
2009 Dane County Budget in Brief



***Prepared by
The Department of Administration***

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Mission Statement

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

Background Information on Dane County

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

With a population of 471,559, 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 41,992 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 2200 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
	Miscellaneous Appropriations	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.

The Budget Process

Activity	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan
Executive Develops 5-Year Capital Improvement Plan	█	█	█	█	█	█							
Executive Develops Budget Guidelines & Materials			█	█	█								
Departments Prepare Budget Requests						█	█	█					
Administration Reviews Department Requests							█	█					
Joint Executive & County Board Public Hearings									█				
Executive Develops Recommended Budget									█				
County Board Standing Committee Review										█			
County Board Public Hearing											█		
County Board Deliberations											█		
County Executive Vetoes												█	
Budget Document Preparation												█	█

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

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. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget. The 5-Year Capital Improvement Plan is then updated, revised, and issued by the County Executive after adoption of the annual 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 2009 County budget reduces the County's net property tax rate from \$2.38 in 2008 to \$2.37 for 2009. At the same time, the County realized an equalized valuation increase of just over \$2.45 billion. As a result, this reduced rate reflects a net property tax levy increase of \$5.3 million, or \$0.6 million less than would have been collected using the \$2.38 rate and the current valuation.

The budget authorizes total expenditures of \$451.1 million for operations in 2009, which are financed by \$286.9 million of outside revenues, \$45.1 million of county sales taxes, and \$119.2 million of county property tax levy funds. The separate Capital Budget includes \$41.9 million for capital spending in 2009, which is financed by \$41.9 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2009 of \$493.0 million is financed by \$328.7 million in outside revenues, \$45.1 million in county sales taxes, and \$119.2 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 145, 2008-09, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 144, 2008-09, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

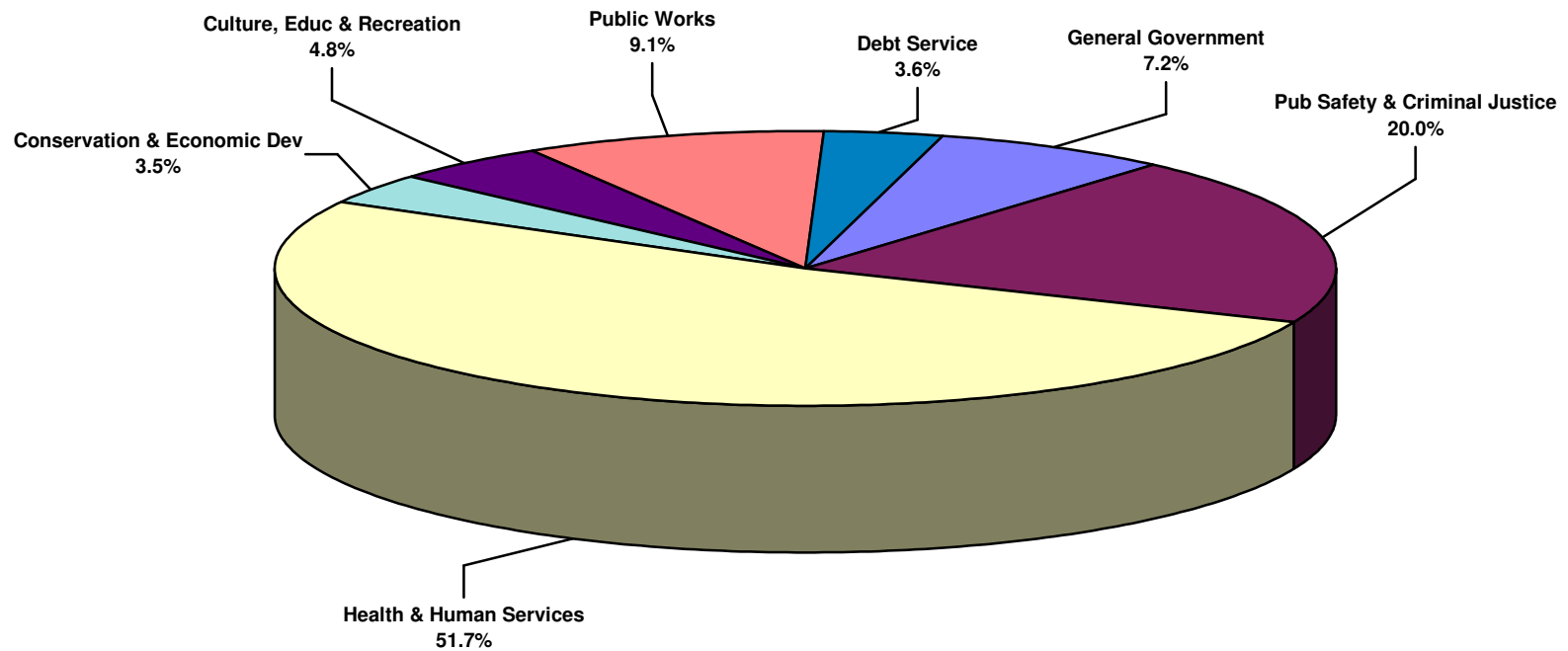
Operating Budget Expenditures by Activity

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

2009 Adopted Operating Budget - Expenditures by Activity	
General Government	\$32,696,581
Public Safety & Criminal Justice	\$90,353,158
Health & Human Services	\$233,196,981
Conservation & Economic Development	\$15,648,449
Culture, Education & Recreation	\$21,857,394
Public Works	\$40,999,825
Debt Service	\$16,385,700
Total Operating Budget	\$451,138,088

Health & Human Services agencies account for 51.7% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 20.0% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2009 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2009 Adopted Operating Budget revenues by budget source category.

2009 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$45,105,443
Licenses & Permits	\$1,586,965
Intergovernmental Charges for Services	\$26,287,861
Miscellaneous	\$12,772,158
County Property Tax	\$119,150,454
Other Financing Sources	\$923,800
Public Charges for Services	\$51,623,255
Fines, Forfeitures and Penalties	\$2,058,400
Intergovernmental Revenues	\$189,417,168
Other Taxes	\$5,007,000
Fund Balance Applied (Levied)	(\$2,794,416)
Total Operating Budget	\$451,138,088

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.

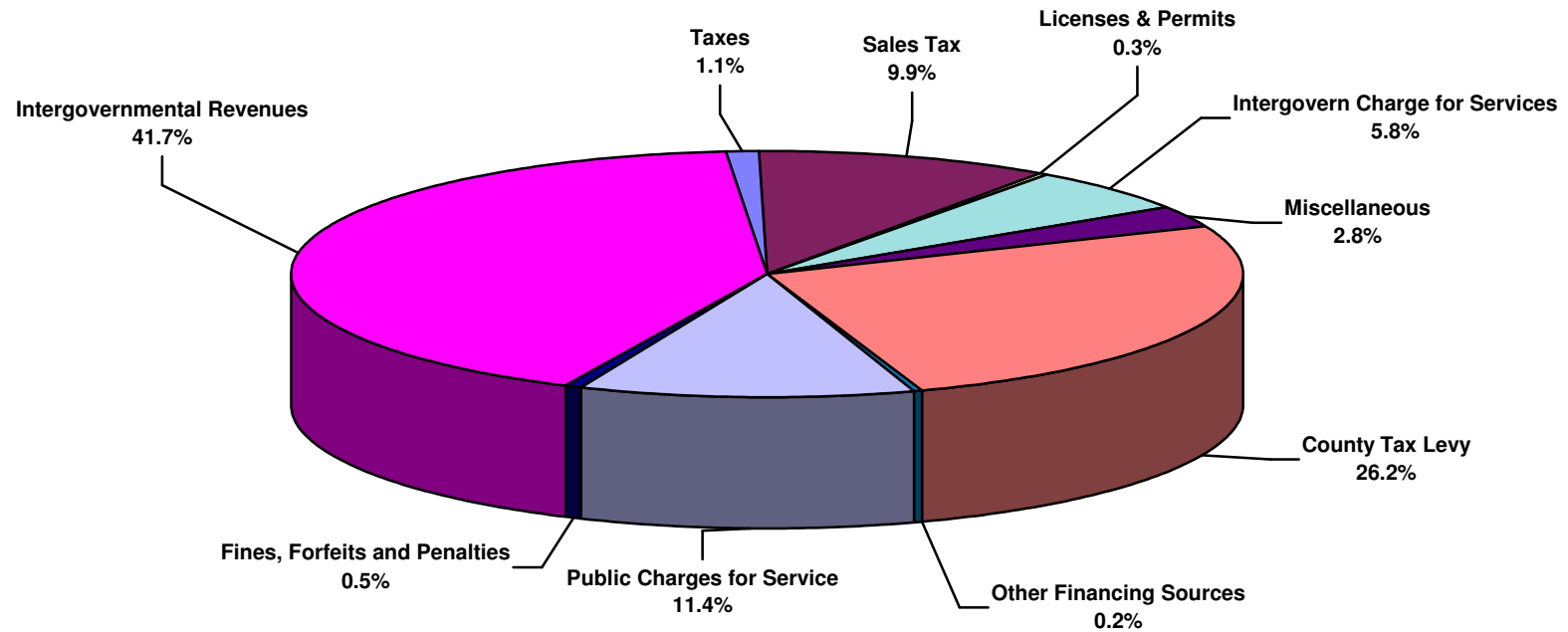
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (41.7%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (26.2%) and sales tax revenues (9.9%).

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.

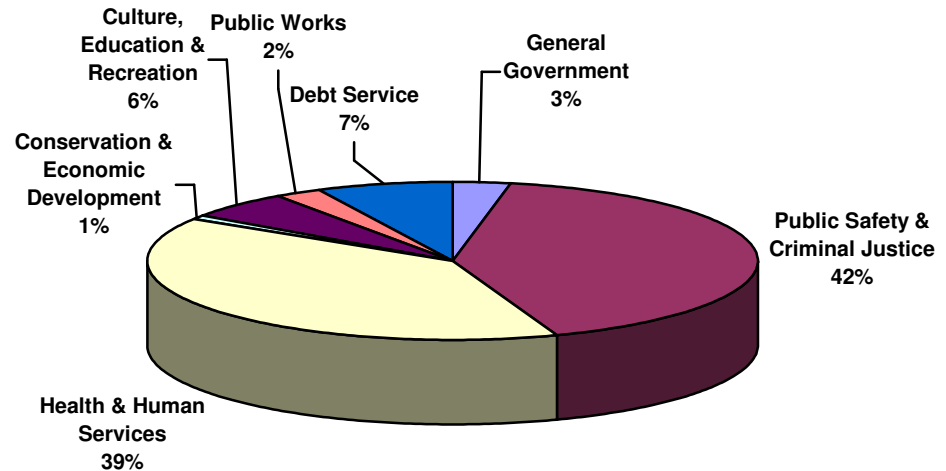
2009 Adopted Operating Revenues By Budget Source Category



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 81% of all GPR funds. The following table and chart show GPR funds by activity for the 2009 Adopted Operating Budget.

