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# ***2007 Dane County Budget in Brief***



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

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### **Mission Statement**

Dane County government strives to provide high quality and efficient public services that respond to public needs and treat every individual with respect and dignity. Consistent with state statutory authority, county services promote health, welfare and safety for all Dane County residents. Services are provided in the areas of general government, public safety, courts, highways and transportation, health and human services, recreation and education, conservation, and economic development.

### **Background Information on Dane County**

Dane County was created by the first Wisconsin territorial legislature in 1836 and was organized as a separate governmental unit in 1839. The County was named after Nathan Dane of Massachusetts, chairman of the committee that drew up the Ordinance of 1787 for the government of the Northwest Territory.

With a population of 464,424, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capitol of Wisconsin and home to the 41,430 student University of Wisconsin-Madison.

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

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

### **Profile of Dane County Government**

Dane County government provides many functions and services for county citizens through its elected officials and 2100 civil service employees. The County acts as an agency for the State of Wisconsin to enforce both state and county laws for the protection of its citizens' livelihood, safety, health and welfare, and property.

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

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

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

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

## Budget Activity Structure

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

### 1) General Government

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

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

### 2) Public Safety and Criminal Justice

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

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

3) Health and Human Services

Departments: Human Services                                 Veterans Service Office  
                  Board of Health for Madison & Dane County

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

4) Conservation and Economic Development

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

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

5) Culture, Education and Recreation

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

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

6) Public Works

Departments: Public Works, Highway and Transportation  
                  Airport

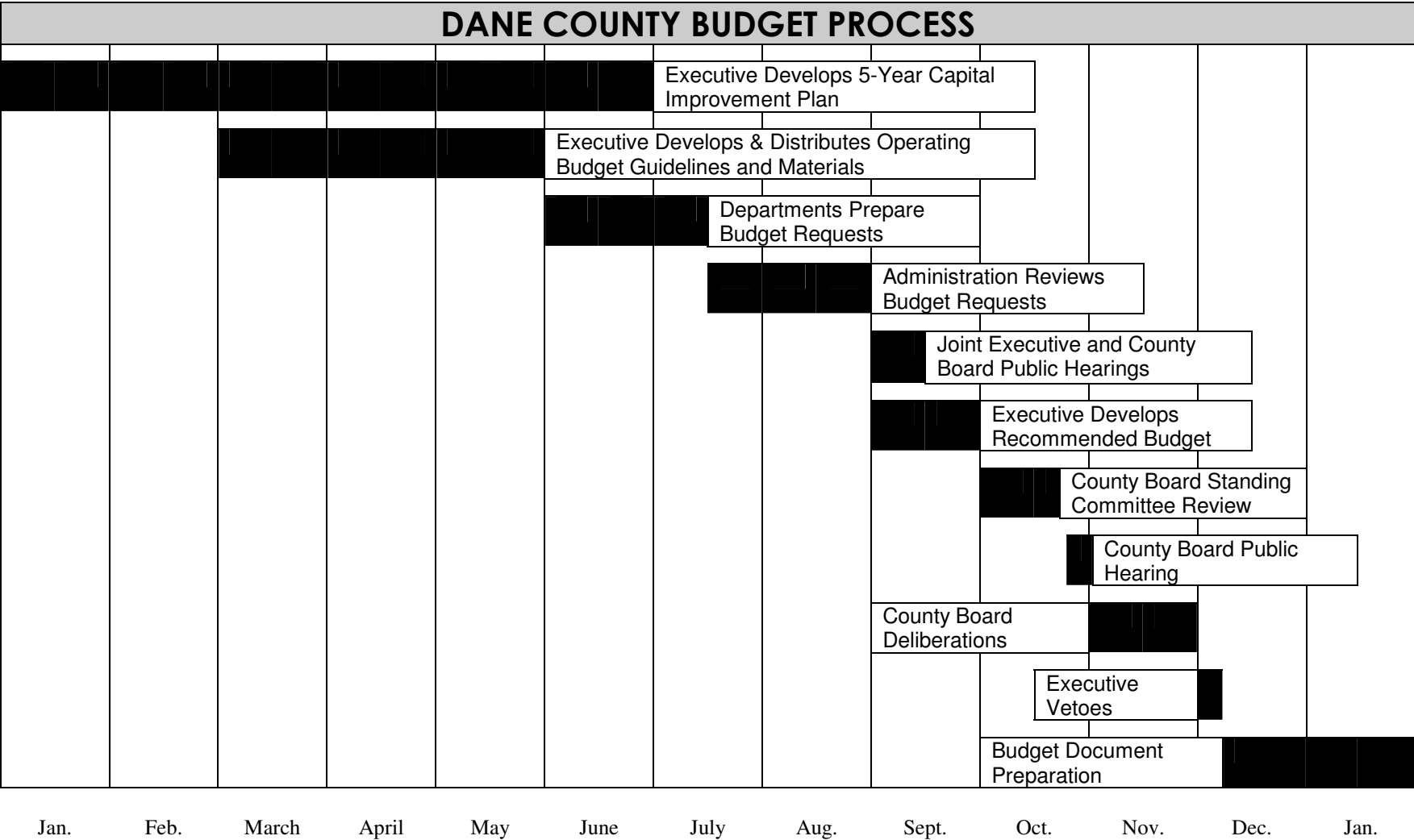
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) Debt Service

Department: Debt Service

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

**The Budget Process**



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

From January through March, departments develop 10-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. In April and May, the department plans are analyzed by a Capital Budget Staff Team. In May, after priority items have been identified, the Department of Administration (DOA) prepares the 5-Year Capital Improvement Plan recommendations for review by the County Executive. The Executive develops a Recommended 5-Year Capital Improvement Plan for submission to the County Board by October 1 of each year. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget.

From March through May, DOA provides staff support to the County Executive in the development of operating budget guidelines for distribution to department heads. During this period, the Office of Management & Budget and the Controller's Office develop the necessary budget materials and revise forms as needed, consistent with those guidelines. This information, along with internal changes and other budgetary information, is compiled into the Budget Manual which provides the basis for the development of each department's program budget(s).

Departments begin developing budgets no later than June. In July, departments submit their budget requests to the County Executive. The submitted budgets are reviewed in late July and August by DOA. In September, the DOA makes recommendations to the County Executive on individual decision items. A compilation of department requests is provided to the County Board no later than 10 working days following the submission of the final departmental budget request, but no later than the Wednesday following Labor Day. The County Executive and County Board hold public hearings on the departmental budget requests. The County Executive uses DOA's recommendations and information from the requesting departments to develop the Recommended Budget and accompanying Operating and Capital Budget Appropriations Resolutions, which are submitted to the County Board by October 1st of each year.

In October County Board Standing Committees review the Recommended Budget and propose amendments to the Personnel & Finance Committee. From late October through early November the Personnel & Finance Committee reviews the budget for financial, policy, and other issues and considers Standing Committee and other amendments. The County Board holds a public hearing on the budget in late October to provide for public comment. Upon completion of deliberations, the Personnel & Finance Committee forwards to the Board amendments to the Operating and Capital Appropriations Resolutions.

In November, the full Board deliberates on the Executive's Recommended budget as amended by the Personnel & Finance. The Budget Appropriations Resolutions are then adopted in mid to late November, based on the results of deliberations. Following Board adoption, the County Executive has until the next Board meeting that is at least six days, excluding Sundays, after Board adoption of the budget to submit vetoes. The Board meets to review vetoes, if any, and may override them with a two-thirds majority vote.

Once final budget action is completed, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are made available to staff and the public in mid to late January. During the year, resolutions that increase or decrease any appropriation must be adopted (following introduction, debate and passage by a simple majority of the department's oversight committee and the Personnel & Finance Committee) by two-thirds vote of the full County Board and approved by the County Executive.

## Spending and Revenue Totals

The 2007 County budget reduces the County's net property tax rate from \$2.55 in 2006 to \$2.44 for 2007. At the same time, the County realized an equalized valuation increase of just over \$3.9 billion. As a result, this reduced rate reflects a net property tax levy increase of \$5.1 million, or \$4.9 million less than would have been collected using the \$2.55 rate and the current valuation.

The budget authorizes total expenditures of \$419.9 million for operations in 2007, which are financed by \$266.7 million of outside revenues, \$43.0 million of county sales taxes, and \$110.2 million of county property tax levy funds. The separate Capital Budget includes \$29.3 million for capital spending in 2007, which is financed by \$29.3 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2007 of \$449.2 million is financed by \$296.0 million in outside revenues, \$43.0 million in county sales taxes, and \$110.2 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 141, 2006-07, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 142, 2006-07, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

### *Operating Budget Expenditures by Activity*

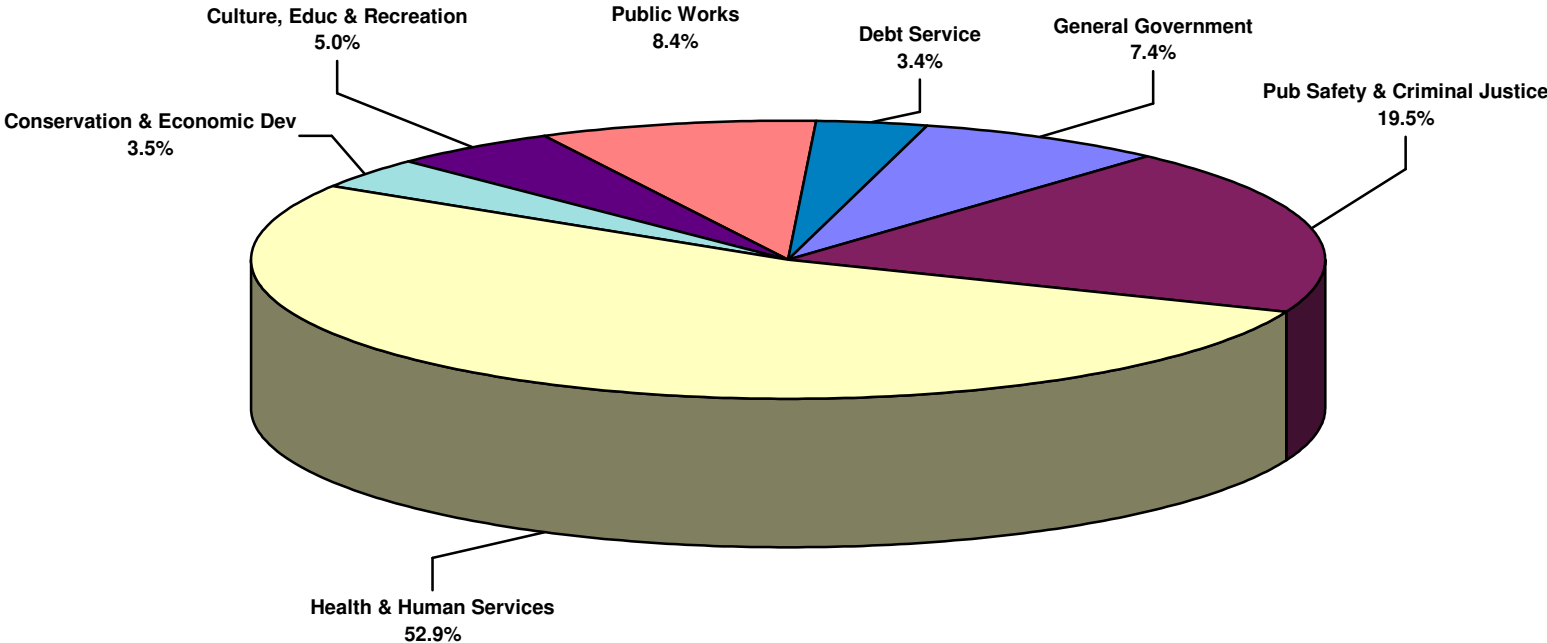
The following table summarizes the adopted operating budget expenditures by activity.

<b>2007 Adopted Operating Budget - Expenditures by Activity</b>	
General Government	\$31,023,504
Public Safety & Criminal Justice	\$81,906,030
Health & Human Services	\$222,035,846
Conservation & Economic Development	\$14,601,040
Culture, Education & Recreation	\$20,839,943
Public Works	\$35,190,061
Debt Service	\$14,287,900
<b>Total Operating Budget</b>	<b>\$419,884,324</b>

Health & Human Services agencies account for 52.9% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.5% of operating budget expenditures. This information is shown graphically in the chart on the next page.



# Expenditures by Activity 2007 Adopted Operating Budget



*Operating Budget Revenues by Source*

The following table summarizes the 2007 Adopted Operating Budget revenues by budget source category.

