
2016 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 508,379, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capital of Wisconsin and home to the 43,275 student University of Wisconsin-Madison.

Dane County is home to Epic Systems, a leading healthcare software company; Oscar Mayer Foods, a leading national meat processing company; Spectrum Brands, a global consumer products company; CUNA Mutual, a leading provider of financial 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 approximately 2,400 civil service employees. The County acts as an agency for the State of Wisconsin to enforce both state and county laws for the protection of its citizens' livelihood, safety, health and welfare, and property.

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

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

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

In addition to the six elected officials, Dane County has numerous appointed department heads that administer County, State and Federal regulations specific to their departments. These are: Administration, Airport, Alliant Energy Center, Corporation Counsel, Emergency Management, Extension, Family Court Services, Human Services, Juvenile Court, Land & Water Resources, Medical Examiner, Library, Office for Equity and Inclusion, 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	Office for Equity and Inclusion
	County Executive	Corporation Counsel	
	County Clerk	Register of Deeds	
	Administration	Miscellaneous Appropriations	

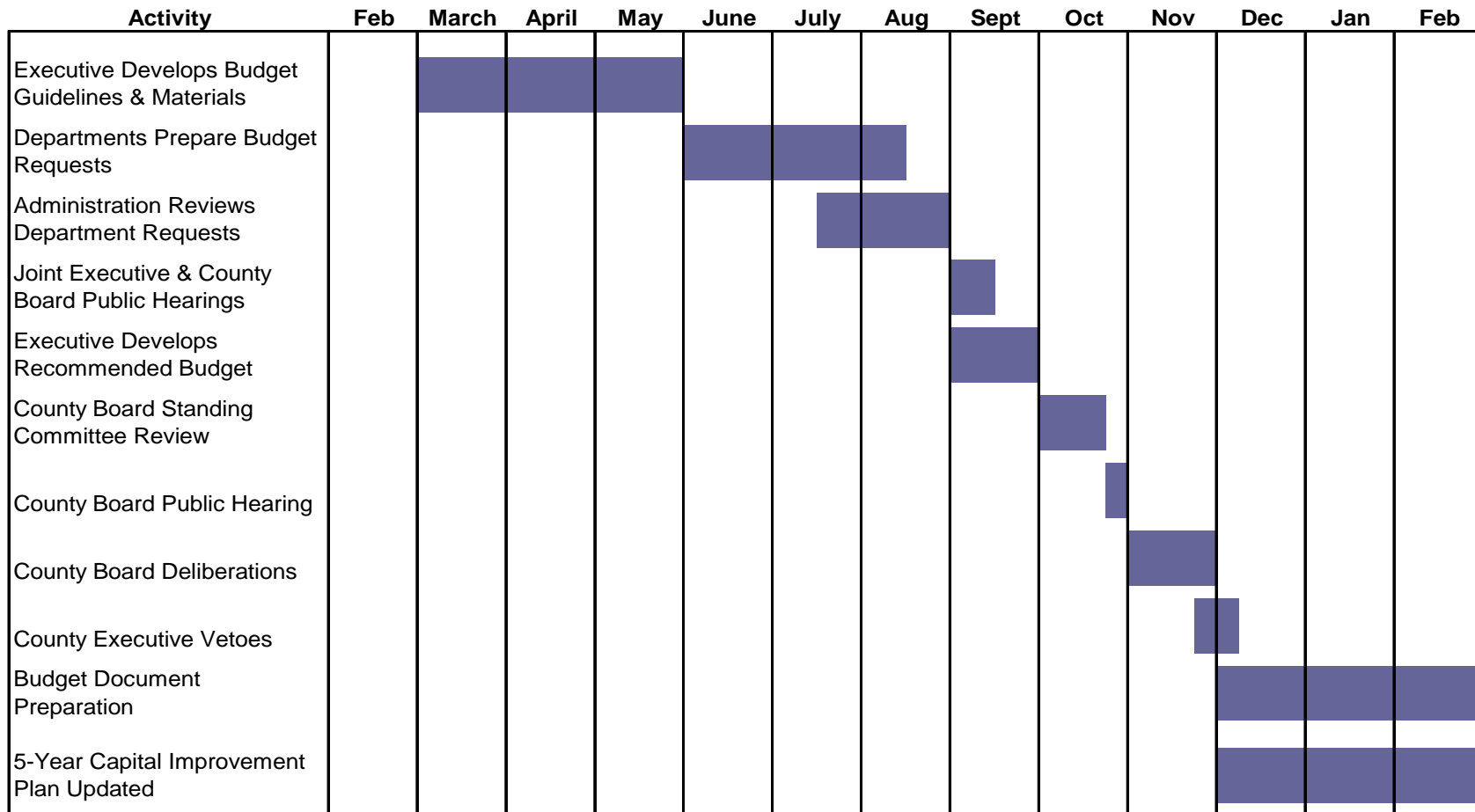
General Government agencies provide the executive, legislative, administrative, financial, record keeping, legal, and building maintenance functions for Dane County.

2) Public Safety and Criminal Justice

Departments:	Clerk of Courts	Sheriff
	Miscellaneous Appropriations	Family Court Services
	Public Safety Communications	Medical Examiner
	Emergency Management	District Attorney
	Juvenile Court Program	

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

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.

During the annual budget process, from May through July, departments develop 5-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. The department plans are included in their annual budget requests. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget. The 5-Year Capital Improvement Plan is then updated, revised, and issued by the County Executive after adoption of the annual budget.

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

Departments begin developing budgets no later than June. In July and August departments meet with DOA to submit their budget requests to the County Executive. 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. In September, the DOA makes recommendations to the County Executive on individual decision items. 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, the adopted budget document is prepared 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 2016 County budget increases the County's net property tax rate from \$3.12 in 2015 to \$3.15 for 2016.

The budget authorizes total expenditures of \$567.4 million for operations in 2016, which are financed by \$347.2 million of program and outside revenues, \$56.7 million of county sales taxes, and \$161.7 million of county property tax levy funds. The separate Capital Budget includes \$40.5 million for capital spending in 2016, which is financed by \$40.5 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2016 of \$607.9 million is financed by \$387.7million in outside revenues and borrowing, \$56.7 million in county sales taxes, and \$161.7 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 254, 2015 as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 225, 2015, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

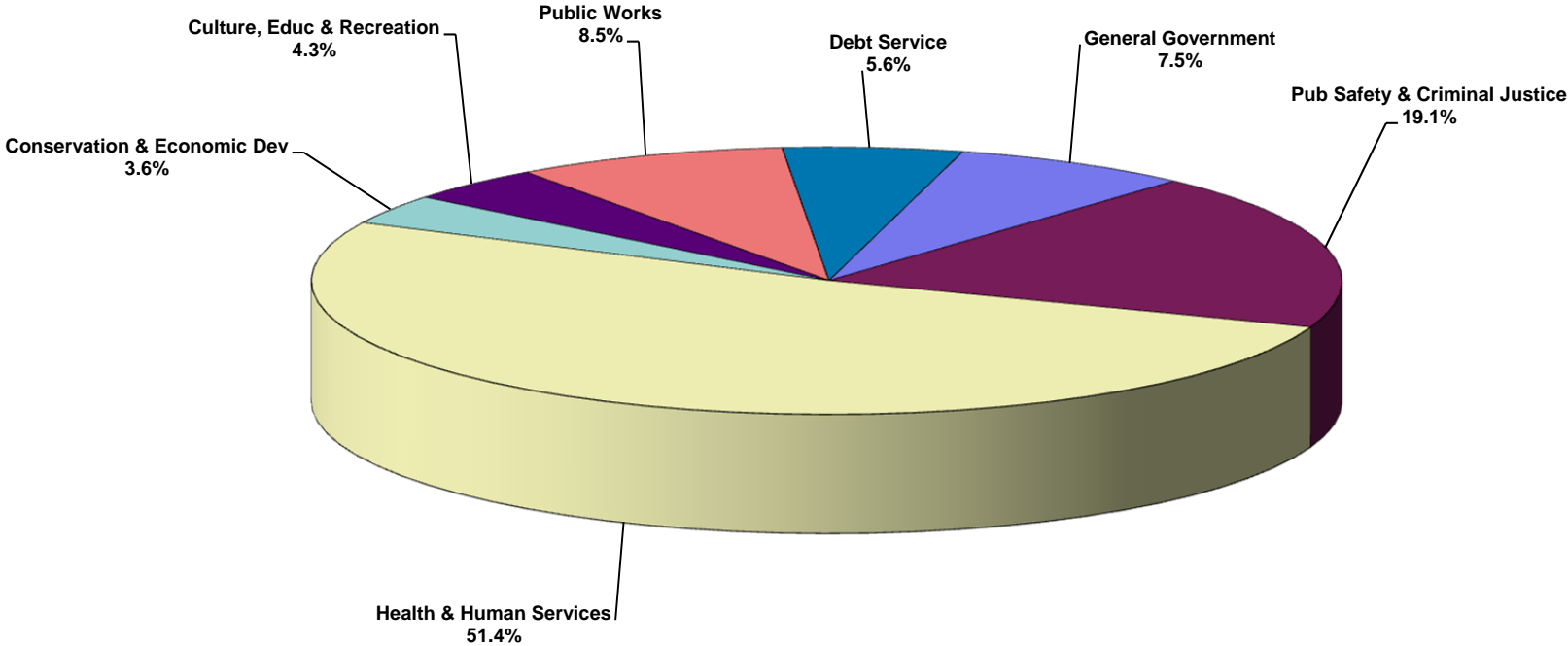
Operating Budget Expenditures by Activity

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

2016 Adopted Operating Budget - Expenditures by Activity	
General Government	\$42,302,324
Public Safety & Criminal Justice	\$108,181,306
Health & Human Services	\$291,882,535
Conservation & Economic Development	\$20,426,476
Culture, Education & Recreation	\$24,531,924
Public Works	\$48,246,465
Debt Service	\$31,853,116
Total Operating Budget	\$567,424,146

Health & Human Services agencies account for 51.4% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 19.1% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2016 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2016 Adopted Operating Budget revenues by budget source category.

2016 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$56,716,055
Licenses & Permits	\$1,669,760
Intergovernmental Charges for Services	\$45,175,962
Miscellaneous	\$3,566,240
County Property Tax	\$161,701,984
Other Financing Sources	\$117,100
Public Charges for Services	\$66,351,643
Fines, Forfeitures and Penalties	\$2,127,900
Intergovernmental Revenues	\$223,544,478
Other Taxes	\$4,690,643
Fund Balance Applied (Levied)	\$1,762,381
Total Operating Budget	\$567,424,146

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.

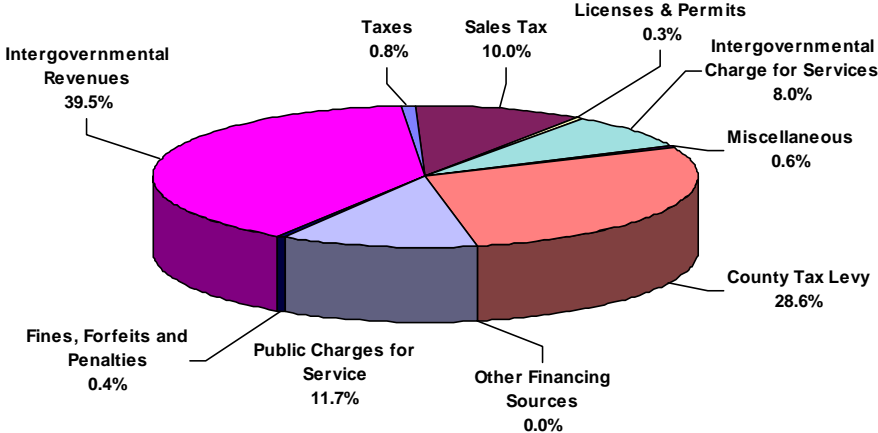
Public Charges for services are revenues received by the County for services provided to non-governmental bodies.

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 (39.5%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (28.6%) and sales tax revenues (10%).

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:

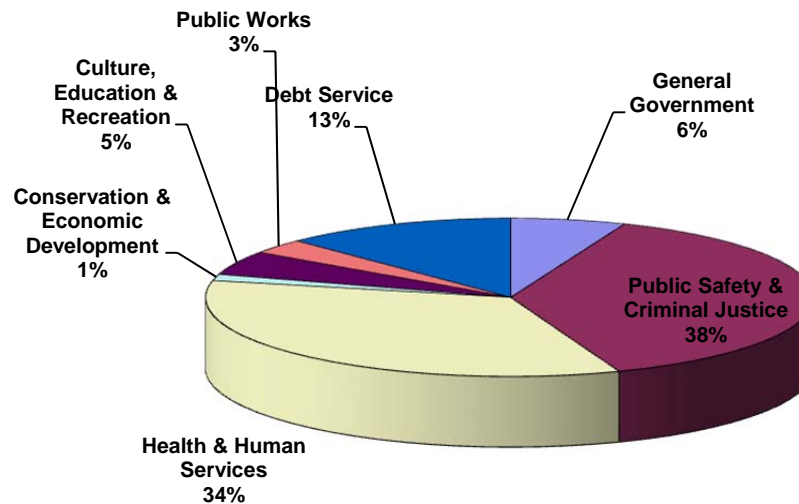
2016 Adopted Operating Revenues By Budget Source Category



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 72% of all GPR funds. The following table and chart show GPR funds by activity for the 2016 Adopted Operating Budget.

