
2001 Dane County Budget in Brief



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

Table of Contents

Introduction

- Mission Statement..... 1
- Background Information on Dane County..... 1
- Profile of Dane County Government 1
- Budget Activity Structure 2
- The Budget Process..... 4

Budget Overview

- Spending and Revenue Totals..... 6
- State Imposed Tax Levy Rate Limitation 11
- Program Highlights..... 11
- Staff Changes 13

Fund Summaries

- Uses of Funds by Expense Category - All Funds 14
- Source of Funds by Revenue Category - All Funds 14
- Sources and Uses of Funds - General Fund 15
- Sources and Uses of Funds - Special Revenue Funds 16
- Sources and Uses of Funds - Internal Service Funds 17
- Sources and Uses of Funds - Enterprise Funds 18

Position Summaries

- Position Summary by Department 19
- Positions by Activity - 2001 20
- Positions by Activity - 1996 through 2001 21

Operating Budget Appropriations Schedule 22

Capital Budget Appropriations Schedule 30

Appendix

- Tax Levy Computation 33
- Operating Expenditure Summary by Fund..... 36
- Operating Expenditure Summary by Activity..... 37
- Operating Revenue Summary by Fund..... 40
- Operating Revenue Summary by Category 41
- Operating Revenue Summary by Agency 42
- Fund Descriptions 43
- Glossary of Budget Terms 45

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 which drew up the Ordinance of 1787 for the government of the Northwest Territory.

With a population of approximately 413,000, the County is second only to Milwaukee County for population in Wisconsin. Within the County's 1,237 square miles there are 34 townships, 19 villages, and 7 cities, with the City of Madison being the largest. The City of Madison is the Capitol of Wisconsin and home to the 40,000 student University of Wisconsin-Madison.

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

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

Profile of Dane County Government

Dane County government provides many functions and services for county citizens through its elected officials and 2000 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 39 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 which serves a four-year term, with elections in the spring.

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

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

Budget Activity Structure

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

1) *General Government*

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

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*

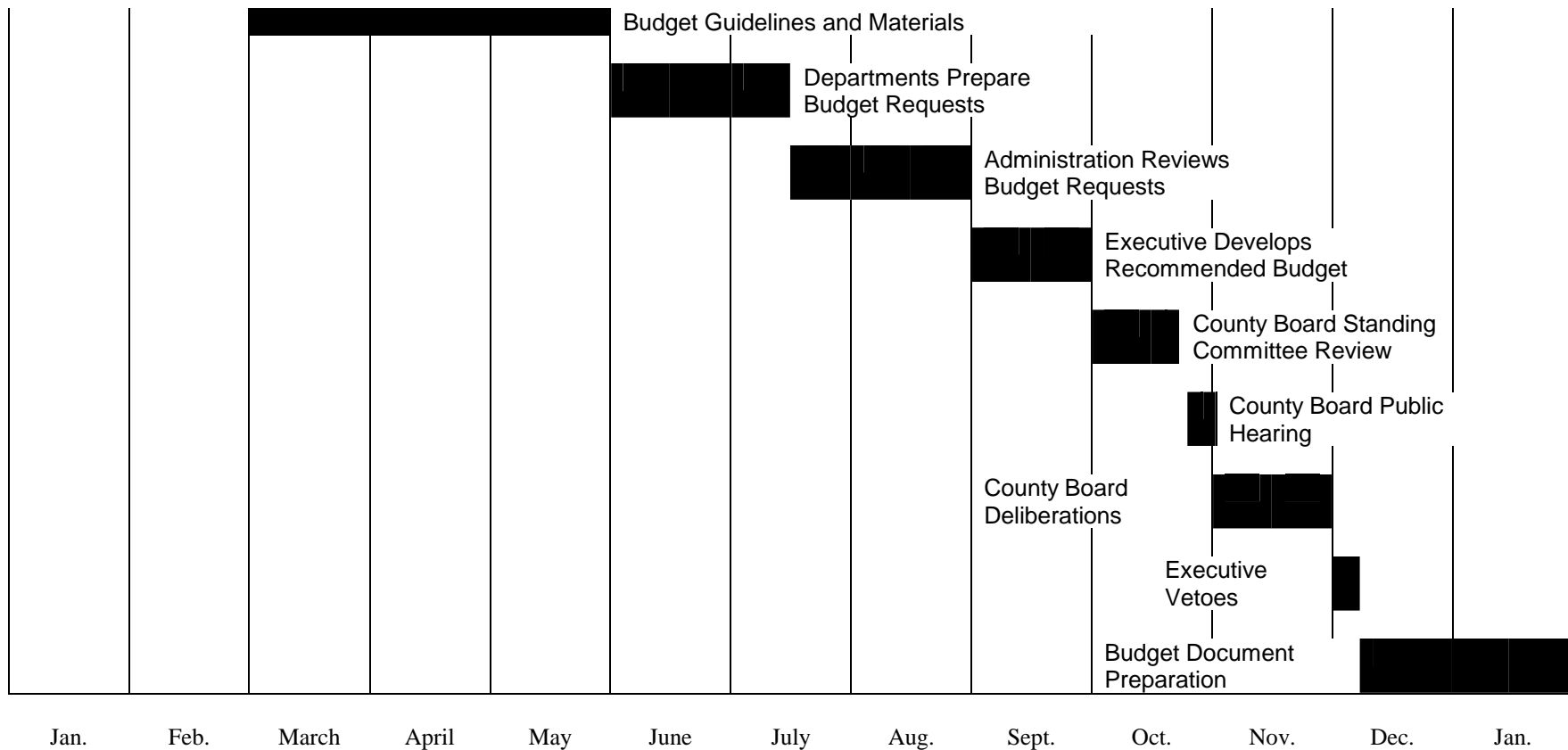
Departments:	Clerk of Courts	District Attorney
	Committee on Jail Diversion	Sheriff
	Family Court Commissioner	Public Safety Communications
	Family Court Counseling	Emergency Management
	Coroner	Juvenile Court Program

