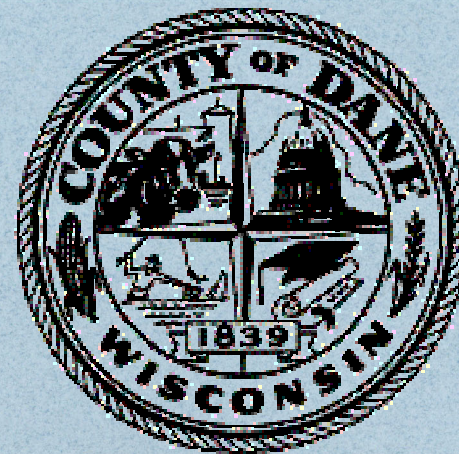


# 2006

## BUDGET IN BRIEF

*Dane County, Wisconsin*





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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 a population of 450,730, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capitol of Wisconsin and home to the 41,588 student University of Wisconsin-Madison.

Dane County is home to Oscar Mayer Foods, a leading national meat processing company; Rayovac, a leading international battery manufacturer; CUNA Mutual, providing insurance and other services to the world's credit unions; American Family Insurance; and many other businesses and industries. In addition, Dane County is a leading Wisconsin County in agricultural 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 its elected officials and 2100 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.

Policies for the County are established by the Dane County Board of Supervisors. Supervisors are elected from each of the County's 37 supervisory districts 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 seven 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, Coroner, 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 seven elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Corporation Counsel, Emergency Management, Alliant Energy Center, Extension, Family Court Counseling, Human Services, Juvenile Court, Land & Water Resources, Library, Planning and Development, Public Safety Communications, Public Works, Highway and Transportation, Veterans Service, 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

General Government agencies provide the executive, legislative, administrative, financial, record keeping, legal, and building maintenance functions for Dane County.

### **2) Public Safety and Criminal Justice**

Departments:	Clerk of Courts	Sheriff
	Family Court Counseling	Public Safety Communications
	Coroner	Emergency Management
	District Attorney	Juvenile Court Program

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

These agencies provide the human service and veteran's assistance functions for Dane County.

4) *Conservation and Economic Development*

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

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: Public Works, Highway and 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.



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.

From January through March, departments develop 10-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. In April and May, the department plans are analyzed by a Capital Budget Staff Team. In May, after priority items have been identified, the Department of Administration (DOA) prepares the 5-Year Capital Improvement Plan recommendations for review by the County Executive. The Executive develops a Recommended 5-Year Capital Improvement Plan for submission to the County Board by October 1 of each year. 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 budget guidelines for distribution to department heads. During this period, the Office of Management & Budget and the Controller's Office develop 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 which provides the basis for the development of each department's program budget(s).

Departments begin developing budgets no later than June. In July, departments submit their budget requests to the County Executive. The submitted budgets are reviewed in late July and August by DOA. In September, the DOA makes recommendations to the County Executive on individual decision items. 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. 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, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are 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 2006 County budget reduces the County's net property tax rate from \$2.70 in 2005 to \$2.55 for 2006. At the same time, the County realized an equalized valuation increase of just under \$3.9 billion. As a result, this reduced rate reflects a net property tax levy increase of \$4.2 million, or \$6.2 million less than would have been collected using the \$2.70 rate and the current valuation.

The budget authorizes total expenditures of \$404.2 million for operations in 2006, which are financed by \$253.2 million of outside revenues, \$42.9 million of county sales taxes, \$105.0 million of county property tax levy funds, and \$3.1 million in fund balance. The separate Capital Budget includes \$23.9 million for capital spending in 2006, which is financed by \$23.9 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2006 of \$428.2 million is financed by \$277.2 million in outside revenues, \$42.9 million in county sales taxes, \$105.0 million in county property tax levy funds, and \$3.1 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 155, 2005-06, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 156, 2005-06, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

### *Operating Budget Expenditures by Activity*

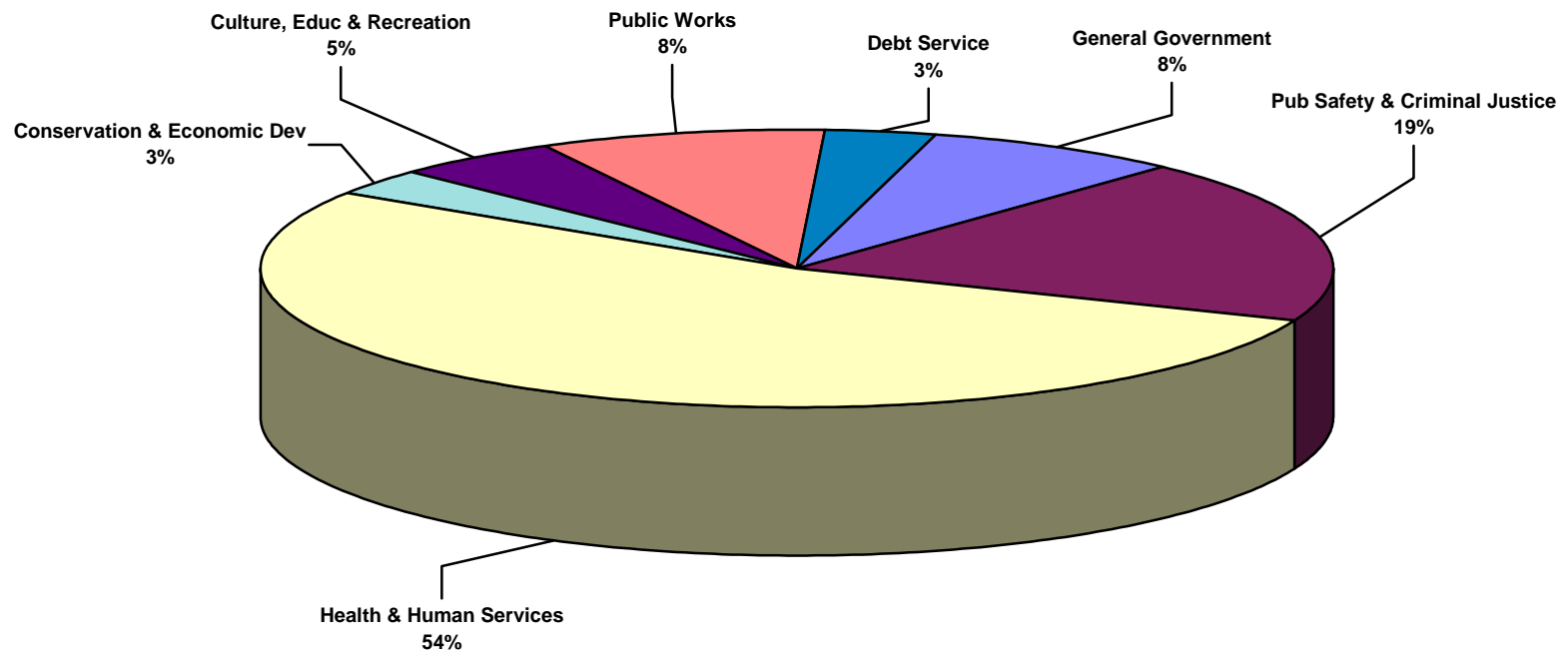
The following table summarizes the adopted operating budget expenditures by activity.

<b>2006 Adopted Operating Budget - Expenditures by Activity</b>	
General Government	\$31,103,595
Public Safety & Criminal Justice	\$77,330,609
Health & Human Services	\$214,655,386
Conservation & Economic Development	\$12,925,968
Culture, Education & Recreation	\$20,449,478
Public Works	\$34,143,640
Debt Service	\$13,638,900
<b>Total Operating Budget</b>	<b>\$404,247,576</b>

Health & Human Services agencies account for 54% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19% of operating budget expenditures. This information is shown graphically in the chart on the next page.



## Expenditures by Activity 2006 Adopted Operating Budget



*Operating Budget Revenues by Source*

The following table summarizes the 2006 Adopted Operating Budget revenues by budget source category.

<b>2006 Adopted Operating Budget - Revenues by Budget Source Category</b>	
County Sales Tax	\$42,867,110
Licenses & Permits	\$966,640
Intergovernmental Charges for Services	\$16,710,400
Miscellaneous	\$9,715,850
County Property Tax	\$105,045,958
Other Financing Sources	\$0
Public Charges for Services	\$45,511,090
Fines, Forfeitures and Penalties	\$1,797,100
Intergovernmental Revenues	\$175,200,394
Other Taxes	\$3,340,000
Fund Balance Applied (Levied)	\$3,093,034
<b>Total Operating Budget</b>	<b>\$404,247,576</b>

County Sales Tax revenue represents a 1/2% (.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, 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.

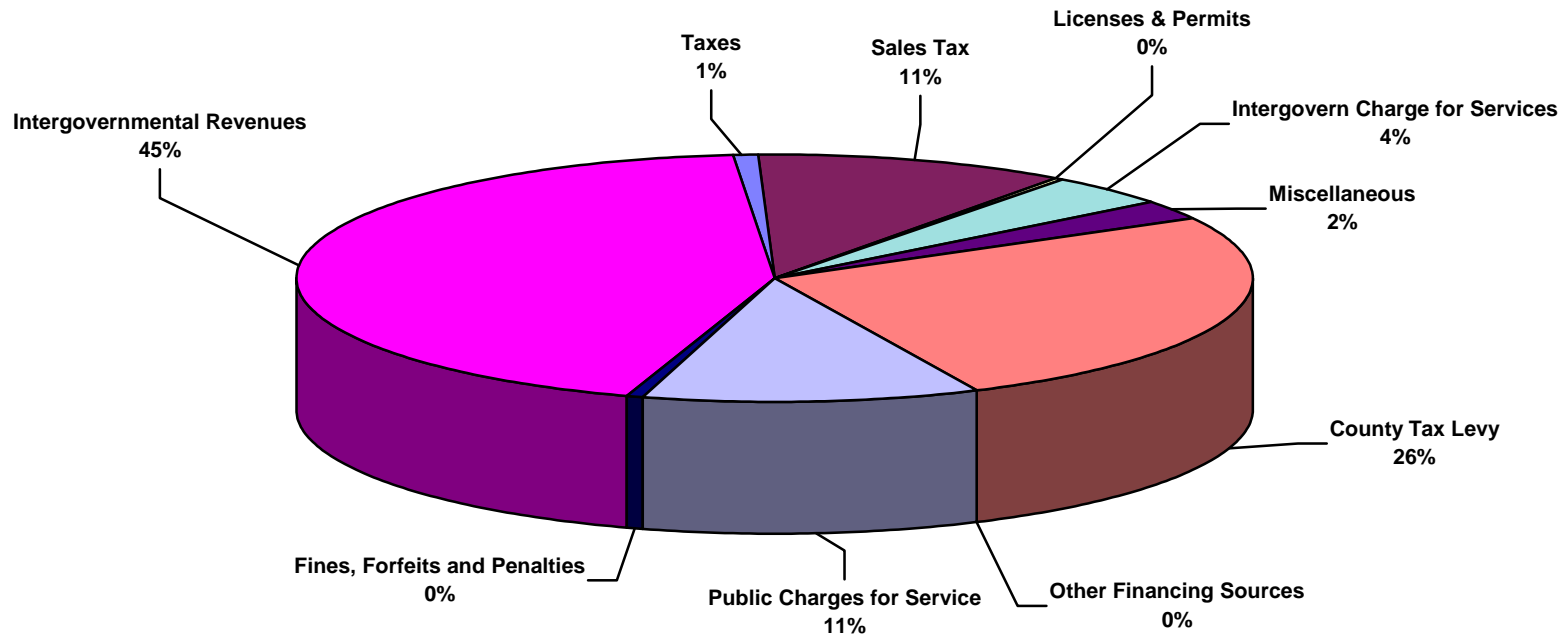
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (45%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (26%) and sales tax revenues (11%).

Other taxes represent statutory interest and penalties on delinquent property taxes and special assessments and the County's share of real estate fees.

This information is shown graphically in the following chart.

