
2003 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 439,000, 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 37 supervisory districts in the spring of even numbered years. As the County's legislative body, the County Board also approves county ordinances, levies taxes, and appropriates funds for all county services.

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

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

In addition to the seven elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Corporation Counsel, Emergency Management, Alliant Energy Center, Extension, Family Court 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

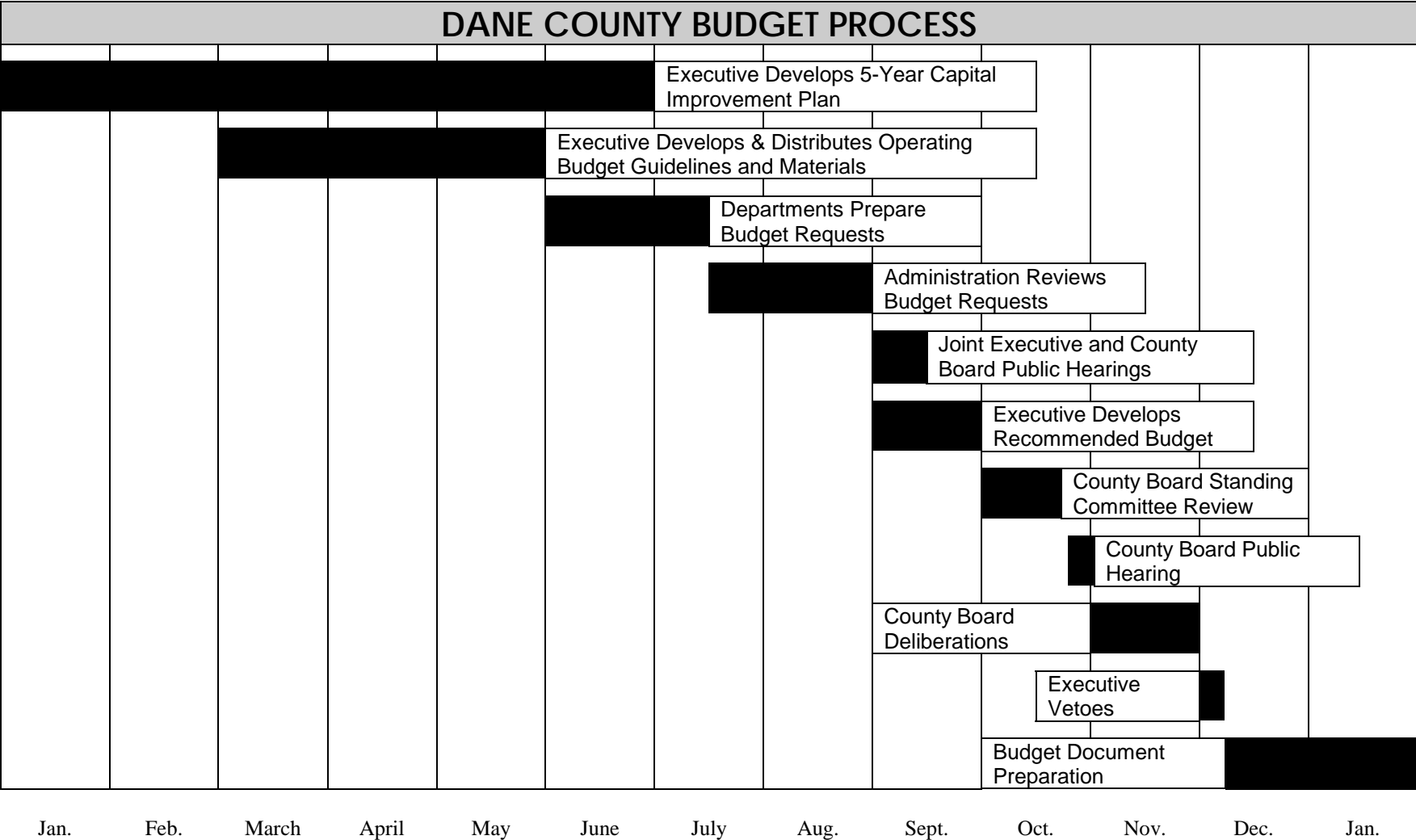
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) Debt Service

Department: Debt Service

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

The Budget Process



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

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

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

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

Once final budget action is completed, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are made available to staff and the public in mid to late January. During the year, resolutions that increase or decrease any appropriation must be adopted (following introduction, debate and passage by a simple majority of the department's oversight committee and the Personnel & Finance Committee) by two-thirds vote of the full County Board and approved by the County Executive.

Spending and Revenue Totals

The 2003 County budget reduces the County's net property tax rate from \$3.16 in 2002 to \$2.99 for 2003. At the same time, the County realized an equalized valuation increase of just under \$2.6 billion. As a result, this reduced rate reflects a net property tax levy increase of \$2.8 million, or \$5.3 million less than would have been collected using the \$3.16 rate and the current valuation.

The budget authorizes total expenditures of \$374.1 million for operations in 2003, which are financed by \$241.6 million of outside revenues, \$39.6 million of county sales taxes, and \$93.3 million of county property tax levy funds. The separate Capital Budget includes \$23.0 million for capital spending in 2003, which is financed by \$23.3 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2003 of \$397.1 million is financed by \$264.6 million in outside revenues, \$39.6 million in county sales taxes, and \$92.9 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 145, 2002-03, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 146, 2002-03, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

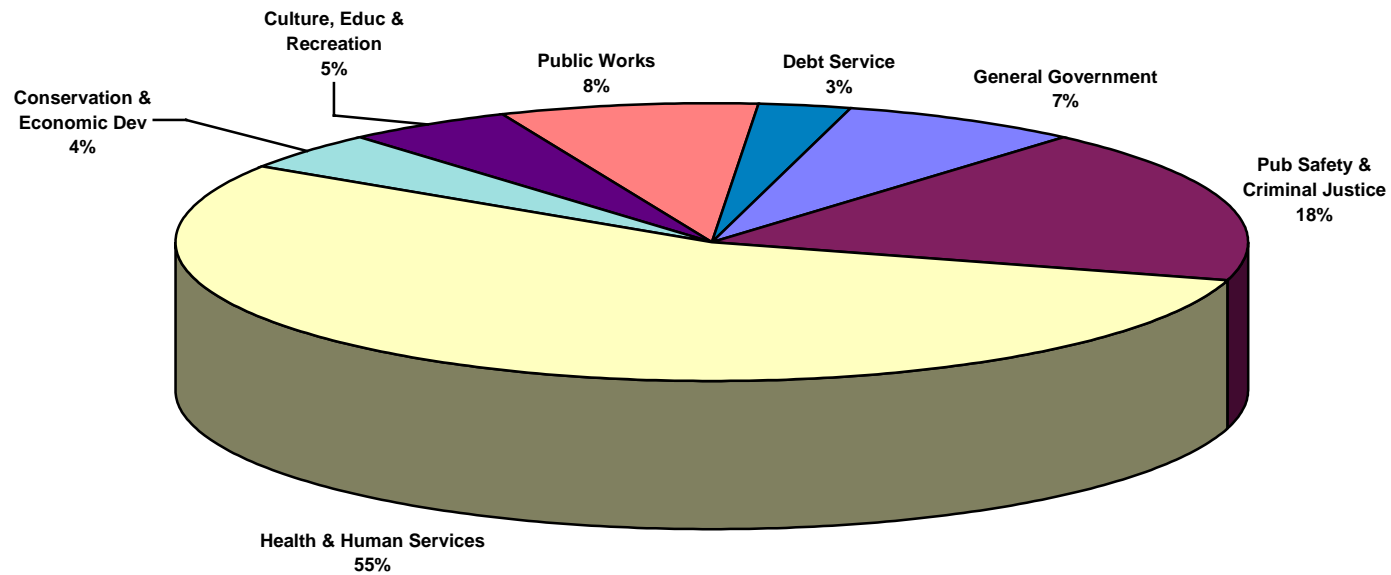
Operating Budget Expenditures by Activity

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

2003 Adopted Operating Budget - Expenditures by Activity	
General Government	\$26,728,201
Public Safety & Criminal Justice	\$68,149,421
Health & Human Services	\$204,722,617
Conservation & Economic Development	\$16,039,200
Culture, Education & Recreation	\$18,516,693
Public Works	\$29,780,909
Debt Service	\$10,209,735
Total Operating Budget	\$374,146,776

Health & Human Services agencies account for 55% 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 2003 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2003 Adopted Operating Budget revenues by budget source category.

2003 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$39,553,300
Licenses & Permits	\$1,520,000
Intergovernmental Charges for Services	\$20,217,940
Miscellaneous	\$13,778,240
County Property Tax	\$92,948,455
Other Financing Sources	\$512,081
Public Charges for Services	\$36,188,100
Fines, Forfeitures and Penalties	\$2,579,100
Intergovernmental Revenues	\$161,967,213
Other Taxes	\$2,905,894
Fund Balance Applied (Levied)	\$1,976,453
Total Operating Budget	\$374,146,776

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

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

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

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

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

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

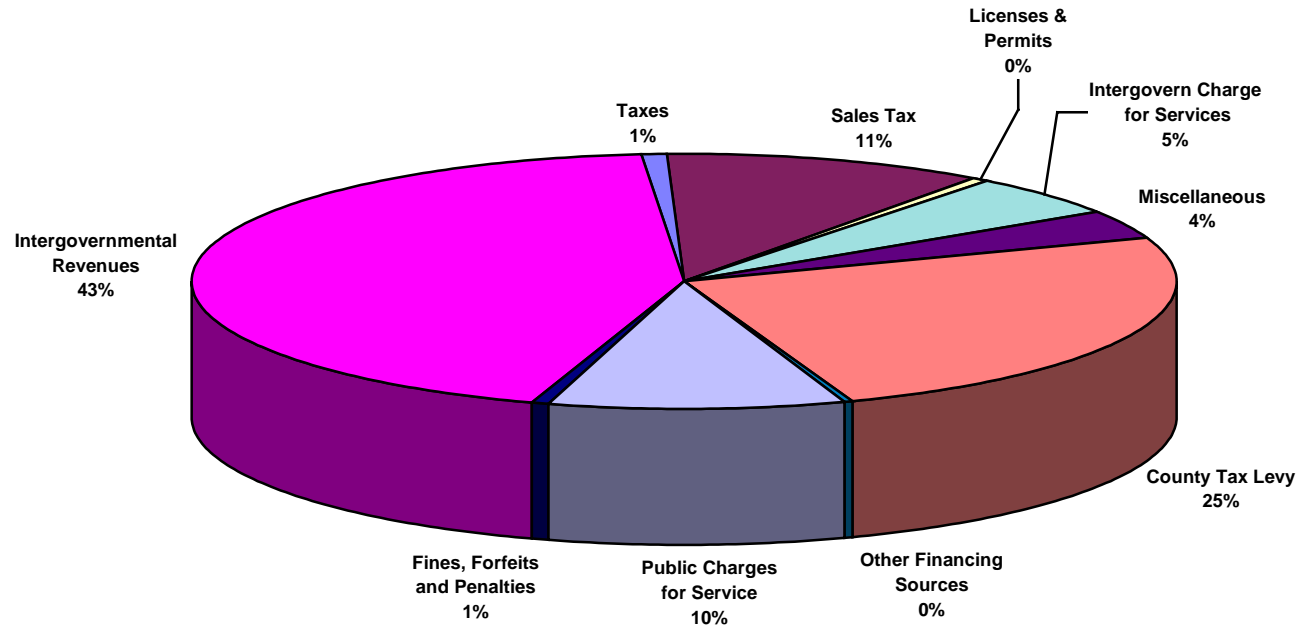
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (43%) 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.

