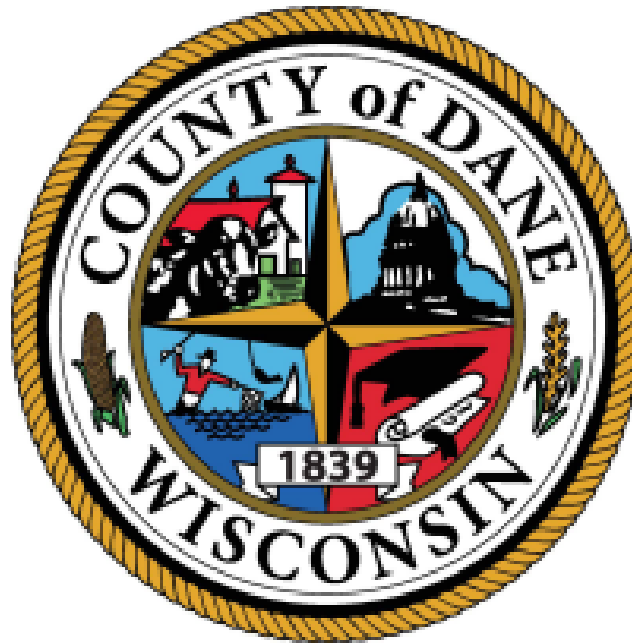

2026 Dane County Budget-in-Brief



***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 2025 population of 611,149 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 43% 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 2,800 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

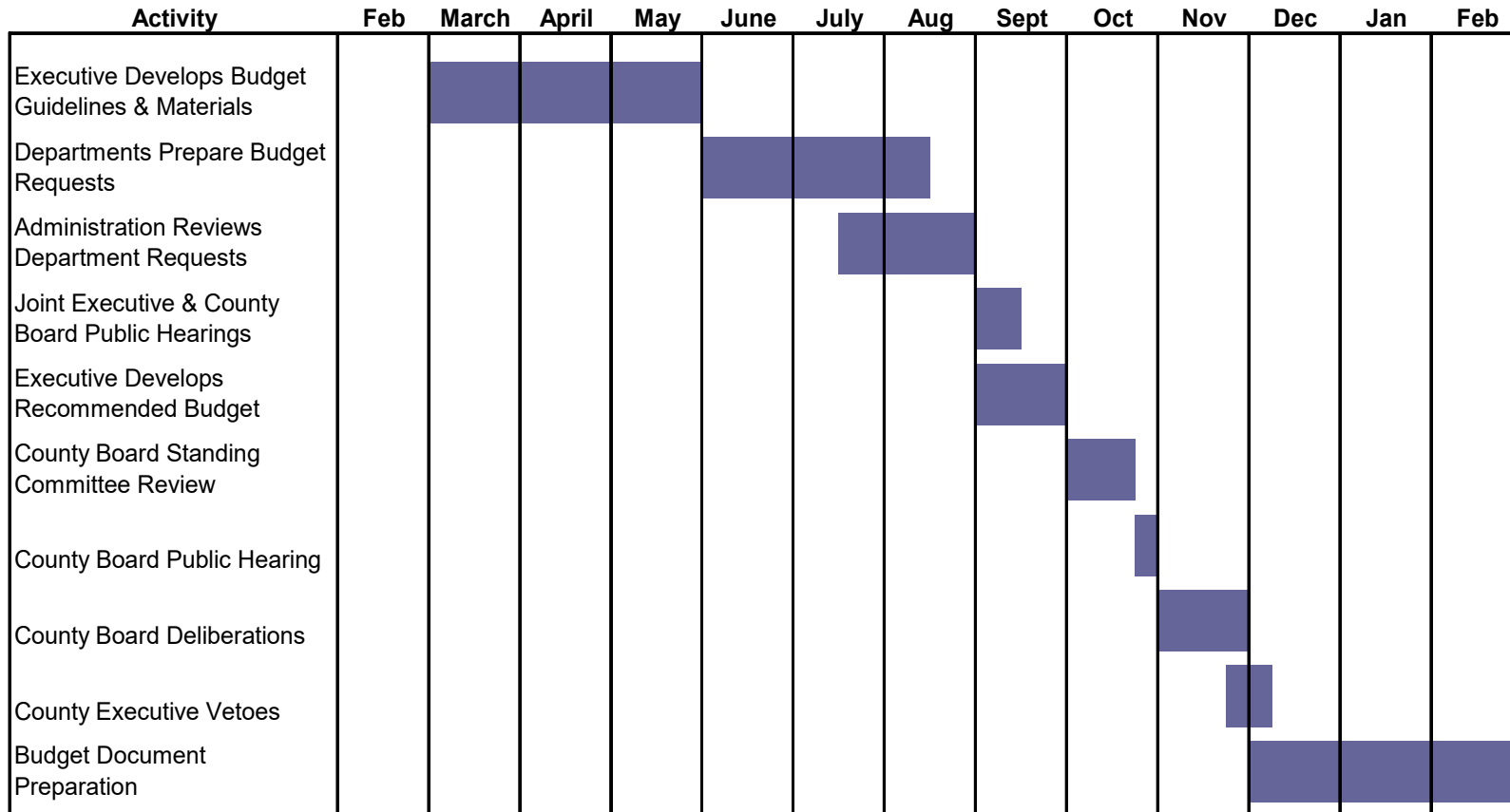
Public Works agencies provide the Infrastructure Maintenance and Transportation functions for Dane County.

7) **DEBT SERVICE**

Department: Debt Service

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

The Budget Process



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.

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 2026 County budget decreases the County's net property tax rate from \$2.57 in 2025 to \$2.48 for 2026.

The budget authorizes total expenditures of \$825.6 million for operations in 2026, which are financed by \$444.9 million of program and outside revenues, \$90.7 million of county sales taxes, \$272.1 million of county property tax levy funds, and \$18.0 million in fund balance. The separate Capital Budget includes \$90.5 million for capital spending in 2026, which is financed by \$90.5 million of borrowing proceeds, outside revenues and retained earnings. The combined capital and operating budget for 2026 of \$916.1 million is financed by \$535.4 million in outside revenues, \$90.7 million of county sales taxes, \$260.5 million of county property tax levy funds, and \$17.9 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 2025 RES-174, 2026 DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to 2025 RES-175 as amended, 2026 DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

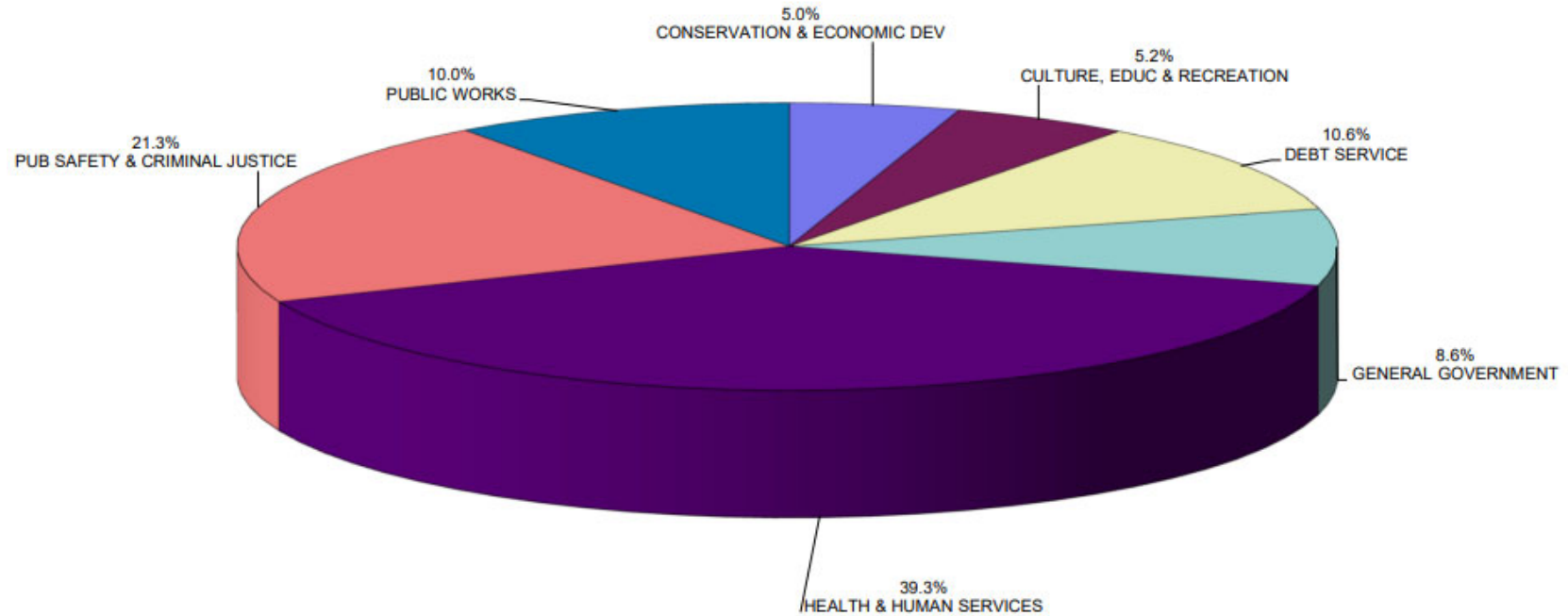
Operating Budget Expenditures by Activity

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

2026 Adopted Operating Budget - Expenditures by Activity	
General Government	\$71,242,997
Public Safety & Criminal Justice	\$175,934,425
Health & Human Services	\$324,102,962
Conservation & Economic Development	\$41,032,607
Culture, Education & Recreation	\$43,047,847
Public Works	\$82,606,315
Debt Service	\$87,632,060
Total Operating Budget	\$825,599,213

Health & Human Services agencies account for 39.3% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 21.3% of operating budget expenditures. This information is shown graphically in the chart on the next page.

DANE COUNTY 2026 EXPENDITURES BY BUDGET ACTIVITY



Operating Budget Revenues by Source

The following table summarizes the 2026 Adopted Operating Budget revenues by budget source category.

2026 Adopted Operating Budget - Revenues by Budget Source Category	
County Property Tax	\$272,052,539
Other Taxes	\$5,663,389
County Sales Tax	\$90,709,266
Intergovernmental Revenues	\$286,331,392
Licenses & Permits	\$18,135,245
Fines, Forfeitures and Penalties	\$1,919,945
Public Charges for Services	\$105,390,681
Miscellaneous	\$17,254,588
Other Financing Sources	\$9,747,058
Total Operating Budget	\$807,204,103

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.

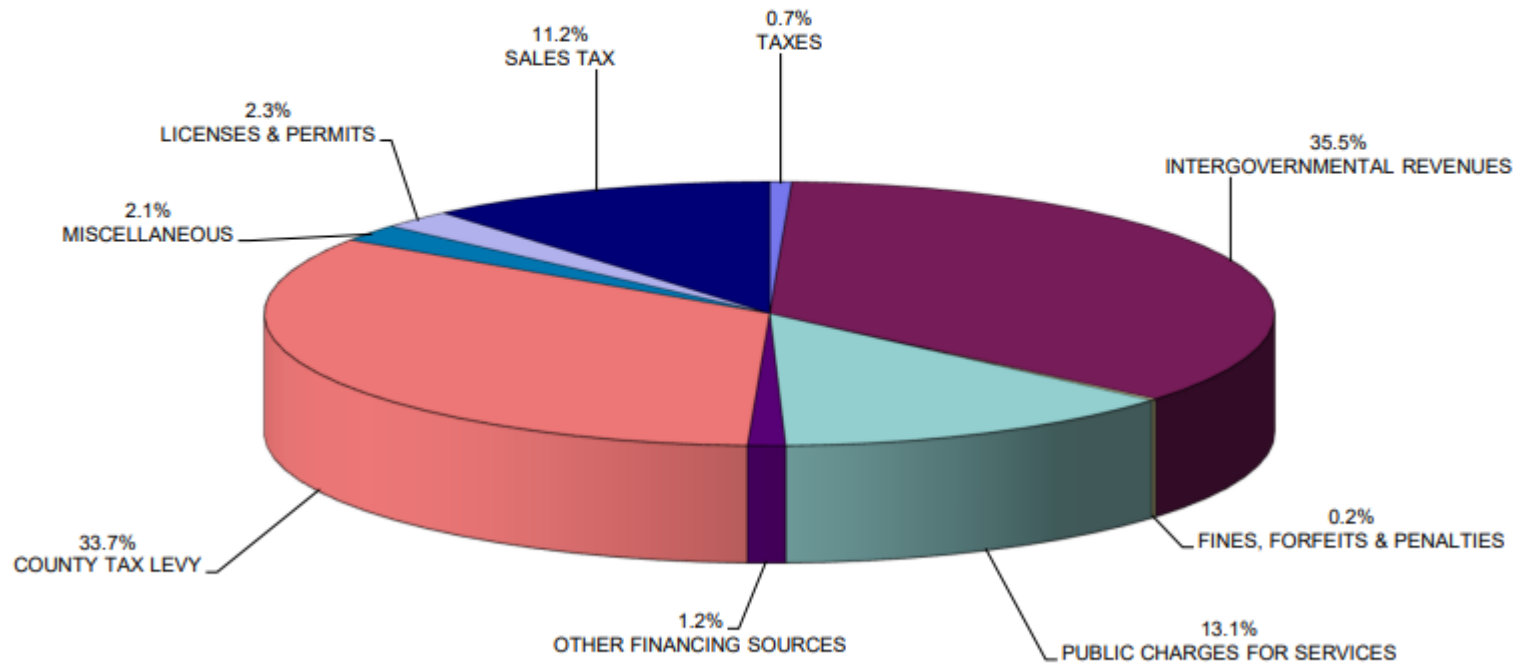
Other Financing Sources represent contributions toward debt service payments by outside parties and debt service related operating transfers.