2009 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$5,423,513
Public Safety & Criminal Justice	\$72,673,953
Health & Human Services	\$68,944,174
Conservation & Economic Development	\$1,347,049
Culture, Education & Recreation	\$9,827,192
Public Works	\$4,334,601
Debt Service	\$12,693,600
Total Budget	\$175,244,082



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 2009 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$1.88, 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 20 of 2007 extended existing levy limits on municipalities, counties and technical college districts, and school district revenue limits. 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% and not more than 3.86%. There are exclusions for general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. The percentage change in net new construction for the 2009 budget is 2.32%. The Adopted 2009 Budget is in compliance with this limitation by setting the levy increase below the increase in net new construction and adjustments for debt service that total 17.76%.

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 2009 include:

- ◆ \$60,000 to create two pilot projects to work with 15 year-old children who are beginning to drink and their families.
- ◆ \$50,000 to expand outreach and treatment slots for others in the community who are losing their battle with alcohol.
- ◆ \$360,000 for services to the developmentally disabled.
- ◆ \$194,340 to fund three additional benefits specialists to work with the mentally ill and developmentally disabled.

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 2009 include:

- ◆ \$361,500 to add eight additional Communicators and a manager to assist in training and quality control in the 911 Center.
- ◆ \$173,000 to implement and begin training on a new Priority Police Dispatch system in the 911 Center that will use nationally developed, state of the art protocols to elicit and evaluate information from people who need police service.
- ◆ \$1.9 million to make sure the Sheriff's Office has the vehicles and equipment to enforce the law safely and effectively.
- ◆ This budget reserves five new positions (4 Deputy I-II's and 1 Deputy III) in the Sheriff's Office pending the conclusion of a staffing study and review by the County Board and County Executive.

Environmental Protection

The 2009 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$7.5 million in the Conservation Fund for the purchase of land and development rights for within the Dane County Parks & Opens Spaces Plan.
- ◆ \$4.97 million in the Capital Budget for the Land & Water Legacy Fund. Of this, \$2.25 million is to purchase and restore drained wetlands in the upper sections of the Yahara Lakes Watershed and \$1.37 million is to continue work on a manure digester that can serve several farms in the Lake Mendota Watershed and study whether digestion can also work on lake weeds themselves. There is also \$250,000 to begin rehabilitation of

the Babcock Lake and Dam, \$200,000 for residential flood damage assistance, \$150,000 for phosphorus modeling software, and \$100,000 for lake, stream and river monitors and gauges. Funding is also continued for stormwater controls, streambank easements and protection, and the water partnership grant program.

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

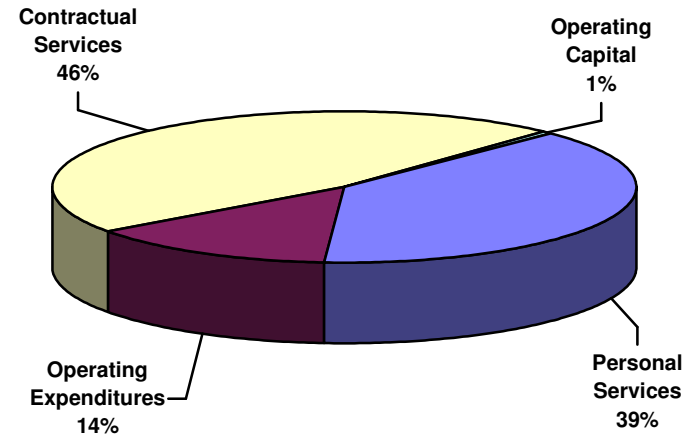
The 2009 Budget represents a net staffing increase of 16.65 positions. This 16.65 FTE increase is the result of adding 29.9 new positions and deleting 13.25 existing positions.

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	16.2000	15.2000
Health & Human Services	3.6000	5.6000
Other County Government	<u>-3.1500</u>	<u>-4.1500</u>
Total Change in County-Funded Positions	16.6500	16.6500

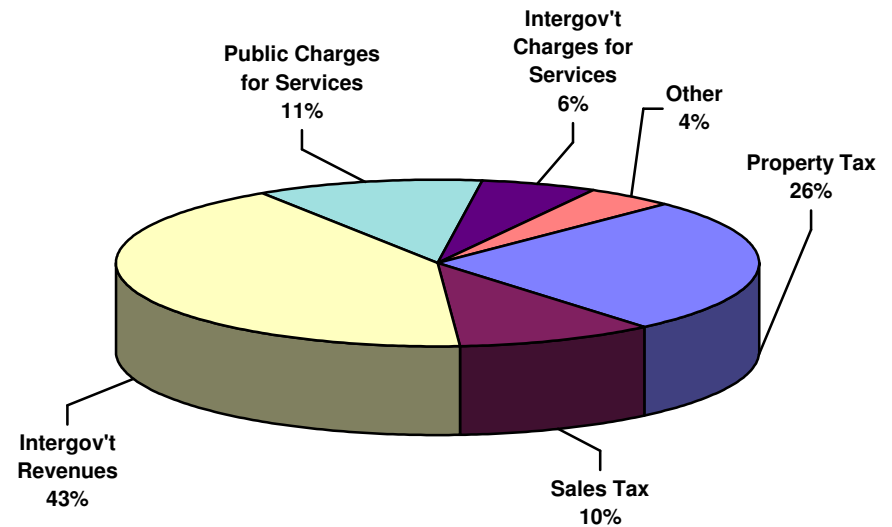
Use of Funds by Expense Category - All Funds

Personal Services	\$174,299,792
Operating Expenditures	\$62,358,864
Contractual Services	\$212,195,832
Operating Capital	\$2,283,600
Total - All Categories	\$451,138,088



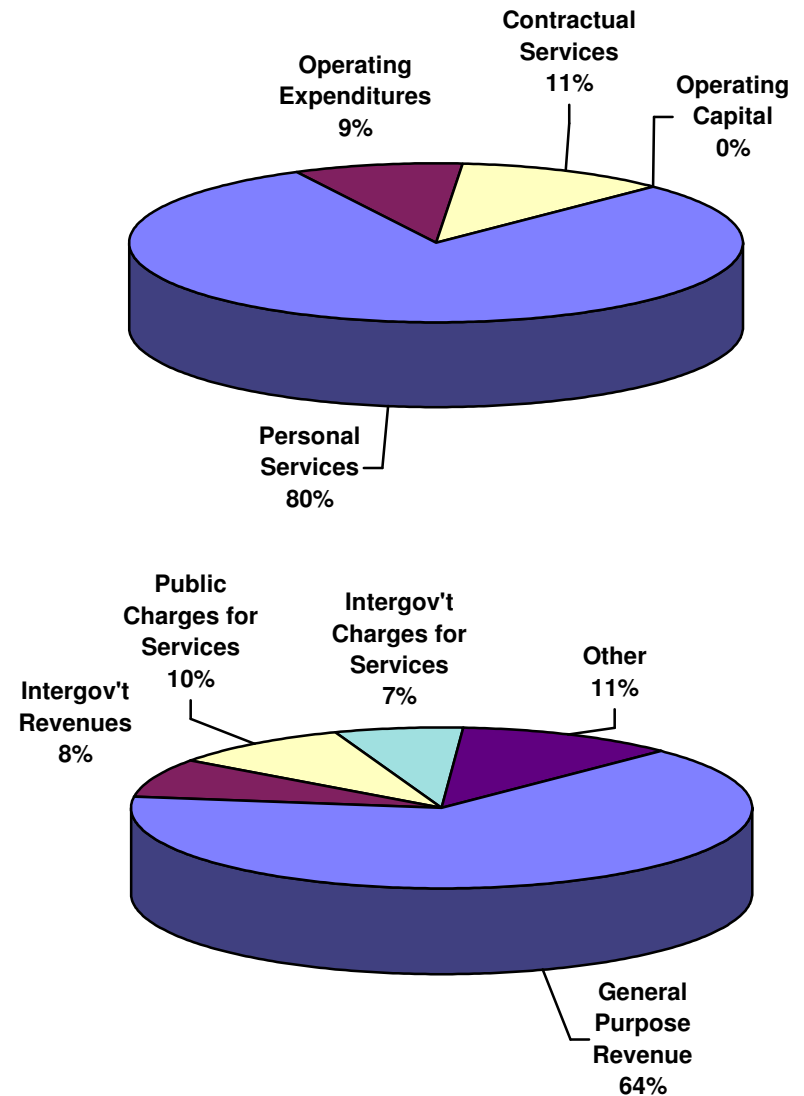
Source of Funds by Revenue Category - All Funds

Property Tax	\$119,150,454
Sales Tax	\$45,105,443
Intergovernmental Revenues	\$189,417,168
Public Charges For Services	\$51,623,255
Intergovernmental Charges for Services	\$26,287,861
Other	
Other Taxes	\$5,007,000
Licenses & Permits	\$1,586,965
Fines, Forfeits and Penalties	\$2,058,400
Miscellaneous Revenue	\$12,772,158
Other Financing Sources	\$923,800
Change in Fund Balance Reserve	\$74,000
State Special Charges	\$30,218
Fund Balance/Retained Earnings Applied (Levied)	(\$2,898,634)
Total - All Categories	\$451,138,088



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

Uses of Funds	
Personal Services	\$103,081,710
Operating Expenditures	\$11,296,290
Contractual Services	\$14,371,045
Operating Capital	\$31,100
Total - Uses of Funds	\$128,780,145
Sources of Funds	
General Purpose Revenue	\$85,450,985
Intergovernmental Revenues	\$9,962,475
Public Charges for Services	\$12,740,077
Intergovernmental Charges for Services	\$8,757,555
Other	
Other Taxes	\$4,842,000
Licenses & Permits	\$1,226,965
Fines, Forfeits and Penalties	\$2,034,800
Miscellaneous Revenue	\$3,521,958
Other Financing Sources	\$581,200
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	\$2,574,446
Total - Sources of Funds	\$131,766,461
Fund Balance Applied/(Levied)	(\$2,986,316)



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	Board of Health	Public Health	Library	Human Services	CDBG Business Loan
Personal Services	\$0	\$0	\$0	\$588,000	\$31,930,782	\$0
Operating Expenditures	\$2,800	\$0	\$0	\$146,100	\$1,727,983	\$160,000
Contractual Services	\$0	\$5,151,531	\$141,402	\$3,676,906	\$177,258,270	\$15,000
Operating Capital	\$180,700	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$183,500	\$5,151,531	\$141,402	\$4,411,006	\$210,917,035	\$175,000
Sources of Funds						
General Purpose Revenues	\$180,700	\$5,151,531	\$141,402	\$4,354,258	\$54,026,468	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$155,244,883	\$100,000
Public Charges for Services	\$0	\$0	\$0	\$22,800	\$609,978	\$0
Intergovernmental Charges for Services	\$0	\$0	\$0	\$16,100	\$810,606	\$0
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,800	\$0	\$0	\$0	\$225,100	\$75,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$183,500	\$5,151,531	\$141,402	\$4,393,158	\$210,917,035	\$175,000
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$17,848	\$ 0	\$ 0

