
2008 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 468,514, 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 41,466 student University of Wisconsin-Madison.

Dane County is home to Oscar Mayer Foods, a leading national meat processing company; Rayovac, 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

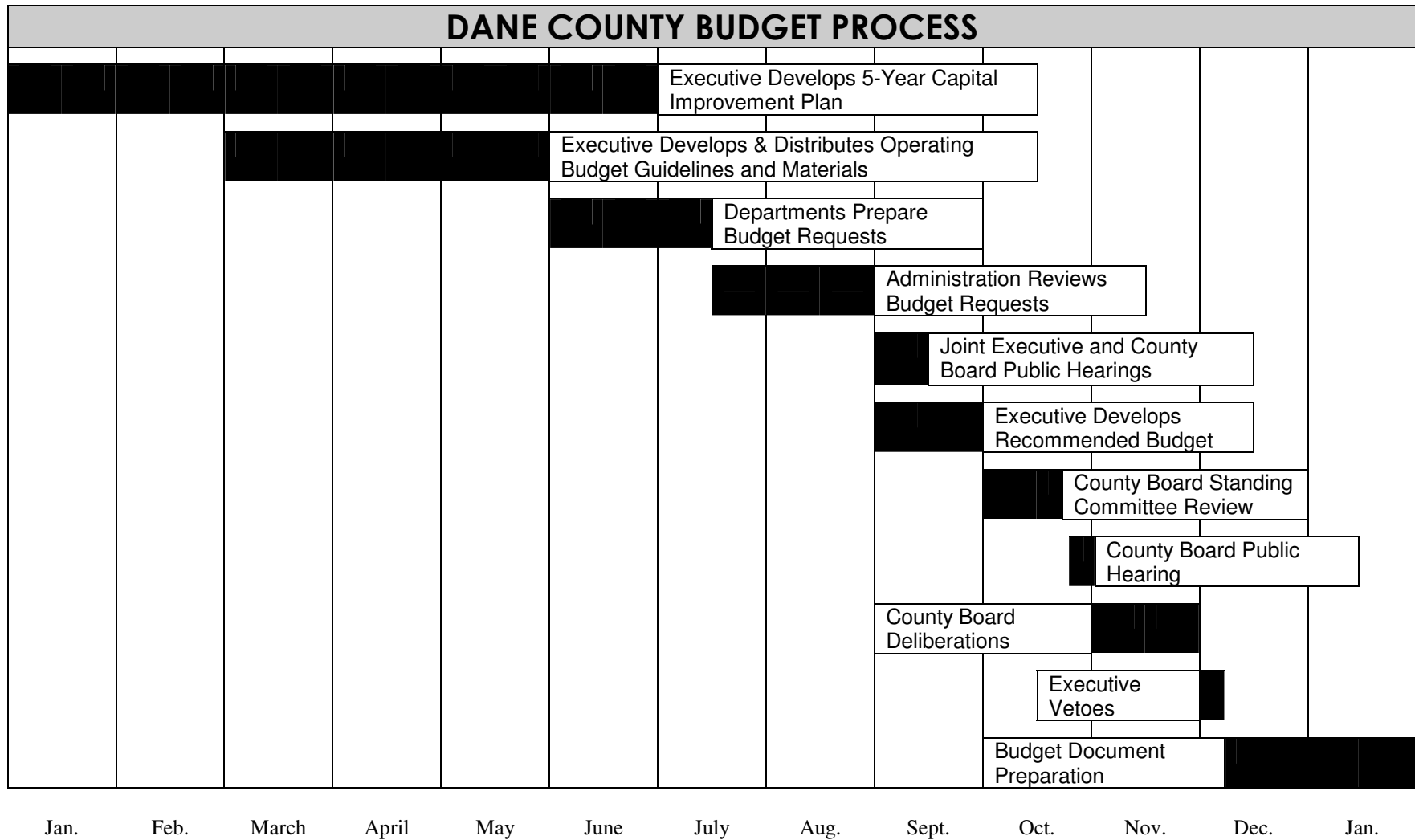
General Government agencies provide the executive, legislative, administrative, financial, record keeping, legal, and building maintenance functions for Dane County.

2) Public Safety and Criminal Justice

Departments:	Clerk of Courts	Sheriff
	Miscellaneous Appropriations	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.

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 2008 County budget reduces the County's net property tax rate from \$2.44 in 2007 to \$2.38 for 2008. At the same time, the County realized an equalized valuation increase of just over \$2.7 billion. As a result, this reduced rate reflects a net property tax levy increase of \$3.6 million, or \$3.0 million less than would have been collected using the \$2.44 rate and the current valuation.

The budget authorizes total expenditures of \$439.8 million for operations in 2008, which are financed by \$281.3 million of outside revenues, \$44.7 million of county sales taxes, and \$113.9 million of county property tax levy funds. The separate Capital Budget includes \$20.9 million for capital spending in 2008, which is financed by \$20.9 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2008 of \$460.7 million is financed by \$302.2 million in outside revenues, \$44.7 million in county sales taxes, and \$113.9 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 133, 2007-08, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 134, 2007-08, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

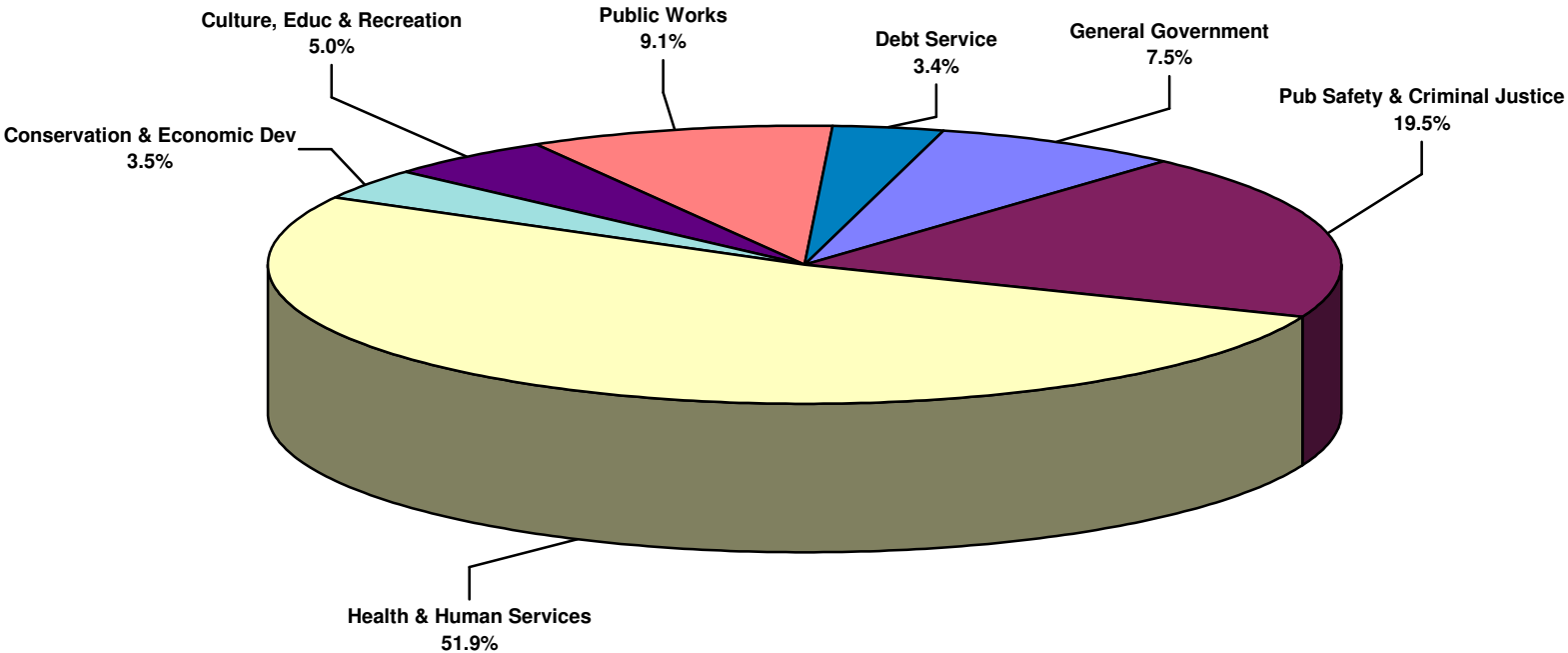
Operating Budget Expenditures by Activity

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

2008 Adopted Operating Budget - Expenditures by Activity	
General Government	\$32,928,627
Public Safety & Criminal Justice	\$85,963,900
Health & Human Services	\$228,255,928
Conservation & Economic Development	\$15,245,639
Culture, Education & Recreation	\$22,207,747
Public Works	\$40,084,150
Debt Service	\$15,156,200
Total Operating Budget	\$439,842,191

Health & Human Services agencies account for 51.9% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.5% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2008 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2008 Adopted Operating Budget revenues by budget source category.

2008 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$44,658,854
Licenses & Permits	\$1,456,365
Intergovernmental Charges for Services	\$24,029,531
Miscellaneous	\$13,346,524
County Property Tax	\$113,877,907
Other Financing Sources	\$948,800
Public Charges for Services	\$50,022,279
Fines, Forfeitures and Penalties	\$2,033,800
Intergovernmental Revenues	\$183,513,594
Other Taxes	\$5,809,000
Fund Balance Applied (Levied)	\$145,537
Total Operating Budget	\$439,842,191

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.

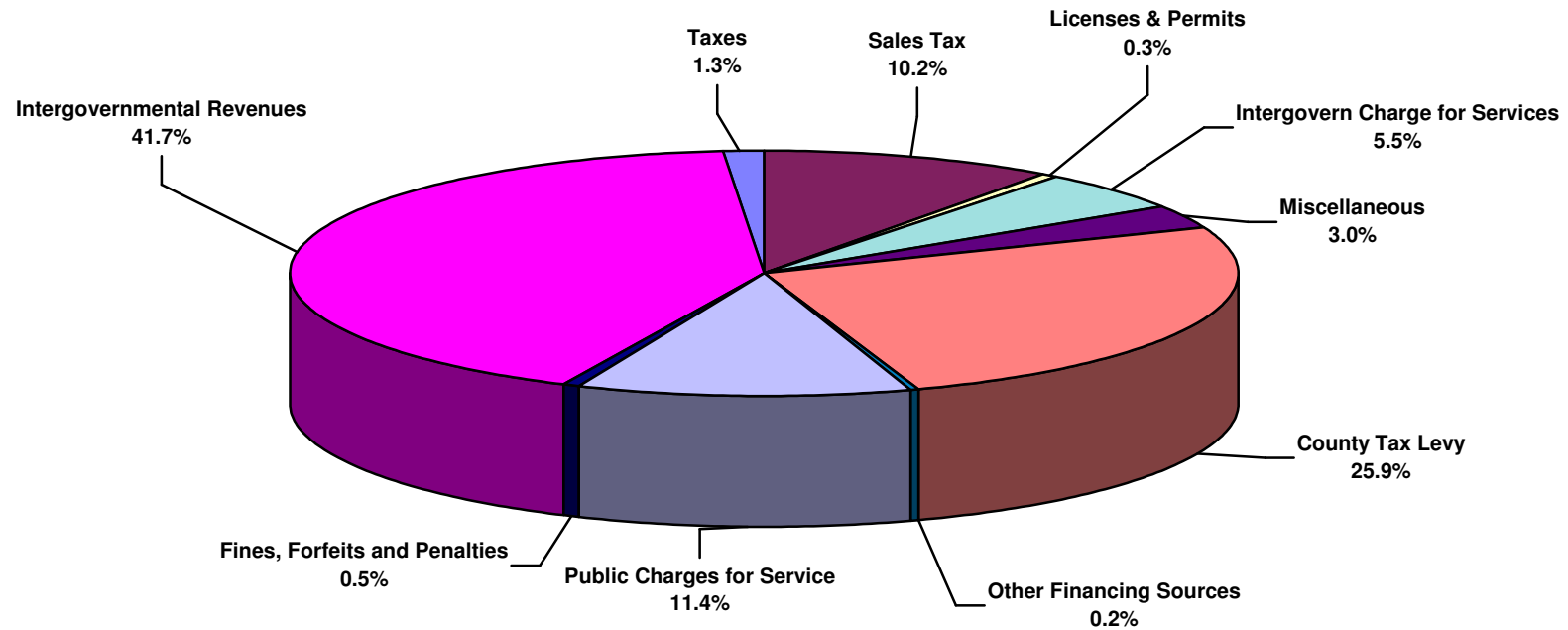
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (41.7%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (25.9%) and sales tax revenues (10.2%).