2016 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$14,081,962
Public Safety & Criminal Justice	\$88,123,970
Health & Human Services	\$78,949,570
Conservation & Economic Development	\$3,004,904
Culture, Education & Recreation	\$11,354,602
Public Works	\$7,001,614
Debt Service	\$28,552,658
Total Budget	\$231,069,280



State Imposed Tax Levy Limitations

Under Wisconsin Statutes county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2016 budget is 2.205%. The Adopted 2016 Budget is in compliance with this limitation by setting the levy increase within the increase in net new construction and adjustments for debt service and other applicable exclusions.

Program Highlights

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. The key goals of the budget are to build upon the values important to residents by strengthening and building partnerships and making meaningful investments to strengthen children, families, seniors, and members with developmental disabilities and mental illness, to continue to reduce barriers to success, to make communities safer, to enhance county parks and infrastructure, and to protect the county's lakes and natural resources.

Human Services

Human Services is more than half the County's budget. Key changes for 2016 include:

- ◆ Expand the School-based Crisis Intervention teams to get more mental health professionals into area schools by partnering with Madison Metropolitan Schools with a new shared investment of just over \$250,000. Also, includes funding to start up with two new School Crisis Intervention Teams outside of Madison, pending a 50% cost share with those schools.
- ◆ \$82,000 to create new Community Crisis Teams through partnership with Journey Mental Health to assist local law enforcement and providers with around the clock mental health emergency support.
- ◆ Create a new Behavioral Health Resource Specialist position to collaborate across systems of care on behalf of individuals with mental health and/or substance abuse needs who could benefit from Comprehensive Community Services "CCS".
- ◆ In the Capital Budget, \$750,000 for Supportive Housing to assist in the development of housing partnerships, \$750,000 for Day Resource Center Renovations, \$500,000 for Re-entry Housing, and \$2 million for the Affordable Housing Development Fund.
- ◆ Expand the pilot partnership with Madison Metropolitan School District, the local Cooperative Education Service Agency (CESA) office, the Workforce Development Board with other private and non-profit entities to all five Madison high schools and other Dane County Schools to open more doors for more kids by providing access to driver's education opportunities.

- ◆ \$25,000 to partner with Housing Initiatives Inc. to hire a professional to focus on the mental health needs and treatment plans of tenants with the goal of getting more people into housing.
- ◆ In partnership with United Way of Dane County, \$62,500 to create a new Early Childhood Zone Coordinator position to lead outreach work in Madison, Sun Prairie, Fitchburg, and Verona.
- ◆ \$15,000 for Vets Ride with Pride.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Medical Examiner's Office, Public Safety Communications, and Juvenile Court. Key changes for 2016 include:

- ◆ Funds for Fair and Impartial Policing training in the Sheriff's Office.
- ◆ Creates a new "Re-Entry Team Leader" position in the Sheriff's Office.
- ◆ Over \$2.3 million in funding for equipment and other capital improvements for the Sheriff's Office.
- ◆ In the Capital Budget, \$30,000 for outdoor warning sirens in low income neighborhoods.

Environmental Protection

The 2016 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$1.8 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$550,000 in the Capital Budget for the Lake & Stream Preservation & Renewal Fund for acquisitions that improve the water quality of the Yahara River lakes and their tributaries.
- ◆ \$1 million to implement recommendations from the Yahara CLEAN initiative.
- ◆ Over \$2.0 million in the Capital Budget for the Land & Water Legacy Fund including \$1.4 million to continue partnerships with local communities for storm water controls.
- ◆ \$3.5 Million to complete the first phase of the Lower Yahara River Trail.

Highways/Infrastructure

- ◆ Various road projects including \$2.8 million for reconstruction of County Highway M & PD.
- ◆ Funding for Solar Panels on the roofs of the Fen Oak Facility and at the Henry Vilas Zoo.
- ◆ \$1.7 million for Compressed Natural Gas (CNG) Snowplows
- ◆ \$1.5 million to create a grants program to assist municipalities in transit projects.

General

- ◆ Creates the Office for Equity & Inclusion as a new department intended to inform county decisions to increase diversity.

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

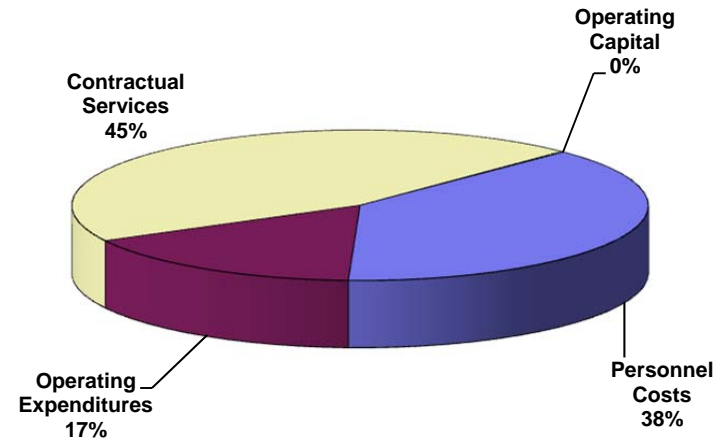
The 2016 Budget represents a net staffing increase of 16.45 positions. This 16.45 FTE increase is the result of adding 18.65 new positions and deleting 2.2 existing positions.

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

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	6.90	4.9
Health & Human Services	2.05	0.05
Other County Government	<u>7.50</u>	<u>4.5</u>
Total Change in County-Funded Positions	16.45	9.45

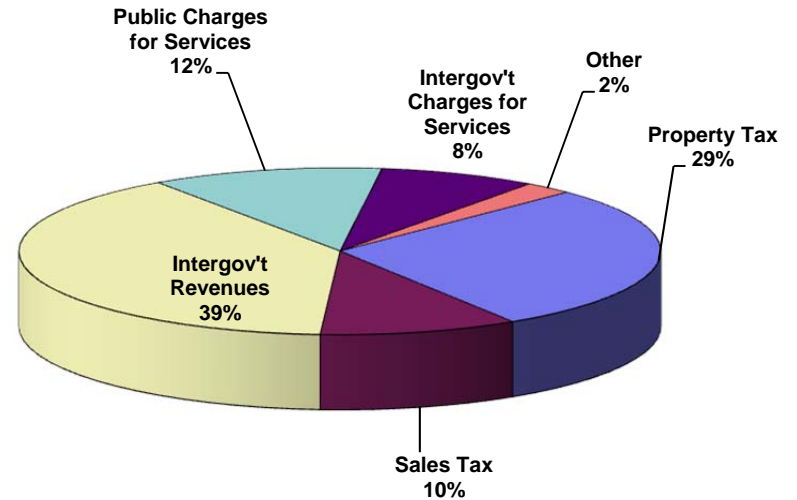
Use of Funds by Expense Category - All Funds

Personnel Costs	\$216,442,943
Operating Expenditures	\$94,039,205
Contractual Services	\$255,982,795
Operating Capital	\$959,203
Total - All Categories	\$567,424,146



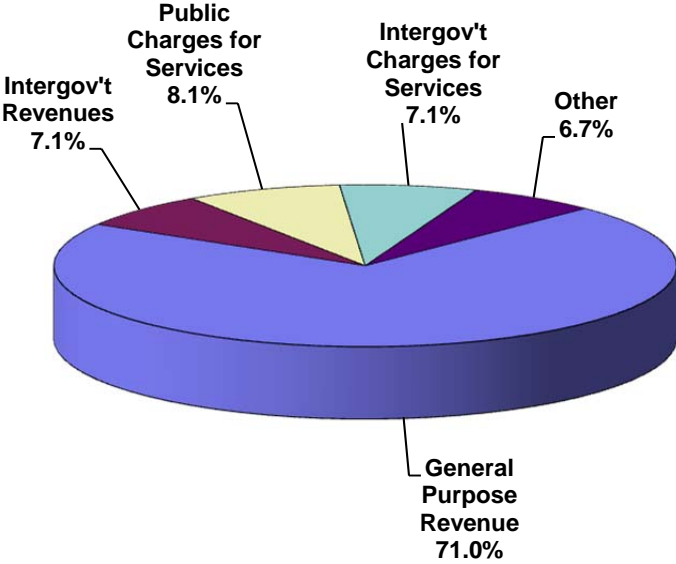
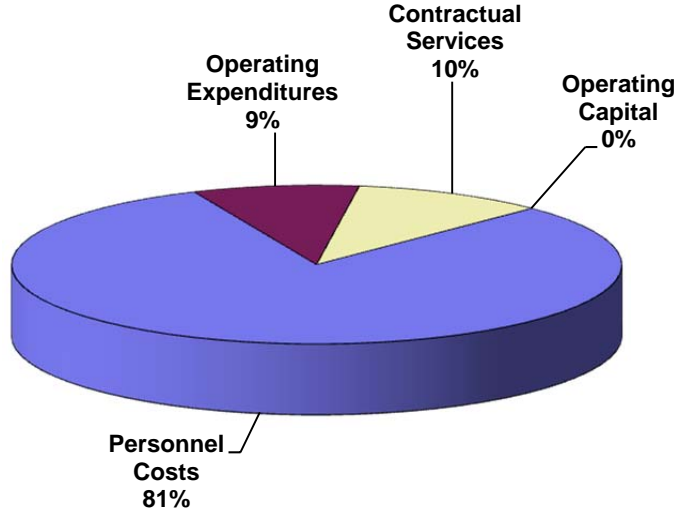
Source of Funds by Revenue Category - All Funds

Property Tax	\$161,701,984
Sales Tax	\$56,716,055
Intergovernmental Revenues	\$223,544,478
Public Charges For Services	\$66,351,643
Intergovernmental Charges for Services	\$45,175,962
Other	
Other Taxes	\$4,637,188
Licenses & Permits	\$1,669,760
Fines, Forfeits and Penalties	\$2,127,900
Miscellaneous Revenue	\$3,566,240
Other Financing Sources	\$117,100
Change in Fund Balance Reserve	\$0
State Special Charges	\$26,727
Fund Balance/Retained Earnings Applied (Levied)	\$1,789,109
Total - All Categories	\$567,424,146



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

Uses of Funds	
Personnel Costs	\$125,760,184
Operating Expenditures	\$13,723,605
Contractual Services	\$15,906,112
Operating Capital	\$28,000
Total - Uses of Funds	\$155,417,901
Sources of Funds	
General Purpose Revenue	\$110,394,436
Intergovernmental Revenues	\$10,988,930
Public Charges for Services	\$12,562,892
Intergovernmental Charges for Services	\$11,066,067
Other	
Other Taxes	\$4,498,916
Licenses & Permits	\$1,060,620
Fines, Forfeits and Penalties	\$2,109,900
Miscellaneous Revenue	\$985,440
Other Financing Sources	\$47,100
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$1,703,600
Total - Sources of Funds	\$155,417,901
Fund Balance Applied/(Levied)	\$ 0



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Redaction Fund	Library	Human Services	CDBG Business Loan
Personnel Costs	\$0	\$102,700	\$0	\$73,000	\$632,500	\$45,626,607	\$0
Operating Expenditures	\$500	\$42,800	\$0	\$15,000	\$287,570	\$2,092,549	\$650,100
Contractual Services	\$0	\$423,100	\$5,741,960	\$0	\$4,098,855	\$216,145,610	\$7,500
Operating Capital	\$313,200	\$0	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$313,700	\$568,600	\$5,741,960	\$88,000	\$5,018,925	\$263,864,766	\$657,600
Sources of Funds							
General Purpose Revenues	\$313,200		\$5,741,960	\$0	\$4,772,294	\$60,359,109	\$0
Intergovernmental Revenues	\$0		\$0	\$0	\$0	\$200,933,223	\$0
Public Charges for Services	\$0		\$0	\$0	\$80,800	\$2,097,386	\$0
Intergovernmental Charges for Services	\$0	\$568,600	\$0	\$0	\$278,800	\$225,908	\$0
Other							
Other Taxes	\$0		\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0		\$0	\$0	\$0	\$249,140	\$0
Fines, Forfeits and Penalties	\$0		\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$500		\$0	\$0	\$0	\$0	\$37,400
Other Financing Sources	\$0		\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0		\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$313,700	\$568,600	\$5,741,960	\$ 0	\$5,131,894	\$263,864,766	\$37,400
Fund Balance Applied/(Levied)	\$ 0	\$ 0	\$ 0	\$88,000	(\$112,969)	\$ 0	\$620,200

