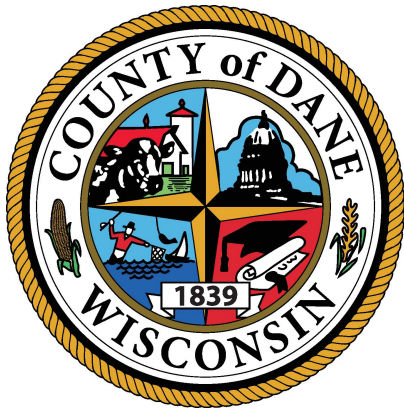


DANE COUNTY • WISCONSIN



2021

BUDGET  
IN BRIEF

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### **Mission Statement**

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

### **Background Information on Dane County**

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

With an estimated 2020 population of 543,408 the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,238 square miles there are 33 townships, 20 villages and 8 cities. The City of Madison is the largest with 47% of the County's population and 45% of the equalized value. The City of Madison is the Capital of Wisconsin and home to the 45,317 Student University of Wisconsin-Madison.

Dane County is home to Epic Systems, a leading healthcare software company, CUNA Mutual Group, a leading provider of financial services to the world's credit unions; American Family Insurance, Exact Sciences, and many other businesses and industries. In addition, Dane County is a leading Wisconsin county in agriculture and livestock production.

Dane County has a rapidly growing high-tech business community that has been fostered by the University of Wisconsin-Madison's world-wide leadership and academic teaching in the areas of biotechnology, medical/biomedical research, micro-electronics, pharmaceuticals, contract research and development, and software and other computer-related equipment.

### **Profile of Dane County Government**

Dane County government provides many functions and services for county citizens through its elected officials and over 2,500 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 departments are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Office for Equity and Inclusion, Extension, Family Court Services, Human Services, Juvenile Court, Land and Water Resources, Library, Medical Examiner, Planning and Development, Public Safety Communications, Public Works, Highway and Transportation, Veterans Service, Waste & Renewables, and the Zoo.

## Budget Activity Structure

Dane County's budget is structured into seven organizational units, or activities, which group operating departments providing similar services to the community. Each department is further broken down into its functional units, or programs. Programs summarize key statistics involving revenue, expenditures and personnel needed to perform a given function.

### 1) **GENERAL GOVERNMENT**

Departments:	County Board	Treasurer
	County Executive	Corporation Counsel
	County Clerk	Register of Deeds
	Administration	Miscellaneous Appropriations
	Office for Equity and Inclusion	

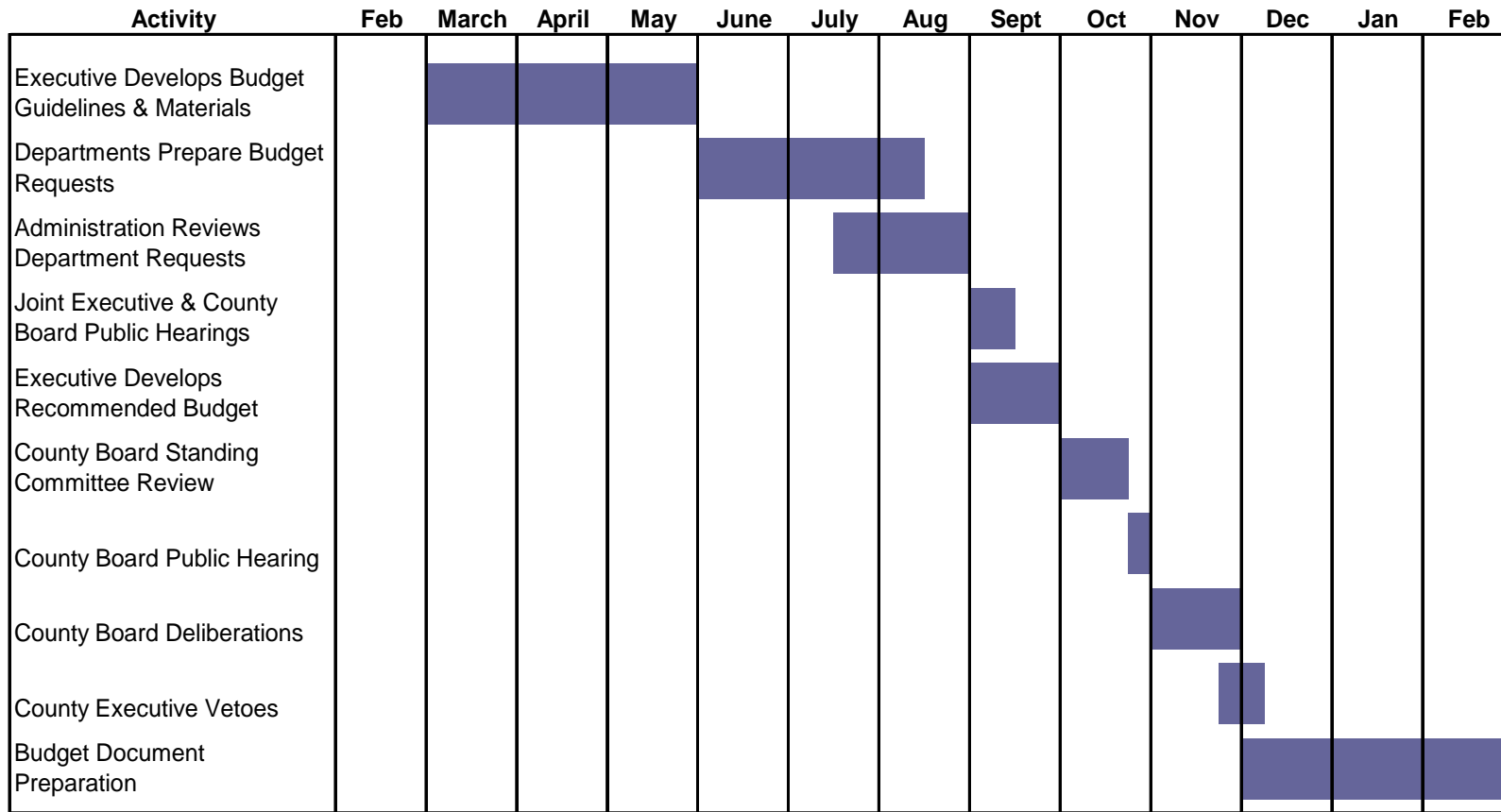
General Government agencies provide the Executive, Legislative, Administrative, Financial, Record Keeping, and Legal functions for Dane County.

### 2) **PUBLIC SAFETY AND CRIMINAL JUSTICE**

Departments:	Clerk of Courts	District Attorney
	Sheriff	Public Safety Communications
	Family Court Services	Emergency Management
	Medical Examiner	Juvenile Court Program
	Miscellaneous Appropriations	



### The Budget Process



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

During the annual budget process, from March through July, departments develop 5-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget.

From March through May, DOA provides staff support to the County Executive in the development of operating 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 2021 County budget decreases the County's net property tax rate from \$2.90 in 2020 to \$2.86 for 2021.

The budget authorizes total expenditures of \$615.6 million for operations in 2021, which are financed by \$314.2 million of program and outside revenues, \$58.1 million of county sales taxes, \$200.5 million of county property tax levy funds, and \$42.7 million in fund balance. The separate Capital Budget includes \$80.8 million for capital spending in 2021, which is financed by \$80.8 million of borrowing proceeds, outside revenues and retained earnings. The combined capital and operating budget for 2021 of \$696.4 million is financed by \$394.9 million in outside revenues, \$58.1 million in county sales taxes, \$200.5 million in county property tax levy funds, and \$42.7 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub 1 to 2020 RES-220, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub 1 to 2020 RES-221 as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

### *Operating Budget Expenditures by Activity*

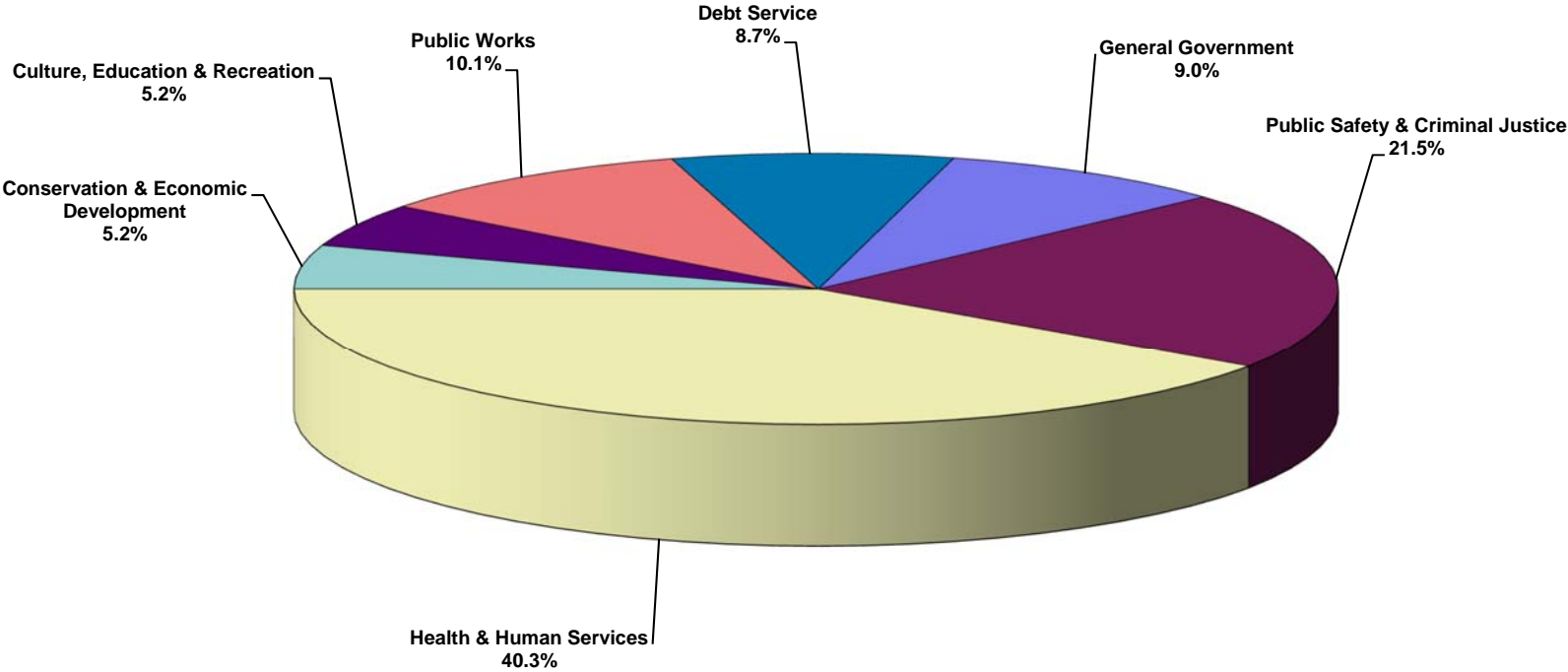
The following table summarizes the adopted operating budget expenditures by activity.

<b>2021 Adopted Operating Budget - Expenditures by Activity</b>	
General Government	\$55,271,482
Public Safety & Criminal Justice	\$132,617,963
Health & Human Services	\$248,246,892
Conservation & Economic Development	\$31,962,061
Culture, Education & Recreation	\$31,975,025
Public Works	\$62,036,472
Debt Service	\$53,486,491
<b>Total Operating Budget</b>	<b>\$615,596,386</b>

Health & Human Services agencies account for 40.3% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 21.5% of operating budget expenditures. This information is shown graphically in the chart on the next page.



# Expenditures by Activity 2021 Adopted Operating Budget



### Operating Budget Revenues by Source

The following table summarizes the 2021 Adopted Operating Budget revenues by budget source category.

<b>2021 Adopted Operating Budget - Revenues by Budget Source Category</b>	
County Sales Tax	\$58,149,659
Licenses & Permits	\$13,785,845
Miscellaneous	\$3,980,590
County Property Tax	\$200,541,029
Other Financing Sources	\$8,777,406
Public Charges for Services	\$68,548,444
Fines, Forfeitures and Penalties	\$2,091,900
Intergovernmental Revenues	\$213,083,878
Other Taxes	\$3,944,489
Fund Balance Applied (Levied)	\$42,693,146
<b>Total Operating Budget</b>	<b>\$615,596,386</b>

County Sales Tax revenue represents a 1/2% (0.5%) tax on the sale, lease or rental of personal property that is subject to State of Wisconsin Sales Tax. Property and services that are excluded from the State Sales Tax are also excluded from the County Sales Tax.