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 33.7%, intergovernmental revenues (federal and state aids, primarily) account for 35.5%, and sales tax revenues account for 11.2%. This information is shown graphically in the following chart:

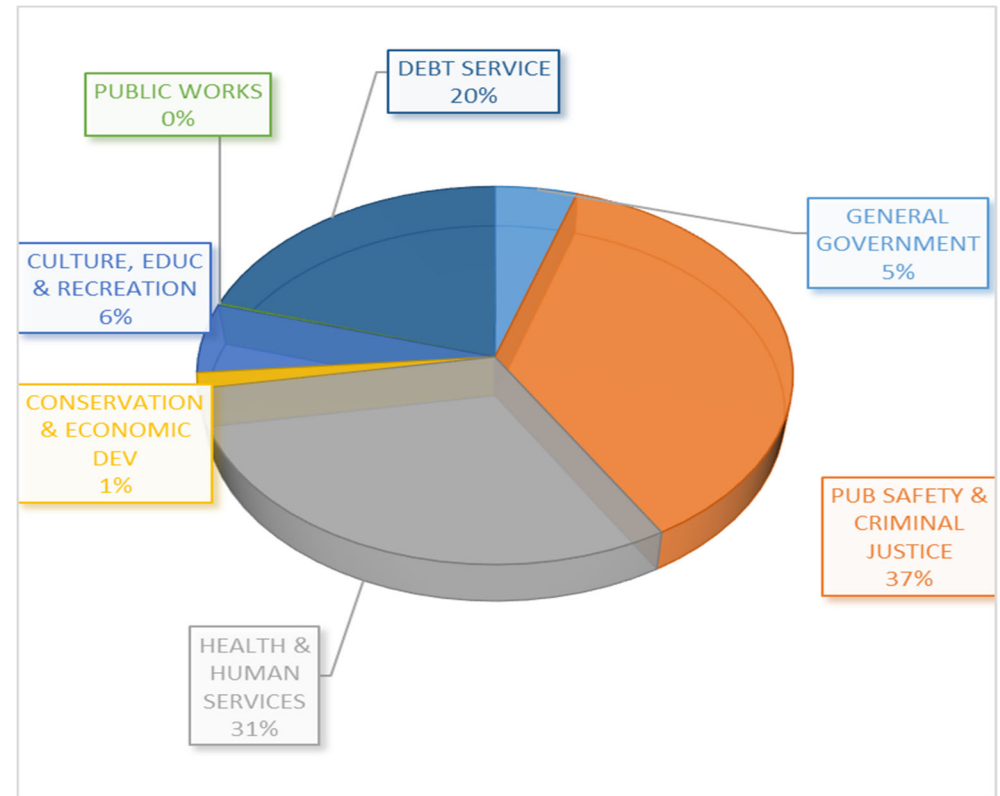
DANE COUNTY 2026 REVENUE BY BUDGET SOURCE CATEGORY



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 67% of all GPR funds. The following table and chart show GPR funds by activity for the 2026 Adopted Operating Budget.

2026 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
GENERAL GOVERNMENT	\$19,643,739
PUB SAFETY & CRIMINAL JUSTICE	\$146,725,777
HEALTH & HUMAN SERVICES	\$124,182,310
CONSERVATION & ECONOMIC DEV	\$5,439,926
CULTURE, EDUC & RECREATION	\$23,820,304
PUBLIC WORKS	\$708,674
DEBT SERVICE	\$81,287,670
Total Budget	\$401,808,400



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 2026 budget is 2.376%. For 2026, the allowable levy is decreased by \$2,930,054 due to a state aid designed to compensate for the elimination of the tax on personal property. The Adopted 2026 Budget complies with these limitations.

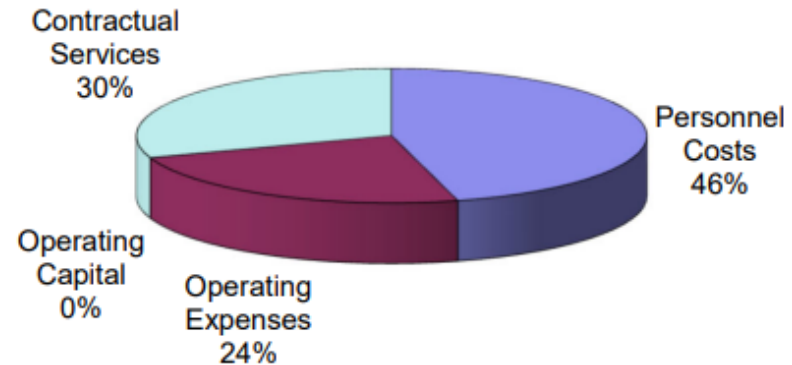
Staff Changes

The Adopted 2026 Budget includes a total of 2,854.15 FTE positions. This represents a decrease of 23.0 FTE from the actual 2025 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 2026 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>	Change in All County
	<u>Full-Time</u> <u>Equivalents</u>
Public Safety/Criminal Justice	-3.80
Health and Human Services	-9.30
Other County Government	-9.90
Total Changes in County Positions	-23.0

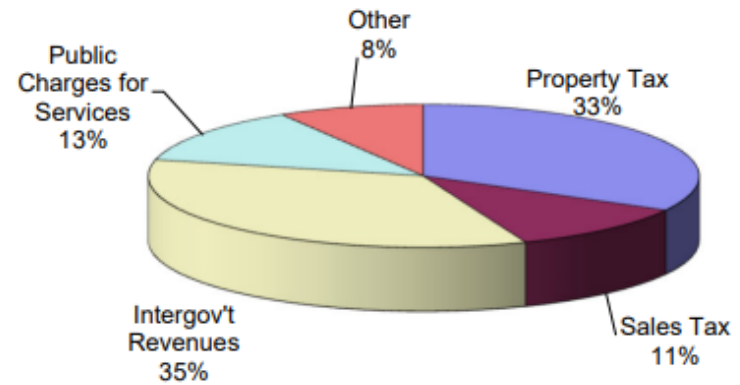
Use of Funds by Expense Category - All Funds

Personnel Costs	\$378,397,007
Operating Expenses	\$195,960,005
Operating Capital	\$902,550
Contractual Services	\$250,339,651
Total - All Categories	\$825,599,213



Source of Funds by Revenue Category - All Funds

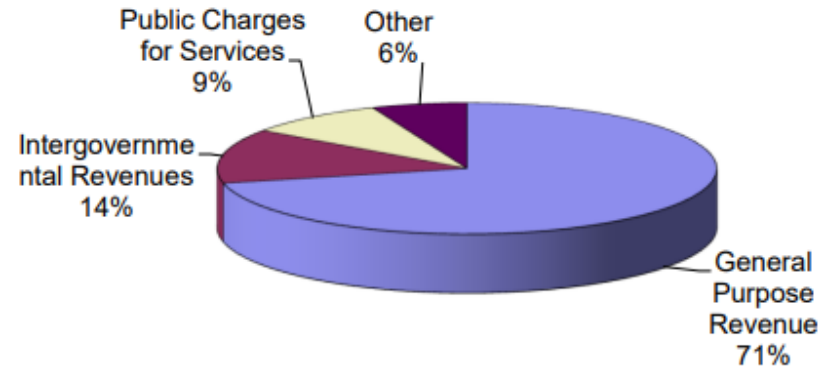
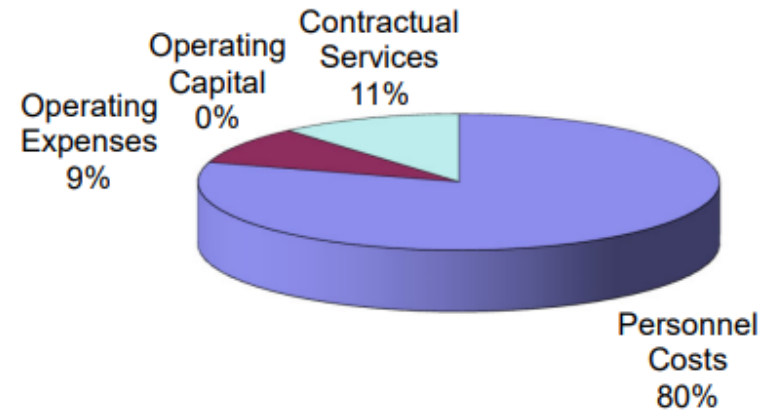
Property Tax	\$272,052,539
Sales Tax	\$90,709,266
Intergovernmental Revenues	\$286,331,392
Public Charges for Services	\$105,390,681
Other	
Other Taxes	\$5,657,523
Licenses & Permits	\$18,135,245
Fines, Forfeits & Penalties	\$1,919,945
Miscellaneous Revenue	\$17,254,588
Other Financing Sources	\$9,747,058
Change in Fund Balance Reserves	\$443,900
State Special Charges	\$5,866
Fund Balance/Retained Earnings Applied (Levied)	\$17,951,210
Total - All Categories	\$825,599,213



Sources and Uses of Funds - General Fund

Uses of Funds	
Personnel Costs	217,480,820
Operating Expenses	24,578,377
Operating Capital	30,000
Contractual Services	30,974,860
Total - Uses of Funds	\$273,064,057

Sources of Funds	
General Purpose Revenue	\$194,888,048
Intergovernmental Revenues	36,633,038
Public Charges for Services	24,690,995
Other	
Other Taxes	5,498,389
Licenses & Permits	1,229,145
Fines, Forfeits & Penalties	1,899,845
Miscellaneous Revenue	10,651,000
Other Financing Sources	398,038
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	(\$2,824,441)
Total - Sources of Funds	\$273,064,057
Fund Balance Applied/(Levied)	\$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 - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Library	Opiate Settlement	Human Services	CDBG Business Loan Fund
Personnel Costs	\$0	\$174,100	\$0	\$1,232,747	\$0	\$91,763,040	\$0
Operating Expenses	\$500	\$98,700	\$0	\$302,519	\$2,038,238	\$11,325,212	\$33,700
Operating Capital	\$509,500	\$0	\$0	\$0	\$0	\$30,000	\$0
Contractual Services	\$0	\$988,685	\$12,864,642	\$7,105,117	\$0	\$174,216,518	\$8,400
Total - Uses of Funds	\$510,000	\$1,261,485	\$12,864,642	\$8,640,383	\$2,038,238	\$277,334,770	\$42,100
Sources of Funds							
General Purpose Revenue	\$509,500	\$0	\$12,864,642	\$6,896,986	\$0	\$84,668,731	\$0
Intergovernmental Revenues	\$0	\$1,262,585	\$0	\$1,607,016	\$0	\$167,086,263	\$0
Public Charges for Services	\$0	\$0	\$0	\$78,800	\$0	\$2,363,471	\$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	\$1,896,438	\$13,050	\$42,100
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$1,900,000	\$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	\$510,000	\$1,262,585	\$12,864,642	\$8,582,802	\$1,896,438	\$256,274,515	\$42,100
Fund Balance Applied/(Levied)	\$0	(\$1,100)	\$0	\$57,581	\$141,800	\$21,060,255	\$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 - Special Revenue Funds (continued)

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	Land Information	Total
Personnel Costs	\$0	\$0	\$0	\$682,300	\$93,852,187
Operating Expenses	\$1,127,130	\$0	\$227,479	\$25,800	\$15,179,278
Operating Capital	\$0	\$0	\$0	\$0	\$539,500
Contractual Services	\$2,200	\$1,041,004	\$586,804	\$256,621	\$197,069,991
Total - Uses of Funds	\$1,129,330	\$1,041,004	\$814,283	\$964,721	\$306,640,956
Sources of Funds					
General Purpose Revenue	\$0	\$0	\$0	\$0	\$104,939,859
Intergovernmental Revenues	\$0	\$981,004	\$784,783	\$3,000	\$171,724,651
Public Charges for Services	\$0	\$0	\$0	\$546,600	\$2,988,871
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$243,000
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$14,700	\$60,000	\$29,500	\$2,500	\$2,058,788
Other Financing Sources	\$0	\$0	\$0	\$0	\$1,900,000
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$14,700	\$1,041,004	\$814,283	\$552,100	\$283,855,169
Fund Balance Applied/(Levied)	\$1,114,630	\$0	\$0	\$412,621	\$22,785,787

*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 Fund

Uses of Funds	Liability Insurance	Workers' Comp	Consolidated Food Service	Total
Personnel Costs	\$0	\$0	\$3,550,600	\$3,550,600
Operating Expenses	\$240,000	\$2,287,500	\$3,379,175	\$5,906,675
Operating Capital	\$0	\$0	\$0	\$0
Contractual Services	\$3,705,405	\$315,000	\$77,100	\$4,097,505
Total - Uses of Funds	\$3,945,405	\$2,602,500	\$7,006,875	\$13,554,780
Sources of Funds				
General Purpose Revenue	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$3,825,205	\$2,600,000	\$6,794,630	\$13,219,835
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	\$3,945,405	\$2,602,500	\$6,794,630	\$13,342,535
Increase/(Decrease) in Retained Earnings	\$0	\$0	(\$212,245)	(\$212,245)