<b>2007 Adopted Operating Budget - Revenues by Budget Source Category</b>	
County Sales Tax	\$42,992,110
Licenses & Permits	\$2,438,460
Intergovernmental Charges for Services	\$23,885,146
Miscellaneous	\$10,472,650
County Property Tax	\$110,172,695
Other Financing Sources	\$0
Public Charges for Services	\$45,359,817
Fines, Forfeitures and Penalties	\$1,958,100
Intergovernmental Revenues	\$178,671,475
Other Taxes	\$3,930,480
Fund Balance Applied (Levied)	\$3,391
<b>Total Operating Budget</b>	<b>\$419,884,324</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.

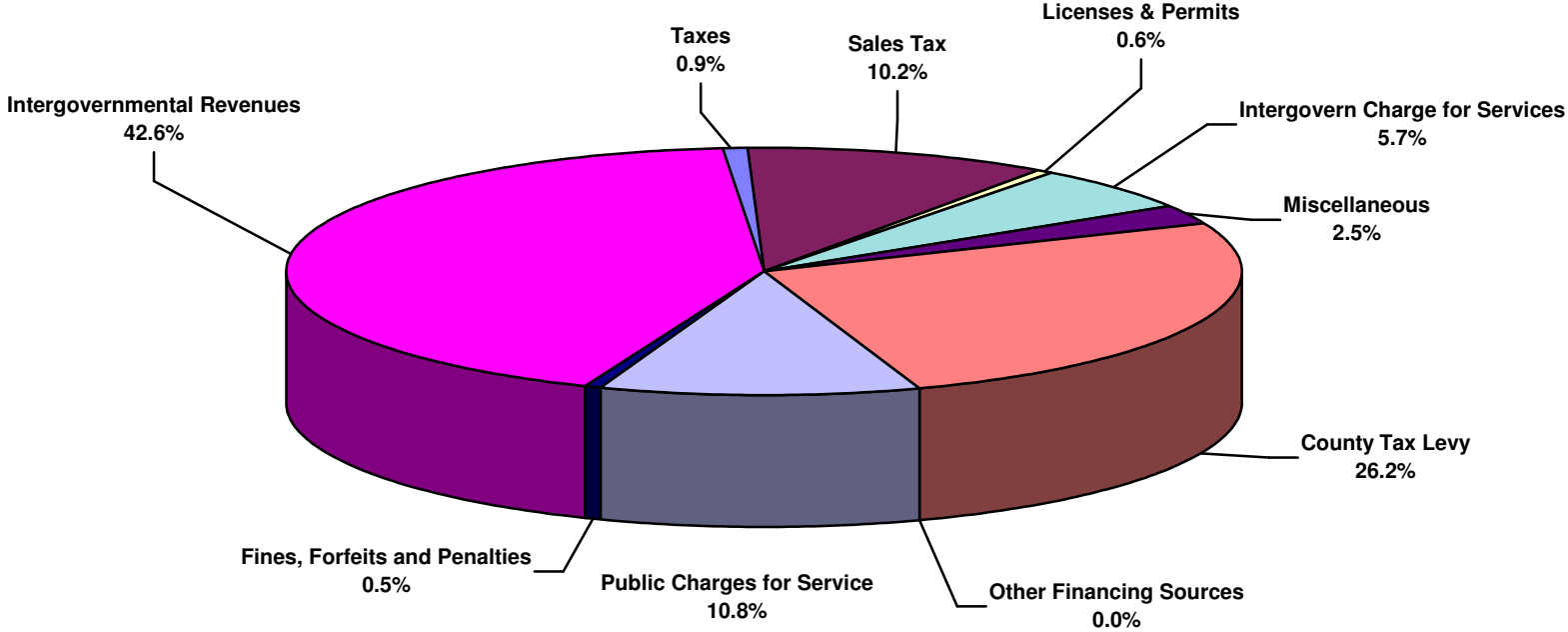
Fines, Forfeitures and Penalties represent revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (42.6%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (26.2%) and sales tax revenues (10.2%).

Other taxes represent statutory interest and penalties on delinquent property taxes and special assessments and the County's share of real estate fees.

This information is shown graphically in the following chart.

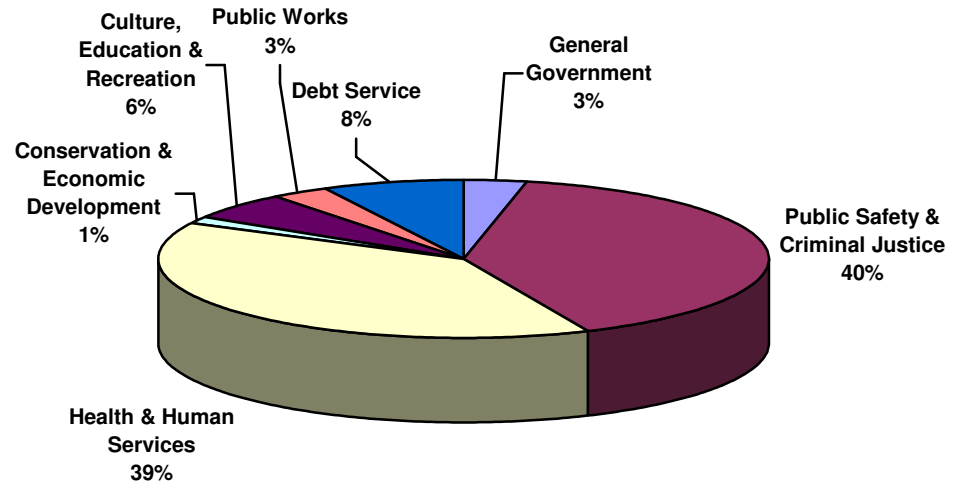
### 2007 Adopted Operating Revenues By Budget Source Category



*General Purpose Revenue by Activity*

General Purpose Revenue (GPR) represents the difference between adopted expenditures and adopted revenues, excluding the Airport, Solid Waste, Methane Gas, Land Information, Workers Compensation, Insurance, Employee Benefit, and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 79% of all GPR funds. The following table and chart show GPR funds by activity for the 2007 Adopted Operating Budget.

<b>2007 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)</b>	
General Government	\$5,405,938
Public Safety & Criminal Justice	\$66,793,227
Health & Human Services	\$65,112,975
Conservation & Economic Development	\$2,239,724
Culture, Education & Recreation	\$9,321,531
Public Works	\$5,082,980
Debt Service	\$12,538,400
<b>Total Budget</b>	<b>\$166,494,775</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 2007 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$1.99, 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 \$0.28 compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

Wisconsin Act 25 of 2005 imposed a levy limit on municipalities, counties and technical college districts, modified school district revenue limits, and reduced the rate of the state forestry tax. As partially vetoed by the governor, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year, but not less than 2%. There are exclusions for general obligation debt service for debt authorized before July 1, 2005 and for debt authorized after July 1, 2005. The levy limitation is due to sunset on January 1, 2007, thereby only applying to the County's 2006 and 2007 budgets. The percentage change in net new construction for the 2007 budget is 4.019%. The Adopted 2007 Budget is in compliance with this limitation by setting the levy increase below the increase in net new construction and adjustment for debt service that total 7.93%.

### **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 2007 include:

- ◆ \$28 million in order to build a new Badger Prairie Nursing Home and purchase and upgrade the Job Center.
- ◆ \$532,000 to fund a 1% Cost of Living Adjustment for Purchase of Service providers. Department contract managers will work closely with POS staff to make sure these dollars are spent affectively.

### 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 2007 include:

- ◆ \$200,400 to add three detectives to the Sheriff's Force. Two of these detectives will work on cases of abuse against women and children; the third on gang-related crimes.
- ◆ \$590,000 in the Sheriff's Office to install video security cameras in the City-County Building and Public Safety Building jails to make the facilities safer for deputies and inmates.
- ◆ A total of \$157,000 operating and capital funds for Public Safety Communications to implement Priority Dispatch for Fire. Dane County will be the only county in the state to provide this expanded service.
- ◆ \$2.1 million in the Capital Budget for replacement of the County's existing emergency radio systems to comply with the FCC's narrowbanding of the radio frequencies.

### Environmental Protection

The 2007 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$5.0 million as the eighth installment of the \$30 million "New Conservation Fund" to act on options that have been approved and to protect important streams, rivers, wetlands, prairies, woods and trails.
- ◆ \$646,600 in the "Old Conservation Fund" to support acquisition efforts, both independently and in concert with other governmental units and the private, non-profit sector, in the areas of parks, open spaces, natural resources, and other unique features.

- ◆ \$1.5 million in the Capital for the creation of the Land & Water Legacy Fund, the next big step to protect our lakes and waters. Of this approximately \$1.0 million is to acquire lands key to water quality improvement but which are not included in the Parks & Open Space Plans. The remaining \$500,000 will fund a variety of restoration activities, including stream bank restoration, wetland restoration, and the improvement of old storm sewers.

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**

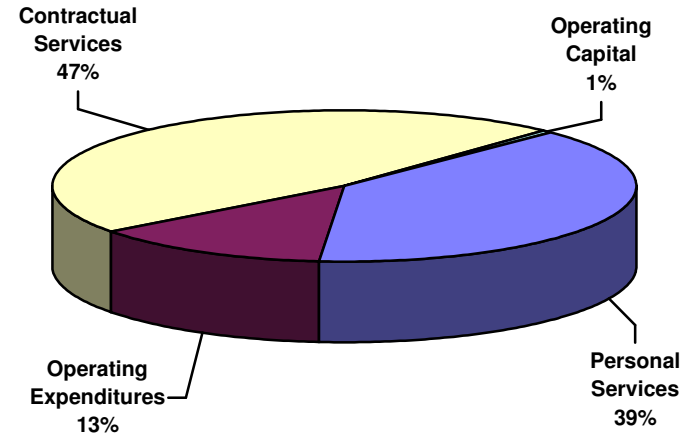
The 2007 Budget represents a net staffing increase of 1.945 positions. This 1.945 FTE increase is the result of adding 20.275 new positions and deleting 18.33 existing positions.

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

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	9.9000	9.9000
Health & Human Services	-5.7300	-5.6800
Other County Government	<u>-2.2250</u>	<u>-1.7000</u>
Total Change in County-Funded Positions	1.9450	2.5200

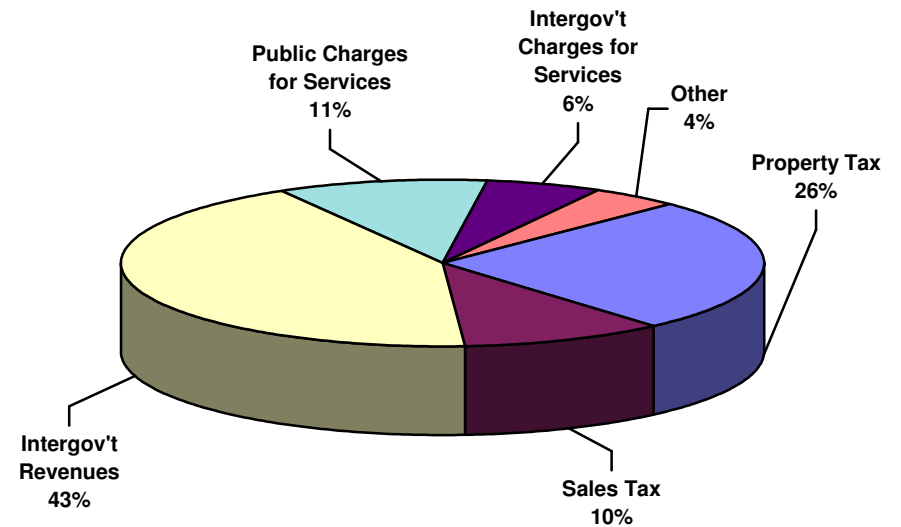
**Use of Funds by Expense Category - All Funds**

Personal Services	\$163,489,133
Operating Expenditures	\$55,957,994
Contractual Services	\$198,157,697
Operating Capital	\$2,279,500
<b>Total - All Categories</b>	<b>\$419,884,324</b>