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

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

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

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

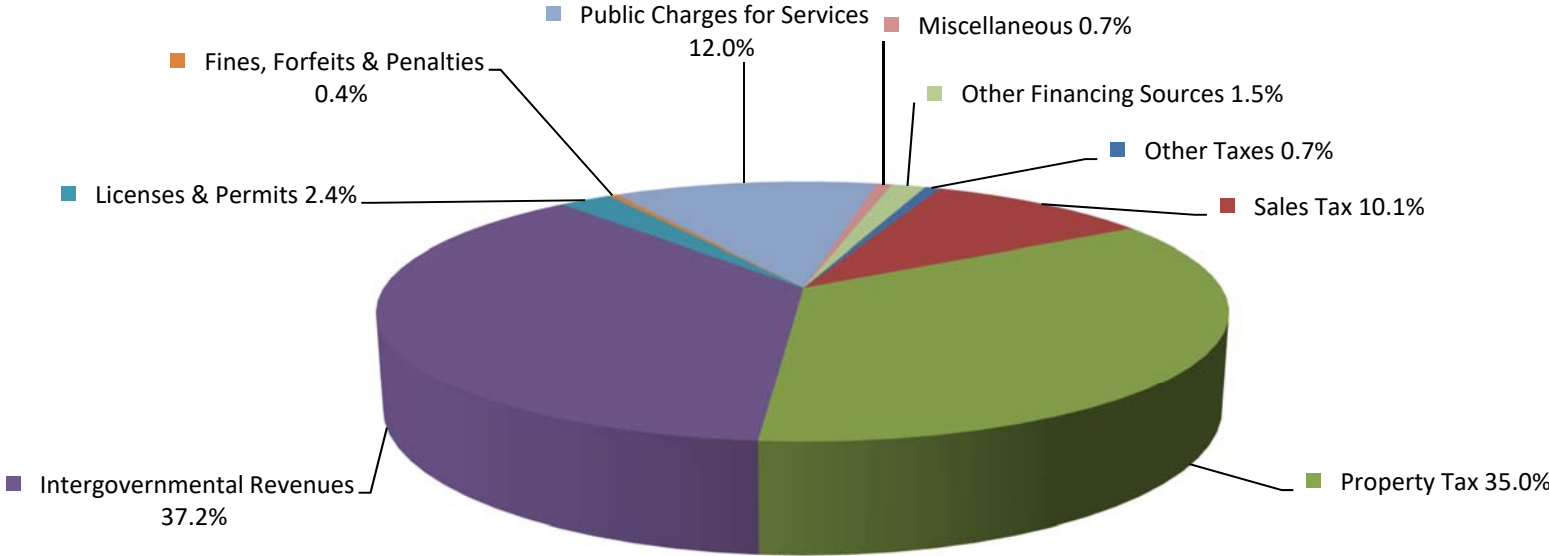
Public Charges for Services are revenues received by the County for services provided to non-governmental bodies.

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

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

County Property taxes account for 35.0% of operating budget revenues, while intergovernmental revenues (federal and state aids, primarily) account for 37.2%, and sales tax revenues 10.1%. This information is shown graphically in the following chart:

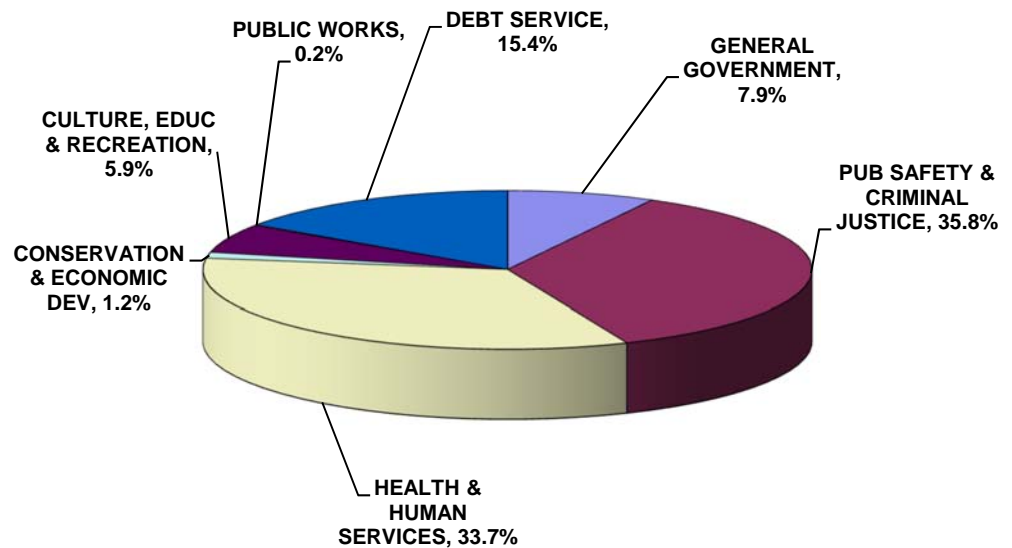
## 2021 Adopted Operating Revenues by Budget Source Category



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 and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive over 69% of all GPR funds. The following table and chart show GPR funds by activity for the 2021 Adopted Operating Budget.

2021 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$23,900,096
Public Safety & Criminal Justice	\$108,625,652
Health & Human Services	\$102,264,825
Conservation & Economic Development	\$3,704,886
Culture, Education & Recreation	\$17,956,786
Public Works	\$514,770
Debt Service	\$46,879,262
<b>Total Budget</b>	<b>\$303,846,277</b>



## State Imposed Tax Levy Limitations

Under Wisconsin statutes, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2021 budget is 2.119%. For 2021, the allowable levy is decreased by \$667,900 due to a state aid designed to compensate for the elimination of the tax on personal property. The Adopted 2021 Budget complies with these limitations.

## 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, families, seniors, and members with developmental disabilities and mental illness, to continue to reduce barriers to success, to make communities safer, to enhance county parks and infrastructure, and to protect the county's lakes and natural resources. The budget for 2021 works to address the impact COVID-19 on the Dane County community, while continuing to prioritize human services, equity, renewable energy, conservation and more.

### Human Services

Key changes for 2021 include:

- ◆ \$9 million to help keep homeless individuals in a safer environment during this pandemic.
- ◆ \$300,000 to study the feasibility of developing a Behavioral Health Triage and Restoration Center.
- ◆ Nearly \$1 million to cover the full cost of staffing the Behavioral Health Resource Center developed a year ago.
- ◆ \$7 million in the capital budget for the Affordable Housing Development Fund to continue the development of affordable housing.
- ◆ \$2 million towards the Westgate affordable housing development.
- ◆ \$1.35 million to support Movin' Out/Rule Enterprises' affordable housing project at 1402 South Park Street.
- ◆ \$810,000 to help organizers to acquire land for the Center for Black Excellence and Culture.
- ◆ \$3 million in grant funds as a capital contribution for a partnership for purchasing & developing a new night shelter.

Public Safety

Important components of the County's public protection and safety services are the Sheriff's Office, Emergency Management, Medical Examiner's Office, Public Safety Communications, and Juvenile Court. Key changes for 2021 include:

- ◆ \$4.4 million for upgrades to the new Emergency Operations Center.

Environmental Protection

The 2021 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

Changes in the Capital budget:

- ◆ \$1.75 million to expand the Dane County Continuous Cover Program.
- ◆ \$3 million to the Flood Risk Reduction Fund
- ◆ \$4 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$2.5 million for the Yahara River Flow Enhancement project.
- ◆ \$6.5 million toward constructing the second phase of the Lower Yahara River Trail from Fish Camp County Park to Lake Kegonsa State Park.

Highways/Infrastructure

This budget continues investment into county highways & Infrastructure in Dane County.

- ◆ \$40 million for a terminal modernization project at the Dane County Regional Airport.
- ◆ Additional road improvement projects to be done jointly with communities.

General

- ◆ \$2 million to help the Urban League purchase a site for an economic development hub dedicated to supporting minority-owned businesses.

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.

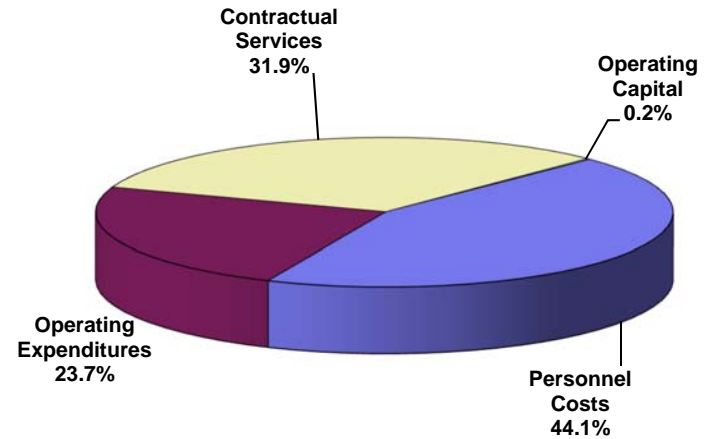
### Staff Changes

The Adopted 2021 Budget includes a total of 2,563.55 FTE positions. This represents an increase of 12.70 FTE from the actual 2020 position total. The Changes in Budgeted Positions schedule, at the end of this section of the document, includes a complete breakdown of all the position changes included in the 2021 Adopted Budget. The following table summarizes by the changes by Public Safety & Criminal Justice, Health and Human Services, and Other County Government programs.

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>
Public Safety/Criminal Justice	0.000
Health and Human Services	9.000
Other County Government	<u>3.700</u>
Total Changes in County Positions	12.700

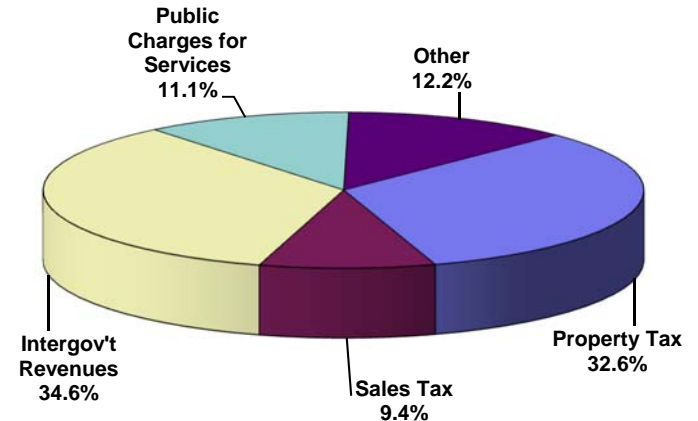
Use of Funds by Expense Category - All Funds

Personnel Costs	\$271,656,177
Operating Expenditures	146,174,413
Contractual Services	196,548,541
Operating Capital	1,217,255
<b>Total - All Categories</b>	<b>\$615,596,386</b>



Source of Funds by Revenue Category - All Funds

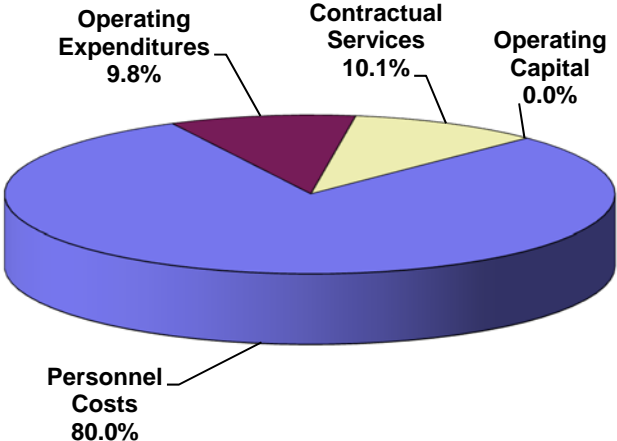
Property Tax	\$200,541,029
Sales Tax	58,149,659
Intergovernmental Revenues	213,083,878
Public Charges For Services	68,548,444
Other	
Other Taxes	3,944,489
Licenses & Permits	13,785,845
Fines, Forfeits and Penalties	2,091,900
Miscellaneous Revenue	3,980,590
Other Financing Sources	8,777,406
Change in Fund Balance Reserve	0
State Special Charges	0
Fund Balance/Retained Earnings Applied (Levied)	42,693,146
<b>Total - All Categories</b>	<b>\$615,596,386</b>



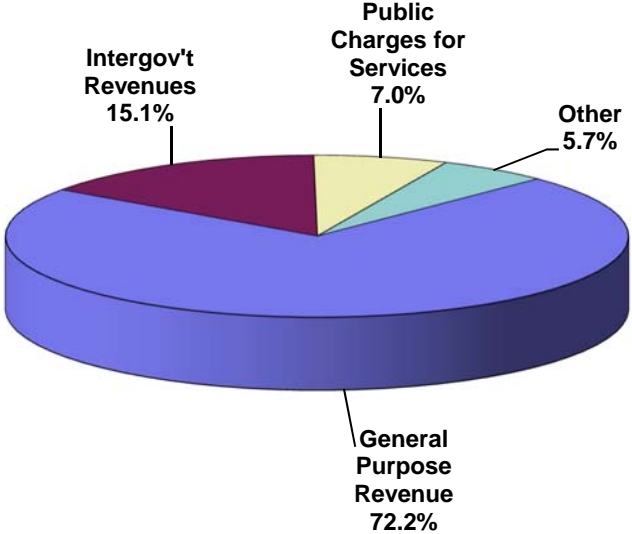


Uses and Sources of Funds - General Fund  
(Excluding Alliant Energy Center)

Uses of Funds	
Personnel Costs	\$157,969,849
Operating Expenditures	19,403,850
Contractual Services	20,013,689
Operating Capital	30,000
<b>Total - Uses of Funds</b>	<b>\$197,417,388</b>



Sources of Funds	
General Purpose Revenue	\$131,675,790
Intergovernmental Revenues	27,548,994
Public Charges for Services	12,736,157
Other	
Other Taxes	3,779,489
Licenses & Permits	1,137,245
Fines, Forfeits and Penalties	2,078,700
Miscellaneous Revenue	1,092,740
Other Financing Sources	44,500
Change in Fund Balance Reserve	0
Transfers In/(Out)	2,277,908
<b>Total - Sources of Funds</b>	<b>\$182,371,523</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$15,045,865</b>



## Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Library	Human Services	CDBG Business Loan
Personnel Costs	\$0	\$119,500	\$0	\$785,300	\$59,647,230	\$0
Operating Expenses	\$500	\$114,900	\$0	\$259,090	\$14,417,760	\$33,700
Contractual Services	\$0	\$733,185	\$8,019,693	\$5,503,317	\$140,753,775	\$8,400
Operating Capital	\$520,000	\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$520,500</b>	<b>\$967,585</b>	<b>\$8,019,693</b>	<b>\$6,547,707</b>	<b>\$214,818,765</b>	<b>\$42,100</b>
<b>Sources of Funds</b>						
General Purpose Revenue	\$519,493	\$0	\$8,019,693	\$5,716,771	\$65,184,724	\$0
Intergovernmental Revenues	\$0	\$967,585	\$0	\$615,380	\$130,570,477	\$0
Public Charges for Services	\$0	\$0	\$0	\$60,800	\$4,269,313	\$0
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$243,000	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$500	\$0	\$0	\$0	\$12,050	\$42,100
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$519,993</b>	<b>\$967,585</b>	<b>\$8,019,693</b>	<b>\$6,392,951</b>	<b>\$200,279,564</b>	<b>\$42,100</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$154,756</b>	<b>\$14,539,201</b>	<b>\$0</b>

