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# ***2010 Dane County Budget in Brief***



***Prepared by  
The Department of Administration***

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## Table of Contents

Introduction	
Mission Statement .....	1
Background Information on Dane County .....	1
Profile of Dane County Government .....	1
Budget Activity Structure .....	2
The Budget Process .....	4
Budget Overview	
Spending and Revenue Totals .....	6
State Imposed Tax Rate/Levy Limitations .....	11
Program Highlights .....	11
Staff Changes .....	13
Fund Summaries	
Uses of Funds by Expense Category - All Funds .....	14
Source of Funds by Revenue Category - All Funds .....	14
Sources and Uses of Funds - General Fund .....	15
Sources and Uses of Funds - Special Revenue Funds .....	16
Sources and Uses of Funds - Internal Service Funds .....	18
Sources and Uses of Funds - Enterprise Funds .....	19
Position Summaries	
Position Summary by Department .....	21
Positions by Activity - 2010 .....	22
Positions by Activity - 2005 through 2010 .....	23
Operating Budget Appropriations Schedule .....	24
Capital Budget Appropriations Schedule .....	32
Appendix	
Tax Levy Computation .....	37
Operating Expenditure Summary by Fund .....	40
Operating Expenditure Summary by Activity .....	41
Operating Revenue Summary by Fund .....	43
Operating Revenue Summary by Category .....	44
Operating Revenue Summary by Activity .....	45
Fund Descriptions .....	47
Glossary of Budget Terms .....	49

## **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 473,622, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capitol of Wisconsin and home to the 42,030 student University of Wisconsin-Madison.

Dane County is home to Oscar Mayer Foods, a leading national meat processing company; Rayovac, a leading international battery manufacturer; CUNA Mutual, providing insurance and other services to the world's credit unions; American Family Insurance; and many other businesses and industries. In addition, Dane County is a leading Wisconsin County in agricultural and livestock production.

Dane County has a rapidly growing high-tech business community that has been fostered by the University of Wisconsin-Madison's world-wide leadership and academic teaching in the areas of biotechnology, medical/biomedical research, micro-electronics, pharmaceuticals, contract research and development, and software and other computer-related equipment.

## **Profile of Dane County Government**

Dane County government provides many functions and services for county citizens through its elected officials and 2200 civil service employees. The County acts as an agency for the State of Wisconsin to enforce both state and county laws for the protection of its citizens' livelihood, safety, health and welfare, and property.

Policies for the County are established by the Dane County Board of Supervisors. Supervisors are elected from each of the County's 37 supervisory districts in the spring of even numbered years. As the County's legislative body, the County Board also approves county ordinances, levies taxes, and appropriates funds for all county services.

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

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

In addition to the seven elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Extension, Family Court Counseling, Human Services, Juvenile Court, Land & Water Resources, Library, Planning and Development, Public Safety Communications, Public Works, Highway and Transportation, Veterans Service, and the Zoo.

## Budget Activity Structure

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

### 1) General Government

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

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

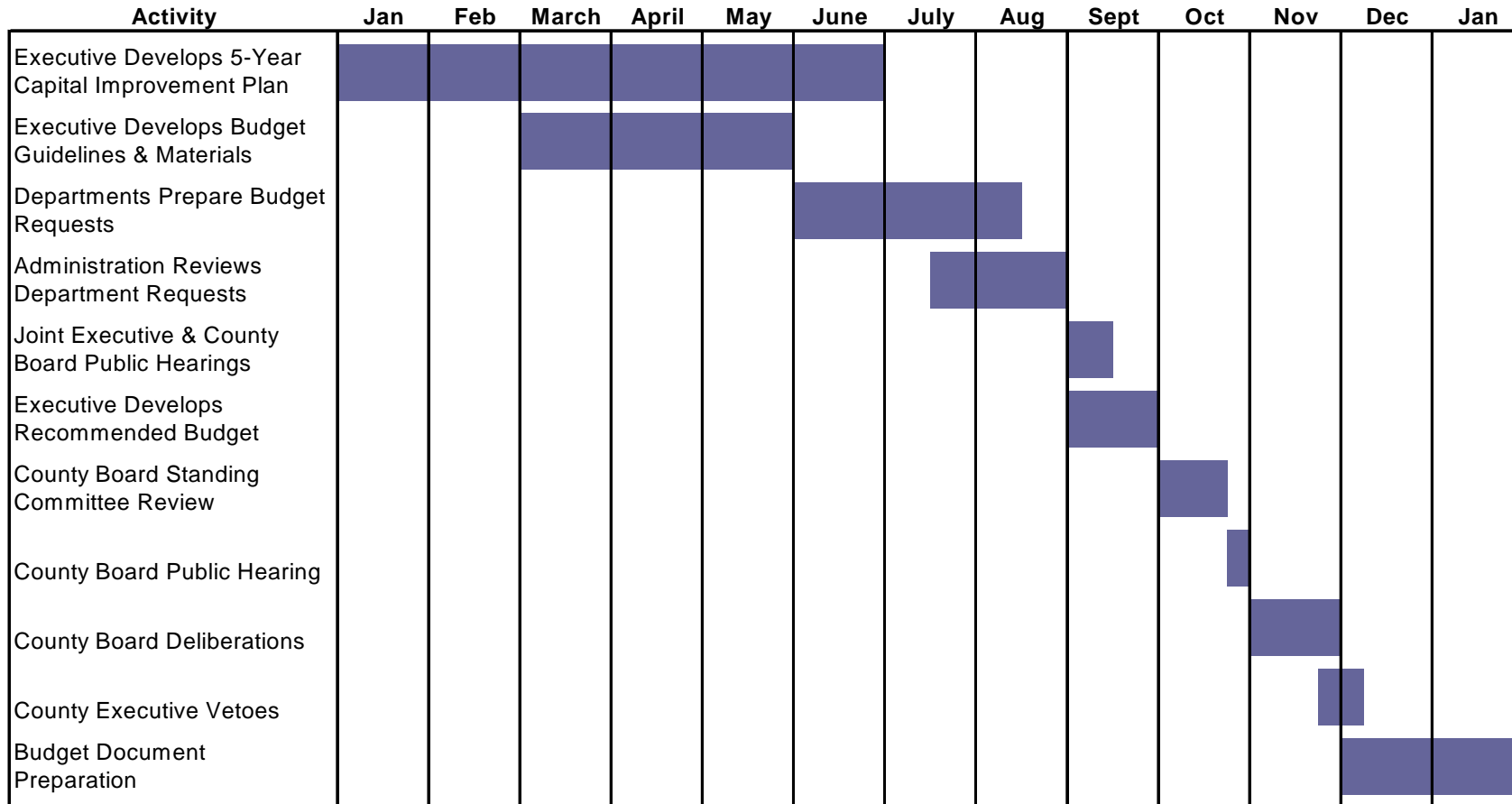
### 2) Public Safety and Criminal Justice

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

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



The Budget Process



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

From January through March, departments develop 10-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. In April and May, the department plans are analyzed by a Capital Budget Staff Team. 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 2010 County budget increases the County's net property tax rate from \$2.37 in 2009 to \$2.55 for 2010.

The budget authorizes total expenditures of \$460.4 million for operations in 2010, which are financed by \$291.6 million of outside revenues, \$40.1 million of county sales taxes, and \$128.7 million of county property tax levy funds. The separate Capital Budget includes \$29.0 million for capital spending in 2010, which is financed by \$29.0 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2010 of \$489.5 million is financed by \$320.7 million in outside revenues, \$40.1 million in county sales taxes, and \$128.7 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 145, 2009-10, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 146, 2009-10, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

### *Operating Budget Expenditures by Activity*

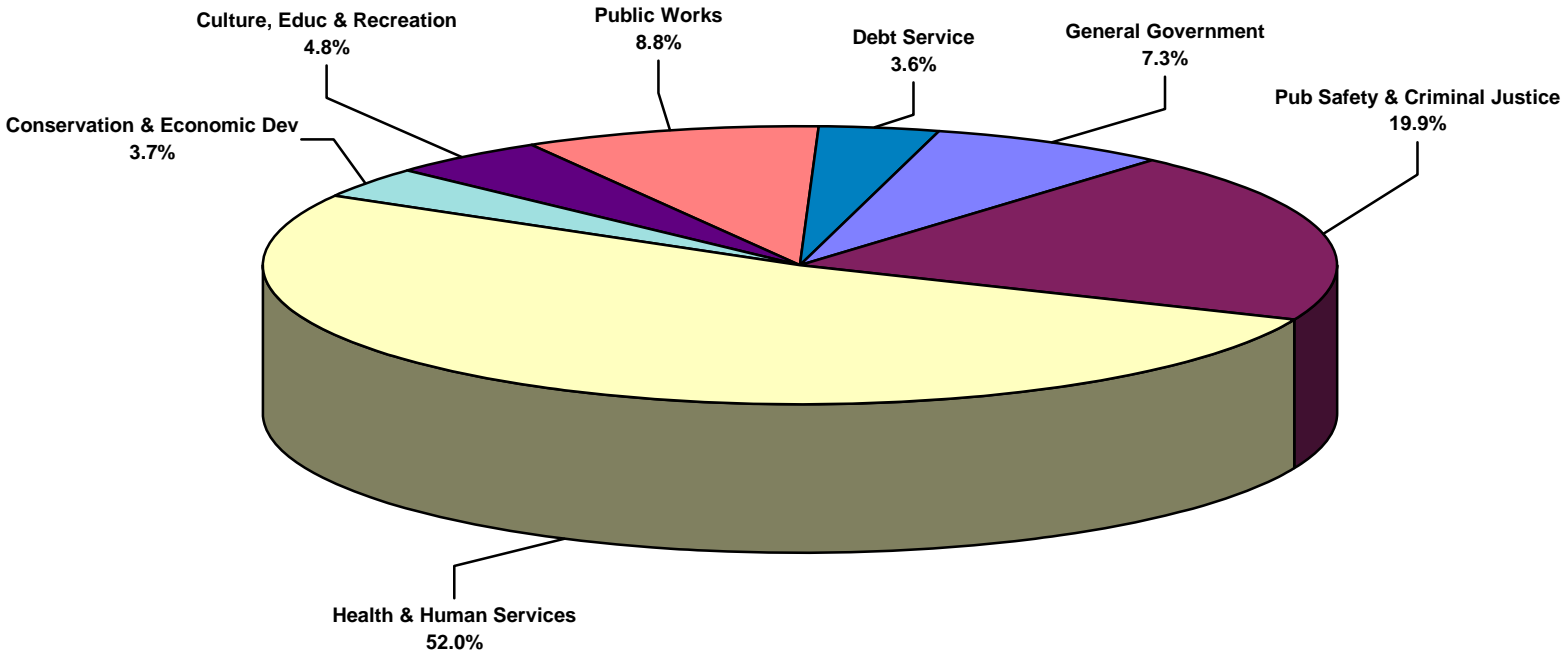
The following table summarizes the adopted operating budget expenditures by activity.

<b>2010 Adopted Operating Budget - Expenditures by Activity</b>	
General Government	\$33,749,089
Public Safety & Criminal Justice	\$91,530,726
Health & Human Services	\$239,237,131
Conservation & Economic Development	\$16,844,941
Culture, Education & Recreation	\$21,906,974
Public Works	\$40,389,934
Debt Service	\$16,775,400
<b>Total Operating Budget</b>	<b>\$460,434,195</b>

Health & Human Services agencies account for 52.0% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.9% of operating budget expenditures. This information is shown graphically in the chart on the next page.



# Expenditures by Activity 2010 Adopted Operating Budget



*Operating Budget Revenues by Source*

The following table summarizes the 2010 Adopted Operating Budget revenues by budget source category.