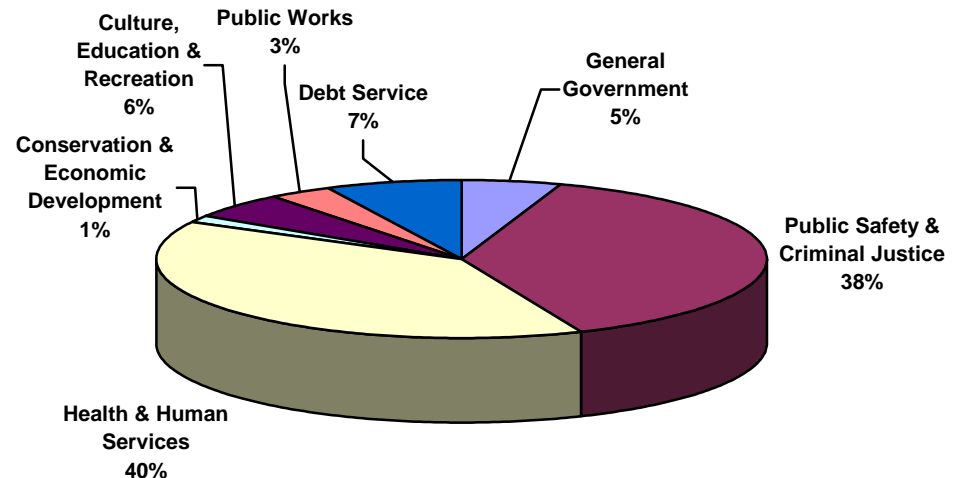
### **2006 Adopted Operating Revenues By Budget Source Category**



### 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, Employee Benefit, 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 nearly 78% of all GPR funds. The following table and chart show GPR funds by activity for the 2006 Adopted Operating Budget.

2006 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$8,812,966
Public Safety & Criminal Justice	\$62,624,556
Health & Human Services	\$64,552,339
Conservation & Economic Development	\$2,026,283
Culture, Education & Recreation	\$9,107,775
Public Works	\$5,227,350
Debt Service	\$11,889,400
<b>Total Budget</b>	<b>\$164,240,669</b>



## State Imposed Tax Rate/Levy Limitations

Through Wisconsin Act 16 of 1993 (the State Budget Bill), the State of Wisconsin has imposed property tax levy rate limits for its counties. Act 16 established separate limits for the operating levy rate (exclusive of special purpose levies for libraries, public health and bridge aid) and the debt service levy rate. The baseline for the limits is the actual rate applied in 1992 for the Adopted 1993 Budget. The operating and debt service levy rates cannot exceed the baseline rates unless the county qualifies for one of the exceptions allowed under Section 66.77 of the Wisconsin State Statutes. These exceptions include the transfer of responsibility for services or referendum approval.

Act 16 establishes specific penalties for failure to comply with these requirements. Among the penalties for exceeding the limits is a reduction in State Shared Revenues and General Transportation Aids.

Because of the structure of Dane County's operating and capital budgets, they must be looked at in total to determine compliance with the levy rate limitations. The operating levy rate does not correspond to the County's operating budget, and the debt service levy rate does not correspond to the capital budget. The operating levy rate identified in Act 16 covers both the operating and capital budgets of the County. The County's debt service levy rate is based on the debt service costs emanating from the capital budget, but is a component of the operating budget.

The 2006 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.08, compared to the baseline rate of \$3.88 for the Adopted 1993 Budget.

One of the exceptions in Section 66.77 of the statutes allows counties to exceed their debt service levy rates to pay the debt service on obligations which were authorized or issued prior to August 12, 1993, the effective date of Act 16. Act 16 also exempts debt issued by a three-fourths vote of the County Board. Because the County Board authorized the borrowings for the County's contributions to the Monona Terrace Convention Center and Alliant Energy Center Expansion prior to the effective date and all subsequent issues have been approved by a three-fourths vote, the County's debt service levy rate of \$0.30 compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

Wisconsin Act 25 of 2005 imposed a levy limit on municipalities, counties and technical college districts, modified school district revenue limits, and reduced the rate of the state forestry tax. As partially vetoed by the governor, 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, but not less than 2%. There are exclusions for general obligation debt service for debt authorized before July 1, 2005 and for debt authorized after July 1, 2005. The levy limitation is due to sunset on January 1, 2007, thereby only applying to the County's 2006 and 2007 budgets. The percentage change in net new construction for the 2006 budget is 4.206%. The Adopted 2006 Budget is in compliance with this limitation by setting the levy increase equal to the increase in net new construction.

## Program Highlights

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. The key goals of the budget are to preserve vital human services and public safety programs while controlling property taxes. In addition, it improves the quality of life by protecting some of the County's most cherished natural resources.



Human Services

Human Services is more than half the County's budget. Key changes for 2006 include:

- ◆ \$395,000 to fund a 1% increase for direct care workers who earn less than \$14.00 per hour, or 150% of the federal poverty level. These workers earn more than the living wage (\$9.31 for 2006) but still receive modest wages and seldom receive raises.
- ◆ \$84,000 for the addition of 1.5 FTE positions to manage the finances of persons receiving SSI who are unable to manage their finances. These positions will allow them to stay as independent as possible and protect their meager livelihood.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Public Safety Communications, and Juvenile Court. Key changes for 2006 include:

- ◆ \$233,100 for implementation of the 12-Lead program that will enable ambulances to transmit EKG information to the hospital where the patient is going so that doctors can assess the condition before the patient arrives. The County's share of this system is \$52,800.
- ◆ \$58,000 in the Public Safety Communications Center to fund a Database Coordinator to implement and maintain GIS functionality in the 911 Center and to maintain data and systems critical to priority medical dispatch and mutual aid requests.
- ◆ Continuation of the Traffic Safety Team that was started in 2005 despite a shortfall in the revenue source that was suppose to support the team.
- ◆ \$2.5 million in the Capital Budget for replacement of the County's existing radio systems to comply with the FCC's narrowbanding of the radio frequencies.

Court-Related Functions

- ◆ \$817,000 to fund the operating costs for the Justice Center facility that is scheduled to open in early January.

Environmental Protection

The 2006 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$5.0 million as the seventh installment of the \$30 million “New Conservation Fund” to act on options that have been approved and to protect important streams, rivers, wetlands, prairies, woods and trails.
- ◆ \$646,600 in the “Old Conservation Fund” to support acquisition efforts, both independently and in concert with other governmental units and the private, non-profit sector, in the areas of parks, open spaces, natural resources, and other unique features.
- ◆ \$366,000 in the Capital Budget for renovation of the system of locks and dams on Lakes Mendota, Waubesa and Kegonsa to allow staff to more accurately and quickly adjust lake levels and minimize property and environmental damage during periods of high water. The County’s share of these renovations is \$146,000.

In addition to these initiatives, the budget reallocates positions in response to workload needs and authorizes automation and operating capital to help make government more efficient in handling its responsibilities.

### Staff Changes

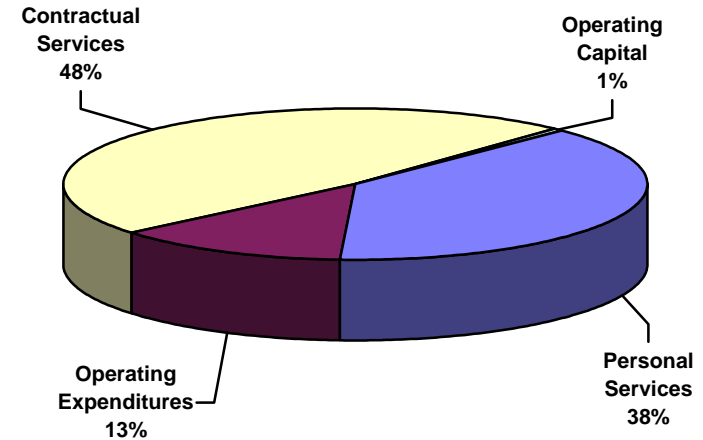
The 2006 Budget represents a net staffing increase of 1.975 positions. This 1.975 FTE increase is the result of adding 12.6 new positions and deleting 10.625 existing positions.

The table below shows the overall change in county positions in the adopted budget by function:

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	3.0000	1.5000
Health & Human Services	0.0500	2.2000
Other County Government	<u>-1.0750</u>	<u>-3.5750</u>
Total Change in County-Funded Positions	1.9750	0.1250

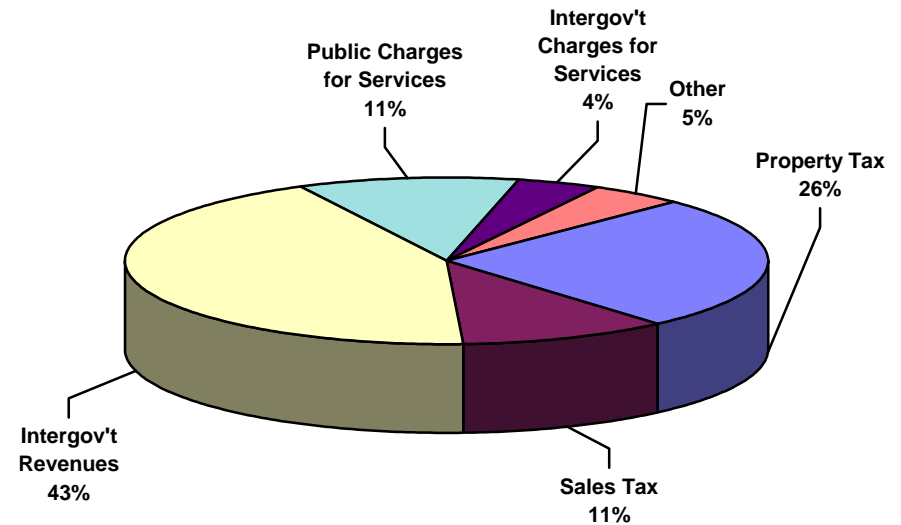
### Use of Funds by Expense Category - All Funds

Personal Services	\$155,253,864
Operating Expenditures	\$52,996,169
Contractual Services	\$193,262,143
Operating Capital	\$2,735,400
<b>Total - All Categories</b>	<b>\$404,247,576</b>



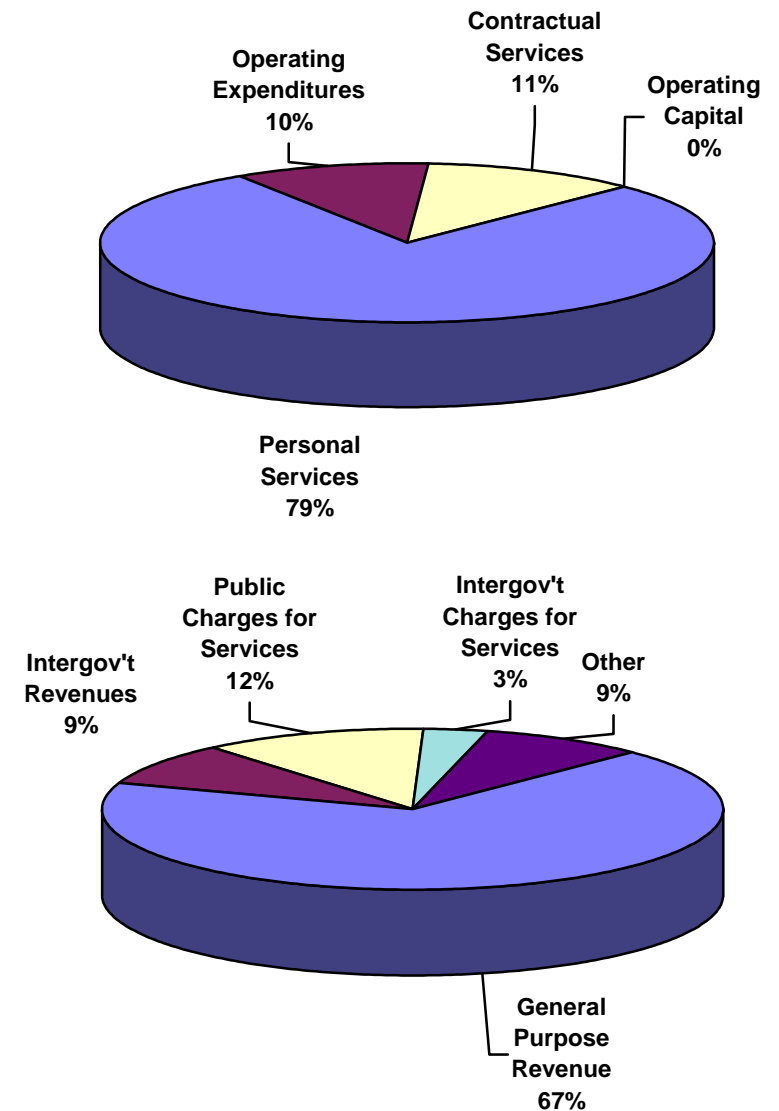
### Source of Funds by Revenue Category - All Funds