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

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personal Services	\$0	\$0	\$0	\$0	\$570,100	\$33,088,882
Operating Expenditures	\$1,251,200	\$73,000	\$18,400	\$0	\$150,900	\$3,530,383
Contractual Services	\$13,500	\$841,800	\$584,530	\$60,000	\$160,403	\$187,903,342
Operating Capital	\$0	\$0	\$0	\$0	\$40,000	\$220,700
Total - Uses of Funds	\$1,264,700	\$914,800	\$602,930	\$60,000	\$921,403	\$224,743,307
Sources of Funds						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$63,854,359
Intergovernmental Revenues	\$1,174,700	\$811,800	\$587,930	\$0	\$300	\$157,919,613
Public Charges for Services	\$0	\$0	\$0	\$0	\$618,200	\$1,250,978
Intergovernmental Charges for Services	\$0	\$83,000	\$0	\$0	\$0	\$909,706
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$90,000	\$20,000	\$15,000	\$0	\$60,800	\$488,700
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Total - Sources of Funds	\$1,264,700	\$914,800	\$602,930	\$60,000	\$679,300	\$224,483,356
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$ 0	\$242,103	\$259,951

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	\$2,055,900	\$2,055,900
Operating Expenditures	\$326,000	\$1,020,800	\$24,800	\$1,863,100	\$3,234,700
Contractual Services	\$1,730,800	\$165,000	\$0	\$29,548	\$1,925,348
Operating Capital	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$2,056,800	\$1,185,800	\$24,800	\$3,948,548	\$7,215,948
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,694,000	\$1,300,000	\$0	\$3,788,551	\$6,782,551
Public Charges for Services	\$0	\$0	\$0	\$318,200	\$318,200
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	\$362,800	\$85,800	\$24,800	\$0	\$473,400
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
Total - Sources of Funds	\$2,056,800	\$1,385,800	\$24,800	\$4,106,751	\$7,574,151
Increase/(Decrease) In Retained Earnings	\$0	\$200,000	\$0	\$158,203	\$358,203

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personal Services	\$4,725,500	\$5,906,100	\$11,066,300	\$11,921,700	\$1,696,000
Operating Expenditures	\$3,884,100	\$11,936,291	\$5,488,500	\$1,597,900	\$3,635,800
Contractual Services	\$622,800	\$2,769,163	\$625,279	\$2,935,221	\$940,952
Operating Capital	\$0	\$265,300	\$1,766,500	\$0	\$0
Total - Uses of Funds	\$9,232,400	\$20,876,854	\$18,946,579	\$16,454,821	\$6,272,752
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$4,398,579	\$9,106,581	\$0
Intergovernmental Revenues	\$216,300	\$0	\$3,845,200	\$5,976,640	\$0
Public Charges for Services	\$8,113,700	\$21,779,000	\$0	\$463,100	\$5,125,000
Intergovernmental Charges for Services	\$477,500	\$0	\$9,582,600	\$906,500	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$23,600	\$0	\$0	\$0
Miscellaneous Revenue	\$282,400	\$2,325,000	\$1,003,200	\$2,000	\$244,800
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	(\$2,382,546)
Total - Sources of Funds	\$9,089,900	\$24,127,600	\$18,946,579	\$16,454,821	\$2,987,254
Increase/(Decrease) in Retained Earnings	(\$142,500)	\$3,250,746	\$ 0	\$ 0	(\$3,285,498)

Sources and Uses of Funds - Enterprise Funds (continued)

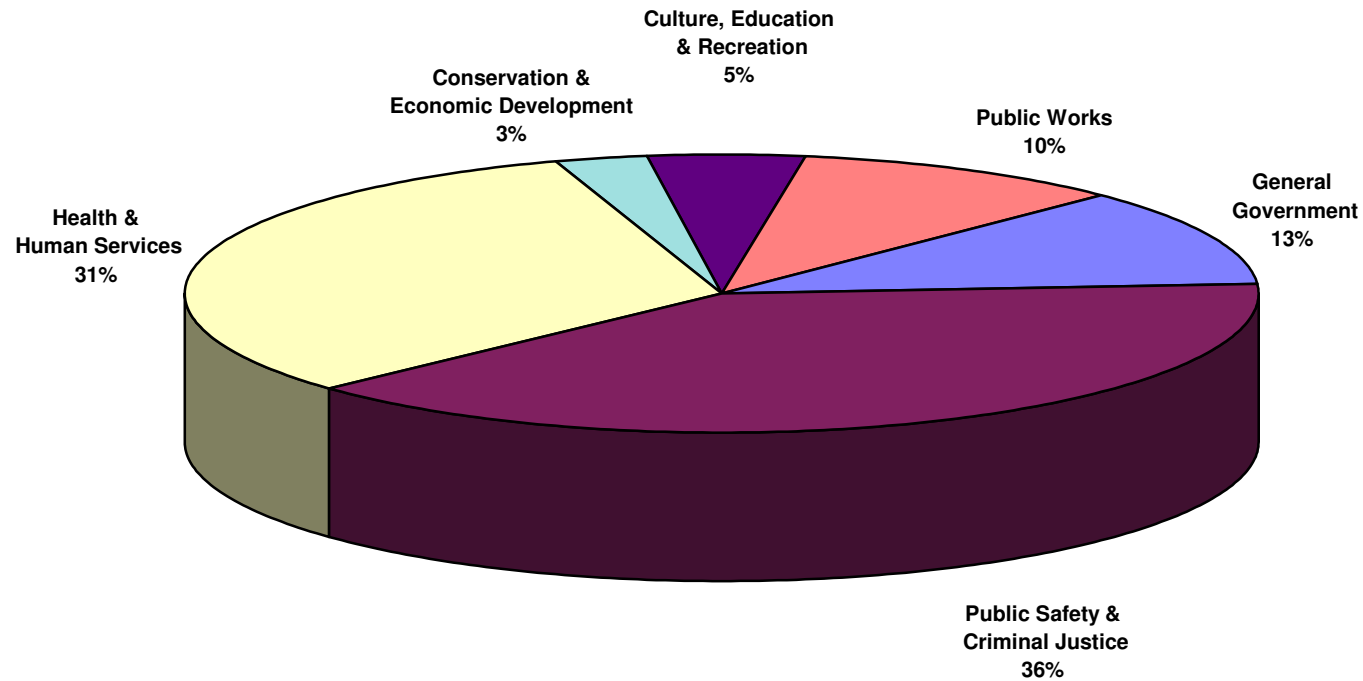
Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$95,600	\$662,100	\$36,073,300
Operating Expenditures	\$702,900	\$403,800	\$27,649,291
Contractual Services	\$0	\$102,682	\$7,996,097
Operating Capital	\$0	\$0	\$2,031,800
Total - Uses of Funds	\$798,500	\$1,168,582	\$73,750,488
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$13,505,160
Intergovernmental Revenues	\$0	\$0	\$10,038,140
Public Charges for Services	\$1,700,000	\$0	\$37,180,800
Intergovernmental Charges for Services	\$0	\$1,155,000	\$12,121,600
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$23,600
Miscellaneous Revenue	\$14,800	\$4,900	\$3,877,100
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$916,300)	\$0	(\$3,298,846)
Total - Sources of Funds	\$798,500	\$1,159,900	\$73,564,554
Increase/(Decrease) in Retained Earnings	\$ 0	(\$8,682)	(\$185,934)

Position Summary By Department

Department	Actual 2007	Actual 2008	2009		
			Department Request	Executive Recommended	Adopted Budget
Administration	157.1500	152.7500	150.8500	150.8500	150.8500
Airport	69.0000	71.0000	72.0000	72.0000	72.0000
Alliant Energy Center	37.5000	37.5000	36.5000	36.5000	36.5000
BOH Madison and Dane County	18.0500	160.6500	160.1500	159.6500	159.6500
Clerk of Courts	106.5000	107.5000	107.5000	107.5000	107.5000
Coroner	8.0000	7.0000	6.5000	8.0000	8.0000
Corporation Counsel	56.5000	58.5000	59.0000	60.5000	60.5000
County Board	4.2500	4.2500	4.2500	4.2500	4.2500
County Clerk	4.7500	4.7500	4.2500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	19.0000	17.0000	17.0000
District Attorney	54.0500	54.9000	56.1000	56.1000	56.1000
Emergency Management	9.5000	9.5000	9.0000	9.0000	9.0000
Executive	13.0000	13.0000	12.5000	13.0000	13.0000
Extension	10.8000	9.8000	9.8000	9.8000	9.8000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	589.3250	543.4500	543.0500	545.0500	548.0500
Juvenile Court Program	32.2000	33.2000	32.2000	33.2000	33.2000
Land & Water Resources	50.8000	51.0000	50.0000	52.0000	50.0000
Land Information Office	4.7500	4.7500	4.7500	4.7500	4.7500
Library	7.2500	7.2500	6.7500	7.2500	7.2500
Planning & Development	38.0500	28.0500	26.0500	26.0500	27.0500
Public Safety Communications	71.0000	77.0000	83.0000	83.0000	86.0000
Public Works, Hwy & Transp.	151.5000	151.5000	148.5000	150.5000	150.5000
Register of Deeds	18.6000	18.6000	17.3500	17.3500	17.3500
Sheriff	549.0000	563.5000	576.5000	566.5000	569.5000
Solid Waste	17.0000	19.0000	20.0000	18.0000	20.0000
Treasurer	5.0000	5.0000	4.5000	5.0000	5.0000
Veterans Service	6.0000	6.0000	5.5000	6.0000	6.0000
Total Positions	2,117.5250	2,227.4000	2,236.5500	2,234.5500	2,244.5500