**Source of Funds by Revenue Category - All Funds**

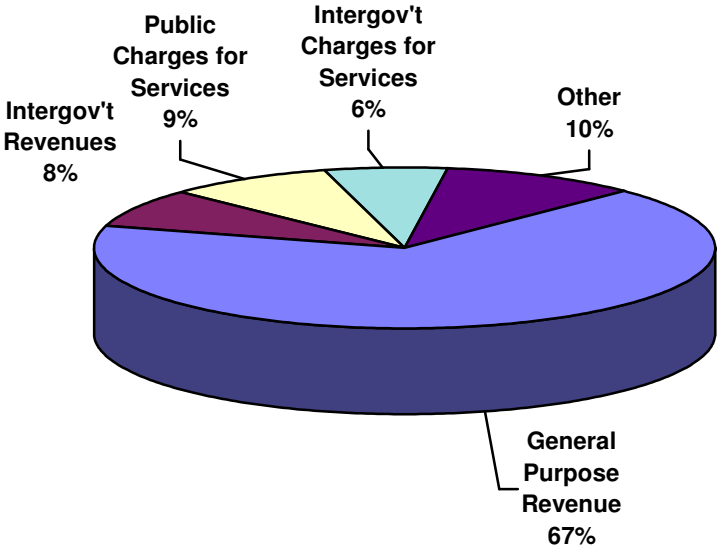
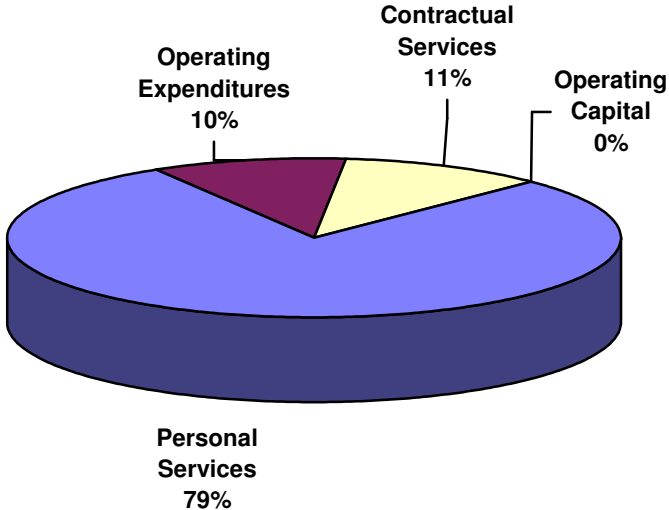
Property Tax	\$110,172,695
Sales Tax	\$42,992,110
Intergovernmental Revenues	\$178,671,475
Public Charges For Services	\$45,359,817
Intergovernmental Charges for Services	\$23,885,146
Other	
Other Taxes	\$3,900,000
Licenses & Permits	\$2,438,460
Fines, Forfeits and Penalties	\$1,958,100
Miscellaneous Revenue	\$10,472,650
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
State Special Charges	\$30,480
Fund Balance/Retained Earnings Applied (Levied)	(\$70,609)
<b>Total - All Categories</b>	<b>\$419,884,324</b>





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

<b>Uses of Funds</b>	
Personal Services	\$93,857,748
Operating Expenditures	\$12,422,725
Contractual Services	\$12,799,125
Operating Capital	\$42,000
<b>Total - Uses of Funds</b>	<b>\$119,121,598</b>
<b>Sources of Funds</b>	
General Purpose Revenue	\$78,664,956
Intergovernmental Revenues	\$9,354,606
Public Charges for Services	\$10,155,928
Intergovernmental Charges for Services	\$7,361,829
Other	
Other Taxes	\$3,900,000
Licenses & Permits	\$1,058,285
Fines, Forfeits and Penalties	\$1,934,100
Miscellaneous Revenue	\$5,165,750
Other Financing Sources	\$0
Change in Fund Balance Reserve	\$74,000
Transfers In/(Out)	\$5,400
<b>Total - Sources of Funds</b>	<b>\$117,674,854</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$1,446,744</b>



## Sources and Uses of Funds - Special Revenue Funds

<b>Uses of Funds</b>	<b>Bridge Aid</b>	<b>Public Health</b>	<b>Library</b>	<b>Human Services</b>	<b>CDBG Business Loan</b>
Personal Services	\$0	\$5,173,206	\$551,300	\$28,756,073	\$0
Operating Expenditures	\$0	\$221,289	\$186,000	\$1,659,555	\$155,000
Contractual Services	\$0	\$902,473	\$3,274,800	\$169,889,919	\$0
Operating Capital	\$105,300	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$105,300</b>	<b>\$6,296,968</b>	<b>\$4,012,100</b>	<b>\$200,305,547</b>	<b>\$155,000</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$95,601	\$3,763,583	\$3,997,244	\$53,032,931	\$0
Intergovernmental Revenues	\$0	\$1,252,615	\$0	\$145,762,875	\$155,000
Public Charges for Services	\$0	\$13,025	\$22,300	\$452,764	\$0
Intergovernmental Charges for Services	\$0	\$226,540	\$0	\$1,056,977	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$1,104,175	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$95,601</b>	<b>\$6,359,938</b>	<b>\$4,019,544</b>	<b>\$200,305,547</b>	<b>\$155,000</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$9,699</b>	<b>(\$62,970)</b>	<b>(\$7,444)</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

<b>Uses of Funds</b>	<b>Commerce Revolving Loan Fund</b>	<b>CDBG Housing Loan Fund</b>	<b>CDBG HOME Loan Fund</b>	<b>HELP Loan Fund</b>	<b>Land Information</b>	<b>Total</b>
Personal Services	\$0	\$0	\$0	\$0	\$492,875	\$34,973,454
Operating Expenditures	\$1,234,700	\$90,000	\$18,400	\$60,000	\$147,225	\$3,772,169
Contractual Services	\$0	\$919,800	\$621,445	\$0	\$176,500	\$175,784,937
Operating Capital	\$0	\$0	\$0	\$0	\$25,000	\$130,300
<b>Total - Uses of Funds</b>	<b>\$1,234,700</b>	<b>\$1,009,800</b>	<b>\$639,845</b>	<b>\$60,000</b>	<b>\$841,600</b>	<b>\$214,660,860</b>
<b>Sources of Funds</b>						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$60,889,359
Intergovernmental Revenues	\$1,234,700	\$1,009,800	\$639,845	\$0	\$300	\$150,055,135
Public Charges for Services	\$0	\$0	\$0	\$0	\$588,200	\$1,076,289
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$0	\$1,283,517
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$1,104,175
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$ 0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$ 0
Transfers In/(Out)	\$0	\$0	\$0	\$60,000	\$0	\$60,000
<b>Total - Sources of Funds</b>	<b>\$1,234,700</b>	<b>\$1,009,800</b>	<b>\$639,845</b>	<b>\$60,000</b>	<b>\$588,500</b>	<b>\$214,468,475</b>
<b>Fund Balance Applied/(Levied)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$253,100</b>	<b>\$192,385</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

Uses of Funds	Liability Insurance	Workers' Comp	Employee Benefits	Consolidated Food Service	Total
Personal Services	\$0	\$0	\$0	\$1,936,700	\$1,936,700
Operating Expenditures	\$141,000	\$935,000	\$0	\$1,648,700	\$2,724,700
Contractual Services	\$1,545,900	\$165,000	\$0	\$21,500	\$1,732,400
Operating Capital	\$0	\$0	\$0	\$0	\$0
<b>Total - Uses of Funds</b>	<b>\$1,686,900</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$3,606,900</b>	<b>\$6,393,800</b>
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,526,900	\$1,100,000	\$0	\$3,475,103	\$6,102,003
Public Charges for Services	\$0	\$0	\$0	\$250,900	\$250,900
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	\$160,000	\$0	\$0	\$0	\$160,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
<b>Total - Sources of Funds</b>	<b>\$1,686,900</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$3,726,003</b>	<b>\$6,512,903</b>
<b>Increase/(Decrease) In Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$119,103</b>	<b>\$119,103</b>

**Sources and Uses of Funds - Enterprise Funds**

<b>Uses of Funds</b>	<b>Alliant Energy Ctr.</b>	<b>Airport</b>	<b>Highway</b>	<b>Badger Prairie</b>	<b>Solid Waste</b>
Personal Services	\$4,429,600	\$5,209,700	\$10,209,800	\$10,742,131	\$1,470,900
Operating Expenditures	\$3,804,000	\$8,278,500	\$5,760,900	\$1,326,700	\$2,718,100
Contractual Services	\$672,500	\$2,570,611	\$648,900	\$2,897,700	\$893,300
Operating Capital	\$572,900	\$216,000	\$1,258,300	\$0	\$60,000
<b>Total - Uses of Funds</b>	<b>\$9,479,000</b>	<b>\$16,274,811</b>	<b>\$17,877,900</b>	<b>\$14,966,531</b>	<b>\$5,142,300</b>
<b>Sources of Funds</b>					
General Purpose Revenues	\$0	\$0	\$3,993,514	\$7,926,631	\$0
Intergovernmental Revenues	\$216,300	\$0	\$4,081,900	\$5,905,800	\$0
Public Charges for Services	\$8,200,900	\$20,184,500	\$0	\$432,100	\$3,750,000
Intergovernmental Charges for Services	\$848,300	\$0	\$8,660,900	\$700,000	\$0
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$24,000	\$0	\$0	\$0
Miscellaneous Revenue	\$304,300	\$1,254,000	\$8,100	\$2,000	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	(\$60,000)
<b>Total - Sources of Funds</b>	<b>\$9,569,800</b>	<b>\$21,462,500</b>	<b>\$16,861,414</b>	<b>\$14,966,531</b>	<b>\$3,690,000</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$90,800</b>	<b>\$5,187,689</b>	<b>(\$1,016,486)</b>	<b>\$ 0</b>	<b>(\$1,452,300)</b>

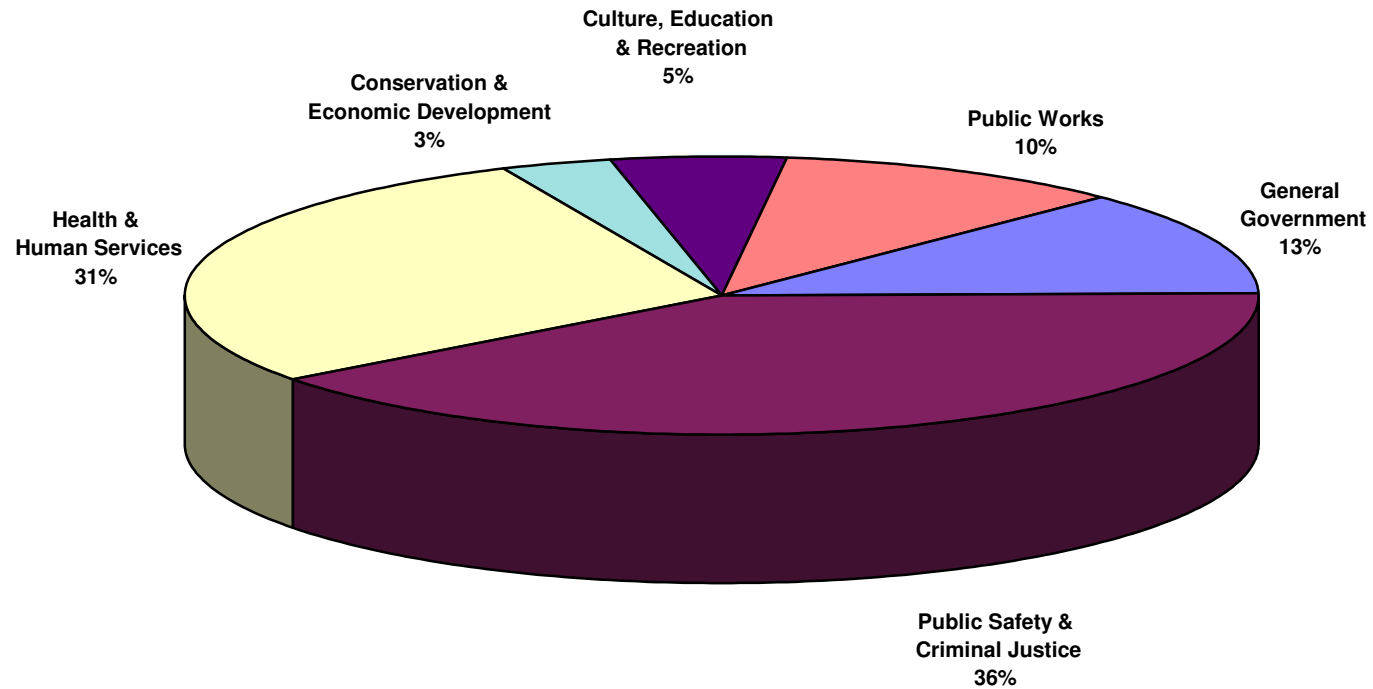
## Sources and Uses of Funds - Enterprise Funds (continued)

Uses of Funds	Methane Gas	Printing & Services	Total
Personal Services	\$73,600	\$585,500	\$32,721,231
Operating Expenditures	\$484,200	\$438,100	\$22,810,500
Contractual Services	\$0	\$98,224	\$7,781,235
Operating Capital	\$0	\$0	\$2,107,200
<b>Total - Uses of Funds</b>	<b>\$557,800</b>	<b>\$1,121,824</b>	<b>\$65,420,166</b>
<b>Sources of Funds</b>			
General Purpose Revenues	\$0	\$0	\$11,920,145
Intergovernmental Revenues	\$0	\$0	\$10,204,000
Public Charges for Services	\$0	\$0	\$32,567,500
Intergovernmental Charges for Services	\$0	\$1,108,900	\$11,318,100
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$24,000
Miscellaneous Revenue	\$1,250,000	\$0	\$2,818,400
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$692,200)	\$0	(\$752,200)
<b>Total - Sources of Funds</b>	<b>\$557,800</b>	<b>\$1,108,900</b>	<b>\$68,216,945</b>
<b>Increase/(Decrease) in Retained Earnings</b>	<b>\$ 0</b>	<b>(\$12,924)</b>	<b>\$2,796,779</b>

