
2018 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 an estimated 2017 population of 524,775, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,238 square miles there are 33 townships, 20 villages and 8 cities. The City of Madison is the largest with 48% of the County's population and 44% of the equalized value. The City of Madison is the Capital of Wisconsin and home to the 43,820 student University of Wisconsin-Madison.

Dane County is home to Epic Systems, a leading healthcare software company, CUNA Mutual Group, 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 agriculture 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.

3) *Health and Human Services*

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

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

4) *Conservation and Economic Development*

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

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

5) *Culture, Education and Recreation*

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

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

6) *Public Works*

Departments:	Public Works, Highway and Transportation
	Airport

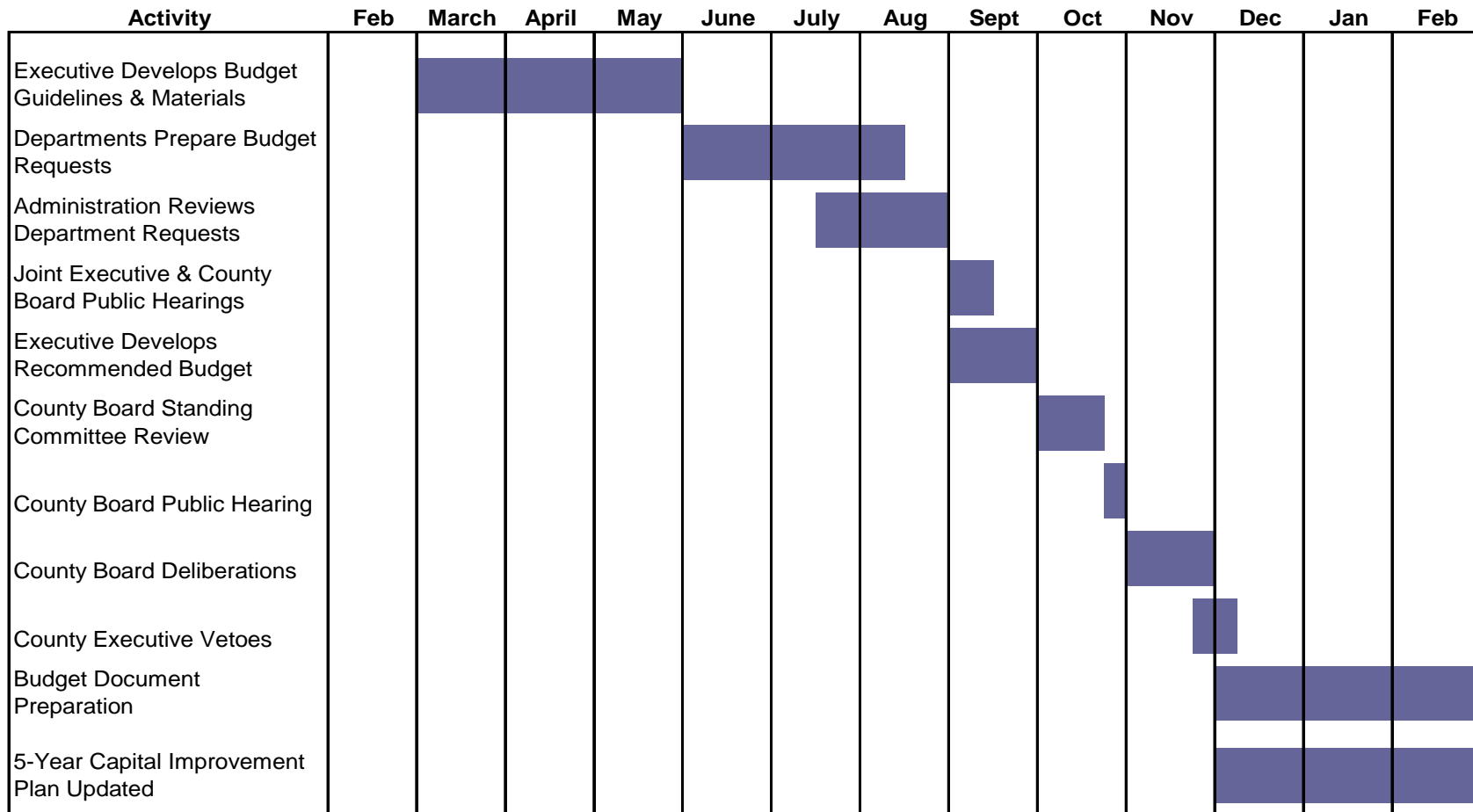
Public Works agencies provide the infrastructure maintenance and transportation functions for Dane County.

7) *Debt Service*

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

The Budget Process



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

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 2018 County budget increases the County's net property tax rate from \$3.13 in 2017 to \$3.17 for 2018.

The budget authorizes total expenditures of \$538.1 million for operations in 2018, which are financed by \$289.2 million of program and outside revenues, \$60 million of county sales taxes, \$183.1 million of county property tax levy funds, and \$5.7 million in fund balance. The separate Capital Budget includes \$114.9 million for capital spending in 2018, which is financed by \$114.9 million of borrowing proceeds and outside revenues. The combined capital and operating budget for 2018 of \$653.1 million is financed by \$404.1 million in outside revenues, \$60 million in county sales taxes, \$183.1 million in county property tax levy funds, and \$5.7 million in fund balance.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to 2017 RES-252 as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to 2017 RES-253, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

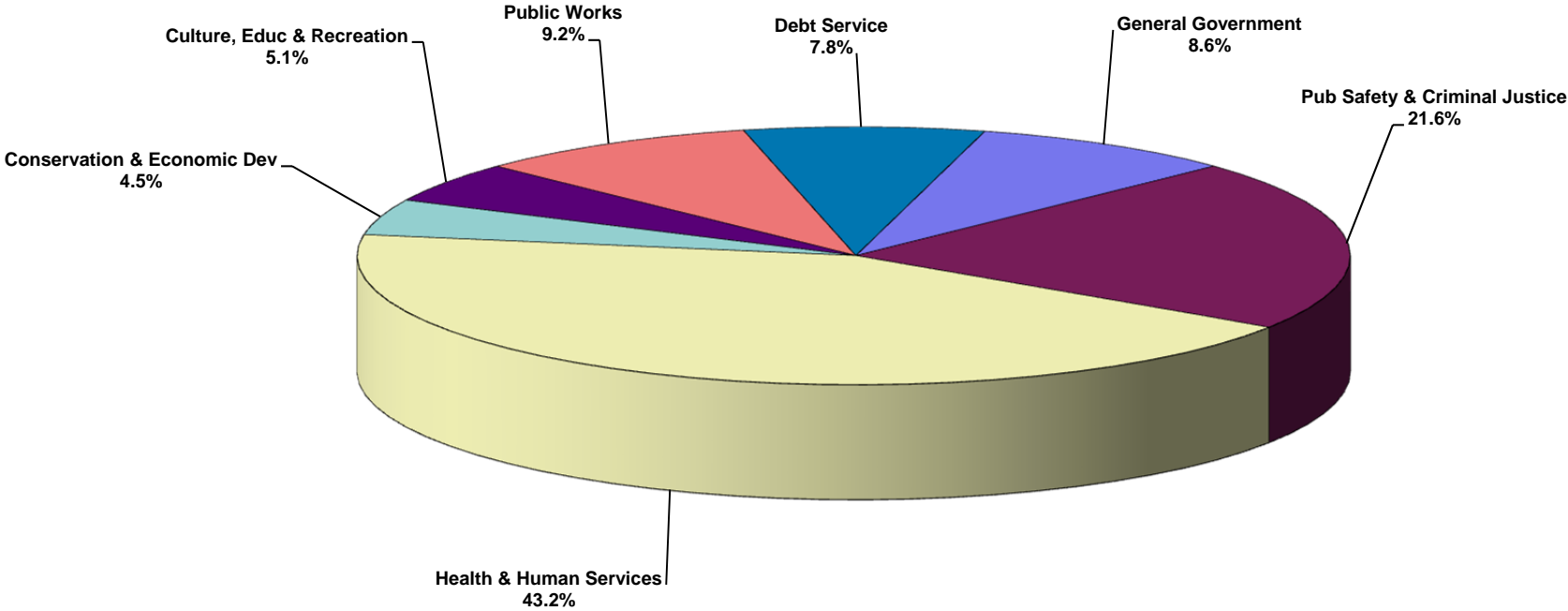
Operating Budget Expenditures by Activity

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

2018 Adopted Operating Budget - Expenditures by Activity	
General Government	\$46,291,746
Public Safety & Criminal Justice	\$116,315,100
Health & Human Services	\$232,532,448
Conservation & Economic Development	\$24,133,917
Culture, Education & Recreation	\$27,506,854
Public Works	\$49,415,975
Debt Service	\$41,916,559
Total Operating Budget	\$538,112,599

Health & Human Services agencies account for 43.2% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 21.6% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2018 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2018 Adopted Operating Budget revenues by budget source category.

2018 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$60,063,159
Licenses & Permits	\$4,604,045
Intergovernmental Charges for Services	\$74,964,051
Miscellaneous	\$3,370,850
County Property Tax	\$183,125,301
Other Financing Sources	\$1,807,100
Public Charges for Services	\$72,342,178
Fines, Forfeitures and Penalties	\$2,167,200
Intergovernmental Revenues	\$124,221,804
Other Taxes	\$5,718,589
Fund Balance Applied (Levied)	\$5,728,322
Total Operating Budget	\$538,112,599

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.

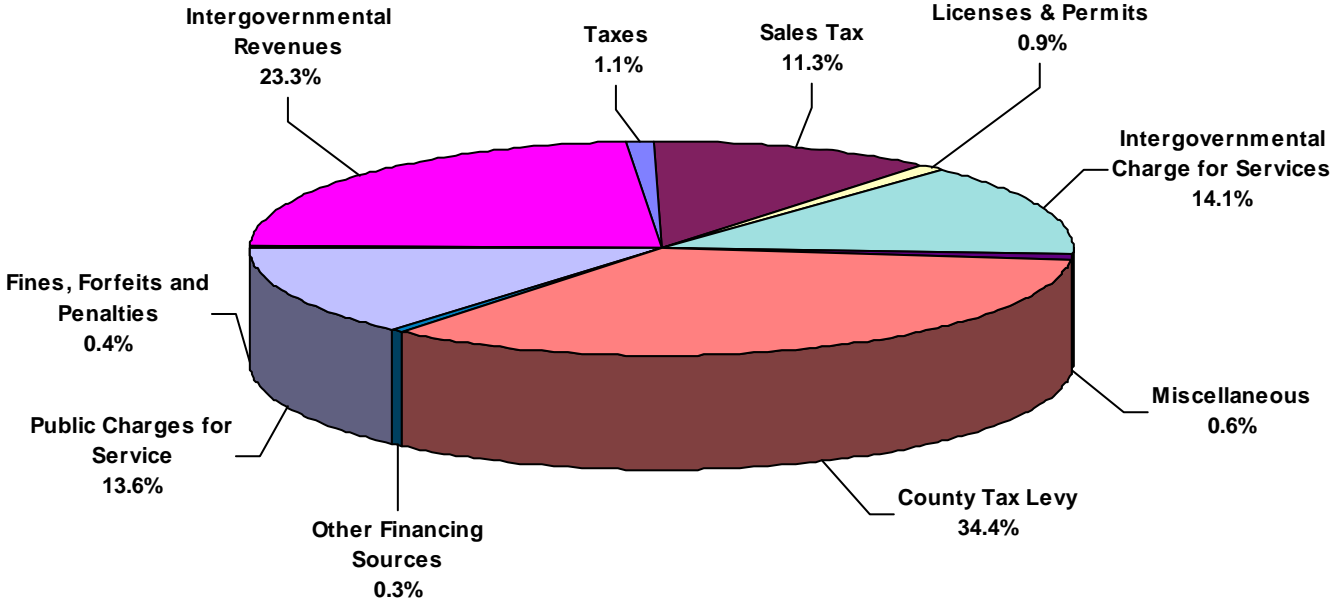
Public Charges for Services are revenues received by the County for services provided to non-governmental bodies.

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.