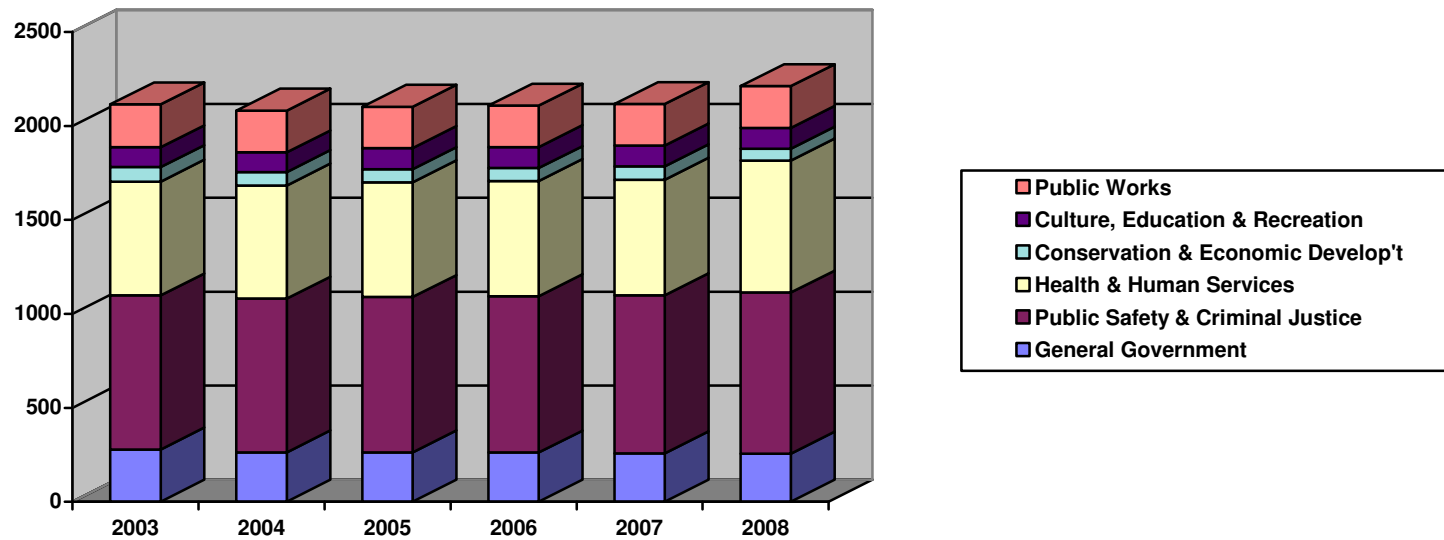
Note: The 2009 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2009



Positions by Activity - 2004 Through 2009

Activity	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Adopted 2009
General Government	263.4500	263.4000	262.2000	259.2500	256.8500	255.7000
Public Safety & Criminal Justice	817.8500	826.1000	831.1000	841.2500	863.6000	879.8000
Health & Human Services	600.7420	609.6500	612.7000	613.3750	710.1000	713.7000
Conservation & Economic Development	72.3500	70.7000	69.6250	71.6000	63.8000	63.8000
Culture, Education & Recreation	104.5500	111.8500	111.8500	111.5500	110.5500	108.5500
Public Works	222.5000	220.5000	220.5000	220.5000	222.5000	222.5000
Total	2,081.4420	2,102.2000	2,107.9750	2,117.5250	2,227.4000	2,244.0500



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$708,400	\$0	\$708,400	
Health Care Center	\$15,746,421	\$7,348,240	\$8,398,181	
BPHCC - GENERAL OPERATIONS	\$16,454,821	\$7,348,240	\$9,106,581	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$183,500	\$2,800	\$180,700	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE				
CFS-Themis Café	\$317,400	\$318,200	(\$ 800)	
Consolidated Food Service	\$3,631,148	\$3,788,551	(\$157,403)	
CONSOLIDATED FOOD SERVICE	\$3,948,548	\$4,106,751	(\$158,203)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
Debt Service Costs	\$10,000	\$0	\$10,000	
Interest on Loans	\$5,610,300	\$0	\$5,610,300	
Principal on Loans	\$10,765,400	\$3,692,100	\$7,073,300	
DEBT SERVICE FUND	\$16,385,700	\$3,692,100	\$12,693,600	Appropriation
GENERAL FUND				
GENERAL COUNTY REVENUES	\$328,600	\$55,659,032	(\$55,330,432)	Appropriation
COUNTY BOARD	\$849,781	\$0	\$849,781	Appropriation
COUNTY EXECUTIVE				
Executive	\$841,118	\$40,700	\$800,418	
Legislative Lobbyist	\$110,700	\$0	\$110,700	
Office of Equal Opportunity	\$321,727	\$10,000	\$311,727	
Cultural Affairs	\$611,860	\$357,071	\$254,789	
COUNTY EXECUTIVE	\$1,885,405	\$407,771	\$1,477,634	Appropriation

2009 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY CLERK				
Administration	\$395,139	\$139,600	\$255,539	
Elections	\$162,640	\$116,325	\$46,315	
COUNTY CLERK	\$557,779	\$255,925	\$301,854	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$694,886	\$200,000	\$494,886	
Controller	\$1,272,819	\$31,800	\$1,241,019	
Employee Relations	\$613,507	\$1,100	\$612,407	
Information Management	\$3,963,518	\$104,200	\$3,859,318	
Purchasing	\$184,902	\$15,000	\$169,902	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$6,729,632	\$352,100	\$6,377,532	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$316,000	\$316,000	\$ 0	
Janitorial Services	\$2,553,090	\$1,377,000	\$1,176,090	
Maintenance & Construction	\$3,593,790	\$1,506,700	\$2,087,090	
Weapons Screening	\$402,700	\$0	\$402,700	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$6,865,580	\$3,199,700	\$3,665,880	Appropriation
TREASURER	\$652,913	\$6,800,838	(\$6,147,925)	Appropriation
CORPORATION COUNSEL				
Corporation Counsel	\$976,481	\$238,600	\$737,881	
Permanency Planning	\$882,425	\$253,900	\$628,525	
Child Support Agency	\$4,182,064	\$3,480,100	\$701,964	
CORPORATION COUNSEL	\$6,040,970	\$3,972,600	\$2,068,370	Appropriation
REGISTER OF DEEDS	\$1,543,891	\$3,637,104	(\$2,093,213)	Appropriation
CLERK OF COURTS				
General Court Support	\$6,873,674	\$5,202,750	\$1,670,924	
Court Commissioner Center	\$2,814,900	\$909,500	\$1,905,400	
Alternatives to Incarceration	\$444,827	\$171,000	\$273,827	
Guardian ad Litem	\$634,460	\$335,100	\$299,360	
CLERK OF COURTS	\$10,767,861	\$6,618,350	\$4,149,511	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
FAMILY COURT COUNSELING	\$994,375	\$311,200	\$683,175	Appropriation
CORONER	\$1,229,690	\$549,200	\$680,490	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$2,038,375	\$170,100	\$1,868,275	
Criminal & Traffic - Juvenile	\$311,651	\$100	\$311,551	
Victim/Witness Program	\$1,752,986	\$787,600	\$965,386	
1st Offender/Deferred Prosecution Program	\$511,846	\$139,900	\$371,946	
DISTRICT ATTORNEY	\$4,614,858	\$1,097,700	\$3,517,158	Appropriation
SHERIFF				
Administration	\$4,932,892	\$45,000	\$4,887,892	
Firearms Training Center	\$145,677	\$183,700	(\$38,023)	
Support Services	\$10,291,856	\$955,150	\$9,336,706	
Security Services	\$30,808,782	\$4,053,700	\$26,755,082	
Field Services	\$14,869,737	\$2,834,000	\$12,035,737	
Traffic Patrol Services	\$669,544	\$0	\$669,544	
SHERIFF	\$61,718,488	\$8,071,550	\$53,646,938	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$6,298,753	\$168,100	\$6,130,653	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$744,879	\$407,179	\$337,700	
Hazardous Materials Planning	\$207,800	\$154,946	\$52,854	
Emergency Medical Services	\$600,115	\$7,680	\$592,435	
EMERGENCY MANAGEMENT	\$1,552,794	\$569,805	\$982,989	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$787,339	\$0	\$787,339	
Home Detention	\$195,200	\$62,500	\$132,700	
Detention	\$1,214,580	\$120,700	\$1,093,880	
Shelter Home	\$719,720	\$110,100	\$609,620	
JUVENILE COURT PROGRAM	\$2,916,839	\$293,300	\$2,623,539	Appropriation
VETERANS' SERVICES	\$532,192	\$14,000	\$518,192	Appropriation

2009 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PLANNING & DEVELOPMENT				
Records & Support	\$779,801	\$236,500	\$543,301	
Planning Division	\$630,300	\$166,150	\$464,150	
Capital Area Regional Planning Commission	\$753,048	\$0	\$753,048	
Zoning & Plat Review	\$984,815	\$733,365	\$251,450	
PLANNING & DEVELOPMENT	\$3,147,964	\$1,136,015	\$2,011,949	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$64,764	\$0	\$64,764	Appropriation
HENRY VILAS ZOO	\$1,947,288	\$681,130	\$1,266,158	Appropriation
LAND & WATER RESOURCES				
Administration	\$612,145	\$0	\$612,145	
Lakes & Watersheds	\$471,979	\$199,200	\$272,779	
Park Operations	\$2,936,207	\$1,172,700	\$1,763,507	
Lussier Family Heritage Center	\$165,500	\$165,500	\$0	
Land Acquisition	\$373,210	\$273,925	\$99,285	
Lake Management	\$366,872	\$115,900	\$250,972	
Conservation	\$1,550,400	\$2,215,300	(\$664,900)	
LAND & WATER RESOURCES	\$6,476,313	\$4,142,525	\$2,333,788	Appropriation
EXTENSION	\$948,509	\$150,547	\$797,962	Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION				
PUBLIC WORKS - ENGINEERING	\$687,284	\$365,670	\$321,614	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$26,600	\$0	\$26,600	
Parking Ramp	\$279,008	\$871,900	(\$592,892)	
HIGHWAY & TRANSPORTATION	\$305,608	\$871,900	(\$566,292)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$0	\$0	\$0	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$305,321	\$0	\$305,321	Appropriation
ALLIANT ENERGY CENTER COSTS	\$0	\$0	\$0	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PERSONNEL SAVINGS INITIATIVES	(\$1,465,000)	\$0	(\$1,465,000)	Appropriation
MISCELLANEOUS CRIMINAL JUSTICE	\$259,500	\$0	\$259,500	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$5,440	\$0	\$5,440	Appropriation
BADGER STATE GAMES	\$0	\$0	\$ 0	Appropriation
RHYTHM & BOOMS	\$16,753	\$0	\$16,753	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY & TRANSPORTATION				
Administration	\$4,104,078	\$904,700	\$3,199,378	
Transit & Environmental Programs	\$114,400	\$9,500	\$104,900	
Operations & Maintenance	\$6,231,100	\$3,851,200	\$2,379,900	
State & Local Services	\$8,862,600	\$8,862,600	\$ 0	
Fleet & Facilities Operations	(\$365,599)	\$920,000	(\$1,285,599)	
Highway Construction	\$0	\$0	\$ 0	
Personal Services	\$0	\$0	\$ 0	
HIGHWAY & TRANSPORTATION	\$18,946,579	\$14,548,000	\$4,398,579	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
Human Services - Administration	\$4,030,641	\$3,784,018	\$246,623	
Children, Youth & Families	\$54,277,297	\$27,673,024	\$26,604,273	
Adult Community Services	\$133,375,540	\$109,660,717	\$23,714,823	
Economic Assistance & Work Services	\$19,233,557	\$15,772,808	\$3,460,749	
HUMAN SERVICES DEPARTMENT	\$210,917,035	\$156,890,567	\$54,026,468	Appropriation
LIBRARY FUND				
LIBRARY	\$4,411,006	\$38,900	\$4,372,106	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,168,582	\$1,159,900	\$8,682	Appropriation

