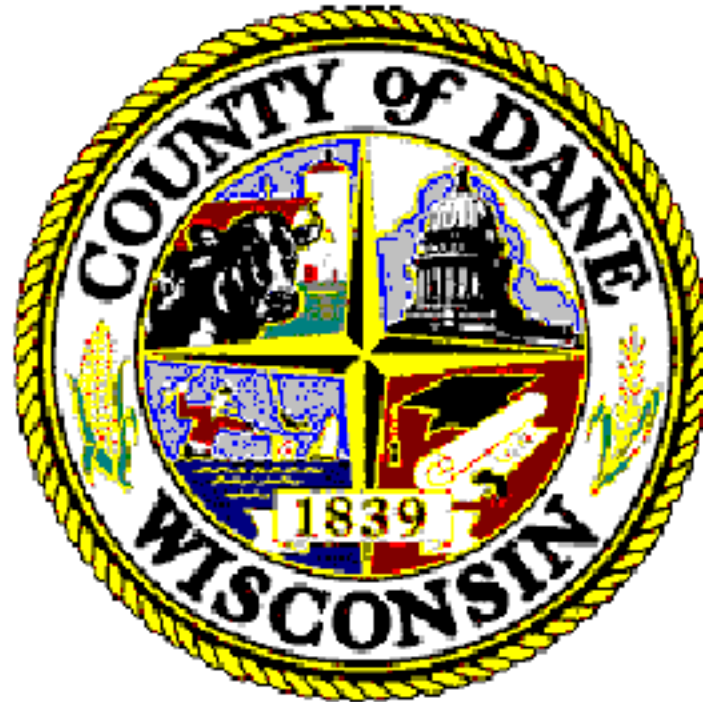

2004 Dane County Budget in Brief



***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 445,253, 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 41,552 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, Human Services, Juvenile Court, Land Conservation, Library, Parks, Planning and Development, Public Safety Communications, Public Works, Highway and Transportation, Veterans Service, and the Zoo.

Budget Activity Structure

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

1) General Government

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

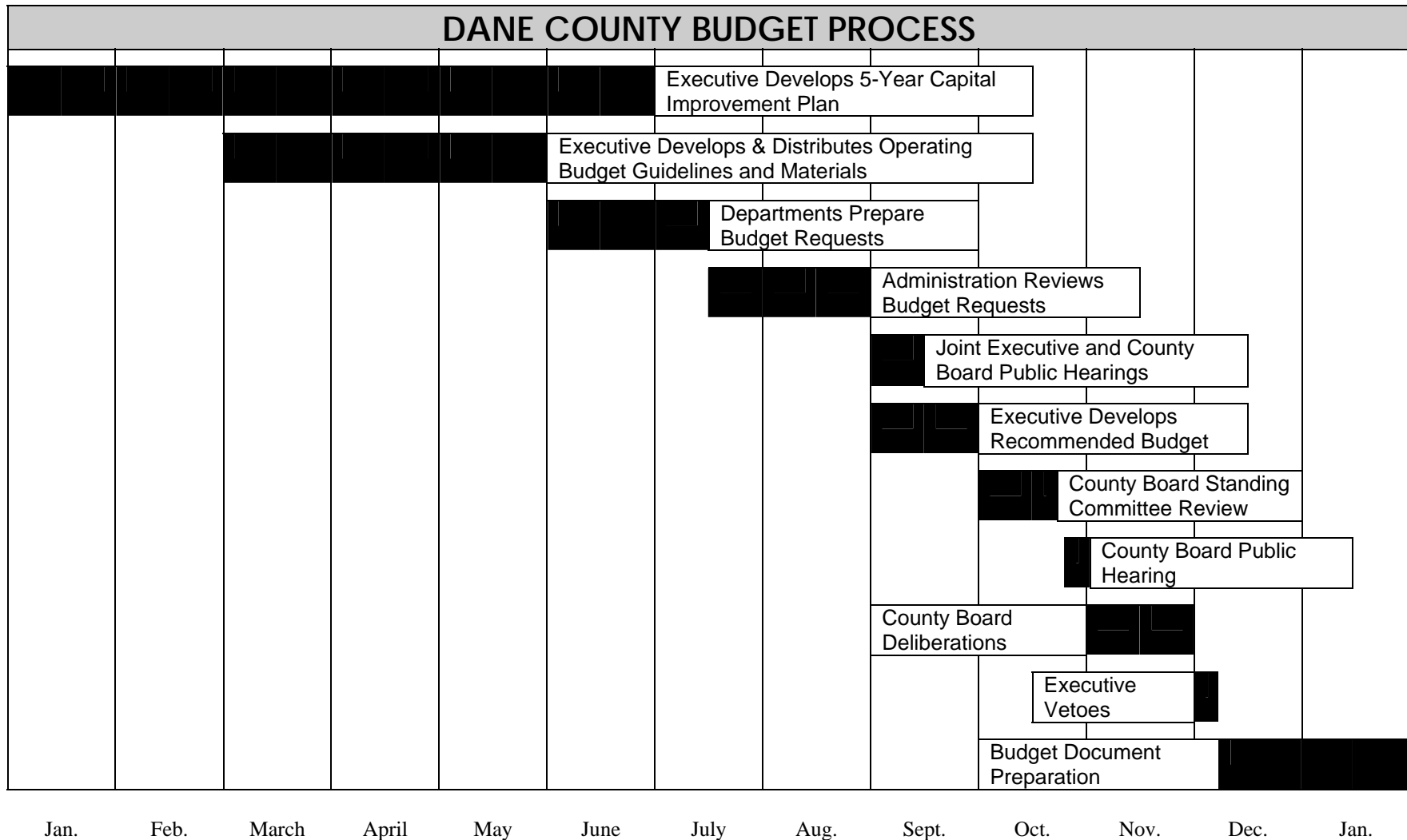
General Government agencies provide the executive, legislative, administrative, financial, record keeping, legal, and building maintenance functions for Dane County.

2) Public Safety and Criminal Justice

Departments:	Clerk of Courts	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.

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 2004 County budget reduces the County's net property tax rate from \$2.99 in 2003 to \$2.89 for 2004. At the same time, the County realized an equalized valuation increase of just over \$2.6 billion. As a result, this reduced rate reflects a net property tax levy increase of \$4.5 million, or \$3.3 million less than would have been collected using the \$2.99 rate and the current valuation.

The budget authorizes total expenditures of \$381.4 million for operations in 2004, which are financed by \$244.2 million of outside revenues, \$39.7 million of county sales taxes, and \$97.5 million of county property tax levy funds. The separate Capital Budget includes \$18.1 million for capital spending in 2004, which is financed by \$18.1 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2004 of \$399.4 million is financed by \$262.3 million in outside revenues, \$39.7 million in county sales taxes, and \$97.5 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 159, 2003-04, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 160, 2003-04, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

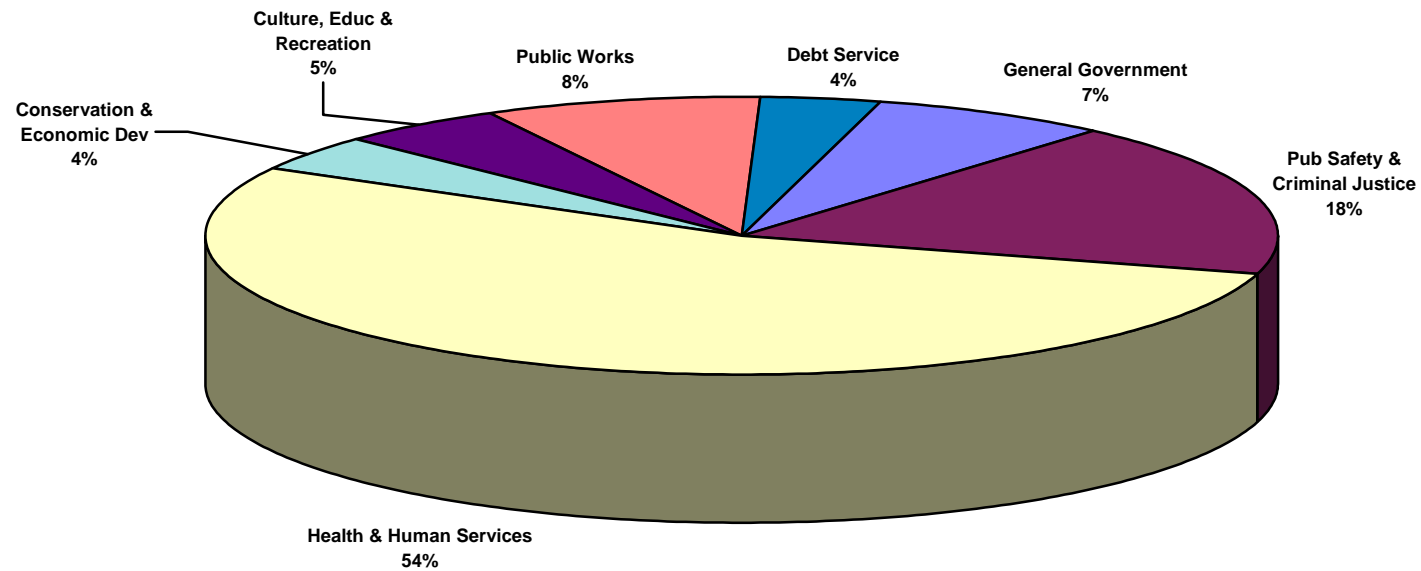
Operating Budget Expenditures by Activity

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

2004 Adopted Operating Budget - Expenditures by Activity	
General Government	\$27,175,060
Public Safety & Criminal Justice	\$69,194,130
Health & Human Services	\$204,471,654
Conservation & Economic Development	\$16,318,338
Culture, Education & Recreation	\$18,345,742
Public Works	\$31,903,443
Debt Service	\$13,947,454
Total Operating Budget	\$381,355,821

Health & Human Services agencies account for 54% 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 2004 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2004 Adopted Operating Budget revenues by budget source category.

2004 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$39,687,000
Licenses & Permits	\$1,666,100
Intergovernmental Charges for Services	\$19,976,512
Miscellaneous	\$15,966,840
County Property Tax	\$97,456,418
Other Financing Sources	\$248,100
Public Charges for Services	\$36,732,280
Fines, Forfeitures and Penalties	\$2,447,000
Intergovernmental Revenues	\$162,010,261
Other Taxes	\$2,700,000
Fund Balance Applied (Levied)	\$2,465,310
Total Operating Budget	\$381,355,821

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.