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.

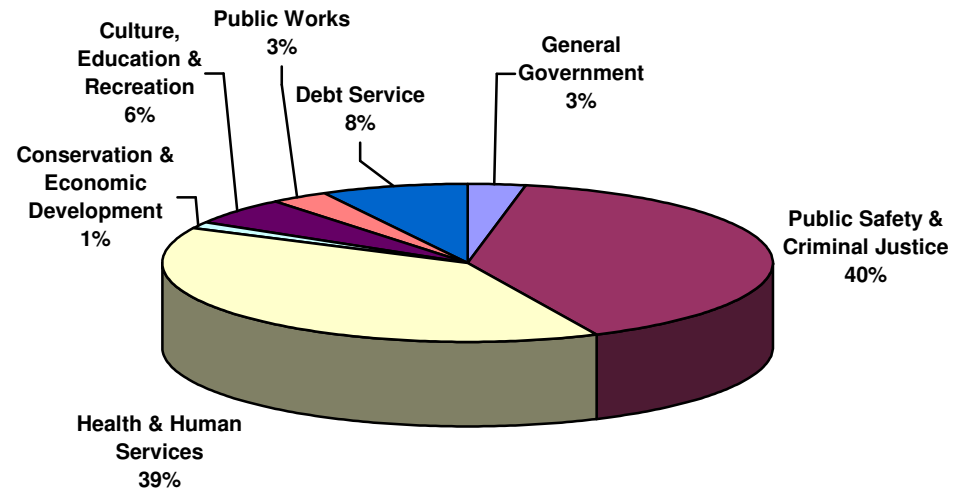
2008 Adopted Operating Revenues By Budget Source Category



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 79% of all GPR funds. The following table and chart show GPR funds by activity for the 2008 Adopted Operating Budget.

2008 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$5,306,954
Public Safety & Criminal Justice	\$69,076,917
Health & Human Services	\$68,057,124
Conservation & Economic Development	\$2,343,594
Culture, Education & Recreation	\$9,648,993
Public Works	\$5,397,680
Debt Service	\$13,339,100
Total Budget	\$173,170,362



State Imposed Tax Rate/Levy Limitations

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 2008 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$1.92, 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 \$0.26 compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

Wisconsin Act 20 of 2007 extended existing levy limits on municipalities, counties and technical college districts, and school district revenue limits. As partially vetoed by the governor, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year, but not less than 2% and not more than 3.86%. There are exclusions for general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. The percentage change in net new construction for the 2008 budget is 3.327%. The Adopted 2008 Budget is in compliance with this limitation by setting the levy increase below the increase in net new construction and adjustments for debt service and service provision transfers that total 11.27%.

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 2008 include:

- ◆ \$664,000 to improve the treatment for the mentally ill and to reduce the institutionalization of some of these individuals.
- ◆ \$500,000 expansion of the Early Childhood Initiative.
- ◆ \$100,000 to support expanded employment programming for youth as recommended by the Dane County Gang Prevention Task Force.

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 2008 include:

- ◆ \$205,300 to add three Deputies to the Sheriff's Traffic Safety Team. This second traffic safety team will patrol the Beltline and other major highways where some of the most dangerous driving misbehavior occurs.
- ◆ \$910,400 to add 5.5 Deputies and expand the 24/7 electronic monitoring of inmates released from jail. The expansion of this program from the current 60 inmates to 200 will result in a \$1.9 million decrease in the cost of housing inmates in other counties.
- ◆ \$135,900 for a Communicator and Communications Supervisor to provide assistance on several critically important technical upgrades that are being pursued.
- ◆ \$150,000 in the Capital Budget for replacement of the County's back up and training ambulance. This ambulance is vital to the operation of the EMT system.

Environmental Protection

The 2008 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, merging of the Old and New Conservation Funds with a funding level of \$5.0 million for the purchase of land and development rights for within the Dane County Parks & Open Spaces Plan.
- ◆ \$80,000 to implement the findings of the Manure Digester Study that will help out the farmers and improve water quality.

- ◆ \$2.5 million in the Capital Budget for the Land & Water Legacy Fund, the next big step to protect our lakes and waters. The bulk of this will double the funding available for acquiring and restoring drained wetlands in the Lake Mendota Watershed.

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

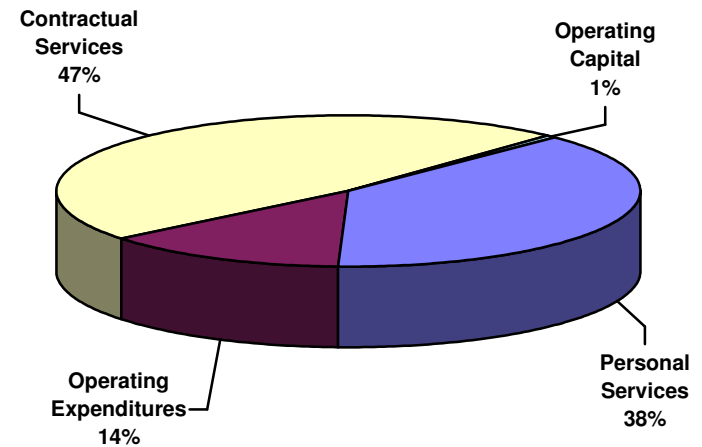
The 2008 Budget represents a net staffing increase of 8.25 positions, not counting the existing 88.3 FTE City of Madison positions that are part of the Board of Health for Madison and Dane County. This 8.25 FTE increase is the result of adding 32.4 new positions and deleting 24.15 existing positions.

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 Equivalent</u>	<u>Change in GPR Supported Full-Time Equivalent</u>
Public Safety/Criminal Justice	16.5000	13.5000
Health & Human Services	-1.1750	-1.5500
Other County Government	<u>-7.0750</u>	<u>-10.3250</u>
Total Change in County-Funded Positions	8.2500	1.6250

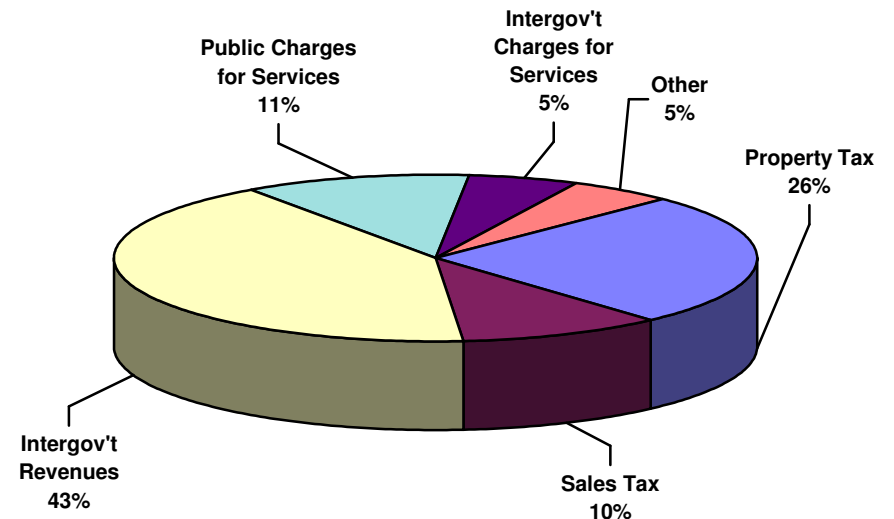
Use of Funds by Expense Category - All Funds

Personal Services	\$167,198,936
Operating Expenditures	\$60,388,836
Contractual Services	\$209,453,619
Operating Capital	\$2,800,800
Total - All Categories	\$439,842,191



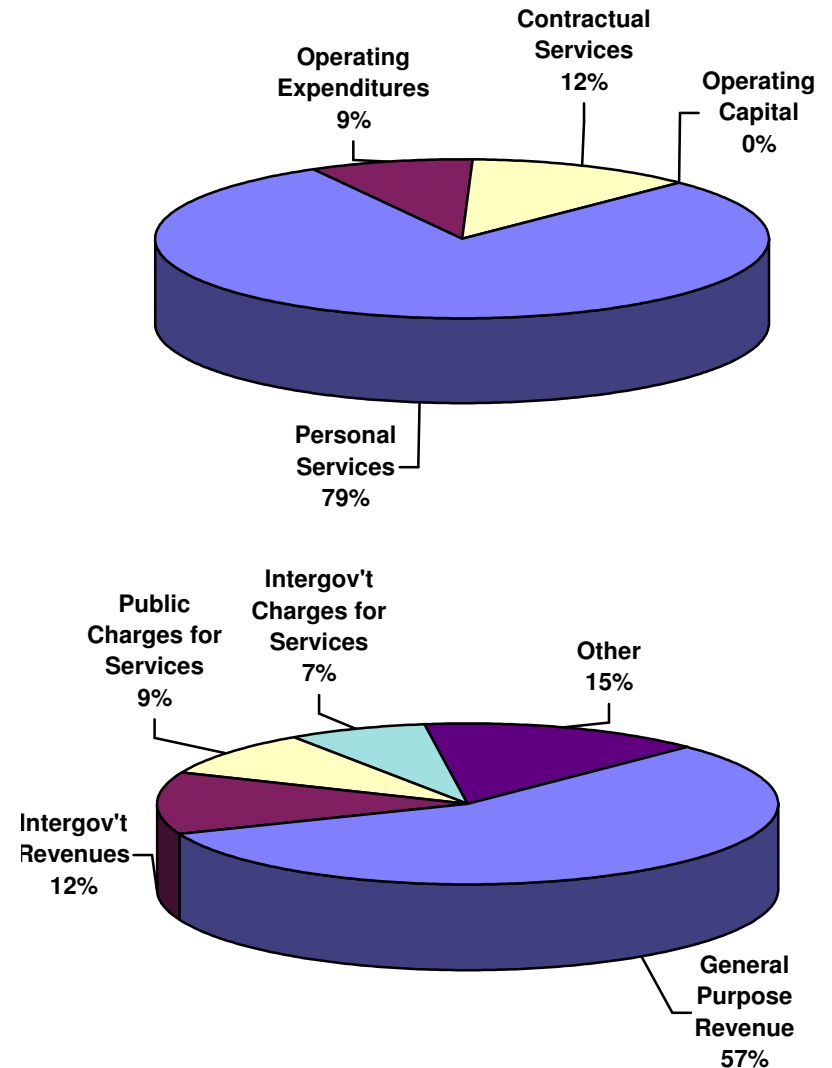
Source of Funds by Revenue Category - All Funds

