
2005 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 450,730, 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 41,588 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 Counseling, Human Services, Juvenile Court, Land & Water Resources, Library, Planning and Development, Public Safety Communications, Public Works, Highway and Transportation, Veterans Service, and the Zoo.

Budget Activity Structure

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

1) General Government

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

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

2) Public Safety and Criminal Justice

Departments:	Clerk of Courts	Sheriff
	Family Court Counseling	Public Safety Communications
	Coroner	Emergency Management
	District Attorney	Juvenile Court Program

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

3) Health and Human Services

Departments: Human Services Veterans Service Office

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

4) Conservation and Economic Development

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

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

5) Culture, Education and Recreation

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

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

6) Public Works

Departments: Public Works, Highway and Transportation
Airport

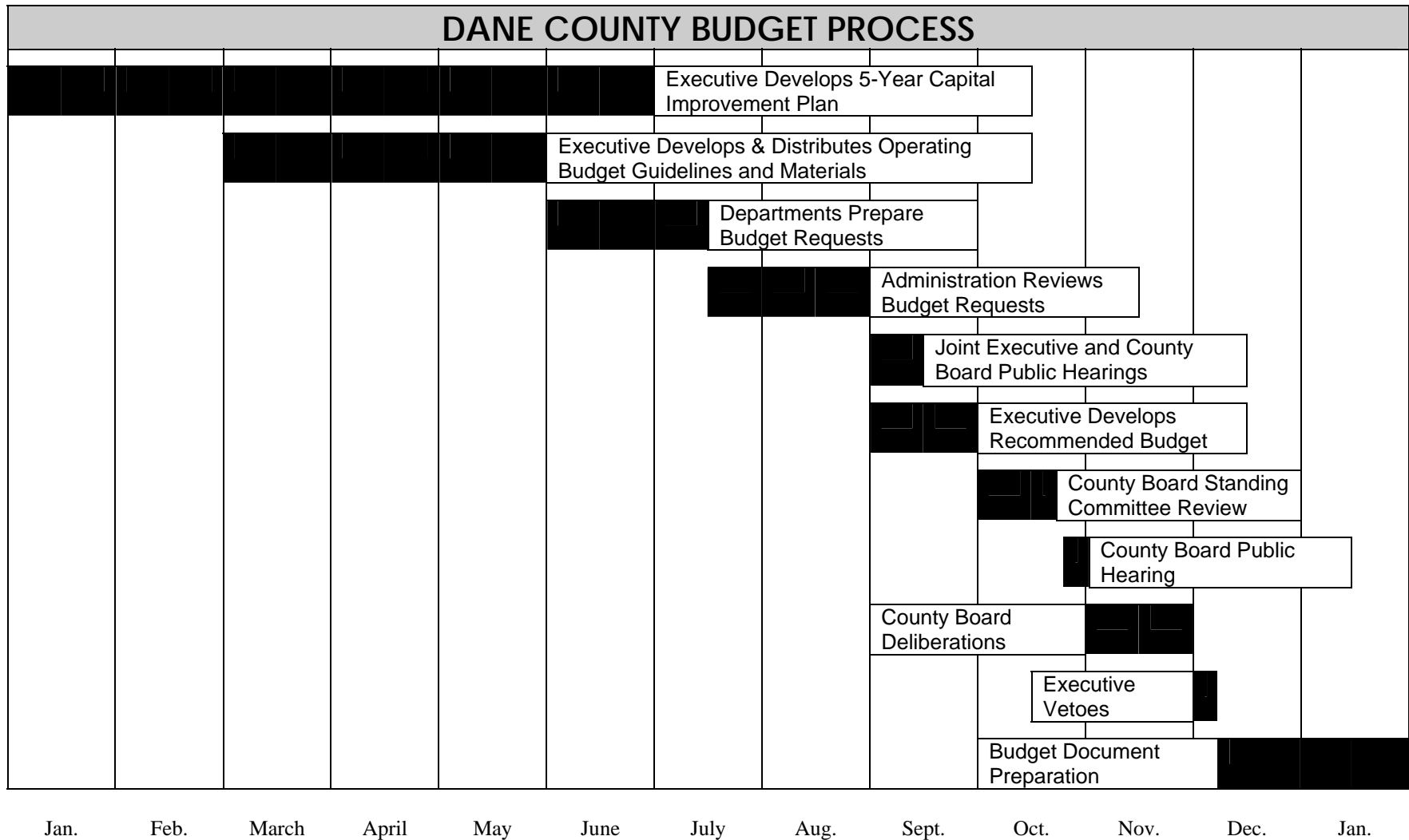
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) Debt Service

Department: Debt Service

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

The Budget Process



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

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 2005 County budget reduces the County's net property tax rate from \$2.89 in 2004 to \$2.70 for 2005. At the same time, the County realized an equalized valuation increase of just under \$3.6 billion. As a result, this reduced rate reflects a net property tax levy increase of \$3.4 million, or \$6.9 million less than would have been collected using the \$2.89 rate and the current valuation.

The budget authorizes total expenditures of \$396.5 million for operations in 2005, which are financed by \$249.5 million of outside revenues, \$42.5 million of county sales taxes, \$100.9 million of county property tax levy funds, and \$3.6 million in fund balance. The separate Capital Budget includes \$16.5 million for capital spending in 2005, which is financed by \$15.2 million of borrowing proceeds and outside revenues and \$1.2 million in fund balance. The combined capital and operating budget for 2005 of \$412.9 million is financed by \$264.8 million in outside revenues, \$42.5 million in county sales taxes, \$100.9 million in county property tax levy funds, and \$4.8 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 175, 2004-05, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 176, 2004-05, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

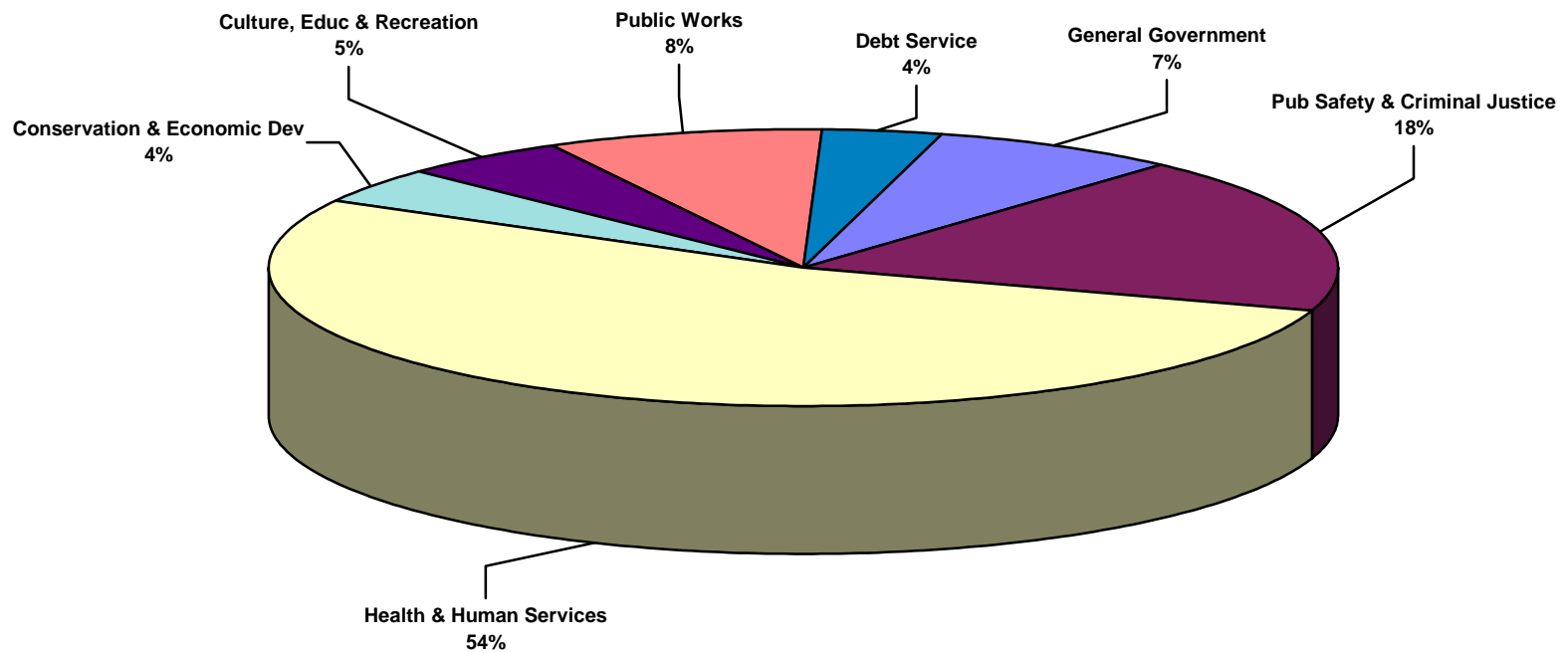
Operating Budget Expenditures by Activity

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

2005 Adopted Operating Budget - Expenditures by Activity	
General Government	\$29,274,810
Public Safety & Criminal Justice	\$72,939,495
Health & Human Services	\$210,974,536
Conservation & Economic Development	\$16,180,628
Culture, Education & Recreation	\$19,349,498
Public Works	\$33,047,740
Debt Service	\$14,708,700
Total Operating Budget	\$396,475,407

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 2005 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2005 Adopted Operating Budget revenues by budget source category.

2005 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$42,548,000
Licenses & Permits	\$1,737,050
Intergovernmental Charges for Services	\$20,153,100
Miscellaneous	\$17,547,060
County Property Tax	\$100,857,453
Other Financing Sources	\$248,300
Public Charges for Services	\$38,890,864
Fines, Forfeitures and Penalties	\$2,462,100
Intergovernmental Revenues	\$165,597,622
Other Taxes	\$2,880,000
Fund Balance Applied (Levied)	\$3,553,858
Total Operating Budget	\$396,475,407

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.

