
2015 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 502,251, 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 43,275 student University of Wisconsin-Madison.

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.

3) Health and Human Services

Departments: Human Services Veterans Service Office
Board of Health for Madison & Dane County

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

4) Conservation and Economic Development

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

The Conservation and Economic Development agencies provide the planning, land management, land protection, waste management and recycling functions for Dane County.

5) Culture, Education and Recreation

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

The culture, education and recreation agencies provide quality of life enhancement for Dane County.

6) Public Works

Departments: Public Works, Highway and Transportation
Airport

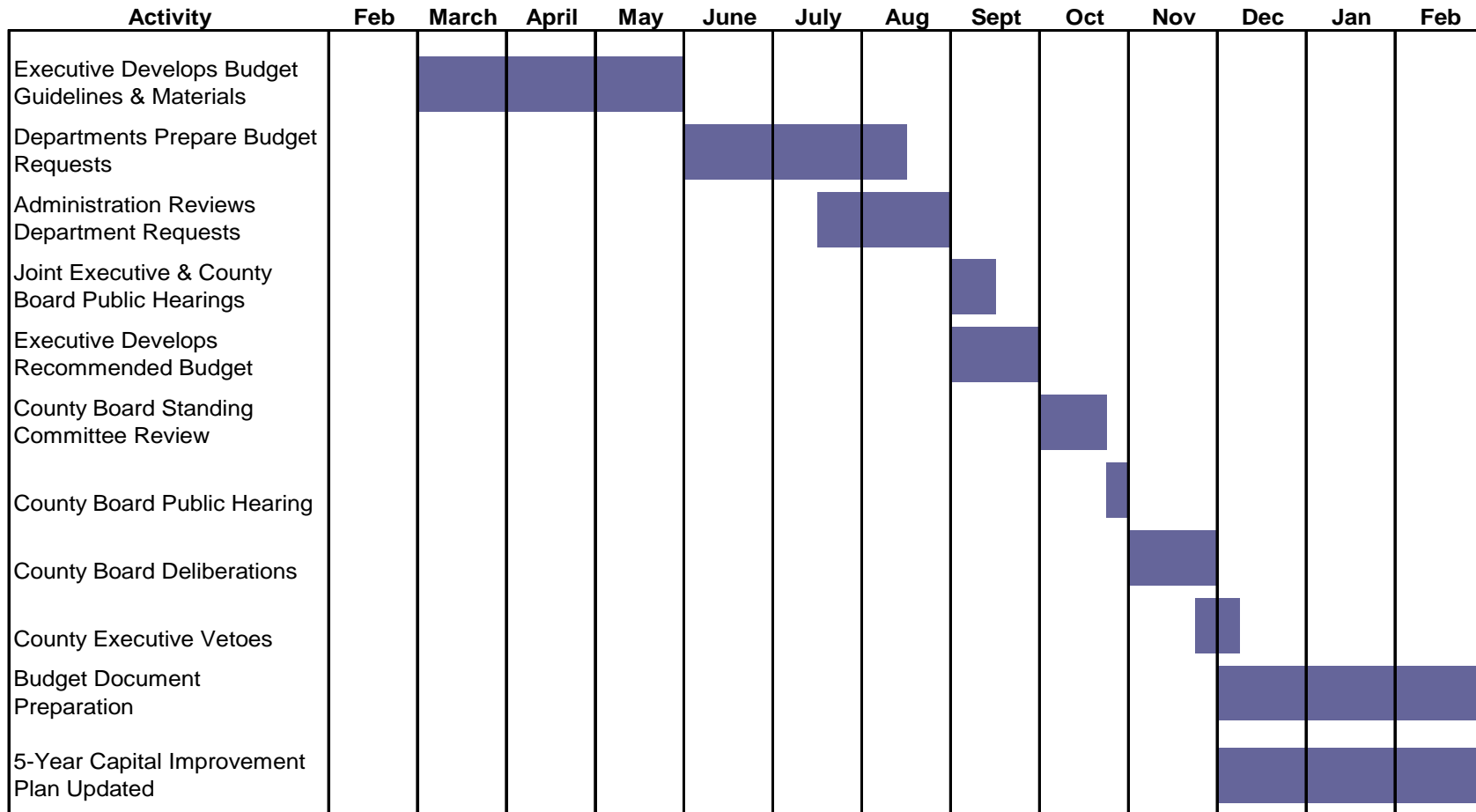
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) Debt Service

Department: Debt Service

The Debt Service agency provides the principal and interest repayment function for Dane County.

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 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 2015 County budget increases the County's net property tax rate from \$3.11 in 2014 to \$3.12 for 2015.

The budget authorizes total expenditures of \$532.7 million for operations in 2015, which are financed by \$326.8 million of program and outside revenues, \$51.2 million of county sales taxes, and \$154.4 million of county property tax levy funds. The separate Capital Budget includes \$42.4 million for capital spending in 2015, which is financed by \$42.4 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2015 of \$575.1 million is financed by \$368.9 million in outside revenues and borrowing, \$51.2 million in county sales taxes, and \$154.4 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 2 to Resolution 330, 2014, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 2 to Resolution 331, 2014 as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

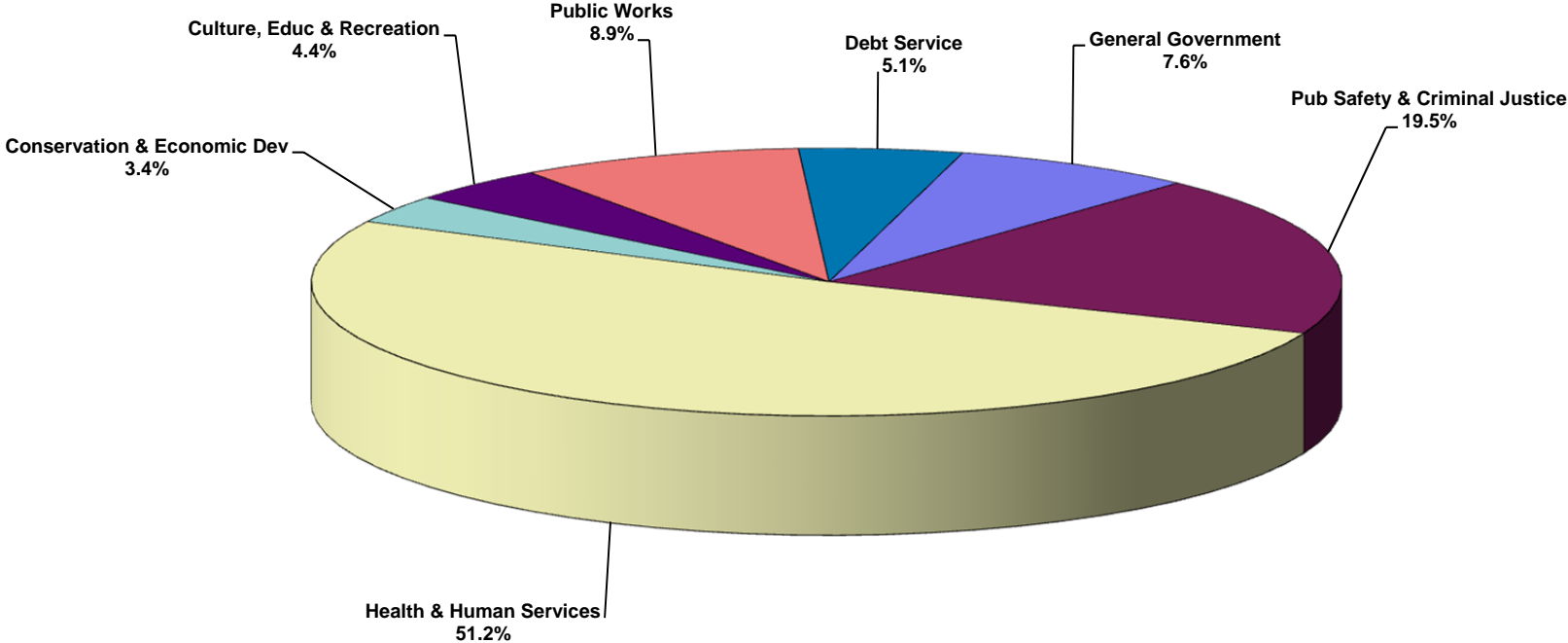
Operating Budget Expenditures by Activity

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

2015 Adopted Operating Budget - Expenditures by Activity	
General Government	\$40,524,036
Public Safety & Criminal Justice	\$103,886,125
Health & Human Services	\$272,515,565
Conservation & Economic Development	\$17,954,700
Culture, Education & Recreation	\$23,441,920
Public Works	\$47,153,759
Debt Service	\$27,219,000
Total Operating Budget	\$532,695,105

Health & Human Services agencies account for 51.2% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.5% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2015 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2015 Adopted Operating Budget revenues by budget source category.

2015 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$51,199,307
Licenses & Permits	\$1,581,430
Intergovernmental Charges for Services	\$43,922,580
Miscellaneous	\$3,677,340
County Property Tax	\$154,379,176
Other Financing Sources	\$117,100
Public Charges for Services	\$60,656,578
Fines, Forfeitures and Penalties	\$2,173,700
Intergovernmental Revenues	\$209,633,565
Other Taxes	\$5,055,707
Fund Balance Applied (Levied)	\$298,622
Total Operating Budget	\$532,695,105

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.

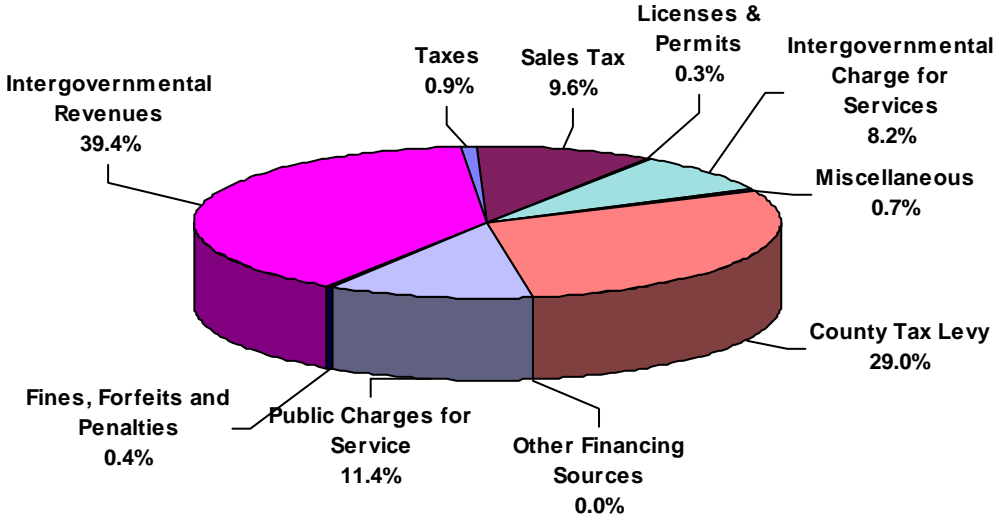
Public Charges for services are revenues received by the County for services provided to non-governmental bodies.

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 (39.4%) 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 (9.6%).