Property Tax	\$113,877,907
Sales Tax	\$44,658,854
Intergovernmental Revenues	\$183,513,594
Public Charges For Services	\$50,022,279
Intergovernmental Charges for Services	\$24,029,531
Other	
Other Taxes	\$5,809,000
Licenses & Permits	\$1,456,365
Fines, Forfeits and Penalties	\$2,033,800
Miscellaneous Revenue	\$13,346,524
Other Financing Sources	\$948,800
Change in Fund Balance Reserve	\$74,000
State Special Charges	\$23,244
Fund Balance/Retained Earnings Applied (Levied)	\$48,293
Total - All Categories	\$439,842,191



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

Uses of Funds	
Personal Services	\$98,812,200
Operating Expenditures	\$10,864,664
Contractual Services	\$14,726,072
Operating Capital	\$117,800
Total - Uses of Funds	\$124,520,736
Sources of Funds	
General Purpose Revenue	\$81,452,656
Intergovernmental Revenues	\$9,645,553
Public Charges for Services	\$11,500,685
Intergovernmental Charges for Services	\$7,448,687
Other	
Other Taxes	\$4,547,000
Licenses & Permits	\$1,161,365
Fines, Forfeits and Penalties	\$2,009,800
Miscellaneous Revenue	\$4,953,520
Other Financing Sources	\$606,200
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	\$436,589
Total - Sources of Funds	\$123,836,055
Fund Balance Applied/(Levied)	\$684,681



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	Public Health	Library	Human Services	CDBG Business Loan
Personal Services	\$0	\$0	\$575,700	\$30,421,236	\$0
Operating Expenditures	\$2,800	\$0	\$186,900	\$1,661,447	\$160,000
Contractual Services	\$0	\$5,112,795	\$3,393,700	\$174,722,098	\$15,000
Operating Capital	\$292,000	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$294,800	\$5,112,795	\$4,156,300	\$206,804,781	\$175,000
Sources of Funds					
General Purpose Revenues	\$292,000	\$5,112,795	\$4,112,464	\$53,765,777	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$151,605,798	\$100,000
Public Charges for Services	\$0	\$0	\$36,136	\$500,494	\$0
Intergovernmental Charges for Services	\$0	\$0	\$0	\$759,508	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,800	\$0	\$0	\$173,204	\$75,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$294,800	\$5,112,795	\$4,148,600	\$206,804,781	\$175,000
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$7,700	\$ 0	\$ 0

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

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personal Services	\$0	\$0	\$0	\$0	\$542,600	\$31,539,536
Operating Expenditures	\$1,251,200	\$73,000	\$18,400	\$0	\$156,825	\$3,510,572
Contractual Services	\$13,500	\$841,800	\$584,530	\$60,000	\$194,200	\$184,937,623
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$292,000
Total - Uses of Funds	\$1,264,700	\$914,800	\$602,930	\$60,000	\$893,625	\$220,279,731
Sources of Funds						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$63,283,036
Intergovernmental Revenues	\$1,174,700	\$811,800	\$587,930	\$0	\$300	\$154,280,528
Public Charges for Services	\$0	\$0	\$0	\$0	\$588,200	\$1,124,830
Intergovernmental Charges for Services	\$0	\$83,000	\$0	\$0	\$0	\$842,508
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$90,000	\$20,000	\$15,000	\$0	\$60,800	\$436,804
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$60,000	\$634	\$60,634
Total - Sources of Funds	\$1,264,700	\$914,800	\$602,930	\$60,000	\$649,934	\$220,028,340
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$ 0	\$243,691	\$251,391

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	Liability Insurance	Workers' Comp	Employee Benefits	Consolidated Food Service	Total
Personal Services	\$0	\$0	\$0	\$2,040,700	\$2,040,700
Operating Expenditures	\$142,000	\$935,000	\$24,800	\$1,764,900	\$2,866,700
Contractual Services	\$1,780,700	\$250,800	\$0	\$27,900	\$2,059,400
Operating Capital	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$1,922,700	\$1,185,800	\$24,800	\$3,833,500	\$6,966,800
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,589,900	\$1,100,000	\$0	\$3,693,800	\$6,383,700
Public Charges for Services	\$0	\$0	\$0	\$318,200	\$318,200
Intergov't Charges for Services	\$0	\$0	\$0	\$0	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$332,800	\$85,800	\$24,800	\$0	\$443,400
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$1,922,700	\$1,185,800	\$24,800	\$4,012,000	\$7,145,300
Increase/(Decrease) In Retained Earnings	\$0	\$0	\$0	\$178,500	\$178,500

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personal Services	\$4,849,300	\$5,606,800	\$10,765,300	\$11,159,800	\$1,692,600
Operating Expenditures	\$3,827,500	\$11,756,500	\$5,791,600	\$1,824,500	\$3,348,600
Contractual Services	\$665,300	\$2,756,400	\$663,100	\$2,846,500	\$945,700
Operating Capital	\$776,000	\$246,000	\$1,229,000	\$0	\$140,000
Total - Uses of Funds	\$10,118,100	\$20,365,700	\$18,449,000	\$15,830,800	\$6,126,900
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$4,717,785	\$8,685,000	\$0
Intergovernmental Revenues	\$216,300	\$0	\$3,900,700	\$5,995,700	\$0
Public Charges for Services	\$8,756,700	\$21,353,400	\$0	\$448,100	\$5,125,000
Intergovernmental Charges for Services	\$513,200	\$0	\$9,205,500	\$700,000	\$20,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$24,000	\$0	\$0	\$0
Miscellaneous Revenue	\$272,100	\$2,290,000	\$78,200	\$2,000	\$257,300
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$6,759	\$10,526	\$0	\$0	(\$57,254)
Total - Sources of Funds	\$9,765,059	\$23,677,926	\$18,019,185	\$15,830,800	\$5,345,046
Increase/(Decrease) in Retained Earnings	(\$353,041)	\$3,312,226	(\$429,815)	\$ 0	(\$781,854)

Sources and Uses of Funds - Enterprise Funds (continued)

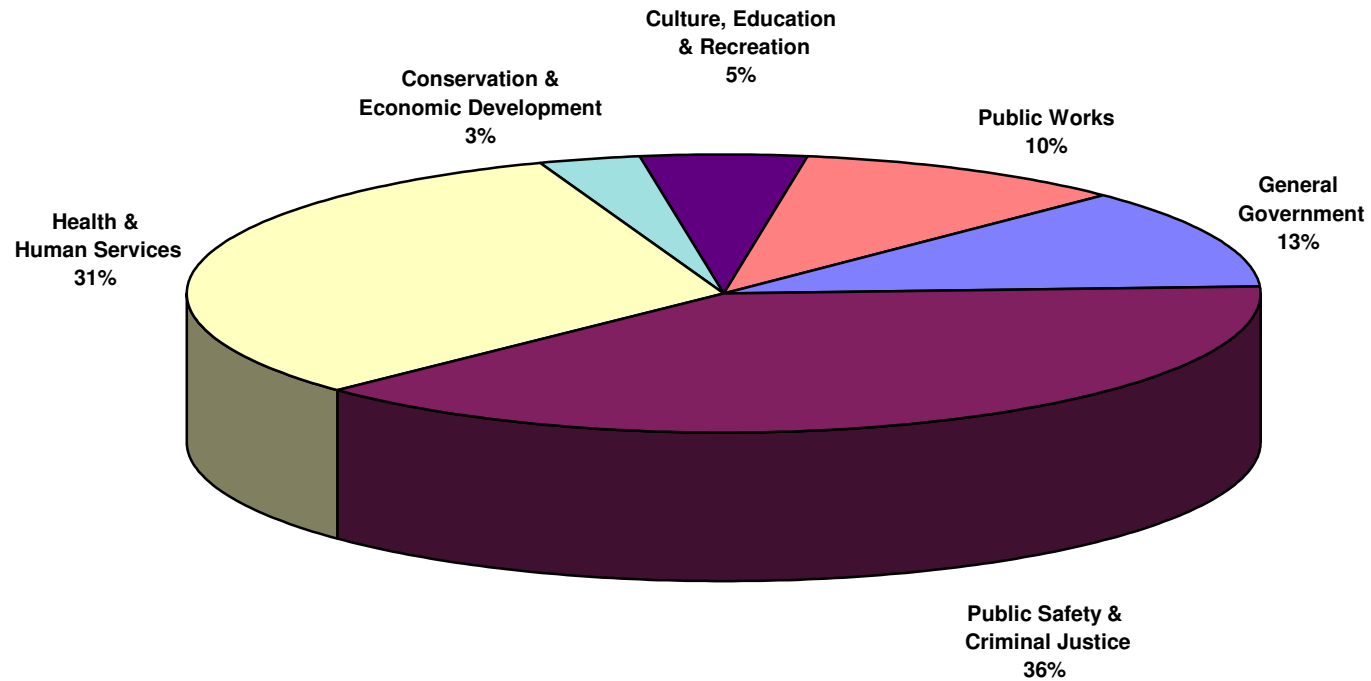
Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$86,900	\$645,800	\$34,806,500
Operating Expenditures	\$508,300	\$410,100	\$27,467,100
Contractual Services	\$0	\$102,124	\$7,979,124
Operating Capital	\$0	\$0	\$2,391,000
Total - Uses of Funds	\$595,200	\$1,158,024	\$72,643,724
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$13,402,785
Intergovernmental Revenues	\$0	\$0	\$10,112,700
Public Charges for Services	\$1,350,000	\$0	\$37,033,200
Intergovernmental Charges for Services	\$0	\$1,108,900	\$11,547,600
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$24,000
Miscellaneous Revenue	\$14,800	\$4,900	\$2,919,300
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$769,600)	\$0	(\$809,569)
Total - Sources of Funds	\$595,200	\$1,113,800	\$74,347,016
Increase/(Decrease) in Retained Earnings	\$ 0	(\$44,224)	\$1,703,292

