
2002 Dane County Budget in Brief



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

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Mission Statement

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

Background Information on Dane County

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

With a population of approximately 432,000, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capitol of Wisconsin and home to the 40,000 student University of Wisconsin-Madison.

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

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

Profile of Dane County Government

Dane County government provides many functions and services for county citizens through its elected officials and 2100 civil service employees. The County acts as an agency for the State of Wisconsin to enforce both state and county laws for the protection of its citizens' livelihood, safety, health and welfare, and property.

Policies for the County are established by the Dane County Board of Supervisors. Supervisors are elected from each of the County's 39 supervisory districts in the spring of even numbered years. As the County's legislative body, the County Board also approves county ordinances, levies taxes, and appropriates funds for all county services.

The Office of the County Executive was established in 1972 to act as the Chief Executive Officer of the County. The County Executive is an elected position that serves a four-year term, with elections in the spring.

In addition to the County Board and County Executive, there are seven elected County officials whose offices are established by the constitution of the State of Wisconsin and who are elected in the fall of every even numbered year. These offices are the Clerk of Courts, Coroner, County Clerk, District Attorney, Register of Deeds, Sheriff and Treasurer. Elected officials serve as the head of their respective agencies and carry out the policies established by the State Legislature and the County Board.

In addition to the seven elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Corporation Counsel, Emergency Management, Alliant Energy Center, Extension, Family Court Commissioner, Family Court Counseling, Highway and Transportation, Human Services, Juvenile Court, Land Conservation, Library, Parks, Planning and Development, Public Safety Communications, Public Works, Veterans Service, and the Zoo.

Budget Activity Structure

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

1) *General Government*

Departments:	County Board	Treasurer
	County Executive	Corporation Counsel
	County Clerk	Register of Deeds
	Administration	Miscellaneous Appropriations
	Management Pay Adjustments	

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

2) *Public Safety and Criminal Justice*

Departments:	Clerk of Courts	District Attorney
	Committee on Jail Diversion	Sheriff
	Family Court Commissioner	Public Safety Communications
	Family Court Counseling	Emergency Management
	Coroner	Juvenile Court Program

Public Safety and Criminal Justice agencies provide the legal, safety, disaster planning and response, and death investigation functions for Dane County.

3) *Health and Human Services*

Departments: Human Services Veterans Service Office

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

4) *Conservation and Economic Development*

Departments: Miscellaneous Appropriations Solid Waste
 Planning & Development Land Conservation
 Parks - Environmental Council Land Information Office

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

5) *Culture, Education and Recreation*

Departments: Library Parks
 Alliant Energy Center Extension
 Henry Vilas Zoo Miscellaneous Appropriations

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

6) *Public Works*

Departments: Public Works Airport
 Highway and Transportation

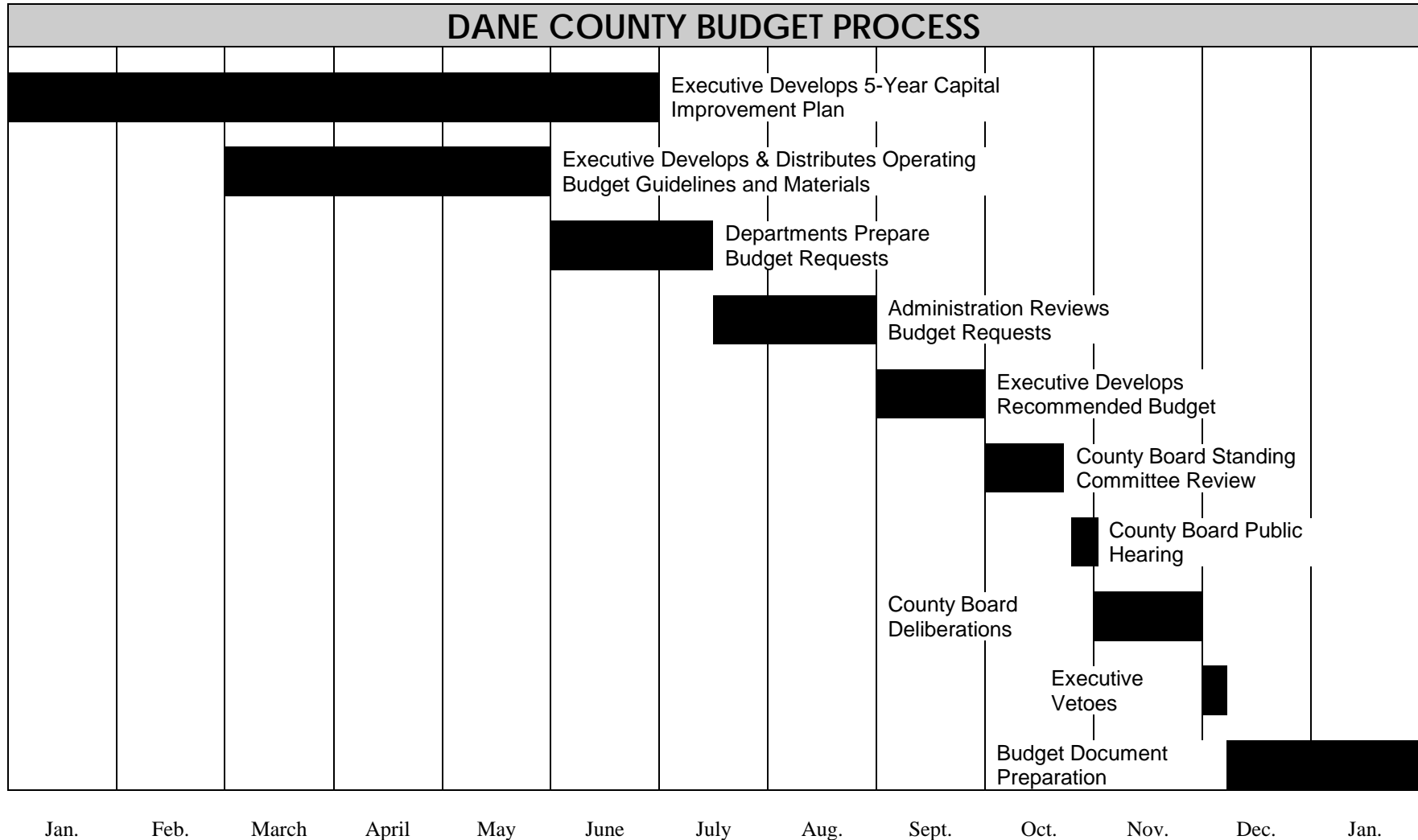
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) *Debt Service*

Department: Debt Service

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

The Budget Process



The County's Annual Budget is developed over a nine-month period, beginning in March and ending in late November or early December, except for the budget document preparation, which is completed by January.

From January through March, departments develop 10-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. In April and May, the department plans are analyzed by a Capital Budget Staff Team. In May, after priority items have been identified, the Department of Administration (DOA) prepares the 5-Year Capital Improvement Plan recommendations for review by the County Executive. The Executive develops a Recommended 5-Year Capital Improvement Plan for submission to the County Board prior to budget recommendations being made. 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). During May, the Office of Budget and Program Planning conducts budget training sessions for county staff.

Departments begin developing budgets no later than June. In July, departments submit their budget requests to the County Executive. The submitted budgets are reviewed in late July and August by DOA. In September, the DOA makes recommendations to the County Executive on individual decision items. A compilation of department requests is provided to the County Board by September 15th. 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 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 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 and Executive Committees. The Budget Appropriations Resolutions are then adopted in mid to late November, based on the results of deliberations. Following Board adoption, the County Executive has until the next Board meeting that is at least six days, excluding Sundays, after Board adoption of the budget to submit vetoes. The Board meets to review vetoes, if any, and may override them with a two-thirds majority vote.

Once final budget action is completed, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are made available to staff and the public in mid to late January.

Spending and Revenue Totals

The 2002 County budget reduces the County's net property tax rate from \$3.35 in 2001 to \$3.16 for 2002. At the same time, the County realized an equalized valuation increase of just under \$2.8 billion. As a result, this reduced rate reflects a net property tax levy increase of \$3.9 million, or \$5.4 million less than would have been collected using the \$3.35 rate and the current valuation.

The budget authorizes total expenditures of \$353.0 million for operations in 2002, which are financed by \$225.4 million of outside revenues, \$37.9 million of county sales taxes, and \$89.8 million of county property tax levy funds. The separate Capital Budget includes \$27.9 million for capital in 2002, which is financed by \$27.5 million of outside revenues and \$0.4 million in county tax levy funds. The combined capital and operating budget for 2002 of \$380.9 million is financed by \$252.9 million in outside revenues, \$37.9 million in county sales taxes, and \$90.1 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 163, 2001-02, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 164, 2001-02, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

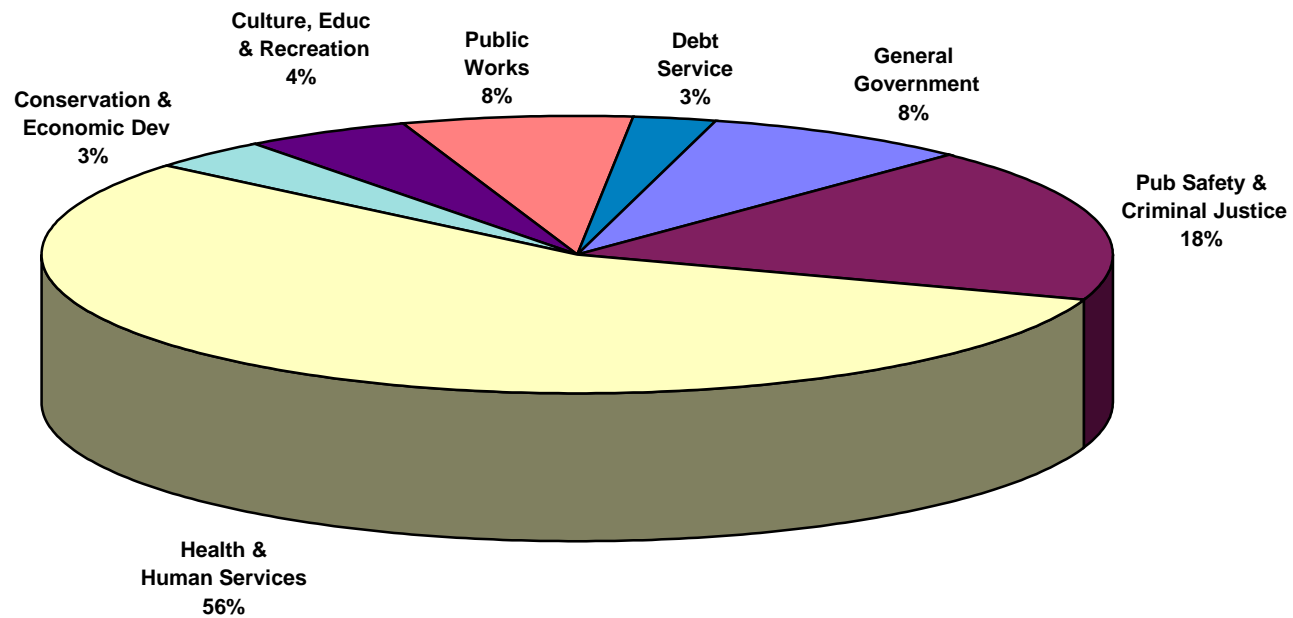
Operating Budget Expenditures by Activity

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

2002 Adopted Operating Budget - Expenditures by Activity	
General Government	\$27,964,256
Public Safety & Criminal Justice	\$64,245,716
Health & Human Services	\$196,977,037
Conservation & Economic Development	\$12,421,696
Culture, Education & Recreation	\$18,308,438
Public Works	\$24,437,253
Debt Service	\$8,683,433
Total Operating Budget	\$353,037,829

Health & Human Services agencies account for 56% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 18% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2002 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2002 Adopted Operating Budget revenues by budget source category.

