
2013 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 491,555, 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 Capital of Wisconsin and home to the 42,595 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; Epic Systems, 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 approximately 2,200 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 six 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, 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 six elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Extension, Family Court Counseling, Human Services, Juvenile Court, Land & Water Resources, Medical Examiner, 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	Medical Examiner
	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
 Board of Health for Madison & Dane County

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

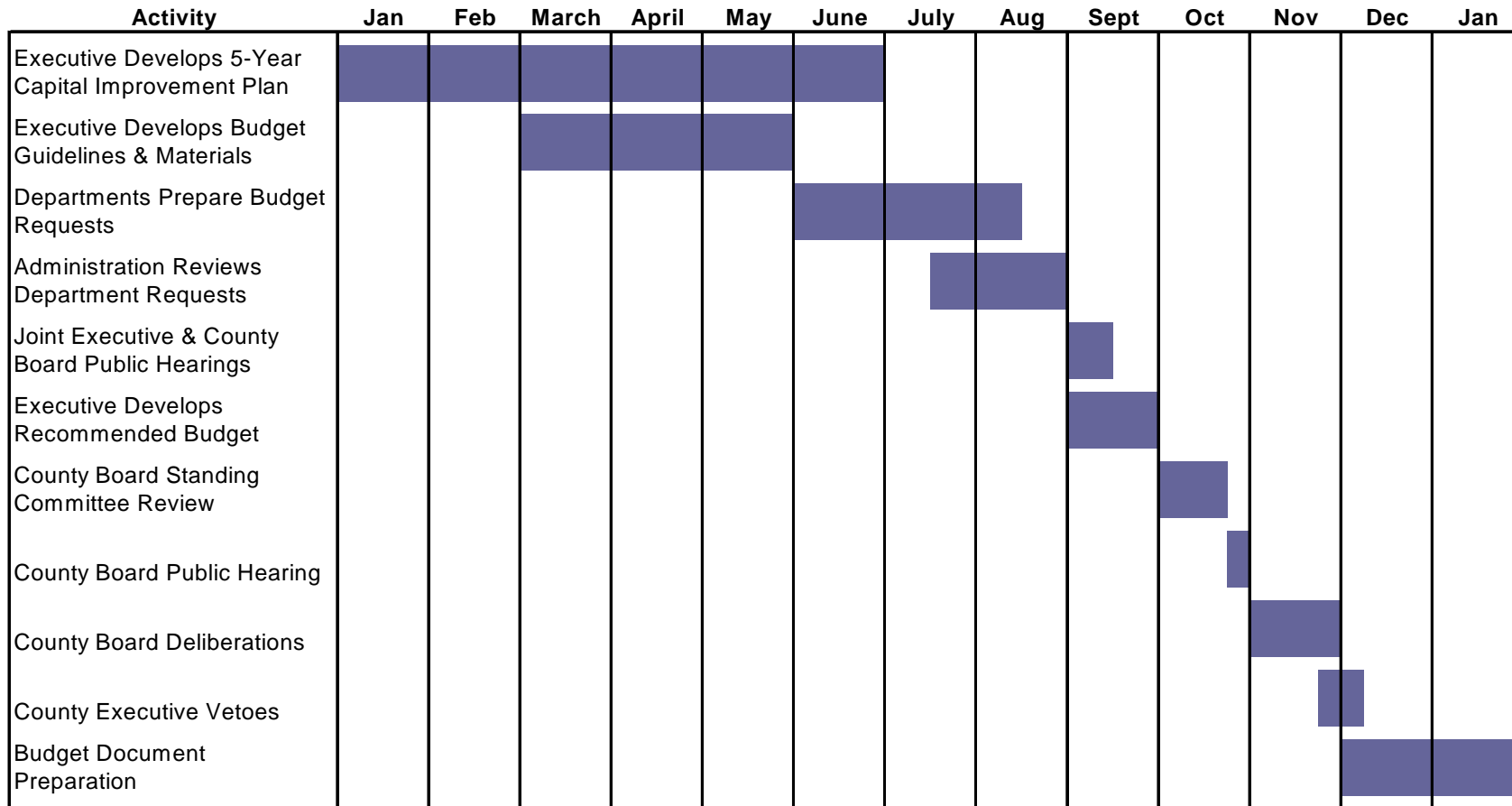
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

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. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget. The 5-Year Capital Improvement Plan is then updated, revised, and issued by the County Executive after adoption of the annual 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 2013 County budget increases the County's net property tax rate from \$2.87 in 2012 to \$3.01 for 2013.

The budget authorizes total expenditures of \$491.9 million for operations in 2013, which are financed by \$302.0 million of program and outside revenues, \$45.2 million of county sales taxes, and \$143.1 million of county property tax levy funds. The separate Capital Budget includes \$32.6 million for capital spending in 2013, which is financed by \$32.6 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2013 of \$524.5 million is financed by \$334.6 million in outside revenues and borrowing, \$45.2 million in county sales taxes, and \$143.1 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 2 to Resolution 133, 2012-13, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 2 to Resolution 134, 2012-13, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

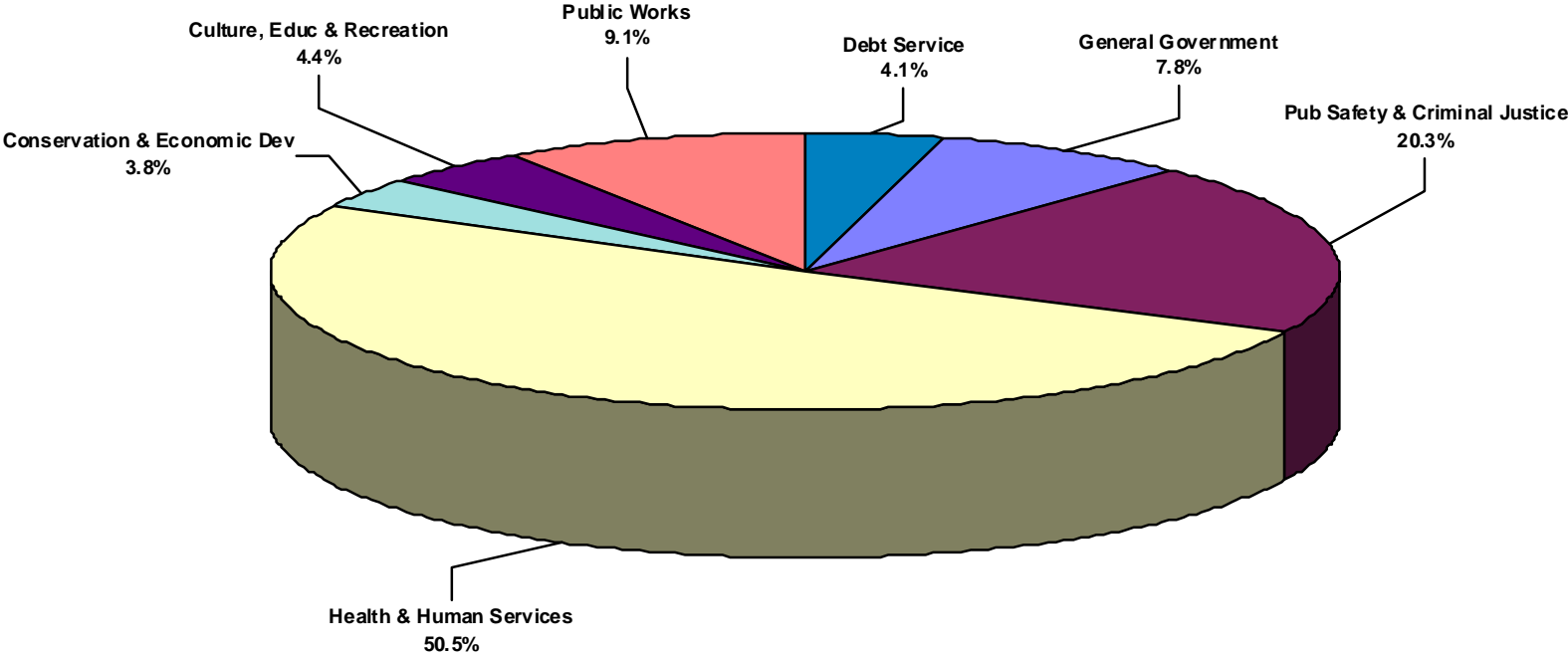
Operating Budget Expenditures by Activity

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

2013 Adopted Operating Budget - Expenditures by Activity	
General Government	\$38,120,210
Public Safety & Criminal Justice	\$99,831,948
Health & Human Services	\$248,305,204
Conservation & Economic Development	\$18,463,171
Culture, Education & Recreation	\$21,846,037
Public Works	\$44,899,825
Debt Service	\$20,395,300
Total Operating Budget	\$491,861,695

Health & Human Services agencies account for 50.5% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 20.3% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2013 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2013 Adopted Operating Budget revenues by budget source category.

2013 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$45,241,496
Licenses & Permits	\$1,327,290
Intergovernmental Charges for Services	\$41,406,847
Miscellaneous	\$3,803,940
County Property Tax	\$143,141,718
Other Financing Sources	\$117,100
Public Charges for Services	\$56,770,449
Fines, Forfeitures and Penalties	\$2,391,000
Intergovernmental Revenues	\$189,727,084
Other Taxes	\$6,443,100
Fund Balance Applied (Levied)	\$1,491,671
Total Operating Budget	\$491,861,695

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.

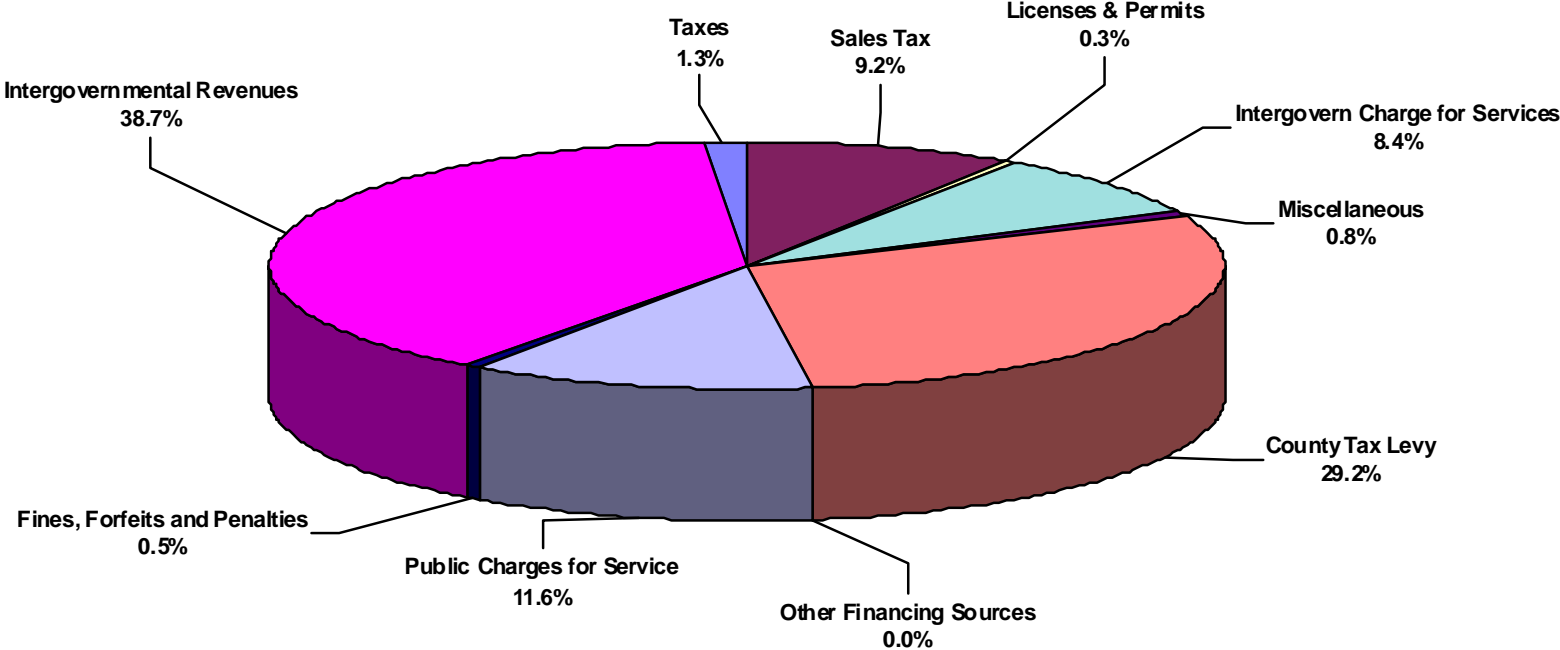
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (38.7%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (29.2%) and sales tax revenues (9.2%).

