

**DANE COUNTY, WISCONSIN
2012 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	General Fund	Alliant Energy Center	Bridge Aid	Public Health	Library	Human Services	CDBG Business Loan
Fund Balance 1-1-11	(\$4,202,842)	\$1,984,973	\$0	(\$13,127)	\$41,589	\$0	\$86,390
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$54,877	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$1,231,329	\$876,111	\$102,972	\$0	\$0	\$87,899	(\$91,330)
2011 Tax Levy	\$110,472,974	\$0	\$589,140	\$4,821,403	\$3,961,709	\$0	\$0
Estimated 2011 Revenues	\$96,628,904	\$9,283,062	\$24,570	\$0	\$555,651	\$176,983,294	\$270,187
Estimated 2011 Expenditures	(\$142,382,341)	(\$10,527,293)	(\$714,572)	(\$4,821,403)	(\$4,443,240)	(\$228,559,371)	(\$178,183)
Transfers In	\$2,567,469	\$0	\$0	\$0	\$0	\$51,488,178	\$0
Transfers Out	(\$62,774,040)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2012 Levy	\$0	\$0	\$0	\$0	(\$128,824)	\$0	\$0
Estimated Fund Balance 12-31-11	\$1,541,453	\$1,616,853	\$2,110	(\$13,127)	\$41,762	\$0	\$87,064
Estimated Fund Balance 1-1-12	\$1,541,453	\$1,616,853	\$2,110	(\$13,127)	\$41,762	\$0	\$87,064
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$128,824	\$0	\$0
2012 Tax levy	\$108,513,591	\$0	\$150,990	\$5,102,425	\$4,008,382	\$0	\$0
Estimated 2012 Revenues	\$91,751,354	\$8,895,900	\$7,900	\$0	\$39,000	\$164,633,896	\$175,000
Estimated 2012 Expenditures	(\$137,289,248)	(\$9,483,200)	(\$161,000)	(\$5,102,425)	(\$4,176,206)	(\$218,251,569)	(\$175,000)
Transfers In	\$3,614,500	\$0	\$0	\$0	\$0	\$53,617,673	\$0
Transfers Out	(\$64,631,650)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$3,500,000	\$1,029,553	\$0	(\$13,127)	\$41,762	\$0	\$87,064
Amount of Change in Fund Balance 1-1-11 to 12-31-12	\$7,702,842	(\$955,420)	\$0	\$0	\$173	\$0	\$674
Percent Change in Fund Balance 1-1-11 to 12-31-12	-183.28%	-48.13%	0.00%	0.00%	0.42%	0.00%	0.78%
Fund Balance Change Analysis:							
2011 Estimated Operating Results	\$5,744,295	(\$368,120)	\$2,110	\$0	\$128,997	\$0	\$674
(Surplus)/Deficit Applied to 2012 Levy	\$0	\$0	\$0	\$0	(\$128,824)	\$0	\$0
2012 Budgeted Operating Results	\$1,958,547	(\$587,300)	(\$2,110)	\$0	\$0	\$0	\$0

The large percentage changes between the actual January 1, 2011 and estimated December 31, 2012 fund balances in the General Fund, Bridge Aid, Library and Human Services funds are the result of applying accumulated fund balances/deficits to reduce/increase the 2012 property tax levy. The surplus funds that were applied reduce the estimated fund balances to the established reserve percentages that have been established. The General Fund's increase is also attributed to an estimated 2011 operating surplus of \$5.7 million.

The Alliant Energy Center has a two-year business cycle with the events hosted at the facility. The odd numbered years tend to be financial challenges as many of their shows are hosted only in even years which tend to be better years financially.

The large percentage changes between the actual January 1, 2011 and estimated December 31, 2012 fund balances in the CDBG Business Loan fund is a result of the loan activity experienced by the fund.