**Position Summary By Department**

Department	Actual 2005	Actual 2006	2007		
			Department Request	Executive Recommended	Adopted Budget
Administration	161.3000	160.1000	157.1000	157.1000	157.1000
Airport	67.0000	69.0000	69.0000	69.0000	69.0000
Alliant Energy Center	37.5000	37.5000	37.5000	37.5000	37.5000
BOH Madison and Dane County	0.0000	0.0000	17.3500	17.3500	17.3500
Clerk of Courts	106.5000	106.5000	106.5000	106.5000	106.5000
Coroner	7.0000	7.0000	8.0000	8.0000	8.0000
Corporation Counsel	56.5000	56.5000	56.5000	56.5000	56.5000
County Board	4.2500	4.2500	4.2500	4.2500	4.2500
County Clerk	4.7500	4.7500	4.7500	4.7500	4.7500
Dane County Henry Vilas Zoo	17.0000	17.0000	17.0000	17.0000	17.0000
District Attorney	52.1500	53.1500	54.1500	54.0500	54.0500
Emergency Management	9.5000	9.5000	9.5000	9.5000	9.5000
Executive	13.0000	13.0000	13.0000	13.0000	13.1250
Extension	10.8000	10.8000	10.8000	10.8000	10.8000
Family Court Counseling	11.0000	11.0000	11.0000	11.0000	11.0000
Human Services	603.6500	606.7000	578.4200	579.9200	583.6200
Juvenile Court Program	33.2000	32.2000	35.2000	32.2000	32.2000
Land & Water Resources	48.7000	48.7000	44.7250	50.8000	50.8000
Land Information Office	4.7500	4.7500	4.7500	4.7500	4.7500
Library	7.2500	7.2500	7.2500	7.2500	7.2500
Planning & Development	39.5500	38.4750	30.3500	28.3500	38.0250
Public Safety Communications	70.0000	71.0000	71.0000	71.0000	71.0000
Public Works, Hwy & Transp.	153.5000	151.5000	149.5000	151.5000	151.5000
Register of Deeds	18.6000	18.6000	18.6000	18.6000	18.6000
Sheriff	536.7500	540.7500	540.7500	544.7500	548.7500
Solid Waste	17.0000	17.0000	17.0000	17.0000	17.0000
Treasurer	5.0000	5.0000	5.0000	5.0000	5.0000
Veterans Service	6.0000	6.0000	6.0000	6.0000	6.0000
<b>Total Positions</b>	<b>2,102.2000</b>	<b>2,107.9750</b>	<b>2,084.9450</b>	<b>2,093.4200</b>	<b>2,110.9200</b>
Note: The 2007 columns represent the final number of positions following the implementation of all position changes.					

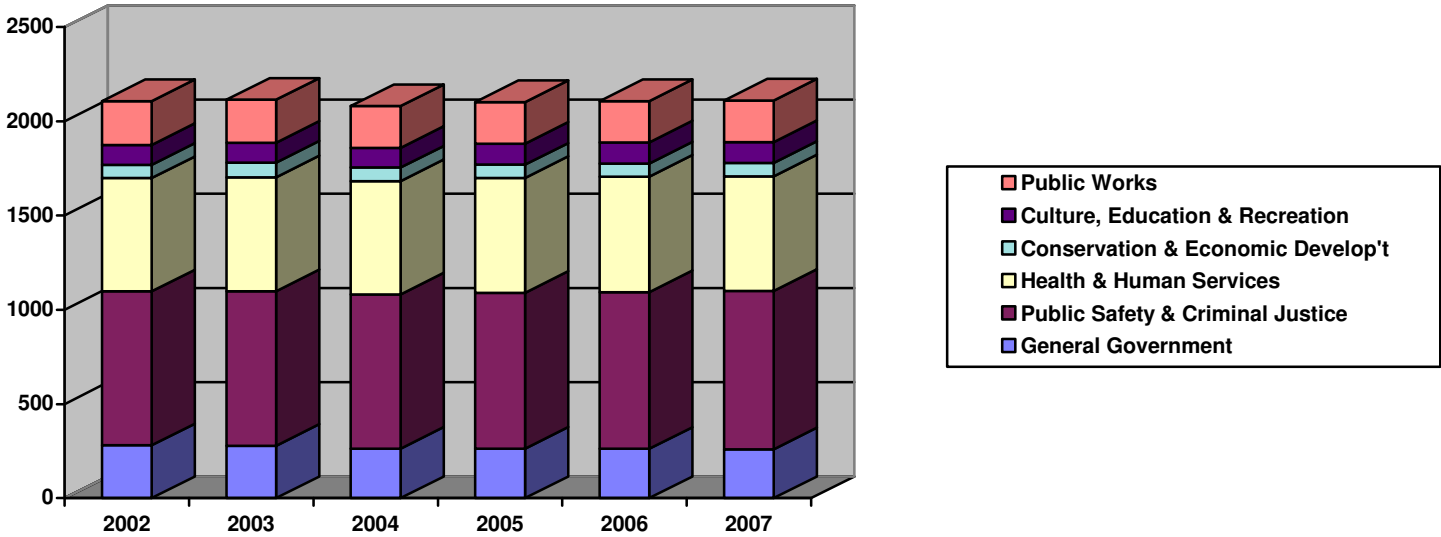
**Positions By Activity - 2007**





**Positions by Activity - 2002 Through 2007**

Activity	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Adopted 2007
General Government	280.9375	278.3000	263.4500	263.4000	262.2000	259.3250
Public Safety & Criminal Justice	816.6500	819.9250	817.8500	826.1000	831.1000	841.0000
Health & Human Services	600.6420	604.5420	600.7420	609.6500	612.7000	606.9700
Conservation & Economic Development	70.9500	77.9000	72.3500	70.7000	69.6250	71.5750
Culture, Education & Recreation	105.5500	105.5500	104.5500	111.8500	111.8500	111.5500
Public Works	232.8000	229.0000	222.5000	220.5000	220.5000	220.5000
<b>Total</b>	<b>2,107.5295</b>	<b>2,115.2170</b>	<b>2,081.4420</b>	<b>2,102.2000</b>	<b>2,107.9750</b>	<b>2,110.9200</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	\$623,700	\$0	\$623,700	
Health Care Center	\$14,342,831	\$7,039,900	\$7,302,931	
<b>BPHCC - GENERAL OPERATIONS</b>	<b>\$14,966,531</b>	<b>\$7,039,900</b>	<b>\$7,926,631</b>	<b>Appropriation</b>
<b>BRIDGE AID FUND</b>				
<b>BRIDGE AID FUND</b>	<b>\$105,300</b>	<b>\$0</b>	<b>\$105,300</b>	<b>Appropriation</b>
<b>CONSOLIDATED FOOD SERVICE FUND</b>				
<b>CONSOLIDATED FOOD SERVICE</b>				
CFS-Themis Café	\$254,400	\$250,900	\$3,500	
Consolidated Food Service	\$3,352,500	\$3,475,103	(\$122,603)	
<b>CONSOLIDATED FOOD SERVICE</b>	<b>\$3,606,900</b>	<b>\$3,726,003</b>	<b>(\$119,103)</b>	<b>Appropriation</b>
<b>DEBT SERVICE FUND</b>				
<b>DEBT SERVICE</b>				
Debt Service Costs	\$10,000	\$0	\$10,000	
Interest on Loans	\$5,244,800	\$0	\$5,244,800	
Principal on Loans	\$9,033,100	\$1,749,500	\$7,283,600	
<b>DEBT SERVICE FUND</b>	<b>\$14,287,900</b>	<b>\$1,749,500</b>	<b>\$12,538,400</b>	<b>Appropriation</b>
<b>GENERAL FUND</b>				
<b>GENERAL COUNTY REVENUES</b>	<b>\$85,600</b>	<b>\$51,916,476</b>	<b>(\$51,830,876)</b>	<b>Appropriation</b>
<b>COUNTY BOARD</b>	<b>\$816,732</b>	<b>\$0</b>	<b>\$816,732</b>	<b>Appropriation</b>
<b>COUNTY EXECUTIVE</b>				
Executive	\$715,826	\$0	\$715,826	
Legislative Lobbyist	\$101,955	\$0	\$101,955	
Office of Equal Opportunity	\$364,485	\$10,000	\$354,485	
Cultural Affairs	\$634,760	\$370,276	\$264,484	
<b>COUNTY EXECUTIVE</b>	<b>\$1,817,026</b>	<b>\$380,276</b>	<b>\$1,436,750</b>	<b>Appropriation</b>

## 2007 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>COUNTY CLERK</b>				
Administration	\$376,220	\$134,400	\$241,820	
Elections	\$135,885	\$109,666	\$26,219	
<b>COUNTY CLERK</b>	<b>\$512,105</b>	<b>\$244,066</b>	<b>\$268,039</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION</b>				
Administration	\$813,400	\$200,000	\$613,400	
Controller	\$1,192,520	\$36,800	\$1,155,720	
Employee Relations	\$568,840	\$1,100	\$567,740	
Information Management	\$3,919,500	\$44,600	\$3,874,900	
Purchasing	\$174,120	\$15,000	\$159,120	
<b>DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS</b>	<b>\$6,668,380</b>	<b>\$297,500</b>	<b>\$6,370,880</b>	<b>Appropriation</b>
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>				
Administration	\$233,200	\$233,200	\$ 0	
Janitorial Services	\$2,457,300	\$1,432,000	\$1,025,300	
Maintenance & Construction	\$3,371,800	\$1,414,800	\$1,957,000	
Weapons Screening	\$394,800	\$0	\$394,800	
<b>DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT</b>	<b>\$6,457,100</b>	<b>\$3,080,000</b>	<b>\$3,377,100</b>	<b>Appropriation</b>
<b>TREASURER</b>	<b>\$638,540</b>	<b>\$6,992,000</b>	<b>(\$6,353,460)</b>	<b>Appropriation</b>
<b>CORPORATION COUNSEL</b>				
Corporation Counsel	\$859,920	\$163,900	\$696,020	
Permanency Planning	\$644,520	\$181,900	\$462,620	
Child Support Agency	\$3,663,940	\$3,126,396	\$537,544	
<b>CORPORATION COUNSEL</b>	<b>\$5,168,380</b>	<b>\$3,472,196</b>	<b>\$1,696,184</b>	<b>Appropriation</b>
<b>REGISTER OF DEEDS</b>	<b>\$1,528,340</b>	<b>\$3,555,904</b>	<b>(\$2,027,564)</b>	<b>Appropriation</b>
<b>CLERK OF COURTS</b>				
General Court Support	\$9,286,932	\$5,553,050	\$3,733,882	
Alternatives to Incarceration	\$459,600	\$115,300	\$344,300	
Guardian ad Litem	\$639,460	\$335,100	\$304,360	
<b>CLERK OF COURTS</b>	<b>\$10,385,992</b>	<b>\$6,003,450</b>	<b>\$4,382,542</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>FAMILY COURT COUNSELING</b>	<b>\$938,700</b>	<b>\$290,200</b>	<b>\$648,500</b>	<b>Appropriation</b>
<b>CORONER</b>	<b>\$925,714</b>	<b>\$413,200</b>	<b>\$512,514</b>	<b>Appropriation</b>
<b>DISTRICT ATTORNEY</b>				
Criminal & Traffic - Adult	\$2,223,120	\$341,100	\$1,882,020	
Criminal & Traffic - Juvenile	\$328,140	\$1,100	\$327,040	
Victim/Witness Program	\$1,234,680	\$694,900	\$539,780	
1st Offender/Deferred Prosecution Program	\$465,140	\$139,900	\$325,240	
<b>DISTRICT ATTORNEY</b>	<b>\$4,251,080</b>	<b>\$1,177,000</b>	<b>\$3,074,080</b>	<b>Appropriation</b>
<b>SHERIFF</b>				
Administration	\$4,838,300	\$45,000	\$4,793,300	
Firearms Training Center	\$87,450	\$117,400	(\$29,950)	
Support Services	\$9,057,740	\$806,650	\$8,251,090	
Security Services	\$28,033,550	\$3,560,100	\$24,473,450	
Field Services	\$13,690,020	\$2,240,500	\$11,449,520	
Traffic Patrol Services	\$290,100	\$0	\$290,100	
<b>SHERIFF</b>	<b>\$55,997,160</b>	<b>\$6,769,650</b>	<b>\$49,227,510</b>	<b>Appropriation</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>	<b>\$5,185,630</b>	<b>\$69,000</b>	<b>\$5,116,630</b>	<b>Appropriation</b>
<b>EMERGENCY MANAGEMENT</b>				
Emergency Planning	\$452,600	\$109,057	\$343,543	
Hazardous Materials Planning	\$190,000	\$150,946	\$39,054	
Emergency Medical Services	\$583,114	\$2,500	\$580,614	
<b>EMERGENCY MANAGEMENT</b>	<b>\$1,225,714</b>	<b>\$262,503</b>	<b>\$963,211</b>	<b>Appropriation</b>
<b>JUVENILE COURT PROGRAM</b>				
Administration & Reception Center	\$1,117,240	\$0	\$1,117,240	
Home Detention	\$221,500	\$62,500	\$159,000	
Detention	\$962,980	\$7,000	\$955,980	
Shelter Home	\$694,320	\$58,300	\$636,020	
<b>JUVENILE COURT PROGRAM</b>	<b>\$2,996,040</b>	<b>\$127,800</b>	<b>\$2,868,240</b>	<b>Appropriation</b>
<b>VETERANS' SERVICES</b>	<b>\$466,800</b>	<b>\$14,000</b>	<b>\$452,800</b>	<b>Appropriation</b>