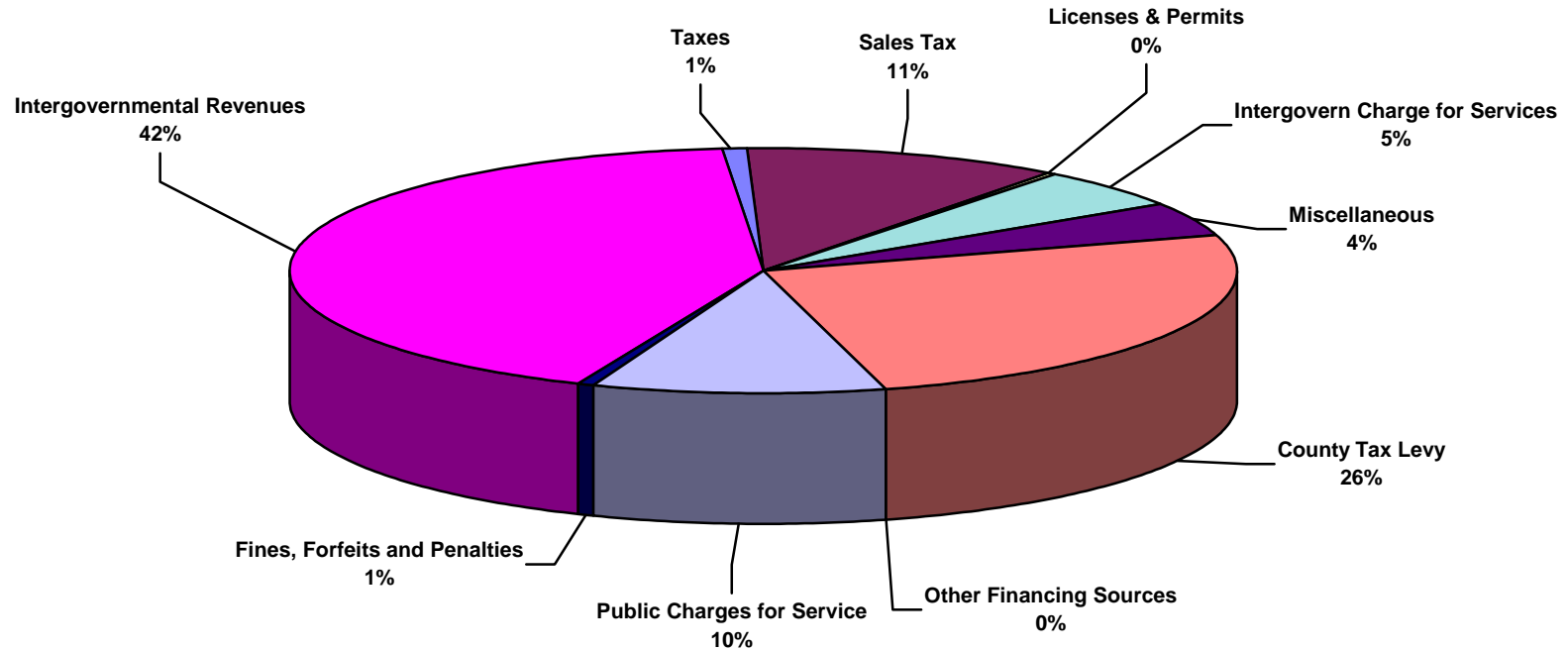
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (42.%) 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 (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.

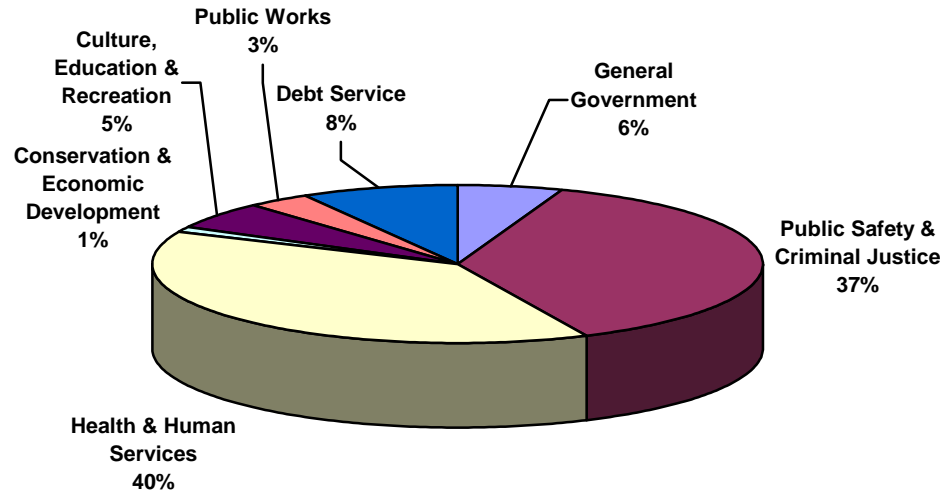
2005 Adopted Operating Revenues By Budget Source Category



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 77% of all GPR funds. The following table and chart show GPR funds by activity for the 2004 Adopted Operating Budget.

2005 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$8,888,757
Public Safety & Criminal Justice	\$58,160,745
Health & Human Services	\$60,482,133
Conservation & Economic Development	\$1,937,933
Culture, Education & Recreation	\$8,502,690
Public Works	\$5,289,920
Debt Service	\$12,959,200
Total Budget	\$156,221,378



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 2005 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.21, 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 \$0.30 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. The key goals of the budget are to preserve vital human services and public safety programs while controlling property taxes. In addition, it improves the quality of life by protecting some of the County's most cherished natural resources.

Human Services

Human Services is more than half the County's budget. Key changes for 2005 include:

- ◆ \$410,000 to fund a 1% increase for direct care workers who earn less than \$13.60 per hour. These workers earn more than the living wage (\$9.07 for 2005) but still receive modest wages and seldom receive raises.

- ◆ \$53,000 for the addition of a Social Worker position to investigate physical, mental or financial abuse of elderly residents.

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 2005 include:

- ◆ \$510,000 contract with Sauk County for the yearlong lease of thirty cells in their jail at a reduced rate per cell. This contract will significantly assist the Sheriff in reducing overcrowding and shipping costs with respect to the jail.
- ◆ \$500,000 in the Capital Budget to continue design work (including architectural plans) for the new jail facility that is to house Huber inmates, AODA programs and inmates with mental illnesses.
- ◆ Creation of a Traffic Safety Team to promote traffic safety by improving driver compliance with traffic regulations, especially speeding and drunk driving laws.
- ◆ \$6.8 million in the Capital Budget for the detailed design and construction of the new Juvenile Detention Center.

Court-Related Functions

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

Environmental Protection

The 2005 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$3.0 million as the sixth 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, 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

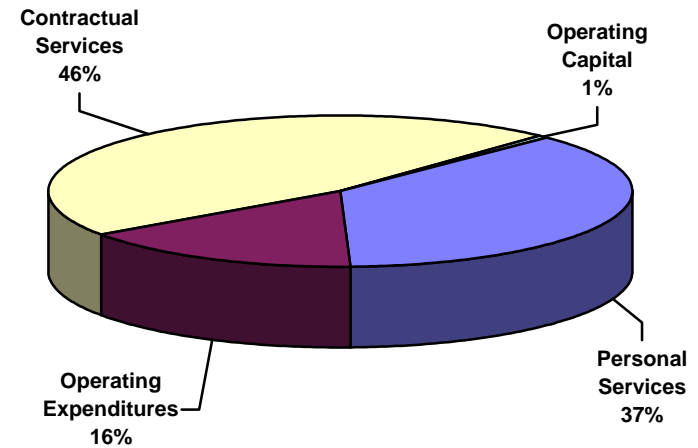
The 2005 Budget represents a net staffing increase of 10.658 positions. This 10.658 FTE increase is the result of adding 32.433 new positions and deleting 21.775 existing positions.

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	6.0000	6.0000
Health & Human Services	1.5080	-0.9750
Other County Government	<u>3.1500</u>	<u>-1.1000</u>
Total Change in County-Funded Positions	10.6580	3.9250

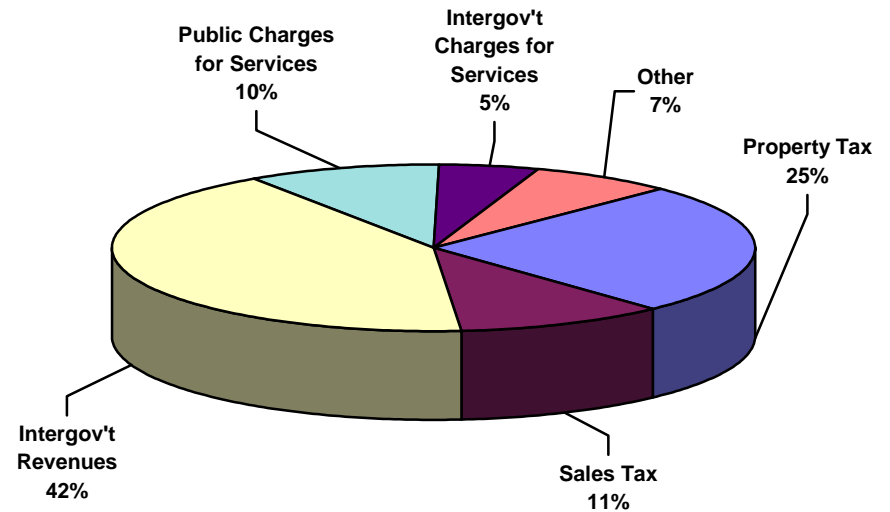
Use of Funds by Expense Category - All Funds

Personal Services	\$146,323,257
Operating Expenditures	\$63,342,079
Contractual Services	\$184,800,221
Operating Capital	\$2,009,850
Total - All Categories	\$396,475,407



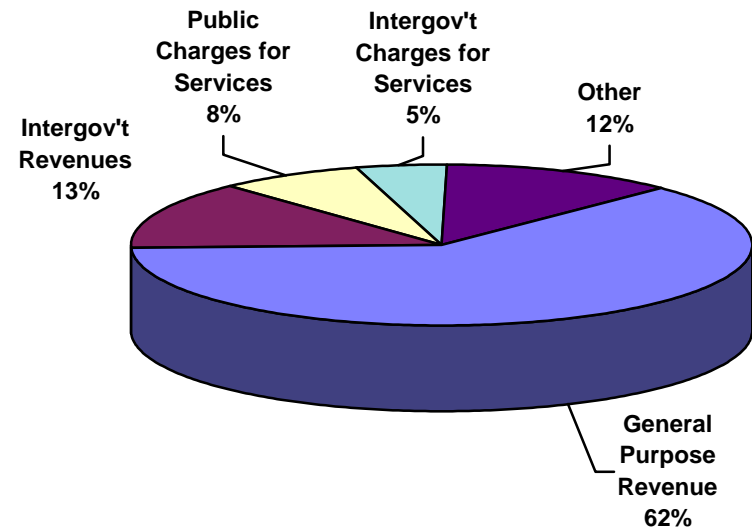
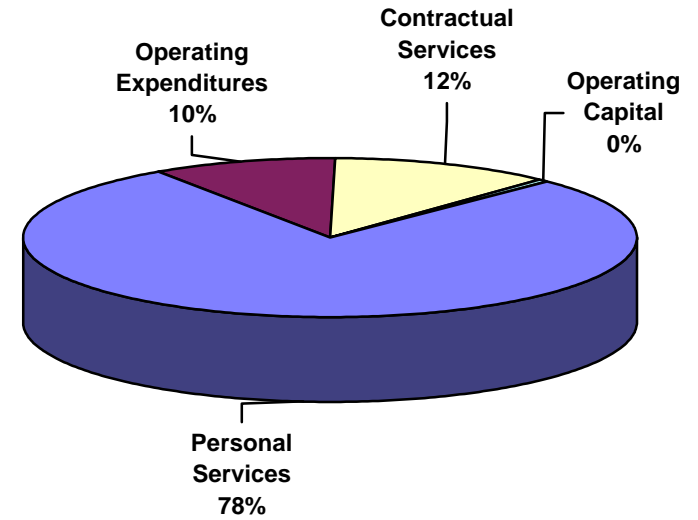
Source of Funds by Revenue Category - All Funds