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:

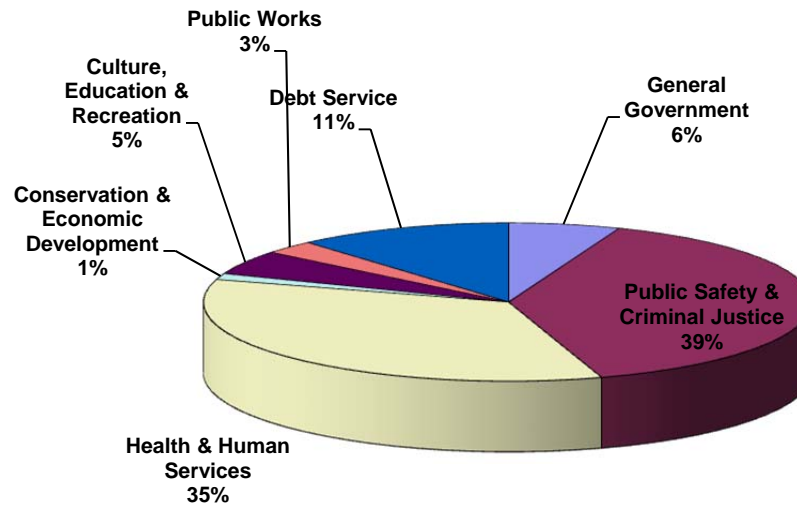
2015 Adopted Operating Revenues By Budget Source Category



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 74% of all GPR funds. The following table and chart show GPR funds by activity for the 2015 Adopted Operating Budget.

2015 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$12,754,741
Public Safety & Criminal Justice	\$84,767,369
Health & Human Services	\$74,645,211
Conservation & Economic Development	\$2,771,403
Culture, Education & Recreation	\$10,731,393
Public Works	\$5,926,487
Debt Service	\$24,771,100
Total Budget	\$216,367,704



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 2015 budget is 2.212%. The Adopted 2015 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 2015 include:

- ◆ Continues the new Mental Health Crisis Stabilization teams that started in 2014 in Verona, Sun Prairie, and Madison schools to proactively address mental health in our schools and intervene with kids suffering with mental illness at a young age.
- ◆ \$2.9 million dollar increase in the budget to assist those with developmental disabilities including the county's commitment to ensure providers who do the work earn a living wage.
- ◆ In the Capital Budget, \$2.0 million for an Affordable Housing Development Fund (AHDF). In 2015, up to \$750,000 will be used in partnership with the City of Madison for a supportive housing project for multi-family housing to help gets kids into more stable living situations and up to \$300,000 will be used for a coop housing project to serve adults facing homelessness. The balance will be used for other affordable housing development initiatives.

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 2015 include:

- ◆ Formalize a new intergovernmental agreement with Rock County to take over administration of the Rock County Coroner's Office building on the reputation of our regionally renowned Medical Examiner's Office.
- ◆ \$3 million in the Capital Budget and \$288,000 in the Operating Budget to make improvements in the DaneCom Radio System to allow municipal first responders better communication.
- ◆ \$280,000 for eight pre-hire positions in the 911 center to ensure staff availability when call volumes are at their highest.
- ◆ \$630,000 in the Capital Budget for construction of a new 911 training and back-up dispatch center.
- ◆ \$300,000 in the Capital Budget for design work to consolidate the northeast and southeast precincts on the site of the new Medical Examiner's facility.
- ◆ \$650,000 in the Capital Budget to bring laundry facilities into the jail and save annual operating costs.
- ◆ Over \$1.5 million in funding for equipment and other capital improvements for the Sheriff's Office.
- ◆ \$188,000 for five pre-hire Deputy-Sheriff positions to mitigate overtime costs due to changes in Federally mandated law enforcement training requirements and an increase in anticipated retirements.
- ◆ In the Capital Budget, \$400,000 to complete the replacement and modernization of outdoor warning sirens.

Environmental Protection

The 2015 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$1.0 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$1.0 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 \$2.2 million in the Capital Budget for the Land & Water Legacy Fund.
- ◆ \$750,000 to create a new "Parc and Ride" matching grant program to help communities develop bike trails linking park spaces.

- ◆ Expand partnerships with Madison Metropolitan Sewerage District and the Sand County Foundation to add new soil conservationists dedicated to stemming the flow of pollutants into our lakes.

Highways/Infrastructure

- ◆ \$1.6 million for 7 more compressed natural gas snowplows and reallocate funds & staff schedules for 24 hour snowplow staffing on 46 additional miles of busy roads including University Avenue, Highways Q and K between Waunakee and Middleton, and Highways M and PD.
- ◆ \$1.8 million in the Capital Budget to complete the new Medical Examiner’s Building and \$3.250 million to complete the East Highway Garage Facility
- ◆ Various road projects including \$6.0 million for next phase of reconstruction of County Highway M.
- ◆ \$3.6 million to modify the transfer station for local recycling of construction waste.
- ◆ \$1.5 million in the Capital Budget for the SMART Fund to implement energy efficiency, alternative energy, and other sustainability initiatives.

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

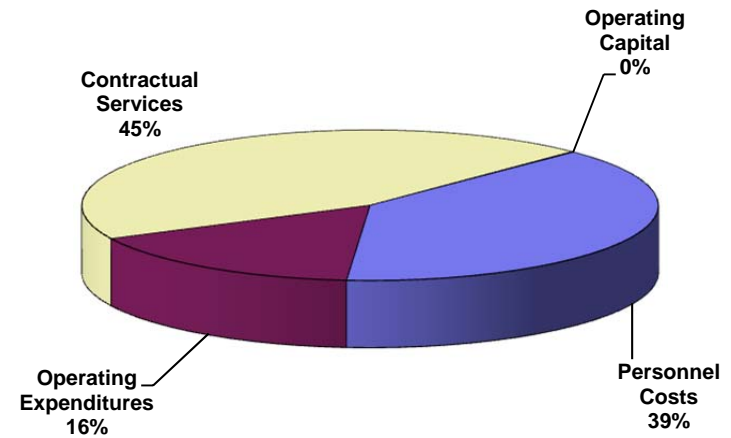
The 2015 Budget represents a net staffing increase of 19.65 positions. This 19.65 FTE increase is the result of adding 23.15 new positions and deleting 3.5 existing positions.

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	14.25	14.25
Health & Human Services	4.70	4.70
Other County Government	<u>0.70</u>	<u>-1.30</u>
Total Change in County-Funded Positions	19.65	17.65

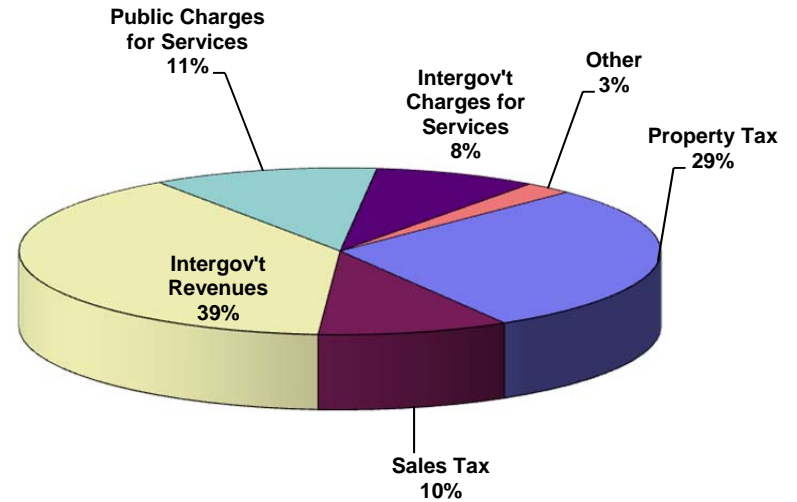
Use of Funds by Expense Category - All Funds

Personnel Costs	\$206,676,103
Operating Expenditures	\$87,447,436
Contractual Services	\$237,877,166
Operating Capital	\$694,400
Total - All Categories	\$532,695,105



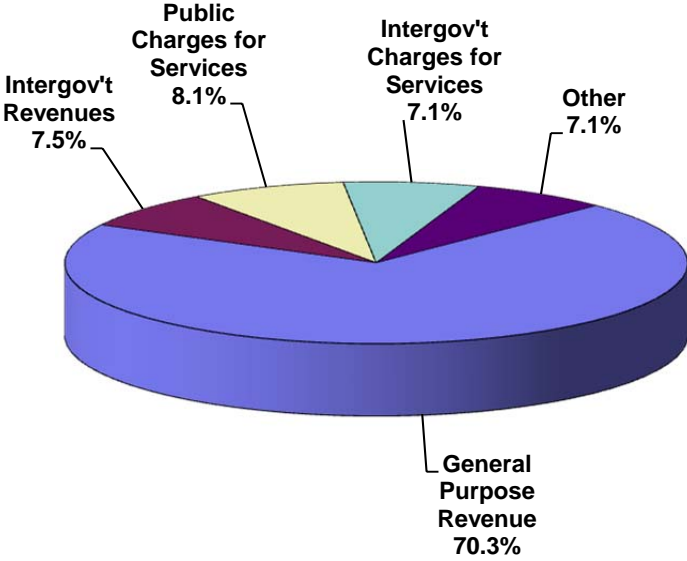
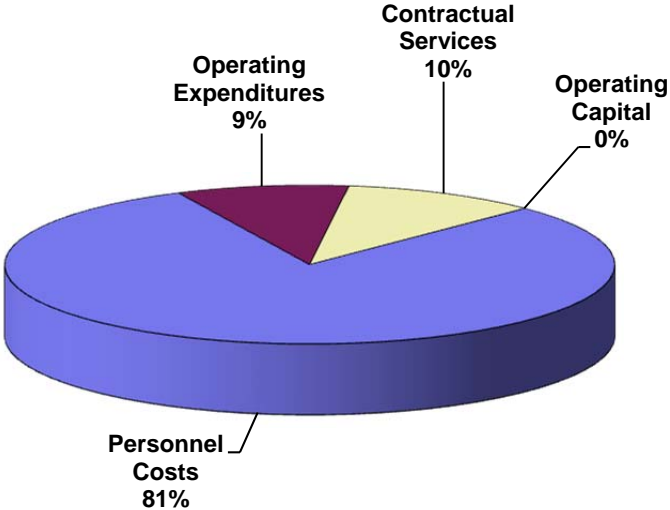
Source of Funds by Revenue Category - All Funds

Property Tax	\$154,379,176
Sales Tax	\$51,199,307
Intergovernmental Revenues	\$209,633,565
Public Charges For Services	\$60,656,578
Intergovernmental Charges for Services	\$43,922,580
Other	
Other Taxes	\$5,055,707
Licenses & Permits	\$1,581,430
Fines, Forfeits and Penalties	\$2,173,700
Miscellaneous Revenue	\$3,677,340
Other Financing Sources	\$117,100
Change in Fund Balance Reserve	\$0
State Special Charges	\$18,518
Fund Balance/Retained Earnings Applied (Levied)	\$280,104
Total - All Categories	\$532,695,105



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

Uses of Funds	
Personnel Costs	\$120,239,726
Operating Expenditures	\$13,675,571
Contractual Services	\$15,575,327
Operating Capital	\$28,000
Total - Uses of Funds	\$149,518,624
Sources of Funds	
General Purpose Revenue	\$105,041,619
Intergovernmental Revenues	\$11,147,152
Public Charges for Services	\$12,102,022
Intergovernmental Charges for Services	\$10,552,812
Other	
Other Taxes	\$4,872,189
Licenses & Permits	\$972,290
Fines, Forfeits and Penalties	\$2,157,700
Miscellaneous Revenue	\$969,740
Other Financing Sources	\$47,100
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$1,656,000
Total - Sources of Funds	\$149,518,624
Fund Balance Applied/(Levied)	\$ 0



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	\$99,600	\$0	\$64,400	\$608,600	\$43,299,877	\$0
Operating Expenditures	\$500	\$47,300	\$0	\$15,000	\$234,570	\$2,297,866	\$395,300
Contractual Services	\$0	\$235,600	\$5,631,118	\$0	\$3,717,351	\$200,235,144	\$10,500
Operating Capital	\$195,000	\$0	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$195,500	\$382,500	\$5,631,118	\$79,400	\$4,560,521	\$245,832,887	\$405,800
Sources of Funds							
General Purpose Revenues	\$195,000		\$5,644,681	\$0	\$4,433,401	\$57,294,852	\$0
Intergovernmental Revenues	\$0		\$0	\$0	\$0	\$186,671,716	\$0
Public Charges for Services	\$0		\$0	\$0	\$80,800	\$1,380,071	\$0
Intergovernmental Charges for Services	\$0	\$382,500	\$0	\$0	\$16,200	\$237,108	\$0
Other							
Other Taxes	\$0		\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0		\$0	\$0	\$0	\$249,140	\$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
Total - Sources of Funds	\$195,500	\$382,500	\$5,644,681	\$ 0	\$4,530,401	\$245,832,887	\$52,800
Fund Balance Applied/(Levied)	\$ 0	\$ 0	(\$13,563)	\$ 0	\$30,120	\$ 0	\$353,000