2002 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$37,850,000
Licenses & Permits	\$1,427,300
Intergovernmental Charges for Services	\$18,764,468
Miscellaneous	\$15,162,335
County Property Tax	\$89,792,947
Other Financing Sources	\$252,881
Public Charges for Services	\$34,204,900
Fines, Forfeitures and Penalties	\$2,340,700
Intergovernmental Revenues	\$155,335,666
Other Taxes	\$2,348,100
Fund Balance Applied (Levied)	(\$4,441,468)
Total Operating Budget	\$353,037,829

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

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

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

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

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

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

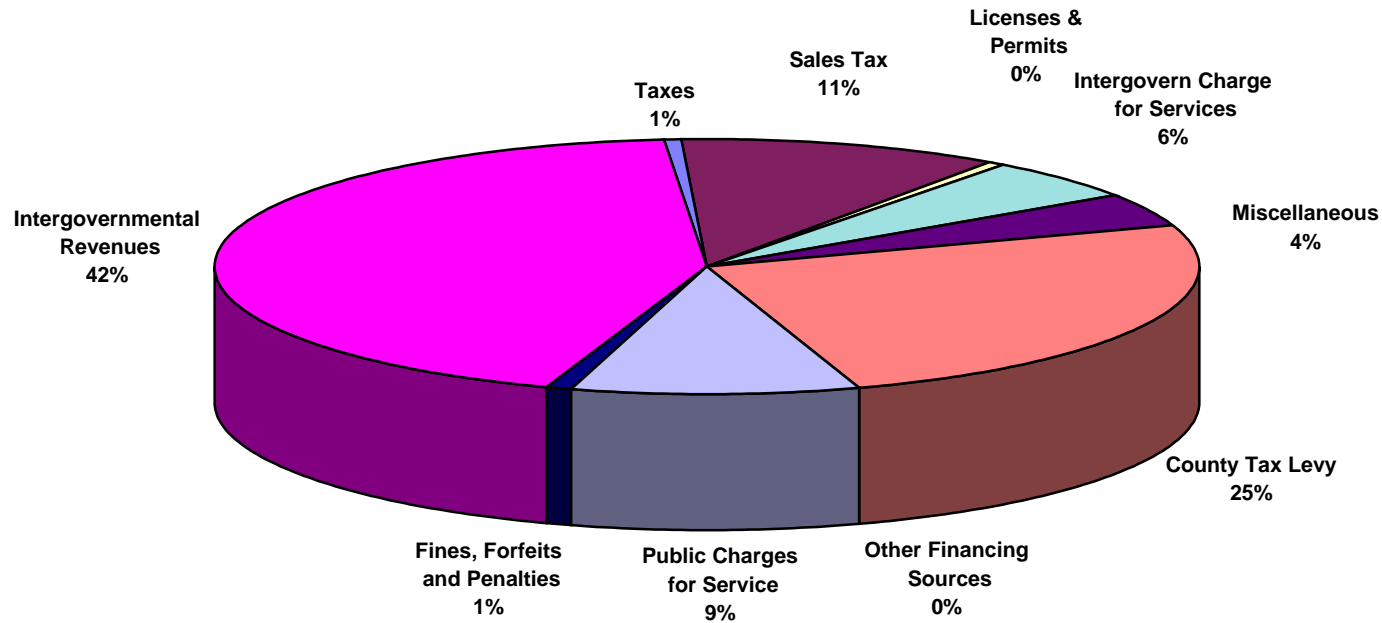
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (42%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (25%) and sales tax revenues (11%).

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

This information is shown graphically in the following chart.

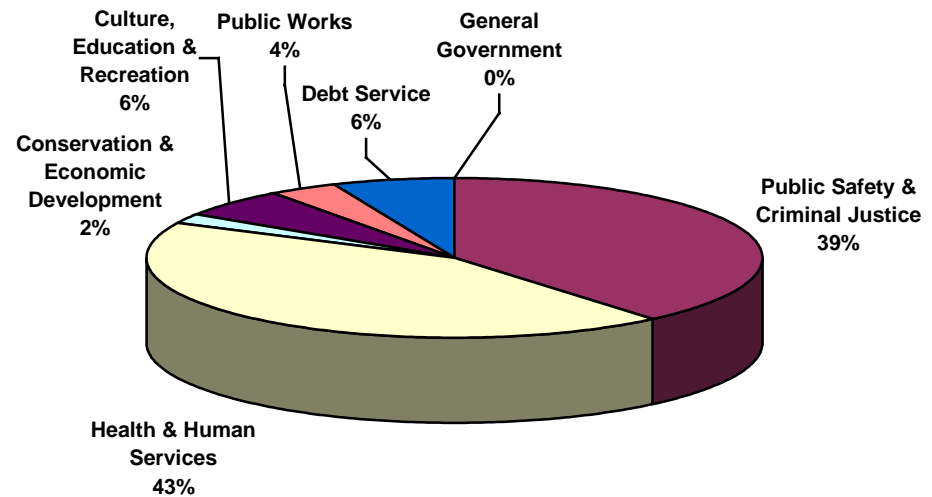
2002 Adopted Operating Revenues By Budget Source Category



Local Funds by Activity

Local funds represent the difference between adopted expenditures and adopted revenues, excluding the Airport, Land Information and Solid Waste funds. Actual local funds are supplied by the County Property and Sales Taxes and surplus funds which are applied to reduce the property tax levy. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 82% of all local funds. The following table and chart show local funds by activity for the 2002 Adopted Operating Budget.

2002 Adopted Operating Budget - Local Funds By Activity	
General Government	\$67,737
Public Safety & Criminal Justice	\$51,228,066
Health & Human Services	\$57,258,137
Conservation & Economic Development	\$2,617,915
Culture, Education & Recreation	\$7,614,738
Public Works	\$4,960,553
Debt Service	\$8,393,783
Total Budget	\$132,140,929



State Imposed Tax Levy Rate Limitation

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

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

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

The 2002 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.64, compared to the baseline rate of \$3.88 for the Adopted 1993 Budget.

One of the exceptions in Section 66.77 of the statutes allows counties to exceed their debt service levy rates to pay the debt service on obligations which were authorized or issued prior to Act 16's effective date of August 12, 1993. Because the County Board authorized the borrowings for the County's contributions to the Monona Terrace Convention Center and Alliant Energy Center Expansion prior to the effective date, the County's debt service levy rate of \$0.32, compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

Program Highlights

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. Goals are two-fold: to provide for "good growth" to preserve and improve the high quality of life in Dane County and to provide opportunities for all citizens to benefit from the county's healthy economy and quality of life. New budget initiatives to address these goals are funded largely by reallocation of resources and outside revenues.

Human Services

Human Services is more than half the County's budget. Key changes for 2002 include:

- ◆ \$399,800 to fund a 3% increase for the lowest Purchase of Service (POS) wage earners (raises the hourly wage rate from \$8.27 per hour to \$8.57) and fully funds the living wage.

- ◆ \$1,940,200 to fund a 3% Cost of Living Adjustment to the Purchase of Service providers to pay for salaries and benefits for their work force.
- ◆ \$1,267,700 to fund a 1.5% Cost of Living Adjustment to the Purchase of Service providers who are our key partners in providing effective and economical human services.
- ◆ \$412,500 in non-levy money to add six Certified Nursing Attendants and two Registered Nurses at the Badger Prairie Health Care Center to reduce significant LTE and Overtime costs associated with operating the 24-hour, seven-day-a-week nursing facility.
- ◆ \$322,400 to purchase equipment necessary to assist staff in lifting and moving residents at Badger Prairie. This equipment is expected to significantly reduce the number of workforce injuries.
- ◆ \$2.0 million to cover full year funding in 2002 for 79 adults with developmental disabilities that were newly served in 2001 and to serve 75 new individuals in 2002.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Public Safety Communications, and Juvenile Court. Key changes for 2002 include:

- ◆ More than \$300,000 to fully fund Overtime in the Sheriff's Office based on \$850,000 in savings projected as a result of adding positions in 2001.
- ◆ \$35,300 to add a Clerk Typist I-II position in the Sheriff's Support Services program to assist with crucial record-keeping tasks.
- ◆ \$75,000 to transport and house inmates at other facilities when the jail population exceeds the size needed to maintain a safe environment for inmates and employees.
- ◆ An additional Communicator in Public Safety Communications to help with the increasing workload that is funded through a reduction in Overtime.
- ◆ \$50,000 for a new radio transmitter site in DeForest to improve communications with police patrols in the area.

Court-Related Functions

- ◆ \$37,000 to increase juror compensation from the current \$16 per day to \$12.50 per day for four hours or less service and \$25 per day for 4 hours or more of service effective July 1, 2002.
- ◆ \$52,800 is transferred from the Committee on Jail Diversion to the Alternatives to Incarceration Program to fund a 1.0 FTE Social Worker project position to help make better use of the existing jail facilities and increase the use of effective alternatives to incarceration.
- ◆ \$6,000 to provide a \$0.25 per hour increase for the LTE Staff Attorneys in the Clerk of Courts Office, bringing the total hourly rate up to \$12.50 per hour.

Environmental Protection

The 2002 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the capital budget, \$3.0 million as the third installment of the \$30 million “New Conservation Fund” to act on options that have been approved and to protect important streams, rivers, wetlands, prairies, woods and trails.
- ◆ \$646,600 in the “Old Conservation Fund” to support acquisition efforts, both independently and in concert with other governmental units and the private sector, in the areas of parks, open spaces, natural resources, and other unique features.

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

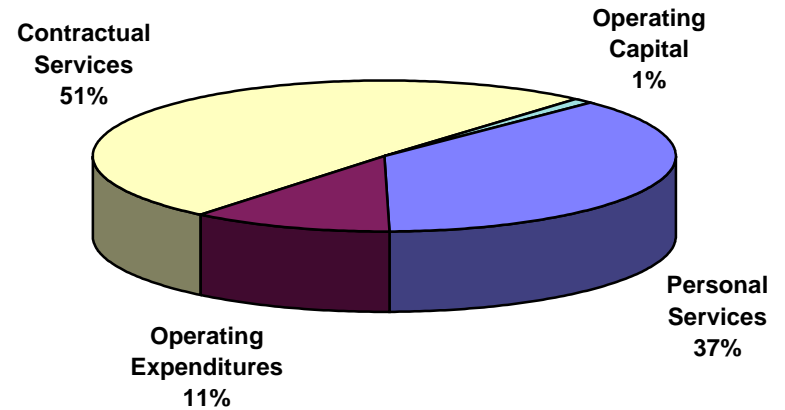
The 2002 Budget represents a net staffing increase of 12.6045 positions. This 12.6045 FTE increase is the result of adding 18.0 new positions and deleting 5.3955 existing positions..