2009 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PUBLIC HEALTH FUND				
HUMAN SERVICES - PUBLIC HEALTH	\$141.402	\$0	\$141.402	Appropriation
BOARD OF HEALTH – MADISON & DANE COUNTY FUND				
BOARD OF HEALTH – MADISON & DANE COUNTY	\$5.151.531	\$0	\$5.151.531	Appropriation
AIRPORT FUND				
AIRPORT				
Administration	\$9,037,146	\$5,422,500	\$3,614,646	
Maintenance	\$873,494	\$1,000	\$872,494	
Terminal Complex	\$4,968,645	\$6,531,300	(\$1,562,655)	
Parking Lot	\$2,740,903	\$8,240,600	(\$5,499,697)	
Landing Area	\$2,715,426	\$2,376,400	\$339,026	
General Aviation	\$173,446	\$420,000	(\$246,554)	
Industrial Area	\$367,794	\$1,135,800	(\$768,006)	
AIRPORT FUND	\$20.876.854	\$24.127.600	(\$3.250.746)	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$175.000	\$175.000	\$ 0	Appropriation
CDBG HOME LOAN FUND				
CDBG HOME LOAN FUND	\$602.930	\$602.930	\$ 0	Appropriation
CDBG HOUSING LOAN FUND				
CDBG HOUSING LOAN FUND	\$914.800	\$914.800	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$1.264.700	\$1.264.700	\$ 0	Appropriation
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$2,243,900	\$381,800	\$1,862,100	
Coliseum	\$2,120,200	\$1,897,600	\$222,600	
Exhibition Hall	\$3,040,200	\$5,000,100	(\$1,959,900)	
Conference Center	\$474,100	\$574,700	(\$100,600)	
Arena	\$432,700	\$470,400	(\$37,700)	
Agricultural Exhibit Buildings	\$369,600	\$247,100	\$122,500	
Parking Lots	\$304,800	\$118,700	\$186,100	
Landscape Areas	\$246,900	\$399,500	(\$152,600)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$9,232,400	\$9,089,900	\$142,500	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
HELP LOAD FUND				
HELP LOAN FUND	\$60,000	\$0	\$60,000	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$921,403	\$679,300	\$242,103	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$2,056,800	\$2,056,800	\$ 0	Appropriation
METHANE GAS FUND				
METHANE GAS	\$798,500	\$1,714,800	(\$916,300)	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$1,783,100	\$244,800	\$1,538,300	
Site #1 - Verona	\$116,500	\$0	\$116,500	
Site #2 - Rodefeld	\$4,262,852	\$5,125,000	(\$862,148)	
Recycling	\$110,300	\$0	\$110,300	
SOLID WASTE	\$6,272,752	\$5,369,800	\$902,952	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$1,185,800	\$1,385,800	(\$200,000)	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS	\$24,800	\$24,800	\$ 0	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	\$262,500	\$262,500	\$ 0	Appropriation
GROSS TOTALS	\$451,138,088	\$334,782,050	\$116,356,038	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$451,138,088	\$334,782,050	\$116,356,038
ADDITIONS TO LEVY			
Airport Fund			\$3,250,746
Consolidated Foods			\$158,203
General Fund			\$411,870
Methane Gas Fund			\$916,300
Workers Compensation Fund			\$200,000
SURPLUSES FOR LEVY REDUCTION			
Debt Service Fund			(\$664,400)
General Fund – Reserve for AEC			(\$142,500)
HELP Loan Fund			(\$60,000)
Land Information			(\$242,103)
Library			(\$17,848)
Printing & Services			(\$8,682)
Reserve For Tax Deed Sales			(\$74,000)
Solid Waste			(\$902,952)
State Special Charges			(\$30,218)
 TOTAL NET OPERATING LEVY			 \$119,150,454

Agency Project	Expenditure	Revenue			
		Outside	Borrowing Proceeds	Equity Applied	
COUNTY BOARD					
1 st Floor Office Planning & Design	\$341,000		\$341,000		Appropriation
Room 201 Renovation & Updating	\$400,000	\$200,000	\$200,000		Appropriation
COUNTY EXECUTIVE					
Grants Management Software	\$65,000		\$65,000		Appropriation
ADMINISTRATION					
Automation Projects	\$350,000		\$350,000		Appropriation
Microsoft Licensing Project	\$1,569,000		\$1,569,000		Appropriation
VOIP Phone Installation & Upgrades	\$300,000		\$300,000		Appropriation
CCB Roof Replacement	\$640,000	\$250,600	\$389,400		Appropriation
Elevator Modernization & Repair	\$195,000	\$76,200	\$118,800		Appropriation
Facilities Mtce & Energy Efficiency Projects	\$585,200	\$99,900	\$485,300		Appropriation
PSB Redundant Chiller	\$375,000		\$375,000		Appropriation
Solar Hot Water System	\$187,300	\$84,300	\$103,000		Appropriation
CLERK OF COURTS					
Digital Microfilm Scanners	\$26,925		\$26,925		Appropriation
DISTRICT ATTORNEY					
Squad Car	\$7,000	\$2,000	\$5,000		Appropriation
SHERIFF					
Equipment	\$126,900		\$126,900		Appropriation
Telestaff Scheduling Program	\$300,000		\$300,000		Appropriation

2009 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SHERIFF (continued)							
Training Center Improvements	\$60,000		\$60,000				Appropriation
Vehicle & Equipment Replacements	\$606,958		\$606,958				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
EMS Dispatch Improvements	\$5,000		\$5,000				Appropriation
CAD & Related Systems Replacement	\$2,000,000		\$2,000,000				Appropriation
Information Logging System Replacement	\$280,000		\$280,000				Appropriation
Priority Police Dispatching Software	\$163,000		\$163,000				Appropriation
Radio System Replacement	\$12,200,000		\$12,200,000				Appropriation
EMERGENCY MANAGEMENT							
EOC and Office Furniture	\$5,000		\$5,000				Appropriation
Siren Radio Control Update	\$120,000		\$120,000				Appropriation
Telephone System	\$15,000		\$15,000				Appropriation
JUVENILE COURT							
Shelter Home Air Conditioning	\$52,000		\$52,000				Appropriation
BOARD OF HEALTH FOR MADISON & DANE COUNTY							
Computer Equipment	\$47,300		\$47,300				Appropriation
Environmental Health Office	\$24,900		\$24,900				Appropriation
Field Based Devices	\$22,100		\$22,100				Appropriation
Lab Equipment Replacement	\$31,300		\$31,300				Appropriation

Agency Project	Expenditure	Revenue			
		Outside	Borrowing Proceeds	Equity Applied	
BADGER PRAIRIE HEALTH CARE CENTER					
Fixed Asset Additions – Capital Budget	(\$1,822,600)		(\$1,822,600)		Appropriation
Nursing Home Construction	\$1,750,000		\$1,750,000		Appropriation
Resident Care Equipment	\$72,600		\$72,600		Appropriation
HUMAN SERVICES					
Building Repair Projects	\$142,300		\$142,300		Appropriation
Job Center Renovation	\$1,001,500		\$1,001,500		Appropriation
PLANNING & DEVELOPMENT					
Permit/Tax/Assessment System	\$500,000		\$500,000		Appropriation
LAND INFORMATION OFFICE					
Fly Dane Digital Terrain & Orthophotography	\$470,000	\$200,000	\$270,000		Appropriation
MISCELLANEOUS APPROPRIATIONS					
Capital Improvement Grants – GMCVB	\$75,000		\$75,000		Appropriation
LAND & WATER RESOURCES					
Energy Saving Equipment	\$52,000		\$52,000		Appropriation
Stewart Lake Remediation/Restoration	\$200,000		\$200,000		Appropriation
Vehicle & Equipment Replacement	\$83,000		\$83,000		Appropriation
Lower Yahara River Bike/Pedestrian Trail	\$100,000		\$100,000		Appropriation
New Property Stabilization	\$50,000		\$50,000		Appropriation
North Mendota Bike/Pedestrian Trail	\$12,500	\$7,500	\$5,000		Appropriation
Park Improvement Projects	\$175,000		\$175,000		Appropriation

2009 Dane County Budget In Brief

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied		Reserve Applied
LAND & WATER RESOURCES (continued)						
Rockdale to Cambridge Trail	\$180,000		\$180,000			Appropriation
Dane County Conservation Fund	\$7,500,000		\$7,500,000			Appropriation
Babcock Lock & Dam Rehabilitation	\$250,000		\$250,000			Appropriation
Lake, Stream & River Monitors	\$100,000		\$100,000			Appropriation
Land Acquisition – Land & Water Legacy Fund	\$2,250,000		\$2,250,000			Appropriation
Manure Digester Project	\$1,370,000		\$1,370,000			Appropriation
Phosphorus Modeling Software	\$150,000		\$150,000			Appropriation
Residential Flood Damage Assistance	\$200,000		\$200,000			Appropriation
Stormwater Controls	\$250,000		\$250,000			Appropriation
Streambank Easements	\$300,000		\$300,000			Appropriation
Streambank Protection	\$75,000		\$75,000			Appropriation
Water Partnership Grant Program	\$25,000		\$25,000			Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION						
Ramp Renovation	\$200,000		\$200,000			Appropriation
Green Energy/Green Jobs Fund	\$100,000		\$100,000			Appropriation
Renewable Energy Study	\$35,000		\$35,000			Appropriation
CTH A (Albion Rd to Tower Dr)	\$306,000	\$66,000	\$240,000			Appropriation
CTH AB (Yahara Bridge to CTH MN)	\$199,100	\$49,000	\$150,100			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION (continued)							
CTH B (CTH W to STH 73)	\$407,500	\$187,500	\$220,000				Appropriation
CTH B (Yahara River Bridge)	\$50,000		\$50,000				Appropriation
CTH C (Egre Rd to CTH V)	\$1,470,400	\$640,400	\$830,000				Appropriation
CTH M & CTH PD Intersection	\$65,000		\$65,000				Appropriation
CTH M (Kivlin Overhead Bridge)	\$50,000		\$50,000				Appropriation
CTH N & CTH BB Intersection	\$450,000		\$450,000				Appropriation
CTH Y Bridge	\$50,000		\$50,000				Appropriation
CTH MS (Allen Blvd to Segoe Rd)	\$350,000		\$350,000				Appropriation
CTH N (Dunkirk Bridge)	\$160,000		\$160,000				Appropriation
DANE COUNTY HENRY VILAS ZOO							
Energy Efficiencies – Administration Building	\$100,000	\$20,000	\$80,000				Appropriation
Lower Restroom Replacement	\$500,000	\$100,000	\$400,000				Appropriation
Zoo Improvements	\$130,000	\$26,000	\$104,000				Appropriation
ALLIANT ENERGY CENTER							
Center Improvements	\$659,000		\$659,000				Appropriation
AIRPORT							
Combined Federal Projects	\$1,295,000		\$1,295,000				Appropriation
Endloader	\$470,000		Fixed Asset Additions – Capital Budget		(\$2,065,000)		
Fixed Asset Additions – Capital Budget	(\$2,065,000)				(\$2,065,000)		Appropriation