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

Uses of Funds	Commerce Revolving Loan Fund	CDBG Housing Loan Fund	CDBG HOME Loan Fund	HELP Loan Fund	Land Information	Total
Personnel Costs	\$0	\$0	\$0	\$0	\$438,900	\$46,873,707
Operating Expenditures	\$691,800	\$10,000	\$0	\$0	\$127,400	\$3,917,719
Contractual Services	\$13,100	\$858,300	\$382,100	\$30,000	\$128,387	\$227,828,912
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$313,200
Total - Uses of Funds	\$704,900	\$868,300	\$382,100	\$30,000	\$694,687	\$278,933,538
Sources of Funds						
General Purpose Revenues	\$0	\$0	\$0	\$0	\$0	\$71,186,563
Intergovernmental Revenues	\$0	\$818,300	\$352,100	\$0	\$1,000	\$202,104,623
Public Charges for Services	\$0	\$0	\$0	\$0	\$722,200	\$2,900,386
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$0	\$1,073,308
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$249,140
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$87,300	\$50,000	\$30,000	\$0	\$0	\$205,200
Other Financing Sources	\$0	\$0	\$0	\$0	\$2,500	\$2,500
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Total - Sources of Funds	\$87,300	\$868,300	\$382,100	\$30,000	\$725,700	\$277,751,720
Fund Balance Applied/(Levied)	\$617,600	\$ 0	\$ 0	\$ 0	(\$31,013)	\$1,181,818

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	Consolidated Food Service	Total
Personnel Costs	\$0	\$0	\$2,282,600	\$2,282,600
Operating Expenditures	\$227,900	\$2,637,500	\$2,264,016	\$5,129,416
Contractual Services	\$2,086,300	\$165,000	\$13,942	\$2,265,242
Operating Capital	\$0	\$0	\$0	\$ 0
Total - Uses of Funds	\$2,314,200	\$2,802,500	\$4,560,558	\$9,677,258
Sources of Funds				
General Purpose Revenues	\$0	\$0	\$0	\$ 0
Intergovernmental Revenues	\$2,083,900	\$2,800,000	\$4,667,833	\$9,551,733
Public Charges for Services	\$0	\$0	\$0	\$ 0
Intergov't Charges for Services	\$0	\$0	\$0	\$ 0
Other				
Other Taxes	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$ 0
Miscellaneous Revenue	\$230,300	\$2,500	\$0	\$232,800
Other Financing Sources	\$0	\$0	\$0	\$ 0
Change in Fund Bal. Res.	\$0	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$30,000)	\$0	\$0	(\$30,000)
Total - Sources of Funds	\$2,284,200	\$2,802,500	\$4,667,833	\$9,754,533
Increase/(Decrease) In Retained Earnings	(\$30,000)	\$ 0	\$107,275	\$77,275

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personnel Costs	\$4,927,300	\$6,875,978	\$12,175,400	\$14,618,274	\$1,998,700
Operating Expenditures	\$3,304,500	\$13,049,990	\$9,508,000	\$3,255,084	\$8,449,875
Contractual Services	\$755,959	\$3,376,503	\$1,339,741	\$3,767,351	\$603,275
Operating Capital	\$0	\$618,003	\$0	\$0	\$0
Total - Uses of Funds	\$8,987,759	\$23,920,474	\$23,023,141	\$21,640,709	\$11,051,850
Sources of Funds					
General Purpose Revenues	\$0	\$0	\$7,002,164	\$12,228,101	\$0
Intergovernmental Revenues	\$16,400	\$0	\$4,203,804	\$199,600	\$13,700
Public Charges for Services	\$8,693,500	\$25,718,500	\$6,000	\$569,260	\$10,649,400
Intergovernmental Charges for Services	\$75,000	\$0	\$11,657,573	\$8,641,748	\$3,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$117,000	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$18,000	\$0	\$0	\$0
Miscellaneous Revenue	\$172,700	\$46,000	\$36,600	\$2,000	\$67,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Operating Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$8,957,600	\$25,782,500	\$23,023,141	\$21,640,709	\$10,733,100
Increase/(Decrease) in Retained Earnings	(\$30,159)	\$1,862,026	\$ 0	\$ 0	(\$318,750)

Sources and Uses of Funds - Enterprise Funds (continued)

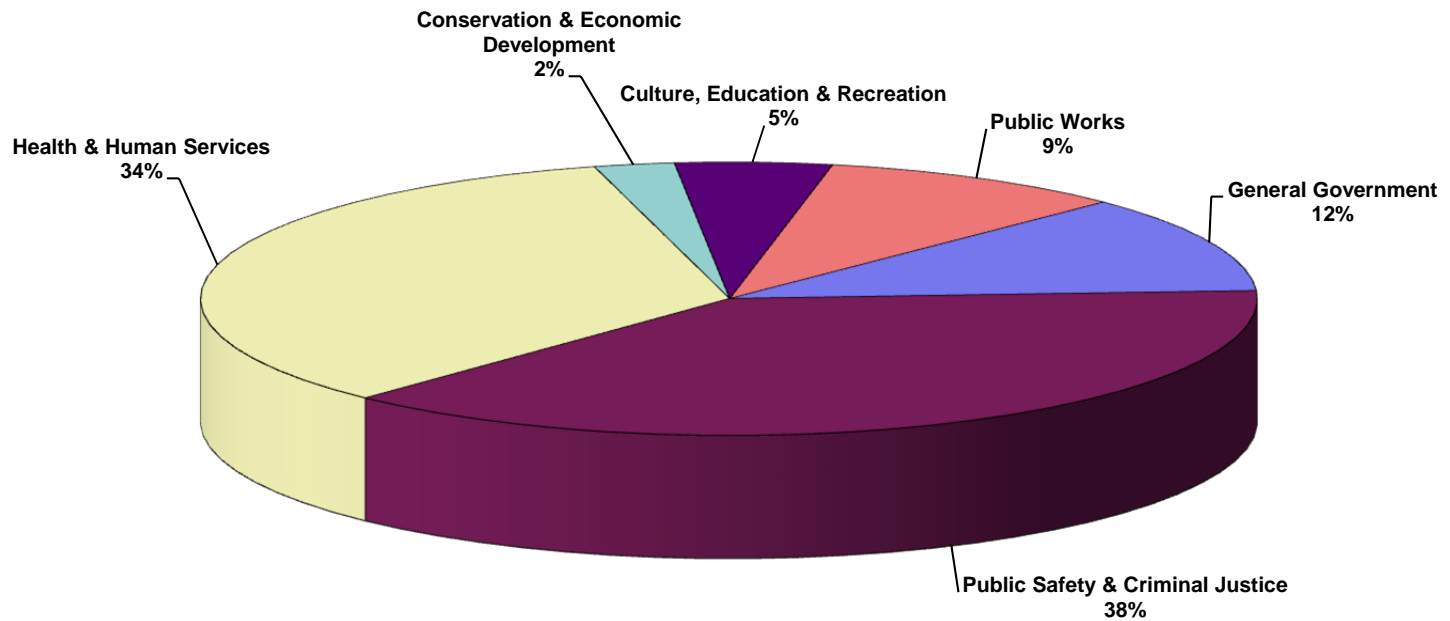
Uses of Funds	Methane Gas	Printing & Services	Total
Personnel Costs	\$192,400	\$738,400	\$41,526,452
Operating Expenditures	\$1,351,000	\$436,900	\$39,355,349
Contractual Services	\$0	\$139,700	\$9,982,529
Operating Capital	\$0	\$0	\$618,003
Total - Uses of Funds	\$1,543,400	\$1,315,000	\$91,482,333
Sources of Funds			
General Purpose Revenues	\$0	\$0	\$19,230,265
Intergovernmental Revenues	\$0	\$0	\$4,433,504
Public Charges for Services	\$3,845,900	\$0	\$49,482,560
Intergovernmental Charges for Services	\$0	\$1,231,600	\$21,608,921
Other			
Other Taxes	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$117,000
Fines, Forfeits and Penalties	\$0	\$0	\$18,000
Miscellaneous Revenue	\$2,000	\$0	\$326,300
Other Financing Sources	\$0	\$0	\$ 0
Operating Transfer In/(Out)	(\$2,304,500)	\$0	(\$2,304,500)
Total - Sources of Funds	\$1,543,400	\$1,231,600	\$92,912,050
Increase/(Decrease) in Retained Earnings	\$ 0	(\$83,400)	\$1,429,717

Position Summary By Department

Department	Actual 2014	Actual 2015	2016		
			Department Request	Executive Recommended	Adopted Budget
Administration	152.35	152.35	152.35	150.85	150.85
Airport	73.00	73.00	73.00	73.00	73.00
Alliant Energy Center	32.00	32.00	32.00	32.00	32.00
BOH Madison and Dane County	146.50	147.50	147.50	147.50	147.50
Clerk of Courts	105.00	106.00	106.50	106.50	106.50
Corporation Counsel	67.00	67.00	69.00	69.00	69.00
County Board	6.00	6.00	6.00	6.00	7.00
County Clerk	4.75	4.75	4.75	4.75	4.75
Dane County Henry Vilas Zoo	20.00	20.00	20.00	21.00	21.00
District Attorney **	60.20	60.20	59.70	59.70	59.70
Emergency Management *	11.00	11.00	10.00	10.00	10.00
Executive	15.80	16.00	16.00	18.50	13.00
Extension	7.80	6.80	6.80	6.80	6.80
Family Court Services	11.00	11.00	11.00	11.00	11.00
Human Services	640.625	645.825	647.875	647.875	647.875
Juvenile Court Program	33.45	33.70	33.70	33.70	33.70
Land & Water Resources	53.00	55.50	55.50	56.50	56.50
Land Information Office	3.00	3.00	3.00	3.00	3.00
Library	7.05	7.05	7.05	7.05	7.05
Medical Examiner	10.50	10.50	11.50	15.00	15.00
Office for Equity & Inclusion	0.00	0.00	0.00	0.00	6.00
Planning & Development	23.00	23.00	23.00	23.00	23.00
Public Safety Communications	88.00	95.00	95.00	96.00	95.00
Public Works, Hwy & Transp.	150.00	149.00	149.00	149.00	149.00
Register of Deeds ****	19.35	17.35	17.35	17.35	17.35
Sheriff	559.00	566.50	567.50	568.00	568.00
Solid Waste	21.00	21.00	22.00	22.00	22.00
Treasurer	6.00	6.00	6.00	6.00	6.00
Veterans Service	6.00	6.00	6.00	6.00	6.00
Total Positions	2,332.38	2,353.025	2,359.075	2,367.075	2,367.575

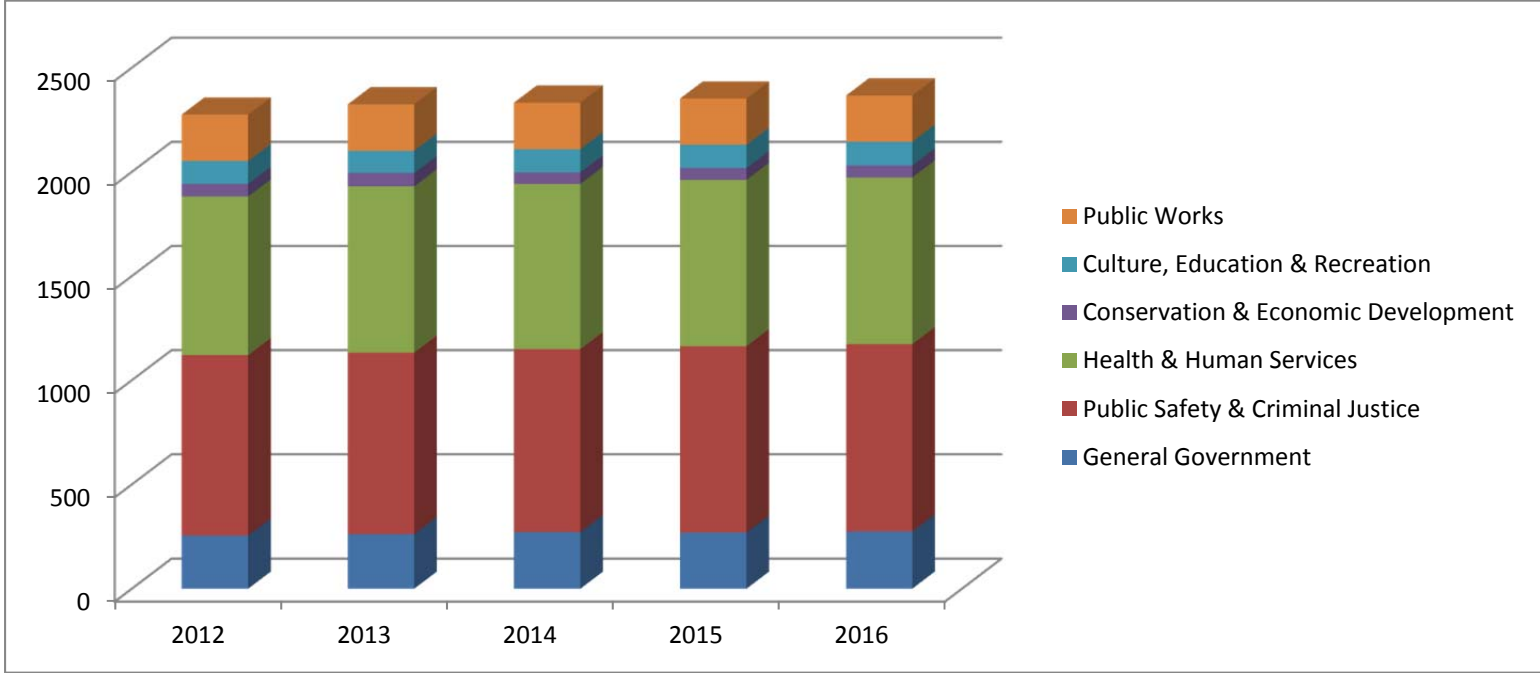
Note: The 2016 columns represent the final number of positions following the implementation of all position changes.
 * 1.40 FTE removed from the base budget
 ** .50 FTE removed from the base budget