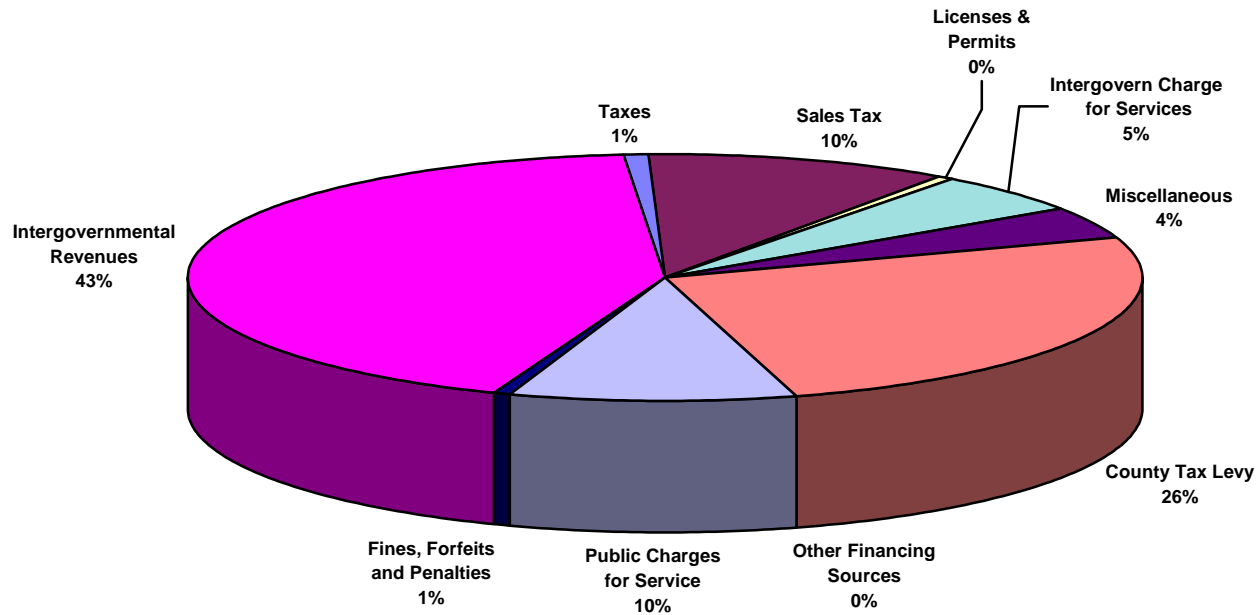
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

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 (26%) and sales tax revenues (10%).

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.

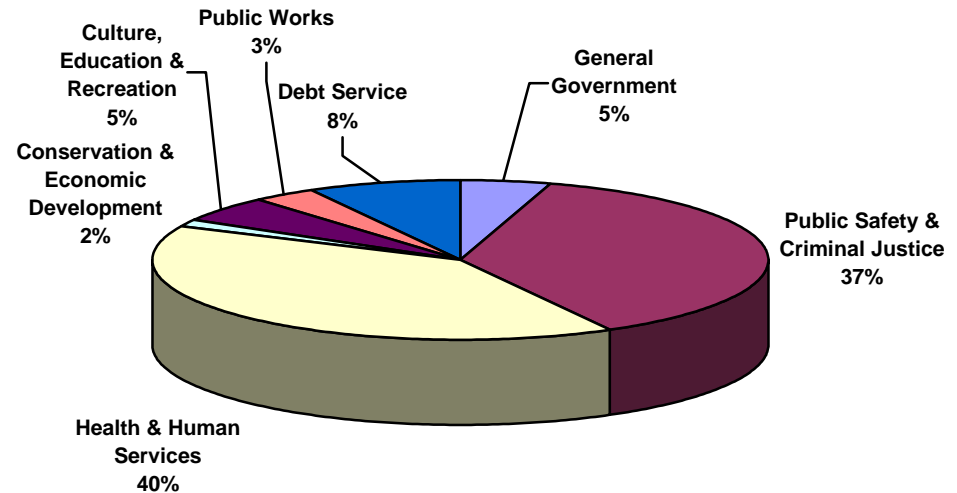
2004 Adopted Operating Revenues By Budget Source Category



General Purpose Revenue by Activity

General Purpose Revenue (GPR) represents the difference between adopted expenditures and adopted revenues, excluding the Airport, Solid Waste, Methane Gas, Land Information, Workers Compensation, Insurance, Employee Benefit, and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 80% of all GPR funds. The following table and chart show GPR funds by activity for the 2004 Adopted Operating Budget.

2004 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$7,069,553
Public Safety & Criminal Justice	\$55,677,798
Health & Human Services	\$59,651,623
Conservation & Economic Development	\$2,249,251
Culture, Education & Recreation	\$7,665,833
Public Works	\$4,975,404
Debt Service	\$12,137,954
Total Budget	\$149,427,416



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 2004 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.89, 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 and all subsequent issues have been approved by a three-fourths vote, the County's debt service levy rate of \$0.37 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. This budget was debated and adopted in the face of one key reality – the loss of \$8.0 million in state revenue. The key goals of the budget are to preserve vital human services and public safety programs while controlling property taxes. To accomplish these goals, we cut almost 40 vacant county positions and worked with the unions representing many of our workers to strictly limit personnel-related costs.

Human Services

Human Services is more than half the County's budget. Key changes for 2004 include:

- ◆ \$250,000 to fund an increase for the lowest Purchase of Service (POS) wage earners (raises the hourly wage rate from \$8.70 per hour to \$8.85) and fully funds the living wage.
- ◆ County administration of the State-funded program for autistic children to maintain quality services and control costs in the long-term care for children with 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 2004 include:

- ◆ Savings of approximately \$400,000 per year in inmate shipping, overtime and medical care as a result of an agreement with the State to no longer house most of the Probation and Parole Hold inmates in the jail who originally committed felony offenses and for whom the county receives \$37 per day as partial reimbursement of costs (actual costs are about \$60 per day per inmate).
- ◆ \$1,900,000 in the Capital Budget for a new, combined Huber and AODA Treatment center.
- ◆ \$1,675,000 in the Capital Budget to replace the Microwave System as a result of relocating to a different frequency spectrum.

Court-Related Functions

- ◆ Continued funding in the Capital Budget to allow the Justice Center facility to stay on schedule.

Environmental Protection

The 2004 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$2.2 million as the fifth 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.
- ◆ \$550,000 in the "Old Conservation Fund" to support acquisition efforts, both independently and in concert with other governmental units and the private, non-profit 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

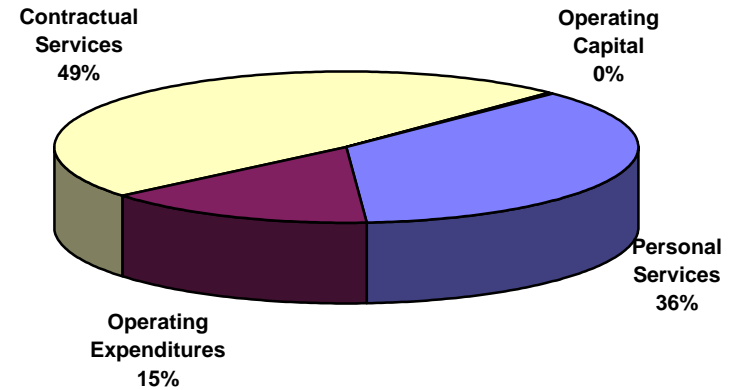
The 2004 Budget represents a net staffing decrease of 37.6 positions. This 37.6 FTE decrease is the result of adding 11.417 new positions and deleting 49.017 existing positions.

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	-6.2000	-3.7000
Health & Human Services	-4.5000	-5.6670
Other County Government	<u>-26.9000</u>	<u>-26.4000</u>
Total Change in County-Funded Positions	-37.6000	-35.7670

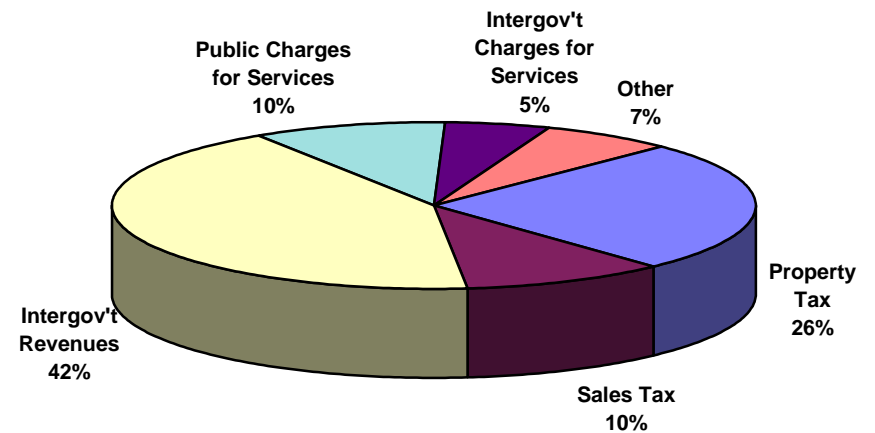
Use of Funds by Expense Category - All Funds

Personal Services	\$138,338,934
Operating Expenditures	\$57,536,272
Contractual Services	\$184,406,088
Operating Capital	\$1,074,527
Total - All Categories	\$381,355,821



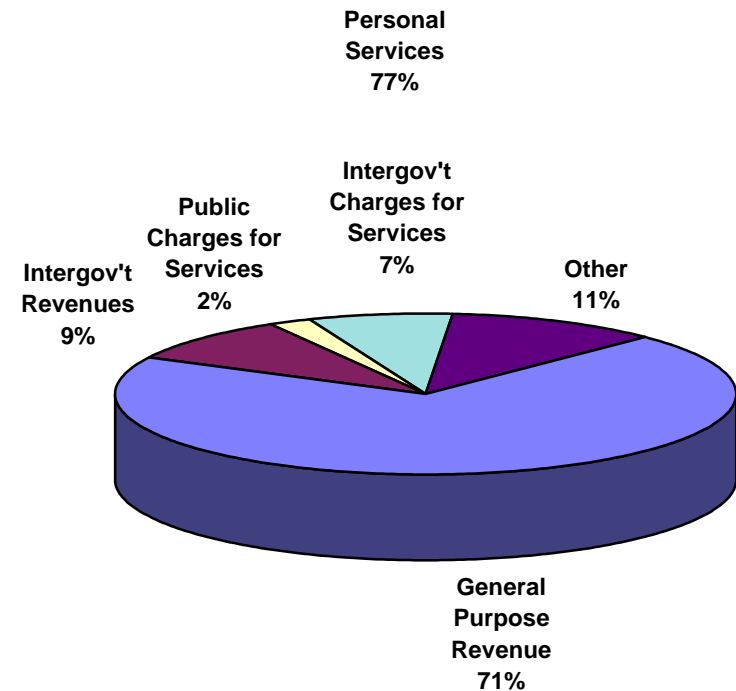
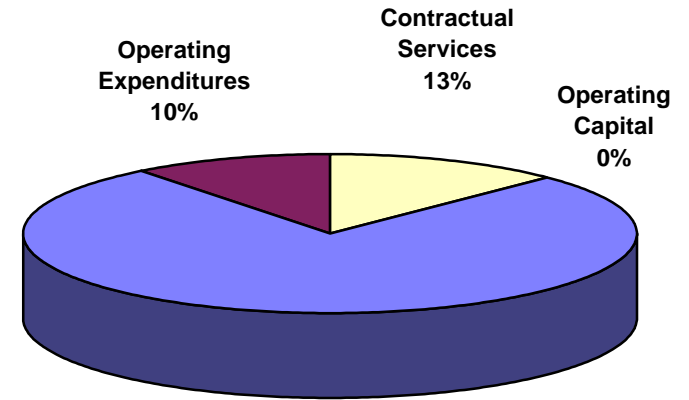
Source of Funds by Revenue Category - All Funds