Property Tax	\$105,045,958
Sales Tax	\$42,867,110
Intergovernmental Revenues	\$175,200,394
Public Charges For Services	\$45,511,090
Intergovernmental Charges for Services	\$16,710,400
Other	
Other Taxes	\$3,340,000
Licenses & Permits	\$966,640
Fines, Forfeits and Penalties	\$1,797,100
Miscellaneous Revenue	\$9,715,850
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
State Special Charges	(\$8,695)
Fund Balance/Retained Earnings Applied (Levied)	\$3,027,729
<b>Total - All Categories</b>	<b>\$404,247,576</b>



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

<b>Uses of Funds</b>	
Personal Services	\$89,185,151
Operating Expenditures	\$11,820,067
Contractual Services	\$12,935,330
Operating Capital	\$66,500
<b>Total - Uses of Funds</b>	<b>\$114,007,048</b>
<b>Sources of Funds</b>	
General Purpose Revenue	\$73,824,739
Intergovernmental Revenues	\$9,288,324
Public Charges for Services	\$12,831,884
Intergovernmental Charges for Services	\$3,498,300
Other	
Other Taxes	\$3,340,000
Licenses & Permits	\$215,900
Fines, Forfeits and Penalties	\$1,797,100
Miscellaneous Revenue	\$3,964,862
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	\$40,300
<b>Total - Sources of Funds</b>	<b>\$108,875,409</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$5,131,639</b>



## Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aide	Public Health	Library	Human Services	CDBG Business Loan
Personal Services	\$0	\$4,807,377	\$526,000	\$26,955,343	\$0
Operating Expenditures	\$0	\$209,789	\$179,017	\$1,714,996	\$200,000
Contractual Services	\$0	\$787,965	\$3,131,011	\$165,517,723	\$0
Operating Capital	\$148,200	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$148,200</b>	<b>\$5,805,131</b>	<b>\$3,836,028</b>	<b>\$194,188,062</b>	<b>\$200,000</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$125,628	\$2,876,268	\$3,793,169	\$53,576,870	\$0
Intergovernmental Revenues	\$0	\$1,473,415	\$0	\$140,106,886	\$138,000
Public Charges for Services	\$0	\$323,900	\$22,300	\$473,506	\$0
Intergovernmental Charges for Services	\$0	\$0	\$0	\$3,600	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$643,740	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$27,200	\$62,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$125,628</b>	<b>\$5,317,323</b>	<b>\$3,815,469</b>	<b>\$194,188,062</b>	<b>\$200,000</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$22,572</b>	<b>\$487,808</b>	<b>\$20,559</b>	<b>\$ 0</b>	<b>\$ 0</b>



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
Personal Services	\$0	\$0	\$0	\$484,300	\$32,773,020
Operating Expenditures	\$567,000	\$90,000	\$163,300	\$236,800	\$3,360,902
Contractual Services	\$0	\$635,200	\$540,000	\$383,100	\$170,994,999
Operating Capital	\$0	\$0	\$0	\$38,000	\$186,200
<b>Total - Uses of Funds</b>	<b>\$567,000</b>	<b>\$725,200</b>	<b>\$703,300</b>	<b>\$1,142,200</b>	<b>\$207,315,121</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$60,371,935
Intergovernmental Revenues	\$560,000	\$683,200	\$35,000	\$0	\$142,996,501
Public Charges for Services	\$0	\$0	\$638,300	\$670,200	\$2,128,206
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$3,600
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$643,740
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$7,000	\$42,000	\$30,000	\$0	\$168,200
Other Financing Sources	\$0	\$0	\$0	\$0	\$ 0
<b>Total - Sources of Funds</b>	<b>\$567,000</b>	<b>\$725,200</b>	<b>\$703,300</b>	<b>\$670,200</b>	<b>\$206,312,182</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$472,000</b>	<b>\$1,002,939</b>

Note: Property Taxes for the Human Services Fund are collected in the General Fund and accounted for as an Operating Transfer In for financial reporting purposes.

## Sources and Uses of Funds - Internal Service Funds

Uses of Funds	Liability Insurance	Workers' Comp	Employee Benefits	Consolidated Food Service	Total
Personal Services	\$0	\$0	\$0	\$1,868,200	\$1,868,200
Operating Expenditures	\$120,300	\$943,200	\$0	\$1,605,000	\$2,668,500
Contractual Services	\$1,762,600	\$180,000	\$0	\$20,000	\$1,962,600
Operating Capital	\$0	\$0	\$0	\$0	\$ 0
<b>Total - Uses of Funds</b>	<b>\$1,882,900</b>	<b>\$1,123,200</b>	<b>\$ 0</b>	<b>\$3,493,200</b>	<b>\$6,499,300</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$ 0
Intergovernmental Revenues	\$1,706,900	\$1,100,000	\$0	\$3,154,200	\$5,961,100
Public Charges for Services	\$0	\$0	\$0	\$250,900	\$250,900
Intergov't Charges for Services	\$0	\$0	\$0	\$0	\$ 0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$176,000	\$0	\$0	\$0	\$176,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$ 0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$ 0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$ 0
<b>Total - Sources of Funds</b>	<b>\$1,882,900</b>	<b>\$1,100,000</b>	<b>\$ 0</b>	<b>\$3,405,100</b>	<b>\$6,388,000</b>
<b>Increase/(Decrease) In Retained Earnings</b>	<b>\$ 0</b>	<b>(\$23,200)</b>	<b>\$ 0</b>	<b>(\$88,100)</b>	<b>(\$111,300)</b>

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personal Services	\$4,318,000	\$4,883,100	\$9,694,700	\$10,488,193	\$1,386,000
Operating Expenditures	\$3,672,600	\$7,740,900	\$6,024,200	\$1,159,900	\$2,057,400
Contractual Services	\$613,000	\$2,548,490	\$812,700	\$2,526,200	\$770,600
Operating Capital	\$732,600	\$560,000	\$825,300	\$40,000	\$324,800
<b>Total - Uses of Funds</b>	<b>\$9,336,200</b>	<b>\$15,732,490</b>	<b>\$17,356,900</b>	<b>\$14,214,293</b>	<b>\$4,538,800</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$4,180,823	\$7,177,493	\$0
Intergovernmental Revenues	\$1,592,500	\$199,000	\$4,205,200	\$6,319,200	\$0
Public Charges for Services	\$7,837,300	\$18,518,900	\$2,300	\$715,600	\$250,000
Intergovernmental Charges for Services	\$200	\$0	\$7,932,000	\$0	\$3,300,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$107,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$2,297,500	\$0	\$2,000	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$9,430,100</b>	<b>\$21,015,400</b>	<b>\$16,427,323</b>	<b>\$14,214,293</b>	<b>\$3,550,000</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$93,900</b>	<b>\$5,282,910</b>	<b>(\$929,577)</b>	<b>\$ 0</b>	<b>(\$988,800)</b>

## Sources and Uses of Funds - Enterprise Funds (continued)

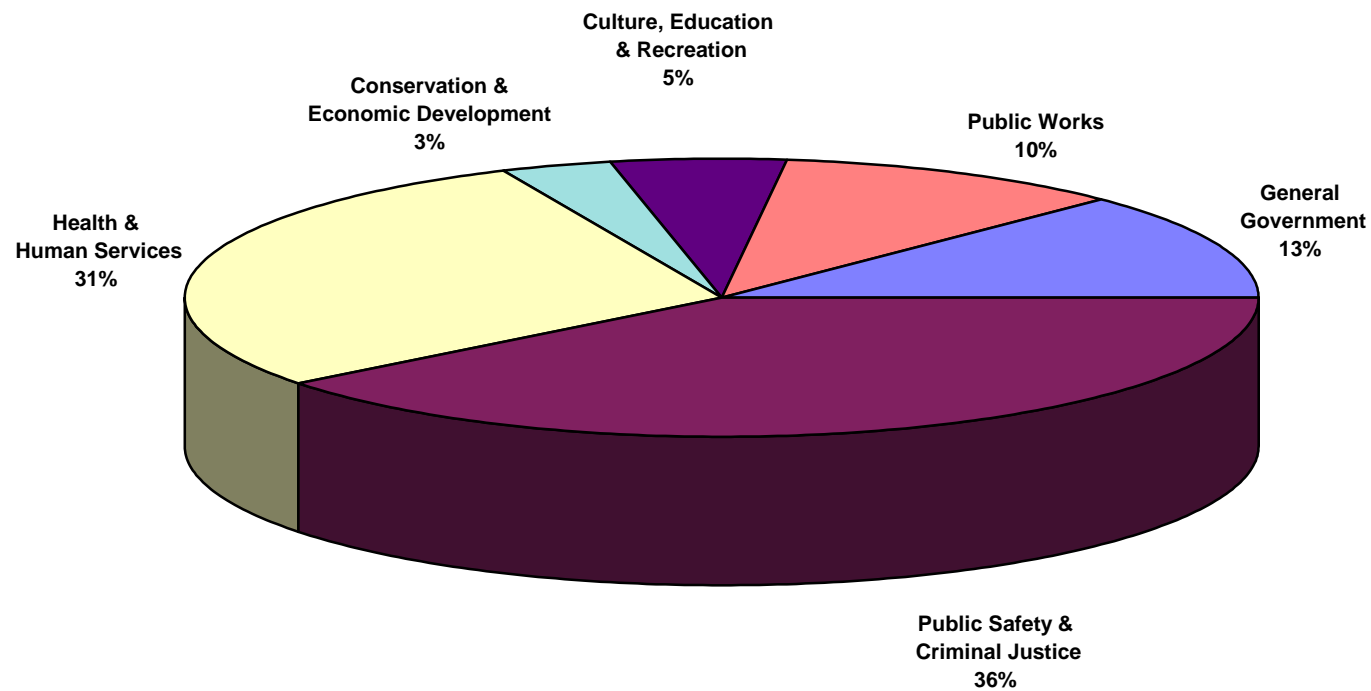
Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$83,500	\$574,000	\$31,427,493
Operating Expenditures	\$439,400	\$413,400	\$21,507,800
Contractual Services	\$0	\$98,224	\$7,369,214
Operating Capital	\$0	\$0	\$2,482,700
<b>Total - Uses of Funds</b>	<b>\$522,900</b>	<b>\$1,085,624</b>	<b>\$62,787,207</b>
<b>Sources of Funds</b>			
General Purpose Revenues	\$0	\$0	\$11,358,316
Intergovernmental Revenues	\$0	\$0	\$12,315,900
Public Charges for Services	\$0	\$217,500	\$27,541,600
Intergovernmental Charges for Services	\$0	\$866,400	\$12,098,600
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$107,000
Fines, Forfeits and Penalties	\$0	\$0	\$ 0
Miscellaneous Revenue	\$1,250,000	\$0	\$3,549,600
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$727,100)	\$0	(\$727,100)
<b>Total - Sources of Funds</b>	<b>\$522,900</b>	<b>\$1,083,900</b>	<b>\$66,243,916</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$ 0</b>	<b>(\$1,724)</b>	<b>\$3,456,709</b>