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

Function	Change in County-Funded Full-Time Equivalents
Public Safety/Criminal Justice	3.0000
Health & Human Services	7.0000
Other County Government	<u>2.6045</u>
Total Change in County-Funded Positions	12.6045

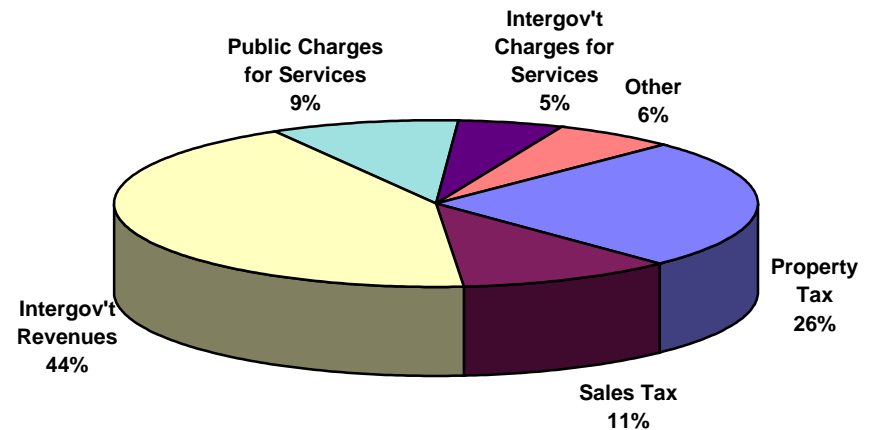
Use of Funds by Expense Category - All Funds

Personal Services	\$131,635,716
Operating Expenditures	\$38,574,493
Contractual Services	\$179,167,340
Operating Capital	\$3,660,280
Total - All Categories	\$353,037,829



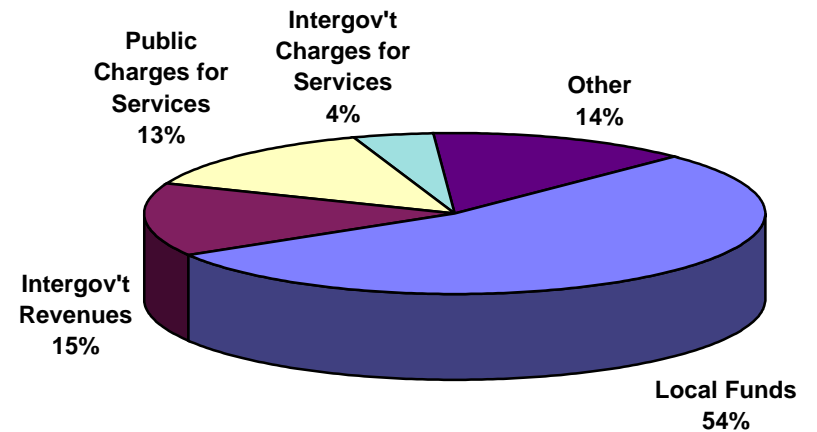
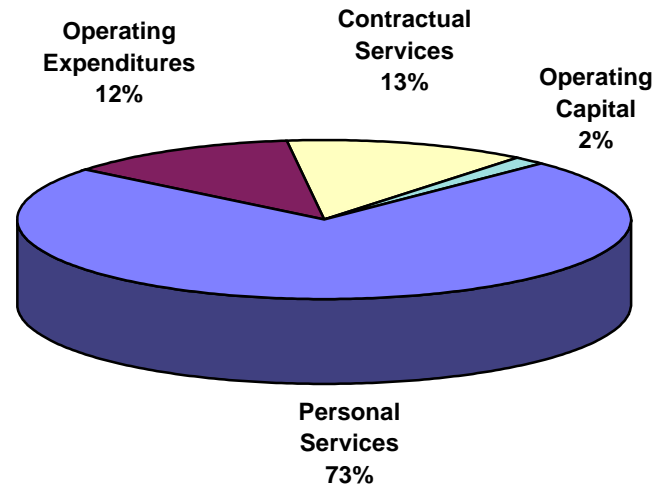
Source of Funds by Revenue Category - All Funds

Property Tax	\$89,792,947
Sales Tax	\$37,850,000
Intergovernmental Revenues	\$155,335,666
Public Charges For Services	\$34,204,900
Intergovernmental Charges for Services	\$18,764,468
Other	
Other Taxes	\$2,348,100
Licenses & Permits	\$1,427,300
Fines, Forfeits and Penalties	\$2,340,700
Miscellaneous Revenue	\$15,162,335
Other Financing Sources	\$252,881
Fund Balance Applied (Levied)	(\$4,441,468)
Total - All Categories	\$353,037,829



Sources and Uses of Funds - General Fund

Uses of Funds	
Personal Services	\$78,978,916
Operating Expenditures	\$13,192,855
Contractual Services	\$13,801,363
Operating Capital	\$1,876,330
Total - Uses of Funds	\$107,849,464
Sources of Funds	
Local Funds	\$56,734,721
Intergovernmental Revenues	\$17,719,766
Public Charges for Services	\$14,563,100
Intergovernmental Charges for Services	\$4,359,600
Other	
Other Taxes	\$2,348,100
Licenses & Permits	\$580,300
Fines, Forfeits and Penalties	\$2,317,700
Miscellaneous Revenue	\$7,699,685
Other Financing Sources	\$252,881
Total - Sources of Funds	\$106,575,853
Fund Balance Applied/(Levied)	\$1,273,611



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Public Health	Library	Human Services	Land Information	Bridge Aid	Total
Personal Services	\$3,664,600	\$565,500	\$22,770,600	\$382,300	\$0	\$27,383,000
Operating Expenditures	\$409,000	\$163,300	\$3,523,072	\$90,100	\$0	\$4,185,472
Contractual Services	\$317,500	\$2,563,800	\$152,455,765	\$121,600	\$0	\$155,458,665
Operating Capital	\$5,500	\$0	\$154,200	\$10,000	\$80,000	\$249,700
Total - Uses of Funds	\$4,396,600	\$3,292,600	\$178,903,637	\$604,000	\$80,000	\$187,276,837
Sources of Funds						
Local Funds	\$2,548,431	\$3,220,461	\$52,375,837	\$0	\$61,290	\$58,206,019
Intergovernmental Revenues	\$768,100	\$12,700	\$121,544,100	\$55,000	\$0	\$122,379,900
Public Charges for Services	\$20,000	\$2,300	\$60,400	\$518,000	\$0	\$600,700
Intergovernmental Charges for Services	\$0	\$10,000	\$32,800	\$0	\$0	\$42,800
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$816,700	\$0	\$0	\$0	\$0	\$816,700
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$10,000	\$4,890,500	\$0	\$0	\$4,900,600
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$4,153,331	\$3,255,461	\$178,903,637	\$573,000	\$61,290	\$186,946,719
Fund Balance Applied/(Levied)	\$243,269	\$37,139	\$0	\$31,000	\$18,710	\$330,118

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

Sources and Uses of Funds - Internal Service Funds

Uses of Funds	Consolidated Food Service	Highway Fund	Firearms Training	Workers' Comp.	Printing & Services	Liability Insurance	WMMIC	Employee Benefits	Total
Personal Services	\$1,628,700	\$9,083,100	\$57,000	\$0	\$559,300	\$0	\$0	\$0	\$11,328,100
Operating Expenditures	\$1,914,700	\$5,537,533	\$140,250	\$804,000	\$391,000	\$106,000	\$0	\$30,000	\$8,923,483
Contractual Services	\$0	\$781,200	\$6,600	\$171,400	\$151,312	\$520,100	\$835,600	\$554,100	\$3,020,312
Operating Capital	\$0	\$1,214,500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214,500
Total - Uses of Funds	\$3,543,400	\$16,616,333	\$203,850	\$975,400	\$1,101,612	\$626,100	\$835,600	\$584,100	\$24,486,395
Sources of Funds									
Local Funds	(\$17,123)	\$4,832,170	\$0	\$0	(\$12,933)	\$0	\$0	\$0	\$4,802,114
Intergovernmental Revenues	\$0	\$4,515,800	\$0	\$0	\$0	\$0	\$0	\$0	\$4,515,800
Public Charges for Services	\$0	\$16,500	\$10,500	\$0	\$2,500	\$0	\$0	\$0	\$29,500
Intergov't Charges for Services	\$3,560,523	\$7,550,500	\$164,700	\$0	\$1,112,045	\$626,100	\$669,600	\$481,100	\$14,164,568
Other									
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$30,300	\$0	\$0	\$0	\$0	\$0	\$0	\$30,300
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$900	\$0	\$0	\$0	\$166,000	\$8,000	\$174,900
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$3,543,400	\$16,945,270	\$176,100	\$0	\$1,101,612	\$626,100	\$835,600	\$489,100	\$23,717,182
Fund Balance Applied/(Levied)	\$0	(\$328,937)	\$27,750	\$975,400	\$0	\$0	\$0	\$95,000	\$769,213

