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# ***2014 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 497,021, 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 Capital of Wisconsin and home to the University of Wisconsin-Madison, with its enrollment of 42,820 students.

Dane County is home to Epic Systems, a leading healthcare software company; Oscar Mayer Foods, a leading national meat processing company; Spectrum Brands, a global consumer products company; CUNA Mutual, a leading provider of financial 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 approximately 2,300 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 six elected County officials whose offices are established by the constitution of the State of Wisconsin and who are elected in the fall of every even numbered year. These offices are the Clerk of Courts, County Clerk, District Attorney, Register of Deeds, Sheriff and Treasurer. Elected officials serve as the head of their respective agencies and carry out the policies established by the State Legislature and the County Board.

In addition to the six elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Extension, Family Court Services, Human Services, Juvenile Court, Land & Water Resources, Medical Examiner, 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.

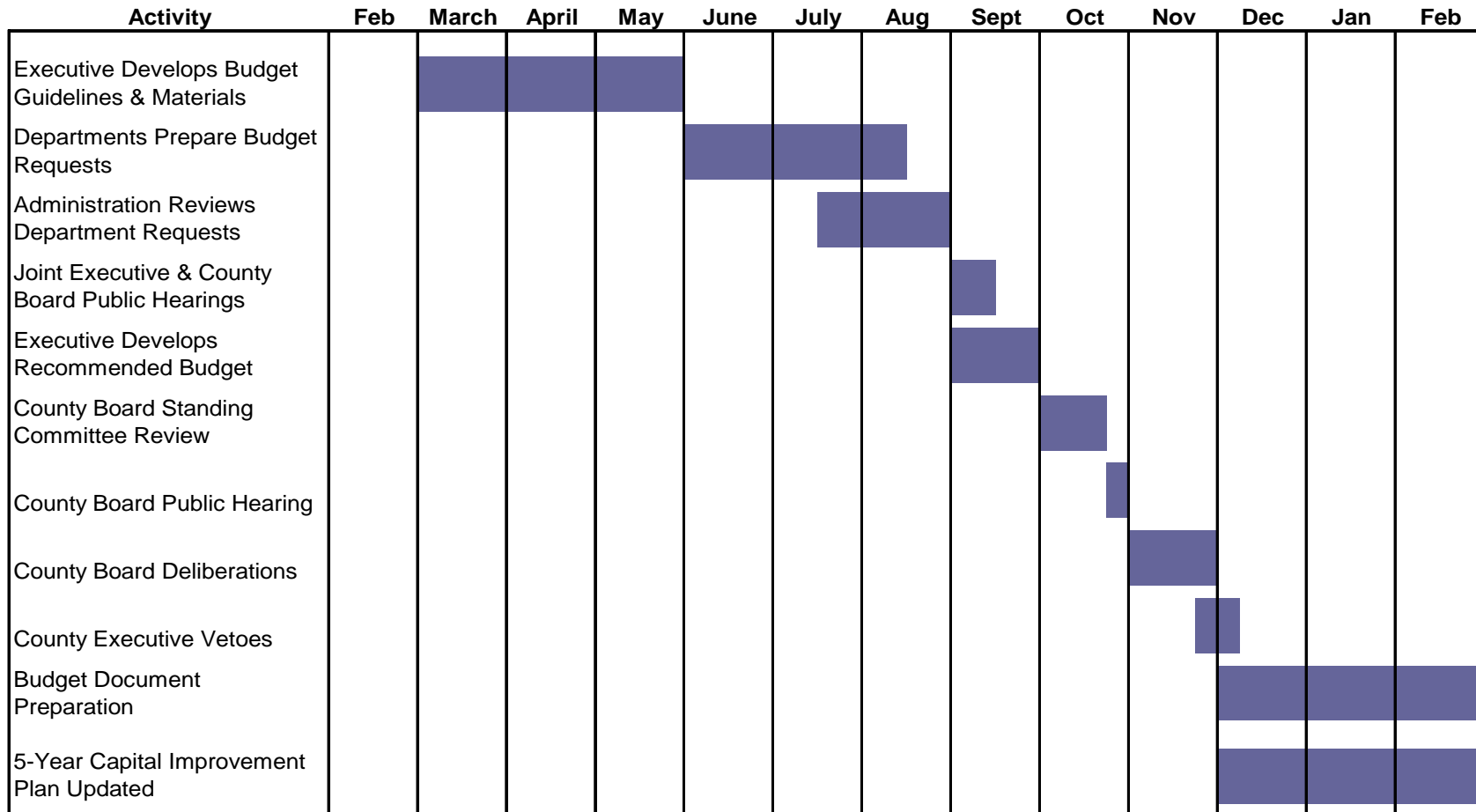
### 2) Public Safety and Criminal Justice

Departments:	Clerk of Courts	Sheriff
	Miscellaneous Appropriations	Family Court Services
	Public Safety Communications	Medical Examiner
	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



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

During the annual budget process, from May through July, departments develop 5-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. The department plans are included in their annual budget requests. 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 and August departments meet with DOA to submit their budget requests to the County Executive. A compilation of department requests is provided to the County Board no later than 10 working days following the submission of the final departmental budget request, but no later than the Wednesday following Labor Day. In September, the DOA makes recommendations to the County Executive on individual decision items. The County Executive and County Board hold public hearings on the departmental budget requests. The County Executive uses DOA's recommendations and information from the requesting departments to develop the Recommended Budget and accompanying Operating and Capital Budget Appropriations Resolutions, which are submitted to the County Board by October 1st of each year.

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

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

Once final budget action is completed, the adopted budget document is prepared and 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 2014 County budget increases the County's net property tax rate from \$3.01 in 2013 to \$3.11 for 2014.

The budget authorizes total expenditures of \$509.6 million for operations in 2014, which are financed by \$314.6 million of program and outside revenues, \$47.9 million of county sales taxes, and \$148.3 million of county property tax levy funds. The separate Capital Budget includes \$51.6 million for capital spending in 2014, which is financed by \$51.6 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2014 of \$561.2 million is financed by \$366.2 million in outside revenues and borrowing, \$47.9 million in county sales taxes, and \$148.3 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 151, 2013-14, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 152, 2013-14, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

### *Operating Budget Expenditures by Activity*

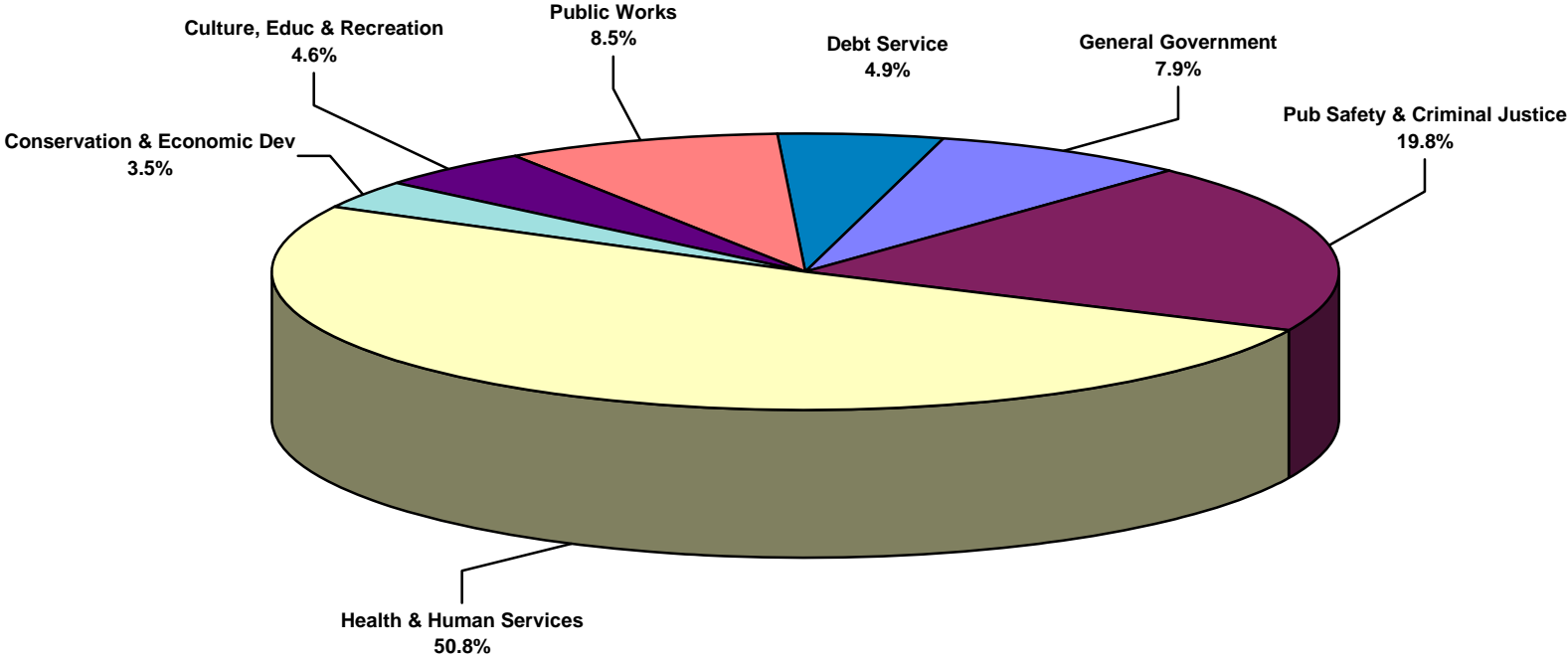
The following table summarizes the adopted operating budget expenditures by activity.

<b>2014 Adopted Operating Budget - Expenditures by Activity</b>	
General Government	\$40,060,898
Public Safety & Criminal Justice	\$101,153,703
Health & Human Services	\$259,121,657
Conservation & Economic Development	\$17,583,205
Culture, Education & Recreation	\$23,325,218
Public Works	\$43,438,114
Debt Service	\$24,940,400
<b>Total Operating Budget</b>	<b>\$509,623,195</b>

Health & Human Services agencies account for 50.8% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.8% of operating budget expenditures. This information is shown graphically in the chart on the next page.



# Expenditures by Activity 2014 Adopted Operating Budget



*Operating Budget Revenues by Source*

The following table summarizes the 2014 Adopted Operating Budget revenues by budget source category.

<b>2014 Adopted Operating Budget - Revenues by Budget Source Category</b>	
County Sales Tax	\$47,955,986
Licenses & Permits	\$1,575,290
Intergovernmental Charges for Services	\$42,280,839
Miscellaneous	\$3,625,960
County Property Tax	\$148,344,784
Other Financing Sources	\$117,100
Public Charges for Services	\$60,656,173
Fines, Forfeitures and Penalties	\$2,330,700
Intergovernmental Revenues	\$197,880,231
Other Taxes	\$6,136,100
Fund Balance Applied (Levied)	(\$1,279,968)
<b>Total Operating Budget</b>	<b>\$509,623,195</b>

County Sales Tax revenue represents a 1/2% (.5%) tax on the sale, lease or rental of personal property that is subject to State of Wisconsin Sales Tax. Property and services that are excluded from the State Sales Tax are also excluded from the County Sales Tax.

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

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

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

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

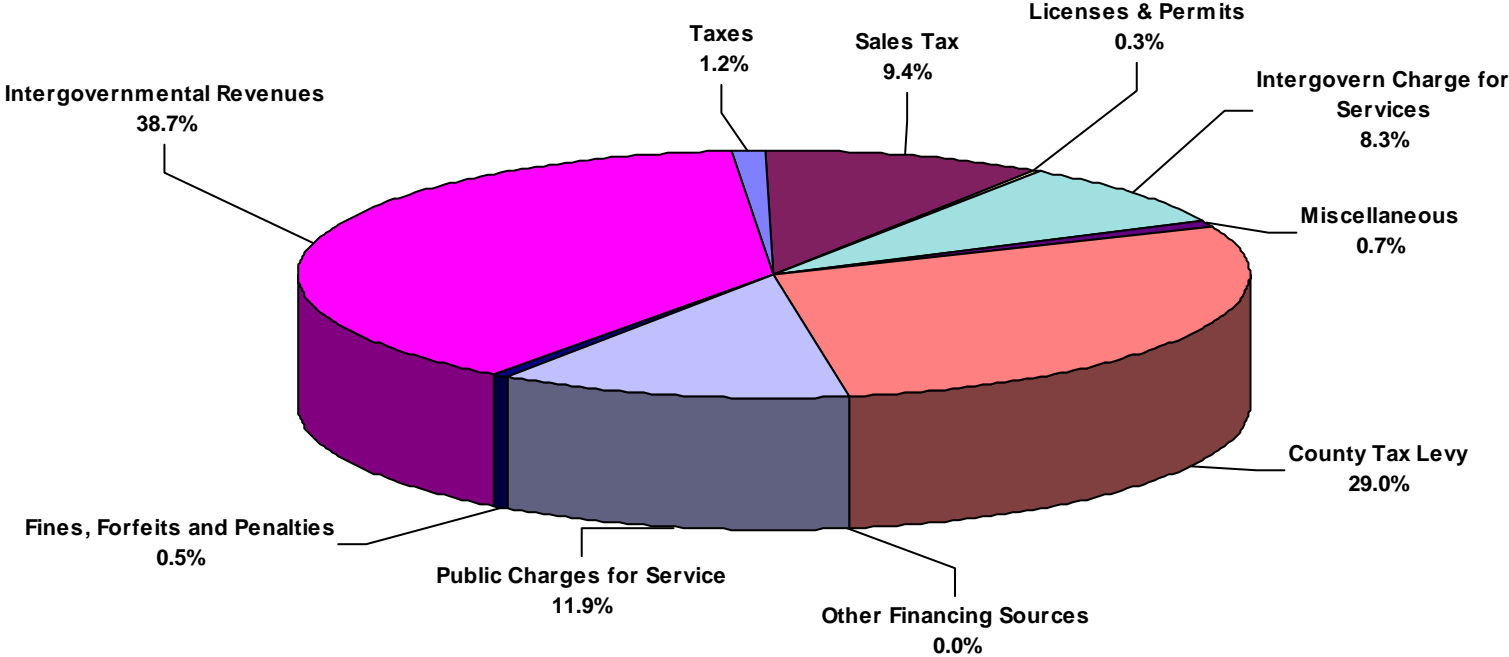
Public Charges for services are revenues received by the County for services provided to non-governmental bodies.