**Position Summary By Department**

Department	Actual 2004	Actual 2005	2006		
			Department Request	Executive Recommended	Adopted Budget
Administration	159.3500	161.3500	160.1500	160.1500	160.1500
Airport	65.0000	67.0000	69.0000	69.0000	69.0000
Alliant Energy Center	37.5000	37.5000	37.5000	37.5000	37.5000
Clerk of Courts	94.5000	106.5000	108.5000	106.5000	106.5000
Coroner	7.0000	7.0000	8.0000	7.0000	7.0000
Corporation Counsel	56.5000	56.5000	56.5000	56.5000	56.5000
County Board	4.5000	4.2500	4.2500	4.2500	4.2500
County Clerk	5.0000	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	52.1500	52.1500	53.1500	53.1500	53.1500
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	14.5000	13.0000	13.0000	13.0000	13.0000
Extension	10.8000	10.8000	10.8000	10.8000	10.8000
Family Court Commissioner	12.0000	0.0000	0.0000	0.0000	0.0000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	594.7420	602.5500	599.5000	601.1000	603.1000
Juvenile Court Program	34.7000	33.2000	32.2000	26.7000	32.2000
Land & Water Resources	0.0000	48.7000	48.7000	48.7000	48.7000
Land Conservation	14.0000	0.0000	0.0000	0.0000	0.0000
Land Information Office	4.0000	4.7500	4.7500	4.7500	4.7500
Library	7.2500	7.2500	7.2500	7.2500	7.2500
Parks	32.0000	0.0000	0.0000	0.0000	0.0000
Planning & Development	39.3500	39.5500	39.5500	38.1750	38.1750
Public Safety Communications	67.0000	70.0000	68.5000	71.0000	71.0000
Public Works, Hwy & Transp.	157.5000	153.5000	150.5000	151.5000	151.5000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	530.0000	534.7500	565.7500	536.7500	537.7500
Solid Waste	15.0000	17.0000	17.0000	17.0000	17.0000
Treasurer	5.0000	5.0000	5.5000	5.0000	5.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
<b>Total Positions</b>	<b>2,081.4420</b>	<b>2,099.1500</b>	<b>2,126.9000</b>	<b>2,092.6250</b>	<b>2,101.1250</b>
Note: The 2006 columns represent the final number of positions following the implementation of all position changes.					

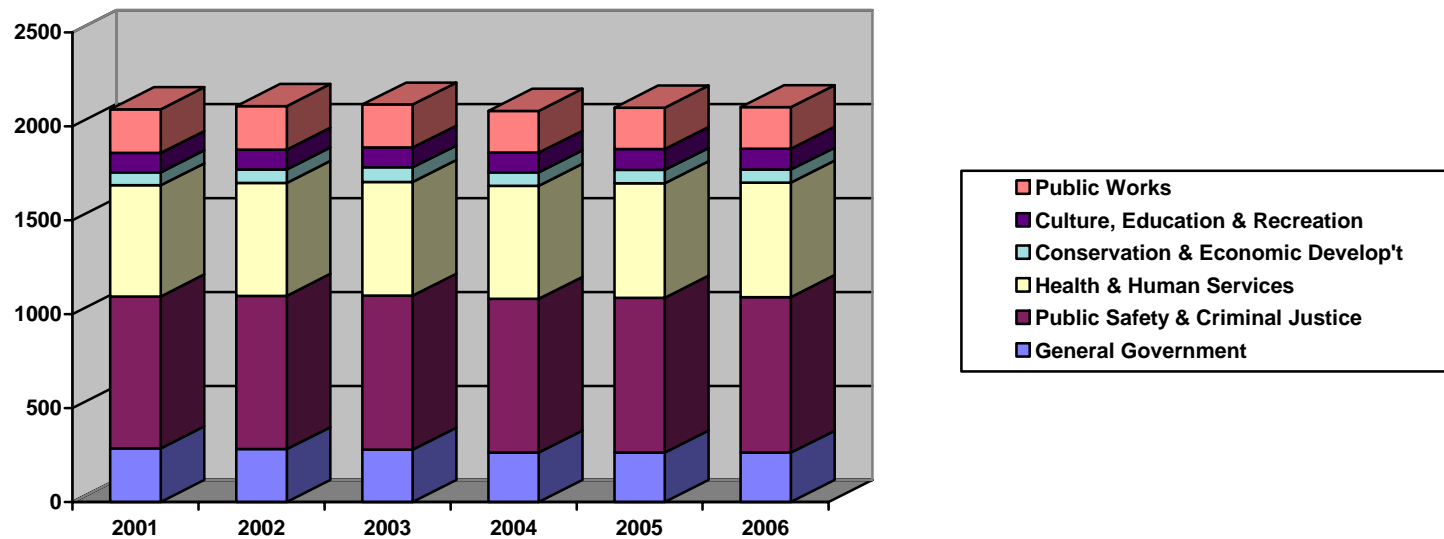


### Positions By Activity - 2006



Positions by Activity - 2001 Through 2006

Activity	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Adopted 2006
General Government	284.3330	280.9375	278.3000	263.4500	263.4500	262.2500
Public Safety & Criminal Justice	809.1500	816.6500	819.9250	817.8500	824.1000	828.1000
Health & Human Services	591.3420	600.6420	604.5420	600.7420	608.5500	609.1000
Conservation & Economic Development	68.7500	70.9500	77.9000	72.3500	70.7000	69.3250
Culture, Education & Recreation	103.5500	105.5500	105.5500	104.5500	111.8500	111.8500
Public Works	232.8000	232.8000	229.0000	222.5000	220.5000	220.5000
<b>Total</b>	<b>2,089.9250</b>	<b>2,107.5295</b>	<b>2,115.2170</b>	<b>2,081.4420</b>	<b>2,099.1500</b>	<b>2,101.1250</b>



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>BADGER PRAIRIE HEALTH CARE CENTER FUND</b>				
<b>BADGER PRAIRIE CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>BADGER PRAIRIE HEALTH CARE CENTER</b>				
Administration	\$588,800	\$0	\$588,800	
Health Care Center	\$13,625,493	\$7,036,800	\$6,588,693	
<b>BPHCC - GENERAL OPERATIONS</b>	<b>\$14,214,293</b>	<b>\$7,036,800</b>	<b>\$7,177,493</b>	<b>Appropriation</b>
<b>BRIDGE AID FUND</b>				
<b>BRIDGE AID FUND</b>	<b>\$148,200</b>	<b>\$0</b>	<b>\$148,200</b>	<b>Appropriation</b>
<b>CONSOLIDATED FOOD SERVICE FUND</b>				
<b>CONSOLIDATED FOOD SERVICE</b>	<b>\$3,493,200</b>	<b>\$3,405,100</b>	<b>\$88,100</b>	<b>Appropriation</b>
<b>CONSOLIDATED FOOD SERVICE CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>DEBT SERVICE FUND</b>				
<b>DEBT SERVICE FUND</b>	<b>\$13,638,900</b>	<b>\$1,749,500</b>	<b>\$11,889,400</b>	<b>Appropriation</b>
<b>GENERAL FUND</b>				
<b>CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>GENERAL COUNTY REVENUES</b>	<b>\$401,600</b>	<b>\$51,481,767</b>	<b>(\$51,080,167)</b>	<b>Appropriation</b>
<b>COUNTY BOARD</b>	<b>\$797,832</b>	<b>\$0</b>	<b>\$797,832</b>	<b>Appropriation</b>
<b>COUNTY EXECUTIVE</b>				
Executive	\$725,772	\$0	\$725,772	
Legislative Lobbyist	\$99,700	\$0	\$99,700	
Office of Equal Opportunity	\$349,885	\$10,000	\$339,885	
Cultural Affairs	\$604,560	\$335,872	\$268,688	
<b>COUNTY EXECUTIVE</b>	<b>\$1,779,917</b>	<b>\$345,872</b>	<b>\$1,434,045</b>	<b>Appropriation</b>

## 2006 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>COUNTY CLERK</b>				
Administration	\$371,720	\$134,400	\$237,320	
Elections	\$303,310	\$79,380	\$223,930	
<b>COUNTY CLERK</b>	<b>\$675,030</b>	<b>\$213,780</b>	<b>\$461,250</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION</b>				
Administration	\$848,975	\$200,000	\$648,975	
Controller	\$1,161,320	\$36,800	\$1,124,520	
Employee Relations	\$562,740	\$1,100	\$561,640	
Information Management	\$3,961,200	\$63,000	\$3,898,200	
Purchasing	\$165,420	\$15,000	\$150,420	
<b>DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS</b>	<b>\$6,699,655</b>	<b>\$315,900</b>	<b>\$6,383,755</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>				
Administration	\$212,000	\$212,000	\$ 0	
Janitorial Services	\$2,457,600	\$1,378,600	\$1,079,000	
Maintenance & Construction	\$3,304,550	\$1,259,300	\$2,045,250	
Weapons Screening	\$396,400	\$0	\$396,400	
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>	<b>\$6,370,550</b>	<b>\$2,849,900</b>	<b>\$3,520,650</b>	<b>Appropriation</b>
<b>TREASURER</b>	<b>\$627,390</b>	<b>\$4,342,400</b>	<b>(\$3,715,010)</b>	<b>Appropriation</b>
<b>CORPORATION COUNSEL</b>				
Corporation Counsel	\$790,720	\$130,500	\$660,220	
Permanency Planning	\$705,220	\$139,900	\$565,320	
Child Support Agency	\$3,590,840	\$3,082,096	\$508,744	
<b>CORPORATION COUNSEL</b>	<b>\$5,086,780</b>	<b>\$3,352,496</b>	<b>\$1,734,284</b>	<b>Appropriation</b>
<b>REGISTER OF DEEDS</b>	<b>\$1,449,240</b>	<b>\$3,375,181</b>	<b>(\$1,925,941)</b>	<b>Appropriation</b>
<b>CLERK OF COURTS</b>				
General Court Support	\$8,964,477	\$5,575,100	\$3,389,377	
Alternatives to Incarceration	\$499,800	\$115,300	\$384,500	
Guardian ad Litem	\$632,340	\$335,100	\$297,240	
<b>CLERK OF COURTS</b>	<b>\$10,096,617</b>	<b>\$6,025,500</b>	<b>\$4,071,117</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>FAMILY COURT COUNSELING</b>	<b>\$894,300</b>	<b>\$258,400</b>	<b>\$635,900</b>	<b>Appropriation</b>
<b>CORONER</b>	<b>\$918,500</b>	<b>\$413,200</b>	<b>\$505,300</b>	<b>Appropriation</b>
<b>DISTRICT ATTORNEY</b>				
Criminal & Traffic - Adult	\$2,002,152	\$230,700	\$1,771,452	
Criminal & Traffic - Juvenile	\$313,740	\$1,100	\$312,640	
Victim/Witness Program	\$1,130,080	\$659,800	\$470,280	
1st Offender/Deferred Prosecution Program	\$437,340	\$139,900	\$297,440	
<b>DISTRICT ATTORNEY</b>	<b>\$3,883,312</b>	<b>\$1,031,500</b>	<b>\$2,851,812</b>	<b>Appropriation</b>
<b>SHERIFF</b>				
Administration	\$4,543,150	\$45,000	\$4,498,150	
Firearms Training Center	\$88,950	\$82,400	\$6,550	
Support Services	\$8,765,740	\$806,650	\$7,959,090	
Security Services	\$25,838,995	\$3,477,100	\$22,361,895	
Field Services	\$12,925,725	\$2,179,800	\$10,745,925	
Traffic Patrol Services	\$290,400	\$0	\$290,400	
<b>SHERIFF</b>	<b>\$52,452,960</b>	<b>\$6,590,950</b>	<b>\$45,862,010</b>	<b>Appropriation</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>	<b>\$4,901,030</b>	<b>\$69,000</b>	<b>\$4,832,030</b>	<b>Appropriation</b>
<b>EMERGENCY MANAGEMENT</b>				
Emergency Planning	\$431,300	\$113,203	\$318,097	
Hazardous Materials Planning	\$177,600	\$136,800	\$40,800	
Emergency Medical Services	\$574,750	\$2,500	\$572,250	
<b>EMERGENCY MANAGEMENT</b>	<b>\$1,183,650</b>	<b>\$252,503</b>	<b>\$931,147</b>	<b>Appropriation</b>
<b>JUVENILE COURT PROGRAM</b>				
Administration & Reception Center	\$1,129,840	\$0	\$1,129,840	
Home Detention	\$273,200	\$0	\$273,200	
Detention	\$876,680	\$7,000	\$869,680	
Shelter Home	\$720,520	\$58,000	\$662,520	
<b>JUVENILE COURT PROGRAM</b>	<b>\$3,000,240</b>	<b>\$65,000</b>	<b>\$2,935,240</b>	<b>Appropriation</b>
<b>VETERANS' SERVICES</b>	<b>\$447,900</b>	<b>\$14,000</b>	<b>\$433,900</b>	<b>Appropriation</b>