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
--------------	----------------	-------------------------

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



The County's Annual Budget is developed over a nine-month period, beginning in March and ending in late November or early December, except for the budget document preparation, which is completed by January.

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

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

Departments begin developing budgets no later than June. In July, departments submit their budget requests to the County Executive. The submitted budgets are reviewed in late July and August by DOA. In September, the DOA makes recommendations to the County Executive on individual decision items. A compilation of department requests is provided to the County Board by September 15th. 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 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 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 and Executive Committees. The Budget Appropriations Resolutions are then adopted in mid to late November, based on the results of deliberations. Following Board adoption, the County Executive has until the next Board meeting that is at least six days, excluding Sundays, after Board adoption of the budget to submit vetoes. The Board meets to review vetoes, if any, and may override them with a two-thirds majority vote.

Once final budget action is completed, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are made available to staff and the public in mid to late January.

Spending and Revenue Totals

The 2001 County budget reduces the County's net property tax rate from \$3.42 in 2000 to \$3.35 for 2001. At the same time, the County realized an equalized valuation increase of just under \$1.7 billion. As a result, this reduced rate reflects a net property tax levy increase of \$3.9 million, or \$1.8 million less than would have been collected using the \$3.42 rate and the current valuation.

The budget authorizes total expenditures of \$339.0 million for operations in 2001, which are financed by \$217.0 million of outside revenues, \$36.0 million of county sales taxes, and \$86.0 million of county property tax levy funds. The separate Capital Budget includes \$22.8 million for capital in 2001, which is financed by \$22.6 million of outside revenues and \$0.2 million in county tax levy funds. The combined capital and operating budget for 2001 of \$361.8 million is financed by \$239.6 million in outside revenues, \$36.0 million in county sales taxes, and \$86.2 million in county property tax levy funds.

Formal authorization of expenditures and revenues is through enactment of Sub. 1 to Resolution 185, 2000-01, as amended, DANE COUNTY OPERATING BUDGET APPROPRIATIONS RESOLUTION and Sub. 1 to Resolution 186, 2000-01, as amended, DANE COUNTY CAPITAL BUDGET APPROPRIATIONS RESOLUTION.

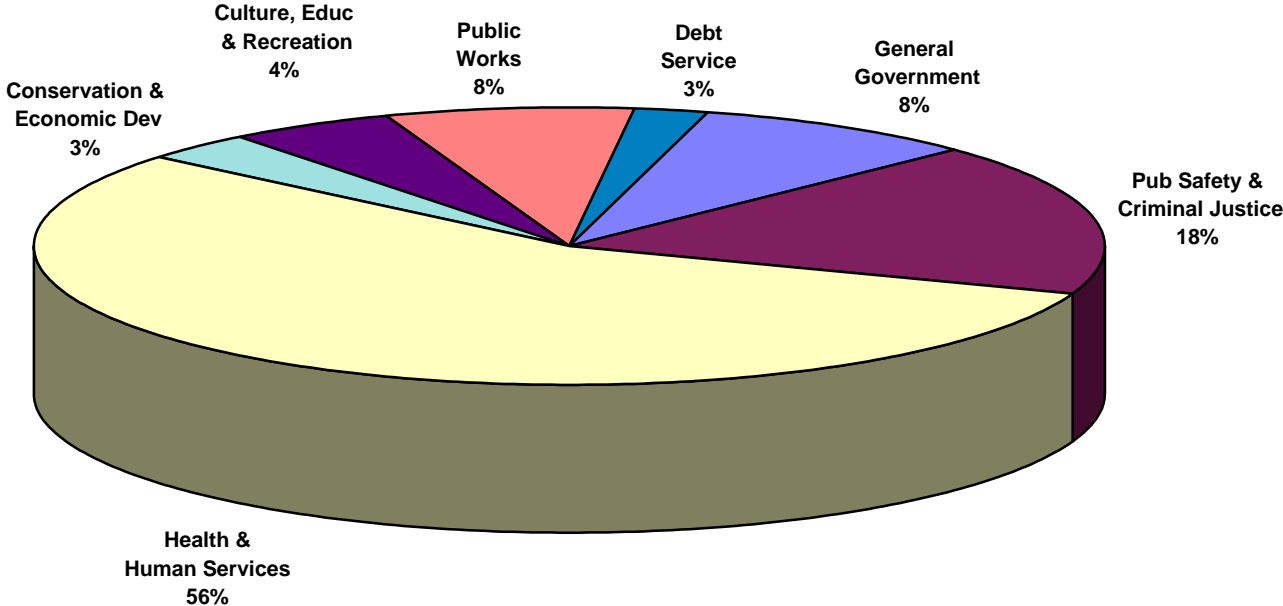
Operating Budget Expenditures by Activity

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

2001 Adopted Operating Budget - Expenditures by Activity	
General Government	\$28,804,655
Public Safety & Criminal Justice	\$60,945,584
Health & Human Services	\$188,211,700
Conservation & Economic Development	\$11,171,461
Culture, Education & Recreation	\$16,728,216
Public Works	\$25,402,143
Debt Service	\$7,756,177
Total Operating Budget	\$339,019,936

Health & Human Services agencies account for 56% of the operating budget expenditures. The next largest activity group is Public Safety & Criminal Justice which accounts for 18% of operating budget expenditures. This information is shown graphically in the chart on the next page.