Sources and Uses of Funds - Enterprise Funds

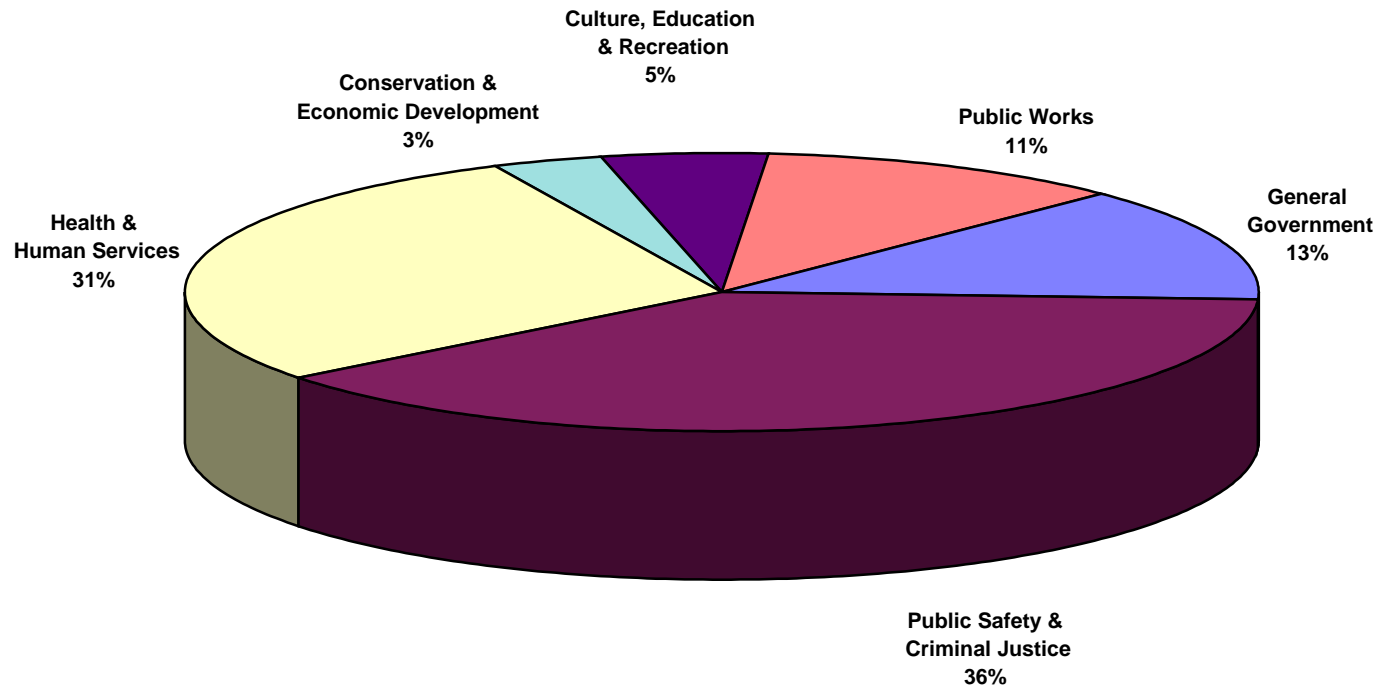
Uses of Funds	Airport	Badger Prairie	Solid Waste	Methane Gas	Total
Personal Services	\$3,710,500	\$9,208,900	\$963,000	\$63,300	\$13,945,700
Operating Expenditures	\$1,080,900	\$1,062,750	\$1,270,100	\$175,500	\$3,589,250
Contractual Services	\$1,496,800	\$2,779,400	\$2,610,800	\$0	\$6,887,000
Operating Capital	\$109,000	\$210,750	\$0	\$0	\$319,750
Total - Uses of Funds	\$6,397,200	\$13,261,800	\$4,843,900	\$238,800	\$24,741,700
Sources of Funds					
Local Funds	\$0	\$1,690,100	\$0	(\$1,016,200)	\$673,900
Intergovernmental Revenues	\$0	\$10,720,200	\$0	\$0	\$10,720,200
Public Charges for Services	\$13,817,600	\$654,000	\$4,540,000	\$0	\$19,011,600
Intergovernmental Charges for Services	\$0	\$197,500	\$0	\$0	\$197,500
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$23,000	\$0	\$0	\$0	\$23,000
Miscellaneous Revenue	\$400,000	\$0	\$1,127,500	\$570,000	\$2,097,500
Other Financing Sources	\$0	\$0	\$0	\$0	\$ 0
Total - Sources of Funds	\$14,240,600	\$13,261,800	\$5,667,500	(\$446,200)	\$32,723,700
Fund Balance Applied/(Levied)	(\$7,843,400)	\$ 0	(\$823,600)	\$685,000	(\$7,982,000)

Position Summary By Department

Department	Actual 2000	Actual 2001	2002		
			Department Request	Executive Recommended	Adopted Budget
Administration	178.9330	178.9330	178.9330	177.5375	177.5375
Airport	61.0000	62.0000	62.0000	62.0000	62.0000
Alliant Energy Center	35.5000	36.5000	37.5000	36.5000	37.5000
Clerk of Courts	99.0000	100.0000	100.0000	101.0000	101.0000
Coroner	6.0000	6.0000	6.0000	6.0000	6.0000
Corporation Counsel	55.8000	55.8000	56.8000	55.8000	55.8000
County Board	4.5000	4.5000	6.5000	5.5000	4.5000
County Clerk	5.0000	5.0000	5.0000	5.0000	5.0000
District Attorney	54.2750	53.9500	54.9500	53.9500	53.9500
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	17.0000	16.5000	16.5000	15.5000	15.5000
Extension	11.8000	11.8000	11.8000	11.8000	11.8000
Family Court Commissioner	12.0000	12.0000	12.0000	12.0000	12.0000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Highway & Transportation	160.8000	160.8000	160.8000	160.8000	160.8000
Human Services	583.2920	585.7920	593.2920	592.7920	592.7920
Juvenile Court Program	35.7000	35.7000	35.7000	35.7000	35.7000
Land Conservation	14.5000	14.0000	15.0000	15.0000	15.0000
Land Information Office	4.0000	4.0000	4.0000	4.0000	4.0000
Library	9.2500	9.2500	9.2500	9.2500	9.2500
Parks	30.0000	30.0000	32.0000	31.0000	31.0000
Planning & Development	42.7500	36.2000	38.2000	37.2000	37.2000
Public Safety Communications	65.0000	65.0000	68.0000	66.0000	66.0000
Public Works	10.0000	10.0000	10.0000	10.0000	10.0000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	470.8000	515.8000	542.8000	516.8000	516.8000
Solid Waste	14.5000	14.5000	14.5000	14.5000	14.5000
Treasurer	5.0000	5.0000	5.0000	5.0000	5.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
Zoo	16.0000	16.0000	16.0000	16.0000	17.0000
Total Positions	2,047.5000	2,090.1250	2,137.6250	2,101.7295	2,102.7295

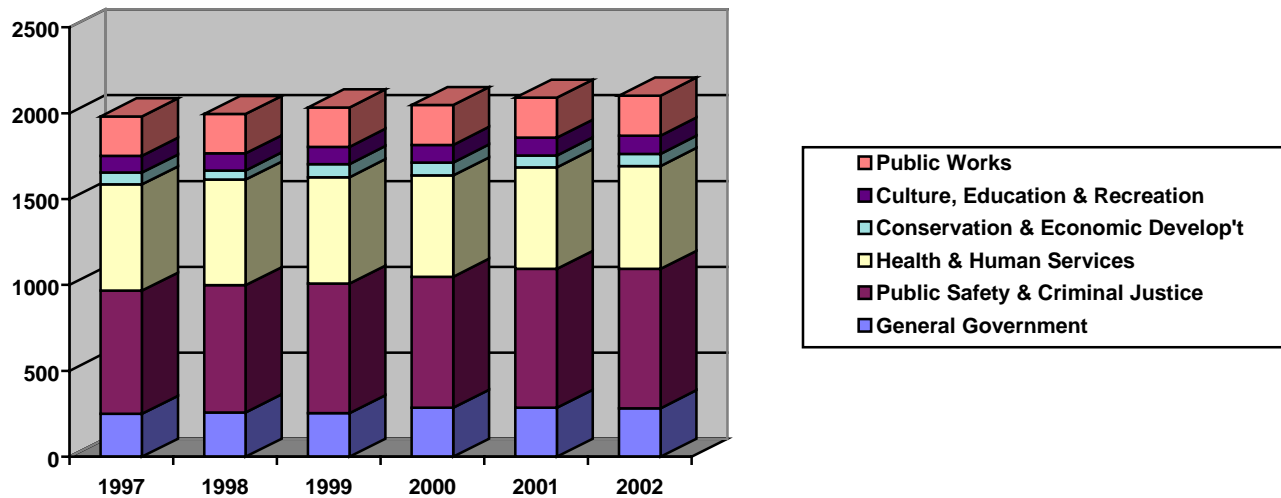
Note: The 2002 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2002



Positions by Activity - 1997 Through 2002

Activity	Actual 1997	Actual 1998	Actual 1999	Actual 2000	Actual 2001	Adopted 2002
General Government	248.9000	257.4000	253.4000	284.8330	284.3330	281.9375
Public Safety & Criminal Justice	718.0750	741.0750	754.7750	763.2750	808.9500	811.9500
Health & Human Services	618.6750	614.6750	619.6750	589.2920	591.7920	598.7920
Conservation & Economic Development	68.8000	53.8000	75.7500	75.7500	68.7000	70.7000
Culture, Education & Recreation	97.4000	99.0500	100.5500	102.5500	103.5500	106.5500
Public Works	229.8000	229.8000	229.8000	231.8000	232.8000	232.8000
Total	1,981.6500	1,995.8000	2,033.9500	2,047.5000	2,090.1250	2,102.7295



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
AIRPORT FUND				
AIRPORT				
Administration	\$1,512,600	\$402,500	\$1,110,100	
Maintenance	\$681,300	\$1,000	\$680,300	
Terminal Complex	\$1,681,500	\$6,412,500	(\$4,731,000)	
Parking Lot	\$1,013,900	\$4,448,000	(\$3,434,100)	
Landing Area	\$1,186,600	\$2,022,600	(\$836,000)	
General Aviation	\$73,100	\$285,000	(\$211,900)	
Industrial Area	\$248,200	\$669,000	(\$420,800)	
AIRPORT FUND	\$6,397,200	\$14,240,600	(\$7,843,400)	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$676,150	\$0	\$676,150	
Health Care Center	\$12,585,650	\$11,571,700	\$1,013,950	
BPHCC - GENERAL OPERATIONS	\$13,261,800	\$11,571,700	\$1,690,100	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$80,000	\$0	\$80,000	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	\$3,543,400	\$3,560,523	(\$17,123)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE FUND	\$8,683,433	\$289,650	\$8,393,783	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	\$584,100	\$489,100	\$95,000	Appropriation
GENERAL FUND				
SALES TAX	\$0	\$37,850,000	(\$37,850,000)	Appropriation
STATE AID - COMPUTER EXEMPTIONS	\$0	\$1,096,470	(\$1,096,470)	Appropriation
GENERAL COUNTY REVENUES	\$0	\$7,097,281	(\$7,097,281)	Appropriation