<b>2010 Adopted Operating Budget - Revenues by Budget Source Category</b>	
County Sales Tax	\$40,143,843
Licenses & Permits	\$1,552,768
Intergovernmental Charges for Services	\$27,836,222
Miscellaneous	\$7,376,670
County Property Tax	\$128,720,640
Other Financing Sources	\$117,100
Public Charges for Services	\$58,761,492
Fines, Forfeitures and Penalties	\$2,117,400
Intergovernmental Revenues	\$189,417,168
Other Taxes	\$6,224,000
Fund Balance Applied (Levied)	(\$1,833,108)
<b>Total Operating Budget</b>	<b>\$460,434,195</b>

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

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

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

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

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

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

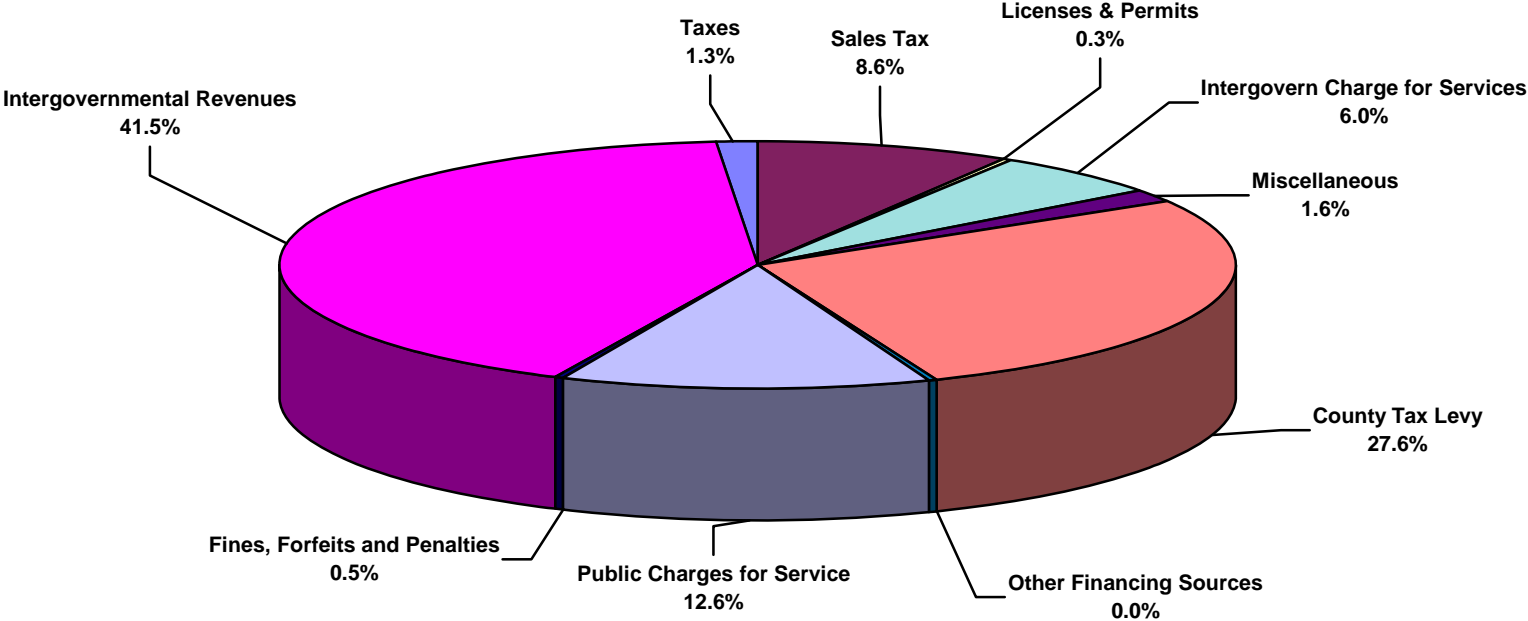
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (41.5%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (27.6%) and sales tax revenues (8.6%).

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.

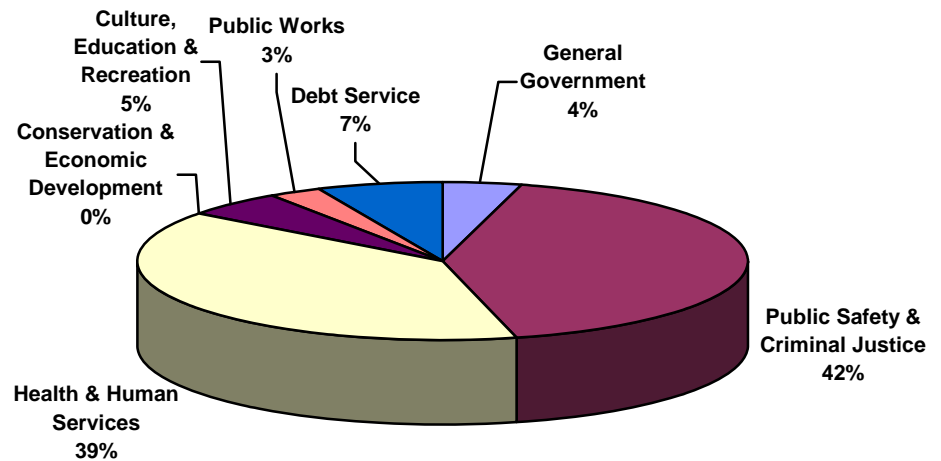
### 2010 Adopted Operating Revenues By Budget Source Category



*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 81% of all GPR funds. The following table and chart show GPR funds by activity for the 2010 Adopted Operating Budget.

2010 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$7,277,540
Public Safety & Criminal Justice	\$73,803,241
Health & Human Services	\$68,693,030
Conservation & Economic Development	\$13,088
Culture, Education & Recreation	\$9,605,481
Public Works	\$5,006,301
Debt Service	\$11,483,300
<b>Total Budget</b>	<b>\$175,881,981</b>



## State Imposed Tax Rate/Levy Limitations

Through Wisconsin Act 16 of 1993 (the State Budget Bill), the State of Wisconsin has imposed property tax levy rate limits for its counties. Act 16 established separate limits for the operating levy rate (exclusive of special purpose levies for libraries, public health and bridge aid) and the debt service levy rate. The baseline for the limits is the actual rate applied in 1992 for the Adopted 1993 Budget. The operating and debt service levy rates cannot exceed the baseline rates unless the county qualifies for one of the exceptions allowed under Section 66.77 of the Wisconsin State Statutes. These exceptions include the transfer of responsibility for services or referendum approval.

Act 16 establishes specific penalties for failure to comply with these requirements. Among the penalties for exceeding the limits is a reduction in State Shared Revenues and General Transportation Aids.

Because of the structure of Dane County's operating and capital budgets, they must be looked at in total to determine compliance with the levy rate limitations. The operating levy rate does not correspond to the County's operating budget, and the debt service levy rate does not correspond to the capital budget. The operating levy rate identified in Act 16 covers both the operating and capital budgets of the County. The County's debt service levy rate is based on the debt service costs emanating from the capital budget, but is a component of the operating budget.

The 2010 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.37, compared to the baseline rate of \$3.88 for the Adopted 1993 Budget.

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

Wisconsin Act 28 of 2009 extended existing levy limits on municipalities, counties and technical college districts, and school district revenue limits. County levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year, but not less than 3%. There are exclusions for general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. The percentage change in net new construction for the 2010 budget is 3.00%. The Adopted 2010 Budget is in compliance with this limitation by setting the levy increase below the increase in net new construction and adjustments for debt service that total 18.13%.

## Program Highlights

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. The key goals of the budget are to preserve vital human services and public safety programs while controlling property taxes. In addition, it improves the quality of life by protecting some of the County's most cherished natural resources.

Human Services

Human Services is more than half the County's budget. Key changes for 2010 include:

- ◆ \$1.0 million to provide a 1% Cost of Living Adjustment for the Human Services Purchase of Service providers
- ◆ \$574,200 to fund a Living Wage increase of \$0.41 per hour to \$10.61 per hour.
- ◆ \$500,000 in federal dollars to operate a new mental health crisis stabilization center.
- ◆ \$50,000 to staff a new group home to serve patients who suffer from mental illnesses and developmental disabilities.
- ◆ \$261,600 to fund 4.0 FTE Economic Support Specialist positions to facilitate the creation of an Emergency Assistance Unit.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Public Safety Communications, and Juvenile Court. Key changes for 2010 include:

- ◆ \$355,000 to fund the increased costs of providing medical services and purchasing food for the jail system.
- ◆ \$11.6 million for ongoing work to construct a brand-new interoperable emergency radio communications network that will, for the first time, seamlessly link public safety and public works officials across the county.
- ◆ \$3.1 million to make sure the Sheriff's Office has the vehicles and equipment to enforce the law safely and effectively.
- ◆ \$2.2 million to finish work on implementing a new Computer Aided Dispatch system.

Environmental Protection

The 2010 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 & Opens Spaces Plan.

- ◆ \$2.55 million in the Capital Budget for the Land & Water Legacy Fund. Of this, \$500,000 is to purchase and restore drained wetlands in the upper sections of the Yahara Lakes Watershed. There is also \$780,700 to continue rehabilitation of the Babcock Lake and Dam, \$150,000 for residential flood damage assistance, and \$450,000 for Chapter 14 enforcement of manure run-off regulations. Funding is also continued for stormwater controls, streambank easements and protection, and the water partnership grant program.

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

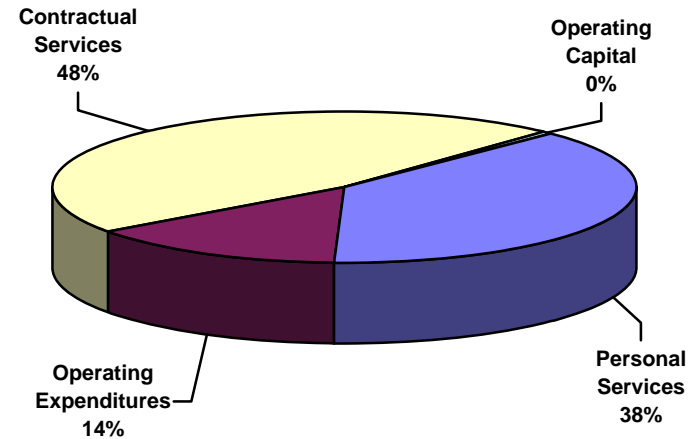
The 2010 Budget represents a net staffing increase of 3.1 positions. This 3.1 FTE increase is the result of adding 12.05 new positions and deleting 8.95 existing positions.

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

<u>Function</u>	<u>Change in All County Full-Time Equivalent</u>	<u>Change in GPR Supported Full-Time Equivalent</u>
Public Safety/Criminal Justice	0.5000	0.5000
Health & Human Services	0.3000	-2.7000
Other County Government	<u>2.3000</u>	<u>-2.7000</u>
Total Change in County-Funded Positions	3.1000	-4.9000

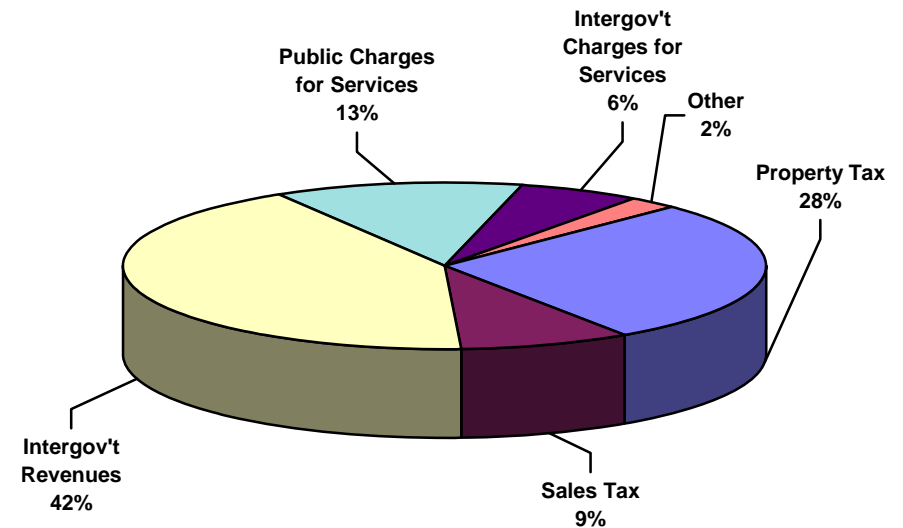
Use of Funds by Expense Category - All Funds

Personal Services	\$174,767,072
Operating Expenditures	\$66,458,472
Contractual Services	\$217,244,051
Operating Capital	\$1,964,600
<b>Total - All Categories</b>	<b>\$460,434,195</b>



Source of Funds by Revenue Category - All Funds

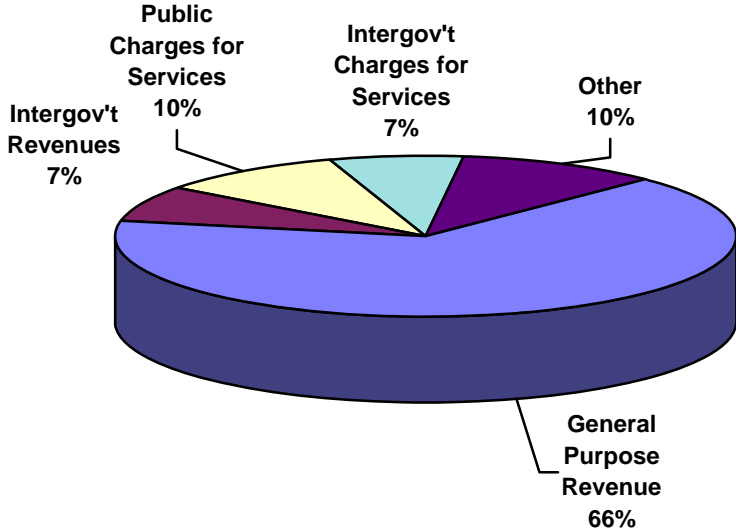
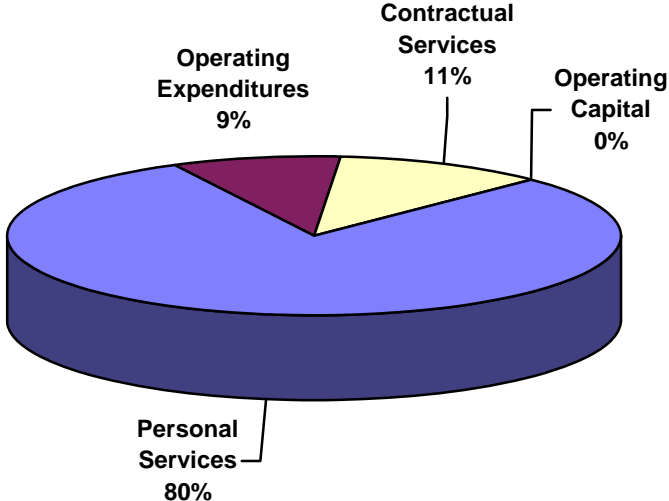
Property Tax	\$128,720,640
Sales Tax	\$40,143,843
Intergovernmental Revenues	\$193,790,699
Public Charges For Services	\$58,761,492
Intergovernmental Charges for Services	\$27,836,222
Other	
Other Taxes	\$6,224,000
Licenses & Permits	\$1,552,768
Fines, Forfeits and Penalties	\$2,117,400
Miscellaneous Revenue	\$7,376,670
Other Financing Sources	\$117,100
Change in Fund Balance Reserve	\$1,092,000
State Special Charges	\$44,421
Fund Balance/Retained Earnings Applied (Levied)	(\$7,343,060)
<b>Total - All Categories</b>	<b>\$460,434,195</b>