Property Tax	\$97,456,418
Sales Tax	\$39,687,000
Intergovernmental Revenues	\$162,010,261
Public Charges For Services	\$36,732,280
Intergovernmental Charges for Services	\$19,976,512
Other	
Other Taxes	\$2,700,000
Licenses & Permits	\$1,666,100
Fines, Forfeits and Penalties	\$2,447,000
Miscellaneous Revenue	\$15,966,840
Other Financing Sources	\$248,100
Fund Balance/Retained Earnings Applied (Levied)	\$2,465,310
Total - All Categories	\$381,355,821



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

Uses of Funds	
Personal Services	\$78,731,287
Operating Expenditures	\$10,687,580
Contractual Services	\$12,880,677
Operating Capital	\$9,883
Total - Uses of Funds	\$102,309,427
Sources of Funds	
General Purpose Revenue	\$67,970,852
Intergovernmental Revenues	\$9,100,628
Public Charges for Services	\$7,402,980
Intergovernmental Charges for Services	\$4,754,904
Other	
Other Taxes	\$2,700,000
Licenses & Permits	\$603,000
Fines, Forfeits and Penalties	\$2,423,000
Miscellaneous Revenue	\$5,410,640
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	(\$71,431)
Total - Sources of Funds	\$100,368,573
Fund Balance Applied/(Levied)	\$1,940,854



Sources and Uses of Funds - Special Revenue Funds

	Public Health	Library	Human Services	Land Information	CDBG Business Loan
Uses of Funds					
Personal Services	\$4,177,420	\$480,315	\$23,950,099	\$387,866	\$0
Operating Expenditures	\$409,000	\$188,300	\$4,957,588	\$258,500	\$1,500,000
Contractual Services	\$347,800	\$2,919,600	\$156,968,121	\$166,100	\$0
Operating Capital	\$0	\$0	\$0	\$48,000	\$0
Total - Uses of Funds	\$4,934,220	\$3,588,215	\$185,875,808	\$860,466	\$1,500,000
Sources of Funds					
General Purpose Revenues	\$2,923,599	\$3,532,230	\$49,770,627	\$0	\$0
Intergovernmental Revenues	\$824,050	\$0	\$131,559,237	\$300	\$1,470,000
Public Charges for Services	\$20,000	\$2,300	\$97,500	\$612,100	\$0
Intergovernmental Charges for Services	\$0	\$10,000	\$30,000	\$0	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$935,100	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$10,000	\$4,418,444	\$0	\$30,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$4,702,849	\$3,554,530	\$185,875,808	\$612,400	\$1,500,000
Fund Balance Applied/(Levied)	\$231,371	\$33,685	\$ 0	\$248,066	\$ 0

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

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

Uses of Funds	Commerce Revolving	CDBG Housing Loan	CDBG HOME Loan	Bridge Aid	Total
Personal Services	\$0	\$0	\$0	\$0	\$28,995,700
Operating Expenditures	\$0	\$352,000	\$540,000	\$0	\$8,205,388
Contractual Services	\$0	\$0	\$0	\$0	\$160,401,621
Operating Capital	\$0	\$0	\$0	\$153,900	\$201,900
Total - Uses of Funds	\$ 0	\$352,000	\$540,000	\$153,900	\$197,804,609
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$138,434	\$56,364,890
Intergovernmental Revenues	\$0	\$302,000	\$540,000	\$0	\$134,695,587
Public Charges for Services	\$0	\$0	\$0	\$0	\$731,900
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$40,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$935,100
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$2,000	\$50,000	\$0	\$0	\$4,510,544
Other Financing Sources	\$0	\$0	\$0	\$0	\$ 0
Total - Sources of Funds	\$2,000	\$352,000	\$540,000	\$138,434	\$197,278,021
Fund Balance Applied/(Levied)	(\$2,000)	\$ 0	\$ 0	\$15,466	\$526,588

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	Workers' Comp.	Printing & Services	Liability Insurance	Total
Personal Services	\$1,753,429	\$9,219,145	\$0	\$581,551	\$0	\$11,554,125
Operating Expenditures	\$1,506,300	\$6,631,600	\$804,000	\$414,500	\$121,000	\$9,477,400
Contractual Services	\$7,500	\$789,900	\$171,400	\$97,724	\$1,721,100	\$2,787,624
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$3,267,229	\$16,640,645	\$975,400	\$1,093,775	\$1,842,100	\$23,819,149
Sources of Funds						
General Purpose Revenues	(\$77,371)	\$3,840,241	\$0	(\$53,233)	\$0	\$3,709,637
Intergovernmental Revenues	\$0	\$4,289,400	\$0	\$0	\$0	\$4,289,400
Public Charges for Services	\$0	\$16,500	\$0	\$2,500	\$0	\$19,000
Intergov't Charges for Services	\$3,486,300	\$7,632,900	\$1,100,000	\$1,144,508	\$1,671,100	\$15,034,808
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$47,000	\$0	\$0	\$0	\$47,000
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$171,000	\$171,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	(\$141,700)	\$0	\$0	\$0	\$0	(\$141,700)
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$3,267,229	\$15,826,041	\$1,100,000	\$1,093,775	\$1,842,100	\$23,129,145
Increase/(Decrease) In Retained Earnings	\$0	(\$814,604)	\$124,600	\$0	\$0	(\$690,004)

Sources and Uses of Funds - Enterprise Funds

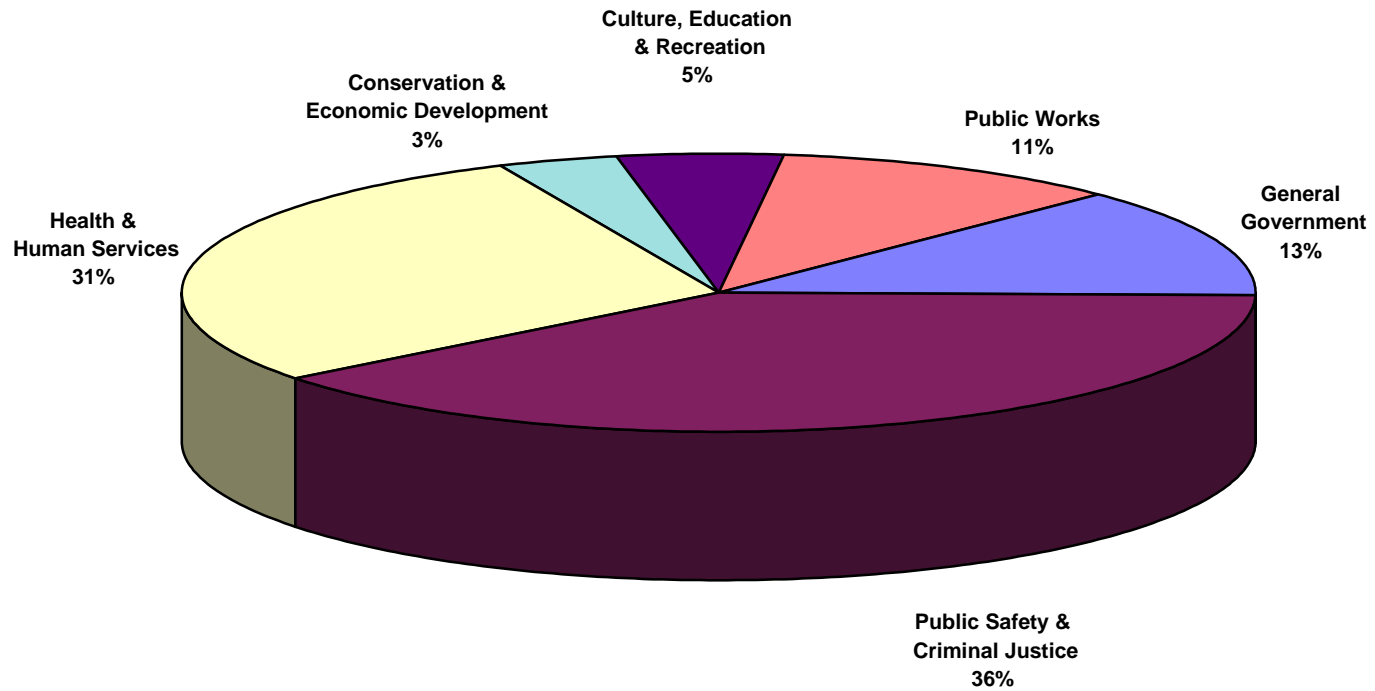
Uses of Funds	Airport	Badger Prairie	Solid Waste	Methane Gas	Alliant Energy Ctr.	Total
Personal Services	\$4,022,934	\$9,795,479	\$1,162,355	\$54,931	\$4,022,123	\$19,057,822
Operating Expenditures	\$7,653,250	\$1,141,500	\$2,382,200	\$474,300	\$3,567,200	\$15,218,450
Contractual Services	\$2,084,211	\$2,331,355	\$3,139,000	\$0	\$781,600	\$8,336,166
Operating Capital	\$202,744	\$0	\$0	\$0	\$660,000	\$862,744
Total - Uses of Funds	\$13,963,139	\$13,268,334	\$6,683,555	\$529,231	\$9,030,923	\$43,475,182
Sources of Funds						
General Purpose Revenues	\$0	\$6,347,234	\$0	\$0	\$0	\$6,347,234
Intergovernmental Revenues	\$0	\$6,069,800	\$0	\$0	\$283,500	\$6,353,300
Public Charges for Services	\$15,221,100	\$715,500	\$4,755,000	\$0	\$7,860,800	\$28,552,400
Intergovernmental Charges for Services	\$0	\$135,800	\$0	\$0	\$11,000	\$146,800
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Miscellaneous Revenue	\$579,556	\$0	\$1,427,500	\$1,090,000	\$654,100	\$3,751,156
Other Financing Sources	\$0	\$0	\$0	\$0	\$248,100	\$248,100
Operating Transfer In/(Out)	\$0	\$0	\$0	(\$560,769)	\$0	(\$560,769)
Total - Sources of Funds	\$15,824,656	\$13,268,334	\$6,182,500	\$529,231	\$9,057,500	\$44,862,221
Increase/(Decrease) in Retained Earnings	\$1,861,517	\$ 0	(\$501,055)	\$ 0	\$26,577	\$1,387,039