Expenditures by Activity 2001 Adopted Operating Budget



Operating Budget Revenues by Source

The following table summarizes the 2001 Adopted Operating Budget revenues by budget source category.

2001 Adopted Operating Budget - Revenues by Budget Source Category	
County Sales Tax	\$36,050,000
Licenses & Permits	\$1,424,300
Intergovernmental Charges for Services	\$18,234,500
Miscellaneous	\$16,616,935
County Property Tax	\$85,988,395
Other Financing Sources	\$252,781
Public Charges for Services	\$31,685,900
Fines, Forfeitures and Penalties	\$2,121,000
Intergovernmental Revenues	\$146,671,422
Other Taxes	\$2,335,600
Fund Balance Applied (Levied)	(\$2,360,897)
Total Operating Budget	\$339,019,936

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 which 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, marriage, hunting and fishing 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.

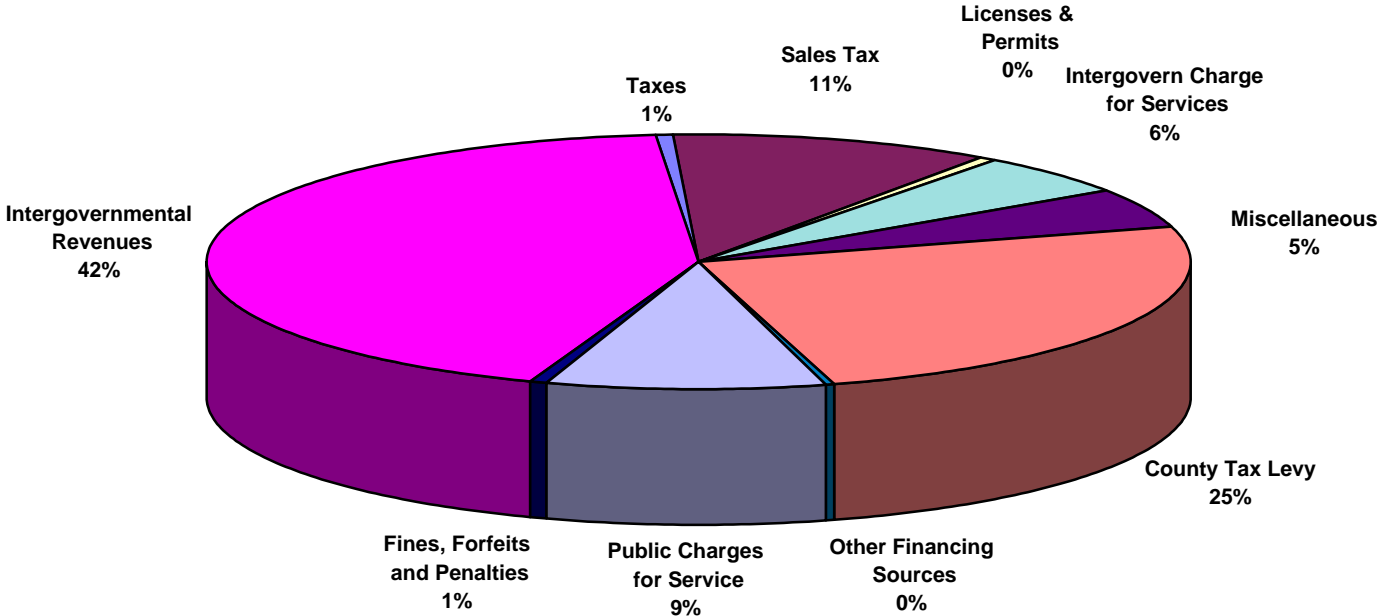
Fines, Forfeitures and Penalties represents revenue received for county ordinance violations, jail penalty assessments, the County's share of State fines and forfeitures and County parking ramp fines.

Intergovernmental revenues account for the largest share (42%) of operating budget revenues. Intergovernmental revenues, which primarily represent state and federal grants and shared revenues, exceed the combination of county property taxes (25%) and sales tax revenues (11%).

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

This information is shown graphically in the following chart.

