
Conservation & Economic Development	59.000	61.700	66.000	73.000	77.000
Culture, Education & Recreation	148.950	149.950	157.400	167.900	172.850
Public Works	234.500	235.500	239.500	245.500	255.500
Total	2,550.850	2,563.550	2,658.850	2,757.350	2,833.550



COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AIRPORT FUND				
AIRPORT				
ADMINISTRATION	15,041,565	12,050,702		
AIRPORT PARKING LOT	2,968,000	12,354,900		
GENERAL AVIATION	257,700	545,200		
INDUSTRIAL AREA	531,900	1,511,300		
LANDING AREA	3,973,000	4,524,300		
MAINTENANCE	2,164,600	2,500		
TERMINAL COMPLEX	10,753,181	11,713,100		
AIRPORT	35,689,946	42,702,002	(7,012,056)	Appropriation
BADGER PRAIRIE HEALTH CARE CTR FUND				
BPHCC-GENERAL OPERATIONS				
BP-ADMINISTRATION	1,405,600	0		
BP-HEALTH CARE CENTER	28,344,991	14,261,574		
BPHCC-GENERAL OPERATIONS	29,750,591	14,261,574	15,489,017	Appropriation
BOARD OF HEALTH-MADISON/DANE FUND				
BOARD OF HEALTH-MADISON/DANE	12,797,870	0	12,797,870	Appropriation
BRIDGE AID FUND				
BRIDGE AID	490,440	500	489,940	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	52,000	52,000	0	Appropriation
CDBG CR-CRLF FUND				
CDBG BUSINESS LOAN FUND	42,100	42,100	0	Appropriation
CDBG GENERAL FUND				
CDBG HOUSING LOAN FUND	1,027,504	1,027,504	0	Appropriation
COMMERCE CRLF FUND				
COMMERCE REVOLVING	691,000	14,700	676,300	Appropriation

2024 Dane County Budget In Brief

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	6,812,917	6,812,930	(13)	Appropriation
DANE COUNTY CONSERVATION FUND				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
DANECOM FUND				
DANECOM	1,152,801	1,143,101	9,700	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	18,541,379	0		
PRINCIPAL ON LOAN	63,744,248	4,848,787		
DEBT SERVICE	82,295,627	4,848,787	77,446,840	Appropriation
GENERAL FUND				
ADMINISTRATION-FACILITIES MGMT				
ADMINISTRATION	7,200	0		
JANITORIAL SERVICES	4,049,100	2,111,300		
MAINTENANCE&CONSTR SERVICES	6,373,000	2,511,100		
ADMINISTRATION-FACILITIES MGMT	10,429,300	4,622,400	5,806,900	Appropriation
ADMINISTRATION-GENERAL OPERATI				
ADMINISTRATION	6,581,835	5,322,297		
CONTROLLER	1,741,506	21,677		
EMPLOYEE RELATIONS	2,282,040	56,700		
INFORMATION MANAGEMENT	10,509,300	1,412,368		
PUBLIC WORKS ENGINEERING	1,374,320	404,000		
PURCHASING	515,520	145,000		
ADMINISTRATION-GENERAL OPERATI	23,004,521	7,362,042	15,642,479	Appropriation
AEC COUNTY SUBSIDIZED	104,122	0	104,122	Appropriation

COUNTY OF DANE 2024 BUDGET			
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES
ALLIANT ENERGY CENTER DANE CO			
ADMINISTRATION	2,584,700	467,000	
AGRICULTURAL EXHIBIT BUILDINGS	767,500	900,400	
ARENA	119,900	182,500	
COLISEUM	1,783,800	1,121,700	
CONFERENCE CENTER	1,267,500	231,200	
EXHIBITION HALL	1,880,900	3,944,400	
LANDSCAPE AREAS	263,000	296,500	
PARKING LOTS	605,700	145,100	
ALLIANT ENERGY CENTER DANE CO	9,273,000	7,288,800	1,984,200 Appropriation
CLERK OF COURTS-GEN OPERATIONS			
COURT COMMISSIONER CENTER	4,613,700	1,369,800	
GENERAL COURT SUPPORT	10,278,442	4,644,150	
GUARDIAN AD LITEM	843,460	570,100	
MISCELLANEOUS CRIMINAL JUSTICE	625,300	0	
CLERK OF COURTS-GEN OPERATIONS	16,360,902	6,584,050	9,776,852 Appropriation
CONVENTION & VISITORS BUREAU	312,100	0	312,100 Appropriation
CORP COUNSEL-GENERAL OPERATION			
CHILD SUPPORT AGENCY	7,747,610	6,515,450	
CORP COUNSEL-GENERAL OPERATION	2,142,320	419,297	
PERMANENCY PLANNING LEGAL SERV	2,245,970	554,618	
CORP COUNSEL-GENERAL OPERATION	12,135,900	7,489,365	4,646,535 Appropriation
COUNTY CLERK			
ADMINISTRATION	690,300	133,800	
ELECTIONS	835,800	175,900	
COUNTY CLERK	1,526,100	309,700	1,216,400 Appropriation
DANE COUNTY HISTORICAL SOCIETY	14,967	0	14,967 Appropriation

2024 Dane County Budget In Brief

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
DISTRICT ATTORNEY				
CRIME RESPONSE	784,700	398,650		
CRMNL&TRFFC-ADULT	4,276,020	40,100		
CRMNL&TRFFC-JUVENILE	592,240	100		
DEFERRED PROSECUTION PROGRAM	1,484,682	235,781		
VICTIM/WITNESS	3,156,000	725,700		
DISTRICT ATTORNEY	10,293,642	1,400,331	8,893,311	Appropriation
EMERGENCY MGMT-GEN OPERATIONS				
EMERGENCY MEDICAL SERVICES	895,102	175,976		
EMERGENCY PLANNING	1,263,609	286,195		
HAZARDOUS MATERIALS PLANNING	184,774	133,891		
EMERGENCY MGMT-GEN OPERATIONS	2,343,485	596,062	1,747,423	Appropriation
EXECUTIVE				
CULTURAL AFFAIRS	642,124	175,184		
EXECUTIVE	1,274,869	0		
LEGISLATIVE LOBBYIST	205,050	0		
OFFICE OF ENERGY & CLIMATE CHG	433,000	0		
EXECUTIVE	2,555,043	175,184	2,379,859	Appropriation
EXTENSION	1,677,756	149,600	1,528,156	Appropriation
FAMILY COURT SERVICES	1,457,100	375,200	1,081,900	Appropriation
GENERAL COUNTY REVENUES	483,600	101,870,559	(101,386,959)	Appropriation
HENRY VILAS ZOO	7,262,655	3,024,583	4,238,072	Appropriation
HIGHWAY GENERAL FUND PROGRAMS				
PARKING RAMP	367,700	957,600		
WISC RIVER RAIL TRANSIT COMM	30,600	0		
HIGHWAY GENERAL FUND PROGRAMS	398,300	957,600	(559,300)	Appropriation

2024 Dane County Budget In Brief

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
JUVENILE COURT PROGRAM				
ADMIN & RECEPTION CENTER	1,296,940	0		
DETENTION	2,173,228	74,500		
HOME DETENTION	356,900	67,500		
SHELTER HOME	1,258,220	105,000		
JUVENILE COURT PROGRAM	5,085,288	247,000	4,838,288	Appropriation
LAND & WATER RESOURCES				
CONSERVATION	2,319,560	1,225,690		
HERITAGE CENTER	509,156	131,100		
L & W RESOURCES ADMINISTRATION	1,619,615	62,000		
LAKE MANAGEMENT	1,814,216	74,800		
PARK OPERATIONS	6,068,825	1,934,265		
WATER RESOURCE ENGINEERING	1,543,085	694,485		
WATERSHEDS & ECOSYSTEM SRVICS	774,423	0		
LAND & WATER RESOURCES	14,648,880	4,122,340	10,526,540	Appropriation
LEGISLATIVE SERVICES	1,869,348	3,000	1,866,348	Appropriation
MEDICAL EXAMINER	4,685,155	1,654,209	3,030,946	Appropriation
OFFICE FOR EQUITY & INCLUSION	1,679,884	41,000	1,638,884	Appropriation
OFFICE OF CRIMNL JUSTCE REFORM	1,165,290	107,900	1,057,390	Appropriation
PLANNING & DEVELOPMENT				
CAPITAL AREA REGIONAL PLAN COM	1,135,523	0		
PLANNING DIVISION	1,227,674	179,000		
RECORDS AND SUPPORT	1,439,090	117,200		
ZONING & PLAT REVIEW	1,190,076	498,845		
PLANNING & DEVELOPMENT	4,992,363	795,045	4,197,318	Appropriation
PRETRIAL SERVICES	1,259,200	0	1,259,200	Appropriation
PUBLIC SAFETY COMMUNICATIONS	14,782,336	68,600	14,713,736	Appropriation
REGISTER OF DEEDS	1,885,590	4,453,300	(2,567,710)	Appropriation

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
SHERIFF				
ADMINISTRATION	8,414,350	4,370,063		
FIELD SERVICES	27,090,516	5,306,811		
FIREARMS TRAINING CENTER	314,100	295,600		
SECURITY SERVICES	53,396,922	3,572,681		
SUPPORT SERVICES	18,601,000	879,680		
TRAFFIC SAFETY SERVICES	668,700	0		
SHERIFF	108,485,588	14,424,835	94,060,753	Appropriation
TREASURER	1,289,901	12,310,867	(11,020,966)	Appropriation
VETERANS SERVICES	1,098,800	16,000	1,082,800	Appropriation
HIGHWAY FUND				
HIGHWAY				
ADMINISTRATION	9,145,967	845,103		
FLEET & FACILITIES OPERATIONS	4,217,716	0		
LOCAL SERVICES	1,340,600	1,340,600		
OPERATION & MAINTENANCE	10,827,500	21,548,169		
STATE SERVICES	9,884,500	9,884,500		
TRANSIT & ENVIRONMENTAL PRGMS	109,700	9,500		
HIGHWAY	35,525,983	33,627,872	1,898,111	Appropriation
HOME PROGRAM FUND				
HOME LOAN FUND	590,054	590,054	0	Appropriation