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

County Property taxes account for 34.4% of operating budget revenues, while intergovernmental revenues (federal and state aids, primarily) account for 23.3%, intergovernmental charges for services 14.1% and sales tax revenues 11.3%. This information is shown graphically in the following chart:

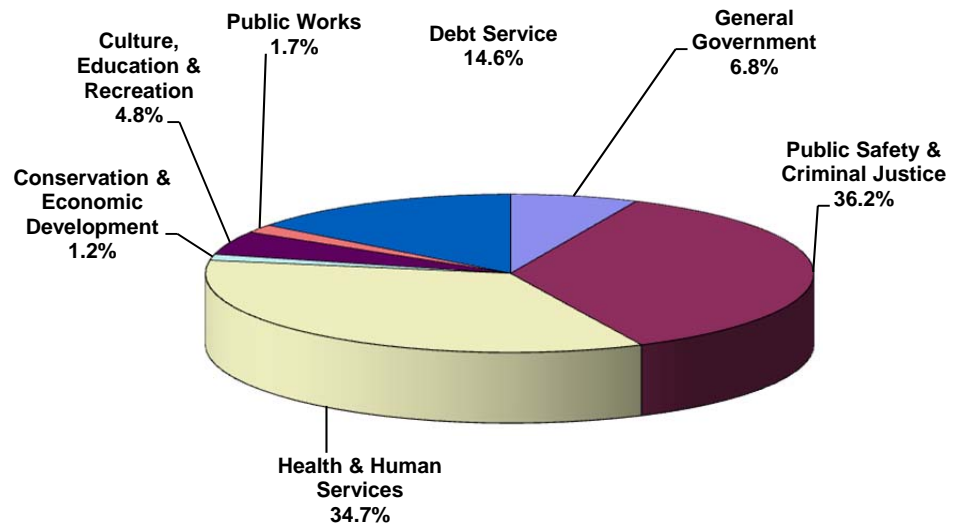
2018 Adopted Operating Revenues By Budget Source Category



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 and Revolving Loan funds, as well as the Alliant Energy Center. Actual GPR is supplied by the County Property and Sales Taxes and other revenues in the General County program such as State Aid for Exempt Computers and State Shared Revenues. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 71% of all GPR funds. The following table and chart show GPR funds by activity for the 2018 Adopted Operating Budget.

2018 Adopted Operating Budget - GPR Funds By Activity (Prior to Application of Fund Balances)	
General Government	\$17,729,119
Public Safety & Criminal Justice	\$94,959,290
Health & Human Services	\$90,941,645
Conservation & Economic Development	\$3,257,781
Culture, Education & Recreation	\$12,677,099
Public Works	\$4,416,409
Debt Service	\$38,332,199
Total Budget	\$262,313,542



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 2018 budget is 2.904%. The Adopted 2018 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. The budget for 2018 has three key areas of focus: improving mental health services, substantive reforms to criminal justice and re-entry, and accelerating lake clean-up efforts.

Human Services

Key changes for 2018 include:

- ◆ Additional funds for the newest North Madison Early Childhood Zone and the Leopold and Sun Prairie Zones to help more children succeed in school.
- ◆ Allocates \$1 million to continue the School Based Mental Health Teams in partnership with local school districts to stabilize and improve the learning and living environments of young people experiencing mental health ailments.
- ◆ \$175,000 for the County's share to operate the Homeless Day Resource Center (named "The Beacon") seven days a week in 2018.
- ◆ \$100,000 for a comprehensive review of existing mental health services in the community to evaluate how a potential Crisis Restoration Center could help improve care and outcomes. Also, \$40,000 to include a racial equity analysis in this study.
- ◆ \$100,000 to help fund Porchlight's Safe Haven, a program that provides transitional housing and case management for those who suffer from mental illness.
- ◆ \$3 million in the capital budget for the Affordable Housing Development Fund to continue the development of affordable housing in the County.

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 2018 include:

- ◆ Creates 4 additional Medicolegal Investigators in the Medical Examiner's Office.
- ◆ Funds for a re-entry case management service to provide services to jail inmates upon release while they transition back into the community; and a new staff position to bolster the work of the Re-Entry Team.
- ◆ \$76 million in the Capital Budget to replace the 60 year old jail space in the City County Building with a more modern facility that is more efficient and safer to operate while providing the opportunity to consolidate three existing jail facilities. This new space design will eliminate solitary confinement for those experiencing mental health emergencies.
- ◆ Funds for a two day training for all Public Safety Communicators to attend crisis intervention training.

Environmental Protection

The 2018 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ Over \$3.7 million in the Capital Budget for the Land & Water Legacy Fund including \$2.5 million for the second year of the new Legacy Sediment Removal project to fund a significant breakthrough in lakes clean-up effort that will result in cleaner lakes decades sooner.
- ◆ In the Capital Budget, \$2 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$750,000 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.
- ◆ Creation of a new grant program administered by the Office of Energy and Climate Change to provide county support and incentive for others to join in the work the county has embarked on in this area.
- ◆ Creation of a new Dane County Restoration Crew to restore streams, fisheries, and develop and maintain prairies.
- ◆ Continuation of the County's solar commitment.

Highways/Infrastructure

This budget continues investment into county highways in Dane County.

- ◆ Funds a \$2 million study to determine what it would take to widen Highway M to four lanes around the north shore of Lake Mendota.
- ◆ Funds a partnership with the City of Fitchburg to improve Fish Hatchery Road south of the Beltline to McKee Road.
- ◆ \$4 million in new county money for the expansion of Highway M linking the west side of Madison with Verona.
- ◆ Additional road improvement projects to be done jointly with communities.

General

- ◆ Creates a new parental leave policy to ensure new parents who work for Dane County have adequate time away to focus on their families.
- ◆ Funds for planning and design work for the next phase of the Lower Yahara River Trail; and funds for supporting projects on the Capital City Trail, Glacial Drumlin Trail, and the North Mendota Trail.

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.

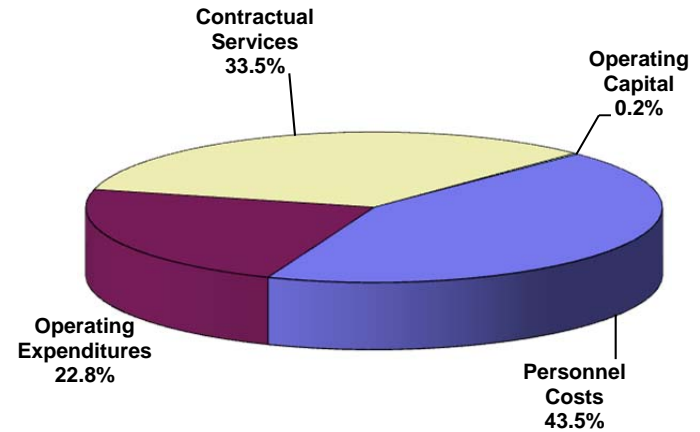
Staff Changes

The Adopted 2018 Budget includes a total of 2,421.70 FTE positions. This represents an increase of 20.65 FTE from the actual 2017 position total. The following table summarizes by the changes by Public Safety & Criminal Justice, Health and Human Services, and Other County Government programs.

<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	11.0	11.0
Health and Human Services	6.4	7.4
Other County Government	3.25	2.0
Total Changes in County Positions	20.650	20.400

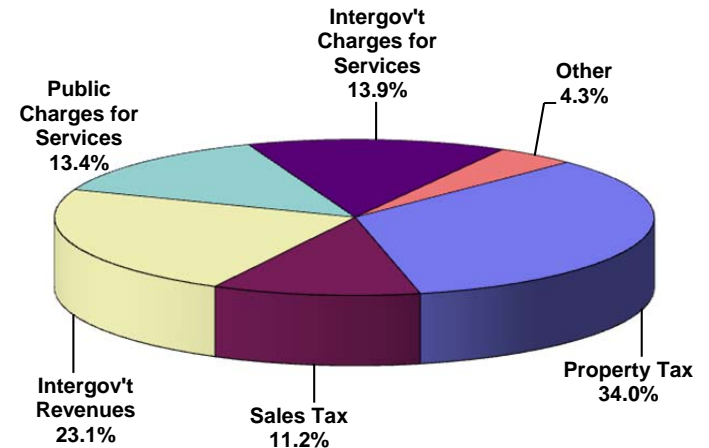
Use of Funds by Expense Category - All Funds

Personnel Costs	\$233,928,294
Operating Expenditures	122,791,209
Contractual Services	180,116,690
Operating Capital	1,276,406
Total - All Categories	\$538,112,599



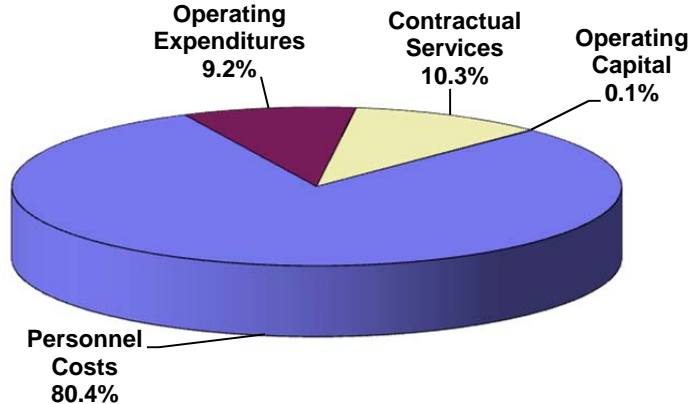
Source of Funds by Revenue Category - All Funds

Property Tax	\$183,125,301
Sales Tax	60,063,159
Intergovernmental Revenues	124,221,804
Public Charges For Services	72,342,178
Intergovernmental Charges for Services	74,964,051
Other	
Other Taxes	5,718,589
Licenses & Permits	4,604,045
Fines, Forfeits and Penalties	2,167,200
Miscellaneous Revenue	3,370,850
Other Financing Sources	1,807,100
Change in Fund Balance Reserve	0
State Special Charges	0
Fund Balance/Retained Earnings Applied (Levied)	5,728,322
Total - All Categories	\$538,112,599

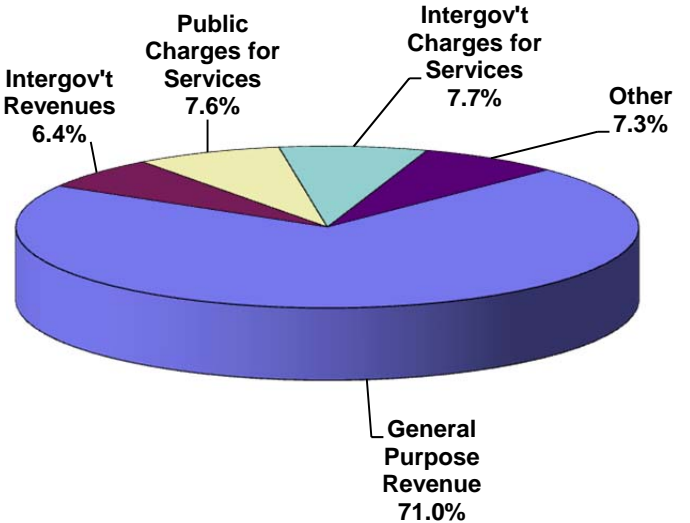


Uses and Sources of Funds - General Fund
(Excluding Alliant Energy Center)

Uses of Funds	
Personnel Costs	\$135,905,020
Operating Expenditures	15,551,417
Contractual Services	17,454,504
Operating Capital	165,906
Total - Uses of Funds	\$169,076,847



Sources of Funds	
General Purpose Revenue	\$119,975,486
Intergovernmental Revenues	\$10,884,438
Public Charges for Services	\$12,871,192
Intergovernmental Charges for Services	\$13,000,419
Other	
Other Taxes	\$4,653,589
Licenses & Permits	\$1,105,845
Fines, Forfeits and Penalties	\$2,147,200
Miscellaneous Revenue	\$735,250
Other Financing Sources	\$47,100
Change in Fund Balance Reserve	\$0
Transfers In/(Out)	\$3,656,328
Total - Sources of Funds	\$169,076,847
Fund Balance Applied/(Levied)	\$ 0