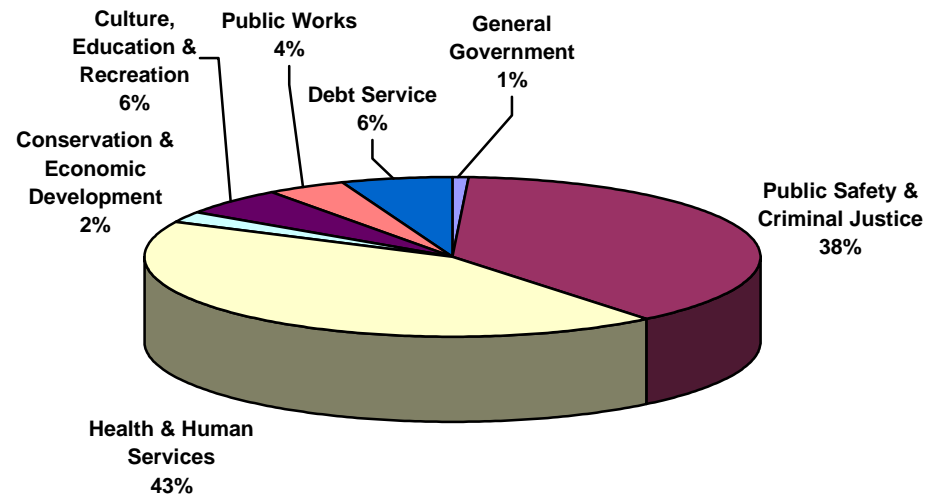
2001 Adopted Operating Revenues By Budget Source Category



Local Funds by Activity

Local funds represent the difference between adopted expenditures and adopted revenues, excluding the Airport and Solid Waste funds. Actual local funds are supplied by the County Property and Sales Taxes and surplus funds which are applied to reduce the property tax levy. Health & Human Services and Public Safety & Criminal Justice agencies receive nearly 81% of all local funds. The following table and chart show local funds by activity for the 2001 Adopted Operating Budget.

2001 Adopted Operating Budget - Local Funds By Activity	
General Government	\$893,508
Public Safety & Criminal Justice	\$48,569,684
Health & Human Services	\$54,671,300
Conservation & Economic Development	\$2,675,920
Culture, Education & Recreation	\$7,245,916
Public Works	\$5,056,543
Debt Service	\$7,470,027
Total Budget	\$126,582,898



State Imposed Tax Levy Rate Limitation

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

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

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

The 2001 Dane County operating and capital budgets comply with requirements of Act 16 by setting the operating levy rate for the combined budgets at \$2.82, compared to the baseline rate of \$3.88 for the Adopted 1993 Budget.

One of the exceptions in Section 66.77 of the statutes allows counties to exceed their debt service levy rates to pay the debt service on obligations which were authorized or issued prior to Act 16's effective date of August 12, 1993. Because the County Board authorized the borrowings for the County's contributions to the Monona Terrace Convention Center and Expo Center Expansion prior to the effective date, the County's debt service levy rate of \$0.31, compared to the baseline rate of \$0.29 for the Adopted 1993 Budget, is in compliance with Act 16.

Program Highlights

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. Goals are two-fold: to provide for "good growth" to preserve and improve the high quality of life in Dane County and to provide opportunities for all citizens to benefit from the county's healthy economy and quality of life. New budget initiatives to address these goals are funded largely by reallocation of resources and outside revenues.

Human Services

Human Services is more than half the County's budget. Key changes for 2001 include:

- ◆ \$215,000 to raise the hourly wage floor to \$8.20 for workers in contracted human service agencies, such as personal care attendants to people with disabilities to increase worker retention and thereby quality of care for the persons receiving services.

- ◆ \$115,000 so that POS workers who would otherwise be paid at \$8.20 per hour (the County's living wage) will receive an increase to \$8.27 per hour. This action means that those front line workers will receive a higher wage for their important work and a 3% raise, the same received by county employees this year.
- ◆ \$1,267,700 to fund a 1.5% Cost of Living Adjustment to the Purchase of Service providers who are our key partners in providing effective and economical human services.
- ◆ \$160,000 to expand community supervision, Family Preservation and Safe at Home programs to keep families together and children out of institutions.
- ◆ \$50,000 to assist children who live in dysfunctional families because of substance abuse.
- ◆ \$75,000 for expanded outreach to older adults, more in-home care, responses to elder abuse and neglect, volunteer driver program, and expanded nutrition sites in Belleville and McFarland.
- ◆ \$50,000 to start a Home Visitation Program to reach all families with new infants in a single Dane County community, and insure these babies and families are off to a healthy start.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Public Safety Communications, and Juvenile Court. Key changes for 2001 include:

- ◆ \$181,800 for an additional 31 Deputy Sheriff I-II positions to be starting throughout the year. Twenty-two of these positions are to address changes in the replacement factor necessary to fully staff current posts and an additional nine positions are for pre-hires.
- ◆ \$291,300 for two additional Sergeant positions in the Sheriff's Office to provide supervisory staff for the second and third shifts in the jail and for eight additional Sheriff Aide positions to staff the new control center in the in the CCB Jail.
- ◆ \$126,200 for a priority medical dispatch system, with a portion of these expenses funded by our municipal partners, that will enable dispatchers to be more precise in arranging help in medical emergencies.

Court-Related Functions

- ◆ Reallocation of resources to provide a Bilingual Court Clerk to assist Hispanic residents in their dealings with the court system.
- ◆ \$19,000 for Office Equipment and Furniture to maintain or improve staff performance and continue the high level of public accountability in the District Attorney's Office.

- ◆ \$19,100 in the Juvenile Court Program to support Weekend Report Center programming operated by the Department of Human Services.

Environmental Protection

The 2001 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the capital budget, \$3.0 million as the second installment of the \$30 million “New Conservation Fund” to act on options that have been approved and to protect important streams, rivers, wetlands, prairies, woods and trails.
- ◆ \$746,600 in the “Old Conservation Fund” to support acquisition efforts, both independently and in concert with other governmental units and the private sector, in the areas of parks, open spaces, natural resources, and other unique features.