2024 Dane County Budget In Brief

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
ADULT COMMUNITY SERVICES	54,873,148	44,401,407		
BEHAVIORAL HEALTH	96,222,327	62,326,204		
CHILDREN YOUTH AND FAMILIES	30,669,205	10,880,863		
ECONOMIC ASSISTANCE AND WORK S	27,475,859	20,848,397		
HOUSING ACCESS & AFFORDABILITY	12,700,157	6,674,310		
HS ADMINISTRATION	14,175,884	7,892,941		
PREVENTION & EARLY INTERVENTION	31,502,872	13,226,379		
HUMAN SERVICES DEPARTMENT	267,619,452	166,250,501	101,368,951	Appropriation
LAND & WATER LEGACY FUND				
L & W LEGACY OPERATING TRANSFERS	6,000	6,000	0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	858,195	632,100	226,095	Appropriation
LIBRARY FUND				
LIBRARY	7,677,133	862,080	6,815,053	Appropriation
METHANE GAS FUND				
METHANE GAS OPERATIONS	15,096,260	16,832,368	(1,736,108)	Appropriation
OPIATE SETTLEMENT REVENUE FUND				
OPIATE SETTLEMENT FUND	3,121,438	3,121,438	0	Appropriation
PRINTING AND SERVICES FUND				
PRINTING & SERVICES				
PRINTING & SERVICES-ADMIN	172,100	100		
PRINTING & SERVICES-COPIERS	253,610	390,100		
PRINTING & SERVICES-FLEET	28,849	40,200		
PRINTING & SERVICES-INTERPRTRS	114,800	80,100		
PRINTING & SERVICES-MAIL	1,008,781	1,029,400		
PRINTING & SERVICES-PRINTING	559,144	559,300		
PRINTING & SERVICES	2,137,284	2,099,200	38,084	Appropriation

COUNTY OF DANE 2024 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
PROPERTY & LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PRGRM FUND	1,902,200	1,902,200	0	Appropriation
LIABILITY INSURANCE PROGRAM FUND				
MISCELLANEOUS INSURANCE	137,200	137,200		
PROPERTY INSURANCE	1,003,800	1,003,800		
LIABILITY INSURANCE PROGRAM FUND	1,141,000	1,141,000	0	Appropriation
SOLID WASTE FUND				
DEPARTMENT OF WASTE & RENEWABLES				
ADMINISTRATION&SPECIAL PROJCTS	1,620,470	19,000		
CLEANSWEEP	656,410	309,000		
COMPOST SITE	420	0		
RODEFELD-SITE #2	12,008,336	13,523,000		
TRANSFER STATION	3,273,867	3,648,400		
VERONA-SITE #1	96,540	0		
DEPARTMENT OF WASTE & RENEWABLES	17,656,043	17,499,400	156,643	Appropriation
WORKERS COMPENSATION FUND				
WORKERS COMPENSATION INSURANCE	2,602,500	2,602,500	0	Appropriation

COUNTY OF DANE 2024 BUDGET			
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES
GROSS TOTALS	789,298,454	498,523,483	290,774,971
TOTALS	789,298,454	498,523,483	290,774,971
LEVY ADJUSTMENTS			
Available for Levy Reduction			(42,126,226)
Fund Adjustments			(1,736,108)
Non-GPR Supported Programs			7,641,355
TOTAL NET OPERATING LEVY			254,553,992

2024 Dane County Budget In Brief

COUNTY OF DANE 2024 CAPITAL PROJECTS BUDGET

Agency	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
COUNTY BOARD							
AV REPLACE 3RD FLOOR MTG. RMS.	\$15,000		\$15,000				Appropriation
AV REPLACEMENT IN CHAMBERS	\$30,000	\$15,000	\$15,000				Appropriation
COUNTY EXECUTIVE							
CCB LAND ACKNOWLEDGMNT PROJECT	\$10,000		\$10,000				Appropriation
COUNTY CLERK							
ELECTION SECURITY & RELOCATION	\$3,000,000		\$3,000,000				Appropriation
ADMINISTRATION							
HO-CHUNK HISTORY CENTER	\$2,000,000		\$2,000,000				Appropriation
LEARNING MANAGEMENT SOFTWARE	\$58,500		\$58,500				Appropriation
MENS SHELTER PROJECT	\$1,500,000		\$1,500,000				Appropriation
SECOND HARVEST FOOD PANTRY	\$4,000,000		\$4,000,000				Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$159,000		\$159,000				Appropriation
CCB AIR HANDLING UNIT REPLACE	\$250,000	\$102,000	\$148,000				Appropriation
CCB CHILLER PUMP REPLACEMENT	\$500,000	\$204,000	\$296,000				Appropriation
CCB LIGHTING CONTROLS AND HUBS	\$200,000	\$81,600	\$118,400				Appropriation
CCB MLK FAÇADE WINDOWS & LIGHT	\$859,000	\$350,500	\$508,500				Appropriation
DCCH CARPET REPLACEMENT	\$150,000		\$150,000				Appropriation
DCCH COOLING TOWER REPLACEMENT	\$850,000		\$850,000				Appropriation
DCCH FRONT ENTRANCE REPLACE	\$300,000		\$300,000				Appropriation
DCCH HVAC IMPROVEMENTS	\$490,000		\$490,000				Appropriation
EAST DISTRICT CAMPUS-GEOTHERML	\$150,000		\$150,000				Appropriation
EDC UTILITY INFRASTRUCTURE	\$5,427,400		\$5,427,400				Appropriation
FACILITIES CUSTODIAL EQUIP	\$15,000		\$15,000				Appropriation
FACILITIES MAINTENANCE EQUIP	\$35,000		\$35,000				Appropriation
FCS SPACE ANALYSIS	\$45,000		\$45,000				Appropriation
HS CARD ACCESS SYSTEM UPGRADE	\$30,000		\$30,000				Appropriation
NORTHPORT ROLLER SHADE INSTALL	\$20,000		\$20,000				Appropriation
PSB INTAKE GARAGE DOORS REPL	\$120,000		\$120,000				Appropriation
SOLAR INSTALLATION-BPNN	\$200,000		\$200,000				Appropriation
TELLURIAN FACILITY IMPROVEMNTS	\$62,000		\$62,000				Appropriation
VERONA CAMPUS-CFS & GEOTHERMAL	\$150,000		\$150,000				Appropriation
AUDIO/VISUAL CONFERENCING	\$625,000		\$625,000				Appropriation
AUTOMATION PROJECTS	\$350,000		\$350,000				Appropriation
COMPUTER EQUIPMENT	\$700,000		\$700,000				Appropriation
CYBER SECURITY IMPROVEMENTS	\$120,000		\$120,000				Appropriation
DATA STORAGE UPGRADE	\$90,000		\$90,000				Appropriation
DISASTER RECOVERY SITE	\$60,000		\$60,000				Appropriation
FIBER NETWORK CONNECTIONS	\$275,000		\$275,000				Appropriation
MICROSOFT LICENSING PROJECT	\$3,460,000		\$3,460,000				Appropriation
NETWORK INFRASTRUCTURE UPGRADE	\$360,000		\$360,000				Appropriation
WIRELESS INFRASTRUCTURE UPRGRDE	\$220,000		\$220,000				Appropriation
FAMILY COURT SERVICES							
CASE MANAGEMENT SOFTWARE	\$73,000		\$73,000				Appropriation
MEDICAL EXAMINER							
CT AREA REMODEL	\$150,000		\$150,000				Appropriation

2024 Dane County Budget In Brief

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
SHERIFF						
AED REPLACEMENT	\$23,000		\$23,000			Appropriation
BALLISTIC HELMETS	\$9,400		\$9,400			Appropriation
BERM MINING-FTC	\$143,000		\$143,000			Appropriation
BODY CAMERA PILOT PROJECT	\$320,000		\$320,000			Appropriation
BODY SCANNER	\$48,000		\$48,000			Appropriation
CAMERA CSI UNIT	\$5,000		\$5,000			Appropriation
CARPET REPLACEMENT	\$150,000		\$150,000			Appropriation
CCB CELLBLOCK HOT WATER	\$250,000		\$250,000			Appropriation
CCB WESTSIDE SHOWERS	\$220,000		\$220,000			Appropriation
COMPUTER SOFTWARE & HARDWARE	\$60,000		\$60,000			Appropriation
DIVE EQUIPMENT	\$28,300		\$28,300			Appropriation
DUCT CLEANING CCB PSB	\$397,100		\$397,100			Appropriation
EQUIPMENT FOR VEHICLES	\$692,100		\$692,100			Appropriation
FLOCK CAMERA	\$66,000		\$66,000			Appropriation
GAS MASKS	\$112,900		\$112,900			Appropriation
LESS LETHAL LAUNCHER	\$50,100		\$50,100			Appropriation
MDC AND RADAR UNITS	\$160,400		\$160,400			Appropriation
NIGHT VISION & THERMAL DEVICES	\$100,000		\$100,000			Appropriation
POLYGRAPH OPERATOR EQUIPMENT	\$12,000		\$12,000			Appropriation
PSB BOOKING GARAGE DOORS	\$120,000		\$120,000			Appropriation
RANGE IMPROVEMENTS	\$56,300		\$56,300			Appropriation
REPLACE SKID STEER	\$80,000		\$80,000			Appropriation
REPLACEMENT FURNITURE	\$38,600		\$38,600			Appropriation
RESCUE SHIELDS	\$80,000		\$80,000			Appropriation
RIFLE REPLACEMENT PROGRAM	\$34,500		\$34,500			Appropriation
SCBA EQUIPMENT	\$69,800		\$69,800			Appropriation
SECURITY UPDATE CRTHS & PSB	\$54,200		\$54,200			Appropriation
TASER REPLACEMENT & SUPPLIES	\$716,000		\$716,000			Appropriation
TRAILER SET TEAM	\$5,300		\$5,300			Appropriation
UAV VEHICLE CHANGEOVER	\$32,000		\$32,000			Appropriation
UNMANNED AERIAL VEHICLE	\$26,000		\$26,000			Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$1,714,700		\$1,714,700			Appropriation
PUBLIC SAFETY COMMUNICATIONS						
BACKUP DATA STORAGE	\$75,000		\$75,000			Appropriation
KVM SWITCH REPLACEMENT	\$40,000		\$40,000			Appropriation
PSC BUILDING	\$36,472,400		\$36,472,400			Appropriation
REPLACE DANECOM SITE BATTERIES	\$250,000		\$250,000			Appropriation
UPS BATTERY REPLACEMENT	\$35,000		\$35,000			Appropriation
UPS CAPACITOR REPLACEMENTS	\$8,000		\$8,000			Appropriation
VIRTUAL CAD WORKSTATIONS	\$100,000		\$100,000			Appropriation
JUVENILE COURT						
REPLACEMENT EQUIP-DETENTION	\$15,000		\$15,000			Appropriation
SHELTER HOME UPDATES	\$55,000		\$55,000			Appropriation
BADGER PRAIRIE HEALTH CARE CENTER						
BPHCC RESIDENT FLOORNG REPLACE	\$75,000		\$75,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$628,000)		(\$628,000)			Appropriation