Positions By Activity - 2016



Positions by Activity - 2012 Through 2016

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Adopted 2016
General Government	254.20	261.75	271.25	269.45	273.95
Public Safety & Criminal Justice	866.05	870.55	878.15	893.90	898.90
Health & Human Services	761.55	797.90	793.125	799.325	801.375
Conservation & Economic Development	60.50	64.50	55.00	57.00	58.00
Culture, Education & Recreation	109.65	106.85	111.85	111.35	113.35
Public Works	223.00	223.00	223.00	222.00	222.00
Total	2,274.95	2,324.55	2,332.375	2,353.025	2,367.575



FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AIRPORT FUND				
AIRPORT				
ADMINISTRATION	12,530,746	3,543,500		
AIRPORT PARKING LOT	2,615,800	9,202,800		
GENERAL AVIATION	168,578	474,000		
INDUSTRIAL AREA	326,700	1,325,000		
LANDING AREA	2,112,650	3,313,600		
MAINTENANCE	1,124,600	1,000		
TERMINAL COMPLEX	5,041,400	7,922,600		
AIRPORT	23,920,474	25,782,500	(1,862,026)	Appropriation
BADGER PRAIRIE HEALTH CARE CTR FUND				
BPHCC-GENERAL OPERATIONS				
BP-ADMINISTRATION	1,052,574	0		
BP-HEALTH CARE CENTER	20,588,135	9,412,608		
BPHCC-GENERAL OPERATIONS	21,640,709	9,412,608	12,228,101	Appropriation
BOARD OF HEALTH-MADISON/DANE FUND				
BOARD OF HEALTH-MADISON/DANE	5,741,960	0	5,741,960	Appropriation
BRIDGE AID FUND				
BRIDGE AID	313,700	500	313,200	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	52,000	52,000	0	Appropriation
CDBG CR-CRLF FUND				
CDBG BUSINESS LOAN FUND	657,600	37,400	620,200	Appropriation
CDBG GENERAL FUND				
CDBG HOUSING LOAN FUND	868,300	868,300	0	Appropriation
COMMERCE CRLF FUND				
COMMERCE REVOLVING	704,900	87,300	617,600	Appropriation

2016 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE				
CFS-THEMIS CAFE	0	0		
CONSOLIDATED FOOD SERVICE	4,560,558	4,667,833		
CONSOLIDATED FOOD SERVICE	4,560,558	4,667,833	(107,275)	Appropriation
DANE COUNTY CONSERVATION FUND				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
DANECOM FUND				
DANECOM	568,600	568,600	0	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	6,320,097	0		
PRINCIPAL ON LOAN	25,523,019	3,300,458		
DEBT SERVICE	31,853,116	3,300,458	28,552,658	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	0	0	0	Appropriation
GENERAL FUND				
ADMINISTRATION-FACILITIES MGMT				
ADMINISTRATION	0	0		
JANITORIAL SERVICES	2,923,600	1,623,900		
MAINTENANCE&CONSTR SERVICES	4,751,100	1,846,800		
WEAPONS SCREENING	359,200	0		
ADMINISTRATION-FACILITIES MGMT	8,033,900	3,470,700	4,563,200	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
ADMINISTRATION-GENERAL OPERATI				
ADMINISTRATION	857,735	332,897		
CONTROLLER	1,493,506	17,277		
EMPLOYEE RELATIONS	721,140	51,100		
INFORMATION MANAGEMENT	5,177,700	354,000		
PURCHASING	210,920	80,000		
ADMINISTRATION-GENERAL OPERATI	8,461,001	835,274	7,625,727	Appropriation
AEC COUNTY SUBSIDIZED	59,122	0	59,122	Appropriation
ALLIANT ENERGY CENTER DANE CO				
ADMINISTRATION	2,183,459	357,000		
AGRICULTURAL EXHIBIT BUILDINGS	1,079,800	902,400		
ARENA	264,300	130,000		
COLISEUM	2,130,800	1,818,700		
CONFERENCE CENTER	661,100	679,300		
EXHIBITION HALL	2,217,800	4,617,500		
LANDSCAPE AREAS	230,500	380,900		
PARKING LOTS	220,000	71,800		
ALLIANT ENERGY CENTER DANE CO	8,987,759	8,957,600	30,159	Appropriation
CLERK OF COURTS-GEN OPERATIONS				
ALTERNATIVES TO INCARCERATION	481,100	0		
COURT COMMISSIONER CENTER	3,175,000	1,268,300		
GENERAL COURT SUPPORT	7,874,262	4,544,150		
GUARDIAN AD LITEM	644,760	379,200		
CLERK OF COURTS-GEN OPERATIONS	12,175,122	6,191,650	5,983,472	Appropriation
CONVENTION & VISITORS BUREAU	294,401	0	294,401	Appropriation

2016 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CORP COUNSEL-GENERAL OPERATION				
CHILD SUPPORT AGENCY	5,336,669	4,435,991		
CORP COUNSEL-GENERAL OPERATION	1,083,320	161,641		
PERMANENCY PLANNING LEGAL SERV	1,432,370	399,245		
CORP COUNSEL-GENERAL OPERATION	7,852,359	4,996,877	2,855,482	Appropriation
COUNTY CLERK				
ADMINISTRATION	485,900	135,900		
ELECTIONS	357,600	171,375		
COUNTY CLERK	843,500	307,275	536,225	Appropriation
DANE COUNTY HISTORICAL SOCIETY	5,094	0	5,094	Appropriation
DISTRICT ATTORNEY				
CRMNL&TRFFC-ADULT	2,682,220	55,100		
CRMNL&TRFFC-JUVENILE	374,340	100		
DEFERRED PROSECUTION PROGRAM	874,840	215,850		
VICTIM/WITNESS	2,131,080	952,200		
DISTRICT ATTORNEY	6,062,480	1,223,250	4,839,230	Appropriation
EMERGENCY MGMT-GEN OPERATIONS				
EMERGENCY MEDICAL SERVICES	417,844	6,680		
EMERGENCY PLANNING	816,459	274,895		
HAZARDOUS MATERIALS PLANNING	171,974	115,751		
EMERGENCY MGMT-GEN OPERATIONS	1,406,277	397,326	1,008,951	Appropriation
EXECUTIVE				
CULTURAL AFFAIRS	445,710	189,071		
EXECUTIVE	899,669	0		
LEGISLATIVE LOBBYIST	119,350	0		
OFFICE FOR EQUITY & INCLUSION	0	0		
OFFICE OF ECON & WORKFORCE DEV	485,797	251,800		
OFFICE OF EQUAL OPPORTUNITY	0	0		
EXECUTIVE	1,950,526	440,871	1,509,655	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
EXTENSION	1,029,409	258,451	770,958	Appropriation
FAMILY COURT SERVICES	1,125,400	418,300	707,100	Appropriation
GENERAL COUNTY REVENUES	243,000	64,946,755	(64,703,755)	Appropriation
HENRY VILAS ZOO	2,908,500	1,337,512	1,570,988	Appropriation
HIGHWAY GENERAL FUND PROGRAMS				
PARKING RAMP	295,100	898,900		
WISC RIVER RAIL TRANSIT COMM	28,600	0		
HIGHWAY GENERAL FUND PROGRAMS	323,700	898,900	(575,200)	Appropriation
HWY PUBLIC WORKS ENGINEERING	665,450	404,000	261,450	Appropriation
JUVENILE COURT PROGRAM				
ADMIN & RECEPTION CENTER	968,240	0		
DETENTION	1,418,680	64,500		
HOME DETENTION	194,200	67,500		
SHELTER HOME	877,620	153,000		
JUVENILE COURT PROGRAM	3,458,740	285,000	3,173,740	Appropriation
LAND & WATER RESOURCES				
CONSERVATION	1,113,260	661,590		
HERITAGE CENTER	151,200	130,500		
L & W RESOURCES ADMINISTRATION	1,205,474	306,725		
LAKE MANAGEMENT	475,100	74,800		
LAKES & WATERSHED	226,700	25,300		
LAND ACQUISITION	16,800	0		
PARK OPERATIONS	3,417,040	1,276,175		
WATER RESOURCE ENGINEERING	728,400	412,500		
LAND & WATER RESOURCES	7,333,974	2,887,590	4,446,384	Appropriation
LEGISLATIVE SERVICES	1,148,884	0	1,148,884	Appropriation
MEDICAL EXAMINER	2,427,500	1,576,100	851,400	Appropriation

2016 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
MISCELLANEOUS CRIMINAL JUSTICE	256,300	0	256,300	Appropriation
OFFICE FOR EQUITY & INCLUSION	638,157	42,900	595,257	Appropriation
PERSONNEL SAVINGS INITIATIVES	(607,500)	0	(607,500)	Appropriation
PLANNING & DEVELOPMENT				
CAPITAL AREA REGIONAL PLAN COM	802,414	0		
PLANNING DIVISION	737,400	162,800		
RECORDS AND SUPPORT	974,850	144,600		
ZONING & PLAT REVIEW	895,715	549,745		
PLANNING & DEVELOPMENT	3,410,379	857,145	2,553,234	Appropriation
PUBLIC SAFETY COMMUNICATIONS	8,683,468	95,800	8,587,668	Appropriation
REGISTER OF DEEDS	1,591,690	3,614,700	(2,023,010)	Appropriation
SHERIFF				
ADMINISTRATION	5,503,250	45,000		
FIELD SERVICES	18,175,620	3,647,300		
FIREARMS TRAINING CENTER	215,500	155,800		
SECURITY SERVICES	34,438,624	4,303,750		
SUPPLEMENTAL DUTY	0	0		
SUPPORT SERVICES	13,081,025	1,149,460		
TRAFFIC SAFETY SERVICES	603,400	0		
SHERIFF	72,017,419	9,301,310	62,716,109	Appropriation
TREASURER	984,549	3,437,507	(2,452,958)	Appropriation
VETERANS SERVICES	635,100	14,700	620,400	Appropriation
HELP LOAN FUND				
HELP LOAN FUND	30,000	0	30,000	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HIGHWAY FUND				
HIGHWAY				
ADMINISTRATION	2,862,341	826,773		
FLEET & FACILITIES OPERATIONS	2,888,500	0		
HIGHWAY - PERSONAL SERVICES	0	0		
HIGHWAY CONSTRUCTION	30,600	0		
LOCAL SERVICES	2,403,800	2,403,800		
OPERATION & MAINTENANCE	6,523,700	4,566,804		
STATE SERVICES	8,214,100	8,214,100		
TRANSIT & ENVIRONMENTAL PRGMS	100,100	9,500		
HIGHWAY	23,023,141	16,020,977	7,002,164	Appropriation
HOME PROGRAM FUND				
HOME LOAN FUND	382,100	382,100	0	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
ADULT COMMUNITY SERVICES	174,387,484	148,879,726		
CHILDREN YOUTH AND FAMILIES	57,571,735	28,759,207		
ECONOMIC ASSISTANCE AND WORK S	27,102,485	21,858,608		
HS ADMINISTRATION	4,803,062	4,008,116		
HUMAN SERVICES DEPARTMENT	263,864,766	203,505,657	60,359,109	Appropriation
LAND & WATER LEGACY FUND				
L & W LEGACY OPERATING TRANSFERS	6,000	6,000	0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	694,687	725,700	(31,013)	Appropriation
LIBRARY FUND				
LIBRARY	5,018,925	359,600	4,659,325	Appropriation
METHANE GAS FUND				
METHANE GAS OPERATIONS	1,543,400	3,847,900	(2,304,500)	Appropriation