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.

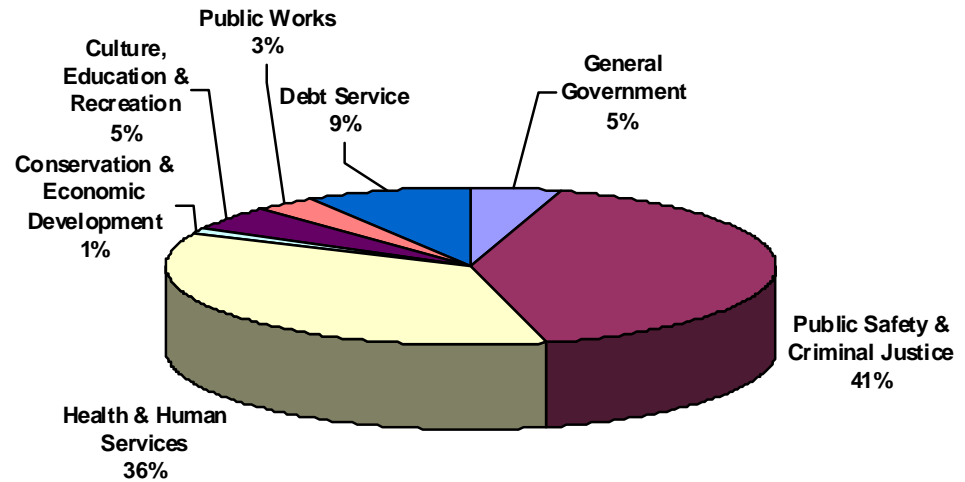
2013 Adopted Operating Revenues By Budget Source Category



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 77% of all GPR funds. The following table and chart show GPR funds by activity for the 2013 Adopted Operating Budget.

2013 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$9,461,247
Public Safety & Criminal Justice	\$82,080,029
Health & Human Services	\$70,668,128
Conservation & Economic Development	\$2,705,084
Culture, Education & Recreation	\$9,516,238
Public Works	\$6,551,615
Debt Service	\$17,898,400
Total Budget	\$198,880,741



State Imposed Tax Levy Limitations

Under Wisconsin Statutes 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. There are exclusions for levy increases from 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. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2013 budget is 0.95%. The Adopted 2013 Budget is in compliance with this limitation by setting the levy increase within the increase in net new construction and adjustments for debt service and other applicable exclusions.

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 facing significant reductions in state aid, the most restrictive levy limitations in Wisconsin's history, and challenging economic conditions affecting key revenues. 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 2013 include:

- ◆ Creation of an "Early Childhood Zone" partnership with United Way of Dane County and others in an effort to address the widening racial achievement gap in our schools.
- ◆ Create a new initiative to provide assistance to individuals on adult developmental disabilities wait lists offering new hope for individuals on wait lists and their families.
- ◆ Create 3.0 FTE Social Worker positions in the Child Protective Services Division to address increasing caseloads. One of these positions will serve as a liaison to the District Attorney's Office to ensure investigations of abuse and neglect are expedited and resources are coordinated to effectively conduct these investigations.
- ◆ Create a new "Unified Family Court" pilot project to expedite legal proceedings reducing the time kids spent in foster care.
- ◆ Provide funding to increase the number of treatment slots in the Pathfinder program and Drug Court to help repeat offenders to get the treatment they need to get their lives back on track.

- ◆ In the Capital Budget, funding for a daytime warming shelter for the homeless.
- ◆ Provide additional funding in the Veteran's Service Office for a Bus Pass Program for service connected disabled veterans.

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, Medical Examiner's Office, Public Safety Communications, and Juvenile Court. Key changes for 2013 include:

- ◆ Funding for a second Forensic Pathologist and a new facility to address the growing needs of the Medical Examiner's Office.
- ◆ Funding for relocation of the Office of Emergency Management to address their space needs and create flexibility for space in the Public Safety Building for possible new jail beds including special needs space for inmates.
- ◆ Funding for an additional position in the Sheriff's Office for the successful electronic monitoring program – one component to continue the ongoing work to transition out of the current Ferris Center facility.
- ◆ \$1,856,100 in funding for equipment and capital improvements for the Sheriff's Office including improvements to the Public Safety Building.

Environmental Protection

The 2013 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$1.0 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Open Spaces Plan.
- ◆ \$2.3 million in the Capital Budget for the Lake & Stream Preservation & Renewal Fund for acquisitions that improve the water quality of the Yahara River lakes and their tributaries.
- ◆ \$750,000 to implement recommendations from the Yahara CLEAN initiative.
- ◆ Over \$500,000 in the Capital Budget for the Land & Water Legacy Fund including \$300,000 for a Digester Water Treatment Pilot project.
- ◆ \$1,000,000 to continue the Partnership for Recreation and Conservation (PARC) which will help provide capital assistance for local or nonprofit conservation projects that meet specific criteria.

- ◆ Create a Storm Water Engineer position to maintain the INFOS Model and a Conservation Management Specialist position to begin implementation of adaptive management practices outside of the MMSD pilot project area.

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

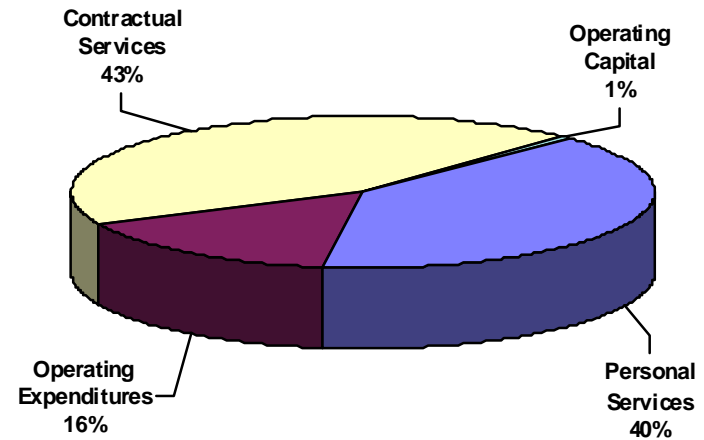
The 2013 Budget represents a net staffing increase of 13.15 positions. This 13.15 FTE increase is the result of adding 25.15 new positions and deleting 12.0 existing positions.

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	3.50	3.50
Health & Human Services	6.70	-1.30
Other County Government	<u>2.95</u>	<u>5.75</u>
Total Change in County-Funded Positions	13.15	7.95

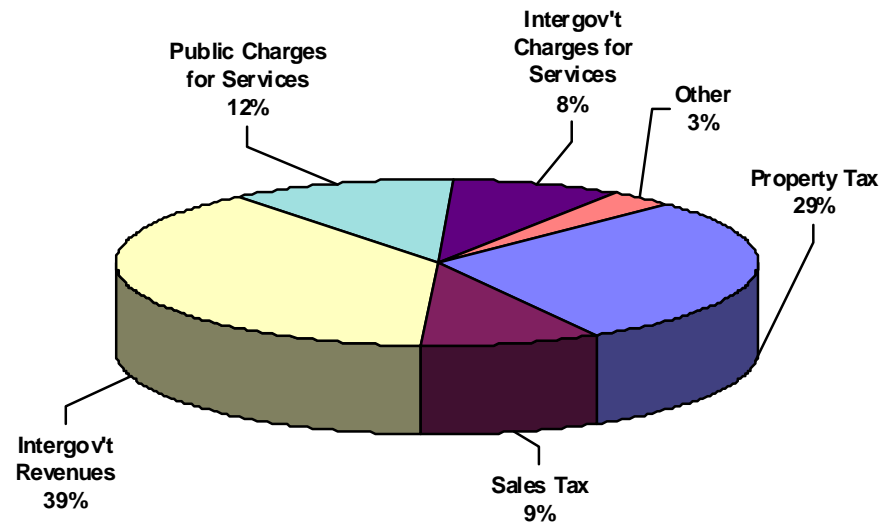
Use of Funds by Expense Category - All Funds

Personal Services	\$195,886,580
Operating Expenditures	\$76,858,000
Contractual Services	\$216,515,515
Operating Capital	\$2,601,600
Total - All Categories	\$491,861,695



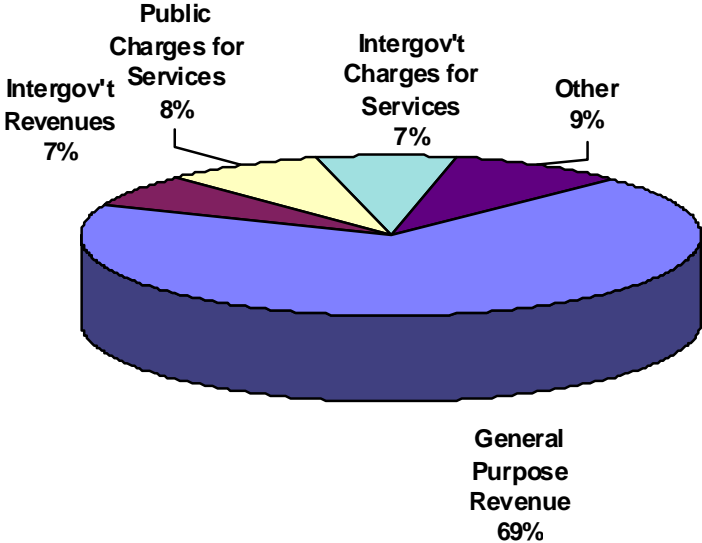
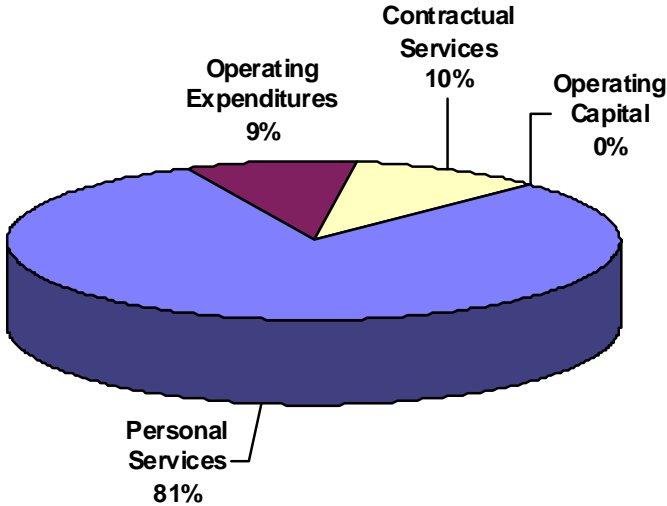
Source of Funds by Revenue Category - All Funds