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

Intergovernmental revenues account for the largest share (38.7%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (29.0%) and sales tax revenues (9.4%).

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:

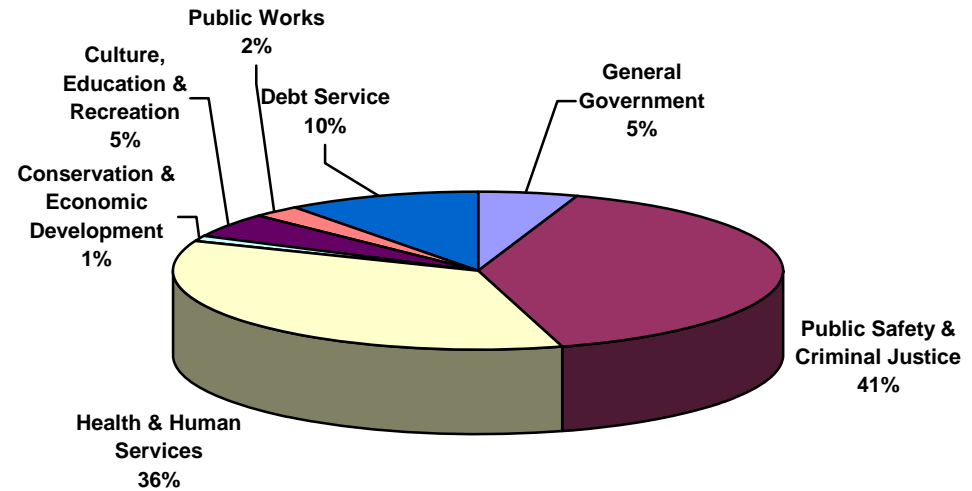
### 2014 Adopted Operating Revenues By Budget Source Category



*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 77% of all GPR funds. The following table and chart show GPR funds by activity for the 2014 Adopted Operating Budget.

2014 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$10,869,585
Public Safety & Criminal Justice	\$82,919,367
Health & Human Services	\$73,346,353
Conservation & Economic Development	\$2,362,334
Culture, Education & Recreation	\$10,767,911
Public Works	\$4,939,630
Debt Service	\$21,144,500
<b>Total Budget</b>	<b>\$206,349,680</b>



## State Imposed Tax Levy Limitations

Under Wisconsin Statutes county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2014 budget is 1.513%. The Adopted 2014 Budget is in compliance with this limitation by setting the levy increase within the increase in net new construction and adjustments for debt service and other applicable exclusions.

## 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 build upon the values important to residents by strengthening and building partnerships and making meaningful investments to strengthen children and families, to make communities safer, to enhance county parks and infrastructure, and to protect the county's lakes and natural resources.

### Human Services

Human Services is more than half the County's budget. Key changes for 2014 include:

- ◆ Create a new initiative that puts three professional “Mental Health Rapid Response Teams” in the Sun Prairie, Verona Area, and Madison Metropolitan School Districts to address helping students suffering from mental illness. This is a collaborative effort with schools.
- ◆ Provide \$2 million in capital funding to Domestic Abuse Intervention Services (DAIS) to ensure that construction of a new shelter for survivors of domestic violence and their families is completed in 2014. This is a collaborative effort with the community.
- ◆ Provide funding to expand the “Early Childhood Zone” created in 2013 to the Allied Drive Neighborhood and areas around Westside Elementary School in Sun Prairie. This is a collaborative effort with United Way.
- ◆ Create a new Elder Benefits Specialist position to ensure seniors have timely access to services and information through the Aging and Disability Resource Center (ADRC) and to help address the increase in the number seniors needing services.
- ◆ In the Capital Budget, \$750,000 for a collaborative effort with the City of Madison to acquire a site for development of new affordable housing units plus \$650,000 in the Capital Budget to fund the purchase of rental housing to be leased and operated by the Dane County Housing authority as affordable housing.

- ◆ Create a new Re-Entry Coordinator position to work with those in jail prior to their release to identify potential barriers to success and to help reintegrate those incarcerated into their families and communities.

### 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, Medical Examiner's Office, Public Safety Communications, and Juvenile Court. Key changes for 2014 include:

- ◆ Initiate a study of the 24/7 Alcohol Monitoring Program.
- ◆ Provide capital funding to begin planning for construction or renovation of the county's jail space pending the jail space study report that is due late in 2013.
- ◆ \$1 million for acquisition of a new telephone system for the county's Public Safety Communication (911) System.
- ◆ Over \$1,250,000 in funding for equipment and other capital improvements for the Sheriff's Office.
- ◆ In the Capital Budget, \$350,000 for replacement of outdoor warning sirens.

### Environmental Protection

The 2014 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$2.0 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$2.0 million in the Capital Budget for the Lake & Stream Preservation & Renewal Fund for acquisitions that improve the water quality of the Yahara River lakes and their tributaries.
- ◆ \$750,000 to implement recommendations from the Yahara CLEAN initiative.
- ◆ Over \$3.0 million in the Capital Budget for the Land & Water Legacy Fund including \$2.0 million for the Yahara Clean Remediation Program.
- ◆ \$750,000 to continue the Partnership for Recreation and Conservation (PARC) which will help provide capital assistance for local or nonprofit conservation projects that meet specific criteria.

- ◆ Creates the “Dane County Youth Conservation Corps” in partnership with Operation Fresh Start and a Partnerships & Outreach Coordinator position to focus on building community support for our parks and coordinate enhance private fundraising efforts.

Highways/Infrastructure

- ◆ \$6.15 million in the Capital Budget to complete the new Medical Examiner’s Building and \$2.0 million to complete the East Highway Garage Facility.
- ◆ Various road projects including \$2.8 million for reconstruction of County Highway M & S.
- ◆ \$35 million to fund construction of additional floors at the parking ramp at the Dane County Regional Airport.
- ◆ Over \$3 million for expansion of the landfill.

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**

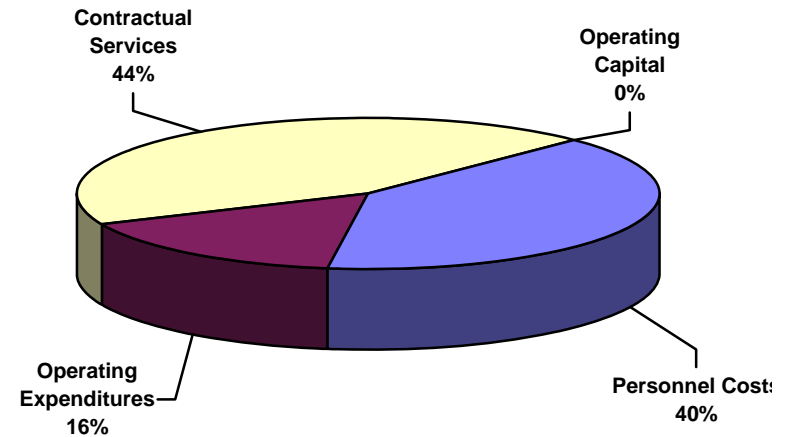
The 2014 Budget represents a net staffing decrease of 3.375 positions. This 3.375 FTE decrease is the result of adding 21.125 new positions and deleting 24.5 existing positions.

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	2.500	2.500
Health & Human Services	-11.875	5.125
Other County Government	<u>6.000</u>	<u>7.000</u>
Total Change in County-Funded Positions	-3.375	14.625

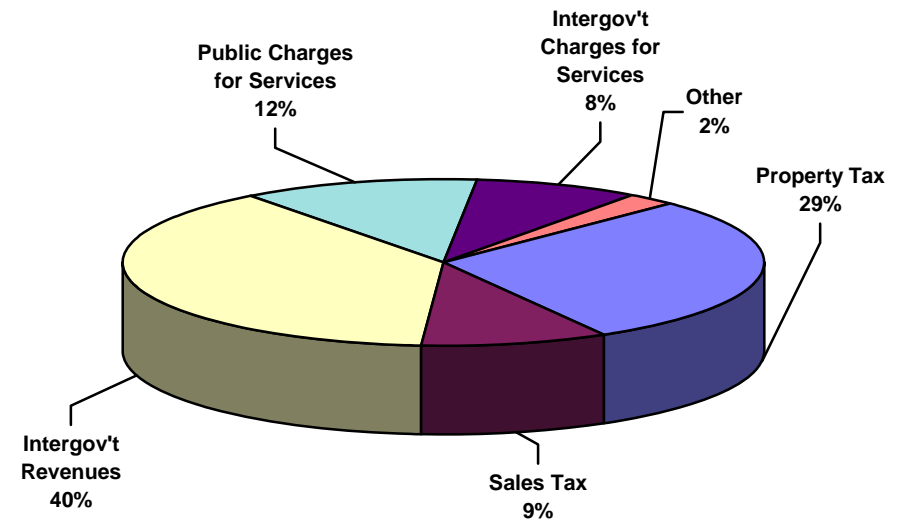
Use of Funds by Expense Category - All Funds

Personnel Costs	\$202,617,674
Operating Expenditures	\$81,933,442
Contractual Services	\$224,365,979
Operating Capital	\$706,100
<b>Total - All Categories</b>	<b>\$509,623,195</b>



Source of Funds by Revenue Category - All Funds

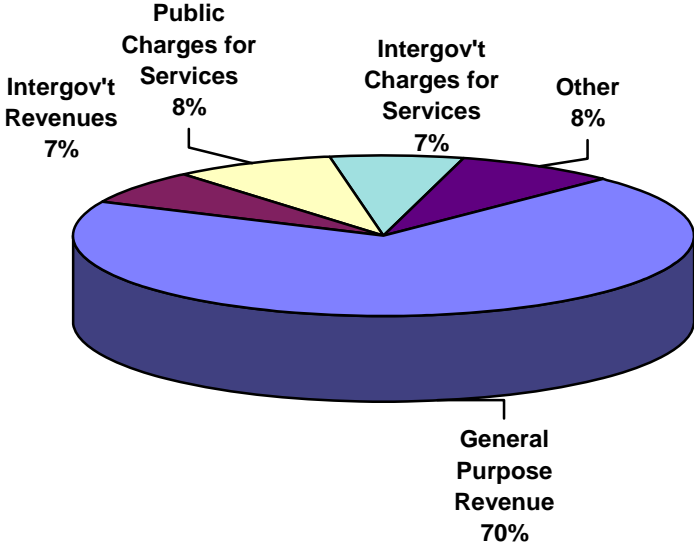
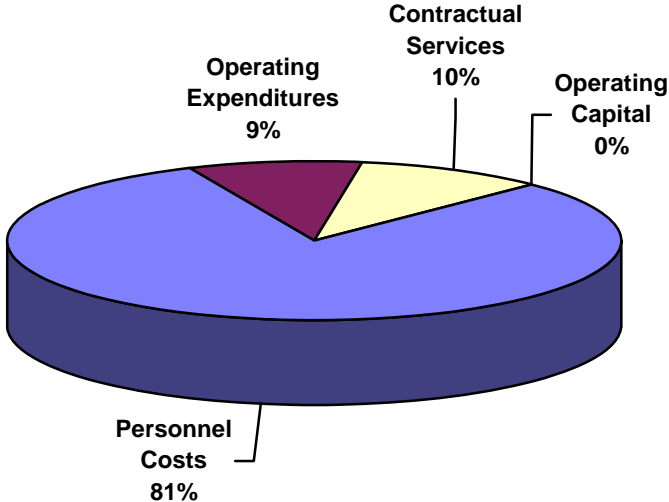
Property Tax	\$148,344,784
Sales Tax	\$47,955,986
Intergovernmental Revenues	\$197,880,231
Public Charges For Services	\$60,656,173
Intergovernmental Charges for Services	\$42,280,839
Other	
Other Taxes	\$6,136,100
Licenses & Permits	\$1,575,290
Fines, Forfeits and Penalties	\$2,330,700
Miscellaneous Revenue	\$3,625,960
Other Financing Sources	\$117,100
Change in Fund Balance Reserve	\$0
State Special Charges	\$47,727
Fund Balance/Retained Earnings Applied (Levied)	(\$1,327,695)
<b>Total - All Categories</b>	<b>\$509,623,195</b>





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

Uses of Funds	
Personnel Costs	\$117,515,277
Operating Expenditures	\$13,542,273
Contractual Services	\$14,500,379
Operating Capital	\$28,000
<b>Total - Uses of Funds</b>	<b>\$145,585,929</b>
Sources of Funds	
General Purpose Revenue	\$101,269,596
Intergovernmental Revenues	\$10,083,973
Public Charges for Services	\$11,972,404
Intergovernmental Charges for Services	\$10,314,206
Other	
Other Taxes	\$5,971,100
Licenses & Permits	\$972,290
Fines, Forfeits and Penalties	\$2,314,700
Miscellaneous Revenue	\$985,360
Other Financing Sources	\$47,100
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$1,655,200
<b>Total - Sources of Funds</b>	<b>\$145,585,929</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>



## Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Redaction Fund	Library	Human Services	CDBG Business Loan
Personnel Costs	\$0	\$98,800	\$0	\$191,200	\$600,500	\$43,180,214	\$0
Operating Expenditures	\$500	\$49,450	\$0	\$317,000	\$209,570	\$2,258,816	\$301,900
Contractual Services	\$0	\$413,600	\$5,752,026	\$0	\$3,644,451	\$187,651,228	\$10,500
Operating Capital	\$0		\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$ 500</b>	<b>\$561,850</b>	<b>\$5,752,026</b>	<b>\$508,200</b>	<b>\$4,454,521</b>	<b>\$233,090,258</b>	<b>\$312,400</b>
<b>Sources of Funds</b>							
General Purpose Revenues	\$0		\$5,752,026	\$0	\$4,368,421	\$56,326,028	\$0
Intergovernmental Revenues	\$0		\$0	\$0	\$0	\$175,183,278	\$0
Public Charges for Services	\$0		\$0	\$508,200	\$60,800	\$1,100,844	\$0
Intergovernmental Charges for Services	\$0	\$561,850	\$0	\$0	\$16,200	\$237,108	\$0
Other							
Other Taxes	\$0		\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0		\$0	\$0	\$0	\$243,000	\$0
Fines, Forfeits and Penalties	\$0		\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$500		\$0	\$0	\$0	\$0	\$52,800
Other Financing Sources	\$0		\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0		\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$ 500</b>	<b>\$561,850</b>	<b>\$5,752,026</b>	<b>\$508,200</b>	<b>\$4,445,421</b>	<b>\$233,090,258</b>	<b>\$52,800</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$9,100</b>	<b>\$ 0</b>	<b>\$259,600</b>

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

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personnel Costs	\$0	\$0	\$0	\$0	\$427,300	\$44,498,014
Operating Expenditures	\$514,400	\$0	\$0	\$0	\$188,500	\$3,840,136
Contractual Services	\$10,800	\$804,670	\$332,969	\$30,000	\$126,487	\$198,776,731
Operating Capital	\$0	\$0	\$0	\$0	\$35,000	\$35,000
<b>Total - Uses of Funds</b>	<b>\$525,200</b>	<b>\$804,670</b>	<b>\$332,969</b>	<b>\$30,000</b>	<b>\$777,287</b>	<b>\$247,149,881</b>
<b>Sources of Funds</b>						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$66,446,475
Intergovernmental Revenues	\$0	\$804,670	\$332,969	\$0	\$300	\$176,321,217
Public Charges for Services	\$0	\$0	\$0	\$0	\$749,200	\$2,419,044
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$0	\$815,158
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$243,000
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$71,800	\$0	\$0	\$0	\$2,500	\$127,600
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
<b>Total - Sources of Funds</b>	<b>\$71,800</b>	<b>\$804,670</b>	<b>\$332,969</b>	<b>\$30,000</b>	<b>\$752,000</b>	<b>\$246,402,494</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$453,400</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$25,287</b>	<b>\$747,387</b>

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

## Sources and Uses of Funds - Internal Service Funds

<b>Uses of Funds</b>	<b>Liability Insurance</b>	<b>Workers' Comp</b>	<b>Employee Benefits</b>	<b>Consolidated Food Service</b>	<b>Total</b>
Personnel Costs	\$0	\$0	\$0	\$2,094,200	\$2,094,200
Operating Expenditures	\$223,100	\$2,637,500	\$1,600	\$1,915,468	\$4,777,668
Contractual Services	\$1,754,700	\$165,000	\$0	\$12,041	\$1,931,741
Operating Capital	\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$1,977,800</b>	<b>\$2,802,500</b>	<b>\$1,600</b>	<b>\$4,021,709</b>	<b>\$8,803,609</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,745,100	\$2,800,000	\$0	\$4,185,286	\$8,730,386
Public Charges for Services	\$0	\$0	\$0	\$0	\$0
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	\$232,700	\$2,500	\$1,600	\$0	\$236,800
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$1,977,800</b>	<b>\$2,802,500</b>	<b>\$1,600</b>	<b>\$4,185,286</b>	<b>\$8,967,186</b>
<b>Increase/(Decrease) In Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,577</b>	<b>\$163,577</b>

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personnel Costs	\$4,603,900	\$6,544,483	\$11,413,900	\$13,205,000	\$1,872,300
Operating Expenditures	\$3,816,700	\$12,536,900	\$7,150,100	\$3,040,850	\$6,446,315
Contractual Services	\$798,219	\$3,181,228	\$941,353	\$3,472,353	\$623,775
Operating Capital	\$0	\$643,100	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$9,218,819</b>	<b>\$22,905,711</b>	<b>\$19,505,353</b>	<b>\$19,718,203</b>	<b>\$8,942,390</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$5,102,980	\$10,721,829	\$0
Intergovernmental Revenues	\$197,800	\$0	\$3,630,000	\$189,500	\$19,800
Public Charges for Services	\$8,150,800	\$24,730,800	\$6,000	\$543,500	\$8,877,525
Intergovernmental Charges for Services	\$299,100	\$0	\$10,612,773	\$8,261,374	\$328,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$16,000	\$0	\$0	\$0
Miscellaneous Revenue	\$279,000	\$95,600	\$36,600	\$2,000	\$47,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	(\$30,000)
<b>Total - Sources of Funds</b>	<b>\$8,926,700</b>	<b>\$24,842,400</b>	<b>\$19,505,353</b>	<b>\$19,718,203</b>	<b>\$9,242,325</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>(\$292,119)</b>	<b>\$1,936,689</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$299,935</b>

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

Uses of Funds	Methane Gas	Printing & Services	Total
Personnel Costs	\$176,000	\$694,600	\$38,510,183
Operating Expenditures	\$1,352,300	\$429,800	\$34,772,965
Contractual Services	\$0	\$140,200	\$9,157,128
Operating Capital	\$0	\$0	\$643,100
<b>Total - Uses of Funds</b>	<b>\$1,528,300</b>	<b>\$1,264,600</b>	<b>\$83,083,376</b>
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$15,824,809
Intergovernmental Revenues	\$0	\$0	\$4,037,100
Public Charges for Services	\$3,845,900	\$0	\$46,154,525
Intergovernmental Charges for Services	\$0	\$1,231,600	\$20,732,847
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$16,000
Miscellaneous Revenue	\$2,000	\$0	\$462,200
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$2,319,600)	\$0	(\$2,349,600)
<b>Total - Sources of Funds</b>	<b>\$1,528,300</b>	<b>\$1,231,600</b>	<b>\$84,994,881</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$ 0</b>	<b>(\$33,000)</b>	<b>\$1,911,505</b>

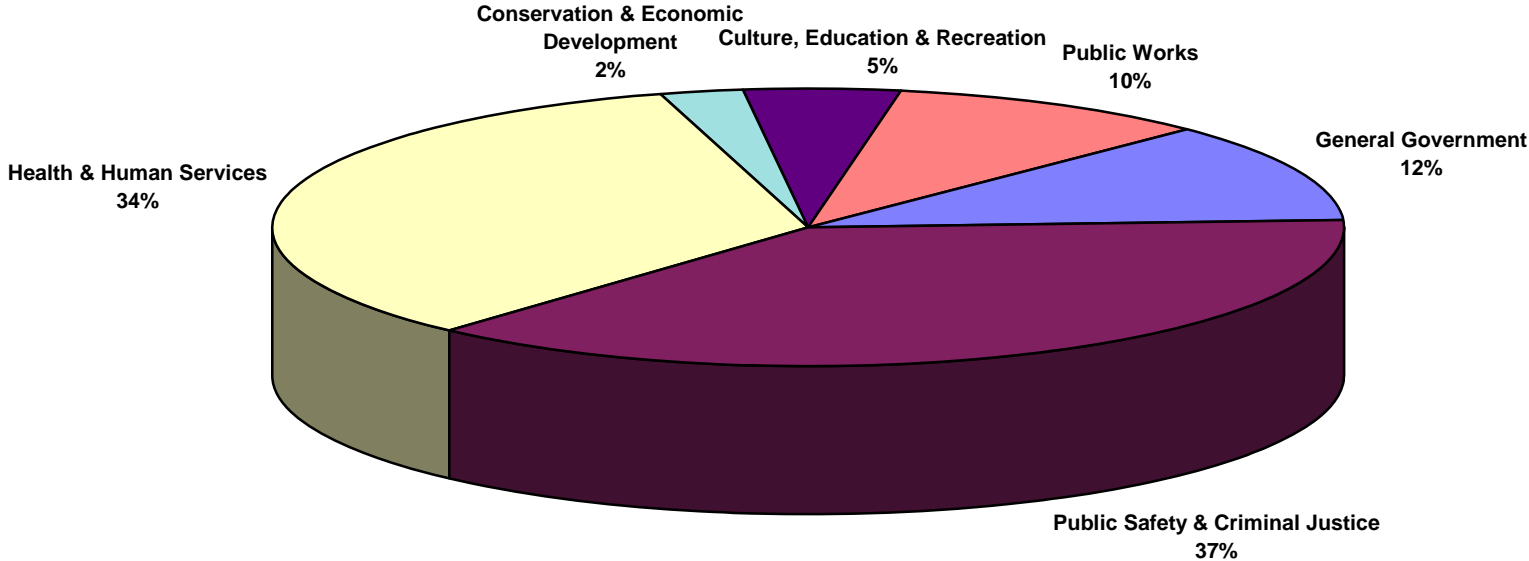
Position Summary By Department

Department	Actual 2012	Actual 2013	2014		
			Department Request	Executive Recommended	Adopted Budget
Administration	146.8500	147.850	147.85	149.85	152.350
Airport	73.0000	73.0000	73.0000	73.0000	73.000
Alliant Energy Center	34.0000	32.0000	32.0000	32.0000	32.0000
BOH Madison and Dane County	152.6000	146.80000	146.5000	146.5000	146.5000
Clerk of Courts	104.5000	105.0000	106.5000	105.0000	105.0000
Corporation Counsel	61.5000	61.5000	67.0000	67.0000	67.0000
County Board	4.7500	5.500	5.5000	5.50000	6.00000
County Clerk	4.7500	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	20.0000	20.0000	20.0000	20.0000	20.0000
District Attorney *	56.1000	59.1000	58.1000	58.1000	58.1000
Emergency Management **	11.0000	10.0000	9.5500	9.5500	9.5500
Executive	12.0000	16.8000	16.8000	16.8000	15.8000
Extension	10.6000	9.800	7.8000	7.8000	7.8000
Family Court Services	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	602.9500	645.1000	630.32500	632.025	633.5250
Juvenile Court Program	33.4500	33.4500	33.4500	33.4500	33.4500
Land & Water Resources *	51.0000	53.0000	52.0000	53.0000	53.0000
Land Information Office	3.0000	3.0000	3.0000	3.0000	3.0000
Library	7.0500	7.0500	7.0500	7.0500	7.0500
Medical Examiner	8.0000	10.0000	10.5000	10.5000	10.5000
Planning & Development	23.5000	23.5000	22.0000	23.00000	23.0000
Public Safety Communications	88.0000	88.0000	88.0000	88.0000	88.0000
Public Works, Hwy & Transp.	150.0000	150.0000	150.0000	150.0000	150.0000
Register of Deeds	18.3500	19.3500	19.3500	19.3500	19.3500
Sheriff	554.0000	554.0000	557.0000	554.0000	556.0000
Solid Waste	21.0000	23.000	21.0000	21.0000	21.0000
Treasurer	6.0000	6.0000	6.0000	6.0000	6.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
<b>Total Positions</b>	<b>2,274.9500</b>	<b>2,324.5500</b>	<b>2,312.0250</b>	<b>2,313.2250</b>	<b>2,318.7250</b>

Note: The 2014 columns represent the final number of positions following the implementation of all position changes.

\* 1.00 FTE removed from the base budget  
 \*\* .45 FTE removed from the base budget

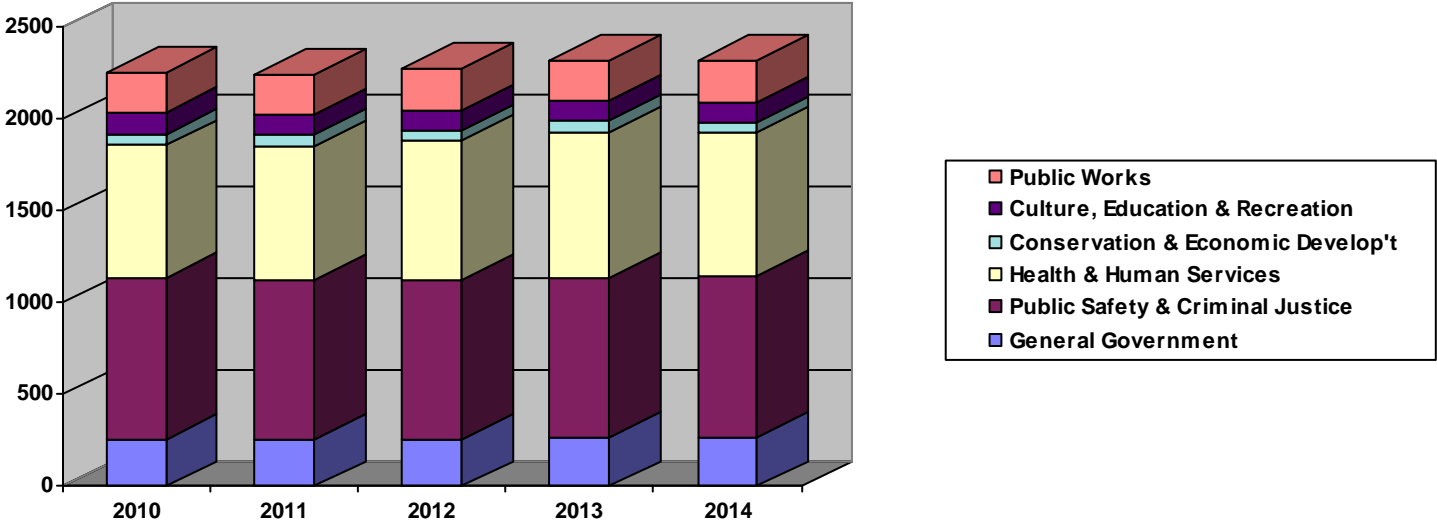
Positions by Activity - 2014





Positions by Activity - 2010 Through 2014

Activity	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Adopted 2014
General Government	256.2000	254.2000	254.2000	261.7500	271.2500
Public Safety & Criminal Justice	884.1000	870.5500	866.0500	870.5500	871.6000
Health & Human Services	718.1500	724.4500	761.5500	797.9000	786.0250
Conservation & Economic Development	63.8000	64.3000	60.5000	64.5000	55.0000
Culture, Education & Recreation	112.3500	111.3500	109.6500	106.8500	111.8500
Public Works	222.0000	222.0000	223.0000	223.0000	223.0000
<b>Total</b>	<b>2,256.6000</b>	<b>2,246.8500</b>	<b>2,274.9500</b>	<b>2,324.5500</b>	<b>2,318.7250</b>