2024 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
BADGER PRAIRIE HEALTH CARE CENTER, cont.							
PARKING LOT REPLACEMENT-BPHCC	\$225,000		\$225,000				Appropriation
RESIDENT CARE EQUIPMENT/IMPRVM	\$115,000		\$115,000				Appropriation
RESTROOM RENOVATION/UPGRADE	\$45,000		\$45,000				Appropriation
VEHICLE REPLACEMENT	\$168,000		\$168,000				Appropriation
HUMAN SERVICES							
AFFORDABLE HOUSING DEVEL FUND	\$15,000,000		\$15,000,000				Appropriation
BEACON EQUIPMENT PURCHASE	\$13,200		\$13,200				Appropriation
DCHA HABITAT GRANT	\$2,000,000		\$2,000,000				Appropriation
FARM WORKER HOUSING FUND	\$8,000,000		\$8,000,000				Appropriation
FITCHBURG TEEN CENTER	\$1,000,000		\$1,000,000				Appropriation
ST JOHNS HOUSING PROJECT	\$1,350,000		\$1,350,000				Appropriation
LAND INFORMATION OFFICE							
FLY DANE DIGITAL TERRAIN & ORT	\$376,200	\$275,200	\$137,900	(\$36,900)			Appropriation
LAND & WATER RESOURCES							
BLACK EARTH CREEK RESTORATION	\$1,750,000		\$1,750,000				Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$1,300,000		\$1,300,000				Appropriation
YAHARA CLEAN IMPLEMENTATION	\$500,000		\$500,000				Appropriation
YAHARA RIVER FLOW ENHANCEMENT	\$1,000,000		\$1,000,000				Appropriation
ACCESSIBLE SHOREFISHING IMPVTS	\$1,500,000		\$1,500,000				Appropriation
BRIGHAM PRK RESTROOM & SHOWERS	\$250,000		\$250,000				Appropriation
CULTURAL FEATURE INTRPRETATION	\$100,000		\$100,000				Appropriation
NEW PROPERTY STABILIZATION	\$350,000		\$350,000				Appropriation
PARK ACCESSIBILITY IMPROVEMNTS	\$500,000		\$500,000				Appropriation
PARK IMPROVEMENT PROJECTS	\$400,000		\$400,000				Appropriation
PICNIC TABLES/GRILLS/CAMP FIXT	\$25,000		\$25,000				Appropriation
STEWART RESTROOM REPLACEMENT	\$100,000		\$100,000				Appropriation
WISCONSIN RIVER TRAIL CROSSING	\$11,000,000		\$11,000,000				Appropriation
DANE COUNTY CONSERVATION FUND	\$10,000,000		\$10,000,000				Appropriation
BUOYS & LIGHTS	\$10,000		\$10,000				Appropriation
CONSERVATION PRACTICE IMLEMNT	\$500,000		\$500,000				Appropriation
DANE COUNTY CRP	\$1,000,000		\$1,000,000				Appropriation
LAKE MGMT REPAIR PARTS INV	\$150,000		\$150,000				Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION							
RAMP PAY STATION UPGRADE	\$20,000		\$20,000				Appropriation
RAMP RENOVATION	\$5,500,000		\$5,500,000				Appropriation
CTH AB-CTH MN TO 12	\$100,000		\$100,000				Appropriation
CTH A-BRIDGE B130056	\$49,000		\$49,000				Appropriation
CTH A-BRIDGE B130950	\$155,000		\$155,000				Appropriation
CTH A-STH 69 TO CTH D	\$20,000		\$20,000				Appropriation
CTH BB-BRIDGE P130032	\$200,000		\$200,000				Appropriation
CTH F-CTH ID TO CTH F NORTH	\$650,000		\$650,000				Appropriation
CTH F-USH 18/151 TO CTH ID	\$300,000		\$300,000				Appropriation
CTH G-BRIDGE B130038	\$300,000		\$300,000				Appropriation
CTH G-CTH A EAST TO STH 92	\$2,400,000		\$2,400,000				Appropriation
CTH JG-MT HOREB NVL TO CTH ID	\$20,000		\$20,000				Appropriation
CTH JJ-BRIDGE P130918	\$50,000		\$50,000				Appropriation

2024 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION, cont.							
CTH K-CTH P TO RIPP RD	\$1,200,000		\$1,200,000				Appropriation
CTH KP-GARFOOT CR BOX CULVERT	\$60,000		\$60,000				Appropriation
CTH KP-STH 19 TO USH 12	\$700,000		\$700,000				Appropriation
CTH M-BR 0046 & BRANCH INTER	\$575,000	\$275,000	\$300,000				Appropriation
CTH M-CTH Q/ALLEN INTERSECTION	\$25,000		\$25,000				Appropriation
CTH MM-USH 14 TO MCCOY RD	\$2,640,000		\$2,640,000				Appropriation
CTH MN-BRIDGE B130953	\$55,000		\$55,000				Appropriation
CTH N-BRIDGE B130042	\$215,000		\$215,000				Appropriation
CTH N-BRIDGE B130081	\$221,000		\$221,000				Appropriation
CTH PQ-BRIDGE B130072	\$20,000		\$20,000				Appropriation
CTH PQ-STH 73 TO CAMBRIDGE WWL	\$15,000		\$15,000				Appropriation
CTH TT-BRIDGE B130207	\$45,000		\$45,000				Appropriation
CTH V-CTH N TO CTH VV NORTH	\$55,000		\$55,000				Appropriation
CTH V-MAIN ST TO NELSON CT	\$450,000		\$450,000				Appropriation
CTH Y-BRIDGE B130026	\$70,000		\$70,000				Appropriation
CTH Y-CTH KP TO NCOL	\$3,750,000		\$3,750,000				Appropriation
HIGHWAY CULVERT REPLACEMENTS	\$1,000,000		\$1,000,000				Appropriation
ATTENUATOR	\$360,000		\$360,000				Appropriation
BRINE TRAILER	\$145,000		\$145,000				Appropriation
BULLDOZERS	\$204,700		\$204,700				Appropriation
CONCRETE TRUSS SCREED	\$10,900		\$10,900				Appropriation
CRACKFILL MELTER	\$144,400		\$144,400				Appropriation
CREW LEADER TRUCK	\$135,000		\$135,000				Appropriation
DUAL FUEL 3/4 TON TRUCKS	\$440,000		\$440,000				Appropriation
DUMP TRUCKS	\$600,000		\$600,000				Appropriation
EMERGENCY REPAIR/REPLACEMENT	\$50,000		\$50,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$10,545,200)		(\$10,545,200)				Appropriation
HYDRO EXCAVATOR VACUUM TRUCK	\$368,500		\$368,500				Appropriation
LIQUID ASPHALT DISTRIBUTOR	\$380,000		\$380,000				Appropriation
LOW BOY TRAILER	\$190,000		\$190,000				Appropriation
MESSAGE BOARDS	\$93,600		\$93,600				Appropriation
OTHER EQUIPMENT	\$70,000		\$70,000				Appropriation
PATROL TRUCKS	\$5,508,000		\$5,508,000				Appropriation
ROAD WALK SAW	\$57,900		\$57,900				Appropriation
ROLLERS	\$326,400		\$326,400				Appropriation
SEMI-TRACTOR REPLACEMENT	\$266,000		\$266,000				Appropriation
SIGN TRUCK	\$295,000		\$295,000				Appropriation
SKID STEER BROOMS	\$27,800		\$27,800				Appropriation
SKID STEER REPLACEMENT	\$32,000		\$32,000				Appropriation
SMALL MARKER PAINTER	\$16,500		\$16,500				Appropriation
STORAGE TANKS TRUCK MOUNTED	\$30,000		\$30,000				Appropriation
SWEEPER	\$273,000		\$273,000				Appropriation
TAILGATE CONVEYORS	\$27,000		\$27,000				Appropriation
TRAILERS	\$43,500		\$43,500				Appropriation
TRI AXLE TRUCKS	\$450,000		\$450,000				Appropriation