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

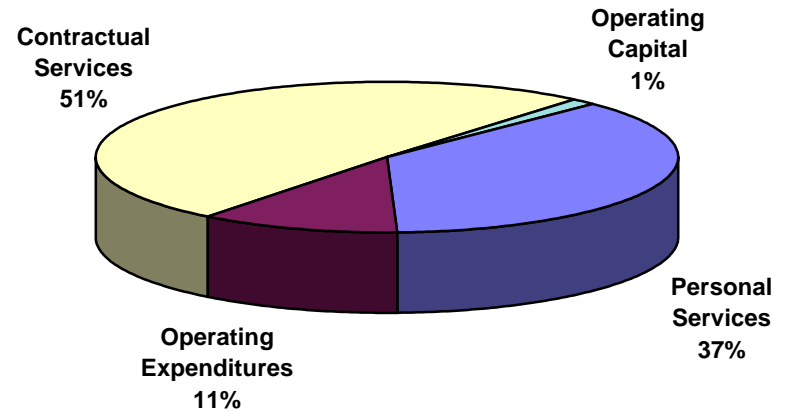
The 2001 Budget represents a net staffing increase of 34.2 positions. This 34.2 FTE increase is the result of adding 46.5 new positions and deleting 12.3 existing positions..

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

Function	Change in County-Funded Full-Time Equivalent
Public Safety/Criminal Justice	42.00
Health & Human Services	-1.50
Other County Government	-6.30
Total Change in County-Funded Positions	34.20

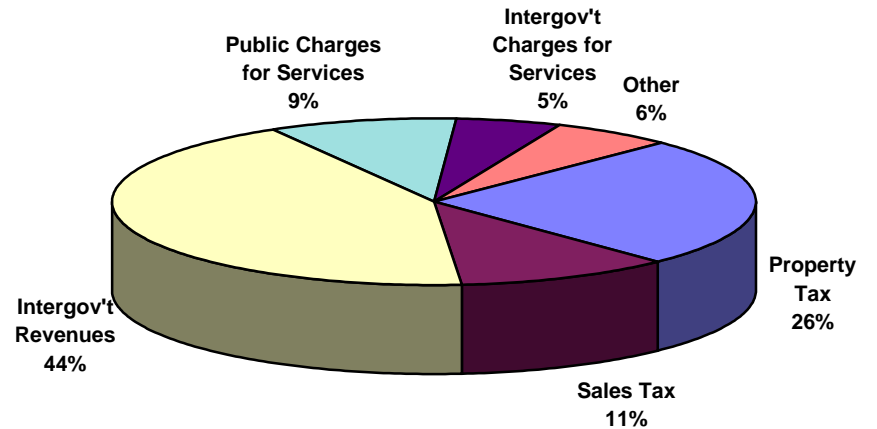
Use of Funds by Expense Category - All Funds

Personal Services	\$124,897,963
Operating Expenditures	\$38,245,706
Contractual Services	\$170,981,386
Operating Capital	\$4,894,881
Total - All Categories	\$339,019,936



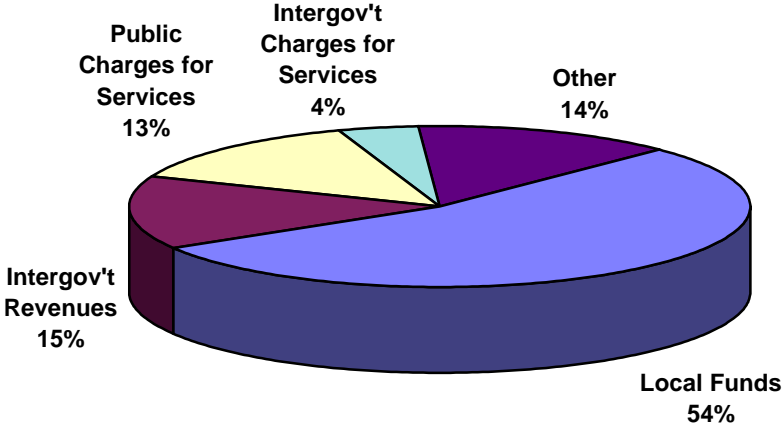
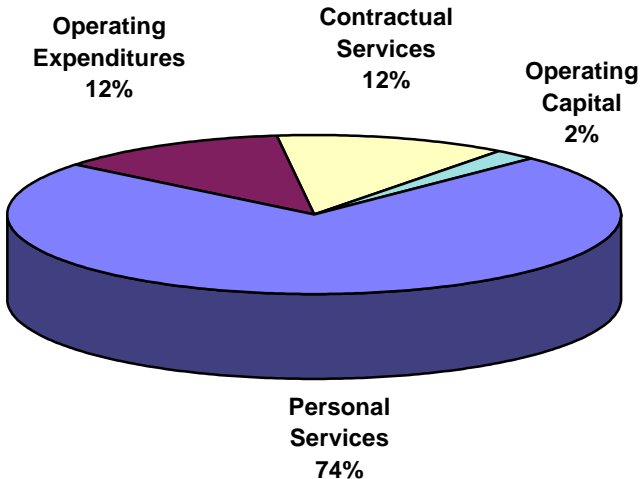
Source of Funds by Revenue Category - All Funds