2002 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY BOARD	\$735,640	\$0	\$735,640	Appropriation
COUNTY EXECUTIVE				
EXECUTIVE	\$648,519	\$5,900	\$642,619	Appropriation
LEGISLATIVE LOBBYIST	\$71,940	\$0	\$71,940	Appropriation
COUNTY EXECUTIVE - COMMISSIONS/STAFF				
Lakes & Watershed Commission	\$126,180	\$6,600	\$119,580	
Office of Equal Opportunity	\$379,700	\$12,000	\$367,700	
Cultural Affairs	\$550,480	\$295,000	\$255,480	
COUNTY EXECUTIVE - COMMISSIONS/STAFF	\$1,056,360	\$313,600	\$742,760	Appropriation
COUNTY CLERK				
Administration	\$362,920	\$62,400	\$300,520	
Elections	\$251,460	\$36,200	\$215,260	
COUNTY CLERK	\$614,380	\$98,600	\$515,780	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$897,700	\$169,900	\$727,800	
Controller	\$872,620	\$20,500	\$852,120	
Personnel Services	\$583,140	\$3,600	\$579,540	
Labor Relations	\$46,500	\$0	\$46,500	
Purchasing	\$307,420	\$30,000	\$277,420	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$2,707,380	\$224,000	\$2,483,380	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$159,800	\$159,800	\$0	
Janitorial Services	\$2,415,400	\$1,324,400	\$1,091,000	
Maintenance & Construction	\$2,709,650	\$1,167,100	\$1,542,550	
Weapons Screening	\$409,800	\$0	\$409,800	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$5,694,650	\$2,651,300	\$3,043,350	Appropriation
DEPARTMENT OF ADMINISTRATION - INFORMATION MANAGEMENT	\$3,802,050	\$13,500	\$3,788,550	Appropriation
MANAGEMENT PAY ADJUSTMENTS	\$50,000	\$0	\$50,000	
TREASURER	\$537,540	\$4,946,600	(\$4,409,060)	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
CORPORATION COUNSEL				
Corporation Counsel	\$868,120	\$115,500	\$752,620	
Permanency Planning	\$501,520	\$0	\$501,520	
CORPORATION COUNSEL - GENERAL OPERATIONS	\$1,369,640	\$115,500	\$1,254,140	Appropriation
CORPORATION COUNSEL - SUPPORT ENFORCEMENT	\$2,942,240	\$2,544,900	\$397,340	Appropriation
REGISTER OF DEEDS	\$1,166,740	\$2,187,500	(\$1,020,760)	Appropriation
CLERK OF COURTS				
CLERK OF COURTS - GENERAL OPERATIONS	\$7,062,066	\$4,172,800	\$2,889,266	Appropriation
CLERK OF COURTS - ALTERNATIVE TO INCARCERATION	\$633,110	\$148,100	\$485,010	Appropriation
CLERK OF COURTS - GUARDIAN AD LITEM	\$659,240	\$335,100	\$324,140	Appropriation
COMMITTEE ON JAIL DIVERSION	\$46,700	\$0	\$46,700	Appropriation
FAMILY COURT COMMISSIONER	\$1,037,040	\$628,500	\$408,540	Appropriation
FAMILY COURT COUNSELING	\$759,800	\$147,200	\$612,600	Appropriation
CORONER	\$561,020	\$113,200	\$447,820	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$2,024,120	\$272,200	\$1,751,920	
Criminal & Traffic - Juvenile	\$274,956	\$1,100	\$273,856	
Victim/Witness Program	\$962,880	\$710,800	\$252,080	
1st Offender/Deferred Prosecution Program	\$375,940	\$104,600	\$271,340	
DISTRICT ATTORNEY	\$3,637,896	\$1,088,700	\$2,549,196	Appropriation
SHERIFF				
Administration	\$4,826,750	\$45,000	\$4,781,750	
Support Services	\$7,913,000	\$742,900	\$7,170,100	
Security Services	\$19,079,900	\$4,001,500	\$15,078,400	
Field Services	\$9,704,154	\$1,131,000	\$8,573,154	
SHERIFF	\$41,523,804	\$5,920,400	\$35,603,404	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$4,054,800	\$14,500	\$4,040,300	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
EMERGENCY MANAGEMENT				
Emergency Planning	\$375,500	\$62,900	\$312,600	
Hazardous Materials Planning	\$169,600	\$142,800	\$26,800	
EMERGENCY MANAGEMENT - GENERAL OPERATIONS	\$545,100	\$205,700	\$339,400	Appropriation
EMERGENCY MANAGEMENT - EMERGENCY MEDICAL SERVICES	\$604,400	\$2,500	\$601,900	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$1,035,490	\$0	\$1,035,490	
Home Detention	\$286,300	\$0	\$286,300	
Detention	\$909,580	\$3,100	\$906,480	
Shelter Home	\$685,520	\$34,000	\$651,520	
JUVENILE COURT PROGRAM	\$2,916,890	\$37,100	\$2,879,790	Appropriation
VETERANS' SERVICES	\$415,000	\$14,500	\$400,500	Appropriation
PLANNING & DEVELOPMENT				
Records & Support	\$691,210	\$318,900	\$372,310	
Planning Division	\$617,860	\$65,385	\$552,475	
Community Analysis & Planning	\$1,067,796	\$250,796	\$817,000	
Community Development Block Grant	\$2,150,300	\$2,150,300	\$0	
Zoning & Plat Review	\$745,960	\$623,800	\$122,160	
PLANNING & DEVELOPMENT	\$5,273,126	\$3,409,181	\$1,863,945	Appropriation
LAND CONSERVATION	\$1,460,870	\$707,900	\$752,970	Appropriation
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$1,866,800	\$411,400	\$1,455,400	
Coliseum	\$2,246,100	\$2,160,900	\$85,200	
Exhibit Hall	\$2,742,300	\$3,818,300	(\$1,076,000)	
Conference Center	\$298,200	\$588,300	(\$290,100)	
Arena	\$498,300	\$429,600	\$68,700	
Agricultural Exhibit Buildings	\$460,000	\$217,900	\$242,100	
Parking Lots	\$646,300	\$1,242,100	(\$595,800)	
Landscape Areas	\$196,800	\$180,100	\$16,700	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$8,954,800	\$9,048,600	(\$93,800)	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$83,900	\$0	\$83,900	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
HENRY VILAS ZOO	\$1,659,700	\$494,300	\$1,165,400	Appropriation
PARKS				
Operation & Maintenance	\$2,059,660	\$737,600	\$1,322,060	
Friends of the Heritage Center	\$117,900	\$47,600	\$70,300	
Planning & Development	\$428,740	\$166,300	\$262,440	
Preservation & Acquisition	\$395,320	\$4,800	\$390,520	
Environmental Council	\$1,000	\$0	\$1,000	
PARKS	\$3,002,620	\$956,300	\$2,046,320	Appropriation
EXTENSION				
Extension	\$778,650	\$159,500	\$619,150	
Stoughton Junior Fair	\$20,000	\$0	\$20,000	
Dane County Fair	\$177,400	\$0	\$177,400	
EXTENSION	\$976,050	\$159,500	\$816,550	Appropriation
PUBLIC WORKS				
Engineering	\$628,120	\$78,700	\$549,420	
Lake Management	\$427,100	\$73,900	\$353,200	
PUBLIC WORKS	\$1,055,220	\$152,600	\$902,620	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$800	\$0	\$ 800	
South Central Wisconsin Rail Transit Commission	\$400	\$0	\$ 400	
Parking Ramp	\$287,300	\$813,800	(\$526,500)	
HIGHWAY & TRANSPORTATION	\$288,500	\$813,800	(\$525,300)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$458,165	\$0	\$458,165	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$319,468	\$0	\$319,468	Appropriation
LEASE OF SPACE	\$77,000	\$0	\$77,000	Appropriation
PRIORITIZED HIRING SAVINGS	(\$1,760,000)	\$0	(\$1,760,000)	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$6,150	\$0	\$6,150	Appropriation
CONFERENCE, TRAINING & TRAVEL APPEALS	\$35,000	\$0	\$35,000	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER STATE GAMES	\$2,500	\$0	\$2,500	Appropriation
RHYTHM & BOOMS	\$11,650	\$0	\$11,650	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90.800	\$0	\$90.800	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY & TRANSPORTATION				
Administration	\$3,177,271	\$529,600	\$2,647,671	
Transit & Environmental Programs	\$290,200	\$3,100	\$287,100	
Operations & Maintenance	\$6,147,500	\$4,489,800	\$1,657,700	
State & Local Services	\$7,053,600	\$7,053,600	\$ 0	
Fleet & Facilities Operations	(\$229,238)	\$0	(\$229,238)	
Highway Construction	\$177,000	\$37,000	\$140,000	
HIGHWAY & TRANSPORTATION FUND	\$16,616,333	\$12,113,100	\$4,503,233	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
HUMAN SERVICES - ADMINISTRATION	\$3,115,922	\$2,269,600	\$846,322	Appropriation
CHILDREN, YOUTH & FAMILIES - GENERAL OPERATIONS	\$18,446,345	\$7,974,700	\$10,471,645	Appropriation
CHILDREN, YOUTH & FAMILIES - AODA	\$6,096,650	\$4,322,400	\$1,774,250	Appropriation
CHILDREN, YOUTH & FAMILIES - ALTERNATE CARE	\$25,080,800	\$12,898,800	\$12,182,000	Appropriation
ADULT COMMUNITY SERVICES	\$106,323,520	\$81,105,000	\$25,218,520	Appropriation
ECONOMIC ASSISTANCE & WORK SERVICES	\$19,840,400	\$17,957,300	\$1,883,100	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$604,000	\$573,000	\$31,000	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$626,100	\$626,100	\$ 0	Appropriation
LIBRARY FUND				
LIBRARY	\$3,292,600	\$35,000	\$3,257,600	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
METHANE GAS FUND				
METHANE GAS	\$238,800	\$570,000	(\$331,200)	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,101,612	\$1,114,545	(\$12,933)	Appropriation
PUBLIC HEALTH FUND				
Administration	\$237,300	\$0	\$237,300	
Environmental Health	\$996,100	\$955,200	\$40,900	
Nursing	\$3,163,200	\$649,700	\$2,513,500	
PUBLIC HEALTH	\$4,396,600	\$1,604,900	\$2,791,700	Appropriation
SHERIFF FIREARMS TRAINING CENTER FUND				
SHERIFF FIREARMS TRAINING CENTER	\$203,850	\$176,100	\$27,750	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$496,200	\$0	\$496,200	
Surface Water/Ground Water	\$225,600	\$0	\$225,600	
Clean Sweep	\$126,000	\$0	\$126,000	
Site #1 - Verona	\$121,400	\$0	\$121,400	
Site #2 - Rodefald	\$1,652,700	\$3,437,500	(\$1,784,800)	
Recycling	\$2,222,000	\$2,230,000	(\$8,000)	
SOLID WASTE	\$4,843,900	\$5,667,500	(\$823,600)	Appropriation
WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY FUND				
WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY	\$835,600	\$835,600	\$ 0	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$975,400	\$0	\$975,400	Appropriation
GROSS TOTALS	\$353,037,829	\$267,686,350	\$85,351,479	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$353,037,829	\$267,686,350	\$85,351,479
ADDITIONS TO LEVY			
Airport Fund			\$7,843,400
Finance Contingent Fund			\$5,000
General Fund - Reserve for Alliant Energy Center of Dane County			\$128,400
Proprietary Funds			\$1,302,460
Highway			\$328,937
Solid Waste Fund			\$823,600
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$18,710)
Debt Service Fund			(\$1,167,590)
Employee Benefits Fund			(95,000)
Firearms Training Center			(\$27,750)
General Fund			(\$2,709,471)
Health Fund			(\$243,269)
Land Information			(\$31,000)
Library Fund			(\$37,139)
Methane Gas Fund			(\$685,000)
Workers' Compensation Fund			(\$975,400)
TOTAL NET OPERATING LEVY			\$89,792,947

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue (Cash)	
ADMINISTRATION							
Automation Projects	\$350,000		\$350,000				Appropriation
Justice Center	\$13,527,200		\$13,527,200				Appropriation
SHERIFF							
Jail Space Needs Analysis/Planning	\$1,000,000		\$1,000,000				Appropriation
Boat Replacement	\$111,600		\$111,600				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Radio System Replacement	\$10,000		\$10,000				Appropriation
Radio Tower Site DeForest	\$50,000		\$50,000				Appropriation
Replace CAD Software	\$380,000		\$380,000				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
Telephone System	\$132,000		\$132,000				Appropriation
SOLID WASTE							
Articulated Dump Truck	\$250,000			\$250,000			Appropriation
Compactor	\$625,000			\$625,000			Appropriation
Purchase of Clay	\$200,000			\$200,000			Appropriation
LIBRARY							
Bookmobile Replacement	\$195,000		\$195,000				Appropriation
ALLIANT ENERGY CENTER							
Coliseum Seat/Material Overhaul	\$330,000		\$330,000				Appropriation
Overlay Lot	\$185,000		\$185,000				Appropriation