Position Summary By Department

Department	Actual 2006	Actual 2007	2008		
			Department Request	Executive Recommended	Adopted Budget
Administration	159.1500	156.1500	152.2500	151.7500	151.7500
Airport	69.0000	69.0000	71.0000	71.0000	71.0000
Alliant Energy Center	37.5000	37.5000	37.5000	37.5000	37.5000
BOH Madison and Dane County	0.0000	18.0500	156.6500	155.1500	156.1500
Clerk of Courts	104.0000	106.5000	111.5000	108.5000	107.5000
Coroner	7.0000	8.0000	7.0000	7.0000	7.0000
Corporation Counsel	56.5000	56.5000	58.5000	58.5000	58.5000
County Board	4.2500	4.2500	4.2500	4.2500	4.2500
County Clerk	4.7500	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	53.1500	54.0500	55.0500	55.0500	55.0500
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	13.0000	13.0000	13.0000	13.0000	13.0000
Extension	10.8000	10.8000	9.8000	9.8000	9.8000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	606.7000	589.3250	532.6000	538.1000	539.4750
Juvenile Court Program	32.2000	32.2000	35.2000	33.2000	33.2000
Land & Water Resources	48.7000	50.8000	49.8000	51.0000	51.0000
Land Information Office	4.7500	4.7500	4.7500	4.7500	4.7500
Library	7.2500	7.2500	7.2500	7.2500	7.2500
Planning & Development	38.4750	38.0500	30.3000	28.0500	28.0500
Public Safety Communications	71.0000	71.0000	71.0000	73.0000	73.0000
Public Works, Hwy & Transp.	151.5000	151.5000	150.5000	151.5000	151.5000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	540.7500	549.0000	563.5000	561.5000	561.5000
Solid Waste	17.0000	17.0000	19.0000	19.0000	19.0000
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	2,104.5250	2,116.5250	2,212.2500	2,210.7000	2,212.0750

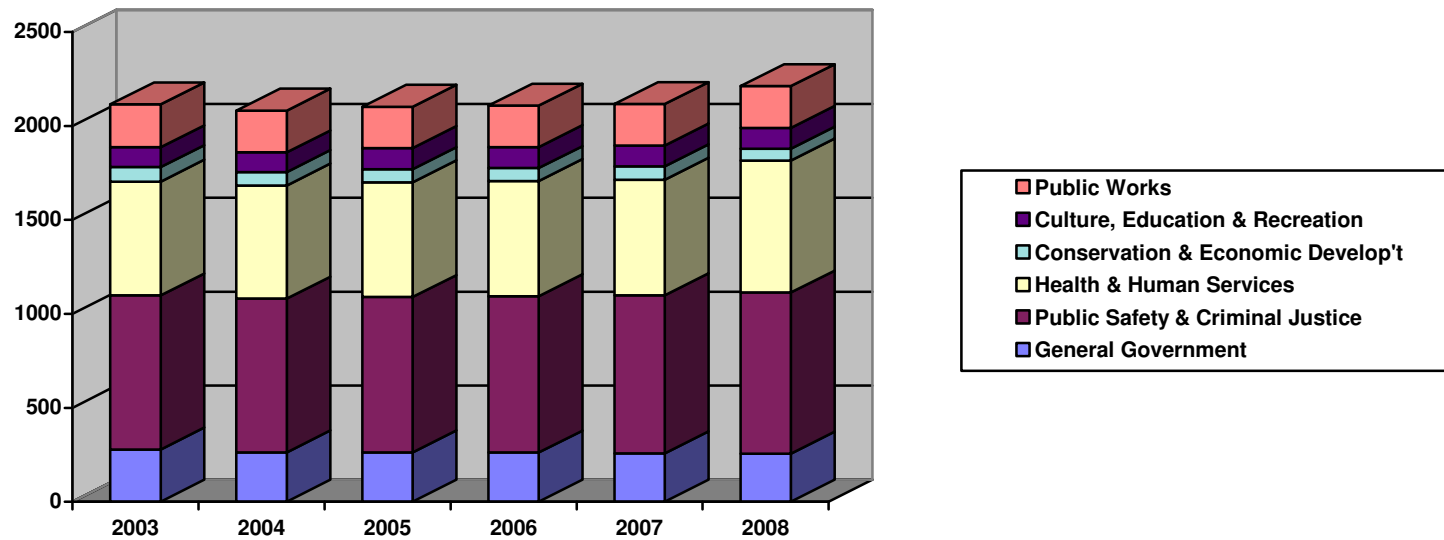
Note: The 2008 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2008



Positions by Activity - 2003 Through 2008

Activity	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Adopted 2008
General Government	278.3000	263.4500	263.4000	262.2000	258.2500	255.8500
Public Safety & Criminal Justice	819.9250	817.8500	826.1000	831.1000	841.2500	857.7500
Health & Human Services	604.5420	600.7420	609.6500	612.7000	613.3750	701.6250
Conservation & Economic Development	77.9000	72.3500	70.7000	69.6250	71.6000	63.8000
Culture, Education & Recreation	105.5500	104.5500	111.8500	111.8500	111.5500	110.5500
Public Works	229.0000	222.5000	220.5000	220.5000	220.5000	222.5000
Total	2,115.2170	2,081.4420	2,102.2000	2,107.9750	2,116.5250	2,212.0750



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$672,200	\$0	\$672,200	
Health Care Center	\$15,158,600	\$7,145,800	\$8,012,800	
BPHCC - GENERAL OPERATIONS	\$15,830,800	\$7,145,800	\$8,685,000	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$294,800	\$2,800	\$292,000	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE				
CFS-Themis Café	\$311,200	\$318,200	(\$7,000)	
Consolidated Food Service	\$3,522,300	\$3,693,800	(\$171,500)	
CONSOLIDATED FOOD SERVICE	\$3,833,500	\$4,012,000	(\$178,500)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
Debt Service Costs	\$10,000	\$0	\$10,000	
Interest on Loans	\$5,525,200	\$0	\$5,525,200	
Principal on Loans	\$9,621,000	\$1,817,100	\$7,803,900	
DEBT SERVICE FUND	\$15,156,200	\$1,817,100	\$13,339,100	Appropriation
GENERAL FUND				
GENERAL COUNTY REVENUES	\$85,600	\$56,270,067	(\$56,184,467)	Appropriation
COUNTY BOARD	\$932,222	\$0	\$932,222	Appropriation
COUNTY EXECUTIVE				
Executive	\$780,227	\$0	\$780,227	
Legislative Lobbyist	\$105,414	\$0	\$105,414	
Office of Equal Opportunity	\$377,027	\$10,000	\$367,027	
Cultural Affairs	\$603,660	\$338,170	\$265,490	
COUNTY EXECUTIVE	\$1,866,328	\$348,170	\$1,518,158	Appropriation

2008 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY CLERK				
Administration	\$409,620	\$134,400	\$275,220	
Elections	\$290,960	\$93,075	\$197,885	
COUNTY CLERK	\$700,580	\$227,475	\$473,105	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$719,663	\$200,000	\$519,663	
Controller	\$1,234,120	\$31,800	\$1,202,320	
Employee Relations	\$594,240	\$1,100	\$593,140	
Information Management	\$4,057,220	\$88,000	\$3,969,220	
Purchasing	\$192,920	\$15,000	\$177,920	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$6,798,163	\$335,900	\$6,462,263	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$253,000	\$253,000	\$ 0	
Janitorial Services	\$2,493,400	\$1,357,200	\$1,136,200	
Maintenance & Construction	\$3,563,500	\$1,440,900	\$2,122,600	
Weapons Screening	\$382,100	\$0	\$382,100	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$6,692,000	\$3,051,100	\$3,640,900	Appropriation
TREASURER	\$668,940	\$7,870,000	(\$7,201,060)	Appropriation
CORPORATION COUNSEL				
Corporation Counsel	\$839,220	\$183,500	\$655,720	
Permanency Planning	\$826,320	\$240,300	\$586,020	
Child Support Agency	\$3,991,740	\$3,335,500	\$656,240	
CORPORATION COUNSEL	\$5,657,280	\$3,759,300	\$1,897,980	Appropriation
REGISTER OF DEEDS	\$1,566,890	\$3,629,904	(\$2,063,014)	Appropriation
CLERK OF COURTS				
General Court Support	\$9,406,297	\$6,059,650	\$3,346,647	
Alternatives to Incarceration	\$496,800	\$171,000	\$325,800	
Guardian ad Litem	\$640,660	\$335,100	\$305,560	
CLERK OF COURTS	\$10,543,757	\$6,565,750	\$3,978,007	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
FAMILY COURT COUNSELING	\$977,200	\$296,500	\$680,700	Appropriation
CORONER	\$1,015,914	\$513,600	\$502,314	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$2,235,120	\$251,100	\$1,984,020	
Criminal & Traffic - Juvenile	\$335,640	\$100	\$335,540	
Victim/Witness Program	\$1,320,980	\$726,300	\$594,680	
1st Offender/Deferred Prosecution Program	\$490,240	\$139,900	\$350,340	
DISTRICT ATTORNEY	\$4,381,980	\$1,117,400	\$3,264,580	Appropriation
SHERIFF				
Administration	\$4,762,300	\$45,000	\$4,717,300	
Firearms Training Center	\$87,450	\$120,700	(\$33,250)	
Support Services	\$9,853,290	\$719,950	\$9,133,340	
Security Services	\$29,271,775	\$4,053,700	\$25,218,075	
Field Services	\$14,601,620	\$2,690,200	\$11,911,420	
Traffic Patrol Services	\$510,000	\$0	\$510,000	
SHERIFF	\$59,086,435	\$7,629,550	\$51,456,885	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$5,488,130	\$204,900	\$5,283,230	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$594,300	\$229,057	\$365,243	
Hazardous Materials Planning	\$196,300	\$154,946	\$41,354	
Emergency Medical Services	\$589,944	\$7,680	\$582,264	
EMERGENCY MANAGEMENT	\$1,380,544	\$391,683	\$988,861	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$777,740	\$0	\$777,740	
Home Detention	\$190,600	\$62,500	\$128,100	
Detention	\$1,167,980	\$7,000	\$1,160,980	
Shelter Home	\$694,120	\$98,100	\$596,020	
JUVENILE COURT PROGRAM	\$2,830,440	\$167,600	\$2,662,840	Appropriation
VETERANS' SERVICES	\$507,552	\$14,000	\$493,552	Appropriation