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	Airport	Highway	Badger Prairie	Solid Waste	Methane Gas	Printing & Services	Total
Personnel Costs	\$13,792,500	\$20,368,200	\$22,772,300	\$3,707,500	\$2,079,000	\$793,900	\$63,513,400
Operating Expenses	\$20,884,432	\$15,596,925	\$3,653,848	\$14,261,780	\$7,099,962	\$1,106,668	\$62,603,615
Operating Capital	\$333,050	\$0	\$0	\$0	\$0	\$0	\$333,050
Contractual Services	\$7,476,141	\$1,991,847	\$6,164,302	\$957,126	\$1,513,579	\$94,300	\$18,197,295
Total - Uses of Funds	\$42,486,123	\$37,956,972	\$32,590,450	\$18,926,406	\$10,692,541	\$1,994,868	\$144,647,360
Sources of Funds							
General Purpose Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$21,734,872	\$26,508,069	\$190,524	\$0	\$2,019,100	\$50,452,565
Public Charges for Services	\$46,501,500	\$6,000	\$1,783,415	\$21,008,400	\$8,310,000	\$0	\$77,609,315
Other							
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$16,179,500	\$0	\$0	\$0	\$0	\$16,179,500
Fines, Forfeits & Penalties	\$20,100	\$0	\$0	\$0	\$0	\$0	\$20,100
Miscellaneous Revenue	\$4,250,500	\$36,600	\$2,000	\$67,000	\$2,000	\$0	\$4,358,100
Other Financing Sources	\$0	\$0	\$4,296,966	\$0	\$2,380,541	\$0	\$6,677,507
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	\$50,772,100	\$37,956,972	\$32,590,450	\$21,265,924	\$10,692,541	\$2,019,100	\$155,297,087
Increase/(Decrease) in Retained Earnings	\$8,285,977	\$0	\$0	\$2,339,518	\$0	\$24,232	\$10,649,727

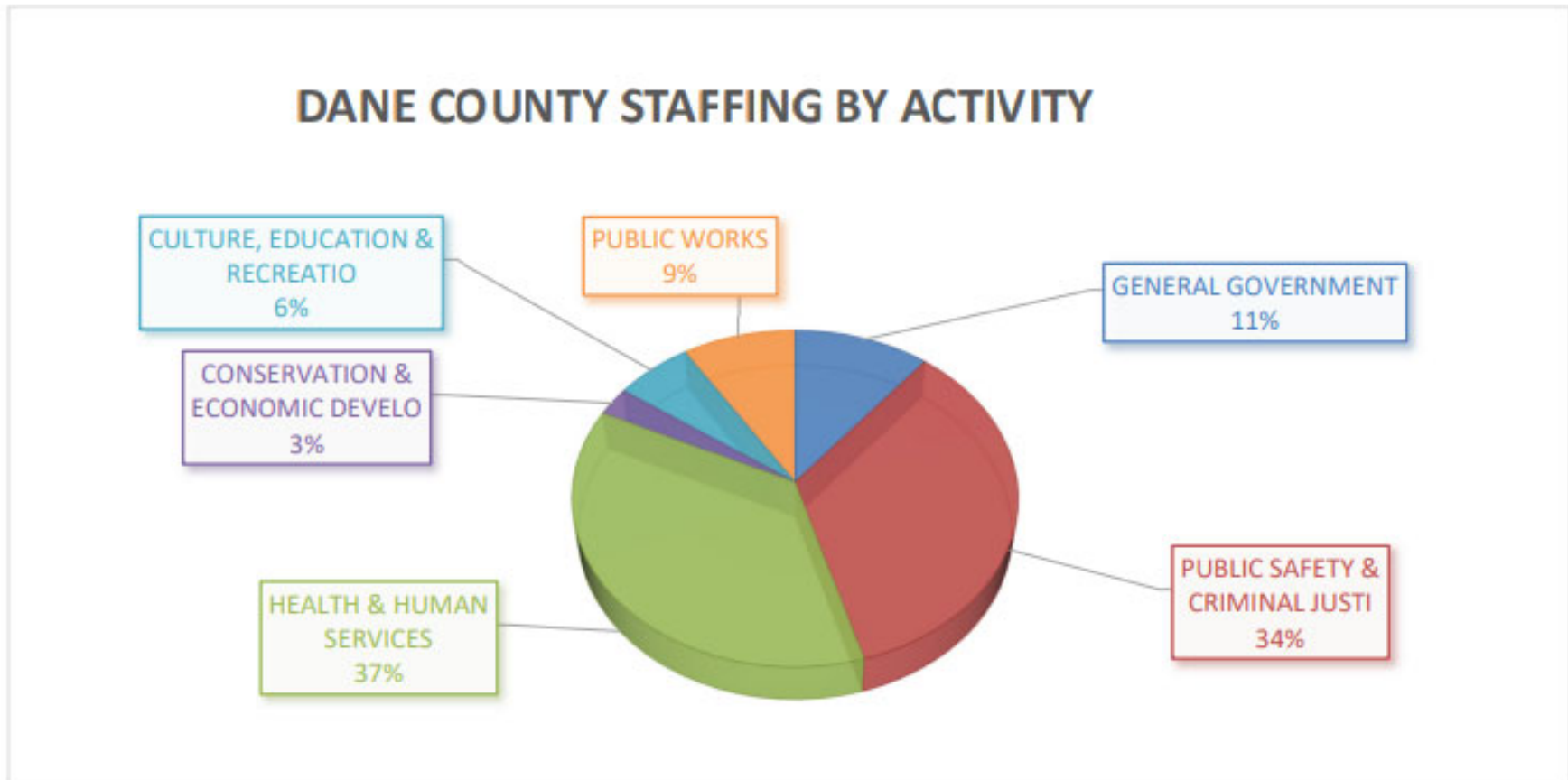
Note: General Purpose Revenues are Property and Sales Taxes, Shared Revenues from the State, Aid for Exempt Computer Equipment and other non-program specific revenues accounted for in the General County Revenue program.

Position Summary by Department

**2026 Budget
Budgeted Positions by Agency**

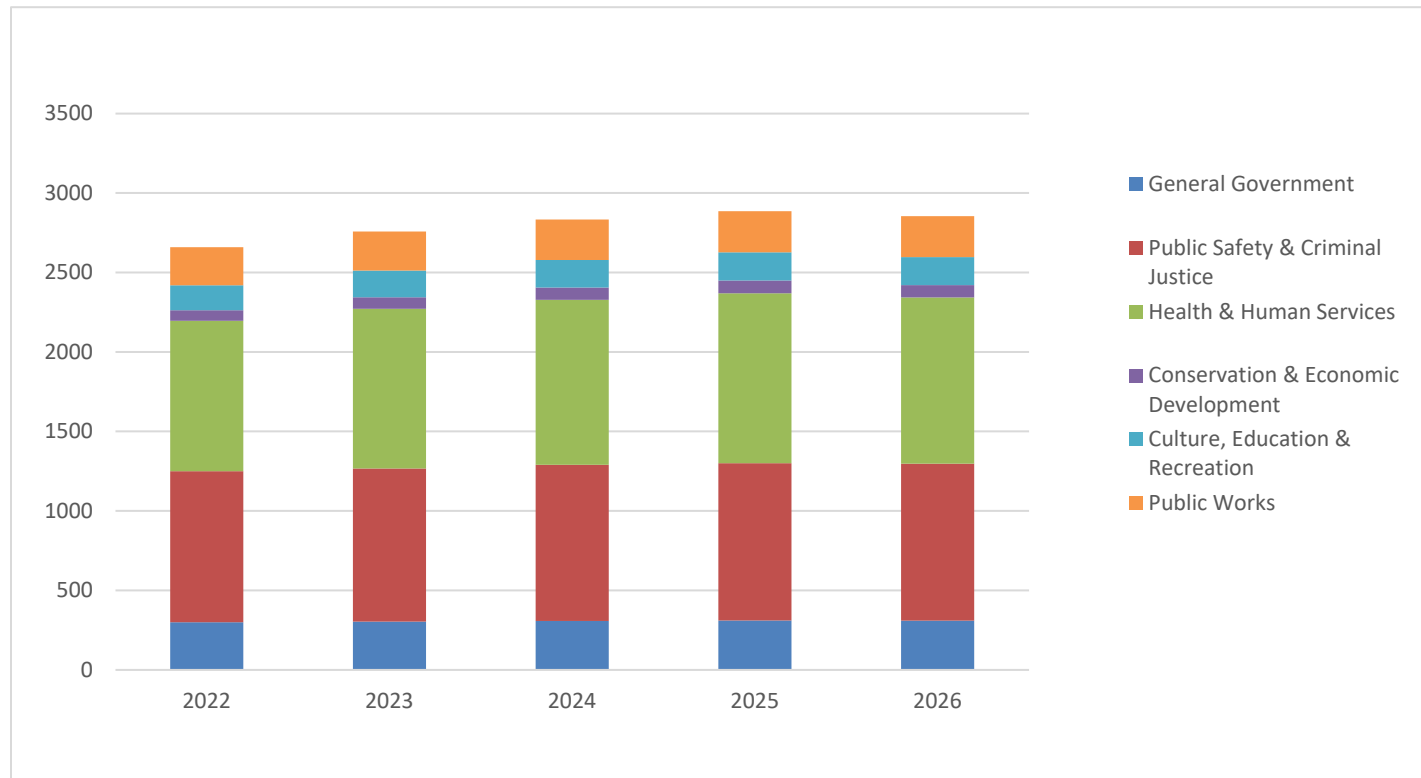
Agency	2024	2025	2026		
			Requested	Recommended	Adopted
Administration	182.000	186.000	182.000	183.000	183.000
Airport	94.500	99.500	99.500	99.500	99.500
Alliant Energy Center of Dane County	43.000	45.000	45.000	45.000	45.000
Board of Health for Madison & Dane County	212.800	206.800	206.000	202.000	203.000
Clerk of Courts	110.500	110.500	111.500	109.500	111.500
Corporation Counsel	80.000	81.000	80.000	80.000	80.000
County Board	8.000	8.000	8.000	8.000	8.000
County Clerk	5.000	4.000	4.000	4.000	4.000
County Executive	13.000	14.000	14.000	14.000	14.000
Dane County Civil Rights Department	8.000	8.000	8.000	8.000	8.000
Dane County Henry Vilas Zoo	42.300	44.300	42.800	42.800	42.800
District Attorney	74.800	78.800	75.800	76.800	78.800
Emergency Management	12.500	12.500	12.300	11.500	11.500
Extension	4.000	4.000	4.000	4.000	4.000
Family Court Services	11.000	11.000	10.600	10.600	10.600
Public Works, Highway and Transportation	154.000	152.000	152.000	152.000	152.000
Human Services	821.350	839.650	832.150	827.150	834.150
Juvenile Court Program	36.200	38.200	36.800	36.800	36.800
Land and Water Resources	89.750	90.750	87.750	85.750	87.750
Land Information Office	3.000	3.000	3.000	3.000	3.000
Library	9.800	9.800	9.400	9.400	9.400
Medical Examiner	22.000	22.000	22.000	22.000	22.000
Office for Equity and Inclusion	6.000	6.000	6.000	6.000	6.000
Planning & Development	25.000	26.000	25.500	24.000	26.000
Pretrial Services	9.000	9.000	9.000	9.000	9.000
Public Safety Communications	109.000	109.000	105.000	103.000	105.000
Register of Deeds	13.350	13.350	13.350	13.350	13.350
Sheriff	594.000	594.000	596.000	593.000	596.000
Treasurer	5.000	5.000	5.000	5.000	5.000
Veterans Service	8.000	9.000	9.000	9.000	9.000
Waste & Renewables	35.000	37.000	36.000	36.000	36.000
Total Positions	2,841.850	2,877.150	2,851.450	2,833.150	2,854.150

Positions By Activity - 2026



Positions by Activity - 2022 Through 2026

	Adopted 2022	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
General Government	299.85	303.35	307.35	310.35	309.35
Public Safety & Criminal Justice	950.2	963	982.5	990	987.2
Health & Human Services	945.9	1,004.60	1,038.35	1,068.95	1046.15
Conservation & Economic Development	66	73	77	80	78
Culture, Education & Recreation	157.4	167.9	172.85	177.85	175.95
Public Works	239.5	245.5	255.5	258.5	257.5
Total	2,658.85	2,757.35	2,833.55	2,885.65	2,854.15