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

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personnel Costs	\$0	\$0	\$0	\$0	\$515,700	\$61,067,730
Operating Expenses	\$688,800	\$0	\$10,000	\$0	\$22,100	\$15,546,850
Contractual Services	\$2,200	\$1,043,790	\$610,444	\$30,000	\$142,524	\$156,847,328
Operating Capital	\$0	\$0	\$0	\$0	\$5,000	\$525,000
<b>Total - Uses of Funds</b>	<b>\$691,000</b>	<b>\$1,043,790</b>	<b>\$620,444</b>	<b>\$30,000</b>	<b>\$685,324</b>	<b>\$233,986,908</b>
<b>Sources of Funds</b>						
General Purpose Revenue	\$0	\$0	\$0	\$0	\$0	\$79,440,681
Intergovernmental Revenues	\$0	\$993,790	\$590,444	\$0	\$2,300	\$133,739,976
Public Charges for Services	\$0	\$0	\$0	\$0	\$643,100	\$4,973,213
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$243,000
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$14,700	\$50,000	\$30,000	\$0	\$2,500	\$151,850
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
<b>Total - Sources of Funds</b>	<b>\$14,700</b>	<b>\$1,043,790</b>	<b>\$620,444</b>	<b>\$30,000</b>	<b>\$647,900</b>	<b>\$218,578,720</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$676,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,424</b>	<b>\$15,408,188</b>

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

## Sources and Uses of Funds - Internal Service Funds

<b>Uses of Funds</b>	<b>Liability Insurance</b>	<b>Workers' Comp</b>	<b>Consolidated Food Service</b>	<b>Total</b>
Personal Services	\$0	\$0	\$2,734,800	\$2,734,800
Operating Expenses	\$231,300	\$1,887,500	\$3,187,732	\$5,306,532
Contractual Services	\$2,716,300	\$315,000	\$49,400	\$3,080,700
Operating Capital	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$2,947,600</b>	<b>\$2,202,500</b>	<b>\$5,971,932</b>	<b>\$11,122,032</b>
<b>Sources of Funds</b>				
General Purpose Revenue	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$2,828,600	\$2,200,000	\$6,107,603	\$11,136,203
Public Charges for Services	\$0	\$0	\$0	\$0
Other				
Other Taxes	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$119,000	\$2,500	\$0	\$121,500
Other Financing Sources	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0
Transfers In/(Out)	(\$30,000)	\$0	\$0	(\$30,000)
<b>Total - Sources of Funds</b>	<b>\$2,917,600</b>	<b>\$2,202,500</b>	<b>\$6,107,603</b>	<b>\$11,227,703</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>(\$30,000)</b>	<b>\$0</b>	<b>\$135,671</b>	<b>\$105,671</b>

**Sources and Uses of Funds - Enterprise Funds**

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personnel Costs	\$4,285,100	\$9,158,432	\$15,473,063	\$16,978,103	\$2,603,900
Operating Expenses	\$3,712,403	\$13,753,826	\$13,120,713	\$3,165,161	\$8,596,730
Contractual Services	\$907,000	\$6,848,302	\$1,343,011	\$4,561,570	\$1,129,741
Operating Capital	\$200,000	\$462,255	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$9,104,503</b>	<b>\$30,222,815</b>	<b>\$29,936,787</b>	<b>\$24,704,834</b>	<b>\$12,330,371</b>
<b>Sources of Funds</b>					
General Purpose Revenue	\$0	\$0	\$0	\$13,832,307	\$0
Intergovernmental Revenues	\$95,800	\$0	\$17,972,187	\$10,370,752	\$59,000
Public Charges for Services	\$6,023,900	\$21,731,499	\$6,000	\$499,775	\$12,321,400
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$11,922,000	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$13,200	\$0	\$0	\$0
Miscellaneous Revenue	\$291,900	\$401,000	\$36,600	\$2,000	\$67,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$6,411,600</b>	<b>\$22,145,699</b>	<b>\$29,936,787</b>	<b>\$24,704,834</b>	<b>\$12,447,400</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>(\$2,692,903)</b>	<b>(\$8,077,116)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,029</b>

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

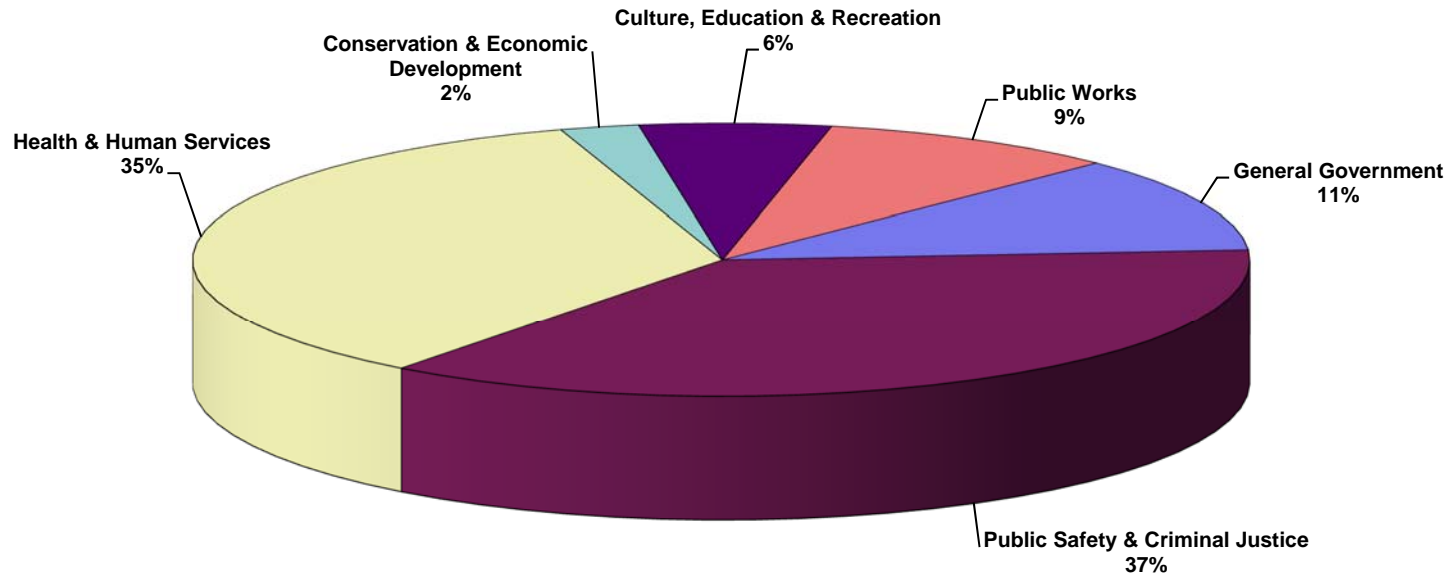
Uses of Funds	Methane Gas	Printing & Services	Total
Personnel Costs	\$555,600	\$829,600	\$49,883,798
Operating Expenses	\$9,029,311	\$992,546	\$52,370,690
Contractual Services	\$1,667,700	\$149,500	\$16,606,824
Operating Capital	\$0	\$0	\$662,255
<b>Total - Uses of Funds</b>	<b>\$11,252,611</b>	<b>\$1,971,646</b>	<b>\$119,523,567</b>
<b>Sources of Funds</b>			
General Purpose Revenue	\$0	\$0	\$13,832,307
Intergovernmental Revenues	\$0	\$2,064,900	\$30,562,639
Public Charges for Services	\$10,155,000	\$0	\$50,737,574
Other			
Other Taxes	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$11,922,000
Fines, Forfeits & Penalties	\$0	\$0	\$13,200
Miscellaneous Revenue	\$2,000	\$0	\$800,500
Other Financing Sources	\$3,894,119	\$0	\$3,894,119
Change in Fund Balance Reserve	\$0	\$0	\$0
Transfers In/(Out)	(\$2,798,508)	\$0	(\$2,798,508)
<b>Total - Sources of Funds</b>	<b>\$11,252,611</b>	<b>\$2,064,900</b>	<b>\$108,963,831</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$0</b>	<b>\$93,254</b>	<b>(\$10,559,736)</b>

**Position Summary by Department**

Department	Actual 2019	Actual 2020	2021		
			Department Request	Executive Recommended	Adopted Budget
Administration	168.100	166.600	166.600	166.600	166.600
Airport	79.000	83.500	84.500	84.500	84.500
Alliant Energy Center of Dane County	33.000	33.000	34.000	34.000	34.000
Board of Health - Madison & Dane Co	151.500	164.500	164.500	166.500	164.500
Clerk of Courts	110.600	111.100	109.100	109.100	111.100
Corporation Counsel	72.000	72.000	72.000	72.000	72.000
County Board	9.000	9.000	9.000	9.000	9.000
County Clerk	5.000	5.000	5.000	5.000	5.000
County Executive	14.500	11.000	11.000	11.000	11.000
Dane County Henry Vilas Zoo	30.000	37.500	37.500	37.500	37.500
District Attorney	67.400	69.400	69.400	69.400	69.400
Emergency Management	10.000	10.000	10.000	10.000	10.000
Extension	7.300	6.800	6.800	6.800	6.800
Family Court Services	11.000	11.000	11.000	11.000	11.000
Human Services	683.500	710.650	719.650	719.650	719.650
Juvenile Court Program	34.700	34.700	34.700	34.700	34.700
Land and Water Resources	71.500	76.600	76.600	76.600	76.600
Land Information Office	3.000	3.000	3.000	3.000	3.000
Library	7.050	7.050	7.050	7.050	7.050
Medical Examiner	21.000	21.000	21.000	21.000	21.000
Office for Equity and Inclusion	6.500	6.500	6.500	6.500	6.500
Planning & Development	22.000	22.000	21.500	21.500	21.700
Public Safety Communications	96.100	92.100	92.100	92.100	92.100
Public Works, Highway and Trans	149.000	151.000	151.000	151.000	151.000
Register of Deeds	16.350	16.350	15.350	15.350	15.350
Sheriff	575.000	586.500	586.500	586.500	586.500
Treasurer	5.000	5.000	5.000	5.000	5.000
Veterans Service	6.000	6.000	6.000	6.000	6.000
Waste & Renewables	22.000	22.000	25.000	25.000	25.000
<b>Total Positions</b>	<b>2,487.10</b>	<b>2,550.85</b>	<b>2,561.35</b>	<b>2,563.35</b>	<b>2,563.55</b>

Note: The 2020 columns represent the final number of positions following the implementation of all position changes.

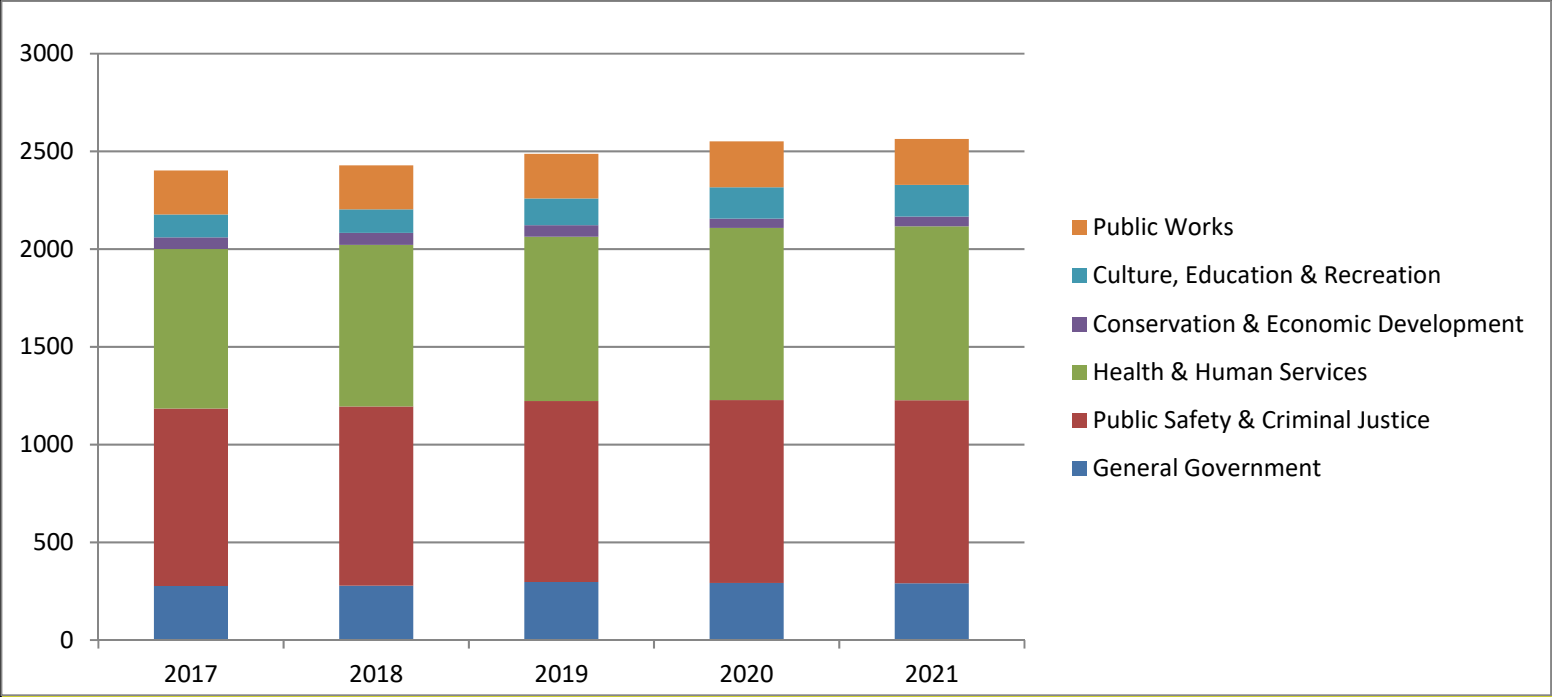
Positions By Activity - 2021





Positions by Activity - 2017 Through 2021

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021
General Government	276.700	277.700	296.450	291.450	290.450
Public Safety & Criminal Justice	907.200	916.700	925.800	935.800	935.800
Health & Human Services	816.050	827.300	841.000	881.150	890.150
Conservation & Economic Development	60.000	61.000	59.000	59.000	61.700
Culture, Education & Recreation	117.350	120.350	136.850	148.950	149.950
Public Works	224.750	225.000	228.000	234.500	235.500
<b>Total</b>	<b>2,402.050</b>	<b>2,428.050</b>	<b>2,487.100</b>	<b>2,550.850</b>	<b>2,563.550</b>