2008 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PLANNING & DEVELOPMENT				
Records & Support	\$896,150	\$191,925	\$704,225	
Planning Division	\$756,200	\$207,900	\$548,300	
Capital Area Regional Planning Commission	\$626,419	\$0	\$626,419	
Zoning & Plat Review	\$860,615	\$788,665	\$71,950	
PLANNING & DEVELOPMENT	\$3,139,384	\$1,188,490	\$1,950,894	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$64,764	\$0	\$64,764	Appropriation
HENRY VILAS ZOO	\$1,884,300	\$614,977	\$1,269,323	Appropriation
LAND & WATER RESOURCES				
Administration	\$629,460	\$0	\$629,460	
Lakes & Watersheds	\$472,809	\$199,200	\$273,609	
Park Operations	\$2,866,715	\$1,064,569	\$1,802,146	
Lussier Family Heritage Center	\$167,400	\$100,000	\$67,400	
Land Acquisition	\$366,320	\$184,925	\$181,395	
Lake Management	\$225,000	\$85,900	\$139,100	
Conservation	\$1,533,100	\$1,140,400	\$392,700	
LAND & WATER RESOURCES	\$6,260,804	\$2,774,994	\$3,485,810	Appropriation
EXTENSION	\$926,878	\$154,947	\$771,931	Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION				
PUBLIC WORKS - ENGINEERING	\$668,850	\$165,670	\$503,180	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$26,000	\$0	\$26,000	
Parking Ramp	\$279,800	\$850,900	(\$571,100)	
HIGHWAY & TRANSPORTATION	\$305,800	\$850,900	(\$545,100)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$375,000	\$0	\$375,000	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$305,321	\$0	\$305,321	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90,800	\$0	\$90,800	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PERSONNEL SAVINGS INITIATIVES	(\$965,000)	\$0	(\$965,000)	Appropriation
MISCELLANEOUS CRIMINAL JUSTICE	\$259,500	\$0	\$259,500	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$5,440	\$0	\$5,440	Appropriation
BADGER STATE GAMES	\$2,187	\$0	\$2,187	Appropriation
RHYTHM & BOOMS	\$16,753	\$0	\$16,753	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY & TRANSPORTATION				
Administration	\$4,010,600	\$904,700	\$3,105,900	
Transit & Environmental Programs	\$140,400	\$4,500	\$135,900	
Operations & Maintenance	\$5,812,500	\$3,906,700	\$1,905,800	
State & Local Services	\$8,485,500	\$8,485,500	\$ 0	
Fleet & Facilities Operations	\$0	\$0	\$ 0	
Highway Construction	\$0	\$0	\$ 0	
Personal Services	\$0	\$0	\$ 0	
HIGHWAY & TRANSPORTATION	\$18,449,000	\$13,301,400	\$5,147,600	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
Human Services - Administration	\$4,060,571	\$3,667,417	\$393,154	
Children, Youth & Families	\$55,390,867	\$29,265,990	\$26,124,877	
Adult Community Services	\$128,907,406	\$104,959,794	\$23,947,612	
Economic Assistance & Work Services	\$18,445,937	\$15,145,803	\$3,300,134	
HUMAN SERVICES DEPARTMENT	\$206,804,781	\$153,039,004	\$53,765,777	Appropriation
LIBRARY FUND				
LIBRARY	\$4,156,300	\$36,136	\$4,120,164	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,158,024	\$1,113,800	\$44,224	Appropriation

2008 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PUBLIC HEALTH FUND				
HUMAN SERVICES - PUBLIC HEALTH	\$130.316	\$0	\$130.316	Appropriation
BOARD OF HEALTH – MADISON & DANE COUNTY FUND				
BOARD OF HEALTH – MADISON & DANE COUNTY	\$4.982.479	\$0	\$4.982.479	Appropriation
AIRPORT FUND				
AIRPORT				
Administration	\$8,610,700	\$5,587,500	\$3,023,200	
Maintenance	\$766,297	\$1,000	\$765,297	
Terminal Complex	\$4,869,388	\$6,441,300	(\$1,571,912)	
Parking Lot	\$2,834,718	\$7,437,000	(\$4,602,282)	
Landing Area	\$2,757,397	\$2,767,200	(\$9,803)	
General Aviation	\$173,900	\$347,000	(\$173,100)	
Industrial Area	\$353,300	\$1,086,400	(\$733,100)	
AIRPORT FUND	\$20.365.700	\$23.667.400	(\$3.301.700)	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$175.000	\$175.000	\$ 0	Appropriation
CDBG HOME LOAN FUND				
CDBG HOME LOAN FUND	\$602.930	\$602.930	\$ 0	Appropriation
CDBG HOUSING LOAN FUND				
CDBG HOUSING LOAN FUND	\$914.800	\$914.800	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$1.264.700	\$1.264.700	\$ 0	Appropriation
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$2,253,500	\$466,500	\$1,787,000	
Coliseum	\$2,205,300	\$2,189,100	\$16,200	
Exhibition Hall	\$3,586,400	\$5,108,900	(\$1,522,500)	
Conference Center	\$560,800	\$625,400	(\$64,600)	
Arena	\$523,700	\$478,800	\$44,900	
Agricultural Exhibit Buildings	\$406,200	\$336,100	\$70,100	
Parking Lots	\$367,300	\$83,600	\$283,700	
Landscape Areas	\$214,900	\$469,900	(\$255,000)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$10,118,100	\$9,758,300	\$359,800	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
HELP LOAD FUND				
HELP LOAN FUND	\$60,000	\$0	\$60,000	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$893,625	\$649,300	\$244,325	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$1,922,700	\$1,922,700	\$ 0	Appropriation
METHANE GAS FUND				
METHANE GAS	\$595,200	\$1,364,800	(\$769,600)	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$1,575,700	\$257,300	\$1,318,400	
Site #1 - Verona	\$110,300	\$0	\$110,300	
Site #2 - Rodefild	\$4,320,800	\$5,145,000	(\$824,200)	
Recycling	\$120,100	\$0	\$120,100	
SOLID WASTE	\$6,126,900	\$5,402,300	\$724,600	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$1,185,800	\$1,185,800	\$ 0	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	\$275,000	\$275,000	\$ 0	Appropriation
GROSS TOTALS	\$439,842,191	\$325,818,747	\$114,023,444	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$439,842,191	\$325,818,747	\$114,023,444
ADDITIONS TO LEVY			
Airport Fund			\$3,751,700
Consolidated Foods			\$178,500
Methane Gas Fund			\$769,600
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			\$0
Debt Service Fund			(\$1,306,359)
General Fund			(\$1,128,029)
General Fund – Reserve for AEC			(\$353,041)
HELP Loan Fund			(\$60,000)
Highway Fund			(\$429,815)
Land Information			(\$244,325)
Library			(\$7,700)
Printing & Services			(\$44,224)
Reserve For Tax Deed Sales			(\$74,000)
Solid Waste			(\$724,600)
State Special Charges			(\$23,244)
TOTAL NET OPERATING LEVY			\$114,327,907

Agency Project	Expenditure	Revenue			
		Outside	Borrowing Proceeds	Equity Applied	
COUNTY BOARD					
1 st Floor Office Planning & Design	\$25,865		\$25,865		Appropriation
3 rd Floor Committee Room Remodeling	\$385,000		\$385,000		Appropriation
COUNTY CLERK					
Elections Software	\$21,000		\$21,000		Appropriation
ADMINISTRATION					
Automation Projects	\$350,000		\$350,000		Appropriation
Server Replacement	\$50,000		\$50,000		Appropriation
VOIP Phone Installation & Upgrades	\$230,000		\$230,000		Appropriation
Elevator Modernization & Repair	\$190,000	\$74,300	\$115,700		Appropriation
Facilities Mtce & Energy Efficiency Projects	\$133,500	\$52,200	\$81,300		Appropriation
Lighting Efficiency Projects	\$278,800	\$105,510	\$173,290		Appropriation
3 rd Floor Air Handling Unit	\$480,000	\$187,700	\$292,300		Appropriation
REGISTER OF DEEDS					
Back Scanning of Records	\$450,000	\$169,000	\$281,000		Appropriation
Vital Records Modernization	\$125,000		\$125,000		Appropriation
CLERK OF COURTS					
Centralized Calendaring System	\$50,000		\$50,000		Appropriation
CORONER					
Mobile X-Ray Machine	\$76,000		\$76,000		Appropriation

2008 Dane County Budget In Brief

Agency	Project	Expenditure	Revenue				
			Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
SHERIFF							
	Boathouse	\$12,500		\$12,500			Appropriation
	Refinish CCB Jail Floor	\$20,000		\$20,000			Appropriation
	Saddlebrook Storage Facility	\$675,000		\$675,000			Appropriation
	Vehicle & Equipment Replacements	\$671,184		\$671,184			Appropriation
PUBLIC SAFETY COMMUNICATIONS							
	Replace Computer Workstations	\$117,000		\$117,000			Appropriation
EMERGENCY MANAGEMENT							
	Ambulance Replacement	\$150,000		\$150,000			Appropriation
JUVENILE COURT							
	Shelter Home Window Replacement	\$41,500		\$41,500			Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
	Resident Care Equipment/Improvements	\$75,200		\$75,200			Appropriation
HUMAN SERVICES							
	Building Repair Projects	\$209,300		\$209,300			Appropriation
	Northport Tuckpointing	\$370,000		\$370,000			Appropriation
	NPO Mtce Bldg Boiler/Tunnel Repairs	\$101,000		\$101,000			Appropriation
PLANNING & DEVELOPMENT							
	Permit/Tax/Assessment System	\$120,000		\$120,000			Appropriation
MISCELLANEOUS APPROPRIATIONS							
	Capital Improvement Grants – GMCVB	\$150,000		\$150,000			Appropriation
LAND & WATER RESOURCES							
	Aquatic Plant Harvester Barn	\$102,500		\$102,500			Appropriation

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
LAND & WATER RESOURCES (cont'd)						
Aquatic Plant Harvester	\$80,000		\$80,000			Appropriation
Manure Digester Project	\$80,000		\$80,000			Appropriation
Telecommunications Upgrade & Remodel	\$82,700		\$82,700			Appropriation
Vehicle & Equipment Replacements	\$97,000		\$97,000			Appropriation
Badger Prairie Park Underpass	\$589,500	\$339,500	\$250,000			Appropriation
Lower Yahara River Bike/Pedestrian Trail	\$70,000		\$70,000			Appropriation
North Mendota Bike/Pedestrian Trail	\$7,500	\$4,500	\$3,000			Appropriation
Park Improvement Projects	\$175,000		\$175,000			Appropriation
Token Creek Park Capital Improvements	\$85,000		\$85,000			Appropriation
Dane County Conservation Fund	\$2,950,000		\$2,950,000			Appropriation
New Dane County Conservation Fund	\$2,050,000		\$2,050,000			Appropriation
Land Acquisition – Land & Water Legacy Fund	\$2,138,500		\$2,138,500			Appropriation
Stormwater Controls	\$150,000		\$150,000			Appropriation
Streambank Easements	\$200,000		\$200,000			Appropriation
Streambank Protection	\$100,000		\$100,000			Appropriation
Water Partnership Grant Program	\$13,000		\$13,000			Appropriation
Wetland Restoration	\$50,000		\$50,000			Appropriation