2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AIRPORT FUND				
AIRPORT				
ADMINISTRATION	17,275,426	9,480,500		
AIRPORT PARKING LOT	6,909,367	17,956,400		
GENERAL AVIATION	272,290	725,100		
INDUSTRIAL AREA	453,900	1,890,700		
LANDING AREA	4,340,340	6,355,600		
MAINTENANCE	2,445,695	2,500		
TERMINAL COMPLEX	10,789,105	14,361,300		
AIRPORT	42,486,123	50,772,100	(8,285,977)	Appropriation
BADGER PRAIRIE HEALTH CARE CTR FUND				
BPHCC-GENERAL OPERATIONS				
BP-ADMINISTRATION	1,566,400	0		
BP-HEALTH CARE CENTER	31,024,050	28,293,484		
BPHCC-GENERAL OPERATIONS	32,590,450	28,293,484	4,296,966	Appropriation
BOARD OF HEALTH-MADISON/DANE FUND				
BOARD OF HEALTH-MADISON/DANE	12,864,642	0	12,864,642	Appropriation
BRIDGE AID FUND				
BRIDGE AID	510,000	500	509,500	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	1,041,004	1,041,004	0	Appropriation
COMMERCE CRLF FUND				
COMMERCE REVOLVING	1,129,330	14,700	1,114,630	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	7,006,875	6,794,630	212,245	Appropriation
DANE COUNTY CONSERVATION FUND				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
DANECOM FUND				
DANECOM	1,261,485	1,262,585	(1,100)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	22,663,305	0		
PRINCIPAL ON LOAN	64,958,755	6,344,390		
DEBT SERVICE	87,632,060	6,344,390	81,287,670	Appropriation
GENERAL FUND				
ADMINISTRATION-FACILITIES MGMT				
ADMINISTRATION	38,200	0		
JANITORIAL SERVICES	4,123,700	2,157,800		
MAINTENANCE&CONSTR SERVICES	7,426,800	2,502,500		
ADMINISTRATION-FACILITIES MGMT	11,588,700	4,660,300	6,928,400	Appropriation
ADMINISTRATION-GENERAL OPERATI				
ADMINISTRATION	1,659,735	675,897		
CONTROLLER	1,935,206	21,677		
EMPLOYEE RELATIONS	2,424,740	56,700		
INFORMATION MANAGEMENT	12,642,800	1,396,800		
PARKING RAMP	362,500	1,017,600		
PUBLIC WORKS ENGINEERING	1,260,120	436,446		
PURCHASING	544,420	160,000		
ADMINISTRATION-GENERAL OPERATI	20,829,521	3,765,120	17,064,401	Appropriation
AEC COUNTY SUBSIDIZED	104,122	0	104,122	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
ALLIANT ENERGY CENTER DANE CO				
ADMINISTRATION	2,873,100	495,612		
AGRICULTURAL EXHIBIT BUILDINGS	1,260,760	1,573,500		
ARENA	178,980	294,800		
COLISEUM	1,910,910	1,320,300		
CONFERENCE CENTER	1,454,950	587,500		
EXHIBITION HALL	2,727,800	4,310,600		
LANDSCAPE AREAS	448,135	423,965		
PARKING LOTS	906,274	1,788,000		
ALLIANT ENERGY CENTER DANE CO	11,760,909	10,794,277	966,632	Appropriation
CLERK OF COURTS-GEN OPERATIONS				
COURT COMMISSIONER CENTER	4,891,700	1,481,500		
GENERAL COURT SUPPORT	11,112,062	5,480,145		
GUARDIAN AD LITEM	912,460	605,800		
MISCELLANEOUS CRIMINAL JUSTICE	633,100	0		
CLERK OF COURTS-GEN OPERATIONS	17,549,322	7,567,445	9,981,877	Appropriation
CONVENTION & VISITORS BUREAU	299,600	0	299,600	Appropriation
CORP COUNSEL-GENERAL OPERATION				
CHILD SUPPORT AGENCY	8,518,970	6,514,280		
CORP COUNSEL-GENERAL OPERATION	1,774,313	472,933		
PERMANENCY PLANNING LEGAL SERV	2,552,606	589,564		
CORP COUNSEL-GENERAL OPERATION	12,845,889	7,576,777	5,269,112	Appropriation
COUNTY CLERK				
ADMINISTRATION	784,500	171,800		
ELECTIONS	568,102	250,900		
COUNTY CLERK	1,352,602	422,700	929,902	Appropriation
DANE COUNTY CIVIL RIGHTS DEPT	1,601,349	0	1,601,349	Appropriation
DANE COUNTY HISTORICAL SOCIETY	14,367	0	14,367	Appropriation

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
DISTRICT ATTORNEY				
CRIME RESPONSE	850,200	5,250		
CRMNL&TRFFC-ADULT	4,659,762	40,100		
CRMNL&TRFFC-JUVENILE	616,940	100		
DEFERRED PROSECUTION PROGRAM	1,781,769	235,781		
VICTIM/WITNESS	3,492,600	725,700		
DISTRICT ATTORNEY	11,401,271	1,006,931	10,394,340	Appropriation
EMERGENCY MGMT-GEN OPERATIONS				
EMERGENCY MEDICAL SERVICES	946,002	172,888		
EMERGENCY PLANNING	1,245,609	286,195		
HAZARDOUS MATERIALS PLANNING	188,374	133,891		
EMERGENCY MGMT-GEN OPERATIONS	2,379,985	592,974	1,787,011	Appropriation
EXECUTIVE				
CULTURAL AFFAIRS	644,824	175,184		
EXECUTIVE	1,345,819	0		
LEGISLATIVE LOBBYIST	151,550	0		
OFFICE OF ENERGY & CLIMATE CHG	600,300	67,500		
EXECUTIVE	2,742,493	242,684	2,499,809	Appropriation
EXTENSION	1,622,547	121,600	1,500,947	Appropriation
FAMILY COURT SERVICES	1,487,100	375,200	1,111,900	Appropriation
GENERAL COUNTY REVENUES	483,600	106,869,299	(106,385,699)	Appropriation
HENRY VILAS ZOO	7,563,530	3,262,898	4,300,632	Appropriation
HIGHWAY GENERAL FUND PROGRAMS	30,600	0	30,600	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
JUVENILE COURT PROGRAM				
ADMIN & RECEPTION CENTER	1,243,498	0		
DETENTION	2,488,632	73,500		
HOME DETENTION	289,273	67,500		
SHELTER HOME	1,268,400	105,000		
JUVENILE COURT PROGRAM	5,289,803	246,000	5,043,803	Appropriation
LAND & WATER RESOURCES				
CONSERVATION	2,360,437	1,298,950		
HERITAGE CENTER	585,800	156,100		
L & W RESOURCES ADMINISTRATION	1,564,200	55,800		
LAKE MANAGEMENT	1,797,914	74,800		
PARK OPERATIONS	6,396,465	2,373,767		
WATER RESOURCE ENGINEERING	1,610,100	694,485		
WATERSHEDS & ECOSYSTEM SERVICES	1,079,910	0		
LAND & WATER RESOURCES	15,394,826	4,653,902	10,740,924	Appropriation
LEGISLATIVE SERVICES	2,030,181	3,000	2,027,181	Appropriation
MEDICAL EXAMINER	5,200,463	1,870,202	3,330,261	Appropriation
OFFICE OF CRIMINAL JUSTICE REFORM	1,169,318	107,900	1,061,418	Appropriation
PERSONNEL INITIATIVES	(1,555,000)	0	(1,555,000)	Appropriation
PLANNING & DEVELOPMENT				
CAPITAL AREA REGIONAL PLAN COM	1,160,959	0		
PLANNING DIVISION	1,177,470	65,501		
RECORDS AND SUPPORT	1,455,490	117,200		
ZONING & PLAT REVIEW	1,267,866	500,645		
PLANNING & DEVELOPMENT	5,061,785	683,346	4,378,439	Appropriation
PRETRIAL SERVICES	1,395,128	0	1,395,128	Appropriation
PUBLIC SAFETY COMMUNICATIONS	15,024,867	68,600	14,956,267	Appropriation
REGISTER OF DEEDS	1,934,490	4,489,432	(2,554,942)	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
SHERIFF				
ADMINISTRATION	8,047,045	4,617,640		
FIELD SERVICES	28,507,946	5,959,111		
FIREARMS TRAINING CENTER	361,800	348,800		
SECURITY SERVICES	57,391,662	4,297,580		
SUPPORT SERVICES	18,743,730	887,680		
TRAFFIC SAFETY SERVICES	723,500	0		
SHERIFF	113,775,683	16,110,811	97,664,872	Appropriation
TREASURER	1,371,906	12,356,967	(10,985,061)	Appropriation
VETERANS SERVICES	1,313,100	21,384	1,291,716	Appropriation
HIGHWAY FUND				
HIGHWAY				
ADMINISTRATION	11,095,437	1,095,103		
FLEET & FACILITIES OPERATIONS	4,514,535	0		
LOCAL SERVICES	1,362,400	1,362,400		
OPERATION & MAINTENANCE	11,048,200	25,663,269		
STATE SERVICES	9,826,700	9,826,700		
TRANSIT & ENVIRONMENTAL PRGMS	109,700	9,500		
HIGHWAY	37,956,972	37,956,972	0	Appropriation
HOME PROGRAM FUND				
HOME LOAN FUND	814,283	814,283	0	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET				
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
ADULT COMMUNITY SERVICES	35,809,801	24,405,273		
BEHAVIORAL HEALTH	121,287,426	89,793,217		
CHILDREN YOUTH AND FAMILIES	30,511,231	10,858,199		
ECONOMIC ASSISTANCE AND WORK S	29,292,204	21,752,253		
HOUSING ACCESS & AFFORDABILITY	10,572,957	2,366,908		
HS ADMINISTRATION	15,949,574	10,200,878		
PREVENTION & EARLY INTERVENTION	33,911,577	12,229,056		
HUMAN SERVICES DEPARTMENT	277,334,770	171,605,784	105,728,986	Appropriation
LAND & WATER LEGACY FUND				
L & W LEGACY OPERATING TRANSFERS	6,000	6,000	0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	964,721	552,100	412,621	Appropriation
LIBRARY FUND				
LIBRARY	8,640,383	1,685,816	6,954,567	Appropriation
METHANE GAS FUND				
METHANE GAS OPERATIONS	10,692,541	8,312,000	2,380,541	Appropriation
OPIATE SETTLEMENT REVENUE FUND				
OPIATE SETTLEMENT FUND	2,038,238	1,896,438	141,800	Appropriation
PRINTING AND SERVICES FUND				
PRINTING & SERVICES				
PRINTING & SERVICES-ADMIN	133,700	100		
PRINTING & SERVICES-COPIERS	251,768	390,100		
PRINTING & SERVICES-FLEET	27,300	40,200		
PRINTING & SERVICES-MAIL	1,003,000	1,029,400		
PRINTING & SERVICES-PRINTING	579,100	559,300		
PRINTING & SERVICES	1,994,868	2,019,100	(24,232)	Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 BUDGET			
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES
PROPERTY & LIABILITY INSURANCE FUND			
LIABILITY INSURANCE PRGRM FUND	2,170,030	2,170,030	0 Appropriation
LIABILITY INSURANCE PROGRAM FUND			
MISCELLANEOUS INSURANCE	185,606	185,606	
PROPERTY INSURANCE	1,589,769	1,589,769	
LIABILITY INSURANCE PROGRAM FUND	1,775,375	1,775,375	0 Appropriation
SOLID WASTE FUND			
DEPARTMENT OF WASTE & RENEWABLES			
ADMINISTRATION&SPECIAL PROJCTS	1,685,059	19,000	
CLEANSWEEP	655,910	397,524	
COMPOST SITE	531,702	468,000	
LANDFILL SITE #3	119,980	0	
RODEFELD-SITE #2	12,223,200	16,050,000	
SUSTAINABILITY CAMPUS	65,234	0	
TRANSFER STATION	3,515,074	4,331,400	
VERONA-SITE #1	130,247	0	
DEPARTMENT OF WASTE & RENEWABLES	18,926,406	21,265,924	(2,339,518) Appropriation
WORKERS COMPENSATION FUND			
WORKERS COMPENSATION INSURANCE	2,602,500	2,602,500	0 Appropriation

COUNTY OF DANE 2026 BUDGET			
FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES
GROSS TOTALS	825,599,213	535,151,564	290,447,649
TOTALS	825,599,213	535,151,564	290,447,649
LEVY ADJUSTMENTS			
Available for Levy Reduction			(27,164,641)
Fund Adjustments			2,380,541
Non-GPR Supported Programs			6,388,990
TOTAL NET OPERATING LEVY			272,052,539