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Bridge Aid	DaneCom Fund	Board of Health	Library	Human Services	CDBG Business Loan
Personnel Costs	\$0	\$108,000	\$0	\$635,300	\$49,703,274	\$0
Operating Expenses	\$500	\$63,400	\$0	\$277,875	\$16,783,633	\$786,600
Contractual Services	\$0	\$671,700	\$4,885,588	\$4,534,150	\$138,073,207	\$5,600
Operating Capital	\$502,000	\$0	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$502,500	\$843,100	\$4,885,588	\$5,447,325	\$204,560,114	\$792,200
Sources of Funds						
General Purpose Revenue	\$501,493	\$0	\$4,885,588	\$5,082,084	\$68,613,158	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$101,266,948	\$0
Public Charges for Services	\$0	\$0	\$0	\$80,800	\$2,313,211	\$0
Intergovernmental Charges for Services	\$0	\$843,100	\$0	\$277,400	\$28,185,131	\$0
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$243,000	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$500	\$0	\$0	\$0	\$11,000	\$28,200
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$501,993	\$843,100	\$4,885,588	\$5,440,284	\$200,632,448	\$28,200
Fund Balance Applied/(Levied)	\$507	\$0	\$0	\$7,041	\$3,927,666	\$764,000

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	\$465,600	\$50,912,174
Operating Expenses	\$790,100	\$10,000	\$0	\$0	\$149,252	\$18,861,360
Contractual Services	\$10,100	\$853,000	\$401,200	\$30,000	\$129,661	\$149,594,206
Operating Capital	\$0	\$0	\$0	\$0	\$0	\$502,000
Total - Uses of Funds	\$800,200	\$863,000	\$401,200	\$30,000	\$744,513	\$219,869,740
Sources of Funds						
General Purpose Revenue	\$0	\$0	\$0	\$0	\$0	\$79,082,323
Intergovernmental Revenues	\$0	\$813,000	\$371,200	\$0	\$1,000	\$102,452,148
Public Charges for Services	\$0	\$0	\$0	\$0	\$722,200	\$3,116,211
Intergovernmental Charges for Services	\$0	\$0	\$0	\$0	\$1,300	\$29,306,931
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$243,000
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$50,700	\$50,000	\$30,000	\$0	\$2,500	\$172,900
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Total - Sources of Funds	\$50,700	\$863,000	\$401,200	\$30,000	\$727,000	\$214,403,513
Fund Balance Applied/(Levied)	\$749,500	\$0	\$0	\$0	\$17,513	\$5,466,227

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
Personal Services	\$0	\$0	\$2,280,200	\$2,280,200
Operating Expenses	\$218,800	\$2,287,500	\$2,445,573	\$4,951,873
Contractual Services	\$2,115,000	\$315,000	\$34,500	\$2,464,500
Operating Capital	\$0	\$0	\$0	\$0
Total - Uses of Funds	\$2,333,800	\$2,602,500	\$4,760,273	\$9,696,573
Sources of Funds				
General Purpose Revenue	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$4,852,379	\$4,852,379
Public Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental Charges for Services	\$2,103,500	\$2,600,000	\$0	\$4,703,500
Other				
Other Taxes	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$230,300	\$2,500	\$0	\$232,800
Other Financing Sources	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0
Transfers In/(Out)	(\$30,000)	\$0	\$0	(\$30,000)
Total - Sources of Funds	\$2,303,800	\$2,602,500	\$4,852,379	\$9,758,679
Increase/(Decrease) in Retained Earnings	(\$30,000)	\$0	\$92,106	\$62,106

Sources and Uses of Funds - Enterprise Funds

Uses of Funds	Alliant Energy Ctr.	Airport	Highway	Badger Prairie	Solid Waste
Personnel Costs	\$5,399,600	\$7,433,300	\$13,243,000	\$15,400,500	\$2,370,600
Operating Expenses	\$3,469,971	\$13,152,000	\$8,668,087	\$3,350,878	\$8,738,299
Contractual Services	\$1,374,999	\$3,550,889	\$1,181,549	\$3,654,268	\$672,975
Operating Capital	\$0	\$608,500	\$0	\$0	\$0
Total - Uses of Funds	\$10,244,570	\$24,744,689	\$23,092,636	\$22,405,646	\$11,781,874
Sources of Funds					
General Purpose Revenue	\$0	\$0	\$4,343,948	\$12,848,833	\$0
Intergovernmental Revenues	\$10,919	\$0	\$4,354,604	\$188,028	\$30,000
Public Charges for Services	\$9,903,400	\$29,303,100	\$6,000	\$748,475	\$12,396,400
Intergovernmental Charges for Services	\$92,500	\$0	\$11,200,073	\$8,618,310	\$4,000
Other					
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$3,012,200	\$0	\$0
Fines, Forfeits & Penalties	\$0	\$20,000	\$0	\$0	\$0
Miscellaneous Revenue	\$251,800	\$56,500	\$36,600	\$2,000	\$67,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance Reserve	\$0	\$0	\$0	\$0	\$0
Transfers In/(Out)	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$10,258,619	\$29,379,600	\$22,953,425	\$22,405,646	\$12,497,400
Increase/(Decrease) in Retained Earnings	\$14,049	\$4,634,911	(\$139,211)	\$0	\$715,526

Sources and Uses of Funds - Enterprise Funds (continued)

Uses of Funds	Methane Gas	Printing & Services	Total
Personnel Costs	\$201,400	\$782,500	\$44,830,900
Operating Expenditures	\$3,669,314	\$401,451	\$41,450,000
Contractual Services	\$0	\$168,800	\$10,603,480
Operating Capital	\$0	\$0	\$608,500
Total - Uses of Funds	\$3,870,714	\$1,352,751	\$97,492,880
Sources of Funds			
General Purpose Revenue	\$0	\$0	\$17,192,781
Intergovernmental Revenues	\$0	\$0	\$4,583,551
Public Charges for Services	\$3,895,900	\$0	\$56,253,275
Intergovernmental Charges for Services	\$0	\$1,345,300	\$21,260,183
Other			
Other Taxes	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$3,012,200
Fines, Forfeits & Penalties	\$0	\$0	\$20,000
Miscellaneous Revenue	\$2,000	\$0	\$415,900
Other Financing Sources	\$1,690,000	\$0	\$1,690,000
Change in Fund Balance Reserve	\$0	\$0	\$0
Transfers In/(Out)	(\$4,214,328)	\$0	(\$4,214,328)
Total - Sources of Funds	\$1,373,572	\$1,345,300	\$100,213,562
Increase/(Decrease) in Retained Earnings	(\$2,497,142)	(\$7,451)	\$2,720,682

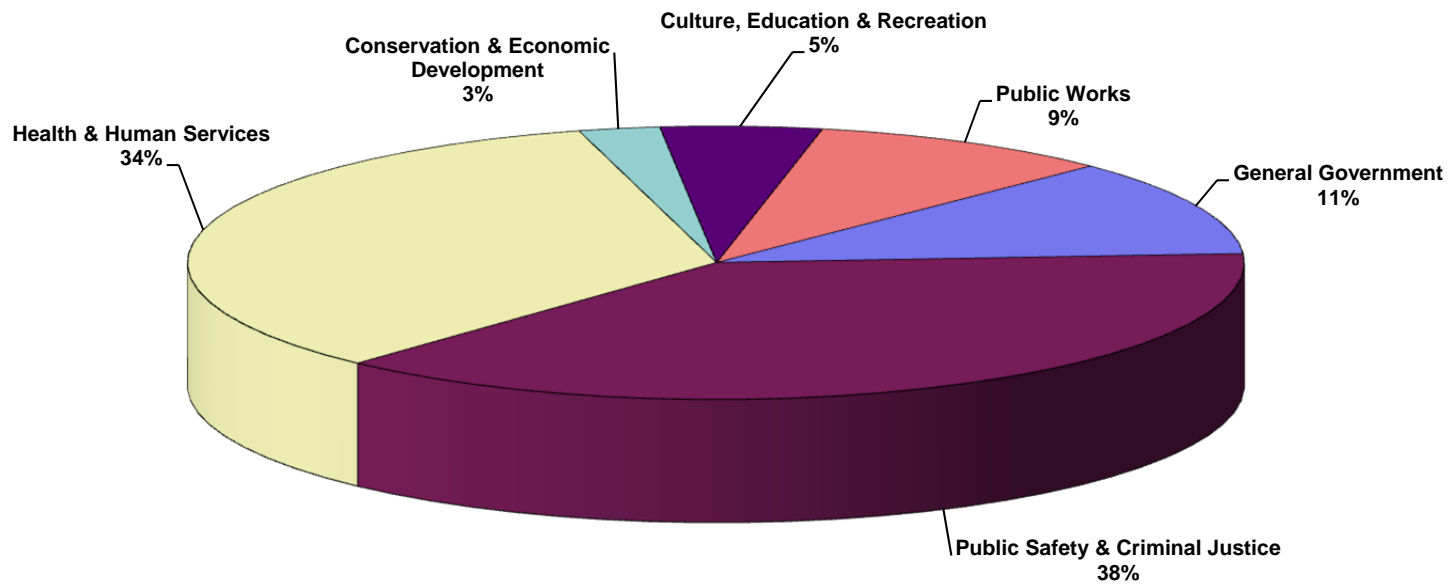
Position Summary By Department

Department	Actual 2016	Actual 2017	2018		
			Department Request	Executive Recommended	Adopted Budget
Administration	151.100	154.100	154.100	154.100	154.100
Airport	73.000	75.750	76.000	76.000	76.000
Alliant Energy Center of Dane County	32.000	33.000	33.000	33.000	33.000
Board of Health - Madison & Dane Co	147.500	149.500	149.500	149.500	150.500
Clerk of Courts *	107.500	108.600	109.600	109.600	109.600
Corporation Counsel	69.000	69.000	70.000	70.000	70.000
County Board	7.000	7.000	7.000	7.000	7.000
County Clerk	4.750	4.750	4.750	4.750	4.750
County Executive	13.000	14.000	14.000	14.000	14.000
Dane County Henry Vilas Zoo	21.000	21.000	21.000	21.000	21.000
District Attorney	61.400	64.400	68.400	64.400	64.400
Emergency Management	10.000	10.000	10.000	10.000	10.000
Extension	6.800	6.800	6.800	6.800	6.800
Family Court Services	11.000	11.000	11.000	11.000	11.000
Human Services	650.875	660.550	665.950	664.950	665.950
Juvenile Court Program	33.700	33.700	33.700	33.700	33.700
Land and Water Resources	56.500	60.500	60.500	62.500	63.500
Land Information Office	3.000	3.000	3.000	3.000	3.000
Library	7.050	7.050	7.050	7.050	7.050
Medical Examiner	15.000	16.000	16.000	20.000	20.000
Office for Equity and Inclusion	6.000	6.500	6.500	6.500	6.500
Planning & Development	23.000	23.000	22.000	22.000	22.000
Public Safety Communications	95.000	93.500	93.500	94.500	94.500
Public Works, Highway and Trans	149.000	149.000	149.000	149.000	149.000
Register of Deeds	17.350	16.350	16.350	16.350	16.350
Sheriff	568.000	570.000	573.000	574.000	574.000
Solid Waste	22.000	23.000	23.000	23.000	23.000
Treasurer	6.000	5.000	5.000	5.000	5.000
Veterans Service	6.000	6.000	6.000	6.000	6.000
Total Positions	2,373.525	2,402.050	2,415.700	2,418.700	2,421.700