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

Uses of Funds	
Personal Services	\$103,943,275
Operating Expenditures	\$11,481,472
Contractual Services	\$14,292,579
Operating Capital	\$37,000
<b>Total - Uses of Funds</b>	<b>\$129,754,326</b>
Sources of Funds	
General Purpose Revenue	\$89,585,843
Intergovernmental Revenues	\$10,038,234
Public Charges for Services	\$13,479,312
Intergovernmental Charges for Services	\$9,505,251
Other	
Other Taxes	\$6,059,000
Licenses & Permits	\$1,192,768
Fines, Forfeits and Penalties	\$2,093,800
Miscellaneous Revenue	\$942,170
Other Financing Sources	\$50,000
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$3,959,900
<b>Total - Sources of Funds</b>	<b>\$136,906,278</b>
<b>Fund Balance Applied/(Levied)</b>	<b>(\$7,151,952)</b>



## Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	Board of Health	Public Health	Library	Human Services	CDBG Business Loan
Personal Services	\$0	\$0	\$0	\$599,217	\$32,253,480	\$0
Operating Expenditures	\$2,800	\$0	\$0	\$131,750	\$1,806,450	\$160,000
Contractual Services	\$0	\$4,761,727	\$129,519	\$3,834,206	\$182,465,242	\$15,000
Operating Capital	\$93,400	\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$96,200</b>	<b>\$4,761,727</b>	<b>\$129,519</b>	<b>\$4,565,173</b>	<b>\$216,525,172</b>	<b>\$175,000</b>
<b>Sources of Funds</b>						
General Purpose Revenues	\$93,400	\$4,761,727	\$129,519	\$4,474,282	\$53,633,532	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$161,296,439	\$100,000
Public Charges for Services	\$0	\$0	\$0	\$22,800	\$676,830	\$0
Intergovernmental Charges for Services	\$0	\$0	\$0	\$16,200	\$693,271	\$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	\$2,800	\$0	\$0	\$0	\$225,100	\$75,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$96,200</b>	<b>\$4,761,727</b>	<b>\$129,519</b>	<b>\$4,513,282</b>	<b>\$216,525,172</b>	<b>\$175,000</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$51,891</b>	<b>\$ 0</b>	<b>\$ 0</b>

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	\$569,000	\$33,421,697
Operating Expenditures	\$1,251,200	\$73,000	\$18,400	\$0	\$204,100	\$3,647,700
Contractual Services	\$13,500	\$841,800	\$584,530	\$30,000	\$156,903	\$192,832,427
Operating Capital	\$0	\$0	\$0	\$0	\$1,000	\$94,400
<b>Total - Uses of Funds</b>	<b>\$1,264,700</b>	<b>\$914,800</b>	<b>\$602,930</b>	<b>\$30,000</b>	<b>\$931,003</b>	<b>\$229,996,224</b>
<b>Sources of Funds</b>						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$63,092,460
Intergovernmental Revenues	\$1,174,700	\$811,800	\$587,930	\$0	\$300	\$163,971,169
Public Charges for Services	\$0	\$0	\$0	\$0	\$618,200	\$1,317,830
Intergovernmental Charges for Services	\$0	\$83,000	\$0	\$0	\$0	\$792,471
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$90,000	\$20,000	\$15,000	\$0	\$60,800	\$488,700
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
<b>Total - Sources of Funds</b>	<b>\$1,264,700</b>	<b>\$914,800</b>	<b>\$602,930</b>	<b>\$30,000</b>	<b>\$679,300</b>	<b>\$229,692,630</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$251,703</b>	<b>\$303,594</b>

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

<b>Uses of Funds</b>	<b>Liability Insurance</b>	<b>Workers' Comp</b>	<b>Employee Benefits</b>	<b>Consolidated Food Service</b>	<b>Total</b>
Personal Services	\$0	\$0	\$0	\$1,936,900	\$1,936,900
Operating Expenditures	\$326,000	\$2,020,800	\$24,800	\$1,858,400	\$4,230,000
Contractual Services	\$1,730,800	\$165,000	\$0	\$29,548	\$1,925,348
Operating Capital	\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$2,056,800</b>	<b>\$2,185,800</b>	<b>\$24,800</b>	<b>\$3,824,848</b>	<b>\$8,092,248</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,694,000	\$2,300,000	\$0	\$3,788,551	\$7,782,551
Public Charges for Services	\$0	\$0	\$0	\$318,200	\$318,200
Intergov't Charges for Services	\$0	\$0	\$0	\$0	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$362,800	\$85,800	\$24,800	\$0	\$473,400
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$2,056,800</b>	<b>\$2,385,800</b>	<b>\$24,800</b>	<b>\$4,106,751</b>	<b>\$8,574,151</b>
<b>Increase/(Decrease) In Retained Earnings</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$281,903</b>	<b>\$481,903</b>

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personal Services	\$4,689,900	\$5,999,900	\$10,316,100	\$11,983,600	\$1,727,700
Operating Expenditures	\$3,905,600	\$11,776,700	\$5,817,900	\$2,290,200	\$5,225,800
Contractual Services	\$644,600	\$2,814,363	\$718,279	\$3,018,421	\$895,352
Operating Capital	\$0	\$233,200	\$1,600,000	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$9,240,100</b>	<b>\$20,824,163</b>	<b>\$18,452,279</b>	<b>\$17,292,221</b>	<b>\$7,848,852</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$5,177,879	\$9,653,760	\$0
Intergovernmental Revenues	\$216,200	\$0	\$3,776,600	\$6,400,211	\$0
Public Charges for Services	\$8,097,400	\$21,159,500	\$0	\$246,250	\$6,515,000
Intergovernmental Charges for Services	\$499,800	\$198,800	\$9,047,600	\$990,000	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$23,600	\$0	\$0	\$0
Miscellaneous Revenue	\$251,200	\$1,205,000	\$333,200	\$2,000	\$244,800
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	(\$184,600)
<b>Total - Sources of Funds</b>	<b>\$9,064,600</b>	<b>\$22,586,900</b>	<b>\$18,452,279</b>	<b>\$17,292,221</b>	<b>\$6,575,200</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>(\$175,500)</b>	<b>\$1,762,737</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$1,273,652)</b>

## Sources and Uses of Funds - Enterprise Funds (continued)

Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$95,700	\$652,300	\$35,465,200
Operating Expenditures	\$641,400	\$403,800	\$30,061,400
Contractual Services	\$0	\$102,682	\$8,193,697
Operating Capital	\$0	\$0	\$1,833,200
<b>Total - Uses of Funds</b>	<b>\$737,100</b>	<b>\$1,158,782</b>	<b>\$75,553,497</b>
<b>Sources of Funds</b>			
General Purpose Revenues	\$0	\$0	\$14,831,639
Intergovernmental Revenues	\$0	\$0	\$10,393,011
Public Charges for Services	\$4,100,000	\$0	\$40,118,150
Intergovernmental Charges for Services	\$0	\$1,178,900	\$11,915,100
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$23,600
Miscellaneous Revenue	\$14,800	\$4,900	\$2,055,900
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$3,377,700)	\$0	(\$3,562,300)
<b>Total - Sources of Funds</b>	<b>\$737,100</b>	<b>\$1,183,800</b>	<b>\$75,892,100</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$ 0</b>	<b>\$25,018</b>	<b>\$338,603</b>

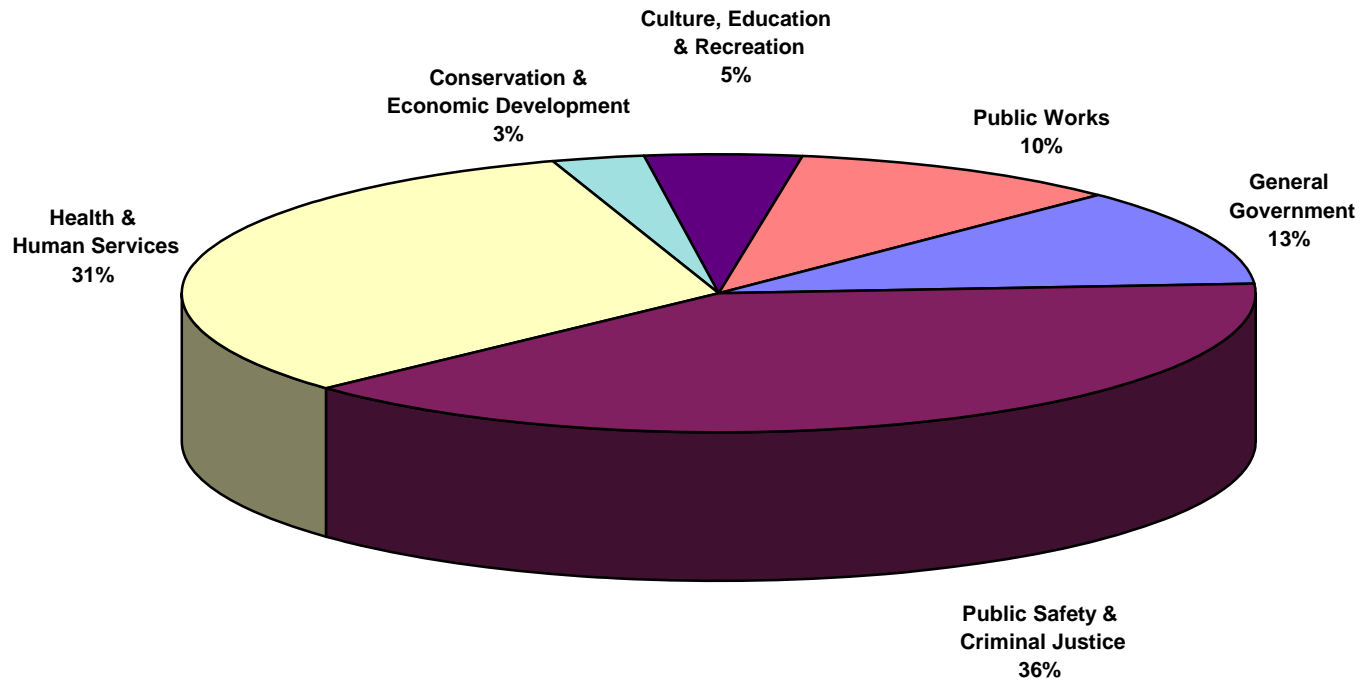
Position Summary By Department

Department	Actual 2008	Actual 2009	2010		
			Department Request	Executive Recommended	Adopted Budget
Administration	152.7500	150.8500	139.3500	147.3500	147.3500
Airport	71.0000	72.0000	72.0000	72.0000	72.0000
Alliant Energy Center	37.5000	36.5000	36.5000	36.5000	36.5000
BOH Madison and Dane County	156.3500	160.3500	160.3500	160.3500	160.3500
Clerk of Courts	107.5000	107.0000	108.0000	106.0000	107.5000
Coroner	7.0000	8.0000	8.0000	8.0000	8.0000
Corporation Counsel	58.5000	60.5000	61.5000	61.5000	61.5000
County Board	4.2500	4.2500	4.2500	4.2500	4.2500
County Clerk	4.7500	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	20.0000	20.0000	20.0000
District Attorney	54.9000	56.1000	56.1000	56.1000	56.1000
Emergency Management	9.5000	10.0000	10.0000	10.0000	10.0000
Executive	13.0000	13.0000	13.0000	13.0000	13.0000
Extension	9.8000	9.8000	9.8000	9.8000	9.8000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	543.4500	549.0500	535.3500	549.3500	549.3500
Juvenile Court Program	33.2000	33.2000	33.2000	33.2000	33.2000
Land & Water Resources	51.0000	50.0000	48.0000	50.0000	50.0000
Land Information Office	4.7500	4.7500	4.7500	4.7500	4.7500
Library	7.2500	7.2500	7.0500	7.0500	7.0500
Planning & Development	28.0500	27.0500	24.0500	26.0500	26.0500
Public Safety Communications	77.0000	87.0000	87.0000	87.0000	87.0000
Public Works, Hwy & Transp.	151.5000	150.5000	150.5000	150.5000	150.5000
Register of Deeds	18.6000	17.3500	17.3500	17.3500	19.3500
Sheriff *	563.5000	570.5000	570.5000	570.5000	570.5000
Solid Waste	19.0000	20.0000	20.0000	20.0000	20.0000
Treasurer	5.0000	5.0000	6.0000	6.0000	6.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
<b>Total Positions</b>	<b>2,223.1000</b>	<b>2,248.7500</b>	<b>2,224.3500</b>	<b>2,248.3500</b>	<b>2,251.8500</b>

Note: The 2010 columns represent the final number of positions following the implementation of all position changes.