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	\$429,600	\$44,502,077
Operating Expenditures	\$686,900	\$0	\$0	\$0	\$184,500	\$3,861,936
Contractual Services	\$14,700	\$805,210	\$363,503	\$30,000	\$135,187	\$211,178,313
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$195,000
Total - Uses of Funds	\$701,600	\$805,210	\$363,503	\$30,000	\$749,287	\$259,737,326
Sources of Funds						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$67,567,934
Intergovernmental Revenues	\$0	\$805,210	\$363,503	\$0	\$300	\$187,840,729
Public Charges for Services	\$0	\$0	\$0	\$0	\$601,200	\$2,062,071
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$0	\$635,808
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$249,140
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$98,100	\$0	\$0	\$0	\$0	\$151,400
Other Financing Sources	\$0	\$0	\$0	\$0	\$2,500	\$2,500
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Total - Sources of Funds	\$98,100	\$805,210	\$363,503	\$30,000	\$604,000	\$258,539,582
Fund Balance Applied/(Levied)	\$603,500	\$ 0	\$ 0	\$ 0	\$145,287	\$1,197,744

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

Sources and Uses of Funds - Internal Service Funds

Uses of Funds	Liability Insurance	Workers' Comp	Employee Benefits	Consolidated Food Service	Total
Personnel Costs	\$0	\$0	\$0	\$2,183,400	\$2,183,400
Operating Expenditures	\$226,800	\$2,637,500	\$0	\$2,110,037	\$4,974,337
Contractual Services	\$1,841,600	\$165,000	\$0	\$18,241	\$2,024,841
Operating Capital	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$2,068,400	\$2,802,500	\$0	\$4,311,678	\$9,182,578
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,835,400	\$2,800,000	\$0	\$4,445,686	\$9,081,086
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	\$233,000	\$2,500	\$0	\$0	\$235,500
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	(\$30,000)	\$0	\$0	\$0	(\$30,000)
Total - Sources of Funds	\$2,038,400	\$2,802,500	\$0	\$4,445,686	\$9,286,586
Increase/(Decrease) In Retained Earnings	(\$30,000)	\$0	\$0	\$134,008	\$104,008

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personnel Costs	\$4,634,500	\$6,676,200	\$11,884,400	\$13,778,700	\$1,889,200
Operating Expenditures	\$3,496,700	\$13,494,075	\$9,378,900	\$3,181,350	\$6,320,967
Contractual Services	\$760,719	\$3,064,728	\$1,040,253	\$3,540,010	\$553,375
Operating Capital	\$0	\$471,400	\$0	\$0	\$0
Total - Uses of Funds	\$8,891,919	\$23,706,403	\$22,303,553	\$20,500,060	\$8,763,542
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$6,003,084	\$11,182,441	\$0
Intergovernmental Revenues	\$16,500	\$0	\$4,042,596	\$199,700	\$18,700
Public Charges for Services	\$8,275,300	\$25,021,600	\$6,000	\$559,160	\$8,683,025
Intergovernmental Charges for Services	\$65,000	\$0	\$12,098,273	\$8,556,759	\$3,000
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	\$142,000	\$95,600	\$36,600	\$2,000	\$67,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$8,498,800	\$25,133,200	\$22,303,553	\$20,500,060	\$8,771,725
Increase/(Decrease) in Retained Earnings	(\$393,119)	\$1,426,797	\$ 0	\$ 0	\$8,183

Sources and Uses of Funds - Enterprise Funds (continued)

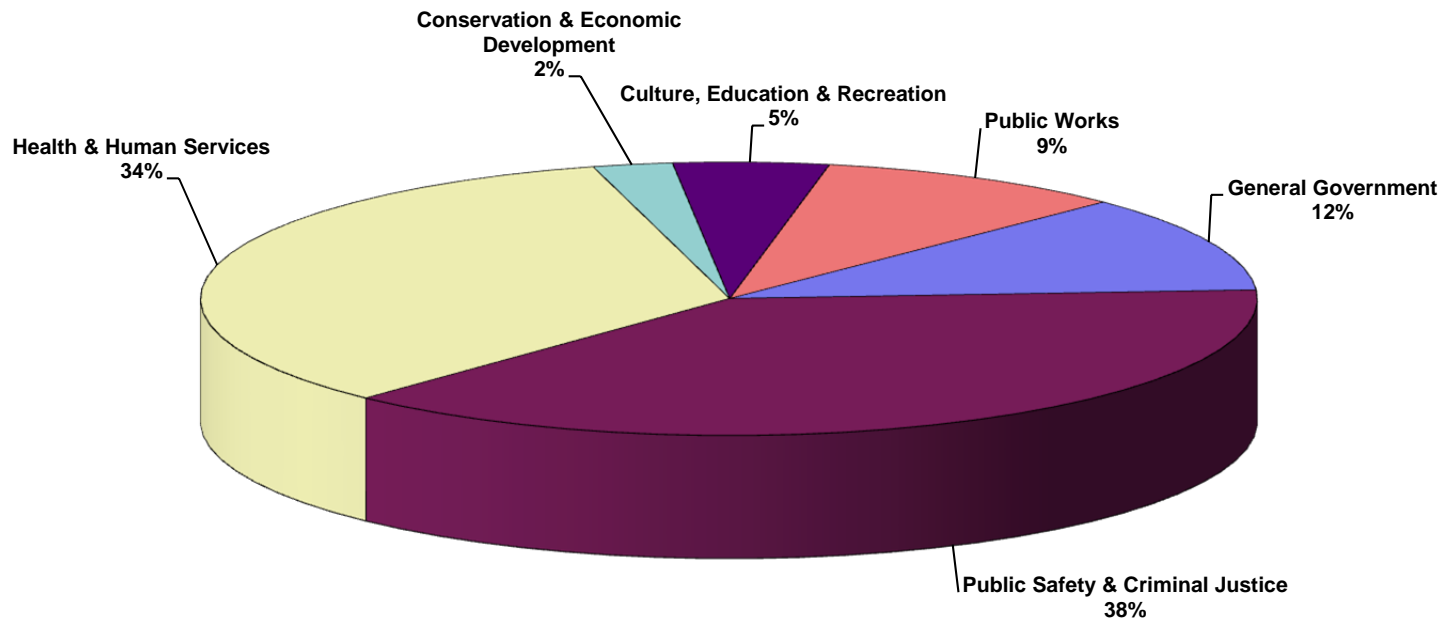
Uses of Funds	Methane Gas	Printing & Services	Total
Personnel Costs	\$178,500	\$709,400	\$39,750,900
Operating Expenditures	\$1,349,000	\$435,600	\$37,656,592
Contractual Services	\$0	\$139,600	\$9,098,685
Operating Capital	\$0	\$0	\$471,400
Total - Uses of Funds	\$1,527,500	\$1,284,600	\$86,977,577
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$17,185,525
Intergovernmental Revenues	\$0	\$0	\$4,277,496
Public Charges for Services	\$3,845,900	\$0	\$46,390,985
Intergovernmental Charges for Services	\$0	\$1,231,600	\$21,954,632
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	\$345,200
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$2,320,400)	\$0	(\$2,320,400)
Total - Sources of Funds	\$1,527,500	\$1,231,600	\$87,966,438
Increase/(Decrease) in Retained Earnings	\$ 0	(\$53,000)	\$988,861

Position Summary By Department

Department	Actual 2013	Actual 2014	2015		
			Department Request	Executive Recommended	Adopted Budget
Administration	147.85	152.35	152.35	152.35	152.35
Airport	73.00	73.00	73.00	73.00	73.00
Alliant Energy Center	32.00	32.00	32.00	32.00	32.00
BOH Madison and Dane County	146.80	146.500	146.50	146.50	146.50
Clerk of Courts	105.00	105.00	107.00	106.00	106.00
Corporation Counsel	61.50	67.00	67.00	67.00	67.00
County Board	5.50	6.00	6.00	6.00	6.00
County Clerk	4.75	4.75	4.75	4.75	4.75
Dane County Henry Vilas Zoo	20.00	20.00	20.00	20.00	20.00
District Attorney *	59.10	60.20	63.20	59.20	60.20
Emergency Management **	10.00	11.00	10.80	10.80	10.80
Executive	16.80	15.80	15.80	16.00	16.00
Extension	9.80	7.80	6.80	6.80	6.80
Family Court Services	11.00	11.00	11.00	11.00	11.00
Human Services ***	645.10	640.625	639.325	639.325	639.325
Juvenile Court Program	33.45	33.45	33.70	33.45	33.70
Land & Water Resources	53.00	53.00	52.50	54.50	55.50
Land Information Office	3.00	3.00	3.00	3.00	3.00
Library	7.05	7.05	7.05	7.05	7.05
Medical Examiner	10.00	10.50	10.50	10.50	10.50
Planning & Development	23.50	23.00	23.00	23.00	23.00
Public Safety Communications	88.00	88.00	94.00	94.00	95.00
Public Works, Hwy & Transp.	150.00	150.00	150.00	150.00	149.00
Register of Deeds ****	19.35	19.35	17.35	17.35	17.35
Sheriff	554.00	559.00	564.00	564.00	564.0
Solid Waste	23.00	21.00	21.00	21.00	21.00
Treasurer	6.00	6.00	6.00	6.00	6.00
Veterans Service	6.00	6.00	6.00	6.00	6.00
Total Positions	2,324.55	2,332.375	2,343.625	2,340.575	2,342.825

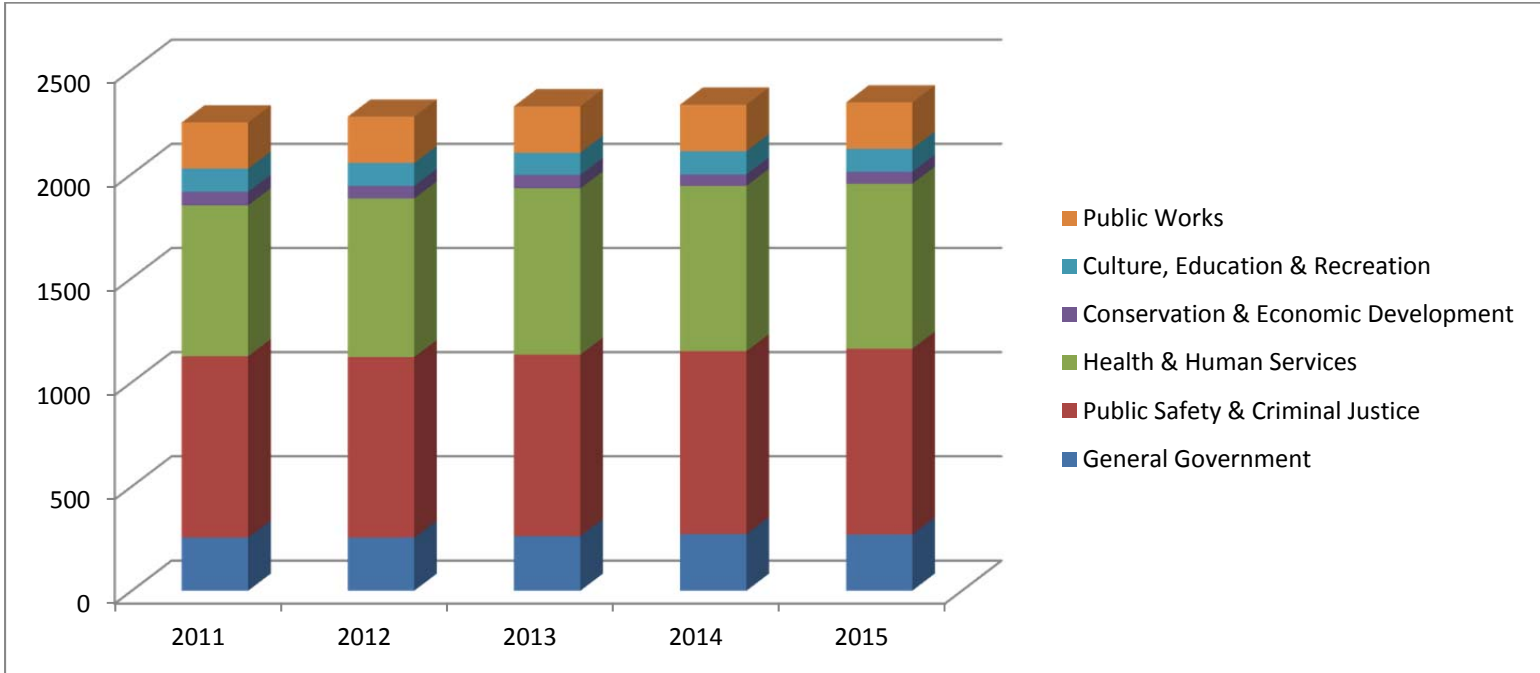
Note: The 2015 columns represent the final number of positions following the implementation of all position changes.
 * 1.00 FTE removed from the base budget
 ** .20 FTE removed from the base budget
 *** 6.0 FTE removed from the base budget
 **** 2.0 FTE removed from the base budget