Property Tax	\$143,141,718
Sales Tax	\$45,241,496
Intergovernmental Revenues	\$189,727,084
Public Charges For Services	\$56,770,449
Intergovernmental Charges for Services	\$41,406,847
Other	
Other Taxes	\$6,443,100
Licenses & Permits	\$1,327,290
Fines, Forfeits and Penalties	\$2,391,000
Miscellaneous Revenue	\$3,803,940
Other Financing Sources	\$117,100
Change in Fund Balance Reserve	\$0
State Special Charges	\$18,945
Fund Balance/Retained Earnings Applied (Levied)	\$1,472,726
Total - All Categories	\$491,861,695



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

Uses of Funds	
Personal Services	\$114,821,365
Operating Expenditures	\$12,690,615
Contractual Services	\$14,511,604
Operating Capital	\$121,700
Total - Uses of Funds	\$142,145,284
Sources of Funds	
General Purpose Revenue	\$98,470,600
Intergovernmental Revenues	\$9,367,329
Public Charges for Services	\$11,928,135
Intergovernmental Charges for Services	\$10,328,125
Other	
Other Taxes	\$6,278,100
Licenses & Permits	\$967,290
Fines, Forfeits and Penalties	\$2,375,000
Miscellaneous Revenue	\$967,740
Other Financing Sources	\$47,100
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$2,415,865
Total - Sources of Funds	\$143,145,284
Fund Balance Applied/(Levied)	(\$1,000,000)



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Redaction Fund	Library	Human Services	CDBG Business Loan
Personal Services	\$0	\$95,800	\$0	\$187,300	\$599,200	\$40,015,569	\$0
Operating Expenditures	\$500	\$31,430	\$0	\$276,000	\$186,170	\$2,118,816	\$160,000
Contractual Services	\$0	\$243,800	\$5,409,298	\$0	\$3,519,363	\$180,844,540	\$15,000
Operating Capital	\$164,600		\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$165,100	\$371,030	\$5,409,298	\$463,300	\$4,304,733	\$222,978,925	\$175,000
Sources of Funds							
General Purpose Revenues	\$157,200		\$5,409,298	\$0	\$4,245,879	\$54,163,202	\$0
Intergovernmental Revenues	\$0		\$0	\$0	\$0	\$167,827,440	\$100,000
Public Charges for Services	\$0		\$0	\$463,300	\$42,800	\$751,103	\$0
Intergovernmental Charges for Services	\$7,400	\$371,030	\$0	\$0	\$16,200	\$237,180	\$0
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	\$500		\$0	\$0	\$0	\$0	\$75,000
Other Financing Sources	\$0		\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0		\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$165,100	\$371,030	\$5,409,298	\$463,300	\$4,304,879	\$222,978,925	\$175,000
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 146)	\$ 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	\$417,800	\$41,315,669
Operating Expenditures	\$1,251,200	\$0	\$0	\$0	\$183,500	\$4,207,616
Contractual Services	\$13,500	\$783,014	\$340,883	\$30,000	\$139,354	\$191,338,752
Operating Capital	\$0	\$0	\$0	\$0	\$1,000	\$165,600
Total - Uses of Funds	\$1,264,700	\$783,014	\$602,930	\$30,000	\$741,654	\$237,027,637
Sources of Funds						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$63,975,579
Intergovernmental Revenues	\$1,174,700	\$783,014	\$340,883	\$0	\$300	\$170,226,337
Public Charges for Services	\$0	\$0	\$0	\$0	\$749,200	\$2,006,403
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$0	\$631,810
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	\$0	\$0	\$0	\$2,500	\$168,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Total - Sources of Funds	\$1,264,700	\$783,014	\$340,883	\$30,000	\$752,000	\$237,038,129
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$ 0	(\$10,346)	(\$10,492)

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	\$2,056,646	\$2,056,646
Operating Expenditures	\$213,800	\$2,660,800	\$1,600	\$1,845,219	\$4,721,419
Contractual Services	\$1,782,300	\$165,000	\$0	\$39,540	\$1,986,840
Operating Capital	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$1,996,100	\$2,825,800	\$1,600	\$3,941,405	\$8,764,905
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,759,200	\$2,823,300	\$0	\$3,923,367	\$8,505,867
Public Charges for Services	\$0	\$0	\$0	\$241,592	\$241,592
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	\$236,900	\$2,500	\$1,600	\$0	\$241,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	(\$475,000)	\$0	(\$475,000)
Total - Sources of Funds	\$1,996,100	\$2,825,800	(\$473,400)	\$4,164,959	\$8,513,459
Increase/(Decrease) In Retained Earnings	\$0	\$0	(\$475,000)	\$223,554	(\$251,446)

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personal Services	\$4,463,600	\$6,452,900	\$10,819,200	\$13,013,000	\$2,103,800
Operating Expenditures	\$3,639,900	\$12,877,100	\$7,619,000	\$3,000,850	\$5,981,100
Contractual Services	\$742,082	\$2,796,249	\$817,226	\$3,337,681	\$846,181
Operating Capital	\$0	\$391,300	\$1,923,000	\$0	\$0
Total - Uses of Funds	\$8,845,582	\$22,517,549	\$21,178,426	\$19,351,531	\$8,931,081
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$6,530,354	\$10,544,878	\$0
Intergovernmental Revenues	\$198,500	\$0	\$3,490,561	\$200,000	\$30,800
Public Charges for Services	\$7,713,300	\$23,091,300	\$10,000	\$774,519	\$7,049,100
Intergovernmental Charges for Services	\$298,700	\$0	\$10,797,700	\$7,830,134	\$96,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$16,000	\$0	\$0	\$0
Miscellaneous Revenue	\$279,000	\$95,600	\$217,600	\$2,000	\$17,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	(\$195,365)
Total - Sources of Funds	\$8,489,500	\$23,202,900	\$21,163,215	\$19,351,531	\$6,997,535
Increase/(Decrease) in Retained Earnings	(\$356,082)	\$685,351	(\$15,211)	\$ 0	(\$1,933,546)

Sources and Uses of Funds - Enterprise Funds (continued)

Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$171,800	\$668,600	\$37,692,900
Operating Expenditures	\$1,236,200	\$428,900	\$34,783,050
Contractual Services	\$0	\$138,900	\$8,678,319
Operating Capital	\$0	\$0	\$2,314,300
Total - Uses of Funds	\$1,408,000	\$1,236,400	\$83,468,569
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$17,075,232
Intergovernmental Revenues	\$0	\$0	\$3,919,861
Public Charges for Services	\$3,845,900	\$0	\$42,484,119
Intergovernmental Charges for Services	\$0	\$1,231,600	\$20,254,134
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$16,000
Miscellaneous Revenue	\$2,000	\$0	\$613,200
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$2,439,900)	\$0	(\$2,635,265)
Total - Sources of Funds	\$1,408,000	\$1,231,600	\$81,844,281
Increase/(Decrease) in Retained Earnings	\$ 0	(\$4,800)	(\$1,624,288)

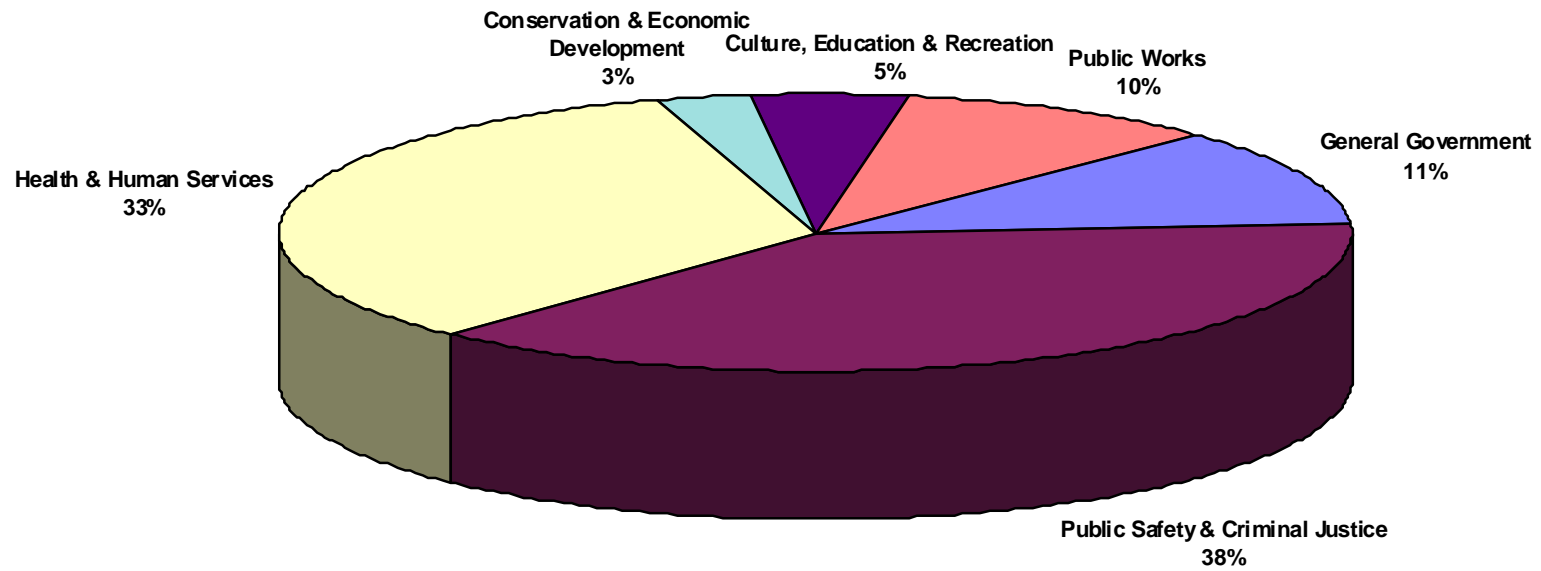
Position Summary By Department

Department	Actual 2011	Actual 2012	2013		
			Department Request	Executive Recommended	Adopted Budget
Administration	146.8500	146.85	145.85	147.85	147.8500
Airport	72.0000	73.0000	73.0000	73.0000	73.00
Alliant Energy Center	36.5000	34.0000	32.0000	32.0000	32.0000
BOH Madison and Dane County	157.1000	152.60000	146.8000	146.8000	146.8000
Clerk of Courts	106.5000	104.5000	105.5000	105.0000	105.0000
Corporation Counsel	61.5000	61.5000	61.5000	61.5000	61.5000
County Board	4.7500	4.7500	5.0000	5.50000	5.50000
County Clerk	4.7500	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	20.0000	20.0000	20.0000	20.0000	20.0000
District Attorney	56.1000	56.1000	57.1000	57.1000	57.1000
Emergency Management *	11.0000	11.0000	9.3000	9.3000	9.3000
Executive	12.0000	14.0000	14.0000	16.8000	16.8000
Extension	9.8000	10.6000	9.6000	9.8000	9.8000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	561.3500	602.9500	611.4500	610.6500	611.6500
Juvenile Court Program	33.4500	33.4500	33.4500	33.4500	33.4500
Land & Water Resources	51.0000	51.0000	51.0000	53.0000	53.0000
Land Information Office	4.0000	3.0000	3.0000	3.0000	3.0000
Library	7.0500	7.0500	7.0500	7.0500	7.0500
Medical Examiner	8.0000	8.0000	9.0000	9.0000	9.0000
Planning & Development	26.3000	23.5000	23.5000	23.50000	23.5000
Public Safety Communications	87.0000	88.0000	88.0000	88.0000	88.0000
Public Works, Hwy & Transp.	150.0000	150.0000	150.0000	150.0000	150.0000
Register of Deeds	18.3500	18.3500	19.3500	19.3500	19.3500
Sheriff	557.5000	554.0000	557.0000	555.0000	555.0000
Solid Waste	21.0000	21.00	23.0000	23.0000	23.0000
Treasurer	6.0000	6.0000	7.0000	6.0000	6.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
Total Positions	2,246.8500	2,276.9500	2,284.2000	2,287.4000	2,288.4000

Note: The 2013 columns represent the final number of positions following the implementation of all position changes.