<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>AIRPORT FUND</b>				
<b>AIRPORT</b>				
ADMINISTRATION	15,129,157	3,080,499		
AIRPORT PARKING LOT	2,732,730	5,912,350		
GENERAL AVIATION	182,050	531,540		
INDUSTRIAL AREA	384,425	1,426,920		
LANDING AREA	3,798,200	3,057,520		
MAINTENANCE	1,614,932	1,000		
TERMINAL COMPLEX	6,381,321	8,135,870		
<b>AIRPORT</b>	<b>30,222,815</b>	<b>22,145,699</b>	<b>8,077,116</b>	<b>Appropriation</b>
<b>BADGER PRAIRIE HEALTH CARE CTR FUND</b>				
<b>BPHCC-GENERAL OPERATIONS</b>				
BP-ADMINISTRATION	1,205,000	0		
BP-HEALTH CARE CENTER	23,499,834	10,872,527		
<b>BPHCC-GENERAL OPERATIONS</b>	<b>24,704,834</b>	<b>10,872,527</b>	<b>13,832,307</b>	<b>Appropriation</b>
<b>BOARD OF HEALTH-MADISON/DANE FUND</b>				
<b>BOARD OF HEALTH-MADISON/DANE</b>	<b>8,019,693</b>	<b>0</b>	<b>8,019,693</b>	<b>Appropriation</b>
<b>BRIDGE AID FUND</b>				
<b>BRIDGE AID</b>	<b>520,500</b>	<b>500</b>	<b>520,000</b>	<b>Appropriation</b>
<b>CAPITAL PROJECTS FUND</b>				
<b>CAPITAL PROJECTS OPERATING TRANSFERS</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>Appropriation</b>
<b>CDBG CR-CRLF FUND</b>				
<b>CDBG BUSINESS LOAN FUND</b>	<b>42,100</b>	<b>42,100</b>	<b>0</b>	<b>Appropriation</b>
<b>CDBG GENERAL FUND</b>				
<b>CDBG HOUSING LOAN FUND</b>	<b>1,043,790</b>	<b>1,043,790</b>	<b>0</b>	<b>Appropriation</b>
<b>COMMERCE CRLF FUND</b>				
<b>COMMERCE REVOLVING</b>	<b>691,000</b>	<b>14,700</b>	<b>676,300</b>	<b>Appropriation</b>

*2021 Dane County Budget in Brief*

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>CONSOLIDATED FOOD SERVICE FUND</b>				
CONSOLIDATED FOOD SERVICE	5,971,932	6,107,603	(135,671)	Appropriation
<b>DANE COUNTY CONSERVATION FUND</b>				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
<b>DANECOM FUND</b>				
DANECOM	967,585	967,585	0	Appropriation
<b>DEBT SERVICE FUND</b>				
<b>DEBT SERVICE</b>				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	7,083,001	0		
PRINCIPAL ON LOAN	46,393,490	6,607,229		
<b>DEBT SERVICE</b>	<b>53,486,491</b>	<b>6,607,229</b>	<b>46,879,262</b>	<b>Appropriation</b>
<b>GENERAL FUND</b>				
<b>ADMINISTRATION-FACILITIES MGMT</b>				
ADMINISTRATION	0	0		
JANITORIAL SERVICES	3,284,550	1,800,000		
MAINTENANCE&CONSTR SERVICES	5,310,950	2,183,000		
WEAPONS SCREENING	0	0		
<b>ADMINISTRATION-FACILITIES MGMT</b>	<b>8,595,500</b>	<b>3,983,000</b>	<b>4,612,500</b>	<b>Appropriation</b>
<b>ADMINISTRATION-GENERAL OPERATI</b>				
ADMINISTRATION	3,624,535	343,297		
CONTROLLER	1,635,706	27,277		
EMPLOYEE RELATIONS	1,101,540	51,100		
INFORMATION MANAGEMENT	7,737,200	1,170,700		
PURCHASING	363,120	145,000		
<b>ADMINISTRATION-GENERAL OPERATI</b>	<b>14,462,101</b>	<b>1,737,374</b>	<b>12,724,727</b>	<b>Appropriation</b>
<b>AEC COUNTY SUBSIDIZED</b>	<b>104,122</b>	<b>0</b>	<b>104,122</b>	<b>Appropriation</b>

<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>ALLIANT ENERGY CENTER DANE CO</b>				
ADMINISTRATION	2,693,727	448,100		
AGRICULTURAL EXHIBIT BUILDINGS	1,192,246	808,900		
ARENA	163,282	87,400		
COLISEUM	1,893,824	1,419,400		
CONFERENCE CENTER	432,702	381,300		
EXHIBITION HALL	2,141,805	2,888,600		
LANDSCAPE AREAS	254,348	181,700		
PARKING LOTS	332,569	196,200		
<b>ALLIANT ENERGY CENTER DANE CO</b>	<b>9,104,503</b>	<b>6,411,600</b>	<b>2,692,903</b>	<b>Appropriation</b>
<b>CLERK OF COURTS-GEN OPERATIONS</b>				
COURT COMMISSIONER CENTER	3,983,100	1,369,800		
GENERAL COURT SUPPORT	8,519,019	4,644,150		
GUARDIAN AD LITEM	790,160	570,100		
MISCELLANEOUS CRIMINAL JUSTICE	313,980	0		
PRETRIAL SERVICES	886,500	0		
<b>CLERK OF COURTS-GEN OPERATIONS</b>	<b>14,492,759</b>	<b>6,584,050</b>	<b>7,908,709</b>	<b>Appropriation</b>
<b>CONVENTION &amp; VISITORS BUREAU</b>	<b>287,100</b>	<b>0</b>	<b>287,100</b>	<b>Appropriation</b>
<b>CORP COUNSEL-GENERAL OPERATION</b>				
CHILD SUPPORT AGENCY	6,069,210	4,991,461		
CORP COUNSEL-GENERAL OPERATION	1,751,800	470,355		
PERMANENCY PLANNING LEGAL SERV	1,846,290	470,977		
<b>CORP COUNSEL-GENERAL OPERATION</b>	<b>9,667,300</b>	<b>5,932,793</b>	<b>3,734,507</b>	<b>Appropriation</b>
<b>COUNTY CLERK</b>				
ADMINISTRATION	559,000	141,200		
ELECTIONS	364,200	136,000		
<b>COUNTY CLERK</b>	<b>923,200</b>	<b>277,200</b>	<b>646,000</b>	<b>Appropriation</b>
<b>DANE COUNTY HISTORICAL SOCIETY</b>	<b>4,967</b>	<b>0</b>	<b>4,967</b>	<b>Appropriation</b>

*2021 Dane County Budget in Brief*

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>DISTRICT ATTORNEY</b>				
CRIME RESPONSE	587,700	398,650		
CRMNL&TRFFC-ADULT	3,498,920	40,100		
CRMNL&TRFFC-JUVENILE	494,440	100		
DEFERRED PROSECUTION PROGRAM	1,343,482	235,781		
VICTIM/WITNESS	2,272,400	725,700		
<b>DISTRICT ATTORNEY</b>	<b>8,196,942</b>	<b>1,400,331</b>	<b>6,796,611</b>	<b>Appropriation</b>
<b>EMERGENCY MGMT-GEN OPERATIONS</b>				
EMERGENCY MEDICAL SERVICES	532,102	34,538		
EMERGENCY PLANNING	978,809	286,195		
HAZARDOUS MATERIALS PLANNING	191,474	133,891		
<b>EMERGENCY MGMT-GEN OPERATIONS</b>	<b>1,702,385</b>	<b>454,624</b>	<b>1,247,761</b>	<b>Appropriation</b>
<b>EXECUTIVE</b>				
CULTURAL AFFAIRS	485,949	185,184		
EXECUTIVE	1,023,869	0		
LEGISLATIVE LOBBYIST	161,450	0		
OFFICE OF ECON & WORKFORCE DEV	0	0		
OFFICE OF ENERGY & CLIMATE CHG	236,600	0		
<b>EXECUTIVE</b>	<b>1,907,868</b>	<b>185,184</b>	<b>1,722,684</b>	<b>Appropriation</b>
<b>EXTENSION</b>	<b>1,512,596</b>	<b>189,518</b>	<b>1,323,078</b>	<b>Appropriation</b>
<b>FAMILY COURT SERVICES</b>	<b>1,258,500</b>	<b>418,300</b>	<b>840,200</b>	<b>Appropriation</b>
<b>GENERAL COUNTY REVENUES</b>	<b>483,600</b>	<b>68,981,383</b>	<b>(68,497,783)</b>	<b>Appropriation</b>
<b>HENRY VILAS ZOO</b>	<b>5,137,405</b>	<b>1,646,473</b>	<b>3,490,932</b>	<b>Appropriation</b>
<b>HIGHWAY GENERAL FUND PROGRAMS</b>				
PARKING RAMP	326,900	957,600		
WISC RIVER RAIL TRANSIT COMM	30,600	0		
<b>HIGHWAY GENERAL FUND PROGRAMS</b>	<b>357,500</b>	<b>957,600</b>	<b>(600,100)</b>	<b>Appropriation</b>
<b>HWY PUBLIC WORKS ENGINEERING</b>	<b>998,870</b>	<b>404,000</b>	<b>594,870</b>	<b>Appropriation</b>

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>JUVENILE COURT PROGRAM</b>				
ADMIN & RECEPTION CENTER	1,090,040	0		
DETENTION	1,632,461	74,500		
HOME DETENTION	288,400	67,500		
SHELTER HOME	1,049,520	135,000		
<b>JUVENILE COURT PROGRAM</b>	<b>4,060,421</b>	<b>277,000</b>	<b>3,783,421</b>	<b>Appropriation</b>
<b>LAND &amp; WATER RESOURCES</b>				
CONSERVATION	1,514,760	924,890		
HERITAGE CENTER	228,100	131,100		
L & W RESOURCES ADMINISTRATION	1,906,050	207,825		
LAKE MANAGEMENT	1,166,200	74,800		
LAKES & WATERSHED	0	0		
PARK OPERATIONS	4,832,175	1,382,840		
WATER RESOURCE ENGINEERING	1,136,100	597,000		
<b>LAND &amp; WATER RESOURCES</b>	<b>10,783,385</b>	<b>3,318,455</b>	<b>7,464,930</b>	<b>Appropriation</b>
<b>LEGISLATIVE SERVICES</b>	<b>1,767,120</b>	<b>2,250</b>	<b>1,764,870</b>	<b>Appropriation</b>
<b>MEDICAL EXAMINER</b>	<b>3,963,355</b>	<b>1,959,130</b>	<b>2,004,225</b>	<b>Appropriation</b>
<b>MISCELLANEOUS CRIMINAL JUSTICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Appropriation</b>
<b>OFFICE FOR EQUITY &amp; INCLUSION</b>	<b>1,157,584</b>	<b>0</b>	<b>1,157,584</b>	<b>Appropriation</b>
<b>PERSONNEL INITIATIVES</b>	<b>234,500</b>	<b>0</b>	<b>234,500</b>	<b>Appropriation</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
CAPITAL AREA REGIONAL PLAN COM	983,137	0		
PLANNING DIVISION	739,600	53,100		
RECORDS AND SUPPORT	1,194,080	117,200		
ZONING & PLAT REVIEW	864,844	496,345		
<b>PLANNING &amp; DEVELOPMENT</b>	<b>3,781,661</b>	<b>666,645</b>	<b>3,115,016</b>	<b>Appropriation</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>	<b>11,158,629</b>	<b>68,600</b>	<b>11,090,029</b>	<b>Appropriation</b>

**2021 Dane County Budget in Brief**

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>REGISTER OF DEEDS</b>	<b>1,778,190</b>	<b>3,863,000</b>	<b>(2,084,810)</b>	<b>Appropriation</b>
<b>SHERIFF</b>				
ADMINISTRATION	6,271,150	65,000		
FIELD SERVICES	21,911,211	4,732,411		
FIREARMS TRAINING CENTER	298,400	255,500		
SECURITY SERVICES	42,907,826	5,713,300		
SUPPLEMENTAL DUTY	0	0		
SUPPORT SERVICES	14,808,300	1,096,480		
TRAFFIC SAFETY SERVICES	620,500	0		
<b>SHERIFF</b>	<b>86,817,387</b>	<b>11,862,691</b>	<b>74,954,696</b>	<b>Appropriation</b>
<b>TREASURER</b>	<b>1,118,841</b>	<b>2,214,907</b>	<b>(1,096,066)</b>	<b>Appropriation</b>
<b>VETERANS SERVICES</b>	<b>703,600</b>	<b>14,700</b>	<b>688,900</b>	<b>Appropriation</b>
<b>HELP LOAN FUND</b>				
<b>HELP LOAN FUND</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>Appropriation</b>
<b>HIGHWAY FUND</b>				
<b>HIGHWAY</b>				
ADMINISTRATION	8,247,112	877,773		
FLEET & FACILITIES OPERATIONS	2,883,075	0		
HIGHWAY - PERSONAL SERVICES	0	0		
HIGHWAY CONSTRUCTION	0	0		
LOCAL SERVICES	1,245,200	1,245,200		
OPERATION & MAINTENANCE	8,675,800	19,018,414		
STATE SERVICES	8,785,900	8,785,900		
TRANSIT & ENVIRONMENTAL PRGMS	99,700	9,500		
<b>HIGHWAY</b>	<b>29,936,787</b>	<b>29,936,787</b>	<b>0</b>	<b>Appropriation</b>
<b>HOME PROGRAM FUND</b>				
<b>HOME LOAN FUND</b>	<b>620,444</b>	<b>620,444</b>	<b>0</b>	<b>Appropriation</b>