## 2006 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PLANNING &amp; DEVELOPMENT</b>				
Records & Support	\$817,333	\$112,655	\$704,678	
Planning Division	\$708,700	\$232,300	\$476,400	
Community Analysis & Planning	\$603,120	\$130,700	\$472,420	
Community Development Block Grant	\$297,100	\$297,100	\$ 0	
Zoning & Plat Review	\$818,915	\$856,730	(\$37,815)	
<b>PLANNING &amp; DEVELOPMENT</b>	<b>\$3,245,168</b>	<b>\$1,629,485</b>	<b>\$1,615,683</b>	<b>Appropriation</b>
<b>COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS</b>	<b>\$68,425</b>	<b>\$0</b>	<b>\$68,425</b>	<b>Appropriation</b>
<b>HENRY VILAS ZOO</b>	<b>\$1,803,200</b>	<b>\$587,948</b>	<b>\$1,215,252</b>	<b>Appropriation</b>
<b>LAND &amp; WATER RESOURCES</b>				
Administration	\$679,560	\$11,100	\$668,460	
Lakes & Watersheds	\$377,080	\$153,390	\$223,690	
Park Operations	\$2,516,815	\$940,519	\$1,576,296	
Lussier Family Heritage Center	\$127,800	\$65,000	\$62,800	
Land Acquisition	\$354,020	\$41,925	\$312,095	
Lake Management	\$207,800	\$74,200	\$133,600	
Conservation	\$1,281,400	\$870,800	\$410,600	
<b>LAND &amp; WATER RESOURCES</b>	<b>\$5,544,475</b>	<b>\$2,156,934</b>	<b>\$3,387,541</b>	<b>Appropriation</b>
<b>EXTENSION</b>	<b>\$835,900</b>	<b>\$109,121</b>	<b>\$726,779</b>	<b>Appropriation</b>
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>				
<b>PUBLIC WORKS - ENGINEERING</b>	<b>\$597,950</b>	<b>\$138,800</b>	<b>\$459,150</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Wisconsin River Rail Transit Commission	\$26,000	\$0	\$26,000	
Parking Ramp	\$282,100	\$798,500	(\$516,400)	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$308,100</b>	<b>\$798,500</b>	<b>(\$490,400)</b>	<b>Appropriation</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
<b>HUMANE SOCIETY</b>	<b>\$504,877</b>	<b>\$0</b>	<b>\$504,877</b>	<b>Appropriation</b>
<b>GREATER MADISON CONVENTION &amp; VISITORS BUREAU</b>	<b>\$291,270</b>	<b>\$0</b>	<b>\$291,270</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>DANE COUNTY HISTORICAL SOCIETY</b>	<b>\$5,744</b>	<b>\$0</b>	<b>\$5,744</b>	<b>Appropriation</b>
<b>BADGER STATE GAMES</b>	<b>\$2,311</b>	<b>\$0</b>	<b>\$2,311</b>	<b>Appropriation</b>
<b>RHYTHM &amp; BOOMS</b>	<b>\$7,325</b>	<b>\$0</b>	<b>\$7,325</b>	<b>Appropriation</b>
<b>PERSONNEL SAVINGS INITIATIVES</b>	<b>(\$965,000)</b>	<b>\$0</b>	<b>(\$965,000)</b>	<b>Appropriation</b>
<b>ALLIANT ENERGY CENTER COSTS</b>	<b>\$90,800</b>	<b>\$0</b>	<b>\$90,800</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION FUND</b>				
<b>HIGHWAY CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Administration	\$3,803,300	\$666,400	\$3,136,900	
Transit & Environmental Programs	\$141,000	\$28,100	\$112,900	
Operations & Maintenance	\$6,037,600	\$4,177,000	\$1,860,600	
State & Local Services	\$7,375,000	\$7,375,000	\$ 0	
Fleet & Facilities Operations	\$0	\$0	\$ 0	
Highway Construction	\$0	\$0	\$ 0	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$17,356,900</b>	<b>\$12,246,500</b>	<b>\$5,110,400</b>	<b>Appropriation</b>
<b>HUMAN SERVICES FUND</b>				
<b>HUMAN SERVICES DEPARTMENT</b>				
Human Services - Administration	\$3,245,698	\$2,624,600	\$621,098	
Children, Youth & Families – General Operations	\$21,406,581	\$9,026,189	\$12,380,392	
Children, Youth & Families – AODA	\$6,058,948	\$5,015,976	\$1,042,972	
Children, Youth & Families – Alternate Care	\$22,641,300	\$11,487,300	\$11,154,000	
Adult Community Services	\$123,671,754	\$98,165,694	\$25,506,060	
Economic Assistance & Work Services	\$17,163,781	\$14,291,433	\$2,872,348	
<b>HUMAN SERVICES DEPARTMENT</b>	<b>\$194,188,062</b>	<b>\$140,611,192</b>	<b>\$53,576,870</b>	<b>Appropriation</b>
<b>LIBRARY FUND</b>				
<b>LIBRARY CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>LIBRARY</b>	<b>\$3,836,028</b>	<b>\$22,300</b>	<b>\$3,813,728</b>	<b>Appropriation</b>

## 2006 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PRINTING &amp; SERVICES FUND</b>				
<b>PRINTING &amp; SERVICES</b>	<b>\$1,085,624</b>	<b>\$1,083,900</b>	<b>\$1,724</b>	<b>Appropriation</b>
<b>PRINTING &amp; SERVICES CAFR ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>PUBLIC HEALTH FUND</b>				
Administration	\$232,766	\$0	\$232,766	
Environmental Health	\$1,230,477	\$1,110,640	\$119,837	
Nursing	\$4,341,888	\$1,330,415	\$3,011,473	
<b>PUBLIC HEALTH</b>	<b>\$5,805,131</b>	<b>\$2,441,055</b>	<b>\$3,364,076</b>	<b>Appropriation</b>
<b>AIRPORT FUND</b>				
<b>AIRPORT</b>				
Administration	\$5,927,900	\$4,351,500	\$1,576,400	
Maintenance	\$677,200	\$1,000	\$676,200	
Terminal Complex	\$4,188,590	\$5,870,700	(\$1,682,110)	
Parking Lot	\$1,467,700	\$6,712,000	(\$5,244,300)	
Landing Area	\$2,887,100	\$2,829,600	\$57,500	
General Aviation	\$116,400	\$285,800	(\$169,400)	
Industrial Area	\$467,600	\$964,800	(\$497,200)	
<b>AIRPORT FUND</b>	<b>\$15,732,490</b>	<b>\$21,015,400</b>	<b>(\$5,282,910)</b>	<b>Appropriation</b>
<b>CDBG BUSINESS LOAN FUND</b>				
<b>CDBG BUSINESS LOAN</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOME LOAN FUND</b>				
<b>CDBG HOME LOAN FUND</b>	<b>\$703,300</b>	<b>\$703,300</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOUSING LOAN FUND</b>				
<b>CDBG HOUSING LOAN FUND</b>	<b>\$725,200</b>	<b>\$725,200</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>COMMERCE REVOLVING FUND</b>				
<b>COMMERCE REVOLVING</b>	<b>\$567,000</b>	<b>\$567,000</b>	<b>\$ 0</b>	<b>Appropriation</b>



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>GENERAL FUND</b>				
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>				
Administration	\$2,041,600	\$433,800	\$1,607,800	
Coliseum	\$2,309,700	\$2,464,300	(\$154,600)	
Exhibition Hall	\$3,057,700	\$4,706,400	(\$1,648,700)	
Conference Center	\$504,700	\$557,000	(\$52,300)	
Arena	\$470,700	\$498,500	(\$27,800)	
Agricultural Exhibit Buildings	\$364,900	\$278,200	\$86,700	
Parking Lots	\$420,900	\$48,000	\$372,900	
Landscape Areas	\$166,000	\$443,900	(\$277,900)	
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>	<b>\$9,336,200</b>	<b>\$9,430,100</b>	<b>(\$93,900)</b>	<b>Appropriation</b>
<b>LAND INFORMATION FUND</b>				
<b>LAND INFORMATION OFFICE</b>	<b>\$1,142,200</b>	<b>\$670,200</b>	<b>\$472,000</b>	<b>Appropriation</b>
<b>LIABILITY INSURANCE FUND</b>				
<b>LIABILITY INSURANCE PROGRAM</b>	<b>\$1,882,900</b>	<b>\$1,882,900</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>METHANE GAS FUND</b>				
<b>METHANE GAS</b>	<b>\$522,900</b>	<b>\$1,250,000</b>	<b>(\$727,100)</b>	<b>Appropriation</b>
<b>SOLID WASTE FUND</b>				
Administration & Special Projects	\$1,092,600	\$0	\$1,092,600	
Site #1 - Verona	\$110,400	\$0	\$110,400	
Site #2 - Rodefild	\$3,224,600	\$3,550,000	(\$325,400)	
Recycling	\$111,200	\$0	\$111,200	
<b>SOLID WASTE</b>	<b>\$4,538,800</b>	<b>\$3,550,000</b>	<b>\$988,800</b>	<b>Appropriation</b>
<b>WORKERS COMPENSATION INSURANCE FUND</b>				
<b>WORKERS COMPENSATION INSURANCE</b>	<b>\$1,123,200</b>	<b>\$1,100,000</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>GROSS TOTALS</b>				
	<b>\$404,247,576</b>	<b>\$296,108,584</b>	<b>\$108,138,992</b>	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$404,247,576	\$296,108,584	\$108,138,992
ADDITIONS TO LEVY			
Airport Fund			\$5,282,910
General Fund - Reserve for Alliant Energy Center of Dane County			\$93,900
Methane Gas Fund			\$727,100
State Special Charges			\$8,695
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$22,572)
Consolidated Foods			(\$88,100)
Debt Service Fund			(\$925,360)
General Fund			(\$5,171,201)
Public Health Fund			(\$487,808)
Highway Fund			(\$929,577)
Land Information			(\$472,000)
Library			(\$21,297)
Printing & Services			(\$1,724)
Reserve For Tax Deed Sales			(\$74,000)
Solid Waste			(\$988,800)
Worker's Compensation			(\$23,200)
TOTAL NET OPERATING LEVY			<b>\$105,045,958</b>

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
ADMINISTRATION							
Automation Projects	\$350,000		\$350,000				Appropriation
CCB Remodeling – Phase I	\$100,000		\$100,000				Appropriation
Facilities Maintenance Projects	\$662,200	\$194,600	\$467,600				Appropriation
Renovate 2 <sup>nd</sup> Floor CCB	\$550,000		\$550,000				Appropriation
SHERIFF							
Huber/AODA Treatment Facility	\$1,000,000		\$1,000,000				Appropriation
In Squad Video Systems	\$50,000		\$50,000				Appropriation
Light Bars	\$50,000		\$50,000				Appropriation
Patrol Boat	\$60,000		\$60,000				Appropriation
Vehicles/Equipment Replacement	\$507,860		\$507,860				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Radio System Replacement	\$2,500,000		\$2,500,000				Appropriation
EMERGENCY MANAGEMENT							
12-Lead Enhancement Project	\$233,100	\$180,300	\$52,800				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
Nursing Home Architect Design	\$1,800,000			\$1,800,000			Appropriation
Capital Asset Addition Offset	(\$1,800,000)			(\$1,800,000)			Appropriation
Resident Care Equipment/Improvements	\$39,300		\$39,300				Appropriation
HUMAN SERVICES							
Building Repair Projects	\$116,000		\$116,000				Appropriation