**2007 Dane County Budget In Brief**

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PLANNING &amp; DEVELOPMENT</b>				
Records & Support	\$820,344	\$154,125	\$666,219	
Planning Division	\$751,500	\$264,500	\$487,000	
Capital Area Regional Planning Commission	\$948,211	\$208,711	\$739,500	
Community Analysis & Planning	\$0	\$0	\$0	
Community Development Block Grant	\$222,900	\$222,900	\$0	
Zoning & Plat Review	\$837,140	\$765,535	\$71,605	
<b>PLANNING &amp; DEVELOPMENT</b>	<b>\$3,580,095</b>	<b>\$1,615,771</b>	<b>\$1,964,324</b>	<b>Appropriation</b>
<b>COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS</b>	<b>\$66,030</b>	<b>\$0</b>	<b>\$66,030</b>	<b>Appropriation</b>
<b>HENRY VILAS ZOO</b>	<b>\$1,831,700</b>	<b>\$584,700</b>	<b>\$1,247,000</b>	<b>Appropriation</b>
<b>LAND &amp; WATER RESOURCES</b>				
Administration	\$693,960	\$0	\$693,960	
Lakes & Watersheds	\$320,880	\$95,090	\$225,790	
Park Operations	\$2,535,915	\$978,919	\$1,556,996	
Lussier Family Heritage Center	\$138,400	\$70,000	\$68,400	
Land Acquisition	\$354,920	\$84,925	\$269,995	
Lake Management	\$216,900	\$74,200	\$142,700	
Conservation	\$1,439,900	\$1,104,500	\$335,400	
<b>LAND &amp; WATER RESOURCES</b>	<b>\$5,700,875</b>	<b>\$2,407,634</b>	<b>\$3,293,241</b>	<b>Appropriation</b>
<b>EXTENSION</b>	<b>\$854,220</b>	<b>\$129,228</b>	<b>\$724,992</b>	<b>Appropriation</b>
<b>PUBLIC WORKS, HIGHWAY &amp; TRANSPORTATION</b>				
<b>PUBLIC WORKS - ENGINEERING</b>	<b>\$626,550</b>	<b>\$154,870</b>	<b>\$471,680</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Wisconsin River Rail Transit Commission	\$26,000	\$0	\$26,000	
Parking Ramp	\$279,500	\$809,500	(\$530,000)	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$305,500</b>	<b>\$809,500</b>	<b>(\$504,000)</b>	<b>Appropriation</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
<b>HUMANE SOCIETY</b>	<b>\$629,877</b>	<b>\$80,000</b>	<b>\$549,877</b>	<b>Appropriation</b>
<b>GREATER MADISON CONVENTION &amp; VISITORS BUREAU</b>	<b>\$311,076</b>	<b>\$0</b>	<b>\$311,076</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>DANE COUNTY HISTORICAL SOCIETY</b>	<b>\$5,543</b>	<b>\$0</b>	<b>\$5,543</b>	<b>Appropriation</b>
<b>BADGER STATE GAMES</b>	<b>\$2,230</b>	<b>\$0</b>	<b>\$2,230</b>	<b>Appropriation</b>
<b>RHYTHM &amp; BOOMS</b>	<b>\$17,069</b>	<b>\$0</b>	<b>\$17,069</b>	<b>Appropriation</b>
<b>PERSONNEL SAVINGS INITIATIVES</b>	<b>(\$965,000)</b>	<b>\$0</b>	<b>(\$965,000)</b>	<b>Appropriation</b>
<b>ALLIANT ENERGY CENTER COSTS</b>	<b>\$90,800</b>	<b>\$0</b>	<b>\$90,800</b>	<b>Appropriation</b>
<b>HIGHWAY &amp; TRANSPORTATION FUND</b>				
<b>HIGHWAY &amp; TRANSPORTATION</b>				
Administration	\$3,814,100	\$717,100	\$3,097,000	
Transit & Environmental Programs	\$116,000	\$4,500	\$111,500	
Operations & Maintenance	\$5,851,900	\$4,085,400	\$1,766,500	
State & Local Services	\$8,060,900	\$8,060,900	\$ 0	
Fleet & Facilities Operations	\$0	\$0	\$ 0	
Highway Construction	\$35,000	\$0	\$35,000	
Personal Services	\$0	\$0	\$ 0	
<b>HIGHWAY &amp; TRANSPORTATION</b>	<b>\$17,877,900</b>	<b>\$12,867,900</b>	<b>\$5,010,000</b>	<b>Appropriation</b>
<b>HUMAN SERVICES FUND</b>				
<b>HUMAN SERVICES DEPARTMENT</b>				
Human Services - Administration	\$3,382,552	\$2,734,200	\$648,352	
Children, Youth & Families	\$51,975,020	\$27,102,969	\$24,872,051	
Adult Community Services	\$126,198,348	\$101,671,687	\$24,526,661	
Economic Assistance & Work Services	\$18,749,627	\$15,763,760	\$2,985,867	
<b>HUMAN SERVICES DEPARTMENT</b>	<b>\$200,305,547</b>	<b>\$147,272,616</b>	<b>\$53,032,931</b>	<b>Appropriation</b>
<b>LIBRARY FUND</b>				
<b>LIBRARY</b>	<b>\$4,012,100</b>	<b>\$22,300</b>	<b>\$3,989,800</b>	<b>Appropriation</b>
<b>PRINTING &amp; SERVICES FUND</b>				
<b>PRINTING &amp; SERVICES</b>	<b>\$1,121,824</b>	<b>\$1,108,900</b>	<b>\$12,924</b>	<b>Appropriation</b>

**2007 Dane County Budget In Brief**

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>PUBLIC HEALTH FUND</b>				
Administration	\$213,200	\$0	\$213,200	
Environmental Health	\$1,104,400	\$1,085,940	\$18,460	
Nursing	\$3,028,888	\$290,042	\$2,738,846	
Bioterrorism	\$320,800	\$320,800	\$ 0	
<b>PUBLIC HEALTH</b>	<b>\$4.667.288</b>	<b>\$1.696.782</b>	<b>\$2.970.506</b>	<b>Appropriation</b>
<b>BOARD OF HEALTH – MADISON &amp; DANE COUNTY FUND</b>				
<b>BOARD OF HEALTH – MADISON &amp; DANE COUNTY</b>				
Administration	\$505,478	\$198,200	\$307,278	
Board of Health	\$7,123	\$0	\$7,123	
Emergency Preparedness	\$103,976	\$100,300	\$3,676	
Epidemiology	\$73,500	\$0	\$73,500	
Tobacco Compliance	\$144,651	\$130,200	\$14,451	
West Nile Virus	\$0	\$0	\$ 0	
WIC Grant Funded	\$623,544	\$394,073	\$229,471	
Wisconsin Well Woman	\$171,408	\$76,800	\$94,608	
<b>BOARD OF HEALTH – MADISON &amp; DANE COUNTY</b>	<b>\$1.629.680</b>	<b>\$899.573</b>	<b>\$730.107</b>	<b>Appropriation</b>
<b>AIRPORT FUND</b>				
<b>AIRPORT</b>				
Administration	\$5,987,111	\$4,551,500	\$1,435,611	
Maintenance	\$752,800	\$1,000	\$751,800	
Terminal Complex	\$4,603,800	\$6,163,900	(\$1,560,100)	
Parking Lot	\$1,607,100	\$6,732,000	(\$5,124,900)	
Landing Area	\$2,808,900	\$2,723,700	\$85,200	
General Aviation	\$170,100	\$257,600	(\$87,500)	
Industrial Area	\$345,000	\$1,032,800	(\$687,800)	
<b>AIRPORT FUND</b>	<b>\$16.274.811</b>	<b>\$21.462.500</b>	<b>(\$5.187.689)</b>	<b>Appropriation</b>
<b>CDBG BUSINESS LOAN FUND</b>				
<b>CDBG BUSINESS LOAN</b>	<b>\$155.000</b>	<b>\$155.000</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOME LOAN FUND</b>				
<b>CDBG HOME LOAN FUND</b>	<b>\$639.845</b>	<b>\$639.845</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>CDBG HOUSING LOAN FUND</b>				
<b>CDBG HOUSING LOAN FUND</b>	<b>\$1.009.800</b>	<b>\$1.009.800</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>COMMERCE REVOLVING FUND</b>				
<b>COMMERCE REVOLVING</b>	<b>\$1.234.700</b>	<b>\$1.234.700</b>	<b>\$ 0</b>	<b>Appropriation</b>

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
<b>GENERAL FUND</b>				
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>				
Administration	\$2,162,100	\$459,900	\$1,702,200	
Coliseum	\$1,977,100	\$2,444,400	(\$467,300)	
Exhibition Hall	\$3,292,800	\$4,757,000	(\$1,464,200)	
Conference Center	\$536,000	\$599,900	(\$63,900)	
Arena	\$551,300	\$522,300	\$29,000	
Agricultural Exhibit Buildings	\$416,300	\$277,800	\$138,500	
Parking Lots	\$358,100	\$72,700	\$285,400	
Landscape Areas	\$185,300	\$435,800	(\$250,500)	
<b>ALLIANT ENERGY CENTER OF DANE COUNTY</b>	<b>\$9,479,000</b>	<b>\$9,569,800</b>	<b>(\$90,800)</b>	<b>Appropriation</b>
<b>HELP LOAD FUND</b>				
<b>HELP LOAN FUND</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>Appropriation</b>
<b>LAND INFORMATION FUND</b>				
<b>LAND INFORMATION OFFICE</b>	<b>\$841,600</b>	<b>\$588,500</b>	<b>\$253,100</b>	<b>Appropriation</b>
<b>LIABILITY INSURANCE FUND</b>				
<b>LIABILITY INSURANCE PROGRAM</b>	<b>\$1,686,900</b>	<b>\$1,686,900</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>METHANE GAS FUND</b>				
<b>METHANE GAS</b>	<b>\$557,800</b>	<b>\$1,250,000</b>	<b>(\$692,200)</b>	<b>Appropriation</b>
<b>SOLID WASTE FUND</b>				
Administration & Special Projects	\$1,217,200	\$0	\$1,217,200	
Site #1 - Verona	\$110,300	\$0	\$110,300	
Site #2 - Rodefelf	\$3,699,100	\$3,750,000	(\$50,900)	
Recycling	\$115,700	\$0	\$115,700	
<b>SOLID WASTE</b>	<b>\$5,142,300</b>	<b>\$3,750,000</b>	<b>\$1,392,300</b>	<b>Appropriation</b>
<b>WORKERS COMPENSATION INSURANCE FUND</b>				
<b>WORKERS COMPENSATION INSURANCE</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$ 0</b>	<b>Appropriation</b>
<b>GROSS TOTALS</b>	<b>\$419,884,324</b>	<b>\$309,677,493</b>	<b>\$110,206,831</b>	



FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net
TOTALS:	\$419,884,324	\$309,677,493	\$110,206,831
ADDITIONS TO LEVY			
Airport Fund			\$5,187,689
Consolidated Foods			\$119,103
General Fund - Reserve for Alliant Energy Center of Dane County			\$90,800
Public Health Fund			\$62,970
Library Fund			\$7,444
Methane Gas Fund			\$692,200
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$9,699)
Debt Service Fund			(\$1,892,944)
General Fund			(\$1,452,409)
HELP Loan Fund			(\$60,000)
Highway Fund			(\$1,016,486)
Land Information			(\$253,100)
Printing & Services			(\$12,924)
Reserve For Tax Deed Sales			(\$74,000)
Solid Waste			(\$1,392,300)
State Special Charges			(\$30,480)
<b>TOTAL NET OPERATING LEVY</b>			<b>\$110,172,695</b>