2024 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
DANE COUNTY HENRY VILAS ZOO							
ANIMAL HEALTH MEDICAL EQUIPMNT	\$75,000	\$15,000	\$60,000				Appropriation
AVIARY HABITAT PROJECT	\$450,000	\$90,000	\$360,000				Appropriation
GREEN BARN HVAC	\$100,000	\$20,000	\$80,000				Appropriation
HEART OF THE ZOO PROJECT	\$21,548,300	\$12,177,600	\$9,370,700				Appropriation
KOI POND CLEANING	\$50,000	\$10,000	\$40,000				Appropriation
PENGUIN BUILDING PROJECT	\$300,000	\$60,000	\$240,000				Appropriation
SOLAR INSTALLATION-HV ZOO	\$300,000		\$300,000				Appropriation
UPPER GIFT SHOP HVAC	\$125,000	\$25,000	\$100,000				Appropriation
ZOO FENCE PROJECTS	\$50,000	\$10,000	\$40,000				Appropriation
ZOO IMPROVEMENTS	\$200,000	\$40,000	\$160,000				Appropriation
ZOO OPERATING EQUIPMENT	\$50,000	\$10,000	\$40,000				Appropriation
ZOO PAVING PROJECTS	\$50,000	\$10,000	\$40,000				Appropriation
ALLIANT ENERGY CENTER							
AEC BUSINESS PLANNING	\$100,000		\$100,000				Appropriation
AEC STRATEGIC DESIGN/ACTION PL	\$250,000		\$250,000				Appropriation
ASPHALT & CONCRETE REPAIR	\$500,000		\$500,000				Appropriation
BIKE-PEDESTRIAN PLAN	\$150,000		\$150,000				Appropriation
CAMPUS LIGHTING & ELEC REVIEW	\$1,100,000		\$1,100,000				Appropriation
CAMPUS SIGNAGE	\$475,000		\$475,000				Appropriation
CENTER IMPROVEMENTS	\$700,000		\$700,000				Appropriation
COLISEUM HVAC UPGRADE	\$475,000		\$475,000				Appropriation
EXHIBITION HALL HVAC UPGRADES	\$2,000,000		\$2,000,000				Appropriation
PARKING CONSULTANT	\$75,000		\$75,000				Appropriation
PARKING SAFETY & BEAUTFICATION	\$350,000		\$350,000				Appropriation
STORMWATER RETENTION	\$250,000		\$250,000				Appropriation
VEHICLES & EQUIPMENT	\$425,000		\$425,000				Appropriation
AIRPORT							
COMBINED FEDERAL PROJECTS	\$2,680,000		\$0	\$2,680,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$5,930,000)		\$0	(\$5,930,000)			Appropriation
TAXIWAY IMPROVEMENTS	\$3,250,000	\$3,250,000	\$0				Appropriation
DEICER TRUCK CONVERSION	\$750,000		\$0	\$750,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$977,000)		\$0	(\$977,000)			Appropriation
MOWING/SNOW REMOVAL TRACTOR	\$227,000		\$0	\$227,000			Appropriation
EMPLOYEE PARKING LOT EXPANSION	\$4,475,000		\$0	\$4,475,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$4,475,000)		\$0	(\$4,475,000)			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$3,350,000)		\$0	(\$3,350,000)			Appropriation
HVAC SYSTEM RENOVATIONS	\$150,000		\$0	\$150,000			Appropriation
TERMINAL MODERNIZATION PROJECT	\$3,200,000		\$0	\$3,200,000			Appropriation
WASTE & RENEWABLES							
COMPOST FACILITY CONSTRUCTION	\$1,000,000		\$1,000,000				Appropriation
COMPOST PERMITTING AND DESIGN	\$500,000		\$500,000				Appropriation
EQUIPMENT	\$2,000,000		\$2,000,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$3,500,000)		(\$3,500,000)				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$4,750,000)		(\$4,750,000)				Appropriation
SITE 3 - PERMITTING AND DESIGN	\$1,500,000		\$1,500,000				Appropriation
SITE 3 - PRECONSTRUCTION ACTIV	\$250,000		\$250,000				Appropriation

2024 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
WASTE & RENEWABLES, cont.							
SITE 3 - PROPERTY ACQUISITION	\$1,500,000		\$1,500,000				Appropriation
SITE 3 - WATER MAIN EXTENSION	\$1,500,000		\$1,500,000				Appropriation
EQUIPMENT	\$400,000		\$400,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$3,250,000)		(\$3,250,000)				Appropriation
FORKLIFT	\$50,000		\$50,000				Appropriation
GAS SYSTEM UPGRADES	\$250,000		\$250,000				Appropriation
H2S SYSTEM EXPANSION	\$1,000,000		\$1,000,000				Appropriation
MAINTENANCE BUILDING	\$500,000		\$500,000				Appropriation
SET RULE IMPROVEMENTS	\$750,000		\$750,000				Appropriation
VERONA GENSET BUILDING IMPROVE	\$300,000		\$300,000				Appropriation
BUILDING DEMOLITION	\$125,000		\$125,000				Appropriation
FACILITY UPGRADES	\$300,000		\$300,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$4,970,000)		(\$4,970,000)				Appropriation
LANDSCAPING ACTIVITIES	\$75,000		\$75,000				Appropriation
LONG TERM CARE & CLOSURE	\$3,500,000		\$3,500,000				Appropriation
PASSENGER VEHICLE	\$120,000		\$120,000				Appropriation
SCALE SYSTEM REPLACEMENT	\$300,000		\$300,000				Appropriation
VAC TRUCK	\$250,000		\$250,000				Appropriation
WATER TRUCK	\$300,000		\$300,000				Appropriation
CAMPUS DESIGN & CONSTRUCTION	\$2,000,000		\$2,000,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$10,450,000)		(\$10,450,000)				Appropriation
REC PLANNING AND IMPROVEMENTS	\$450,000		\$450,000				Appropriation
WASTE EDUCATION CENTER	\$8,000,000		\$8,000,000				Appropriation
EQUIPMENT	\$500,000		\$500,000				Appropriation
FACILITY UPGRADES	\$500,000		\$500,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$1,000,000)		(\$1,000,000)				Appropriation
GROSS TOTALS	\$179,216,700	\$17,020,900	\$165,482,700	(\$3,286,900)	\$0	\$0	
				Expenditures	Program Specific Revenues	Net	
TOTALS:			\$179,216,700	\$182,503,600		(\$3,286,900)	
FUND ADJUSTMENTS						\$3,286,900	
SURPLUSES FOR LEVY REDUCTION						\$0	
TOTAL NET CAPITAL LEVY						\$0	

COUNTY OF DANE
2024 OPERATING BUDGET
TAX LEVY HISTORY

2022 Adopted Budget	2023 Adopted Budget		2024 Requested Budget	2024 Executive Budget	2024 Adopted Budget
\$660,707,896	\$714,932,492	Total Budgeted Expenditures All Funds All Programs	\$750,926,879	\$787,592,590	\$789,298,454
(\$372,820,370)	(\$365,544,827)	Total Budgeted Revenues All Funds All Programs	(\$375,618,062)	(\$406,148,358)	(\$406,331,915)
\$287,887,526	\$349,387,665	Total Budget All Funds All Programs	\$375,308,817	\$381,444,232	\$382,966,539
\$85,193,635	\$95,326,736	Budgeted Expenditures - Non-GPR Supported Programs	\$88,120,309	\$90,420,242	\$90,521,242
(\$94,317,422)	(\$97,420,451)	Budgeted Revenues - Non-GPR Supported Programs	(\$96,678,230)	(\$98,162,597)	(\$98,162,597)
(\$9,123,787)	(\$2,093,715)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$8,557,921)	(\$7,742,355)	(\$7,641,355)
\$575,514,261	\$619,605,756	Budgeted Expenditures - GPR Supported Programs	\$662,806,570	\$697,172,348	\$698,777,212
(\$278,502,948)	(\$268,124,376)	Budgeted Program Revenues - GPR Supported Programs	(\$278,939,832)	(\$307,985,761)	(\$308,169,318)
\$297,011,313	\$351,481,380	GPR Requirement Before Levy Reduction and Fund Adjustment	\$383,866,738	\$389,186,587	\$390,607,894
(\$15,169,428)	(\$39,639,689)	Amount Projected to be Available for Levy Reduction	(\$55,546,291)	(\$42,247,100)	(\$42,126,226)
(\$2,438,008)	(\$612,128)	Fund Adjustments	(\$1,795,408)	(\$1,736,108)	(\$1,736,108)
\$279,403,877	\$311,229,563	Gross County Tax Levy	\$326,525,039	\$345,203,379	\$346,745,560
\$3.86	\$3.72	Gross County Tax Rate	\$3.50	\$3.70	\$3.72
\$68,222,093	\$85,231,041	County Sales Tax Applied	\$85,231,041	\$89,918,748	\$90,344,898
\$211,181,784	\$225,998,522	Net Tax Levy	\$241,293,998	\$255,284,631	\$256,400,662
\$2.92	\$2.70	Net County Tax Rate	\$2.59	\$2.74	\$2.75
\$1,846,670	\$1,846,670	State Aid - Exempt Computers	\$1,846,670	\$1,846,670	\$1,846,670
\$209,335,114	\$224,151,852	Net Required County Tax Levy	\$239,447,328	\$253,437,961	\$254,553,992
\$2.89	\$2.68	Net Required County Tax Rate	\$2.57	\$2.72	\$2.73
\$399,000	\$55,412	Exempt Bridge Aid Levy	\$489,940	\$489,940	\$489,940
\$5,535,557	\$6,047,694	Exempt Library Service Levy	\$6,702,067	\$6,760,911	\$6,760,910
\$203,400,557	\$218,048,746	Net Tax Levy Excluding Exempt Levies	\$232,255,321	\$246,187,110	\$247,303,142
\$72,334,792,600	\$83,605,704,500	Equalized Valuation	\$93,315,894,600	\$93,315,894,600	\$93,315,894,600

COUNTY OF DANE
2024 CAPITAL BUDGET
TAX LEVY HISTORY

2022 Adopted Budget	2023 Adopted Budget		2024 Requested Budget	2024 Executive Budget	2024 Adopted Budget
\$94,175,900 (\$94,200,000)	\$138,328,300 (\$138,328,300)	Total Budgeted Expenditures All Funds All Programs	\$120,174,900 (\$123,461,800)	\$149,781,700 (\$153,068,600)	\$179,216,700 (\$182,503,600)
(\$24,100)	\$0	Total Budget All Funds All Programs	(\$3,286,900)	(\$3,286,900)	(\$3,286,900)
\$24,000 (\$48,100)	\$0 \$0	Budgeted Expenditures - Non-GPR Supported Programs	\$376,200 (\$3,663,100)	\$376,200 (\$3,663,100)	\$376,200 (\$3,663,100)
(\$24,100)	\$0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,286,900)	(\$3,286,900)	(\$3,286,900)
\$94,151,900 (\$94,151,900)	\$138,328,300 (\$138,328,300)	Budgeted Expenditures - GPR Supported Programs	\$119,798,700 (\$119,798,700)	\$149,405,500 (\$149,405,500)	\$178,840,500 (\$178,840,500)
\$0	\$0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$0	\$0	\$0
\$0 \$0	\$0 \$0	Amount Projected to be Available for Levy Reduction Fund Adjustments	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	Gross County Tax Levy	\$0	\$0	\$0
\$0	\$0	Gross County Tax Rate	\$0	\$0	\$0
\$0	\$0	County Sales Tax Applied	\$0	\$0	\$0
\$0	\$0	Net Tax Levy	\$0	\$0	\$0
\$0	\$0	Net County Tax Rate	\$0	\$0	\$0
\$0	\$0	State Aid - Exempt Computers	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Levy	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Rate	\$0	\$0	\$0
\$72,334,792,600	\$83,605,704,500	Equalized Valuation	\$93,315,894,600	\$93,315,894,600	\$93,315,894,600