<b>FUND/APPROPRIATION/PROGRAM</b>	<b>EXPENDITURES</b>	<b>PROGRAM SPECIFIC REVENUES</b>	<b>GENERAL PURPOSE REVENUES</b>	
<b>HUMAN SERVICES FUND</b>				
<b>HUMAN SERVICES DEPARTMENT</b>				
ADULT COMMUNITY SERVICES	101,135,775	79,580,556		
CHILDREN YOUTH AND FAMILIES	24,734,896	10,325,200		
ECONOMIC ASSISTANCE AND WORK S	23,822,789	20,455,592		
HOUSING ACCESS & AFFORDABILITY	13,284,225	1,373,682		
HS ADMINISTRATION	15,175,881	6,662,882		
PREVENTION & EARLY INTERVENTION	36,665,199	16,696,928		
<b>HUMAN SERVICES DEPARTMENT</b>	<b>214,818,765</b>	<b>135,094,840</b>	<b>79,723,925</b>	<b>Appropriation</b>
<b>LAND &amp; WATER LEGACY FUND</b>				
<b>L &amp; W LEGACY OPERATING TRANSFERS</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>Appropriation</b>
<b>LAND INFORMATION FUND</b>				
<b>LAND INFORMATION OFFICE</b>	<b>685,324</b>	<b>647,900</b>	<b>37,424</b>	<b>Appropriation</b>
<b>LIBRARY FUND</b>				
<b>LIBRARY</b>	<b>6,547,707</b>	<b>676,180</b>	<b>5,871,527</b>	<b>Appropriation</b>
<b>METHANE GAS FUND</b>				
<b>METHANE GAS OPERATIONS</b>	<b>11,252,611</b>	<b>14,051,119</b>	<b>(2,798,508)</b>	<b>Appropriation</b>
<b>PRINTING AND SERVICES FUND</b>				
<b>PRINTING &amp; SERVICES</b>				
PRINTING & SERVICES-ADMIN	194,800	100		
PRINTING & SERVICES-COPIERS	189,759	390,100		
PRINTING & SERVICES-FLEET	24,557	40,200		
PRINTING & SERVICES-INTERPRTRS	93,700	80,100		
PRINTING & SERVICES-MAIL	942,900	995,100		
PRINTING & SERVICES-PRINTING	525,930	559,300		
PRINTING AND SERVICES	0	0		
<b>PRINTING &amp; SERVICES</b>	<b>1,971,646</b>	<b>2,064,900</b>	<b>(93,254)</b>	<b>Appropriation</b>
<b>PROPERTY &amp; LIABILITY INSURANCE FUND</b>				
<b>LIABILITY INSURANCE PRGRM FUND</b>	<b>1,699,600</b>	<b>1,699,600</b>	<b>0</b>	<b>Appropriation</b>



**2021 Dane County Budget in Brief**

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
<b>LIABILITY INSURANCE PROGRAM FUND</b>				
MISCELLANEOUS INSURANCE	309,900	309,900		
PROPERTY INSURANCE	938,100	938,100		
<b>LIABILITY INSURANCE PROGRAM FUND</b>	<b>1,248,000</b>	<b>1,248,000</b>	<b>0</b>	<b>Appropriation</b>
<b>SOLID WASTE FUND</b>				
<b>DEPARTMENT OF WASTE &amp; RENEWABLES</b>				
ADMINISTRATION&SPECIAL PROJCTS	1,407,615	17,000		
CLEANSWEEP	567,300	239,000		
COMPOST SITE	420	0		
RECYCLING	0	0		
RODEFELD-SITE #2	8,018,010	9,713,000		
TRANSFER STATION	2,263,726	2,478,400		
VERONA-SITE #1	73,300	0		
<b>DEPARTMENT OF WASTE &amp; RENEWABLES</b>	<b>12,330,371</b>	<b>12,447,400</b>	<b>(117,029)</b>	<b>Appropriation</b>
<b>WORKERS COMPENSATION FUND</b>				
<b>WORKERS COMPENSATION INSURANCE</b>	<b>2,202,500</b>	<b>2,202,500</b>	<b>0</b>	<b>Appropriation</b>

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES
<b>GROSS TOTALS</b>	615,596,386	372,362,211	243,234,175
	EXPENDITURES	PROGRAM SPECIFIC REVENUES	NET
<b>TOTALS</b>	615,596,386	372,362,211	243,234,175
<b>LEVY ADJUSTMENTS</b>			
Available for Levy Reduction			(31,525,357)
Fund Adjustments			(2,798,508)
Non-GPR Supported Programs			(8,369,281)
<b>TOTAL NET OPERATING LEVY</b>			200,541,029

**2021 Dane County Budget In Brief**

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>ADMINISTRATION</b>						
DELIVERY TRUCK	\$60,000		\$60,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$60,000)		(\$60,000)			Appropriation
AFFORDABLE HOUSING DEVEL FUND	\$7,000,000		\$7,000,000			Appropriation
AFRICAN AMERICAN CULTURAL CNTR	\$810,000		\$810,000			Appropriation
MENS SHELTER PROJECT	\$3,000,000		\$3,000,000			Appropriation
TELEWORK FACILITIES PLAN	\$150,000		\$150,000			Appropriation
URBAN LEAGUE PROJECT	\$2,000,000		\$2,000,000			Appropriation
CCB BOOSTER PUMP REPLACEMENT	\$60,000	\$24,500	\$35,500			Appropriation
CCB CARD ACCESS SYSTEM UPGRADE	\$625,000	\$255,000	\$370,000			Appropriation
CCB MLK FAÇADE WINDOWS & LIGHT	\$155,000		\$155,000			Appropriation
CCB PLANTER/RETAINING WALL	\$150,000	\$61,200	\$88,800			Appropriation
JOB CENTER DOOR/STOREFRONT	\$40,000		\$40,000			Appropriation
JOB CENTER ENTRY STOOP REPAIR	\$50,000		\$50,000			Appropriation
JOB CENTER FIRE PANEL REPLACE	\$60,000		\$60,000			Appropriation
KEY WATCHER CABINETS/SOFTWARE	\$45,000		\$45,000			Appropriation
NORTHPORT ROLLER SHADE INSTALL	\$36,000		\$36,000			Appropriation
NPO LOADING DOCK REPLACEMENT	\$40,000		\$40,000			Appropriation
PARKING LOT REPLACE-NPO	\$170,000		\$170,000			Appropriation
VEHICLE REPLACEMENT	\$30,000		\$30,000			Appropriation
VETS SERVICE OFFICE REMODEL	\$40,000		\$40,000			Appropriation
WEAPONS SCREENING X-RAY EQUIP	\$60,000		\$60,000			Appropriation
COMPUTER EQUIPMENT	\$125,000		\$125,000			Appropriation
CYBER SECURITY IMPROVEMENTS	\$150,000		\$150,000			Appropriation
DATA STORAGE UPGRADE	\$125,000		\$125,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>ADMINISTRATION, cont.</b>							
FIBER NETWORK CONNECTIONS	\$100,000		\$100,000				Appropriation
MICROSOFT LICENSING PROJECT	\$3,000,000		\$3,000,000				Appropriation
NETWORK INFRASTRUCTURE UPGRADE	\$150,000		\$150,000				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$28,000)		(\$28,000)				Appropriation
VEHICLE REPLACEMENT	\$28,000		\$28,000				Appropriation
<b>CLERK OF COURTS</b>							
COURT/COMMISSIONER ROOM WIRING	\$40,000		\$40,000				Appropriation
<b>MEDICAL EXAMINER</b>							
VEHICLES & EQUIPMENT	\$380,600		\$380,600				Appropriation
<b>SHERIFF</b>							
AED REPLACEMENT	\$22,800		\$22,800				Appropriation
BODY ARMOR	\$33,300		\$33,300				Appropriation
COMPUTER SOFTWARE & HARDWARE	\$60,000		\$60,000				Appropriation
EQUIPMENT FOR VEHICLES	\$626,000		\$626,000				Appropriation
RADIO SYSTEM REPLACEMENT	\$168,000		\$168,000				Appropriation
TASER REPLACEMENT & SUPPLIES	\$31,600		\$31,600				Appropriation
TIRE DEFLATION DEVICE	\$24,000		\$24,000				Appropriation
TRAINING CENTER IMPROVEMENTS	\$183,800		\$183,800				Appropriation
TRT BODY ARMOR PLATES	\$100,800		\$100,800				Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$868,300		\$868,300				Appropriation
<b>PUBLIC SAFETY COMMUNICATIONS</b>							
HEADSET REPLACEMENTS	\$5,000		\$5,000				Appropriation
RADIO SYSTEM REPLACEMENT	\$500,000		\$500,000				Appropriation
REPLACE COMPUTER WORKSTATIONS	\$10,000		\$10,000				Appropriation
REPLACE DANECOM SITE BATTERIES	\$65,000		\$65,000				Appropriation
VIRTUAL CAD WORKSTATIONS	\$100,000		\$100,000				Appropriation

**2021 Dane County Budget In Brief**

Agency	Project	Expenditure	Revenue				Appropriation
			Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>EMERGENCY MANAGEMENT</b>							
	EMERGENCY MANAGEMNT RELOCATION	\$4,400,000		\$4,400,000			Appropriation
<b>JUVENILE COURT</b>							
	FENCE & AIR COND-SHELTER HOME	\$17,600		\$17,600			Appropriation
<b>BADGER PRAIRIE HEALTH CARE CENTER</b>							
	COVID CARE AREA - BPHCC	\$853,000		\$853,000			Appropriation
	FIXED ASSET ADDITIONS-CAP BDGT	(\$1,015,200)		(\$1,015,200)			Appropriation
	NURSE CALL SYSTEM	\$100,000		\$100,000			Appropriation
	RESIDENT CARE EQUIPMENT/IMPRVM	\$62,200		\$62,200			Appropriation
<b>HUMAN SERVICES</b>							
	ADDICTION RECOVERY HOUSE	\$500,000		\$500,000			Appropriation
	FAMILIES BACK TO THE TABLE PUR	\$750,000		\$750,000			Appropriation
	FOURTEEN02 PARK AFFORDABLE HOU	\$1,350,000		\$1,350,000			Appropriation
	TRIAGE CENTER PLANNING	\$300,000		\$300,000			Appropriation
	VEHICLE REPLACEMENT	\$66,000		\$66,000			Appropriation
	WESTGATE AFFORDABLE HOUSNG PRJ	\$2,000,000		\$2,000,000			Appropriation
<b>PLANNING &amp; DEVELOPMENT</b>							
	RE-MONUMENTATION PROJECT	\$200,000		\$200,000			Appropriation
<b>LAND INFORMATION OFFICE</b>							
	FLY DANE DIGITAL TERRAIN & ORT	\$100,000	\$40,100	\$0		\$59,900	Appropriation
<b>LAND &amp; WATER RESOURCES</b>							
	LOWER YAHARA RIVER TRAIL PH II	\$6,500,000		\$6,500,000			Appropriation
	LWRD FACILITY PLAN & DESIGN	\$300,000		\$300,000			Appropriation
	PARTNERSHIP FOR REC & CONSERV	\$500,000		\$500,000			Appropriation
	SOLAR PARK PERMIT STATIONS	\$50,000		\$50,000			Appropriation
	TRAIL RESTORATION PROJECTS	\$100,000		\$100,000			Appropriation
	VEHICLE & EQUIPMENT REPLACEMNT	\$570,000		\$570,000			Appropriation
	WM G LUNNEY LAKE FARM IMPRVMTS	\$150,000		\$150,000			Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>LAND &amp; WATER RESOURCES (cont'd)</b>							
YAHARA CLEAN IMPLEMENTATION	\$750,000		\$750,000				Appropriation
YAHARA RIVER FLOW ENHANCEMENT	\$2,500,000		\$2,500,000				Appropriation
NEW PROPERTY STABILIZATION	\$250,000		\$250,000				Appropriation
NORTH MENDOTA BIKE/PED TRAIL	\$350,000		\$350,000				Appropriation
PARK IMPROVEMENT PROJECTS	\$300,000		\$300,000				Appropriation
PHEASANT BRANCH DEMO & RESTORE	\$100,000		\$100,000				Appropriation
PICNIC TABLES/GRILLS/CAMP FIXT	\$25,000		\$25,000				Appropriation
SALMO POND RESTROOM & PARKING	\$40,000		\$40,000				Appropriation
WISCONSIN RIVER TRAIL CROSSING	\$150,000		\$150,000				Appropriation
DANE COUNTY CONSERVATION FUND	\$4,000,000		\$4,000,000				Appropriation
SAN DAMIANO PURCHASE	\$2,000,000		\$2,000,000				Appropriation
BADGER MILL CREEK	\$100,000		\$100,000				Appropriation
BUOYS & LIGHTS	\$7,500		\$7,500				Appropriation
DANE COUNTY CRP	\$1,750,000		\$1,750,000				Appropriation
FLOOD LAND ACQUISITION	\$3,000,000		\$3,000,000				Appropriation
LAKE MGMT REPAIR PARTS INV	\$25,000		\$25,000				Appropriation
LEGACY SEDIMENT REMOVAL	\$500,000		\$500,000				Appropriation
STORMWATER CONTROLS	\$750,000		\$750,000				Appropriation
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>							
CTH A-BRIDGE B-13-055	\$25,000		\$25,000				Appropriation
CTH A-CTH D TO CTH MM	\$2,800,000		\$2,800,000				Appropriation
CTH BB - DAMASCUS TO BUSS	\$550,000		\$550,000				Appropriation
CTH B-CTH MM TO USH 51	\$2,150,000		\$2,150,000				Appropriation
CTH E-BRIDGE P-13-0901	\$22,000		\$22,000				Appropriation
CTH G-STH 92 TO USH 18-151	\$2,500,000	\$1,000,000	\$1,500,000				Appropriation