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
<b>ADMINISTRATION</b>						
ADA Facilities Improvements	\$2,500		\$2,500			Appropriation
Automation Projects	\$350,000		\$350,000			Appropriation
CCB 3 <sup>rd</sup> Floor Renovation – Phase I	\$686,300		\$686,300			Appropriation
Facilities Maintenance Projects	\$296,300	\$87,560	\$208,740			Appropriation
<b>SHERIFF</b>						
ATV Trailer	\$7,000		\$7,000			Appropriation
Computer Software & Hardware	\$161,400	\$161,400				Appropriation
Firearms Training Center Repairs	\$45,000		\$45,000			Appropriation
Huber/AODA Treatment Facility	\$4,248,580		\$4,248,580			Appropriation
Outboard Motor Replacement	\$35,800		\$35,800			Appropriation
Radio System Replacement	\$1,101,700		\$1,101,700			Appropriation
Vehicles/Equipment Replacement	\$700,501		\$700,501			Appropriation
Video Security Cameras	\$589,998		\$589,998			Appropriation
<b>PUBLIC SAFETY COMMUNICATIONS</b>						
Data Server Replacement	\$40,000		\$40,000			Appropriation
Fire Priority Dispatch Software	\$112,000		\$112,000			Appropriation
Radio System Replacement	\$1,000,000		\$1,000,000			Appropriation
<b>EMERGENCY MANAGEMENT</b>						
EOC Communications	\$112,500		\$112,500			Appropriation

**2007 Dane County Budget In Brief**

Agency	Expenditure	Revenue			
		Outside	Borrowing Proceeds	Equity Applied	
<b>BOARD OF HEALTH MADISON &amp; DANE CTY</b>					
Computer Equipment	\$69,000		\$69,000		Appropriation
Facility Planning	\$40,000	\$18,000	\$22,000		Appropriation
Telephone System	\$102,000	\$47,000	\$55,000		Appropriation
<b>BADGER PRARIE HEALTH CARE CENTER</b>					
Capital Asset Addition Offset	(\$21,000,000)		(\$21,000,000)		Appropriation
Nursing Home Construction	\$21,000,000		\$21,000,000		Appropriation
Resident Care Equipment/Improvements	\$73,500		\$73,500		Appropriation
<b>HUMAN SERVICES</b>					
Building Repair Projects	\$133,120		\$133,120		Appropriation
Job Center Renovation	\$1,900,000		\$1,900,000		Appropriation
Job Center Purchase	\$5,500,000		\$5,500,000		Appropriation
Northport Facility Improvement Study	\$30,000		\$30,000		Appropriation
<b>PLANNING &amp; DEVELOPMENT</b>					
Pickup Truck	\$17,000		\$17,000		Appropriation
Re-monumentation Study	\$50,000		\$50,000		Appropriation
<b>LAND &amp; WATER RESOURCES</b>					
Park Improvement Projects	\$175,000		\$175,000		Appropriation
Stewart Lake Remediation	\$250,000		\$250,000		Appropriation
Vehicle & Equipment Replacement	\$56,000	\$20,000	\$36,000		Appropriation
Dane County Conservation Fund	\$646,600		\$646,600		Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>LAND &amp; WATER RESOURCES (con't)</b>							
Land & Water Legacy Fund	\$1,580,000	\$80,000	\$1,500,000				Appropriation
New Dane County Conservation Fund	\$5,000,000		\$5,000,000				Appropriation
<b>PUBLIC WORKS, HWY &amp; TRANSPORTATION</b>							
Ramp Renovation	\$500,000		\$500,000				Appropriation
CTH MM Wolfe St. to North Village Limits	\$911,000	\$455,500	\$455,500				Appropriation
CTH S – STH 78 to Pine Bluff	\$315,000	\$15,000	\$300,000				Appropriation
CTH M – Signature Dr to Willow	\$200,000	\$30,000	\$170,000				Appropriation
CTH N – Dunkirk Bridge	\$14,000		\$14,000				Appropriation
CTH ID – West County Line to STH 78	\$260,000		\$260,000				Appropriation
CTH CV – Main St. Bridge	\$80,000	\$40,000	\$40,000				Appropriation
CTH B – STH 73 to Rockdale	\$212,000	\$106,000	\$106,000				Appropriation
CTH B – Rockdale Bridge	\$80,000	\$40,000	\$40,000				Appropriation
<b>DANE COUNTY HENRY VILAS ZOO</b>							
Arctic Passage	\$1,500,000	\$150,000	\$1,350,000				Appropriation
<b>AIRPORT</b>							
Security Enhancement Projects	\$425,000			\$425,000			Appropriation
Capital Asset Addition Offset - Terminal	(\$425,000)			(\$425,000)			Appropriation
Parking Facility Expansion	\$30,000,000		\$30,000,000				Appropriation
Capital Asset Addition Offset – Parking Ramp	(\$30,000,000)		(\$30,000,000)				Appropriation

**2007 Dane County Budget In Brief**

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
<b>AIRPORT (con't)</b>							
Combined Federal Projects	\$843,000			\$843,000			Appropriation
Towed Broom Truck	\$478,000			\$478,000			Appropriation
Capital Asset Addition Offset – Landing Area	(\$1,321,000)			(\$1,321,000)			Appropriation
<b>SOLID WASTE</b>							
Articulated Dump Truck	\$500,000			\$500,000			Appropriation
Compactor	\$650,000			\$650,000			Appropriation
End Loader	\$260,000			\$260,000			Appropriation
Phase VIII Construction	\$2,100,000			\$2,100,000			Appropriation
Phase VI Closure	\$500,000			\$500,000			Appropriation
Capital Asset Addition Offset	(\$4,010,000)			(\$4,010,000)			Appropriation
<b>ALLIANT ENERGY CENTER</b>							
Engineering Study – Coliseum Roof	\$105,000		\$105,000				Appropriation
<b>GROSS TOTALS</b>							
	\$29,288,799	\$1,250,460	\$28,038,339	\$ 0	\$ 0	\$ 0	

Agency	Project	Expenditure	Revenue				
			Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
					Expenditures	Program Specific Revenues	Net
<b>TOTALS:</b>					\$29,288,799	\$29,288,799	\$ 0
<b>ADDITIONS TO LEVY</b>							
		None					\$0
<b>SURPLUSES FOR LEVY REDUCTION</b>							
		None					\$0
<b>TOTAL CAPITAL BUDGET TAX LEVY</b>							<b>\$ 0</b>

## 2007 Dane County Budget In Brief

2005 Adopted Budget	2006 Adopted Budget	Tax Levy Computation	2007		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>OPERATING BUDGET</b>			
\$396,475,407 (\$248,544,896)	\$404,247,576 (\$252,268,286)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$418,367,126 (\$260,070,982)	\$419,239,607 (\$265,215,355)	\$419,884,324 (\$265,775,684)
<b>\$147,930,511</b>	<b>\$151,979,290</b>	<b>Total Budget All Funds All Programs</b>	<b>\$158,296,144</b>	<b>\$154,024,252</b>	<b>\$154,108,660</b>
\$43,440,409 (\$45,897,465)	\$41,253,014 (\$45,783,100)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$42,967,335 (\$47,274,703)	\$42,873,135 (\$47,297,903)	\$43,015,480 (\$47,386,948)
(\$2,457,056)	(\$4,530,086)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$4,307,368)	(\$4,424,768)	(\$4,371,468)
\$353,034,998 (\$202,647,431)	\$362,994,562 (\$206,485,186)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$375,399,791 (\$212,796,279)	\$376,366,472 (\$217,917,452)	\$376,868,844 (\$218,388,716)
\$150,387,567	\$156,509,376	GPR Requirement Before Levy Reduction and Fund Adjustment	\$162,603,512	\$158,449,020	\$158,480,128
(\$5,208,614) (\$51,395) (\$802,300)	(\$6,830,715) \$8,695 (\$801,100)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	(\$3,810,725) (\$30,480) (\$765,300)	(\$3,609,824) (\$30,480) (\$766,200)	(\$3,608,659) (\$30,480) (\$766,200)
<b>\$144,325,258</b>	<b>\$148,886,256</b>	<b>Gross County Tax Levy - Operating Budget</b>	<b>\$157,997,007</b>	<b>\$154,042,516</b>	<b>\$154,074,789</b>
<b>\$ 3.87</b>	<b>\$ 3.62</b>	<b>Gross County Tax Rate - Operating Budget</b>	<b>\$ 3.51</b>	<b>\$ 3.42</b>	<b>\$ 3.42</b>
<b>\$42,548,000</b>	<b>\$42,867,110</b>	<b>County Sales Tax Applied to Operating Budget</b>	<b>\$42,867,110</b>	<b>\$42,992,110</b>	<b>\$42,992,110</b>
<b>\$101,777,258</b>	<b>\$106,019,146</b>	<b>Net County Tax Levy - Operating Budget</b>	<b>\$115,129,897</b>	<b>\$111,050,406</b>	<b>\$111,082,679</b>
<b>\$ 2.73</b>	<b>\$ 2.58</b>	<b>Net County Tax Rate - Operating Budget</b>	<b>\$ 2.55</b>	<b>\$ 2.46</b>	<b>\$ 2.46</b>
<b>\$37,293,118,150</b>	<b>\$41,164,743,450</b>	<b>Equalized Valuation</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>

2005 Adopted Budget	2006 Adopted Budget	Tax Levy Computation	2007		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>CAPITAL BUDGET</b>			
\$16,465,715 (\$15,249,300)	\$23,909,160 (\$23,909,160)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$27,229,100 (\$27,229,100)	\$28,739,978 (\$28,739,978)	\$29,288,799 (\$29,288,799)
<b>\$1,216,415</b>	<b>\$ 0</b>	<b>Total Budget All Funds All Programs</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$0 \$0 \$ 0	\$0 \$0 \$ 0	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$0 \$0 \$ 0	\$0 \$0 \$ 0	\$0 \$0 \$ 0
\$16,465,715 (\$15,249,300)	\$23,909,160 (\$23,909,160)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$27,229,100 (\$27,229,100)	\$28,739,978 (\$28,739,978)	\$29,288,799 (\$29,288,799)
\$1,216,415	\$ 0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$ 0	\$ 0	\$ 0
(\$1,216,415) \$0 \$0	\$0 \$0 \$0	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	\$0 \$0 \$0	\$0 \$0 \$0	\$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>\$37,293,118,150</b>	<b>\$41,164,743,450</b>	<b>Equalized Valuation</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>



**2007 Dane County Budget In Brief**

2005 Adopted Budget	2006 Adopted Budget	Tax Levy Computation	2007		
			Requested Budget	Executive Recommended	Adopted Budget
		<b>TOTAL BUDGET</b>			
\$412,941,122 (\$263,794,196)	\$428,156,736 (\$276,177,446)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$445,596,226 (\$287,300,082)	\$447,979,585 (\$293,955,333)	\$449,173,123 (\$295,064,463)
<b>\$149,146,926</b>	<b>\$151,979,290</b>	<b>Total Budget All Funds All Programs</b>	<b>\$158,296,144</b>	<b>\$154,024,252</b>	<b>\$154,108,660</b>
\$43,440,409 (\$45,897,465)	\$41,253,014 (\$45,783,100)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$42,967,335 (\$47,274,703)	\$42,873,135 (\$47,297,903)	\$43,015,480 (\$47,386,948)
(\$2,457,056)	(\$4,530,086)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$4,307,368)	(\$4,424,768)	(\$4,371,468)
\$369,500,713 (\$217,896,731)	\$386,903,722 (\$230,394,346)	Budgeted Expenditures - GPR Supported Programs Budgeted Revenues - GPR Supported Programs	\$402,628,891 (\$240,025,379)	\$405,106,450 (\$246,657,430)	\$406,157,643 (\$247,677,515)
\$151,603,982	\$156,509,376	GPR Requirement Before Levy Reduction and Fund Adjustment	\$162,603,512	\$158,449,020	\$158,480,128
(\$6,425,029) (\$51,395) (\$802,300)	(\$6,830,715) \$8,695 (\$801,100)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	(\$3,810,725) (\$30,480) (\$765,300)	(\$3,609,824) (\$30,480) (\$766,200)	(\$3,608,659) (\$30,480) (\$766,200)
<b>\$144,325,258</b>	<b>\$148,886,256</b>	<b>Gross County Tax Levy - Total</b>	<b>\$157,997,007</b>	<b>\$154,042,516</b>	<b>\$154,074,789</b>
<b>\$ 3.87</b>	<b>\$ 3.62</b>	<b>Gross County Tax Rate - Total Budget</b>	<b>\$ 3.51</b>	<b>\$ 3.42</b>	<b>\$ 3.42</b>
<b>\$42,548,000</b>	<b>\$42,867,110</b>	<b>County Sales Tax Applied to Total Budget</b>	<b>\$42,867,110</b>	<b>\$42,992,110</b>	<b>\$42,992,110</b>
<b>\$101,777,258</b>	<b>\$106,019,146</b>	<b>Net Proposed County Tax Levy - Total Budget</b>	<b>\$115,129,897</b>	<b>\$111,050,406</b>	<b>\$111,082,679</b>
<b>\$ 2.73</b>	<b>\$ 2.58</b>	<b>Net Proposed County Tax Rate - Total Budget</b>	<b>\$ 2.55</b>	<b>\$ 2.46</b>	<b>\$ 2.46</b>
<b>\$971,200</b>	<b>\$973,188</b>	<b>State Aid - Exempt Computers</b>	<b>\$965,916</b>	<b>\$909,719</b>	<b>\$909,984</b>
<b>\$100,806,058</b>	<b>\$105,045,958</b>	<b>Net Required County Tax Levy - Total Budget</b>	<b>\$114,163,981</b>	<b>\$110,140,687</b>	<b>\$110,172,695</b>
<b>\$ 2.70</b>	<b>\$ 2.55</b>	<b>Net Required County Tax Rate - Total Budget</b>	<b>\$ 2.53</b>	<b>\$ 2.44</b>	<b>\$ 2.44</b>
<b>\$37,293,118,150</b>	<b>\$41,164,743,450</b>	<b>Equalized Valuation</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>	<b>\$45,074,674,300</b>