COUNTY OF DANE
2024 BUDGET
TAX LEVY HISTORY

2022 Adopted Budget	2023 Adopted Budget		2024 Requested Budget	2024 Executive Budget	2024 Adopted Budget
\$754,883,796 (\$467,020,370)	\$853,260,792 (\$503,873,127)	Total Budgeted Expenditures All Funds All Programs	\$871,101,779 (\$499,079,862)	\$937,374,290 (\$559,216,958)	\$968,515,154 (\$588,835,515)
\$287,863,426	\$349,387,665	Total Budget All Funds All Programs	\$372,021,917	\$347,277,351	\$379,679,639
\$85,217,635 (\$94,365,522)	\$95,326,736 (\$97,420,451)	Budgeted Expenditures - Non-GPR Supported Programs	\$88,496,509 (\$100,341,330)	\$90,796,442 (\$101,825,697)	\$90,897,442 (\$101,825,697)
(\$9,147,887)	(\$2,093,715)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$11,844,821)	(\$11,029,255)	(\$10,928,255)
\$669,666,161 (\$372,654,848)	\$757,934,056 (\$406,452,676)	Budgeted Expenditures - GPR Supported Programs	\$782,605,270 (\$398,738,532)	\$846,577,848 (\$457,391,261)	\$877,617,712 (\$487,009,818)
\$297,011,313	\$351,481,380	GPR Requirement Before Levy Reduction and Fund Adjustment	\$383,866,738	\$389,186,587	\$390,607,894
(\$15,169,428) (\$2,438,008)	(\$39,639,689) (\$612,128)	Amount Projected to be Available for Levy Reduction Fund Adjustments	(\$55,546,291) (\$1,795,408)	(\$42,247,100) (\$1,736,108)	(\$42,126,226) (\$1,736,108)
\$279,403,877	\$311,229,563	Gross County Tax Levy	\$326,525,039	\$345,203,379	\$346,745,560
\$3.86	\$3.72	Gross County Tax Rate	\$3.50	\$3.70	\$3.72
\$68,222,093	\$85,231,041	County Sales Tax Applied	\$85,231,041	\$89,918,748	\$90,344,898
\$211,181,784	\$225,998,522	Net Tax Levy	\$241,293,998	\$255,284,631	\$256,400,662
\$2.92	\$2.70	Net County Tax Rate	\$2.59	\$2.74	\$2.75
\$1,846,670	\$1,846,670	State Aid - Exempt Computers	\$1,846,670	\$1,846,670	\$1,846,670
\$209,335,114	\$224,151,852	Net Required County Tax Levy	\$239,447,328	\$253,437,961	\$254,553,992
\$2.89	\$2.68	Net Required County Tax Rate	\$2.57	\$2.72	\$2.73
\$822,049	\$55,412	Exempt Bridge Aid Levy	\$489,940	\$489,940	\$489,940
\$6,080,153	\$6,047,694	Exempt Library Service Levy	\$6,702,067	\$6,760,911	\$6,760,910
\$217,249,650	\$218,048,746	Net Tax Levy Excluding Exempt Levies	\$232,255,321	\$246,187,110	\$247,303,142
\$72,334,792,600	\$83,605,704,500	Equalized Valuation	\$93,315,894,600	\$93,315,894,600	\$93,315,894,600

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Expenditure Summary by Fund							
*****2023*****					*****2024*****		
2022 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2023	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$229,353,624	\$257,542,471	\$114,664,308	\$259,472,959	General	\$246,494,912	\$263,184,902	\$262,560,116
\$725,457	\$507,434	\$83,692	\$507,434	Bridge Aid	\$490,440	\$490,440	\$490,440
\$825,299	\$1,113,201	\$833,004	\$1,121,685	PSC-DaneCom	\$1,143,101	\$1,152,801	\$1,152,801
\$8,857,031	\$11,577,411	\$11,577,411	\$11,577,411	Board of Health	\$11,942,484	\$12,616,184	\$12,797,870
\$6,665,652	\$7,016,215	\$6,011,906	\$6,948,074	Library	\$7,620,373	\$7,677,133	\$7,677,133
\$0	\$0	\$0	\$0	Opiate Settlement Revenue Fund	\$1,761,438	\$3,121,438	\$3,121,438
\$259,199,131	\$274,203,141	\$101,951,409	\$271,497,641	Human Services	\$253,390,934	\$265,571,488	\$267,619,452
\$10,978	\$42,100	\$734	\$42,834	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100
\$2,906	\$691,000	\$0	\$691,000	Commerce Revolving Fund	\$691,000	\$691,000	\$691,000
\$1,438,173	\$4,501,905	\$944,862	\$4,501,906	CDBG Housing Loan Fund	\$1,027,504	\$1,027,504	\$1,027,504
\$631,092	\$3,157,168	\$170,203	\$3,157,169	HOME Loan Fund	\$590,054	\$590,054	\$590,054
\$30	\$30,000	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0
\$731,538	\$918,588	\$433,054	\$956,666	Land Information	\$824,088	\$858,195	\$858,195
\$35,643	\$2,000	\$4,353	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$919,823	\$52,000	\$1,275,195	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$77,238	\$6,000	\$99,459	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$56,603,333	\$66,567,446	\$121,570,390	\$66,753,679	Debt Service	\$82,097,225	\$82,295,627	\$82,295,627
\$44,276,975	\$40,655,227	\$18,288,380	\$40,663,470	Airport	\$35,141,035	\$35,689,946	\$35,689,946
\$33,221,006	\$34,448,003	\$18,464,377	\$34,730,443	Highway	\$34,930,259	\$35,525,983	\$35,525,983
\$24,013,123	\$28,314,010	\$13,519,943	\$28,314,010	Badger Prairie Health Care Center	\$28,824,943	\$29,750,591	\$29,750,591
\$16,153,273	\$16,309,237	\$7,839,312	\$16,299,690	Solid Waste	\$17,429,566	\$17,555,043	\$17,656,043
\$8,248,556	\$14,948,927	\$8,632,767	\$14,874,827	Methane Gas	\$15,033,193	\$15,096,260	\$15,096,260
\$2,018,304	\$2,067,535	\$1,021,215	\$1,958,308	Printing & Services	\$2,099,200	\$2,137,284	\$2,137,284
\$4,161,130	\$3,211,200	\$2,114,723	\$3,519,591	Liability Insurance Fund	\$3,043,200	\$3,043,200	\$3,043,200
\$2,463,674	\$2,602,500	\$1,509,335	\$2,755,236	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500
\$5,251,078	\$6,460,489	\$2,765,402	\$6,268,729	Consolidated Food Service	\$6,692,330	\$6,812,917	\$6,812,917
\$705,884,066	\$776,945,209	\$433,775,434	\$776,672,762	Grand Total	\$753,971,879	\$787,592,590	\$789,298,454

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Expenditure Summary by Activity								
***** 2023 *****					***** 2024 *****			
2022 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2023	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$420,159	\$483,600	\$0	\$483,600	General County	GCO	\$483,600	\$483,600	\$483,600
\$1,867,876	\$1,932,957	\$787,594	\$1,921,099	County Board	024	\$1,798,748	\$1,839,348	\$1,869,348
\$2,351,848	\$2,634,132	\$1,102,117	\$2,626,137	Executive	04A	\$2,335,743	\$2,513,143	\$2,555,043
\$1,238,812	\$1,573,700	\$569,769	\$1,546,727	Office for Equity & Inclusion	055	\$1,385,784	\$1,488,584	\$1,679,884
\$995,663	\$1,049,100	\$549,585	\$1,043,169	County Clerk	060	\$1,501,600	\$1,526,100	\$1,526,100
\$23,993,867	\$24,344,482	\$11,425,455	\$24,207,733	Administration - Gen. Operations	096	\$16,098,801	\$23,296,501	\$21,630,201
\$10,549,668	\$9,892,431	\$4,863,697	\$10,277,184	Administration - Facilities Mgmt	098	\$10,186,500	\$10,429,300	\$10,429,300
\$919,823	\$52,000	\$1,275,195	\$52,000	Capital Projects Operating Transfers	313	\$52,000	\$52,000	\$52,000
\$2,018,304	\$2,067,535	\$1,021,215	\$1,958,308	Printing & Services	511	\$2,099,200	\$2,137,284	\$2,137,284
\$5,251,078	\$6,460,489	\$2,765,402	\$6,268,729	Consolidated Food Service	515	\$6,692,330	\$6,812,917	\$6,812,917
\$4,161,130	\$3,211,200	\$2,114,723	\$3,519,591	Liability Insurance Program	521	\$3,043,200	\$3,043,200	\$3,043,200
\$2,463,674	\$2,602,500	\$1,509,335	\$2,755,236	Workers Compensation Ins.	531	\$2,602,500	\$2,602,500	\$2,602,500
\$0	\$0	\$0	\$0	Opiate Settlement Revenue Fund	OPI	\$1,761,438	\$3,121,438	\$3,121,438
\$1,071,864	\$1,215,241	\$485,125	\$1,246,763	Treasurer	120	\$1,262,101	\$1,289,901	\$1,289,901
\$30	\$30,000	\$0	\$0	HELP Loan Fund	275	\$0	\$0	\$0
\$10,285,163	\$11,469,592	\$5,374,357	\$11,308,551	Corp. Counsel - Gen. Operations	168	\$11,399,700	\$12,092,300	\$12,135,900
\$1,490,089	\$1,889,590	\$779,037	\$1,824,220	Register of Deeds	180	\$1,825,390	\$1,885,590	\$1,885,590
\$69,079,047	\$70,908,548	\$34,622,609	\$71,039,047	GENERAL GOVERNMENT	Total	\$64,528,635	\$74,613,706	\$73,254,206
PUB SAFETY & CRIMINAL JUSTICE								
\$0	\$1,517,247	\$130,733	\$1,517,247	Office of Criminal Justice Reform	030	\$1,409,300	\$1,165,290	\$1,165,290
\$314,074	\$1,154,600	\$539,168	\$1,182,408	Pretrial Services	280	\$1,182,100	\$1,259,200	\$1,259,200
\$14,660,005	\$15,452,241	\$7,117,454	\$15,233,868	Clerk of Courts	288	\$15,647,802	\$16,360,902	\$16,360,902
\$28,684	\$47,103	\$0	\$47,103	Miscellaneous Appropriations	290	\$0	\$0	\$0
\$1,302,276	\$1,382,971	\$634,735	\$1,361,624	Family Court Services	316	\$1,399,400	\$1,457,100	\$1,457,100
\$4,235,418	\$4,448,159	\$1,751,363	\$4,211,218	Medical Examiner	330	\$4,552,155	\$4,685,155	\$4,685,155
\$8,938,184	\$9,733,880	\$4,684,982	\$10,153,173	District Attorney	351	\$9,812,442	\$10,200,842	\$10,293,642
\$91,665,131	\$103,212,942	\$46,249,212	\$104,956,704	Sheriff	372	\$104,442,783	\$108,353,883	\$108,485,588
\$11,532,349	\$13,168,193	\$6,020,554	\$13,207,901	Public Safety Communications	385	\$13,530,886	\$14,833,686	\$14,782,336
\$825,299	\$1,113,201	\$833,004	\$1,121,685	DaneCom	386	\$1,143,101	\$1,152,801	\$1,152,801
\$1,882,902	\$2,086,322	\$953,443	\$2,133,405	Emergency Management	396	\$2,075,185	\$2,343,485	\$2,343,485
\$4,348,759	\$4,663,970	\$2,208,944	\$4,777,072	Juvenile Court Program	420	\$4,746,088	\$5,085,288	\$5,085,288
\$139,733,083	\$157,980,831	\$71,123,591	\$159,903,408	PUB SAFETY & CRIMINAL JUSTICE	Total	\$159,941,242	\$166,897,632	\$167,070,787