<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>AIRPORT FUND</b>				
<b>AIRPORT</b>				
ADMINISTRATION	11,789,753	3,647,100		
AIRPORT PARKING LOT	2,672,700	8,746,900		
GENERAL AVIATION	163,779	484,000		
INDUSTRIAL AREA	266,579	1,222,800		
LANDING AREA	1,994,400	3,268,000		
MAINTENANCE	1,120,200	1,000		
TERMINAL COMPLEX	4,898,300	7,472,600		
<b>AIRPORT</b>	<b>22,905,711</b>	<b>24,842,400</b>	<b>(1,936,689)</b>	<b>Appropriation</b>
<b>BADGER PRAIRIE HEALTH CARE CTR FUND</b>				
<b>BPHCC-GENERAL OPERATIONS</b>				
BP-ADMINISTRATION	824,800	0		
BP-HEALTH CARE CENTER	18,893,403	8,996,374		
<b>BPHCC-GENERAL OPERATIONS</b>	<b>19,718,203</b>	<b>8,996,374</b>	<b>10,721,829</b>	<b>Appropriation</b>
<b>BOARD OF HEALTH-MADISON/DANE FUND</b>				
<b>BOARD OF HEALTH-MADISON/DANE</b>				
BH-ADMINISTRATION	5,752,026	0		
BH-BOARD OF HEALTH	0	0		
BH-EMERGENCY PREPAREDNESS	0	0		
BH-EPIDEMIOLOGY	0	0		
BH-TOBACCO COMPLIANCE	0	0		
BH-WEST NILE VIRUS	0	0		
BH-WIC GRANT FUNDED	0	0		
BH-WISCONSIN WELL WOMAN	0	0		
<b>BOARD OF HEALTH-MADISON/DANE</b>	<b>5,752,026</b>	<b>0</b>	<b>5,752,026</b>	<b>Appropriation</b>
<b>BRIDGE AID FUND</b>				
<b>BRIDGE AID</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>Appropriation</b>
<b>CAPITAL PROJECTS FUND</b>				
<b>CAPITAL PROJECTS OPERATING TRANSFERS</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>Appropriation</b>

## 2014 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>CDBG CR-CRLF FUND</b>				
CDBG BUSINESS LOAN FUND	312,400	52,800	259,600	Appropriation
<b>CDBG GENERAL FUND</b>				
CDBG HOUSING LOAN FUND	804,670	804,670	0	Appropriation
<b>COMMERCE CRLF FUND</b>				
COMMERCE REVOLVING	525,200	71,800	453,400	Appropriation
<b>CONSOLIDATED FOOD SERVICE FUND</b>				
CONSOLIDATED FOOD SERVICE				
CFS-THEMIS CAFE	0	0		
CONSOLIDATED FOOD SERVICE	4,021,709	4,185,286		
CONSOLIDATED FOOD SERVICE	4,021,709	4,185,286	(163,577)	Appropriation
<b>DANE COUNTY CONSERVATION FUND</b>				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
<b>DANECOM FUND</b>				
DANECOM	561,850	561,850	0	Appropriation
<b>DEBT SERVICE FUND</b>				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	5,096,600	0		
PRINCIPAL ON LOAN	19,833,800	3,795,900		
DEBT SERVICE	24,940,400	3,795,900	21,144,500	Appropriation
<b>EMPLOYEE BENEFITS FUND</b>				
EMPLOYEE BENEFITS FUND	1,600	1,600	0	Appropriation

<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>GENERAL FUND</b>				
<b>ADMINISTRATION-FACILITIES MGMT</b>				
ADMINISTRATION	0	0		
JANITORIAL SERVICES	2,866,100	1,608,400		
MAINTENANCE&CONSTR SERVICES	4,481,000	1,758,100		
WEAPONS SCREENING	343,700	0		
<b>ADMINISTRATION-FACILITIES MGMT</b>	<b>7,690,800</b>	<b>3,366,500</b>	<b>4,324,300</b>	<b>Appropriation</b>
<b>ADMINISTRATION-GENERAL OPERATI</b>				
ADMINISTRATION	960,095	355,300		
CONTROLLER	1,430,506	18,800		
EMPLOYEE RELATIONS	607,140	51,100		
INFORMATION MANAGEMENT	4,749,200	457,700		
PURCHASING	193,320	55,000		
<b>ADMINISTRATION-GENERAL OPERATI</b>	<b>7,940,261</b>	<b>937,900</b>	<b>7,002,361</b>	<b>Appropriation</b>
<b>AEC COUNTY SUBSIDIZED</b>	<b>59,122</b>	<b>0</b>	<b>59,122</b>	<b>Appropriation</b>
<b>ALLIANT CENTER COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>
<b>ALLIANT ENERGY CENTER DANE CO</b>				
ADMINISTRATION	2,151,619	343,200		
AGRICULTURAL EXHIBIT BUILDINGS	463,100	408,500		
ARENA	449,100	394,400		
COLISEUM	2,106,100	2,302,500		
CONFERENCE CENTER	372,000	528,900		
EXHIBITION HALL	3,175,300	4,444,400		
LANDSCAPE AREAS	265,800	439,300		
PARKING LOTS	235,800	65,500		
<b>ALLIANT ENERGY CENTER DANE CO</b>	<b>9,218,819</b>	<b>8,926,700</b>	<b>292,119</b>	<b>Appropriation</b>
<b>BADGER STATE GAMES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>

## 2014 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>CLERK OF COURTS-GEN OPERATIONS</b>				
ALTERNATIVES TO INCARCERATION	418,500	0		
COURT COMMISSIONER CENTER	2,967,200	1,108,600		
GENERAL COURT SUPPORT	7,425,762	4,523,350		
GUARDIAN AD LITEM	642,760	379,200		
<b>CLERK OF COURTS-GEN OPERATIONS</b>	<b>11,454,222</b>	<b>6,011,150</b>	<b>5,443,072</b>	<b>Appropriation</b>
<b>CONVENTION &amp; VISITORS BUREAU</b>				
<b>CONVENTION &amp; VISITORS BUREAU</b>	<b>294,401</b>	<b>0</b>	<b>294,401</b>	<b>Appropriation</b>
<b>CORP COUNSEL-GENERAL OPERATION</b>				
CHILD SUPPORT AGENCY	5,081,551	4,233,761		
CORP COUNSEL-GENERAL OPERATION	1,036,222	153,596		
PERMANENCY PLANNING LEGAL SERV	1,393,593	401,418		
<b>CORP COUNSEL-GENERAL OPERATION</b>	<b>7,511,366</b>	<b>4,788,775</b>	<b>2,722,591</b>	<b>Appropriation</b>
<b>COUNTY CLERK</b>				
ADMINISTRATION	444,820	136,250		
ELECTIONS	295,375	164,460		
<b>COUNTY CLERK</b>	<b>740,195</b>	<b>300,710</b>	<b>439,485</b>	<b>Appropriation</b>
<b>DANE COUNTY HISTORICAL SOCIETY</b>				
<b>DANE COUNTY HISTORICAL SOCIETY</b>	<b>5,094</b>	<b>0</b>	<b>5,094</b>	<b>Appropriation</b>
<b>DISTRICT ATTORNEY</b>				
CRMNL&TRFFC-ADULT	2,539,820	105,100		
CRMNL&TRFFC-JUVENILE	344,740	100		
DEFERRED PROSECUTION PROGRAM	714,840	135,850		
VICTIM/WITNESS	2,009,380	897,400		
<b>DISTRICT ATTORNEY</b>	<b>5,608,780</b>	<b>1,138,450</b>	<b>4,470,330</b>	<b>Appropriation</b>
<b>EMERGENCY MGMT-GEN OPERATIONS</b>				
EMERGENCY MEDICAL SERVICES	395,844	6,680		
EMERGENCY PLANNING	681,559	228,395		
HAZARDOUS MATERIALS PLANNING	242,374	115,751		
<b>EMERGENCY MGMT-GEN OPERATIONS</b>	<b>1,319,777</b>	<b>350,826</b>	<b>968,951</b>	<b>Appropriation</b>

<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>EXECUTIVE</b>				
CULTURAL AFFAIRS	462,510	209,071		
EXECUTIVE	956,969	0		
LEGISLATIVE LOBBYIST	117,150	0		
OFFICE OF ECON & WORKFORCE DEV	465,297	259,500		
OFFICE OF EQUAL OPPORTUNITY	284,867	0		
<b>EXECUTIVE</b>	<b>2,286,793</b>	<b>468,571</b>	<b>1,818,222</b>	<b>Appropriation</b>
<b>EXTENSION</b>	<b>1,040,747</b>	<b>270,732</b>	<b>770,015</b>	<b>Appropriation</b>
<b>FAMILY COURT SERVICES</b>	<b>1,074,190</b>	<b>418,300</b>	<b>655,890</b>	<b>Appropriation</b>
<b>GENERAL COUNTY REVENUES</b>	<b>322,756</b>	<b>55,628,469</b>	<b>(55,305,713)</b>	<b>Appropriation</b>
<b>HENRY VILAS ZOO</b>	<b>2,520,800</b>	<b>1,146,756</b>	<b>1,374,044</b>	<b>Appropriation</b>
<b>HIGHWAY GENERAL FUND PROGRAMS</b>				
PARKING RAMP	268,100	785,900		
WISC RIVER RAIL TRANSIT COMM	28,600	0		
<b>HIGHWAY GENERAL FUND PROGRAMS</b>	<b>296,700</b>	<b>785,900</b>	<b>(489,200)</b>	<b>Appropriation</b>
<b>HWY PUBLIC WORKS ENGINEERING</b>	<b>729,850</b>	<b>404,000</b>	<b>325,850</b>	<b>Appropriation</b>
<b>JUVENILE COURT PROGRAM</b>				
ADMIN & RECEPTION CENTER	937,740	0		
DETENTION	1,342,130	88,700		
HOME DETENTION	193,500	67,500		
SHELTER HOME	841,720	129,100		
<b>JUVENILE COURT PROGRAM</b>	<b>3,315,090</b>	<b>285,300</b>	<b>3,029,790</b>	<b>Appropriation</b>

## 2014 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>LAND &amp; WATER RESOURCES</b>				
CONSERVATION	1,255,960	1,224,390		
HERITAGE CENTER	147,100	135,500		
L & W RESOURCES ADMINISTRATION	799,790	50,200		
LAKE MANAGEMENT	467,200	76,300		
LAKES & WATERSHED	351,374	142,700		
LAND ACQUISITION	340,010	247,525		
PARK OPERATIONS	3,030,640	1,180,175		
WATER RESOURCE ENGINEERING	587,600	3,600		
<b>LAND &amp; WATER RESOURCES</b>	<b>6,979,674</b>	<b>3,060,390</b>	<b>3,919,284</b>	<b>Appropriation</b>
<b>LEGISLATIVE SERVICES</b>	<b>1,035,044</b>	<b>0</b>	<b>1,035,044</b>	<b>Appropriation</b>
<b>MEDICAL EXAMINER</b>	<b>1,671,700</b>	<b>813,500</b>	<b>858,200</b>	<b>Appropriation</b>
<b>MISC APPS-HUMANE SOCIETY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>
<b>MISCELLANEOUS CRIMINAL JUSTICE</b>	<b>205,800</b>	<b>0</b>	<b>205,800</b>	<b>Appropriation</b>
<b>PERSONNEL SAVINGS INITIATIVES</b>	<b>(607,500)</b>	<b>0</b>	<b>(607,500)</b>	<b>Appropriation</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
CAPITAL AREA REGIONAL PLAN COM	694,164	0		
COMMUNITY ANALYSIS & PLANNING	0	0		
COMMUNITY DEVELOPMENT	0	0		
PLANNING DIVISION	628,900	169,300		
RECORDS AND SUPPORT	834,850	144,600		
ZONING & PLAT REVIEW	946,115	459,365		
<b>PLANNING &amp; DEVELOPMENT</b>	<b>3,104,029</b>	<b>773,265</b>	<b>2,330,764</b>	<b>Appropriation</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>	<b>7,946,125</b>	<b>193,800</b>	<b>7,752,325</b>	<b>Appropriation</b>
<b>REGISTER OF DEEDS</b>	<b>1,500,590</b>	<b>3,626,248</b>	<b>(2,125,658)</b>	<b>Appropriation</b>
<b>RHYTHM &amp; BOOMS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>