Property Tax	\$85,988,395
Sales Tax	\$36,050,000
Intergovernmental Revenues	\$146,671,422
Public Charges For Services	\$31,685,900
Intergovernmental Charges for Services	\$18,234,500
Other	
Other Taxes	\$2,335,600
Licenses & Permits	\$1,424,300
Fines, Forfeits and Penalties	\$2,121,000
Miscellaneous Revenue	\$16,616,935
Other Financing Sources	\$252,781
Fund Balance Applied (Levied)	(\$2,360,897)
Total - All Categories	\$339,019,936



Sources and Uses of Funds - General Fund

Uses of Funds	
Personal Services	\$75,348,008
Operating Expenditures	\$12,686,086
Contractual Services	\$12,461,125
Operating Capital	\$2,351,281
Total - Uses of Funds	\$102,846,500
Sources of Funds	
Local Funds	\$54,171,973
Intergovernmental Revenues	\$14,867,122
Public Charges for Services	\$13,471,800
Intergovernmental Charges for Services	\$4,165,300
Other	
Other Taxes	\$2,335,600
Licenses & Permits	\$564,500
Fines, Forfeits and Penalties	\$2,098,000
Miscellaneous Revenue	\$8,540,585
Other Financing Sources	\$252,781
Total - Sources of Funds	\$100,467,661
Fund Balance Applied/(Levied)	\$2,378,839



Sources and Uses of Funds - Special Revenue Funds

Uses of Funds	Public Health	Library	Human Services	Land Information	Bridge Aid	Total
Personal Services	\$3,542,200	\$540,300	\$21,531,655	\$397,600	\$0	\$26,011,755
Operating Expenditures	\$472,900	\$164,000	\$4,561,400	\$29,700	\$0	\$5,228,000
Contractual Services	\$237,400	\$2,300,116	\$145,415,545	\$84,000	\$0	\$148,037,061
Operating Capital	\$0	\$0	\$123,600	\$12,300	\$86,000	\$221,900
Total - Uses of Funds	\$4,252,500	\$3,004,416	\$171,632,200	\$523,600	\$86,000	\$179,498,716
Sources of Funds						
Local Funds	\$2,630,243	\$2,962,684	\$47,203,800	\$0	\$49,827	\$52,846,554
Intergovernmental Revenues	\$653,800	\$12,300	\$119,582,300	\$198,800	\$0	\$120,447,200
Public Charges for Services	\$20,000	\$2,700	\$60,900	\$333,000	\$0	\$416,600
Intergovernmental Charges for Services	\$0	\$10,000	\$32,500	\$0	\$0	\$42,500
Other						
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$816,700	\$0	\$0	\$0	\$0	\$816,700
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$100	\$10,000	\$4,752,700	\$0	\$0	\$4,762,800
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$4,120,843	\$2,997,684	\$171,632,200	\$531,800	\$49,827	\$179,332,354
Fund Balance Applied/(Levied)	\$131,657	\$6,732	\$0	(\$8,200)	\$36,173	\$166,362

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	Consolidated Food Service	Highway Fund	Firearms Training	Workers' Comp.	Printing & Services	Liability Insurance	WMMIC	Employee Benefits	Total
Personal Services	\$1,541,100	\$8,668,000	\$53,300	\$0	\$517,700	\$0	\$0	\$0	\$10,780,100
Operating Expenditures	\$1,895,500	\$5,043,443	\$147,500	\$597,100	\$388,000	\$94,000	\$0	\$30,000	\$8,195,543
Contractual Services	\$10,000	\$1,015,200	\$6,600	\$162,000	\$146,600	\$653,100	\$800,800	\$554,100	\$3,348,400
Operating Capital	\$51,600	\$1,682,900	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734,500
Total - Uses of Funds	\$3,498,200	\$16,409,543	\$207,400	\$759,100	\$1,052,300	\$747,100	\$800,800	\$584,100	\$24,058,543
Sources of Funds									
Local Funds	(\$337,402)	\$3,781,576	\$0	\$0	(\$50,192)	\$0	\$0	\$0	\$3,393,982
Intergovernmental Revenues	\$0	\$4,586,300	\$0	\$0	\$0	\$0	\$0	\$0	\$4,586,300
Public Charges for Services	\$0	\$18,200	\$7,500	\$0	\$3,200	\$0	\$0	\$0	\$28,900
Intergov't Charges for Services	\$3,489,000	\$7,264,700	\$164,700	\$0	\$1,085,400	\$747,100	\$616,100	\$481,100	\$13,848,100
Other									
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$43,100	\$0	\$0	\$0	\$0	\$0	\$0	\$43,100
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$900	\$0	\$0	\$0	\$184,700	\$103,000	\$288,600
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Sources of Funds	\$3,151,598	\$15,693,876	\$173,100	\$0	\$1,038,408	\$747,100	\$800,800	\$584,100	\$22,188,982
Fund Balance Applied/(Levied)	\$346,602	\$715,667	\$34,300	\$759,100	\$13,892	\$0	\$0	\$0	\$1,869,561