* 1.0 FTE removed from base budget

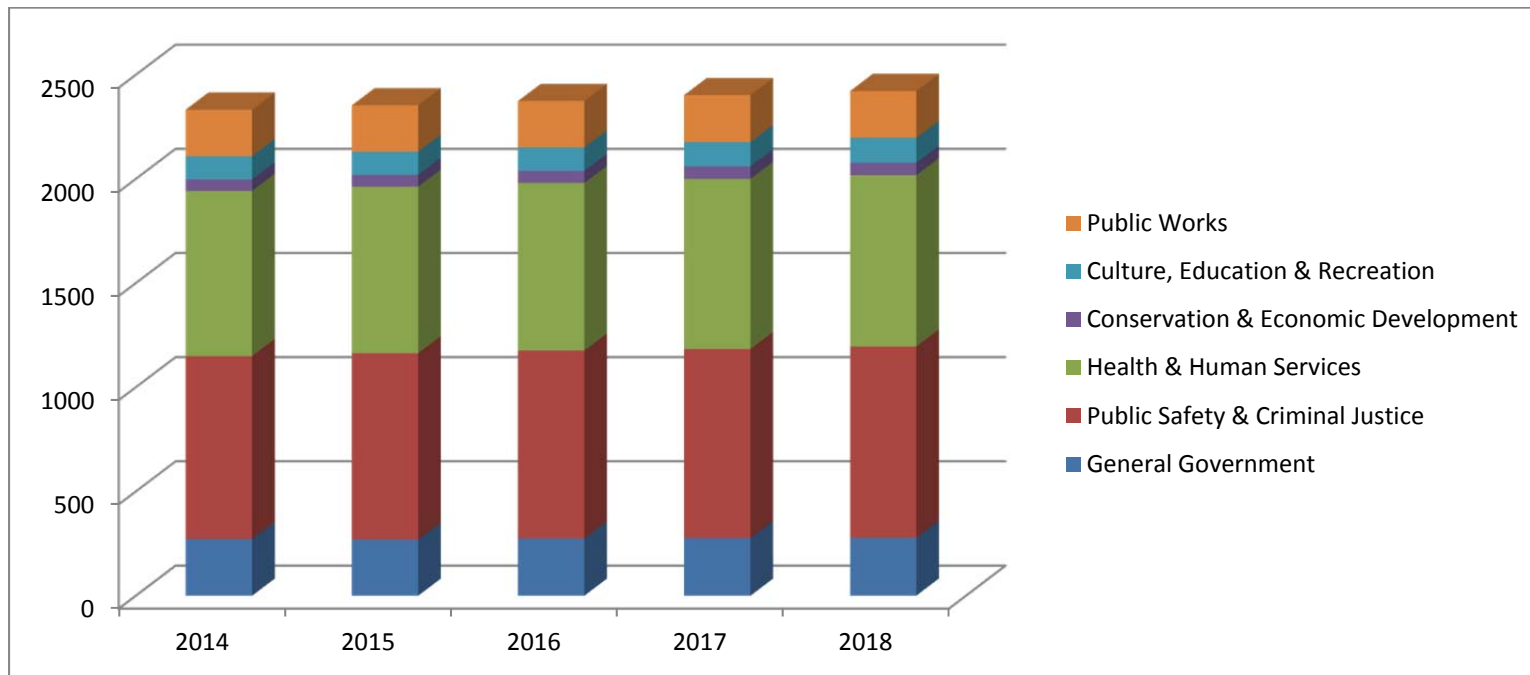
Note: The 2018 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2018



Positions by Activity - 2014 Through 2018

	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
General Government	271.250	269.450	274.200	276.700	277.700
Public Safety & Criminal Justice	878.150	893.900	901.600	907.200	917.200
Health & Human Services	793.125	799.325	804.375	816.050	822.450
Conservation & Economic Development	55.000	57.000	58.000	60.000	60.000
Culture, Education & Recreation	111.850	111.350	113.350	117.350	119.350
Public Works	223.000	222.000	222.000	224.750	225.000
Total	2,332.375	2,353.025	2,373.525	2,402.050	2,421.700



FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
AIRPORT FUND				
AIRPORT				
ADMINISTRATION	12,795,289	4,064,000		
AIRPORT PARKING LOT	2,418,250	10,740,000		
GENERAL AVIATION	178,300	499,000		
INDUSTRIAL AREA	347,900	1,359,000		
LANDING AREA	2,318,500	3,984,300		
MAINTENANCE	1,215,100	1,000		
TERMINAL COMPLEX	5,471,350	8,732,300		
AIRPORT	24,744,689	29,379,600	(4,634,911)	Appropriation
BADGER PRAIRIE HEALTH CARE CTR FUND				
BPHCC-GENERAL OPERATIONS				
BP-ADMINISTRATION	1,107,200	0		
BP-HEALTH CARE CENTER	21,298,446	9,556,813		
BPHCC-GENERAL OPERATIONS	22,405,646	9,556,813	12,848,833	Appropriation
BOARD OF HEALTH-MADISON/DANE FUND				
BOARD OF HEALTH-MADISON/DANE	4,885,588	0	4,885,588	Appropriation
BRIDGE AID FUND				
BRIDGE AID	502,500	500	502,000	Appropriation
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS OPERATING TRANSFERS	52,000	52,000	0	Appropriation
CDBG CR-CRLF FUND				
CDBG BUSINESS LOAN FUND	792,200	28,200	764,000	Appropriation
CDBG GENERAL FUND				
CDBG HOUSING LOAN FUND	863,000	863,000	0	Appropriation
COMMERCE CRLF FUND				
COMMERCE REVOLVING	800,200	50,700	749,500	Appropriation

2018 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	4,760,273	4,852,379	(92,106)	Appropriation
DANE COUNTY CONSERVATION FUND				
CONSERVATION FUND OPERATING TRANSFERS	2,000	2,000	0	Appropriation
DANECOM FUND				
DANECOM	843,100	843,100	0	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE				
DEBT SERVICE COSTS	10,000	0		
INTEREST ON LOANS	7,060,562	0		
PRINCIPAL ON LOAN	34,845,997	1,894,360		
DEBT SERVICE	41,916,559	1,894,360	40,022,199	Appropriation
GENERAL FUND				
ADMINISTRATION-FACILITIES MGMT				
ADMINISTRATION	0	0		
JANITORIAL SERVICES	3,156,600	1,773,700		
MAINTENANCE&CONSTR SERVICES	5,423,306	1,973,564		
WEAPONS SCREENING	379,400	0		
ADMINISTRATION-FACILITIES MGMT	8,959,306	3,747,264	5,212,042	Appropriation
ADMINISTRATION-GENERAL OPERATI				
ADMINISTRATION	923,935	332,897		
CONTROLLER	1,632,406	17,277		
EMPLOYEE RELATIONS	816,840	51,100		
INFORMATION MANAGEMENT	5,645,500	378,600		
PURCHASING	303,920	80,000		
ADMINISTRATION-GENERAL OPERATI	9,322,601	859,874	8,462,727	Appropriation
AEC COUNTY SUBSIDIZED	59,122	0	59,122	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
ALLIANT ENERGY CENTER DANE CO				
ADMINISTRATION	2,368,027	371,500		
AGRICULTURAL EXHIBIT BUILDINGS	1,280,128	1,146,665		
ARENA	248,645	80,347		
COLISEUM	2,522,694	2,290,366		
CONFERENCE CENTER	788,408	657,345		
EXHIBITION HALL	2,553,445	5,151,222		
LANDSCAPE AREAS	247,579	426,629		
PARKING LOTS	235,644	134,545		
ALLIANT ENERGY CENTER DANE CO	10,244,570	10,258,619	(14,049)	Appropriation
CLERK OF COURTS-GEN OPERATIONS				
ALTERNATIVES TO INCARCERATION	721,500	86,600		
COURT COMMISSIONER CENTER	3,389,300	1,369,800		
CRIMINAL JUSTICE-LAW CLERKS	285,400	0		
GENERAL COURT SUPPORT	8,183,182	4,544,150		
GUARDIAN AD LITEM	678,860	409,300		
CLERK OF COURTS-GEN OPERATIONS	13,258,242	6,409,850	6,848,392	Appropriation
CONVENTION & VISITORS BUREAU	294,401	0	294,401	Appropriation
CORP COUNSEL-GENERAL OPERATION				
CHILD SUPPORT AGENCY	5,471,310	4,486,609		
CORP COUNSEL-GENERAL OPERATION	1,361,820	360,741		
PERMANENCY PLANNING LEGAL SERV	1,540,220	380,727		
CORP COUNSEL-GENERAL OPERATION	8,373,350	5,228,077	3,145,273	Appropriation
COUNTY CLERK				
ADMINISTRATION	494,400	154,700		
ELECTIONS	309,600	155,410		
COUNTY CLERK	804,000	310,110	493,890	Appropriation
DANE COUNTY HISTORICAL SOCIETY	5,094	0	5,094	Appropriation

2018 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
DISTRICT ATTORNEY				
CRIME RESPONSE	475,000	398,860		
CRMNL&TRFFC-ADULT	2,965,120	40,100		
CRMNL&TRFFC-JUVENILE	393,340	100		
DEFERRED PROSECUTION PROGRAM	1,040,982	235,781		
VICTIM/WITNESS	1,970,080	715,400		
DISTRICT ATTORNEY	6,844,522	1,390,241	5,454,281	Appropriation
EMERGENCY MGMT-GEN OPERATIONS				
EMERGENCY MEDICAL SERVICES	485,502	14,538		
EMERGENCY PLANNING	829,809	263,195		
HAZARDOUS MATERIALS PLANNING	178,774	115,751		
EMERGENCY MGMT-GEN OPERATIONS	1,494,085	393,484	1,100,601	Appropriation
EXECUTIVE				
CULTURAL AFFAIRS	467,210	176,071		
EXECUTIVE	945,269	0		
LEGISLATIVE LOBBYIST	129,650	0		
OFFICE OF ECON & WORKFORCE DEV	539,729	247,700		
OFFICE OF ENERGY & CLIMATE CHG	228,200	0		
EXECUTIVE	2,310,058	423,771	1,886,287	Appropriation
EXTENSION	1,221,583	258,451	963,132	Appropriation
FAMILY COURT SERVICES	1,111,300	418,300	693,000	Appropriation
GENERAL COUNTY REVENUES	243,000	69,544,605	(69,301,605)	Appropriation
HENRY VILAS ZOO	3,070,310	1,371,734	1,698,576	Appropriation
HIGHWAY GENERAL FUND PROGRAMS				
PARKING RAMP	324,000	1,240,900		
WISC RIVER RAIL TRANSIT COMM	28,600	0		
HIGHWAY GENERAL FUND PROGRAMS	352,600	1,240,900	(888,300)	Appropriation
HWY PUBLIC WORKS ENGINEERING	723,550	404,000	319,550	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
JUVENILE COURT PROGRAM				
ADMIN & RECEPTION CENTER	989,340	0		
DETENTION	1,478,680	74,500		
HOME DETENTION	184,300	67,500		
SHELTER HOME	967,820	153,000		
JUVENILE COURT PROGRAM	3,620,140	295,000	3,325,140	Appropriation
LAND & WATER RESOURCES				
CONSERVATION	1,431,260	841,590		
HERITAGE CENTER	195,400	147,500		
L & W RESOURCES ADMINISTRATION	1,304,889	373,925		
LAKE MANAGEMENT	504,100	74,800		
LAKES & WATERSHED	246,500	15,600		
LAND ACQUISITION	0	0		
PARK OPERATIONS	3,974,160	1,394,975		
WATER RESOURCE ENGINEERING	931,400	582,000		
LAND & WATER RESOURCES	8,587,709	3,430,390	5,157,319	Appropriation
LEGISLATIVE SERVICES	1,420,039	43,100	1,376,939	Appropriation
MEDICAL EXAMINER	3,144,800	1,855,425	1,289,375	Appropriation
MISCELLANEOUS CRIMINAL JUSTICE	0	0	0	Appropriation
OFFICE FOR EQUITY & INCLUSION	1,004,637	0	1,004,637	Appropriation
PERSONNEL SAVINGS INITIATIVES	34,500	0	34,500	Appropriation
PLANNING & DEVELOPMENT				
CAPITAL AREA REGIONAL PLAN COM	851,991	0		
PLANNING DIVISION	689,800	162,800		
RECORDS AND SUPPORT	1,005,050	144,600		
ZONING & PLAT REVIEW	902,115	473,445		
PLANNING & DEVELOPMENT	3,448,956	780,845	2,668,111	Appropriation
PUBLIC SAFETY COMMUNICATIONS	9,539,751	95,800	9,443,951	Appropriation