2008 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSP.							
Ramp Renovation	\$500,000		\$500,000				Appropriation
CTH BB (CTH BW to Cottage Grove Rd)	\$1,000,000		\$1,000,000				Appropriation
CTH B (Rockdale Bridge)	\$600,000	\$375,000	\$225,000				Appropriation
CTH B (Rockdale to Cambridge)	\$550,000	\$275,000	\$275,000				Appropriation
CTH MN (USH 51 to Marsh Rd)	\$200,000	\$100,000	\$100,000				Appropriation
CTH TT (STH 19 to STH 73)	\$450,000	\$225,000	\$225,000				Appropriation
HENRY VILAS ZOO							
Aviary Boilers	\$65,000	\$13,000	\$52,000				Appropriation
Aviary Roof Replacement	\$350,000	\$167,600	\$182,400				Appropriation
Great Ape Indoor Structures	\$200,000	\$40,000	\$160,000				Appropriation
ALLIANT ENERGY CENTER							
Replace Risers	\$581,000		\$581,000				Appropriation
Re-Roof Coliseum	\$1,823,000		\$1,823,000				Appropriation
AIRPORT							
Combined Federal Projects	\$1,168,700			\$1,168,700			Appropriation
Fixed Asset Additions – Capital Budget	(\$1,393,700)			(\$1,393,700)			Appropriation
Snowblower – End Loader Mounted	\$225,000			\$225,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$3,500,000)			(\$3,500,000)			Appropriation
Parking Facility Expansion	\$3,500,000			\$3,500,000			Appropriation
Baggage Screening Modification	\$450,000	\$450,000		\$450,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
AIRPORT (cont'd)							
County-wide Radio Project	\$250,000			\$250,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$700,000)			(\$700,000)			Appropriation
SOLID WASTE							
5 th Gas to Energy Generator	\$1,200,000			\$1,200,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$4,200,000)		(\$3,000,000)	(\$1,200,000)			Appropriation
Landfill Gas to Pipeline Gas System	\$3,000,000		\$3,000,000				Appropriation
Compost Screen Plant	\$500,000			\$500,000			Appropriation
End Loader	\$300,000			\$300,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$1,000,000)			(\$1,000,000)			Appropriation
Purchase of Clay	\$200,000			\$200,000			Appropriation
GROSS TOTALS	\$20,897,549	\$2,578,310	\$18,769,239	\$ 0	\$ 0	\$ 0	
				Expenditures	Program Specific Revenues	Net	
TOTALS:				\$20,897,549	\$21,347,549	(\$450,000)	
ADDITIONS TO LEVY							
Airport						\$0	
SURPLUSES FOR LEVY REDUCTION							
None						\$0	
TOTAL CAPITAL BUDGET TAX LEVY						(\$450,000)	

2008 Dane County Budget In Brief

2006 Adopted Budget	2007 Adopted Budget	Tax Levy Computation	2008		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$404,247,576 (\$252,268,286)	\$419,884,324 (\$265,775,664)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$439,423,092 (\$274,271,570)	\$439,675,076 (\$280,209,006)	\$439,842,191 (\$280,289,895)
\$151,979,290	\$154,108,660	Total Budget All Funds All Programs	\$165,151,522	\$159,466,070	\$159,552,296
\$41,253,014 (\$45,783,100)	\$43,015,480 (\$47,386,948)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$52,511,579 (\$55,190,630)	\$52,471,179 (\$55,304,630)	\$51,645,779 (\$54,462,630)
(\$4,530,086)	(\$4,371,468)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,679,051)	(\$2,833,451)	(\$2,816,851)
\$362,994,562 (\$206,485,186)	\$376,868,844 (\$218,388,716)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$386,911,513 (\$219,080,940)	\$387,203,897 (\$224,904,376)	\$388,196,412 (\$225,827,265)
\$156,509,376	\$158,480,128	GPR Requirement Before Levy Reduction and Fund Adjustment	\$167,830,573	\$162,299,521	\$162,369,147
(\$6,830,715) \$8,695 (\$801,100)	(\$3,608,659) (\$30,480) (\$766,200)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	(\$2,840,091) (\$23,244) (\$1,074,989)	(\$1,764,573) (\$23,244) (\$1,174,989)	(\$1,764,155) (\$23,244) (\$1,174,989)
\$148,886,256	\$154,074,789	Gross County Tax Levy - Operating Budget	\$163,892,249	\$159,336,715	\$159,406,759
\$ 3.62	\$ 3.42	Gross County Tax Rate - Operating Budget	\$ 3.43	\$ 3.33	\$ 3.33
\$42,867,110	\$42,992,110	County Sales Tax Applied to Operating Budget	\$42,992,110	\$44,658,854	\$44,658,854
\$106,019,146	\$111,082,679	Net County Tax Levy - Operating Budget	\$120,900,139	\$114,677,861	\$114,747,905
\$ 2.58	\$ 2.46	Net County Tax Rate - Operating Budget	\$ 2.53	\$ 2.40	\$ 2.40
\$41,164,743,450	\$45,074,674,300	Equalized Valuation	\$47,806,288,650	\$47,806,288,650	\$47,806,288,650

2006 Adopted Budget	2007 Adopted Budget	Tax Levy Computation	2008		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$23,909,160 (\$23,909,160)	\$29,288,799 (\$29,288,799)	Total Budgeted Expenditures All Funds All Programs	\$19,585,200	\$20,176,200	\$20,897,549
		Total Budgeted Revenues All Funds All Programs	(\$20,035,200)	(\$20,626,200)	(\$21,347,549)
\$ 0	\$ 0	Total Budget All Funds All Programs	(\$450,000)	(\$450,000)	(\$450,000)
\$0	\$0	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	\$0	Budgeted Revenues - Non-GPR Supported Programs	(\$450,000)	(\$450,000)	(\$450,000)
\$ 0	\$ 0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$450,000)	(\$450,000)	(\$450,000)
\$23,909,160 (\$23,909,160)	\$29,288,799 (\$29,288,799)	Budgeted Expenditures - GPR Supported Programs	\$19,585,200	\$20,176,200	\$20,897,549
		Budgeted Revenues - GPR Supported Programs	(\$19,585,200)	(\$20,176,200)	(\$20,897,549)
\$ 0	\$ 0	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	State Special Charges	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$ 0	\$ 0	Gross County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.00	\$ 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
\$ 0	\$ 0	Net County Tax Levy - Capital Budget	\$ 0	\$ 0	\$ 0
\$ 0.00	\$ 0.00	Net County Tax Rate - Capital Budget	\$ 0.00	\$ 0.00	\$ 0.00
\$41,164,743,450	\$45,074,674,300	Equalized Valuation	\$47,806,288,650	\$47,806,288,650	\$47,806,288,650

2008 Dane County Budget In Brief

2006 Adopted Budget	2007 Adopted Budget	Tax Levy Computation	2008		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$428,156,736 (\$276,177,446)	\$449,173,123 (\$295,064,463)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$459,008,292 (\$294,306,770)	\$459,851,276 (\$300,835,206)	\$460,739,740 (\$301,637,444)
\$151,979,290	\$154,108,660	Total Budget All Funds All Programs	\$164,701,522	\$159,016,070	\$159,102,296
\$41,253,014 (\$45,783,100)	\$43,015,480 (\$47,386,948)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$52,511,579 (\$55,640,630)	\$52,471,179 (\$55,754,630)	\$51,645,779 (\$54,912,630)
(\$4,530,086)	(\$4,371,468)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,129,051)	(\$3,283,451)	(\$3,266,851)
\$386,903,722 (\$230,394,346)	\$406,157,643 (\$247,677,515)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$406,496,713 (\$238,666,140)	\$407,380,097 (\$245,080,576)	\$409,093,961 (\$246,724,814)
\$156,509,376	\$158,480,128	GPR Requirement Before Levy Reduction and Fund Adjustment	\$167,830,573	\$162,299,521	\$162,369,147
(\$6,830,715) \$8,695 (\$801,100)	(\$3,608,659) (\$30,480) (\$766,200)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	(\$2,840,091) (\$23,244) (\$1,074,989)	(\$1,764,573) (\$23,244) (\$1,174,989)	(\$1,764,155) (\$23,244) (\$1,174,989)
\$148,886,256	\$154,074,789	Gross County Tax Levy - Total	\$163,892,249	\$159,336,715	\$159,406,759
\$ 3.62	\$ 3.42	Gross County Tax Rate - Total Budget	\$ 3.43	\$ 3.33	\$ 3.33
\$42,867,110	\$42,992,110	County Sales Tax Applied to Total Budget	\$42,992,110	\$44,658,854	\$44,658,854
\$106,019,146	\$111,082,679	Net Proposed County Tax Levy - Total Budget	\$120,900,139	\$114,677,861	\$114,747,905
\$ 2.58	\$ 2.46	Net Proposed County Tax Rate - Total Budget	\$ 2.53	\$ 2.40	\$ 2.40
\$973,188	\$909,984	State Aid - Exempt Computers	\$934,254	\$869,467	\$869,998
\$105,045,958	\$110,172,695	Net Required County Tax Levy - Total Budget	\$119,965,885	\$113,808,394	\$113,877,907
\$ 2.55	\$ 2.44	Net Required County Tax Rate - Total Budget	\$ 2.51	\$ 2.38	\$ 2.38
\$41,164,743,450	\$45,074,674,300	Equalized Valuation	\$47,806,288,650	\$47,806,288,650	\$47,806,288,650

Operating Expenditure Summary by Fund							
2006	***** 2007 *****				***** 2008 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/07	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$127,303,485	\$137,476,885	\$62,191,288	\$142,600,025	GENERAL	\$135,636,723	\$134,206,169	\$134,638,836
\$165,477	\$225,649	\$1,538	\$225,649	BRIDGE AID	\$184,800	\$294,800	\$294,800
\$0	\$1,915,840	\$687,032	\$1,915,840	BOARD OF HEALTH	\$5,413,156	\$4,963,604	\$4,982,479
\$5,849,632	\$5,231,542	\$2,008,200	\$5,245,603	PUBLIC HEALTH	\$0	\$130,316	\$130,316
\$3,795,301	\$4,024,262	\$3,620,526	\$3,996,308	LIBRARY	\$4,320,100	\$4,047,100	\$4,156,300
\$195,672,478	\$201,600,260	\$93,339,386	\$200,171,141	HUMAN SERVICES	\$204,158,634	\$206,119,008	\$206,804,781
\$84,376	\$400,446	\$175,922	\$434,402	CDBG BUSINESS LOAN FUND	\$175,000	\$175,000	\$175,000
\$256	\$1,445,634	\$50,000	\$1,445,634	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$1,178,416	\$1,656,063	\$210,569	\$1,656,064	CDBG HOUSING LOAN FUND	\$919,800	\$914,800	\$914,800
\$1,104,272	\$1,192,736	\$215,034	\$1,404,770	HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$0	\$60,000	\$0	\$60,000	HELP LOAN FUND	\$60,000	\$60,000	\$60,000
\$1,103,723	\$1,173,135	\$318,234	\$1,087,041	LAND INFORMATION	\$875,625	\$893,625	\$893,625
\$0	\$0	\$0	\$0	CAPITAL PROJECTS FUND	\$275,000	\$275,000	\$275,000
\$25,372,272	\$14,287,900	\$10,010,679	\$14,292,900	DEBT SERVICE	\$15,436,200	\$15,436,200	\$15,156,200
\$4,090,066	\$16,588,453	\$8,994,547	\$16,648,761	AIRPORT	\$20,337,000	\$20,349,100	\$20,365,700
\$16,217,323	\$18,189,791	\$11,504,721	\$18,112,485	HIGHWAY	\$18,338,000	\$18,449,000	\$18,449,000
\$13,840,782	\$13,210,642	\$7,540,360	\$13,164,750	BADGER PRAIRIE HEALTH CARE CENTER	\$15,776,700	\$15,804,800	\$15,830,800
\$4,870,529	\$6,246,374	\$2,218,785	\$6,994,819	SOLID WASTE	\$6,928,700	\$6,968,900	\$6,126,900
\$781,698	\$557,800	\$389,906	\$539,502	METHANE GAS	\$595,200	\$595,200	\$595,200
\$1,028,623	\$1,121,824	\$540,080	\$1,086,292	PRINTING AND SERVICES	\$1,158,024	\$1,158,024	\$1,158,024
\$1,139,535	\$1,686,900	\$724,193	\$1,847,419	LIABILITY INSURANCE FUND	\$1,922,700	\$1,922,700	\$1,922,700
\$1,714,314	\$1,100,000	\$528,904	\$1,304,587	WORKERS COMPENSATION	\$1,185,800	\$1,185,800	\$1,185,800
\$49,700	\$1,110,465	\$0	\$1,110,465	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$3,494,678	\$3,606,900	\$1,762,704	\$3,688,705	CONSOLIDATED FOOD SERVICE	\$3,833,500	\$3,833,500	\$3,833,500
\$408,856,935	\$434,109,502	\$207,032,607	\$439,033,162	GRAND TOTAL	\$439,423,092	\$439,675,076	\$439,842,191