Sources and Uses of Funds - Enterprise Funds

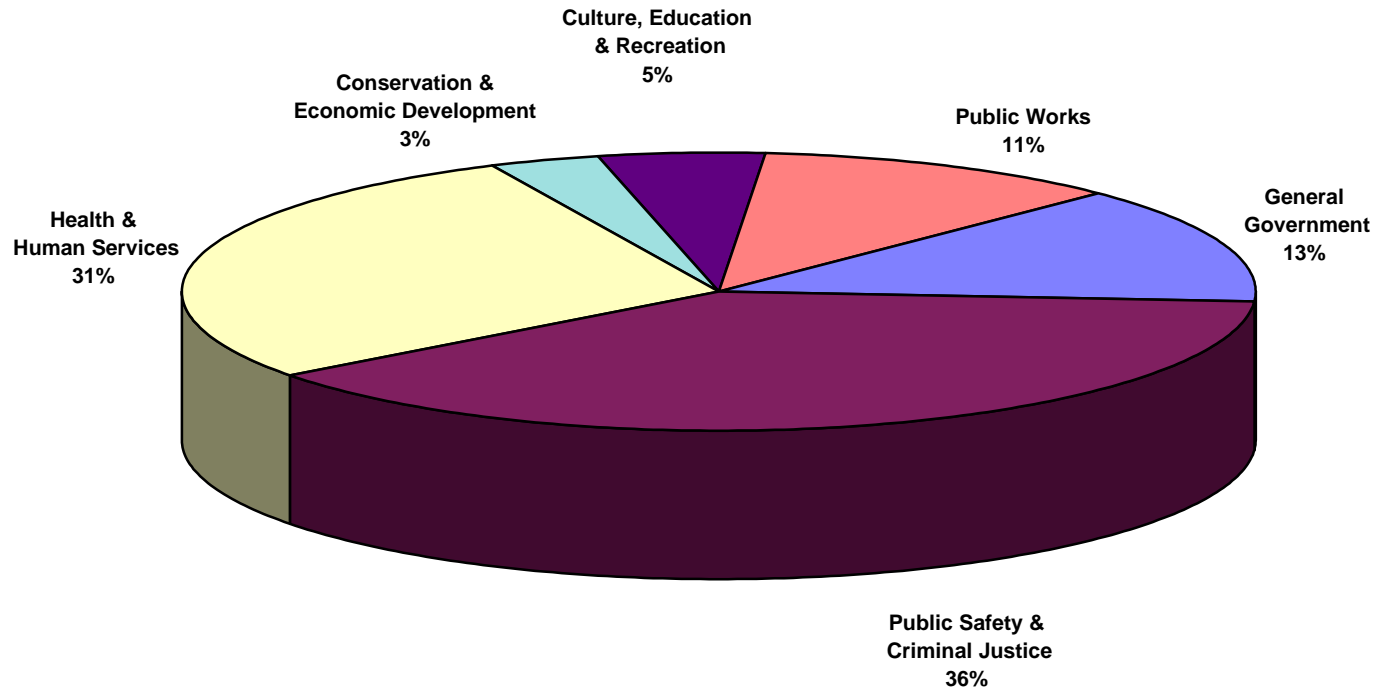
Uses of Funds	Airport	Badger Prairie	Solid Waste	Total
Personal Services	\$3,456,300	\$8,343,200	\$958,600	\$12,758,100
Operating Expenditures	\$2,194,600	\$756,300	\$1,429,000	\$4,379,900
Contractual Services	\$1,403,600	\$2,711,300	\$3,019,900	\$7,134,800
Operating Capital	\$479,400	\$107,800	\$0	\$587,200
Total - Uses of Funds	\$7,533,900	\$11,918,600	\$5,407,500	\$24,860,000
Sources of Funds				
Local Funds	\$0	\$5,255,549	\$0	\$5,255,549
Intergovernmental Revenues	\$0	\$6,770,800	\$0	\$6,770,800
Public Charges for Services	\$12,561,100	\$657,500	\$4,550,000	\$17,768,600
Intergovernmental Charges for Services	\$0	\$178,600	\$0	\$178,600
Other				
Other Taxes	\$0	\$0	\$0	\$ 0
Licenses & Permits	\$0	\$0	\$0	\$ 0
Fines, Forfeits and Penalties	\$23,000	\$0	\$0	\$23,000
Miscellaneous Revenue	\$769,300	\$0	\$1,969,500	\$2,738,800
Other Financing Sources	\$0	\$0	\$0	\$ 0
Total - Sources of Funds	\$13,353,400	\$12,862,449	\$6,519,500	\$32,735,349
Fund Balance Applied/(Levied)	(\$5,819,500)	(\$943,849)	(\$1,112,000)	(\$7,875,349)