2018 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
REGISTER OF DEEDS	1,634,390	3,701,100	(2,066,710)	Appropriation
SHERIFF				
ADMINISTRATION	5,904,950	70,000		
FIELD SERVICES	19,159,520	4,031,600		
FIREARMS TRAINING CENTER	281,600	210,800		
SECURITY SERVICES	36,587,600	4,233,550		
SUPPLEMENTAL DUTY	0	0		
SUPPORT SERVICES	13,878,190	1,108,660		
TRAFFIC SAFETY SERVICES	647,300	0		
SHERIFF	76,459,160	9,654,610	66,804,550	Appropriation
TREASURER	1,054,541	3,118,007	(2,063,466)	Appropriation
VETERANS SERVICES	681,100	14,700	666,400	Appropriation
HELP LOAN FUND				
HELP LOAN FUND	30,000	0	30,000	Appropriation
HIGHWAY FUND				
HIGHWAY				
ADMINISTRATION	2,916,182	877,773		
FLEET & FACILITIES OPERATIONS	2,684,454	0		
HIGHWAY - PERSONAL SERVICES	0	0		
HIGHWAY CONSTRUCTION	13,900	0		
LOCAL SERVICES	1,912,400	1,912,400		
OPERATION & MAINTENANCE	7,268,600	7,612,804		
STATE SERVICES	8,197,000	8,197,000		
TRANSIT & ENVIRONMENTAL PRGMS	100,100	9,500		
HIGHWAY	23,092,636	18,609,477	4,483,159	Appropriation
HOME PROGRAM FUND				
HOME LOAN FUND	401,200	401,200	0	Appropriation

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
ADULT COMMUNITY SERVICES	100,360,253	81,477,752		
CHILDREN YOUTH AND FAMILIES	59,997,275	28,463,993		
ECONOMIC ASSISTANCE AND WORK S	24,197,011	17,848,158		
HS ADMINISTRATION	20,005,575	4,229,387		
HUMAN SERVICES DEPARTMENT	204,560,114	132,019,290	72,540,824	Appropriation
LAND & WATER LEGACY FUND				
L & W LEGACY OPERATING TRANSFERS	6,000	6,000	0	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	744,513	727,000	17,513	Appropriation
LIBRARY FUND				
LIBRARY	5,447,325	358,200	5,089,125	Appropriation
METHANE GAS FUND				
METHANE GAS OPERATIONS	3,870,714	5,587,900	(1,717,186)	Appropriation
PRINTING AND SERVICES FUND				
PRINTING & SERVICES				
PRINTING & SERVICES-ADMIN	243,600	100		
PRINTING & SERVICES-COPIERS	207,200	390,100		
PRINTING & SERVICES-FLEET	25,482	40,200		
PRINTING & SERVICES-INTERPRTRS	83,700	80,100		
PRINTING & SERVICES-MAIL	326,032	301,400		
PRINTING & SERVICES-PRINTING	466,737	533,400		
PRINTING AND SERVICES	0	0		
PRINTING & SERVICES	1,352,751	1,345,300	7,451	Appropriation
PROPERTY & LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PRGRM FUND	1,239,800	1,239,800	0	Appropriation

2018 Dane County Budget in Brief

FUND/APPROPRIATION/PROGRAM	EXPENDITURES	PROGRAM SPECIFIC REVENUES	GENERAL PURPOSE REVENUES	
LIABILITY INSURANCE PROGRAM FUND				
MISCELLANEOUS INSURANCE	171,200	171,200		
PROPERTY INSURANCE	922,800	922,800		
LIABILITY INSURANCE PROGRAM FUND	1,094,000	1,094,000	0	Appropriation
SOCIAL SECURITY REDACTION-ROD FUND				
SOCIAL SECURITY REDACTION-ROD	0	0	0	Appropriation
SOLID WASTE FUND				
SOLID WASTE				
ADMINISTRATION&SPECIAL PROJCTS	1,465,496	17,000		
CLEANSWEEP	520,500	214,000		
COMPOST SITE	5,232	0		
RODEFELD-SITE #2	6,961,102	8,903,000		
TRANSFER STATION	2,788,244	3,363,400		
VERONA-SITE #1	41,300	0		
SOLID WASTE	11,781,874	12,497,400	(715,526)	Appropriation
WORKERS COMPENSATION FUND				
WORKERS COMPENSATION INSURANCE	2,602,500	2,602,500	0	Appropriation
GROSS TOTALS	538,112,599	349,258,976	188,853,623	

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
COUNTY BOARD							
ROOM 201 CONTROL SYSTEM	\$13,000	\$6,500	\$6,500				Appropriation
COUNTY CLERK							
VOTING MACHINES	\$3,500		\$3,500				Appropriation
ADMINISTRATION							
FIXED ASSET ADDITIONS-CAP BDGT	(\$38,000)		(\$38,000)				Appropriation
VEHICLE REPLACEMENT	\$38,000		\$38,000				Appropriation
AED REPLACEMENT	\$68,000		\$68,000				Appropriation
AFFORDABLE HOUSING DEVEL FUND	\$3,000,000		\$3,000,000				Appropriation
AUTOMATION PROJECTS	\$350,000		\$350,000				Appropriation
COMPUTER EQUIPMENT	\$150,000		\$150,000				Appropriation
CYBER SECURITY IMPROVEMENTS	\$400,000		\$400,000				Appropriation
DATA STORAGE UPGRADE	\$150,000		\$150,000				Appropriation
DIM REMODELING	\$1,000,000		\$1,000,000				Appropriation
FEN OAK KITCHEN	\$55,000		\$55,000				Appropriation
FIBER NETWORK CONNECTIONS	\$150,000		\$150,000				Appropriation
LED LIGHTING UPGRADES	\$480,000		\$480,000				Appropriation
MICROSOFT LICENSING PROJECT	\$2,134,000		\$2,134,000				Appropriation
ATIP RELOCATION PROJECT	\$40,000		\$40,000				Appropriation
CCB CHILLERS TEN YEAR TEARDOWN	\$150,000	\$61,100	\$88,900				Appropriation
CCB FAÇADE RESTORATION	\$260,000	\$105,800	\$154,200				Appropriation
CCB PRINTING & SERVICE RENOV	\$150,000		\$150,000				Appropriation
COURTHOUSE ROOF RIGGING SYSTEM	\$37,300		\$37,300				Appropriation
BUSINESS CARD SLITTER	\$5,500		\$5,500				Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$5,500)		(\$5,500)				Appropriation

2018 Dane County Budget In Brief

Agency	Project	Expenditure	Revenue				
			Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
MEDICAL EXAMINER							
	VEHICLES & EQUIPMENT	\$57,300		\$57,300			Appropriation
DISTRICT ATTORNEY							
	REPLACE CHAIRS	\$28,500		\$28,500			Appropriation
SHERIFF							
	AED REPLACEMENT	\$22,500		\$22,500			Appropriation
	BODY SCANNER	\$250,000		\$250,000			Appropriation
	CARPET REPLACEMENT	\$110,600		\$110,600			Appropriation
	DIVE EQUIPMENT	\$34,900		\$34,900			Appropriation
	JAIL CONSOLIDATION - OPTION 3	\$76,000,000		\$76,000,000			Appropriation
	RECORDS REMODEL	\$35,500		\$35,500			Appropriation
PUBLIC SAFETY COMMUNICATIONS							
	COMPUTER REPLACEMENTS	\$10,000		\$10,000			Appropriation
	DISPATCH CHAIR REPLACEMENTS	\$10,000		\$10,000			Appropriation
	HEADSET REPLACEMENTS	\$5,000		\$5,000			Appropriation
EMERGENCY MANAGEMENT							
	MOBILE COMMAND VEHICLE REPLACE	\$500,000		\$500,000			Appropriation
JUVENILE COURT							
	SECURITY SYSTEM VIDEO UPGRADE	\$140,000		\$140,000			Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
	FIXED ASSET ADDITIONS-CAP BDGT	(\$235,500)		(\$235,500)			Appropriation
	LED LIGHTING UPGRADES	\$200,000		\$200,000			Appropriation
	RESIDENT CARE EQUIPMENT/IMPRVM	\$35,500		\$35,500			Appropriation
HUMAN SERVICES							
	JOB CENTER CUBICLES	\$112,000		\$112,000			Appropriation
	VEHICLE REPLACEMENT	\$158,816		\$158,816			Appropriation
PLANNING & DEVELOPMENT							
	RE-MONUMENTATION PROJECT	\$200,000		\$200,000			Appropriation

Agency Project	Expenditure	Revenue				
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	
LAND & WATER RESOURCES						
BEACH ALERT MODEL	\$50,000		\$50,000			Appropriation
BIKE GRANT PROGRAM	\$500,000		\$500,000			Appropriation
COMPOSTING FEASIBILITY STUDY	\$200,000		\$200,000			Appropriation
FEMININE HYGIENE PRODUCT DISP	\$24,000		\$24,000			Appropriation
GLACIAL DRUMLIN TRAIL	\$250,000		\$250,000			Appropriation
LAKE PRESERVATION & RENEWAL FD	\$750,000		\$750,000			Appropriation
MUD LAKE AERATION	\$25,000		\$25,000			Appropriation
RAINFALL SIMULATOR	\$17,000		\$17,000			Appropriation
SILVERWOOD CO PARK DEVELOPMENT	\$140,000		\$140,000			Appropriation
SURVEY STATION	\$50,000		\$50,000			Appropriation
VEHICLE & EQUIPMENT REPLACEMNT	\$733,700		\$733,700			Appropriation
CAP CITY TO GLACIAL DRUMLIN TR	\$100,000		\$100,000			Appropriation
CAPITAL TRAIL REHAB	\$325,000		\$325,000			Appropriation
MCCARTHY PARK BRIDGE	\$55,000		\$55,000			Appropriation
MENDOTA SEA WALL REPAIR	\$100,000		\$100,000			Appropriation
NEW PROPERTY STABILIZATION	\$100,000		\$100,000			Appropriation
NORTH MENDOTA BIKE/PED TRAIL	\$750,000		\$750,000			Appropriation
PARK IMPROVEMENT PROJECTS	\$300,000		\$300,000			Appropriation
PICNIC TABLES/GRILLS/CAMP FIXT	\$20,000		\$20,000			Appropriation
SCHUMACHER FARM RESTROOM	\$150,000		\$150,000			Appropriation
DANE COUNTY CONSERVATION FUND	\$2,000,000		\$2,000,000			Appropriation
BUOYS & LIGHTS	\$7,500		\$7,500			Appropriation
CLEAN BEACH GRANT PROGRAM	\$150,000		\$150,000			Appropriation
CLEAN SHORE PILOT	\$20,000		\$20,000			Appropriation

2018 Dane County Budget In Brief

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
LAND & WATER RESOURCES (cont'd)							
LAKE MGMT REPAIR PARTS INV	\$25,000		\$25,000				Appropriation
LEGACY SEDIMENT REMOVAL	\$2,500,000		\$2,500,000				Appropriation
MANURE WATER TREATMENT	\$200,000		\$200,000				Appropriation
STORMWATER CONTROLS	\$750,000		\$750,000				Appropriation
SUGAR RIVER RESTORATION	\$75,000		\$75,000				Appropriation
PUBLIC WORKS, HIGHWAY & TRANSPORTATION							
RAMP RENOVATION	\$500,000		\$500,000				Appropriation
CTH A-CTH PB TO STH 69	\$250,000		\$250,000				Appropriation
CTH D-MCKEE RD TO GREENWAY CR	\$2,000,000		\$2,000,000				Appropriation
CTH H-78 NORTH TO 78 SOUTH	\$900,000	\$250,000	\$650,000				Appropriation
CTH M-CTH Q TO STH 113	\$2,000,000		\$2,000,000				Appropriation
CTH MM-GROVE ST TO NVL	\$635,000		\$635,000				Appropriation
CTH MN-US 51 TO LONG ST	\$200,000		\$200,000				Appropriation
CTH M-VALLEY VIEW TO CROSS COU	\$4,000,000		\$4,000,000				Appropriation
CTH N-USH 51 TO A	\$350,000		\$350,000				Appropriation
CTH P-CROSS PLAINS NL TO K	\$1,000,000	\$310,000	\$690,000				Appropriation
CTH PD-WOODS RD TO CTH M	\$570,000		\$570,000				Appropriation
CTH PQ-USH 12 TO WV L	\$730,000		\$730,000				Appropriation
CTH P-USH 14 TO NVL	\$1,500,000		\$1,500,000				Appropriation
CTH Q-ONCKEN TO MEFFERT	\$1,000,000	\$300,000	\$700,000				Appropriation
CTH S-TIMBER LN TO PLEASANT VW	\$20,000		\$20,000				Appropriation
CTH V-TRAFFIC SIGNALS	\$330,000		\$330,000				Appropriation
CREW LEADER TRUCK	\$150,000		\$150,000				Appropriation
DUMP TRUCKS	\$330,000		\$330,000				Appropriation
EMERGENCY REPAIR/REPLACEMENT	\$50,000		\$50,000				Appropriation