2008 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
2006	* * * * * 2007 * * * * *					* * * * * 2008 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/07	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$307,118	\$85,600	\$0	\$85,600	GENERAL COUNTY	03	\$85,600	\$85,600	\$85,600
\$722,686	\$901,513	\$466,534	\$899,591	COUNTY BOARD	06	\$814,632	\$894,722	\$932,222
\$1,787,246	\$1,842,597	\$809,220	\$1,858,537	EXECUTIVE	09	\$1,863,328	\$1,863,328	\$1,866,328
\$686,266	\$512,105	\$327,430	\$556,702	CLERK	12	\$700,580	\$700,580	\$700,580
\$20,551,410	\$21,834,446	\$9,743,781	\$22,631,395	ADMINISTRATION	15	\$21,817,887	\$21,889,987	\$21,889,987
\$551,782	\$698,540	\$352,645	\$707,312	TREASURER	18	\$784,940	\$728,940	\$728,940
\$4,982,522	\$5,218,853	\$2,415,437	\$5,231,944	CORPORATION COUNSEL	21	\$5,558,480	\$5,573,480	\$5,657,280
\$1,313,372	\$1,583,562	\$685,882	\$1,501,795	REGISTER OF DEEDS	24	\$1,566,890	\$1,566,890	\$1,566,890
\$595,677	(\$423,533)	\$283,296	\$541,467	MISC APPROPRIATIONS	27	(\$530,011)	(\$499,200)	(\$499,200)
\$31,498,079	\$32,253,683	\$15,084,224	\$34,014,343	GENERAL GOVERNMENT	TOTL	\$32,662,326	\$32,804,327	\$32,928,627
PUB SAFETY & CRIMINAL JUSTICE								
\$10,140,811	\$10,435,055	\$4,802,360	\$10,450,752	CLERK OF COURTS	30	\$11,004,486	\$10,788,442	\$10,543,757
\$0	\$0	\$0	\$0	MISC APPROPRIATIONS	31	\$0	\$0	\$259,500
\$844,718	\$938,700	\$426,767	\$907,039	FAMILY COURT COUNSELING	33	\$976,700	\$976,700	\$977,200
\$916,524	\$925,714	\$455,717	\$1,045,454	CORONER	36	\$1,045,714	\$1,015,914	\$1,015,914
\$4,270,534	\$4,303,850	\$2,107,276	\$4,433,207	DISTRICT ATTORNEY	39	\$4,408,980	\$4,381,980	\$4,381,980
\$57,038,773	\$56,798,355	\$27,380,054	\$60,349,281	SHERIFF	42	\$59,747,460	\$58,921,235	\$59,086,435
\$5,187,815	\$5,187,070	\$2,651,577	\$5,491,768	PUBLIC SAFETY COMM.	45	\$5,352,230	\$5,488,130	\$5,488,130
\$1,403,417	\$1,809,235	\$565,799	\$1,857,706	EMERGENCY MANAGEMENT	48	\$1,368,544	\$1,380,544	\$1,380,544
\$3,126,401	\$3,106,517	\$1,477,039	\$3,234,879	JUVENILE COURT PROGRAM	51	\$2,957,500	\$2,830,440	\$2,830,440
\$82,928,993	\$83,504,497	\$39,866,587	\$87,770,086	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$86,861,614	\$85,783,385	\$85,963,900
HEALTH & HUMAN SERVICES								
\$0	\$1,915,840	\$687,032	\$1,915,840	BOARD OF HEALTH	53	\$5,413,156	\$4,963,604	\$4,982,479
\$215,362,892	\$220,042,445	\$102,887,945	\$218,581,494	HUMAN SERVICES DEPARTMENT	54	\$219,935,334	\$222,054,124	\$222,765,897
\$456,317	\$481,473	\$226,832	\$485,468	VETERANS SERVICE OFFICE	57	\$486,023	\$494,400	\$507,552
\$215,819,208	\$222,439,758	\$103,801,809	\$220,982,802	HEALTH & HUMAN SERVICES	TOTL	\$225,834,513	\$227,512,128	\$228,255,928

Operating Expenditure Summary by Activity								
2006	* * * * * 2007 * * * * *					* * * * * 2008 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/07	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$5,340,667	\$8,647,227	\$2,003,780	\$8,656,384	PLANNING & DEVELOPMENT	60	\$6,286,914	\$6,045,214	\$6,096,814
\$1,281,154	\$5,305,991	\$581,562	\$5,314,617	LAND & WATER RESOURCES	63	\$1,522,100	\$1,528,100	\$1,533,100
\$1,103,723	\$1,173,135	\$318,234	\$1,087,041	LAND INFORMATION	86	\$875,625	\$893,625	\$893,625
\$5,652,227	\$6,804,174	\$2,608,691	\$7,534,321	SOLID WASTE	89	\$7,523,900	\$7,564,100	\$6,722,100
\$13,377,770	\$21,930,526	\$5,512,267	\$22,592,363	CONSERVATION & ECONOMIC DEV	TOTL	\$16,208,539	\$16,031,039	\$15,245,639
CULTURE, EDUC & RECREATION								
\$374,836	\$401,948	\$191,961	\$401,948	MISC APPROPRIATIONS	27	\$575,768	\$394,465	\$394,465
\$4,206,410	\$5,720,505	\$1,950,914	\$5,631,378	LAND & WATER RESOURCES	63	\$4,682,404	\$4,727,704	\$4,727,704
\$3,795,301	\$4,024,262	\$3,620,526	\$3,996,308	LIBRARY	68	\$4,320,100	\$4,047,100	\$4,156,300
\$1,786,957	\$1,831,700	\$887,182	\$1,831,662	HENRY VILAS ZOO	74	\$1,884,300	\$1,884,300	\$1,884,300
\$945,718	\$979,674	\$395,002	\$1,028,271	EXTENSION	80	\$909,078	\$878,778	\$926,878
\$7,367,354	\$10,799,107	\$4,782,722	\$10,559,854	ALLIANT ENERGY CENTER	92	\$10,223,800	\$10,118,100	\$10,118,100
\$18,476,576	\$23,757,195	\$11,828,306	\$23,449,421	CULTURE, EDUC & RECREATION	TOTL	\$22,595,450	\$22,050,447	\$22,207,747
PUBLIC WORKS								
\$17,293,971	\$19,347,490	\$11,934,187	\$19,282,486	PUBLIC WORKS, HWY & TRANSP.	71	\$19,487,450	\$19,708,450	\$19,718,450
\$4,090,066	\$16,588,453	\$8,994,547	\$16,648,761	AIRPORT	83	\$20,337,000	\$20,349,100	\$20,365,700
\$21,384,037	\$35,935,943	\$20,928,734	\$35,931,247	PUBLIC WORKS	TOTL	\$39,824,450	\$40,057,550	\$40,084,150
DEBT SERVICE								
\$25,372,272	\$14,287,900	\$10,010,679	\$14,292,900	DEBT SERVICE	65	\$15,436,200	\$15,436,200	\$15,156,200
\$25,372,272	\$14,287,900	\$10,010,679	\$14,292,900	DEBT SERVICE	TOTL	\$15,436,200	\$15,436,200	\$15,156,200
\$408,856,935	\$434,109,502	\$207,032,607	\$439,033,162	GRAND TOTAL		\$439,423,092	\$439,675,076	\$439,842,191

2008 Dane County Budget In Brief

Operating Revenue Summary by Fund							
2006 REVENUE	***** 2007 REVENUE AS MODIFIED	***** 2007 REV THRU 06/30/07	***** TOTAL EST REVENUE	FUND NAME	***** 2008 AGCY REQUEST	***** 2008 CO EXEC RECOM	***** ADOPTED BUDGET
\$182,622,563	\$194,443,069	\$75,904,913	\$193,914,805	GENERAL	\$193,666,658	\$195,099,322	\$195,511,299
\$125,628	\$95,601	\$47,801	\$95,601	BRIDGE AID	\$184,800	\$294,800	\$294,800
\$0	\$976,574	\$310,232	\$976,574	BOARD OF HEALTH	\$0	\$0	\$0
\$5,464,983	\$5,555,012	\$2,449,245	\$1,701,341	PUBLIC HEALTH	\$5,413,156	\$5,093,920	\$5,112,795
\$3,822,179	\$4,031,706	\$2,004,014	\$4,024,379	LIBRARY	\$4,314,038	\$4,038,308	\$4,148,600
\$147,744,720	\$148,414,934	\$78,038,823	\$147,930,942	HUMAN SERVICES	\$152,065,841	\$152,330,215	\$153,039,004
\$180,047	\$304,775	\$55,053	\$348,275	CDBG BUSINESS LOAN	\$175,000	\$175,000	\$175,000
\$73,932	\$1,234,700	\$37,526	\$1,244,200	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$1,164,763	\$1,656,063	\$98,008	\$1,656,063	CDBG HOUSING LOAN FUND	\$919,800	\$914,800	\$914,800
\$1,119,721	\$1,390,564	\$0	\$1,390,564	CDBG HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$823,474	\$588,500	\$315,086	\$629,515	LAND INFORMATION	\$649,300	\$649,300	\$649,300
\$0	\$0	\$0	\$0	CAPITAL PROJECTS FUND	\$275,000	\$275,000	\$275,000
\$13,977,170	\$12,394,956	\$6,857,139	\$13,080,068	DEBT SERVICE	\$14,160,741	\$14,129,841	\$13,849,841
\$21,571,756	\$21,462,500	\$9,962,147	\$23,180,359	AIRPORT	\$23,667,400	\$23,667,400	\$23,667,400
17,297,969	\$17,211,154	\$10,437,055	\$18,457,858	HIGHWAY	\$17,908,185	\$18,019,185	\$18,019,185
\$6,534,915	\$7,039,900	\$3,130,346	\$6,549,726	BADGER PRAIRIE HEALTH CARE CTR	\$7,122,800	\$7,122,800	\$7,145,800
\$7,094,456	\$3,750,000	\$2,862,138	\$6,777,611	SOLID WASTE	\$6,224,300	\$6,244,300	\$5,402,300
\$1,323,463	\$1,250,000	\$648,683	\$1,415,000	METHANE GAS	\$1,264,800	\$1,364,800	\$1,364,800
\$965,738	\$1,108,900	\$459,920	\$1,012,101	PRINTING & SERVICES	\$1,113,800	\$1,113,800	\$1,113,800
\$1,911,258	\$1,686,900	\$2,000	\$1,688,900	LIABILITY INSURANCE FUND	\$1,922,700	\$1,922,700	\$1,922,700
\$1,113,367	\$1,100,000	\$0	\$1,100,000	WORKERS COMPENSATION	\$1,185,800	\$1,185,800	\$1,185,800
\$2,148	\$0	\$1,177	\$1,177	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$3,344,827	\$3,726,003	\$1,585,717	\$3,676,603	CONSOLIDATED FOOD SERVICE	\$4,013,000	\$4,012,000	\$4,012,000
\$418,279,077	\$429,421,811	\$195,207,024	\$430,851,662	GRAND TOTAL	\$438,139,549	\$439,545,721	\$439,696,654