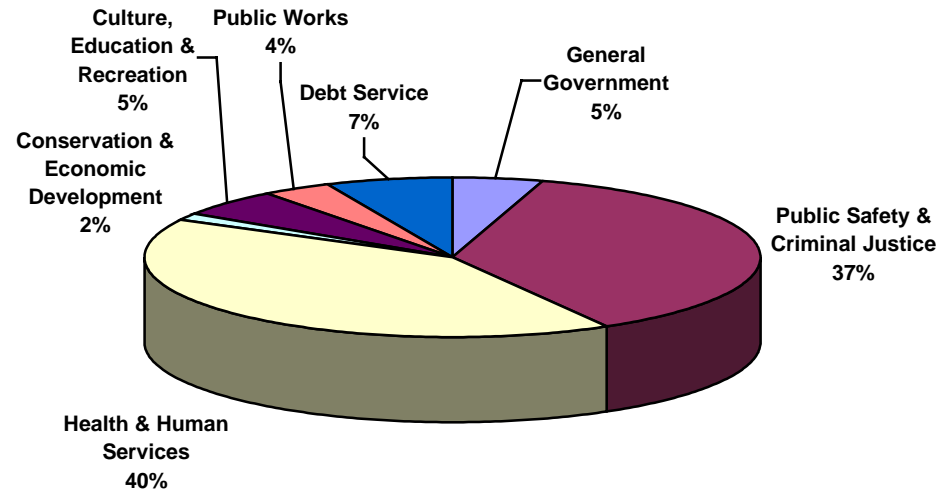
2003 Adopted Operating Revenues By Budget Source Category



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, Firearms Training Center, Land Information, Workers Compensation, Insurance, Employee Benefit, and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 80% of all GPR funds. The following table and chart show GPR funds by activity for the 2003 Adopted Operating Budget.

2003 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$6,783,761
Public Safety & Criminal Justice	\$54,312,671
Health & Human Services	\$60,388,717
Conservation & Economic Development	\$2,345,093
Culture, Education & Recreation	\$7,982,638
Public Works	\$5,212,853
Debt Service	\$9,950,235
Total Budget	\$146,975,968



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 2003 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.48, compared to the baseline rate of \$3.88 for the Adopted 1993 Budget.

One of the exceptions in Section 66.77 of the statutes allows counties to exceed their debt service levy rates to pay the debt service on obligations which were authorized or issued prior to August 12, 1993, the effective date of Act 16. Act 16 also exempts debt issued by a three-fourths vote of the County Board. Because the County Board authorized the borrowings for the County's contributions to the Monona Terrace Convention Center and Alliant Energy Center Expansion prior to the effective date, the County's debt service levy rate of \$0.30 compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

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 2003 include:

- ◆ \$335,000 to fund an increase for the lowest Purchase of Service (POS) wage earners (raises the hourly wage rate from \$8.57 per hour to \$8.70) and fully funds the living wage.
- ◆ \$1,074,300 to fund a 1% Cost of Living Adjustment to the Purchase of Service providers to pay for salaries and benefits for their work force.
- ◆ \$239,000 to fully fund the increasing caseload for persons with developmental disabilities.

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:

- ◆ \$214,000 in net additional cost for an AODA Treatment Pilot Program which offers a 30-day AODA day treatment component for the inmate while still in jail followed by 6-9 months of community-based aftercare with the inmate electronically monitored by the Sheriff's Office.
- ◆ \$1,106,000 increase in the Sheriff's budget to offer improved medical services and employ a contract compliance officer.
- ◆ \$437,800 in Operating Capital for the Sheriff to replace vehicles, as well as one of the patrol boats.
- ◆ \$75,100 for the Sheriff to continue two positions for which outside grant funding will lapse in 2003.
- ◆ \$70,000 for Priority Medical Dispatch training to fully implement this program.

Court-Related Functions

- ◆ Adds 0.5 FTE Interpreter position and establishes a cost reimbursement program to meet the county-wide need for interpreters.
- ◆ \$26,500 to fully fund a Domestic Violence Crimes Specialist Paralegal in the District Attorney's Office.
- ◆ Continued funding in the Capital Budget to allow the new Justice Center facility to stay on schedule.

Environmental Protection

The 2003 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the capital budget, \$2.75 million as the fourth 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

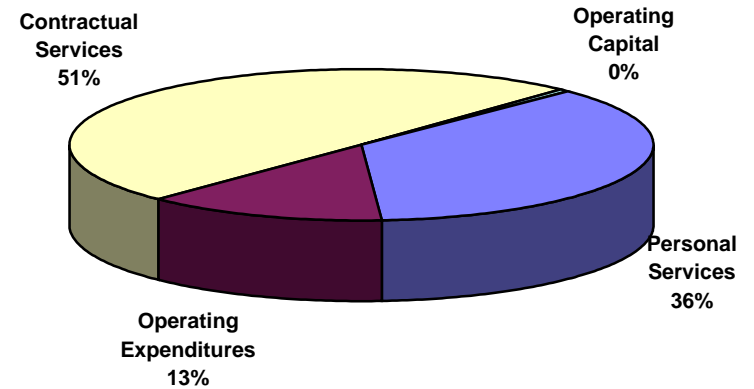
The 2003 Budget represents a net staffing decrease of 8.1625 positions. This 8.1625 FTE decrease is the result of adding 16.775 new positions and deleting 24.9375 existing positions.

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

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	1.2750	3.7000
Health & Human Services	-2.0000	-1.0000
Other County Government	<u>-7.4375</u>	<u>-13.6375</u>
Total Change in County-Funded Positions	-8.1625	-10.9375

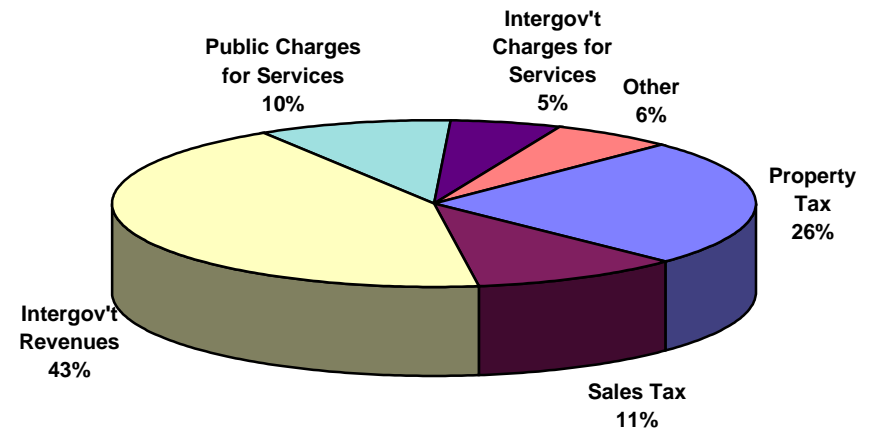
Use of Funds by Expense Category - All Funds

Personal Services	\$136,310,496
Operating Expenditures	\$49,810,172
Contractual Services	\$186,321,252
Operating Capital	\$1,704,856
Total - All Categories	\$374,146,776



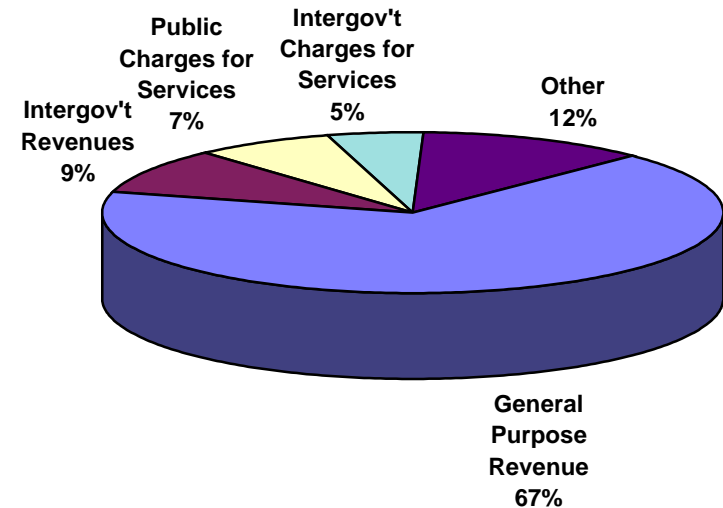
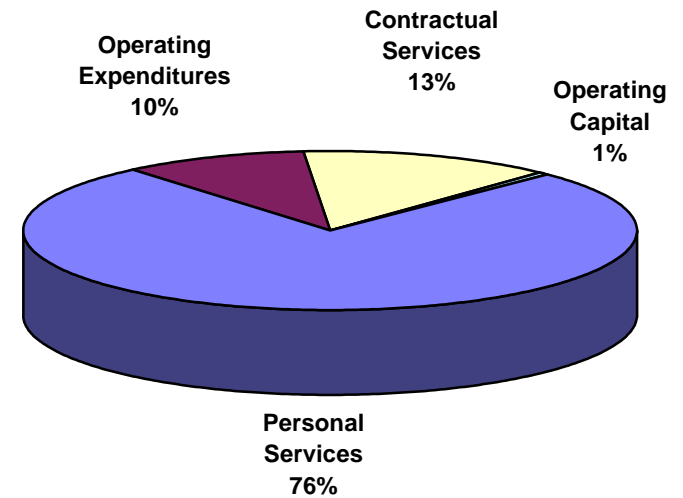
Source of Funds by Revenue Category - All Funds

Property Tax	\$93,293,755
Sales Tax	\$39,553,300
Intergovernmental Revenues	\$161,967,213
Public Charges For Services	\$36,188,100
Intergovernmental Charges for Services	\$20,217,940
Other	
Other Taxes	\$2,560,600
Licenses & Permits	\$1,520,000
Fines, Forfeits and Penalties	\$2,579,100
Miscellaneous Revenue	\$13,778,240
Other Financing Sources	\$512,081
Fund Balance/Retained Earnings Applied (Levied)	\$1,976,447
Total - All Categories	\$374,146,776