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Expenditure Summary by Activity								
***** 2023 *****					***** 2024 *****			
2022 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2023	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
HEALTH & HUMAN SERVICES								
\$8,857,031	\$11,577,411	\$11,577,411	\$11,577,411	Board of Health	5BH	\$11,942,484	\$12,616,184	\$12,797,870
\$24,013,123	\$28,314,010	\$13,519,943	\$28,314,010	BPHCC - General Operations	431	\$28,824,943	\$29,750,591	\$29,750,591
\$259,199,131	\$274,203,141	\$101,951,409	\$271,497,641	Human Services Fund	5HS	\$253,390,934	\$265,571,488	\$267,619,452
\$593,843	\$1,151,950	\$433,209	\$1,072,983	Veterans Service Office	524	\$1,061,200	\$1,098,800	\$1,098,800
\$292,663,127	\$315,246,513	\$127,481,971	\$312,462,045	HEALTH & HUMAN SERVICES	Total	\$295,219,561	\$309,037,063	\$311,266,713
CONSERVATION & ECONOMIC DEV								
\$4,138,712	\$5,292,192	\$2,451,680	\$5,197,348	Planning & Development	538	\$4,634,489	\$4,788,889	\$4,992,363
\$10,978	\$42,100	\$734	\$42,834	CDBG Business Loan Fund	539	\$42,100	\$42,100	\$42,100
\$2,906	\$691,000	\$0	\$691,000	Commerce Revolving Loan Fund	542	\$691,000	\$691,000	\$691,000
\$1,438,173	\$4,501,905	\$944,862	\$4,501,906	CDBG Housing Loan Fund	544	\$1,027,504	\$1,027,504	\$1,027,504
\$631,092	\$3,157,168	\$170,203	\$3,157,169	HOME Loan Fund	545	\$590,054	\$590,054	\$590,054
\$1,758,453	\$2,678,790	\$1,001,439	\$2,718,878	Land & Water Resources	696	\$2,247,060	\$2,319,560	\$2,319,560
\$731,538	\$918,588	\$433,054	\$956,666	Land Information Office	552	\$824,088	\$858,195	\$858,195
\$16,153,273	\$16,309,237	\$7,839,312	\$16,299,690	Solid Waste	564	\$17,429,566	\$17,555,043	\$17,656,043
\$8,248,556	\$14,948,927	\$8,632,767	\$14,874,827	Methane Gas Operations	565	\$15,033,193	\$15,096,260	\$15,096,260
\$33,113,681	\$48,539,907	\$21,474,050	\$48,440,318	CONSERVATION & ECONOMIC DEV	Total	\$42,519,054	\$42,968,605	\$43,273,079
CULTURE, EDUC & RECREATION								
\$302,100	\$312,100	\$182,600	\$312,100	Miscellaneous Appropriations	274	\$312,100	\$312,100	\$312,100
\$51,835	\$187,713	\$11,168	\$187,713	AEC County Subsidized Events	658	\$104,122	\$104,122	\$104,122
\$4,967	\$14,967	\$14,967	\$14,967	Dane County Historical Society	750	\$14,967	\$14,967	\$14,967
\$35,643	\$2,000	\$4,353	\$2,000	Conservation Fund	312	\$2,000	\$2,000	\$2,000
\$77,238	\$6,000	\$99,459	\$6,000	Land & Water Legacy Fund	314	\$6,000	\$6,000	\$6,000
\$10,868,361	\$13,658,712	\$5,843,318	\$13,375,328	Land & Water Resources	696	\$11,851,935	\$12,316,835	\$12,329,320
\$6,665,652	\$7,016,215	\$6,011,906	\$6,948,074	Library	612	\$7,620,373	\$7,677,133	\$7,677,133
\$6,371,433	\$7,915,968	\$3,053,390	\$8,090,076	Henry Vilas Zoo	684	\$6,961,755	\$7,141,855	\$7,262,655
\$1,423,424	\$1,982,971	\$373,368	\$1,911,106	Extension	720	\$1,536,556	\$1,555,256	\$1,677,756
\$9,309,661	\$9,376,133	\$4,349,619	\$9,701,151	Alliant Energy Center	648	\$8,989,200	\$9,170,700	\$9,273,000
\$35,110,314	\$40,472,781	\$19,944,148	\$40,548,515	CULTURE, EDUC & RECREATION	Total	\$37,399,008	\$38,300,968	\$38,659,053

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Expenditure Summary by Activity								
***** 2023 *****					***** 2024 *****			
2022 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2023	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>PUBLIC WORKS</i>								
\$1,012,290	\$1,232,320	\$528,952	\$1,230,569	Administration - Gen. Operations	096	\$1,319,720	\$1,374,320	\$1,374,320
\$33,221,006	\$34,448,003	\$18,464,377	\$34,730,443	Highway & Transportation	795	\$34,930,259	\$35,525,983	\$35,525,983
\$725,457	\$507,434	\$83,692	\$507,434	Bridge Aid	808	\$490,440	\$490,440	\$490,440
\$345,754	\$386,200	\$193,274	\$393,834	Highway - Parking Ramp	810	\$385,700	\$398,300	\$398,300
\$44,276,975	\$40,655,227	\$18,288,380	\$40,663,470	Airport	820	\$35,141,035	\$35,689,946	\$35,689,946
\$79,581,482	\$77,229,184	\$37,558,675	\$77,525,750	<i>PUBLIC WORKS</i>	<i>Total</i>	\$72,267,154	\$73,478,989	\$73,478,989
<i>DEBT SERVICE</i>								
\$56,603,333	\$66,567,446	\$121,570,390	\$66,753,679	Debt Service	852	\$82,097,225	\$82,295,627	\$82,295,627
\$56,603,333	\$66,567,446	\$121,570,390	\$66,753,679	<i>DEBT SERVICE</i>	<i>Total</i>	\$82,097,225	\$82,295,627	\$82,295,627
\$705,884,066	\$776,945,209	\$433,775,434	\$776,672,762	Grand Total		\$753,971,879	\$787,592,590	\$789,298,454

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Revenue Summary by Fund								
***** 2023 *****					***** 2024 *****			
2022 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2023	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$317,067,099	\$319,522,823	\$133,863,039	\$329,887,819	General	\$311,517,809	\$349,837,278	\$350,036,826	
\$824,345	\$55,912	\$37,617	\$55,912	Bridge Aid	\$490,440	\$490,440	\$490,440	
\$825,299	\$1,103,501	\$0	\$1,103,501	PSC-DaneCom	\$1,143,101	\$1,143,101	\$1,143,101	
\$8,857,031	\$11,577,411	\$5,788,706	\$11,577,411	Board of Health	\$11,942,484	\$12,616,184	\$12,797,870	
\$6,802,497	\$6,810,774	\$3,592,673	\$6,847,158	Library	\$7,564,147	\$7,622,991	\$7,622,990	
\$3,905,236	\$1,761,438	\$56,859	\$1,761,438	Opiate Settlement Revenue Fund	\$1,761,438	\$3,121,438	\$3,121,438	
\$198,234,881	\$183,995,917	\$61,053,158	\$183,995,917	Human Services	\$162,627,716	\$164,905,996	\$166,250,501	
\$37,629	\$42,100	\$6,637	\$42,834	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100	
\$18,986	\$14,700	\$23,143	\$35,658	Commerce Revolving Fund	\$14,700	\$14,700	\$14,700	
\$1,386,522	\$4,501,905	\$57,803	\$4,501,906	CDBG Housing Loan Fund	\$1,027,504	\$1,027,504	\$1,027,504	
\$631,092	\$3,157,168	\$112,000	\$3,157,168	HOME Loan Fund	\$590,054	\$590,054	\$590,054	
\$3,822	\$0	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0	
\$665,726	\$655,600	\$299,092	\$703,170	Land Information	\$632,100	\$632,100	\$632,100	
\$35,643	\$2,000	\$4,353	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000	
\$919,823	\$52,000	\$1,275,195	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000	
\$77,238	\$6,000	\$99,459	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000	
\$59,143,562	\$62,137,132	\$33,205,812	\$64,248,611	Debt Service	\$67,715,442	\$67,868,694	\$67,868,694	
\$48,459,578	\$35,293,900	\$18,120,746	\$38,996,630	Airport	\$42,702,002	\$42,702,002	\$42,702,002	
\$37,157,409	\$33,978,356	\$17,083,151	\$34,882,713	Highway	\$34,930,259	\$35,525,983	\$35,525,983	
\$16,860,865	\$11,617,574	\$6,710,672	\$11,617,574	Badger Prairie Health Care Center	\$11,661,574	\$14,261,574	\$14,261,574	
\$15,485,404	\$16,149,400	\$7,080,898	\$16,443,995	Solid Waste	\$17,499,400	\$17,499,400	\$17,499,400	
\$12,784,666	\$16,440,596	\$4,834,146	\$16,710,211	Methane Gas	\$16,828,601	\$16,832,368	\$16,832,368	
\$2,140,136	\$2,064,900	\$1,046,719	\$2,088,614	Printing & Services	\$2,099,200	\$2,099,200	\$2,099,200	
\$3,377,484	\$3,211,200	\$167,757	\$3,274,114	Liability Insurance Fund	\$3,043,200	\$3,043,200	\$3,043,200	
\$2,657,775	\$2,602,500	\$148,536	\$2,748,536	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500	
\$6,118,159	\$6,460,496	\$2,679,557	\$6,499,860	Consolidated Food Service	\$6,692,330	\$6,812,930	\$6,812,930	
\$744,477,905	\$723,215,304	\$297,347,727	\$741,240,750	Grand Total	\$705,188,101	\$751,351,737	\$753,077,475	