\* Five positions were removed from the base budget; department requested the positions be reinstated in 2010

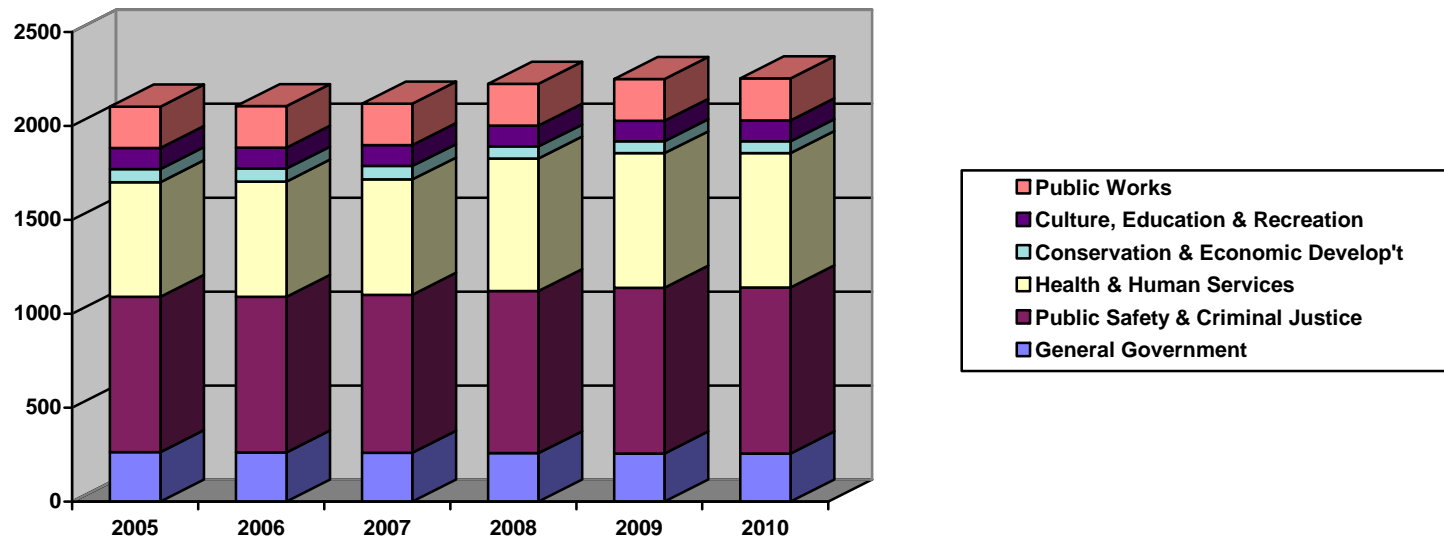
Positions By Activity - 2010





Positions by Activity - 2005 Through 2010

Activity	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Adopted 2010
General Government	263.4000	261.2500	259.2500	256.8500	255.7000	256.2000
Public Safety & Criminal Justice	826.1000	828.6000	841.2500	863.6000	882.8000	883.3000
Health & Human Services	609.6500	612.7000	613.3750	705.8000	715.4000	715.7000
Conservation & Economic Development	70.7000	69.6250	71.6000	63.8000	63.8000	62.8000
Culture, Education & Recreation	111.8500	111.8500	111.5500	110.5500	108.5500	111.3500
Public Works	220.5000	220.5000	220.5000	222.5000	222.5000	222.5000
<b>Total</b>	<b>2,102.2000</b>	<b>2,104.5250</b>	<b>2,117.5250</b>	<b>2,223.1000</b>	<b>2,248.7500</b>	<b>2,251.8500</b>



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>BADGER PRAIRIE HEALTH CARE CENTER FUND</b>				
<b>BADGER PRAIRIE HEALTH CARE CENTER</b>				
Administration	\$644,500	\$0	\$644,500	
Health Care Center	\$16,647,721	\$7,638,461	\$9,009,260	
<b>BPHCC - GENERAL OPERATIONS</b>	<b>\$17,292,221</b>	<b>\$7,638,461</b>	<b>\$9,653,760</b>	<b>Appropriation</b>
<b>BRIDGE AID FUND</b>				
<b>BRIDGE AID FUND</b>	<b>\$96,200</b>	<b>\$2,800</b>	<b>\$93,400</b>	<b>Appropriation</b>
<b>CONSOLIDATED FOOD SERVICE FUND</b>				
<b>CONSOLIDATED FOOD SERVICE</b>				
CFS-Themis Café	\$317,100	\$318,200	(\$1,100)	
Consolidated Food Service	\$3,507,748	\$3,788,551	(\$280,803)	
<b>CONSOLIDATED FOOD SERVICE</b>	<b>\$3,824,848</b>	<b>\$4,106,751</b>	<b>(\$281,903)</b>	<b>Appropriation</b>
<b>DEBT SERVICE FUND</b>				
<b>DEBT SERVICE</b>				
Debt Service Costs	\$10,000	\$0	\$10,000	
Interest on Loans	\$5,400,500	\$0	\$5,400,500	
Principal on Loans	\$11,364,900	\$5,292,100	\$6,072,800	
<b>DEBT SERVICE FUND</b>	<b>\$16,775,400</b>	<b>\$5,292,100</b>	<b>\$11,483,300</b>	<b>Appropriation</b>
<b>GENERAL FUND</b>				
<b>GENERAL COUNTY REVENUES</b>	<b>\$379,988</b>	<b>\$49,237,977</b>	<b>(\$48,857,989)</b>	<b>Appropriation</b>
<b>COUNTY BOARD</b>	<b>\$809,288</b>	<b>\$0</b>	<b>\$809,288</b>	<b>Appropriation</b>
<b>COUNTY EXECUTIVE</b>				
Executive	\$840,793	\$40,700	\$800,093	
Legislative Lobbyist	\$109,100	\$0	\$109,100	
Office of Equal Opportunity	\$302,827	\$10,000	\$292,827	
Cultural Affairs	\$569,010	\$327,071	\$241,939	
<b>COUNTY EXECUTIVE</b>	<b>\$1,821,730</b>	<b>\$377,771</b>	<b>\$1,443,959</b>	<b>Appropriation</b>

**2010 Dane County Budget In Brief**

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>COUNTY CLERK</b>				
Administration	\$397,839	\$164,650	\$233,189	
Elections	\$232,045	\$85,375	\$146,670	
<b>COUNTY CLERK</b>	<b>\$629,884</b>	<b>\$250,025</b>	<b>\$379,859</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION</b>				
Administration	\$717,686	\$250,000	\$467,686	
Controller	\$1,262,219	\$31,800	\$1,230,419	
Employee Relations	\$576,907	\$1,100	\$575,807	
Information Management	\$3,890,618	\$103,000	\$3,787,618	
Purchasing	\$183,302	\$25,000	\$158,302	
<b>DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS</b>	<b>\$6,630,732</b>	<b>\$410,900</b>	<b>\$6,219,832</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>				
Administration	\$0	\$0	\$0	
Janitorial Services	\$2,439,090	\$1,324,945	\$1,114,145	
Maintenance & Construction	\$3,555,990	\$1,457,300	\$2,098,690	
Weapons Screening	\$400,700	\$0	\$400,700	
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>	<b>\$6,395,780</b>	<b>\$2,782,245</b>	<b>\$3,613,535</b>	<b>Appropriation</b>
<b>TREASURER</b>	<b>\$731,913</b>	<b>\$5,175,500</b>	<b>(\$4,443,587)</b>	<b>Appropriation</b>
<b>CORPORATION COUNSEL</b>				
Corporation Counsel	\$970,881	\$238,600	\$732,281	
Permanency Planning	\$993,925	\$294,000	\$699,925	
Child Support Agency	\$4,403,564	\$3,627,174	\$776,390	
<b>CORPORATION COUNSEL</b>	<b>\$6,368,370</b>	<b>\$4,159,774</b>	<b>\$2,208,596</b>	<b>Appropriation</b>
<b>REGISTER OF DEEDS</b>	<b>\$1,902,874</b>	<b>\$3,800,704</b>	<b>(\$1,897,830)</b>	<b>Appropriation</b>
<b>CLERK OF COURTS</b>				
General Court Support	\$6,781,224	\$5,079,650	\$1,701,574	
Court Commissioner Center	\$2,804,876	\$987,600	\$1,817,276	
Alternatives to Incarceration	\$464,400	\$171,000	\$293,400	
Guardian ad Litem	\$637,060	\$415,100	\$221,960	
<b>CLERK OF COURTS</b>	<b>\$10,687,560</b>	<b>\$6,653,350</b>	<b>\$4,034,210</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>FAMILY COURT COUNSELING</b>	<b>\$997,775</b>	<b>\$346,950</b>	<b>\$650,825</b>	<b>Appropriation</b>
<b>CORONER</b>	<b>\$1,010,175</b>	<b>\$309,300</b>	<b>\$700,875</b>	<b>Appropriation</b>
<b>DISTRICT ATTORNEY</b>				
Criminal & Traffic - Adult	\$2,094,042	\$140,100	\$1,953,942	
Criminal & Traffic - Juvenile	\$327,751	\$100	\$327,651	
Victim/Witness Program	\$1,749,786	\$821,300	\$928,486	
1st Offender/Deferred Prosecution Program	\$524,146	\$155,850	\$368,296	
<b>DISTRICT ATTORNEY</b>	<b>\$4,695,725</b>	<b>\$1,117,350</b>	<b>\$3,578,375</b>	<b>Appropriation</b>
<b>SHERIFF</b>				
Administration	\$4,890,715	\$45,000	\$4,845,715	
Firearms Training Center	\$136,902	\$186,364	(\$49,462)	
Support Services	\$10,703,093	\$1,169,150	\$9,533,943	
Security Services	\$30,693,960	\$4,075,200	\$26,618,760	
Field Services	\$15,998,005	\$2,922,616	\$13,075,389	
Traffic Patrol Services	\$627,371	\$0	\$627,371	
<b>SHERIFF</b>	<b>\$63,050,046</b>	<b>\$8,398,330</b>	<b>\$54,651,716</b>	<b>Appropriation</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>	<b>\$6,699,853</b>	<b>\$168,100</b>	<b>\$6,531,753</b>	<b>Appropriation</b>
<b>EMERGENCY MANAGEMENT</b>				
Emergency Planning	\$526,779	\$240,179	\$286,600	
Hazardous Materials Planning	\$211,974	\$154,946	\$57,028	
Emergency Medical Services	\$524,585	\$7,680	\$516,905	
<b>EMERGENCY MANAGEMENT</b>	<b>\$1,263,338</b>	<b>\$402,805</b>	<b>\$860,533</b>	<b>Appropriation</b>
<b>JUVENILE COURT PROGRAM</b>				
Administration & Reception Center	\$801,639	\$0	\$801,639	
Home Detention	\$196,600	\$62,500	\$134,100	
Detention	\$1,212,980	\$138,700	\$1,074,280	
Shelter Home	\$713,020	\$130,100	\$582,920	
<b>JUVENILE COURT PROGRAM</b>	<b>\$2,924,239</b>	<b>\$331,300</b>	<b>\$2,592,939</b>	<b>Appropriation</b>
<b>VETERANS' SERVICES</b>	<b>\$528,492</b>	<b>\$14,000</b>	<b>\$514,492</b>	<b>Appropriation</b>