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

Uses of Funds	
Personal Services	\$77,207,496
Operating Expenditures	\$9,830,000
Contractual Services	\$13,572,133
Operating Capital	\$548,400
Total - Uses of Funds	\$101,158,029
Sources of Funds	
General Purpose Revenue	\$64,705,944
Intergovernmental Revenues	\$8,962,934
Public Charges for Services	\$7,072,700
Intergovernmental Charges for Services	\$4,923,300
Other	
Other Taxes	\$2,560,600
Licenses & Permits	\$529,300
Fines, Forfeits and Penalties	\$2,556,100
Miscellaneous Revenue	\$5,698,340
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,006
Transfers In/(Out)	\$100,700
Total - Sources of Funds	\$97,183,924
Fund Balance Applied/(Levied)	\$3,974,105



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Public Health	Library	Human Services	Land Information	CDBG Loan Fund	Commerce Revolving	Bridge Aid	Total
Personal Services	\$3,973,900	\$537,200	\$23,453,350	\$390,000	\$0	\$0	\$0	\$28,354,450
Operating Expenditures	\$409,000	\$151,000	\$4,377,572	\$165,800	\$2,502,600	\$124,982	\$0	\$7,730,954
Contractual Services	\$324,300	\$2,835,100	\$158,145,495	\$122,200	\$0	\$0	\$0	\$161,427,095
Operating Capital	\$0	\$0	\$59,000	\$33,000	\$0	\$0	\$136,500	\$228,500
Total - Uses of Funds	\$4,707,200	\$3,523,300	\$186,035,417	\$711,000	\$2,502,600	\$124,982	\$136,500	\$197,740,999
Sources of Funds								
General Purpose Revenues	\$2,766,001	\$3,525,409	\$52,618,817	\$0	\$0	\$0	\$128,789	\$59,039,016
Intergovernmental Revenues	\$768,100	\$12,700	\$128,533,000	\$50,000	\$2,484,600	\$124,382	\$0	\$131,972,782
Public Charges for Services	\$20,000	\$2,300	\$95,800	\$512,100	\$0	\$0	\$0	\$630,200
Intergovernmental Charges for Services	\$0	\$10,000	\$32,900	\$0	\$0	\$0	\$0	\$42,900
Other								
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$883,700	\$0	\$0	\$0	\$0	\$0	\$0	\$883,700
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$10,000	\$4,754,900	\$0	\$0	\$0	\$0	\$4,765,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$4,437,901	\$3,560,409	\$186,035,417	\$562,100	\$2,484,600	\$124,382	\$128,789	\$197,333,598
Fund Balance Applied/(Levied)	\$269,299	(\$37,109)	\$0	\$148,900	\$18,000	\$600	\$7,711	\$407,401

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	Employee Benefits	Total
Personal Services	\$1,848,600	\$9,493,800	\$56,900	\$0	\$625,550	\$0	\$0	\$12,024,850
Operating Expenditures	\$1,657,900	\$6,701,933	\$179,950	\$804,000	\$416,100	\$109,300	\$0	\$9,869,183
Contractual Services	\$0	\$863,300	\$8,600	\$171,400	\$96,824	\$1,371,200	\$0	\$2,511,324
Operating Capital	\$0	\$71,000	\$71,800	\$0	\$0	\$0	\$0	\$142,800
Total - Uses of Funds	\$3,506,500	\$17,130,033	\$317,250	\$975,400	\$1,138,474	\$1,480,500	\$ 0	\$24,548,157
Sources of Funds								
General Purpose Revenues	(\$194,632)	\$4,184,659	\$0	\$0	(\$32,434)	\$0	\$0	\$3,957,593
Intergovernmental Revenues	\$0	\$4,321,400	\$0	\$0	\$0	\$0	\$0	\$4,321,400
Public Charges for Services	\$0	\$16,500	\$15,000	\$0	\$2,500	\$0	\$0	\$34,000
Intergov't Charges for Services	\$3,701,132	\$7,724,800	\$56,500	\$1,100,000	\$1,168,408	\$1,338,500	\$0	\$15,089,340
Other								
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$26,000	\$0	\$0	\$0	\$0	\$0	\$26,000
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$0	\$0	\$900	\$0	\$0	\$142,000	\$5,000	\$147,900
Other Financing Sources	\$0	\$259,000	\$0	\$0	\$0	\$0	\$0	\$259,000
Change in Fund Bal. Res.	\$0	\$59,041	\$0	\$0	\$0	\$0	\$0	\$59,041
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0	(\$510,000)	(\$510,000)
Total - Sources of Funds	\$3,506,500	\$16,591,400	\$72,400	\$1,100,000	\$1,138,474	\$1,480,500	(\$505,000)	\$23,384,274
Increase/(Decrease) In Retained Earnings	\$ 0	(\$538,633)	(\$244,850)	\$124,600	\$ 0	\$ 0	(\$505,000)	(\$1,163,883)

Sources and Uses of Funds - Enterprise Funds

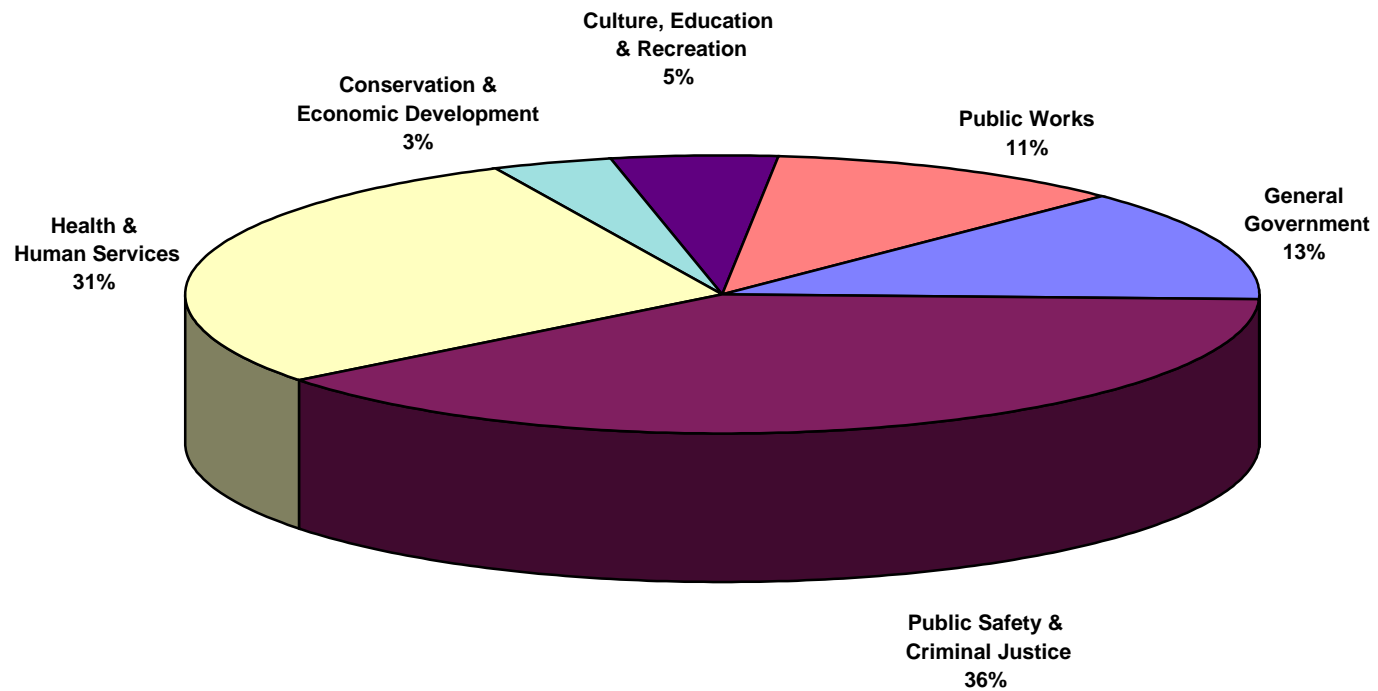
Uses of Funds	Airport	Badger Prairie	Solid Waste	Methane Gas	Alliant Energy Ctr.	Total
Personal Services	\$3,843,800	\$9,660,200	\$1,114,500	\$59,800	\$4,045,400	\$18,723,700
Operating Expenditures	\$5,027,000	\$997,800	\$2,322,200	\$345,700	\$3,477,600	\$12,170,300
Contractual Services	\$2,390,300	\$2,886,800	\$2,847,500	\$0	\$686,100	\$8,810,700
Operating Capital	\$27,556	\$22,900	\$0	\$0	\$734,700	\$785,156
Total - Uses of Funds	\$11,288,656	\$13,567,700	\$6,284,200	\$405,500	\$8,943,800	\$40,489,856
Sources of Funds						
General Purpose Revenues	\$0	\$4,336,800	\$0	\$0	\$0	\$4,336,800
Intergovernmental Revenues	\$0	\$8,233,400	\$0	\$0	\$323,200	\$8,556,600
Public Charges for Services	\$15,099,800	\$846,100	\$4,570,000	\$0	\$7,895,300	\$28,411,200
Intergovernmental Charges for Services	\$0	\$151,400	\$0	\$0	\$11,000	\$162,400
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Miscellaneous Revenue	\$225,000	\$0	\$1,327,500	\$690,000	\$642,400	\$2,884,900
Other Financing Sources	\$0	\$0	\$0	\$0	\$247,900	\$247,900
Operating Transfer In/(Out)	\$0	\$0	\$0	(\$284,500)	\$0	\$ 0
Total - Sources of Funds	\$15,347,800	\$13,567,700	\$5,897,500	\$405,500	\$9,119,800	\$44,622,800
Increase/(Decrease) in Retained Earnings	\$4,059,144	\$ 0	(\$386,700)	\$ 0	\$176,000	\$4,132,944

Position Summary By Department

Department	Actual 2001	Actual 2002	2003		
			Department Request	Executive Recommended	Adopted Budget
Administration	178.9330	177.5375	173.2000	172.2000	172.7000
Airport	62.0000	62.0000	62.0000	62.0000	62.0000
Alliant Energy Center	36.5000	36.5000	37.5000	37.5000	37.5000
Clerk of Courts	100.0000	101.0000	100.0000	97.5000	97.5000
Coroner	6.0000	6.0000	6.0000	6.0000	7.0000
Corporation Counsel	55.8000	55.8000	55.8000	54.8000	55.0000
County Board	4.5000	4.5000	4.5000	4.5000	4.5000
County Clerk	5.0000	5.0000	5.0000	5.0000	5.0000
Dane County Henry Vilas Zoo	16.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	54.1500	53.1500	53.3500	53.3500	53.2250
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	16.5000	15.5000	15.5000	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	156.0000	156.0000
Human Services	585.3420	594.6420	594.6420	591.6420	591.6420
Juvenile Court Program	35.7000	35.7000	35.7000	35.7000	35.7000
Land Conservation	14.0000	15.0000	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	8.2500	8.2500
Parks	30.0000	31.0000	31.0000	31.0000	31.0000
Planning & Development	36.2500	37.4500	42.4500	42.4500	42.4500
Public Safety Communications	65.0000	67.0000	67.0000	67.0000	67.0000
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	515.8000	520.3000	537.3000	524.0000	523.0000
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	5.0000	6.0000
Total Positions	2,089.9250	2,107.5295	2,125.3920	2,097.7920	2,099.3670