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 CAPITAL PROJECTS BUDGET

Agency			Revenue				
			Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
COUNTY CLERK							
ELECTION SECURITY & RELOCATION	\$8,800,000	\$1,900,000		\$6,900,000			Appropriation
ADMINISTRATION							
CFS GENERATOR	\$380,400			\$380,400			Appropriation
EQUIPMENT REPLACEMENT	\$593,300			\$593,300			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,810,100)			(\$2,810,100)			Appropriation
HYDRONIC SYSTEM	\$1,836,400			\$1,836,400			Appropriation
CCB AUTOMATION CONTROLS	\$120,000	\$48,000		\$72,000			Appropriation
DAMA FACILITY STORMWATER MITGN	\$50,000			\$50,000			Appropriation
DCCH CARD ACCESS PANEL UPGRADE	\$204,000			\$204,000			Appropriation
DCCH CONCRETE & RAILING REPAIR	\$550,000			\$550,000			Appropriation
DCCH COOLING TOWER REPLACEMENT	\$1,529,500			\$1,529,500			Appropriation
DCCH JURY ASSEMBLY WINDOWS	\$250,000			\$250,000			Appropriation
FACILITIES CUSTODIAL EQUIP	\$15,000			\$15,000			Appropriation
FACILITIES MAINTENANCE EQUIP	\$35,000			\$35,000			Appropriation
JAIL TOWER TRASH TRUCKS	\$1,200,000			\$1,200,000			Appropriation
NPO BOILER REMOVAL	\$658,500			\$658,500			Appropriation
AUDIO/VISUAL CONFERENCING	\$135,000			\$135,000			Appropriation
AUTOMATION PROJECTS	\$350,000			\$350,000			Appropriation
CCB DATACENTER SITE	\$30,000			\$30,000			Appropriation
COMPUTER EQUIPMENT	\$750,000			\$750,000			Appropriation
DATA STORAGE UPGRADE	\$810,000			\$810,000			Appropriation
FIBER NETWORK CONNECTIONS	\$700,000			\$700,000			Appropriation
NETWORK INFRASTRUCTURE UPGRADE	\$640,000			\$640,000			Appropriation
WIRELESS INFRASTRUCTURE UPGRDE	\$60,000			\$60,000			Appropriation
PARKING RAMP VEHICLES	\$60,000			\$60,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$10,000)			(\$10,000)			Appropriation
VEHICLE REPLACEMENT	\$10,000			\$10,000			Appropriation
DISTRICT ATTORNEY							
LAPTOPS	\$48,000			\$48,000			Appropriation
OFFICE REMODEL	\$2,000,000			\$2,000,000			Appropriation
SHERIFF							
BODY ARMOR	\$159,100			\$159,100			Appropriation
BODY SCANNER	\$200,000			\$200,000			Appropriation
BUNK REPAIR PSB	\$30,000			\$30,000			Appropriation
CELL ENTRY EQUIPMENT	\$35,500			\$35,500			Appropriation
CIVILIAN STAFF RADIO PROGRAM	\$51,000			\$51,000			Appropriation
DESK/CHAIR REPLACEMENT - SEC	\$14,600			\$14,600			Appropriation
EVENT DATA RECORDER TOOL KIT	\$20,500			\$20,500			Appropriation
EXPLOSIVE STORAGE BINDS	\$8,500			\$8,500			Appropriation
GARAGE STORAGE WEST PRECINCT	\$20,000			\$20,000			Appropriation
HDU RESPONSE VEHICLE	\$450,000			\$450,000			Appropriation
LIFE DETECTION RADAR	\$84,800			\$84,800			Appropriation
MDC AND TASER CAMERAS	\$221,300			\$221,300			Appropriation
MOTOROLA SYSTEM UPGRADE	\$191,400			\$191,400			Appropriation
PATROL BOAT	\$50,000			\$50,000			Appropriation
REPLACE ARBITRATORS	\$175,000			\$175,000			Appropriation
REPLACEMENT FURNITURE	\$136,000			\$136,000			Appropriation

**COUNTY OF DANE
2026 CAPITAL PROJECTS BUDGET**

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
SHERIFF, cont.						
RIFLE REPLACEMENT TRT	\$7,800		\$7,800			Appropriation
SPEED BOARD	\$20,000		\$20,000			Appropriation
TRT EQUIPMENT VAN	\$160,000		\$160,000			Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$81,000		\$81,000			Appropriation
WRAP RESTRAINT SYSTEM	\$12,400		\$12,400			Appropriation
PUBLIC SAFETY COMMUNICATIONS						
CALL LOGGER - RECORDS	\$219,900		\$219,900			Appropriation
DISPATCH FURNITURE REPLACEMENT	\$5,000		\$5,000			Appropriation
HEADSET REPLACEMENTS	\$5,000		\$5,000			Appropriation
RADIO SYSTEM REPLACEMENT	\$1,646,400		\$1,646,400			Appropriation
EMERGENCY MANAGEMENT						
AMBULANCE REPLACEMENT	\$350,000		\$350,000			Appropriation
JUVENILE COURT						
DETENTION BREATHING APPARATUS	\$13,000		\$13,000			Appropriation
REPLACEMENT EQUIP-DETENTION	\$26,400		\$26,400			Appropriation
SHELTER HOME AIR CONDITIONING	\$59,900		\$59,900			Appropriation
SHELTER HOME UPDATES	\$18,000		\$18,000			Appropriation
BADGER PRAIRIE HEALTH CARE CENTER						
FIXED ASSET ADDITIONS-CAP BDGT	(\$417,000)		(\$417,000)			Appropriation
RESIDENT CARE EQUIPMENT/IMPRVM	\$417,000		\$417,000			Appropriation
HUMAN SERVICES						
AFFORDABLE HOUSING DEVEL FUND	\$20,000,000		\$20,000,000			Appropriation
BEACON IMPROVEMENTS & EQUIPMNT	\$1,231,500		\$1,231,500			Appropriation
LAND PURCHASE-LAWFUL SLEEPING	\$2,000,000		\$2,000,000			Appropriation
VEHICLE REPLACEMENT	\$260,000		\$260,000			Appropriation
PLANNING & DEVELOPMENT						
HISTORICAL MARKERS	\$10,000		\$10,000			Appropriation
ZONING INSPECTION VEHICLE	\$40,000		\$40,000			Appropriation
LAND & WATER RESOURCES						
GLACIAL DRUMLIN TRAIL	\$4,000,000		\$4,000,000			Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$530,000		\$530,000			Appropriation
WM G LUNNEY LAKE FARM IMPRVMTS	\$150,000		\$150,000			Appropriation
DOG PARK IMPROVEMENTS	\$100,000		\$100,000			Appropriation
JENNI & KYLE PRESERVE IMPVMNTS	\$350,000		\$350,000			Appropriation
NEW PROPERTY STABILIZATION	\$350,000		\$350,000			Appropriation
PARK IMPROVEMENT PROJECTS	\$400,000		\$400,000			Appropriation
PICNIC TABLES/GRILLS/CAMP FIXT	\$25,000		\$25,000			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
LAKE MGMT REPAIR PARTS INV	\$150,000		\$150,000			Appropriation
HIGHWAY & TRANSPORTATION						
CTH A-CTH G TO STH 92	\$780,000		\$780,000			Appropriation
CTH A-CTH N TO USH 51	\$25,000		\$25,000			Appropriation
CTH A-STH 69 TO CTH D	\$350,000		\$350,000			Appropriation

**COUNTY OF DANE
2026 CAPITAL PROJECTS BUDGET**

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
HIGHWAY & TRANSPORTATION, cont.							
CTH BB-BRIDGE P130032	\$250,000		\$250,000				Appropriation
CTH BW-FRAZIER AVE TO USH 51	\$80,000		\$80,000				Appropriation
CTH CC-ASH ST TO CTH D	\$600,000		\$600,000				Appropriation
CTH C-CTH V TO NCOL	\$25,000		\$25,000				Appropriation
CTH COMPREHENSIVE SAFETY PLAN	\$400,000	\$400,000					Appropriation
CTH CV-HOEPKER INTERSECTION	\$125,000		\$125,000				Appropriation
CTH CV-STH 19 TO VINBURN	\$2,975,000	\$382,700	\$2,592,300				Appropriation
CTH D-SPARKLE STONE-BYRNELAND	\$25,000		\$25,000				Appropriation
CTH G-BRIDGE B130028	\$460,000		\$460,000				Appropriation
CTH G-BRIDGE B130040	\$470,000		\$470,000				Appropriation
CTH G-CTH A EAST TO STH 92	\$1,400,000		\$1,400,000				Appropriation
CTH J-CTH G TO CTH PD	\$25,000		\$25,000				Appropriation
CTH JG CTH A TO BRITT VALLEY	\$825,000		\$825,000				Appropriation
CTH JG-BRIDGE B130257	\$50,000		\$50,000				Appropriation
CTH JG-MT HOREB NVL TO CTH ID	\$1,300,000		\$1,300,000				Appropriation
CTH JJ-BRIDGE P130918	\$100,000		\$100,000				Appropriation
CTH KP-CROSS PLAINS WVL TO 14	\$1,500,000		\$1,500,000				Appropriation
CTH KP-GARFOOT CR BOX CULVERT	\$725,000		\$725,000				Appropriation
CTH KP-USH 12 TO CTH Y	\$25,000		\$25,000				Appropriation
CTH M & CTH Q NORTH INTERSECT	\$175,000		\$175,000				Appropriation
CTH M-BR 0046 & BRANCH INTER	\$150,000		\$150,000				Appropriation
CTH M-CTH Q/ALLEN INTERSECTION	\$410,000		\$410,000				Appropriation
CTH MC-WINGRA CREEK TO US12/18	\$830,000		\$830,000				Appropriation
CTH MM-MCCOY RD TO USH 12/18	\$1,237,500	\$537,500	\$700,000				Appropriation
CTH MM-USH 12/18 TO CTH MC	\$1,912,500	\$1,412,500	\$500,000				Appropriation
CTH M-PARMENTER TO WESTPOINT	\$80,000		\$80,000				Appropriation
CTH N-BRIDGE B130042	\$50,000		\$50,000				Appropriation
CTH N-BRIDGE B130081	\$580,000		\$580,000				Appropriation
CTH T-CTH N TO CTH TT/RIDGE RD	\$25,000		\$25,000				Appropriation
CTH V-CTH VV NORTH TO USH 151	\$90,000		\$90,000				Appropriation
CTH V-RIVER RD TO MAIN ST	\$25,000		\$25,000				Appropriation
HIGHWAY CULVERT REPLACEMENTS	\$1,000,000		\$1,000,000				Appropriation
ATTENUATOR	\$360,000		\$360,000				Appropriation
EMERGENCY REPAIR/REPLACEMENT	\$50,000		\$50,000				Appropriation
EXCAVATOR	\$145,300		\$145,300				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$10,392,200)		(\$10,392,200)				Appropriation
GRADERS	\$918,000		\$918,000				Appropriation
HIGHWAY ASSET MGMT APPLICATION	\$300,000		\$300,000				Appropriation
HIGHWAY EQUIPMENT STORAGE BLDG	\$1,000,000		\$1,000,000				Appropriation
LOADERS	\$402,400		\$402,400				Appropriation
LOW BOY TRAILER	\$141,200		\$141,200				Appropriation
OTHER EQUIPMENT	\$103,500		\$103,500				Appropriation
PATROL TRUCKS	\$6,000,000		\$6,000,000				Appropriation
PAVEMENT ROUTERS	\$82,800		\$82,800				Appropriation
PORTABLE 4 POST HYLIFT	\$75,900		\$75,900				Appropriation
ROLLERS	\$174,000		\$174,000				Appropriation
ROTATING LOG GRAPPLES	\$84,000		\$84,000				Appropriation
SKID STEER, TRACK	\$40,000		\$40,000				Appropriation
TAILGATE CONVEYORS	\$42,600		\$42,600				Appropriation
USED TRUCK CHASSIS	\$300,000		\$300,000				Appropriation
WOOD CHIPPER	\$172,500		\$172,500				Appropriation

2026 Dane County Budget In Brief

COUNTY OF DANE 2026 CAPITAL PROJECTS BUDGET

Agency Project	Expenditure	Revenue					
		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
ARCTIC PASSAGE WATER CHILLERS	\$270,000	\$54,000	\$216,000				Appropriation
ZOO FENCE PROJECTS	\$50,000	\$10,000	\$40,000				Appropriation
ZOO IMPROVEMENTS	\$200,000	\$40,000	\$160,000				Appropriation
ZOO PAVING PROJECTS	\$50,000	\$10,000	\$40,000				Appropriation
ALLIANT ENERGY CENTER							
AEC BUSINESS PLANNING	\$250,000		\$250,000				Appropriation
AEC STRATEGIC DESIGN/ACTION PL	\$150,000		\$150,000				Appropriation
ASPHALT & CONCRETE REPAIR	\$500,000		\$500,000				Appropriation
CENTER IMPROVEMENTS	\$700,000		\$700,000				Appropriation
EXPO CONSTRUCTION DOCUMENTS	\$4,000,000		\$4,000,000				Appropriation
REPLACEMENT RENTAL EQUIPMENT	\$150,000		\$150,000				Appropriation
RIMROCK TRAFFIC IMPROVEMENTS	\$1,000,000		\$1,000,000				Appropriation
VEHICLES & EQUIPMENT	\$500,000		\$500,000				Appropriation
AIRPORT							
ADMIN EXPANSION	\$22,900,000		\$22,900,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$22,900,000)		(\$22,900,000)				Appropriation
COMBINED FEDERAL PROJECTS	\$7,600,000		\$1,000,000	\$6,600,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$8,126,000)		(\$1,000,000)	(\$7,126,000)			Appropriation
MOWING/SNOW REMOVAL TRACTOR	\$138,000		\$0	\$138,000			Appropriation
SNOW REMOVAL EQUIPMENT	\$150,000		\$0	\$150,000			Appropriation
VACUUM SWEEPER TRUCK	\$238,000		\$0	\$238,000			Appropriation
CBP FACILITY	\$1,000,000		\$1,000,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,265,000)		(\$2,250,000)	(\$15,000)			Appropriation
IN-LINE BAGGAGE FACILITY	\$100,000		\$100,000				Appropriation
TERMINAL MODERNIZATION PROJECT	\$1,150,000		\$1,150,000				Appropriation
VIDEO STORAGE EQUIPMENT	\$15,000		\$0	\$15,000			Appropriation
WASTE & RENEWABLES							
FIXED ASSET ADDITIONS-CAP BDGT	(\$12,100,000)		(\$12,100,000)				Appropriation
SITE 3 - INTERCONNECTION	\$2,100,000		\$2,100,000				Appropriation
SITE 3 - PHASE 1 LANDFILL	\$10,000,000		\$10,000,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,046,000)		(\$2,046,000)				Appropriation
GAS SYSTEM UPGRADES	\$1,432,000		\$1,432,000				Appropriation
RNG PLANT UPGRADES	\$614,000		\$614,000				Appropriation
CNG PICKUP TRUCKS	\$225,000		\$225,000				Appropriation
EQUIPMENT	\$100,000		\$100,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$3,000,000)		(\$3,000,000)				Appropriation
LEACHATE MANAGEMENT SYSTEMS	\$2,000,000		\$2,000,000				Appropriation
LONG TERM CARE & CLOSURE	\$600,000		\$600,000				Appropriation
UTILITY VEHICLES	\$75,000		\$75,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$4,000,000)		(\$4,000,000)				Appropriation
WASTE EDUCATION CENTER	\$4,000,000		\$4,000,000				Appropriation
GROSS TOTALS	\$90,549,000	\$4,809,700	\$85,739,300	\$0	\$0	\$0	
				Expenditures	Revenues	Net	
TOTALS:			\$90,549,000	\$90,549,000		\$0	
FUND ADJUSTMENTS						\$0	
TOTAL NET CAPITAL LEVY						\$0	