Property Tax	\$100,857,453
Sales Tax	\$42,548,000
Intergovernmental Revenues	\$165,597,622
Public Charges For Services	\$38,890,864
Intergovernmental Charges for Services	\$20,153,100
Other	
Other Taxes	\$2,880,000
Licenses & Permits	\$1,737,050
Fines, Forfeits and Penalties	\$2,462,100
Miscellaneous Revenue	\$17,547,060
Other Financing Sources	\$248,300
Change in Fund Balance Reserve	\$74,000
Fund Balance/Retained Earnings Applied (Levied)	\$3,479,858
Total - All Categories	\$396,475,407



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

Uses of Funds	
Personal Services	\$83,775,021
Operating Expenditures	\$10,190,641
Contractual Services	\$12,725,317
Operating Capital	\$451,950
Total - Uses of Funds	\$107,142,929
Sources of Funds	
General Purpose Revenue	\$65,006,453
Intergovernmental Revenues	\$14,109,228
Public Charges for Services	\$7,898,709
Intergovernmental Charges for Services	\$5,127,300
Other	
Other Taxes	\$2,880,000
Licenses & Permits	\$742,950
Fines, Forfeits and Penalties	\$2,438,100
Miscellaneous Revenue	\$6,537,041
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	\$88,300
Total - Sources of Funds	\$104,902,081
Fund Balance Applied/(Levied)	\$2,240,848



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Public Health	Library	Human Services	Land Information	CDBG Business Loan
Personal Services	\$4,553,600	\$503,700	\$25,124,694	\$467,200	\$0
Operating Expenditures	\$533,600	\$176,230	\$10,948,088	\$238,800	\$310,000
Contractual Services	\$313,700	\$2,989,561	\$155,393,464	\$167,900	\$0
Operating Capital	\$0	\$0	\$33,500	\$45,000	\$0
Total - Uses of Funds	\$5,400,900	\$3,669,491	\$191,499,746	\$918,900	\$310,000
Sources of Funds					
General Purpose Revenues	\$3,102,403	\$3,600,408	\$50,176,372	\$0	\$0
Intergovernmental Revenues	\$1,300,040	\$0	\$136,554,655	\$300	\$280,000
Public Charges for Services	\$20,000	\$2,300	\$262,500	\$610,200	\$0
Intergovernmental Charges for Services	\$0	\$10,000	\$29,600	\$0	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$947,100	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$10,000	\$4,476,619	\$0	\$30,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$5,369,643	\$3,622,708	\$191,499,746	\$610,500	\$310,000
Fund Balance Applied/(Levied)	\$31,257	\$46,783	\$ 0	\$308,400	\$ 0

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	\$30,649,194
Operating Expenditures	\$865,000	\$85,000	\$78,145	\$0	\$13,234,863
Contractual Services	\$0	\$879,665	\$551,855	\$0	\$160,296,145
Operating Capital	\$0	\$0	\$0	\$281,800	\$360,300
Total - Uses of Funds	\$865,000	\$964,665	\$630,000	\$281,800	\$204,540,502
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$281,800	\$57,160,983
Intergovernmental Revenues	\$860,000	\$859,665	\$600,000	\$0	\$140,454,660
Public Charges for Services	\$0	\$0	\$0	\$0	\$895,000
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$39,600
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$947,100
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$7,000	\$105,000	\$30,000	\$0	\$4,658,719
Other Financing Sources	\$0	\$0	\$0	\$0	\$ 0
Total - Sources of Funds	\$867,000	\$964,665	\$630,000	\$281,800	\$204,156,062
Fund Balance Applied/(Levied)	(\$2,000)	\$ 0	\$ 0	\$ 0	\$384,440

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	\$1,786,400	\$9,382,900	\$0	\$568,100	\$0	\$11,737,400
Operating Expenditures	\$1,474,200	\$6,794,300	\$943,200	\$414,000	\$129,000	\$9,754,700
Contractual Services	\$8,000	\$874,000	\$180,000	\$97,924	\$1,632,100	\$2,792,024
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$3,268,600	\$17,051,200	\$1,123,200	\$1,080,024	\$1,761,100	\$24,284,124
Sources of Funds						
General Purpose Revenues	\$0	\$4,499,824	\$0	\$0	\$0	\$4,499,824
Intergovernmental Revenues	\$0	\$4,214,600	\$0	\$0	\$0	\$4,214,600
Public Charges for Services	\$0	\$16,500	\$0	\$2,500	\$0	\$19,000
Intergov't Charges for Services	\$3,264,400	\$7,792,500	\$1,100,000	\$1,088,200	\$1,637,100	\$14,882,200
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	\$124,000	\$124,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$3,264,400	\$16,570,424	\$1,100,000	\$1,090,700	\$1,761,100	\$23,786,624
Increase/(Decrease) In Retained Earnings	(\$4,200)	(\$480,776)	(\$23,200)	\$10,676	\$0	(\$497,500)

Sources and Uses of Funds - Enterprise Funds

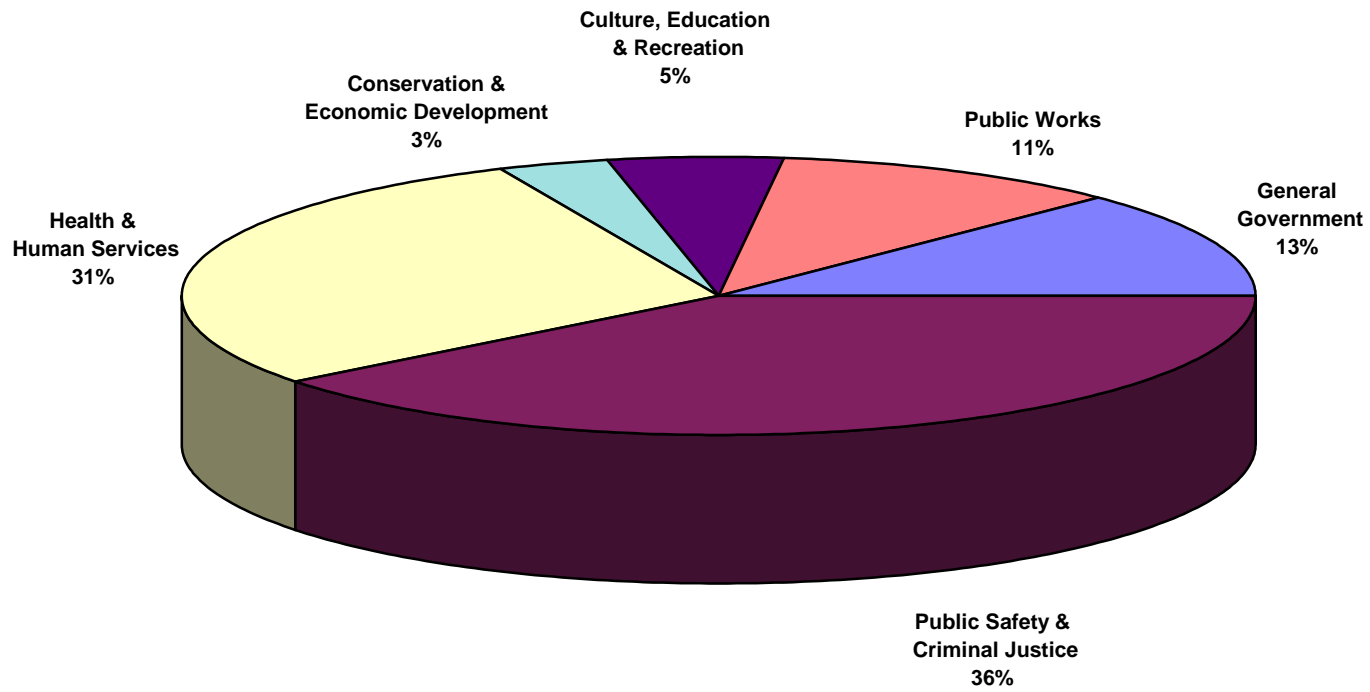
Uses of Funds	Airport	Badger Prairie	Solid Waste	Methane Gas	Alliant Energy Ctr.	Total
Personal Services	\$4,448,100	\$10,164,242	\$1,339,500	\$77,700	\$4,132,100	\$20,161,642
Operating Expenditures	\$7,964,030	\$1,176,703	\$2,382,200	\$444,000	\$3,486,242	\$15,453,175
Contractual Services	\$1,966,090	\$2,276,345	\$3,990,000	\$0	\$754,300	\$8,986,735
Operating Capital	\$288,600	\$29,000	\$0	\$0	\$880,000	\$1,197,600
Total - Uses of Funds	\$14,666,820	\$13,646,290	\$7,711,700	\$521,700	\$9,252,642	\$45,799,152
Sources of Funds						
General Purpose Revenues	\$0	\$6,759,001	\$0	\$0	\$0	\$6,759,001
Intergovernmental Revenues	\$201,000	\$6,316,834	\$0	\$0	\$301,300	\$6,819,134
Public Charges for Services	\$16,676,700	\$477,455	\$4,930,000	\$0	\$7,994,000	\$30,078,155
Intergovernmental Charges for Services	\$0	\$93,000	\$0	\$0	\$11,000	\$104,000
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	\$462,000	\$0	\$2,100,000	\$1,250,000	\$665,800	\$4,477,800
Other Financing Sources	\$0	\$0	\$0	\$0	\$248,300	\$248,300
Operating Transfer In/(Out)	\$0	\$0	\$0	(\$728,300)	\$0	(\$728,300)
Total - Sources of Funds	\$17,363,700	\$13,646,290	\$7,030,000	\$521,700	\$9,220,400	\$47,782,090
Increase/(Decrease) in Retained Earnings	\$2,696,880	\$ 0	(\$681,700)	\$ 0	(\$32,242)	\$1,982,938