Positions By Activity - 2015



Positions by Activity - 2011 Through 2015

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Adopted 2015
General Government	254.20	254.20	261.75	271.25	269.45
Public Safety & Criminal Justice	870.55	866.05	870.55	878.15	891.20
Health & Human Services	724.45	761.55	797.90	793.125	791.825
Conservation & Economic Development	64.30	60.50	64.50	55.00	57.00
Culture, Education & Recreation	111.35	109.65	106.85	111.85	111.35
Public Works	222.00	223.00	223.00	223.00	222.00
Total	2,246.85	2,274.95	2,324.55	2,332.375	2,342.825



FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AIRPORT FUND				
AIRPORT				
ADMINISTRATION	12,314,028	3,647,100		
AIRPORT PARKING LOT	2,758,375	8,939,900		
GENERAL AVIATION	161,500	469,000		
INDUSTRIAL AREA	264,500	1,306,000		
LANDING AREA	2,150,200	3,243,600		
MAINTENANCE	1,115,600	1,000		
TERMINAL COMPLEX	4,942,200	7,526,600		
AIRPORT	23,706,403	25,133,200	(1,426,797)	Appropriation
BADGER PRAIRIE HEALTH CARE CTR FUND				
BPHCC-GENERAL OPERATIONS				
BP-ADMINISTRATION	834,700	0		
BP-HEALTH CARE CENTER	19,665,360	9,317,619		
BPHCC-GENERAL OPERATIONS	20,500,060	9,317,619	11,182,441	Appropriation
BOARD OF HEALTH-MADISON/DANE FUND				
BOARD OF HEALTH-MADISON/DANE	5,631,118	0	5,631,118	Appropriation
BRIDGE AID FUND				
BRIDGE AID	195,500	500	195,000	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	52,000	52,000	0	Appropriation
CDBG CR-CRLF FUND				
CDBG BUSINESS LOAN FUND	405,800	52,800	353,000	Appropriation
CDBG GENERAL FUND				
CDBG HOUSING LOAN FUND	805,210	805,210	0	Appropriation
COMMERCE CRLF FUND				
COMMERCE REVOLVING	701,600	98,100	603,500	Appropriation

2015 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	4,311,678	4,445,686	(134,008)	Appropriation
DANE COUNTY CONSERVATION FUND				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
DANECOM FUND				
DANECOM	382,500	382,500	0	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	5,502,200	0		
PRINCIPAL ON LOAN	21,706,800	2,447,900		
DEBT SERVICE	27,219,000	2,447,900	24,771,100	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	0	0	0	Appropriation
GENERAL FUND				
ADMINISTRATION-FACILITIES MGMT				
ADMINISTRATION	0	0		
JANITORIAL SERVICES	2,894,000	1,628,900		
MAINTENANCE&CONSTR SERVICES	4,604,800	1,829,700		
WEAPONS SCREENING	347,400	0		
ADMINISTRATION-FACILITIES MGMT	7,846,200	3,458,600	4,387,600	Appropriation
ADMINISTRATION-GENERAL OPERATIONS				
ADMINISTRATION	980,035	375,797		
CONTROLLER	1,446,606	17,277		
EMPLOYEE RELATIONS	620,240	51,100		
INFORMATION MANAGEMENT	4,976,800	345,200		
PURCHASING	203,320	80,000		
ADMINISTRATION-GENERAL OPERATIONS	8,227,001	869,374	7,357,627	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AEC COUNTY SUBSIDIZED	59,122	0	59,122	Appropriation
ALLIANT CENTER COSTS	0	0	0	Appropriation
ALLIANT ENERGY CENTER DANE CO				
ADMINISTRATION	2,111,819	350,000		
AGRICULTURAL EXHIBIT BUILDINGS	1,078,500	557,000		
ARENA	241,100	141,700		
COLISEUM	2,247,200	1,995,800		
CONFERENCE CENTER	416,200	621,400		
EXHIBITION HALL	2,394,400	4,320,400		
LANDSCAPE AREAS	173,400	399,100		
PARKING LOTS	229,300	113,400		
ALLIANT ENERGY CENTER DANE CO	8,891,919	8,498,800	393,119	Appropriation
BADGER STATE GAMES	0	0	0	Appropriation
CLERK OF COURTS-GEN OPERATIONS				
ALTERNATIVES TO INCARCERATION	428,000	0		
COURT COMMISSIONER CENTER	3,113,900	1,268,300		
GENERAL COURT SUPPORT	7,583,762	4,544,150		
GUARDIAN AD LITEM	643,460	379,200		
CLERK OF COURTS-GEN OPERATIONS	11,769,122	6,191,650	5,577,472	Appropriation
CONVENTION & VISITORS BUREAU	294,401	0	294,401	Appropriation
CORP COUNSEL-GENERAL OPERATION				
CHILD SUPPORT AGENCY	5,124,210	4,270,606		
CORP COUNSEL-GENERAL OPERATION	1,054,920	161,641		
PERMANENCY PLANNING LEGAL SERV	1,419,060	419,632		
CORP COUNSEL-GENERAL OPERATION	7,598,190	4,851,879	2,746,311	Appropriation

2015 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
COUNTY CLERK				
ADMINISTRATION	462,650	136,250		
ELECTIONS	183,400	156,175		
COUNTY CLERK	646,050	292,425	353,625	Appropriation
DANE COUNTY HISTORICAL SOCIETY	5,094	0	5,094	Appropriation
DISTRICT ATTORNEY				
CRMNL&TRFFC-ADULT	2,599,420	80,100		
CRMNL&TRFFC-JUVENILE	371,540	100		
DEFERRED PROSECUTION PROGRAM	803,140	215,850		
VICTIM/WITNESS	2,068,380	946,500		
DISTRICT ATTORNEY	5,842,480	1,242,550	4,599,930	Appropriation
EMERGENCY MGMT-GEN OPERATIONS				
EMERGENCY MEDICAL SERVICES	405,644	6,680		
EMERGENCY PLANNING	822,559	385,115		
HAZARDOUS MATERIALS PLANNING	238,474	115,751		
EMERGENCY MGMT-GEN OPERATIONS	1,466,677	507,546	959,131	Appropriation
EXECUTIVE				
CULTURAL AFFAIRS	457,510	209,071		
EXECUTIVE	984,469	0		
LEGISLATIVE LOBBYIST	116,950	0		
OFFICE OF ECON & WORKFORCE DEV	492,697	266,800		
OFFICE OF EQUAL OPPORTUNITY	291,327	0		
EXECUTIVE	2,342,953	475,871	1,867,082	Appropriation
EXTENSION	1,012,009	264,396	747,613	Appropriation
FAMILY COURT SERVICES	1,080,600	418,300	662,300	Appropriation
GENERAL COUNTY REVENUES	243,000	59,310,337	(59,067,337)	Appropriation
HENRY VILAS ZOO	2,676,300	1,238,212	1,438,088	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HIGHWAY GENERAL FUND PROGRAMS				
PARKING RAMP	273,200	815,900		
WISC RIVER RAIL TRANSIT COMM	28,600	0		
HIGHWAY GENERAL FUND PROGRAMS	301,800	815,900	(514,100)	Appropriation
HWY PUBLIC WORKS ENGINEERING	646,503	404,000	242,503	Appropriation
JUVENILE COURT PROGRAM				
ADMIN & RECEPTION CENTER	933,340	0		
DETENTION	1,348,930	64,500		
HOME DETENTION	187,900	67,500		
SHELTER HOME	872,020	153,000		
JUVENILE COURT PROGRAM	3,342,190	285,000	3,057,190	Appropriation
LAND & WATER RESOURCES				
CONSERVATION	1,509,550	1,093,590		
HERITAGE CENTER	147,300	130,500		
L & W RESOURCES ADMINISTRATION	1,123,261	306,725		
LAKE MANAGEMENT	475,100	74,800		
LAKES & WATERSHED	201,753	25,300		
LAND ACQUISITION	0	0		
PARK OPERATIONS	3,301,440	1,261,175		
WATER RESOURCE ENGINEERING	685,700	412,500		
LAND & WATER RESOURCES	7,444,104	3,304,590	4,139,514	Appropriation
LEGISLATIVE SERVICES	1,065,228	0	1,065,228	Appropriation
MEDICAL EXAMINER	1,778,600	994,900	783,700	Appropriation
MISC APPS-HUMANE SOCIETY	0	0	0	Appropriation
MISCELLANEOUS CRIMINAL JUSTICE	300,257	0	300,257	Appropriation
PERSONNEL SAVINGS INITIATIVES	(607,500)	0	(607,500)	Appropriation