2016 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
PRINTING AND SERVICES FUND				
PRINTING & SERVICES	1,315,000	1,231,600	83,400	Appropriation
PROPERTY & LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PRGRM FUND	1,313,900	1,313,900	0	Appropriation
LIABILITY INSURANCE PROGRAM FUND				
MISCELLANEOUS INSURANCE	192,300	192,300		
PROPERTY INSURANCE	808,000	808,000		
LIABILITY INSURANCE PROGRAM FUND	1,000,300	1,000,300	0	Appropriation
SOCIAL SECURITY REDACTION-ROD FUND				
SOCIAL SECURITY REDACTION-ROD	88,000	0	88,000	Appropriation
SOLID WASTE FUND				
SOLID WASTE				
ADMINISTRATION&SPECIAL PROJCTS	1,084,465	17,000		
CLEANSWEEP	462,600	151,000		
COMPOST SITE	38,600	300		
RECYCLING	0	0		
RODEFELD-SITE #2	7,270,500	8,573,400		
TRANSFER STATION	2,154,385	1,991,400		
VERONA-SITE #1	41,300	0		
SOLID WASTE	11,051,850	10,733,100	318,750	Appropriation
WORKERS COMPENSATION FUND				
WORKERS COMPENSATION INSURANCE	2,802,500	2,802,500	0	Appropriation
GROSS TOTALS	567,424,146	403,906,326	163,517,820	

Agency Project	Expenditure	Revenue			General Purpose Revenue	
		Outside	Borrowing Proceeds	Equity Applied		
OFFICE FOR EQUITY & INCLUSION						
CCB DIRECTORY KIOSK	\$30,000		\$30,000			Appropriation
COUNTY BOARD						
VOTING MACHINES	\$17,400		\$17,400			Appropriation
ADMINISTRATION						
COMBINATION OVENS	\$80,000		\$80,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$80,000)		(\$80,000)			Appropriation
AFFORDABLE HOUSING DEVEL FUND	\$2,000,000		\$2,000,000			Appropriation
AUTOMATION PROJECTS	\$350,000		\$350,000			Appropriation
COMPUTER EQUIPMENT	\$150,000		\$150,000			Appropriation
COUNTY BOARD OFFICE SPACE	\$15,000		\$15,000			Appropriation
DATA STORAGE UPGRADE	\$200,000		\$200,000			Appropriation
DIM REMODELING	\$490,000		\$490,000			Appropriation
DISASTER RECOVERY SITE	\$225,000		\$225,000			Appropriation
FEN OAK SOLAR PV SYSTEM	\$330,000		\$330,000			Appropriation
FIBER NETWORK CONNECTIONS	\$150,000		\$150,000			Appropriation
MICROSOFT LICENSING PROJECT	\$785,000		\$785,000			Appropriation
NORTHPORT ENERGY EFFICNCY IMPV	\$1,000,000		\$1,000,000			Appropriation
OEI SPACE RENOVATION	\$60,000		\$60,000			Appropriation
RE-ENTRY HOUSING PROJECT	\$500,000		\$500,000			Appropriation
SUPPORTIVE HOUSING PROJECT	\$750,000		\$750,000			Appropriation
WEBSITE REDESIGN	\$300,000		\$300,000			Appropriation
ZOO ADMIN SOLAR PV SYSTEM	\$38,500		\$38,500			Appropriation

2016 Dane County Budget In Brief

Agency Project	Expenditure	Revenue			General Purpose Revenue	
		Outside	Borrowing Proceeds	Equity Applied		
ADMINISTRATION (cont'd)						
CCB PARAPET FLASHING/TUCKPOINT	\$500,000	\$203,500	\$296,500			Appropriation
FEMININE HYGIENE PRODUCT DISP	\$5,700		\$5,700			Appropriation
HVAC CONTROL SERVER	\$33,700		\$33,700			Appropriation
RECYCLING STATIONS	\$364,400	\$18,800	\$345,600			Appropriation
SKID STEER REPLACEMENT	\$26,700		\$26,700			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$130,600)		(\$130,600)			Appropriation
VEHICLE REPLACEMENT	\$130,600		\$130,600			Appropriation
MEDICAL EXAMINER						
REFRIGERATED TRANSPORT VEHICLE	\$50,000		\$50,000			Appropriation
DISTRICT ATTORNEY						
COMPUTER EQUIPMENT	\$14,000		\$14,000			Appropriation
SHERIFF						
AED REPLACEMENT	\$18,200		\$18,200			Appropriation
BEARCAT	\$300,000	\$150,000	\$150,000			Appropriation
BODY ARMOR	\$20,600		\$20,600			Appropriation
CAMERA VIEW BLACKOUT AREA	\$29,000		\$29,000			Appropriation
CARPET REPLACEMENT	\$30,000		\$30,000			Appropriation
COMPUTER SOFTWARE & HARDWARE	\$50,000		\$50,000			Appropriation
DICTAPHONE REPLACEMENT	\$8,000		\$8,000			Appropriation
EQUIPMENT FOR VEHICLES	\$53,200		\$53,200			Appropriation
JAIL LOCK REPAIRS	\$11,600		\$11,600			Appropriation
KEY INVENTORY SYSTEM	\$88,700		\$88,700			Appropriation
LEXIS NEXIS	\$7,000		\$7,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SHERIFF (cont'd)							
LICENSE PLATE READER	\$24,000		\$24,000				Appropriation
MDC AND RADAR UNITS	\$115,900		\$115,900				Appropriation
METAL DETECTORS	\$23,000		\$23,000				Appropriation
PAVE DCLETC DRIVEW & PKING LOT	\$138,200		\$138,200				Appropriation
PROFESSIONAL STNDARDS SOFTWARE	\$35,000		\$35,000				Appropriation
RENOVATE BOOKING COUNTER	\$77,400		\$77,400				Appropriation
RENOVATE SPLIT POD BATHROOMS	\$250,000		\$250,000				Appropriation
RESCUE SHIELDS	\$9,800		\$9,800				Appropriation
SADDLEBROOK STORAGE FACILITY	\$137,500		\$137,500				Appropriation
TASER REPLACEMENT & SUPPLIES	\$60,800		\$60,800				Appropriation
THERMAL VISION IMAGING DEVICES	\$19,500		\$19,500				Appropriation
USE OF FORCE SIMULATION	\$96,900		\$96,900				Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$664,000		\$664,000				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
CAD SERVER REFRESH	\$350,000		\$350,000				Appropriation
VEHICLE	\$32,000		\$32,000				Appropriation
EMERGENCY MANAGEMENT							
BACK-UP EOC EQUIP	\$250,000		\$250,000				Appropriation
WARNING SYSTEM EQUITY	\$30,000		\$30,000				Appropriation
JUVENILE COURT							
ASPHALT REPLACEMENT	\$19,800		\$19,800				Appropriation
HAND HELD RADIO REPLACEMENT	\$43,800		\$43,800				Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
BPHCC STORMWATER CONTROL SYSTM	\$536,000		\$536,000				Appropriation

2016 Dane County Budget In Brief

Agency	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
Project							
BADGER PRAIRIE HEALTH CARE CTR (cont'd)							
FIXED ASSET ADDITIONS-CAP BDGT	(\$1,257,300)		(\$1,257,300)				Appropriation
PARKING LOT REPLACEMENT-BPHCC	\$363,400		\$363,400				Appropriation
RATED DOOR REPLACEMENT	\$65,400		\$65,400				Appropriation
RESIDENT CARE EQUIPMENT/IMPRVM	\$92,500		\$92,500				Appropriation
SCHEDULING SOFTWARE	\$200,000		\$200,000				Appropriation
HUMAN SERVICES							
HOMELESS DAY RESOURCE CENTER	\$750,000		\$750,000				Appropriation
VEHICLE REPLACEMENT	\$120,600		\$120,600				Appropriation
PLANNING & DEVELOPMENT							
RE-MONUMENTATION PROJECT	\$172,000		\$172,000				Appropriation
VEHICLE REPLACEMENT	\$28,000		\$28,000				Appropriation
LAND & WATER RESOURCES							
CLEAN BEACH TREATMENT	\$144,000		\$144,000				Appropriation
LAKE PRESERVATION & RENEWAL FD	\$550,000		\$550,000				Appropriation
LOWER YAHARA RIVER TRAIL	\$3,500,000		\$3,500,000				Appropriation
REAL TIME WEED CUTTER EQUIP	\$25,000		\$25,000				Appropriation
SILVERWOOD CO PARK DEVELOPMENT	\$40,000		\$40,000				Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$443,500		\$443,500				Appropriation
YAHARA CLEAN IMPLEMENTATION	\$1,000,000		\$1,000,000				Appropriation
EAB TREE PLANTING	\$40,000		\$40,000				Appropriation
INDIAN LAKE SHELTER/RESTROOMS	\$160,000		\$160,000				Appropriation
NEW PROPERTY STABILIZATION	\$50,000		\$50,000				Appropriation
PARK IMPROVEMENT PROJECTS	\$250,000		\$250,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
LAND & WATER RESOURCES (cont'd)							
PICNIC TABLES/GRILLS/CAMP FIXT	\$20,000		\$20,000				Appropriation
DANE COUNTY CONSERVATION FUND	\$1,800,000		\$1,800,000				Appropriation
BUOYS & LIGHTS	\$7,500		\$7,500				Appropriation
DIGESTER WATER TREATMENT PILOT	\$500,000		\$500,000				Appropriation
FISH MONITORING/REMOVAL/BUBBLE	\$5,000	\$2,000	\$3,000				Appropriation
LAKE MGMT REPAIR PARTS INV	\$25,000		\$25,000				Appropriation
STORMWATER CONTROLS	\$1,400,000		\$1,400,000				Appropriation
TENNEY LOCK IMPROVEMENTS	\$60,000		\$60,000				Appropriation
YAHARA CLEAR LAKES - REHAB	\$250,000		\$250,000				Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION							
RAMP RENOVATION	\$500,000		\$500,000				Appropriation
SMART FUND	\$1,000,000		\$1,000,000				Appropriation
TRANSIT FUND	\$1,500,000		\$1,500,000				Appropriation
CTH AB-YAHARA RIVER BRIDGE	\$225,000		\$225,000				Appropriation
CTH A-VINEY BRIDGE	\$238,000		\$238,000				Appropriation
CTH CC WEST VIL LIMITS-RR OH	\$250,000		\$250,000				Appropriation
CTH C-STH 19 TO EGRE ROAD	\$4,000,000	\$1,900,000	\$2,100,000				Appropriation
CTH CV-V TO VINBURN	\$53,500		\$53,500				Appropriation
CTH D-CC TO M	\$425,000	\$100,000	\$325,000				Appropriation
CTH F-WCOL TO CTH Z	\$400,000	\$100,000	\$300,000				Appropriation
CTH MN-MARSH TO HOLSCHER RD	\$820,000		\$820,000				Appropriation
CTH M-VALLEY VIEW TO CROSS COU	\$605,000		\$605,000				Appropriation
CTH N-RILEY BRIDGE	\$200,000		\$200,000				Appropriation