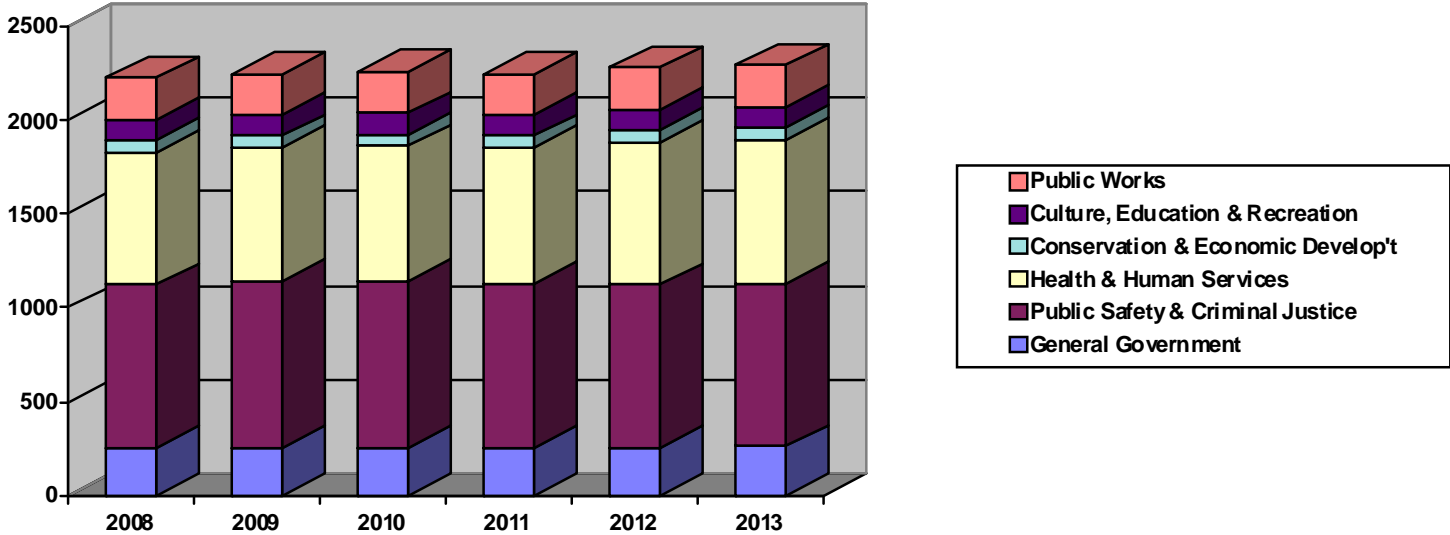
* 1.7 FTE removed from the base budget

Positions By Activity - 2013



Positions by Activity - 2008 Through 2013

Activity	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Adopted 2013
General Government	256.8500	255.7000	256.2000	254.2000	256.2000	261.7500
Public Safety & Criminal Justice	863.6000	882.8000	884.1000	870.5500	866.0500	867.8500
Health & Human Services	705.8000	712.8500	718.1500	724.4500	761.5500	764.4500
Conservation & Economic Development	63.8000	63.8000	63.8000	64.3000	60.5000	64.5000
Culture, Education & Recreation	110.5500	108.5500	112.3500	111.3500	109.6500	106.8500
Public Works	222.5000	222.5000	222.0000	222.0000	223.0000	223.0000
Total	2,223.1000	2,246.2000	2,256.6000	2,246.8500	2,276.9500	2,288.4000



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$805,000	\$0	\$805,000	
Health Care Center	\$18,546,531	\$8,806,653	\$9,739,878	
BPHCC - GENERAL OPERATIONS	\$19,351,531	\$8,806,653	\$10,544,878	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$165,100	\$7,900	\$157,200	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE				
CFS-Themis Café	\$233,646	\$241,592	(\$7,946)	
Consolidated Food Service	\$3,707,759	\$3,923,367	(\$215,608)	
CONSOLIDATED FOOD SERVICE	\$3,941,405	\$4,164,959	(\$223,554)	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
Debt Service Costs	\$10,000	\$0	\$10,000	
Interest on Loans	\$4,190,300	\$0	\$4,190,300	
Principal on Loans	\$16,195,000	\$2,496,900	\$13,698,100	
DEBT SERVICE FUND	\$20,395,300	\$2,496,900	\$17,898,400	Appropriation
GENERAL FUND				
GENERAL COUNTY REVENUES	\$243,000	\$52,987,264	(\$52,744,264)	Appropriation
COUNTY BOARD	\$965,232	\$0	\$965,232	Appropriation
COUNTY EXECUTIVE				
Executive	\$897,339	\$0	\$897,339	
Legislative Lobbyist	\$116,450	\$0	\$116,450	
Office of Equal Opportunity	\$340,327	\$0	\$340,327	
Cultural Affairs	\$457,810	\$209,071	\$248,739	
Office of Economic & Workforce Development	\$321,497	\$114,179	\$207,318	
COUNTY EXECUTIVE	\$2,133,423	\$323,250	\$1,810,173	Appropriation

2013 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY CLERK				
Administration	\$432,520	\$136,250	\$296,270	
Elections	\$132,705	\$118,510	\$14,195	
COUNTY CLERK	\$565,225	\$254,760	\$310,465	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$819,035	\$355,300	\$463,735	
Controller	\$1,374,820	\$21,800	\$1,353,020	
Employee Relations	\$569,240	\$51,100	\$518,140	
Information Management	\$4,455,100	\$440,900	\$4,014,200	
Purchasing	\$192,620	\$55,000	\$137,620	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$7,410,815	\$924,100	\$6,486,715	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$0	\$0	\$0	
Janitorial Services	\$2,700,300	\$1,451,300	\$1,249,000	
Maintenance & Construction	\$4,589,900	\$1,856,800	\$2,733,100	
Weapons Screening	\$333,500	\$0	\$333,500	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$7,623,700	\$3,308,100	\$4,315,600	Appropriation
TREASURER	\$921,540	\$5,644,200	(\$4,722,660)	Appropriation
CORPORATION COUNSEL				
Corporation Counsel	\$1,121,720	\$259,200	\$862,520	
Permanency Planning	\$1,176,520	\$324,600	\$851,920	
Child Support Agency	\$4,558,040	\$3,797,900	\$760,140	
CORPORATION COUNSEL	\$6,856,280	\$4,381,700	\$2,474,580	Appropriation
REGISTER OF DEEDS	\$1,461,890	\$3,306,248	(\$1,844,358)	Appropriation
CLERK OF COURTS				
General Court Support	\$7,221,412	\$4,518,550	\$2,702,862	
Court Commissioner Center	\$2,950,100	\$1,108,600	\$1,841,500	
Alternatives to Incarceration	\$393,600	\$0	\$393,600	
Guardian ad Litem	\$641,260	\$379,200	\$262,060	
CLERK OF COURTS	\$11,206,372	\$6,006,350	\$5,200,022	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
FAMILY COURT COUNSELING	\$1,092,800	\$400,300	\$692,500	Appropriation
MEDICAL EXAMINER	\$1,474,800	\$686,500	\$788,300	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$2,351,820	\$105,100	\$2,246,720	
Criminal & Traffic - Juvenile	\$344,640	\$100	\$344,540	
Victim/Witness Program	\$1,857,480	\$763,300	\$1,094,180	
Deferred Prosecution Program	\$584,240	\$135,850	\$448,390	
DISTRICT ATTORNEY	\$5,138,180	\$1,004,350	\$4,133,830	Appropriation
SHERIFF				
Administration	\$4,910,413	\$45,000	\$4,865,413	
Firearms Training Center	\$170,000	\$186,364	(\$16,364)	
Support Services	\$11,900,725	\$1,067,460	\$10,833,265	
Security Services	\$33,165,249	\$3,908,050	\$29,257,199	
Field Services	\$17,411,620	\$3,199,800	\$14,211,820	
Traffic Patrol Services	\$583,400	\$0	\$583,400	
SHERIFF	\$68,141,407	\$8,406,674	\$59,734,733	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$7,586,192	\$193,800	\$7,392,392	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$619,509	\$235,689	\$383,820	
Hazardous Materials Planning	\$230,674	\$155,246	\$75,428	
Emergency Medical Services	\$519,344	\$6,680	\$512,664	
EMERGENCY MANAGEMENT	\$1,369,527	\$397,615	\$971,912	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$919,040	\$0	\$919,040	
Home Detention	\$188,100	\$67,500	\$120,600	
Detention	\$1,320,880	\$88,700	\$1,232,180	
Shelter Home	\$832,420	\$129,100	\$703,320	
JUVENILE COURT PROGRAM	\$3,260,440	\$285,300	\$2,975,140	Appropriation
VETERANS' SERVICES	\$565,450	\$14,700	\$550,750	Appropriation

2013 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
PLANNING & DEVELOPMENT				
Records & Support	\$819,250	\$144,600	\$674,650	
Planning Division	\$581,100	\$206,900	\$374,200	
Capital Area Regional Planning Commission	\$694,114	\$0	\$694,114	
Zoning & Plat Review	\$917,115	\$487,665	\$429,450	
PLANNING & DEVELOPMENT	\$3,011,579	\$839,165	\$2,172,414	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$59,122	\$0	\$59,122	Appropriation
HENRY VILAS ZOO	\$2,438,200	\$1,123,017	\$1,315,183	Appropriation
LAND & WATER RESOURCES				
Administration	\$716,990	\$50,200	\$666,790	
Lakes & Watersheds	\$325,174	\$142,700	\$182,474	
Park Operations	\$2,900,440	\$1,292,175	\$1,608,265	
Lussier Family Heritage Center	\$155,500	\$135,500	\$20,000	
Land Acquisition	\$341,610	\$247,525	\$94,085	
Lake Management	\$455,065	\$140,900	\$314,165	
Conservation	\$1,807,260	\$1,274,590	\$532,670	
LAND & WATER RESOURCES	\$6,702,039	\$3,283,590	\$3,418,449	Appropriation
EXTENSION	\$996,126	\$285,200	\$710,926	Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION				
PUBLIC WORKS - ENGINEERING	\$709,550	\$404,000	\$305,550	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$28,600	\$0	\$28,600	
Parking Ramp	\$300,600	\$785,900	(\$485,300)	
HIGHWAY & TRANSPORTATION	\$329,200	\$785,900	(\$456,700)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
GREATER MADISON CONVENTION & VISITORS BUREAU	\$294,401	\$0	\$294,401	Appropriation
PERSONNEL SAVINGS INITIATIVES	(\$607,500)	\$0	(\$607,500)	Appropriation
MISCELLANEOUS CRIMINAL JUSTICE	\$191,200	\$0	\$191,200	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
DANE COUNTY HISTORICAL SOCIETY	\$5,094	\$0	\$5,094	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY & TRANSPORTATION				
Administration	\$5,617,926	\$854,500	\$4,763,426	
Transit & Environmental Programs	\$108,600	\$9,500	\$99,100	
Operations & Maintenance	\$6,086,900	\$3,838,161	\$2,248,739	
State & Local Services	\$9,745,700	\$9,745,700	\$ 0	
Fleet & Facilities Operations	(\$380,700)	\$185,000	(\$565,700)	
Highway Construction	\$0	\$0	\$ 0	
Personal Services	\$0	\$0	\$ 0	
HIGHWAY & TRANSPORTATION	\$21,178,426	\$14,632,861	\$6,545,565	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
Human Services - Administration	\$4,521,228	\$3,725,524	\$795,704	
Children, Youth & Families	\$52,136,194	\$25,656,198	\$26,479,996	
Adult Community Services	\$149,917,660	\$126,885,355	\$23,032,305	
Economic Assistance & Work Services	\$16,403,843	\$12,548,646	\$3,855,197	
HUMAN SERVICES DEPARTMENT	\$222,978,925	\$168,815,723	\$54,163,202	Appropriation
LIBRARY FUND				
LIBRARY	\$4,304,733	\$59,000	\$4,245,733	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,236,400	\$1,231,600	\$4,800	Appropriation
BOARD OF HEALTH – MADISON & DANE COUNTY FUND				
BOARD OF HEALTH – MADISON & DANE COUNTY	\$5,409,298	\$0	\$5,409,298	Appropriation
AIRPORT FUND				
AIRPORT				
Administration	\$11,631,949	\$3,343,100	\$8,288,849	
Maintenance	\$1,032,300	\$1,000	\$1,031,300	
Terminal Complex	\$4,756,600	\$7,216,600	(\$2,460,000)	
Parking Lot	\$2,502,200	\$8,328,700	(\$5,826,500)	
Landing Area	\$2,124,700	\$2,648,000	(\$523,300)	
General Aviation	\$178,200	\$462,000	(\$283,800)	
Industrial Area	\$291,600	\$1,203,500	(\$911,900)	
AIRPORT FUND	\$22,517,549	\$23,202,900	(\$685,351)	Appropriation