<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>SHERIFF</b>				
ADMINISTRATION	5,135,650	45,000		
FIELD SERVICES	17,055,520	3,246,100		
FIREARMS TRAINING CENTER	179,500	143,800		
SECURITY SERVICES	32,666,674	3,876,800		
SUPPLEMENTAL DUTY	0	0		
SUPPORT SERVICES	12,381,025	1,149,460		
TRAFFIC SAFETY SERVICES	577,800	0		
<b>SHERIFF</b>	<b>67,996,169</b>	<b>8,461,160</b>	<b>59,535,009</b>	<b>Appropriation</b>
<b>TREASURER</b>	<b>982,184</b>	<b>5,044,200</b>	<b>(4,062,016)</b>	<b>Appropriation</b>
<b>VETERANS SERVICES</b>	<b>561,170</b>	<b>14,700</b>	<b>546,470</b>	<b>Appropriation</b>
<b>HELP LOAN FUND</b>				
<b>HELP LOAN FUND</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>Appropriation</b>
<b>HIGHWAY FUND</b>				
<b>HIGHWAY</b>				
ADMINISTRATION	2,934,653	826,773		
FLEET & FACILITIES OPERATIONS	594,500	0		
HIGHWAY - PERSONAL SERVICES	0	0		
HIGHWAY CONSTRUCTION	(1,000)	0		
LOCAL SERVICES	2,771,200	2,771,200		
OPERATION & MAINTENANCE	6,304,000	3,993,000		
STATE & LOCAL SERVICES	0	0		
STATE SERVICES	6,801,900	6,801,900		
TRANSIT & ENVIRONMENTAL PRGMS	100,100	9,500		
<b>HIGHWAY</b>	<b>19,505,353</b>	<b>14,402,373</b>	<b>5,102,980</b>	<b>Appropriation</b>
<b>HOME PROGRAM FUND</b>				
<b>HOME LOAN FUND</b>	<b>332,969</b>	<b>332,969</b>	<b>0</b>	<b>Appropriation</b>



## 2014 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>HUMAN SERVICES FUND</b>				
<b>HUMAN SERVICES DEPARTMENT</b>				
ADULT COMMUNITY SERVICES	155,317,551	131,215,485		
CHILDREN YOUTH AND FAMILIES	53,777,668	26,516,910		
ECONOMIC ASSISTANCE AND WORK S	19,398,381	15,282,619		
HS ADMINISTRATION	4,596,658	3,749,216		
<b>HUMAN SERVICES DEPARTMENT</b>	<b>233,090,258</b>	<b>176,764,230</b>	<b>56,326,028</b>	<b>Appropriation</b>
<b>LAND &amp; WATER LEGACY FUND</b>				
<b>L &amp; W LEGACY OPERATING TRANSFERS</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>Appropriation</b>
<b>LAND INFORMATION FUND</b>				
<b>LAND INFORMATION OFFICE</b>	<b>777,287</b>	<b>752,000</b>	<b>25,287</b>	<b>Appropriation</b>
<b>LIABILITY INSURANCE FUND</b>				
<b>LIABILITY INSURANCE PRGRM FUND</b>	<b>1,977,800</b>	<b>1,977,800</b>	<b>0</b>	<b>Appropriation</b>
<b>LIBRARY FUND</b>				
<b>LIBRARY</b>	<b>4,454,521</b>	<b>77,000</b>	<b>4,377,521</b>	<b>Appropriation</b>
<b>METHANE GAS FUND</b>				
<b>METHANE GAS OPERATIONS</b>	<b>1,528,300</b>	<b>3,847,900</b>	<b>(2,319,600)</b>	<b>Appropriation</b>
<b>PRINTING AND SERVICES FUND</b>				
<b>PRINTING &amp; SERVICES</b>	<b>1,264,600</b>	<b>1,231,600</b>	<b>33,000</b>	<b>Appropriation</b>
<b>PUBLIC HEALTH DIVISION FUND</b>				
<b>HUMAN SERVICES-PUBLIC HEALTH</b>				
BIOTERRORISM	0	0		
ENVIRONMENTAL HEALTH	0	0		
HUMANE OFFICERS	0	0		
NURSING	0	0		
PUBLIC HEALTH-ADMINISTRATION	0	0		
<b>HUMAN SERVICES-PUBLIC HEALTH</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>SOCIAL SECURITY REDACTION-ROD FUND</b>				
SOCIAL SECURITY REDACTION-ROD	508,200	508,200	0	Appropriation
<b>SOLID WASTE FUND</b>				
	0	0	0	Appropriation
<b>SOLID WASTE</b>				
ADMINISTRATION&SPECIAL PROJCTS	951,165	17,000		
CLEANSWEEP	549,700	208,000		
COMPOST SITE	340,000	350,900		
RECYCLING	0	0		
RODEFELD-SITE #2	5,485,325	7,415,900		
TRANSFER STATION	1,574,900	1,280,525		
VERONA-SITE #1	41,300	0		
<b>SOLID WASTE</b>	<b>8,942,390</b>	<b>9,272,325</b>	<b>(329,935)</b>	<b>Appropriation</b>
<b>WORKERS COMPENSATION FUND</b>				
WORKERS COMPENSATION INSURANCE	2,802,500	2,802,500	0	Appropriation
<b>GROSS TOTALS</b>	<b>509,623,195</b>	<b>362,558,379</b>	<b>147,064,816</b>	

*2014 Dane County Budget In Brief*

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>COUNTY BOARD</b>						
Electronic Voting Room 201	\$32,000	\$16,000	\$16,000			Appropriation
<b>ADMINISTRATION</b>						
Automation Projects	\$350,000		\$350,000			Appropriation
Backup Info Tech Facility	\$300,000		\$300,000			Appropriation
CCB 1 <sup>st</sup> Floor Tenant Improvements	\$2,500,000		\$2,500,000			Appropriation
Computer Equipment	\$218,000		\$218,000			Appropriation
DAIS Shelter	\$2,000,000		\$2,000,000			Appropriation
Data Storage Upgrade	\$200,000		\$200,000			Appropriation
Fiber Network Connections	\$150,000		\$150,000			Appropriation
Medical Examiner Building	\$6,150,000		\$6,150,000			Appropriation
Network Infrastructure Upgrade	\$350,000		\$350,000			Appropriation
Northport Energy Efficiency Improvements	\$1,600,000		\$1,600,000			Appropriation
Single Room Occupancy Facility	\$750,000		\$750,000			Appropriation
Wireless Infrastructure Upgrade	\$300,000		\$300,000			Appropriation
CCB Concrete Replacement	\$42,500	\$17,100	\$25,400			Appropriation
Courthouse Security Upgrades	\$44,700		\$44,700			Appropriation
Fen Oak Roof Rehabilitation	\$168,600		\$168,600			Appropriation
X-Ray Machine Procurement	\$24,000		\$24,000			Appropriation
Fixed Asset Additions-Capital Budget	(\$20,000)		(\$20,000)			Appropriation
Vehicle Replacement	\$20,000		\$20,000			Appropriation
<b>CLERK OF COURTS</b>						
Digital Audio Visual System	\$300,000		\$300,000			Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>MEDICAL EXAMINER</b>							
Morgue Equipment	\$44,000		\$44,000				Appropriation
<b>DISTRICT ATTORNEY</b>							
Scanning Workstations	\$10,000		\$10,000				Appropriation
Space Planning & Improvements	\$10,000		\$10,000				Appropriation
Vehicles	\$30,000		\$30,000				Appropriation
Video Conferencing Equipment	\$10,000		\$10,000				Appropriation
<b>SHERIFF</b>							
AED Replacement	\$30,000		\$30,000				Appropriation
Blair Street Pier	\$35,000		\$35,000				Appropriation
Computer Software & Hardware	\$50,000		\$50,000				Appropriation
Dictaphone Replacement	\$7,500		\$7,500				Appropriation
Equipment for Vehicles	\$35,900		\$35,900				Appropriation
Jail Space Needs Analysis/Plan	\$8,000,000		\$8,000,000				Appropriation
MDC and Radar Units	\$78,900		\$78,900				Appropriation
Patrol Boat	\$250,000		\$250,000				Appropriation
Pave West Precinct Parking Lot	\$20,000		\$20,000				Appropriation
Repair/Replace DCLECT Doors	\$36,000		\$36,000				Appropriation
SRP Technology	\$7,100		\$7,100				Appropriation
Taser Replacement & Supplies	\$12,200		\$12,200				Appropriation
Vehicle & Equipment Replacement	\$688,650		\$688,650				Appropriation
<b>PUBLIC SAFETY COMMUNICATIONS</b>							
Replace 9-1-1 Telephone System	\$1,055,000		\$1,055,000				Appropriation

*2014 Dane County Budget In Brief*

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>EMERGENCY MANAGEMENT</b>							
EOC Equipment Replacement	\$25,000		\$25,000				Appropriation
Siren Replacement	\$350,000		\$350,000				Appropriation
<b>JUVENILE COURT</b>							
Facility Improvement/Repair	\$30,000		\$30,000				Appropriation
<b>BADGER PRAIRIE HEALTH CARE CENTER</b>							
Fixed Asset Additions-Capital Budget	(\$145,500)		(\$145,500)				Appropriation
Resident Care Equipment/Improvements	\$145,500		\$145,500				Appropriation
<b>HUMAN SERVICES</b>							
CPS Mobile Software Project	\$369,500		\$369,500				Appropriation
Rehab of Day Resource Center	\$75,000	\$75,000					Appropriation
Rental Housing Acquisition	\$650,000		\$650,000				Appropriation
Vehicle Replacement	\$68,500		\$68,500				Appropriation
<b>PLANNING &amp; DEVELOPMENT</b>							
Re-Monumentation Project	\$100,000		\$100,000				Appropriation
<b>LAND INFORMATION OFFICE</b>							
Fly Dane Digital Terrain & Orthophotography	\$160,000	\$60,000	\$40,000	\$60,000			Appropriation
<b>LAND &amp; WATER RESOURCES</b>							
Cost Share—Beach Improvements	\$20,000		\$20,000				Appropriation
DaneCom Radio System	\$40,000		\$40,000				Appropriation
Lake Preservation & Renewal Fund	\$2,000,000		\$2,000,000				Appropriation
Lower Yahara River Trail	\$600,000		\$600,000				Appropriation
Oregon Bike Trail Grant	\$75,000		\$75,000				Appropriation
Partnership for Recreation and Conservation	\$750,000		\$750,000				Appropriation
Silverwood County Park Development	\$150,000		\$150,000				Appropriation
Sugar River Connector Trail	\$300,000		\$300,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>LAND &amp; WATER RESOURCES (cont'd)</b>							
Vehicle & Equipment Replacement	\$778,000		\$778,000				Appropriation
Yahara Clean Implementation	\$750,000		\$750,000				Appropriation
Bike/Pedestrian Bridge-North Mendota	\$40,000	\$20,000	\$20,000				Appropriation
Festge Park Shelters/Overlook	\$270,000	\$110,000	\$160,000				Appropriation
Fish Lake Boat Launch Relocate	\$45,000		\$45,000				Appropriation
Indian Lake Shelter/Restrooms	\$358,400	\$179,200	\$179,200				Appropriation
Mendota Park Master Plan	\$25,000		\$25,000				Appropriation
New Property Stabilization	\$50,000		\$50,000				Appropriation
North Mendota Bike/Ped Trail	\$350,000		\$350,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
Schumacher Farm Restroom	\$35,000		\$35,000				Appropriation
Token Creek Park Storage	\$10,000		\$10,000				Appropriation
Dane County Conservation Fund	\$2,000,000		\$2,000,000				Appropriation
Buoys & Lights	\$7,500		\$7,500				Appropriation
Community Manure Storage	\$500,000		\$500,000				Appropriation
Digester Water Treatment Pilot	\$500,000		\$500,000				Appropriation
Fitchburg Stormwater Grants	\$275,000		\$275,000				Appropriation
Lake Management Repair Parts Inventory	\$25,000		\$25,000				Appropriation
Sediment Control Project	\$100,000		\$100,000				Appropriation
Stormwater Controls	\$250,000		\$250,000				Appropriation
Warm Water Stream Easement Plan	\$25,000		\$25,000				Appropriation
Water Partnership Grant Program	\$10,000		\$10,000				Appropriation

**2014 Dane County Budget In Brief**

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>LAND &amp; WATER RESOURCES (cont'd)</b>							
Yahara Clean HC Remediation	\$2,000,000	\$500,000	\$1,500,000				Appropriation
Yahara River Infos Model Development	\$40,000		\$40,000				Appropriation
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>							
Ramp Renovation	\$500,000		\$500,000				Appropriation
Green Energy/Green Jobs Fund	\$2,000,000		\$2,000,000				Appropriation
CTH BW (USH 51-Collins Court)	\$150,000		\$150,000				Appropriation
CTH D (M to Whalen)	\$260,000		\$260,000				Appropriation
CTH F (Division Street to F North)	\$50,000		\$50,000				Appropriation
CTH J (PD to Riley))	\$460,000	\$163,669	\$296,331				Appropriation
CTH M&S (Valley View to Junction)	\$2,800,000		\$2,800,000				Appropriation
CTH MM-Fitchburg	\$210,000	\$70,000	\$140,000				Appropriation
CTH MS (Allen to Shorewood)	\$150,000		\$150,000				Appropriation
CTH M (Valley View to Cross Country)	\$450,000		\$450,000				Appropriation
CTH PD (Maple Grove to M)	\$200,000		\$200,000				Appropriation
CTH PD (Nine Mound to M)	\$200,000		\$200,000				Appropriation
CTH P (Pine Bluff to 14)	\$20,000		\$20,000				Appropriation
CTH S (P to Timber)	\$16,000		\$16,000				Appropriation
CTH V & V V (Urban Section East)	\$600,000	\$100,000	\$500,000				Appropriation
CTH V V (USH 151 to T)	\$535,000	\$200,000	\$335,000				Appropriation
CTH V (N to V V North)	\$700,000	\$200,000	\$500,000				Appropriation
Highway Culvert Replacements	\$250,000		\$250,000				Appropriation
Dump Trucks	\$106,000		\$106,000				Appropriation
East Side Garage Facility	\$2,000,000		\$2,000,000				Appropriation