**2010 Dane County Budget In Brief**

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PLANNING &amp; DEVELOPMENT</b>				
Records & Support	\$745,063	\$214,500	\$530,563	
Planning Division	\$566,050	\$153,150	\$412,900	
Capital Area Regional Planning Commission	\$632,609	\$0	\$632,609	
Zoning & Plat Review	\$854,934	\$727,118	\$127,816	
<b>PLANNING &amp; DEVELOPMENT</b>	<b>\$2,798,656</b>	<b>\$1,094,768</b>	<b>\$1,703,888</b>	<b>Appropriation</b>
<b>COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS</b>	<b>\$62,821</b>	<b>\$0</b>	<b>\$62,821</b>	<b>Appropriation</b>
<b>HENRY VILAS ZOO</b>	<b>\$2,226,688</b>	<b>\$958,886</b>	<b>\$1,267,802</b>	<b>Appropriation</b>
<b>LAND &amp; WATER RESOURCES</b>				
Administration	\$606,645	\$0	\$606,645	
Lakes & Watersheds	\$320,362	\$103,560	\$216,802	
Park Operations	\$2,802,132	\$1,190,475	\$1,611,657	
Lussier Family Heritage Center	\$161,900	\$165,500	(\$3,600)	
Land Acquisition	\$369,710	\$317,525	\$52,185	
Lake Management	\$381,372	\$135,900	\$245,472	
Conservation	\$1,571,900	\$3,262,700	(\$1,690,800)	
<b>LAND &amp; WATER RESOURCES</b>	<b>\$6,214,021</b>	<b>\$5,175,660</b>	<b>\$1,038,361</b>	<b>Appropriation</b>
<b>EXTENSION</b>	<b>\$868,633</b>	<b>\$150,547</b>	<b>\$718,086</b>	<b>Appropriation</b>
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>				
<b>PUBLIC WORKS - ENGINEERING</b>	<b>\$710,784</b>	<b>\$469,370</b>	<b>\$241,414</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Wisconsin River Rail Transit Commission	\$28,000	\$0	\$28,000	
Parking Ramp	\$278,508	\$812,900	(\$534,392)	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$306,508</b>	<b>\$812,900</b>	<b>(\$506,392)</b>	<b>Appropriation</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
<b>HUMANE SOCIETY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>GREATER MADISON CONVENTION &amp; VISITORS BUREAU</b>	<b>\$296,161</b>	<b>\$0</b>	<b>\$296,161</b>	<b>Appropriation</b>
<b>ALLIANT ENERGY CENTER COSTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PERSONNEL SAVINGS INITIATIVES</b>	<b>(\$1,465,000)</b>	<b>\$0</b>	<b>(\$1,465,000)</b>	<b>Appropriation</b>
<b>MISCELLANEOUS CRIMINAL JUSTICE</b>	<b>\$202,015</b>	<b>\$0</b>	<b>\$202,015</b>	<b>Appropriation</b>
<b>DANE COUNTY HISTORICAL SOCIETY</b>	<b>\$5,277</b>	<b>\$0</b>	<b>\$5,277</b>	<b>Appropriation</b>
<b>BADGER STATE GAMES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>RHYTHM &amp; BOOMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION FUND</b>				
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Administration	\$4,470,478	\$884,700	\$3,585,778	
Transit & Environmental Programs	\$104,400	\$9,500	\$94,900	
Operations & Maintenance	\$6,081,800	\$3,782,600	\$2,299,200	
State & Local Services	\$8,347,600	\$8,347,600	\$ 0	
Fleet & Facilities Operations	(\$551,999)	\$250,000	(\$801,999)	
Highway Construction	\$0	\$0	\$ 0	
Personal Services	\$0	\$0	\$ 0	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$18,452,279</b>	<b>\$13,274,400</b>	<b>\$5,177,879</b>	<b>Appropriation</b>
<b>HUMAN SERVICES FUND</b>				
<b>HUMAN SERVICES DEPARTMENT</b>				
Human Services - Administration	\$4,194,059	\$3,652,578	\$541,481	
Children, Youth & Families	\$54,258,946	\$27,948,206	\$26,310,740	
Adult Community Services	\$137,736,373	\$114,202,233	\$23,534,140	
Economic Assistance & Work Services	\$20,335,794	\$17,088,623	\$3,247,171	
<b>HUMAN SERVICES DEPARTMENT</b>	<b>\$216,525,172</b>	<b>\$162,891,640</b>	<b>\$53,633,532</b>	<b>Appropriation</b>
<b>LIBRARY FUND</b>				
<b>LIBRARY</b>	<b>\$4,565,173</b>	<b>\$39,000</b>	<b>\$4,526,173</b>	<b>Appropriation</b>
<b>PRINTING &amp; SERVICES FUND</b>				
<b>PRINTING &amp; SERVICES</b>	<b>\$1,158,782</b>	<b>\$1,183,800</b>	<b>(\$25,018)</b>	<b>Appropriation</b>

**2010 Dane County Budget In Brief**

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PUBLIC HEALTH FUND</b>				
<b>HUMAN SERVICES - PUBLIC HEALTH</b>	<b>\$129.519</b>	<b>\$0</b>	<b>\$129.519</b>	<b>Appropriation</b>
<b>BOARD OF HEALTH – MADISON &amp; DANE COUNTY FUND</b>				
<b>BOARD OF HEALTH – MADISON &amp; DANE COUNTY</b>	<b>\$4,761.727</b>	<b>\$0</b>	<b>\$4,761.727</b>	<b>Appropriation</b>
<b>AIRPORT FUND</b>				
<b>AIRPORT</b>				
Administration	\$9,131,646	\$4,302,500	\$4,829,146	
Maintenance	\$967,948	\$1,000	\$966,948	
Terminal Complex	\$4,995,615	\$6,663,300	(\$1,667,685)	
Parking Lot	\$2,683,230	\$7,321,600	(\$4,638,370)	
Landing Area	\$2,631,084	\$2,553,900	\$77,184	
General Aviation	\$166,546	\$435,000	(\$268,454)	
Industrial Area	\$248,094	\$1,309,600	(\$1,061,506)	
<b>AIRPORT FUND</b>	<b>\$20.824.163</b>	<b>\$22.586.900</b>	<b>(\$1.762.737)</b>	<b>Appropriation</b>
<b>CDBG BUSINESS LOAN FUND</b>				
<b>CDBG BUSINESS LOAN</b>	<b>\$175.000</b>	<b>\$175.000</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOME LOAN FUND</b>				
<b>CDBG HOME LOAN FUND</b>	<b>\$602.930</b>	<b>\$602.930</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOUSING LOAN FUND</b>				
<b>CDBG HOUSING LOAN FUND</b>	<b>\$914.800</b>	<b>\$914.800</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>COMMERCE REVOLVING FUND</b>				
<b>COMMERCE REVOLVING</b>	<b>\$1,264.700</b>	<b>\$1,264.700</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>GENERAL FUND</b>				
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>				
Administration	\$2,168,800	\$338,000	\$1,830,800	
Coliseum	\$2,227,500	\$2,151,500	\$76,000	
Exhibition Hall	\$3,012,500	\$4,584,100	(\$1,571,600)	
Conference Center	\$472,100	\$472,600	(\$ 500)	
Arena	\$441,800	\$461,000	(\$19,200)	
Agricultural Exhibit Buildings	\$346,600	\$310,400	\$36,200	
Parking Lots	\$314,000	\$83,900	\$230,100	
Landscape Areas	\$256,800	\$663,100	(\$406,300)	
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>	<b>\$9,240,100</b>	<b>\$9,064,600</b>	<b>\$175,500</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>HELP LOAD FUND</b>				
HELP LOAN FUND	\$30,000	\$0	\$30,000	Appropriation
<b>LAND INFORMATION FUND</b>				
LAND INFORMATION OFFICE	\$931,003	\$679,300	\$251,703	Appropriation
<b>LIABILITY INSURANCE FUND</b>				
LIABILITY INSURANCE PROGRAM	\$2,056,800	\$2,056,800	\$ 0	Appropriation
<b>METHANE GAS FUND</b>				
METHANE GAS	\$737,100	\$4,114,800	(\$3,377,700)	Appropriation
<b>SOLID WASTE FUND</b>				
Administration & Special Projects	\$1,798,800	\$244,800	\$1,554,000	
Site #1 - Verona	\$110,300	\$0	\$110,300	
Site #2 - Rodefild	\$5,828,852	\$6,515,000	(\$686,148)	
Recycling	\$110,900	\$0	\$110,900	
<b>SOLID WASTE</b>	<b>\$7,848,852</b>	<b>\$6,759,800</b>	<b>\$1,089,052</b>	<b>Appropriation</b>
<b>WORKERS COMPENSATION INSURANCE FUND</b>				
WORKERS COMPENSATION INSURANCE	\$2,185,800	\$2,385,800	(\$200,000)	Appropriation
<b>EMPLOYEE BENEFITS FUND</b>				
EMPLOYEE BENEFITS	\$24,800	\$24,800	\$ 0	Appropriation
<b>CAPITAL PROJECTS FUND</b>				
CAPITAL PROJECTS OPERATING TRANSFERS	\$262,500	\$262,500	\$ 0	Appropriation
<b>GROSS TOTALS</b>	<b>\$460,434,195</b>	<b>\$337,920,194</b>	<b>\$122,514,001</b>	



FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$460,434,195	\$337,920,194	\$122,514,001
ADDITIONS TO LEVY			
Airport Fund			\$1,762,737
Consolidated Foods			\$281,903
General Fund			\$3,192,052
Methane Gas Fund			\$3,377,700
Printing & Services			\$25,018
Workers Compensation Fund			\$200,000
SURPLUSES FOR LEVY REDUCTION			
Debt Service Fund			(\$990,204)
General Fund – Reserve for AEC			(\$175,500)
HELP Loan Fund			(\$30,000)
Land Information			(\$251,703)
Library			(\$51,891)
Reserve For Tax Deed Sales			(\$0)
Solid Waste			(\$1,089,052)
State Special Charges			(\$44,421)
 TOTAL NET OPERATING LEVY			 <b>\$128,720,640</b>

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>ADMINISTRATION</b>							
Automation Projects	\$350,000		\$350,000				Appropriation
CCB 1 <sup>st</sup> Floor Tenent Improvements	\$75,000		\$75,000				Appropriation
Elevator Modernization & Repair	\$200,000	\$78,200	\$121,800				Appropriation
PSB Fire Alarm Panel Replacement	\$70,000		\$70,000				Appropriation
<b>CLERK OF COURTS</b>							
COMPAS Software	\$8,200		\$8,200				Appropriation
<b>SHERIFF</b>							
Baffle Replacement – Firearms Training Center	\$228,300		\$228,300				Appropriation
Berm Mining – Firearms Training Center	\$30,000		\$30,000				Appropriation
JPAS Software	\$110,000		\$110,000				Appropriation
MDC and Taser Cameras	\$15,000		\$15,000				Appropriation
Patrol Boat	\$100,000		\$100,000				Appropriation
PSB Door Controls/Fire Alarm Equipment	\$44,700		\$44,700				Appropriation
Radio System Replacement	\$2,507,000		\$2,507,000				Appropriation
Vehicle & Equipment Replacement	\$453,706		\$453,706				Appropriation
<b>PUBLIC SAFETY COMMUNICATIONS</b>							
CAD & Related Systems Replacement	\$2,200,000		\$2,200,000				Appropriation
Communications Center Remodel	\$650,000		\$650,000				Appropriation
Radio System Replacement	\$11,606,000		\$11,606,000				Appropriation

**2010 Dane County Budget In Brief**

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>PUBLIC SAFETY COMMUNICATIONS (cont'd)</b>							
Space Planning & Improvements	\$150,000		\$150,000				Appropriation
<b>EMERGENCY MANAGEMENT</b>							
Radio Equipment Replacement	\$270,500		\$270,500				Appropriation
Siren Radio Control Update	\$581,250		\$581,250				Appropriation
Siren Replacement	\$60,000		\$60,000				Appropriation
<b>BADGER PRAIRIE HEALTH CARE CENTER</b>							
Badger Prairie Demolition	\$500,000		\$500,000				Appropriation
Fixed Asset Additions – Capital Budget	(\$500,000)		(\$500,000)				Appropriation
<b>HUMAN SERVICES</b>							
Building Repair Projects	\$37,300		\$37,300				Appropriation
Northport Demo and Storage & Renovation	\$40,000		\$40,000				Appropriation
<b>PLANNING &amp; DEVELOPMENT</b>							
Permit/Tax/Assessment System	\$1,000,000		\$1,000,000				Appropriation
Pickup Truck	\$20,000		\$20,000				Appropriation
<b>LAND INFORMATION OFFICE</b>							
Fly Dane Digital Terrain & Orthophotography	\$271,500	\$101,500			\$170,000		Appropriation
<b>LAND &amp; WATER RESOURCES</b>							
Color Printer	\$5,000		\$5,000				Appropriation
Vehicle & Equipment Replacement	\$80,000		\$80,000				Appropriation
Capital Springs Recreation Development	\$360,000		\$360,000				Appropriation
New Property Stabilization	\$25,000		\$25,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>LAND &amp; WATER RESOURCES (continued)</b>							
Park Improvement Projects	\$125,000		\$125,000				Appropriation
Dane County Conservation Fund	\$1,000,000		\$1,000,000				Appropriation
Babcock Lock & Dam Rehabilitation	\$780,700	\$600,000	\$180,700				Appropriation
Chapter 14 Enforcement	\$450,000		\$450,000				Appropriation
Lake Level Study	\$3,000		\$3,000				Appropriation
Land Acquisition – L&W Legacy Fund	\$500,000		\$500,000				Appropriation
Regional Groundwater Flow Model	\$70,000		\$70,000				Appropriation
Residential Flood Damage Assistance	\$150,000		\$150,000				Appropriation
River Barge, Buoys & Lights	\$25,000		\$25,000				Appropriation
Safe Beach Pilot	\$10,000		\$10,000				Appropriation
Stewart Lake	\$32,000		\$32,000				Appropriation
Stormwater Controls	\$200,000		\$200,000				Appropriation
Streambank & Wetland Restoration	\$75,000		\$75,000				Appropriation
Streambank Easements	\$250,000		\$250,000				Appropriation
Water Partnership Grant Program	\$5,000		\$5,000				Appropriation
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>							
Ramp Renovation	\$300,000		\$300,000				Appropriation
CTH A (USH 14 to CTH MM)	\$257,500	\$107,500	\$150,000				Appropriation