**2021 Dane County Budget In Brief**

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION (cont'd)</b>						
CTH JG-BRIDGE B-13-0069	\$22,000		\$22,000			Appropriation
CTH J-MICKELSON B-13-178	\$750,000		\$750,000			Appropriation
CTH KP-BRIDGE B-13-0215	\$27,000		\$27,000			Appropriation
CTH KP-USH 14 TO STH 19	\$1,720,000		\$1,720,000			Appropriation
CTH M-CTH Q TO STH 113	\$10,000,000		\$10,000,000			Appropriation
CTH MM-GROVE ST TO NVL	\$400,000	\$200,000	\$200,000			Appropriation
CTH MN-HOLSCHER RD TO CTH AB	\$925,000		\$925,000			Appropriation
CTH N-CTH TT TO 3400' N OF TT	\$100,000		\$100,000			Appropriation
CTH U-USCOL TO SCOL	\$1,285,000		\$1,285,000			Appropriation
CTH Y-BRIDGE B-13-0589	\$22,000		\$22,000			Appropriation
HIGHWAY CULVERT REPLACEMENTS	\$1,000,000		\$1,000,000			Appropriation
BRINE TRUCK	\$140,000		\$140,000			Appropriation
BROOM TRACTOR	\$66,000		\$66,000			Appropriation
BROOMS FOR TRUCKS	\$34,000		\$34,000			Appropriation
CNG SEMI TRACTOR	\$170,000		\$170,000			Appropriation
CNG TRAILERS	\$1,500,000		\$1,500,000			Appropriation
EMERGENCY REPAIR/REPLACEMENT	\$50,000		\$50,000			Appropriation
EXCAVATOR	\$60,400		\$60,400			Appropriation
EXCAVATOR HOE PACK ATTACHMENT	\$10,000		\$10,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$5,646,900)		(\$5,646,900)			Appropriation
LOADERS	\$173,000		\$173,000			Appropriation
MOWERS PULL BEHIND	\$30,000		\$30,000			Appropriation
OTHER EQUIPMENT	\$168,500		\$168,500			Appropriation
OVERHEAD DOORS	\$150,000		\$150,000			Appropriation
PARK MOWERS	\$41,000		\$41,000			Appropriation

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION (cont'd)</b>						
SKID STEER REPLACEMENT	\$120,000		\$120,000			Appropriation
SKID STEER TRAILERS	\$20,000		\$20,000			Appropriation
SWEeper	\$40,000		\$40,000			Appropriation
TOW PLOW BUILDINGS	\$1,200,000		\$1,200,000			Appropriation
TRI AXLE TRUCKS	\$1,544,000		\$1,544,000			Appropriation
WOOD CHIPPER	\$130,000		\$130,000			Appropriation
<b>DANE COUNTY HENRY VILAS ZOO</b>						
ANIMAL HEALTH MEDICAL EQUIPMNT	\$75,000	\$15,000	\$60,000			Appropriation
HEART OF THE ZOO PROJECT	\$300,000		\$300,000			Appropriation
PRIMATE & CAT BUILDING COOLERS	\$45,000	\$9,000	\$36,000			Appropriation
UPPER GIFT SHOP HVAC	\$40,000	\$8,000	\$32,000			Appropriation
ZOO IMPROVEMENTS	\$100,000	\$20,000	\$80,000			Appropriation
ZOO PAVING PROJECTS	\$30,000	\$6,000	\$24,000			Appropriation
<b>EXTENSION</b>						
TEACHING GARDEN GREENHOUSE	\$50,000	\$20,000	\$30,000			Appropriation
WATER PARTNERSHIP GRANT PROG	\$10,000		\$10,000			Appropriation
<b>AIRPORT</b>						
COMBINED FEDERAL PROJECTS	\$10,000		\$10,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$10,000)		(\$10,000)			Appropriation
COMBINED FEDERAL PROJECTS	\$1,226,500		\$1,226,500			Appropriation
END LOADER	\$156,000		\$156,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,407,500)		(\$2,407,500)			Appropriation
MOWING/SNOW REMOVAL TRACTOR	\$125,000		\$125,000			Appropriation
SNOW REMOVAL EQUIPMENT	\$900,000		\$900,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$155,000)		(\$155,000)			Appropriation
PARKING TICKET EQUIPMENT	\$155,000		\$155,000			Appropriation



**2021 Dane County Budget In Brief**

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>AIRPORT (cont'd)</b>						
COMBINED FEDERAL PROJECTS	\$150,000			\$150,000		Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$40,150,000)		(\$40,000,000)	(\$150,000)		Appropriation
TERMINAL MODERNIZATION PROJECT	\$40,000,000		\$40,000,000			Appropriation
<b>WASTE &amp; RENEWABLES</b>						
CRANE	\$200,000		\$200,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$1,250,000)		(\$1,250,000)			Appropriation
H2S SYSTEM EXPANSION	\$800,000		\$800,000			Appropriation
PLC PROGRAMMING & AUTOMATION	\$50,000		\$50,000			Appropriation
VAC TRUCK	\$200,000		\$200,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$850,000)		(\$850,000)			Appropriation
OFFICE RENOVATION	\$850,000		\$850,000			Appropriation
C&D GRINDER	\$100,000		\$100,000			Appropriation
END LOADER	\$325,000		\$325,000			Appropriation
EXCAVATOR	\$300,000		\$300,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$725,000)		(\$725,000)			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$500,000)		(\$500,000)			Appropriation
LEACHATE SANITARY CONNECTION	\$500,000		\$500,000			Appropriation
<b>GROSS TOTALS</b>	<b>\$80,789,300</b>	<b>\$1,658,800</b>	<b>\$79,070,600</b>	<b>\$0</b>	<b>\$59,900</b>	<b>\$0</b>

2019 Adopted Budget	2020 Adopted Budget	Tax Levy Computation	2021		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>OPERATING BUDGET</b>			
\$558,564,452 (\$303,221,200)	\$593,707,780 (\$322,138,759)	Total Budgeted Expenditures All Funds All Programs	\$605,104,351	\$615,541,049	\$615,596,386
		Total Budgeted Revenues All Funds All Programs	(\$318,354,087)	(\$312,310,545)	(\$312,365,882)
<b>\$255,343,252</b>	<b>\$271,569,021</b>	<b>Total Budget All Funds All Programs</b>	<b>\$286,750,264</b>	<b>\$303,230,504</b>	<b>\$303,230,504</b>
\$73,157,155 (\$81,724,416)	\$76,809,844 (\$85,015,267)	Budgeted Expenditures - Non-GPR Supported Programs	\$80,928,389	\$80,084,221	\$80,084,221
		Budgeted Revenues - Non-GPR Supported Programs	(\$75,558,626)	(\$71,714,940)	(\$71,714,940)
<b>(\$8,567,261)</b>	<b>(\$8,205,423)</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>\$5,369,763</b>	<b>\$8,369,281</b>	<b>\$8,369,281</b>
\$485,407,297 (\$221,496,784)	\$516,897,936 (\$237,123,492)	Budgeted Expenditures - GPR Supported Programs	\$524,175,962	\$535,456,828	\$535,512,165
		Budgeted Program Revenues - GPR Supported Programs	(\$242,795,461)	(\$240,595,605)	(\$240,650,942)
<b>\$263,910,513</b>	<b>\$279,774,444</b>	<b>GPR Requirement Before Levy Reduction and Fund Adjustment</b>	<b>\$281,380,501</b>	<b>\$294,861,223</b>	<b>\$294,861,223</b>
(\$9,180,001)	(\$14,008,143)	Amount Projected to be Available for Levy Reduction	(\$2,733,508)	(\$31,525,357)	(\$31,525,357)
\$0	\$0	State Special Charges	\$0	\$0	\$0
(\$3,648,100)	(\$3,016,144)	Fund Adjustments	(\$2,798,508)	(\$2,798,508)	(\$2,798,508)
<b>\$251,082,412</b>	<b>\$262,750,157</b>	<b>Gross County Tax Levy</b>	<b>\$275,848,485</b>	<b>\$260,537,358</b>	<b>\$260,537,358</b>
\$4.04	\$3.95	Gross County Tax Rate	\$3.94	\$3.72	\$3.72
\$64,649,659	\$68,249,659	County Sales Tax Applied	\$68,249,659	\$58,149,659	\$58,149,659
\$186,432,753	\$194,500,498	Net Tax Levy	\$207,598,826	\$202,387,699	\$202,387,699
\$3.00	\$2.92	Net County Tax Rate	\$2.96	\$2.89	\$2.89
\$1,846,670	\$1,846,670	State Aid - Exempt Computers	\$1,846,670	\$1,846,670	\$1,846,670
<b>\$184,586,083</b>	<b>\$192,653,828</b>	<b>Net Required County Tax Levy</b>	<b>\$205,752,156</b>	<b>\$200,541,029</b>	<b>\$200,541,029</b>
<b>\$2.97</b>	<b>\$2.90</b>	<b>Net Required County Tax Rate</b>	<b>\$2.94</b>	<b>\$2.86</b>	<b>\$2.86</b>
<b>\$234,107</b>	<b>\$399,000</b>	<b>Exempt Bridge Aid Levy</b>	<b>\$519,493</b>	<b>\$519,493</b>	<b>\$519,493</b>
<b>\$5,288,587</b>	<b>\$5,535,557</b>	<b>Exempt Library Service Levy</b>	<b>\$5,692,895</b>	<b>\$5,716,771</b>	<b>\$5,716,771</b>
<b>\$179,063,389</b>	<b>\$186,719,271</b>	<b>Net Tax Levy Excluding Exempt Levies</b>	<b>\$199,539,768</b>	<b>\$194,304,765</b>	<b>\$194,304,765</b>
\$62,121,666,600	\$66,499,944,400	Equalized Valuation	\$70,070,629,900	\$70,070,629,900	\$70,070,629,900

2021 Dane County Budget In Brief

2019 Adopted Budget	2020 Adopted Budget	Tax Levy Computation	2021		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>CAPITAL BUDGET</b>			
\$71,452,300 (\$71,422,300)	\$69,618,250 (\$69,618,250)	Total Budgeted Expenditures All Funds All Programs	\$45,889,300	\$71,649,300	\$80,789,300
		Total Budgeted Revenues All Funds All Programs	(\$45,829,400)	(\$71,589,400)	(\$80,729,400)
<b>\$30,000</b>	<b>\$0</b>	<b>Total Budget All Funds All Programs</b>	<b>\$59,900</b>	<b>\$59,900</b>	<b>\$59,900</b>
\$100,000 (\$70,000)	\$0 \$0	Budgeted Expenditures - Non-GPR Supported Programs	\$100,000	\$100,000	\$100,000
		Budgeted Revenues - Non-GPR Supported Programs	(\$40,100)	(\$40,100)	(\$40,100)
<b>\$30,000</b>	<b>\$0</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>\$59,900</b>	<b>\$59,900</b>	<b>\$59,900</b>
\$71,352,300 (\$71,352,300)	\$69,618,250 (\$69,618,250)	Budgeted Expenditures - GPR Supported Programs	\$45,789,300	\$71,549,300	\$80,689,300
		Budgeted Program Revenues - GPR Supported Programs	(\$45,789,300)	(\$71,549,300)	(\$80,689,300)
<b>\$0</b>	<b>\$0</b>	<b>GPR Requirement Before Levy Reduction and Fund Adjustment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	State Special Charges	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>Gross County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$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
<b>\$0</b>	<b>\$0</b>	<b>Net Required County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0</b>	<b>\$0</b>	<b>Net Required County Tax Rate</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$62,121,666,600	\$66,499,944,400	Equalized Valuation	\$70,070,629,900	\$70,070,629,900	\$70,070,629,900