Position Summary By Department

Department	Actual 2002	Actual 2003	2004		
			Department Request	Executive Recommended	Adopted Budget
Administration	177.5375	174.7000	159.1000	161.3500	161.3500
Airport	62.0000	63.0000	64.0000	64.0000	64.0000
Alliant Energy Center	36.5000	37.5000	37.5000	37.5000	37.5000
Clerk of Courts	101.0000	97.5000	92.0000	94.5000	94.5000
Coroner	6.0000	7.0000	7.0000	7.0000	7.0000
Corporation Counsel	54.8000	55.0000	56.5000	56.5000	56.5000
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	17.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	54.1500	53.2250	51.5250	52.0250	52.0250
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	15.5000	15.5000	14.5000	14.5000	14.5000
Extension	11.8000	11.8000	11.8000	10.8000	10.8000
Family Court Commissioner	12.0000	12.0000	12.0000	12.0000	12.0000
Family Court Counseling	11.0000	11.0000	11.0000	10.0000	11.0000
Human Services	594.6420	598.5420	594.5420	594.0420	594.0420
Juvenile Court Program	35.7000	35.7000	34.7000	34.2000	34.7000
Land Conservation	15.0000	15.0000	13.0000	14.0000	14.0000
Land Information Office	4.0000	4.0000	4.0000	4.0000	4.0000
Library	9.2500	8.2500	8.2500	7.2500	7.2500
Parks	31.0000	31.0000	31.0000	30.5000	32.0000
Planning & Development	37.4500	43.9000	39.3500	38.8500	39.3500
Public Safety Communications	67.0000	67.0000	61.0000	67.0000	67.0000
Public Works	10.0000	10.0000	10.0000	0.0000	0.0000
Public Works, Hwy & Transp.	160.8000	156.0000	149.5000	158.5000	157.5000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	520.3000	527.0000	558.0000	526.0000	526.0000
Solid Waste	14.5000	15.0000	15.0000	15.0000	15.0000
Treasurer	5.0000	5.0000	5.0000	5.0000	5.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
Total Positions	2,107.5295	2,115.2170	2,100.8670	2,075.1170	2,077.6170

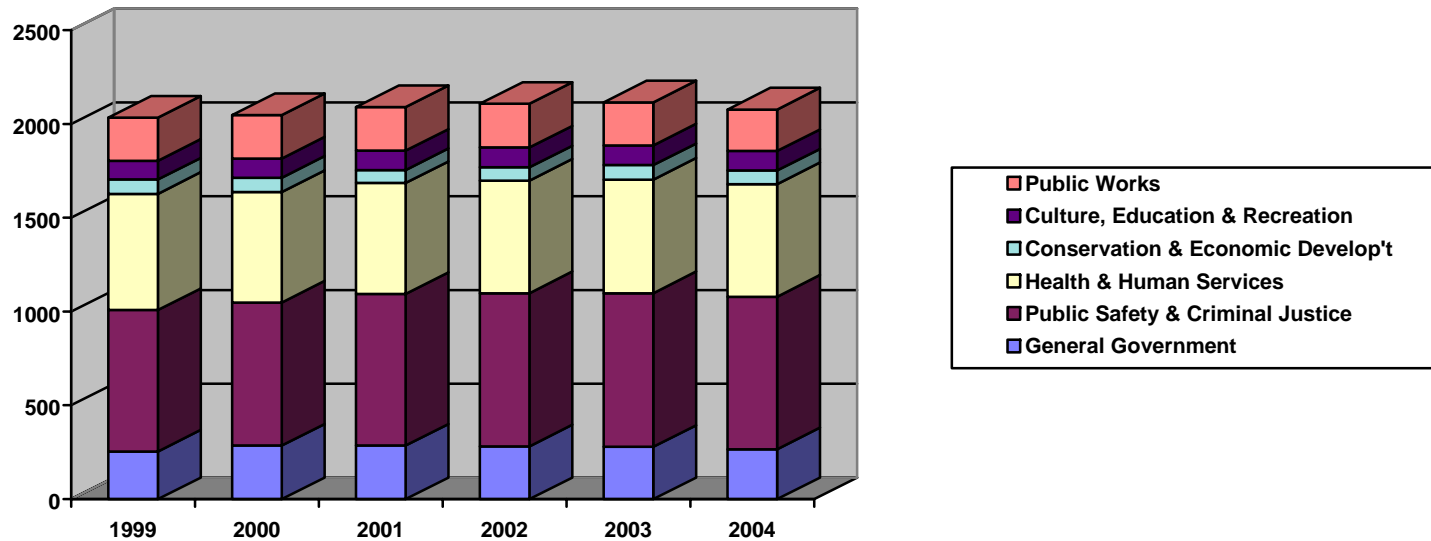
Note: The 2004 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2004



Positions by Activity - 1999 Through 2004

Activity	Actual 1999	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Adopted 2004
General Government	253.4000	284.8330	284.3330	280.9375	278.3000	265.4500
Public Safety & Criminal Justice	754.7750	763.2750	809.1500	816.6500	819.9250	813.7250
Health & Human Services	619.6750	589.2920	591.3420	600.6420	604.5420	600.0420
Conservation & Economic Development	75.7500	75.7500	68.7500	70.9500	77.9000	72.3500
Culture, Education & Recreation	100.5500	102.5500	103.5500	105.5500	105.5500	104.5500
Public Works	229.8000	231.8000	232.8000	232.8000	229.0000	221.5000
Total	2,033.9500	2,047.5000	2,089.9250	2,107.5295	2,115.2170	2,077.6170



2004 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE CAFR ADJUSTMENTS	\$14,100	\$0	\$14,100	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$604,071	\$0	\$604,071	
Health Care Center	\$12,650,163	\$6,921,100	\$5,729,063	
Badger Prairie Capital Assets	\$0	\$0	\$0	
BPHCC - GENERAL OPERATIONS	\$13,254,234	\$6,921,100	\$6,333,134	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$153,900	\$0	\$153,900	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	\$3,408,829	\$3,486,300	(\$77,471)	Appropriation
CONSOLIDATED FOOD SERVICE CAFR ADJUSTMENTS	(\$141,600)	\$0	(\$141,600)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE FUND	\$13,947,454	\$1,809,500	\$12,137,954	Appropriation
GENERAL FUND				
CAFR ADJUSTMENTS	\$85,600	\$1,400,000	(\$1,314,400)	Appropriation
SALES TAX	\$0	\$39,687,000	(\$39,687,000)	Appropriation
STATE AID - COMPUTER EXEMPTIONS	\$0	\$1,072,336	(\$1,072,336)	Appropriation
GENERAL COUNTY REVENUES	\$0	\$5,520,010	(\$5,520,010)	Appropriation
COUNTY BOARD	\$688,984	\$0	\$688,984	Appropriation
COUNTY EXECUTIVE				
EXECUTIVE	\$616,735	\$5,900	\$610,835	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY EXECUTIVE (con't)				
LEGISLATIVE LOBBYIST	\$92,092	\$0	\$92,092	Appropriation
COUNTY EXECUTIVE - COMMISSIONS/STAFF				
Lakes & Watershed Commission	\$118,694	\$600	\$118,094	
Office of Equal Opportunity	\$376,020	\$12,000	\$364,020	
Cultural Affairs	\$576,663	\$314,700	\$261,963	
COUNTY EXECUTIVE - COMMISSIONS/STAFF	\$1,071,377	\$327,300	\$744,077	Appropriation
COUNTY CLERK				
Administration	\$404,549	\$131,200	\$273,349	
Elections	\$316,136	\$62,800	\$253,336	
COUNTY CLERK	\$720,685	\$194,000	\$526,685	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$879,751	\$222,300	\$657,451	
Controller	\$1,072,107	\$20,500	\$1,051,607	
Personnel Services	\$473,913	\$1,100	\$472,813	
Labor Relations	\$46,500	\$0	\$46,500	
Purchasing	\$162,986	\$30,000	\$132,986	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$2,635,257	\$273,900	\$2,361,357	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$293,799	\$293,799	\$ 0	
Janitorial Services	\$2,027,980	\$1,175,890	\$852,090	
Maintenance & Construction	\$2,611,784	\$1,152,644	\$1,459,140	
Weapons Screening	\$417,691	\$0	\$417,691	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$5,351,254	\$2,622,333	\$2,728,921	Appropriation
DEPARTMENT OF ADMINISTRATION - INFORMATION MANAGEMENT	\$3,678,847	\$52,400	\$3,626,447	Appropriation
MANAGEMENT PAY ADJUSTMENTS	\$0	\$0	\$ 0	
TREASURER	\$575,719	\$3,136,700	(\$2,560,981)	Appropriation

2004 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
CORPORATION COUNSEL				
Corporation Counsel	\$878,859	\$244,821	\$634,038	
Permanency Planning	\$584,725	\$63,975	\$520,750	
CORPORATION COUNSEL - GENERAL OPERATIONS	\$1,463,584	\$308,796	\$1,154,788	Appropriation
CORPORATION COUNSEL - SUPPORT ENFORCEMENT	\$3,198,453	\$2,788,870	\$409,583	Appropriation
REGISTER OF DEEDS	\$1,355,072	\$2,944,500	(\$1,589,428)	Appropriation
CLERK OF COURTS				
CLERK OF COURTS - GENERAL OPERATIONS	\$7,115,950	\$4,579,300	\$2,536,650	Appropriation
CLERK OF COURTS - ALTERNATIVE TO INCARCERATION	\$448,727	\$128,806	\$319,921	Appropriation
CLERK OF COURTS - GUARDIAN AD LITEM	\$630,040	\$335,100	\$294,940	Appropriation
FAMILY COURT COMMISSIONER	\$1,109,393	\$686,800	\$422,593	Appropriation
FAMILY COURT COUNSELING	\$782,192	\$245,300	\$536,892	Appropriation
CORONER	\$682,524	\$222,130	\$460,394	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$1,823,196	\$230,700	\$1,592,496	
Criminal & Traffic - Juvenile	\$300,591	\$1,100	\$299,491	
Victim/Witness Program	\$1,070,483	\$746,000	\$324,483	
1st Offender/Deferred Prosecution Program	\$400,596	\$139,900	\$260,696	
DISTRICT ATTORNEY	\$3,594,866	\$1,117,700	\$2,477,166	Appropriation
SHERIFF				
Administration	\$3,880,564	\$45,000	\$3,835,564	
Firearms Training Center	\$204,817	\$72,400	\$132,417	
Support Services	\$8,018,024	\$643,900	\$7,374,124	
Security Services	\$22,764,839	\$3,384,000	\$19,380,839	
Field Services	\$11,540,880	\$1,681,599	\$9,859,281	
SHERIFF	\$46,409,124	\$5,826,899	\$40,582,225	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PUBLIC SAFETY COMMUNICATIONS	\$4,408,718	\$79,500	\$4,329,218	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$392,670	\$87,747	\$304,923	
Hazardous Materials Planning	\$161,235	\$136,800	\$24,435	
EMERGENCY MANAGEMENT - GENERAL OPERATIONS	\$553,905	\$224,547	\$329,358	Appropriation
EMERGENCY MANAGEMENT - EMERGENCY MEDICAL SERVICES	\$568,597	\$2,500	\$566,097	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$1,048,243	\$0	\$1,048,243	
Home Detention	\$264,369	\$0	\$264,369	
Detention	\$840,299	\$33,750	\$806,549	
Shelter Home	\$737,183	\$34,000	\$703,183	
JUVENILE COURT PROGRAM	\$2,890,094	\$67,750	\$2,822,344	Appropriation
VETERANS' SERVICES	\$393,292	\$14,500	\$378,792	Appropriation
PLANNING & DEVELOPMENT				
Records & Support	\$658,837	\$139,250	\$519,587	
Planning Division	\$950,367	\$632,885	\$317,482	
Community Analysis & Planning	\$864,358	\$203,500	\$660,858	
Community Development Block Grant	\$1,014,415	\$1,017,500	(\$3,085)	
Zoning & Plat Review	\$748,796	\$723,200	\$25,596	
PLANNING & DEVELOPMENT	\$4,236,773	\$2,716,335	\$1,520,438	Appropriation
LAND CONSERVATION	\$1,615,313	\$887,500	\$727,813	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$70,063	\$0	\$70,063	Appropriation
HENRY VILAS ZOO	\$1,673,010	\$577,431	\$1,095,579	Appropriation
PARKS				
Operation & Maintenance	\$2,090,099	\$728,155	\$1,361,944	
Lussier Family Heritage Center	\$114,984	\$57,600	\$57,384	
Planning & Development	\$377,033	\$106,100	\$270,933	