**2010 Dane County Budget In Brief**

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION (continued)</b>							
CTH B (Bridge Deck Rehabilitation)	\$150,000		\$150,000				Appropriation
CTH JG (Wilson St North to Village Limits)	\$400,000		\$400,000				Appropriation
CTH K (CTH Q to CTH M)	\$10,000		\$10,000				Appropriation
CTH M & S Intersection	\$1,000,000		\$1,000,000				Appropriation
CTH MM (STH 138 to STH 92)	\$632,500	\$282,500	\$350,000				Appropriation
CTH MN (CTH AB South to Williams)	\$326,000	\$136,000	\$190,000				Appropriation
<b>DANE COUNTY HENRY VILAS ZOO</b>							
Zoo Improvements	\$100,000	\$20,000	\$80,000				Appropriation
<b>ALLIANT ENERGY CENTER</b>							
Center Improvements	\$430,000		\$430,000				Appropriation
<b>AIRPORT</b>							
Combined Federal Projects	\$952,500			\$952,500			Appropriation
Fixed Asset Additions – Capital Budget	(\$1,342,500)			(\$1,342,500)			Appropriation
Snow Removal Truck	\$390,000			\$390,000			Appropriation
Fixed Asset Additions – Capital Budget	(\$200,000)			(\$200,000)			Appropriation
Telecommunications System	\$200,000			\$200,000			Appropriation
<b>SOLID WASTE</b>							
2 Semi Tractors	\$260,000		\$260,000				Appropriation
6 Semi Trailors	\$420,000		\$420,000				Appropriation
Compactor	\$650,000		\$650,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>SOLID WASTE (continued)</b>							
Compost Turner	\$500,000		\$500,000				Appropriation
Fixed Asset Additions – Capital Budget	(\$6,030,000)		(\$6,230,000)		\$200,000		Appropriation
Purchase of Clay	\$200,000		\$200,000				Appropriation
Solid Waste Study	\$200,000		\$200,000				Appropriation
Transfer Station	\$4,000,000		\$4,000,000				Appropriation
<b>GROSS TOTALS</b>	<b>\$29,030,156</b>	<b>\$1,325,700</b>	<b>\$27,334,456</b>	<b>\$ 0</b>	<b>\$370,000</b>	<b>\$ 0</b>	
				Expenditures	Program Specific Revenues	Net	
<b>TOTALS:</b>			\$29,030,156	\$28,660,156	\$370,000		
<b>ADDITIONS TO LEVY</b>							
None						\$0	
<b>SURPLUSES FOR LEVY REDUCTION</b>							
Land Information Office						(\$170,000)	
Solid Waste Fund						(\$200,000)	
<b>TOTAL CAPITAL BUDGET TAX LEVY</b>						<b>\$ 0</b>	

## 2010 Dane County Budget In Brief

2008 Adopted Budget	2009 Adopted Budget	Tax Levy Computation	2010		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>OPERATING BUDGET</b>			
\$439,842,191 (\$280,289,895)	\$451,138,088 (\$288,621,394)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$462,353,767 (\$287,572,765)	\$459,823,240 (\$296,250,251)	\$460,434,195 (\$296,676,606)
<b>\$159,552,296</b>	<b>\$162,516,694</b>	<b>Total Budget All Funds All Programs</b>	<b>\$174,781,002</b>	<b>\$163,572,989</b>	<b>\$163,757,589</b>
\$51,645,779 (\$54,462,630)	\$50,632,869 (\$53,801,881)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$52,460,278 (\$56,037,581)	\$52,219,678 (\$56,350,781)	\$52,249,678 (\$56,350,781)
(\$2,816,851)	(\$3,169,012)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,577,303)	(\$4,131,103)	(\$4,101,103)
\$388,196,412 (\$225,827,265)	\$400,505,219 (\$234,819,513)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$409,893,489 (\$231,535,184)	\$407,603,562 (\$239,899,470)	\$408,184,517 (\$240,325,825)
\$162,369,147	\$165,685,706	GPR Requirement Before Levy Reduction and Fund Adjustment	\$178,358,305	\$167,704,092	\$167,858,692
(\$1,764,155) (\$23,244)	\$2,968,468 (\$30,218)	Amount Projected to be Available for Levy Reduction State Special Charges	\$17,051,741 (\$44,421)	\$6,774,257 (\$44,421)	\$6,774,257 (\$44,421)
(\$1,174,989)	(\$3,312,846)	Fund Adjustments	(\$3,098,100)	(\$4,469,700)	(\$4,624,300)
<b>\$159,406,759</b>	<b>\$165,311,110</b>	<b>Gross County Tax Levy - Operating Budget</b>	<b>\$192,267,525</b>	<b>\$169,964,228</b>	<b>\$169,964,228</b>
<b>\$ 3.33</b>	<b>\$ 3.29</b>	<b>Gross County Tax Rate - Operating Budget</b>	<b>\$ 3.82</b>	<b>\$ 3.37</b>	<b>\$ 3.37</b>
<b>\$44,658,854</b>	<b>\$45,105,443</b>	<b>County Sales Tax Applied to Operating Budget</b>	<b>\$45,105,443</b>	<b>\$40,143,843</b>	<b>\$40,143,843</b>
<b>\$114,747,905</b>	<b>\$120,205,667</b>	<b>Net County Tax Levy - Operating Budget</b>	<b>\$147,162,082</b>	<b>\$129,820,385</b>	<b>\$129,820,385</b>
<b>\$ 2.40</b>	<b>\$ 2.39</b>	<b>Net County Tax Rate - Operating Budget</b>	<b>\$ 2.92</b>	<b>\$ 2.58</b>	<b>\$ 2.58</b>
<b>\$47,806,288,650</b>	<b>\$50,256,371,350</b>	<b>Equalized Valuation</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>

2008 Adopted Budget	2009 Adopted Budget	Tax Levy Computation	2010		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>CAPITAL BUDGET</b>			
\$20,897,549 (\$21,347,549)	\$41,894,183 (\$41,894,183)	Total Budgeted Expenditures All Funds All Programs	\$32,976,445	\$30,503,256	\$29,030,156
		Total Budgeted Revenues All Funds All Programs	(\$32,606,445)	(\$30,133,256)	(\$28,660,156)
<b>(\$450,000)</b>	<b>\$ 0</b>	<b>Total Budget All Funds All Programs</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>\$370,000</b>
\$0 (\$450,000)	\$0 \$0	Budgeted Expenditures - Non-GPR Supported Programs	\$471,500	\$471,500	\$471,500
(\$450,000)	\$0	Budgeted Revenues - Non-GPR Supported Programs	(\$101,500)	(\$101,500)	(\$101,500)
	\$0	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$370,000	\$370,000	\$370,000
\$20,897,549 (\$20,897,549)	\$41,894,183 (\$41,894,183)	Budgeted Expenditures - GPR Supported Programs	\$32,504,945	\$30,031,756	\$28,558,656
		Budgeted Revenues - GPR Supported Programs	(\$32,504,945)	(\$30,031,756)	(\$28,558,656)
\$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
<b>\$0</b>	<b>\$0</b>	<b>Gross County Tax Levy - Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0.00</b>	<b>\$0.00</b>	<b>Gross County Tax Rate - Capital Budget</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$0</b>	<b>\$0</b>	<b>County Sales Tax Applied to Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0</b>	<b>\$0</b>	<b>Net County Tax Levy - Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0.00</b>	<b>\$0.00</b>	<b>Net County Tax Rate - Capital Budget</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$47,806,288,650</b>	<b>\$50,256,371,350</b>	<b>Equalized Valuation</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>



## 2010 Dane County Budget In Brief

2008 Adopted Budget	2009 Adopted Budget	Tax Levy Computation	2009		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>TOTAL BUDGET</b>			
\$460,739,740 (\$301,637,444)	\$493,032,271 (\$330,515,577)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$495,330,212 (\$320,179,210)	\$490,326,496 (\$326,383,507)	\$489,464,351 (\$325,336,762)
<b>\$159,102,296</b>	<b>\$162,516,694</b>	<b>Total Budget All Funds All Programs</b>	<b>\$175,151,002</b>	<b>\$163,942,989</b>	<b>\$164,127,589</b>
\$51,645,779 (\$54,912,630)	\$50,632,869 (\$53,801,881)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$52,931,778 (\$56,139,081)	\$52,691,178 (\$56,452,281)	\$52,721,178 (\$56,452,281)
(\$3,266,851)	(\$3,169,012)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$3,207,303)	(\$3,761,103)	(\$3,731,103)
\$409,093,961 (\$246,724,814)	\$442,399,402 (\$276,713,696)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$442,398,434 (\$264,040,129)	\$437,635,318 (\$269,931,226)	\$436,743,173 (\$268,884,481)
\$162,369,147	\$165,685,706	GPR Requirement Before Levy Reduction and Fund Adjustment	\$178,358,305	\$167,704,092	\$167,858,692
(\$1,764,155) (\$23,244)	\$2,968,468 (\$30,218)	Amount Projected to be Available for Levy Reduction State Special Charges	\$17,051,741 (\$44,421)	\$6,774,257 (\$44,421)	\$6,774,257 (\$44,421)
(\$1,174,989)	(\$3,312,846)	Fund Adjustments	(\$3,098,100)	(\$4,469,700)	(\$4,624,300)
<b>\$159,406,759</b>	<b>\$165,311,110</b>	<b>Gross County Tax Levy - Total</b>	<b>\$192,267,525</b>	<b>\$169,964,228</b>	<b>\$169,964,228</b>
<b>\$ 3.33</b>	<b>\$ 3.29</b>	<b>Gross County Tax Rate - Total Budget</b>	<b>\$ 3.82</b>	<b>\$ 3.37</b>	<b>\$ 3.37</b>
<b>\$44,658,854</b>	<b>\$45,105,443</b>	<b>County Sales Tax Applied to Total Budget</b>	<b>\$45,105,443</b>	<b>\$40,143,843</b>	<b>\$40,143,843</b>
<b>\$114,747,905</b>	<b>\$120,205,667</b>	<b>Net Proposed County Tax Levy - Total Budget</b>	<b>\$147,162,082</b>	<b>\$129,820,385</b>	<b>\$129,820,385</b>
<b>\$ 2.40</b>	<b>\$ 2.39</b>	<b>Net Proposed County Tax Rate - Total Budget</b>	<b>\$ 2.92</b>	<b>\$ 2.58</b>	<b>\$ 2.58</b>
<b>\$869,998</b>	<b>\$1,055,213</b>	<b>State Aid - Exempt Computers</b>	<b>\$1,288,619</b>	<b>\$1,099,745</b>	<b>\$1,099,745</b>
<b>\$113,877,907</b>	<b>\$119,150,454</b>	<b>Net Required County Tax Levy - Total Budget</b>	<b>\$145,873,463</b>	<b>\$128,720,640</b>	<b>\$128,720,640</b>
<b>\$ 2.38</b>	<b>\$ 2.37</b>	<b>Net Required County Tax Rate - Total Budget</b>	<b>\$ 2.90</b>	<b>\$ 2.55</b>	<b>\$ 2.55</b>
<b>\$47,806,288,650</b>	<b>\$50,256,371,350</b>	<b>Equalized Valuation</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>	<b>\$50,383,375,250</b>