2015 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
PLANNING & DEVELOPMENT				
CAPITAL AREA REGIONAL PLAN COM	754,164	0		
COMMUNITY ANALYSIS & PLANNING	0	0		
COMMUNITY DEVELOPMENT	0	0		
PLANNING DIVISION	607,679	169,300		
RECORDS AND SUPPORT	845,850	144,600		
ZONING & PLAT REVIEW	921,015	459,365		
PLANNING & DEVELOPMENT	3,128,708	773,265	2,355,443	Appropriation
PUBLIC SAFETY COMMUNICATIONS	8,745,130	194,900	8,550,230	Appropriation
REGISTER OF DEEDS	1,495,390	3,376,248	(1,880,858)	Appropriation
RHYTHM & BOOMS	0	0	0	Appropriation
SHERIFF				
ADMINISTRATION	5,398,050	45,000		
FIELD SERVICES	17,126,320	3,539,800		
FIREARMS TRAINING CENTER	199,900	143,800		
SECURITY SERVICES	33,252,674	4,023,350		
SUPPLEMENTAL DUTY	0	0		
SUPPORT SERVICES	12,619,525	1,149,460		
TRAFFIC SAFETY SERVICES	582,100	0		
SHERIFF	69,178,569	8,901,410	60,277,159	Appropriation
TREASURER	1,038,946	3,945,289	(2,906,343)	Appropriation
VETERANS SERVICES	551,500	14,700	536,800	Appropriation
HELP LOAN FUND				
HELP LOAN FUND	30,000	0	30,000	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HIGHWAY FUND				
HIGHWAY				
ADMINISTRATION	2,787,353	826,773		
FLEET & FACILITIES OPERATIONS	1,414,400	0		
HIGHWAY - PERSONAL SERVICES	0	0		
HIGHWAY CONSTRUCTION	(3,300)	0		
LOCAL SERVICES	2,575,300	2,575,300		
OPERATION & MAINTENANCE	6,946,400	4,405,596		
STATE & LOCAL SERVICES	0	0		
STATE SERVICES	8,483,300	8,483,300		
TRANSIT & ENVIRONMENTAL PRGMS	100,100	9,500		
HIGHWAY	22,303,553	16,300,469	6,003,084	Appropriation
HOME PROGRAM FUND				
HOME LOAN FUND	363,503	363,503	0	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
ADULT COMMUNITY SERVICES	164,812,178	140,581,654		
CHILDREN YOUTH AND FAMILIES	54,683,604	27,063,842		
ECONOMIC ASSISTANCE AND WORK S	21,473,599	16,984,102		
HS ADMINISTRATION	4,863,506	3,908,437		
HUMAN SERVICES DEPARTMENT	245,832,887	188,538,035	57,294,852	Appropriation
LAND & WATER LEGACY FUND				
L & W LEGACY OPERATING TRANSFERS	6,000	6,000	0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	749,287	604,000	145,287	Appropriation
LIBRARY FUND				
LIBRARY	4,560,521	97,000	4,463,521	Appropriation
METHANE GAS FUND				
METHANE GAS OPERATIONS	1,527,500	3,847,900	(2,320,400)	Appropriation

2015 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
PRINTING AND SERVICES FUND				
PRINTING & SERVICES	1,284,600	1,231,600	53,000	Appropriation
PROPERTY & LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM FUND				
LIABILITY INSURANCE	1,277,000	1,277,000		
MISCELLANEOUS INSURANCE	192,200	192,200		
PROPERTY INSURANCE	599,200	599,200		
LIABILITY INSURANCE PROGRAM FUND	2,068,400	2,068,400	0	Appropriation
SOCIAL SECURITY REDACTION-ROD FUND				
SOCIAL SECURITY REDACTION-ROD	79,400	0	79,400	Appropriation
SOLID WASTE FUND				
SOLID WASTE				
ADMINISTRATION&SPECIAL PROJCTS	982,365	17,000		
CLEANSWEEP	451,800	156,000		
COMPOST SITE	425	300		
RECYCLING	0	0		
RODEFELD-SITE #2	5,438,615	7,537,900		
TRANSFER STATION	1,849,037	1,060,525		
VERONA-SITE #1	41,300	0		
SOLID WASTE	8,763,542	8,771,725	(8,183)	Appropriation
WORKERS COMPENSATION FUND				
WORKERS COMPENSATION INSURANCE	2,802,500	2,802,500	0	Appropriation
GROSS TOTALS	532,695,105	377,998,789	154,696,316	

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
ADMINISTRATION							
Affordable Housing Devel Fund	\$2,000,000		\$2,000,000				Appropriation
Automation Projects	\$350,000		\$350,000				Appropriation
Data Storage Upgrade	\$125,000		\$125,000				Appropriation
Fiber Network Connections	\$500,000		\$500,000				Appropriation
Lactation Rooms	\$17,385		\$17,385				Appropriation
Medical Examiner Building	\$1,850,000		\$1,850,000				Appropriation
Microsoft Licensing Project	\$775,000		\$775,000				Appropriation
Network Infrastructure Upgrade	\$300,000		\$300,000				Appropriation
Space Planning and Design	\$100,000		\$100,000				Appropriation
Wireless Infrastructure Upgrade	\$200,000		\$200,000				Appropriation
CCB Cooling Tower Replacement	\$425,000	\$170,400	\$254,600				Appropriation
Courthouse Ext Joint Replace	\$350,000		\$350,000				Appropriation
Courthouse Garage Door Replace	\$26,000		\$26,000				Appropriation
Elevator Modernization & Repr	\$820,000	\$328,800	\$491,200				Appropriation
Fen Oak Removal	\$575,000		\$575,000				Appropriation
SRP Facility Renovation-CCB	\$170,000	\$68,200	\$101,800				Appropriation
Fixed Asset Additions-Capital Budget	(\$20,000)		(\$20,000)				Appropriation
Vehicle Replacement	\$20,000		\$20,000				Appropriation
CLERK OF COURTS							
Digital Audio Visual System	\$975,000		\$975,000				Appropriation

2015 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
MEDICAL EXAMINER							
Cadaver Dog & Equipment	\$22,000		\$22,000				Appropriation
Vehicles & Equipment	\$62,000		\$62,000				Appropriation
DISTRICT ATTORNEY							
Computer Equipment	\$9,000		\$9,000				Appropriation
MDC and Radar Units	\$8,000		\$8,000				Appropriation
SHERIFF							
Body Armor	\$20,000		\$20,000				Appropriation
Body Camera Pilot Project	\$20,000		\$20,000				Appropriation
Computer Software & Hardware	\$50,000		\$50,000				Appropriation
Design/Construct Precinct	\$300,000		\$300,000				Appropriation
Dictaphone Replacement	\$8,000		\$8,000				Appropriation
Equipment for Vehicles	\$62,600		\$62,600				Appropriation
In-Squad Video Storage	\$398,000		\$398,000				Appropriation
Jail Laundry Facility	\$650,000		\$650,000				Appropriation
Laser Replacement	\$13,800		\$13,800				Appropriation
MDC and Radar Units	\$145,100		\$145,100				Appropriation
Patrol Boat	\$60,000		\$60,000				Appropriation
Purchase MIP Radio Components	\$45,000		\$45,000				Appropriation
Reconfigure Jail Pod 3A/4A	\$27,900		\$27,900				Appropriation
Replacement Furniture	\$15,000		\$15,000				Appropriation
Surge Protection	\$65,000		\$65,000				Appropriation
Taser Replacement & Supplies	\$13,000		\$13,000				Appropriation
Vehicle & Equipment Replacement	\$567,000		\$567,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC SAFETY COMMUNICATIONS							
Back Up Center Equipment	\$150,000		\$150,000				Appropriation
Radio System Replacement	\$3,000,000		\$3,000,000				Appropriation
Replace 9-1-1 Telephone System	\$100,000		\$100,000				Appropriation
EMERGENCY MANAGEMENT							
EOC & Office Furniture	\$30,000		\$30,000				Appropriation
Mobile Command Vehicle Refurbish	\$100,000		\$100,000				Appropriation
Siren Replacement	\$400,000		\$400,000				Appropriation
JUVENILE COURT							
Security Syst Computer Upgrade	\$139,000		\$139,000				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
BPHCC Stormwater Control System	\$300,000		\$300,000				Appropriation
Fixed Asset Additions-Capital Budget	(\$364,200)		(\$364,200)				Appropriation
Resident Care Equipment/Improvements	\$64,200		\$64,200				Appropriation
HUMAN SERVICES							
Building Repair Projects	\$39,900		\$39,900				Appropriation
Job Center Parking Lot Replace	\$233,700		\$233,700				Appropriation
Vehicle Replacement	\$91,700		\$91,700				Appropriation
PLANNING & DEVELOPMENT							
Re-Monumentation Project	\$200,000		\$200,000				Appropriation
LAND & WATER RESOURCES							
Bike Grant Program	\$750,000		\$750,000				Appropriation
Conservation Planning System	\$125,000		\$125,000				Appropriation
GPS Survey Equipment	\$44,000		\$44,000				Appropriation
Lake Preservation & Renewal Fund	\$1,000,000		\$1,000,000				Appropriation
Lower Yahara River Trail	\$2,500,000	\$1,000,000	\$1,500,000				Appropriation

2015 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
LAND & WATER RESOURCES (cont'd)							
Vehicle & Equipment Replacement	\$521,900		\$521,900				Appropriation
Yahara Clean Implementation	\$750,000		\$750,000				Appropriation
Anderson Farm Park Well	\$25,000		\$25,000				Appropriation
Badger Prairie Small Dog Park	\$22,000		\$22,000				Appropriation
Heritage Center Business Plan	\$75,000		\$75,000				Appropriation
Lake Farm Storage & Shop Facility	\$414,500		\$414,500				Appropriation
New Property Stabilization	\$50,000		\$50,000				Appropriation
Park Improvement Projects	\$250,000		\$250,000				Appropriation
Picnic Tables/Grills/Camping Fixtures	\$20,000		\$20,000				Appropriation
Schumacher Farm Restroom	\$200,000		\$200,000				Appropriation
Silverwood Ag Equipment	\$7,000		\$7,000				Appropriation
Silverwood Deer Fencing	\$28,800		\$28,800				Appropriation
Stewart Lake Parking Expansion	\$45,000		\$45,000				Appropriation
Upper Mud Lake Parking	\$59,200		\$59,200				Appropriation
Dane County Conservation Fund	\$1,000,000		\$1,000,000				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
Dorn Creek Sediment Removal	\$55,000		\$55,000				Appropriation
Lake Management Repair Parts Inv	\$25,000		\$25,000				Appropriation
Lake Monitoring Buoy	\$50,000		\$50,000				Appropriation
Monitoring Equipment	\$60,000		\$60,000				Appropriation
Stormwater Controls	\$1,000,000		\$1,000,000				Appropriation
Wetland Restoration Planning	\$20,000		\$20,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION							
Ramp Renovation	\$500,000		\$500,000				Appropriation
SMART Fund	\$1,500,000		\$1,500,000				Appropriation
Access to New Garage (Luds Ln)	\$250,000		\$250,000				Appropriation
CTH AB (Yahara River Bridge)	\$35,000		\$35,000				Appropriation
CTH A (Viney Bridge)	\$35,000		\$35,000				Appropriation
CTH C (STH 19 to Egge Road)	\$20,000		\$20,000				Appropriation
CTH F (Booth Bridge)	\$210,000		\$210,000				Appropriation
CTH F (Division St to CTH F North)	\$1,200,000	\$600,000	\$600,000				Appropriation
CTH MM (Wolfe St West)	\$55,000		\$55,000				Appropriation
CTH M (Valley View to Cross Country)	\$6,000,000		\$6,000,000				Appropriation
CTH N (Riley Bridge)	\$150,000		\$150,000				Appropriation
CTH PB (Bridge-Paoli)	\$170,000		\$170,000				Appropriation
CTH PD (McKee w/ Fitchburg)	\$50,000		\$50,000				Appropriation
CTH P (Pine Bluff to 14)	\$800,000		\$800,000				Appropriation
CTH Q (CTH MS to CTH M)	\$867,000	\$604,000	\$263,000				Appropriation
CTH V (Bridge w/ Village of DeForest)	\$150,000	\$75,000	\$75,000				Appropriation
CTH V V (USH 151 to CTH T)	\$335,000		\$335,000				Appropriation
CTH V (Urban Section East Bristol)	\$750,000	\$50,000	\$700,000				Appropriation
Highway Culvert Replacements	\$250,000		\$250,000				Appropriation
Brine Trailer	\$65,000		\$65,000				Appropriation
East Side Garage Facility	\$3,250,000		\$3,250,000				Appropriation
Electronic Timekeeping System	\$75,000		\$75,000				Appropriation