2016 Dane County Budget In Brief

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION (cont'd)						
CTH PB-BRIDGE (PAOLI)	\$225,000		\$225,000			Appropriation
CTH PD-MAPLE GROVE TO M	\$2,842,000		\$2,842,000			Appropriation
CTH P-PINE BLUFF TO 14	\$200,000		\$200,000			Appropriation
CTH Q WOODLAND TO STH 19	\$100,000		\$100,000			Appropriation
CTH T OAK PARK RD TO STH 19	\$625,000	\$350,000	\$275,000			Appropriation
CTH Z-BRIDGE & FLATS	\$900,000		\$900,000			Appropriation
CTH Z-STH 78 TO USH 151	\$1,000,000	\$200,000	\$800,000			Appropriation
CAR	\$35,000		\$35,000			Appropriation
CREW LEADER TRUCK	\$116,000		\$116,000			Appropriation
DUMP TRUCKS	\$212,000		\$212,000			Appropriation
EMERGENCY REPAIR/REPLACEMENT	\$50,000		\$50,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,691,000)		(\$2,691,000)			Appropriation
FORKLIFT	\$30,000		\$30,000			Appropriation
LOADERS	\$135,000		\$135,000			Appropriation
MT HOREB SEPTIC	\$20,000		\$20,000			Appropriation
OTHER EQUIPMENT	\$27,000		\$27,000			Appropriation
PATROL TRUCKS	\$1,740,000		\$1,740,000			Appropriation
PORTABLE 4 POST HYLIFT	\$42,000		\$42,000			Appropriation
ROTARY MOWERS	\$22,000		\$22,000			Appropriation
SALT CONVEYOR	\$120,000		\$120,000			Appropriation
TRACTOR BACKHOE	\$25,000		\$25,000			Appropriation
TRUCK UPGRADES/REPURPOSE	\$87,000		\$87,000			Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
LIBRARY							
RELOCATION	\$100,000		\$100,000				Appropriation
DANE COUNTY HENRY VILAS ZOO							
ADMINISTRATION ROOF REPLACEMNT	\$100,000	\$20,000	\$80,000				Appropriation
LOWER RESTROOM REPLACEMENT	\$400,000		\$400,000				Appropriation
ZOO IMPROVEMENTS	\$100,000	\$20,000	\$80,000				Appropriation
ZOO OPERATING EQUIPMENT	\$40,000	\$8,000	\$32,000				Appropriation
EXTENSION							
WATER PARTNERSHIP GRANT PROG	\$10,000		\$10,000				Appropriation
ALLIANT ENERGY CENTER							
CENTER IMPROVEMENTS	\$250,000		\$250,000				Appropriation
COLISEUM RIGGING GRID	\$650,000		\$650,000				Appropriation
AIRPORT							
COMBINED FEDERAL PROJECTS	\$962,000			\$962,000			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$962,000)			(\$962,000)			Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$850,000)			(\$850,000)			Appropriation
IED PAGING SYSTEM UPGRADE	\$450,000			\$450,000			Appropriation
TERMINAL REFURBISHMENT	\$400,000			\$400,000			Appropriation
SOLID WASTE							
ARTICULATED DUMP TRUCK	\$500,000		\$500,000				Appropriation
BIOCNG BUFFER STORAGE TANK	\$200,000		\$200,000				Appropriation
CO2 CAPTURE PROJECT	\$2,183,800		\$2,183,800				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$7,253,800)		(\$7,253,800)				Appropriation
GAS EXTRACTION SYSTEM	\$250,000		\$250,000				Appropriation
GAS METER	\$15,000		\$15,000				Appropriation

2016 Dane County Budget In Brief

Agency	Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
SOLID WASTE, cont.						
MINI EXCAVATOR	\$125,000		\$125,000			Appropriation
MOWER TRACTOR	\$30,000		\$30,000			Appropriation
PHASE 10 - CELL 2 CONSTRUCTION	\$75,000		\$75,000			Appropriation
PHASE VII & VIII CLOSURE	\$3,500,000		\$3,500,000			Appropriation
PURCHASE OF CLAY	\$200,000		\$200,000			Appropriation
SCALE SYSTEM REPLACEMENT	\$175,000		\$175,000			Appropriation
GROSS TOTALS	\$40,478,400	\$3,072,300	\$37,406,100	\$ 0	\$ 0	\$ 0
				Expenditures	Program Specific Revenues	Net
TOTALS:				\$40,478,400	\$40,478,400	\$ 0
FUND ADJUSTMENTS						0
TOTAL CAPITAL BUDGET TAX LEVY						\$ 0

2014 Adopted Budget	2015 Adopted Budget	Tax Levy Computation	2016		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$509,623,195 (\$313,054,635)	\$532,695,105 (\$325,177,147)	Total Budgeted Expenditures All Funds All Programs Total Budgeted Revenues All Funds All Programs	\$560,379,860 (\$343,137,199)	\$566,876,989 (\$345,533,574)	\$567,424,146 (\$345,598,965)
\$196,568,560	\$207,517,958	Total Budget All Funds All Programs	\$217,242,661	\$221,343,415	\$221,825,181
\$57,741,005 (\$61,397,400)	\$57,923,842 (\$60,155,924)	Budgeted Expenditures - Non-GPR Supported Programs Budgeted Revenues - Non-GPR Supported Programs	\$60,587,729 (\$63,318,233)	\$61,446,928 (\$63,963,633)	\$61,389,928 (\$63,906,633)
(\$3,656,395)	(\$2,232,082)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,730,504)	(\$2,516,705)	(\$2,516,705)
\$451,882,190 (\$251,657,235)	\$474,771,263 (\$265,021,223)	Budgeted Expenditures - GPR Supported Programs Budgeted Program Revenues - GPR Supported Programs	\$499,792,131 (\$279,818,966)	\$505,430,061 (\$281,569,941)	\$506,034,218 (\$281,692,332)
\$200,224,955	\$209,750,040	GPR Requirement Before Levy Reduction and Fund Adjustment	\$219,973,165	\$223,860,120	\$224,341,886
(\$9,100) (\$47,727) (\$2,319,600)	(\$210,304) (\$18,518) (\$2,320,400)	Amount Projected to be Available for Levy Reduction State Special Charges Fund Adjustments	(\$661,461) (\$26,727) (\$2,308,400)	(\$2,001,314) (\$26,727) (\$2,304,500)	(\$2,001,314) (\$26,727) (\$2,304,500)
\$197,848,528	\$207,200,818	Gross County Tax Levy	\$216,976,577	\$219,527,579	\$220,009,345
\$4.15	\$4.19	Gross County Tax Rate	\$4.23	\$4.28	\$4.29
\$47,955,986	\$51,199,307	County Sales Tax Applied	\$51,199,307	\$56,716,055	\$56,716,055
\$149,892,542	\$156,001,511	Net Tax Levy	\$165,777,270	\$162,811,524	\$163,293,290
\$3.14	\$3.15	Net County Tax Rate	\$3.23	\$3.18	\$3.18
\$1,547,758	\$1,622,335	State Aid - Exempt Computers	\$1,665,300	\$1,635,508	\$1,591,306
\$148,344,784	\$154,379,176	Net Required County Tax Levy	\$164,111,970	\$161,176,016	\$161,701,984
\$3.11	\$3.12	Net Required County Tax Rate	\$3.20	\$3.14	\$3.15
\$0	\$195,000	Exempt Bridge Aid Levy	\$313,200	\$313,200	\$313,200
\$4,368,421	\$4,433,401	Exempt Library Service Levy	\$4,752,388	\$4,772,294	\$4,772,294
\$143,976,363	\$149,750,775	Net Tax Levy Excluding Exempt Levies	\$159,046,382	\$156,090,522	\$156,616,490
\$47,692,935,800	\$49,509,314,700	Equalized Valuation	\$51,272,739,050	\$51,272,739,050	\$51,272,739,050

2016 Dane County Budget In Brief

2014 Adopted Budget	2015 Adopted Budget	Tax Levy Computation	2016		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$51,625,950 (\$51,565,950)	\$42,361,985 (\$42,122,985)	Total Budgeted Expenditures All Funds All Programs	\$30,105,800	\$35,922,700	\$40,478,400
		Total Budgeted Revenues All Funds All Programs	(\$30,105,800)	(\$35,922,700)	(\$40,478,400)
\$60,000	\$239,000	Total Budget All Funds All Programs	\$0	\$0	\$0
\$160,000 (\$100,000)	\$671,000 (\$432,000)	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
		Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
\$60,000	\$239,000	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$0	\$0	\$0
\$51,465,950 (\$51,465,950)	\$41,690,985 (\$41,690,985)	Budgeted Expenditures - GPR Supported Programs	\$30,105,800	\$35,922,700	\$40,478,400
		Budgeted Program Revenues - GPR Supported Programs	(\$30,105,800)	(\$35,922,700)	(\$40,478,400)
\$0	\$0	GPR Requirement Before Levy Reduction and Fund Adjustment	\$0	\$0	\$0
\$0	\$0	Amount Projected to be Available for Levy Reduction	\$0	\$0	\$0
\$0	\$0	State Special Charges	\$0	\$0	\$0
\$0	\$0	Fund Adjustments	\$0	\$0	\$0
\$0	\$0	Gross County Tax Levy	\$0	\$0	\$0
\$0	\$0	Gross County Tax Rate	\$0	\$0	\$0
\$0	\$0	County Sales Tax Applied	\$0	\$0	\$0
\$0	\$0	Net Tax Levy	\$0	\$0	\$0
\$0	\$0	Net County Tax Rate	\$0	\$0	\$0
\$0	\$0	State Aid - Exempt Computers	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Levy	\$0	\$0	\$0
\$0	\$0	Net Required County Tax Rate	\$0	\$0	\$0
\$47,692,935,800	\$49,509,314,700	Equalized Valuation	\$51,272,739,050	\$51,272,739,050	\$51,272,739,050

2014 Adopted Budget	2015 Adopted Budget	Tax Levy Computation	2016		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$561,249,145 (\$364,620,585)	\$575,057,090 (\$367,300,132)	Total Budgeted Expenditures All Funds All Programs	\$590,485,660	\$602,799,689	\$607,902,546
		Total Budgeted Revenues All Funds All Programs	(\$373,242,999)	(\$381,456,274)	(\$386,077,365)
\$196,628,560	\$207,756,958	Total Budget All Funds All Programs	\$217,242,661	\$221,343,415	\$221,825,181
\$57,901,005 (\$61,497,400)	\$58,594,842 (\$60,587,924)	Budgeted Expenditures - Non-GPR Supported Programs	\$60,587,729	\$61,446,928	\$61,389,928
		Budgeted Revenues - Non-GPR Supported Programs	(\$63,318,233)	(\$63,963,633)	(\$63,906,633)
(\$3,596,395)	(\$1,993,082)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$2,730,504)	(\$2,516,705)	(\$2,516,705)
\$503,348,140 (\$303,123,185)	\$516,462,248 (\$306,712,208)	Budgeted Expenditures - GPR Supported Programs	\$529,897,931	\$541,352,761	\$546,512,618
		Budgeted Program Revenues - GPR Supported Programs	(\$309,924,766)	(\$317,492,641)	(\$322,170,732)
\$200,224,955	\$209,750,040	GPR Requirement Before Levy Reduction and Fund Adjustment	\$219,973,165	\$223,860,120	\$224,341,886
(\$9,100)	(\$210,304)	Amount Projected to be Available for Levy Reduction	(\$661,461)	(\$2,001,314)	(\$2,001,314)
(\$47,727)	(\$18,518)	State Special Charges	(\$26,727)	(\$26,727)	(\$26,727)
(\$2,319,600)	(\$2,320,400)	Fund Adjustments	(\$2,308,400)	(\$2,304,500)	(\$2,304,500)
\$197,848,528	\$207,200,818	Gross County Tax Levy	\$216,976,577	\$219,527,579	\$220,009,345
\$4.15	\$4.19	Gross County Tax Rate	\$4.23	\$4.28	\$4.29
\$47,955,986	\$51,199,307	County Sales Tax Applied	\$51,199,307	\$56,716,055	\$56,716,055
\$149,892,542	\$156,001,511	Net Tax Levy	\$165,777,270	\$162,811,524	\$163,293,290
\$3.14	\$3.15	Net County Tax Rate	\$3.23	\$3.18	\$3.18
\$1,547,758	\$1,622,335	State Aid - Exempt Computers	\$1,665,300	\$1,635,508	\$1,591,306
\$148,344,784	\$154,379,176	Net Required County Tax Levy	\$164,111,970	\$161,176,016	\$161,701,984
\$3.11	\$3.12	Net Required County Tax Rate	\$3.20	\$3.14	\$3.15
\$0	\$195,000	Exempt Bridge Aid Levy	\$313,200	\$313,200	\$313,200
\$4,368,421	\$4,433,401	Exempt Library Service Levy	\$4,752,388	\$4,772,294	\$4,772,294
\$143,976,363	\$149,750,775	Net Tax Levy Excluding Exempt Levies	\$159,046,382	\$156,090,522	\$156,616,490
\$47,692,935,800	\$49,509,314,700	Equalized Valuation	\$51,272,739,050	\$51,272,739,050	\$51,272,739,050