Position Summary By Department

Department	Actual 2003	Actual 2004	2005		
			Department Request	Executive Recommended	Adopted Budget
Administration	174.7000	159.3500	162.3500	161.3500	161.3500
Airport	63.0000	65.0000	67.0000	67.0000	67.0000
Alliant Energy Center	37.5000	37.5000	36.5000	37.5000	37.5000
Clerk of Courts	97.5000	94.5000	106.5000	106.5000	106.5000
Coroner	7.0000	7.0000	7.0000	7.0000	7.0000
Corporation Counsel	55.0000	56.5000	56.5000	56.5000	56.5000
County Board	4.5000	4.5000	4.2500	4.2500	4.2500
County Clerk	5.0000	5.0000	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	53.2250	52.1500	52.1500	52.1500	52.1500
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	15.5000	14.5000	14.5000	13.0000	13.0000
Extension	11.8000	10.8000	10.8000	10.8000	10.8000
Family Court Commissioner	12.0000	12.0000	0.0000	0.0000	0.0000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Highway & Transportation	156.0000	0.0000	0.0000	0.0000	0.0000
Human Services	598.5420	594.7420	588.8500	595.2500	596.2500
Juvenile Court Program	35.7000	34.7000	33.2000	33.2000	33.2000
Land & Water Resources	0.0000	0.0000	0.0000	47.3000	48.7000
Land Conservation	15.0000	14.0000	14.0000	0.0000	0.0000
Land Information Office	4.0000	4.0000	4.0000	4.7500	4.7500
Library	8.2500	7.2500	7.2500	7.2500	7.2500
Parks	31.0000	32.0000	32.0000	0.0000	0.0000
Planning & Development	43.9000	39.3500	39.3500	39.0500	39.0500
Public Safety Communications	67.0000	67.0000	64.0000	69.0000	70.0000
Public Works	10.0000	0.0000	0.0000	0.0000	0.0000
Public Works, Hwy & Transp.	0.0000	157.5000	153.5000	153.5000	153.5000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	527.0000	529.0000	580.0000	529.5000	534.5000
Solid Waste	15.0000	15.0000	15.0000	17.0000	17.0000
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	2,115.2170	2,080.4420	2,120.5500	2,083.7000	2,092.1000

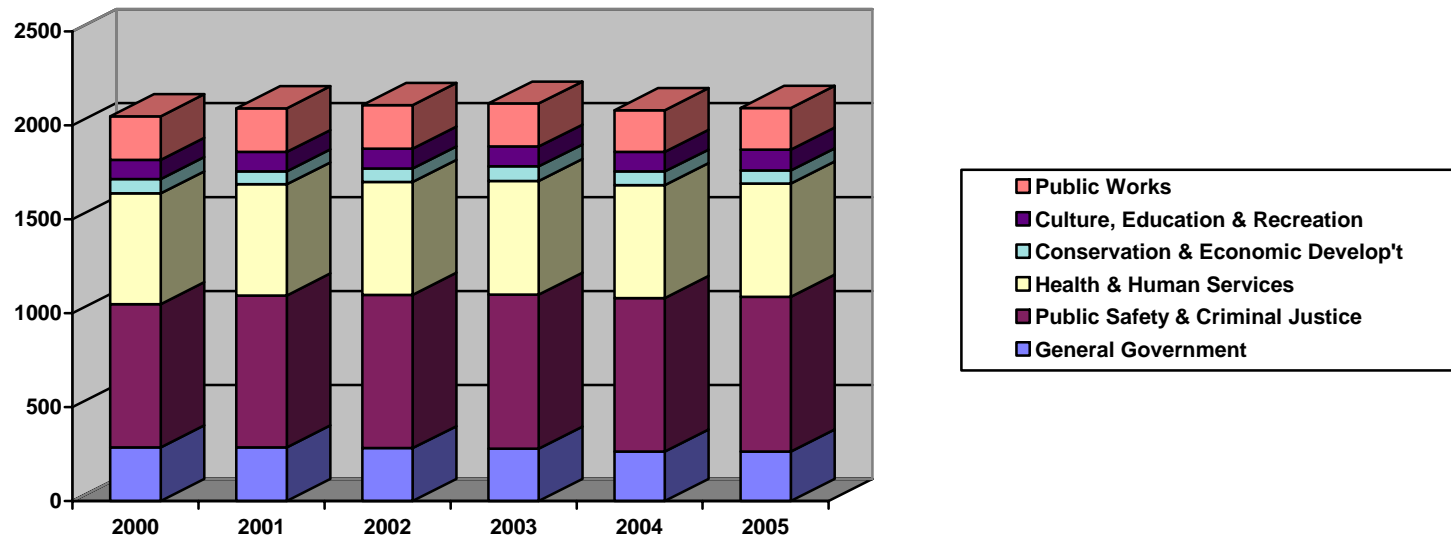
Note: The 2005 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2005



Positions by Activity - 2000 Through 2005

Activity	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Adopted 2005
General Government	284.8330	284.3330	280.9375	278.3000	263.4500	263.4500
Public Safety & Criminal Justice	763.2750	809.1500	816.6500	819.9250	816.8500	823.8500
Health & Human Services	589.2920	591.3420	600.6420	604.5420	600.7420	602.2500
Conservation & Economic Development	75.7500	68.7500	70.9500	77.9000	72.3500	70.2000
Culture, Education & Recreation	102.5500	103.5500	105.5500	105.5500	104.5500	110.8500
Public Works	231.8000	232.8000	232.8000	229.0000	222.5000	221.5000
Total	2,047.5000	2,089.9250	2,107.5295	2,115.2170	2,080.4420	2,092.1000



2005 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	(\$112,700)	\$0	(\$112,700)	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$618,536	\$0	\$618,536	
Health Care Center	\$13,140,454	\$6,887,289	\$6,253,165	
Badger Prairie Capital Assets	\$0	\$0	\$0	
BPHCC - GENERAL OPERATIONS	\$13,758,990	\$6,887,289	\$6,871,701	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$281,800	\$0	\$281,800	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	\$3,128,500	\$3,264,400	(\$135,900)	Appropriation
CONSOLIDATED FOOD SERVICE CAFR ADJUSTMENTS	(\$140,100)	\$0	(\$140,100)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE FUND	\$14,708,700	\$1,749,500	\$12,959,200	Appropriation
GENERAL FUND				
CAFR ADJUSTMENTS	\$85,600	\$0	\$85,600	Appropriation
GENERAL COUNTY REVENUES	\$0	\$49,359,487	(\$49,359,487)	Appropriation
COUNTY BOARD	\$770,416	\$0	\$770,416	Appropriation
COUNTY EXECUTIVE				
Executive	\$682,416	\$0	\$682,416	
Legislative Lobbyist	\$94,100	\$0	\$94,100	
Office of Equal Opportunity	\$334,711	\$12,000	\$322,711	
Cultural Affairs	\$597,960	\$333,891	\$264,069	
COUNTY EXECUTIVE	\$1,709,187	\$345,891	\$1,363,296	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY CLERK				
Administration	\$391,384	\$134,400	\$256,984	
Elections	\$160,952	\$84,200	\$76,752	
COUNTY CLERK	\$552,336	\$218,600	\$333,736	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$854,900	\$280,724	\$574,176	
Controller	\$1,111,620	\$36,800	\$1,074,820	
Personnel Services	\$495,640	\$1,100	\$494,540	
Labor Relations	\$46,500	\$0	\$46,500	
Information Management	\$3,813,204	\$48,000	\$3,765,204	
Purchasing	\$164,520	\$15,000	\$149,520	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$6,486,384	\$381,624	\$6,104,760	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$274,900	\$346,982	(\$72,082)	
Janitorial Services	\$2,144,700	\$1,249,700	\$895,000	
Maintenance & Construction	\$3,104,750	\$1,208,400	\$1,896,350	
Weapons Screening	\$376,000	\$0	\$376,000	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$5,900,350	\$2,805,082	\$3,095,268	Appropriation
TREASURER	\$582,190	\$3,125,000	(\$2,542,810)	Appropriation
CORPORATION COUNSEL				
Corporation Counsel	\$721,320	\$130,500	\$590,820	
Permanency Planning	\$649,220	\$106,275	\$542,945	
Child Support Agency	\$3,410,040	\$2,928,500	\$481,540	
CORPORATION COUNSEL	\$4,780,580	\$3,165,275	\$1,615,305	Appropriation
REGISTER OF DEEDS	\$1,418,940	\$3,105,181	(\$1,686,241)	Appropriation
CLERK OF COURTS				
General Court Support	\$8,507,239	\$5,372,212	\$3,135,027	
Alternatives to Incarceration	\$471,700	\$115,300	\$356,400	
Guardian ad Litem	\$630,840	\$335,100	\$295,740	
CLERK OF COURTS	\$9,609,779	\$5,822,612	\$3,787,167	Appropriation

2005 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
FAMILY COURT COUNSELING	\$840,800	\$253,900	\$586,900	Appropriation
CORONER	\$733,000	\$244,530	\$488,470	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$1,878,720	\$230,700	\$1,648,020	
Criminal & Traffic - Juvenile	\$311,740	\$1,100	\$310,640	
Victim/Witness Program	\$1,064,580	\$706,500	\$358,080	
1st Offender/Deferred Prosecution Program	\$415,440	\$139,900	\$275,540	
DISTRICT ATTORNEY	\$3,670,480	\$1,078,200	\$2,592,280	Appropriation
SHERIFF				
Administration	\$4,019,900	\$45,000	\$3,974,900	
Firearms Training Center	\$213,750	\$72,400	\$141,350	
Support Services	\$8,527,390	887,550	\$7,639,840	
Security Services	\$24,436,750	\$4,036,600	\$20,400,150	
Field Services	\$11,969,420	\$1,966,200	\$10,003,220	
Traffic Patrol Services	\$264,100	\$0	\$264,100	
SHERIFF	\$49,431,310	\$7,007,750	\$42,423,560	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$4,616,786	\$69,000	\$4,547,786	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$412,200	\$98,458	\$313,742	
Hazardous Materials Planning	\$176,800	\$136,800	\$40,000	
Emergency Medical Services	\$581,898	\$2,500	\$579,398	
EMERGENCY MANAGEMENT	\$1,170,898	\$237,758	\$933,140	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$1,040,340	\$0	\$1,040,340	
Home Detention	\$203,588	\$0	\$203,588	
Detention	\$863,894	\$7,000	\$856,894	
Shelter Home	\$758,620	\$58,000	\$700,620	
JUVENILE COURT PROGRAM	\$2,866,442	\$65,000	\$2,801,442	Appropriation
VETERANS' SERVICES	\$427,600	\$14,500	\$413,100	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PLANNING & DEVELOPMENT				
Records & Support	\$725,493	\$123,580	\$601,913	
Planning Division	\$551,860	\$206,200	\$345,660	
Community Analysis & Planning	\$712,400	\$130,700	\$581,700	
Community Development Block Grant	\$288,500	\$288,500	\$ 0	
Zoning & Plat Review	\$769,110	\$792,050	(\$22,940)	
PLANNING & DEVELOPMENT	\$3,047,363	\$1,541,030	\$1,506,333	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$68,942	\$0	\$68,942	Appropriation
HENRY VILAS ZOO	\$1,755,300	\$574,370	\$1,180,930	Appropriation
LAND & WATER RESOURCES				
Administration	\$629,360	\$28,100	\$601,260	
Lakes & Watersheds	\$242,280	\$41,490	\$200,790	
Park Operations	\$2,293,715	\$878,119	\$1,415,596	
Lussier Family Heritage Center	\$116,600	\$60,000	\$56,600	
Land Acquisition	\$328,520	\$4,925	\$323,595	
Lake Management	\$203,100	\$74,200	\$128,900	
Conservation	\$1,211,300	\$779,700	\$431,600	
LAND & WATER RESOURCES	\$5,024,875	\$1,866,534	\$3,158,341	Appropriation
EXTENSION	\$762,700	\$53,804	\$708,896	Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION				
PUBLIC WORKS - ENGINEERING	\$561,520	\$138,800	\$422,720	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$13,300	\$0	\$13,300	
Parking Ramp	\$270,000	\$807,400	(\$537,400)	
HIGHWAY & TRANSPORTATION	\$283,300	\$807,400	(\$524,100)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$430,103	\$0	\$430,103	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$283,395	\$0	\$283,395	Appropriation