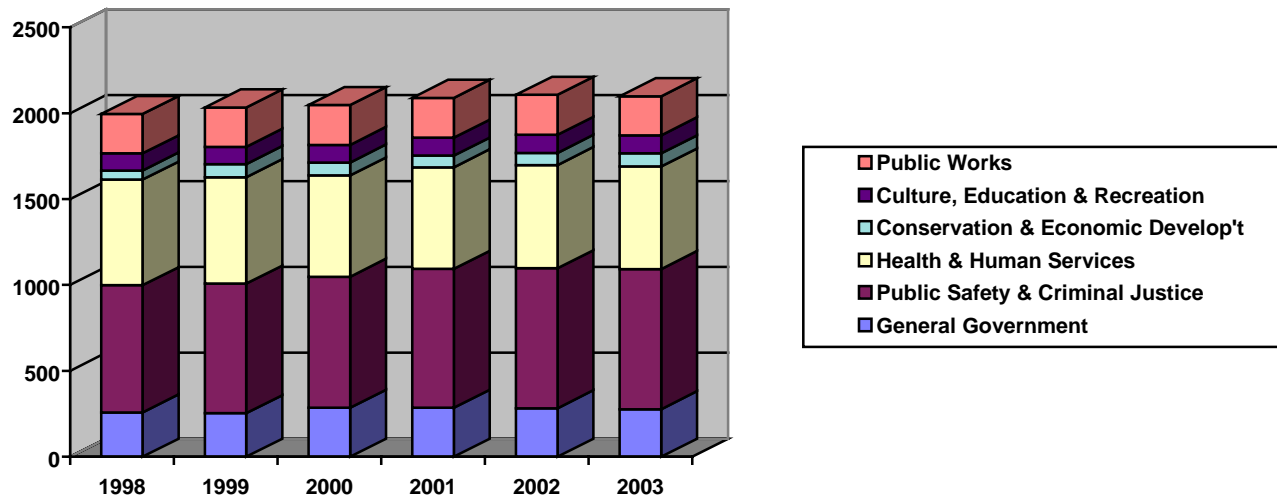
Note: The 2003 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2003



Positions by Activity - 1998 Through 2003

Activity	Actual 1998	Actual 1999	Actual 2000	Actual 2001	Actual 2002	Adopted 2003
General Government	257.4000	253.4000	284.8330	284.3330	281.9375	276.3000
Public Safety & Criminal Justice	741.0750	754.7750	763.2750	809.1500	815.6500	815.9250
Health & Human Services	614.6750	619.6750	589.2920	591.3420	600.6420	597.6420
Conservation & Economic Development	53.8000	75.7500	75.7500	68.7500	70.9500	75.9500
Culture, Education & Recreation	99.0500	100.5500	102.5500	103.5500	105.5500	105.5500
Public Works	229.8000	229.8000	231.8000	232.8000	232.8000	228.0000
Total	1,995.8000	2,033.9500	2,047.5000	2,089.9250	2,107.5295	2,099.3670



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE CAFR ADJUSTMENTS	\$55,400	\$0	\$55,400	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$611,800	\$0	\$611,800	
Health Care Center	\$12,888,500	\$9,230,900	\$3,657,600	
Badger Prairie Capital Assets	\$12,000	\$0	\$12,000	
BPHCC - GENERAL OPERATIONS	\$13,512,300	\$9,230,900	\$4,281,400	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$136,500	\$0	\$136,500	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	\$3,665,500	\$3,701,132	(\$35,632)	Appropriation
CONSOLIDATED FOOD SERVICE CAFR ADJUSTMENTS	(\$159,000)	\$0	(\$159,000)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE FUND	\$10,209,735	\$259,500	\$9,950,235	Appropriation
GENERAL FUND				
CAFR ADJUSTMENTS	\$85,600	\$0	\$85,600	Appropriation
SALES TAX	\$0	\$39,553,300	(\$39,553,300)	Appropriation
STATE AID - COMPUTER EXEMPTIONS	\$0	\$1,160,585	(\$1,160,585)	Appropriation
GENERAL COUNTY REVENUES ①	\$0	\$7,123,081	(\$7,123,081)	Appropriation
COUNTY BOARD	\$732,710	\$0	\$732,710	Appropriation
COUNTY EXECUTIVE				
EXECUTIVE	\$658,619	\$5,900	\$652,719	Appropriation

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY EXECUTIVE (con't)				
LEGISLATIVE LOBBYIST	\$94,265	\$0	\$94,265	Appropriation
COUNTY EXECUTIVE - COMMISSIONS/STAFF				
Lakes & Watershed Commission	\$120,680	\$600	\$120,080	
Office of Equal Opportunity	\$400,100	\$12,000	\$388,100	
Cultural Affairs	\$584,080	\$303,700	\$280,380	
COUNTY EXECUTIVE - COMMISSIONS/STAFF	\$1,104,860	\$316,300	\$788,560	Appropriation
COUNTY CLERK				
Administration	\$378,720	\$95,700	\$283,020	
Elections	\$145,900	\$57,700	\$88,200	
COUNTY CLERK	\$524,620	\$153,400	\$371,220	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$1,015,700	\$186,300	\$829,400	
Controller	\$916,020	\$20,500	\$895,520	
Personnel Services	\$517,240	\$3,600	\$513,640	
Labor Relations	\$46,500	\$0	\$46,500	
Purchasing	\$259,095	\$30,000	\$229,095	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$2,754,555	\$240,400	\$2,514,155	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$302,000	\$302,000	\$ 0	
Janitorial Services	\$2,402,300	\$1,360,700	\$1,041,600	
Maintenance & Construction	\$2,675,300	\$1,190,000	\$1,485,300	
Weapons Screening	\$443,500	\$90,500	\$353,000	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$5,823,100	\$2,943,200	\$2,879,900	Appropriation
DEPARTMENT OF ADMINISTRATION - INFORMATION MANAGEMENT	\$3,830,673	\$25,200	\$3,805,473	Appropriation
MANAGEMENT PAY ADJUSTMENTS	\$0	\$0	\$ 0	
TREASURER	\$527,840	\$3,563,600	(\$3,035,760)	Appropriation

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
CORPORATION COUNSEL				
Corporation Counsel	\$855,020	\$119,600	\$735,420	
Permanency Planning	\$499,320	\$0	\$499,320	
CORPORATION COUNSEL - GENERAL OPERATIONS	\$1,354,340	\$119,600	\$1,234,740	Appropriation
CORPORATION COUNSEL - SUPPORT ENFORCEMENT	\$3,066,640	\$2,628,900	\$437,740	Appropriation
REGISTER OF DEEDS	\$1,210,540	\$2,620,000	(\$1,409,460)	Appropriation
CLERK OF COURTS				
CLERK OF COURTS - GENERAL OPERATIONS	\$7,015,966	\$4,408,500	\$2,607,466	Appropriation
CLERK OF COURTS - ALTERNATIVE TO INCARCERATION	\$601,410	\$106,800	\$494,610	Appropriation
CLERK OF COURTS - GUARDIAN AD LITEM	\$632,340	\$335,100	\$297,240	Appropriation
COMMITTEE ON JAIL DIVERSION	\$0	\$0	\$ 0	Appropriation
FAMILY COURT COMMISSIONER	\$1,082,640	\$628,500	\$454,140	Appropriation
FAMILY COURT COUNSELING	\$752,200	\$150,000	\$602,200	Appropriation
CORONER	\$607,780	\$160,000	\$447,780	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$2,471,566	\$369,700	\$2,101,866	
Criminal & Traffic - Juvenile	\$298,640	\$1,100	\$297,540	
Victim/Witness Program	\$944,780	\$750,000	\$194,780	
1st Offender/Deferred Prosecution Program	\$387,140	\$139,900	\$247,240	
DISTRICT ATTORNEY	\$4,102,126	\$1,260,700	\$2,841,426	Appropriation
SHERIFF				
Administration	\$3,615,550	\$45,000	\$3,570,550	
Support Services	\$7,923,500	\$708,900	\$7,214,600	
Security Services	\$21,911,849	\$4,086,100	\$17,825,749	
Field Services	\$11,136,820	\$1,321,100	\$9,815,720	
SHERIFF	\$44,587,719	\$6,161,100	\$38,426,619	Appropriation

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PUBLIC SAFETY COMMUNICATIONS	\$4,340,200	\$69,500	\$4,270,700	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$383,600	\$62,900	\$320,700	
Hazardous Materials Planning	\$153,700	\$136,800	\$16,900	
EMERGENCY MANAGEMENT - GENERAL OPERATIONS	\$537,300	\$199,700	\$337,600	Appropriation
EMERGENCY MANAGEMENT - EMERGENCY MEDICAL SERVICES	\$613,600	\$2,500	\$611,100	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$1,052,590	\$0	\$1,052,590	
Home Detention	\$306,900	\$0	\$306,900	
Detention	\$864,580	\$3,100	\$861,480	
Shelter Home	\$734,820	\$34,000	\$700,820	
JUVENILE COURT PROGRAM	\$2,958,890	\$37,100	\$2,921,790	Appropriation
VETERANS' SERVICES	\$412,300	\$14,500	\$397,800	Appropriation
PLANNING & DEVELOPMENT				
Records & Support	\$744,010	\$131,900	\$612,110	
Planning Division	\$954,210	\$469,485	\$484,725	
Community Analysis & Planning	\$669,868	\$232,840	\$437,028	
Community Development Block Grant	\$1,069,100	\$1,069,100	\$0	
Zoning & Plat Review	\$747,360	\$726,000	\$21,360	
PLANNING & DEVELOPMENT	\$4,184,548	\$2,629,325	\$1,555,223	Appropriation
LAND CONSERVATION	\$1,825,370	\$1,036,500	\$788,870	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$83,900	\$0	\$83,900	Appropriation
HENRY VILAS ZOO	\$1,655,300	\$498,800	\$1,156,500	Appropriation
PARKS				
Operation & Maintenance	\$2,186,015	\$740,155	\$1,445,860	
Lussier Family Heritage Center	\$98,300	\$48,200	\$50,100	
Planning & Development	\$406,540	\$106,100	\$300,440	