2004 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PARKS (con't)				
Preservation & Acquisition	\$242,956	\$9,200	\$233,756	
Environmental Council	\$1,000	\$0	\$1,000	
Lake Management	\$214,423	\$80,200	\$134,223	
PARKS	\$3,040,495	\$981,255	\$2,059,240	Appropriation
EXTENSION	\$854,709	\$148,200	\$706,509	Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION				
PUBLIC WORKS - ENGINEERING	\$688,331	\$138,800	\$549,531	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$5,683	\$0	\$5,683	
South Central Wisconsin Rail Transit Commission	\$0	\$0	\$0	
Parking Ramp	\$237,322	\$760,100	(\$522,778)	
HIGHWAY & TRANSPORTATION	\$243,005	\$760,100	(\$517,095)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$437,097	\$0	\$437,097	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$288,003	\$0	\$288,003	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$5,881	\$0	\$5,881	Appropriation
BADGER STATE GAMES	\$2,366	\$0	\$2,366	Appropriation
RHYTHM & BOOMS	\$7,500	\$0	\$7,500	Appropriation
PERSONNEL SAVINGS INITIATIVES	(\$2,065,000)	\$0	(\$2,065,000)	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90,800	\$0	\$90,800	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY CAFR ADJUSTMENTS	\$730,000	\$0	\$730,000	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
HIGHWAY & TRANSPORTATION				
Administration	\$3,329,988	\$606,300	\$2,723,688	
Transit & Environmental Programs	\$148,800	\$3,100	\$145,700	
Operations & Maintenance	\$5,908,457	\$4,240,400	\$1,668,057	
State & Local Services	\$7,136,000	\$7,136,000	\$ 0	
Fleet & Facilities Operations	(\$612,600)	\$0	(\$612,600)	
Highway Construction	\$0	\$0	\$ 0	
HIGHWAY & TRANSPORTATION	\$15,910,645	\$11,985,800	\$3,924,845	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
HUMAN SERVICES - ADMINISTRATION	\$3,039,986	\$2,565,700	\$474,286	Appropriation
CHILDREN, YOUTH & FAMILIES - GENERAL OPERATIONS	\$19,146,032	\$8,420,800	\$10,725,232	Appropriation
CHILDREN, YOUTH & FAMILIES - AODA	\$6,294,300	\$4,929,612	\$1,364,688	Appropriation
CHILDREN, YOUTH & FAMILIES - ALTERNATE CARE	\$23,219,639	\$12,228,000	\$10,991,639	Appropriation
ADULT COMMUNITY SERVICES	\$116,719,070	\$93,022,013	\$23,697,057	Appropriation
ECONOMIC ASSISTANCE & WORK SERVICES	\$17,456,781	\$14,939,056	\$2,517,725	Appropriation
LIBRARY FUND				
LIBRARY CAFR ADJUSTMENTS	\$1,500	\$0	\$1,500	Appropriation
LIBRARY	\$3,586,715	\$22,300	\$3,564,415	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,050,675	\$1,147,008	(\$96,333)	Appropriation
PRINTING & SERVICES CAFR ADJUSTMENTS	\$43,100	\$0	\$43,100	Appropriation
PUBLIC HEALTH FUND				
Administration	\$251,317	\$20,750	\$230,567	
Environmental Health	\$1,105,873	\$1,070,600	\$35,273	
Nursing	\$3,577,030	\$687,900	\$2,889,130	
PUBLIC HEALTH	\$4,934,220	\$1,779,250	\$3,154,970	Appropriation

2004 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
AIRPORT FUND				
AIRPORT				
Administration	\$5,729,316	\$544,256	\$5,185,060	
Maintenance	\$631,310	\$17,800	\$613,510	
Terminal Complex	\$3,302,905	\$7,377,600	(\$4,074,695)	
Parking Lot	\$1,017,914	\$4,280,000	(\$3,262,086)	
Landing Area	\$2,765,784	\$2,461,000	\$304,784	
General Aviation	\$98,500	\$285,000	(\$186,500)	
Industrial Area	\$417,410	\$859,000	(\$441,590)	
AIRPORT FUND	\$13,963,139	\$15,824,656	(\$1,861,517)	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$1,500,000	\$1,500,000	\$ 0	Appropriation
CDBG HOME LOAN FUND				
CDBG HOME LOAN FUND	\$540,000	\$540,000	\$ 0	Appropriation
CDBG HOUSING LOAN FUND				
CDBG HOUSING LOAN FUND	\$352,000	\$352,000	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$0	\$2,000	(\$2,000)	Appropriation
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$1,997,424	\$422,300	\$1,575,124	
Coliseum	\$2,059,957	\$2,259,500	(\$199,543)	
Exhibition Hall	\$2,899,800	\$3,686,900	(\$787,100)	
Conference Center	\$445,123	\$575,900	(\$130,777)	
Arena	\$498,800	\$406,100	\$92,700	
Agricultural Exhibit Buildings	\$379,366	\$206,800	\$172,566	
Parking Lots	\$582,577	\$1,279,400	(\$696,823)	
Landscape Areas	\$167,876	\$220,600	(\$52,724)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$9,030,923	\$9,057,500	(\$26,577)	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$860,466	\$612,400	\$248,066	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$1,842,100	\$1,842,100	\$ 0	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
METHANE GAS FUND				
METHANE GAS	\$529,231	\$1,090,000	(\$560,769)	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$937,137	\$0	\$937,137	
Site #1 - Verona	\$114,300	\$0	\$114,300	
Site #2 - Rodefelf	\$3,044,701	\$3,577,500	(\$532,799)	
Site #4 - Future	\$0	\$0	\$ 0	
Recycling	\$2,587,417	\$2,605,000	(\$17,583)	
SOLID WASTE	\$6,683,555	\$6,182,500	\$501,055	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$975,400	\$1,100,000	(\$124,600)	Appropriation
GROSS TOTALS				
	\$381,355,821	\$281,434,093	\$99,921,728	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$381,355,821	\$281,434,093	\$99,921,728
ADDITIONS TO LEVY			
Airport Fund			\$1,861,517
General Fund - Reserve for Alliant Energy Center of Dane County			\$26,577
Consolidated Food Service			\$141,700
Workers' Compensation			\$124,600
Commerce Revolving Fund			\$2,000
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$15,466)
Debt Service Fund			(\$762,603)
Reserve For Tax Deed Sales			(\$74,000)
Land Information			(\$248,066)
General Fund			(\$1,940,854)
Health			(\$231,371)
Highway			(\$814,604)
Solid Waste			(\$501,055)
Library			(\$33,685)
TOTAL NET OPERATING LEVY			\$97,456,418

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
ADMINISTRATION							
Automation Projects	\$1,500,000		\$1,500,000				Appropriation
CCB Jail Fixtures	\$600,000		\$600,000				Appropriation
Justice Center	\$4,250,000	\$250,000	\$4,000,000				Appropriation
Juvenile Detention Facility Planning	\$500,000		\$500,000				Appropriation
SHERIFF							
Conveyor System	\$90,000		\$90,000				Appropriation
Huber/Treatment Facility	\$1,900,000		\$1,900,000				Appropriation
Patrol Boats	\$100,000		\$100,000				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Replace Microwave System	\$1,675,000		\$1,675,000				Appropriation
Telephone System	\$480,000		\$480,000				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
Facility Planning	\$500,000		\$500,000				Appropriation
LAND INFORMATION							
Digital Orthophotography	\$250,000			\$250,000			Appropriation
SOLID WASTE							
Dozer	\$675,000			\$675,000			Appropriation
Phase VII Construction	\$2,100,000			\$2,100,000			Appropriation
Semi-Tractor Replacement	\$100,000			\$100,000			Appropriation

2004 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SOLID WASTE (con't)							
Capital Asset Addition Offset	(\$2,875,000)			(\$2,875,000)			Appropriation
METHANE GAS OPERATIONS							
4 th & 5 th Gas to Energy Generators	\$1,500,000		\$1,500,000				Appropriation
Capital Asset Addition Offset	(\$1,500,000)		(\$1,500,000)				Appropriation
ALLIANT ENERGY CENTER							
Overlay Parking Lot	\$174,000		\$174,000				Appropriation
PARKS							
Dane County Conservation Fund	\$550,000		\$550,000				Appropriation
New DC Conservation Fund	\$2,200,000		\$2,200,000				Appropriation
Park Improvement Projects	\$150,000		\$150,000				Appropriation
PUBLIC WORKS, HWY & TRANSPORTATION							
Renovate Locks	\$462,100	\$240,000	\$222,100				Appropriation
CTH BW - Fayette Road to Bridge Road	\$270,000		\$270,000				Appropriation
CTH M - City of Middleton to STH 113	\$230,000		\$230,000				Appropriation
CTH MM - Wolfe St. to North Village Limits	\$110,000	\$60,000	\$50,000				Appropriation
CTH N - Aaker Bridge Replacement	\$60,000		\$60,000				Appropriation
CTH N - CTH BB to CTH 19	\$980,000	\$395,000	\$585,000				Appropriation
CTH PB - STH 92 to STH 69	\$415,000	\$168,000	\$247,000				Appropriation
CTH PB - Sugar River Bridge Replacement	\$10,000		\$10,000				Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HWY & TRANSP. (con't)							
CTH Q - CTH Q and Woodland Rd. Signals	\$60,000		\$60,000				Appropriation
CTH S - Shea Bridge Replacement	\$10,000		\$10,000				Appropriation
CTH T - Thompson Dr. Roundabout	\$40,000		\$40,000				Appropriation
Parking Ramp Renovation	\$500,000		\$500,000				Appropriation
AIRPORT							
Combined Federal Projects	\$2,170,200			\$2,170,200			Appropriation
Snow Removal Truck	\$280,000			\$280,000			Appropriation
Snowblower	\$130,000			\$130,000			Appropriation
Capital Asset Addition Offset	(\$2,580,200)			(\$2,580,200)			Appropriation
GROSS TOTALS	\$18,066,100	\$1,113,000	\$16,703,100	\$250,000	\$ 0	\$ 0	
FUND ADJUSTMENTS							
				Expenditures	Program Specific Revenues	Net	
TOTALS:				\$18,066,100	\$17,816,100	\$250,000	
ADDITIONS TO LEVY							
None						\$0	
SURPLUSES FOR LEVY REDUCTION							
Land Information Office						(\$250,000)	
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0	