2005 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
DANE COUNTY HISTORICAL SOCIETY	\$5,787	\$0	\$5,787	Appropriation
BADGER STATE GAMES	\$2,328	\$0	\$2,328	Appropriation
RHYTHM & BOOMS	\$7,380	\$0	\$7,380	Appropriation
PERSONNEL SAVINGS INITIATIVES	(\$765,000)	\$0	(\$765,000)	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90,800	\$0	\$90,800	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY CAFR ADJUSTMENTS	\$339,200	\$0	\$339,200	Appropriation
HIGHWAY & TRANSPORTATION				
Administration	\$3,488,900	\$647,100	\$2,841,800	
Transit & Environmental Programs	\$278,800	\$3,100	\$275,700	
Operations & Maintenance	\$5,963,000	\$4,165,600	\$1,797,400	
State & Local Services	\$7,254,800	\$7,254,800	\$ 0	
Fleet & Facilities Operations	(\$273,500)	\$0	(\$273,500)	
Highway Construction	\$0	\$0	\$ 0	
HIGHWAY & TRANSPORTATION	\$16,712,000	\$12,070,600	\$4,641,400	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
Human Services - Administration	\$3,037,552	\$2,612,009	\$425,543	
Children, Youth & Families – General Operations	\$20,177,426	\$8,926,157	\$11,251,269	
Children, Youth & Families – AODA	\$6,265,709	\$5,278,220	\$987,489	
Children, Youth & Families – Alternate Care	\$23,559,700	\$12,163,400	\$11,396,300	
Adult Community Services	\$121,218,146	\$97,676,551	\$23,541,595	
Economic Assistance & Work Services	\$17,241,213	\$14,667,037	\$2,574,176	
HUMAN SERVICES DEPARTMENT	\$191,499,746	\$141,323,374	\$50,176,372	Appropriation
LIBRARY FUND				
LIBRARY CAFR ADJUSTMENTS	\$1.500	\$0	\$1.500	Appropriation
LIBRARY	\$3,667,991	\$22,300	\$3,645,691	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,036,624	\$1,090,700	(\$54,076)	Appropriation
PRINTING & SERVICES CAFR ADJUSTMENTS	\$43,400	\$0	\$43,400	Appropriation
PUBLIC HEALTH FUND				
Administration	\$258,200	\$0	\$258,200	
Environmental Health	\$1,169,000	\$1,091,840	\$77,160	
Nursing	\$3,973,700	\$1,175,400	\$2,798,300	
PUBLIC HEALTH	\$5,400,900	\$2,267,240	\$3,133,660	Appropriation
AIRPORT FUND				
AIRPORT				
Administration	\$5,829,900	\$464,500	\$5,365,400	
Maintenance	\$663,400	\$1,000	\$662,400	
Terminal Complex	\$3,502,890	\$7,936,600	(\$4,433,710)	
Parking Lot	\$1,378,000	\$5,300,000	(\$3,922,000)	
Landing Area	\$2,932,130	\$2,490,000	\$442,130	
General Aviation	\$95,700	\$286,600	(\$190,900)	
Industrial Area	\$264,800	\$885,000	(\$620,200)	
AIRPORT FUND	\$14,666,820	\$17,363,700	(\$2,696,880)	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$310,000	\$310,000	\$ 0	Appropriation
CDBG HOME LOAN FUND				
CDBG HOME LOAN FUND	\$630,000	\$630,000	\$ 0	Appropriation
CDBG HOUSING LOAN FUND				
CDBG HOUSING LOAN FUND	\$964,665	964,665	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$865,000	\$867,000	(\$2,000)	Appropriation

2005 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$2,040,300	\$428,000	\$1,612,300	
Coliseum	\$2,029,600	\$2,089,900	(\$60,300)	
Exhibition Hall	\$2,980,400	\$4,057,900	(\$1,077,500)	
Conference Center	\$507,000	\$499,100	\$7,900	
Arena	\$468,800	\$416,500	\$52,300	
Agricultural Exhibit Buildings	\$365,700	\$252,500	\$113,200	
Parking Lots	\$612,000	\$1,263,100	(\$651,100)	
Landscape Areas	\$179,900	\$213,400	(\$33,500)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$9,183,700	\$9,220,400	(\$36,700)	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$918,900	\$610,500	\$308,400	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$1,761,100	\$1,761,100	\$ 0	Appropriation
METHANE GAS FUND				
METHANE GAS	\$521,700	\$1,250,000	(\$728,300)	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$1,079,400	\$0	\$1,079,400	
Site #1 - Verona	\$114,300	\$0	\$114,300	
Site #2 - Rodefald	\$3,082,000	\$3,550,000	(\$468,000)	
Site #4 - Future	\$0	\$0	\$ 0	
Recycling	\$3,436,000	\$3,480,000	(\$44,000)	
SOLID WASTE	\$7,711,700	\$7,030,000	\$681,700	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$1,123,200	\$1,100,000	\$23,200	Appropriation
GROSS TOTALS				
	\$396,475,407	\$292,064,096	\$104,411,311	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$396,475,407	\$292,064,096	\$104,411,311
ADDITIONS TO LEVY			
Airport Fund			\$2,696,880
General Fund - Reserve for Alliant Energy Center of Dane County			\$36,700
Methane Gas Fund			\$728,300
Commerce Revolving Fund			\$2,000
Printing & Services Fund			\$10,676
SURPLUSES FOR LEVY REDUCTION			
Debt Service Fund			(\$2,980,008)
Reserve For Tax Deed Sales			(\$74,000)
Land Information			(\$308,400)
Library			(\$46,783)
Workers Compensation			(\$23,200)
General Fund			(\$2,398,090)
Consolidated Foods			(\$4,200)
Health			(\$31,257)
Highway			(\$480,776)
Solid Waste			(\$681,700)
TOTAL NET OPERATING LEVY			\$100,857,453

2005 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 Fire Alarm System Replacement	\$150,000	\$45,000	\$105,000				Appropriation
Justice Center	\$1,216,415						Appropriation
Juvenile Reception/Detention Remodel	\$6,841,000		\$6,841,000				Appropriation
SHERIFF							
Huber/AODA Treatment Facility	\$500,000		\$500,000				Appropriation
In Squad Video Systems	\$50,000		\$50,000				Appropriation
Patrol Boat	\$65,000		\$65,000				Appropriation
Pick Up Truck for Marine & Trail Enforcement	\$24,900		\$24,900				Appropriation
Traffic Patrol Vehicles/Equipment	\$172,000		\$172,000				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Radio System Replacement	\$100,000		\$100,000				Appropriation
HUMAN SERVICES							
Building Repair Projects	\$86,100		\$86,100				Appropriation
Vehicles	\$85,600		\$85,600				Appropriation
SOLID WASTE							
Compactor	\$625,000			\$625,000			Appropriation
Excavator	\$345,000			\$345,000			Appropriation
Phase VI Closure	\$760,000			\$760,000			Appropriation
Purchase of Clay	\$200,000			\$200,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SOLID WASTE (con't)							
Site #2 Bioreactor Retrofit	\$2,100,000			\$2,100,000			Appropriation
Capital Asset Addition Offset	(\$4,030,000)			(\$4,030,000)			Appropriation
ALLIANT ENERGY CENTER							
Coliseum Seat Material Overhaul	\$225,000		\$225,000				Appropriation
Coliseum/Arena HVAC Controls	\$100,000		\$100,000				Appropriation
Exhibition Hall Expansion Study #1	\$110,000		\$110,000				Appropriation
LAND & WATER RESOURCES							
Dane County Conservation Fund	\$646,600		\$646,600				Appropriation
Lake Management Capital Improvements	\$195,000	\$66,000	\$129,000				Appropriation
New DC Conservation Fund	\$3,000,000		\$3,000,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
PUBLIC WORKS, HWY & TRANSPORTATION							
CTH BB – CTH BW to Cottage Grove Rd	\$100,000		\$100,000				Appropriation
CTH D – STH 69 to Remy Rd	\$38,000	\$38,000					Appropriation
CTH K – US 12 to Church	\$60,000	\$60,000					Appropriation
CTH K – US 12 to CTH Q Curve Realignment	\$50,000		\$50,000				Appropriation
CTH M – Donna Dr to US 12	\$82,000	\$82,000					Appropriation
CTH M – City of Middleton to STH 113	\$400,000	\$233,000	\$167,000				Appropriation
CTH MN – US 51 to Anthony	\$181,000	\$115,500	\$65,500				Appropriation

2005 Dane County Budget In Brief

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
PUBLIC WORKS, HWY & TRANSP. (con't)						
CTH MV – Mound Rd to Legion	\$190,000		\$190,000			Appropriation
CTH N – Intersection with CTH BB	\$20,000		\$20,000			Appropriation
CTH N – Dunkirk St. to CTH A	\$90,000	\$65,000	\$25,000			Appropriation
CTH PB – STH 92 to STH 69	\$494,100	\$236,600	\$257,500			Appropriation
CTH PB – Sugar River Bridge	\$168,000		\$168,000			Appropriation
Parking Ramp Renovation	\$500,000		\$500,000			Appropriation
AIRPORT						
Combined Federal Projects	\$16,800,000			\$16,800,000		Appropriation
Towed Broom Truck	\$190,000			\$190,000		Appropriation
Truck Mounted Snowblower	\$470,000			\$470,000		Appropriation
Capital Asset Addition Offset	(\$17,460,000)			(\$17,460,000)		Appropriation
GROSS TOTALS	\$16,465,715	\$941,100	\$14,308,200	\$ 0	\$ 0	\$ 0
				Expenditures	Program Specific Revenues	Net
TOTALS:				\$16,465,715	\$15,249,300	\$1,216,415
ADDITIONS TO LEVY						
None						\$0
SURPLUSES FOR LEVY REDUCTION						
Justice Center						(\$1,216,415)
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0