2019 Adopted Budget	2020 Adopted Budget	Tax Levy Computation	2021		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>TOTAL BUDGET</b>			
\$630,016,752 (\$374,643,500)	\$663,326,030 (\$391,757,009)	Total Budgeted Expenditures All Funds All Programs	\$650,993,651	\$687,190,349	\$696,385,686
		Total Budgeted Revenues All Funds All Programs	(\$364,183,487)	(\$383,899,945)	(\$393,095,282)
<b>\$255,373,252</b>	<b>\$271,569,021</b>	<b>Total Budget All Funds All Programs</b>	<b>\$286,810,164</b>	<b>\$303,290,404</b>	<b>\$303,290,404</b>
\$73,257,155 (\$81,794,416)	\$76,809,844 (\$85,015,267)	Budgeted Expenditures - Non-GPR Supported Programs	\$81,028,389	\$80,184,221	\$80,184,221
		Budgeted Revenues - Non-GPR Supported Programs	(\$75,598,726)	(\$71,755,040)	(\$71,755,040)
<b>(\$8,537,261)</b>	<b>(\$8,205,423)</b>	<b>Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs</b>	<b>\$5,429,663</b>	<b>\$8,429,181</b>	<b>\$8,429,181</b>
\$556,759,597 (\$292,849,084)	\$586,516,186 (\$306,741,742)	Budgeted Expenditures - GPR Supported Programs	\$569,965,262	\$607,006,128	\$616,201,465
		Budgeted Program Revenues - GPR Supported Programs	(\$288,584,761)	(\$312,144,905)	(\$321,340,242)
\$263,910,513	\$279,774,444	GPR Requirement Before Levy Reduction and Fund Adjustment	\$281,380,501	\$294,861,223	\$294,861,223
(\$9,180,001)	(\$14,008,143)	Amount Projected to be Available for Levy Reduction	(\$2,733,508)	(\$31,525,357)	(\$31,525,357)
\$0	\$0	State Special Charges	\$0	\$0	\$0
(\$3,648,100)	(\$3,016,144)	Fund Adjustments	(\$2,798,508)	(\$2,798,508)	(\$2,798,508)
<b>\$251,082,412</b>	<b>\$262,750,157</b>	<b>Gross County Tax Levy</b>	<b>\$275,848,485</b>	<b>\$260,537,358</b>	<b>\$260,537,358</b>
\$4.04	\$3.95	Gross County Tax Rate	\$3.94	\$3.72	\$3.72
\$64,649,659	\$68,249,659	County Sales Tax Applied	\$68,249,659	\$58,149,659	\$58,149,659
\$186,432,753	\$194,500,498	Net Tax Levy	\$207,598,826	\$202,387,699	\$202,387,699
\$3.00	\$2.92	Net County Tax Rate	\$2.96	\$2.89	\$2.89
\$1,846,670	\$1,846,670	State Aid - Exempt Computers	\$1,846,670	\$1,846,670	\$1,846,670
<b>\$184,586,083</b>	<b>\$192,653,828</b>	<b>Net Required County Tax Levy</b>	<b>\$205,752,156</b>	<b>\$200,541,029</b>	<b>\$200,541,029</b>
<b>\$2.97</b>	<b>\$2.90</b>	<b>Net Required County Tax Rate</b>	<b>\$2.94</b>	<b>\$2.86</b>	<b>\$2.86</b>
<b>\$234,107</b>	<b>\$399,000</b>	<b>Exempt Bridge Aid Levy</b>	<b>\$519,493</b>	<b>\$519,493</b>	<b>\$519,493</b>
<b>\$5,288,587</b>	<b>\$5,535,557</b>	<b>Exempt Library Service Levy</b>	<b>\$5,692,895</b>	<b>\$5,716,771</b>	<b>\$5,716,771</b>
<b>\$179,063,389</b>	<b>\$186,719,271</b>	<b>Net Tax Levy Excluding Exempt Levies</b>	<b>\$199,539,768</b>	<b>\$194,304,765</b>	<b>\$194,304,765</b>
\$62,121,666,600	\$66,499,944,400	Equalized Valuation	\$70,070,629,900	\$70,070,629,900	\$70,070,629,900

## 2021 Dane County Budget in Brief

Operating Expenditure Summary by Fund								
***** 2020 *****				***** 2021 *****				
2019 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2020	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$191,049,021	\$217,088,418	\$92,174,974	\$206,869,564	General	\$204,654,638	\$206,492,554	\$206,521,891	
\$318,810	\$838,015	\$295,345	\$838,015	Bridge Aid	\$520,500	\$520,500	\$520,500	
\$579,259	\$981,647	\$640,846	\$981,646	PSC-DaneCom	\$967,585	\$967,585	\$967,585	
\$6,392,924	\$7,286,971	\$7,286,972	\$7,286,971	Board of Health	\$8,019,693	\$8,019,693	\$8,019,693	
\$5,753,418	\$6,207,012	\$5,414,697	\$6,098,511	Library	\$6,524,067	\$6,547,707	\$6,547,707	
\$188,839,035	\$242,583,998	\$84,738,375	\$234,989,111	Human Services	\$205,625,215	\$214,792,765	\$214,818,765	
\$3,908	\$42,100	\$25,000	\$42,100	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100	
\$3,849	\$10,691,000	\$8,858,293	\$194,751	Commerce Revolving Fund	\$691,000	\$691,000	\$691,000	
\$1,512,101	\$1,660,902	\$253,444	\$1,660,903	CDBG Housing Loan Fund	\$1,043,790	\$1,043,790	\$1,043,790	
\$530,259	\$1,960,623	\$108,637	\$1,960,623	HOME Loan Fund	\$620,444	\$620,444	\$620,444	
\$0	\$30,000	\$0	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000	
\$612,677	\$662,622	\$325,477	\$630,469	Land Information	\$682,222	\$685,324	\$685,324	
\$14,306	\$2,000	\$0	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000	
\$777,029	\$52,000	\$198,467	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000	
\$145,484	\$6,000	\$25,788	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000	
\$76,428,812	\$50,530,737	\$41,762,541	\$50,530,737	Debt Service	\$54,131,348	\$53,486,491	\$53,486,491	
\$30,112,184	\$29,467,476	\$15,544,864	\$29,841,125	Airport	\$30,201,386	\$30,222,815	\$30,222,815	
\$30,358,833	\$29,983,900	\$14,684,605	\$29,290,599	Highway	\$29,562,838	\$29,936,787	\$29,936,787	
\$23,861,694	\$24,498,888	\$11,317,504	\$24,781,591	Badger Prairie Health Care Center	\$24,844,250	\$24,704,834	\$24,704,834	
\$12,444,376	\$15,634,551	\$7,198,374	\$12,438,318	Solid Waste	\$12,445,109	\$12,330,371	\$12,330,371	
\$3,553,529	\$9,760,280	\$5,256,296	\$9,642,349	Methane Gas	\$11,343,297	\$11,252,611	\$11,252,611	
\$1,291,148	\$1,443,361	\$623,042	\$1,249,940	Printing & Services	\$1,972,837	\$1,971,646	\$1,971,646	
\$2,383,405	\$2,722,982	\$1,425,777	\$2,921,134	Liability Insurance Fund	\$2,947,600	\$2,947,600	\$2,947,600	
\$2,232,656	\$2,202,500	\$1,323,386	\$1,917,772	Workers Compensation	\$2,202,500	\$2,202,500	\$2,202,500	
\$5,099,967	\$5,836,215	\$2,473,578	\$5,661,870	Consolidated Food Service	\$5,971,932	\$5,971,932	\$5,971,932	
<b>\$584,298,682</b>	<b>\$662,174,197</b>	<b>\$301,956,280</b>	<b>\$629,918,099</b>	<b>GRAND TOTAL</b>	<b>\$605,104,351</b>	<b>\$615,541,049</b>	<b>\$615,596,386</b>	

Operating Expenditure Summary by Activity

*****2020*****				*****2021*****				
2019 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2020	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$315,826	\$483,600	\$0	\$483,600	General County	03	\$483,600	\$483,600	\$483,600
\$1,524,654	\$2,155,006	\$775,198	\$2,112,642	County Board	06	\$1,832,184	\$1,832,184	\$1,767,120
\$2,414,253	\$2,380,130	\$1,023,188	\$2,244,850	County Executive	09	\$1,907,868	\$1,907,868	\$1,907,868
\$1,033,823	\$1,315,998	\$408,011	\$1,320,398	Office for Equity & Inclusion	10	\$1,157,584	\$1,157,584	\$1,157,584
\$664,577	\$1,114,622	\$500,578	\$1,093,192	County Clerk	12	\$923,200	\$923,200	\$923,200
\$32,308,340	\$39,873,087	\$18,559,719	\$33,711,214	Administration	15	\$33,704,470	\$36,203,279	\$36,203,279
\$908,519	\$1,187,241	\$426,924	\$967,302	Treasurer	18	\$1,148,841	\$1,148,841	\$1,148,841
\$8,829,260	\$9,336,132	\$4,112,443	\$9,347,436	Corporation Counsel	21	\$9,667,300	\$9,667,300	\$9,667,300
\$1,578,427	\$1,823,190	\$777,787	\$1,663,373	Register of Deeds	24	\$1,778,190	\$1,778,190	\$1,778,190
\$0	\$200,736	\$0	\$0	Miscellaneous Appropriations	27	\$234,500	\$234,500	\$234,500
\$49,577,681	\$59,869,743	\$26,583,847	\$52,944,007	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$52,837,737	\$55,336,546	\$55,271,482
<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>								
\$13,626,162	\$14,359,017	\$6,269,184	\$14,208,227	Clerk of Courts	30	\$14,340,791	\$14,340,791	\$14,492,759
\$15,203	\$119,797	\$0	\$119,797	Miscellaneous Appropriations	31	\$0	\$0	\$0
\$1,233,300	\$1,276,258	\$536,236	\$1,230,986	Family Court Services	33	\$1,243,367	\$1,243,367	\$1,258,500
\$3,320,975	\$4,404,255	\$1,933,233	\$3,662,297	Medical Examiner	36	\$3,963,355	\$3,963,355	\$3,963,355
\$7,413,076	\$8,191,973	\$3,439,017	\$7,977,515	District Attorney	39	\$8,196,942	\$8,196,942	\$8,196,942
\$81,712,605	\$86,482,213	\$37,084,103	\$88,712,061	Sheriff	42	\$86,907,787	\$86,907,787	\$86,817,387
\$10,708,410	\$11,896,806	\$5,667,206	\$11,979,639	Public Safety Communications	45	\$12,126,214	\$12,126,214	\$12,126,214
\$1,428,341	\$3,298,762	\$1,325,334	\$1,702,884	Emergency Management	48	\$1,702,385	\$1,702,385	\$1,702,385
\$4,181,023	\$3,989,772	\$1,939,834	\$4,374,856	Juvenile Court Program	51	\$4,060,421	\$4,060,421	\$4,060,421
\$123,639,095	\$134,018,852	\$58,194,147	\$133,968,262	<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$132,541,262	\$132,541,262	\$132,617,963
<i>HEALTH &amp; HUMAN SERVICES</i>								
\$6,392,924	\$7,286,971	\$7,286,972	\$7,286,971	Joint Board of Health	53	\$8,019,693	\$8,019,693	\$8,019,693
\$212,700,729	\$267,082,885	\$96,055,879	\$259,770,702	Human Services	54	\$230,469,465	\$239,497,599	\$239,523,599
\$677,134	\$731,703	\$296,411	\$682,981	Veterans Service Office	57	\$685,900	\$685,900	\$703,600
\$219,770,787	\$275,101,559	\$103,639,262	\$267,740,654	<i>HEALTH &amp; HUMAN SERVICES</i>	<i>TOTL</i>	\$239,175,058	\$248,203,192	\$248,246,892

## 2021 Dane County Budget in Brief

Operating Expenditure Summary by Activity								
*****2020*****				*****2021*****				
2019 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2020	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION &amp; ECONOMIC DEV</i>								
\$5,639,713	\$18,202,075	\$10,995,864	\$7,728,115	Planning & Development	60	\$6,178,995	\$6,178,995	\$6,178,995
\$1,378,960	\$1,783,211	\$664,800	\$1,819,284	Land & Water Resources	63	\$1,514,760	\$1,514,760	\$1,514,760
\$612,677	\$662,622	\$325,477	\$630,469	Land Information Office	86	\$682,222	\$685,324	\$685,324
\$15,997,905	\$25,394,831	\$12,454,669	\$22,080,667	Solid Waste	89	\$23,788,406	\$23,582,982	\$23,582,982
\$23,629,254	\$46,042,738	\$24,440,810	\$32,258,535	<i>CONSERVATION &amp; ECONOMIC DEV</i>	<i>TOTL</i>	\$32,164,383	\$31,962,061	\$31,962,061
<i>CULTURE, EDUC &amp; RECREATION</i>								
\$358,817	\$595,917	\$151,258	\$595,917	Miscellaneous Appropriations	27	\$396,189	\$396,189	\$396,189
\$8,270,614	\$10,452,394	\$3,639,691	\$9,923,335	Land & Water Resources	63	\$9,276,625	\$9,276,625	\$9,276,625
\$5,753,418	\$6,207,012	\$5,414,697	\$6,098,511	Library	68	\$6,524,067	\$6,547,707	\$6,547,707
\$4,214,455	\$5,025,038	\$1,904,018	\$4,876,328	Henry Vilas Zoo	74	\$5,137,405	\$5,137,405	\$5,137,405
\$1,371,703	\$1,905,269	\$675,385	\$1,827,074	Extension	80	\$1,512,596	\$1,512,596	\$1,512,596
\$9,354,118	\$10,797,371	\$4,525,855	\$7,885,412	Alliant Energy Center	92	\$9,766,587	\$9,104,503	\$9,104,503
\$29,323,125	\$34,983,001	\$16,310,903	\$31,206,577	<i>CULTURE, EDUC &amp; RECREATION</i>	<i>TOTL</i>	\$32,613,469	\$31,975,025	\$31,975,025
<i>PUBLIC WORKS</i>								
\$31,817,744	\$32,160,090	\$15,479,905	\$31,428,202	PW, Hwy & Transportation	71	\$31,439,708	\$31,813,657	\$31,813,657
\$30,112,184	\$29,467,476	\$15,544,864	\$29,841,125	Airport	83	\$30,201,386	\$30,222,815	\$30,222,815
\$61,929,927	\$61,627,567	\$31,024,769	\$61,269,327	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$61,641,094	\$62,036,472	\$62,036,472
<i>DEBT SERVICE</i>								
\$76,428,812	\$50,530,737	\$41,762,541	\$50,530,737	Debt Service	65	\$54,131,348	\$53,486,491	\$53,486,491
\$76,428,812	\$50,530,737	\$41,762,541	\$50,530,737	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$54,131,348	\$53,486,491	\$53,486,491
<b>\$584,298,682</b>	<b>\$662,174,197</b>	<b>\$301,956,280</b>	<b>\$629,918,099</b>	<b>GRAND TOTAL</b>		<b>\$605,104,351</b>	<b>\$615,541,049</b>	<b>\$615,596,386</b>