Operating Expenditure Summary by Fund							
* * * * * 2009 * * * * *				* * * * * 2010 * * * * *			
2008 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/09	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$138,941,068	\$143,426,958	\$66,545,487	\$144,660,347	GENERAL	\$141,225,911	\$138,520,676	\$138,994,426
\$363,216	\$318,409	\$52,156	\$318,409	BRIDGE AID	\$96,200	\$96,200	\$96,200
\$5,169,779	\$5,151,531	\$5,658,723	\$5,151,531	BOARD OF HEALTH	\$5,377,592	\$4,761,727	\$4,761,727
\$133,936	\$141,402	\$66,289	\$141,402	PUBLIC HEALTH	\$118,800	\$129,631	\$129,519
\$4,087,038	\$4,434,654	\$3,953,178	\$4,389,444	LIBRARY	\$4,601,323	\$4,565,173	\$4,565,173
\$206,898,270	\$211,727,599	\$97,577,202	\$211,541,857	HUMAN SERVICES	\$215,253,463	\$216,417,855	\$216,525,172
\$24,778	\$175,000	\$4,120	\$179,120	CDBG BUSINESS LOAN FUND	\$175,000	\$175,000	\$175,000
\$75,599	\$1,264,700	\$60,000	\$1,264,700	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$581,166	\$2,164,130	\$183,149	\$2,164,129	CDBG HOUSING LOAN FUND	\$914,800	\$914,800	\$914,800
\$379,538	\$1,200,025	\$182,517	\$1,200,024	HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$12,374	\$60,000	\$18,009	\$60,000	HELP LOAN FUND	\$0	\$0	\$30,000
\$789,361	\$922,903	\$362,385	\$835,759	LAND INFORMATION	\$920,803	\$931,003	\$931,003
\$226,907	\$262,500	\$44,077	\$262,500	CAPITAL PROJECTS FUND	\$262,500	\$262,500	\$262,500
\$21,040	\$0	\$3,766	\$3,766	LAND & WATER LEGACY FUND	\$0	\$0	\$0
\$33,536,844	\$16,385,700	\$11,844,517	\$16,664,720	DEBT SERVICE	\$17,086,300	\$16,775,400	\$16,775,400
\$881,059	\$21,323,024	\$12,663,393	\$21,489,629	AIRPORT	\$20,891,563	\$20,824,163	\$20,824,163
\$20,389,482	\$19,107,075	\$9,949,918	\$18,228,934	HIGHWAY	\$18,447,579	\$18,452,279	\$18,452,279
\$15,472,341	(\$5,134,398)	\$8,797,195	(\$4,866,395)	BADGER PRAIRIE HEALTH CARE CENTER	\$17,154,721	\$17,292,221	\$17,292,221
\$5,302,491	\$7,535,481	\$2,248,329	\$6,964,279	SOLID WASTE	\$7,936,952	\$7,848,852	\$7,848,852
\$739,726	\$799,310	\$418,211	\$972,795	METHANE GAS	\$716,700	\$737,100	\$737,100
\$1,183,312	\$1,168,582	\$572,133	\$1,199,810	PRINTING AND SERVICES	\$1,176,582	\$1,158,782	\$1,158,782
\$1,663,443	\$2,056,800	\$1,301,507	\$2,048,230	LIABILITY INSURANCE FUND	\$2,056,800	\$2,056,800	\$2,056,800
\$2,256,064	\$1,185,800	\$700,462	\$2,020,236	WORKERS COMPENSATION	\$2,185,800	\$2,185,800	\$2,185,800
\$112,862	\$444,014	\$41,593	\$421,214	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$4,333,082	\$3,948,548	\$2,004,095	\$4,360,221	CONSOLIDATED FOOD SERVICE	\$3,861,948	\$3,824,848	\$3,824,848
<b>\$443,574,775</b>	<b>\$440,069,747</b>	<b>\$225,252,410</b>	<b>\$441,676,661</b>	<b>GRAND TOTAL</b>	<b>\$462,353,767</b>	<b>\$459,823,240</b>	<b>\$460,434,195</b>

**2010 Dane County Budget In Brief**

<b>Operating Expenditure Summary by Activity</b>									
2008	* * * * * 2009 * * * * *					* * * * * 2010 * * * * *			
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/09	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET	
<b>GENERAL GOVERNMENT</b>									
\$0	\$328,600	\$0	\$243,000	GENERAL COUNTY	03	\$328,600	\$379,988	\$379,988	
\$896,086	\$849,781	\$425,938	\$841,152	COUNTY BOARD	06	\$884,181	\$809,288	\$809,288	
\$1,837,781	\$1,899,586	\$819,674	\$1,853,532	EXECUTIVE	09	\$1,860,730	\$1,821,730	\$1,821,730	
\$665,123	\$571,129	\$256,115	\$540,929	CLERK	12	\$653,284	\$629,884	\$629,884	
\$24,031,513	\$22,715,479	\$11,173,035	\$24,503,022	ADMINISTRATION	15	\$22,486,642	\$22,540,042	\$22,540,042	
\$706,592	\$712,913	\$457,050	\$768,074	TREASURER	18	\$728,713	\$731,913	\$761,913	
\$5,711,852	\$6,040,970	\$2,774,086	\$6,153,094	CORPORATION COUNSEL	21	\$6,528,570	\$6,368,370	\$6,368,370	
\$1,391,888	\$1,543,891	\$704,201	\$1,453,735	REGISTER OF DEEDS	24	\$1,523,874	\$1,489,274	\$1,902,874	
\$466,933	(\$1,465,000)	\$0	\$0	MISC APPROPRIATIONS	27	(\$1,465,000)	(\$1,465,000)	(\$1,465,000)	
\$35,707,767	\$33,197,349	\$16,610,099	\$36,356,538	GENERAL GOVERNMENT	TOTL	\$33,529,594	\$33,305,489	\$33,749,089	
<b>PUB SAFETY &amp; CRIMINAL JUSTICE</b>									
\$10,580,460	\$10,852,945	\$5,033,659	\$10,578,688	CLERK OF COURTS	30	\$11,018,778	\$10,631,160	\$10,687,560	
\$253,739	\$259,500	\$124,953	\$247,346	MISC APPROPRIATIONS	31	\$252,015	\$202,015	\$202,015	
\$938,082	\$995,111	\$453,947	\$968,994	FAMILY COURT COUNSELING	33	\$1,024,875	\$997,775	\$997,775	
\$1,111,448	\$1,229,702	\$460,867	\$988,063	CORONER	36	\$1,021,090	\$1,010,175	\$1,010,175	
\$4,538,023	\$4,687,327	\$2,270,168	\$4,746,206	DISTRICT ATTORNEY	39	\$4,816,725	\$4,695,725	\$4,695,725	
\$62,367,901	\$62,577,703	\$29,128,083	\$63,151,067	SHERIFF	42	\$64,323,146	\$63,050,046	\$63,050,046	
\$6,096,871	\$6,363,220	\$3,154,297	\$6,708,232	PUBLIC SAFETY COMM.	45	\$6,772,253	\$6,699,853	\$6,699,853	
\$1,835,804	\$2,214,494	\$881,861	\$2,112,295	EMERGENCY MANAGEMENT	48	\$1,286,638	\$1,263,338	\$1,263,338	
\$2,917,610	\$2,969,573	\$1,400,643	\$3,045,718	JUVENILE COURT PROGRAM	51	\$2,987,739	\$2,904,239	\$2,924,239	
\$90,639,939	\$92,149,575	\$42,908,479	\$92,546,609	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$93,503,259	\$91,454,326	\$91,530,726	
<b>HEALTH &amp; HUMAN SERVICES</b>									
\$5,169,779	\$5,151,531	\$5,658,723	\$5,151,531	BOARD OF HEALTH	53	\$5,377,592	\$4,761,727	\$4,761,727	
\$222,504,546	\$206,734,603	\$106,440,686	\$206,816,864	HUMAN SERVICES DEPARTMENT	54	\$232,526,984	\$233,839,707	\$233,946,912	
\$512,589	\$540,202	\$243,202	\$519,127	VETERANS SERVICE OFFICE	57	\$542,292	\$528,492	\$528,492	
\$228,186,914	\$212,426,337	\$112,342,611	\$212,487,522	HEALTH & HUMAN SERVICES	TOTL	\$238,446,868	\$239,129,926	\$239,237,131	

Operating Expenditure Summary by Activity								
2008	***** 2009 *****					***** 2010 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/09	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$4,109,698	\$8,163,329	\$1,903,284	\$7,858,998	PLANNING & DEVELOPMENT	60	\$5,776,146	\$5,776,086	\$5,756,086
\$1,428,363	\$1,982,552	\$540,143	\$1,950,885	LAND & WATER RESOURCES	63	\$1,555,600	\$1,571,900	\$1,571,900
\$789,361	\$922,903	\$362,385	\$835,759	LAND INFORMATION	86	\$920,803	\$931,003	\$931,003
\$6,042,217	\$8,334,791	\$2,666,540	\$7,937,074	SOLID WASTE	89	\$8,653,652	\$8,585,952	\$8,585,952
\$12,369,639	\$19,403,575	\$5,472,351	\$18,582,716	CONSERVATION & ECONOMIC DEV	TOTL	\$16,906,201	\$16,864,941	\$16,844,941
CULTURE, EDUC & RECREATION								
\$394,555	\$392,278	\$153,311	\$387,559	MISC APPROPRIATIONS	27	\$540,509	\$380,509	\$364,259
\$4,825,328	\$6,408,435	\$2,290,013	\$6,006,757	LAND & WATER RESOURCES	63	\$4,760,921	\$4,622,121	\$4,642,121
\$4,087,038	\$4,434,654	\$3,953,178	\$4,389,444	LIBRARY	68	\$4,601,323	\$4,565,173	\$4,565,173
\$2,005,309	\$1,949,995	\$951,735	\$2,041,753	HENRY VILAS ZOO	74	\$2,261,388	\$2,226,688	\$2,226,688
\$976,907	\$988,860	\$427,178	\$969,665	EXTENSION	80	\$932,470	\$868,633	\$868,633
\$8,249,328	\$10,581,589	\$5,172,781	\$10,212,182	ALLIANT ENERGY CENTER	92	\$9,300,900	\$9,240,100	\$9,240,100
\$20,538,466	\$24,755,811	\$12,948,195	\$24,007,360	CULTURE, EDUC & RECREATION	TOTL	\$22,397,511	\$21,903,224	\$21,906,974
PUBLIC WORKS								
\$21,714,147	\$20,428,376	\$10,462,764	\$19,541,567	PUBLIC WORKS, HWY & TRANSP.	71	\$19,592,471	\$19,565,771	\$19,565,771
\$881,059	\$21,323,024	\$12,663,393	\$21,489,629	AIRPORT	83	\$20,891,563	\$20,824,163	\$20,824,163
\$22,595,206	\$41,751,400	\$23,126,157	\$41,031,196	PUBLIC WORKS	TOTL	\$40,484,034	\$40,389,934	\$40,389,934
DEBT SERVICE								
\$33,536,844	\$16,385,700	\$11,844,517	\$16,664,720	DEBT SERVICE	65	\$17,086,300	\$16,775,400	\$16,775,400
\$33,536,844	\$16,385,700	\$11,844,517	\$16,664,720	DEBT SERVICE	TOTL	\$17,086,300	\$16,775,400	\$16,775,400
<b>\$443,574,775</b>	<b>\$440,069,747</b>	<b>\$225,252,410</b>	<b>\$441,676,661</b>	<b>GRAND TOTAL</b>		<b>\$462,353,767</b>	<b>\$459,823,240</b>	<b>\$460,434,195</b>

**2010 Dane County Budget In Brief**

Operating Revenue Summary by Fund							
2008 REVENUE	***** 2009 REVENUE AS MODIFIED	***** REV THRU 06/30/09	***** TOTAL EST REVENUE	FUND NAME	***** 2010 AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
\$192,215,318	\$203,562,003	\$81,277,654	\$193,342,928	GENERAL	\$218,849,610	\$204,860,382	\$205,253,849
\$294,007	\$183,500	\$90,809	\$183,500	BRIDGE AID	\$96,200	\$96,200	\$96,200
\$4,984,140	\$5,151,531	\$2,575,766	\$5,151,531	BOARD OF HEALTH	\$5,377,592	\$4,761,727	\$4,761,727
\$130,613	\$141,402	\$70,701	\$141,402	PUBLIC HEALTH	\$118,800	\$129,631	\$129,519
\$4,144,424	\$4,416,806	\$2,211,381	\$4,417,397	LIBRARY	\$4,549,793	\$4,513,282	\$4,513,282
\$154,260,407	\$157,648,905	\$83,651,369	\$158,274,989	HUMAN SERVICES	\$161,891,072	\$162,858,640	\$162,891,640
\$100,975	\$175,000	\$46,989	\$179,904	CDBG BUSINESS LOAN	\$175,000	\$175,000	\$175,000
\$98,115	\$1,264,700	\$41,502	\$1,266,581	COMMERCE REVOLVING FUND	\$1,264,700	\$1,264,700	\$1,264,700
\$602,897	\$1,465,584	\$86,804	\$1,495,584	CDBG HOUSING LOAN FUND	\$914,800	\$914,800	\$914,800
\$379,538	\$885,440	\$18,885	\$890,440	CDBG HOME LOAN FUND	\$602,930	\$602,930	\$602,930
\$562,321	\$680,800	\$392,239	\$667,299	LAND INFORMATION	\$679,300	\$679,300	\$679,300
\$226,907	\$262,500	\$44,077	\$81,988	CAPITAL PROJECTS FUND	\$262,500	\$262,500	\$262,500
\$21,040	\$0	\$3,766	\$5,000	LAND & WATER LEGACY FUND	\$0	\$0	\$0
\$14,109,840	\$15,721,300	\$7,143,626	\$15,853,449	DEBT SERVICE	\$16,096,096	\$15,785,196	\$15,785,196
\$22,154,496	\$24,127,600	\$8,731,763	\$21,004,705	AIRPORT	\$22,586,900	\$22,586,900	\$22,586,900
\$22,968,907	\$19,246,579	\$7,586,911	\$17,816,899	HIGHWAY	\$18,447,579	\$18,452,279	\$18,452,279
\$7,410,876	\$7,348,240	\$3,211,479	\$7,411,817	BADGER PRAIRIE HEALTH CARE CTR	\$7,361,461	\$7,638,461	\$7,638,461
\$5,926,712	\$5,369,800	\$1,749,744	\$4,868,442	SOLID WASTE	\$6,759,800	\$6,759,800	\$6,759,800
\$1,390,172	\$1,714,800	\$363,677	\$2,103,000	METHANE GAS	\$3,814,800	\$4,114,800	\$4,114,800
\$1,050,189	\$1,159,900	\$516,187	\$1,077,938	PRINTING & SERVICES	\$1,183,800	\$1,183,800	\$1,183,800
\$1,933,148	\$2,056,800	\$33,201	\$1,927,000	LIABILITY INSURANCE FUND	\$2,056,800	\$2,056,800	\$2,056,800
\$1,122,955	\$1,385,800	\$24,085	\$1,302,862	WORKERS COMPENSATION	\$2,385,800	\$2,385,800	\$2,385,800
\$28,120	\$24,800	\$1,463	\$2,000	EMPLOYEE BENEFITS	\$24,800	\$24,800	\$24,800
\$4,206,488	\$4,106,751	\$1,706,716	\$4,267,651	CONSOLIDATED FOOD SERVICE	\$4,106,751	\$4,106,751	\$4,106,751
<b>\$440,322,604</b>	<b>\$458,100,541</b>	<b>\$201,580,794</b>	<b>\$443,734,306</b>	<b>GRAND TOTAL</b>	<b>\$479,606,884</b>	<b>\$466,214,479</b>	<b>\$466,640,834</b>