2004 Dane County Budget In Brief

2002 Adopted Budget	2003 Adopted Budget	Tax Levy Computation	2004		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$353,037,829 (\$228,739,880)	\$374,146,776 (\$238,162,677)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$387,564,269 (\$238,434,318)	\$381,157,970 (\$240,566,264)	\$381,355,821 (\$240,674,757)
\$124,297,949	\$135,984,099	Total Budget All Funds All Programs	\$149,129,951	\$140,591,706	\$140,681,064
\$24,625,350 (\$32,291,600)	\$28,901,888 (\$36,227,682)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs Fund Adjustments - Non-GPR Supported Programs	\$35,968,933 (\$37,929,156) \$0	\$36,044,393 (\$37,929,156) \$0	\$36,102,814 (\$37,929,156) \$0
(\$7,666,250)	(\$3,868,794)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$1,960,223)	(\$1,884,763)	(\$1,826,342)
\$328,412,479 (\$196,448,280)	\$341,787,888 (\$201,934,995)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$351,595,336 (\$200,505,162)	\$345,113,577 (\$202,637,108)	\$345,253,007 (\$202,745,601)
\$131,964,199	\$139,852,893	GPR Requirement Before Levy Reduction and Fund Adjustment	\$151,090,174	\$142,476,469	\$142,507,406
(\$2,544,782) (\$680,000)	(\$4,917,700) (\$927,547)	Amount Projected to be Available for Levy Reduction Fund Adjustments	(\$1,188,222) (\$493,500)	(\$3,767,646) (\$493,069)	(\$3,798,583) (\$493,069)
\$128,739,417	\$134,007,646	Gross County Tax Levy - Operating Budget	\$149,408,452	\$138,215,754	\$138,215,754
\$ 4.51	\$ 4.31	Gross County Tax Rate - Operating Budget	\$ 4.43	\$ 4.10	\$ 4.10
\$37,850,000	\$39,553,300	County Sales Tax Applied to Operating Budget	\$39,553,300	\$39,687,000	\$39,687,000
\$90,889,417	\$94,454,346	Net County Tax Levy - Operating Budget	\$109,855,152	\$98,528,754	\$98,528,754
\$ 3.18	\$ 3.04	Net County Tax Rate - Operating Budget	\$ 3.26	\$ 2.92	\$ 2.92
\$28,547,467,250	\$31,108,023,850	Equalized Valuation	\$33,724,492,950	\$33,724,492,950	\$33,724,492,950

2002 Adopted Budget	2003 Adopted Budget	Tax Levy Computation	2004		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$27,888,650 (\$21,444,400)	\$22,969,100 (\$23,314,400)	Total Budgeted Expenditures All Funds All Programs	\$26,353,150	\$18,713,100	\$18,066,100
		Total Budgeted Revenues All Funds All Programs	(\$26,103,150)	(\$18,463,100)	(\$17,816,100)
\$6,444,250	(\$345,300)	Total Budget All Funds All Programs	\$250,000	\$250,000	\$250,000
\$6,092,250	\$4,357,000	Budgeted Expenditures - Non-GPR Supported Programs	\$424,000	\$424,000	\$424,000
\$0	(\$900,000)	Budgeted Revenues - Non-GPR Supported Programs	(\$174,000)	(\$174,000)	(\$174,000)
\$0	(\$3,457,000)	Fund Adjustments - Non-GPR Supported Programs	\$0	\$0	\$0
\$6,092,250	\$ 0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$250,000	\$250,000	\$250,000
\$21,796,400 (\$21,444,400)	\$22,069,100 (\$22,414,400)	Budgeted Expenditures - GPR Supported Programs	\$25,929,150	\$18,289,100	\$17,642,100
		Budgeted Revenues - GPR Supported Programs	(\$25,929,150)	(\$18,289,100)	(\$17,642,100)
\$352,000	(\$345,300)	GPR Requirement Before Levy Reduction and Fund Adjustment	\$ 0	\$ 0	\$ 0
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$352,000	(\$345,300)	Gross County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.01	(\$ 0.01)	Gross County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$0	\$0	County Sales Tax Applied to Capital Budget	\$0	\$0	\$0
\$352,000	(\$345,300)	Net County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.01	(\$ 0.01)	Net County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$28,547,467,250	\$31,108,023,850	Equalized Valuation	\$33,724,492,950	\$33,724,492,950	\$33,724,492,950

2004 Dane County Budget In Brief

2002 Adopted Budget	2003 Adopted Budget	Tax Levy Computation	2004		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$380,926,479 (\$250,184,280)	\$397,115,876 (\$261,477,077)	Total Budgeted Expenditures All Funds All Programs	\$413,917,419	\$399,871,070	\$399,421,921
		Total Budgeted Revenues All Funds All Programs	(\$264,537,468)	(\$259,029,364)	(\$258,490,857)
\$130,742,199	\$135,638,799	Total Budget All Funds All Programs	\$149,379,951	\$140,841,706	\$140,931,064
\$30,717,600 (\$32,291,600)	\$33,258,888 (\$37,127,682)	Budgeted Expenditures - Non-GPR Supported Programs	\$36,392,933	\$36,468,393	\$36,526,814
\$ 0	\$ 0	Budgeted Revenues - Non-GPR Supported Programs	(\$38,103,156)	(\$38,103,156)	(\$38,103,156)
		Fund Adjustments - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
(\$1,574,000)	(\$3,868,794)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$1,710,223)	(\$1,634,763)	(\$1,576,342)
\$350,208,879 (\$217,892,680)	\$363,856,988 (\$224,349,395)	Budgeted Expenditures - GPR Supported Programs	\$377,524,486	\$363,402,677	\$362,895,107
		Budgeted Revenues - GPR Supported Programs	(\$226,434,312)	(\$220,926,208)	(\$220,387,701)
\$132,316,199	\$139,507,593	GPR Requirement Before Levy Reduction and Fund Adjustment	\$151,090,174	\$142,476,469	\$142,507,406
(\$2,544,782) (\$680,000)	(\$4,917,700) (\$927,547)	Amount Projected to be Available for Levy Reduction Fund Adjustments	(\$1,188,222) (\$493,500)	(\$3,767,646) (\$493,069)	(\$3,798,583) (\$493,069)
\$129,091,417	\$133,662,346	Gross County Tax Levy - Total	\$149,408,452	\$138,215,754	\$138,215,754
\$ 4.52	\$ 4.30	Gross County Tax Rate - Total Budget	\$ 4.43	\$ 4.10	\$ 4.10
\$37,850,000	\$39,553,300	County Sales Tax Applied to Total Budget	\$39,553,300	\$39,687,000	\$39,687,000
\$91,241,417	\$94,109,046	Net Proposed County Tax Levy - Total Budget	\$109,855,152	\$98,528,754	\$98,528,754
\$ 3.20	\$ 3.03	Net Proposed County Tax Rate - Total Budget	\$ 3.26	\$ 2.92	\$ 2.92
\$1,096,470	\$1,160,591	State Aid - Exempt Computers	\$1,250,867	\$1,072,336	\$1,072,336
\$90,144,947	\$92,948,455	Net Required County Tax Levy - Total Budget	\$108,604,285	\$97,456,418	\$97,456,418
\$ 3.16	\$ 2.99	Net Required County Tax Rate - Total Budget	\$ 3.22	\$ 2.89	\$ 2.89
\$28,547,467,250	\$31,108,023,850	Equalized Valuation	\$33,724,492,950	\$33,724,492,950	\$33,724,492,950

Operating Expenditure Summary by Fund							
2002	***** 2003 *****				***** 2004 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/03	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$108,111,700	\$120,335,526	\$49,881,380	\$123,626,751	GENERAL	\$117,896,151	\$111,222,118	\$111,340,350
\$77,129	\$150,585	\$48,803	\$135,117	BRIDGE AID	\$153,900	\$153,900	\$153,900
\$16,255,269	\$16,945,461	\$8,509,351	\$16,003,754	HIGHWAY	\$16,686,200	\$16,640,453	\$16,640,645
\$3,295,272	\$3,547,300	\$3,073,858	\$3,519,001	LIBRARY	\$3,698,100	\$3,554,015	\$3,588,215
\$178,717,450	\$187,169,715	\$86,392,236	\$183,382,060	HUMAN SERVICES	\$185,597,016	\$185,907,238	\$185,875,808
\$0	\$1,498,200	\$14	\$1,498,228	CDBG BUSINESS LOAN FUND	\$1,500,000	\$1,500,000	\$1,500,000
\$40	\$124,982	\$0	\$124,982	COMMERCE REVOLVING FUND	\$0	\$0	\$0
\$0	\$464,400	\$0	\$464,400	CDBG HOUSING LOAN FUND	\$352,000	\$352,000	\$352,000
\$0	\$540,000	\$0	\$540,000	HOME LOAN FUND	\$540,000	\$540,000	\$540,000
\$551,969	\$1,168,461	\$253,532	\$1,171,641	LAND INFORMATION	\$821,300	\$869,966	\$860,466
\$11,034,809	\$10,209,735	\$28,974,965	\$36,385,562	DEBT SERVICE	\$13,717,454	\$13,947,454	\$13,947,454
\$2,972,693	\$11,516,530	\$5,513,849	\$12,468,991	AIRPORT	\$13,925,333	\$13,895,218	\$13,963,139
\$13,225,091	\$13,632,227	\$6,036,914	\$13,715,857	BADGER PRAIRIE HEALTH CARE CTR.	\$13,282,581	\$13,270,098	\$13,268,334
\$4,548,288	\$5,423,453	\$1,883,065	\$5,108,274	PUBLIC HEALTH DIVISION	\$4,905,900	\$4,914,220	\$4,934,220
\$4,399,331	\$6,630,371	\$2,298,407	\$6,862,726	SOLID WASTE	\$6,621,100	\$6,683,555	\$6,683,555
\$281,555	\$405,500	\$137,985	\$331,249	METHANE GAS	\$528,800	\$529,231	\$529,231
\$1,052,140	\$1,138,474	\$456,753	\$1,053,094	PRINTING AND SERVICES	\$1,101,424	\$1,093,775	\$1,093,775
\$598,715	\$1,480,500	\$909,283	\$1,757,691	LIABILITY INSURANCE FUND	\$1,842,100	\$1,842,100	\$1,842,100
\$547,008	\$975,400	\$479,268	\$1,055,599	WORKERS COMPENSATION	\$975,400	\$975,400	\$975,400
\$253,012	\$1,687,595	\$166,650	\$1,739,257	EMPLOYEE BENEFITS	\$0	\$0	\$0
(\$6,579)	\$0	\$0	\$0	WISC MUNI MUTUAL INS. CO.	\$0	\$0	\$0
\$234,894	\$379,929	\$113,527	\$309,902	FIREARMS TRAINING CENTER	\$0	\$0	\$0
\$3,382,690	\$3,506,500	\$1,498,876	\$3,358,826	CONSOLIDATED FOOD SERVICE	\$3,265,100	\$3,267,229	\$3,267,229
\$349,532,478	\$388,930,844	\$196,628,715	\$414,612,962	GRAND TOTAL	\$387,409,859	\$381,157,970	\$381,355,821