2013 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	\$52,000	\$52,000	\$ 0	Appropriation
CDBG BUSINESS LOAN FUND				
CDBG BUSINESS LOAN	\$175,000	\$175,000	\$ 0	Appropriation
CDBG HOME LOAN FUND				
CDBG HOME LOAN FUND	\$340,883	\$340,883	\$ 0	Appropriation
CDBG HOUSING LOAN FUND				
CDBG HOUSING LOAN FUND	\$783,014	\$783,014	\$ 0	Appropriation
COMMERCE REVOLVING FUND				
COMMERCE REVOLVING	\$1,264,700	\$1,264,700	\$ 0	Appropriation
DANE COUNTY CONSERVATION FUND				
DANE COUNTY CONSERVATION FUND OPERATING TRANSFERS	\$2,000	\$2,000	\$ 0	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	\$1,600	\$1,600	\$ 0	Appropriation
GENERAL FUND				
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$2,134,082	\$336,400	\$1,797,682	
Coliseum	\$1,926,500	\$2,240,600	(\$314,100)	
Exhibition Hall	\$2,960,500	\$4,207,900	(\$1,247,400)	
Conference Center	\$441,100	\$509,300	(\$68,200)	
Arena	\$470,300	\$395,800	\$74,500	
Agricultural Exhibit Buildings	\$335,300	\$250,100	\$85,200	
Parking Lots	\$300,050	\$62,400	\$237,650	
Landscape Areas	\$277,750	\$487,000	(\$209,250)	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$8,845,582	\$8,489,500	\$356,082	Appropriation
DANECOM FUND				
DANECOM FUND	\$371,030	\$371,030	\$ 0	Appropriation
HELP LOAN FUND				
HELP LOAN FUND	\$30,000	\$0	\$30,000	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
LAND AND WATER LEGACY FUND				
LAND AND WATER LEGACY OPERATING TRANSFERS	\$6,000	\$6,000	\$ 0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$741,654	\$752,000	(\$10,346)	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$1,996,100	\$1,996,100	\$ 0	Appropriation
METHANE GAS FUND				
METHANE GAS	\$1,408,000	\$3,847,900	(\$2,439,900)	Appropriation
SOCIAL SECURITY REDACTION FUND				
SOCIAL SECURITY REDACTION - ROD	\$463,300	\$463,300	\$ 0	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$1,381,000	\$17,000	\$1,364,000	
Site #1 - Verona	\$55,300	\$0	\$55,300	
Site #2 - Rodefelf	\$4,391,406	\$4,407,075	(\$15,669)	
Cleansweep	\$535,100	\$186,000	\$349,100	
Compost Site	\$351,200	\$116,500	\$234,700	
Transfer Station	\$2,217,075	\$2,466,325	(\$249,250)	
SOLID WASTE	\$8,931,081	\$7,192,900	\$1,738,181	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$2,825,800	\$2,825,800	\$ 0	Appropriation
GROSS TOTALS	\$491,861,695	\$347,228,306	\$144,633,389	

2013 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
COUNTY BOARD							
Legislative Tracking System	\$150,000		\$150,000				Appropriation
COUNTY CLERK							
Voting Machines	\$2,500,000	\$1,250,000	\$1,250,000				Appropriation
ADMINISTRATION							
Automation Projects	\$350,000		\$350,000				Appropriation
Badger Prairie Admin Building Reuse	\$750,000		\$750,000				Appropriation
CNG Implementation Plan	\$50,000		\$50,000				Appropriation
Computer Equipment	\$237,000		\$237,000				Appropriation
Data Storage Upgrade	\$300,000		\$300,000				Appropriation
Medical Examiner Building	\$3,750,000		\$3,750,000				Appropriation
Network Infrastructure Upgrade	\$350,000		\$350,000				Appropriation
CCB Roof Replacement-Vertical Expansion	\$127,000	\$51,000	\$76,000				Appropriation
PSB Air Quality Improvements	\$164,500		\$164,500				Appropriation
PSB Roof Replacement	\$580,100		\$580,100				Appropriation
PSB Shower Replacement	\$277,500		\$277,500				Appropriation
Fixed Asset Additions-Capital Budget	(\$48,000)		(\$48,000)				Appropriation
Vehicle Replacement	\$48,000		\$48,000				Appropriation
DISTRICT ATTORNEY							
Computer Equipment	\$84,000		\$84,000				Appropriation
Vehicles	\$25,000		\$25,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SHERIFF							
AED Replacement	\$102,000		\$102,000				Appropriation
Control Panel & Circuit Board	\$604,800		\$604,800				Appropriation
Equipment for Vehicles	\$24,100		\$24,100				Appropriation
Fingerprint System Replacement	\$28,400		\$28,400				Appropriation
MDC and Radar Units	\$93,000		\$93,000				Appropriation
Squad Video System Replacement	\$407,000		\$407,000				Appropriation
Vehicle & Equipment Replacement	\$574,700		\$574,700				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Replace Computer Workstations	\$10,000		\$10,000				Appropriation
EMERGENCY MANAGEMENT							
Siren Replacement	\$60,000		\$60,000				Appropriation
Vehicle	\$40,000		\$40,000				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
C & D Neighborhood Remodeling	\$100,000		\$100,000				Appropriation
Fixed Asset Additions-Capital Budget	(\$329,900)		(\$329,900)				Appropriation
Outbuilding for Vehicles & Equipment	\$140,000		\$140,000				Appropriation
Resident Care Equipment/Improvements	\$89,900		\$89,900				Appropriation
HUMAN SERVICES							
CPS Mobile Software Project	\$485,000		\$485,000				Appropriation
Homeless Day Resource Center	\$600,000		\$600,000				Appropriation
Single Room Occupancy Facility	\$500,000		\$500,000				Appropriation
Vehicle Replacement	\$125,800		\$125,800				Appropriation

2013 Dane County Budget In Brief

Agency	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
Project							
VETERANS SERVICE OFFICE							
Electronic Signature Pads	\$2,000		\$2,000				Appropriation
PLANNING & DEVELOPMENT							
Re-Monumentation Project	\$40,000		\$40,000				Appropriation
Vehicle Replacement	\$26,500		\$26,500				Appropriation
LAND & WATER RESOURCES							
Badger Prairie Community Gardens	\$40,000		\$40,000				Appropriation
Bicycle Safety Improvement Program	\$25,000		\$25,000				Appropriation
Bicycle Wayfinding System Development	\$175,000		\$175,000				Appropriation
Brigham Park Shelter	\$110,000		\$110,000				Appropriation
Ice Age Trail Expansion North	\$80,000		\$80,000				Appropriation
Lake Preservation & Renewal Fund	\$2,300,000		\$2,300,000				Appropriation
Lower Yahara River Trail-Access	\$126,000		\$126,000				Appropriation
Partnership for Recreation & Conservation	\$1,000,000		\$1,000,000				Appropriation
Prairie Moraine Parking/Dog Area	\$135,000		\$135,000				Appropriation
Silverwood County Park Development	\$150,000		\$150,000				Appropriation
Splash Park Project	\$250,000		\$250,000				Appropriation
Vehicle & Equipment Replacement	\$409,500		\$409,500				Appropriation
Yahara Clean Implementation	\$750,000		\$750,000				Appropriation
Badger Prairie Park Improvements	\$60,000		\$60,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
LAND & WATER RESOURCES (cont'd)							
Brigham Park to Military Ridge Connector	\$623,300		\$623,300				Appropriation
New Property Stabilization	\$50,000		\$50,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
Dane County Conservation Fund	\$1,000,000		\$1,000,000				Appropriation
Buoys & Lights	\$7,500		\$7,500				Appropriation
Carp Removal & Sediment Project	\$75,000		\$75,000				Appropriation
Digester Water Treatment Pilot	\$300,000		\$300,000				Appropriation
Lake Management Repair Parts Inventory	\$25,000		\$25,000				Appropriation
Streambank Protection	\$50,000		\$50,000				Appropriation
Water Partnership Grant Program	\$10,000		\$10,000				Appropriation
Yahara River Infos Model Development	\$40,000		\$40,000				Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION							
Multi-space Meters	\$60,000		\$60,000				Appropriation
Ramp Renovation	\$500,000		\$500,000				Appropriation
Secure Access Bicycle Parking	\$76,575		\$76,575				Appropriation
Green Energy/Green Jobs Fund	\$50,000		\$50,000				Appropriation
CTH A (STH 78 to CTH G)	\$1,650,000		\$1,650,000				Appropriation
CTH BB-Monona Drive (BW to Cottage Grv Rd)	\$1,100,000		\$1,100,000				Appropriation
CTH BB (Vilas Hope Road Intersection)	\$127,000	\$107,000	\$20,000				Appropriation