Operating Expenditure Summary by Fund							
2005	***** 2006 *****				***** 2007 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/06	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$119,859,096	\$131,985,779	\$60,010,280	\$138,291,881	GENERAL	\$127,878,195	\$128,602,962	\$128,600,598
\$147,331	\$285,826	\$145,980	\$285,826	BRIDGE AID	\$105,300	\$105,300	\$105,300
\$0	\$0	\$0	\$0	BOARD OF HEALTH	\$1,647,287	\$1,629,680	\$1,629,680
\$5,505,717	\$6,453,638	\$2,598,541	\$6,342,368	PUBLIC HEALTH	\$4,713,988	\$4,660,188	\$4,667,288
\$3,619,662	\$3,857,185	\$3,435,917	\$3,840,763	LIBRARY	\$4,100,700	\$3,987,417	\$4,012,100
\$194,172,811	\$197,356,394	\$92,066,544	\$198,243,014	HUMAN SERVICES	\$199,142,821	\$199,800,094	\$200,305,547
\$1,774,745	\$339,775	\$28,408	\$368,183	CDBG BUSINESS LOAN FUND	\$158,000	\$158,000	\$155,000
\$350,020	\$1,166,941	\$0	\$1,166,941	COMMERCE REVOLVING FUND	\$1,234,700	\$1,234,700	\$1,234,700
\$1,282,259	\$1,703,969	\$575,643	\$1,703,969	CDBG HOUSING LOAN FUND	\$984,800	\$984,800	\$1,009,800
\$827,026	\$1,854,770	\$435,183	\$1,854,770	HOME LOAN FUND	\$572,800	\$572,800	\$639,845
\$1,070,738	\$1,668,121	\$367,565	\$1,614,730	LAND INFORMATION	\$845,400	\$841,600	\$841,600
\$17,681,156	\$13,638,900	\$18,274,977	\$22,227,744	DEBT SERVICE	\$14,287,900	\$14,287,900	\$14,287,900
(\$16,004,651)	\$16,062,757	\$8,601,228	\$16,393,003	AIRPORT	\$16,347,411	\$16,274,811	\$16,274,811
\$17,482,184	\$17,572,637	\$9,025,141	\$17,605,771	HIGHWAY	\$18,029,500	\$17,877,900	\$17,877,900
\$13,616,041	\$14,254,137	\$6,772,051	\$14,131,462	BADGER PRAIRIE HEALTH CARE CENTER	\$15,052,800	\$14,999,031	\$14,966,531
\$5,935,339	\$5,179,008	\$2,106,020	\$6,520,427	SOLID WASTE	\$5,142,000	\$5,149,000	\$5,142,300
\$416,456	\$524,496	\$402,076	\$571,152	METHANE GAS	\$558,700	\$557,800	\$557,800
\$918,650	\$1,085,624	\$511,823	\$1,088,999	PRINTING AND SERVICES	\$1,103,324	\$1,121,824	\$1,121,824
\$1,673,497	\$1,882,900	\$523,110	\$1,882,900	LIABILITY INSURANCE FUND	\$1,686,900	\$1,686,900	\$1,686,900
\$1,835,919	\$1,123,200	\$739,379	\$1,788,456	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$103,169	\$1,160,165	\$46,607	\$1,160,165	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$3,248,261	\$3,493,200	\$1,589,158	\$3,577,269	CONSOLIDATED FOOD SERVICE	\$3,643,200	\$3,606,900	\$3,606,900
<b>\$375,515,428</b>	<b>\$422,649,422</b>	<b>\$208,255,632</b>	<b>\$440,659,793</b>	<b>GRAND TOTAL</b>	<b>\$418,335,726</b>	<b>\$419,239,607</b>	<b>\$419,824,324</b>

**2007 Dane County Budget In Brief**

Operating Expenditure Summary by Activity								
2005	* * * * * 2006 * * * * *					* * * * * 2007 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/06	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$0	\$401,600	\$307,118	\$392,718	GENERAL COUNTY	03	\$85,600	\$85,600	\$85,600
\$760,833	\$820,399	\$375,247	\$814,272	COUNTY BOARD	06	\$822,432	\$816,732	\$816,732
\$1,690,494	\$1,822,177	\$780,394	\$1,799,112	EXECUTIVE	09	\$1,831,926	\$1,817,026	\$1,817,026
\$507,024	\$682,530	\$262,777	\$693,544	CLERK	12	\$519,005	\$512,105	\$512,105
\$19,619,160	\$22,137,155	\$9,521,732	\$23,335,234	ADMINISTRATION	15	\$20,766,304	\$20,816,104	\$20,641,104
\$521,570	\$631,384	\$254,229	\$612,555	TREASURER	18	\$646,640	\$638,540	\$698,540
\$4,947,626	\$5,175,080	\$2,415,876	\$5,064,999	CORPORATION COUNSEL	21	\$5,223,680	\$5,157,880	\$5,168,380
\$1,318,058	\$1,451,054	\$607,917	\$1,363,421	REGISTER OF DEEDS	24	\$1,542,040	\$1,528,340	\$1,528,340
\$520,903	(\$369,323)	\$343,238	\$595,677	MISC APPROPRIATIONS	27	(\$369,323)	(\$244,323)	(\$244,323)
\$29,885,669	\$32,752,056	\$14,868,529	\$34,671,532	GENERAL GOVERNMENT	TOTL	\$31,068,304	\$31,128,004	\$31,023,504
PUB SAFETY & CRIMINAL JUSTICE								
\$9,928,222	\$10,137,317	\$4,834,194	\$10,383,102	CLERK OF COURTS	30	\$10,524,592	\$10,384,492	\$10,385,992
\$807,587	\$895,212	\$405,516	\$861,467	FAMILY COURT COUNSELING	33	\$953,200	\$938,700	\$938,700
\$928,317	\$918,500	\$396,618	\$957,591	CORONER	36	\$937,514	\$925,714	\$925,714
\$4,042,504	\$4,083,762	\$1,941,197	\$4,189,524	DISTRICT ATTORNEY	39	\$4,323,080	\$4,251,080	\$4,251,080
\$53,132,166	\$53,078,662	\$25,667,639	\$57,935,439	SHERIFF	42	\$55,272,860	\$56,129,260	\$55,997,160
\$4,771,827	\$4,901,030	\$2,438,968	\$5,171,813	PUBLIC SAFETY COMM.	45	\$5,269,130	\$5,185,630	\$5,185,630
\$1,371,361	\$1,566,849	\$567,972	\$1,510,940	EMERGENCY MANAGEMENT	48	\$1,234,314	\$1,225,714	\$1,225,714
\$3,011,703	\$3,085,398	\$1,451,863	\$3,196,262	JUVENILE COURT PROGRAM	51	\$2,789,573	\$2,996,040	\$2,996,040
\$77,993,688	\$78,666,730	\$37,703,966	\$84,206,138	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$81,304,263	\$82,036,630	\$81,906,030
HEALTH & HUMAN SERVICES								
\$0	\$0	\$0	\$0	BOARD OF HEALTH	53	\$1,647,287	\$1,629,680	\$1,629,680
\$213,294,570	\$218,064,169	\$101,437,136	\$218,716,844	HUMAN SERVICES DEPARTMENT	54	\$218,909,609	\$219,459,313	\$219,939,366
\$397,978	\$474,852	\$212,201	\$473,558	VETERANS SERVICE OFFICE	57	\$465,400	\$466,800	\$466,800
\$213,692,548	\$218,539,021	\$101,649,337	\$219,190,402	HEALTH & HUMAN SERVICES	TOTL	\$221,022,296	\$221,555,793	\$222,035,846

Operating Expenditure Summary by Activity								
2005 EXPENDITURE	***** EXPENSE AS MODIFIED	***** 2006 EXP THRU 06/30/06	***** TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	***** 2007 AGCY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
CONSERVATION & ECONOMIC DEV								
\$7,475,838	\$8,668,371	\$2,429,750	\$8,501,459	PLANNING & DEVELOPMENT	60	\$6,441,759	\$6,262,659	\$6,619,440
\$1,485,282	\$5,256,322	\$430,085	\$5,124,508	LAND & WATER RESOURCES	63	\$1,308,100	\$1,439,900	\$1,439,900
\$1,070,738	\$1,668,121	\$367,565	\$1,614,730	LAND INFORMATION	86	\$845,400	\$841,600	\$841,600
\$6,351,795	\$5,703,504	\$2,508,097	\$7,091,579	SOLID WASTE	89	\$5,700,700	\$5,706,800	\$5,700,100
\$16,383,652	\$21,296,318	\$5,735,497	\$22,332,276	CONSERVATION & ECONOMIC DEV	TOTL	\$14,295,959	\$14,250,959	\$14,601,040
CULTURE, EDUC & RECREATION								
\$367,132	\$375,075	\$174,176	\$375,075	MISC APPROPRIATIONS	27	\$441,948	\$376,948	\$401,948
\$3,589,224	\$5,473,501	\$1,940,372	\$5,259,917	LAND & WATER RESOURCES	63	\$4,204,975	\$4,260,975	\$4,260,975
\$3,619,662	\$3,857,185	\$3,435,917	\$3,840,763	LIBRARY	68	\$4,100,700	\$3,987,417	\$4,012,100
\$1,787,376	\$1,803,200	\$842,208	\$1,834,793	HENRY VILAS ZOO	74	\$1,843,300	\$1,831,700	\$1,831,700
\$816,677	\$953,924	\$517,676	\$979,554	EXTENSION	80	\$853,520	\$854,220	\$854,220
\$7,218,232	\$10,389,526	\$4,926,978	\$10,501,787	ALLIANT ENERGY CENTER	92	\$9,485,100	\$9,479,000	\$9,479,000
\$17,398,303	\$22,852,411	\$11,837,327	\$22,791,889	CULTURE, EDUC & RECREATION	TOTL	\$20,929,543	\$20,790,260	\$20,839,943
PUBLIC WORKS								
\$18,485,063	\$18,841,229	\$9,584,771	\$18,846,809	PUBLIC WORKS, HWY & TRANSP.	71	\$19,080,050	\$18,915,250	\$18,915,250
(\$16,004,651)	\$16,062,757	\$8,601,228	\$16,393,003	AIRPORT	83	\$16,347,411	\$16,274,811	\$16,274,811
\$2,480,412	\$34,903,986	\$18,185,999	\$35,239,812	PUBLIC WORKS	TOTL	\$35,427,461	\$35,190,061	\$35,190,061
DEBT SERVICE								
\$17,681,156	\$13,638,900	\$18,274,977	\$22,227,744	DEBT SERVICE	65	\$14,287,900	\$14,287,900	\$14,287,900
\$17,681,156	\$13,638,900	\$18,274,977	\$22,227,744	DEBT SERVICE	TOTL	\$14,287,900	\$14,287,900	\$14,287,900
<b>\$375,515,428</b>	<b>\$422,649,422</b>	<b>\$208,255,632</b>	<b>\$440,659,793</b>	<b>GRAND TOTAL</b>		<b>\$418,335,726</b>	<b>\$419,239,607</b>	<b>\$419,884,324</b>