2004 Dane County Budget In Brief

Operating Expenditure Summary by Activity									
* * * * * 2003 * * * * *				* * * * * 2004 * * * * *					
2002 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/03	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET	
GENERAL GOVERNMENT									
\$0	\$85,600	\$0	\$85,600	GENERAL COUNTY	012	\$85,600	\$85,600	\$85,600	
\$648,815	\$744,722	\$324,699	\$708,586	COUNTY BOARD	024	\$690,740	\$688,984	\$688,984	
\$1,796,019	\$1,896,123	\$763,631	\$1,884,265	EXECUTIVE	048	\$1,777,366	\$1,770,204	\$1,780,204	
\$626,938	\$568,507	\$284,002	\$554,224	CLERK	060	\$723,709	\$720,685	\$720,685	
\$17,408,322	\$21,637,199	\$9,003,461	\$21,417,230	ADMINISTRATION	096	\$18,790,254	\$18,913,119	\$18,843,862	
\$0	\$0	\$0	\$0	MANAGEMENT PAY ADJUSTMENTS	115	\$0	\$0	\$0	
\$538,451	\$527,840	\$320,192	\$577,500	TREASURER	120	\$580,140	\$575,719	\$575,719	
\$4,275,700	\$4,422,623	\$2,042,996	\$4,552,569	CORPORATION COUNSEL	168	\$4,660,558	\$4,662,037	\$4,662,037	
\$1,225,982	\$1,210,540	\$627,643	\$1,333,538	REGISTER OF DEEDS	180	\$1,360,140	\$1,355,072	\$1,355,072	
\$520,744	(\$2,124,035)	\$319,981	\$565,965	MISC APPROPRIATIONS	267	(\$1,349,561)	(\$1,537,103)	(\$1,537,103)	
\$27,040,972	\$28,969,119	\$13,686,605	\$31,679,477	GENERAL GOVERNMENT	TOTL	\$27,318,946	\$27,234,317	\$27,175,060	
PUB SAFETY & CRIMINAL JUSTICE									
\$8,534,447	\$8,305,874	\$3,867,152	\$8,543,169	CLERK OF COURTS	288	\$8,053,904	\$8,150,003	\$8,194,717	
\$0	\$0	\$0	\$0	COMMITTEE ON JAIL DIVERSION	300	\$0	\$0	\$0	
\$1,033,850	\$1,082,640	\$489,145	\$1,080,908	FAMILY COURT COMMISSIONER	309	\$1,112,040	\$1,109,393	\$1,109,393	
\$697,314	\$752,200	\$310,078	\$675,342	FAMILY COURT COUNSELING	316	\$783,100	\$722,823	\$782,192	
\$582,275	\$607,780	\$250,886	\$621,633	CORONER	330	\$682,500	\$682,524	\$682,524	
\$4,227,916	\$4,212,962	\$1,763,500	\$4,214,093	DISTRICT ATTORNEY	351	\$3,556,033	\$3,581,866	\$3,594,866	
\$44,564,363	\$45,893,648	\$20,389,907	\$47,218,142	SHERIFF	372	\$52,627,591	\$46,401,524	\$46,409,124	
\$4,323,198	\$4,340,200	\$1,987,157	\$4,343,110	PUBLIC SAFETY COMM.	385	\$4,163,492	\$4,408,718	\$4,408,718	
\$1,267,116	\$1,761,623	\$551,617	\$1,758,710	EMERGENCY MANAGEMENT	396	\$1,139,656	\$1,122,502	\$1,122,502	
\$2,852,726	\$3,018,890	\$1,278,303	\$2,932,485	JUVENILE COURT PROGRAM	420	\$2,902,505	\$2,868,227	\$2,890,094	
\$68,083,206	\$69,975,817	\$30,887,745	\$71,387,592	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$75,020,821	\$69,047,580	\$69,194,130	

Operating Expenditure Summary by Activity

Operating Expenditure Summary by Activity								
2002	* * * * * 2003 * * * * *					* * * * * 2004 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/03	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
HEALTH & HUMAN SERVICES								
\$196,490,828	\$206,225,395	\$94,312,214	\$202,206,191	HUMAN SERVICES DEPARTMENT	510	\$203,785,497	\$204,091,556	\$204,078,362
\$396,836	\$412,300	\$176,209	\$405,713	VETERANS SERVICE OFFICE	524	\$417,449	\$393,292	\$393,292
\$196,887,664	\$206,637,695	\$94,488,423	\$202,611,904	HEALTH & HUMAN SERVICES	TOTL	\$204,202,946	\$204,484,848	\$204,471,654
CONSERVATION & ECONOMIC DEV								
\$3,428,280	\$8,929,281	\$1,276,128	\$8,323,439	PLANNING & DEVELOPMENT	538	\$6,941,393	\$6,659,068	\$6,628,773
\$551,969	\$1,168,461	\$253,532	\$1,171,641	LAND INFORMATION OFFICE	552	\$821,300	\$869,966	\$860,466
\$4,680,886	\$7,035,871	\$2,436,392	\$7,193,975	SOLID WASTE	564	\$7,149,900	\$7,212,786	\$7,212,786
\$1,272,707	\$6,072,195	\$479,499	\$5,957,824	LAND CONSERVATION	580	\$1,405,530	\$1,606,913	\$1,615,313
\$1,000	\$1,000	\$0	\$1,000	PARKS	696	\$1,000	\$1,000	\$1,000
\$9,934,843	\$23,206,808	\$4,445,550	\$22,647,879	CONSERVAT'N & ECONOMIC DEV	TOTL	\$16,319,123	\$16,349,733	\$16,318,338
CULTURE, EDUC & RECREATION								
\$319,468	\$302,468	\$126,030	\$302,468	MISC APPROPRIATIONS	267	\$442,459	\$225,003	\$288,003
\$3,295,272	\$3,547,300	\$3,073,858	\$3,519,001	LIBRARY	612	\$3,698,100	\$3,554,015	\$3,588,215
\$7,046,278	\$9,753,356	\$4,029,993	\$9,879,845	ALLIANT ENERGY CENTER	648	\$9,116,963	\$9,100,986	\$9,100,986
\$1,549,599	\$1,678,765	\$739,479	\$1,717,428	HENRY VILAS ZOO	684	\$1,675,900	\$1,673,010	\$1,673,010
\$2,658,294	\$3,623,953	\$1,201,015	\$3,542,271	PARKS	696	\$2,925,064	\$2,864,127	\$2,825,072
\$1,017,828	\$955,650	\$385,803	\$966,915	EXTENSION	720	\$922,850	\$816,709	\$854,709
\$20,300	\$20,300	11,644	\$20,300	MISC APPROPRIATIONS	745	\$19,897	\$19,358	\$15,747
\$15,907,039	\$19,881,792	\$9,567,821	\$19,948,228	CULTURE, EDUC & RECREATION	TOTL	\$18,801,233	\$18,253,208	\$18,345,742

2004 Dane County Budget In Brief

Operating Expenditure Summary by Activity									
2002	* * * * * 2003 * * * * *					* * * * * 2004 * * * * *			
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/03	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET	
				PUBLIC WORKS					
\$0	\$0	\$0	\$0	PARKS	696	\$0	\$346,910	\$214,423	
\$1,022,925	\$1,145,485	\$388,399	\$1,099,294	PUBLIC WORKS	770	\$1,014,220	\$0	\$0	
\$16,648,327	\$17,387,863	\$8,675,358	\$16,384,035	PUBLIC WORKS, HWY & TRANSP.	795	\$17,089,783	\$17,598,702	\$17,725,881	
\$2,972,693	\$11,516,530	\$5,513,849	\$12,468,991	AIRPORT	820	\$13,925,333	\$13,895,218	\$13,963,139	
\$20,643,945	\$30,049,878	\$14,577,606	\$29,952,320	PUBLIC WORKS	TOTL	\$32,029,336	\$31,840,830	\$31,903,443	
				DEBT SERVICE					
\$11,034,809	\$10,209,735	\$28,974,965	\$36,385,562	DEBT SERVICE	852	\$13,717,454	\$13,947,454	\$13,947,454	
\$11,034,809	\$10,209,735	\$28,974,965	\$36,385,562	DEBT SERVICE	TOTL	\$13,717,454	\$13,947,454	\$13,947,454	
\$349,532,478	\$388,930,844	\$196,628,715	\$414,612,962	GRAND TOTAL		\$387,409,859	\$381,157,970	\$381,355,821	

Operating Revenue Summary by Fund							
2002 REVENUE	***** 2003 REVENUE AS MODIFIED	***** REV THRU 06/30/03	***** TOTAL EST REVENUE	FUND NAME	***** 2004 AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
\$160,141,808	\$170,938,496	\$65,639,573	\$172,977,080	GENERAL	\$174,444,472	\$165,357,906	\$165,410,761
\$61,290	\$128,789	\$64,394	\$128,789	BRIDGE AID	\$147,834	\$138,434	\$138,434
\$18,161,635	\$16,594,111	\$7,884,604	\$16,459,495	HIGHWAY	\$15,926,007	\$15,825,845	\$15,826,041
\$3,256,984	\$3,584,409	\$1,782,462	\$3,571,709	LIBRARY	\$3,665,514	\$3,519,988	\$3,554,530
\$132,765,261	\$134,086,923	\$71,568,432	\$132,944,628	HUMAN SERVICES	\$135,891,981	\$136,104,481	\$136,105,181
\$361,374	\$1,498,200	\$10,357	\$1,498,200	CDBG BUSINESS LOAN	\$1,500,000	\$1,500,000	\$1,500,000
\$49	\$124,982	\$44	\$124,982	COMMERCE REVOLVING FUND	\$2,000	\$2,000	\$2,000
\$665,000	\$464,400	\$0	\$464,400	CDBG HOUSING LOAN FUND	\$352,000	\$352,000	\$352,000
\$0	\$540,000	\$0	\$540,000	CDBG HOME LOAN FUND	\$540,000	\$540,000	\$540,000
\$1,193,199	\$788,696	\$833,033	\$1,307,060	LAND INFORMATION	\$612,400	\$612,400	\$612,400
\$31,866,029	\$9,350,874	\$5,475,684	\$12,246,060	DEBT SERVICE	\$12,322,651	\$12,552,651	\$12,552,651
\$22,290,063	\$15,347,800	\$6,815,440	\$15,929,421	AIRPORT	\$15,824,656	\$15,824,656	\$15,824,656
\$9,294,774	\$9,230,900	\$4,894,622	\$8,200,016	BADGER PRAIRIE HEALTH CARE CTR	\$6,921,100	\$6,921,100	\$6,921,100
\$4,255,978	\$5,217,013	\$2,305,230	\$5,101,228	PUBLIC HEALTH DIVISION	\$4,674,246	\$4,682,649	\$4,702,849
\$6,723,173	\$5,897,500	\$2,570,380	\$6,448,744	SOLID WASTE	\$6,182,500	\$6,182,500	\$6,182,500
\$715,956	\$690,000	\$359,181	\$723,116	METHANE GAS	\$1,090,000	\$1,090,000	\$1,090,000
\$1,048,727	\$1,170,908	\$514,026	\$1,073,125	PRINTING & SERVICES	\$1,147,008	\$1,147,008	\$1,147,008
\$626,100	\$1,480,500	\$3,000	\$1,483,500	LIABILITY INSURANCE FUND	\$1,842,100	\$1,842,100	\$1,842,100
\$0	\$1,100,000	\$0	\$1,100,000	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$694	\$5,000	\$256	\$500	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$914,598	\$0	\$0	\$0	WISC MUNI MUTUAL INS CO	\$0	\$0	\$0
\$76,588	\$72,400	\$23,355	\$54,210	FIREARMS TRAINING CENTER	\$0	\$0	\$0
\$3,915,388	\$3,701,132	\$1,564,572	\$3,755,108	CONSOLIDATED FOOD SERVICE	\$3,486,300	\$3,486,300	\$3,486,300
\$398,334,666	\$382,013,033	\$172,308,644	\$386,131,371	GRAND TOTAL	\$387,672,769	\$378,782,018	\$378,890,511