## 2006 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>HUMAN SERVICES (con't)</b>							
Northport Tuckpointing	\$112,500		\$112,500				Appropriation
<b>PLANNING &amp; DEVELOPMENT</b>							
Planning Workflow Study	\$75,000		\$75,000				Appropriation
<b>LAND &amp; WATER RESOURCES</b>							
Aquatic Plant Harvestors	\$284,000	\$188,400	\$95,600				Appropriation
Co-Located Facility	\$1,300,000	\$1,300,000					Appropriation
Manure Digester Project	\$100,000		\$100,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
Stormwater Retention	\$100,000		\$100,000				Appropriation
Streambank Protection	\$100,000		\$100,000				Appropriation
Vehicle & Equipment Replacement	\$80,000		\$80,000				Appropriation
Dane County Conservation Fund	\$646,600		\$646,600				Appropriation
New Dane County Conservation Fund	\$5,000,000		\$5,000,000				Appropriation
<b>PUBLIC WORKS, HWY &amp; TRANSPORTATION</b>							
Ramp Renovation	\$500,000		\$500,000				Appropriation
Renovate Locks	\$366,500	\$239,900	\$126,600				Appropriation
CTH MV – Nine Mound Rd to Legion	\$169,000		\$169,000				Appropriation
CTH BB & AB – I90 Overhead Bridges	\$80,000		\$80,000				Appropriation
CTH K - USH 12 to CTH Q Curve Realignment	\$936,000	\$468,000	\$468,000				Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>PUBLIC WORKS, HWY &amp; TRANSP. (con't)</b>							
CTH M – Signature Dr to Willow	\$750,000		\$750,000				Appropriation
CTH N – Klubertanz Dr to Sun Prairie NL	\$200,000	\$150,000	\$50,000				Appropriation
Co-Located Facility	\$3,016,100	\$3,016,100					Appropriation
<b>DANE COUNTY HENRY VILAS ZOO</b>							
Arctic Passage	\$3,000,000	\$300,000	\$2,700,000				Appropriation
Children's Adventure	\$500,000	\$50,000	\$450,000				Appropriation
<b>AIRPORT</b>							
Combined Federal Projects	\$2,707,800			\$2,707,800			Appropriation
Towed Broom Truck	\$225,000			\$225,000			Appropriation
Deicer Truck Conversion	\$150,000			\$150,000			Appropriation
Capital Asset Addition Offset	(\$3,082,800)			(\$3,082,800)			Appropriation
<b>METHANE GAS</b>							
Micro Turbines – Verona	\$1,000,000			\$1,000,000			Appropriation
Capital Asset Addition Offset	(\$1,000,000)			(\$1,000,000)			Appropriation
<b>SOLID WASTE</b>							
Bucket Truck	\$130,000			\$130,000			Appropriation
Gas Extraction System	\$250,000			\$250,000			Appropriation
Low Ground Pressure Dozer	\$300,000			\$300,000			Appropriation
Capital Asset Addition Offset	(\$680,000)			(\$680,000)			Appropriation

## 2006 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>ALLIANT ENERGY CENTER</b>							
Master Planning	\$100,000		\$100,000				Appropriation
Willow Island Improvements	\$100,000		\$100,000				Appropriation
<b>GROSS TOTALS</b>	<b>\$23,909,160</b>	<b>\$6,087,300</b>	<b>\$17,821,860</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
				Expenditures	Program Specific Revenues	Net	
<b>TOTALS:</b>				\$23,909,160	\$23,909,160	\$ 0	
<b>ADDITIONS TO LEVY</b>							
None							\$0
<b>SURPLUSES FOR LEVY REDUCTION</b>							
None							\$0
<b>TOTAL CAPITAL BUDGET TAX LEVY</b>							<b>\$ 0</b>

2004 Adopted Budget	2005 Adopted Budget	Tax Levy Computation	2006		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>OPERATING BUDGET</b>			
\$381,355,821 (\$240,674,757)	\$396,475,407 (\$248,544,896)	Total Budgeted Expenditures All Funds All Programs	\$409,174,812 (\$251,290,691)	\$403,846,330 (\$251,867,040)	\$404,247,576 (\$252,268,286)
		Total Budgeted Revenues All Funds All Programs			
<b>\$140,681,064</b>	<b>\$147,930,511</b>	<b>Total Budget All Funds All Programs</b>	<b>\$157,884,121</b>	<b>\$151,979,290</b>	<b>\$151,979,290</b>
\$36,102,814 (\$37,929,156)	\$43,440,409 (\$45,897,465)	Budgeted Expenditures - Non-GPR Supported Programs	\$41,666,014 (\$46,136,100)	\$41,253,014 (\$45,783,100)	\$41,253,014 (\$45,783,100)
		Budgeted Revenues - Non-GPR Supported Programs			
(\$1,826,342)	(\$2,457,056)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$4,470,086)	(\$4,530,086)	(\$4,530,086)
\$345,253,007 (\$202,745,601)	\$353,034,998 (\$202,647,431)	Budgeted Expenditures - GPR Supported Programs	\$367,508,798 (\$205,154,591)	\$362,593,316 (\$206,083,940)	\$362,994,562 (\$206,485,186)
		Budgeted Revenues - GPR Supported Programs			
\$142,507,406	\$150,387,567	GPR Requirement Before Levy Reduction and Fund Adjustment	\$162,354,207	\$156,509,376	\$156,509,376
(\$3,798,583)	(\$5,208,614)	Amount Projected to be Available for Levy Reduction	(\$6,834,686)	(\$6,830,715)	(\$6,830,715)
\$0	(\$51,395)	State Special Charges	\$8,695	\$8,695	\$8,695
(\$493,069)	(\$802,300)	Fund Adjustments	(\$801,100)	(\$801,100)	(\$801,100)
<b>\$138,215,754</b>	<b>\$144,325,258</b>	<b>Gross County Tax Levy - Operating Budget</b>	<b>\$154,727,116</b>	<b>\$148,886,256</b>	<b>\$148,886,256</b>
<b>\$ 4.10</b>	<b>\$ 3.87</b>	<b>Gross County Tax Rate - Operating Budget</b>	<b>\$ 3.76</b>	<b>\$ 3.62</b>	<b>\$ 3.62</b>
<b>\$39,687,000</b>	<b>\$42,548,000</b>	<b>County Sales Tax Applied to Operating Budget</b>	<b>\$42,548,000</b>	<b>\$42,867,110</b>	<b>\$42,867,110</b>
<b>\$98,528,754</b>	<b>\$101,777,258</b>	<b>Net County Tax Levy - Operating Budget</b>	<b>\$112,179,116</b>	<b>\$106,019,146</b>	<b>\$106,019,146</b>
<b>\$ 2.92</b>	<b>\$ 2.73</b>	<b>Net County Tax Rate - Operating Budget</b>	<b>\$ 2.73</b>	<b>\$ 2.58</b>	<b>\$ 2.58</b>
<b>\$33,724,492,950</b>	<b>\$37,293,118,150</b>	<b>Equalized Valuation</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>

## 2006 Dane County Budget In Brief

2004 Adopted Budget	2005 Adopted Budget	Tax Levy Computation	2006		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>CAPITAL BUDGET</b>			
\$18,066,100 (\$17,816,100)	\$16,465,715 (\$15,249,300)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$24,401,600 (\$24,401,600)	\$23,476,000 (\$23,476,000)	\$23,909,160 (\$23,909,160)
<b>\$250,000</b>	<b>\$1,216,415</b>	<b>Total Budget All Funds All Programs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$424,000 (\$174,000)	\$0 \$0	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$0 \$0	\$0 \$0	\$0 \$0
\$250,000	\$ 0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
\$17,642,100 (\$17,642,100)	\$16,465,715 (\$15,249,300)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$24,401,600 (\$24,401,600)	\$23,476,000 (\$23,476,000)	\$23,909,160 (\$23,909,160)
\$ 0	\$1,216,415	GPR Requirement Before Levy Reduction and Fund Adjustment	\$ 0	\$ 0	\$ 0
\$0 \$0 \$0	(\$1,216,415) \$0 \$0	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
<b>\$ 0</b>	<b>\$ 0</b>	<b>Gross County Tax Levy - Capital Budget</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>Gross County Tax Rate - Capital Budget</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>\$0</b>	<b>\$0</b>	<b>County Sales Tax Applied to Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$ 0</b>	<b>\$ 0</b>	<b>Net County Tax Levy - Capital Budget</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>Net County Tax Rate - Capital Budget</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>\$33,724,492,950</b>	<b>\$37,293,118,150</b>	<b>Equalized Valuation</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>



2004 Adopted Budget	2005 Adopted Budget	Tax Levy Computation	2006		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>TOTAL BUDGET</b>			
\$399,421,921 (\$258,490,857)	\$412,941,122 (\$263,794,196)	Total Budgeted Expenditures All Funds All Programs	\$433,576,412 (\$275,692,291)	\$427,322,330 (\$275,343,040)	\$428,156,736 (\$276,177,446)
<b>\$140,931,064</b>	<b>\$149,146,926</b>	<b>Total Budget All Funds All Programs</b>	<b>\$157,884,121</b>	<b>\$151,979,290</b>	<b>\$151,979,290</b>
\$36,526,814 (\$38,103,156)	\$43,440,409 (\$45,897,465)	Budgeted Expenditures - Non-GPR Supported Programs	\$41,666,014 (\$46,136,100)	\$41,253,014 (\$45,783,100)	\$41,253,014 (\$45,783,100)
(\$1,576,342)	(\$2,457,056)	Budgeted Revenues - Non-GPR Supported Programs			
		Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$4,470,086)	(\$4,530,086)	(\$4,530,086)
\$362,895,107 (\$220,387,701)	\$369,500,713 (\$217,896,731)	Budgeted Expenditures - GPR Supported Programs	\$391,910,398 (\$229,556,191)	\$386,069,316 (\$229,559,940)	\$386,903,722 (\$230,394,346)
\$142,507,406	\$151,603,982	Budgeted Revenues - GPR Supported Programs			
		GPR Requirement Before Levy Reduction and Fund Adjustment	\$162,354,207	\$156,509,376	\$156,509,376
(\$3,798,583)	(\$6,425,029)	Amount Projected to be Available for Levy Reduction	(\$6,834,686)	(\$6,830,715)	(\$6,830,715)
\$ 0	(\$51,395)	State Special Charges	\$8,695	\$8,695	\$8,695
(\$493,069)	(\$802,300)	Fund Adjustments	(\$801,100)	(\$801,100)	(\$801,100)
<b>\$138,215,754</b>	<b>\$144,325,258</b>	<b>Gross County Tax Levy - Total</b>	<b>\$154,727,116</b>	<b>\$148,886,256</b>	<b>\$148,886,256</b>
<b>\$ 4.10</b>	<b>\$ 3.87</b>	<b>Gross County Tax Rate - Total Budget</b>	<b>\$ 3.76</b>	<b>\$ 3.62</b>	<b>\$ 3.62</b>
<b>\$39,687,000</b>	<b>\$42,548,000</b>	<b>County Sales Tax Applied to Total Budget</b>	<b>\$42,548,000</b>	<b>\$42,867,110</b>	<b>\$42,867,110</b>
<b>\$98,528,754</b>	<b>\$101,777,258</b>	<b>Net Proposed County Tax Levy - Total Budget</b>	<b>\$112,179,116</b>	<b>\$106,019,146</b>	<b>\$106,019,146</b>
<b>\$ 2.92</b>	<b>\$ 2.73</b>	<b>Net Proposed County Tax Rate - Total Budget</b>	<b>\$ 2.73</b>	<b>\$ 2.58</b>	<b>\$ 2.58</b>
<b>\$1,072,336</b>	<b>\$971,200</b>	<b>State Aid - Exempt Computers</b>	<b>\$970,086</b>	<b>\$973,188</b>	<b>\$973,188</b>
<b>\$97,456,418</b>	<b>\$100,806,058</b>	<b>Net Required County Tax Levy - Total Budget</b>	<b>\$111,209,030</b>	<b>\$105,045,958</b>	<b>\$105,045,958</b>
<b>\$ 2.89</b>	<b>\$ 2.70</b>	<b>Net Required County Tax Rate - Total Budget</b>	<b>\$ 2.70</b>	<b>\$ 2.55</b>	<b>\$ 2.55</b>
<b>\$33,724,492,950</b>	<b>\$37,293,118,150</b>	<b>Equalized Valuation</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>	<b>\$41,164,743,450</b>