2016 Dane County Budget in Brief

Operating Expenditure Summary by Fund								
*****2015*****				*****2016*****				
2014 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2015	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$154,249,497	\$162,240,085	\$71,624,794	\$163,735,197	General	\$161,998,246	\$164,223,643	\$164,405,660	
\$90,066	\$407,639	\$129,210	\$407,639	Bridge Aid	\$313,700	\$313,700	\$313,700	
\$339,350	\$382,500	\$186,417	\$360,632	PSC-DaneCom	\$567,200	\$568,600	\$568,600	
\$5,752,026	\$5,631,118	\$5,631,118	\$5,631,118	Board of Health	\$5,628,060	\$5,741,960	\$5,741,960	
\$4,727,891	\$4,560,521	\$4,199,294	\$4,704,850	Library	\$5,004,166	\$5,018,925	\$5,018,925	
\$233,412,223	\$247,520,832	\$108,821,953	\$247,535,832	Human Services	\$260,978,674	\$263,442,660	\$263,864,766	
\$13,351	\$405,800	\$0	\$0	CDBG Business Loan Fund	\$657,600	\$657,600	\$657,600	
\$81,223	\$701,600	\$0	\$0	Commerce Revolving Fund	\$704,900	\$704,900	\$704,900	
\$767,587	\$1,331,325	\$134,556	\$1,331,680	CDBG Housing Loan Fund	\$868,300	\$868,300	\$868,300	
\$361,466	\$664,676	\$175	\$664,851	HOME Loan Fund	\$382,100	\$382,100	\$382,100	
\$2,407	\$30,000	\$2,270	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000	
\$586,069	\$183,072	\$90,405	\$146,720	Redaction Fund	\$86,600	\$88,000	\$88,000	
\$669,946	\$749,287	\$287,593	\$744,002	Land Information	\$701,172	\$694,687	\$694,687	
\$523	\$2,000	\$232	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000	
\$12,301	\$52,000	\$4,767	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000	
\$790	\$6,000	\$455	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000	
\$27,714,646	\$27,219,000	\$23,313,910	\$27,219,185	Debt Service	\$30,979,329	\$31,853,116	\$31,853,116	
(\$857,637)	\$24,394,999	\$14,159,119	\$24,131,350	Airport	\$23,823,132	\$23,920,474	\$23,920,474	
\$19,880,458	\$22,336,688	\$11,971,985	\$21,216,933	Highway	\$22,700,733	\$23,023,141	\$23,023,141	
\$20,030,809	\$20,501,649	\$9,685,125	\$20,501,649	Badger Prairie Health Care Center	\$21,336,740	\$21,640,675	\$21,640,709	
\$4,873,286	\$8,848,911	\$3,523,901	\$10,379,064	Solid Waste	\$11,084,350	\$11,108,850	\$11,051,850	
\$1,350,201	\$1,548,140	\$597,421	\$1,483,488	Methane Gas	\$1,539,500	\$1,543,400	\$1,543,400	
\$1,228,515	\$1,284,600	\$574,004	\$1,260,828	Printing & Services	\$1,300,900	\$1,315,000	\$1,315,000	
\$1,634,449	\$2,068,400	\$1,154,044	\$2,487,995	Liability Insurance Fund	\$2,314,200	\$2,314,200	\$2,314,200	
\$2,096,844	\$2,802,500	\$680,593	\$1,946,140	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500	
\$41,489	\$0	\$0	\$0	Employee Benefits	\$0	\$0	\$0	
\$4,537,073	\$4,311,678	\$2,028,827	\$4,540,369	Consolidated Food Service	\$4,517,758	\$4,560,558	\$4,560,558	
\$483,596,851	\$540,185,021	\$258,802,170	\$540,519,522	GRAND TOTAL	\$560,379,860	\$566,876,989	\$567,424,146	

Operating Expenditure Summary by Activity

*****2015*****				*****2016*****				
2014 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2015	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$243,000	\$243,000	\$0	\$246,600	General County	03	\$559,000	\$243,000	\$243,000
\$1,030,925	\$1,225,711	\$475,965	\$1,204,011	County Board	06	\$1,072,528	\$1,034,928	\$1,148,884
\$2,190,888	\$2,410,583	\$1,038,950	\$2,394,554	County Executive	09	\$2,328,753	\$2,553,453	\$1,950,526
\$0	\$0	\$0	\$0	Office for Equity & Inclusion	10	\$0	\$0	\$638,157
\$625,563	\$689,102	\$331,494	\$692,206	County Clerk	12	\$838,400	\$843,500	\$843,500
\$25,212,438	\$26,609,692	\$12,034,971	\$26,644,021	Administration	15	\$27,434,859	\$27,562,659	\$27,539,159
\$964,145	\$1,068,946	\$418,996	\$1,004,584	Treasurer	18	\$1,065,364	\$1,014,549	\$1,014,549
\$7,392,057	\$7,598,579	\$3,417,250	\$7,703,247	Corporation Counsel	21	\$7,800,478	\$7,896,378	\$7,852,359
\$1,972,847	\$1,678,462	\$748,557	\$1,586,980	Register of Deeds	24	\$1,657,590	\$1,679,690	\$1,679,690
\$0	(\$607,500)	\$0	\$0	Miscellaneous Appropriations	27	(\$607,500)	(\$607,500)	(\$607,500)
\$39,631,862	\$40,916,576	\$18,466,183	\$41,476,203	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	<i>\$42,149,472</i>	<i>\$42,220,657</i>	<i>\$42,302,324</i>
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$11,425,409	\$11,779,024	\$5,291,493	\$11,708,498	Clerk of Courts	30	\$12,019,922	\$12,175,122	\$12,175,122
\$199,049	\$300,257	\$120,292	\$300,270	Miscellaneous Appropriations	31	\$256,300	\$256,300	\$256,300
\$1,053,669	\$1,081,011	\$482,528	\$1,077,945	Family Court Services	33	\$1,109,100	\$1,125,400	\$1,125,400
\$1,737,134	\$1,821,960	\$799,648	\$1,921,868	Medical Examiner	36	\$1,949,100	\$2,427,500	\$2,427,500
\$5,734,831	\$5,929,250	\$2,650,801	\$5,958,320	District Attorney	39	\$5,973,780	\$6,062,480	\$6,062,480
\$68,397,564	\$70,182,521	\$30,364,043	\$70,254,975	Sheriff	42	\$70,986,419	\$71,943,869	\$72,017,419
\$8,415,083	\$9,129,922	\$4,212,516	\$8,943,064	Public Safety Communications	45	\$9,129,748	\$9,295,268	\$9,252,068
\$1,538,093	\$1,703,418	\$572,764	\$1,660,527	Emergency Management	48	\$1,392,377	\$1,406,277	\$1,406,277
\$3,340,312	\$3,365,393	\$1,558,354	\$3,409,403	Juvenile Court Program	51	\$3,408,240	\$3,458,740	\$3,458,740
\$101,841,143	\$105,292,756	\$46,052,441	\$105,234,870	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	<i>\$106,224,986</i>	<i>\$108,150,956</i>	<i>\$108,181,306</i>
<i>HEALTH & HUMAN SERVICES</i>								
\$5,752,026	\$5,631,118	\$5,631,118	\$5,631,118	Joint Board of Health	53	\$5,628,060	\$5,741,960	\$5,741,960
\$253,443,033	\$268,022,481	\$118,507,077	\$268,037,481	Human Services	54	\$282,315,414	\$285,083,335	\$285,505,475
\$500,837	\$556,456	\$247,949	\$573,700	Veterans Service Office	57	\$611,300	\$635,100	\$635,100
\$259,695,896	\$274,210,055	\$124,386,145	\$274,242,299	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	<i>\$288,554,774</i>	<i>\$291,460,395</i>	<i>\$291,882,535</i>

2016 Dane County Budget in Brief

Operating Expenditure Summary by Activity								
*****2015*****					*****2016*****			
2014 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2015	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION & ECONOMIC DEV</i>								
\$4,260,685	\$6,411,769	\$2,007,540	\$5,321,193	Planning & Development	60	\$5,911,379	\$5,943,279	\$6,023,279
\$923,306	\$1,692,297	\$388,456	\$1,574,705	Land & Water Resources	63	\$1,099,460	\$1,113,260	\$1,113,260
\$669,946	\$749,287	\$287,593	\$744,002	Land Information Office	86	\$701,172	\$694,687	\$694,687
\$6,223,487	\$10,397,051	\$4,121,322	\$11,862,552	Solid Waste	89	\$12,623,850	\$12,652,250	\$12,595,250
\$12,077,424	\$19,250,404	\$6,804,913	\$19,502,452	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$20,335,861	\$20,403,476	\$20,426,476
<i>CULTURE, EDUC & RECREATION</i>								
\$319,017	\$517,817	\$109,480	\$519,186	Miscellaneous Appropriations	27	\$358,617	\$358,617	\$358,617
\$5,937,292	\$6,918,015	\$2,598,992	\$6,988,918	Land & Water Resources	63	\$6,172,914	\$6,238,714	\$6,228,714
\$4,727,891	\$4,560,521	\$4,199,294	\$4,704,850	Library	68	\$5,004,166	\$5,018,925	\$5,018,925
\$2,562,586	\$2,676,300	\$1,206,547	\$2,810,301	Henry Vilas Zoo	74	\$2,804,600	\$2,908,500	\$2,908,500
\$1,071,463	\$1,042,115	\$417,102	\$1,061,620	Extension	80	\$1,020,809	\$1,029,409	\$1,029,409
\$8,061,475	\$9,490,872	\$4,603,964	\$10,101,849	Alliant Energy Center	92	\$8,957,517	\$8,987,759	\$8,987,759
\$22,679,724	\$25,205,640	\$13,135,379	\$26,186,724	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$24,318,623	\$24,541,924	\$24,531,924
<i>PUBLIC WORKS</i>								
\$20,813,793	\$23,695,590	\$12,484,081	\$22,526,439	PW, Hwy & Transportation	71	\$23,993,683	\$24,325,991	\$24,325,991
(\$857,637)	\$24,394,999	\$14,159,119	\$24,131,350	Airport	83	\$23,823,132	\$23,920,474	\$23,920,474
\$19,956,156	\$48,090,590	\$26,643,200	\$46,657,789	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$47,816,815	\$48,246,465	\$48,246,465
<i>DEBT SERVICE</i>								
\$27,714,646	\$27,219,000	\$23,313,910	\$27,219,185	Debt Service	65	\$30,979,329	\$31,853,116	\$31,853,116
\$27,714,646	\$27,219,000	\$23,313,910	\$27,219,185	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$30,979,329	\$31,853,116	\$31,853,116
\$483,596,851	\$540,185,021	\$258,802,170	\$540,519,522	GRAND TOTAL		\$560,379,860	\$566,876,989	\$567,424,146

Operating Revenue Summary by Fund								
***** 2015 *****				***** 2016 *****				
2014 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2015	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$221,465,705	\$226,539,055	\$94,780,919	\$226,517,497	General	\$230,258,166	\$234,758,545	\$235,259,111	
\$223	\$195,500	\$97,566	\$195,500	Bridge Aid	\$313,700	\$313,700	\$313,700	
\$339,496	\$382,500	\$0	\$362,809	PSC-DaneCom	\$567,200	\$568,600	\$568,600	
\$5,752,026	\$5,644,681	\$2,822,340	\$5,644,681	Board of Health	\$5,628,060	\$5,741,960	\$5,741,960	
\$4,586,062	\$4,530,401	\$2,233,341	\$4,717,890	Library	\$5,116,988	\$5,131,894	\$5,131,894	
\$182,278,383	\$190,097,937	\$65,804,917	\$191,297,937	Human Services	\$202,892,504	\$203,402,066	\$203,505,657	
\$59,373	\$52,800	\$200,738	\$200,737	CDBG Business Loan Fund	\$37,400	\$37,400	\$37,400	
\$89,922	\$98,100	\$46,823	\$98,424	Commerce Revolving Fund	\$87,300	\$87,300	\$87,300	
\$767,587	\$1,331,325	\$113,755	\$1,401,010	CDBG Housing Loan Fund	\$868,300	\$868,300	\$868,300	
\$361,466	\$664,676	\$45,008	\$709,684	HOME Loan Fund	\$382,100	\$382,100	\$382,100	
\$17,014	\$0	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0	
\$370,071	\$0	\$166	\$166	Redaction Fund	\$0	\$0	\$0	
\$598,836	\$604,000	\$352,154	\$723,857	Land Information	\$725,700	\$725,700	\$725,700	
\$523	\$2,000	\$232	\$2,000	Conservation Fund	\$2,000	\$2,000	\$2,000	
\$12,301	\$52,000	\$4,786	\$52,000	Capital Projects Fund	\$52,000	\$52,000	\$52,000	
\$790	\$6,000	\$455	\$6,000	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000	
\$24,777,235	\$26,360,853	\$13,153,892	\$26,701,853	Debt Service	\$29,604,146	\$29,137,933	\$29,137,933	
\$25,367,111	\$25,133,200	\$10,257,140	\$25,213,302	Airport	\$25,788,500	\$25,782,500	\$25,782,500	
\$19,255,541	\$22,303,553	\$8,682,572	\$21,267,493	Highway	\$22,700,733	\$23,023,141	\$23,023,141	
\$9,413,560	\$9,317,619	\$4,329,369	\$9,317,619	Badger Prairie Health Care Center	\$9,412,608	\$9,412,608	\$9,412,608	
\$0	\$0	\$0	\$0	BPHCC Capital Projects	\$0	\$0	\$0	
\$7,433,345	\$8,771,725	\$2,461,457	\$7,969,759	Solid Waste	\$10,790,100	\$10,790,100	\$10,733,100	
\$3,534,670	\$3,847,900	\$1,191,221	\$3,783,405	Methane Gas	\$3,847,900	\$3,847,900	\$3,847,900	
\$1,224,894	\$1,231,600	\$572,552	\$1,228,694	Printing & Services	\$1,231,600	\$1,231,600	\$1,231,600	
\$1,970,016	\$2,068,400	\$151,366	\$2,066,879	Liability Insurance Fund	\$2,314,200	\$2,314,200	\$2,314,200	
\$2,849,913	\$2,802,500	\$2,313	\$2,802,500	Workers Compensation	\$2,802,500	\$2,802,500	\$2,802,500	
\$10	\$0	\$0	\$0	Employee Benefits	\$0	\$0	\$0	
\$4,140,990	\$4,445,686	\$1,843,996	\$4,620,000	Consolidated Food Service	\$4,667,833	\$4,667,833	\$4,667,833	
\$516,667,064	\$536,484,011	\$209,149,079	\$536,901,696	GRAND TOTAL	\$560,097,538	\$565,087,880	\$565,635,037	