2003 Adopted Budget	2004 Adopted Budget	Tax Levy Computation	2005		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$374,146,776 (\$238,162,677)	\$381,355,821 (\$240,674,757)	Total Budgeted Expenditures All Funds All Programs	\$396,664,553 (\$246,693,720)	\$396,033,196 (\$248,274,121)	\$396,475,407 (\$248,544,896)
\$135,984,099	\$140,681,064	Total Budgeted Revenues All Funds All Programs			
		Total Budget All Funds All Programs	\$149,970,833	\$147,759,075	\$147,930,511
\$28,901,888 (\$36,227,682)	\$36,102,814 (\$37,929,156)	Budgeted Expenditures - Non-GPR Supported Programs	\$42,344,179	\$43,269,079	\$43,440,409
\$3,457,000	\$0	Budgeted Revenues - Non-GPR Supported Programs	(\$45,462,465)	(\$45,897,465)	(\$45,897,465)
(\$3,868,794)	(\$1,826,342)	Fund Adjustments - Non-GPR Supported Programs	\$0	\$0	\$0
		Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,118,286)	(\$2,628,386)	(\$2,457,056)
\$341,787,888 (\$201,934,995)	\$345,253,007 (\$202,745,601)	Budgeted Expenditures - GPR Supported Programs	\$354,320,374	\$352,764,117	\$353,034,998
\$139,852,893	\$142,507,406	Budgeted Revenues - GPR Supported Programs	(\$201,231,255)	(\$202,376,656)	(\$202,647,431)
		GPR Requirement Before Levy Reduction and Fund Adjustment	\$153,089,119	\$150,387,461	\$150,387,567
(\$4,917,700) (\$927,547)	(\$3,798,583) (\$493,069)	Amount Projected to be Available for Levy Reduction	(\$5,010,728)	(\$5,208,312)	(\$5,208,614)
		Fund Adjustments	(\$802,300)	(\$802,300)	(\$802,300)
\$134,007,646	\$138,215,754	Gross County Tax Levy - Operating Budget	\$147,276,091	\$144,376,849	\$144,376,653
\$ 4.31	\$ 4.10	Gross County Tax Rate - Operating Budget	\$ 3.95	\$ 3.87	\$ 3.87
\$39,553,300	\$39,687,000	County Sales Tax Applied to Operating Budget	\$39,687,000	\$42,548,000	\$42,548,000
\$94,454,346	\$98,528,754	Net County Tax Levy - Operating Budget	\$107,589,091	\$101,828,849	\$101,828,653
\$ 3.04	\$ 2.92	Net County Tax Rate - Operating Budget	\$ 2.88	\$ 2.73	\$ 2.73
\$31,108,023,850	\$33,724,492,950	Equalized Valuation	\$37,293,118,150	\$37,293,118,150	\$37,293,118,150

2005 Dane County Budget In Brief

2003 Adopted Budget	2004 Adopted Budget	Tax Levy Computation	2005		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$22,969,100 (\$23,314,400)	\$18,066,100 (\$17,816,100)	Total Budgeted Expenditures All Funds All Programs	\$12,982,661	\$16,369,215	\$16,465,715
		Total Budgeted Revenues All Funds All Programs	(\$12,982,661)	(\$15,152,800)	(\$15,249,300)
(\$345,300)	\$250,000	Total Budget All Funds All Programs	\$ 0	\$1,216,415	\$1,216,415
\$4,357,000 (\$900,000) (\$3,457,000)	\$424,000 (\$174,000) \$0	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
		Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
		Fund Adjustments - Non-GPR Supported Programs	\$0	\$0	\$0
\$ 0	\$250,000	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
\$22,069,100 (\$22,414,400)	\$17,642,100 (\$17,642,100)	Budgeted Expenditures - GPR Supported Programs	\$12,982,661	\$16,369,215	\$16,465,715
		Budgeted Revenues - GPR Supported Programs	(\$12,982,661)	(\$15,152,800)	(\$15,249,300)
(\$345,300)	\$ 0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$ 0	\$1,216,415	\$1,216,415
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	(\$1,216,415)	(\$1,216,415)
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
(\$345,300)	\$ 0	Gross County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
(\$ 0.01)	\$ 0.00	Gross County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$0	\$0	County Sales Tax Applied to Capital Budget	\$0	\$0	\$0
(\$345,300)	\$ 0	Net County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
(\$ 0.01)	\$ 0.00	Net County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$31,108,023,850	\$33,724,492,950	Equalized Valuation	\$37,293,118,150	\$37,293,118,150	\$37,293,118,150

2003 Adopted Budget	2004 Adopted Budget	Tax Levy Computation	2004		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$397,115,876 (\$261,477,077)	\$399,421,921 (\$258,490,857)	Total Budgeted Expenditures All Funds All Programs	\$409,647,214	\$412,402,411	\$412,941,122
		Total Budgeted Revenues All Funds All Programs	(\$259,676,381)	(\$263,426,921)	(\$263,794,196)
\$135,638,799	\$140,931,064	Total Budget All Funds All Programs	\$149,970,833	\$148,975,490	\$149,146,926
\$33,258,888 (\$37,127,682)	\$36,526,814 (\$38,103,156)	Budgeted Expenditures - Non-GPR Supported Programs	\$42,344,179	\$43,269,079	\$43,440,409
\$ 0	\$ 0	Budgeted Revenues - Non-GPR Supported Programs	(\$45,462,465)	(\$45,897,465)	(\$45,897,465)
(\$3,868,794)	(\$1,576,342)	Fund Adjustments - Non-GPR Supported Programs	\$ 0	\$ 0	\$ 0
		Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,118,286)	(\$2,628,386)	(\$2,457,056)
\$363,856,988 (\$224,349,395)	\$362,895,107 (\$220,387,701)	Budgeted Expenditures - GPR Supported Programs	\$367,303,035	\$369,133,332	\$369,500,713
		Budgeted Revenues - GPR Supported Programs	(\$214,213,916)	(\$217,529,456)	(\$217,896,731)
\$139,507,593	\$142,507,406	GPR Requirement Before Levy Reduction and Fund Adjustment	\$153,089,119	\$151,603,876	\$151,603,982
(\$4,917,700) (\$927,547)	(\$3,798,583) (\$493,069)	Amount Projected to be Available for Levy Reduction	(\$5,010,728)	(\$6,424,727)	(\$6,425,029)
		Fund Adjustments	(\$802,300)	(\$802,300)	(\$802,300)
\$133,662,346	\$138,215,754	Gross County Tax Levy - Total	\$147,276,091	\$144,376,849	\$144,376,653
\$ 4.30	\$ 4.10	Gross County Tax Rate - Total Budget	\$ 3.95	\$ 3.87	\$ 3.87
\$39,553,300	\$39,687,000	County Sales Tax Applied to Total Budget	\$39,687,000	\$42,548,000	\$42,548,000
\$94,109,046	\$98,528,754	Net Proposed County Tax Levy - Total Budget	\$107,589,091	\$101,828,849	\$101,828,653
\$ 3.03	\$ 2.92	Net Proposed County Tax Rate - Total Budget	\$ 2.88	\$ 2.73	\$ 2.73
\$1,160,591	\$1,072,336	State Aid - Exempt Computers	\$1,059,999	\$971,202	\$971,200
\$92,948,455	\$97,456,418	Net Required County Tax Levy - Total Budget	\$106,529,092	\$100,857,647	\$100,857,453
\$ 2.99	\$ 2.89	Net Required County Tax Rate - Total Budget	\$ 2.86	\$ 2.70	\$ 2.70
\$31,108,023,850	\$33,724,492,950	Equalized Valuation	\$37,293,118,150	\$37,293,118,150	\$37,293,118,150

2005 Dane County Budget In Brief

Operating Expenditure Summary by Fund							
2003 EXPENDITURE	***** EXPENSE AS MODIFIED	***** 2004 ***** EXP THRU 06/30/04	***** TOTAL EST. EXPENDITURE	FUND NAME	***** AGCY REQUEST	***** 2005 ***** CO. EXEC. RECOM.	***** ADOPTED BUDGET
\$111,463,755	\$120,883,609	\$56,259,514	\$124,725,695	GENERAL	\$118,959,088	\$116,409,950	\$116,395,571
\$114,497	\$174,520	\$90,961	\$174,520	BRIDGE AID	\$281,800	\$281,800	\$281,800
\$14,964,651	\$18,044,220	\$7,934,244	\$17,431,933	HIGHWAY	\$16,935,800	\$17,051,200	\$17,051,200
\$3,471,373	\$3,601,367	\$3,188,832	\$3,605,013	LIBRARY	\$3,771,591	\$3,669,491	\$3,669,491
\$184,781,526	\$188,750,496	\$86,307,573	\$187,612,450	HUMAN SERVICES	\$190,030,347	\$191,230,422	\$191,499,746
\$36,392	\$1,691,408	\$75	\$1,691,408	CDBG BUSINESS LOAN FUND	\$310,000	\$310,000	\$310,000
\$77,857	\$124,982	\$40,041	\$124,982	COMMERCE REVOLVING FUND	\$865,000	\$865,000	\$865,000
\$0	\$1,488,388	\$86,963	\$1,488,388	CDBG HOUSING LOAN FUND	\$964,665	\$964,665	\$964,665
\$218,708	\$1,650,940	\$179,918	\$1,650,940	HOME LOAN FUND	\$630,000	\$630,000	\$630,000
\$757,119	\$1,655,164	\$707,084	\$1,636,820	LAND INFORMATION	\$856,400	\$918,900	\$918,900
\$38,673,925	\$13,947,454	\$6,962,529	\$13,947,454	DEBT SERVICE	\$14,708,700	\$14,747,700	\$14,708,700
(\$11,346,456)	\$14,146,587	\$6,719,498	\$13,912,614	AIRPORT	\$14,245,490	\$14,495,490	\$14,666,820
\$13,964,119	\$13,268,334	\$6,188,250	\$13,418,693	BADGER PRAIRIE HEALTH CARE CTR.	\$13,385,548	\$13,591,354	\$13,646,290
\$4,779,366	\$5,957,749	\$2,304,756	\$5,649,288	PUBLIC HEALTH DIVISION	\$5,400,900	\$5,400,900	\$5,400,900
\$6,379,389	\$7,080,608	\$3,435,964	\$7,248,242	SOLID WASTE	\$7,590,700	\$7,711,700	\$7,711,700
\$298,508	\$548,531	\$479,367	\$973,211	METHANE GAS	\$521,700	\$521,700	\$521,700
\$972,148	\$1,093,775	\$671,141	\$1,026,580	PRINTING AND SERVICES	\$1,080,024	\$1,080,024	\$1,080,024
\$1,211,003	\$1,842,100	\$898,530	\$1,973,014	LIABILITY INSURANCE FUND	\$1,761,100	\$1,761,100	\$1,761,100
\$992,846	\$975,400	\$429,359	\$1,025,370	WORKERS COMPENSATION	\$1,123,200	\$1,123,200	\$1,123,200
\$283,269	\$1,455,988	\$103,518	\$1,455,988	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$232,723	\$0	\$0	\$0	FIREARMS TRAINING CENTER	\$0	\$0	\$0
\$3,263,665	\$3,267,229	\$2,124,242	\$3,474,843	CONSOLIDATED FOOD SERVICE	\$3,268,600	\$3,268,600	\$3,268,600
\$375,590,385	\$401,648,849	\$185,112,357	\$404,247,445	GRAND TOTAL	\$396,690,653	\$396,033,196	\$396,475,407