## 2006 Dane County Budget In Brief

Operating Expenditure Summary by Fund							
***** 2005 *****				***** 2006 *****			
2004 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/05	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$114,252,070	\$126,027,008	\$52,597,425	\$128,631,517	GENERAL	\$128,314,017	\$123,376,333	\$123,343,248
\$139,091	\$294,656	\$72,127	\$294,656	BRIDGE AID	\$148,200	\$148,200	\$148,200
\$5,173,480	\$5,956,567	\$2,185,929	\$5,857,802	PUBLIC HEALTH	\$5,808,131	\$5,805,131	\$5,805,131
\$3,549,564	\$3,678,909	\$3,239,382	\$3,651,737	LIBRARY	\$3,929,100	\$3,762,217	\$3,836,028
\$189,587,406	\$192,798,701	\$88,757,230	\$193,076,500	HUMAN SERVICES	\$193,569,650	\$193,852,542	\$194,188,062
\$70,478	\$1,928,809	\$625,000	\$1,928,809	CDBG BUSINESS LOAN FUND	\$200,000	\$200,000	\$200,000
\$40,041	\$949,941	\$0	\$949,941	COMMERCE REVOLVING FUND	\$567,000	\$567,000	\$567,000
\$478,201	\$1,975,150	\$291,783	\$1,975,150	CDBG HOUSING LOAN FUND	\$725,200	\$725,200	\$725,200
\$578,752	\$1,757,188	\$373,710	\$1,757,188	HOME LOAN FUND	\$703,300	\$703,300	\$703,300
\$980,798	\$1,652,341	\$427,736	\$1,589,912	LAND INFORMATION	\$1,142,200	\$1,142,200	\$1,142,200
\$19,326,930	\$14,938,700	\$7,553,360	\$14,944,123	DEBT SERVICE	\$13,638,900	\$13,638,900	\$13,638,900
(\$9,216,299)	\$15,056,839	\$6,811,708	\$15,312,166	AIRPORT	\$15,767,490	\$15,732,490	\$15,732,490
\$13,754,927	\$17,378,862	\$9,578,822	\$16,658,092	HIGHWAY	\$17,464,600	\$17,356,900	\$17,356,900
\$13,399,199	\$13,649,790	\$6,087,513	\$13,693,337	BADGER PRAIRIE HEALTH CARE CENTER	\$14,177,100	\$14,214,293	\$14,214,293
\$5,892,128	\$8,176,738	\$2,408,633	\$8,557,493	SOLID WASTE	\$4,538,800	\$4,538,800	\$4,538,800
(\$1,638,533)	\$522,151	\$265,590	\$504,945	METHANE GAS	\$522,900	\$522,900	\$522,900
\$905,606	\$1,081,331	\$412,355	\$987,015	PRINTING AND SERVICES	\$1,085,624	\$1,085,624	\$1,085,624
\$702,278	\$1,761,100	\$836,389	\$1,907,702	LIABILITY INSURANCE FUND	\$1,882,900	\$1,882,900	\$1,882,900
(\$7,864)	\$1,123,200	\$656,128	\$1,404,244	WORKERS COMPENSATION	\$1,123,200	\$1,123,200	\$1,123,200
\$193,035	\$1,263,334	\$52,140	\$1,263,334	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$3,274,624	\$3,275,917	\$1,453,157	\$3,348,249	CONSOLIDATED FOOD SERVICE	\$3,493,200	\$3,493,200	\$3,493,200
<b>\$361,435,913</b>	<b>\$415,247,232</b>	<b>\$184,686,117</b>	<b>\$418,293,912</b>	<b>GRAND TOTAL</b>	<b>\$408,801,512</b>	<b>\$403,871,330</b>	<b>\$404,247,576</b>

## Operating Expenditure Summary by Activity

***** 2005 *****				***** 2006 *****				
2004 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/05	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$0	\$85,600	\$0	\$85,600	GENERAL COUNTY	03	\$401,600	\$401,600	\$401,600
\$650,598	\$804,583	\$356,367	\$801,527	COUNTY BOARD	06	\$777,832	\$777,832	\$797,832
\$1,643,729	\$1,754,597	\$708,299	\$1,735,666	EXECUTIVE	09	\$1,779,917	\$1,779,917	\$1,779,917
\$718,251	\$557,536	\$273,552	\$516,382	CLERK	12	\$675,030	\$675,030	\$675,030
\$16,159,664	\$21,048,160	\$8,772,528	\$21,438,118	ADMINISTRATION	15	\$20,589,054	\$20,735,029	\$20,655,129
\$524,514	\$582,190	\$258,553	\$579,094	TREASURER	18	\$637,490	\$627,390	\$627,390
\$4,642,730	\$4,945,829	\$2,165,655	\$5,071,592	CORPORATION COUNSEL	21	\$5,086,780	\$5,086,780	\$5,086,780
\$1,259,748	\$1,418,940	\$610,808	\$1,358,142	REGISTER OF DEEDS	24	\$1,449,240	\$1,449,240	\$1,449,240
\$527,897	(\$244,097)	\$341,693	\$520,903	MISC APPROPRIATIONS	27	(\$45,573)	(\$369,323)	(\$369,323)
\$26,127,131	\$30,953,338	\$13,487,455	\$32,107,024	GENERAL GOVERNMENT	TOTL	\$31,351,370	\$31,163,495	\$31,103,595
PUB SAFETY & CRIMINAL JUSTICE								
\$9,319,716	\$9,708,501	\$4,336,305	\$9,887,256	CLERK OF COURTS	30	\$10,490,868	\$10,030,022	\$10,096,617
\$745,895	\$841,687	\$358,857	\$823,897	FAMILY COURT COUNSELING	33	\$894,300	\$894,300	\$894,300
\$698,050	\$902,951	\$420,054	\$918,049	CORONER	36	\$838,200	\$918,500	\$918,500
\$3,935,003	\$3,750,108	\$1,776,959	\$3,885,684	DISTRICT ATTORNEY	39	\$3,887,980	\$3,873,580	\$3,883,312
\$48,870,877	\$50,791,830	\$22,677,590	\$52,812,574	SHERIFF	42	\$56,950,960	\$52,521,460	\$52,452,960
\$4,488,077	\$4,616,786	\$2,114,285	\$4,884,737	PUBLIC SAFETY COMM.	45	\$4,788,813	\$4,901,030	\$4,901,030
\$2,786,316	\$1,506,816	\$634,420	\$1,428,837	EMERGENCY MANAGEMENT	48	\$1,139,942	\$1,139,942	\$1,183,650
\$2,907,788	\$2,937,323	\$1,318,551	\$2,956,652	JUVENILE COURT PROGRAM	51	\$2,971,740	\$3,025,760	\$3,000,240
\$73,751,722	\$75,056,002	\$33,637,021	\$77,597,686	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$81,962,803	\$77,304,594	\$77,330,609
HEALTH & HUMAN SERVICES								
\$208,160,085	\$212,405,058	\$97,030,672	\$212,627,639	HUMAN SERVICES DEPARTMENT	54	\$213,554,881	\$213,871,966	\$214,207,486
\$405,677	\$456,769	\$167,658	\$434,749	VETERANS SERVICE OFFICE	57	\$447,900	\$447,900	\$447,900
\$208,565,761	\$212,861,827	\$97,198,330	\$213,062,388	HEALTH & HUMAN SERVICES	TOTL	\$214,002,781	\$214,319,866	\$214,655,386

## 2006 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
2004 EXPENDITURE	***** 2005 EXPENSE AS MODIFIED	***** EXP THRU 06/30/05	***** TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	***** 2006 AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$4,204,246	\$10,534,108	\$2,765,120	\$10,390,018	PLANNING & DEVELOPMENT	60	\$5,469,868	\$5,440,668	\$5,440,668
\$1,593,939	\$5,778,964	\$386,007	\$5,821,667	LAND & WATER RESOURCES	63	\$1,352,400	\$1,352,400	\$1,281,400
\$980,798	\$1,652,341	\$427,736	\$1,589,912	LAND INFORMATION	86	\$1,142,200	\$1,142,200	\$1,142,200
\$4,253,595	\$8,698,889	\$2,674,223	\$9,062,438	SOLID WASTE	89	\$5,061,700	\$5,061,700	\$5,061,700
\$11,032,578	\$26,664,302	\$6,253,086	\$26,864,035	CONSERVATION & ECONOMIC DEV	TOTL	\$13,026,168	\$12,996,968	\$12,925,968
CULTURE, EDUC & RECREATION								
\$373,110	\$367,832	\$176,999	\$367,832	MISC APPROPRIATIONS	27	\$472,575	\$375,075	\$375,075
\$3,230,233	\$4,434,909	\$1,418,080	\$4,152,924	LAND & WATER RESOURCES	63	\$4,156,175	\$4,191,275	\$4,263,075
\$3,549,564	\$3,678,909	\$3,239,382	\$3,651,737	LIBRARY	68	\$3,929,100	\$3,762,217	\$3,836,028
\$1,743,682	\$1,763,439	\$796,519	\$1,759,978	HENRY VILAS ZOO	74	\$1,803,200	\$1,803,200	\$1,803,200
\$907,626	\$880,983	\$311,697	\$917,595	EXTENSION	80	\$835,900	\$835,900	\$835,900
\$7,254,421	\$9,921,254	\$3,799,714	\$9,588,010	ALLIANT ENERGY CENTER	92	\$9,336,200	\$9,336,200	\$9,336,200
\$17,058,636	\$21,047,326	\$9,742,391	\$20,438,076	CULTURE, EDUC & RECREATION	TOTL	\$20,533,150	\$20,303,867	\$20,449,478
PUBLIC WORKS								
\$14,789,454	\$18,668,898	\$10,002,766	\$17,968,414	PUBLIC WORKS, HWY & TRANSP.	71	\$18,518,850	\$18,411,150	\$18,411,150
(\$9,216,299)	\$15,056,839	\$6,811,708	\$15,312,166	AIRPORT	83	\$15,767,490	\$15,732,490	\$15,732,490
\$5,573,155	\$33,725,737	\$16,814,473	\$33,280,580	PUBLIC WORKS	TOTL	\$34,286,340	\$34,143,640	\$34,143,640
DEBT SERVICE								
\$19,326,930	\$14,938,700	\$7,553,360	\$14,944,123	DEBT SERVICE	65	\$13,638,900	\$13,638,900	\$13,638,900
\$19,326,930	\$14,938,700	\$7,553,360	\$14,944,123	DEBT SERVICE	TOTL	\$13,638,900	\$13,638,900	\$13,638,900
<b>\$361,435,913</b>	<b>\$415,247,232</b>	<b>\$184,686,117</b>	<b>\$418,293,912</b>	<b>GRAND TOTAL</b>		<b>\$408,801,512</b>	<b>\$403,871,330</b>	<b>\$404,247,576</b>