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PARKS (con't)				
Preservation & Acquisition	\$343,120	\$9,200	\$333,920	
Environmental Council	\$1,000	\$0	\$1,000	
PARKS	\$3,034,975	\$903,655	\$2,131,320	Appropriation
EXTENSION	\$953,650	\$152,800	\$800,850	Appropriation
PUBLIC WORKS				
Engineering	\$607,520	\$77,200	\$530,320	
Lake Management	\$342,700	\$80,200	\$262,500	
PUBLIC WORKS ②	\$950,220	\$157,400	\$792,820	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$800	\$0	\$ 800	
South Central Wisconsin Rail Transit Commission	\$400	\$0	\$ 400	
Parking Ramp	\$274,300	\$774,300	(\$500,000)	
HIGHWAY & TRANSPORTATION	\$275,500	\$774,300	(\$498,800)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$458,165	\$0	\$458,165	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$302,468	\$0	\$302,468	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$6,150	\$0	\$6,150	Appropriation
BADGER STATE GAMES	\$2,500	\$0	\$2,500	Appropriation
RHYTHM & BOOMS	\$11,650	\$0	\$11,650	Appropriation
PERSONNEL SAVINGS INITIATIVES	(\$2,690,000)	\$0	(\$2,690,000)	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90,800	\$0	\$90,800	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY CAFR ADJUSTMENTS	(\$46,900)	\$0	(\$46,900)	Appropriation

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
HIGHWAY & TRANSPORTATION				
Administration	\$3,195,271	\$503,500	\$2,691,771	
Transit & Environmental Programs	\$291,000	\$3,100	\$287,900	
Operations & Maintenance	\$6,139,162	\$4,520,400	\$1,618,762	
State & Local Services	\$7,249,700	\$7,249,700	\$ 0	
Fleet & Facilities Operations	\$230,800	\$0	\$230,800	
Highway Construction	\$71,000	\$71,000	\$ 0	
HIGHWAY & TRANSPORTATION	\$17,176,933	\$12,347,700	\$4,829,233	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
HUMAN SERVICES - ADMINISTRATION	\$3,036,622	\$2,479,900	\$556,722	Appropriation
CHILDREN, YOUTH & FAMILIES - GENERAL OPERATIONS	\$19,477,895	\$8,187,200	\$11,290,695	Appropriation
CHILDREN, YOUTH & FAMILIES - AODA	\$6,384,900	\$4,632,400	\$1,752,500	Appropriation
CHILDREN, YOUTH & FAMILIES - ALTERNATE CARE	\$24,240,400	\$12,356,100	\$11,884,300	Appropriation
ADULT COMMUNITY SERVICES	\$113,379,600	\$87,929,200	\$25,450,400	Appropriation
ECONOMIC ASSISTANCE & WORK SERVICES	\$19,516,000	\$17,831,800	\$1,684,200	Appropriation
LIBRARY FUND				
LIBRARY CAFR ADJUSTMENTS	\$1,500	\$0	\$1,500	Appropriation
LIBRARY	\$3,521,800	\$35,000	\$3,486,800	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,093,674	\$1,170,908	(\$77,234)	Appropriation
PRINTING & SERVICES CAFR ADJUSTMENTS	\$44,800	\$0	\$44,800	Appropriation
PUBLIC HEALTH FUND				
Administration	\$247,800	\$0	\$247,800	
Environmental Health	\$1,092,400	\$1,022,200	\$70,200	
Nursing	\$3,367,000	\$649,700	\$2,717,300	
PUBLIC HEALTH ④	\$4,707,200	\$1,671,900	\$3,035,300	Appropriation

2003 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
AIRPORT FUND				
AIRPORT				
Administration	\$5,550,067	\$167,500	\$5,382,567	
Maintenance	\$648,600	\$16,000	\$632,600	
Terminal Complex	\$2,462,933	\$7,293,500	(\$4,830,567)	
Parking Lot	\$953,100	\$4,548,000	(\$3,594,900)	
Landing Area	\$1,225,556	\$2,328,800	(\$1,103,244)	
General Aviation	\$87,300	\$285,000	(\$197,700)	
Industrial Area	\$361,100	\$709,000	(\$347,900)	
AIRPORT FUND	\$11,288,656	\$15,347,800	(\$4,059,144)	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$2,502,600	\$2,502,600	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$124,982	\$124,982	\$ 0	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	\$0	\$5,000	(\$5,000)	Appropriation
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$1,939,700	\$416,800	\$1,522,900	
Coliseum	\$2,036,100	\$1,999,300	\$36,800	
Exhibition Hall	\$2,901,600	\$3,937,300	(\$1,035,700)	
Conference Center	\$474,200	\$608,600	(\$134,400)	
Arena	\$481,500	\$425,100	\$56,400	
Agricultural Exhibit Buildings	\$360,000	\$258,400	\$101,600	
Parking Lots	\$599,500	\$1,249,100	(\$649,600)	
Landscape Areas	\$151,200	\$225,200	(\$74,000)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$8,943,800	\$9,119,800	(\$176,000)	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$711,000	\$562,100	\$148,900	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$1,480,500	\$1,480,500	\$ 0	Appropriation
METHANE GAS FUND				
METHANE GAS CAFR ADJUSTMENTS	\$0	\$0	\$ 0	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
METHANE GAS	\$405,500	\$690,000	(\$284,500)	Appropriation
SHERIFF FIREARMS TRAINING CENTER FUND				
SHERIFF FIREARMS TRAINING CENTER	\$317,250	\$72,400	\$244,850	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$857,800	\$0	\$857,800	
Site #1 - Verona	\$115,100	\$0	\$115,100	
Site #2 - Rodefild	\$2,861,700	\$3,437,500	(\$575,800)	
Site #4 - Future	\$0	\$0	\$0	
Recycling	\$2,449,600	\$2,460,000	(\$10,400)	
SOLID WASTE	\$6,284,200	\$5,897,500	\$386,700	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$975,400	\$1,100,000	(\$124,600)	Appropriation
GROSS TOTALS				
	\$374,146,776	\$278,876,568	\$95,270,208	
<p>❶ \$40,000 of revenue is dependent upon adoption by the County Board of an ordinance amendment to charge for parking in the City-County Building and the Public Safety Building.</p> <p>❷ \$30,000 of revenue is dependent upon adoption by the County Board of an ordinance amendment to increase the marriage license fee by \$10.</p> <p>❸ \$23,300 of revenue in the Lake Management program is dependent upon adoption by the County Board of an ordinance amendment to create a user fee for the Tenney Park locks.</p> <p>❹ \$67,000 of revenue and \$67,000 in expenditure in the Environmental Health program is dependent upon adoption by the County Board of an ordinance amendment creating a fee for plan review of private waste water treatment systems.</p>				

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$374,146,776	\$278,876,568	\$95,270,208
ADDITIONS TO LEVY			
Airport Fund			\$4,059,144
General Fund - Reserve for Alliant Energy Center of Dane County			\$176,000
Employee Benefits			\$5,000
Library			\$37,109
Workers' Compensation			\$124,600
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$7,711)
Debt Service Fund			(\$165,061)
Reserve For Tax Deed Sales			(\$74,000)
Land Information			(\$148,900)
WMMIC			(\$510,000)
Firearms Training Center			(\$244,850)
General Fund			(\$3,974,111)
Health			(\$269,299)
Highway			(\$597,674)
Solid Waste			(\$386,700)
TOTAL NET OPERATING LEVY			\$93,293,755

2003 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
ADMINISTRATION							
Automation Projects	\$350,000		\$350,000				Appropriation
CCB System Upgrades	\$150,000	\$45,000	\$105,000				Appropriation
Justice Center	\$13,527,200		\$13,527,200				Appropriation
Verona Range Remediation	\$120,000		\$120,000				Appropriation
SHERIFF							
Airboat	\$39,000		\$39,000				Appropriation
Huber Facility Repairs	\$350,000		\$350,000				Appropriation
TRT Tow Vehicle	\$27,000		\$27,000				Appropriation
TRT Trailer	\$34,300		\$34,300				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Radio Console Replacement	\$1,001,000		\$1,001,000				Appropriation
Radio System Replacement	\$25,000		\$25,000				Appropriation
Telephone System	\$20,000		\$20,000				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
Demolish Old Administration Building	\$275,000		\$275,000				Appropriation
SOLID WASTE							
End Loader	\$260,000			\$260,000			Appropriation
Phase V Closure	\$760,000			\$760,000			Appropriation
Purchase of Clay	\$200,000			\$200,000			Appropriation

2003 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SOLID WASTE (con't)							
Solid Waste CAFR Adjustments	(\$1,220,000)			(\$1,220,000)			Appropriation
METHANE GAS OPERATIONS							
Third Genset Site #2	\$900,000		\$900,000				Appropriation
Methane Gas Operations CAFR Adjustments	(\$900,000)		(\$900,000)				Appropriation
LAND CONSERVATION							
Lake Belle View Restoration	\$150,000		\$150,000				Appropriation
ALLIANT ENERGY CENTER							
Overlay Landfill	\$225,000		\$225,000				Appropriation
PARKS							
Dane County Conservation Fund	\$646,600		\$646,600				Appropriation
New DC Conservation Fund	\$2,750,000	\$100	\$2,750,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
Land Acquisition - Donated Funds	\$0	\$100					Appropriation
Walking Iron Park - Land Acquisition	\$0	\$100					Appropriation
PUBLIC WORKS							
Renovate Locks	\$200,000	\$120,000	\$80,000				Appropriation
HIGHWAY & TRANSPORTATION							
Commuter Rail Contingency	\$500,000		\$500,000				Appropriation
CTH "M" City of Middleton to STH 113	\$60,000		\$60,000				Appropriation
CTH "MM" Intersection with CTH "CC"	\$73,000	\$37,000	\$36,000				Appropriation

2003 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
HIGHWAY & TRANSPORTATION (con't)							
CTH "MS" Allen Blvd to Segoe Rd	\$30,000		\$30,000				Appropriation
CTH "N" USH 12 to Railroad Tracks	\$840,000	\$245,000	\$595,000				Appropriation
CTH "N" USH 51 to CTH "B" East	\$701,000	\$181,000	\$520,000				Appropriation
CTH "S" STH 78 to Pine Bluff	\$200,000		\$200,000				Appropriation
Highway CAFR Adjustments	(\$568,000)					(\$568,000)	Appropriation
Parking Ramp Renovation	\$500,000		\$500,000				Appropriation
Replace Springfield Garage	\$568,000	\$345,000				\$223,000	Appropriation
AIRPORT							
Combined Federal Projects	\$1,352,000			\$1,352,000			Appropriation
Airport CAFR Adjustments	(\$2,237,000)			(\$2,237,000)			Appropriation
International Lane Streetscape	\$400,000			\$400,000			Appropriation
Snow Removal Truck	\$295,000			\$295,000			Appropriation
Towed Broom Truck	\$190,000			\$190,000			Appropriation
GROSS TOTALS	\$22,969,100	\$973,300	\$22,341,100	\$ 0	\$ 0	(\$345,000)	