Operating Expenditure Summary by Activity								
2003	* * * * * 2004 * * * * *					* * * * * 2005 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/04	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$57,466	\$85,600	\$0	\$85,600	GENERAL COUNTY	012	\$85,600	\$85,600	\$85,600
\$663,379	\$700,651	\$323,395	\$715,365	COUNTY BOARD	024	\$743,016	\$743,016	\$770,416
\$1,800,177	\$1,821,574	\$772,085	\$1,816,097	EXECUTIVE	048	\$1,856,393	\$1,709,187	\$1,709,187
\$506,782	\$726,985	\$473,597	\$724,143	CLERK	060	\$552,336	\$552,336	\$552,336
\$18,493,685	\$20,515,852	\$9,457,401	\$20,932,710	ADMINISTRATION	096	\$19,537,804	\$19,658,504	\$19,619,658
\$572,972	\$575,719	\$292,739	\$568,443	TREASURER	120	\$582,190	\$582,190	\$582,190
\$4,426,616	\$4,662,037	\$2,065,603	\$4,627,759	CORPORATION COUNSEL	168	\$4,780,580	\$4,780,580	\$4,780,580
\$1,340,632	\$1,355,072	\$624,517	\$1,322,579	REGISTER OF DEEDS	180	\$1,418,940	\$1,418,940	\$1,418,940
\$549,137	(\$1,537,103)	\$527,897	\$527,897	MISC APPROPRIATIONS	267	(\$1,462,471)	(\$244,097)	(\$244,097)
\$28,410,845	\$28,906,387	\$14,537,234	\$31,320,595	GENERAL GOVERNMENT	TOTL	\$28,094,388	\$29,286,256	\$29,274,810
PUB SAFETY & CRIMINAL JUSTICE								
\$8,542,166	\$8,211,245	\$4,018,242	\$8,509,876	CLERK OF COURTS	288	\$9,714,745	\$9,630,579	\$9,609,779
\$1,072,414	\$1,109,393	\$497,772	\$1,109,381	FAMILY COURT COMMISSIONER	309	\$0	\$0	\$0
\$676,162	\$784,372	\$322,050	\$758,530	FAMILY COURT COUNSELING	316	\$840,800	\$840,800	\$840,800
\$622,389	\$682,524	\$314,159	\$684,604	CORONER	330	\$733,000	\$733,000	\$733,000
\$4,150,758	\$3,770,070	\$1,699,769	\$3,737,579	DISTRICT ATTORNEY	351	\$3,670,480	\$3,670,480	\$3,670,480
\$46,865,386	\$47,933,632	\$23,446,760	\$49,773,400	SHERIFF	372	\$54,007,810	\$49,402,310	\$49,431,310
\$4,521,779	\$4,425,273	\$2,145,883	\$4,585,912	PUBLIC SAFETY COMM.	385	\$4,351,530	\$4,581,230	\$4,616,786
\$1,687,042	\$2,510,869	\$1,435,513	\$2,435,141	EMERGENCY MANAGEMENT	396	\$1,170,898	\$1,170,898	\$1,170,898
\$2,941,112	\$2,919,666	\$1,516,768	\$2,930,681	JUVENILE COURT PROGRAM	420	\$2,866,442	\$2,866,442	\$2,866,442
\$71,079,209	\$72,347,044	\$35,396,916	\$74,525,104	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$77,355,705	\$72,895,739	\$72,939,495
HEALTH & HUMAN SERVICES								
\$203,525,011	\$207,976,579	\$94,800,578	\$206,680,430	HUMAN SERVICES DEPARTMENT	510	\$208,816,795	\$210,222,676	\$210,546,936
\$403,515	\$393,292	\$177,205	\$408,454	VETERANS SERVICE OFFICE	524	\$421,539	\$421,939	\$427,600
\$203,928,526	\$208,369,871	\$94,977,783	\$207,088,884	HEALTH & HUMAN SERVICES	TOTL	\$209,238,334	\$210,644,615	\$210,974,536

2005 Dane County Budget In Brief

Operating Expenditure Summary by Activity									
2003	* * * * * 2004 * * * * *					* * * * * 2005 * * * * *			
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/04	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET	
CONSERVATION & ECONOMIC DEV									
\$3,591,393	\$9,008,358	\$1,805,256	\$8,763,355	PLANNING & DEVELOPMENT	538	\$5,247,728	\$5,817,028	\$5,817,028	
\$757,119	\$1,655,164	\$707,084	\$1,636,820	LAND INFORMATION OFFICE	552	\$856,400	\$918,900	\$918,900	
\$6,677,897	\$7,629,139	\$3,915,331	\$8,221,453	SOLID WASTE	564	\$8,112,400	\$8,233,400	\$8,233,400	
\$1,352,701	\$6,311,368	\$557,725	\$6,286,534	LAND CONSERVATION	580	\$1,671,007	\$0	\$0	
\$999	\$1,000	\$1,000	\$1,000	LAND & WATER RESOURCES	696	\$0	\$1,187,300	\$1,211,300	
\$12,380,110	\$24,605,029	\$6,986,395	\$24,909,163	CONSERVAT'N & ECONOMIC DEV	TOTL	\$15,887,535	\$16,156,628	\$16,180,628	
CULTURE, EDUC & RECREATION									
\$302,468	\$288,003	\$288,003	\$288,003	MISC APPROPRIATIONS	267	\$283,395	\$283,395	\$283,395	
\$3,471,373	\$3,601,367	\$3,188,832	\$3,605,013	LIBRARY	612	\$3,771,591	\$3,669,491	\$3,669,491	
\$6,928,475	\$9,830,853	\$4,664,979	\$9,681,248	ALLIANT ENERGY CENTER	648	\$9,196,242	\$9,252,642	\$9,252,642	
\$1,656,956	\$1,697,671	\$928,447	\$1,716,241	HENRY VILAS ZOO	684	\$1,755,300	\$1,755,300	\$1,755,300	
\$2,912,144	\$3,474,075	\$1,380,045	\$3,394,054	LAND & WATER RESOURCES	696	\$2,869,775	\$3,580,475	\$3,610,475	
\$949,538	\$872,073	\$468,377	\$905,339	EXTENSION	720	\$869,163	\$869,050	\$762,700	
\$20,255	\$15,747	15,747	\$15,747	MISC APPROPRIATIONS	745	\$15,615	\$15,495	\$15,495	
\$16,241,208	\$19,779,789	\$10,934,429	\$19,605,645	CULTURE, EDUC & RECREATION	TOTL	\$18,761,081	\$19,425,848	\$19,349,498	
PUBLIC WORKS									
\$0	\$217,573	\$70,227	\$270,316	LAND & WATER RESOURCES	696	\$214,600	\$203,100	\$203,100	
\$914,844	\$0	\$0	\$0	PUBLIC WORKS	770	\$0	\$0	\$0	
\$15,308,174	\$19,329,115	\$8,527,346	\$18,667,670	PUBLIC WORKS, HWY & TRANSP.	795	\$18,184,820	\$18,177,820	\$18,177,820	
(\$11,346,456)	\$14,146,587	\$6,719,498	\$13,912,614	AIRPORT	820	\$14,245,490	\$14,495,490	\$14,666,820	
\$4,876,562	\$33,693,275	\$15,317,071	\$32,850,600	PUBLIC WORKS	TOTL	\$32,644,910	\$32,876,410	\$33,047,740	
DEBT SERVICE									
\$38,673,925	\$13,947,454	\$6,962,529	\$13,947,454	DEBT SERVICE	852	\$14,708,700	\$14,747,700	\$14,708,700	
\$38,673,925	\$13,947,454	\$6,962,529	\$13,947,454	DEBT SERVICE	TOTL	\$14,708,700	\$14,747,700	\$14,708,700	
\$375,590,385	\$401,648,849	\$185,112,357	\$404,247,445	GRAND TOTAL		\$396,690,653	\$396,033,196	\$396,475,407	

Operating Revenue Summary by Fund							
2003 REVENUE	***** 2004 REVENUE AS MODIFIED	***** 2004 REV THRU 06/30/04	***** TOTAL EST REVENUE	FUND NAME	***** 2005 AGCY REQUEST	***** 2005 CO EXEC RECOM	***** ADOPTED BUDGET
\$164,533,193	\$173,314,574	\$69,507,168	\$174,648,775	GENERAL	\$172,528,340	\$170,828,900	\$170,895,554
\$128,789	\$138,434	\$69,217	\$138,434	BRIDGE AID	\$281,800	\$281,800	\$281,800
\$16,554,037	\$16,009,540	\$7,472,624	\$15,880,454	HIGHWAY	\$16,452,716	\$16,570,424	\$16,570,424
\$3,571,213	\$3,567,682	\$1,772,523	\$3,571,792	LIBRARY	\$3,725,829	\$3,622,708	\$3,622,708
\$137,469,916	\$138,688,257	\$77,466,155	\$139,429,650	HUMAN SERVICES	\$140,708,737	\$141,093,449	\$141,323,374
\$50,220	\$1,691,408	\$17,102	\$1,691,408	CDBG BUSINESS LOAN	\$310,000	\$310,000	\$310,000
\$351	\$2,000	\$4,639	\$2,000	COMMERCE REVOLVING FUND	\$867,000	\$867,000	\$867,000
\$8,000	\$1,491,473	\$19,794	\$1,491,473	CDBG HOUSING LOAN FUND	\$964,665	\$964,665	\$964,665
\$214,633	\$1,650,940	(\$5)	\$1,650,940	CDBG HOME LOAN FUND	\$630,000	\$630,000	\$630,000
\$1,465,837	\$612,400	\$414,093	\$831,076	LAND INFORMATION	\$610,500	\$610,500	\$610,500
\$12,289,120	\$12,552,651	\$6,408,104	\$12,676,036	DEBT SERVICE	\$11,757,392	\$11,754,692	\$11,728,692
\$16,472,688	\$15,824,656	\$7,125,081	\$16,931,085	AIRPORT	\$17,363,700	\$17,363,700	\$17,363,700
\$8,212,997	\$6,921,100	\$3,533,637	\$6,936,730	BADGER PRAIRIE HEALTH CARE CTR	\$6,887,289	\$6,887,289	\$6,887,289
\$4,783,102	\$5,728,927	\$2,714,793	\$5,442,991	PUBLIC HEALTH DIVISION	\$5,369,643	\$5,369,643	\$5,369,643
\$6,458,820	\$6,182,500	\$3,426,018	\$7,691,285	SOLID WASTE	\$7,030,000	\$7,030,000	\$7,030,000
\$843,537	\$1,090,000	\$185,121	\$851,972	METHANE GAS	\$1,250,000	\$1,250,000	\$1,250,000
\$990,787	\$1,147,008	\$488,607	\$990,160	PRINTING & SERVICES	\$1,090,700	\$1,090,700	\$1,090,700
\$1,594,345	\$1,842,100	\$3,000	\$1,845,100	LIABILITY INSURANCE FUND	\$1,761,100	\$1,761,100	\$1,761,100
\$1,144,580	\$1,100,000	\$0	\$1,100,000	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$462	\$0	\$203	\$500	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$91,686	\$0	\$0	\$0	FIREARMS TRAINING CENTER	\$0	\$0	\$0
\$3,656,849	\$3,486,300	\$1,735,069	\$3,693,230	CONSOLIDATED FOOD SERVICE	\$3,264,400	\$3,264,400	\$3,264,400
\$380,535,162	\$393,041,950	\$182,362,943	\$397,495,091	GRAND TOTAL	\$393,953,811	\$392,650,970	\$392,921,549