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied		Reserve Applied
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION (cont'd)</b>						
Electronic Timekeeping System	\$75,000		\$75,000			Appropriation
Emergency Repair/Replacement	\$50,000		\$50,000			Appropriation
Fixed Asset Additions--Capital Budget	(\$5,876,000)		(\$5,876,000)			Appropriation
Fuel System Upgrade	\$60,000		\$60,000			Appropriation
Loaders	\$135,000		\$135,000			Appropriation
Message Boards	\$140,000		\$140,000			Appropriation
Other Equipment	\$59,000		\$59,000			Appropriation
Park Mowers	\$56,000		\$56,000			Appropriation
Patrol Trucks	\$1,300,000		\$1,300,000			Appropriation
Remodel Conference Rooms	\$75,000		\$75,000			Appropriation
Roof Repair/Tuckpointing	\$122,000		\$122,000			Appropriation
Sign Truck	\$270,000		\$270,000			Appropriation
Small Truck	\$93,000		\$93,000			Appropriation
Track Broom	\$53,000		\$53,000			Appropriation
Track Excavator	\$150,000		\$150,000			Appropriation
Tri-Axle Trucks	\$1,050,000		\$1,050,000			Appropriation
VOIP Phone System	\$30,000		\$30,000			Appropriation
Wood Chipper	\$52,000		\$52,000			Appropriation
<b>DANE COUNTY HENRY VILAS ZOO</b>						
Administration Roof Replacement	43,000	\$8,600	\$34,400			Appropriation
Arctic Passage Climate Change Exhibit	\$380,000	\$76,000	\$304,000			Appropriation
Zoo Improvements	\$100,000	\$20,000	\$80,000			Appropriation
Zoo Operating Equipment	\$55,000	\$11,000	\$44,000			Appropriation



*2014 Dane County Budget In Brief*

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>ALLIANT ENERGY CENTER</b>						
Center Improvements	\$500,000		\$500,000			Appropriation
Center Improvements—GPR Funded	\$500,000		\$500,000			Appropriation
Coliseum/Expo Energy Investment	\$50,000		\$50,000			Appropriation
Street Sweeper	\$175,000		\$175,000			Appropriation
<b>AIRPORT</b>						
Building Demolition	\$250,000		\$250,000			Appropriation
Combined Federal Projects	\$6,954,000		\$6,954,000			Appropriation
Parking Facility Expansion	\$35,000,000		\$35,000,000			Appropriation
Snow Removal Truck	\$400,000		\$400,000			Appropriation
Fixed Asset Additions--Capital Budget	(\$42,604,000)		(\$42,604,000)			Appropriation
<b>SOLID WASTE</b>						
Backup Blower	\$80,000		\$80,000			Appropriation
Dozer	\$675,000		\$675,000			Appropriation
End Loader	\$275,000		\$275,000			Appropriation
Site Expansion Construction Document	\$425,000		\$425,000			Appropriation
Site Expansion Construction	\$2,885,000		\$2,885,000			Appropriation
Fixed Asset Additions--Capital Budget	(\$4,340,000)		(\$4,340,000)			Appropriation
<b>GROSS TOTALS</b>	<b>\$51,625,950</b>	<b>\$1,826,569</b>	<b>\$49,739,381</b>	<b>\$60,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

	Expenditures	Program Specific Revenues	Net
<b>TOTALS:</b>	\$51,625,950	\$51,565,950	\$60,000
<b>FUND ADJUSTMENTS</b>			
Land Information			(\$60,000)
<b>TOTAL CAPITAL BUDGET TAX LEVY</b>			<b>\$ 0</b>

2012 Adopted Budget	2013 Adopted Budget	Tax Levy Computation	2014		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>OPERATING BUDGET</b>			
\$476,027,118 (\$291,972,596)	\$491,861,695 (\$300,552,880)	Total Budgeted Expenditures All Funds All Programs	\$506,911,846	\$508,287,662	\$509,623,195
		Total Budgeted Revenues All Funds All Programs	(\$310,388,184)	(\$312,160,538)	(\$313,054,635)
<b>\$184,054,522</b>	<b>\$191,308,815</b>	<b>Total Budget All Funds All Programs</b>	<b>\$196,523,662</b>	<b>\$196,127,124</b>	<b>\$196,568,560</b>
\$54,487,620 (\$55,962,490)	\$58,069,398 (\$59,299,486)	Budgeted Expenditures - Non-GPR Supported Programs	\$56,944,480	\$56,721,345	\$57,741,005
		Budgeted Revenues - Non-GPR Supported Programs	(\$60,205,095)	(\$60,270,495)	(\$61,397,400)
<b>(\$1,474,870)</b>	<b>(\$1,230,088)</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>(\$3,260,615)</b>	<b>(\$3,549,150)</b>	<b>(\$3,656,395)</b>
\$421,539,498 (\$236,010,106)	\$433,792,297 (\$241,253,394)	Budgeted Expenditures - GPR Supported Programs	\$449,967,366	\$451,566,317	\$451,882,190
		Budgeted Program Revenues - GPR Supported Programs	(\$250,183,089)	(\$251,890,043)	(\$251,657,235)
<b>\$185,529,392</b>	<b>\$192,538,903</b>	<b>GPR Requirement Before Levy Reduction and Fund Adjustment</b>	<b>\$199,784,277</b>	<b>\$199,676,274</b>	<b>\$200,224,955</b>
\$1,068,921 (\$20,472) (\$3,614,500)	\$377,451 (\$18,945) (\$3,080,265)	Amount Projected to be Available for Levy Reduction	(\$9,085)	(\$9,100)	(\$9,100)
		State Special Charges	(\$47,727)	(\$47,727)	(\$47,727)
		Fund Adjustments	(\$2,484,965)	(\$2,319,600)	(\$2,319,600)
<b>\$182,963,341</b>	<b>\$189,817,144</b>	<b>Gross County Tax Levy</b>	<b>\$197,242,500</b>	<b>\$197,299,847</b>	<b>\$197,848,528</b>
\$3.78	\$3.99	Gross County Tax Rate	\$4.14	\$4.14	\$4.15
\$42,611,858	\$45,241,496	County Sales Tax Applied	\$45,241,496	\$47,955,986	\$47,955,986
\$140,351,483	\$144,575,648	Net Tax Levy	\$152,001,004	\$149,343,861	\$149,892,542
\$2.90	\$3.04	Net County Tax Rate	\$3.19	\$3.13	\$3.14
\$1,293,859	\$1,433,930	State Aid - Exempt Computers	\$1,505,671	\$1,479,351	\$1,547,758
<b>\$139,057,624</b>	<b>\$143,141,718</b>	<b>Net Required County Tax Levy</b>	<b>\$150,495,333</b>	<b>\$147,864,510</b>	<b>\$148,344,784</b>
<b>\$2.87</b>	<b>\$3.01</b>	<b>Net Required County Tax Rate</b>	<b>\$3.16</b>	<b>\$3.10</b>	<b>\$3.11</b>
<b>\$150,990</b>	<b>\$157,200</b>	<b>Exempt Bridge Aid Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$4,008,382</b>	<b>\$4,245,879</b>	<b>Exempt Library Service Levy</b>	<b>\$4,369,936</b>	<b>\$4,368,421</b>	<b>\$4,368,421</b>
<b>\$134,898,252</b>	<b>\$138,738,639</b>	<b>Net Tax Levy Excluding Exempt Levies</b>	<b>\$146,125,397</b>	<b>\$143,496,089</b>	<b>\$143,976,363</b>
\$48,454,016,950	\$47,632,082,800	Equalized Valuation	\$47,692,935,800	\$47,692,935,800	\$47,692,935,800

2014 Dane County Budget In Brief

2012 Adopted Budget	2013 Adopted Budget	Tax Levy Computation	2014		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>CAPITAL BUDGET</b>			
\$22,882,412 (\$22,882,412)	\$32,649,375 (\$32,649,375)	Total Budgeted Expenditures All Funds All Programs	\$24,862,450	\$44,768,950	\$51,625,950
		Total Budgeted Revenues All Funds All Programs	(\$24,802,450)	(\$44,708,950)	(\$51,565,950)
<b>\$0</b>	<b>\$0</b>	<b>Total Budget All Funds All Programs</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
\$0	\$0	Budgeted Expenditures - Non-GPR Supported Programs	\$160,000	\$160,000	\$160,000
\$0	\$0	Budgeted Revenues - Non-GPR Supported Programs	(\$100,000)	(\$100,000)	(\$100,000)
<b>\$0</b>	<b>\$0</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
\$22,882,412 (\$22,882,412)	\$32,649,375 (\$32,649,375)	Budgeted Expenditures - GPR Supported Programs	\$24,702,450	\$44,608,950	\$51,465,950
		Budgeted Program Revenues - GPR Supported Programs	(\$24,702,450)	(\$44,608,950)	(\$51,465,950)
<b>\$0</b>	<b>\$0</b>	<b>GPR Requirement Before Levy Reduction and Fund Adjustment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$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
<b>\$0</b>	<b>\$0</b>	<b>Gross County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0.00	\$0.00	Gross County Tax Rate	\$0.00	\$0.00	\$0.00
\$0	\$0	County Sales Tax Applied	\$0	\$0	\$0
\$0	\$0	Net Tax Levy	\$0	\$0	\$0
\$0.00	\$0.00	Net County Tax Rate	\$0.00	\$0.00	\$0.00
\$0	\$0	State Aid - Exempt Computers	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>Net Required County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0.00</b>	<b>\$0.00</b>	<b>Net Required County Tax Rate</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$48,454,016,950	\$47,632,082,800	Equalized Valuation	\$47,692,935,800	\$47,692,935,800	\$47,692,935,800

2012 Adopted Budget	2013 Adopted Budget	Tax Levy Computation	2014		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>TOTAL BUDGET</b>			
\$498,909,530 (\$314,855,008)	\$524,511,070 (\$333,202,255)	Total Budgeted Expenditures All Funds All Programs	\$531,774,296	\$553,056,612	\$561,249,145
		Total Budgeted Revenues All Funds All Programs	(\$335,190,634)	(\$356,869,488)	(\$364,620,585)
<b>\$184,054,522</b>	<b>\$191,308,815</b>	<b>Total Budget All Funds All Programs</b>	<b>\$196,583,662</b>	<b>\$196,187,124</b>	<b>\$196,628,560</b>
\$54,487,620 (\$55,962,490)	\$58,069,398 (\$59,299,486)	Budgeted Expenditures - Non-GPR Supported Programs	\$57,104,480	\$56,881,345	\$57,901,005
		Budgeted Revenues - Non-GPR Supported Programs	(\$60,305,095)	(\$60,370,495)	(\$61,497,400)
<b>(\$1,474,870)</b>	<b>(\$1,230,088)</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>(\$3,200,615)</b>	<b>(\$3,489,150)</b>	<b>(\$3,596,395)</b>
\$444,421,910 (\$258,892,518)	\$466,441,672 (\$273,902,769)	Budgeted Expenditures - GPR Supported Programs	\$474,669,816	\$496,175,267	\$503,348,140
		Budgeted Program Revenues - GPR Supported Programs	(\$274,885,539)	(\$296,498,993)	(\$303,123,185)
\$185,529,392	\$192,538,903	GPR Requirement Before Levy Reduction and Fund Adjustment	\$199,784,277	\$199,676,274	\$200,224,955
\$1,068,921 (\$20,472) (\$3,614,500)	\$377,451 (\$18,945) (\$3,080,265)	Amount Projected to be Available for Levy Reduction	(\$9,085)	(\$9,100)	(\$9,100)
		State Special Charges	(\$47,727)	(\$47,727)	(\$47,727)
		Fund Adjustments	(\$2,484,965)	(\$2,319,600)	(\$2,319,600)
<b>\$182,963,341</b>	<b>\$189,817,144</b>	<b>Gross County Tax Levy</b>	<b>\$197,242,500</b>	<b>\$197,299,847</b>	<b>\$197,848,528</b>
\$3.78	\$3.99	Gross County Tax Rate	\$4.14	\$4.14	\$4.15
\$42,611,858	\$45,241,496	County Sales Tax Applied	\$45,241,496	\$47,955,986	\$47,955,986
\$140,351,483	\$144,575,648	Net Tax Levy	\$152,001,004	\$149,343,861	\$149,892,542
\$2.90	\$3.04	Net County Tax Rate	\$3.19	\$3.13	\$3.14
\$1,293,859	\$1,433,930	State Aid - Exempt Computers	\$1,505,671	\$1,479,351	\$1,547,758
<b>\$139,057,624</b>	<b>\$143,141,718</b>	<b>Net Required County Tax Levy</b>	<b>\$150,495,333</b>	<b>\$147,864,510</b>	<b>\$148,344,784</b>
<b>\$2.87</b>	<b>\$3.01</b>	<b>Net Required County Tax Rate</b>	<b>\$3.16</b>	<b>\$3.10</b>	<b>\$3.11</b>
<b>\$150,990</b>	<b>\$157,200</b>	<b>Exempt Bridge Aid Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$4,008,382</b>	<b>\$4,245,879</b>	<b>Exempt Library Service Levy</b>	<b>\$4,369,936</b>	<b>\$4,368,421</b>	<b>\$4,368,421</b>
<b>\$134,898,252</b>	<b>\$138,738,639</b>	<b>Net Tax Levy Excluding Exempt Levies</b>	<b>\$146,125,397</b>	<b>\$143,496,089</b>	<b>\$143,976,363</b>
\$48,454,016,950	\$47,632,082,800	Equalized Valuation	\$47,692,935,800	\$47,692,935,800	\$47,692,935,800