Operating Revenue Summary by Category							
2006 REVENUE	***** REVENUE AS MODIFIED	***** 2007 REV THRU 06/30/07	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2008 CO EXEC RECOM	***** ADOPTED BUDGET
\$152,413,028	\$157,135,285	\$67,213,214	\$154,951,047	TAXES	\$167,054,995	\$164,276,248	\$164,345,761
\$179,445,465	\$186,830,570	\$88,185,976	\$186,365,577	INTERGOVERNMENTAL REVENUES	\$182,925,829	\$182,884,274	\$183,513,594
\$2,035,572	\$2,438,460	\$929,765	\$2,215,749	LICENSES & PERMITS	\$1,376,165	\$1,437,365	\$1,456,365
\$1,688,358	\$1,958,100	\$662,168	\$1,659,469	FINES, FORFEITS AND PENALTIES	\$1,733,700	\$2,033,800	\$2,033,800
\$47,084,647	\$46,014,671	\$22,287,445	\$48,608,982	PUBLIC CHARGES FOR SERVICES	\$49,788,579	\$50,763,979	\$50,022,279
\$23,284,160	\$24,330,075	\$10,540,950	\$25,785,519	INTERGOVRN CHARGE FOR SERVICE	\$24,345,961	\$23,938,531	\$24,029,531
\$12,327,847	\$10,714,650	\$5,387,506	\$11,265,319	MISCELLANEOUS REVENUE	\$9,965,520	\$13,262,724	\$13,346,524
\$0	\$0	\$0	\$0	OTHER FINANCING SOURCES	\$948,800	\$948,800	\$948,800
\$418,279,077	\$429,421,811	\$195,207,024	\$430,851,662	GRAND TOTAL	\$438,139,549	\$439,545,721	\$439,696,654

2008 Dane County Budget In Brief

Operating Revenue Summary by Activity

2006 REVENUE	* * * * * 2007 * * * * * REVENUE AS MODIFIED	* * * * * 2007 * * * * * REV THRU 06/30/07	* * * * * 2007 * * * * * TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	* * * * * 2008 * * * * * ACGY REQUEST	* * * * * 2008 * * * * * CO EXEC RECOM	* * * * * 2008 * * * * * ADOPTED BUDGET
GENERAL GOVERNMENT								
\$133,238,130	\$139,624,518	\$54,678,180	\$138,995,621	GENERAL COUNTY	03	\$143,501,042	\$143,640,312	\$143,880,189
\$368,084	\$388,776	\$332,205	\$387,362	EXECUTIVE	09	\$348,170	\$348,170	\$348,170
\$261,550	\$244,066	\$204,956	\$302,161	CLERK	12	\$227,475	\$227,475	\$227,475
\$10,391,265	\$10,999,303	\$2,951,331	\$11,242,030	ADMINISTRATION	15	\$11,955,000	\$11,921,100	\$11,921,100
\$7,183,595	\$6,992,000	\$3,107,770	\$7,102,701	TREASURER	18	\$7,142,000	\$7,870,000	\$7,870,000
\$3,514,572	\$3,534,467	\$1,590,164	\$3,547,908	CORPORATION COUNSEL	21	\$3,655,400	\$3,675,500	\$3,759,300
\$4,049,510	\$3,573,904	\$1,710,118	\$3,688,085	REGISTER OF DEEDS	24	\$3,604,904	\$3,604,904	\$3,629,904
\$0	\$80,000	\$0	\$80,000	MISCELLANEOUS APPROPRIATIONS	27	\$0	\$0	\$0
\$159,006,707	\$165,437,034	\$64,574,723	\$165,345,868	GENERAL GOVERNMENT	TOTL	\$170,433,991	\$171,287,461	\$171,636,138
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$5,755,071	\$6,003,450	\$2,417,615	\$5,896,550	CLERK OF COURTS	30	\$6,536,656	\$6,570,950	\$6,565,750
\$256,328	\$290,200	\$121,807	\$290,596	FAMILY COURT COUNSELING	33	\$296,000	\$296,000	\$296,500
\$279,803	\$413,200	\$88,100	\$233,600	CORONER	36	\$513,600	\$513,600	\$513,600
\$1,262,093	\$1,225,343	\$183,010	\$1,100,144	DISTRICT ATTORNEY	39	\$1,140,400	\$1,140,400	\$1,117,400
\$7,195,162	\$7,192,284	\$2,567,408	\$7,284,641	SHERIFF	42	\$6,975,850	\$7,538,550	\$7,629,550
\$88,342	\$69,000	\$43,297	\$88,726	PUBLIC SAFETY COMMUNICATIONS	45	\$69,000	\$204,900	\$204,900
\$562,108	\$806,154	\$58,389	\$809,627	EMERGENCY MANAGEMENT	48	\$391,683	\$391,683	\$391,683
\$100,794	\$196,616	\$24,463	\$196,616	JUVENILE COURT PROGRAM	51	\$123,800	\$167,600	\$167,600
\$15,499,701	\$16,196,247	\$5,504,088	\$15,900,500	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$16,046,989	\$16,823,683	\$16,886,983
HEALTH & HUMAN SERVICES								
\$0	\$976,574	\$310,232	\$976,574	BOARD OF HEALTH	53	\$0	\$0	\$0
\$159,744,619	\$161,009,846	\$83,618,414	\$156,182,009	HUMAN SERVICES DEPARTMENT	54	\$164,601,797	\$164,546,935	\$165,297,599
\$13,799	\$14,000	\$13,280	\$14,000	VETERANS SERVICE OFFICE	57	\$14,000	\$14,000	\$14,000
\$159,758,417	\$162,000,420	\$83,941,926	\$157,172,583	HEALTH & HUMAN SERVICES	TOTL	\$164,615,797	\$164,560,935	\$165,311,599

Operating Revenue Summary by Activity

Operating Revenue Summary by Activity								
2006 REVENUE	***** REVENUE AS MODIFIED	***** 2007 REV THRU 06/30/07	***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** ACGY REQUEST	***** 2008 CO EXEC RECOM	***** ADOPTED BUDGET
				CONSERVATION & ECONOMIC DEV				
\$3,870,355	\$6,409,437	\$579,185	\$6,140,269	PLANNING AND DEVELOPMENT	60	\$4,387,620	\$4,145,920	\$4,145,920
\$1,058,582	\$4,853,630	\$383,598	\$4,961,229	LAND & WATER RESOURCES	63	\$1,112,200	\$1,140,400	\$1,140,400
\$823,474	\$588,500	\$315,086	\$629,515	LAND INFORMATION OFFICE	86	\$649,300	\$649,300	\$649,300
\$8,417,919	\$5,000,000	\$3,510,821	\$8,192,611	SOLID WASTE	89	\$7,489,100	\$7,609,100	\$6,767,100
\$14,170,329	\$16,851,568	\$4,788,690	\$19,923,624	CONSERVATION & ECONOMIC DEV	TOTL	\$13,638,220	\$13,544,720	\$12,702,720
				CULTURE, EDUC & RECREATION				
\$1,440,024	\$2,139,510	\$681,719	\$2,220,610	LAND & WATER RESOURCES	63	\$1,632,594	\$1,634,594	\$1,634,594
\$3,822,179	\$4,031,706	\$2,004,014	\$4,024,379	LIBRARY	68	\$4,314,038	\$4,038,308	\$4,148,600
\$611,200	\$584,700	\$108,635	\$584,672	HENRY VILAS ZOO	74	\$614,977	\$614,977	\$614,977
\$167,721	\$182,246	\$61,987	\$193,372	EXTENSION	80	\$148,947	\$154,947	\$154,947
\$9,855,148	\$9,869,800	\$5,812,826	\$9,677,058	ALLIANT ENERGY CENTER	92	\$9,758,300	\$9,758,300	\$9,758,300
\$15,896,273	\$16,807,962	\$8,669,182	\$16,700,091	CULTURE, EDUC & RECREATION	TOTL	\$16,468,856	\$16,201,126	\$16,311,418
				PUBLIC WORKS				
\$18,398,724	\$18,271,125	\$10,909,128	\$19,548,569	PUBLIC WORKS, HWY & TRANSP.	71	\$19,107,555	\$19,330,555	\$19,330,555
\$21,571,756	\$21,462,500	\$9,962,147	\$23,180,359	AIRPORT	83	\$23,667,400	\$23,667,400	\$23,667,400
\$39,970,480	\$39,733,625	\$20,871,275	\$42,728,928	PUBLIC WORKS	TOTL	\$42,774,955	\$42,997,955	\$42,997,955
				DEBT SERVICE				
\$13,977,170	\$12,394,956	\$6,857,139	\$13,080,068	DEBT SERVICE	65	\$14,160,741	\$14,129,841	\$13,849,841
\$13,977,170	\$12,394,956	\$6,857,139	\$13,080,068	DEBT SERVICE	TOTL	\$14,160,741	\$14,129,841	\$13,849,841
\$418,279,077	\$429,421,811	\$195,207,024	\$430,851,662	GRAND TOTAL		\$438,139,549	\$439,545,721	\$439,696,654

Fund Descriptions

General Fund

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

Special Revenue Funds

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

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

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

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

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

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.

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

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

Enterprise Funds

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

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

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

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

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

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

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

Internal Service Funds

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

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

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, interest and related costs.

Capital Projects Fund

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

Glossary of Budget Terms

Accrual Basis	The basis of accounting under which revenues are recognized when they are earned and become measurable and expenditures are recognized when they are incurred and become measurable.
Appropriation	An expenditure or revenue amount set aside in the County's annual budget for a specified purpose.
Appropriation Resolution	A resolution adopted by the County Board and signed by the County Executive through which appropriations are given legal effect. The adopted Capital Budget and Operating Budget Appropriations Resolutions together constitute the County Budget as defined in s.65.90, Wisconsin State Statutes.
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 Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.

Budget Narrative	A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as well as information regarding the process through which budget decisions are made.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.
Capital Improvement Program	A plan for capital expenditures to be incurred each year over a fixed number of years, usually five or ten, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.
Carry Forward	Budget authority that does not lapse at the end of a fiscal year, but is allowed to be extended into the following fiscal year. Carry Forwards are usually associated with large-scale capital projects, equipment acquisition or grants that may span multiple fiscal years.
Contingency	An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.
Debt Service	The payment of principal and related interest as a result of incurring long-term debt.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Decision Item	A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Designated Fund Balance	That portion of the unreserved fund balance which has been designated by the County Board for tentative future spending plans (e.g. for contingencies or equipment replacement).

Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include the Airport and Solid Waste funds.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
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.