2015 Dane County Budget In Brief

Agency Project	Expenditure	Revenue			General Purpose Revenue	
		Outside	Borrowing Proceeds	Equity Applied		
PUBLIC WORKS, HIGHWAY & TRANSPORTATION (cont'd)						
Emergency Repair/Replacement	\$50,000		\$50,000			Appropriation
Fixed Asset Additions--Capital Budget	(\$6,961,000)		(\$6,961,000)			Appropriation
Graders	\$470,000		\$470,000			Appropriation
Low Boy Trailer	\$77,000		\$77,000			Appropriation
Mount Horeb Garage Roof Repairs	\$50,000		\$50,000			Appropriation
Other Equipment	\$32,000		\$32,000			Appropriation
Paint Truck	\$500,000		\$500,000			Appropriation
Park Mowers	\$30,000		\$30,000			Appropriation
Patrol Trucks	\$1,620,000		\$1,620,000			Appropriation
Rotary Mowers	\$44,000		\$44,000			Appropriation
Route Optimization Software	\$140,000	\$80,000	\$60,000			Appropriation
Small Truck	\$58,000		\$58,000			Appropriation
Steel Wheel Roller	\$60,000		\$60,000			Appropriation
Tag Trailer	\$25,000		\$25,000			Appropriation
Tri-Axle Trucks	\$350,000		\$350,000			Appropriation
Truck Upgrades/Repurpose	\$65,000		\$65,000			Appropriation
LIBRARY						
Bookmobile	\$375,000		\$375,000			Appropriation
DANE COUNTY HENRY VILAS ZOO						
Admin Building Exteriors Replace	\$50,000	\$10,000	\$40,000			Appropriation
Playground Improvements	\$70,000	\$14,000	\$56,000			Appropriation
Zoo Improvements	\$100,000	\$20,000	\$80,000			Appropriation
EXTENSION						
Water Partnership Grant Program	\$10,000	0	\$10,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
ALLIANT ENERGY CENTER							
Coliseum Loading Docks	\$750,000		\$750,000				Appropriation
Market Demand Analysis	\$150,000		\$150,000				Appropriation
Vision and Concept Planning	\$150,000		\$150,000				Appropriation
AIRPORT							
Combined Federal Projects	\$3,210,000			\$3,210,000			Appropriation
Snow Removal Equipment	\$750,000			\$750,000			Appropriation
Emergency Generator	\$200,000			\$200,000			Appropriation
Retrocommission Term Bldg Study	\$100,000			\$100,000			Appropriation
Terminal Refurbishment	\$223,000			\$223,000			Appropriation
Fixed Asset Additions--Capital Budget	(\$4,309,000)			(\$4,309,000)			Appropriation
SOLID WASTE							
Verona Genset Building Improve	\$200,000		\$200,000				Appropriation
CNG Pickup Trucks	\$100,000		\$100,000				Appropriation
CO2 Capture Project	\$382,000		\$382,000				Appropriation
Compactor	\$650,000		\$650,000				Appropriation
Earthwork GPS System	\$120,000		\$120,000				Appropriation
Modify Transfer Station-C&D	\$3,600,000		\$3,600,000				Appropriation
Operations Assessment/Efficiency Evaluation	\$65,000			\$65,000			Appropriation
Phase 10 – Cell 1 Construction	\$2,200,000		\$2,200,000				Appropriation
Pipe Welders	\$15,000		\$15,000				Appropriation
Site Radios	\$15,000		\$15,000				Appropriation
Solar Energy Feasibility Study	\$50,000		\$50,000				Appropriation
Fixed Asset Additions--Capital Budget	(\$6,900,000)		(\$6,900,000)				Appropriation
GROSS TOTALS	\$42,361,985	\$3,020,400	\$39,102,585	\$239,000	\$ 0	\$ 0	

2015 Dane County Budget In Brief

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
				Expenditures	Program Specific Revenues	Net
TOTALS:				\$42,361,985	\$42,122,985	\$239,000
FUND ADJUSTMENTS						
Airport						(\$174,000)
Solid Waste						(\$65,000)
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0

2013 Adopted Budget	2014 Adopted Budget	Tax Levy Computation	2015		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$491,861,695 (\$300,552,880)	\$509,623,195 (\$313,054,635)	Total Budgeted Expenditures All Funds All Programs	\$527,128,744	\$532,355,187	\$532,695,105
		Total Budgeted Revenues All Funds All Programs	(\$319,667,409)	(\$324,907,940)	(\$325,177,147)
\$191,308,815	\$196,568,560	Total Budget All Funds All Programs	\$207,461,335	\$207,447,247	\$207,517,958
\$58,069,398 (\$59,299,486)	\$57,741,005 (\$61,397,400)	Budgeted Expenditures - Non-GPR Supported Programs	\$57,415,690	\$57,623,842	\$57,923,842
		Budgeted Revenues - Non-GPR Supported Programs	(\$59,621,874)	(\$59,855,924)	(\$60,155,924)
(\$1,230,088)	(\$3,656,395)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,206,184)	(\$2,232,082)	(\$2,232,082)
\$433,792,297 (\$241,253,394)	\$451,882,190 (\$251,657,235)	Budgeted Expenditures - GPR Supported Programs	\$469,713,054	\$474,731,345	\$474,771,263
		Budgeted Program Revenues - GPR Supported Programs	(\$260,045,535)	(\$265,052,016)	(\$265,021,223)
\$192,538,903	\$200,224,955	GPR Requirement Before Levy Reduction and Fund Adjustment	\$209,667,519	\$209,679,329	\$209,750,040
\$377,451 (\$18,945) (\$3,080,265)	(\$9,100) (\$47,727) (\$2,319,600)	Amount Projected to be Available for Levy Reduction	(\$210,302)	(\$210,304)	(\$210,304)
		State Special Charges	(\$18,518)	(\$18,518)	(\$18,518)
		Fund Adjustments	(\$2,320,300)	(\$2,320,400)	(\$2,320,400)
\$189,817,144	\$197,848,528	Gross County Tax Levy	\$207,118,399	\$207,130,107	\$207,200,818
\$3.99	\$4.15	Gross County Tax Rate	\$4.18	\$4.18	\$4.19
\$45,241,496	\$47,955,986	County Sales Tax Applied	\$47,955,986	\$51,199,307	\$51,199,307
\$144,575,648	\$149,892,542	Net Tax Levy	\$159,162,413	\$155,930,800	\$156,001,511
\$3.04	\$3.14	Net County Tax Rate	\$3.21	\$3.15	\$3.15
\$1,433,930	\$1,547,758	State Aid - Exempt Computers	\$1,583,781	\$1,551,624	\$1,622,335
\$143,141,718	\$148,344,784	Net Required County Tax Levy	\$157,578,632	\$154,379,176	\$154,379,176
\$3.01	\$3.11	Net Required County Tax Rate	\$3.18	\$3.12	\$3.12
\$157,200	\$0	Exempt Bridge Aid Levy	\$195,000	\$195,000	\$195,000
\$4,245,879	\$4,368,421	Exempt Library Service Levy	\$4,433,603	\$4,433,401	\$4,433,401
\$138,738,639	\$143,976,363	Net Tax Levy Excluding Exempt Levies	\$152,950,029	\$149,750,775	\$149,750,775
\$47,632,082,800	\$47,692,935,800	Equalized Valuation	\$49,509,314,700	\$49,509,314,700	\$49,509,314,700

2015 Dane County Budget In Brief

2013 Adopted Budget	2014 Adopted Budget	Tax Levy Computation	2015		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$32,649,375 (\$32,649,375)	\$51,625,950 (\$51,565,950)	Total Budgeted Expenditures All Funds All Programs	\$30,394,800	\$38,968,800	\$42,361,985
		Total Budgeted Revenues All Funds All Programs	(\$30,155,800)	(\$38,729,800)	(\$42,122,985)
\$0	\$60,000	Total Budget All Funds All Programs	\$239,000	\$239,000	\$239,000
\$0	\$160,000	Budgeted Expenditures - Non-GPR Supported Programs	\$239,000	\$671,000	\$671,000
\$0	(\$100,000)	Budgeted Revenues - Non-GPR Supported Programs	\$0	(\$432,000)	(\$432,000)
\$0	\$60,000	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$239,000	\$239,000	\$239,000
\$32,649,375 (\$32,649,375)	\$51,465,950 (\$51,465,950)	Budgeted Expenditures - GPR Supported Programs	\$30,155,800	\$38,297,800	\$41,690,985
		Budgeted Program Revenues - GPR Supported Programs	(\$30,155,800)	(\$38,297,800)	(\$41,690,985)
\$0	\$0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$0	\$0	\$0
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	State Special Charges	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$0	\$0	Gross County Tax Levy	\$0	\$0	\$0
\$0	\$0	Gross County Tax Rate	\$0	\$0	\$0
\$0	\$0	County Sales Tax Applied	\$0	\$0	\$0
\$0	\$0	Net Tax Levy	\$0	\$0	\$0
\$0	\$0	Net County Tax Rate	\$0	\$0	\$0
\$0	\$0	State Aid - Exempt Computers	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Levy	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Rate	\$0	\$0	\$0
\$47,632,082,800	\$47,692,935,800	Equalized Valuation	\$49,509,314,700	\$49,509,314,700	\$49,509,314,700

2013 Adopted Budget	2014 Adopted Budget	Tax Levy Computation	2015		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$524,511,070 (\$333,202,255)	\$561,249,145 (\$364,620,585)	Total Budgeted Expenditures All Funds All Programs	\$557,523,544	\$571,323,987	\$575,057,090
		Total Budgeted Revenues All Funds All Programs	(\$349,823,209)	(\$363,637,740)	(\$367,300,132)
\$191,308,815	\$196,628,560	Total Budget All Funds All Programs	\$207,700,335	\$207,686,247	\$207,756,958
\$58,069,398 (\$59,299,486)	\$57,901,005 (\$61,497,400)	Budgeted Expenditures - Non-GPR Supported Programs	\$57,654,690	\$58,294,842	\$58,594,842
		Budgeted Revenues - Non-GPR Supported Programs	(\$59,621,874)	(\$60,287,924)	(\$60,587,924)
(\$1,230,088)	(\$3,596,395)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$1,967,184)	(\$1,993,082)	(\$1,993,082)
\$466,441,672 (\$273,902,769)	\$503,348,140 (\$303,123,185)	Budgeted Expenditures - GPR Supported Programs	\$499,868,854	\$513,029,145	\$516,462,248
		Budgeted Program Revenues - GPR Supported Programs	(\$290,201,335)	(\$303,349,816)	(\$306,712,208)
\$192,538,903	\$200,224,955	GPR Requirement Before Levy Reduction and Fund Adjustment	\$209,667,519	\$209,679,329	\$209,750,040
\$377,451 (\$18,945) (\$3,080,265)	(\$9,100) (\$47,727) (\$2,319,600)	Amount Projected to be Available for Levy Reduction	(\$210,302)	(\$210,304)	(\$210,304)
		State Special Charges	(\$18,518)	(\$18,518)	(\$18,518)
		Fund Adjustments	(\$2,320,300)	(\$2,320,400)	(\$2,320,400)
\$189,817,144	\$197,848,528	Gross County Tax Levy	\$207,118,399	\$207,130,107	\$207,200,818
\$3.99	\$4.15	Gross County Tax Rate	\$4.18	\$4.18	\$4.19
\$45,241,496	\$47,955,986	County Sales Tax Applied	\$47,955,986	\$51,199,307	\$51,199,307
\$144,575,648	\$149,892,542	Net Tax Levy	\$159,162,413	\$155,930,800	\$156,001,511
\$3.04	\$3.14	Net County Tax Rate	\$3.21	\$3.15	\$3.15
\$1,433,930	\$1,547,758	State Aid - Exempt Computers	\$1,583,781	\$1,551,624	\$1,622,335
\$143,141,718	\$148,344,784	Net Required County Tax Levy	\$157,578,632	\$154,379,176	\$154,379,176
\$3.01	\$3.11	Net Required County Tax Rate	\$3.18	\$3.12	\$3.12
\$157,200	\$0	Exempt Bridge Aid Levy	\$195,000	\$195,000	\$195,000
\$4,245,879	\$4,368,421	Exempt Library Service Levy	\$4,433,603	\$4,433,401	\$4,433,401
\$138,738,639	\$143,976,363	Net Tax Levy Excluding Exempt Levies	\$152,950,029	\$149,750,775	\$149,750,775
\$47,632,082,800	\$47,692,935,800	Equalized Valuation	\$49,509,314,700	\$49,509,314,700	\$49,509,314,700