## 2014 Dane County Budget in Brief

Operating Expenditure Summary by Fund							
***** 2013 *****				***** 2014 *****			
2012 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2013	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$146,350,389	\$155,400,882	\$68,782,799	\$155,848,496	General	\$154,584,380	\$154,547,380	\$154,804,748
\$184,650	\$404,423	\$13,005	\$404,423	Bridge Aid	\$500	\$500	\$500
\$237,646	\$371,030	\$157,840	\$359,177	PSC-DaneCom	\$561,850	\$561,850	\$561,850
\$5,102,425	\$5,409,298	\$5,408,536	\$5,409,298	Board of Health	\$5,788,726	\$5,753,826	\$5,752,026
\$4,347,690	\$4,484,622	\$3,995,799	\$4,454,369	Library	\$4,456,021	\$4,454,521	\$4,454,521
\$221,758,114	\$227,005,723	\$102,644,339	\$227,005,723	Human Services	\$230,898,516	\$232,504,153	\$233,090,258
\$19,389	\$175,000	\$10,390	\$177,774	CDBG Business Loan Fund	\$312,400	\$312,400	\$312,400
\$84,792	\$1,264,700	\$2,113	\$1,264,700	Commerce Revolving Fund	\$525,200	\$525,200	\$525,200
\$1,154,695	\$2,668,616	\$234,089	\$2,669,698	CDBG Housing Loan Fund	\$804,670	\$804,670	\$804,670
\$480,334	\$1,376,021	\$469,938	\$1,376,021	HOME Loan Fund	\$332,969	\$332,969	\$332,969
\$11,658	\$30,000	\$2,635	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000
\$351,170	\$867,207	\$177,055	\$954,447	Redaction Fund	\$512,000	\$508,200	\$508,200
\$635,796	\$741,654	\$340,199	\$729,254	Land Information	\$779,587	\$777,287	\$777,287
\$757	\$2,000	\$380	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$15,092	\$52,000	\$9,810	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$3,248	\$6,000	\$1,224	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$38,596,597	\$20,395,300	\$16,566,363	\$20,398,968	Debt Service	\$25,146,127	\$24,940,400	\$24,940,400
\$16,060,915	\$23,117,280	\$14,560,023	\$22,922,370	Airport	\$22,879,401	\$22,906,901	\$22,905,711
\$18,384,106	\$22,140,292	\$13,540,461	\$21,973,979	Highway	\$19,158,543	\$19,505,353	\$19,505,353
\$18,550,856	\$19,356,059	\$9,669,933	\$19,356,059	Badger Prairie Health Care Center	\$19,710,173	\$19,694,003	\$19,718,203
\$7,901,732	\$9,308,784	\$3,701,371	\$9,768,260	Solid Waste	\$9,237,025	\$8,942,390	\$8,942,390
\$1,416,559	\$1,517,713	\$688,486	\$1,380,049	Methane Gas	\$1,528,300	\$1,528,300	\$1,528,300
\$1,290,069	\$1,236,400	\$603,397	\$1,295,667	Printing & Services	\$1,266,700	\$1,264,600	\$1,264,600
\$681,172	\$1,996,100	\$1,098,359	\$2,054,422	Liability Insurance Fund	\$1,977,800	\$1,977,800	\$1,977,800
\$2,366,314	\$2,825,800	\$588,872	\$2,122,502	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500
\$86,290	\$517,507	\$36,315	\$517,507	Employee Benefits	\$1,600	\$1,600	\$1,600
\$4,568,027	\$3,941,405	\$1,895,640	\$4,491,096	Consolidated Food Service	\$3,556,859	\$3,550,859	\$4,021,709
<b>\$490,640,482</b>	<b>\$506,611,817</b>	<b>\$245,199,368</b>	<b>\$507,024,259</b>	<b>GRAND TOTAL</b>	<b>\$506,911,847</b>	<b>\$508,287,662</b>	<b>\$509,623,195</b>

**Operating Expenditure Summary by Activity**

***** 2013 *****				***** 2014 *****				
2012 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2013	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$243,000	\$243,000	\$261,000	\$261,000	General County	03	\$322,756	\$322,756	\$322,756
\$835,231	\$1,072,457	\$375,412	\$1,031,207	County Board	06	\$1,004,532	\$999,432	\$1,035,044
\$1,787,092	\$2,339,296	\$863,236	\$2,265,232	County Executive	09	\$2,348,953	\$2,337,153	\$2,286,793
\$786,677	\$565,225	\$305,772	\$587,493	County Clerk	12	\$696,945	\$695,245	\$740,195
\$23,122,630	\$25,607,212	\$10,954,404	\$25,431,845	Administration	15	\$25,119,374	\$25,207,574	\$25,751,270
\$919,446	\$951,540	\$437,280	\$968,324	Treasurer	18	\$1,025,784	\$1,013,784	\$1,012,184
\$6,468,061	\$6,856,280	\$3,096,252	\$6,918,921	Corporation Counsel	21	\$7,534,406	\$7,511,806	\$7,511,366
\$1,726,388	\$2,329,097	\$809,463	\$2,398,442	Register of Deeds	24	\$2,025,690	\$2,008,790	\$2,008,790
\$0	(\$607,500)	\$0	\$0	Miscellaneous Appropriations	27	(\$607,500)	(\$607,500)	(\$607,500)
<b>\$35,888,526</b>	<b>\$39,356,608</b>	<b>\$17,102,820</b>	<b>\$39,862,464</b>	<b>GENERAL GOVERNMENT</b>	<b>TOTL</b>	<b>\$39,470,940</b>	<b>\$39,489,040</b>	<b>\$40,060,898</b>
<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>								
\$10,721,893	\$11,256,887	\$5,153,905	\$11,268,130	Clerk of Courts	30	\$11,558,122	\$11,454,222	\$11,454,222
\$210,521	\$191,200	\$85,547	\$191,470	Miscellaneous Appropriations	31	\$205,800	\$205,800	\$205,800
\$1,014,433	\$1,093,084	\$425,186	\$959,807	Family Court Services	33	\$1,080,000	\$1,080,000	\$1,074,190
\$1,358,612	\$1,603,970	\$636,174	\$1,644,621	Medical Examiner	36	\$1,581,600	\$1,671,700	\$1,671,700
\$5,000,244	\$5,241,187	\$2,428,504	\$5,401,318	District Attorney	39	\$5,623,880	\$5,608,780	\$5,608,780
\$68,021,981	\$69,000,808	\$30,105,550	\$69,049,618	Sheriff	42	\$68,165,569	\$67,814,769	\$67,996,169
\$7,664,756	\$7,958,723	\$3,755,889	\$8,154,043	Public Safety Communications	45	\$8,523,075	\$8,507,975	\$8,507,975
\$1,622,192	\$1,797,369	\$677,278	\$1,822,449	Emergency Management	48	\$1,314,777	\$1,324,777	\$1,319,777
\$3,276,571	\$3,268,612	\$1,481,526	\$3,243,770	Juvenile Court Program	51	\$3,332,540	\$3,313,740	\$3,315,090
<b>\$98,891,204</b>	<b>\$101,411,839</b>	<b>\$44,749,559</b>	<b>\$101,735,226</b>	<b>PUB SAFETY &amp; CRIMINAL JUSTICE</b>	<b>TOTL</b>	<b>\$101,385,363</b>	<b>\$100,981,763</b>	<b>\$101,153,703</b>
<i>HEALTH &amp; HUMAN SERVICES</i>								
\$5,102,425	\$5,409,298	\$5,408,536	\$5,409,298	Joint Board of Health	53	\$5,788,726	\$5,753,826	\$5,752,026
\$240,308,970	\$246,361,782	\$112,314,272	\$246,361,782	Human Services	54	\$250,608,689	\$252,198,156	\$252,808,461
\$458,827	\$571,097	\$251,437	\$552,274	Veterans Service Office	57	\$563,250	\$563,250	\$561,170
<b>\$245,870,222</b>	<b>\$252,342,177</b>	<b>\$117,974,245</b>	<b>\$252,323,354</b>	<b>HEALTH &amp; HUMAN SERVICES</b>	<b>TOTL</b>	<b>\$256,960,665</b>	<b>\$258,515,232</b>	<b>\$259,121,657</b>

## 2014 Dane County Budget in Brief

Operating Expenditure Summary by Activity								
***** 2013 *****				***** 2014 *****				
2012 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2013	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION &amp; ECONOMIC DEV</i>								
\$4,564,957	\$8,534,324	\$2,066,593	\$8,433,921	Planning & Development	60	\$5,029,268	\$5,105,568	\$5,079,268
\$1,473,772	\$2,234,112	\$581,785	\$1,868,957	Land & Water Resources	63	\$1,843,160	\$1,255,960	\$1,255,960
\$635,796	\$741,654	\$340,199	\$729,254	Land Information Office	86	\$779,587	\$777,287	\$777,287
\$9,318,291	\$10,826,497	\$4,389,857	\$11,148,309	Solid Waste	89	\$10,765,325	\$10,470,690	\$10,470,690
<b>\$15,992,817</b>	<b>\$22,336,586</b>	<b>\$7,378,433</b>	<b>\$22,180,441</b>	<i>CONSERVATION &amp; ECONOMIC DEV</i>	<i>TOTL</i>	<b>\$18,417,340</b>	<b>\$17,609,505</b>	<b>\$17,583,205</b>
<i>CULTURE, EDUC &amp; RECREATION</i>								
\$322,239	\$438,617	\$145,977	\$438,617	Miscellaneous Appropriations	27	\$358,617	\$358,617	\$358,617
\$4,834,109	\$6,236,785	\$2,200,254	\$6,115,152	Land & Water Resources	63	\$4,916,214	\$5,711,714	\$5,731,714
\$4,347,690	\$4,484,622	\$3,995,799	\$4,454,369	Library	68	\$4,456,021	\$4,454,521	\$4,454,521
\$2,262,521	\$2,438,200	\$1,106,636	\$2,489,990	Henry Vilas Zoo	74	\$2,525,500	\$2,520,800	\$2,520,800
\$925,209	\$1,078,168	\$413,032	\$1,070,025	Extension	80	\$1,047,247	\$1,047,247	\$1,040,747
\$7,275,083	\$9,388,929	\$5,050,287	\$9,746,297	Alliant Energy Center	92	\$9,160,619	\$9,218,819	\$9,218,819
<b>\$19,966,851</b>	<b>\$24,065,321</b>	<b>\$12,911,986</b>	<b>\$24,314,450</b>	<i>CULTURE, EDUC &amp; RECREATION</i>	<i>TOTL</i>	<b>\$22,464,218</b>	<b>\$23,311,718</b>	<b>\$23,325,218</b>
<i>PUBLIC WORKS</i>								
\$19,373,351	\$23,586,705	\$13,955,938	\$23,286,986	PW, Hwy & Transportation	71	\$20,187,793	\$20,533,103	\$20,532,403
\$16,060,915	\$23,117,280	\$14,560,023	\$22,922,370	Airport	83	\$22,879,401	\$22,906,901	\$22,905,711
<b>\$35,434,266</b>	<b>\$46,703,986</b>	<b>\$28,515,961</b>	<b>\$46,209,356</b>	<i>PUBLIC WORKS</i>	<i>TOTL</i>	<b>\$43,067,194</b>	<b>\$43,440,004</b>	<b>\$43,438,114</b>
<i>DEBT SERVICE</i>								
\$38,596,597	\$20,395,300	\$16,566,363	\$20,398,968	Debt Service	65	\$25,146,127	\$24,940,400	\$24,940,400
<b>\$38,596,597</b>	<b>\$20,395,300</b>	<b>\$16,566,363</b>	<b>\$20,398,968</b>	<i>DEBT SERVICE</i>	<i>TOTL</i>	<b>\$25,146,127</b>	<b>\$24,940,400</b>	<b>\$24,940,400</b>
<b>\$490,640,482</b>	<b>\$506,611,817</b>	<b>\$245,199,368</b>	<b>\$507,024,259</b>	<b>GRAND TOTAL</b>		<b>\$506,911,847</b>	<b>\$508,287,662</b>	<b>\$509,623,195</b>

<b>Operating Revenue Summary by Fund</b>							
<b>***** 2013 *****</b>				<b>***** 2014 *****</b>			
<b>2012 REVENUE</b>	<b>REVENUE AS MODIFIED</b>	<b>REV THRU 06/30/2013</b>	<b>TOTAL EST REVENUE</b>	<b>FUND NAME</b>	<b>AGENCY REQUEST</b>	<b>CO EXEC RECOMM</b>	<b>ADOPTED BUDGET</b>
\$212,387,168	\$216,849,676	\$89,815,474	\$215,116,056	General	\$218,271,207	\$219,220,479	\$219,857,559
\$151,200	\$165,100	\$78,739	\$165,101	Bridge Aid	\$500	\$500	\$500
\$234,561	\$371,030	(\$1,712)	\$371,030	PSC-DaneCom	\$561,850	\$561,850	\$561,850
\$5,102,425	\$5,409,298	\$2,704,649	\$5,409,298	Board of Health	\$5,788,726	\$5,753,826	\$5,752,026
\$4,211,841	\$4,484,768	\$2,142,174	\$4,484,297	Library	\$4,446,936	\$4,445,421	\$4,445,421
\$171,023,646	\$172,799,902	\$61,143,922	\$172,799,902	Human Services	\$175,719,162	\$176,533,237	\$176,764,230
\$103,915	\$175,000	\$72,901	\$222,958	CDBG Business Loan Fund	\$52,800	\$52,800	\$52,800
\$92,311	\$1,264,700	\$33,552	\$1,265,033	Commerce Revolving Fund	\$71,800	\$71,800	\$71,800
\$1,214,231	\$2,046,596	\$22,136	\$2,051,596	CDBG Housing Loan Fund	\$804,670	\$804,670	\$804,670
\$500,127	\$1,226,898	\$450,620	\$1,236,879	HOME Loan Fund	\$332,969	\$332,969	\$332,969
\$16,877	\$0	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0
\$584,359	\$463,300	\$280,590	\$550,540	Redaction Fund	\$512,000	\$508,200	\$508,200
\$940,068	\$752,000	\$454,007	\$951,326	Land Information	\$752,000	\$752,000	\$752,000
\$757	\$2,000	\$380	\$764	Conservation Fund	\$2,000	\$2,000	\$2,000
\$15,092	\$52,000	\$9,810	\$15,243	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$3,248	\$6,000	\$1,224	\$3,281	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$17,302,053	\$19,123,416	\$9,495,494	\$19,455,190	Debt Service	\$24,482,127	\$24,276,400	\$24,276,000
\$23,382,153	\$23,202,900	\$10,028,533	\$23,363,659	Airport	\$24,842,400	\$24,842,400	\$24,842,400
\$18,825,869	\$21,463,215	\$10,109,146	\$21,111,365	Highway	\$19,158,543	\$19,505,353	\$19,505,353
\$9,446,224	\$8,806,653	\$4,423,892	\$8,806,653	Badger Prairie Health Care Center	\$9,006,774	\$8,996,374	\$8,996,374
\$8,208,586	\$7,192,900	\$1,954,760	\$7,282,721	Solid Waste	\$9,237,425	\$9,237,325	\$9,272,325
\$3,718,031	\$3,847,900	\$1,218,866	\$4,000,144	Methane Gas	\$3,847,900	\$3,847,900	\$3,847,900
\$1,165,788	\$1,231,600	\$555,537	\$1,140,387	Printing & Services	\$1,231,600	\$1,231,600	\$1,231,600
\$1,992,953	\$1,996,100	\$5,188	\$1,996,634	Liability Insurance Fund	\$1,977,800	\$1,977,800	\$1,977,800
\$2,399,397	\$2,825,800	\$7,656	\$2,831,301	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500
\$801	\$1,600	\$267	\$809	Employee Benefits	\$1,600	\$1,600	\$1,600
\$4,180,884	\$4,164,959	\$1,659,280	\$4,198,977	Consolidated Food Service	\$3,643,381	\$3,643,381	\$4,185,286
<b>\$487,204,564</b>	<b>\$499,925,312</b>	<b>\$196,667,083</b>	<b>\$498,831,144</b>	<b>GRAND TOTAL</b>	<b>\$507,606,670</b>	<b>\$509,460,385</b>	<b>\$510,903,163</b>