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
PUBLIC WORKS, HIGHWAY & TRANSPORTATION (cont'd)							
FIXED ASSET ADDITIONS-CAP BDGT	(\$3,471,000)		(\$3,471,000)				Appropriation
GUARDRAIL TRUCK	\$210,000		\$210,000				Appropriation
LOADERS	\$236,000		\$236,000				Appropriation
MADISON CNG BUILDING UPGRADE	\$450,000		\$450,000				Appropriation
MT HOREB BUILDING IMPROVEMENTS	\$204,000		\$204,000				Appropriation
OTHER EQUIPMENT	\$100,000		\$100,000				Appropriation
PICKUP 1/2 TON	\$240,000		\$240,000				Appropriation
PORTABLE 4 POST HYLIFT	\$45,000		\$45,000				Appropriation
ROTARY MOWERS	\$44,000		\$44,000				Appropriation
SPRINGFIELD CNG BLDG UPGRADE	\$130,000		\$130,000				Appropriation
STREET BROOM	\$60,000		\$60,000				Appropriation
TRACK EXCAVATOR	\$187,000		\$187,000				Appropriation
USED TRUCK CHASSIS	\$435,000		\$435,000				Appropriation
VERONA VEHICLE STORAGE	\$500,000		\$500,000				Appropriation
YORK CNG BUILDING UPGRADE	\$100,000		\$100,000				Appropriation
DANE COUNTY HENRY VILAS ZOO							
LOWER RESTROOM REPLACEMENT	\$1,300,000		\$1,300,000				Appropriation
RHINO BARN IMPROVEMENTS	\$75,000	\$15,000	\$60,000				Appropriation
ZOO IMPROVEMENTS	\$100,000	\$20,000	\$80,000				Appropriation
ZOO PAVING PROJECTS	\$30,000	\$6,000	\$24,000				Appropriation
EXTENSION							
CARGO VAN	\$25,000		\$25,000				Appropriation
WATER PARTNERSHIP GRANT PROG	\$10,000		\$10,000				Appropriation

2018 Dane County Budget In Brief

Agency			Revenue			
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue
ALLIANT ENERGY CENTER						
CENTER IMPROVEMENTS	\$250,000		\$250,000			Appropriation
COLISEUM RIGGING GRID	\$150,000		\$150,000			Appropriation
SECURITY SYSTEM REPLACEMENT	\$295,000		\$295,000			Appropriation
VISION AND CONCEPT PLANNING	\$100,000		\$100,000			Appropriation
AIRPORT						
COMBINED FEDERAL PROJECTS	\$1,742,500			\$1,742,500		Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$2,562,500)			(\$2,562,500)		Appropriation
MOWING/SNOW REMOVAL TRACTOR	\$120,000			\$120,000		Appropriation
SNOW REMOVAL EQUIPMENT	\$700,000			\$700,000		Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$200,000)			(\$200,000)		Appropriation
MAINTENANCE ROOF REPLACEMENT	\$200,000			\$200,000		Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$25,000,000)			(\$25,000,000)		Appropriation
TERMINAL MODERNIZATION PROJECT	\$25,000,000			\$25,000,000		Appropriation
SOLID WASTE						
FIXED ASSET ADDITIONS-CAP BDGT	(\$6,250,000)			(\$6,250,000)		Appropriation
MODIFY GENSETS FOR NATURAL GAS	\$750,000			\$750,000		Appropriation
PIPELINE GAS PROJECT	\$5,500,000			\$5,500,000		Appropriation
4-WAY BUCKET	\$15,000			\$15,000		Appropriation
CNG PICKUP TRUCKS	\$50,000			\$50,000		Appropriation
COMPACTOR	\$800,000			\$800,000		Appropriation
DOZER	\$425,000			\$425,000		Appropriation
FIXED ASSET ADDITIONS-CAP BDGT	(\$7,705,000)			(\$7,705,000)		Appropriation
GAS EXTRACTION SYSTEM	\$100,000			\$100,000		Appropriation

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue	
SOLID WASTE (cont'd)							
ODOR MISTERS	\$120,000		\$120,000				Appropriation
PHASE 9 - CELL 2 CONSTRUCTION	\$3,000,000		\$3,000,000				Appropriation
SELF PROPELLED SWEEPER	\$75,000		\$75,000				Appropriation
SKID STEER, TRACK	\$40,000		\$40,000				Appropriation
STAGE IV - CLOSURE	\$3,000,000		\$3,000,000				Appropriation
USED GRADER	\$80,000		\$80,000				Appropriation
GROSS TOTALS	\$114,953,116	\$1,074,400	\$113,878,716	\$0	\$0	\$0	

2018 Dane County Budget In Brief

2016 Adopted Budget	2017 Adopted Budget	Tax Levy Computation	2018		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$567,427,446 (\$345,602,265)	\$587,112,816 (\$355,482,680)	Total Budgeted Expenditures All Funds All Programs	\$533,841,276	\$537,555,372	\$538,112,599
		Total Budgeted Revenues All Funds All Programs	(\$283,209,623)	(\$287,352,179)	(\$287,402,054)
\$221,825,181	\$231,630,136	Total Budget All Funds All Programs	\$250,631,653	\$250,203,193	\$250,710,545
\$61,389,928 (\$63,906,633)	\$63,639,834 (\$67,279,564)	Budgeted Expenditures - Non-GPR Supported Programs	\$66,448,636	\$66,960,384	\$66,960,384
		Budgeted Revenues - Non-GPR Supported Programs	(\$72,044,598)	(\$72,565,698)	(\$72,565,698)
(\$2,516,705)	(\$3,639,730)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$5,595,962)	(\$5,605,314)	(\$5,605,314)
\$506,037,518 (\$281,695,632)	\$523,472,982 (\$288,203,116)	Budgeted Expenditures - GPR Supported Programs	\$467,392,640	\$470,594,988	\$471,152,215
		Budgeted Program Revenues - GPR Supported Programs	(\$211,165,025)	(\$214,786,481)	(\$214,836,356)
\$224,341,886	\$235,269,866	GPR Requirement Before Levy Reduction and Fund Adjustment	\$256,227,615	\$255,808,507	\$256,315,859
(\$2,001,314) (\$26,727)	(\$744,922) \$1,542	Amount Projected to be Available for Levy Reduction	(\$3,387,062)	(\$7,119,308)	(\$7,119,308)
(\$2,304,500)	(\$5,714,458)	State Special Charges	\$0	\$0	\$0
		Fund Adjustments	(\$4,264,069)	(\$4,214,328)	(\$4,214,328)
\$220,009,345	\$228,812,028	Gross County Tax Levy	\$248,576,484	\$244,474,871	\$244,982,223
\$4.29	\$4.22	Gross County Tax Rate	\$4.31	\$4.24	\$4.24
\$56,716,055	\$57,132,453	County Sales Tax Applied	\$57,132,453	\$60,063,159	\$60,063,159
\$163,293,290	\$171,679,575	Net Tax Levy	\$191,444,031	\$184,411,712	\$184,919,064
\$3.18	\$3.16	Net County Tax Rate	\$3.32	\$3.19	\$3.20
\$1,591,306	\$1,765,652	State Aid - Exempt Computers	\$1,851,411	\$1,793,763	\$1,793,763
\$161,701,984	\$169,913,923	Net Required County Tax Levy	\$189,592,620	\$182,617,949	\$183,125,301
\$3.15	\$3.13	Net Required County Tax Rate	\$3.28	\$3.16	\$3.17
\$313,200	\$49,000	Exempt Bridge Aid Levy	\$501,493	\$501,493	\$501,493
\$4,772,294	\$4,818,762	Exempt Library Service Levy	\$5,075,418	\$5,082,084	\$5,082,084
\$156,616,490	\$165,046,161	Net Tax Levy Excluding Exempt Levies	\$184,015,709	\$177,034,372	\$177,541,724
\$51,272,739,050	\$54,247,628,050	Equalized Valuation	\$57,726,523,450	\$57,726,523,450	\$57,726,523,450

2016 Adopted Budget	2017 Adopted Budget	Tax Levy Computation	2018		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$40,478,400 (\$40,478,400)	\$50,552,800 (\$50,536,700)	Total Budgeted Expenditures All Funds All Programs	\$102,191,116	\$112,499,116	\$114,953,116
		Total Budgeted Revenues All Funds All Programs	(\$102,191,116)	(\$112,499,116)	(\$114,953,116)
\$0	\$16,100	Total Budget All Funds All Programs	\$0	\$0	\$0
\$0	\$188,000	Budgeted Expenditures - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	(\$171,900)	Budgeted Revenues - Non-GPR Supported Programs	\$0	\$0	\$0
\$0	\$16,100	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	\$0	\$0	\$0
\$40,478,400 (\$40,478,400)	\$50,364,800 (\$50,364,800)	Budgeted Expenditures - GPR Supported Programs	\$102,191,116	\$112,499,116	\$114,953,116
		Budgeted Program Revenues - GPR Supported Programs	(\$102,191,116)	(\$112,499,116)	(\$114,953,116)
\$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
\$51,272,739,050	\$54,247,628,050	Equalized Valuation	\$57,726,523,450	\$57,726,523,450	\$57,726,523,450

2018 Dane County Budget In Brief

2016 Adopted Budget	2017 Adopted Budget	Tax Levy Computation	2018		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$607,905,846 (\$386,080,665)	\$637,665,616 (\$406,019,380)	Total Budgeted Expenditures All Funds All Programs	\$636,032,392	\$650,054,488	\$653,065,715
		Total Budgeted Revenues All Funds All Programs	(\$385,400,739)	(\$399,851,295)	(\$402,355,170)
\$221,825,181	\$231,646,236	Total Budget All Funds All Programs	\$250,631,653	\$250,203,193	\$250,710,545
\$61,389,928 (\$63,906,633)	\$63,827,834 (\$67,451,464)	Budgeted Expenditures - Non-GPR Supported Programs	\$66,448,636	\$66,960,384	\$66,960,384
		Budgeted Revenues - Non-GPR Supported Programs	(\$72,044,598)	(\$72,565,698)	(\$72,565,698)
(\$2,516,705)	(\$3,623,630)	Budgeted (Increase)/Decrease to Retained Earnings - Non-GPR Supported Programs	(\$5,595,962)	(\$5,605,314)	(\$5,605,314)
\$546,515,918 (\$322,174,032)	\$573,837,782 (\$338,567,916)	Budgeted Expenditures - GPR Supported Programs	\$569,583,756	\$583,094,104	\$586,105,331
		Budgeted Program Revenues - GPR Supported Programs	(\$313,356,141)	(\$327,285,597)	(\$329,789,472)
\$224,341,886	\$235,269,866	GPR Requirement Before Levy Reduction and Fund Adjustment	\$256,227,615	\$255,808,507	\$256,315,859
(\$2,001,314) (\$26,727) (\$2,304,500)	(\$744,922) \$1,542 (\$5,714,458)	Amount Projected to be Available for Levy Reduction	(\$3,387,062)	(\$7,119,308)	(\$7,119,308)
		State Special Charges	\$0	\$0	\$0
		Fund Adjustments	(\$4,264,069)	(\$4,214,328)	(\$4,214,328)
\$220,009,345	\$228,812,028	Gross County Tax Levy	\$248,576,484	\$244,474,871	\$244,982,223
\$4.29	\$4.22	Gross County Tax Rate	\$4.31	\$4.24	\$4.24
\$56,716,055	\$57,132,453	County Sales Tax Applied	\$57,132,453	\$60,063,159	\$60,063,159
\$163,293,290	\$171,679,575	Net Tax Levy	\$191,444,031	\$184,411,712	\$184,919,064
\$3.18	\$3.16	Net County Tax Rate	\$3.32	\$3.19	\$3.20
\$1,591,306	\$1,765,652	State Aid - Exempt Computers	\$1,851,411	\$1,793,763	\$1,793,763
\$161,701,984	\$169,913,923	Net Required County Tax Levy	\$189,592,620	\$182,617,949	\$183,125,301
\$3.15	\$3.13	Net Required County Tax Rate	\$3.28	\$3.16	\$3.17
\$313,200	\$49,000	Exempt Bridge Aid Levy	\$501,493	\$501,493	\$501,493
\$4,772,294	\$4,818,762	Exempt Library Service Levy	\$5,075,418	\$5,082,084	\$5,082,084
\$156,616,490	\$165,046,161	Net Tax Levy Excluding Exempt Levies	\$184,015,709	\$177,034,372	\$177,541,724
\$51,272,739,050	\$54,247,628,050	Equalized Valuation	\$57,726,523,450	\$57,726,523,450	\$57,726,523,450