**2007 Dane County Budget In Brief**

Operating Revenue Summary by Fund							
2005 REVENUE	***** 2006 ***** REVENUE AS MODIFIED	REV THRU 06/30/06	TOTAL EST REVENUE	FUND NAME	***** 2007 ***** AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$173,058,095	\$185,084,417	\$76,097,077	\$186,133,603	GENERAL	\$187,089,483	\$187,844,768	\$188,094,336
\$281,800	\$125,628	\$62,814	\$125,628	BRIDGE AID	\$95,601	\$95,601	\$95,601
\$0	\$0	\$0	\$0	BOARD OF HEALTH	\$902,273	\$899,573	\$899,573
\$5,701,871	\$5,436,057	\$2,657,569	\$5,395,612	PUBLIC HEALTH	\$5,523,019	\$5,453,194	\$5,460,365
\$3,618,640	\$3,836,626	\$1,901,147	\$3,837,861	LIBRARY	\$4,109,030	\$3,994,614	\$4,019,544
\$150,120,000	\$143,616,858	\$74,523,326	\$146,005,915	HUMAN SERVICES	\$146,340,662	\$147,081,228	\$147,272,616
\$1,664,815	\$339,775	\$115,800	\$475,105	CDBG BUSINESS LOAN	\$158,000	\$158,000	\$155,000
\$22,723	\$1,427,000	\$36,818	\$1,507,078	COMMERCE REVOLVING FUND	\$1,234,700	\$1,234,700	\$1,234,700
\$1,287,912	\$1,690,315	\$40,954	\$1,763,733	CDBG HOUSING LOAN FUND	\$984,800	\$984,800	\$1,009,800
\$811,469	\$1,870,332	\$157,373	\$1,945,332	CDBG HOME LOAN FUND	\$572,800	\$572,800	\$639,845
\$752,828	\$670,200	\$373,763	\$693,522	LAND INFORMATION	\$588,500	\$588,500	\$588,500
\$12,357,611	\$12,713,540	\$7,449,752	\$13,996,139	DEBT SERVICE	\$12,394,956	\$12,394,956	\$12,394,956
\$18,708,218	\$20,990,400	\$8,234,225	\$20,308,308	AIRPORT	\$21,462,500	\$21,462,500	\$21,462,500
\$19,140,295	\$16,598,470	\$7,745,968	\$16,826,799	HIGHWAY	\$17,013,014	\$16,861,414	\$16,861,414
\$6,964,461	\$7,036,800	\$3,269,666	\$6,697,907	BADGER PRAIRIE HEALTH CARE CTR	\$7,039,900	\$7,039,900	\$7,039,900
\$6,843,574	\$3,550,000	\$2,614,275	\$5,836,111	SOLID WASTE	\$3,750,000	\$3,750,000	\$3,750,000
\$1,302,575	\$1,250,000	\$316,466	\$1,250,000	METHANE GAS	\$1,250,000	\$1,250,000	\$1,250,000
\$915,644	\$1,083,900	\$473,129	\$1,003,370	PRINTING & SERVICES	\$1,083,900	\$1,108,900	\$1,108,900
\$1,837,440	\$1,882,900	\$3,000	\$1,885,900	LIABILITY INSURANCE FUND	\$1,686,900	\$1,686,900	\$1,686,900
\$1,114,239	\$1,100,000	\$0	\$1,100,000	WORKERS COMPENSATION	\$1,100,000	\$1,100,000	\$1,100,000
\$1,305	\$0	\$982	\$2,000	EMPLOYEE BENEFITS	\$0	\$0	\$0
\$2,995,782	\$3,405,100	\$1,318,760	\$3,191,548	CONSOLIDATED FOOD SERVICE	\$3,726,003	\$3,726,003	\$3,726,003
<b>\$409,501,297</b>	<b>\$413,708,318</b>	<b>\$187,392,867</b>	<b>\$419,981,471</b>	<b>GRAND TOTAL</b>	<b>\$418,106,041</b>	<b>\$419,288,351</b>	<b>\$419,850,453</b>

<b>Operating Revenue Summary by Category</b>							
2005 REVENUE	***** REVENUE AS MODIFIED	***** 2006 REV THRU 06/30/06	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2007 CO EXEC RECOM	***** ADOPTED BUDGET
\$146,018,109	\$151,204,373	\$65,346,498	\$151,562,189	TAXES	\$160,861,571	\$157,063,277	\$157,064,805
\$183,121,488	\$182,381,363	\$86,262,475	\$185,309,497	INTERGOVERNMENTAL REVENUES	\$177,491,745	\$178,289,920	\$178,671,475
\$2,126,627	\$2,290,480	\$932,375	\$2,091,233	LICENSES & PERMITS	\$2,409,660	\$2,416,360	\$2,438,460
\$1,503,912	\$1,965,600	\$686,860	\$1,741,109	FINES, FORFEITS AND PENALTIES	\$1,816,600	\$1,958,100	\$1,958,100
\$44,151,238	\$45,137,454	\$20,383,113	\$45,553,485	PUBLIC CHARGES FOR SERVICES	\$44,987,948	\$45,291,417	\$45,359,817
\$24,167,358	\$22,964,768	\$7,623,086	\$23,542,214	INTERGOVRN CHARGE FOR SERVICE	\$23,662,867	\$23,796,627	\$23,885,146
\$8,412,565	\$7,764,280	\$6,158,459	\$10,181,744	MISCELLANEOUS REVENUE	\$6,875,650	\$10,472,650	\$10,472,650
\$0	\$0	\$0	\$0	OTHER FINANCING SOURCES	\$0	\$0	\$0
<b>\$409,501,297</b>	<b>\$413,708,318</b>	<b>\$187,392,867</b>	<b>\$419,981,471</b>	<b>GRAND TOTAL</b>	<b>\$418,106,041</b>	<b>\$419,288,351</b>	<b>\$419,850,453</b>

**2007 Dane County Budget In Brief**

Operating Revenue Summary by Activity								
2005 REVENUE	***** 2006 REVENUE AS MODIFIED	***** REV THRU 06/30/06	***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** 2007 ACGY REQUEST	***** CO EXEC RECOM	***** ADOPTED BUDGET
GENERAL GOVERNMENT								
\$127,063,973	\$134,579,102	\$54,216,345	\$132,898,020	GENERAL COUNTY	03	\$141,354,890	\$139,617,246	\$139,594,038
\$336,569	\$360,872	\$281,249	\$348,611	EXECUTIVE	09	\$380,276	\$380,276	\$380,276
\$227,467	\$221,280	\$156,863	\$265,530	CLERK	12	\$244,066	\$244,066	\$244,066
\$9,681,999	\$10,644,120	\$2,687,407	\$10,833,447	ADMINISTRATION	15	\$11,007,503	\$11,047,763	\$10,999,303
\$4,640,666	\$4,342,400	\$3,505,371	\$6,707,020	TREASURER	18	\$5,220,000	\$6,992,000	\$6,992,000
\$3,229,726	\$3,469,539	\$1,739,493	\$3,443,822	CORPORATION COUNSEL	21	\$3,478,096	\$3,471,696	\$3,472,196
\$4,330,370	\$3,375,181	\$2,010,554	\$3,643,972	REGISTER OF DEEDS	24	\$3,455,904	\$3,555,904	\$3,555,904
\$0	\$0	\$0	\$0	MISCELLANEOUS APPROPRIATIONS	27	\$0	\$80,000	\$80,000
\$149,510,770	\$156,992,494	\$64,597,282	\$158,140,422	GENERAL GOVERNMENT	TOTL	\$165,140,735	\$165,388,951	\$165,317,783
PUBLIC SAFETY & CRIMINAL JUSTICE								
\$5,634,237	\$6,025,500	\$2,376,066	\$5,849,392	CLERK OF COURTS	30	\$5,808,050	\$6,003,450	\$6,003,450
\$255,578	\$258,400	\$117,141	\$264,998	FAMILY COURT COUNSELING	33	\$290,200	\$290,200	\$290,200
\$409,409	\$413,200	\$119,390	\$278,454	CORONER	36	\$413,200	\$413,200	\$413,200
\$1,405,441	\$1,225,132	\$166,011	\$1,200,277	DISTRICT ATTORNEY	39	\$1,141,900	\$1,177,000	\$1,177,000
\$7,304,207	\$7,050,698	\$2,477,915	\$6,734,813	SHERIFF	42	\$6,626,650	\$6,709,650	\$6,769,650
\$81,787	\$69,000	\$57,790	\$70,643	PUBLIC SAFETY COMMUNICATIONS	45	\$69,000	\$69,000	\$69,000
\$289,546	\$581,728	\$77,891	\$590,104	EMERGENCY MANAGEMENT	48	\$262,503	\$262,503	\$262,503
\$95,008	\$130,771	\$5,209	\$103,980	JUVENILE COURT PROGRAM	51	\$62,800	\$127,800	\$127,800
\$15,475,213	\$15,754,429	\$5,397,413	\$15,092,661	PUBLIC SAFETY & CRIMINAL JUSTICE	TOTL	\$14,674,303	\$15,052,803	\$15,112,803
HEALTH & HUMAN SERVICES								
\$0	\$0	\$0	\$0	BOARD OF HEALTH	53	\$902,273	\$899,573	\$899,573
\$162,786,332	\$156,089,715	\$80,450,562	\$158,099,434	HUMAN SERVICES DEPARTMENT	54	\$158,903,581	\$159,574,322	\$159,772,881
\$13,131	\$14,000	\$13,439	\$13,439	VETERANS SERVICE OFFICE	57	\$14,000	\$14,000	\$14,000
\$162,799,463	\$156,103,715	\$80,464,001	\$158,112,873	HEALTH & HUMAN SERVICES	TOTL	\$159,819,854	\$160,487,895	\$160,686,454

## Operating Revenue Summary by Activity

2005 REVENUE	***** REVENUE AS MODIFIED	***** 2006 REV THRU 06/30/06	***** TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	***** ACGY REQUEST	***** 2007 CO EXEC RECOM	***** ADOPTED BUDGET
				CONSERVATION & ECONOMIC DEV				
\$5,717,903	\$7,141,812	\$814,168	\$7,279,095	PLANNING AND DEVELOPMENT	60	\$4,444,835	\$4,305,335	\$4,655,116
\$969,507	\$4,806,906	\$213,913	\$4,828,481	LAND & WATER RESOURCES	63	\$896,800	\$1,104,500	\$1,104,500
\$752,828	\$670,200	\$373,763	\$693,522	LAND INFORMATION OFFICE	86	\$588,500	\$588,500	\$588,500
\$8,146,148	\$4,800,000	\$2,930,741	\$7,086,111	SOLID WASTE	89	\$5,000,000	\$5,000,000	\$5,000,000
\$15,586,388	\$17,418,918	\$4,332,585	\$19,887,209	CONSERVATION & ECONOMIC DEV	TOTL	\$10,930,135	\$10,998,335	\$11,348,116
				CULTURE, EDUC & RECREATION				
\$1,441,867	\$1,808,979	\$634,542	\$1,980,254	LAND & WATER RESOURCES	63	\$1,213,665	\$1,303,134	\$1,303,134
\$3,618,640	\$3,836,626	\$1,901,147	\$3,837,861	LIBRARY	68	\$4,109,030	\$3,994,614	\$4,019,544
\$593,539	\$587,948	\$149,621	\$595,070	HENRY VILAS ZOO	74	\$587,000	\$584,700	\$584,700
\$152,691	\$109,771	\$76,736	\$147,988	EXTENSION	80	\$129,278	\$129,278	\$129,278
\$8,969,360	\$9,730,100	\$5,895,791	\$10,006,602	ALLIANT ENERGY CENTER	92	\$9,571,600	\$9,569,800	\$9,569,800
\$14,776,097	\$16,073,424	\$8,657,837	\$16,567,775	CULTURE, EDUC & RECREATION	TOTL	\$15,610,573	\$15,581,526	\$15,606,456
				PUBLIC WORKS				
\$20,287,538	\$17,661,398	\$8,259,772	\$17,876,084	PUBLIC WORKS, HWY & TRANSP.	71	\$18,072,985	\$17,921,385	\$17,921,385
\$18,708,218	\$20,990,400	\$8,234,225	\$20,308,308	AIRPORT	83	\$21,462,500	\$21,462,500	\$21,462,500
\$38,995,756	\$38,651,798	\$16,493,997	\$38,184,392	PUBLIC WORKS	TOTL	\$39,535,485	\$39,383,885	\$39,383,885
				DEBT SERVICE				
\$12,357,611	\$12,713,540	\$7,449,752	\$13,996,139	DEBT SERVICE	65	\$12,394,956	\$12,394,956	\$12,394,956
\$12,357,611	\$12,713,540	\$7,449,752	\$13,996,139	DEBT SERVICE	TOTL	\$12,394,956	\$12,394,956	\$12,394,956
<b>\$409,501,297</b>	<b>\$413,708,318</b>	<b>\$187,392,867</b>	<b>\$419,981,471</b>	<b>GRAND TOTAL</b>		<b>\$418,106,041</b>	<b>\$419,288,351</b>	<b>\$419,850,453</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 includes all resources not restricted legally to a specific use.

### *Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

#### *Enterprise Funds*

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

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

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

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

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

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

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

#### *Internal Service Funds*

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

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

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

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

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

*Debt Service Fund*

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

*Capital Projects Fund*

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

## **Glossary of Budget Terms**

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

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

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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
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.

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Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Generally Accepted Accounting Principals	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
GPR	General Purpose Revenues
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.

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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.