**DANE COUNTY, WISCONSIN
2012 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Commerce Revolving	CDBG Housing Loan	CDBG HOME Loan	HELP Loan Fund	SS Redaction Fund	Land Information	Conservation Fund
Fund Balance 1-1-11	\$598,990	(\$445,867)	(\$292,116)	\$0	\$0	\$465,373	(\$2,464)
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	(\$294,500)	\$431,268	\$292,003	\$0	\$0	\$41,722	\$578,003
2011 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2011 Revenues	\$3,614,500	\$1,651,090	\$1,122,474	(\$30,000)	\$405,500	\$789,374	\$5,879,855
Estimated 2011 Expenditures	(\$3,319,600)	(\$2,240,933)	(\$1,259,476)	\$30,000	(\$605,867)	(\$961,059)	(\$6,453,910)
Transfers In	\$0	\$0	\$0	\$0	\$200,367	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-11	\$599,390	(\$604,442)	(\$137,115)	\$0	\$0	\$335,410	\$1,484
Estimated Fund Balance 1-1-12	\$599,390	(\$604,442)	(\$137,115)	\$0	\$0	\$335,410	\$1,484
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2012 Revenues	\$1,264,700	\$914,800	\$602,930	\$0	\$392,200	\$663,000	\$2,002,000
Estimated 2012 Expenditures	(\$1,264,700)	(\$914,800)	(\$602,930)	(\$30,000)	(\$391,300)	(\$722,100)	(\$2,002,000)
Transfers In	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$599,390	(\$604,442)	(\$137,115)	\$0	\$900	\$276,310	\$1,484
Amount of Change in Fund Balance 1-1-11 to 12-31-12	\$400	(\$158,575)	\$155,001	\$0	\$900	(\$189,063)	\$3,948
Percent Change in Fund Balance 1-1-11 to 12-31-12	0.07%	35.57%	-53.06%	0.00%	0.00%	-40.63%	-160.23%
Fund Balance Change Analysis:							
2011 Estimated Operating Results	\$400	(\$158,575)	\$155,001	\$0	\$0	(\$129,963)	\$3,948
(Surplus)/Deficit Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Budgeted Operating Results	\$0	\$0	\$0	\$0	\$900	(\$59,100)	\$0

The large percentage changes between the actual January 1, 2011 and estimated December 31, 2012 fund balances in the Commerce Revolving Loan fund and the other revolving loan funds are a result of the loan activity experienced by the funds.

**DANE COUNTY, WISCONSIN
2012 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Capital Projects	Land & Water Legacy	Debt Service	Airport	Highway	Badger Prairie	Badger Prairie Capital
Fund Balance 1-1-11	\$454,238	\$30,191	\$1,095,023	\$244,326,215	\$4,118,478	(\$7,043)	\$7,043
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$13,446,876	\$2,510,943	\$0	\$200,902	\$2,468,584	(\$33,521)	\$0
2011 Tax Levy	\$0	\$0	\$7,793,300	\$0	\$5,461,900	\$0	\$0
Estimated 2011 Revenues	\$51,836,039	\$12,877,700	\$7,614,146	\$22,197,596	\$20,755,073	\$7,573,473	\$0
Estimated 2011 Expenditures	(\$65,311,414)	(\$15,389,644)	(\$16,393,559)	(\$22,586,337)	(\$29,147,029)	(\$17,968,622)	\$0
Transfers In	\$0	\$0	\$649,782	\$0	\$0	\$10,435,713	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-11	\$425,739	\$29,190	\$758,692	\$244,138,376	\$3,657,006	\$0	\$7,043
Estimated Fund Balance 1-1-12	\$425,739	\$29,190	\$758,692	\$244,138,376	\$3,657,006	\$0	\$7,043
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Tax levy	\$0	\$0	\$15,141,308	\$0	\$6,161,400	\$0	\$0
Estimated 2012 Revenues	\$12,570,512	\$2,432,600	\$2,071,800	\$21,882,000	\$19,223,800	\$8,065,373	\$0
Estimated 2012 Expenditures	(\$12,570,512)	(\$2,432,600)	(\$18,636,200)	(\$22,253,150)	(\$25,385,200)	(\$18,414,950)	\$0
Transfers In	\$0	\$0	\$664,400	\$0	\$0	\$10,349,577	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$425,739	\$29,190	\$0	\$243,767,226	\$3,657,006	\$0	\$7,043
Amount of Change in Fund Balance 1-1-11 to 12-31-12	(\$28,499)	(\$1,001)	(\$1,095,023)	(\$558,989)	(\$461,472)	\$7,043	\$0
Percent Change in Fund Balance 1-1-11 to 12-31-12	-6.27%	-3.32%	-100.00%	-0.23%	-11.20%	-100.00%	0.00%
Fund Balance Change Analysis:							
2011 Estimated Operating Results	(\$28,499)	(\$1,001)	(\$336,331)	(\$187,839)	(\$461,472)	\$7,043	\$0
(Surplus)/Deficit Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Budgeted Operating Results	\$0	\$0	(\$758,692)	(\$371,150)	\$0	\$0	\$0

All actual and estimated surpluses that accumulate in the Debt Service and Badger Prairie funds are used to reduce the property tax levy. The large decrease in the Highway Fund's balance was the result of an estimated \$461,000 operating deficit in 2011.