2002 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue (Cash)	
ALLIANT ENERGY CENTER (con't)							
Roof AEC Livestock Building	\$120,000		\$120,000				Appropriation
HENRY VILAS ZOO							
Backup Generator - Primate Bldg	\$100,000	\$20,000	\$80,000				Appropriation
Development Plan	\$75,000	\$75,000					Appropriation
PARKS							
Dane County Conservation Fund	\$646,600		\$646,600				Appropriation
New DC Conservation Fund	\$3,000,000		\$3,000,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
HIGHWAY & TRANSPORTATION							
Replace Springfield Garage	\$195,000					\$195,000	Appropriation
CTH "BB" & "AB" @ I-90 Overhead Bridge	\$25,000		\$20,000			\$5,000	Appropriation
CTH "MM" Netherwood to STH 14	\$125,000	\$57,000	\$55,000			\$13,000	Appropriation
CTH "N" I-94 Interchange w/WisDOT	\$15,000		\$10,000			\$5,000	Appropriation
CTH "PD" Maple Grove Rd to Nesbitt	\$487,000		\$415,000			\$72,000	Appropriation
CTH "V" I-90 Interchange w/WisDOT	\$562,000		\$500,000			\$62,000	Appropriation
AIRPORT							
Combined Federal Projects	\$5,017,250		\$5,017,250				Appropriation
GROSS TOTALS	\$27,888,650	\$152,000	\$21,292,400	\$6,092,250	\$ 0	\$352,000	

Agency Project	Expenditure	Revenue					General Purpose Revenue (Cash)
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied		
GROSS TOTALS		\$27,888,650	\$152,000	\$21,292,400	\$6,092,250	\$ 0	\$352,000
FUND ADJUSTMENTS					Program Specific Revenues		Net
TOTALS:					\$27,888,650	\$21,444,400	\$6,444,250
ADDITIONS TO LEVY							
None							\$0
SURPLUSES FOR LEVY REDUCTION							
Airport Fund							(\$5,017,250)
Solid Waste Fund							(\$1,075,000)
TOTAL CAPITAL BUDGET TAX LEVY							\$352,000

2000 Adopted Budget	2001 Adopted Budget	Tax Levy Computation	2002		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$324,229,419	\$339,019,936	Operating Expenditures	\$361,381,826	\$353,669,526	\$353,037,829
\$208,980,409	\$218,263,972	Less: Operating Revenues	\$227,207,735	\$228,623,935	\$228,739,880
\$115,249,010	\$120,755,964	Operating Expenditures Less Operating Revenues	\$134,174,091	\$125,045,591	\$124,297,949
		<u>Fund Adjustments</u>			
\$5,888,601	\$5,819,500	Airport	\$7,843,400	\$7,843,400	\$7,843,400
(\$9,721)	(\$36,173)	Bridge Aid	(\$18,710)	(\$18,710)	(\$18,710)
(\$561,614)	(\$1,099,690)	Debt Service Fund	(\$1,121,090)	(\$1,167,590)	(\$1,167,590)
(\$95,300)	\$0	Employee Benefit Fund	(\$95,000)	(\$95,000)	(\$95,000)
\$5,000	\$5,000	Finance Contingent Fund	\$5,000	\$5,000	\$5,000
(\$59,100)	(\$34,300)	Firearms Training Center	(\$78,750)	(\$27,750)	(\$27,750)
(\$4,702,072)	(\$2,760,639)	General Fund	(\$2,879,800)	(\$3,528,739)	(\$2,709,471)
\$12,273	\$126,800	Reserve for Alliant Energy Center	\$93,800	\$128,400	\$128,400
\$0	\$0	Methane Gas Equity Transfer from Solid Waste	\$0	(\$685,000)	(\$685,000)
\$0	\$250,000	Reserve for F.L.S.A. Liability	\$0	\$0	\$0
(\$294,221)	(\$131,657)	Health	(\$244,045)	(\$243,269)	(\$243,269)
(\$1,177,987)	(\$715,667)	Highway	\$300,513	\$328,937	\$328,937
(\$70,200)	\$8,200	Land Information	(\$26,600)	(\$31,000)	(\$31,000)
(\$7,459)	(\$6,732)	Library	(\$36,445)	(\$37,139)	(\$37,139)
\$1,350,908	\$583,355	Proprietary Funds	\$1,215,464	\$1,302,460	\$1,302,460
\$995,955	\$1,112,000	Solid Waste	\$1,114,500	\$823,600	\$823,600
(\$130,000)	\$0	WMMIC Insurance	\$0	\$0	\$0
(\$759,100)	(\$759,100)	Workers' Compensation	(\$975,400)	(\$975,400)	(\$975,400)
\$115,634,973	\$123,116,861	Gross County Tax Levy - Operating Budget	\$139,270,928	\$128,667,791	\$128,739,417
\$ 4.80	\$ 4.78	Gross County Tax Rate - Operating Budget	\$ 4.88	\$ 4.51	\$ 4.51
\$32,775,000	\$36,050,000	County Sales Tax Applied to Operating Budget	\$36,950,000	\$37,850,000	\$37,850,000
\$82,859,973	\$87,066,861	Net County Tax Levy - Operating Budget	\$102,320,928	\$90,817,791	\$90,889,417
\$ 3.44	\$ 3.38	Net County Tax Rate - Operating Budget	\$ 3.58	\$ 3.18	\$ 3.18
\$24,076,956,450	\$25,759,648,950	Equalized Valuation	\$28,547,467,250	\$28,547,467,250	\$28,547,467,250

2000 Adopted Budget	2001 Adopted Budget	Tax Levy Computation	2002		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$26,308,200	\$22,777,700	Capital Expenditures	\$31,679,450	\$27,882,325	\$27,888,650
\$16,086,800	\$10,715,300	Less: Capital Revenues	\$24,405,200	\$21,364,393	\$21,444,400
\$10,221,400	\$12,062,400	Capital Expenditures Less Capital Revenues	\$7,274,250	\$6,517,932	\$6,444,250
		<u>Fund Adjustments</u>			
(\$8,902,000)	(\$10,817,000)	Airport	(\$5,017,250)	(\$5,017,250)	(\$5,017,250)
(\$250,000)	\$0	Land Information	\$0	\$0	\$0
(\$590,000)	(\$1,010,000)	Solid Waste	(\$1,075,000)	(\$1,075,000)	(\$1,075,000)
\$479,400	\$235,400	Gross County Tax Levy - Capital Budget	\$1,182,000	\$425,682	\$352,000
\$ 0.02	\$ 0.01	Gross County Tax Rate - Capital Budget	\$ 0.04	\$ 0.01	\$ 0.01
\$0	\$0	County Sales Tax Applied to Capital Budget	\$0	\$0	\$0
\$479,400	\$235,400	Net County Tax Levy - Capital Budget	\$1,182,000	\$425,682	\$352,000
\$ 0.02	\$ 0.01	Net County Tax Rate - Capital Budget	\$ 0.04	\$ 0.01	\$ 0.01
\$24,076,956,450	\$25,759,648,950	Equalized Valuation	\$28,547,467,250	\$28,547,467,250	\$28,547,467,250

2000 Adopted Budget	2001 Adopted Budget	Tax Levy Computation	2002		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$350,537,619	\$361,797,636	Operating Expenditures	\$393,061,276	\$381,551,851	\$380,926,479
\$225,067,209	\$228,979,272	Less: Operating Revenues	\$251,612,935	\$249,988,328	\$250,184,280
\$125,470,410	\$132,818,364	Operating Expenditures Less Operating Revenues	\$141,448,341	\$131,563,523	\$130,742,199
		<u>Fund Adjustments</u>			
(\$3,013,399)	(\$4,997,500)	Airport	\$2,826,150	\$2,826,150	\$2,826,150
(\$9,721)	(\$36,173)	Bridge Aid	(\$18,710)	(\$18,710)	(\$18,710)
(\$561,614)	(\$1,099,690)	Debt Service Fund	(\$1,121,090)	(\$1,167,590)	(\$1,167,590)
(\$95,300)	\$0	Employee Benefit Fund	(\$95,000)	(\$95,000)	(\$95,000)
\$5,000	\$5,000	Finance Contingent Fund	\$5,000	\$5,000	\$5,000
(\$59,100)	(\$34,300)	Firearms Training Center	(\$78,750)	(\$27,750)	(\$27,750)
(\$4,702,072)	(\$2,760,639)	General Fund	(\$2,879,800)	(\$3,528,739)	(\$2,709,471)
\$12,273	\$126,800	Reserve for Alliant Energy Center	\$93,800	\$128,400	\$128,400
\$0	\$0	Methane Gas Equity Transfer from Solid Waste	\$0	(\$685,000)	(\$685,000)
\$0	\$250,000	Reserve for F.L.S.A. Liability	\$0	\$0	\$0
(\$294,221)	(\$131,657)	Health	(\$244,045)	(\$243,269)	(\$243,269)
(\$1,177,987)	(\$715,667)	Highway	\$300,513	\$328,937	\$328,937
(\$320,200)	\$8,200	Land Information	(\$26,600)	(\$31,000)	(\$31,000)
(\$7,459)	(\$6,732)	Library	(\$36,445)	(\$37,139)	(\$37,139)
\$1,350,908	\$583,355	Proprietary Funds	\$1,215,464	\$1,302,460	\$1,302,460
\$405,955	\$102,000	Solid Waste	\$39,500	(\$251,400)	(\$251,400)
(\$130,000)	\$0	WMMIC Insurance	\$0	\$0	\$0
(\$759,100)	(\$759,100)	Workers' Compensation	(\$975,400)	(\$975,400)	(\$975,400)
\$116,114,373	\$123,352,261	Gross County Tax Levy - Total	\$140,452,928	\$129,093,473	\$129,091,417
\$ 4.82	\$ 4.79	Gross County Tax Rate - Total Budget	\$ 4.92	\$ 4.52	\$ 4.52
\$32,775,000	\$36,050,000	County Sales Tax Applied to Total Budget	\$36,950,000	\$37,850,000	\$37,850,000
\$83,339,373	\$87,302,261	Net Proposed County Tax Levy - Total Budget	\$103,502,928	\$91,243,473	\$91,241,417
\$ 3.46	\$ 3.39	Net Proposed County Tax Rate - Total Budget	\$ 3.63	\$ 3.20	\$ 3.20
\$1,021,559	\$1,078,466	State Aid - Exempt Computers	\$1,155,128	\$1,096,495	\$1,096,470
\$82,317,814	\$86,223,795	Net Required County Tax Levy - Total Budget	\$102,347,800	\$90,146,978	\$90,144,947
\$ 3.42	\$ 3.35	Net Required County Tax Rate - Total Budget	\$ 3.59	\$ 3.16	\$ 3.16
\$24,076,956,450	\$25,759,648,950	Equalized Valuation	\$28,547,467,250	\$28,547,467,250	\$28,547,467,250