2016 Dane County Budget in Brief

Operating Revenue Summary by Category							
2014 REVENUE	***** 2015 *****			CATEGORY NAME	***** 2016 *****		
REVENUE AS MODIFIED	REV THRU 06/30/2015	TOTAL EST REVENUE		AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET	
\$203,507,698	\$210,634,190	\$95,367,126	\$211,243,543	TAXES	\$220,475,193	\$222,555,987	\$223,081,955
\$205,213,536	\$212,886,375	\$69,340,488	\$214,203,527	INTERGOVERNMENTAL REVENUES	\$222,748,946	\$223,451,289	\$223,544,478
\$1,602,024	\$1,581,430	\$655,366	\$1,711,337	LICENSES & PERMITS	\$1,669,760	\$1,669,760	\$1,669,760
\$1,807,870	\$2,173,700	\$859,401	\$1,868,308	FINES, FORFEITS & PENALTIES	\$2,058,900	\$2,127,900	\$2,127,900
\$57,609,562	\$61,136,676	\$25,572,122	\$60,127,227	PUBLIC CHARGES FOR SERVICES	\$64,646,539	\$66,183,643	\$66,351,643
\$41,642,625	\$44,207,200	\$15,493,818	\$43,464,598	INTERGOV'L CHARGES FOR SERVICES	\$44,574,861	\$45,175,962	\$45,175,962
\$5,261,492	\$3,747,340	\$1,849,541	\$4,260,898	MISCELLANEOUS	\$3,806,240	\$3,806,240	\$3,566,240
\$22,258	\$117,100	\$11,216	\$22,258	OTHER FINANCING SOURCES	\$117,100	\$117,100	\$117,100
\$516,667,064	\$536,484,011	\$209,149,079	\$536,901,696	GRAND TOTAL	\$560,097,538	\$565,087,880	\$565,635,037

Operating Revenue Summary by Activity

***** 2015 *****				***** 2016 *****				
2014 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2015	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$171,479,521	\$173,518,912	\$74,387,408	\$174,955,897	General County	03	\$178,289,220	\$182,486,699	\$183,008,373
\$24,200	\$0	\$0	\$0	County Board	06	\$0	\$0	\$0
\$428,040	\$475,871	\$129,437	\$439,640	County Executive	09	\$440,871	\$483,771	\$440,871
\$0	\$0	\$0	\$0	Office for Equity & Inclusion	10	\$0	\$0	\$42,900
\$275,314	\$312,425	\$222,298	\$339,827	County Clerk	12	\$307,275	\$307,275	\$307,275
\$14,335,217	\$14,928,160	\$3,780,280	\$15,053,596	Administration	15	\$15,380,607	\$15,374,107	\$15,374,107
\$3,355,950	\$3,945,289	\$1,255,684	\$2,702,720	Treasurer	18	\$3,937,507	\$3,437,507	\$3,437,507
\$4,741,588	\$4,851,879	\$1,120,713	\$4,895,445	Corporation Counsel	21	\$4,955,385	\$5,002,985	\$4,996,877
\$3,686,234	\$3,376,248	\$1,786,243	\$3,638,544	Register of Deeds	24	\$3,614,700	\$3,614,700	\$3,614,700
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
\$198,326,065	\$201,408,784	\$82,682,062	\$202,025,669	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$206,925,565	\$210,707,044	\$211,222,610
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$5,961,324	\$6,191,650	\$2,243,760	\$5,565,230	Clerk of Courts	30	\$5,965,850	\$6,191,650	\$6,191,650
\$377,315	\$418,300	\$167,270	\$379,184	Family Court Services	33	\$418,300	\$418,300	\$418,300
\$917,319	\$1,032,434	\$404,114	\$1,160,434	Medical Examiner	36	\$1,142,000	\$1,561,100	\$1,576,100
\$1,322,869	\$1,301,368	\$156,083	\$1,313,726	District Attorney	39	\$1,223,250	\$1,223,250	\$1,223,250
\$8,816,773	\$9,507,333	\$3,581,772	\$8,992,791	Sheriff	42	\$9,301,310	\$9,301,310	\$9,301,310
\$459,893	\$577,400	\$49,461	\$460,601	Public Safety Communications	45	\$663,000	\$664,400	\$664,400
\$600,419	\$734,996	\$25,561	\$703,231	Emergency Management	48	\$397,326	\$397,326	\$397,326
\$233,406	\$285,000	\$120,269	\$273,200	Juvenile Court Program	51	\$285,000	\$285,000	\$285,000
\$18,689,319	\$20,048,481	\$6,748,290	\$18,848,397	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$19,396,036	\$20,042,336	\$20,057,336
<i>HEALTH & HUMAN SERVICES</i>								
\$5,752,026	\$5,644,681	\$2,822,340	\$5,644,681	Joint Board of Health	53	\$5,628,060	\$5,741,960	\$5,741,960
\$191,691,944	\$199,415,556	\$70,134,287	\$200,615,556	Human Services	54	\$212,305,112	\$212,814,674	\$212,918,265
\$15,449	\$14,700	\$1,804	\$16,349	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
\$197,459,419	\$205,074,937	\$72,958,431	\$206,276,586	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$217,947,872	\$218,571,334	\$218,674,925

2016 Dane County Budget in Brief

Operating Revenue Summary by Activity								
***** 2015 *****				***** 2016 *****				
2014 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2015	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION & ECONOMIC DEV</i>								
\$2,030,791	\$2,920,166	\$768,430	\$3,293,522	Planning & Development	60	\$2,232,245	\$2,232,245	\$2,232,245
\$888,635	\$1,196,071	\$66,473	\$1,131,090	Land & Water Resources	63	\$661,590	\$661,590	\$661,590
\$598,836	\$604,000	\$352,154	\$723,857	Land Information Office	86	\$725,700	\$725,700	\$725,700
\$10,968,016	\$12,619,625	\$3,652,678	\$11,753,164	Solid Waste	89	\$14,638,000	\$14,638,000	\$14,581,000
\$14,486,278	\$17,339,862	\$4,839,735	\$16,901,633	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$18,257,535	\$18,257,535	\$18,200,535
<i>CULTURE, EDUC & RECREATION</i>								
\$2,150,752	\$2,567,132	\$1,188,760	\$2,586,434	Land & Water Resources	63	\$2,264,000	\$2,264,000	\$2,234,000
\$4,586,062	\$4,530,401	\$2,233,341	\$4,717,890	Library	68	\$5,116,988	\$5,131,894	\$5,131,894
\$1,118,808	\$1,238,212	\$110,539	\$1,196,972	Henry Vilas Zoo	74	\$1,263,512	\$1,337,512	\$1,337,512
\$281,356	\$264,396	\$109,864	\$253,088	Extension	80	\$258,451	\$258,451	\$258,451
\$8,966,260	\$8,798,800	\$5,603,250	\$9,370,096	Alliant Energy Center	92	\$8,957,600	\$8,957,600	\$8,957,600
\$17,103,239	\$17,398,941	\$9,245,754	\$18,124,480	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$17,860,551	\$17,949,457	\$17,919,457
<i>PUBLIC WORKS</i>								
\$20,458,399	\$23,718,953	\$9,263,774	\$22,809,776	PW, Hwy & Transportation	71	\$24,317,333	\$24,639,741	\$24,639,741
\$25,367,111	\$25,133,200	\$10,257,140	\$25,213,302	Airport	83	\$25,788,500	\$25,782,500	\$25,782,500
\$45,825,510	\$48,852,153	\$19,520,914	\$48,023,078	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$50,105,833	\$50,422,241	\$50,422,241
<i>DEBT SERVICE</i>								
\$24,777,235	\$26,360,853	\$13,153,892	\$26,701,853	Debt Service	65	\$29,604,146	\$29,137,933	\$29,137,933
\$24,777,235	\$26,360,853	\$13,153,892	\$26,701,853	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$29,604,146	\$29,137,933	\$29,137,933
\$516,667,064	\$536,484,011	\$209,149,079	\$536,901,696	GRAND TOTAL		\$560,097,538	\$565,087,880	\$565,635,037

Fund Descriptions

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise Funds

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

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

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

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

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

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

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

Internal Service Funds

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

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

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

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

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

Debt Service Fund

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

Capital Projects Fund

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

Glossary of Budget Terms

Accrual Basis	The basis of accounting under which revenues are recognized when they are earned and become measurable and expenditures are recognized when they are incurred and become measurable.
Appropriation	An expenditure or revenue amount set aside in the County's annual budget for a specified purpose.
Appropriation Resolution	A resolution adopted by the County Board and signed by the County Executive through which appropriations are given legal effect. The adopted Capital Budget and Operating Budget Appropriations Resolutions together constitute the County Budget as defined in s.65.90, Wisconsin State Statutes.
Balanced Budget	Budget expenditures shall equal the sum of revenues generated in the current period and undesignated fund balances applied from prior years.
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 anticipated salary and benefit increases. All operating, contractual service and revenue accounts in the Base are equal to the current year adopted budget amounts, except for insurance and principal and interest payments that are adjusted based on anticipated amounts for the upcoming year. All operating capital is zeroed out of the Base budget.
Board of Supervisors	The Dane County Board of Supervisors is a body of government comprising 37 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that it is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s 65.90, Wisconsin State Statutes, the Capital Budget and Operating Budget Appropriations Resolutions adopted by the County Board and signed by the County Executive.
Budget Narrative	A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as well as information regarding the process through which budget decisions are made.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Capital Improvement Program	A plan for capital expenditures to be incurred each year over five years, 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. Typically includes capital projects in the amount of \$100,000 or more.
Capital Outlay	Assets of \$2,500 or more that have a useful life in excess of two years, or any in excess of any borrowing, and are of a non-recurring nature.
Capital Project	Major investments in public facilities and infrastructure, including buildings (new and/or remodeling), highways, equipment, information systems, and land.
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.
CDBG	Community Development Block Grant
CNG	Compressed Natural Gas
Consumer Price Index (CPI)	A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.
Contingency	An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.
Debt Service	The payment of principal and related interest as a result of incurring long-term debt.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Decision Item	A change to an agency's budget that encompasses all the increases and/or decreases related to a particular programmatic change or need.
Depreciation	The expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of the asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

Full-Time Equivalent (FTE)	The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Fund Balance Applied	The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.
Fund Balance Levied	An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.
GAAP	Generally Accepted Accounting Principals (defined below)
GASB	Governmental Accounting Standards Board (defined below)
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" (GPR) consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Generally Accepted Accounting Principals	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Geographic Information System (GIS)	A computer-based technology tool to display and map information for planning and analysis.

Governmental Accounting Standards Board	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Government Finance Officers Association (GFOA)	The GFOA is a professional association of state, provincial and local finance officers dedicated to enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
GPR	General Purpose Revenues (defined above)
Impact Fee	A charge imposed on a developer to offset the cost of infrastructure and related services that will need to be provided by the local government.
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Intergovernmental Revenue	Revenue from other governments (i.e., Federal, State, City) in the form of grants, program revenue, entitlements, or shared revenues.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.
Legal Debt Limit	Under Wisconsin State Statutes, a municipalities aggregate amount of debt, including existing indebtedness, shall not exceed 5% of the taxable property located therein as equalized for state purposes.
Limited Term Employee (LTE)	A County employee who fills a temporary or short-term position that provides contingency staffing for County operations during peak workloads, or that addresses temporary staffing needs.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

Mill (Tax) Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
Ordinance	A formal legislative enactment by the Board of Supervisors.
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.
Personal Services	Salary and county paid benefit costs for all permanent and limited term employees.
Program Performance Budget	A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units.
Program Specific Revenues	Revenues paid into the County and credited to an appropriation to finance a specific program.
Property Tax Levy	The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
SRP	Shared Resources Partnership
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.

Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Wisconsin State Statutes	State law that is approved and implemented by the Wisconsin Legislature.