2005 Dane County Budget In Brief

Operating Revenue Summary by Category							
2003 REVENUE	***** REVENUE AS MODIFIED	***** 2004 ***** REV THRU 06/30/04	***** TOTAL EST REVENUE	CATEGORY NAME	***** 2005 ***** AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
\$135,877,590	\$139,843,418	\$59,922,555	\$141,647,850	TAXES	\$149,071,092	\$146,285,647	\$146,285,453
\$164,653,527	\$175,638,136	\$88,864,478	\$176,586,751	INTERGOVERNMENTAL REVENUES	\$165,048,395	\$165,383,299	\$165,597,622
\$1,748,159	\$1,666,100	\$904,691	\$1,815,882	LICENSES & PERMITS	\$1,737,050	\$1,737,050	\$1,737,050
\$2,201,876	\$2,447,000	\$951,414	\$2,245,052	FINES, FORFEITS AND PENALTIES	\$2,293,800	\$2,547,100	\$2,462,100
\$39,429,577	\$36,835,585	\$18,650,536	\$39,608,271	PUBLIC CHARGES FOR SERVICES	\$38,550,214	\$38,788,214	\$38,890,864
\$20,632,462	\$19,987,876	\$7,024,786	\$20,128,562	INTERGOVRN CHARGE FOR SERVICE	\$20,027,200	\$20,189,300	\$20,153,100
\$14,163,767	\$16,375,735	\$5,989,300	\$15,214,623	MISCELLANEOUS REVENUE	\$16,977,760	\$17,472,060	\$17,547,060
\$1,828,203	\$248,100	\$55,183	\$248,100	OTHER FINANCING SOURCES	\$248,300	\$248,300	\$248,300
\$380,535,162	\$393,041,950	\$182,362,943	\$397,495,091	GRAND TOTAL	\$393,953,811	\$392,650,970	\$392,921,549

Operating Revenue Summary by Activity

2003 REVENUE	REVENUE AS MODIFIED	2004 REV THRU 06/30/04	TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	2005 ACGY REQUEST	2005 CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$121,231,780	\$123,958,109	\$49,196,164	\$125,010,494	GENERAL COUNTY	012	\$131,030,361	\$128,727,509	\$128,753,313
\$309,450	\$334,255	\$15,512	\$332,961	EXECUTIVE	048	\$333,381	\$345,891	\$345,891
\$212,168	\$200,300	\$129,241	\$209,770	CLERK	060	\$218,600	\$218,600	\$218,600
\$10,221,135	\$10,524,041	\$2,956,454	\$10,665,724	ADMINISTRATION	096	\$10,341,406	\$10,376,106	\$10,402,906
\$2,892,883	\$3,136,700	\$1,402,766	\$2,553,467	TREASURER	120	\$3,125,000	\$3,125,000	\$3,125,000
\$2,851,619	\$3,204,332	\$1,283,873	\$3,143,154	CORPORATION COUNSEL	168	\$3,165,275	\$3,165,275	\$3,165,275
\$5,241,166	\$2,944,500	\$2,043,203	\$3,697,950	REGISTER OF DEEDS	180	\$2,980,181	\$3,105,181	\$3,105,181
\$142,960,200	\$144,302,237	\$57,027,212	\$145,613,520	GENERAL GOVERNMENT	TOTL	\$151,194,204	\$149,063,562	\$149,116,166
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$4,796,051	\$5,043,206	\$2,039,165	\$4,954,567	CLERK OF COURTS	288	\$5,727,800	\$5,904,612	\$5,822,612
\$708,651	\$686,800	\$260,578	\$686,800	FAMILY COURT COMMISSIONER	309	\$0	\$0	\$0
\$156,129	\$245,300	\$110,943	\$259,404	FAMILY COURT COUNSELING	316	\$253,900	\$253,900	\$253,900
\$169,572	\$222,130	\$95,935	\$192,461	CORONER	330	\$244,530	\$244,530	\$244,530
\$1,268,650	\$1,345,395	\$504,564	\$1,234,600	DISTRICT ATTORNEY	351	\$1,078,200	\$1,078,200	\$1,078,200
\$7,515,748	\$6,832,827	\$2,639,142	\$7,145,586	SHERIFF	372	\$6,690,900	\$6,831,500	\$7,007,750
\$157,649	\$79,500	\$74,150	\$120,329	PUBLIC SAFETY COMMUNICATIONS	385	\$69,000	\$69,000	\$69,000
\$376,971	\$2,089,454	\$1,949,276	\$2,109,773	EMERGENCY MANAGEMENT	396	\$237,758	\$237,758	\$237,758
\$42,171	\$124,122	\$11,587	\$97,971	JUVENILE COURT PROGRAM	420	\$65,000	\$65,000	\$65,000
\$15,191,592	\$16,668,734	\$7,685,341	\$16,801,490	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$14,367,088	\$14,684,500	\$14,778,750
HEALTH & HUMAN SERVICES								
\$150,466,016	\$151,338,284	\$83,714,585	\$151,809,371	HUMAN SERVICES DEPARTMENT	510	\$152,965,669	\$153,350,381	\$153,580,306
\$13,512	\$14,500	\$13,225	\$13,517	VETERANS SERVICE OFFICE	524	\$14,500	\$14,500	\$14,500
\$150,479,527	\$151,352,784	\$83,727,810	\$151,822,888	HEALTH & HUMAN SERVICES	TOTL	\$152,980,169	\$153,364,881	\$153,594,806

2005 Dane County Budget In Brief

Operating Revenue Summary by Activity

2003 REVENUE	***** 2004 REVENUE AS MODIFIED	***** 2004 REV THRU 06/30/04	***** 2004 TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** 2005 ACGY REQUEST	***** 2005 CO EXEC RECOM	***** 2005 ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$2,351,157	\$7,229,317	\$548,511	\$7,235,408	PLANNING AND DEVELOPMENT	538	\$4,181,995	\$4,312,695	\$4,312,695
\$1,465,837	\$612,400	\$414,093	\$831,076	LAND INFORMATION OFFICE	552	\$610,500	\$610,500	\$610,500
\$7,302,357	\$7,272,500	\$3,611,139	\$8,543,257	SOLID WASTE	564	\$8,280,000	\$8,280,000	\$8,280,000
\$730,582	\$5,493,946	\$57,172	\$5,511,346	LAND CONSERVATION	580	\$829,800	\$0	\$0
\$0	\$0	\$0	\$0	LAND & WATER RESOURCES	696	\$0	\$779,700	\$779,700
\$11,849,933	\$20,608,163	\$4,630,916	\$22,121,086	CONSERVATION & ECONOMIC DEV	TOTL	\$13,902,295	\$13,982,895	\$13,982,895
CULTURE, EDUC & RECREATION								
\$3,571,213	\$3,567,682	\$1,772,523	\$3,571,792	LIBRARY	612	\$3,725,829	\$3,622,708	\$3,622,708
\$8,254,098	\$9,057,500	\$5,520,904	\$8,890,932	ALLIANT ENERGY CENTER	648	\$9,220,400	\$9,220,400	\$9,220,400
\$538,735	\$577,431	\$71,476	\$605,324	HENRY VILAS ZOO	684	\$574,370	\$574,370	\$574,370
\$1,083,839	\$1,157,460	\$364,599	\$1,154,873	LAND & WATER RESOURCES	696	\$943,044	\$995,634	\$1,012,634
\$174,390	\$148,200	\$82,584	\$159,401	EXTENSION	720	\$146,004	\$151,004	\$53,804
\$13,622,275	\$14,508,273	\$7,812,087	\$14,382,322	CULTURE, EDUC & RECREATION	TOTL	\$14,609,647	\$14,564,116	\$14,483,916
PUBLIC WORKS								
\$0	\$91,450	\$13,183	\$71,920	LAND & WATER RESOURCES	696	\$74,200	\$74,200	\$74,200
\$228,298	\$0	\$0	\$0	PUBLIC WORKS	770	\$0	\$0	\$0
\$17,441,527	\$17,133,002	\$7,933,210	\$17,074,745	PUBLIC WORKS, HWY & TRANSP.	795	\$17,705,116	\$17,798,424	\$17,798,424
\$16,472,688	\$15,824,656	\$7,125,081	\$16,931,085	AIRPORT	820	\$17,363,700	\$17,363,700	\$17,363,700
\$34,142,513	\$33,049,108	\$15,071,474	\$34,077,750	PUBLIC WORKS	TOTL	\$35,143,016	\$35,236,324	\$35,236,324
DEBT SERVICE								
\$12,289,120	\$12,552,651	\$6,408,104	\$12,676,036	DEBT SERVICE	852	\$11,757,392	\$11,754,692	\$11,728,692
\$12,289,120	\$12,552,651	\$6,408,104	\$12,676,036	DEBT SERVICE	TOTL	\$11,757,392	\$11,754,692	\$11,728,692
\$380,535,162	\$393,041,950	\$182,362,943	\$397,495,091	GRAND TOTAL		\$393,953,811	\$392,650,970	\$392,921,549

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.

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.