2003 Dane County Budget In Brief

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
GROSS TOTALS						
	\$22,969,100	\$973,300	\$22,341,100	\$ 0	\$ 0	(\$345,000)
FUND ADJUSTMENTS						
			Expenditures		Program Specific Revenues	Net
TOTALS:			\$22,969,100		\$23,314,400	(\$345,300)
ADDITIONS TO LEVY						
None						\$0
SURPLUSES FOR LEVY REDUCTION						
None						(\$0)
TOTAL CAPITAL BUDGET TAX LEVY						(\$345,300)

2003 Dane County Budget In Brief

2001 Adopted Budget	2002 Adopted Budget	Tax Levy Computation	2003		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$339,019,936 (\$218,263,972)	\$353,037,829 (\$228,739,880)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$377,887,813 (\$236,377,233)	\$372,847,066 (\$237,413,333)	\$374,146,776 (\$238,162,677)
\$120,755,964	\$124,297,949	Total Budget All Funds All Programs	\$141,510,580	\$135,433,733	\$135,984,099
\$25,237,600 (\$31,510,700)	\$24,625,350 (\$32,291,600)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs Fund Adjustments - Non-GPR Supported Programs	\$30,283,088 (\$37,611,782) \$3,457,000	\$29,769,588 (\$37,127,682) \$3,457,000	\$28,901,888 (\$36,227,682) \$3,457,000
(\$6,273,100)	(\$7,666,250)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,871,694)	(\$3,901,094)	(\$3,868,794)
\$313,782,336 (\$186,753,272)	\$328,412,479 (\$196,448,280)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$344,147,725 (\$198,765,451)	\$339,620,478 (\$200,285,651)	\$341,787,888 (\$201,934,995)
\$127,029,064	\$131,964,199	GPR Requirement Before Levy Reduction and Fund Adjustment	\$145,382,274	\$139,334,827	\$139,852,893
(\$4,167,203) \$255,000	(\$2,544,782) (\$680,000)	Amount Projected to be Available for Levy Reduction Fund Adjustments	(\$2,634,288) (\$358,400)	(\$4,647,681) (\$868,500)	(\$4,917,700) (\$927,547)
\$123,116,861	\$128,739,417	Gross County Tax Levy - Operating Budget	\$142,389,586	\$133,818,646	\$134,007,646
\$ 4.78	\$ 4.51	Gross County Tax Rate - Operating Budget	\$ 4.58	\$ 4.30	\$ 4.31
\$36,050,000	\$37,850,000	County Sales Tax Applied to Operating Budget	\$37,850,000	\$39,553,300	\$39,553,300
\$87,066,861	\$90,889,417	Net County Tax Levy - Operating Budget	\$104,539,586	\$94,265,346	\$94,454,346
\$ 3.38	\$ 3.18	Net County Tax Rate - Operating Budget	\$ 3.36	\$ 3.03	\$ 3.04
\$25,759,648,950	\$28,547,467,250	Equalized Valuation	\$31,108,023,850	\$31,108,023,850	\$31,108,023,850

2003 Dane County Budget In Brief

2001 Adopted Budget	2002 Adopted Budget	Tax Levy Computation	2003		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$22,777,700 (\$10,715,300)	\$27,888,650 (\$21,444,400)	Total Budgeted Expenditures All Funds All Programs	\$29,314,850	\$23,588,800	\$22,969,100
		Total Budgeted Revenues All Funds All Programs	(\$28,019,150)	(\$23,745,100)	(\$23,314,400)
\$12,062,400	\$6,444,250	Total Budget All Funds All Programs	\$1,295,700	(\$156,300)	(\$345,300)
\$11,827,000	\$6,092,250	Budgeted Expenditures - Non-GPR Supported Programs	\$4,357,000	\$4,357,000	\$4,357,000
\$0	\$0	Budgeted Revenues - Non-GPR Supported Programs	(\$900,000)	(\$900,000)	(\$900,000)
\$0	\$0	Fund Adjustments - Non-GPR Supported Programs	(\$3,457,000)	(\$3,457,000)	(\$3,457,000)
\$11,827,000	\$6,092,250	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
\$10,950,700 (\$10,715,300)	\$21,796,400 (\$21,444,400)	Budgeted Expenditures - GPR Supported Programs	\$28,414,850	\$22,688,800	\$22,069,100
		Budgeted Revenues - GPR Supported Programs	(\$27,119,150)	(\$22,845,100)	(\$22,414,400)
\$235,400	\$352,000	GPR Requirement Before Levy Reduction and Fund Adjustment	\$1,295,700	(\$156,300)	(\$345,300)
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$235,400	\$352,000	Gross County Tax Levy - Capital Budget	\$1,295,700	(\$156,300)	(\$345,300)
\$ 0.01	\$ 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
\$235,400	\$352,000	Net County Tax Levy - Capital Budget	\$1,295,700	(\$156,300)	(\$345,300)
\$ 0.01	\$ 0.01	Net County Tax Rate - Capital Budget	\$ 0.04	(\$ 0.01)	(\$ 0.01)
\$25,759,648,950	\$28,547,467,250	Equalized Valuation	\$31,108,023,850	\$31,108,023,850	\$31,108,023,850

2003 Dane County Budget In Brief

2001 Adopted Budget	2002 Adopted Budget	Tax Levy Computation	2003		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$361,797,636 (\$228,979,272)	\$380,926,479 (\$250,184,280)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$407,202,663 (\$264,396,383)	\$396,435,866 (\$261,158,433)	\$397,115,876 (\$261,477,077)
\$132,818,364	\$130,742,199	Total Budget All Funds All Programs	\$142,806,280	\$135,277,433	\$135,638,799
\$37,064,600 (\$31,510,700) \$ 0	\$30,717,600 (\$32,291,600) \$ 0	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs Fund Adjustments - Non-GPR Supported Programs	\$34,640,088 (\$38,511,782) \$ 0	\$34,126,588 (\$38,027,682) \$ 0	\$33,258,888 (\$37,127,682) \$ 0
\$5,553,900	(\$1,574,000)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,871,694)	(\$3,901,094)	(\$3,868,794)
\$324,733,036 (\$197,468,572)	\$350,208,879 (\$217,892,680)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$372,562,575 (\$225,884,601)	\$362,309,278 (\$223,130,751)	\$363,856,988 (\$224,349,395)
\$127,264,464	\$132,316,199	GPR Requirement Before Levy Reduction and Fund Adjustment	\$146,677,974	\$139,178,527	\$139,507,593
(\$4,167,203) \$255,000	(\$2,544,782) (\$680,000)	Amount Projected to be Available for Levy Reduction Fund Adjustments	(\$2,634,288) (\$358,400)	(\$4,647,681) (\$868,500)	(\$4,917,700) (\$927,547)
\$123,352,261	\$129,091,417	Gross County Tax Levy - Total	\$143,685,286	\$133,662,346	\$133,662,346
\$ 4.79	\$ 4.52	Gross County Tax Rate - Total Budget	\$ 4.62	\$ 4.30	\$ 4.30
\$36,050,000	\$37,850,000	County Sales Tax Applied to Total Budget	\$37,850,000	\$39,553,300	\$39,553,300
\$87,302,261	\$91,241,417	Net Proposed County Tax Levy - Total Budget	\$105,835,286	\$94,109,046	\$94,109,046
\$ 3.39	\$ 3.20	Net Proposed County Tax Rate - Total Budget	\$ 3.40	\$ 3.03	\$ 3.03
\$1,078,466	\$1,096,470	State Aid - Exempt Computers	\$1,168,135	\$1,160,591	\$1,160,591
\$86,223,795	\$90,144,947	Net Required County Tax Levy - Total Budget	\$104,667,151	\$92,948,455	\$92,948,455
\$ 3.35	\$ 3.16	Net Required County Tax Rate - Total Budget	\$ 3.36	\$ 2.99	\$ 2.99
\$25,759,648,950	\$28,547,467,250	Equalized Valuation	\$31,108,023,850	\$31,108,023,850	\$31,108,023,850

2003 Dane County Budget In Brief

Operating Expenditure Summary by Fund							
2001	***** 2002 *****			FUND NAME	***** 2003 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/02	TOTAL EST. EXPENDITURE		AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$103,091,883	\$117,904,792	\$49,638,936	\$117,514,374	GENERAL	\$112,403,878	\$109,133,219	\$110,101,829
\$72,737	\$98,924	\$52,836	\$91,214	BRIDGE AID	\$136,500	\$136,500	\$136,500
\$15,152,153	\$17,790,551	\$7,908,765	\$18,088,657	HIGHWAY	\$17,310,433	\$17,130,033	\$17,130,033
\$3,011,298	\$3,289,854	\$2,833,239	\$3,277,307	LIBRARY	\$3,606,700	\$3,353,100	\$3,523,300
\$174,520,219	\$180,173,757	\$82,475,358	\$178,948,032	HUMAN SERVICES	\$186,279,167	\$185,987,367	\$186,035,417
\$0	\$0	\$0	\$0	CDBG BUSINESS LOAN FUND	\$2,502,600	\$2,502,600	\$2,502,600
\$0	\$0	\$0	\$0	COMMERCE REVOLVING FUND	\$124,982	\$124,982	\$124,982
\$532,313	\$870,727	\$252,829	\$843,574	LAND INFORMATION	\$707,000	\$711,000	\$711,000
\$17,742,813	\$8,683,433	\$4,336,716	\$8,683,433	DEBT SERVICE	\$10,209,735	\$10,209,735	\$10,209,735
\$3,238,900	\$6,848,695	\$2,840,233	\$6,918,230	AIRPORT	\$11,288,656	\$11,288,656	\$11,288,656
\$12,357,006	\$13,083,727	\$6,275,885	\$13,001,438	BADGER PRAIRIE HEALTH CARE CTR.	\$13,570,100	\$13,567,700	\$13,567,700
\$4,107,316	\$4,679,365	\$1,930,752	\$4,648,532	PUBLIC HEALTH DIVISION	\$4,645,300	\$4,707,200	\$4,707,200
\$5,699,456	\$5,206,115	\$2,031,587	\$5,530,235	SOLID WASTE	\$6,176,500	\$6,251,900	\$6,284,200
\$0	\$369,004	\$105,138	\$366,048	METHANE GAS	\$405,500	\$405,500	\$405,500
\$1,054,937	\$1,120,110	\$502,406	\$1,072,675	PRINTING AND SERVICES	\$1,004,224	\$1,057,924	\$1,138,474
\$471,126	\$626,100	\$291,489	\$626,100	LIABILITY INSURANCE FUND	\$1,480,500	\$1,480,500	\$1,480,500
\$1,142,929	\$975,400	\$269,992	\$661,825	WORKERS COMPENSATION	\$975,400	\$975,400	\$975,400
\$574,478	\$2,503,683	\$202,360	\$2,503,683	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$2,506,429	\$835,600	\$517,316	\$835,600	WISC MUNI MUTUAL INS. CO.	\$0	\$0	\$0
\$261,229	\$268,329	\$82,278	\$258,980	FIREARMS TRAINING CENTER	\$317,250	\$317,250	\$317,250
\$3,367,219	\$3,398,764	\$1,581,192	\$3,523,447	CONSOLIDATED FOOD SERVICE	\$3,506,500	\$3,506,500	\$3,506,500
\$0	\$0	\$0	\$0	SCHEIDEGGER TRUST FUND	\$0	\$0	\$0
\$348,904,441	\$368,726,930	\$164,129,308	\$367,393,384	GRAND TOTAL	\$376,650,925	\$372,847,066	\$374,146,776