Operating Revenue Summary by Fund							
***** 2005 *****				***** 2006 *****			
2004 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/05	TOTAL EST REVENUE	FUND NAME	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$172,321,085	\$178,483,595	\$69,291,303	\$179,576,880	GENERAL	\$181,451,850	\$178,847,570	\$178,954,267
\$138,434	\$281,800	\$140,900	\$281,800	BRIDGE AID	\$125,628	\$125,628	\$125,628
\$5,688,803	\$5,670,349	\$2,724,508	\$5,596,775	PUBLIC HEALTH	\$5,288,538	\$5,317,323	\$5,317,323
\$3,555,073	\$3,632,126	\$1,804,075	\$3,632,010	LIBRARY	\$3,909,472	\$3,740,920	\$3,815,469
\$146,052,543	\$142,527,484	\$74,063,012	\$142,842,162	HUMAN SERVICES	\$142,416,575	\$140,416,192	\$140,611,192
\$70,478	\$1,928,809	\$536,075	\$1,928,809	CDBG BUSINESS LOAN	\$200,000	\$200,000	\$200,000
\$457,711	\$867,000	\$9,608	\$867,000	COMMERCE REVOLVING FUND	\$567,000	\$567,000	\$567,000
\$478,201	\$1,975,150	\$80,007	\$1,975,150	CDBG HOUSING LOAN FUND	\$725,200	\$725,200	\$725,200
\$582,823	\$1,757,187	\$0	\$1,757,187	CDBG HOME LOAN FUND	\$703,300	\$703,300	\$703,300
\$864,422	\$610,500	\$344,932	\$659,556	LAND INFORMATION	\$670,200	\$670,200	\$670,200
\$12,764,836	\$11,728,692	\$6,160,760	\$11,897,950	DEBT SERVICE	\$12,713,540	\$12,713,540	\$12,713,540
\$17,772,987	\$17,363,700	\$7,648,816	\$16,939,049	AIRPORT	\$20,990,400	\$21,015,400	\$21,015,400
\$16,657,076	\$16,726,712	\$9,277,761	\$16,402,486	HIGHWAY	\$16,526,823	\$16,427,323	\$16,427,323
\$6,932,605	\$6,801,789	\$3,584,595	\$6,824,339	BADGER PRAIRIE HEALTH CARE CTR	\$7,036,800	\$7,036,800	\$7,036,800
\$8,927,885	\$7,050,000	\$2,600,104	\$6,675,652	SOLID WASTE	\$3,550,000	\$3,550,000	\$3,550,000
\$854,503	\$1,250,000	\$484,291	\$1,250,000	METHANE GAS	\$1,250,000	\$1,250,000	\$1,250,000
\$971,418	\$1,090,700	\$447,840	\$934,530	PRINTING & SERVICES	\$1,083,900	\$1,083,900	\$1,083,900
\$1,907,796	\$1,761,100	\$0	\$1,761,100	LIABILITY INSURANCE FUND	\$1,882,900	\$1,882,900	\$1,882,900
\$1,099,661	\$1,100,000	\$0	\$1,100,000	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$507	\$0	\$531	\$531	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$3,477,030	\$3,264,400	\$1,243,675	\$3,342,552	CONSOLIDATED FOOD SERVICE	\$3,405,100	\$3,405,100	\$3,405,100
<b>\$401,575,878</b>	<b>\$405,871,093</b>	<b>\$180,442,792</b>	<b>\$406,245,518</b>	<b>GRAND TOTAL</b>	<b>\$405,597,226</b>	<b>\$400,778,296</b>	<b>\$401,154,542</b>

## 2006 Dane County Budget In Brief

Operating Revenue Summary by Category							
***** 2005 *****				***** 2006 *****			
2004 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/05	TOTAL EST REVENUE	CATEGORY NAME	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$143,089,242	\$146,325,453	\$61,151,976	\$147,753,640	TAXES	\$156,938,335	\$151,253,068	\$151,253,068
\$186,807,528	\$184,698,780	\$85,564,790	\$184,580,789	INTERGOVERNMENTAL REVENUES	\$176,336,449	\$175,024,948	\$175,200,394
\$934,402	\$964,035	\$374,372	\$958,159	LICENSES & PERMITS	\$966,640	\$966,640	\$966,640
\$1,501,055	\$1,648,900	\$561,537	\$1,525,750	FINES, FORFEITS AND PENALTIES	\$1,673,300	\$1,797,100	\$1,797,100
\$42,092,591	\$46,548,998	\$19,685,832	\$44,476,731	PUBLIC CHARGES FOR SERVICES	\$45,480,040	\$45,511,090	\$45,511,090
\$20,098,003	\$18,569,330	\$8,980,854	\$18,667,834	INTERGOVRN CHARGE FOR SERVICE	\$16,542,400	\$16,710,400	\$16,710,400
\$7,053,057	\$7,115,597	\$4,123,430	\$8,282,615	MISCELLANEOUS REVENUE	\$7,660,062	\$9,515,050	\$9,715,850
\$0	\$0	\$0	\$0	OTHER FINANCING SOURCES	\$0	\$0	\$0
<b>\$401,575,878</b>	<b>\$405,871,093</b>	<b>\$180,442,792</b>	<b>\$406,245,518</b>	<b>GRAND TOTAL</b>	<b>\$405,597,226</b>	<b>\$400,778,296</b>	<b>\$401,154,542</b>

## Operating Revenue Summary by Activity

2004 REVENUE	***** 2005 ***** REVENUE AS MODIFIED	***** REV THRU 06/30/05	***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** 2006 ***** ACGY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
GENERAL GOVERNMENT								
\$125,751,089	\$128,753,313	\$50,124,040	\$128,848,515	GENERAL COUNTY	03	\$137,969,376	\$134,662,346	\$134,587,797
\$338,602	\$355,891	\$230,276	\$348,535	EXECUTIVE	09	\$345,872	\$345,872	\$345,872
\$220,897	\$223,800	\$151,112	\$243,105	CLERK	12	\$198,780	\$213,780	\$213,780
\$10,005,229	\$10,402,906	\$2,465,167	\$10,440,788	ADMINISTRATION	15	\$10,701,200	\$10,661,400	\$10,637,700
\$3,148,692	\$3,125,000	\$2,094,390	\$4,365,307	TREASURER	18	\$4,075,000	\$4,142,400	\$4,342,400
\$3,080,232	\$3,376,214	\$1,422,559	\$3,545,314	CORPORATION COUNSEL	21	\$3,352,496	\$3,352,496	\$3,352,496
\$4,241,700	\$3,105,181	\$2,018,080	\$4,238,565	REGISTER OF DEEDS	24	\$3,225,181	\$3,375,181	\$3,375,181
\$146,786,442	\$149,342,305	\$58,505,624	\$152,030,129	GENERAL GOVERNMENT	TOTL	\$159,867,905	\$156,753,475	\$156,855,226
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$5,656,111	\$5,826,680	\$2,282,212	\$5,691,158	CLERK OF COURTS	30	\$5,862,100	\$6,025,500	\$6,025,500
\$266,399	\$253,900	\$107,100	\$258,900	FAMILY COURT COUNSELING	33	\$258,400	\$258,400	\$258,400
\$217,070	\$414,481	\$99,869	\$399,374	CORONER	36	\$259,800	\$413,200	\$413,200
\$1,361,173	\$1,296,827	\$315,818	\$1,230,100	DISTRICT ATTORNEY	39	\$1,031,500	\$1,031,500	\$1,031,500
\$7,777,103	\$8,079,802	\$2,273,840	\$7,112,588	SHERIFF	42	\$6,592,500	\$6,590,950	\$6,590,950
\$120,660	\$69,000	\$38,235	\$70,042	PUBLIC SAFETY COMMUNICATIONS	45	\$69,000	\$69,000	\$69,000
\$2,773,353	\$357,111	\$74,217	\$362,689	EMERGENCY MANAGEMENT	48	\$248,357	\$248,357	\$252,503
\$64,886	\$150,771	\$1,979	\$148,071	JUVENILE COURT PROGRAM	51	\$65,000	\$65,000	\$65,000
\$18,236,755	\$16,448,572	\$5,193,269	\$15,272,922	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$14,386,657	\$14,701,907	\$14,706,053
HEALTH & HUMAN SERVICES								
\$158,673,952	\$154,999,622	\$80,372,115	\$155,263,276	HUMAN SERVICES DEPARTMENT	54	\$154,741,913	\$152,770,315	\$152,965,315
\$13,518	\$14,500	\$13,131	\$13,523	VETERANS SERVICE OFFICE	57	\$14,000	\$14,000	\$14,000
\$158,687,470	\$155,014,122	\$80,385,246	\$155,276,799	HEALTH & HUMAN SERVICES	TOTL	\$154,755,913	\$152,784,315	\$152,979,315

## 2006 Dane County Budget In Brief

Operating Revenue Summary by Activity								
* * * * * 2005 * * * * *								
2004 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/05	TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	ACGY REQUEST	2006 * * * * * CO EXEC RECOM	ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$3,504,557	\$8,666,097	\$1,229,641	\$8,698,092	PLANNING AND DEVELOPMENT	60	\$3,714,485	\$3,824,985	\$3,824,985
\$804,142	\$5,364,326	\$113,802	\$5,363,791	LAND & WATER RESOURCES	63	\$848,400	\$870,800	\$870,800
\$864,422	\$610,500	\$344,932	\$659,556	LAND INFORMATION OFFICE	86	\$670,200	\$670,200	\$670,200
\$9,782,388	\$8,300,000	\$3,084,395	\$7,925,652	SOLID WASTE	89	\$4,800,000	\$4,800,000	\$4,800,000
\$14,955,509	\$22,940,923	\$4,772,770	\$22,647,091	CONSERVATION & ECONOMIC DEV	TOTL	\$10,033,085	\$10,165,985	\$10,165,985
CULTURE, EDUC & RECREATION								
\$1,120,492	\$1,459,404	\$757,802	\$1,460,001	LAND & WATER RESOURCES	63	\$1,218,334	\$1,285,334	\$1,286,134
\$3,555,073	\$3,632,126	\$1,804,075	\$3,632,010	LIBRARY	68	\$3,909,472	\$3,740,920	\$3,815,469
\$604,354	\$574,370	\$83,199	\$599,463	HENRY VILAS ZOO	74	\$587,948	\$587,948	\$587,948
\$249,236	\$105,639	\$72,933	\$129,114	EXTENSION	80	\$109,121	\$109,121	\$109,121
\$9,118,491	\$9,220,400	\$5,279,526	\$8,720,000	ALLIANT ENERGY CENTER	92	\$9,430,100	\$9,430,100	\$9,430,100
\$14,647,646	\$14,991,939	\$7,997,534	\$14,540,588	CULTURE, EDUC & RECREATION	TOTL	\$15,254,975	\$15,153,423	\$15,228,772
PUBLIC WORKS								
\$17,724,234	\$18,040,840	\$9,778,772	\$17,640,990	PUBLIC WORKS, HWY & TRANSP.	71	\$17,594,751	\$17,490,251	\$17,490,251
\$17,772,987	\$17,363,700	\$7,648,816	\$16,939,049	AIRPORT	83	\$20,990,400	\$21,015,400	\$21,015,400
\$35,497,220	\$35,404,540	\$17,427,588	\$34,580,039	PUBLIC WORKS	TOTL	\$38,585,151	\$38,505,651	\$38,505,651
DEBT SERVICE								
\$12,764,836	\$11,728,692	\$6,160,760	\$11,897,950	DEBT SERVICE	65	\$12,713,540	\$12,713,540	\$12,713,540
\$12,764,836	\$11,728,692	\$6,160,760	\$11,897,950	DEBT SERVICE	TOTL	\$12,713,540	\$12,713,540	\$12,713,540
<b>\$401,575,878</b>	<b>\$405,871,093</b>	<b>\$180,442,792</b>	<b>\$406,245,518</b>	<b>GRAND TOTAL</b>		<b>\$405,597,226</b>	<b>\$400,778,296</b>	<b>\$401,154,542</b>



## 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.

**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.

**PUBLIC HEALTH** - The Public Health Fund is used to account for funds used to provide a wide range of public health services essential to the health and welfare of County residents outside the City of Madison.

**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.

**GENERAL LIABILITY** - The General 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.

**EMPLOYEE BENEFITS** - The Employee Benefits Fund is used to account for the County's disability, life insurance and flexible spending programs.

#### *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.
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 negotiated or 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.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed 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 a fixed number of years, usually five or ten, 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.
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.
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).

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.
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.
FTE	Full-time Equivalent
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 Principals
GASB	Governmental Accounting Standards Board
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" 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 Principals	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
GPR	General Purpose Revenues
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.
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.

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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.
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 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.
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.
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.
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.
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.

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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.