2015 Dane County Budget in Brief

Operating Expenditure Summary by Fund

***** 2014 *****				***** 2015 *****			
2013 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2014	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$149,714,408	\$158,779,107	\$69,857,210	\$158,751,432	General	\$158,483,355	\$158,345,784	\$158,410,543
\$63,352	\$302,483	\$21,947	\$302,483	Bridge Aid	\$195,500	\$195,500	\$195,500
\$311,187	\$561,850	\$180,750	\$562,135	PSC-DaneCom	\$898,450	\$382,500	\$382,500
\$5,409,298	\$5,752,026	\$5,752,026	\$5,752,026	Board of Health	\$5,662,518	\$5,631,118	\$5,631,118
\$4,435,237	\$4,615,311	\$4,060,468	\$4,436,411	Library	\$4,560,721	\$4,560,521	\$4,560,521
\$227,728,334	\$234,199,737	\$105,411,956	\$233,532,443	Human Services	\$241,333,866	\$245,557,728	\$245,832,887
\$21,648	\$312,400	\$900	\$90,763	CDBG Business Loan Fund	\$405,800	\$405,800	\$405,800
(\$13,456)	\$525,200	\$0	\$59,705	Commerce Revolving Fund	\$701,600	\$701,600	\$701,600
\$979,493	\$1,393,179	\$168,708	\$1,271,034	CDBG Housing Loan Fund	\$805,210	\$805,210	\$805,210
\$548,113	\$837,440	\$81,374	\$837,440	HOME Loan Fund	\$363,503	\$363,503	\$363,503
\$2,735	\$30,000	\$2,407	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000
\$640,378	\$742,182	\$267,845	\$779,952	Redaction Fund	\$79,500	\$79,400	\$79,400
\$662,218	\$777,287	\$328,952	\$762,549	Land Information	\$749,387	\$749,287	\$749,287
\$646	\$2,000	\$172	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$16,665	\$52,000	\$5,854	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$1,719	\$6,000	\$272	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$27,479,380	\$24,940,400	\$21,387,722	\$24,941,400	Debt Service	\$27,219,000	\$27,219,000	\$27,219,000
\$17,614,085	\$23,509,087	\$15,507,205	\$23,401,475	Airport	\$23,709,703	\$23,706,403	\$23,706,403
\$18,235,141	\$19,659,559	\$10,969,971	\$19,826,996	Highway	\$20,590,453	\$22,303,553	\$22,303,553
\$19,756,902	\$19,718,203	\$10,133,537	\$19,718,203	Badger Prairie Health Care Center	\$20,506,060	\$20,500,060	\$20,500,060
\$9,106,520	\$9,021,723	\$3,250,361	\$10,210,750	Solid Waste	\$8,766,840	\$8,763,542	\$8,763,542
\$1,142,655	\$1,558,222	\$556,794	\$1,316,558	Methane Gas	\$1,527,600	\$1,527,500	\$1,527,500
\$1,259,439	\$1,265,983	\$570,982	\$1,278,125	Printing & Services	\$1,284,900	\$1,284,600	\$1,284,600
\$2,629,688	\$1,977,800	\$940,861	\$1,978,300	Liability Insurance Fund	\$2,068,400	\$2,068,400	\$2,068,400
\$1,989,402	\$2,802,500	\$769,078	\$2,381,054	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500
\$75,945	\$43,079	\$28,114	\$41,829	Employee Benefits	\$0	\$0	\$0
\$4,399,401	\$4,021,869	\$1,987,412	\$4,383,491	Consolidated Food Service	\$4,323,878	\$4,311,678	\$4,311,678
\$494,210,531	\$517,406,627	\$252,242,879	\$516,706,554	GRAND TOTAL	\$527,128,744	\$532,355,187	\$532,695,105

Operating Expenditure Summary by Activity

***** 2014 *****				***** 2015 *****				
2013 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2014	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$261,000	\$322,756	\$0	\$322,756	General County	03	\$243,000	\$243,000	\$243,000
\$818,220	\$1,231,807	\$515,607	\$1,226,476	County Board	06	\$1,050,345	\$1,050,145	\$1,065,228
\$2,010,301	\$2,405,128	\$1,029,545	\$2,320,155	County Executive	09	\$2,327,453	\$2,342,953	\$2,342,953
\$557,619	\$740,195	\$260,344	\$740,815	County Clerk	12	\$649,750	\$646,050	\$646,050
\$25,160,525	\$25,817,994	\$11,597,973	\$25,918,976	Administration	15	\$26,620,779	\$26,592,379	\$26,592,379
\$921,279	\$1,012,934	\$450,768	\$1,066,005	Treasurer	18	\$1,069,046	\$1,068,946	\$1,068,946
\$6,776,936	\$7,671,366	\$3,318,718	\$7,480,724	Corporation Counsel	21	\$7,655,050	\$7,646,150	\$7,598,190
\$2,002,412	\$2,242,772	\$901,274	\$2,173,874	Register of Deeds	24	\$1,586,390	\$1,574,790	\$1,574,790
\$0	(\$607,500)	\$0	\$0	Miscellaneous Appropriations	27	(\$607,500)	(\$607,500)	(\$607,500)
\$38,508,292	\$40,837,452	\$18,074,229	\$41,249,781	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$40,594,313	\$40,556,913	\$40,524,036
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$11,220,505	\$11,454,737	\$5,268,494	\$11,629,707	Clerk of Courts	30	\$11,900,122	\$11,769,122	\$11,769,122
\$181,426	\$205,800	\$78,602	\$192,245	Miscellaneous Appropriations	31	\$205,200	\$256,914	\$300,257
\$968,573	\$1,074,439	\$477,473	\$1,055,983	Family Court Services	33	\$1,087,300	\$1,080,600	\$1,080,600
\$1,633,125	\$1,677,026	\$728,487	\$1,660,382	Medical Examiner	36	\$1,709,200	\$1,778,600	\$1,778,600
\$5,365,174	\$5,715,191	\$2,594,433	\$5,735,212	District Attorney	39	\$6,169,480	\$5,751,480	\$5,842,480
\$68,159,697	\$68,784,866	\$29,865,925	\$68,570,534	Sheriff	42	\$69,212,469	\$69,178,569	\$69,178,569
\$8,228,090	\$8,514,544	\$3,742,018	\$8,684,543	Public Safety Communications	45	\$9,400,315	\$9,127,630	\$9,127,630
\$1,712,687	\$1,644,026	\$646,479	\$1,577,795	Emergency Management	48	\$1,467,077	\$1,466,677	\$1,466,677
\$3,344,316	\$3,322,714	\$1,470,524	\$3,327,642	Juvenile Court Program	51	\$3,351,690	\$3,318,290	\$3,342,190
\$100,813,594	\$102,393,342	\$44,872,433	\$102,434,043	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$104,502,853	\$103,727,882	\$103,886,125
<i>HEALTH & HUMAN SERVICES</i>								
\$5,409,298	\$5,752,026	\$5,752,026	\$5,752,026	Joint Board of Health	53	\$5,662,518	\$5,631,118	\$5,631,118
\$247,485,236	\$253,917,940	\$115,545,493	\$253,250,646	Human Services	54	\$261,839,926	\$266,057,788	\$266,332,947
\$510,113	\$580,287	\$222,979	\$565,433	Veterans Service Office	57	\$568,200	\$551,500	\$551,500
\$253,404,647	\$260,250,254	\$121,520,498	\$259,568,105	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$268,070,644	\$272,240,406	\$272,515,565

2015 Dane County Budget in Brief

Operating Expenditure Summary by Activity								
***** 2014 *****				***** 2015 *****				
2013 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2014	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION & ECONOMIC DEV</i>								
\$4,336,500	\$6,283,648	\$1,715,955	\$5,483,541	Planning & Development	60	\$5,423,721	\$5,404,821	\$5,404,821
\$1,472,566	\$1,459,359	\$423,602	\$1,181,917	Land & Water Resources	63	\$1,299,850	\$1,509,550	\$1,509,550
\$662,218	\$777,287	\$328,952	\$762,549	Land Information Office	86	\$749,387	\$749,287	\$749,287
\$10,249,175	\$10,579,945	\$3,807,155	\$11,527,308	Solid Waste	89	\$10,294,440	\$10,291,042	\$10,291,042
\$16,720,458	\$19,100,238	\$6,275,663	\$18,955,315	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$17,767,398	\$17,954,700	\$17,954,700
<i>CULTURE, EDUC & RECREATION</i>								
\$319,017	\$478,217	\$133,131	\$478,217	Miscellaneous Appropriations	27	\$368,767	\$358,617	\$358,617
\$5,006,256	\$6,864,251	\$2,617,645	\$6,684,724	Land & Water Resources	63	\$5,929,414	\$5,921,714	\$5,942,554
\$4,435,237	\$4,615,311	\$4,060,468	\$4,436,411	Library	68	\$4,560,721	\$4,560,521	\$4,560,521
\$2,469,100	\$2,520,800	\$1,146,816	\$2,597,627	Henry Vilas Zoo	74	\$2,678,100	\$2,676,300	\$2,676,300
\$941,312	\$1,100,601	\$436,263	\$1,074,571	Extension	80	\$1,012,209	\$1,012,009	\$1,012,009
\$7,321,928	\$9,805,123	\$4,817,531	\$9,808,966	Alliant Energy Center	92	\$8,898,419	\$8,891,919	\$8,891,919
\$20,492,850	\$25,384,303	\$13,211,854	\$25,080,516	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$23,447,630	\$23,421,080	\$23,441,920
<i>PUBLIC WORKS</i>								
\$19,177,226	\$20,991,552	\$11,393,274	\$21,075,919	PW, Hwy & Transportation	71	\$21,817,203	\$23,528,803	\$23,447,356
\$17,614,085	\$23,509,087	\$15,507,205	\$23,401,475	Airport	83	\$23,709,703	\$23,706,403	\$23,706,403
\$36,791,311	\$44,500,638	\$26,900,479	\$44,477,394	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$45,526,906	\$47,235,206	\$47,153,759
<i>DEBT SERVICE</i>								
\$27,479,380	\$24,940,400	\$21,387,722	\$24,941,400	Debt Service	65	\$27,219,000	\$27,219,000	\$27,219,000
\$27,479,380	\$24,940,400	\$21,387,722	\$24,941,400	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$27,219,000	\$27,219,000	\$27,219,000
\$494,210,531	\$517,406,627	\$252,242,879	\$516,706,554	GRAND TOTAL		\$527,128,744	\$532,355,187	\$532,695,105