COUNTY OF DANE
2026 OPERATING BUDGET
TAX LEVY HISTORY

2024 Adopted Budget	2025 Adopted Budget		2026 Requested Budget	2026 Executive Budget	2026 Adopted Budget
\$789,298,454	\$813,712,952	Total Budgeted Expenditures All Funds All Programs	\$831,656,187	\$825,078,675	\$825,599,213
(\$406,331,915)	(\$413,306,066)	Total Budgeted Revenues All Funds All Programs	(\$430,499,262)	(\$442,041,064)	(\$442,613,628)
\$382,966,539	\$400,406,886	Total Budget All Funds All Programs	\$401,156,925	\$383,037,611	\$382,985,585
\$90,521,242	\$87,309,760	Budgeted Expenditures - Non-GPR Supported Programs	\$94,597,775	\$94,945,879	\$94,945,879
(\$98,162,597)	(\$95,884,911)	Budgeted Revenues - Non-GPR Supported Programs	(\$101,354,269)	(\$101,334,869)	(\$101,334,869)
(\$7,641,355)	(\$8,575,151)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$6,756,494)	(\$6,388,990)	(\$6,388,990)
\$698,777,212	\$726,403,192	Budgeted Expenditures - GPR Supported Programs	\$737,058,412	\$730,132,796	\$730,653,334
(\$308,169,318)	(\$317,421,155)	Budgeted Program Revenues - GPR Supported Programs	(\$329,144,993)	(\$340,706,195)	(\$341,278,759)
\$390,607,894	\$408,982,037	GPR Requirement Before Levy Reduction and Fund Adjustment	\$407,913,419	\$389,426,601	\$389,374,575
(\$42,126,226)	(\$58,897,043)	Amount Projected to be Available for Levy Reduction	(\$24,427,837)	(\$27,216,667)	(\$27,164,641)
(\$1,736,108)	(\$568,957)	Fund Adjustments	\$2,400,494	\$2,380,541	\$2,380,541
\$346,745,560	\$349,516,037	Gross County Tax Levy	\$385,886,076	\$364,590,475	\$364,590,475
\$3.72	\$3.46	Gross County Tax Rate	\$3.51	\$3.32	\$3.32
\$90,344,898	\$87,217,518	County Sales Tax Applied	\$87,217,518	\$90,709,266	\$90,709,266
\$256,400,662	\$262,298,519	Net Tax Levy	\$298,668,558	\$273,881,209	\$273,881,209
\$2.75	\$2.59	Net County Tax Rate	\$2.72	\$2.49	\$2.49
\$1,846,670	\$1,846,670	State Aid - Exempt Computers	\$1,846,670	\$1,846,670	\$1,846,670
\$254,553,992	\$260,451,849	Net Required County Tax Levy	\$296,821,888	\$272,034,539	\$272,034,539
\$2.73	\$2.57	Net Required County Tax Rate	\$2.70	\$2.48	\$2.48
\$489,940	\$837,650	Exempt Bridge Aid Levy	\$509,500	\$509,500	\$509,500
\$6,760,910	\$7,109,324	Exempt Library Service Levy	\$6,907,726	\$6,896,986	\$6,896,986
\$247,303,142	\$252,504,875	Net Tax Levy Excluding Exempt Levies	\$289,404,662	\$264,628,053	\$264,628,053
\$93,315,894,600	\$101,162,252,600	Equalized Valuation	\$109,786,344,600	\$109,786,344,600	\$109,786,344,600

**COUNTY OF DANE
2026 CAPITAL BUDGET
TAX LEVY HISTORY**

2024 Adopted Budget	2025 Adopted Budget		2026 Requested Budget	2026 Executive Budget	2026 Adopted Budget
\$179,216,700 (\$182,503,600)	\$112,466,152 (\$112,466,152)	Total Budgeted Expenditures All Funds All Programs	\$61,987,300 (\$61,987,300)	\$78,539,000 (\$78,539,000)	\$90,549,000 (\$90,549,000)
(\$3,286,900)	\$0	Total Budget All Funds All Programs	\$0	\$0	\$0
\$376,200 (\$3,663,100)	\$384,000 (\$384,000)	Budgeted Expenditures - Non-GPR Supported Programs	\$0 (\$18,000)	\$0 (\$18,000)	\$0 (\$18,000)
(\$3,286,900)	\$0	Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
		Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$18,000)	(\$18,000)	(\$18,000)
\$178,840,500 (\$178,840,500)	\$112,082,152 (\$112,082,152)	Budgeted Expenditures - GPR Supported Programs	\$61,987,300 (\$61,969,300)	\$78,539,000 (\$78,521,000)	\$90,549,000 (\$90,531,000)
		Budgeted Program Revenues - GPR Supported Programs			
\$0	\$0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$0	\$18,000	\$0
\$0 \$0	\$0 \$0	Amount Projected to be Available for Levy Reduction	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	Gross County Tax Levy	\$0	\$18,000	\$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	\$18,000	\$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	\$18,000	\$0
\$0	\$0	Net Required County Tax Rate	\$0	\$0	\$0
\$93,315,894,600	\$101,162,252,600	Equalized Valuation	\$109,786,344,600	\$109,786,344,600	\$109,786,344,600

**COUNTY OF DANE
2026 BUDGET
TAX LEVY HISTORY**

2024 Adopted Budget	2025 Adopted Budget		2026 Requested Budget	2026 Executive Budget	2026 Adopted Budget
\$968,515,154 (\$588,835,515)	\$926,179,104 (\$525,772,218)	Total Budgeted Expenditures All Funds All Programs	\$893,643,487 (\$492,486,562)	\$903,617,675 (\$520,580,064)	\$916,148,213 (\$533,162,628)
\$379,679,639	\$400,406,886	Total Budget All Funds All Programs	\$401,156,925	\$383,037,611	\$382,985,585
\$90,897,442 (\$101,825,697)	\$87,693,760 (\$96,268,911)	Budgeted Expenditures - Non-GPR Supported Programs	\$94,597,775 (\$101,372,269)	\$94,945,879 (\$101,352,869)	\$94,945,879 (\$101,352,869)
(\$10,928,255)	(\$8,575,151)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$6,774,494)	(\$6,406,990)	(\$6,406,990)
\$877,617,712 (\$487,009,818)	\$838,485,344 (\$429,503,307)	Budgeted Expenditures - GPR Supported Programs	\$799,045,712 (\$391,114,293)	\$808,671,796 (\$419,227,195)	\$821,202,334 (\$431,809,759)
\$390,607,894 (\$42,126,226) (\$1,736,108)	\$408,982,037 (\$58,897,043) (\$568,957)	Budgeted Program Revenues - GPR Supported Programs	\$407,931,419 (\$24,427,837) \$2,400,494	\$389,444,601 (\$27,216,667) \$2,380,541	\$389,392,575 (\$27,164,641) \$2,380,541
\$346,745,560	\$349,516,037	GPR Requirement Before Levy Reduction and Fund Adjustment	\$385,904,076	\$364,608,475	\$364,608,475
\$3.72	\$3.46	Amount Projected to be Available for Levy Reduction Fund Adjustments	\$3.52	\$3.32	\$3.32
\$90,344,898	\$87,217,518	Gross County Tax Levy	\$87,217,518	\$90,709,266	\$90,709,266
\$256,400,662	\$262,298,519	Gross County Tax Rate	\$298,686,558	\$273,899,209	\$273,899,209
\$2.75	\$2.59	County Sales Tax Applied	\$2.72	\$2.49	\$2.49
\$1,846,670	\$1,846,670	Net Tax Levy	\$1,846,670	\$1,846,670	\$1,846,670
\$254,553,992	\$260,451,849	Net County Tax Rate	\$296,839,888	\$272,052,539	\$272,052,539
\$2.73	\$2.57	State Aid - Exempt Computers	\$2.70	\$2.48	\$2.48
\$489,940	\$837,650	Net Required County Tax Levy	\$509,500	\$509,500	\$509,500
\$6,760,910	\$7,109,324	Net Required County Tax Rate	\$6,907,726	\$6,896,986	\$6,896,986
\$247,303,142	\$252,504,875	Exempt Bridge Aid Levy	\$289,422,662	\$264,646,053	\$264,646,053
\$93,315,894,600	\$101,162,252,600	Exempt Library Service Levy	\$109,786,344,600	\$109,786,344,600	\$109,786,344,600
		Net Tax Levy Excluding Exempt Levies			
		Equalized Valuation			

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Expenditure Summary by Fund							
***** 2025 *****					***** 2026 *****		
2024 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2025	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$273,752,422	\$284,115,721	\$126,518,573	\$286,660,991	General	\$278,807,669	\$275,913,051	\$273,064,057
\$485,182	\$1,196,171	\$355,756	\$1,196,171	Bridge Aid	\$510,000	\$510,000	\$510,000
\$1,104,182	\$1,278,011	\$614,419	\$1,254,562	PSC-DaneCom	\$1,262,585	\$1,261,485	\$1,261,485
\$12,797,870	\$13,540,634	\$13,794,472	\$13,540,634	Board of Health	\$12,962,960	\$12,893,486	\$12,864,642
\$7,479,031	\$8,404,129	\$7,276,544	\$8,307,880	Library	\$8,651,017	\$8,640,383	\$8,640,383
\$1,634,156	\$1,896,438	\$0	\$396,438	Opiate Settlement Revenue Fund	\$1,896,438	\$2,038,238	\$2,038,238
\$265,997,381	\$290,642,269	\$122,367,773	\$284,273,898	Human Services	\$279,109,475	\$273,936,394	\$277,334,770
\$870	\$42,100	\$0	\$42,100	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100
\$1,511	\$14,700	\$0	\$14,700	Commerce Revolving Fund	\$14,700	\$1,129,330	\$1,129,330
\$1,340,113	\$11,510,714	\$151,448	\$11,522,835	CDBG Housing Loan Fund	\$1,041,004	\$1,041,004	\$1,041,004
\$1,595,966	\$4,292,119	\$79,157	\$4,312,706	HOME Loan Fund	\$814,283	\$814,283	\$814,283
\$906,232	\$947,509	\$492,057	\$948,072	Land Information	\$971,809	\$964,721	\$964,721
\$104,349	\$2,000	\$127,964	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$5,923,158	\$52,000	\$4,575,121	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$143,137	\$6,000	\$43,871	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$82,599,553	\$85,639,810	\$75,824,948	\$90,298,367	Debt Service	\$88,242,723	\$87,632,060	\$87,632,060
\$54,969,104	\$46,322,621	\$21,333,938	\$45,622,111	Airport	\$43,391,874	\$42,486,123	\$42,486,123
\$40,756,383	\$37,461,064	\$20,690,197	\$38,415,613	Highway	\$36,416,488	\$37,956,972	\$37,956,972
\$30,743,987	\$31,702,201	\$15,002,501	\$31,451,066	Badger Prairie Health Care Center	\$32,298,079	\$32,590,450	\$32,590,450
\$17,544,420	\$19,005,548	\$11,440,532	\$18,630,370	Solid Waste	\$18,873,937	\$18,926,406	\$18,926,406
\$11,335,870	\$11,366,236	\$7,097,956	\$11,352,844	Methane Gas	\$10,712,494	\$10,692,541	\$10,692,541
\$1,687,448	\$2,099,105	\$944,086	\$2,114,644	Printing & Services	\$2,002,371	\$1,994,868	\$1,994,868
\$5,393,230	\$3,274,721	\$1,714,604	\$3,329,567	Liability Insurance Fund	\$3,945,405	\$3,945,405	\$3,945,405
\$2,655,687	\$2,602,500	\$1,923,737	\$3,136,488	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500
\$6,331,908	\$6,974,381	\$3,032,763	\$6,493,276	Consolidated Food Service	\$7,026,275	\$7,006,875	\$7,006,875
\$827,283,151	\$864,388,700	\$435,402,416	\$863,375,333	Grand Total	\$831,656,186	\$825,078,675	\$825,599,213