**DANE COUNTY, WISCONSIN
2012 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Solid Waste	Methane Gas	Printing & Services	Liability Insurance	Workers Compensation	Employee Benefits	Consolidated Food Service
Fund Balance 1-1-11	\$8,924,840	\$2,511,330	(\$515,196)	\$4,238,716	(\$2,119,973)	\$23,648	\$259,066
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$514,577	\$0	\$407	\$0	\$0	\$260,134	\$0
2011 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2011 Revenues	\$6,854,842	\$3,671,400	\$1,106,211	\$1,885,000	\$2,301,300	\$425	\$4,282,667
Estimated 2011 Expenditures	(\$8,113,941)	(\$1,258,531)	(\$1,261,608)	(\$2,079,882)	(\$1,557,328)	(\$260,559)	(\$4,469,557)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$184,600)	(\$2,412,869)	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-11	\$7,995,718	\$2,511,330	(\$670,186)	\$4,043,834	(\$1,376,001)	\$23,648	\$72,176
Estimated Fund Balance 1-1-12	\$7,995,718	\$2,511,330	(\$670,186)	\$4,043,834	(\$1,376,001)	\$23,648	\$72,176
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2012 Revenues	\$7,365,600	\$3,847,900	\$1,226,600	\$1,974,400	\$2,302,500	\$1,600	\$4,181,000
Estimated 2012 Expenditures	(\$7,774,700)	(\$1,133,000)	(\$1,217,700)	(\$1,974,400)	(\$2,302,500)	(\$1,600)	(\$3,974,180)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$929,600)	(\$2,714,900)	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$6,657,018	\$2,511,330	(\$661,286)	\$4,043,834	(\$1,376,001)	\$23,648	\$278,996
Amount of Change in Fund Balance 1-1-11 to 12-31-12	(\$2,267,822)	\$0	(\$146,090)	(\$194,882)	\$743,972	\$0	\$19,930
Percent Change in Fund Balance 1-1-11 to 12-31-12	-25.41%	0.00%	28.36%	-4.60%	-35.09%	0.00%	7.69%
Fund Balance Change Analysis:							
2011 Estimated Operating Results	(\$929,122)	\$0	(\$154,990)	(\$194,882)	\$743,972	\$0	(\$186,890)
(Surplus)/Deficit Applied to 2012 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 Budgeted Operating Results	(\$1,338,700)	\$0	\$8,900	\$0	\$0	\$0	\$206,820

The large decrease in the Solid Waste Fund's retained earnings is the result of a projected 2011 operating loss of \$929,000 and budgeted operating loss of \$1.3 million for 2012.

The large percentage changes between the actual January 1, 2011 and estimated December 31, 2012 fund balances in the Printing & Services, Workers Compensation and Consolidated Food Service funds are primarily the result of estimated 2011 operations and budgeted 2012 operating results.

**DANE COUNTY, WISCONSIN
2012 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	<u>State Special Charges</u>
Fund Balance 1-1-11	\$0
Reserve for Levy Reduction	\$0
Reserve For Carryforwards/Encumbrances	\$0
2011 Tax Levy	(\$31,593)
Estimated 2011 Revenues	\$0
Estimated 2011 Expenditures	\$0
Transfers In	\$0
Transfers Out	\$0
Fund Balance Reservation	\$0
(Surplus)/Deficit to be Applied to 2012 Levy	\$0
Estimated Fund Balance 12-31-11	(\$31,593)
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Estimated Fund Balance 1-1-12	(\$31,593)
Reserve for Levy Reduction	\$0
2012 Tax levy	(\$20,472)
Estimated 2012 Revenues	\$20,472
Estimated 2012 Expenditures	\$0
Transfers In	\$0
Transfers Out	\$0
Fund Balance Reservation	\$0
Estimated Fund Balance 12-31-12	(\$31,593)
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Amount of Change in Fund Balance 1-1-11 to 12-31-12	(\$31,593)
Percent Change in Fund Balance 1-1-11 to 12-31-12	0.00%
Fund Balance Change Analysis:	
2011 Estimated Operating Results	(\$31,593)
(Surplus)/Deficit Applied to 2012 Levy	\$0
2012 Budgeted Operating Results	\$0