2009 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
AIRPORT (Continued)							
Towed Broom Truck	\$300,000			\$300,000			Appropriation
SOLID WASTE							
Dozer	\$675,000			\$675,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$5,425,000)			(\$5,425,000)			Appropriation
Gas Extraction System	\$250,000			\$250,000			Appropriation
Site #2 Bioreactor Retrofit	\$500,000			\$500,000			Appropriation
Transfer Station	\$4,000,000			\$4,000,000			Appropriation
GROSS TOTALS	\$41,894,183	\$2,009,400	\$39,884,783	\$ 0	\$ 0	\$ 0	
				Expenditures	Program Specific Revenues	Net	
TOTALS:				\$41,894,183	\$41,894,183	\$ 0	
ADDITIONS TO LEVY							
None						\$0	
SURPLUSES FOR LEVY REDUCTION							
None						\$0	
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0	

2007 Adopted Budget	2008 Adopted Budget	Tax Levy Computation	2009		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$419,884,324 (\$265,775,664)	\$439,842,191 (\$280,289,895)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$452,500,196 (\$281,098,591)	\$450,012,615 (\$286,728,012)	\$451,138,088 (\$288,621,394)
\$154,108,660	\$159,552,296	Total Budget All Funds All Programs	\$171,401,605	\$163,284,603	\$162,516,694
\$43,015,480 (\$47,386,948)	\$51,645,779 (\$54,462,630)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$50,383,178 (\$53,364,381)	\$50,997,024 (\$53,075,581)	\$50,632,869 (\$53,801,881)
(\$4,371,468)	(\$2,816,851)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,981,203)	(\$2,078,557)	(\$3,169,012)
\$376,868,844 (\$218,388,716)	\$388,196,412 (\$225,827,265)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$402,117,018 (\$227,734,210)	\$399,015,591 (\$233,652,431)	\$400,505,219 (\$234,819,513)
\$158,480,128	\$162,369,147	GPR Requirement Before Levy Reduction and Fund Adjustment	\$174,382,808	\$165,363,160	\$165,685,706
(\$3,608,659) (\$30,480) (\$766,200)	(\$1,764,155) (\$23,244) (\$1,174,989)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	\$2,420,451 (\$30,218) (\$989,200)	\$2,968,468 (\$30,218) (\$2,990,300)	\$2,968,468 (\$30,218) (\$3,312,846)
\$154,074,789	\$159,406,759	Gross County Tax Levy - Operating Budget	\$175,783,841	\$165,311,110	\$165,311,110
\$ 3.42	\$ 3.33	Gross County Tax Rate - Operating Budget	\$ 3.50	\$ 3.29	\$ 3.29
\$42,992,110	\$44,658,854	County Sales Tax Applied to Operating Budget	\$44,658,854	\$45,105,443	\$45,105,443
\$111,082,679	\$114,747,905	Net County Tax Levy - Operating Budget	\$131,124,987	\$120,205,667	\$120,205,667
\$ 2.46	\$ 2.40	Net County Tax Rate - Operating Budget	\$ 2.61	\$ 2.39	\$ 2.39
\$45,074,674,300	\$47,806,288,650	Equalized Valuation	\$50,256,371,350	\$50,256,371,350	\$50,256,371,350

2009 Dane County Budget In Brief

2007 Adopted Budget	2008 Adopted Budget	Tax Levy Computation	2009		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$29,288,799 (\$29,288,799)	\$20,897,549 (\$21,347,549)	Total Budgeted Expenditures All Funds All Programs	\$42,580,525	\$42,891,010	\$41,894,183
		Total Budgeted Revenues All Funds All Programs	(\$42,580,525)	(\$42,891,010)	(\$41,894,183)
\$ 0	(\$450,000)	Total Budget All Funds All Programs	\$ 0	\$ 0	\$ 0
\$0	\$0	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	(\$450,000)	Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
\$ 0	(\$450,000)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
\$29,288,799 (\$29,288,799)	\$20,897,549 (\$20,897,549)	Budgeted Expenditures - GPR Supported Programs	\$42,580,525	\$42,891,010	\$41,894,183
		Budgeted Revenues - GPR Supported Programs	(\$42,580,525)	(\$42,891,010)	(\$41,894,183)
\$ 0	\$ 0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$ 0	\$ 0	\$ 0
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	State Special Charges	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$	\$ 0	Gross County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.00	\$ 0.00	Gross County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$0	\$0	County Sales Tax Applied to Capital Budget	\$0	\$0	\$0
\$ 0	\$ 0	Net County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.00	\$ 0.00	Net County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$45,074,674,300	\$47,806,288,650	Equalized Valuation	\$50,256,371,350	\$50,256,371,350	\$50,256,371,350

2007 Adopted Budget	2008 Adopted Budget	Tax Levy Computation	2009		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$449,173,123 (\$295,064,463)	\$460,739,740 (\$301,637,444)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$495,080,721 (\$323,679,116)	\$492,903,625 (\$329,619,022)	\$493,032,271 (\$330,515,577)
\$154,108,660	\$159,102,296	Total Budget All Funds All Programs	\$171,401,605	\$163,284,603	\$162,516,694
\$43,015,480 (\$47,386,948)	\$51,645,779 (\$54,912,630)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$50,383,178 (\$53,364,381)	\$50,997,024 (\$53,075,581)	\$50,632,869 (\$53,801,881)
(\$4,371,468)	(\$3,266,851)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,981,203)	(\$2,078,557)	(\$3,169,012)
\$406,157,643 (\$247,677,515)	\$409,093,961 (\$246,724,814)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$444,697,543 (\$270,314,735)	\$441,906,601 (\$276,543,441)	\$442,399,402 (\$276,713,696)
\$158,480,128	\$162,369,147	GPR Requirement Before Levy Reduction and Fund Adjustment	\$174,382,808	\$165,363,160	\$165,685,706
(\$3,608,659) (\$30,480) (\$766,200)	(\$1,764,155) (\$23,244) (\$1,174,989)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	\$2,420,451 (\$30,218) (\$989,200)	\$2,968,468 (\$30,218) (\$2,990,300)	\$2,968,468 (\$30,218) (\$3,312,846)
\$154,074,789	\$159,406,759	Gross County Tax Levy - Total	\$175,783,841	\$165,311,110	\$165,311,110
\$ 3.42	\$ 3.33	Gross County Tax Rate - Total Budget	\$ 3.50	\$ 3.29	\$ 3.29
\$42,992,110	\$44,658,854	County Sales Tax Applied to Total Budget	\$44,658,854	\$45,105,443	\$45,105,443
\$111,082,679	\$114,747,905	Net Proposed County Tax Levy - Total Budget	\$131,124,987	\$120,205,667	\$120,205,667
\$ 2.46	\$ 2.40	Net Proposed County Tax Rate - Total Budget	\$ 2.61	\$ 2.39	\$ 2.39
\$909,984	\$869,998	State Aid - Exempt Computers	\$946,049	\$1,055,213	\$1,055,213
\$110,172,695	\$113,877,907	Net Required County Tax Levy - Total Budget	\$130,178,938	\$119,150,454	\$119,150,454
\$ 2.44	\$ 2.38	Net Required County Tax Rate - Total Budget	\$ 2.59	\$ 2.37	\$ 2.37
\$45,074,674,300	\$47,806,288,650	Equalized Valuation	\$50,256,371,350	\$50,256,371,350	\$50,256,371,350

2009 Dane County Budget In Brief

Operating Expenditure Summary by Fund							
2007 EXPENDITURE	***** EXPENSE AS MODIFIED	***** EXP THRU 06/30/08	***** TOTAL EST. EXPENDITURE	FUND NAME	***** AGCY REQUEST	***** CO. EXEC. RECOM.	***** ADOPTED BUDGET
\$133,069,607	\$143,503,971	\$66,043,504	\$148,807,643	GENERAL	\$140,392,296	\$137,782,139	\$138,012,545
\$21,531	\$498,918	\$394,593	\$498,918	BRIDGE AID	\$183,500	\$183,500	\$183,500
\$1,642,199	\$4,982,479	\$2,846,197	\$4,982,479	BOARD OF HEALTH	\$5,049,527	\$5,149,637	\$5,151,531
\$4,801,765	\$133,956	\$103,216	\$133,956	PUBLIC HEALTH	\$130,316	\$130,316	\$141,402
\$3,943,557	\$4,166,501	\$3,670,534	\$4,151,358	LIBRARY	\$4,390,306	\$4,141,226	\$4,411,006
\$197,290,963	\$207,785,326	\$94,228,405	\$206,613,259	HUMAN SERVICES	\$209,405,573	\$209,710,573	\$210,917,035
\$190,080	\$390,185	\$17,859	\$408,044	CDBG BUSINESS LOAN FUND	\$175,000	\$175,000	\$175,000
\$200,000	\$1,798,071	\$75,599	\$1,798,071	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$1,125,083	\$1,330,928	\$100,109	\$1,330,929	CDBG HOUSING LOAN FUND	\$914,800	\$914,800	\$914,800
\$667,992	\$1,083,978	\$229,691	\$1,083,978	HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$3,652	\$60,000	\$12,374	\$60,000	HELP LOAN FUND	\$60,000	\$60,000	\$60,000
\$779,323	\$1,194,139	\$354,184	\$1,166,020	LAND INFORMATION	\$925,803	\$921,403	\$921,403
\$0	\$275,000	\$121,987	\$275,000	CAPITAL PROJECTS FUND	\$275,000	\$262,500	\$262,500
\$17,416,794	\$15,156,200	\$26,565,101	\$30,998,469	DEBT SERVICE	\$16,385,700	\$16,385,700	\$16,385,700
\$2,143,369	\$20,611,878	\$12,435,940	\$21,113,435	AIRPORT	\$20,911,863	\$20,858,163	\$20,876,854
\$21,272,705	\$18,656,264	\$12,498,315	\$21,189,060	HIGHWAY	\$19,280,079	\$19,196,579	\$18,946,579
\$14,398,382	(\$6,409,370)	\$8,232,032	\$16,120,181	BADGER PRAIRIE HEALTH CARE CENTER	\$16,548,621	\$16,434,821	\$16,454,821
\$2,989,417	\$7,358,176	\$2,219,508	\$7,430,311	SOLID WASTE	\$6,392,652	\$6,655,598	\$6,272,752
\$523,389	\$596,010	\$554,987	\$874,640	METHANE GAS	\$799,600	\$798,500	\$798,500
\$1,099,434	\$1,158,024	\$571,943	\$1,164,290	PRINTING AND SERVICES	\$1,175,782	\$1,168,582	\$1,168,582
\$1,345,637	\$1,922,700	\$805,861	\$1,922,700	LIABILITY INSURANCE FUND	\$2,056,800	\$2,056,800	\$2,056,800
\$1,532,157	\$1,185,800	\$1,007,695	\$2,050,950	WORKERS COMPENSATION	\$1,185,800	\$1,185,800	\$1,185,800
\$28,299	\$1,106,966	\$65,024	\$1,106,966	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$3,787,137	\$3,833,500	\$2,017,345	\$4,460,005	CONSOLIDATED FOOD SERVICE	\$3,968,748	\$3,948,548	\$3,948,548
\$410,272,471	\$432,379,600	\$235,172,003	\$479,740,662	GRAND TOTAL	\$452,500,196	\$450,012,615	\$451,138,088