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Expenditure Summary by Activity								
***** 2025 *****					***** 2026 *****			
2024 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2025	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$377,929	\$483,600	\$0	\$483,600	General County	GCO	\$483,600	\$483,600	\$483,600
\$1,678,919	\$2,232,288	\$799,713	\$1,970,332	County Board	024	\$2,049,475	\$2,042,175	\$2,030,181
\$2,657,805	\$4,469,315	\$1,338,881	\$4,464,027	Executive	04A	\$2,756,493	\$2,742,493	\$2,742,493
\$1,523,645	\$1,849,253	\$652,288	\$1,782,839	Office for Equity & Inclusion	055	\$1,634,549	\$1,601,349	\$1,601,349
\$1,285,556	\$1,169,900	\$522,546	\$1,084,839	County Clerk	060	\$1,456,302	\$1,452,602	\$1,352,602
\$24,018,554	\$19,811,741	\$10,788,938	\$19,710,999	Administration - Gen. Operations	096	\$19,309,101	\$19,360,801	\$19,206,901
\$12,140,852	\$11,543,470	\$5,398,377	\$12,406,666	Administration - Facilities Mgmt	098	\$11,626,600	\$11,588,700	\$11,588,700
\$5,923,158	\$52,000	\$4,575,121	\$52,000	Capital Projects Operating Transfers	313	\$52,000	\$52,000	\$52,000
\$1,687,448	\$2,099,105	\$944,086	\$2,114,644	Printing & Services	511	\$2,002,371	\$1,994,868	\$1,994,868
\$6,331,908	\$6,974,381	\$3,032,763	\$6,493,276	Consolidated Food Service	515	\$7,026,275	\$7,006,875	\$7,006,875
\$5,393,230	\$3,274,721	\$1,714,604	\$3,329,567	Liability Insurance Program	521	\$3,945,405	\$3,945,405	\$3,945,405
\$2,655,687	\$2,602,500	\$1,923,737	\$3,136,488	Workers Compensation Ins.	531	\$2,602,500	\$2,602,500	\$2,602,500
\$1,634,156	\$1,896,438	\$0	\$396,438	Opiate Settlement Revenue Fund	OPI	\$1,896,438	\$2,038,238	\$2,038,238
\$1,143,192	\$1,429,485	\$517,347	\$1,280,314	Treasurer	120	\$1,376,206	\$1,371,906	\$1,371,906
\$12,119,324	\$12,931,053	\$5,920,073	\$12,834,648	Corp. Counsel - Gen. Operations	168	\$12,920,689	\$12,845,889	\$12,845,889
\$1,776,364	\$1,960,790	\$873,809	\$1,846,569	Register of Deeds	180	\$1,944,190	\$1,934,490	\$1,934,490
\$0	\$0	\$0	\$0	Prioritized Hiring Savings	268	\$0	(\$1,000,000)	(\$1,555,000)
\$82,347,726	\$74,780,040	\$39,002,283	\$73,387,246	GENERAL GOVERNMENT	Total	\$73,082,194	\$72,063,891	\$71,242,997
PUB SAFETY & CRIMINAL JUSTICE								
\$302,683	\$1,855,026	\$290,052	\$1,750,380	Office of Criminal Justice Reform	030	\$1,174,718	\$1,169,318	\$1,169,318
\$1,375,610	\$1,424,300	\$668,176	\$1,450,388	Pretrial Services	280	\$1,402,128	\$1,395,128	\$1,395,128
\$16,621,658	\$17,126,856	\$7,997,256	\$16,895,359	Clerk of Courts	288	\$17,738,622	\$17,425,922	\$17,549,322
\$1,395,829	\$1,518,281	\$653,213	\$1,447,146	Family Court Services	316	\$1,496,400	\$1,487,100	\$1,487,100
\$4,513,088	\$5,119,347	\$2,135,233	\$4,837,586	Medical Examiner	330	\$5,227,563	\$5,200,463	\$5,200,463
\$10,826,457	\$11,243,995	\$5,414,920	\$11,627,847	District Attorney	351	\$11,227,619	\$11,293,671	\$11,401,271
\$112,546,676	\$114,552,543	\$51,172,689	\$116,828,721	Sheriff	372	\$116,559,483	\$116,163,683	\$113,775,683
\$14,113,938	\$15,445,548	\$7,258,901	\$15,675,572	Public Safety Communications	385	\$15,330,557	\$15,024,867	\$15,024,867
\$1,104,182	\$1,278,011	\$614,419	\$1,254,562	DaneCom	386	\$1,262,585	\$1,261,485	\$1,261,485
\$3,052,537	\$2,562,580	\$1,115,853	\$2,724,042	Emergency Management	396	\$2,502,205	\$2,379,985	\$2,379,985
\$5,497,777	\$5,468,370	\$2,588,975	\$5,747,185	Juvenile Court Program	420	\$5,316,903	\$5,289,803	\$5,289,803
\$171,350,435	\$177,594,858	\$79,909,686	\$180,238,788	PUB SAFETY & CRIMINAL JUSTICE	Total	\$179,238,783	\$178,091,425	\$175,934,425

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Expenditure Summary by Activity								
***** 2025 *****					***** 2026 *****			
2024 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2025	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>HEALTH & HUMAN SERVICES</i>								
\$12,797,870	\$13,540,634	\$13,794,472	\$13,540,634	Board of Health	5BH	\$12,962,960	\$12,893,486	\$12,864,642
\$30,743,987	\$31,702,201	\$15,002,501	\$31,451,066	BPHCC - General Operations	431	\$32,298,079	\$32,590,450	\$32,590,450
\$265,997,381	\$290,642,269	\$122,367,773	\$284,273,898	Human Services Fund	5HS	\$279,109,475	\$273,936,394	\$277,334,770
\$1,127,245	\$1,367,590	\$588,028	\$1,354,454	Veterans Service Office	524	\$1,319,900	\$1,313,100	\$1,313,100
\$310,666,483	\$337,252,693	\$151,752,774	\$330,620,052	<i>HEALTH & HUMAN SERVICES</i>	<i>Total</i>	\$325,690,414	\$320,733,430	\$324,102,962
<i>CONSERVATION & ECONOMIC DEV</i>								
\$4,939,334	\$5,950,645	\$2,481,592	\$5,737,301	Planning & Development	538	\$5,132,045	\$4,932,885	\$5,061,785
\$870	\$42,100	\$0	\$42,100	CDBG Business Loan Fund	539	\$42,100	\$42,100	\$42,100
\$1,511	\$14,700	\$0	\$14,700	Commerce Revolving Loan Fund	542	\$14,700	\$1,129,330	\$1,129,330
\$1,340,113	\$11,510,714	\$151,448	\$11,522,835	CDBG Housing Loan Fund	544	\$1,041,004	\$1,041,004	\$1,041,004
\$1,595,966	\$4,292,119	\$79,157	\$4,312,706	HOME Loan Fund	545	\$814,283	\$814,283	\$814,283
\$2,343,569	\$2,798,009	\$1,012,618	\$2,666,328	Land & Water Resources	696	\$2,371,737	\$2,360,437	\$2,360,437
\$906,232	\$947,509	\$492,057	\$948,072	Land Information Office	552	\$971,809	\$964,721	\$964,721
\$17,544,420	\$19,005,548	\$11,440,532	\$18,630,370	Solid Waste	564	\$18,873,937	\$18,926,406	\$18,926,406
\$11,335,870	\$11,366,236	\$7,097,956	\$11,352,844	Methane Gas Operations	565	\$10,712,494	\$10,692,541	\$10,692,541
\$40,007,886	\$55,927,579	\$22,755,360	\$55,227,256	<i>CONSERVATION & ECONOMIC DEV</i>	<i>Total</i>	\$39,974,109	\$40,903,707	\$41,032,607
<i>CULTURE, EDUC & RECREATION</i>								
\$312,100	\$312,100	\$182,600	\$312,300	Miscellaneous Appropriations	274	\$299,600	\$299,600	\$299,600
\$85,297	\$176,036	\$21,687	\$176,036	AEC County Subsidized Events	658	\$104,122	\$104,122	\$104,122
\$14,967	\$14,967	\$14,967	\$14,967	Dane County Historical Society	750	\$14,367	\$14,367	\$14,367
\$104,349	\$2,000	\$127,964	\$2,000	Conservation Fund	312	\$2,000	\$2,000	\$2,000
\$143,137	\$6,000	\$43,871	\$6,000	Land & Water Legacy Fund	314	\$6,000	\$6,000	\$6,000
\$14,215,574	\$15,432,891	\$6,412,936	\$15,683,750	Land & Water Resources	696	\$13,357,589	\$13,034,389	\$13,034,389
\$7,479,031	\$8,404,129	\$7,276,544	\$8,307,880	Library	612	\$8,651,017	\$8,640,383	\$8,640,383
\$7,875,931	\$8,169,496	\$3,495,832	\$8,505,401	Henry Vilas Zoo	684	\$7,595,230	\$7,563,530	\$7,563,530
\$1,702,508	\$2,022,385	\$413,014	\$1,968,540	Extension	720	\$1,625,247	\$1,622,547	\$1,622,547
\$10,428,852	\$11,830,139	\$4,961,951	\$11,608,860	Alliant Energy Center	648	\$11,792,209	\$11,760,909	\$11,760,909
\$42,361,746	\$46,370,144	\$22,951,365	\$46,585,734	<i>CULTURE, EDUC & RECREATION</i>	<i>Total</i>	\$43,447,381	\$43,047,847	\$43,047,847

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Expenditure Summary by Activity								
***** 2025 *****					***** 2026 *****			
2024 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2025	TOTAL EST EXPENDITURE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>PUBLIC WORKS</i>								
\$1,305,735	\$1,806,520	\$794,968	\$1,734,273	Administration - Gen. Operations	096	\$1,631,620	\$1,622,620	\$1,622,620
\$40,756,383	\$37,461,064	\$20,690,197	\$38,415,613	Highway & Transportation	795	\$36,416,488	\$37,956,972	\$37,956,972
\$485,182	\$1,196,171	\$355,756	\$1,196,171	Bridge Aid	808	\$510,000	\$510,000	\$510,000
\$432,917	\$37,200	\$31,142	\$49,722	Highway - Parking Ramp	810	\$30,600	\$30,600	\$30,600
\$54,969,104	\$46,322,621	\$21,333,938	\$45,622,111	Airport	820	\$43,391,874	\$42,486,123	\$42,486,123
\$97,949,321	\$86,823,576	\$43,206,001	\$87,017,890	<i>PUBLIC WORKS</i>	<i>Total</i>	\$81,980,582	\$82,606,315	\$82,606,315
<i>DEBT SERVICE</i>								
\$82,599,553	\$85,639,810	\$75,824,948	\$90,298,367	Debt Service	852	\$88,242,723	\$87,632,060	\$87,632,060
\$82,599,553	\$85,639,810	\$75,824,948	\$90,298,367	<i>DEBT SERVICE</i>	<i>Total</i>	\$88,242,723	\$87,632,060	\$87,632,060
\$827,283,151	\$864,388,700	\$435,402,416	\$863,375,333	Grand Total		\$831,656,186	\$825,078,675	\$825,599,213

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Revenue Summary by Fund								
***** 2025 *****					***** 2026 *****			
2024 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2025	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$355,993,610	\$355,503,175	\$150,128,014	\$357,080,674	General	\$355,946,622	\$364,762,950	\$364,854,195	
\$493,610	\$838,150	\$421,433	\$838,150	Bridge Aid	\$838,150	\$510,000	\$510,000	
\$1,104,182	\$1,278,011	\$0	\$1,278,011	PSC-DaneCom	\$1,262,585	\$1,262,585	\$1,262,585	
\$12,797,870	\$13,540,634	\$6,770,317	\$0	Board of Health	\$13,454,934	\$12,893,486	\$12,864,642	
\$7,609,129	\$8,305,077	\$4,593,811	\$8,324,639	Library	\$8,789,892	\$8,582,802	\$8,582,802	
\$6,488,846	\$1,896,438	\$417,958	\$1,896,438	Opiate Settlement Revenue Fund	\$1,896,438	\$1,896,438	\$1,896,438	
\$179,335,759	\$180,051,027	\$66,791,723	\$179,284,226	Human Services	\$171,071,621	\$171,095,621	\$171,605,784	
\$11,510	\$42,100	\$7,059	\$42,100	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100	
\$51,429	\$14,700	\$18,603	\$14,700	Commerce Revolving Fund	\$14,700	\$14,700	\$14,700	
\$1,337,973	\$11,510,714	\$72,120	\$11,522,834	CDBG Housing Loan Fund	\$1,041,004	\$1,041,004	\$1,041,004	
\$1,622,958	\$4,292,119	\$89,085	\$4,312,706	HOME Loan Fund	\$814,283	\$814,283	\$814,283	
\$578,012	\$681,000	\$292,140	\$604,156	Land Information	\$552,100	\$552,100	\$552,100	
\$104,349	\$2,000	\$127,964	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000	
\$5,923,158	\$52,000	\$4,575,121	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000	
\$143,137	\$6,000	\$43,871	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000	
\$75,958,171	\$68,279,058	\$39,850,063	\$73,957,980	Debt Service	\$69,802,442	\$81,141,355	\$81,141,355	
\$65,166,479	\$46,032,600	\$18,393,964	\$46,101,676	Airport	\$50,772,100	\$50,772,100	\$50,772,100	
\$34,636,568	\$36,530,216	\$17,174,172	\$38,739,951	Highway	\$36,808,543	\$37,956,972	\$37,956,972	
\$30,050,148	\$23,572,458	\$15,112,768	\$30,287,348	Badger Prairie Health Care Center	\$24,093,484	\$28,293,484	\$28,293,484	
\$19,085,192	\$18,500,641	\$8,200,502	\$18,534,984	Solid Waste	\$21,265,924	\$21,265,924	\$21,265,924	
\$12,909,454	\$11,812,000	\$2,087,271	\$11,835,621	Methane Gas	\$8,312,000	\$8,312,000	\$8,312,000	
\$2,263,155	\$2,099,200	\$1,037,780	\$2,219,318	Printing & Services	\$2,019,100	\$2,019,100	\$2,019,100	
\$3,150,753	\$3,249,000	\$101,470	\$3,272,024	Liability Insurance Fund	\$3,945,405	\$3,945,405	\$3,945,405	
\$2,847,143	\$2,602,500	\$58,558	\$2,708,546	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500	
\$6,159,939	\$6,814,030	\$3,082,426	\$6,472,898	Consolidated Food Service	\$6,814,030	\$6,794,630	\$6,794,630	
\$825,822,533	\$797,504,848	\$339,448,193	\$799,388,980	Grand Total	\$782,219,957	\$806,631,539	\$807,204,103	