## Operating Revenue Summary by Fund

***** 2020 *****				***** 2021 *****			
2019 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2020	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$274,247,800	\$290,530,333	\$195,847,352	\$291,548,885	General	\$287,444,391	\$265,466,909	\$265,522,246
\$242,996	\$399,500	\$200,568	\$399,500	Bridge Aid	\$519,993	\$519,993	\$519,993
\$527,033	\$952,897	\$0	\$1,038,025	PSC-DaneCom	\$967,585	\$967,585	\$967,585
\$6,392,924	\$7,286,971	\$3,643,485	\$7,286,971	Board of Health	\$8,019,693	\$8,019,693	\$8,019,693
\$5,817,475	\$6,179,057	\$2,789,422	\$6,181,169	Library	\$6,369,075	\$6,392,951	\$6,392,951
\$128,779,825	\$164,430,152	\$39,145,354	\$159,854,940	Human Services	\$134,927,290	\$135,094,840	\$135,094,840
(\$85,816)	\$42,100	\$21,708	\$42,100	CDBG Business Loan Fund	\$42,100	\$42,100	\$42,100
\$56,373	\$10,814,700	\$10,809,245	\$17,833	Commerce Revolving Fund	\$14,700	\$14,700	\$14,700
\$977,745	\$1,660,902	\$36,340	\$1,670,975	CDBG Housing Loan Fund	\$1,043,790	\$1,043,790	\$1,043,790
\$530,259	\$1,960,623	\$145,095	\$1,960,623	HOME Loan Fund	\$620,444	\$620,444	\$620,444
\$0	\$0	\$21,228	\$0	HELP Loan Fund	\$0	\$0	\$0
\$739,447	\$668,000	\$439,930	\$793,399	Land Information	\$647,900	\$647,900	\$647,900
\$14,306	\$2,000	\$0	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$779,028	\$52,000	\$198,467	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$145,484	\$6,000	\$25,788	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$43,686,157	\$47,507,187	\$21,168,034	\$47,665,055	Debt Service	\$51,032,739	\$51,180,863	\$51,180,863
\$45,743,212	\$33,065,350	\$8,895,393	\$33,101,820	Airport	\$22,145,699	\$22,145,699	\$22,145,699
\$30,434,599	\$29,942,396	\$12,514,159	\$29,714,685	Highway	\$29,562,838	\$29,936,787	\$29,936,787
\$11,060,935	\$10,563,043	\$5,821,425	\$10,281,942	Badger Prairie Health Care Center	\$10,872,527	\$10,872,527	\$10,872,527
\$12,539,219	\$12,387,400	\$4,355,216	\$10,340,176	Solid Waste	\$12,447,400	\$12,447,400	\$12,447,400
\$5,897,998	\$12,589,994	\$2,852,094	\$10,344,505	Methane Gas	\$14,141,805	\$14,051,119	\$14,051,119
\$1,226,368	\$1,493,900	\$617,947	\$1,362,862	Printing & Services	\$2,064,900	\$2,064,900	\$2,064,900
\$2,555,110	\$2,686,600	\$111,664	\$2,909,097	Liability Insurance Fund	\$2,947,600	\$2,947,600	\$2,947,600
\$2,778,101	\$2,202,500	\$27,819	\$2,223,601	Workers Compensation	\$2,202,500	\$2,202,500	\$2,202,500
\$5,317,460	\$5,936,540	\$2,381,368	\$5,857,831	Consolidated Food Service	\$6,107,603	\$6,107,603	\$6,107,603
<b>\$580,404,037</b>	<b>\$643,360,146</b>	<b>\$312,069,101</b>	<b>\$624,655,994</b>	<b>GRAND TOTAL</b>	<b>\$594,202,572</b>	<b>\$572,847,903</b>	<b>\$572,903,240</b>



**2021 Dane County Budget in Brief**

<b>Operating Revenue Summary by Category</b>							
<b>2019 REVENUE</b>	<b>***** 2020 *****</b>			<b>CATEGORY NAME</b>	<b>***** 2021 *****</b>		
	<b>REVENUE AS MODIFIED</b>	<b>REV THRU 06/30/2020</b>	<b>TOTAL EST REVENUE</b>		<b>AGENCY REQUEST</b>	<b>CO EXEC RECOMM</b>	<b>ADOPTED BUDGET</b>
\$252,609,989	\$264,847,976	\$116,233,257	\$252,649,441	TAXES	\$277,946,304	\$262,635,177	\$262,635,177
\$203,485,804	\$262,894,974	\$159,162,640	\$272,622,808	INTERGOVERNMENTAL REVENUES	\$212,139,294	\$213,083,878	\$213,083,878
\$13,619,461	\$13,800,845	\$5,414,067	\$13,730,954	LICENSES & PERMITS	\$13,785,845	\$13,785,845	\$13,785,845
\$1,667,565	\$2,131,800	\$692,481	\$1,293,980	FINES, FORFEITS & PENALTIES	\$2,122,800	\$2,091,900	\$2,091,900
\$77,514,042	\$86,056,917	\$26,252,912	\$70,401,441	PUBLIC CHARGES FOR SERVICES	\$74,043,784	\$68,548,444	\$68,548,444
\$22,236,183	\$5,723,140	\$4,009,421	\$5,055,826	MISCELLANEOUS	\$5,708,240	\$3,980,590	\$3,980,590
\$9,270,993	\$7,904,494	\$304,323	\$8,901,544	OTHER FINANCING SOURCES	\$8,456,305	\$8,722,069	\$8,777,406
<b>\$580,404,037</b>	<b>\$643,360,146</b>	<b>\$312,069,101</b>	<b>\$624,655,994</b>	<b>GRAND TOTAL</b>	<b>\$594,202,572</b>	<b>\$572,847,903</b>	<b>\$572,903,240</b>

Operating Revenue Summary by Activity								
***** 2020 *****				***** 2021 *****				
2019 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2020	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$210,555,480	\$218,422,825	\$171,672,101	\$241,274,222	General County	03	\$225,539,006	\$210,637,484	\$210,692,821
\$6,573	\$45,350	\$0	\$2,250	County Board	06	\$2,250	\$2,250	\$2,250
\$547,612	\$351,684	\$90,834	\$197,929	County Executive	09	\$185,184	\$185,184	\$185,184
\$0	\$10,000	\$0	\$0	Office for Equity & Inclusion	10	\$0	\$0	\$0
\$397,999	\$392,700	\$252,443	\$375,300	County Clerk	12	\$277,200	\$277,200	\$277,200
\$17,579,333	\$24,613,336	\$8,349,050	\$18,502,563	Administration	15	\$19,094,977	\$19,094,977	\$19,094,977
\$5,318,663	\$3,864,907	\$1,787,869	\$2,197,868	Treasurer	18	\$3,864,907	\$2,214,907	\$2,214,907
\$5,573,674	\$5,753,698	\$1,255,714	\$5,745,806	Corporation Counsel	21	\$5,932,793	\$5,932,793	\$5,932,793
\$4,745,936	\$3,863,000	\$2,170,430	\$3,944,336	Register of Deeds	24	\$3,863,000	\$3,863,000	\$3,863,000
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
\$244,725,270	\$257,317,500	\$185,578,441	\$272,240,274	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$258,759,317	\$242,207,795	\$242,263,132
<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>								
\$5,909,206	\$6,484,050	\$2,245,457	\$5,351,952	Clerk of Courts	30	\$6,584,050	\$6,584,050	\$6,584,050
\$357,232	\$418,300	\$121,449	\$387,863	Family Court Services	33	\$418,300	\$418,300	\$418,300
\$2,289,258	\$2,422,480	\$843,006	\$2,173,607	Medical Examiner	36	\$1,959,130	\$1,959,130	\$1,959,130
\$1,454,964	\$1,520,787	\$71,832	\$1,356,285	District Attorney	39	\$1,400,331	\$1,400,331	\$1,400,331
\$12,539,768	\$12,126,113	\$4,285,266	\$11,105,506	Sheriff	42	\$11,862,691	\$11,862,691	\$11,862,691
\$649,749	\$1,063,697	\$25,987	\$1,125,189	Public Safety Communications	45	\$1,036,185	\$1,036,185	\$1,036,185
\$432,377	\$2,049,063	\$34,802	\$441,768	Emergency Management	48	\$454,624	\$454,624	\$454,624
\$250,245	\$297,000	\$51,533	\$241,301	Juvenile Court Program	51	\$277,000	\$277,000	\$277,000
\$23,882,801	\$26,381,490	\$7,679,332	\$22,183,471	<i>PUB SAFETY &amp; CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$23,992,311	\$23,992,311	\$23,992,311
<i>HEALTH &amp; HUMAN SERVICES</i>								
\$6,392,924	\$7,286,971	\$3,643,485	\$7,286,971	Joint Board of Health	53	\$8,019,693	\$8,019,693	\$8,019,693
\$139,840,760	\$174,993,195	\$44,966,779	\$170,136,882	Human Services	54	\$145,799,817	\$145,967,367	\$145,967,367
\$16,290	\$14,700	\$13,340	\$14,700	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
\$146,249,974	\$182,294,866	\$48,623,604	\$177,438,553	<i>HEALTH &amp; HUMAN SERVICES</i>	<i>TOTL</i>	\$153,834,210	\$154,001,760	\$154,001,760

## 2021 Dane County Budget in Brief

Operating Revenue Summary by Activity								
***** 2020 *****				***** 2021 *****				
2019 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2020	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION &amp; ECONOMIC DEV</i>								
\$2,138,911	\$15,144,971	\$11,218,715	\$4,249,711	Planning & Development	60	\$2,387,679	\$2,387,679	\$2,387,679
\$1,057,609	\$978,574	\$132,890	\$952,407	Land & Water Resources	63	\$924,890	\$924,890	\$924,890
\$739,447	\$668,000	\$439,930	\$793,399	Land Information Office	86	\$647,900	\$647,900	\$647,900
\$18,437,217	\$24,977,394	\$7,207,310	\$20,684,681	Solid Waste	89	\$26,589,205	\$26,498,519	\$26,498,519
\$22,373,184	\$41,768,939	\$18,998,845	\$26,680,198	<i>CONSERVATION &amp; ECONOMIC DEV</i>	<i>TOTL</i>	\$30,549,674	\$30,458,988	\$30,458,988
<i>CULTURE, EDUC &amp; RECREATION</i>								
\$2,985,002	\$3,242,094	\$1,463,685	\$2,871,056	Land & Water Resources	63	\$2,750,165	\$2,401,565	\$2,401,565
\$5,817,475	\$6,179,057	\$2,789,422	\$6,181,169	Library	68	\$6,369,075	\$6,392,951	\$6,392,951
\$2,034,378	\$2,577,570	\$359,533	\$1,223,445	Henry Vilas Zoo	74	\$2,636,633	\$1,646,473	\$1,646,473
\$310,580	\$380,097	\$94,319	\$345,478	Extension	80	\$240,418	\$189,518	\$189,518
\$10,605,677	\$10,659,200	\$3,350,206	\$3,207,400	Alliant Energy Center	92	\$10,164,600	\$6,411,600	\$6,411,600
\$21,753,112	\$23,038,018	\$8,057,165	\$13,828,548	<i>CULTURE, EDUC &amp; RECREATION</i>	<i>TOTL</i>	\$22,160,891	\$17,042,107	\$17,042,107
<i>PUBLIC WORKS</i>								
\$31,990,327	\$31,986,796	\$13,068,287	\$31,518,075	PW, Hwy & Transportation	71	\$31,727,731	\$31,818,380	\$31,818,380
\$45,743,212	\$33,065,350	\$8,895,393	\$33,101,820	Airport	83	\$22,145,699	\$22,145,699	\$22,145,699
\$77,733,539	\$65,052,146	\$21,963,680	\$64,619,895	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$53,873,430	\$53,964,079	\$53,964,079
<i>DEBT SERVICE</i>								
\$43,686,157	\$47,507,187	\$21,168,034	\$47,665,055	Debt Service	65	\$51,032,739	\$51,180,863	\$51,180,863
\$43,686,157	\$47,507,187	\$21,168,034	\$47,665,055	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$51,032,739	\$51,180,863	\$51,180,863
<b>\$580,404,037</b>	<b>\$643,360,146</b>	<b>\$312,069,101</b>	<b>\$624,655,994</b>	<b>GRAND TOTAL</b>		<b>\$594,202,572</b>	<b>\$572,847,903</b>	<b>\$572,903,240</b>

## Fund Descriptions

### *General Fund*

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

### *Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

### *Enterprise Funds*

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

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

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

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

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

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

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

### *Internal Service Funds*

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

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

**PROPERTY & LIABILITY** - The Property & Liability Fund is used to account for the purchase of a wide variety of insurance, including property, equipment, computer, boiler, aviation liability, professional liability for nurses, auto comprehensive, and insurance for Emergency Medical Services (EMS) districts throughout the County.

**WORKERS COMPENSATION** - The Workers Compensation Fund is used to account for the County's self-administered and self-insured Workers Compensation program.

*Debt Service Fund*

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

*Capital Projects Fund*

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

## Glossary of Budget Terms

Accrual Basis	The basis of accounting under which revenues are recognized when they are earned and become measurable and expenditures are recognized when they are incurred and become measurable.
Appropriation	An expenditure or revenue amount set aside in the County's annual budget for a specified purpose.
Appropriation Resolution	A resolution adopted by the County Board and signed by the County Executive through which appropriations are given legal effect. The adopted Capital Budget and Operating Budget Appropriations Resolutions together constitute the County Budget as defined in s.65.90, Wisconsin State Statutes.
Balanced Budget	Budgeted expenditures shall equal the sum of revenues generated in the current period and undesignated fund balances applied from prior years.
Base Budget	The budget which departments are sent at the beginning of the budget process. Departments then build their budget request through the addition of decision items that either increase or decrease the Base. Base budgets include any anticipated salary and benefit increases. All operating, contractual service and revenue accounts in the Base are equal to the current year adopted budget amounts, except for insurance and principal and interest payments that are adjusted based on anticipated amounts for the upcoming year. All operating capital is zeroed out of the Base budget.
Board of Supervisors	The Dane County Board of Supervisors is a body of government comprising 37 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that it is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the planned means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s 65.90, Wisconsin State Statutes, the Capital Budget and Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.
Budget Narrative	A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as well as information regarding the process through which budget decisions are made.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

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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.

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Designated Fund Balance	That portion of the unreserved fund balance which has been designated by the County Board for tentative future spending plans (e.g. for contingencies or equipment replacement).
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.

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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.

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Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.
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.