Operating Revenue Summary by Category							
2008 REVENUE	***** REVENUE AS MODIFIED	***** 2009 REV THRU 06/30/09	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2010 CO EXEC RECOM	***** ADOPTED BUDGET
\$163,365,445	\$169,293,115	\$74,889,702	\$164,652,256	TAXES	\$197,445,906	\$175,088,483	\$175,088,483
\$184,021,741	\$193,886,449	\$93,269,948	\$195,453,730	INTERGOVERNMENTAL REVENUES	\$192,802,986	\$193,642,799	\$193,790,699
\$1,055,297	\$1,586,965	\$352,766	\$1,044,216	LICENSES & PERMITS	\$1,565,513	\$1,565,513	\$1,552,768
\$1,740,753	\$2,058,400	\$940,443	\$1,965,146	FINES, FORFEITS AND PENALTIES	\$2,102,400	\$2,117,400	\$2,117,400
\$49,092,187	\$51,129,959	\$21,263,150	\$48,929,686	PUBLIC CHARGES FOR SERVICES	\$52,362,992	\$58,497,492	\$58,761,492
\$28,442,870	\$26,449,121	\$8,734,071	\$26,793,596	INTERGOVRN CHARGE FOR SERVICE	\$27,483,317	\$27,809,022	\$27,836,222
\$12,080,660	\$12,772,733	\$2,045,702	\$4,735,558	MISCELLANEOUS REVENUE	\$5,726,670	\$7,376,670	\$7,376,670
\$523,649	\$923,800	\$85,012	\$160,118	OTHER FINANCING SOURCES	\$117,100	\$117,100	\$117,100
<b>\$440,322,604</b>	<b>\$458,100,541</b>	<b>\$201,580,794</b>	<b>\$443,734,306</b>	<b>GRAND TOTAL</b>	<b>\$479,606,884</b>	<b>\$466,214,479</b>	<b>\$466,640,834</b>

**2010 Dane County Budget In Brief**

**Operating Revenue Summary by Activity**

2008 REVENUE	***** 2009 ***** REVENUE AS MODIFIED	***** 2009 ***** REV THRU 06/30/09	***** 2009 ***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** 2010 ***** AGCY REQUEST	***** 2010 ***** CO EXEC RECOM	***** 2010 ***** ADOPTED BUDGET
<b>GENERAL GOVERNMENT</b>								
\$141,403,427	\$148,584,034	\$60,028,616	\$143,058,063	GENERAL COUNTY	03	\$168,986,335	\$152,828,602	\$152,828,714
\$359,120	\$407,771	\$235,831	\$388,330	EXECUTIVE	09	\$377,771	\$377,771	\$377,771
\$282,001	\$258,825	\$193,886	\$269,132	CLERK	12	\$250,025	\$250,025	\$250,025
\$11,969,797	\$12,552,417	\$3,533,224	\$12,388,929	ADMINISTRATION	15	\$13,261,351	\$13,213,596	\$13,213,596
\$7,271,460	\$6,800,838	\$2,470,819	\$4,537,740	TREASURER	18	\$5,153,500	\$5,175,500	\$5,175,500
\$3,682,482	\$3,972,600	\$1,483,512	\$4,115,466	CORPORATION COUNSEL	21	\$4,241,574	\$4,159,774	\$4,159,774
\$3,241,834	\$3,637,104	\$1,692,148	\$3,205,840	REGISTER OF DEEDS	24	\$3,637,104	\$3,387,104	\$3,800,704
\$0	\$0	\$0	\$0	MISCELLANEOUS APPROPRIATIONS	27	\$0	\$0	\$0
\$168,210,120	\$176,213,589	\$69,638,037	\$167,963,500	GENERAL GOVERNMENT	TOTL	\$195,907,660	\$179,392,372	\$179,806,084
<b>PUBLIC SAFETY &amp; CRIMINAL JUSTICE</b>								
\$5,937,479	\$6,618,350	\$2,634,980	\$6,008,456	CLERK OF COURTS	30	\$6,415,550	\$6,575,250	\$6,653,350
\$300,033	\$311,200	\$141,453	\$317,137	FAMILY COURT COUNSELING	33	\$331,700	\$346,950	\$346,950
\$349,644	\$551,448	\$97,205	\$298,448	CORONER	36	\$289,200	\$309,300	\$309,300
\$1,155,845	\$1,179,385	\$476,679	\$1,051,002	DISTRICT ATTORNEY	39	\$1,101,400	\$1,117,350	\$1,117,350
\$7,808,910	\$8,707,472	\$3,214,182	\$8,048,286	SHERIFF	42	\$8,371,330	\$8,393,330	\$8,398,330
\$289,021	\$168,100	\$44,498	\$189,767	PUBLIC SAFETY COMMUNICATIONS	45	\$168,100	\$168,100	\$168,100
\$795,991	\$1,282,361	\$13,567	\$1,276,281	EMERGENCY MANAGEMENT	48	\$366,005	\$366,005	\$402,805
\$186,872	\$308,798	\$132,636	\$301,211	JUVENILE COURT PROGRAM	51	\$331,300	\$331,300	\$331,300
\$16,823,793	\$19,127,115	\$6,755,199	\$17,490,588	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$17,374,585	\$17,607,585	\$17,727,485
<b>HEALTH &amp; HUMAN SERVICES</b>								
\$4,984,140	\$5,151,531	\$2,575,766	\$5,151,531	BOARD OF HEALTH	53	\$5,377,592	\$4,761,727	\$4,761,727
\$161,801,896	\$165,138,547	\$86,933,549	\$165,828,208	HUMAN SERVICES DEPARTMENT	54	\$169,371,333	\$170,626,732	\$170,659,620
\$13,807	\$14,000	\$13,262	\$14,000	VETERANS SERVICE OFFICE	57	\$14,000	\$14,000	\$14,000
\$166,799,843	\$170,304,078	\$89,522,576	\$170,993,739	HEALTH & HUMAN SERVICES	TOTL	\$174,762,925	\$175,402,459	\$175,435,347

**Operating Revenue Summary by Activity**

***** 2009 *****								
2008	REVENUE	REV THRU	TOTAL EST	AGENCY NAME	AGCY	ACGY	CO EXEC	ADOPTED
REVENUE	AS MODIFIED	06/30/09	REVENUE		NO.	REQUEST	RECOM	BUDGET
CONSERVATION & ECONOMIC DEV								
\$2,082,441	\$4,977,783	\$480,545	\$4,485,082	PLANNING AND DEVELOPMENT	60	\$4,064,943	\$4,064,943	\$4,052,198
\$1,920,786	\$1,711,939	\$187,644	\$1,608,774	LAND & WATER RESOURCES	63	\$1,230,300	\$3,255,500	\$3,262,700
\$562,321	\$680,800	\$392,239	\$667,299	LAND INFORMATION OFFICE	86	\$679,300	\$679,300	\$679,300
\$7,316,884	\$7,084,600	\$2,113,421	\$6,971,442	SOLID WASTE	89	\$10,574,600	\$10,874,600	\$10,874,600
\$11,882,432	\$14,455,122	\$3,173,850	\$13,732,597	CONSERVATION & ECONOMIC DEV	TOTL	\$16,549,143	\$18,874,343	\$18,868,798
CULTURE, EDUC & RECREATION								
\$1,605,417	\$2,844,916	\$695,502	\$2,887,636	LAND & WATER RESOURCES	63	\$1,879,960	\$2,047,560	\$1,912,960
\$4,144,424	\$4,416,806	\$2,211,381	\$4,417,397	LIBRARY	68	\$4,549,793	\$4,513,282	\$4,513,282
\$663,106	\$681,130	\$100,139	\$772,888	HENRY VILAS ZOO	74	\$965,826	\$958,886	\$958,886
\$240,426	\$151,336	\$136,069	\$202,037	EXTENSION	80	\$150,547	\$150,547	\$150,547
\$9,522,923	\$9,389,900	\$5,413,928	\$9,267,884	ALLIANT ENERGY CENTER	92	\$9,051,400	\$9,064,600	\$9,064,600
\$16,176,296	\$17,484,088	\$8,557,019	\$17,547,842	CULTURE, EDUC & RECREATION	TOTL	\$16,597,526	\$16,734,875	\$16,600,275
PUBLIC WORKS								
\$24,165,784	\$20,667,649	\$8,058,723	\$19,147,886	PUBLIC WORKS, HWY & TRANSP.	71	\$19,732,049	\$19,830,749	\$19,830,749
\$22,154,496	\$24,127,600	\$8,731,763	\$21,004,705	AIRPORT	83	\$22,586,900	\$22,586,900	\$22,586,900
\$46,320,280	\$44,795,249	\$16,790,486	\$40,152,591	PUBLIC WORKS	TOTL	\$42,318,949	\$42,417,649	\$42,417,649
DEBT SERVICE								
\$14,109,840	\$15,721,300	\$7,143,626	\$15,853,449	DEBT SERVICE	65	\$16,096,096	\$15,785,196	\$15,785,196
\$14,109,840	\$15,721,300	\$7,143,626	\$15,853,449	DEBT SERVICE	TOTL	\$16,096,096	\$15,785,196	\$15,785,196
<b>\$440,322,604</b>	<b>\$458,100,541</b>	<b>\$201,580,794</b>	<b>\$443,734,306</b>	<b>GRAND TOTAL</b>		<b>\$479,606,884</b>	<b>\$466,214,479</b>	<b>\$466,640,834</b>



## 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.

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

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

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

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

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

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

#### *Enterprise Funds*

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

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

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

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

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

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

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

#### *Internal Service Funds*

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

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

**GENERAL LIABILITY** - The General Liability Fund is used to account for the purchase of a wide variety of insurance, including property, equipment, computer, boiler, aviation liability, professional liability for nurses, auto comprehensive, and insurance for Emergency Medical Services (EMS) districts throughout the County.

**WORKERS COMPENSATION** - The Workers Compensation Fund is used to account for the County's self-administered and self-insured Workers Compensation program.

**EMPLOYEE BENEFITS** - The Employee Benefits Fund is used to account for the County's disability, life insurance and flexible spending programs.

*Debt Service Fund*

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

*Capital Projects Fund*

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

## Glossary of Budget Terms

Accrual Basis	The basis of accounting under which revenues are recognized when they are earned and become measurable and expenditures are recognized when they are incurred and become measurable.
Appropriation	An expenditure or revenue amount set aside in the County's annual budget for a specified purpose.
Appropriation Resolution	A resolution adopted by the County Board and signed by the County Executive through which appropriations are given legal effect. The adopted Capital Budget and Operating Budget Appropriations Resolutions together constitute the County Budget as defined in s.65.90, Wisconsin State Statutes.
Base Budget	The budget which departments are sent at the beginning of the budget process. Departments then build their budget request through the addition of decision items that either increase or decrease the Base. Base budgets include any negotiated or anticipated salary and benefit increases. All operating, contractual service and revenue accounts in the Base are equal to the current year adopted budget amounts, except for insurance and principal and interest payments that are adjusted based on anticipated amounts for the upcoming year. All operating capital is zeroed out of the Base budget.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s 65.90, Wisconsin State Statutes, the Capital Budget and

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

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Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include the Airport and Solid Waste funds.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trusts funds, investment trust funds, private-purpose trust funds, and agency funds.
Finance Contingent Fund	Funds for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to any appropriations, and for purposes for which no express provision is made in the budget.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Dane County's fiscal year is January 1 through December 31.
FTE	Full-time Equivalent – an employee working what is considered to be a standard work week, which is generally 40 hours per 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.

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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.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
GPR	General Purpose Revenues (defined above)
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.
Mill Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
Program Performance Budget	A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units.
Program Specific Revenues	Revenues paid into the County and credited to an appropriation to finance a specific program.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.

Undesignated Fund Balance

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

Unreserved Fund Balance

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