Dane County 2024 Budget Operating Revenue Summary by Activity								
***** 2023 *****					***** 2024 *****			
2022 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2023	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$236,239,257	\$245,325,626	\$103,231,002	\$246,299,538	General County	GCO	\$251,684,403	\$269,867,317	\$271,457,813
\$58,600	\$61,600	\$0	\$61,600	County Board	024	\$3,000	\$3,000	\$3,000
\$178,503	\$210,184	\$65,147	\$221,059	Executive	04A	\$175,184	\$175,184	\$175,184
\$1,404	\$0	\$0	\$0	Office for Equity & Inclusion	055	\$0	\$0	\$41,000
\$339,935	\$295,600	\$322,361	\$400,123	County Clerk	060	\$309,700	\$309,700	\$309,700
\$13,336,279	\$10,866,884	\$2,105,913	\$10,898,229	Administration - Gen. Operations	096	\$2,118,174	\$8,494,042	\$6,958,042
\$4,018,859	\$4,360,700	\$1,558,113	\$4,735,591	Administration - Facilities Mgmt	098	\$4,486,000	\$4,622,400	\$4,622,400
\$919,823	\$52,000	\$1,275,195	\$52,000	Capital Projects Operating Transfers	313	\$52,000	\$52,000	\$52,000
\$2,140,136	\$2,064,900	\$1,046,719	\$2,088,614	Printing & Services	511	\$2,099,200	\$2,099,200	\$2,099,200
\$6,118,159	\$6,460,496	\$2,679,557	\$6,499,860	Consolidated Food Service	515	\$6,692,330	\$6,812,930	\$6,812,930
\$3,377,484	\$3,211,200	\$167,757	\$3,274,114	Liability Insurance Program	521	\$3,043,200	\$3,043,200	\$3,043,200
\$2,657,775	\$2,602,500	\$148,536	\$2,748,536	Workers Compensation Ins.	531	\$2,602,500	\$2,602,500	\$2,602,500
\$3,905,236	\$1,761,438	\$56,859	\$1,761,438	Opiate Settlement Revenue Fund	OPI	\$1,761,438	\$3,121,438	\$3,121,438
\$5,892,247	\$3,281,907	\$6,571,881	\$12,007,990	Treasurer	120	\$3,310,867	\$12,310,867	\$12,310,867
\$3,822	\$0	\$0	\$0	HELP Loan Fund	275	\$0	\$0	\$0
\$6,233,634	\$6,722,984	\$1,411,960	\$6,722,984	Corp. Counsel - Gen. Operations	168	\$6,801,974	\$7,460,298	\$7,489,365
\$5,328,680	\$4,891,400	\$1,931,200	\$4,216,400	Register of Deeds	180	\$4,803,300	\$4,453,300	\$4,453,300
\$290,749,831	\$292,169,419	\$122,572,202	\$301,988,076	GENERAL GOVERNMENT	TOTAL	\$289,943,270	\$325,427,376	\$325,551,939

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Revenue Summary by Activity								
***** 2023 *****					***** 2024 *****			
2022 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2023	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
PUB SAFETY & CRIMINAL JUSTICE								
\$0	\$250,747	\$0	\$250,747	Office of Criminal Justice Reform	030	\$107,900	\$107,900	\$107,900
\$5,728,936	\$6,584,050	\$2,356,927	\$6,709,535	Clerk of Courts	288	\$6,584,050	\$6,584,050	\$6,584,050
\$0	\$18,359	\$18,359	\$18,359	Miscellaneous Appropriations	290	\$0	\$0	\$0
\$329,362	\$375,200	\$157,704	\$375,205	Family Court Services	316	\$375,200	\$375,200	\$375,200
\$3,074,732	\$1,477,080	\$356,278	\$1,477,080	Medical Examiner	330	\$1,654,209	\$1,654,209	\$1,654,209
\$1,488,207	\$1,665,666	\$180,477	\$1,665,666	District Attorney	351	\$1,400,331	\$1,400,331	\$1,400,331
\$12,147,003	\$13,274,315	\$4,420,861	\$13,011,264	Sheriff	372	\$10,139,772	\$14,424,835	\$14,424,835
\$3,724,558	\$133,524	\$38,022	\$134,139	Public Safety Communications	385	\$68,600	\$68,600	\$68,600
\$825,299	\$1,103,501	\$0	\$1,103,501	DaneCom	386	\$1,143,101	\$1,143,101	\$1,143,101
\$732,694	\$588,770	\$184,590	\$667,716	Emergency Management	396	\$601,062	\$596,062	\$596,062
\$321,710	\$247,000	\$113,994	\$247,000	Juvenile Court Program	420	\$247,000	\$247,000	\$247,000
\$28,372,499	\$25,718,211	\$7,827,213	\$25,660,212	PUB SAFETY & CRIMINAL JUSTICE TOTAL		\$22,321,225	\$26,601,288	\$26,601,288
HEALTH & HUMAN SERVICES								
\$8,857,031	\$11,577,411	\$5,788,706	\$11,577,411	Board of Health	5BH	\$11,942,484	\$12,616,184	\$12,797,870
\$16,860,865	\$11,617,574	\$6,710,672	\$11,617,574	BPHCC - General Operations	431	\$11,661,574	\$14,261,574	\$14,261,574
\$198,234,881	\$183,995,917	\$61,053,158	\$183,995,917	Human Services Fund	5HS	\$162,627,716	\$164,905,996	\$166,250,501
\$17,925	\$35,178	\$33,609	\$35,178	Veterans Service Office	524	\$16,000	\$16,000	\$16,000
\$223,970,703	\$207,226,080	\$73,586,144	\$207,226,080	HEALTH & HUMAN SERVICES TOTAL		\$186,247,774	\$191,799,754	\$193,325,945
CONSERVATION & ECONOMIC DEV								
\$745,733	\$1,232,652	\$358,020	\$1,258,738	Planning & Development	538	\$795,045	\$795,045	\$795,045
\$37,629	\$42,100	\$6,637	\$42,834	CDBG Business Loan Fund	539	\$42,100	\$42,100	\$42,100
\$18,986	\$14,700	\$23,143	\$35,658	Commerce Revolving Loan Fund	542	\$14,700	\$14,700	\$14,700
\$1,386,522	\$4,501,905	\$57,803	\$4,501,906	CDBG Housing Loan Fund	544	\$1,027,504	\$1,027,504	\$1,027,504
\$631,092	\$3,157,168	\$112,000	\$3,157,168	HOME Loan Fund	545	\$590,054	\$590,054	\$590,054
\$1,104,617	\$1,747,124	\$349,697	\$1,747,124	Land & Water Resources	696	\$1,225,690	\$1,225,690	\$1,225,690
\$665,726	\$655,600	\$299,092	\$703,170	Land Information Office	552	\$632,100	\$632,100	\$632,100
\$15,485,404	\$16,149,400	\$7,080,898	\$16,443,995	Solid Waste	564	\$17,499,400	\$17,499,400	\$17,499,400
\$12,784,666	\$16,440,596	\$4,834,146	\$16,710,211	Methane Gas Operations	565	\$16,828,601	\$16,832,368	\$16,832,368
\$32,860,374	\$43,941,245	\$13,121,435	\$44,600,804	CONSERVATION & ECONOMIC DEV TOTAL		\$38,655,194	\$38,658,961	\$38,658,961

2024 Dane County Budget In Brief

Dane County 2024 Budget Operating Revenue Summary by Activity								
***** 2023 *****						***** 2024 *****		
2022 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2023	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
CULTURE, EDUC & RECREATION								
\$35,643	\$2,000	\$4,353	\$2,000	Conservation Fund	312	\$2,000	\$2,000	\$2,000
\$77,238	\$6,000	\$99,459	\$6,000	Land & Water Legacy Fund	314	\$6,000	\$6,000	\$6,000
\$3,380,669	\$3,589,741	\$2,129,066	\$3,778,648	Land & Water Resources	696	\$2,884,165	\$2,884,165	\$2,896,650
\$6,802,497	\$6,810,774	\$3,592,673	\$6,847,158	Library	612	\$7,564,147	\$7,622,991	\$7,622,990
\$3,690,745	\$2,666,683	\$967,994	\$2,992,470	Henry Vilas Zoo	684	\$2,988,683	\$3,024,583	\$3,024,583
\$202,949	\$269,950	\$146,972	\$326,916	Extension	720	\$87,100	\$87,100	\$149,600
\$7,701,294	\$7,988,300	\$4,485,308	\$8,266,920	Alliant Energy Center	648	\$7,288,800	\$7,288,800	\$7,288,800
\$21,891,035	\$21,333,448	\$11,425,824	\$22,220,112	CULTURE, EDUC & RECREATION	TOTAL	\$20,820,895	\$20,915,639	\$20,990,623
PUBLIC WORKS								
\$301,308	\$404,000	\$0	\$404,000	Administration - Gen. Operations	096	\$404,000	\$404,000	\$404,000
\$37,157,409	\$33,978,356	\$17,083,151	\$34,882,713	Highway & Transportation	795	\$34,930,259	\$35,525,983	\$35,525,983
\$824,345	\$55,912	\$37,617	\$55,912	Bridge Aid	808	\$490,440	\$490,440	\$490,440
\$747,262	\$957,600	\$367,582	\$957,600	Highway - Parking Ramp	810	\$957,600	\$957,600	\$957,600
\$48,459,578	\$35,293,900	\$18,120,746	\$38,996,630	Airport	820	\$42,702,002	\$42,702,002	\$42,702,002
\$87,489,902	\$70,689,768	\$35,609,097	\$75,296,855	PUBLIC WORKS	TOTAL	\$79,484,301	\$80,080,025	\$80,080,025
DEBT SERVICE								
\$59,143,562	\$62,137,132	\$33,205,812	\$64,248,611	Debt Service	852	\$67,715,442	\$67,868,694	\$67,868,694
\$59,143,562	\$62,137,132	\$33,205,812	\$64,248,611	DEBT SERVICE	TOTAL	\$67,715,442	\$67,868,694	\$67,868,694
\$744,477,905	\$723,215,304	\$297,347,727	\$741,240,750	Grand Total		\$705,188,101	\$751,351,737	\$753,077,475