## **2014 Dane County Budget in Brief**

<b>Operating Revenue Summary by Category</b>							
<b>2012 REVENUE</b>	<b>***** 2013 *****</b>			<b>CATEGORY NAME</b>	<b>***** 2014 *****</b>		
<b>REVENUE AS MODIFIED</b>	<b>REV THRU 06/30/2013</b>	<b>TOTAL EST REVENUE</b>	<b>AGENCY REQUEST</b>	<b>CO EXEC RECOMM</b>	<b>ADOPTED BUDGET</b>		
\$191,041,446	\$194,845,259	\$88,160,622	\$194,675,854	TAXES	\$202,227,656	\$201,956,596	\$202,436,870
\$191,323,432	\$197,452,085	\$64,909,506	\$197,156,329	INTERGOVERNMENTAL REVENUES	\$195,269,586	\$197,594,282	\$197,880,231
\$1,387,688	\$1,327,290	\$607,001	\$1,332,331	LICENSES & PERMITS	\$1,575,290	\$1,575,290	\$1,575,290
\$2,443,479	\$2,391,000	\$936,872	\$1,969,340	FINES, FORFEITS & PENALTIES	\$2,330,700	\$2,330,700	\$2,330,700
\$56,678,041	\$57,557,405	\$23,916,050	\$57,500,892	PUBLIC CHARGES FOR SERVICES	\$60,567,773	\$60,576,773	\$60,656,173
\$39,177,534	\$42,411,233	\$16,168,385	\$41,894,128	INTERGOV'L CHARGES FOR SERVICES	\$41,907,225	\$41,698,304	\$42,280,839
\$5,120,465	\$3,823,940	\$1,949,506	\$4,218,753	MISCELLANEOUS	\$3,611,340	\$3,611,340	\$3,625,960
\$32,480	\$117,100	\$19,140	\$83,517	OTHER FINANCING SOURCES	\$117,100	\$117,100	\$117,100
<b>\$487,204,564</b>	<b>\$499,925,312</b>	<b>\$196,667,083</b>	<b>\$498,831,144</b>	<b>GRAND TOTAL</b>	<b>\$507,606,670</b>	<b>\$509,460,385</b>	<b>\$510,903,163</b>

## Operating Revenue Summary by Activity

***** 2013 *****				***** 2014 *****				
2012 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2013	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$161,578,101	\$163,178,680	\$69,907,605	\$162,969,925	General County	03	\$166,319,040	\$167,764,006	\$168,269,726
\$262,229	\$447,570	\$87,702	\$423,779	County Executive	09	\$468,571	\$468,571	\$468,571
\$255,758	\$254,760	\$214,765	\$295,877	County Clerk	12	\$255,760	\$255,760	\$300,710
\$13,638,482	\$14,504,259	\$3,408,603	\$14,348,383	Administration	15	\$14,017,981	\$14,013,281	\$14,555,186
\$5,620,717	\$5,644,200	\$1,976,238	\$5,216,928	Treasurer	18	\$5,644,200	\$5,044,200	\$5,044,200
\$4,161,757	\$4,381,700	\$890,853	\$4,383,650	Corporation Counsel	21	\$4,895,659	\$4,789,065	\$4,788,775
\$4,245,967	\$3,769,548	\$2,124,328	\$4,299,240	Register of Deeds	24	\$3,845,248	\$4,134,448	\$4,134,448
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
<b>\$189,763,010</b>	<b>\$192,180,717</b>	<b>\$78,610,093</b>	<b>\$191,937,782</b>	<b>GENERAL GOVERNMENT</b>	<b>TOTL</b>	<b>\$195,446,459</b>	<b>\$196,469,331</b>	<b>\$197,561,616</b>
<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>								
\$5,368,901	\$6,036,350	\$2,355,298	\$5,514,141	Clerk of Courts	30	\$6,011,150	\$6,011,150	\$6,011,150
\$383,531	\$400,300	\$158,079	\$368,486	Family Court Services	33	\$400,300	\$400,300	\$418,300
\$700,292	\$808,670	\$223,845	\$899,337	Medical Examiner	36	\$775,500	\$813,500	\$813,500
\$1,075,992	\$1,102,039	\$192,857	\$1,179,171	District Attorney	39	\$1,142,950	\$1,138,450	\$1,138,450
\$9,261,334	\$9,025,269	\$3,342,160	\$8,672,468	Sheriff	42	\$8,368,860	\$8,368,860	\$8,461,160
\$430,135	\$564,830	\$63,900	\$577,130	Public Safety Communications	45	\$755,650	\$755,650	\$755,650
\$843,758	\$724,689	\$72,299	\$732,684	Emergency Management	48	\$400,626	\$350,826	\$350,826
\$246,491	\$285,300	\$85,074	\$266,261	Juvenile Court Program	51	\$285,300	\$285,300	\$285,300
<b>\$18,310,435</b>	<b>\$18,947,447</b>	<b>\$6,493,511</b>	<b>\$18,209,678</b>	<b>PUB SAFETY &amp; CRIMINAL JUSTICE</b>	<b>TOTL</b>	<b>\$18,140,336</b>	<b>\$18,124,036</b>	<b>\$18,234,336</b>
<i>HEALTH &amp; HUMAN SERVICES</i>								
\$5,102,425	\$5,409,298	\$2,704,649	\$5,409,298	Joint Board of Health	53	\$5,788,726	\$5,753,826	\$5,752,026
\$180,469,869	\$181,606,555	\$65,567,814	\$181,606,555	Human Services	54	\$184,725,936	\$185,529,611	\$185,760,604
\$14,794	\$14,700	\$28,492	\$14,700	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
<b>\$185,587,089</b>	<b>\$187,030,553</b>	<b>\$68,300,955</b>	<b>\$187,030,553</b>	<b>HEALTH &amp; HUMAN SERVICES</b>	<b>TOTL</b>	<b>\$190,529,362</b>	<b>\$191,298,137</b>	<b>\$191,527,330</b>

## 2014 Dane County Budget in Brief

Operating Revenue Summary by Activity								
***** 2013 *****				***** 2014 *****				
2012 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2013	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION &amp; ECONOMIC DEV</i>								
\$3,143,563	\$5,552,360	\$924,656	\$5,566,662	Planning & Development	60	\$2,063,804	\$2,035,504	\$2,035,504
\$836,697	\$1,802,673	\$400,273	\$1,407,510	Land & Water Resources	63	\$1,224,490	\$1,224,390	\$1,224,390
\$940,068	\$752,000	\$454,007	\$951,326	Land Information Office	86	\$752,000	\$752,000	\$752,000
\$11,926,617	\$11,040,800	\$3,173,626	\$11,282,865	Solid Waste	89	\$13,085,325	\$13,085,225	\$13,120,225
<b>\$16,846,945</b>	<b>\$19,147,833</b>	<b>\$4,952,561</b>	<b>\$19,208,363</b>	<i>CONSERVATION &amp; ECONOMIC DEV</i>	<i>TOTL</i>	<b>\$17,125,619</b>	<b>\$17,097,119</b>	<b>\$17,132,119</b>
<i>CULTURE, EDUC &amp; RECREATION</i>								
\$2,041,107	\$2,774,898	\$878,383	\$2,716,629	Land & Water Resources	63	\$1,946,000	\$1,844,000	\$1,844,000
\$4,211,841	\$4,484,768	\$2,142,174	\$4,484,297	Library	68	\$4,446,936	\$4,445,421	\$4,445,421
\$938,479	\$1,123,017	\$99,272	\$1,068,681	Henry Vilas Zoo	74	\$1,146,756	\$1,146,756	\$1,146,756
\$203,497	\$302,049	\$115,754	\$280,748	Extension	80	\$294,332	\$294,332	\$270,732
\$8,586,458	\$8,789,500	\$4,953,474	\$8,701,788	Alliant Energy Center	92	\$8,857,400	\$8,926,700	\$8,926,700
<b>\$15,981,382</b>	<b>\$17,474,232</b>	<b>\$8,189,057</b>	<b>\$17,252,143</b>	<i>CULTURE, EDUC &amp; RECREATION</i>	<i>TOTL</i>	<b>\$16,691,424</b>	<b>\$16,657,209</b>	<b>\$16,633,609</b>
<i>PUBLIC WORKS</i>								
\$20,031,497	\$22,818,215	\$10,596,879	\$22,373,776	PW, Hwy & Transportation	71	\$20,348,943	\$20,695,753	\$20,695,753
\$23,382,153	\$23,202,900	\$10,028,533	\$23,363,659	Airport	83	\$24,842,400	\$24,842,400	\$24,842,400
<b>\$43,413,650</b>	<b>\$46,021,115</b>	<b>\$20,625,412</b>	<b>\$45,737,435</b>	<i>PUBLIC WORKS</i>	<i>TOTL</i>	<b>\$45,191,343</b>	<b>\$45,538,153</b>	<b>\$45,538,153</b>
<i>DEBT SERVICE</i>								
\$17,302,053	\$19,123,416	\$9,495,494	\$19,455,190	Debt Service	65	\$24,482,127	\$24,276,400	\$24,276,000
<b>\$17,302,053</b>	<b>\$19,123,416</b>	<b>\$9,495,494</b>	<b>\$19,455,190</b>	<i>DEBT SERVICE</i>	<i>TOTL</i>	<b>\$24,482,127</b>	<b>\$24,276,400</b>	<b>\$24,276,000</b>
<b>\$487,204,564</b>	<b>\$499,925,312</b>	<b>\$196,667,083</b>	<b>\$498,831,144</b>	<b>GRAND TOTAL</b>		<b>\$507,606,670</b>	<b>\$509,460,385</b>	<b>\$510,903,163</b>

## Fund Descriptions

### *General Fund*

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

### *Special Revenue Funds*

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

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

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

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

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

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

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

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

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

**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.

**REDACTION FUND** – Accounts for funds used to redact Social Security numbers from electronic format records. Funding for the redaction project comes from a recording fee assessed by the Register of Deeds.

*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.
Balanced Budget	Budget expenditures shall equal the sum of revenues generated in the current period and undesignated fund balances applied from prior years.
Base Budget	The budget which departments are sent at the beginning of the budget process. Departments then build their budget request through the addition of decision items that either increase or decrease the Base. Base budgets include any 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.
Board of Supervisors	The Dane County Board of Supervisors is a body of government comprising 37 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that it is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the 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.

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Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.
Capital Improvement Program	A plan for capital expenditures to be incurred each year over five years, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures. Typically includes capital projects in the amount of \$100,000 or more.
Capital Outlay	Assets of \$2,500 or more that have a useful life in excess of two years, or any in excess of any borrowing, and are of a non-recurring nature.
Capital Project	Major investments in public facilities and infrastructure, including buildings (new and/or remodeling), highways, equipment, information systems and land.
Carry Forward	Budget authority that does not lapse at the end of a fiscal year, but is allowed to be extended into the following fiscal year. Carry Forwards are usually associated with large-scale capital projects, equipment acquisition or grants that may span multiple fiscal years.
Consumer Price Index (CPI)	A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.
Contingency	An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.
Debt Service	The payment of principal and related interest as a result of incurring long-term debt.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Decision Item	A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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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.
Estimate	An estimate is an annualized projection of the current year's revenues or expenditures.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trusts funds, investment trust funds, private-purpose trust funds, and agency funds.
Finance Contingent Fund	Funds for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to any appropriations, and for purposes for which no express provision is made in the budget.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Dane County's fiscal year is January 1 through December 31.
Full-Time Equivalent (FTE)	The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.

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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.
Geographic Information System (GIS)	A computer-based technology tool to display and map information for planning and analysis.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Government Finance	The GFOA is a professional association of state, provincial and local finance officers dedicated

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

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Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
Ordinance	A formal legislative enactment by the Board of Supervisors.
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
Personal Services	Salary and county paid benefit costs for all permanent and limited term employees.
Program Performance Budget	A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units.
Program Specific Revenues	Revenues paid into the County and credited to an appropriation to finance a specific program.
Property Tax Levy	The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
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.

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User Fees

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Wisconsin State Statutes

State law that is approved and implemented by the Wisconsin Legislature.