Operating Expenditure Summary by Activity								
2007	***** 2008 *****	***** 2009 *****						
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/08	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	\$85,600	\$328,600	\$328,600
\$880,993	\$932,222	\$394,427	\$912,371	COUNTY BOARD	06	\$852,881	\$849,781	\$849,781
\$1,834,862	\$1,885,423	\$821,673	\$1,867,624	EXECUTIVE	09	\$1,860,505	\$1,884,905	\$1,885,405
\$548,890	\$700,580	\$301,408	\$687,319	CLERK	12	\$532,979	\$557,779	\$557,779
\$21,000,766	\$23,560,375	\$11,521,529	\$25,622,991	ADMINISTRATION	15	\$22,459,542	\$22,203,542	\$22,242,242
\$640,206	\$728,940	\$437,790	\$833,097	TREASURER	18	\$684,313	\$712,913	\$712,913
\$5,171,889	\$5,667,280	\$2,635,456	\$5,731,730	CORPORATION COUNSEL	21	\$5,839,770	\$6,053,270	\$6,040,970
\$1,423,517	\$1,566,890	\$646,740	\$1,456,755	REGISTER OF DEEDS	24	\$1,574,891	\$1,543,891	\$1,543,891
\$603,531	(\$499,200)	\$239,795	\$465,800	MISC APPROPRIATIONS	27	(\$437,149)	(\$1,265,000)	(\$1,465,000)
\$32,104,652	\$34,628,110	\$16,998,819	\$37,663,287	GENERAL GOVERNMENT	TOTL	\$33,453,332	\$32,869,681	\$32,696,581
PUB SAFETY & CRIMINAL JUSTICE								
\$10,330,253	\$10,567,238	\$4,988,994	\$10,575,797	CLERK OF COURTS	30	\$10,907,934	\$10,823,934	\$10,767,861
\$0	\$259,500	\$123,276	\$269,189	MISC APPROPRIATIONS	31	\$259,500	\$259,500	\$259,500
\$903,078	\$977,634	\$451,788	\$957,974	FAMILY COURT COUNSELING	33	\$963,075	\$994,375	\$994,375
\$1,040,190	\$1,082,855	\$484,390	\$1,154,656	CORONER	36	\$1,011,290	\$1,229,690	\$1,229,690
\$4,414,743	\$4,514,658	\$2,079,563	\$4,557,709	DISTRICT ATTORNEY	39	\$4,572,525	\$4,655,325	\$4,614,858
\$59,975,462	\$59,726,317	\$28,771,714	\$63,342,996	SHERIFF	42	\$63,253,088	\$61,644,288	\$61,718,488
\$5,468,670	\$5,618,270	\$2,737,478	\$5,835,059	PUBLIC SAFETY COMM.	45	\$6,398,553	\$6,343,753	\$6,298,753
\$1,759,823	\$1,906,713	\$848,489	\$1,986,763	EMERGENCY MANAGEMENT	48	\$1,576,194	\$1,552,794	\$1,552,794
\$3,186,170	\$2,914,681	\$1,328,719	\$2,937,591	JUVENILE COURT PROGRAM	51	\$2,853,039	\$2,916,839	\$2,916,839
\$87,078,390	\$87,567,867	\$41,814,411	\$91,617,734	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$91,795,198	\$90,420,498	\$90,353,158
HEALTH & HUMAN SERVICES								
\$1,642,199	\$4,982,479	\$2,846,197	\$4,982,479	BOARD OF HEALTH	53	\$5,049,527	\$5,149,637	\$5,151,531
\$216,491,111	\$201,509,913	\$102,563,653	\$222,867,396	HUMAN SERVICES DEPARTMENT	54	\$226,084,510	\$226,275,710	\$227,513,258
\$464,125	\$517,784	\$239,901	\$516,444	VETERANS SERVICE OFFICE	57	\$500,492	\$532,192	\$532,192
\$218,597,435	\$207,010,176	\$105,649,751	\$228,366,319	HEALTH & HUMAN SERVICES	TOTL	\$231,634,529	\$231,957,539	\$233,196,981

2009 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
2007 EXPENDITURE	***** 2008 ***** EXPENSE AS MODIFIED	EXP THRU 06/30/08	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	***** 2009 ***** AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$5,637,833	\$8,120,533	\$1,814,759	\$7,988,896	PLANNING & DEVELOPMENT	60	\$6,118,694	\$6,125,394	\$6,105,394
\$1,244,934	\$5,091,397	\$590,997	\$5,091,035	LAND & WATER RESOURCES	63	\$1,558,900	\$1,550,400	\$1,550,400
\$779,323	\$1,194,139	\$354,184	\$1,166,020	LAND INFORMATION	86	\$925,803	\$921,403	\$921,403
\$3,512,806	\$7,954,186	\$2,774,495	\$8,304,951	SOLID WASTE	89	\$7,192,252	\$6,844,252	\$7,071,252
\$11,174,896	\$22,360,254	\$5,534,436	\$22,550,902	CONSERVATION & ECONOMIC DEV	TOTL	\$15,795,649	\$15,441,449	\$15,648,449
CULTURE, EDUC & RECREATION								
\$401,348	\$394,465	\$196,655	\$394,465	MISC APPROPRIATIONS	27	\$453,138	\$392,278	\$392,278
\$4,368,550	\$6,172,346	\$2,187,835	\$6,110,057	LAND & WATER RESOURCES	63	\$4,821,813	\$5,088,313	\$4,925,913
\$3,943,557	\$4,166,501	\$3,670,534	\$4,151,358	LIBRARY	68	\$4,390,306	\$4,141,226	\$4,411,006
\$1,961,423	\$1,884,300	\$922,399	\$1,884,153	HENRY VILAS ZOO	74	\$2,207,588	\$1,947,288	\$1,947,288
\$1,011,822	\$953,049	\$510,231	\$958,016	EXTENSION	80	\$922,809	\$915,109	\$948,509
\$7,845,837	\$11,344,019	\$5,322,632	\$11,243,135	ALLIANT ENERGY CENTER	92	\$9,264,900	\$9,232,400	\$9,232,400
\$19,532,536	\$24,914,680	\$12,810,286	\$24,741,184	CULTURE, EDUC & RECREATION	TOTL	\$22,060,554	\$21,716,614	\$21,857,394
PUBLIC WORKS								
\$22,224,398	\$20,130,435	\$13,363,258	\$22,689,332	PUBLIC WORKS, HWY & TRANSP.	71	\$20,463,371	\$20,362,971	\$20,122,971
\$2,143,369	\$20,611,878	\$12,435,940	\$21,113,435	AIRPORT	83	\$20,911,863	\$20,858,163	\$20,876,854
\$24,367,767	\$40,742,313	\$25,799,199	\$43,802,767	PUBLIC WORKS	TOTL	\$41,375,234	\$41,221,134	\$40,999,825
DEBT SERVICE								
\$17,416,794	\$15,156,200	\$26,565,101	\$30,998,469	DEBT SERVICE	65	\$16,385,700	\$16,385,700	\$16,385,700
\$17,416,794	\$15,156,200	\$26,565,101	\$30,998,469	DEBT SERVICE	TOTL	\$16,385,700	\$16,385,700	\$16,385,700
\$410,272,471	\$432,379,600	\$235,172,003	\$479,740,662	GRAND TOTAL		\$452,500,196	\$450,012,615	\$451,138,088

Operating Revenue Summary by Fund							
2007 REVENUE	***** 2008 REVENUE AS MODIFIED	***** REV THRU 06/30/08	***** TOTAL EST REVENUE	FUND NAME	***** 2009 AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
\$188,953,175	\$201,897,196	\$76,117,010	\$201,771,303	GENERAL	\$204,776,194	\$200,670,966	\$201,310,746
\$95,601	\$294,800	\$148,007	\$294,800	BRIDGE AID	\$183,500	\$183,500	\$183,500
\$729,234	\$4,982,479	\$2,490,332	\$4,982,479	BOARD OF HEALTH	\$5,049,527	\$5,149,637	\$5,151,531
\$5,250,891	\$130,316	\$65,158	\$130,316	PUBLIC HEALTH	\$130,316	\$130,316	\$141,402
\$4,017,531	\$4,158,801	\$2,074,286	\$4,159,600	LIBRARY	\$4,372,251	\$4,120,680	\$4,393,158
\$148,540,265	\$153,490,802	\$79,450,863	\$153,977,359	HUMAN SERVICES	\$156,054,493	\$156,398,723	\$156,890,567
\$211,541	\$373,740	\$50,556	\$391,240	CDBG BUSINESS LOAN	\$175,000	\$175,000	\$175,000
\$522,489	\$1,264,700	\$55,379	\$1,279,700	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$1,102,083	\$1,299,256	\$44,758	\$1,319,256	CDBG HOUSING LOAN FUND	\$914,800	\$914,800	\$914,800
\$667,992	\$1,083,978	\$129,233	\$1,083,978	CDBG HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$681,519	\$649,300	\$332,434	\$648,837	LAND INFORMATION	\$679,300	\$679,300	\$679,300
\$0	\$275,000	\$121,987	\$250,000	CAPITAL PROJECTS FUND	\$275,000	\$262,500	\$262,500
\$13,290,106	\$13,849,841	\$7,189,167	\$14,093,601	DEBT SERVICE	\$15,721,300	\$15,721,300	\$15,721,300
\$23,696,475	\$23,667,400	\$9,672,361	\$23,145,501	AIRPORT	\$24,127,600	\$23,341,000	\$24,127,600
\$21,477,418	\$18,319,185	\$10,156,899	\$19,384,672	HIGHWAY	\$19,280,079	\$19,196,579	\$18,946,579
\$6,669,063	\$7,145,800	\$3,386,796	\$7,288,774	BADGER PRAIRIE HEALTH CARE CTR	\$7,348,240	\$7,348,240	\$7,348,240
\$6,294,959	\$5,402,300	\$2,037,361	\$5,126,777	SOLID WASTE	\$5,402,300	\$5,430,100	\$5,369,800
\$1,625,895	\$1,364,800	\$407,471	\$1,357,500	METHANE GAS	\$1,714,800	\$1,714,800	\$1,714,800
\$948,769	\$1,113,800	\$522,885	\$1,099,106	PRINTING & SERVICES	\$1,159,900	\$1,159,900	\$1,159,900
\$1,802,897	\$1,922,700	\$89,755	\$1,952,115	LIABILITY INSURANCE FUND	\$2,056,800	\$2,056,800	\$2,056,800
\$1,109,246	\$1,185,800	\$22,597	\$1,150,000	WORKERS COMPENSATION	\$1,385,800	\$1,385,800	\$1,385,800
\$2,310	\$24,800	\$14,986	\$20,000	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$3,766,504	\$4,012,000	\$1,645,683	\$3,909,000	CONSOLIDATED FOOD SERVICE	\$4,106,751	\$4,106,751	\$4,106,751
\$431,455,961	\$447,908,794	\$196,225,966	\$448,815,914	GRAND TOTAL	\$456,806,381	\$452,039,122	\$453,932,504