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Revenue Summary by Activity								
***** 2025 *****					***** 2026 *****			
2024 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2025	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$270,274,331	\$273,473,718	\$116,965,743	\$273,665,359	General County	GCO	\$274,258,113	\$283,824,901	\$283,853,745
\$3,179	\$3,000	\$3,000	\$3,000	County Board	024	\$3,000	\$3,000	\$3,000
\$202,191	\$1,472,943	\$107,700	\$1,545,413	Executive	04A	\$242,684	\$242,684	\$242,684
\$39	\$40,950	\$0	\$40,950	Office for Equity & Inclusion	055	\$0	\$0	\$0
\$525,944	\$344,700	\$318,954	\$435,806	County Clerk	060	\$422,700	\$422,700	\$422,700
\$7,779,527	\$2,724,469	\$980,566	\$2,897,399	Administration - Gen. Operations	096	\$2,169,274	\$2,311,074	\$2,311,074
\$4,598,938	\$4,656,000	\$1,877,499	\$4,981,328	Administration - Facilities Mgmt	098	\$4,681,400	\$4,660,300	\$4,660,300
\$5,923,158	\$52,000	\$4,575,121	\$52,000	Capital Projects Operating Transfers	313	\$52,000	\$52,000	\$52,000
\$2,263,155	\$2,099,200	\$1,037,780	\$2,219,318	Printing & Services	511	\$2,019,100	\$2,019,100	\$2,019,100
\$6,159,939	\$6,814,030	\$3,082,426	\$6,472,898	Consolidated Food Service	515	\$6,814,030	\$6,794,630	\$6,794,630
\$3,150,753	\$3,249,000	\$101,470	\$3,272,024	Liability Insurance Program	521	\$3,945,405	\$3,945,405	\$3,945,405
\$2,847,143	\$2,602,500	\$58,558	\$2,708,546	Workers Compensation Ins.	531	\$2,602,500	\$2,602,500	\$2,602,500
\$6,488,846	\$1,896,438	\$417,958	\$1,896,438	Opiate Settlement Revenue Fund	OPI	\$1,896,438	\$1,896,438	\$1,896,438
\$13,657,290	\$12,356,967	\$7,708,987	\$12,955,647	Treasurer	120	\$12,356,967	\$12,356,967	\$12,356,967
\$7,841,789	\$7,596,943	\$1,815,314	\$7,601,884	Corp. Counsel - Gen. Operations	168	\$7,607,277	\$7,576,777	\$7,576,777
\$4,654,102	\$4,453,300	\$2,347,174	\$4,807,815	Register of Deeds	180	\$4,489,432	\$4,489,432	\$4,489,432
\$336,370,322	\$323,836,158	\$141,398,251	\$325,555,825	GENERAL GOVERNMENT	TOTAL	\$323,560,320	\$333,197,908	\$333,226,752
PUB SAFETY & CRIMINAL JUSTICE								
\$12,449	\$423,898	\$0	\$423,898	Office of Criminal Justice Reform	030	\$107,900	\$107,900	\$107,900
\$6,659,663	\$6,868,200	\$2,739,617	\$6,435,754	Clerk of Courts	288	\$7,517,445	\$7,517,445	\$7,567,445
\$340,098	\$375,200	\$144,464	\$333,872	Family Court Services	316	\$375,200	\$375,200	\$375,200
\$1,784,271	\$1,751,377	\$674,115	\$1,704,872	Medical Examiner	330	\$1,870,202	\$1,870,202	\$1,870,202
\$1,699,572	\$1,518,324	\$109,683	\$1,021,095	District Attorney	351	\$1,006,931	\$1,006,931	\$1,006,931
\$14,325,645	\$15,651,092	\$3,958,512	\$15,762,077	Sheriff	372	\$16,945,171	\$16,110,811	\$16,110,811
\$118,320	\$68,600	\$36,608	\$113,303	Public Safety Communications	385	\$68,600	\$68,600	\$68,600
\$1,104,182	\$1,278,011	\$0	\$1,278,011	DaneCom	386	\$1,262,585	\$1,262,585	\$1,262,585
\$1,223,984	\$612,025	\$104,294	\$690,893	Emergency Management	396	\$592,974	\$592,974	\$592,974
\$200,270	\$247,000	\$67,083	\$182,418	Juvenile Court Program	420	\$246,000	\$246,000	\$246,000
\$27,468,453	\$28,793,727	\$7,834,376	\$27,946,193	PUB SAFETY & CRIMINAL JUSTICE	TOTAL	\$29,993,008	\$29,158,648	\$29,208,648

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Revenue Summary by Activity								
***** 2025 *****						***** 2026 *****		
2024 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2025	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
HEALTH & HUMAN SERVICES								
\$12,797,870	\$13,540,634	\$6,770,317	\$0	Board of Health	5BH	\$13,454,934	\$12,893,486	\$12,864,642
\$30,050,148	\$23,572,458	\$15,112,768	\$30,287,348	BPHCC - General Operations	431	\$24,093,484	\$28,293,484	\$28,293,484
\$179,335,759	\$180,051,027	\$66,791,723	\$179,284,226	Human Services Fund	5HS	\$171,071,621	\$171,095,621	\$171,605,784
\$20,278	\$19,575	\$18,029	\$19,754	Veterans Service Office	524	\$21,384	\$21,384	\$21,384
\$222,204,055	\$217,183,694	\$88,692,837	\$209,591,328	HEALTH & HUMAN SERVICES	TOTAL	\$208,641,423	\$212,303,975	\$212,785,294
CONSERVATION & ECONOMIC DEV								
\$645,995	\$692,316	\$323,193	\$628,994	Planning & Development	538	\$670,945	\$670,945	\$683,346
\$11,510	\$42,100	\$7,059	\$42,100	CDBG Business Loan Fund	539	\$42,100	\$42,100	\$42,100
\$51,429	\$14,700	\$18,603	\$14,700	Commerce Revolving Loan Fund	542	\$14,700	\$14,700	\$14,700
\$1,337,973	\$11,510,714	\$72,120	\$11,522,834	CDBG Housing Loan Fund	544	\$1,041,004	\$1,041,004	\$1,041,004
\$1,622,958	\$4,292,119	\$89,085	\$4,312,706	HOME Loan Fund	545	\$814,283	\$814,283	\$814,283
\$1,212,543	\$1,612,623	\$207,119	\$1,613,897	Land & Water Resources	696	\$1,298,950	\$1,298,950	\$1,298,950
\$578,012	\$681,000	\$292,140	\$604,156	Land Information Office	552	\$552,100	\$552,100	\$552,100
\$19,085,192	\$18,500,641	\$8,200,502	\$18,534,984	Solid Waste	564	\$21,265,924	\$21,265,924	\$21,265,924
\$12,909,454	\$11,812,000	\$2,087,271	\$11,835,621	Methane Gas Operations	565	\$8,312,000	\$8,312,000	\$8,312,000
\$37,455,064	\$49,158,213	\$11,297,093	\$49,109,992	CONSERVATION & ECONOMIC DEV	TOTAL	\$34,012,006	\$34,012,006	\$34,024,407
CULTURE, EDUC & RECREATION								
\$104,349	\$2,000	\$127,964	\$2,000	Conservation Fund	312	\$2,000	\$2,000	\$2,000
\$143,137	\$6,000	\$43,871	\$6,000	Land & Water Legacy Fund	314	\$6,000	\$6,000	\$6,000
\$3,983,403	\$4,270,345	\$2,018,163	\$4,497,377	Land & Water Resources	696	\$3,354,952	\$3,354,952	\$3,354,952
\$7,609,129	\$8,305,077	\$4,593,811	\$8,324,639	Library	612	\$8,789,892	\$8,582,802	\$8,582,802
\$3,238,601	\$3,288,733	\$1,260,371	\$3,449,023	Henry Vilas Zoo	684	\$3,269,198	\$3,262,898	\$3,262,898
\$241,045	\$201,777	\$174,406	\$275,858	Extension	720	\$121,600	\$121,600	\$121,600
\$9,484,110	\$9,417,500	\$5,875,484	\$9,801,697	Alliant Energy Center	648	\$10,794,277	\$10,794,277	\$10,794,277
\$24,803,774	\$25,491,432	\$14,094,069	\$26,356,594	CULTURE, EDUC & RECREATION	TOTAL	\$26,337,919	\$26,124,529	\$26,124,529

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Revenue Summary by Activity								
***** 2025 *****					***** 2026 *****			
2024 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2025	TOTAL EST REVENUE	APPROPRIATION NAME	APPR #	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>PUBLIC WORKS</i>								
\$489,959	\$1,361,600	\$292,036	\$1,191,291	Administration - Gen. Operations	096	\$1,454,046	\$1,454,046	\$1,454,046
\$34,636,568	\$36,530,216	\$17,174,172	\$38,739,951	Highway & Transportation	795	\$36,808,543	\$37,956,972	\$37,956,972
\$493,610	\$838,150	\$421,433	\$838,150	Bridge Aid	808	\$838,150	\$510,000	\$510,000
\$776,077	\$0	(\$100)	\$0	Highway - Parking Ramp	810	\$0	\$0	\$0
\$65,166,479	\$46,032,600	\$18,393,964	\$46,101,676	Airport	820	\$50,772,100	\$50,772,100	\$50,772,100
\$101,562,693	\$84,762,566	\$36,281,505	\$86,871,068	<i>PUBLIC WORKS</i>	<i>TOTAL</i>	\$89,872,839	\$90,693,118	\$90,693,118
<i>DEBT SERVICE</i>								
\$75,958,171	\$68,279,058	\$39,850,063	\$73,957,980	Debt Service	852	\$69,802,442	\$81,141,355	\$81,141,355
\$75,958,171	\$68,279,058	\$39,850,063	\$73,957,980	<i>DEBT SERVICE</i>	<i>TOTAL</i>	\$69,802,442	\$81,141,355	\$81,141,355
\$825,822,533	\$797,504,848	\$339,448,193	\$799,388,980	Grand Total		\$782,219,957	\$806,631,539	\$807,204,103

2026 Dane County Budget In Brief

Dane County 2026 Budget Operating Revenue Summary by Category							
***** 2025 *****					***** 2026 *****		
2024 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2025	TOTAL EST REVENUE	CATEGORY NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$348,499,865	\$353,032,756	\$158,981,387	\$340,084,691	TAXES	\$355,555,414	\$368,425,194	\$368,425,194
\$304,642,138	\$304,741,562	\$110,338,150	\$311,830,361	INTERGOVERNMENTAL REVENUES	\$282,150,779	\$285,771,229	\$286,331,392
\$14,109,980	\$14,448,945	\$5,985,834	\$15,325,985	LICENSES & PERMITS	\$14,435,245	\$18,135,245	\$18,135,245
\$1,830,612	\$2,204,700	\$945,404	\$1,799,406	FINES, FORFEITS & PENALTIES	\$1,919,945	\$1,919,945	\$1,919,945
\$96,604,256	\$99,990,370	\$38,254,497	\$100,939,153	PUBLIC CHARGES FOR SERVICES	\$104,108,961	\$105,378,280	\$105,390,681
\$45,915,633	\$15,197,088	\$16,988,320	\$17,564,248	MISCELLANEOUS	\$17,254,588	\$17,254,588	\$17,254,588
\$14,220,049	\$7,889,427	\$7,954,601	\$11,845,136	OTHER FINANCING SOURCES	\$6,795,025	\$9,747,058	\$9,747,058
\$825,822,533	\$797,504,848	\$339,448,193	\$799,388,980	Grand Total	\$782,219,957	\$806,631,539	\$807,204,103

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	(GAAP). 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.