Operating Expenditure Summary by Fund							
2000 EXPENDITURE	***** 2001 EXPENSE AS MODIFIED	***** 2001 EXP THRU 06/30/01	***** TOTAL EST. EXPENDITURE	FUND NAME	***** 2002 AGCY REQUEST	***** 2002 CO. EXEC. RECOM.	***** ADOPTED BUDGET
\$99,882,839	\$113,476,944	\$45,983,256	\$113,642,987	GENERAL	\$116,737,998	\$108,192,028	\$107,849,464
\$63,393	\$110,370	\$50,482	\$91,661	BRIDGE AID	\$80,000	\$80,000	\$80,000
\$17,977,052	\$17,606,863	\$7,686,145	\$17,339,682	HIGHWAY	\$17,006,200	\$16,627,400	\$16,616,333
\$2,718,864	\$3,022,772	\$2,623,088	\$3,018,163	LIBRARY	\$3,362,000	\$3,292,600	\$3,292,600
\$163,428,526	\$175,487,305	\$83,686,943	\$171,327,611	HUMAN SERVICES	\$178,001,345	\$179,166,365	\$178,903,637
\$469,895	\$876,575	\$206,538	\$834,124	LAND INFORMATION	\$599,600	\$604,000	\$604,000
\$7,460,054	\$7,815,077	\$3,919,902	\$8,028,204	DEBT SERVICE	\$8,683,433	\$8,683,433	\$8,683,433
\$7,490,564	\$7,943,732	\$3,472,997	\$7,954,634	AIRPORT	\$6,397,200	\$6,397,200	\$6,397,200
\$12,021,176	\$11,930,324	\$5,410,089	\$12,568,682	BADGER PRAIRIE HEALTH CARE CTR.	\$13,292,600	\$13,281,750	\$13,261,800
\$3,896,054	\$4,564,098	\$1,703,286	\$4,376,531	PUBLIC HEALTH DIVISION	\$4,319,000	\$4,396,600	\$4,396,600
\$5,276,527	\$5,838,011	\$2,034,784	\$5,463,432	SOLID WASTE	\$4,995,000	\$4,843,900	\$4,843,900
\$0	\$0	\$0	\$0	METHANE GAS	\$0	\$238,800	\$238,800
\$1,051,391	\$1,052,300	\$515,263	\$1,028,322	PRINTING AND SERVICES	\$1,097,300	\$1,097,000	\$1,101,612
\$534,613	\$747,100	\$238,064	\$424,000	LIABILITY INSURANCE FUND	\$626,100	\$626,100	\$626,100
\$807,945	\$759,100	\$433,764	\$971,750	WORKERS COMPENSATION	\$975,400	\$975,400	\$975,400
\$537,376	\$2,793,119	\$347,073	\$2,793,119	EMPLOYEE BENEFITS	\$584,100	\$584,100	\$584,100
\$1,074,880	\$800,800	\$451,881	\$800,800	WISC MUNI MUTUAL INS. CO.	\$835,600	\$835,600	\$835,600
\$215,371	\$279,038	\$93,907	\$280,668	FIREARMS TRAINING CENTER	\$243,850	\$203,850	\$203,850
\$3,480,859	\$3,498,200	\$1,598,195	\$3,463,823	CONSOLIDATED FOOD SERVICE	\$3,545,100	\$3,543,400	\$3,543,400
\$328,387,379	\$358,601,728	\$160,455,657	\$354,408,193	GRAND TOTAL	\$361,381,826	\$353,669,526	\$353,037,829

Operating Expenditure Summary by Activity								
* * * * * 2001 * * * * *				* * * * * 2002 * * * * *				
2000 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/01	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$636,163	\$691,900	\$312,905	\$635,616	COUNTY BOARD	024	\$950,600	\$815,640	\$735,640
\$1,571,919	\$1,754,900	\$703,415	\$1,734,133	EXECUTIVE	048	\$1,800,200	\$1,754,500	\$1,776,819
\$588,276	\$467,700	\$272,280	\$464,822	CLERK	060	\$617,000	\$615,280	\$614,380
\$19,330,336	\$22,304,027	\$9,221,136	\$21,706,955	ADMINISTRATION	096	\$20,099,000	\$19,914,080	\$19,870,292
\$55,099	\$50,000	\$0	\$50,000	MANAGEMENT PAY ADJUSTMENTS	115	\$150,000	\$50,000	\$50,000
\$470,399	\$560,749	\$266,629	\$591,600	TREASURER	120	\$557,600	\$549,040	\$537,540
\$3,907,092	\$3,990,100	\$1,885,736	\$4,117,857	CORPORATION COUNSEL	168	\$4,379,500	\$4,319,280	\$4,311,880
\$995,622	\$1,123,200	\$511,402	\$1,157,084	REGISTER OF DEEDS	180	\$1,183,300	\$1,169,240	\$1,166,740
\$457,900	\$546,200	\$206,700	\$455,400	MISC APPROPRIATIONS	267	\$713,300	(\$935,200)	(\$1,099,035)
\$28,012,806	\$31,488,776	\$13,380,203	\$30,913,467	GENERAL GOVERNMENT	TOTL	\$30,450,500	\$28,251,860	\$27,964,256
PUB SAFETY & CRIMINAL JUSTICE								
\$7,723,007	\$7,921,993	\$3,621,394	\$8,001,444	CLERK OF COURTS	288	\$8,330,876	\$8,334,666	\$8,354,416
\$0	\$139,500	\$0	\$0	COMMITTEE ON JAIL DIVERSION	300	\$99,500	\$46,700	\$46,700
\$914,992	\$976,800	\$449,010	\$981,088	FAMILY COURT COMMISSIONER	309	\$1,038,600	\$1,038,040	\$1,037,040
\$654,523	\$739,071	\$326,445	\$697,688	FAMILY COURT COUNSELING	316	\$764,300	\$761,300	\$759,800
\$531,445	\$523,300	\$239,988	\$468,176	CORONER	330	\$568,000	\$542,320	\$561,020
\$3,839,104	\$4,034,364	\$1,731,133	\$4,149,109	DISTRICT ATTORNEY	351	\$3,712,416	\$3,650,396	\$3,637,896
\$38,316,051	\$40,694,147	\$17,716,404	\$42,122,522	SHERIFF	372	\$47,035,450	\$41,862,270	\$41,727,654
\$3,868,242	\$4,204,104	\$1,784,392	\$4,059,640	PUBLIC SAFETY COMM.	385	\$4,352,300	\$4,074,900	\$4,054,800
\$1,196,898	\$1,146,641	\$418,308	\$1,132,079	EMERGENCY MANAGEMENT	396	\$1,164,300	\$1,144,940	\$1,149,500
\$2,748,816	\$2,842,220	\$1,279,678	\$2,758,587	JUVENILE COURT PROGRAM	420	\$2,987,900	\$2,929,500	\$2,916,890
\$59,793,078	\$63,222,140	\$27,566,752	\$64,370,333	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$70,053,642	\$64,385,032	\$64,245,716
HEALTH & HUMAN SERVICES								
\$179,345,756	\$191,981,727	\$90,800,318	\$188,272,824	HUMAN SERVICES DEPARTMENT	510	\$195,612,945	\$196,844,715	\$196,562,037
\$378,115	\$411,071	\$172,066	\$394,342	VETERANS SERVICE OFFICE	524	\$425,800	\$416,000	\$415,000
\$179,723,871	\$192,392,798	\$90,972,384	\$188,667,166	HEALTH & HUMAN SERVICES	TOTL	\$196,038,745	\$197,260,715	\$196,977,037

Operating Expenditure Summary by Activity								
2000	* * * * * 2001 * * * * *					* * * * * 2002 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/01	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$2,921,900	\$6,035,748	\$1,495,557	\$5,593,109	PLANNING & DEVELOPMENT	538	\$5,351,956	\$5,284,476	\$5,273,126
\$469,895	\$876,575	\$206,538	\$834,124	LAND INFORMATION OFFICE	552	\$599,600	\$604,000	\$604,000
\$5,276,527	\$5,838,011	\$2,034,784	\$5,463,432	SOLID WASTE	564	\$4,995,000	\$5,082,700	\$5,082,700
\$1,411,835	\$5,465,598	\$415,316	\$5,460,529	LAND CONSERVATION	580	\$1,456,500	\$1,447,320	\$1,460,870
\$0	\$1,000	\$1,000	\$1,000	PARKS	696	\$1,000	\$1,000	\$1,000
\$10,080,157	\$18,216,932	\$4,153,195	\$17,352,194	CONSERVAT'N & ECONOMIC DEV	TOTL	\$12,404,056	\$12,419,496	\$12,421,696
CULTURE, EDUC & RECREATION								
\$325,000	\$313,500	\$101,667	\$313,500	MISC APPROPRIATIONS	267	\$477,500	\$305,000	\$319,468
\$2,718,864	\$3,022,772	\$2,623,088	\$3,018,163	LIBRARY	612	\$3,362,000	\$3,292,600	\$3,292,600
\$8,188,122	\$9,194,851	\$3,766,084	\$9,226,158	ALLIANT ENERGY CENTER	648	\$9,049,000	\$9,004,300	\$9,038,700
\$1,584,001	\$1,605,183	\$665,724	\$1,568,144	HENRY VILAS ZOO	684	\$1,709,300	\$1,627,000	\$1,659,700
\$2,656,297	\$3,131,296	\$1,121,756	\$3,060,643	PARKS	696	\$3,301,800	\$3,009,120	\$3,001,620
\$881,636	\$1,018,402	\$318,822	\$1,006,262	EXTENSION	720	\$1,007,200	\$960,000	\$976,050
\$16,200	\$11,200	11,200	\$11,200	MISC APPROPRIATIONS	745	\$25,450	\$20,450	\$20,300
\$16,370,120	\$18,297,204	\$8,608,341	\$18,204,070	CULTURE, EDUC & RECREATION	TOTL	\$18,932,250	\$18,218,470	\$18,308,438
PUBLIC WORKS								
\$1,120,442	\$1,122,946	\$490,729	\$1,124,107	PUBLIC WORKS	770	\$1,062,100	\$1,057,420	\$1,055,220
\$18,336,287	\$18,102,123	\$7,891,155	\$17,794,018	HIGHWAY & TRANSPORTATION	795	\$17,359,900	\$16,995,900	\$16,984,833
\$7,490,564	\$7,943,732	\$3,472,997	\$7,954,634	AIRPORT	820	\$6,397,200	\$6,397,200	\$6,397,200
\$26,947,293	\$27,168,801	\$11,854,881	\$26,872,759	PUBLIC WORKS	TOTL	\$24,819,200	\$24,450,520	\$24,437,253
DEBT SERVICE								
\$7,460,054	\$7,815,077	\$3,919,902	\$8,028,204	DEBT SERVICE	852	\$8,683,433	\$8,683,433	\$8,683,433
\$7,460,054	\$7,815,077	\$3,919,902	\$8,028,204	DEBT SERVICE	TOTL	\$8,683,433	\$8,683,433	\$8,683,433
\$328,387,379	\$358,601,728	\$160,455,658	\$354,408,193	GRAND TOTAL		\$361,381,826	\$353,669,526	\$353,037,829