2013 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION (cont'd)							
CTH B (Main Street to Village Limit)	\$300,000	\$150,000	\$150,000				Appropriation
CTH D (18/151 Intersection)	\$100,000		\$100,000				Appropriation
CTH D (CTH CC to Whalen)	\$150,000		\$150,000				Appropriation
CTH DM (113 to North Village Limits)	\$600,000	\$300,000	\$300,000				Appropriation
CTH F (Wendt Bridge)	\$150,000		\$150,000				Appropriation
CTH KP (Spring Valley Bridge)	\$300,000		\$300,000				Appropriation
CTH PB (Sun Valley to CTH M)	\$1,954,800	\$954,800	\$1,000,000				Appropriation
CTH W (USH 51 to USH 12)	\$1,850,000		\$1,850,000				Appropriation
East Side Garage Facility	\$1,300,000		\$1,300,000				Appropriation
Fixed Asset Additions – Capital Budget	(\$1,300,000)		(\$1,300,000)				Appropriation
DANE COUNTY HENRY VILAS ZOO							
Zoo Improvements	\$100,000	\$20,000	\$80,000				Appropriation
ALLIANT ENERGY CENTER							
AEC Strategic Design/Action Plan	\$100,000		\$100,000				Appropriation
Barn Demo and Design	\$1,300,000		\$1,300,000				Appropriation
Center Improvements	\$355,000		\$355,000				Appropriation
Concert Venue Enhancements	\$165,000		\$165,000				Appropriation
Overhaul Seats	\$276,300		\$276,300				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
AIRPORT							
Combined Federal Projects	\$3,095,000		\$3,095,000				Appropriation
Deicer Truck Conversion	\$175,000		\$175,000				Appropriation
Fixed Asset Additions – Capital Budget	(\$3,470,000)		(\$3,470,000)				Appropriation
Friction Tester	\$200,000		\$200,000				Appropriation
SOLID WASTE							
Compactor GPS System	\$150,000		\$150,000				Appropriation
Excavator	\$400,000		\$400,000				Appropriation
Fixed Asset Additions – Capital Budget	(\$3,250,000)		(\$3,250,000)				Appropriation
Phase VII Closure	\$750,000		\$750,000				Appropriation
Purchase of Clay	\$200,000		\$200,000				Appropriation
Site Expansion Activities	\$750,000		\$750,000				Appropriation
Site Expansion Property Acquisition	\$1,000,000		\$1,000,000				Appropriation
GROSS TOTALS	\$32,649,375	\$2,832,800	\$29,816,575	\$ 0	\$ 0	\$ 0	
				Expenditures	Program Specific Revenues	Net	
TOTALS:				\$32,649,375	\$32,649,375	\$ 0	
ADDITIONS TO LEVY							
None						\$ 0	
SURPLUSES FOR LEVY REDUCTION							
None						\$ 0	
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0	

2013 Dane County Budget In Brief

2011 Adopted Budget	2012 Adopted Budget	Tax Levy Computation	2013		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$473,750,578 (\$305,014,949)	\$476,027,118 (\$291,972,596)	Total Budgeted Expenditures All Funds All Programs	\$489,709,898	\$493,143,006	\$491,861,695
		Total Budgeted Revenues All Funds All Programs	(\$301,565,208)	(\$302,577,980)	(\$300,552,880)
\$168,735,629	\$184,054,522	Total Budget All Funds All Programs	\$188,144,690	\$190,565,026	\$191,308,815
\$53,965,957 (\$55,551,609)	\$54,487,620 (\$55,962,490)	Budgeted Expenditures - Non-GPR Supported Programs	\$58,731,299	\$60,263,690	\$58,069,398
		Budgeted Revenues - Non-GPR Supported Programs	(\$60,191,878)	(\$61,493,778)	(\$59,299,486)
(\$1,585,652)	(\$1,474,870)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$1,460,579)	(\$1,230,088)	(\$1,230,088)
\$419,784,621 (\$249,463,340)	\$421,539,498 (\$236,010,106)	Budgeted Expenditures - GPR Supported Programs	\$430,978,599	\$432,879,316	\$433,792,297
		Budgeted Program Revenues - GPR Supported Programs	(\$241,373,330)	(\$241,084,202)	(\$241,253,394)
\$170,321,281	\$185,529,392	GPR Requirement Before Levy Reduction and Fund Adjustment	\$189,605,269	\$191,795,114	\$192,538,903
\$8,090,333 (\$31,593) (\$3,507,100)	\$1,068,921 (\$20,472) (\$3,614,500)	Amount Projected to be Available for Levy Reduction	\$269,928	\$367,739	\$377,451
		State Special Charges	(\$18,945)	(\$18,945)	(\$18,945)
		Fund Adjustments	(\$2,595,800)	(\$3,069,500)	(\$3,080,265)
\$174,872,921	\$182,963,341	Gross County Tax Levy	\$187,260,452	\$189,074,408	\$189,817,144
\$3.59	\$3.78	Gross County Tax Rate	\$3.93	\$3.97	\$3.99
\$40,545,275	\$42,611,858	County Sales Tax Applied	\$42,611,858	\$44,616,858	\$45,241,496
\$134,327,646	\$140,351,483	Net Tax Levy	\$144,648,594	\$144,457,550	\$144,575,648
\$2.76	\$2.90	Net County Tax Rate	\$3.04	\$3.03	\$3.04
\$1,258,813	\$1,293,859	State Aid - Exempt Computers	\$1,356,267	\$1,327,686	\$1,433,930
\$133,068,833	\$139,057,624	Net Required County Tax Levy	\$143,292,327	\$143,129,864	\$143,141,718
\$2.73	\$2.87	Net Required County Tax Rate	\$3.01	\$3.00	\$3.01
\$589,140	\$150,990	Exempt Bridge Aid Levy	\$181,270	\$157,200	\$157,200
\$3,961,709	\$4,008,382	Exempt Library Service Levy	\$4,236,307	\$4,245,879	\$4,245,879
\$128,517,984	\$134,898,252	Net Tax Levy Excluding Exempt Levies	\$138,874,750	\$138,726,785	\$138,738,639
\$48,755,974,750	\$48,454,016,950	Equalized Valuation	\$47,632,082,800	\$47,632,082,800	\$47,632,082,800

2011 Adopted Budget	2012 Adopted Budget	Tax Levy Computation	2013		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$26,146,811 (\$26,146,811)	\$22,882,412 (\$22,882,412)	Total Budgeted Expenditures All Funds All Programs	\$24,872,200	\$29,812,900	\$32,649,375
		Total Budgeted Revenues All Funds All Programs	(\$24,872,200)	(\$29,812,900)	(\$32,649,375)
\$0	\$0	Total Budget All Funds All Programs	\$0	\$0	\$0
\$0	\$0	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	\$0	Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	\$0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$0	\$0	\$0
\$26,146,811 (\$26,146,811)	\$22,882,412 (\$22,882,412)	Budgeted Expenditures - GPR Supported Programs	\$24,872,200	\$29,812,900	\$32,649,375
		Budgeted Program Revenues - GPR Supported Programs	(\$24,872,200)	(\$29,812,900)	(\$32,649,375)
\$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	\$0	\$0	\$0
\$0.00	\$0.00	Gross County Tax Rate	\$0.00	\$0.00	\$0.00
\$0	\$0	County Sales Tax Applied	\$0	\$0	\$0
\$0	\$0	Net Tax Levy	\$0	\$0	\$0
\$0.00	\$0.00	Net County Tax Rate	\$0.00	\$0.00	\$0.00
\$0	\$0	State Aid - Exempt Computers	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Levy	\$0	\$0	\$0
\$0.00	\$0.00	Net Required County Tax Rate	\$0.00	\$0.00	\$0.00
\$48,755,974,750	\$48,454,016,950	Equalized Valuation	\$47,632,082,800	\$47,632,082,800	\$47,632,082,800

2013 Dane County Budget In Brief

2011 Adopted Budget	2012 Adopted Budget	Tax Levy Computation	2013		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$499,897,389 (\$331,161,760)	\$498,909,530 (\$314,855,008)	Total Budgeted Expenditures All Funds All Programs	\$514,582,098	\$522,955,906	\$524,511,070
		Total Budgeted Revenues All Funds All Programs	(\$326,437,408)	(\$332,390,880)	(\$333,202,255)
\$168,735,629	\$184,054,522	Total Budget All Funds All Programs	\$188,144,690	\$190,565,026	\$191,308,815
\$53,965,957 (\$55,551,609)	\$54,487,620 (\$55,962,490)	Budgeted Expenditures - Non-GPR Supported Programs	\$58,731,299	\$60,263,690	\$58,069,398
		Budgeted Revenues - Non-GPR Supported Programs	(\$60,191,878)	(\$61,493,778)	(\$59,299,486)
(\$1,585,652)	(\$1,474,870)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$1,460,579)	(\$1,230,088)	(\$1,230,088)
\$445,931,432 (\$275,610,151)	\$444,421,910 (\$258,892,518)	Budgeted Expenditures - GPR Supported Programs	\$455,850,799	\$462,692,216	\$466,441,672
		Budgeted Program Revenues - GPR Supported Programs	(\$266,245,530)	(\$270,897,102)	(\$273,902,769)
\$170,321,281	\$185,529,392	GPR Requirement Before Levy Reduction and Fund Adjustment	\$189,605,269	\$191,795,114	\$192,538,903
\$8,090,333 (\$31,593) (\$3,507,100)	\$1,068,921 (\$20,472) (\$3,614,500)	Amount Projected to be Available for Levy Reduction	\$269,928	\$367,739	\$377,451
		State Special Charges	(\$18,945)	(\$18,945)	(\$18,945)
		Fund Adjustments	(\$2,595,800)	(\$3,069,500)	(\$3,080,265)
\$174,872,921	\$182,963,341	Gross County Tax Levy	\$187,260,452	\$189,074,408	\$189,817,144
\$3.59	\$3.78	Gross County Tax Rate	\$3.93	\$3.97	\$3.99
\$40,545,275	\$42,611,858	County Sales Tax Applied	\$42,611,858	\$44,616,858	\$45,241,496
\$134,327,646	\$140,351,483	Net Tax Levy	\$144,648,594	\$144,457,550	\$144,575,648
\$2.76	\$2.90	Net County Tax Rate	\$3.04	\$3.03	\$3.04
\$1,258,813	\$1,293,859	State Aid - Exempt Computers	\$1,356,267	\$1,327,686	\$1,433,930
\$133,068,833	\$139,057,624	Net Required County Tax Levy	\$143,292,327	\$143,129,864	\$143,141,718
\$2.73	\$2.87	Net Required County Tax Rate	\$3.01	\$3.00	\$3.01
\$589,140	\$150,990	Exempt Bridge Aid Levy	\$181,270	\$157,200	\$157,200
\$3,961,709	\$4,008,382	Exempt Library Service Levy	\$4,236,307	\$4,245,879	\$4,245,879
\$128,517,984	\$134,898,252	Net Tax Levy Excluding Exempt Levies	\$138,874,750	\$138,726,785	\$138,738,639
\$48,755,974,750	\$48,454,016,950	Equalized Valuation	\$47,632,082,800	\$47,632,082,800	\$47,632,082,800