Operating Expenditure Summary by Fund							
*****2017*****				*****2018*****			
2016 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2017	TOTAL EST EXPENDITURE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$165,907,960	\$176,803,288	\$77,874,272	\$176,748,203	General	\$176,870,243	\$179,027,772	\$179,321,417
\$246,922	\$317,064	\$28,240	\$317,122	Bridge Aid	\$502,500	\$502,500	\$502,500
\$305,644	\$797,352	\$410,405	\$790,693	PSC-DaneCom	\$842,000	\$843,100	\$843,100
\$5,741,960	\$5,556,247	\$5,567,558	\$5,556,247	Board of Health	\$4,799,035	\$4,885,588	\$4,885,588
\$4,914,042	\$5,255,325	\$4,637,227	\$5,249,721	Library	\$5,440,725	\$5,447,325	\$5,447,325
\$256,348,986	\$276,115,829	\$121,474,151	\$274,455,703	Human Services	\$202,483,722	\$204,296,532	\$204,560,114
\$22,952	\$779,800	\$0	\$5,700	CDBG Business Loan Fund	\$792,200	\$792,200	\$792,200
\$15,976	\$767,600	\$0	\$13,700	Commerce Revolving Fund	\$800,200	\$800,200	\$800,200
\$833,848	\$1,762,009	\$237,332	\$1,762,010	CDBG Housing Loan Fund	\$863,000	\$863,000	\$863,000
\$283,428	\$1,630,369	\$240,987	\$1,630,689	HOME Loan Fund	\$401,200	\$401,200	\$401,200
\$60	\$30,000	\$0	\$30,000	HELP Loan Fund	\$30,000	\$30,000	\$30,000
\$95,640	\$50,712	\$50,800	\$50,800	Redaction Fund	\$0	\$0	\$0
\$638,902	\$703,261	\$300,698	\$699,976	Land Information	\$741,260	\$744,513	\$744,513
\$2,551	\$2,000	\$7,713	\$7,713	Conservation Fund	\$2,000	\$2,000	\$2,000
\$36,510	\$52,000	\$87,297	\$87,297	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$5,078	\$6,000	\$15,754	\$15,754	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$33,080,864	\$34,304,689	\$30,022,333	\$34,306,289	Debt Service	\$42,465,539	\$41,916,559	\$41,916,559
\$25,986,428	\$25,244,651	\$16,104,448	\$24,969,847	Airport	\$24,671,989	\$24,744,689	\$24,744,689
\$17,417,476	\$22,034,706	\$10,713,879	\$22,138,682	Highway	\$22,948,691	\$23,092,636	\$23,092,636
\$21,794,351	\$21,793,409	\$10,466,763	\$21,936,059	Badger Prairie Health Care Center	\$22,258,986	\$22,405,646	\$22,405,646
\$7,971,356	\$10,988,811	\$5,827,745	\$11,295,913	Solid Waste	\$11,780,146	\$11,781,874	\$11,781,874
\$1,324,614	\$1,943,619	\$665,018	\$2,015,104	Methane Gas	\$4,067,902	\$3,870,714	\$3,870,714
\$1,287,555	\$1,324,185	\$582,159	\$1,528,649	Printing & Services	\$1,345,114	\$1,352,751	\$1,352,751
\$3,909,553	\$2,182,500	\$794,178	\$2,219,600	Liability Insurance Fund	\$2,333,800	\$2,333,800	\$2,333,800
\$2,515,986	\$2,202,500	\$1,535,978	\$3,290,862	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500
\$4,834,161	\$4,622,265	\$2,180,984	\$4,702,841	Consolidated Food Service	\$4,740,524	\$4,760,273	\$4,760,273
\$555,522,805	\$597,270,192	\$289,825,919	\$595,825,174	GRAND TOTAL	\$533,841,276	\$537,555,372	\$538,112,599

2018 Dane County Budget in Brief

Operating Expenditure Summary by Activity

*****2017*****				*****2018*****				
2016 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2017	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$446,559	\$243,000	\$243,000	\$243,000	General County	03	\$243,000	\$243,000	\$243,000
\$1,064,441	\$1,416,260	\$574,445	\$1,386,980	County Board	06	\$1,334,839	\$1,351,239	\$1,420,039
\$2,019,902	\$2,518,706	\$995,252	\$2,498,601	County Executive	09	\$2,223,658	\$2,312,558	\$2,310,058
\$469,218	\$889,129	\$281,286	\$851,866	Office for Equity & Inclusion	10	\$927,637	\$949,637	\$1,004,637
\$1,016,736	\$717,000	\$329,859	\$715,675	County Clerk	12	\$789,100	\$794,000	\$804,000
\$29,269,664	\$27,786,038	\$13,457,891	\$29,290,740	Administration	15	\$29,203,645	\$29,371,231	\$29,383,231
\$883,723	\$960,949	\$643,957	\$938,308	Treasurer	18	\$1,079,141	\$1,084,541	\$1,084,541
\$7,654,774	\$8,090,850	\$3,550,312	\$7,961,982	Corporation Counsel	21	\$8,298,050	\$8,373,350	\$8,373,350
\$1,521,980	\$1,657,802	\$741,215	\$1,567,582	Register of Deeds	24	\$1,620,790	\$1,634,390	\$1,634,390
\$0	(\$607,500)	\$0	\$0	Miscellaneous Appropriations	27	(\$607,500)	\$34,500	\$34,500
\$44,346,995	\$43,672,235	\$20,817,215	\$45,454,734	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$45,112,360	\$46,148,446	\$46,291,746
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$12,108,868	\$12,640,818	\$5,704,359	\$12,702,839	Clerk of Courts	30	\$13,269,182	\$13,258,242	\$13,258,242
\$302,054	\$279,058	\$142,575	\$325,892	Miscellaneous Appropriations	31	\$0	\$0	\$0
\$1,109,400	\$1,165,356	\$514,227	\$1,142,376	Family Court Services	33	\$1,099,800	\$1,111,300	\$1,111,300
\$2,351,573	\$2,723,271	\$1,098,419	\$2,592,469	Medical Examiner	36	\$2,829,600	\$3,144,800	\$3,144,800
\$6,303,673	\$6,812,197	\$2,958,679	\$6,830,004	District Attorney	39	\$7,365,122	\$6,869,322	\$6,844,522
\$73,197,136	\$75,757,051	\$32,876,068	\$75,599,295	Sheriff	42	\$75,697,060	\$76,459,160	\$76,459,160
\$9,265,757	\$9,767,054	\$4,583,435	\$10,011,276	Public Safety Communications	45	\$10,145,496	\$10,325,196	\$10,382,851
\$1,394,568	\$1,503,853	\$603,719	\$1,470,427	Emergency Management	48	\$1,482,485	\$1,494,085	\$1,494,085
\$3,592,938	\$3,536,822	\$1,688,413	\$3,745,229	Juvenile Court Program	51	\$3,589,340	\$3,620,140	\$3,620,140
\$109,625,967	\$114,185,480	\$50,169,894	\$114,419,807	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$115,478,085	\$116,282,245	\$116,315,100
<i>HEALTH & HUMAN SERVICES</i>								
\$5,741,960	\$5,556,247	\$5,567,558	\$5,556,247	Joint Board of Health	53	\$4,799,035	\$4,885,588	\$4,885,588
\$278,143,338	\$297,909,238	\$131,940,914	\$296,391,762	Human Services	54	\$224,742,708	\$226,702,178	\$226,965,760
\$611,710	\$651,103	\$298,672	\$661,738	Veterans Service Office	57	\$675,300	\$681,100	\$681,100
\$284,497,007	\$304,116,589	\$137,807,145	\$302,609,747	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$230,217,043	\$232,268,866	\$232,532,448

Operating Expenditure Summary by Activity								
*****2017*****				*****2018*****				
2016 EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 06/30/2017	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>CONSERVATION & ECONOMIC DEV</i>								
\$4,529,386	\$8,526,687	\$2,105,221	\$6,950,365	Planning & Development	60	\$6,304,956	\$6,285,556	\$6,305,556
\$1,156,030	\$1,497,078	\$554,796	\$1,515,398	Land & Water Resources	63	\$1,378,960	\$1,390,160	\$1,431,260
\$638,902	\$703,261	\$300,698	\$699,976	Land Information Office	86	\$741,260	\$744,513	\$744,513
\$9,295,970	\$12,932,430	\$6,492,762	\$13,311,017	Solid Waste	89	\$15,848,048	\$15,652,588	\$15,652,588
\$15,620,288	\$23,659,456	\$9,453,477	\$22,476,756	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$24,273,224	\$24,072,817	\$24,133,917
<i>CULTURE, EDUC & RECREATION</i>								
\$315,317	\$605,167	\$181,042	\$605,167	Miscellaneous Appropriations	27	\$358,617	\$358,617	\$358,617
\$6,254,076	\$7,709,507	\$2,857,538	\$7,564,357	Land & Water Resources	63	\$6,923,659	\$7,108,059	\$7,164,449
\$4,914,042	\$5,255,325	\$4,637,227	\$5,249,721	Library	68	\$5,440,725	\$5,447,325	\$5,447,325
\$2,758,257	\$3,051,428	\$1,300,661	\$3,037,814	Henry Vilas Zoo	74	\$3,051,010	\$3,070,310	\$3,070,310
\$1,015,067	\$1,380,234	\$480,793	\$1,390,180	Extension	80	\$1,143,383	\$1,221,583	\$1,221,583
\$8,443,245	\$10,701,351	\$4,789,262	\$10,245,783	Alliant Energy Center	92	\$10,186,801	\$10,244,570	\$10,244,570
\$23,700,004	\$28,703,013	\$14,246,523	\$28,093,022	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$27,104,195	\$27,450,464	\$27,506,854
<i>PUBLIC WORKS</i>								
\$18,665,251	\$23,384,080	\$11,204,885	\$23,494,972	PW, Hwy & Transportation	71	\$24,518,841	\$24,671,286	\$24,671,286
\$25,986,428	\$25,244,651	\$16,104,448	\$24,969,847	Airport	83	\$24,671,989	\$24,744,689	\$24,744,689
\$44,651,679	\$48,628,731	\$27,309,333	\$48,464,819	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$49,190,830	\$49,415,975	\$49,415,975
<i>DEBT SERVICE</i>								
\$33,080,864	\$34,304,689	\$30,022,333	\$34,306,289	Debt Service	65	\$42,465,539	\$41,916,559	\$41,916,559
\$33,080,864	\$34,304,689	\$30,022,333	\$34,306,289	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$42,465,539	\$41,916,559	\$41,916,559
\$555,522,805	\$597,270,192	\$289,825,919	\$595,825,174	GRAND TOTAL		\$533,841,276	\$537,555,372	\$538,112,599