2009 Dane County Budget In Brief

Operating Revenue Summary by Category							
2007 REVENUE	* * * * * 2008 * * * * * REVENUE AS MODIFIED	REV THRU 06/30/08	TOTAL EST REVENUE	CATEGORY NAME	* * * * * 2009 * * * * * AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$157,752,877	\$164,369,005	\$69,608,227	\$164,431,695	TAXES	\$179,409,792	\$169,262,897	\$169,262,897
\$180,140,406	\$190,559,614	\$89,353,747	\$190,750,050	INTERGOVERNMENTAL REVENUES	\$186,323,718	\$188,925,324	\$189,417,168
\$2,206,461	\$1,456,365	\$382,429	\$1,127,439	LICENSES & PERMITS	\$1,521,965	\$1,586,965	\$1,586,965
\$1,692,128	\$2,033,800	\$701,196	\$1,797,268	FINES, FORFEITS AND PENALTIES	\$2,028,400	\$2,058,400	\$2,058,400
\$47,414,657	\$50,528,211	\$21,494,195	\$49,607,483	PUBLIC CHARGES FOR SERVICES	\$50,451,855	\$50,666,955	\$51,623,255
\$28,307,189	\$24,316,475	\$10,307,703	\$26,607,161	INTERGOVRN CHARGE FOR SERVICE	\$25,612,901	\$26,152,461	\$26,287,861
\$13,942,242	\$13,696,524	\$4,094,582	\$13,688,618	MISCELLANEOUS REVENUE	\$10,508,950	\$12,462,320	\$12,772,158
\$0	\$948,800	\$283,888	\$806,200	OTHER FINANCING SOURCES	\$948,800	\$923,800	\$923,800
\$431,455,961	\$447,908,794	\$196,225,966	\$448,815,914	GRAND TOTAL	\$456,806,381	\$452,039,122	\$453,932,504

Operating Revenue Summary by Activity

2007 REVENUE	***** REVENUE AS MODIFIED	***** 2008 REV THRU 06/30/08	***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** 2009 ACGY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
GENERAL GOVERNMENT								
\$137,975,026	\$143,903,433	\$55,402,335	\$143,569,365	GENERAL COUNTY	03	\$152,802,332	\$147,439,274	\$148,553,816
\$385,061	\$354,170	\$228,321	\$338,627	EXECUTIVE	09	\$367,071	\$407,771	\$407,771
\$312,948	\$227,475	\$143,241	\$228,667	CLERK	12	\$252,925	\$255,925	\$255,925
\$10,796,950	\$12,275,166	\$3,588,118	\$12,711,593	ADMINISTRATION	15	\$12,579,451	\$12,542,451	\$12,548,351
\$8,516,501	\$7,870,000	\$2,385,206	\$7,979,062	TREASURER	18	\$7,870,000	\$7,591,000	\$6,800,838
\$3,753,729	\$3,759,300	\$1,570,297	\$3,829,875	CORPORATION COUNSEL	21	\$3,894,500	\$3,980,600	\$3,972,600
\$3,581,020	\$3,629,904	\$1,756,642	\$3,552,473	REGISTER OF DEEDS	24	\$3,637,104	\$3,637,104	\$3,637,104
\$0	\$0	\$0	\$0	MISCELLANEOUS APPROPRIATIONS	27	\$0	\$0	\$0
\$165,321,234	\$172,019,449	\$65,074,159	\$172,209,662	GENERAL GOVERNMENT	TOTL	\$181,403,383	\$175,854,125	\$176,176,405
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$5,856,791	\$6,565,750	\$2,540,893	\$6,199,856	CLERK OF COURTS	30	\$6,618,350	\$6,618,350	\$6,618,350
\$295,095	\$296,500	\$130,713	\$304,495	FAMILY COURT COUNSELING	33	\$298,200	\$311,200	\$311,200
\$264,465	\$580,541	\$89,146	\$336,941	CORONER	36	\$272,000	\$549,200	\$549,200
\$1,110,955	\$1,248,223	\$164,305	\$1,096,023	DISTRICT ATTORNEY	39	\$1,097,700	\$1,097,700	\$1,097,700
\$7,691,768	\$8,039,287	\$2,829,737	\$7,858,884	SHERIFF	42	\$7,726,950	\$7,980,950	\$8,071,550
\$87,585	\$204,900	\$44,560	\$223,861	PUBLIC SAFETY COMMUNICATIONS	45	\$168,100	\$168,100	\$168,100
\$818,376	\$936,460	\$259,795	\$1,040,815	EMERGENCY MANAGEMENT	48	\$569,805	\$569,805	\$569,805
\$101,678	\$233,616	\$20,289	\$198,042	JUVENILE COURT PROGRAM	51	\$196,800	\$291,300	\$293,300
\$16,226,713	\$18,105,277	\$6,079,438	\$17,258,917	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$16,947,905	\$17,586,605	\$17,679,205
HEALTH & HUMAN SERVICES								
\$729,234	\$4,982,479	\$2,490,332	\$4,982,479	BOARD OF HEALTH	53	\$5,049,527	\$5,149,637	\$5,151,531
\$160,460,219	\$160,736,918	\$82,902,817	\$161,396,449	HUMAN SERVICES DEPARTMENT	54	\$163,533,049	\$163,877,279	\$164,380,209
\$13,694	\$14,000	\$13,450	\$14,000	VETERANS SERVICE OFFICE	57	\$14,000	\$14,000	\$14,000
\$161,203,147	\$165,733,397	\$85,406,600	\$166,392,928	HEALTH & HUMAN SERVICES	TOTL	\$168,596,576	\$169,040,916	\$169,545,740

2009 Dane County Budget In Brief

Operating Revenue Summary by Activity

2007 REVENUE	* * * * * 2008 * * * * * REVENUE AS MODIFIED	* * * * * 2008 * * * * * REV THRU 06/30/08	* * * * * 2008 * * * * * TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	* * * * * 2009 * * * * * ACGY REQUEST	* * * * * 2009 * * * * * CO EXEC RECOM	* * * * * 2009 * * * * * ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$3,902,040	\$5,490,228	\$619,053	\$5,173,860	PLANNING AND DEVELOPMENT	60	\$4,057,695	\$4,093,445	\$4,093,445
\$1,076,336	\$4,650,367	\$205,403	\$4,642,867	LAND & WATER RESOURCES	63	\$1,230,300	\$2,215,300	\$2,215,300
\$681,519	\$649,300	\$332,434	\$648,837	LAND INFORMATION OFFICE	86	\$679,300	\$679,300	\$679,300
\$7,920,853	\$6,767,100	\$2,444,832	\$6,484,277	SOLID WASTE	89	\$7,117,100	\$7,084,600	\$7,084,600
\$13,580,749	\$17,556,995	\$3,601,723	\$16,949,841	CONSERVATION & ECONOMIC DEV	TOTL	\$13,084,395	\$14,072,645	\$14,072,645
CULTURE, EDUC & RECREATION								
\$1,512,109	\$2,303,456	\$525,246	\$2,362,005	LAND & WATER RESOURCES	63	\$1,671,625	\$1,762,625	\$1,927,225
\$4,017,531	\$4,158,801	\$2,074,286	\$4,159,600	LIBRARY	68	\$4,372,251	\$4,120,680	\$4,393,158
\$658,404	\$614,977	\$104,470	\$616,487	HENRY VILAS ZOO	74	\$994,250	\$681,130	\$681,130
\$176,918	\$180,347	\$107,567	\$219,314	EXTENSION	80	\$146,047	\$150,547	\$150,547
\$9,206,027	\$10,058,300	\$5,715,622	\$10,796,637	ALLIANT ENERGY CENTER	92	\$9,089,900	\$9,089,900	\$9,089,900
\$15,570,989	\$17,315,881	\$8,527,190	\$18,154,043	CULTURE, EDUC & RECREATION	TOTL	\$16,274,073	\$15,804,882	\$16,241,960
PUBLIC WORKS								
\$22,566,549	\$19,630,555	\$10,675,328	\$20,611,421	PUBLIC WORKS, HWY & TRANSP.	71	\$20,651,149	\$20,617,649	\$20,367,649
\$23,696,475	\$23,667,400	\$9,672,361	\$23,145,501	AIRPORT	83	\$24,127,600	\$23,341,000	\$24,127,600
\$46,263,024	\$43,297,955	\$20,347,689	\$43,756,922	PUBLIC WORKS	TOTL	\$44,778,749	\$43,958,649	\$44,495,249
DEBT SERVICE								
\$13,290,106	\$13,849,841	\$7,189,167	\$14,093,601	DEBT SERVICE	65	\$15,721,300	\$15,721,300	\$15,721,300
\$13,290,106	\$13,849,841	\$7,189,167	\$14,093,601	DEBT SERVICE	TOTL	\$15,721,300	\$15,721,300	\$15,721,300
\$431,455,961	\$447,908,794	\$196,225,966	\$448,815,914	GRAND TOTAL		\$456,806,381	\$452,039,122	\$453,932,504

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.

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

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

Enterprise Funds

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

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

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

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

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

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

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

Internal Service Funds

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

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

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 – an employee working what is considered to be a standard work week, which is generally 40 hours per week.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.
Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting Principals (defined below)
GASB	Governmental Accounting Standards Board (defined below)
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" 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 (defined above)
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.

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.

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.