Operating Expenditure Summary by Fund							
*****2012*****				*****2013*****			
2011 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2012	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$145,852,677	\$151,114,623	\$67,785,320	\$152,642,076	General	\$148,836,754	\$150,266,341	\$150,990,866
\$450,862	\$424,263	\$110,976	\$399,856	Bridge Aid	\$165,100	\$165,100	\$165,100
\$0	\$272,360	\$49,258	\$256,783	PSC-DaneCom	\$370,230	\$371,030	\$371,030
\$4,821,390	\$5,102,425	\$5,103,395	\$5,102,425	Board of Health	\$5,366,323	\$5,430,823	\$5,409,298
\$448	\$0	\$51	\$0	Public Health Division	\$0	\$0	\$0
\$4,463,904	\$4,343,190	\$3,727,700	\$4,328,845	Library	\$4,290,070	\$4,304,733	\$4,304,733
\$220,555,515	\$224,207,088	\$101,789,343	\$224,207,088	Human Services	\$221,702,152	\$222,668,944	\$222,978,925
\$2,180	\$352,042	\$2,277	\$353,214	CDBG Business Loan Fund	\$175,000	\$175,000	\$175,000
\$0	\$4,584,300	\$55,766	\$4,584,300	Commerce Revolving Fund	\$1,264,700	\$1,264,700	\$1,264,700
\$820,562	\$3,037,668	\$257,689	\$3,039,814	CDBG Housing Loan Fund	\$2,251,164	\$2,251,164	\$783,014
\$454,237	\$1,515,472	\$210,050	\$1,515,471	HOME Loan Fund	\$1,167,025	\$1,167,025	\$340,883
\$22,233	\$30,000	\$11,658	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000
\$237,640	\$710,091	\$129,793	\$868,691	Redaction Fund	\$462,200	\$463,300	\$463,300
\$751,385	\$722,100	\$339,910	\$703,636	Land Information	\$737,500	\$741,654	\$741,654
\$2,009	\$2,000	\$231	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000
\$23,577	\$52,000	\$6,616	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$4,371	\$6,000	\$1,491	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$23,754,813	\$18,636,200	\$30,562,671	\$34,271,835	Debt Service	\$19,980,500	\$20,395,300	\$20,395,300
\$21,056,902	\$22,658,519	\$14,137,914	\$22,342,685	Airport	\$22,439,100	\$22,517,549	\$22,517,549
\$19,003,624	\$20,123,178	\$12,449,111	\$19,994,683	Highway	\$20,889,100	\$21,178,426	\$21,178,426
\$15,474,332	\$18,419,954	\$9,315,213	\$18,419,954	Badger Prairie Health Care Center	\$19,267,100	\$19,351,531	\$19,351,531
\$11,288,882	\$8,031,915	\$2,378,208	\$8,004,342	Solid Waste	\$8,869,875	\$8,931,081	\$8,931,081
\$674,720	\$1,134,743	\$966,586	\$1,530,612	Methane Gas	\$1,406,700	\$1,408,000	\$1,408,000
\$1,157,912	\$1,217,700	\$601,737	\$1,262,042	Printing & Services	\$1,231,000	\$1,236,400	\$1,236,400
\$1,355,360	\$1,974,400	\$1,101,290	\$2,779,623	Liability Insurance Fund	\$1,996,100	\$1,996,100	\$1,996,100
\$2,239,863	\$2,302,500	\$636,599	\$1,908,451	Workers Compensation	\$2,825,800	\$2,825,800	\$2,825,800
\$134,316	\$602,996	\$46,935	\$127,996	Employee Benefits	\$1,600	\$1,600	\$1,600
\$4,477,109	\$3,976,322	\$1,981,316	\$4,395,271	Consolidated Food Service	\$3,924,805	\$3,941,405	\$3,941,405
\$479,080,823	\$495,554,050	\$253,759,104	\$513,129,694	GRAND TOTAL	\$489,709,898	\$493,143,006	\$491,861,695

2013 Dane County Budget in Brief

Operating Expenditure Summary by Activity

*****2012*****				*****2013*****				
2011 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2012	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$243,000	\$243,000	\$0	\$243,000	General County	03	\$243,000	\$243,000	\$243,000
\$843,611	\$954,933	\$363,990	\$947,984	County Board	06	\$858,332	\$882,732	\$965,232
\$1,696,234	\$2,014,244	\$820,302	\$1,974,689	County Executive	09	\$1,948,285	\$2,239,853	\$2,133,423
\$523,957	\$869,315	\$409,080	\$866,130	County Clerk	12	\$552,425	\$556,225	\$565,225
\$23,299,234	\$24,469,096	\$10,869,400	\$24,971,769	Administration	15	\$24,763,320	\$25,087,820	\$25,087,820
\$748,501	\$923,840	\$412,139	\$961,103	Treasurer	18	\$1,011,540	\$951,540	\$951,540
\$6,583,753	\$6,740,580	\$2,951,766	\$6,620,432	Corporation Counsel	21	\$6,792,280	\$6,856,280	\$6,856,280
\$1,572,366	\$2,114,931	\$773,886	\$2,239,371	Register of Deeds	24	\$1,914,390	\$1,925,190	\$1,925,190
\$0	(\$1,215,000)	\$0	\$0	Miscellaneous Appropriations	27	(\$1,215,000)	(\$1,215,000)	(\$607,500)
\$35,510,656	\$37,114,939	\$16,600,563	\$38,824,478	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$36,868,572	\$37,527,640	\$38,120,210
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$11,045,950	\$11,003,437	\$5,064,254	\$10,962,957	Clerk of Courts	30	\$11,179,982	\$11,206,372	\$11,206,372
\$205,418	\$192,360	\$99,936	\$209,211	Miscellaneous Appropriations	31	\$191,200	\$191,200	\$191,200
\$1,033,777	\$1,064,672	\$469,828	\$1,031,380	Family Court Counseling	33	\$1,084,000	\$1,092,800	\$1,092,800
\$1,258,282	\$1,337,600	\$587,708	\$1,362,819	Medical Examiner	36	\$1,428,500	\$1,437,100	\$1,474,800
\$5,062,913	\$5,011,579	\$2,349,991	\$5,138,658	District Attorney	39	\$5,074,180	\$5,138,180	\$5,138,180
\$67,578,562	\$67,842,831	\$30,348,774	\$68,394,703	Sheriff	42	\$67,937,446	\$68,149,407	\$68,141,407
\$7,013,724	\$7,686,061	\$3,358,553	\$7,616,411	Public Safety Communications	45	\$7,895,922	\$7,969,222	\$7,957,222
\$1,572,227	\$1,850,352	\$742,637	\$1,820,524	Emergency Management	48	\$1,362,427	\$1,386,537	\$1,369,527
\$3,215,487	\$3,198,457	\$1,490,023	\$3,240,082	Juvenile Court Program	51	\$3,237,540	\$3,260,440	\$3,260,440
\$97,986,341	\$99,187,349	\$44,511,704	\$99,776,745	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$99,391,197	\$99,831,258	\$99,831,948
<i>HEALTH & HUMAN SERVICES</i>								
\$4,821,390	\$5,102,425	\$5,103,395	\$5,102,425	Joint Board of Health	53	\$5,366,323	\$5,430,823	\$5,409,298
\$236,030,295	\$242,627,043	\$111,104,606	\$242,627,043	Human Services	54	\$240,969,252	\$242,020,475	\$242,330,456
\$443,648	\$530,890	\$217,265	\$484,790	Veterans Service Office	57	\$520,000	\$532,450	\$565,450
\$241,295,333	\$248,260,358	\$116,425,266	\$248,214,258	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$246,855,575	\$247,983,748	\$248,305,204

Operating Expenditure Summary by Activity

*****2012*****				*****2013*****				
2011 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2012	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
				<i>CONSERVATION & ECONOMIC DEV</i>				
\$4,373,769	\$12,424,083	\$1,947,355	\$12,404,933	Planning & Development	60	\$7,769,268	\$7,786,968	\$5,575,176
\$1,620,494	\$2,136,745	\$591,138	\$2,111,485	Land & Water Resources	63	\$1,696,760	\$1,807,260	\$1,807,260
\$751,385	\$722,100	\$339,910	\$703,636	Land Information Office	86	\$737,500	\$741,654	\$741,654
\$11,963,602	\$9,166,658	\$3,344,794	\$9,534,954	Solid Waste	89	\$10,276,575	\$10,339,081	\$10,339,081
\$18,709,250	\$24,449,586	\$6,223,197	\$24,755,008	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$20,480,103	\$20,674,963	\$18,463,171
				<i>CULTURE, EDUC & RECREATION</i>				
\$331,949	\$402,239	\$29,566	\$402,239	Miscellaneous Appropriations	27	\$396,591	\$358,617	\$358,617
\$5,004,809	\$6,171,930	\$2,114,999	\$6,221,002	Land & Water Resources	63	\$4,775,114	\$4,892,014	\$4,902,779
\$4,463,904	\$4,343,190	\$3,727,700	\$4,328,845	Library	68	\$4,290,070	\$4,304,733	\$4,304,733
\$2,353,071	\$2,359,300	\$1,005,103	\$2,315,676	Henry Vilas Zoo	74	\$2,394,400	\$2,438,200	\$2,438,200
\$840,594	\$1,011,570	\$501,681	\$1,019,759	Extension	80	\$970,126	\$991,126	\$996,126
\$7,422,406	\$9,426,921	\$4,978,931	\$9,430,017	Alliant Energy Center	92	\$8,782,200	\$8,845,582	\$8,845,582
\$20,416,734	\$23,715,149	\$12,357,981	\$23,717,538	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$21,608,501	\$21,830,272	\$21,846,037
				<i>PUBLIC WORKS</i>				
\$20,350,793	\$21,531,950	\$12,939,808	\$21,227,147	PW, Hwy & Transportation	71	\$22,086,350	\$22,382,276	\$22,382,276
\$21,056,902	\$22,658,519	\$14,137,914	\$22,342,685	Airport	83	\$22,439,100	\$22,517,549	\$22,517,549
\$41,407,696	\$44,190,469	\$27,077,722	\$43,569,832	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$44,525,450	\$44,899,825	\$44,899,825
				<i>DEBT SERVICE</i>				
\$23,754,813	\$18,636,200	\$30,562,671	\$34,271,835	Debt Service	65	\$19,980,500	\$20,395,300	\$20,395,300
\$23,754,813	\$18,636,200	\$30,562,671	\$34,271,835	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$19,980,500	\$20,395,300	\$20,395,300
\$479,080,823	\$495,554,050	\$253,759,104	\$513,129,694	GRAND TOTAL		\$489,709,898	\$493,143,006	\$491,861,695

2013 Dane County Budget in Brief

Operating Revenue Summary by Fund							
***** 2012 *****				***** 2013 *****			
2011 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2012	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$215,264,310	\$211,967,000	\$90,045,951	\$212,760,400	General	\$210,155,131	\$213,085,944	\$213,908,054
\$589,193	\$158,890	\$75,603	\$158,553	Bridge Aid	\$189,170	\$165,100	\$165,100
\$0	\$272,360	\$0	\$272,360	PSC-DaneCom	\$370,230	\$371,030	\$371,030
\$4,821,403	\$5,102,425	\$2,551,212	\$5,102,425	Board of Health	\$5,366,323	\$5,430,823	\$5,409,298
\$0	\$0	\$0	\$0	Public Health Division	\$0	\$0	\$0
\$4,527,005	\$4,214,366	\$2,020,357	\$4,212,180	Library	\$4,295,307	\$4,304,879	\$4,304,879
\$173,445,731	\$170,505,442	\$61,869,700	\$171,705,442	Human Services	\$168,538,769	\$168,614,092	\$168,815,723
\$89,938	\$368,372	\$37,874	\$369,616	CDBG Business Loan Fund	\$175,000	\$175,000	\$175,000
\$148,777	\$4,788,800	\$27,387	\$4,756,165	Commerce Revolving Fund	\$1,264,700	\$1,264,700	\$1,264,700
\$763,671	\$2,475,184	\$0	\$2,475,184	CDBG Housing Loan Fund	\$2,251,164	\$2,251,164	\$783,014
\$453,564	\$1,379,143	\$37,000	\$1,379,143	HOME Loan Fund	\$1,167,025	\$1,167,025	\$340,883
\$0	\$0	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0
\$485,045	\$392,200	\$289,395	\$550,800	Redaction Fund	\$462,200	\$463,300	\$463,300
\$813,913	\$663,000	\$466,546	\$794,904	Land Information	\$752,000	\$752,000	\$752,000
\$2,009	\$2,000	\$231	\$500	Conservation Fund	\$2,000	\$2,000	\$2,000
\$23,577	\$52,000	\$6,616	\$23,812	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$4,371	\$6,000	\$1,491	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$15,298,317	\$17,213,108	\$8,730,411	\$17,313,332	Debt Service	\$19,556,721	\$19,113,704	\$19,123,416
\$21,819,642	\$21,882,000	\$9,015,142	\$21,027,514	Airport	\$23,202,900	\$23,202,900	\$23,202,900
\$20,202,961	\$20,655,265	\$8,861,799	\$20,652,186	Highway	\$20,889,100	\$21,163,215	\$21,163,215
\$7,223,411	\$8,065,373	\$4,478,140	\$8,066,273	Badger Prairie Health Care Center	\$8,806,653	\$8,806,653	\$8,806,653
\$6,508,060	\$7,365,600	\$3,564,111	\$8,664,725	Solid Waste	\$7,192,900	\$7,192,900	\$7,192,900
\$4,399,208	\$3,847,900	\$943,200	\$3,164,184	Methane Gas	\$3,847,900	\$3,847,900	\$3,847,900
\$1,115,922	\$1,226,600	\$555,928	\$1,196,633	Printing & Services	\$1,231,600	\$1,231,600	\$1,231,600
\$1,875,090	\$1,974,400	\$201,434	\$1,975,111	Liability Insurance Fund	\$1,996,100	\$1,996,100	\$1,996,100
\$2,310,093	\$2,302,500	\$1,010	\$2,301,249	Workers Compensation	\$2,825,800	\$2,825,800	\$2,825,800
\$475,578	\$1,600	\$412	\$477	Employee Benefits	\$1,600	\$1,600	\$1,600
\$4,307,816	\$4,181,000	\$1,700,169	\$4,258,265	Consolidated Food Service	\$4,164,959	\$4,164,959	\$4,164,959
\$486,968,603	\$491,062,528	\$195,481,122	\$493,187,433	GRAND TOTAL	\$488,763,252	\$491,652,388	\$490,370,024