2002 Dane County Budget In Brief

Operating Revenue Summary by Fund							
***** 2001 *****				***** 2002 *****			
2000 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/01	TOTAL EST REVENUE	FUND NAME	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$148,511,023	\$160,759,957	\$30,904,875	\$162,275,278	GENERAL	\$169,258,493	\$159,402,841	\$159,595,534
\$57,479	\$49,827	\$0	\$49,827	BRIDGE AID	\$61,290	\$61,290	\$61,290
\$16,738,549	\$16,024,747	\$5,238,106	\$15,873,987	HIGHWAY	\$17,306,713	\$16,956,337	\$16,945,270
\$2,714,083	\$3,016,040	\$15,308	\$3,016,072	LIBRARY	\$3,325,555	\$3,255,461	\$3,255,461
\$122,651,248	\$128,151,147	\$62,084,693	\$125,902,476	HUMAN SERVICES	\$126,527,800	\$126,527,800	\$126,527,800
\$500,199	\$739,953	\$396,050	\$702,153	LAND INFORMATION	\$573,000	\$573,000	\$573,000
\$7,405,213	\$6,656,487	\$225,393	\$6,868,760	DEBT SERVICE	\$7,562,343	\$7,515,843	\$7,515,843
\$13,223,206	\$13,353,400	\$5,723,137	\$13,804,400	AIRPORT	\$14,240,600	\$14,240,600	\$14,240,600
\$7,793,877	\$7,606,900	\$3,350,587	\$6,660,875	BADGER PRAIRIE HEALTH CARE CTR	\$10,571,700	\$11,571,700	\$11,571,700
\$3,716,248	\$4,427,938	\$530,419	\$4,422,979	PUBLIC HEALTH DIVISION	\$4,074,955	\$4,153,331	\$4,153,331
\$7,583,250	\$6,519,500	\$2,964,897	\$6,924,183	SOLID WASTE	\$6,109,500	\$5,667,500	\$5,667,500
\$0	\$0	\$0	\$0	METHANE GAS	\$0	\$570,000	\$570,000
\$1,059,498	\$1,088,600	\$460,099	\$1,091,042	PRINTING & SERVICES	\$1,101,600	\$1,108,600	\$1,114,545
\$523,800	\$747,100	\$0	\$747,100	LIABILITY INSURANCE FUND	\$626,100	\$626,100	\$626,100
\$0	\$0	\$0	\$0	WORKERS COMPENSATION	\$0	\$0	\$0
\$240,047	\$584,100	\$991	\$489,100	EMPLOYEE BENEFITS	\$489,100	\$489,100	\$489,100
\$716,000	\$800,800	\$3,000	\$803,800	WISC MUNI MUTUAL INS CO	\$835,600	\$835,600	\$835,600
\$151,020	\$173,100	\$61,091	\$159,200	FIREARMS TRAINING CENTER	\$165,100	\$176,100	\$176,100
\$3,446,509	\$3,489,000	\$1,296,356	\$3,482,072	CONSOLIDATED FOOD SERVICE	\$3,560,523	\$3,560,523	\$3,560,523
\$337,031,249	\$354,188,596	\$113,255,002	\$353,273,304	GRAND TOTAL	\$366,389,972	\$357,291,726	\$357,479,297

Operating Revenue Summary by Category							
2000 REVENUE	***** REVENUE AS MODIFIED	***** 2001 REV THRU 07/31/01	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2002 CO EXEC RECOM	***** ADOPTED BUDGET
\$119,540,399	\$124,373,995	\$12,552,191	\$124,956,754	TAXES	\$140,375,209	\$129,919,396	\$129,991,047
\$147,607,600	\$159,160,361	\$70,274,947	\$156,535,984	INTERGOVERNMENTAL REVENUES	\$154,341,624	\$155,297,991	\$155,335,666
\$1,205,541	\$1,424,300	\$596,275	\$1,364,794	LICENSES & PERMITS	\$1,412,300	\$1,427,300	\$1,427,300
\$2,298,696	\$2,121,000	\$934,267	\$2,255,660	FINES, FORFEITS AND PENALTIES	\$2,284,300	\$2,340,700	\$2,340,700
\$31,249,474	\$31,719,700	\$15,595,294	\$32,533,783	PUBLIC CHARGES FOR SERVICES	\$34,071,800	\$34,192,600	\$34,204,900
\$19,201,344	\$18,305,673	\$5,880,072	\$18,304,741	INTERGOVRN CHARGE FOR SERVICE	\$18,725,923	\$18,773,523	\$18,764,468
\$15,675,533	\$16,830,786	\$7,339,121	\$17,055,802	MISCELLANEOUS REVENUE	\$14,925,935	\$15,087,335	\$15,162,335
\$252,662	\$252,781	\$82,835	\$265,786	OTHER FINANCING SOURCES	\$252,881	\$252,881	\$252,881
\$337,031,249	\$354,188,596	\$113,255,002	\$353,273,304	GRAND TOTAL	\$366,389,972	\$357,291,726	\$357,479,297

2002 Dane County Budget In Brief

Operating Revenue Summary by Agency

***** 2001 *****				***** 2002 *****				
2000 REVENUE	REVENUE AS MODIFIED	REV THRU 07/31/01	TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$109,237,765	\$113,784,175	\$12,879,417	\$114,578,376	GENERAL COUNTY	012	\$127,970,112	\$117,865,460	\$117,948,153
\$282,721	\$282,250	\$208,459	\$302,250	EXECUTIVE	048	\$270,000	\$270,000	\$295,000
\$128,595	\$129,600	\$96,941	\$125,200	CLERK	060	\$98,600	\$98,600	\$98,600
\$8,590,805	\$9,670,000	\$2,517,052	\$9,549,037	ADMINISTRATION	096	\$9,521,823	\$9,508,723	\$9,514,668
\$5,289,017	\$5,774,800	\$3,249,135	\$5,624,042	TREASURER	120	\$5,176,700	\$4,946,600	\$4,946,600
\$2,540,228	\$2,507,300	\$1,359,472	\$2,564,489	CORPORATION COUNSEL	168	\$2,696,800	\$2,660,400	\$2,660,400
\$2,147,788	\$2,083,800	\$1,429,653	\$3,050,000	REGISTER OF DEEDS	180	\$2,147,500	\$2,187,500	\$2,187,500
\$4,709,970	\$4,620,500	\$1,889,995	\$4,669,597	CLERK OF COURTS	288	\$4,650,700	\$4,656,000	\$4,656,000
\$633,119	\$627,200	\$264,905	\$627,200	FAMILY COURT COMMISSIONER	309	\$628,500	\$628,500	\$628,500
\$154,026	\$145,200	\$63,736	\$147,200	FAMILY COURT COUNSELING	316	\$147,200	\$147,200	\$147,200
\$132,255	\$105,000	\$60,175	\$114,200	CORONER	330	\$113,200	\$113,200	\$113,200
\$1,661,388	\$1,573,469	\$405,188	\$1,624,674	DISTRICT ATTORNEY	351	\$1,081,700	\$1,088,700	\$1,088,700
\$6,223,289	\$6,616,737	\$2,334,536	\$6,778,830	SHERIFF	372	\$5,981,600	\$6,096,500	\$6,096,500
\$14,215	\$110,900	\$8,354	\$82,500	PUBLIC SAFETY COMMUNICATIONS	385	\$14,500	\$14,500	\$14,500
\$191,907	\$198,300	\$56,486	\$191,450	EMERGENCY MANAGEMENT	396	\$196,200	\$208,200	\$208,200
\$35,476	\$37,100	\$33,545	\$36,550	JUVENILE COURT PROGRAM	420	\$37,100	\$37,100	\$37,100
\$134,161,373	\$140,185,985	\$65,965,699	\$136,986,330	HUMAN SERVICES DEPARTMENT	510	\$141,174,455	\$142,252,831	\$142,252,831
\$13,995	\$14,500	\$13,423	\$14,500	VETERANS SERVICE OFFICE	524	\$14,500	\$14,500	\$14,500
\$1,045,927	\$3,987,740	\$263,500	\$3,703,884	PLANNING AND DEVELOPMENT	538	\$3,222,481	\$3,409,181	\$3,409,181
\$500,199	\$739,953	\$396,050	\$702,153	LAND INFORMATION OFFICE	552	\$573,000	\$573,000	\$573,000
\$7,583,250	\$6,519,500	\$2,964,897	\$6,924,183	SOLID WASTE	564	\$6,109,500	\$6,237,500	\$6,237,500
\$974,068	\$4,772,023	\$0	\$4,796,932	LAND CONSERVATION	580	\$695,100	\$707,900	\$707,900
\$2,714,083	\$3,016,040	\$15,308	\$3,016,072	LIBRARY	612	\$3,325,555	\$3,255,461	\$3,255,461
\$8,048,929	\$8,098,600	\$4,779,169	\$7,880,300	ALLIANT ENERGY CENTER	648	\$9,048,600	\$9,048,600	\$9,048,600
\$487,437	\$453,900	\$59,663	\$444,634	HENRY VILAS ZOO	684	\$453,100	\$436,600	\$494,300
\$942,751	\$971,818	\$314,276	\$1,042,064	PARKS	696	\$869,700	\$956,300	\$956,300
\$148,471	\$145,913	\$57,276	\$143,983	EXTENSION	720	\$136,500	\$141,500	\$159,500
\$256,440	\$146,732	\$7,711	\$177,600	PUBLIC WORKS	770	\$124,300	\$152,600	\$152,600
\$17,553,343	\$16,859,674	\$5,612,451	\$16,701,914	HIGHWAY & TRANSPORTATION	795	\$18,108,003	\$17,822,127	\$17,820,360
\$13,223,206	\$13,353,400	\$5,723,137	\$13,804,400	AIRPORT	820	\$14,240,600	\$14,240,600	\$14,240,600
\$7,405,213	\$6,656,487	\$225,393	\$6,868,760	DEBT SERVICE	852	\$7,562,343	\$7,515,843	\$7,515,843
\$337,031,249	\$354,188,596	\$113,255,002	\$353,273,304	GRAND TOTAL		\$366,389,972	\$357,291,726	\$357,479,297

Fund Descriptions

General Fund

The General Fund is the primary operating fund of the County. It includes all resources not restricted legally to a specific use. The major sources of revenue to the General Fund are the property and sales taxes. Shared Revenues from the State are also included in the General Fund as well as revenue derived from fees for services and materials, licenses, permits, and fines.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

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

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

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

PUBLIC HEALTH - The Public Health Fund is used to account for funds used to provide nursing and environmental health services to County residents outside the City of Madison.

BRIDGE AID FUND - 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.

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.

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.

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.

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

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

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

WMMIC - The WMMIC Fund is used to account for the purchase of general liability, auto liability, public officials' errors and omissions, police professional liability and excess insurance through the Wisconsin Municipal Mutual Insurance Company (WMMIC), in which the County has an equity interest

FIREARMS TRAINING CENTER - The Firearms Training Center Fund is used to account for the operations of the Firearms Training Center operated by the Sheriff's Office. This facility provides weapons training for the Sheriff's Office as well as other local units of government on a cost reimbursement basis.

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 and interest.

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.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s 65.90, Wisconsin State Statutes, the Capital Budget and Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.
Budget Narrative	A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as well as information regarding the process through which budget decisions are made.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.
Capital Improvement Program	A plan for capital expenditures to be incurred each year over a fixed number of years, usually five or ten, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.
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 which encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Designated Fund Balance	That portion of the unreserved fund balance which has been designated by the County Board for tentative future spending plans (e.g. for contingencies or equipment replacement).
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include the Airport and Solid Waste funds.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
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.

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.
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

Mill Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
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.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.
Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.