2018 Dane County Budget in Brief

Operating Revenue Summary by Fund							
*****2017*****				*****2018*****			
2016 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2017	TOTAL EST REVENUE	FUND NAME	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$237,621,344	\$247,482,202	\$105,509,635	\$247,612,609	General	\$256,561,692	\$256,583,902	\$257,141,129
\$313,464	\$49,500	\$25,058	\$50,065	Bridge Aid	\$501,993	\$501,993	\$501,993
\$302,750	\$797,352	\$0	\$794,117	PSC-DaneCom	\$842,000	\$843,100	\$843,100
\$5,741,960	\$5,556,247	\$2,778,123	\$5,556,247	Board of Health	\$4,799,035	\$4,885,588	\$4,885,588
\$5,134,891	\$5,201,416	\$2,424,015	\$5,197,079	Library	\$5,433,618	\$5,440,284	\$5,440,284
\$203,568,785	\$209,875,360	\$62,264,442	\$213,928,605	Human Services	\$131,744,436	\$132,019,290	\$132,019,290
\$138,425	\$28,200	\$14,125	\$232,916	CDBG Business Loan Fund	\$28,200	\$28,200	\$28,200
\$81,870	\$91,300	\$70,747	\$103,000	Commerce Revolving Fund	\$50,700	\$50,700	\$50,700
\$833,848	\$1,762,009	\$21,984	\$1,762,009	CDBG Housing Loan Fund	\$863,000	\$863,000	\$863,000
\$283,421	\$1,630,369	\$100,237	\$1,732,459	HOME Loan Fund	\$401,200	\$401,200	\$401,200
\$16,332	\$0	\$0	\$0	HELP Loan Fund	\$0	\$0	\$0
\$417	\$0	\$88	\$88	Redaction Fund	\$0	\$0	\$0
\$745,835	\$725,700	\$347,273	\$731,430	Land Information	\$727,000	\$727,000	\$727,000
\$2,551	\$2,000	\$7,713	\$7,777	Conservation Fund	\$2,000	\$2,000	\$2,000
\$36,420	\$52,000	\$87,390	\$87,400	Capital Projects Fund	\$52,000	\$52,000	\$52,000
\$5,078	\$6,000	\$15,754	\$16,129	Land & Water Legacy Fund	\$6,000	\$6,000	\$6,000
\$29,630,622	\$33,009,908	\$16,638,036	\$33,509,705	Debt Service	\$38,695,357	\$38,313,676	\$38,313,676
\$38,237,673	\$26,830,300	\$11,748,390	\$28,097,417	Airport	\$29,379,600	\$29,379,600	\$29,379,600
\$21,180,931	\$21,932,956	\$9,234,486	\$21,867,677	Highway	\$22,781,425	\$22,953,425	\$22,953,425
\$9,528,993	\$9,408,257	\$4,656,199	\$9,408,257	Badger Prairie Health Care Center	\$9,556,813	\$9,556,813	\$9,556,813
\$0	\$0	\$0	\$0	BPHCC Capital Projects	\$0	\$0	\$0
\$10,786,510	\$11,070,400	\$4,844,792	\$12,557,657	Solid Waste	\$12,497,400	\$12,497,400	\$12,497,400
\$3,911,314	\$3,897,900	\$1,531,624	\$4,536,392	Methane Gas	\$5,642,900	\$5,587,900	\$5,587,900
\$1,287,296	\$1,313,900	\$610,025	\$1,332,899	Printing & Services	\$1,345,300	\$1,345,300	\$1,345,300
\$2,692,158	\$2,182,500	\$63,002	\$2,518,158	Liability Insurance Fund	\$2,333,800	\$2,333,800	\$2,333,800
\$2,843,167	\$2,202,500	\$15,253	\$2,216,947	Workers Compensation	\$2,602,500	\$2,602,500	\$2,602,500
\$0	\$0	\$0	\$0	Employee Benefits	\$0	\$0	\$0
\$4,631,177	\$4,753,312	\$2,285,897	\$4,753,312	Consolidated Food Service	\$4,852,379	\$4,852,379	\$4,852,379
\$579,557,232	\$589,861,588	\$225,294,289	\$598,610,351	GRAND TOTAL	\$531,700,348	\$531,827,050	\$532,384,277

Operating Revenue Summary by Category							
2016 REVENUE	***** 2017 *****			CATEGORY NAME	***** 2018 *****		
	REVENUE AS MODIFIED	REV THRU 06/30/2017	TOTAL EST REVENUE		AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
\$221,719,395	\$234,932,023	\$107,919,554	\$234,725,521	TAXES	\$251,668,662	\$248,399,697	\$248,907,049
\$185,747,659	\$191,913,546	\$45,520,301	\$195,263,273	INTERGOVERNMENTAL REVENUES	\$123,794,350	\$124,221,804	\$124,221,804
\$1,644,841	\$1,870,785	\$652,082	\$1,780,761	LICENSES & PERMITS	\$1,708,845	\$4,604,045	\$4,604,045
\$2,043,832	\$2,139,900	\$882,773	\$2,006,663	FINES, FORFEITS & PENALTIES	\$2,167,200	\$2,167,200	\$2,167,200
\$71,552,328	\$69,656,700	\$31,996,097	\$71,994,739	PUBLIC CHARGES FOR SERVICES	\$72,312,178	\$72,342,178	\$72,342,178
\$81,133,977	\$85,842,794	\$35,739,393	\$86,675,298	INTERGOV'L CHARGES FOR SERVICES	\$74,816,163	\$74,914,176	\$74,964,051
\$15,615,146	\$3,388,740	\$2,418,604	\$6,010,315	MISCELLANEOUS	\$3,370,850	\$3,370,850	\$3,370,850
\$100,055	\$117,100	\$165,484	\$153,781	OTHER FINANCING SOURCES	\$1,862,100	\$1,807,100	\$1,807,100
\$579,557,232	\$589,861,588	\$225,294,289	\$598,610,351	GRAND TOTAL	\$531,700,348	\$531,827,050	\$532,384,277

2018 Dane County Budget in Brief

Operating Revenue Summary by Activity								
*****2017*****				*****2018*****				
2016 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2017	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
<i>GENERAL GOVERNMENT</i>								
\$182,330,542	\$190,527,277	\$83,149,685	\$190,971,416	General County	03	\$200,819,280	\$200,880,250	\$201,437,477
\$0	\$49,100	\$49,700	\$49,700	County Board	06	\$43,100	\$43,100	\$43,100
\$554,907	\$677,871	\$125,040	\$661,755	County Executive	09	\$423,771	\$423,771	\$423,771
\$42,162	\$42,900	\$0	\$42,900	Office for Equity & Inclusion	10	\$0	\$0	\$0
\$478,544	\$308,040	\$228,328	\$317,478	County Clerk	12	\$310,110	\$310,110	\$310,110
\$15,738,210	\$14,822,186	\$4,345,263	\$15,434,270	Administration	15	\$15,768,717	\$15,793,117	\$15,793,117
\$2,596,994	\$3,173,007	\$1,330,924	\$2,455,201	Treasurer	18	\$3,243,007	\$3,118,007	\$3,118,007
\$5,154,024	\$4,996,877	\$1,324,497	\$4,986,284	Corporation Counsel	21	\$5,195,977	\$5,228,077	\$5,228,077
\$4,203,110	\$3,694,700	\$2,017,006	\$4,374,694	Register of Deeds	24	\$3,701,100	\$3,701,100	\$3,701,100
\$0	\$0	\$0	\$0	Miscellaneous Appropriations	27	\$0	\$0	\$0
\$211,098,495	\$218,291,958	\$92,570,443	\$219,293,698	<i>GENERAL GOVERNMENT</i>	<i>TOTL</i>	\$229,505,062	\$229,497,532	\$230,054,759
<i>PUB SAFETY & CRIMINAL JUSTICE</i>								
\$5,581,195	\$6,333,350	\$2,398,234	\$5,740,033	Clerk of Courts	30	\$6,409,850	\$6,409,850	\$6,409,850
\$360,140	\$418,300	\$168,154	\$369,920	Family Court Services	33	\$418,300	\$418,300	\$418,300
\$2,085,653	\$1,801,925	\$381,106	\$1,938,434	Medical Examiner	36	\$1,855,425	\$1,855,425	\$1,855,425
\$1,430,371	\$1,529,406	\$256,169	\$1,551,251	District Attorney	39	\$1,390,241	\$1,390,241	\$1,390,241
\$10,874,111	\$10,402,657	\$3,842,836	\$10,505,885	Sheriff	42	\$9,654,610	\$9,654,610	\$9,654,610
\$416,945	\$893,152	\$64,608	\$898,630	Public Safety Communications	45	\$937,800	\$938,900	\$938,900
\$514,502	\$420,141	(\$13,542)	\$414,961	Emergency Management	48	\$393,484	\$393,484	\$393,484
\$254,356	\$285,000	\$137,137	\$308,916	Juvenile Court Program	51	\$295,000	\$295,000	\$295,000
\$21,517,274	\$22,083,931	\$7,234,702	\$21,728,030	<i>PUB SAFETY & CRIMINAL JUSTICE</i>	<i>TOTL</i>	\$21,354,710	\$21,355,810	\$21,355,810
<i>HEALTH & HUMAN SERVICES</i>								
\$5,741,960	\$5,556,247	\$2,778,123	\$5,556,247	Joint Board of Health	53	\$4,799,035	\$4,885,588	\$4,885,588
\$213,097,777	\$219,283,617	\$66,920,642	\$223,336,862	Human Services	54	\$141,301,249	\$141,576,103	\$141,576,103
\$14,858	\$14,700	\$7,139	\$15,006	Veterans Service Office	57	\$14,700	\$14,700	\$14,700
\$218,854,595	\$224,854,564	\$69,705,904	\$228,908,115	<i>HEALTH & HUMAN SERVICES</i>	<i>TOTL</i>	\$146,114,984	\$146,476,391	\$146,476,391

Operating Revenue Summary by Activity

***** 2017 *****				***** 2018 *****				
2016 REVENUE	REVENUE AS MODIFIED	REV THRU 06/30/2017	TOTAL EST REVENUE	AGENCY NAME	AGCY NO	AGENCY REQUEST	CO EXEC RECOMM	ADOPTED BUDGET
				<i>CONSERVATION & ECONOMIC DEV</i>				
\$2,048,502	\$4,369,023	\$499,923	\$4,578,919	Planning & Development	60	\$2,123,945	\$2,123,945	\$2,123,945
\$720,503	\$846,756	\$80,756	\$839,309	Land & Water Resources	63	\$841,590	\$841,590	\$841,590
\$745,835	\$725,700	\$347,273	\$731,430	Land Information Office	86	\$727,000	\$727,000	\$727,000
\$14,697,824	\$14,968,300	\$6,376,416	\$17,094,049	Solid Waste	89	\$18,140,300	\$18,085,300	\$18,085,300
\$18,212,664	\$20,909,779	\$7,304,369	\$23,243,707	<i>CONSERVATION & ECONOMIC DEV</i>	<i>TOTL</i>	\$21,832,835	\$21,777,835	\$21,777,835
				<i>CULTURE, EDUC & RECREATION</i>				
\$2,617,846	\$2,852,786	\$1,603,992	\$3,123,231	Land & Water Resources	63	\$2,596,800	\$2,596,800	\$2,596,800
\$5,134,891	\$5,201,416	\$2,424,015	\$5,197,079	Library	68	\$5,433,618	\$5,440,284	\$5,440,284
\$1,285,855	\$1,350,712	\$134,130	\$1,316,860	Henry Vilas Zoo	74	\$1,371,994	\$1,371,734	\$1,371,734
\$275,092	\$347,877	\$153,546	\$337,557	Extension	80	\$258,451	\$258,451	\$258,451
\$9,760,673	\$10,507,000	\$5,899,014	\$10,329,100	Alliant Energy Center	92	\$10,228,619	\$10,258,619	\$10,258,619
\$19,074,357	\$20,259,791	\$10,214,698	\$20,303,827	<i>CULTURE, EDUC & RECREATION</i>	<i>TOTL</i>	\$19,889,482	\$19,925,888	\$19,925,888
				<i>PUBLIC WORKS</i>				
\$22,931,552	\$23,621,356	\$9,877,747	\$23,525,852	PW, Hwy & Transportation	71	\$24,928,318	\$25,100,318	\$25,100,318
\$38,237,673	\$26,830,300	\$11,748,390	\$28,097,417	Airport	83	\$29,379,600	\$29,379,600	\$29,379,600
\$61,169,225	\$50,451,656	\$21,626,137	\$51,623,269	<i>PUBLIC WORKS</i>	<i>TOTL</i>	\$54,307,918	\$54,479,918	\$54,479,918
				<i>DEBT SERVICE</i>				
\$29,630,622	\$33,009,908	\$16,638,036	\$33,509,705	Debt Service	65	\$38,695,357	\$38,313,676	\$38,313,676
\$29,630,622	\$33,009,908	\$16,638,036	\$33,509,705	<i>DEBT SERVICE</i>	<i>TOTL</i>	\$38,695,357	\$38,313,676	\$38,313,676
\$579,557,232	\$589,861,588	\$225,294,289	\$598,610,351	GRAND TOTAL		\$531,700,348	\$531,827,050	\$532,384,277

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.

PROPERTY & LIABILITY - The Property & 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.

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.