Operating Revenue Summary by Category							
2011 REVENUE	***** 2012 *****			CATEGORY NAME	***** 2013 *****		
	REVENUE AS MODIFIED	REV THRU 06/30/2012	TOTAL EST REVENUE		AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$183,597,854	\$188,021,554	\$86,256,754	\$189,751,119	TAXES	\$192,411,785	\$194,189,822	\$194,826,314
\$201,305,796	\$198,774,138	\$65,244,231	\$200,266,816	INTERGOVERNMENTAL REVENUES	\$190,765,752	\$191,660,140	\$189,727,084
\$1,091,107	\$1,701,799	\$462,700	\$1,413,355	LICENSES & PERMITS	\$1,427,290	\$1,327,290	\$1,327,290
\$2,087,054	\$2,637,000	\$1,287,257	\$2,505,387	FINES, FORFEITS & PENALTIES	\$2,606,000	\$2,391,000	\$2,391,000
\$54,307,199	\$54,736,813	\$23,889,754	\$54,339,251	PUBLIC CHARGES FOR SERVICES	\$56,578,349	\$56,741,449	\$56,770,449
\$39,879,646	\$40,205,911	\$15,284,414	\$39,702,915	INTERGOV'L CHARGES FOR SERVICES	\$41,238,036	\$41,421,647	\$41,406,847
\$4,657,956	\$4,868,213	\$3,041,044	\$5,179,437	MISCELLANEOUS	\$3,618,940	\$3,803,940	\$3,803,940
\$41,989	\$117,100	\$14,969	\$29,153	OTHER FINANCING SOURCES	\$117,100	\$117,100	\$117,100
\$486,968,603	\$491,062,528	\$195,481,122	\$493,187,433	GRAND TOTAL	\$488,763,252	\$491,652,388	\$490,370,024

2013 Dane County Budget in Brief

Operating Revenue Summary by Activity								
***** 2012 *****				***** 2013 *****				
2011 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2012	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$162,544,766	\$158,681,036	\$69,005,956	\$160,332,398	General County	03	\$159,475,751	\$162,206,125	\$163,159,735
\$232,270	\$241,071	\$170,980	\$210,952	County Executive	09	\$253,321	\$483,750	\$323,250
\$289,354	\$215,375	\$166,730	\$241,284	County Clerk	12	\$254,760	\$254,760	\$254,760
\$13,912,617	\$13,776,700	\$3,689,981	\$13,799,796	Administration	15	\$14,487,759	\$14,504,259	\$14,504,259
\$6,482,069	\$5,547,700	\$2,579,214	\$5,548,431	Treasurer	18	\$5,708,700	\$5,644,200	\$5,644,200
\$4,134,423	\$4,289,000	\$953,824	\$4,131,956	Corporation Counsel	21	\$4,348,500	\$4,381,700	\$4,381,700
\$3,561,813	\$3,532,100	\$2,056,543	\$4,002,532	Register of Deeds	24	\$3,618,448	\$3,769,548	\$3,769,548
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
\$191,157,311	\$186,282,982	\$78,623,229	\$188,267,349	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$188,147,239	\$191,244,342	\$192,037,452
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$5,605,460	\$6,150,350	\$2,251,467	\$5,462,084	Clerk of Courts	30	\$6,221,350	\$6,006,350	\$6,006,350
\$385,719	\$393,600	\$156,477	\$376,372	Family Court Counseling	33	\$400,300	\$400,300	\$400,300
\$545,633	\$637,500	\$224,739	\$639,000	Medical Examiner	36	\$657,500	\$657,500	\$686,500
\$1,127,721	\$1,160,712	\$140,881	\$1,046,520	District Attorney	39	\$1,004,350	\$1,004,350	\$1,004,350
\$10,309,747	\$9,300,260	\$3,488,186	\$9,427,432	Sheriff	42	\$8,406,674	\$8,406,674	\$8,406,674
\$98,781	\$466,160	\$25,552	\$452,660	Public Safety Communications	45	\$564,030	\$564,830	\$564,830
\$695,798	\$859,755	(\$16,221)	\$854,027	Emergency Management	48	\$380,605	\$397,615	\$397,615
\$281,941	\$275,300	\$80,727	\$227,856	Juvenile Court Program	51	\$285,300	\$285,300	\$285,300
\$19,050,800	\$19,243,637	\$6,351,808	\$18,485,951	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$17,920,109	\$17,722,919	\$17,751,919
<i>HEALTH & HUMAN SERVICES</i>								
\$4,821,403	\$5,102,425	\$2,551,212	\$5,102,425	Joint Board of Health	53	\$5,366,323	\$5,430,823	\$5,409,298
\$180,669,142	\$178,570,815	\$66,347,840	\$179,771,715	Human Services	54	\$177,345,422	\$177,420,745	\$177,622,376
\$15,215	\$14,000	\$1,005	\$14,402	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
\$185,505,760	\$183,687,240	\$68,900,058	\$184,888,542	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$182,726,445	\$182,866,268	\$183,046,374

Operating Revenue Summary by Activity

***** 2012 *****				***** 2013 *****				
2011 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2012	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
				<i>CONSERVATION & ECONOMIC DEV</i>				
\$2,176,524	\$10,047,222	\$805,294	\$10,112,308	Planning & Development	60	\$5,797,054	\$5,697,054	\$3,402,762
\$2,238,163	\$1,818,906	\$273,940	\$1,724,912	Land & Water Resources	63	\$1,174,590	\$1,274,590	\$1,274,590
\$813,913	\$663,000	\$466,546	\$794,904	Land Information Office	86	\$752,000	\$752,000	\$752,000
\$10,907,268	\$11,213,500	\$4,507,312	\$11,828,909	Solid Waste	89	\$11,040,800	\$11,040,800	\$11,040,800
\$16,135,869	\$23,742,628	\$6,053,091	\$24,461,033	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	<i>\$18,764,444</i>	<i>\$18,764,444</i>	<i>\$16,470,152</i>
				<i>CULTURE, EDUC & RECREATION</i>				
\$2,001,210	\$2,926,578	\$937,019	\$2,834,911	Land & Water Resources	63	\$2,047,000	\$2,017,000	\$2,017,000
\$4,527,005	\$4,214,366	\$2,020,357	\$4,212,180	Library	68	\$4,295,307	\$4,304,879	\$4,304,879
\$993,068	\$1,096,234	\$96,347	\$980,070	Henry Vilas Zoo	74	\$1,090,217	\$1,123,017	\$1,123,017
\$190,180	\$236,100	\$96,413	\$211,115	Extension	80	\$255,200	\$285,200	\$285,200
\$8,467,681	\$8,536,600	\$5,081,083	\$8,653,459	Alliant Energy Center	92	\$8,489,500	\$8,489,500	\$8,489,500
\$16,179,143	\$17,009,878	\$8,231,220	\$16,891,735	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	<i>\$16,177,224</i>	<i>\$16,219,596</i>	<i>\$16,219,596</i>
				<i>PUBLIC WORKS</i>				
\$21,821,762	\$22,001,055	\$9,576,164	\$21,851,977	PW, Hwy & Transportation	71	\$22,268,170	\$22,518,215	\$22,518,215
\$21,819,642	\$21,882,000	\$9,015,142	\$21,027,514	Airport	83	\$23,202,900	\$23,202,900	\$23,202,900
\$43,641,403	\$43,883,055	\$18,591,306	\$42,879,491	<i>PUBLIC WORKS</i>	<i>TOTL</i>	<i>\$45,471,070</i>	<i>\$45,721,115</i>	<i>\$45,721,115</i>
				<i>DEBT SERVICE</i>				
\$15,298,317	\$17,213,108	\$8,730,411	\$17,313,332	Debt Service	65	\$19,556,721	\$19,113,704	\$19,123,416
\$15,298,317	\$17,213,108	\$8,730,411	\$17,313,332	<i>DEBT SERVICE</i>	<i>TOTL</i>	<i>\$19,556,721</i>	<i>\$19,113,704</i>	<i>\$19,123,416</i>
\$486,968,603	\$491,062,528	\$195,481,122	\$493,187,433	GRAND TOTAL		\$488,763,252	\$491,652,388	\$490,370,024

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 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.

DANECOM FUND - Accounts for funds to support an interoperable radio system for first responders.

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.

REDACTION FUND – Accounts for funds used to redact Social Security numbers from electronic format records. Funding for the redaction project comes from a recording fee assessed by the Register of Deeds.

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.
Board of Supervisors	The Dane County Board of Supervisors is a body of government comprising 37 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that it is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.
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.
Capital Outlay	Assets of \$2,500 or more that have a useful life in excess of two years, or any in excess of any borrowing, and are of a non-recurring nature.
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.
Consumer Price Index (CPI)	A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.
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.
Estimate	An estimate is an annualized projection of the current year's revenues or expenditures.
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.
Full-Time Equivalent (FTE)	The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.
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 (defined below)
GASB	Governmental Accounting Standards Board (defined below)
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.
Geographic Information System (GIS)	A computer-based technology tool to display and map information for planning and analysis.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Government Finance Officers Association (GFOA)	The GFOA is a professional association of state, provincial and local finance officers dedicated to enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.
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 (defined above)
Impact Fee	A charge imposed on a developer to offset the cost of infrastructure and related services that will need to be provided by the local government.
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.
Intergovernmental Revenue	Revenue from other governments (i.e., Federal, State, City) in the form of grants, program revenue, entitlements, or shared revenues.
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.
Legal Debt Limit	Under Wisconsin State Statutes, a municipalities aggregate amount of debt, including existing indebtedness, shall not exceed 5% of the taxable property located therein as equalized for state purposes.
Limited Term Employee (LTE)	A County employee who fills a temporary or short-term position that provides contingency staffing for County operations during peak workloads, or that addresses temporary staffing needs.
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 (Tax) 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.
Ordinance	A formal legislative enactment by the Board of Supervisors.

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.
Personal Services	Salary and county paid benefit costs for all permanent and limited term employees.
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.
Property Tax Levy	The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.
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.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Wisconsin State Statutes	State law that is approved and implemented by the Wisconsin Legislature.