Operating Expenditure Summary by Activity								
2001	***** 2002 *****					***** 2003 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/02	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
(\$77,934)	\$85,565	\$0	\$85,565	GENERAL COUNTY	012	\$85,600	\$85,600	\$85,600
\$628,550	\$735,640	\$282,263	\$692,978	COUNTY BOARD	024	\$732,710	\$732,710	\$732,710
\$1,662,769	\$1,881,894	\$805,380	\$1,898,647	EXECUTIVE	048	\$1,858,819	\$1,857,744	\$1,857,744
\$457,517	\$630,330	\$285,225	\$629,300	CLERK	060	\$524,720	\$524,620	\$524,620
\$21,122,974	\$22,018,609	\$8,653,778	\$21,368,881	ADMINISTRATION	096	\$19,386,177	\$19,428,152	\$19,509,202
\$50,000	\$50,000	\$0	\$0	MANAGEMENT PAY ADJUSTMENTS	115	\$50,000	\$0	\$0
\$547,775	\$548,464	\$253,052	\$526,679	TREASURER	120	\$538,740	\$527,840	\$527,840
\$4,139,528	\$4,311,880	\$1,995,668	\$4,290,374	CORPORATION COUNSEL	168	\$4,464,180	\$4,412,280	\$4,420,980
\$1,150,224	\$1,168,480	\$569,466	\$1,230,961	REGISTER OF DEEDS	180	\$1,216,640	\$1,210,540	\$1,210,540
\$419,233	(\$1,099,035)	\$458,165	\$565,965	MISC APPROPRIATIONS	267	(\$1,209,370)	(\$2,141,035)	(\$2,141,035)
\$30,100,636	\$30,331,827	\$13,302,997	\$31,289,350	GENERAL GOVERNMENT	TOTL	\$27,648,216	\$26,638,451	\$26,728,201
PUB SAFETY & CRIMINAL JUSTICE								
\$7,932,445	\$8,371,983	\$3,910,077	\$8,211,121	CLERK OF COURTS	288	\$8,489,416	\$8,157,116	\$8,249,716
\$0	\$46,700	\$0	\$200	COMMITTEE ON JAIL DIVERSION	300	\$99,500	\$0	\$0
\$969,905	\$1,037,040	\$459,718	\$1,037,436	FAMILY COURT COMMISSIONER	309	\$1,083,840	\$1,082,640	\$1,082,640
\$705,322	\$760,740	\$330,748	\$731,009	FAMILY COURT COUNSELING	316	\$752,700	\$752,200	\$752,200
\$531,384	\$561,020	\$233,696	\$545,846	CORONER	330	\$579,520	\$575,520	\$607,780
\$3,879,198	\$4,076,178	\$1,810,667	\$4,115,672	DISTRICT ATTORNEY	351	\$3,749,425	\$3,740,025	\$4,102,126
\$41,737,990	\$42,773,562	\$19,136,766	\$43,290,204	SHERIFF	372	\$45,927,220	\$44,722,120	\$44,904,969
\$4,021,954	\$4,184,200	\$1,932,254	\$4,274,301	PUBLIC SAFETY COMM.	385	\$4,275,400	\$4,340,200	\$4,340,200
\$978,566	\$1,245,822	\$462,122	\$1,192,169	EMERGENCY MANAGEMENT	396	\$1,156,800	\$1,150,900	\$1,150,900
\$2,785,954	\$2,906,890	\$1,488,465	\$2,793,845	JUVENILE COURT PROGRAM	420	\$3,046,790	\$2,958,890	\$2,958,890
\$63,542,718	\$65,964,135	\$29,764,513	\$66,191,803	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$69,160,611	\$67,479,611	\$68,149,421

2003 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
2001	* * * * * 2002 * * * * *					* * * * * 2003 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/02	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
HEALTH & HUMAN SERVICES								
\$190,984,541	\$197,936,849	\$90,681,995	\$196,598,002	HUMAN SERVICES DEPARTMENT	510	\$204,494,567	\$204,262,267	\$204,310,317
\$388,743	\$415,000	\$188,902	\$406,285	VETERANS SERVICE OFFICE	524	\$412,300	\$368,200	\$412,300
\$191,373,284	\$198,351,849	\$90,870,897	\$197,004,287	HEALTH & HUMAN SERVICES	TOTL	\$204,906,867	\$204,630,467	\$204,722,617
CONSERVATION & ECONOMIC DEV								
\$3,280,623	\$7,599,019	\$2,621,250	\$7,024,834	PLANNING & DEVELOPMENT	538	\$7,003,392	\$6,812,130	\$6,812,130
\$532,313	\$870,727	\$252,829	\$843,574	LAND INFORMATION OFFICE	552	\$707,000	\$711,000	\$711,000
\$5,699,456	\$5,575,119	\$2,136,727	\$5,896,283	SOLID WASTE	564	\$6,582,000	\$6,657,400	\$6,689,700
\$1,263,691	\$5,640,778	\$488,980	\$5,415,791	LAND CONSERVATION	580	\$1,580,670	\$1,575,370	\$1,825,370
\$1,000	\$1,000	\$0	\$1,000	PARKS	696	\$1,000	\$1,000	\$1,000
\$10,777,083	\$19,686,643	\$5,499,786	\$19,181,482	CONSERVAT'N & ECONOMIC DEV	TOTL	\$15,874,062	\$15,756,900	\$16,039,200
CULTURE, EDUC & RECREATION								
\$313,500	\$319,468	\$319,468	\$319,468	MISC APPROPRIATIONS	267	\$390,000	\$302,468	\$302,468
\$3,011,298	\$3,289,854	\$2,833,239	\$3,277,307	LIBRARY	612	\$3,606,700	\$3,353,100	\$3,523,300
\$6,897,945	\$9,810,826	\$3,526,400	\$9,140,140	ALLIANT ENERGY CENTER	648	\$9,027,700	\$9,027,700	\$9,027,700
\$1,515,485	\$1,659,967	\$647,494	\$1,522,811	HENRY VILAS ZOO	684	\$1,664,900	\$1,655,300	\$1,655,300
\$2,724,786	\$3,406,567	\$1,138,246	\$3,248,141	PARKS	696	\$3,107,075	\$3,033,975	\$3,033,975
\$971,995	\$1,021,344	\$370,888	\$1,005,799	EXTENSION	720	\$981,750	\$945,650	\$953,650
\$11,200	\$20,300	11,650	\$20,300	MISC APPROPRIATIONS	745	\$20,300	\$20,300	\$20,300
\$15,446,209	\$19,528,326	\$8,847,385	\$18,533,966	CULTURE, EDUC & RECREATION	TOTL	\$18,798,425	\$18,338,493	\$18,516,693

2003 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
2001	***** 2002 *****					***** 2003 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/02	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
				PUBLIC WORKS				
\$1,171,479	\$1,123,747	\$536,171	\$1,073,413	PUBLIC WORKS	770	\$1,038,420	\$962,720	\$950,220
\$15,511,319	\$18,208,275	\$8,130,610	\$18,517,420	HIGHWAY & TRANSPORTATION	795	\$17,725,933	\$17,542,033	\$17,542,033
\$3,238,900	\$6,848,695	\$2,840,233	\$6,918,230	AIRPORT	820	\$11,288,656	\$11,288,656	\$11,288,656
\$19,921,698	\$26,180,717	\$11,507,014	\$26,509,063	PUBLIC WORKS	TOTL	\$30,053,009	\$29,793,409	\$29,780,909
				DEBT SERVICE				
\$17,742,813	\$8,683,433	\$4,336,716	\$8,683,433	DEBT SERVICE	852	\$10,209,735	\$10,209,735	\$10,209,735
\$17,742,813	\$8,683,433	\$4,336,716	\$8,683,433	DEBT SERVICE	TOTL	\$10,209,735	\$10,209,735	\$10,209,735
\$348,904,441	\$368,726,930	\$164,129,308	\$367,393,384	GRAND TOTAL		\$376,650,925	\$372,847,066	\$374,146,776

2003 Dane County Budget In Brief

Operating Revenue Summary by Fund							
2001 REVENUE	***** REVENUE AS MODIFIED	***** 2002 REV THRU 06/30/02	***** TOTAL EST REVENUE	FUND NAME	***** AGCY REQUEST	***** 2003 CO EXEC RECOM	***** ADOPTED BUDGET
\$158,732,864	\$167,342,657	\$55,382,620	\$167,231,280	GENERAL	\$167,872,292	\$162,078,554	\$162,857,575
\$49,827	\$61,290	\$20,430	\$61,290	BRIDGE AID	\$136,499	\$136,499	\$128,789
\$16,482,239	\$17,428,750	\$7,532,969	\$17,565,624	HIGHWAY	\$16,835,901	\$16,780,474	\$16,532,359
\$3,009,782	\$3,260,461	\$1,095,253	\$3,263,262	LIBRARY	\$3,645,477	\$3,386,805	\$3,560,409
\$128,155,987	\$128,050,890	\$66,042,512	\$129,909,970	HUMAN SERVICES	\$133,185,800	\$133,255,600	\$133,416,600
\$176,000	\$0	\$58	\$58	CDBG BUSINESS LOAN	\$2,502,600	\$2,502,600	\$2,502,600
\$124,382	\$0	\$0	\$0	COMMERCE REVOLVING FUND	\$124,982	\$124,982	\$124,982
\$849,319	\$573,000	\$540,290	\$827,749	LAND INFORMATION	\$562,100	\$562,100	\$562,100
\$15,057,984	\$7,515,843	\$2,418,540	\$7,477,193	DEBT SERVICE	\$9,225,874	\$9,350,874	\$9,350,874
\$15,906,080	\$14,240,600	\$5,887,293	\$12,498,438	AIRPORT	\$15,347,800	\$15,347,800	\$15,347,800
\$8,563,155	\$11,571,700	\$5,299,709	\$10,067,290	BADGER PRAIRIE HEALTH CARE CTR	\$9,230,900	\$9,230,900	\$9,230,900
\$4,442,522	\$4,356,970	\$1,487,604	\$4,385,190	PUBLIC HEALTH DIVISION	\$4,375,382	\$4,437,901	\$4,437,901
\$7,668,913	\$5,677,500	\$2,710,369	\$6,285,868	SOLID WASTE	\$5,897,500	\$5,897,500	\$5,897,500
\$0	\$570,000	\$316,173	\$600,000	METHANE GAS	\$690,000	\$690,000	\$690,000
\$1,062,655	\$1,114,545	\$467,981	\$1,166,390	PRINTING & SERVICES	\$1,036,658	\$1,090,358	\$1,170,908
\$527,300	\$626,100	\$0	\$626,100	LIABILITY INSURANCE FUND	\$1,480,500	\$1,480,500	\$1,480,500
\$0	\$0	\$0	\$0	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$456,103	\$489,100	\$364	\$490,887	EMPLOYEE BENEFITS	\$5,000	\$5,000	\$5,000
\$795,802	\$835,600	\$3,000	\$838,600	WISC MUNI MUTUAL INS CO	\$0	\$0	\$0
\$218,951	\$177,900	\$34,093	\$159,576	FIREARMS TRAINING CENTER	\$72,400	\$72,400	\$72,400
\$3,205,708	\$3,560,523	\$1,682,288	\$3,561,684	CONSOLIDATED FOOD SERVICE	\$3,701,132	\$3,701,132	\$3,701,132
\$35,000	\$0	\$0	\$0	SCHEIDEGGER TRUST FUND	\$0	\$0	\$0
\$365,520,573	\$367,453,429	\$150,921,546	\$367,016,449	GRAND TOTAL	\$377,028,797	\$371,231,979	\$372,170,329