Dane County 2024 Budget Operating Revenue Summary by Category								
***** 2023 *****					***** 2024 *****			
2022 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2023	TOTAL EST REVENUE	CATEGORY NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$296,030,650	\$316,546,282	\$141,742,350	\$317,231,174	TAXES	\$330,041,758	\$348,720,098	\$350,262,279	
\$310,441,306	\$290,409,381	\$93,265,214	\$291,549,109	INTERGOVERNMENTAL REVENUES	\$252,395,421	\$268,154,950	\$268,338,507	
\$13,729,131	\$13,891,845	\$5,751,806	\$13,909,913	LICENSES & PERMITS	\$13,864,945	\$14,391,945	\$14,391,945	
\$1,599,460	\$2,198,700	\$617,248	\$2,198,700	FINES, FORFEITS & PENALTIES	\$2,119,900	\$2,119,900	\$2,119,900	
\$87,118,732	\$85,825,985	\$38,306,113	\$85,874,371	PUBLIC CHARGES FOR SERVICES	\$89,322,863	\$88,972,863	\$88,972,863	
\$29,197,274	\$4,416,228	\$13,080,149	\$18,464,646	MISCELLANEOUS	\$5,716,888	\$16,076,888	\$16,076,888	
\$6,361,351	\$9,926,883	\$4,584,846	\$12,012,837	OTHER FINANCING SOURCES	\$11,726,326	\$12,915,093	\$12,915,093	
\$744,477,905	\$723,215,304	\$297,347,727	\$741,240,750	Grand Total	\$705,188,101	\$751,351,737	\$753,077,475	

Fund Descriptions

General Fund

The General Fund accounts for the preponderance of the County's operations with the exception of the Human Services Department and the business type activities recorded in other major funds. It includes all resources not restricted legally to a specific use.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditure for specific purposes.

CDBG BUSINESS LOAN - Accounts for the issuance and repayment of loans from the Community Development Block Grant Business Loan program.

CDBG HOUSING LOAN - Accounts for the issuance and repayment of loans from the Community Development Block Grant Housing Loan program.

CDBG HOME LOAN - Accounts for the issuance and repayment of loans from the Community Development Block Grant HOME Housing Loan program.

COMMERCE REVOLVING LOAN - Accounts for the receipt of grant funds from the Wisconsin Department of Commerce and subsequent issuance and repayment of loans to grant recipients.

DANECOM FUND - Accounts for funds to support an interoperable radio system for first responders.

LIBRARY - The Library Fund is to account for funds used to maintain and improve municipal public library services.

HUMAN SERVICES - The Human Services Fund is used to account for a wide variety of public assistance programs including financial assistance, Aid to Families with Dependent Children, food stamps, medical assistance and health and welfare services to the elderly and persons with physical and developmental disabilities.

LAND INFORMATION - The Land Information Fund is used to account for funds used to implement the Land Records Modernization Plan which includes development of digital maps and databases, development of land information systems, and improving the geodetic control network in the County.

BOARD OF HEALTH – Accounts for funds that are part of the joint budget for the Board of Health for Madison and Dane County.

BRIDGE AID - The Bridge Aid Fund provides for the construction or repair of culverts and bridges within participating municipalities in Dane County under Section 81.38(2) of the Wisconsin State Statutes. The Bridge Aid program is administered by the County's Highway and Transportation Department.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges; or where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

AIRPORT - The Airport Fund is used to account for the operations of the Dane County Regional Airport.

BADGER PRAIRIE - The Badger Prairie Fund is used to account the operations of the Badger Prairie Health Care Center.

SOLID WASTE - The Solid Waste Fund is used to account for the County's sanitary landfill and recycling operations.

METHANE GAS - The Methane Gas Operations fund is used to account for the County's methane gas operations.

HIGHWAY FUND - The Highway Fund is used to account for the majority of the Highway and Transportation Department's activities. It includes the Administration, Personal Services, Transit and Environmental, CTH Maintenance, State and Local Services, Fleet and Facilities, and CTH Construction programs.

PRINTING AND SERVICES - The Printing and Services Fund is used to account for the printing and related services which the Department of Administration provides to the other county departments and other governmental units.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

CONSOLIDATED FOOD SERVICE - The Consolidated Food Service Fund is used to account for the activities of the Consolidated Food Service operation that provides meal service to the Badger Prairie Health Care Center, Dane County Jail System, Juvenile Detention Center, and other smaller agencies.

PROPERTY & LIABILITY - The Property & Liability Fund is used to account for the purchase of a wide variety of insurance, including property, equipment, computer, boiler, aviation liability, professional liability for nurses, auto comprehensive, and insurance for Emergency Medical Services (EMS) districts throughout the County.

WORKERS COMPENSATION - The Workers Compensation Fund is used to account for the County's self-administered and self-insured Workers Compensation program.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Glossary of Budget Terms

Accrual Basis	The basis of accounting under which revenues are recognized when they are earned and become measurable and expenditures are recognized when they are incurred and become measurable.
Appropriation	An expenditure or revenue amount set aside in the County's annual budget for a specified purpose.
Appropriation Resolution	A resolution adopted by the County Board and signed by the County Executive through which appropriations are given legal effect. The adopted Capital Budget and Operating Budget Appropriations Resolutions together constitute the County Budget as defined in s.65.90, Wisconsin State Statutes.
Balanced Budget	Budgeted expenditures shall equal the sum of revenues generated in the current period and undesignated fund balances applied from prior years.
Base Budget	The budget which departments are sent at the beginning of the budget process. Departments then build their budget request through the addition of decision items that either increase or decrease the Base. Base budgets include any anticipated salary and benefit increases. All operating, contractual service and revenue accounts in the Base are equal to the current year adopted budget amounts, except for insurance and principal and interest payments that are adjusted based on anticipated amounts for the upcoming year. All operating capital is zeroed out of the Base budget.
Board of Supervisors	The Dane County Board of Supervisors is a body of government comprising 37 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that it is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the planned means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s. 65.90, Wisconsin State Statutes, the Capital Budget and Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.
Budget Narrative	A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as well as information regarding the process through which budget decisions are made.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Capital Improvement Program	A plan for capital expenditures to be incurred each year over five years, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures. Typically includes capital projects in the amount of \$100,000 or more.
Capital Outlay	Assets of \$5,000 or more that have a useful life in excess of two years, or any in excess of any borrowing, and are of a non-recurring nature.
Capital Project	Major investment in public facilities and infrastructure, including buildings (new and/or remodeling), highways, equipment, information systems, and land.
Carry Forward	Budget authority that does not lapse at the end of a fiscal year, but is allowed to be extended into the following fiscal year. Carry Forwards are usually associated with large-scale capital projects, equipment acquisition or grants that may span multiple fiscal years.
CDBG	Community Development Block Grant
CNG	Compressed Natural Gas
Consumer Price Index (CPI)	A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.
Contingency	An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.
Debt Service	The payment of principal and related interest as a result of incurring long-term debt.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Decision Item	A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designated Fund Balance	That portion of the unreserved fund balance which has been designated by the County Board for tentative future spending plans (e.g. for contingencies or equipment replacement).
DOA	Department of Administration
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include the Airport and Solid Waste funds.
Estimate	An estimate is an annualized projection of the current year's revenues or expenditures.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trusts funds, investment trust funds, private-purpose trust funds, and agency funds.
Finance Contingent Fund	Funds for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to any appropriations, and for purposes for which no express provision is made in the budget.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Dane County's fiscal year is January 1 through December 31.
Full-Time Equivalent (FTE)	The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.

Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.
Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting Principles (defined below)
GASB	Governmental Accounting Standards Board (defined below)
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	General Purpose Revenues (GPR) consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Generally Accepted Accounting Principles	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Geographic Information System (GIS)	A computer-based technology tool to display and map information for planning and analysis.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Government Finance Officers Association (GFOA)	A professional association of state, provincial and local finance officers dedicated to enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital project funds and permanent funds.
GPR	General Purpose Revenues (defined above)
Impact Fee	A charge imposed on a developer to offset the cost of infrastructure and related services that will need to be provided by the local government.
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Intergovernmental Revenue	Revenue from other governments (i.e., Federal, State, City) in the form of grants, program revenue, entitlements, or shared revenues.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.
Legal Debt Limit	Under Wisconsin State Statutes, a municipality's aggregate amount of debt, including existing indebtedness, shall not exceed 5% of the taxable property located therein as equalized for state purposes.
Limited Term Employee (LTE)	A County employee who fills a temporary or short-term position that provides contingency staffing for County operations during peak workloads, or that addresses temporary staffing needs.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.
Mill (Tax) Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
Ordinance	A formal legislative enactment by the Board of Supervisors.

Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
Personal Services	Salary and county paid benefit costs for all permanent and limited term employees.
Program Performance Budget	A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units.
Program Specific Revenues	Revenues paid into the County and credited to an appropriation to finance a specific program.
Property Tax Levy	The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
SRP	Shared Resources Partnership
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.
Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Wisconsin State Statutes	State law that is approved and implemented by the Wisconsin Legislature.