2004 Dane County Budget In Brief

Operating Revenue Summary by Category							
2002 REVENUE	***** REVENUE AS MODIFIED	***** 2003 ***** REV THRU 06/30/03	***** TOTAL EST REVENUE	CATEGORY NAME	***** 2004 ***** AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
\$130,983,215	\$135,062,355	\$56,076,800	\$134,751,674	TAXES	\$150,857,585	\$139,843,418	\$139,843,418
\$161,162,402	\$171,742,326	\$82,433,180	\$171,612,375	INTERGOVERNMENTAL REVENUES	\$160,197,985	\$161,952,061	\$162,010,261
\$1,582,629	\$1,520,000	\$766,077	\$1,534,638	LICENSES & PERMITS	\$1,666,100	\$1,666,100	\$1,666,100
\$2,309,814	\$2,579,100	\$971,284	\$2,478,695	FINES, FORFEITS AND PENALTIES	\$2,447,000	\$2,447,000	\$2,447,000
\$37,154,979	\$36,231,600	\$18,243,069	\$38,681,205	PUBLIC CHARGES FOR SERVICES	\$36,354,180	\$36,590,780	\$36,732,280
\$19,267,388	\$20,421,391	\$7,526,296	\$20,571,903	INTERGOVRN CHARGE FOR SERVICE	\$20,383,879	\$19,997,719	\$19,976,512
\$13,486,531	\$13,944,180	\$6,233,419	\$14,375,800	MISCELLANEOUS REVENUE	\$15,517,940	\$16,036,840	\$15,966,840
\$32,387,707	\$512,081	\$58,521	\$2,125,081	OTHER FINANCING SOURCES	\$248,100	\$248,100	\$248,100
\$398,334,666	\$382,013,033	\$172,308,644	\$386,131,371	GRAND TOTAL	\$387,672,769	\$378,782,018	\$378,890,511

Operating Revenue Summary by Activity

2002 REVENUE	REVENUE AS MODIFIED	2003 REV THRU 06/30/03	TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	2004 ACGY REQUEST	2004 CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$118,257,551	\$121,554,195	\$46,767,914	\$121,889,283	GENERAL COUNTY	012	\$133,410,600	\$124,040,547	\$123,958,109
\$348,492	\$328,200	\$238,144	\$332,240	EXECUTIVE	048	\$333,200	\$333,200	\$333,200
\$155,955	\$169,387	\$145,340	\$201,890	CLERK	060	\$194,000	\$194,000	\$194,000
\$9,152,727	\$10,666,340	\$2,990,258	\$10,614,673	ADMINISTRATION	096	\$10,400,408	\$10,520,748	\$10,524,041
\$3,424,926	\$3,563,600	\$1,400,846	\$3,125,953	TREASURER	120	\$3,101,700	\$3,136,700	\$3,136,700
\$2,760,068	\$2,748,500	\$1,128,906	\$2,937,151	CORPORATION COUNSEL	168	\$3,096,941	\$3,097,666	\$3,097,666
\$4,426,054	\$2,620,000	\$2,640,171	\$5,300,000	REGISTER OF DEEDS	180	\$2,895,000	\$2,944,500	\$2,944,500
\$138,525,773	\$141,650,222	\$55,311,579	\$144,401,190	GENERAL GOVERNMENT	TOTL	\$153,431,849	\$144,267,361	\$144,188,216
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$4,793,106	\$4,877,900	\$2,080,984	\$5,111,115	CLERK OF COURTS	288	\$4,908,706	\$5,013,206	\$5,043,206
\$695,425	\$628,500	\$246,885	\$645,007	FAMILY COURT COMMISSIONER	309	\$686,800	\$686,800	\$686,800
\$154,528	\$150,000	\$68,910	\$150,940	FAMILY COURT COUNSELING	316	\$214,300	\$183,300	\$245,300
\$171,528	\$160,000	\$73,209	\$195,060	CORONER	330	\$215,930	\$222,130	\$222,130
\$1,570,710	\$1,419,492	\$223,933	\$1,377,216	DISTRICT ATTORNEY	351	\$1,071,700	\$1,117,700	\$1,117,700
\$7,041,072	\$6,933,796	\$2,689,393	\$7,197,355	SHERIFF	372	\$6,074,099	\$5,826,899	\$5,826,899
\$68,229	\$69,500	\$45,095	\$76,095	PUBLIC SAFETY COMMUNICATIONS	385	\$69,000	\$69,000	\$79,500
\$361,639	\$818,234	\$129,541	\$840,375	EMERGENCY MANAGEMENT	396	\$227,047	\$227,047	\$227,047
\$38,575	\$97,500	\$738	\$96,782	JUVENILE COURT PROGRAM	420	\$67,750	\$67,750	\$67,750
\$14,894,812	\$15,154,922	\$5,558,688	\$15,689,945	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$13,535,332	\$13,413,832	\$13,516,332
HEALTH & HUMAN SERVICES								
\$146,316,013	\$148,534,836	\$78,768,284	\$146,245,872	HUMAN SERVICES DEPARTMENT	510	\$147,487,327	\$147,708,230	\$147,729,130
\$13,805	\$14,500	\$13,025	\$13,813	VETERANS SERVICE OFFICE	524	\$14,500	\$14,500	\$14,500
\$146,329,818	\$148,549,336	\$78,781,309	\$146,259,685	HEALTH & HUMAN SERVICES	TOTL	\$147,501,827	\$147,722,730	\$147,743,630

2004 Dane County Budget In Brief

Operating Revenue Summary by Activity

2002 REVENUE	* * * * * 2003 * * * * * REVENUE AS MODIFIED	* * * * * 2003 * * * * * REV THRU 06/30/03	* * * * * 2003 * * * * * TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	* * * * * 2004 * * * * * ACGY REQUEST	* * * * * 2004 * * * * * CO EXEC RECOM	* * * * * 2004 * * * * * ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$2,787,575	\$6,957,874	\$806,884	\$6,583,114	PLANNING AND DEVELOPMENT	538	\$5,110,335	\$5,110,335	\$5,110,335
\$1,193,199	\$788,696	\$833,033	\$1,307,060	LAND INFORMATION OFFICE	552	\$612,400	\$612,400	\$612,400
\$7,439,129	\$6,587,500	\$2,929,561	\$7,171,860	SOLID WASTE	564	\$7,272,500	\$7,272,500	\$7,272,500
\$637,381	\$5,217,399	\$44,247	\$5,141,276	LAND CONSERVATION	580	\$686,400	\$861,400	\$887,500
\$12,057,283	\$19,551,469	\$4,613,725	\$20,203,310	CONSERVATION & ECONOMIC DEV	TOTL	\$13,681,635	\$13,856,635	\$13,882,735
CULTURE, EDUC & RECREATION								
\$3,256,984	\$3,584,409	\$1,782,462	\$3,571,709	LIBRARY	612	\$3,665,514	\$3,519,988	\$3,554,530
\$8,276,731	\$9,119,800	\$5,014,695	\$8,260,514	ALLIANT ENERGY CENTER	648	\$9,057,500	\$9,057,500	\$9,057,500
\$417,659	\$498,800	\$217,643	\$508,519	HENRY VILAS ZOO	684	\$578,009	\$577,431	\$577,431
\$1,078,686	\$1,194,275	\$363,229	\$1,236,526	PARKS	696	\$901,055	\$901,055	\$901,055
\$180,860	\$154,800	\$53,059	\$171,076	EXTENSION	720	\$139,800	\$144,800	\$148,200
\$13,210,920	\$14,552,084	\$7,431,088	\$13,748,344	CULTURE, EDUC & RECREATION	TOTL	\$14,341,878	\$14,200,774	\$14,238,716
PUBLIC WORKS								
\$0	\$0	\$0	\$0	PARKS	696	\$0	\$80,200	\$80,200
\$161,440	\$359,126	\$7,806	\$325,632	PUBLIC WORKS	770	\$219,000	\$0	\$0
\$18,998,528	\$17,497,200	\$8,313,326	\$17,327,784	PUBLIC WORKS, HWY & TRANSP.	795	\$16,813,941	\$16,863,179	\$16,863,375
\$22,290,063	\$15,347,800	\$6,815,440	\$15,929,421	AIRPORT	820	\$15,824,656	\$15,824,656	\$15,824,656
\$41,450,031	\$33,204,126	\$15,136,572	\$33,582,837	PUBLIC WORKS	TOTL	\$32,857,597	\$32,768,035	\$32,768,231
DEBT SERVICE								
\$31,866,029	\$9,350,874	\$5,475,684	\$12,246,060	DEBT SERVICE	852	\$12,322,651	\$12,552,651	\$12,552,651
\$31,866,029	\$9,350,874	\$5,475,684	\$12,246,060	DEBT SERVICE	TOTL	\$12,322,651	\$12,552,651	\$12,552,651
\$398,334,666	\$382,013,033	\$172,308,644	\$386,131,371	GRAND TOTAL		\$387,672,769	\$378,782,018	\$378,890,511

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 (other than expendable trusts and major capital projects) that are legally restricted to expenditure for specific purposes.

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

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

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

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

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

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

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

PUBLIC HEALTH - The Public Health Fund is used to account for funds used to provide a wide range of public health services essential to the health and welfare of County residents outside the City of Madison.

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

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

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

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.
Base Budget	The budget which departments are sent at the beginning of the budget process. Departments then build their budget request through the addition of decision items that either increase or decrease the Base. Base budgets include any negotiated or anticipated salary and benefit increases. All operating, contractual service and revenue accounts in the Base are equal to the current year adopted budget amounts, except for insurance and principal and interest payments that are adjusted based on anticipated amounts for the upcoming year. All operating capital is zeroed out of the Base budget.
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

	<p>Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.</p>
Budget Narrative	<p>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.</p>
Capital Assets	<p>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.</p>
Capital Improvement Program	<p>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.</p>
Carry Forward	<p>Budget authority that does not lapse at the end of a fiscal year, but is allowed to be extended into the following fiscal year. Carry Forwards are usually associated with large-scale capital projects, equipment acquisition or grants that may span multiple fiscal years.</p>
Contingency	<p>An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.</p>
Debt Service	<p>The payment of principal and related interest as a result of incurring long-term debt.</p>
Debt Service Fund	<p>A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.</p>
Decision Item	<p>A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.</p>
Depreciation	<p>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.</p>
Designated Fund Balance	<p>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).</p>

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.
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trusts funds, investment trust funds, private-purpose trust funds, and agency funds.
Finance Contingent Fund	Funds for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to any appropriations, and for purposes for which no express provision is made in the budget.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Dane County's fiscal year is January 1 through December 31.
FTE	Full-time Equivalent
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.
Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Generally Accepted Accounting Principals	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
GPR	General Purpose Revenues
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.
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
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.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.

Undesignated Fund Balance

The portion of the unreserved fund balance which has not been designated for any specific use.

Unreserved Fund Balance

The portion of the fund balance which has not been reserved for any specific use.