Operating Revenue Summary by Fund

***** 2014 *****				***** 2015 *****			
2013 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2014	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$217,107,479	\$221,809,055	\$91,843,969	\$220,744,894	General	\$224,602,300	\$224,647,892	\$224,820,199
\$157,482	\$500	\$118	\$500	Bridge Aid	\$195,500	\$195,500	\$195,500
\$311,949	\$561,850	\$68	\$561,850	PSC-DaneCom	\$898,450	\$382,500	\$382,500
\$5,409,298	\$5,752,026	\$2,876,013	\$5,752,026	Board of Health	\$5,676,081	\$5,644,681	\$5,644,681
\$4,477,529	\$4,606,211	\$2,353,826	\$4,446,127	Library	\$4,530,603	\$4,530,401	\$4,530,401
\$178,312,181	\$177,762,980	\$64,178,383	\$178,150,686	Human Services	\$184,293,302	\$188,370,424	\$188,538,035
\$159,609	\$52,800	\$26,530	\$73,059	CDBG Business Loan Fund	\$52,800	\$52,800	\$52,800
\$79,657	\$71,800	\$42,385	\$108,786	Commerce Revolving Fund	\$98,100	\$98,100	\$98,100
\$986,737	\$1,393,179	\$73,235	\$1,271,034	CDBG Housing Loan Fund	\$805,210	\$805,210	\$805,210
\$557,114	\$837,440	\$44,829	\$862,269	HOME Loan Fund	\$363,503	\$363,503	\$363,503
\$12,704	\$0	\$17,014	\$0	HELP Loan Fund	\$0	\$0	\$0
\$505,945	\$508,200	\$168,137	\$334,107	Redaction Fund	\$0	\$0	\$0
\$814,831	\$752,000	\$277,161	\$752,851	Land Information	\$604,000	\$604,000	\$604,000
\$646	\$2,000	\$172	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$16,665	\$52,000	\$5,854	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$1,719	\$6,000	\$272	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$22,207,564	\$24,276,000	\$11,774,025	\$24,521,394	Debt Service	\$26,360,853	\$26,360,853	\$26,360,853
\$35,688,746	\$24,842,400	\$9,929,588	\$24,942,565	Airport	\$25,133,200	\$25,133,200	\$25,133,200
\$17,570,985	\$19,505,353	\$10,011,598	\$19,672,790	Highway	\$20,590,453	\$22,303,553	\$22,303,553
\$9,116,158	\$8,996,374	\$4,268,583	\$8,996,374	Badger Prairie Health Care Center	\$9,317,619	\$9,317,619	\$9,317,619
\$0	\$0	\$0	\$0	BPHCC Capital Projects	\$0	\$0	\$0
\$6,452,299	\$9,272,325	\$2,235,331	\$6,343,561	Solid Waste	\$8,771,725	\$8,771,725	\$8,771,725
\$3,545,441	\$3,847,900	\$1,151,154	\$3,550,694	Methane Gas	\$3,847,900	\$3,847,900	\$3,847,900
\$1,200,170	\$1,231,600	\$565,744	\$1,203,269	Printing & Services	\$1,231,600	\$1,231,600	\$1,231,600
\$2,065,160	\$1,977,800	\$4,734	\$1,982,800	Liability Insurance Fund	\$2,068,400	\$2,068,400	\$2,068,400
\$2,836,846	\$2,802,500	\$24,235	\$2,802,698	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500
\$346	\$1,600	\$9	\$350	Employee Benefits	\$0	\$0	\$0
\$4,126,325	\$4,185,286	\$1,644,434	\$4,185,286	Consolidated Food Service	\$4,445,686	\$4,445,686	\$4,445,686
\$513,721,587	\$515,107,179	\$203,517,402	\$511,319,970	GRAND TOTAL	\$526,749,785	\$532,038,047	\$532,377,965

2015 Dane County Budget in Brief

Operating Revenue Summary by Category							
2013 REVENUE	***** 2014 *****			CATEGORY NAME	***** 2015 *****		
REVENUE AS MODIFIED	REV THRU 06/30/2014	TOTAL EST REVENUE	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET		
\$196,237,437	\$202,484,597	\$91,154,577	\$203,318,015	TAXES	\$211,670,718	\$210,615,672	\$210,615,672
\$199,260,932	\$201,384,728	\$68,125,310	\$201,060,701	INTERGOVERNMENTAL REVENUES	\$204,676,587	\$209,168,647	\$209,633,565
\$1,582,461	\$1,575,290	\$554,760	\$1,558,573	LICENSES & PERMITS	\$1,581,430	\$1,581,430	\$1,581,430
\$2,426,821	\$2,330,700	\$796,802	\$1,795,205	FINES, FORFEITS & PENALTIES	\$2,057,500	\$2,173,700	\$2,173,700
\$55,929,151	\$61,037,995	\$23,782,999	\$56,703,741	PUBLIC CHARGES FOR SERVICES	\$60,466,380	\$60,781,578	\$60,656,578
\$41,235,574	\$42,550,810	\$16,845,480	\$42,272,543	INTERGOV'L CHARGES FOR SERVICES	\$42,661,730	\$43,922,580	\$43,922,580
\$17,016,551	\$3,625,960	\$2,246,810	\$4,553,092	MISCELLANEOUS	\$3,518,340	\$3,677,340	\$3,677,340
\$32,659	\$117,100	\$10,663	\$58,100	OTHER FINANCING SOURCES	\$117,100	\$117,100	\$117,100
\$513,721,587	\$515,107,179	\$203,517,402	\$511,319,970	GRAND TOTAL	\$526,749,785	\$532,038,047	\$532,377,965

Operating Revenue Summary by Activity

***** 2014 *****				***** 2015 *****				
2013 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2014	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$165,481,129	\$168,317,453	\$72,185,081	\$170,522,871	General County	03	\$172,380,784	\$173,298,087	\$173,500,394
\$0	\$24,000	\$12,000	\$24,000	County Board	06	\$0	\$0	\$0
\$315,482	\$507,601	\$211,531	\$489,521	County Executive	09	\$475,871	\$475,871	\$475,871
\$301,908	\$300,710	\$177,533	\$314,627	County Clerk	12	\$292,425	\$292,425	\$292,425
\$14,336,319	\$14,555,186	\$3,407,690	\$14,604,699	Administration	15	\$14,903,160	\$14,903,160	\$14,928,160
\$4,154,648	\$5,044,200	\$1,436,195	\$3,692,501	Treasurer	18	\$5,044,200	\$3,945,289	\$3,945,289
\$4,624,531	\$4,788,775	\$981,868	\$4,685,263	Corporation Counsel	21	\$4,857,379	\$4,851,879	\$4,851,879
\$4,212,710	\$4,134,448	\$1,666,980	\$3,446,910	Register of Deeds	24	\$3,626,248	\$3,376,248	\$3,376,248
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
\$193,426,728	\$197,672,373	\$80,078,877	\$197,780,392	GENERAL GOVERNMENT	TOTL	\$201,580,067	\$201,142,959	\$201,370,266
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$7,337,919	\$6,011,150	\$2,809,608	\$5,841,184	Clerk of Courts	30	\$6,041,950	\$6,176,650	\$6,191,650
\$347,437	\$418,300	\$173,729	\$391,596	Family Court Services	33	\$418,300	\$418,300	\$418,300
\$947,179	\$813,500	\$344,156	\$888,000	Medical Examiner	36	\$867,500	\$994,900	\$994,900
\$1,202,007	\$1,246,150	\$189,886	\$1,240,451	District Attorney	39	\$1,163,950	\$1,162,550	\$1,242,550
\$8,787,288	\$8,878,299	\$3,386,741	\$8,426,177	Sheriff	42	\$9,051,410	\$9,051,410	\$8,901,410
\$533,866	\$755,650	\$56,555	\$785,159	Public Safety Communications	45	\$1,093,350	\$577,400	\$577,400
\$691,324	\$648,207	\$64,217	\$619,074	Emergency Management	48	\$495,546	\$507,546	\$507,546
\$254,911	\$285,300	\$81,236	\$264,014	Juvenile Court Program	51	\$285,000	\$285,000	\$285,000
\$20,101,929	\$19,056,556	\$7,106,130	\$18,455,655	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$19,417,006	\$19,173,756	\$19,118,756
<i>HEALTH & HUMAN SERVICES</i>								
\$5,409,298	\$5,752,026	\$2,876,013	\$5,752,026	Joint Board of Health	53	\$5,676,081	\$5,644,681	\$5,644,681
\$187,428,339	\$186,759,354	\$68,446,966	\$187,147,060	Human Services	54	\$193,610,921	\$197,688,043	\$197,855,654
\$44,833	\$14,700	\$1,549	\$14,700	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
\$192,882,471	\$192,526,080	\$71,324,528	\$192,913,786	HEALTH & HUMAN SERVICES	TOTL	\$199,301,702	\$203,347,424	\$203,515,035

2015 Dane County Budget in Brief

Operating Revenue Summary by Activity								
***** 2014 *****				***** 2015 *****				
2013 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2014	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION & ECONOMIC DEV</i>								
\$2,523,688	\$3,128,484	\$481,627	\$3,006,815	Planning & Development	60	\$2,092,878	\$2,092,878	\$2,092,878
\$1,119,054	\$1,341,766	\$199,397	\$916,994	Land & Water Resources	63	\$883,590	\$1,093,590	\$1,093,590
\$814,831	\$752,000	\$277,161	\$752,851	Land Information Office	86	\$604,000	\$604,000	\$604,000
\$9,997,741	\$13,120,225	\$3,386,485	\$9,894,255	Solid Waste	89	\$12,619,625	\$12,619,625	\$12,619,625
\$14,455,313	\$18,342,475	\$4,344,670	\$14,570,915	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$16,200,093	\$16,410,093	\$16,410,093
<i>CULTURE, EDUC & RECREATION</i>								
\$1,886,168	\$2,440,919	\$1,026,733	\$2,301,487	Land & Water Resources	63	\$2,219,000	\$2,219,000	\$2,219,000
\$4,477,529	\$4,606,211	\$2,353,826	\$4,446,127	Library	68	\$4,530,603	\$4,530,401	\$4,530,401
\$1,066,591	\$1,146,756	\$103,872	\$1,105,516	Henry Vilas Zoo	74	\$1,238,212	\$1,238,212	\$1,238,212
\$238,444	\$274,956	\$110,378	\$260,538	Extension	80	\$264,396	\$264,396	\$264,396
\$8,427,803	\$9,226,700	\$4,893,056	\$9,020,700	Alliant Energy Center	92	\$8,498,800	\$8,498,800	\$8,498,800
\$16,096,535	\$17,695,542	\$8,487,865	\$17,134,368	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$16,751,011	\$16,750,809	\$16,750,809
<i>PUBLIC WORKS</i>								
\$18,862,301	\$20,695,753	\$10,471,719	\$21,000,895	PW, Hwy & Transportation	71	\$22,005,853	\$23,718,953	\$23,718,953
\$35,688,746	\$24,842,400	\$9,929,588	\$24,942,565	Airport	83	\$25,133,200	\$25,133,200	\$25,133,200
\$54,551,047	\$45,538,153	\$20,401,307	\$45,943,460	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$47,139,053	\$48,852,153	\$48,852,153
<i>DEBT SERVICE</i>								
\$22,207,564	\$24,276,000	\$11,774,025	\$24,521,394	Debt Service	65	\$26,360,853	\$26,360,853	\$26,360,853
\$22,207,564	\$24,276,000	\$11,774,025	\$24,521,394	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$26,360,853	\$26,360,853	\$26,360,853
\$513,721,587	\$515,107,179	\$203,517,402	\$511,319,970	GRAND TOTAL		\$526,749,785	\$532,038,047	\$532,377,965

Fund Descriptions

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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 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.
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.
CDBG	Community Development Block Grant
CNG	Compressed Natural Gas
Consumer Price Index (CPI)	A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.
Contingency	An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.
Debt Service	The payment of principal and related interest as a result of incurring long-term debt.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Decision Item	A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

Full-Time Equivalent (FTE)	The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.
Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting 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" (GPR) consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Generally Accepted Accounting 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 Officers Association (GFOA)	The GFOA is a professional association of state, provincial and local finance officers dedicated to enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: 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 municipalities aggregate amount of debt, including existing indebtedness, shall not exceed 5% of the taxable property located therein as equalized for state purposes.
Limited Term Employee (LTE)	A County employee who fills a temporary or short-term position that provides contingency staffing for County operations during peak workloads, or that addresses temporary staffing needs.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

Mill (Tax) Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
Ordinance	A formal legislative enactment by the Board of Supervisors.
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
Personal Services	Salary and county paid benefit costs for all permanent and limited term employees.
Program Performance Budget	A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units.
Program Specific Revenues	Revenues paid into the County and credited to an appropriation to finance a specific program.
Property Tax Levy	The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
SRP	Shared Resources Partnership
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.

Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Wisconsin State Statutes	State law that is approved and implemented by the Wisconsin Legislature.