Operating Revenue Summary by Category							
2001 REVENUE	***** REVENUE AS MODIFIED	***** 2002 REV THRU 06/30/02	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2003 CO EXEC RECOM	***** ADOPTED BUDGET
\$126,021,674	\$129,991,047	\$43,026,813	\$131,377,766	TAXES	\$142,027,749	\$135,218,655	\$135,407,655
\$155,704,061	\$164,995,421	\$77,206,712	\$164,481,577	INTERGOVERNMENTAL REVENUES	\$161,445,137	\$161,535,013	\$161,967,213
\$1,487,177	\$1,427,300	\$758,549	\$1,504,159	LICENSES & PERMITS	\$1,438,000	\$1,520,000	\$1,520,000
\$2,187,441	\$2,340,700	\$956,198	\$2,345,189	FINES, FORFEITS AND PENALTIES	\$2,559,100	\$2,559,100	\$2,579,100
\$33,578,989	\$34,208,230	\$16,401,003	\$33,384,934	PUBLIC CHARGES FOR SERVICES	\$35,789,200	\$36,103,000	\$36,188,100
\$18,628,716	\$18,893,733	\$6,968,472	\$19,084,906	INTERGOVRN CHARGE FOR SERVICE	\$19,864,690	\$20,046,890	\$20,217,940
\$16,989,125	\$15,344,117	\$5,542,137	\$14,585,037	MISCELLANEOUS REVENUE	\$13,651,840	\$13,737,240	\$13,778,240
\$10,923,390	\$252,881	\$61,662	\$252,881	OTHER FINANCING SOURCES	\$253,081	\$512,081	\$512,081
\$365,520,573	\$367,453,429	\$150,921,546	\$367,016,449	GRAND TOTAL	\$377,028,797	\$371,231,979	\$372,170,329

2003 Dane County Budget In Brief

Operating Revenue Summary by Activity

Operating Revenue Summary by Activity								
2001	2002					2003		
REVENUE	REVENUE	REV THRU	TOTAL EST	AGENCY NAME	AGCY	AGCY	CO EXEC	ADOPTED
	AS MODIFIED	06/30/02	REVENUE		NO.	REQUEST	RECOM	BUDGET
GENERAL GOVERNMENT								
\$117,073,597	\$117,948,153	\$36,973,100	\$118,383,938	GENERAL COUNTY	012	\$127,618,112	\$121,216,074	\$121,434,495
\$259,209	\$366,088	\$250,966	\$366,882	EXECUTIVE	048	\$322,200	\$322,200	\$322,200
\$132,824	\$114,550	\$110,940	\$148,724	CLERK	060	\$138,400	\$153,400	\$153,400
\$8,864,046	\$9,514,668	\$2,961,822	\$9,628,836	ADMINISTRATION	096	\$10,422,690	\$10,478,890	\$10,666,340
\$5,416,447	\$4,946,600	\$1,764,569	\$3,776,986	TREASURER	120	\$3,563,600	\$3,563,600	\$3,563,600
\$2,622,259	\$2,660,400	\$1,554,612	\$2,748,360	CORPORATION COUNSEL	168	\$2,740,700	\$2,735,700	\$2,748,500
\$3,367,434	\$2,187,500	\$1,695,281	\$3,540,000	REGISTER OF DEEDS	180	\$2,270,000	\$2,620,000	\$2,620,000
\$137,735,816	\$137,737,959	\$45,311,290	\$138,593,726	GENERAL GOVERNMENT	TOTL	\$147,075,702	\$141,089,864	\$141,508,535
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$4,553,414	\$4,656,000	\$2,015,154	\$4,799,400	CLERK OF COURTS	288	\$4,808,900	\$4,830,400	\$4,850,400
\$689,583	\$628,500	\$266,186	\$628,500	FAMILY COURT COMMISSIONER	309	\$628,500	\$628,500	\$628,500
\$149,136	\$147,200	\$69,312	\$154,770	FAMILY COURT COUNSELING	316	\$150,000	\$150,000	\$150,000
\$140,770	\$113,200	\$71,115	\$149,946	CORONER	330	\$113,200	\$113,200	\$160,000
\$1,688,797	\$1,558,587	\$334,309	\$1,650,870	DISTRICT ATTORNEY	351	\$1,103,200	\$1,110,100	\$1,260,700
\$7,347,378	\$6,906,158	\$2,375,972	\$7,031,146	SHERIFF	372	\$6,094,000	\$6,242,500	\$6,233,500
\$130,976	\$64,500	\$33,395	\$66,500	PUBLIC SAFETY COMMUNICATIONS	385	\$69,500	\$69,500	\$69,500
\$215,254	\$288,583	\$104,290	\$300,662	EMERGENCY MANAGEMENT	396	\$202,200	\$202,200	\$202,200
\$36,005	\$37,175	\$2,275	\$36,095	JUVENILE COURT PROGRAM	420	\$37,100	\$37,100	\$37,100
\$14,951,313	\$14,399,903	\$5,272,008	\$14,817,889	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$13,206,600	\$13,383,500	\$13,591,900
HEALTH & HUMAN SERVICES								
\$141,161,663	\$143,979,560	\$72,829,825	\$144,362,450	HUMAN SERVICES DEPARTMENT	510	\$146,792,082	\$146,924,401	\$147,085,401
\$15,374	\$14,500	\$13,154	\$14,500	VETERANS SERVICE OFFICE	524	\$14,500	\$14,500	\$14,500
\$141,177,037	\$143,994,060	\$72,842,979	\$144,376,950	HEALTH & HUMAN SERVICES	TOTL	\$146,806,582	\$146,938,901	\$147,099,901

2003 Dane County Budget In Brief

Operating Revenue Summary by Activity

Operating Revenue Summary by Activity								
2001	2002					2003		
REVENUE	REVENUE	REV THRU	TOTAL EST	AGENCY NAME	AGCY	AGCY	CO EXEC	ADOPTED
	AS MODIFIED	06/30/02	REVENUE		NO.	REQUEST	RECOM	BUDGET
CONSERVATION & ECONOMIC DEV								
\$1,620,248	\$5,370,977	\$1,174,274	\$4,875,643	PLANNING AND DEVELOPMENT	538	\$5,244,607	\$5,244,607	\$5,256,907
\$849,319	\$573,000	\$540,290	\$827,749	LAND INFORMATION OFFICE	552	\$562,100	\$562,100	\$562,100
\$7,668,913	\$6,247,500	\$3,026,543	\$6,885,868	SOLID WASTE	564	\$6,587,500	\$6,587,500	\$6,587,500
\$699,452	\$4,815,977	\$22,461	\$4,700,621	LAND CONSERVATION	580	\$832,400	\$832,400	\$1,036,500
\$10,837,932	\$17,007,454	\$4,763,568	\$17,289,881	CONSERVATION & ECONOMIC DEV	TOTL	\$13,226,607	\$13,226,607	\$13,443,007
CULTURE, EDUC & RECREATION								
\$3,009,782	\$3,260,461	\$1,095,253	\$3,263,262	LIBRARY	612	\$3,645,477	\$3,386,805	\$3,560,409
\$7,814,912	\$9,048,600	\$4,814,662	\$8,343,579	ALLIANT ENERGY CENTER	648	\$9,119,800	\$9,119,800	\$9,119,800
\$345,682	\$494,300	\$55,597	\$448,502	HENRY VILAS ZOO	684	\$450,700	\$498,800	\$498,800
\$1,097,548	\$1,121,979	\$435,705	\$1,168,395	PARKS	696	\$902,055	\$899,555	\$903,655
\$156,049	\$162,830	\$64,775	\$156,799	EXTENSION	720	\$152,800	\$152,800	\$152,800
\$12,423,973	\$14,088,170	\$6,465,992	\$13,380,537	CULTURE, EDUC & RECREATION	TOTL	\$14,270,832	\$14,057,760	\$14,235,464
PUBLIC WORKS								
\$103,587	\$165,600	\$40,891	\$172,491	PUBLIC WORKS	770	\$122,100	\$145,400	\$157,400
\$17,326,852	\$18,303,840	\$7,918,986	\$18,409,344	HIGHWAY & TRANSPORTATION	795	\$17,746,700	\$17,691,273	\$17,435,448
\$15,906,080	\$14,240,600	\$5,887,293	\$12,498,438	AIRPORT	820	\$15,347,800	\$15,347,800	\$15,347,800
\$33,336,519	\$32,710,040	\$13,847,170	\$31,080,273	PUBLIC WORKS	TOTL	\$33,216,600	\$33,184,473	\$32,940,648
DEBT SERVICE								
\$15,057,984	\$7,515,843	\$2,418,540	\$7,477,193	DEBT SERVICE	852	\$9,225,874	\$9,350,874	\$9,350,874
\$15,057,984	\$7,515,843	\$2,418,540	\$7,477,193	DEBT SERVICE	TOTL	\$9,225,874	\$9,350,874	\$9,350,874
\$365,520,573	\$367,453,429	\$150,921,546	\$367,016,449	GRAND TOTAL		\$377,028,797	\$371,231,979	\$372,170,329

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.

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

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

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