Position Summary By Department

Department	Actual 1999	Actual 2000	2001		
			Department Request	Executive Recommended	Adopted Budget
Administration	150.600	178.933	178.933	178.933	178.933
Airport	57.000	61.000	63.000	62.000	62.000
Alliant Energy Center	34.500	35.500	36.500	36.500	36.500
Clerk of Courts	98.000	99.000	100.000	100.000	100.000
Coroner	6.000	6.000	6.000	6.000	6.000
Corporation Counsel	55.800	55.800	55.300	55.800	55.800
County Board	4.500	4.500	4.500	4.500	4.500
County Clerk	5.000	5.000	5.000	5.000	5.000
District Attorney	54.275	54.275	54.275	54.275	54.275
Emergency Management	9.500	9.500	9.500	9.500	9.500
Executive	14.000	17.000	18.000	16.500	16.500
Extension	12.800	11.800	11.800	11.800	11.800
Family Court Commissioner	12.000	12.000	12.000	12.000	12.000
Family Court Counseling	10.000	11.000	11.000	11.000	11.000
Highway & Transportation	162.800	160.800	160.800	160.800	160.800
Human Services	613.675	583.292	584.292	581.792	581.792
Juvenile Court Program	34.700	35.700	36.200	35.700	35.700
Land Conservation	14.500	14.500	15.000	14.000	14.000
Land Information Office	4.000	4.000	4.000	4.000	4.000
Library	9.250	9.250	9.250	9.250	9.250
Parks	28.000	30.000	30.000	30.000	30.000
Planning & Development	42.750	42.750	35.450	35.450	35.450
Public Safety Communications	65.000	65.000	63.000	65.000	65.000
Public Works	10.000	10.000	10.000	10.000	10.000
Register of Deeds	18.500	18.600	18.600	18.600	18.600
Sheriff	465.300	470.800	505.800	491.800	511.800
Solid Waste	14.500	14.500	14.500	14.500	14.500
Treasurer	5.000	5.000	5.000	5.000	5.000
Veterans Service	6.000	6.000	6.000	6.000	6.000
Zoo	16.000	16.000	16.000	16.000	16.000
Total Positions	2,033.950	2,047.500	2,079.700	2,061.700	2,081.700

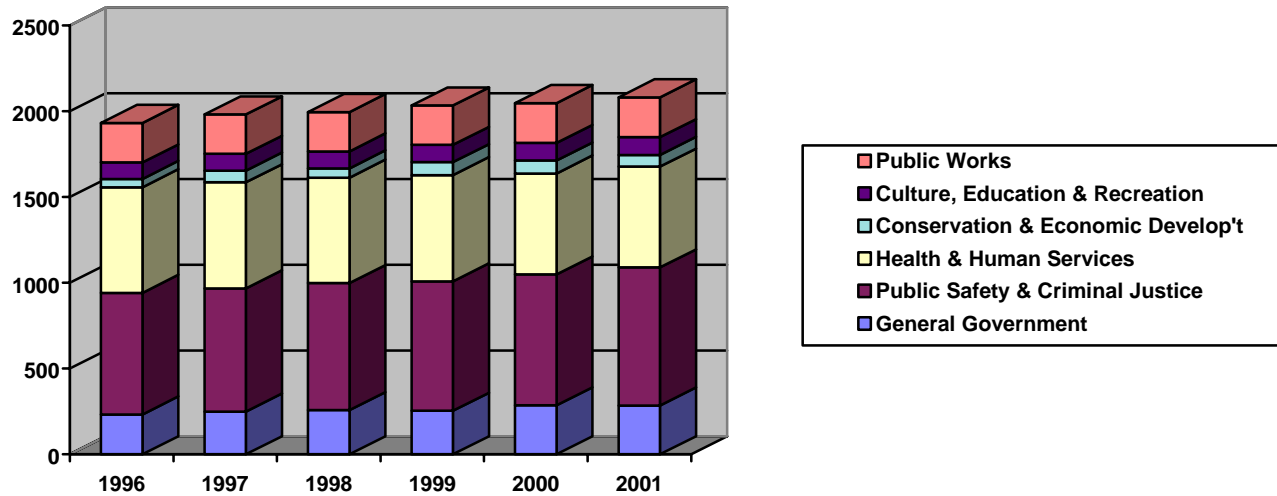
Note: The 2000 columns represent the final number of positions following the implementation of all position changes.

Positions By Activity - 2001



Positions by Activity - 1996 Through 2001

Activity	Actual 1996	Actual 1997	Actual 1998	Actual 1999	Actual 2000	Adopted 2001
General Government	231.900	248.900	257.400	253.400	284.833	284.333
Public Safety & Criminal Justice	708.950	718.075	741.075	754.775	763.275	805.275
Health & Human Services	616.125	618.675	614.675	619.675	589.292	587.792
Conservation & Economic Development	48.625	68.800	53.800	75.750	75.750	67.950
Culture, Education & Recreation	96.600	97.400	99.050	100.550	102.550	103.550
Public Works	229.800	229.800	229.800	229.800	231.800	232.800
Total	1,932.000	1,981.650	1,995.800	2,033.950	2,047.500	2,081.700



Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
AIRPORT FUND				
AIRPORT				
Administration	\$1,394,800	\$771,800	\$623,000	
Maintenance	\$738,700	\$1,000	\$737,700	
Terminal Complex	\$1,476,200	\$3,860,000	(\$2,383,800)	
Parking Lot	\$2,417,200	\$3,887,000	(\$1,469,800)	
Landing Area	\$1,191,400	\$4,054,600	(\$2,863,200)	
General Aviation	\$85,000	\$281,000	(\$196,000)	
Industrial Area	\$230,600	\$498,000	(\$267,400)	
AIRPORT FUND	\$7,533,900	\$13,353,400	(\$5,819,500)	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER FUND				
BADGER PRAIRIE HEALTH CARE CENTER				
Administration	\$634,700	\$0	\$634,700	
Health Care Center	\$11,283,900	\$7,606,900	\$3,677,000	
BPHCC - GENERAL OPERATIONS	\$11,918,600	\$7,606,900	\$4,311,700	Appropriation
BRIDGE AID FUND				
BRIDGE AID FUND	\$86,000	\$0	\$86,000	Appropriation
CONSOLIDATED FOOD SERVICE FUND				
CONSOLIDATED FOOD SERVICE	\$3,498,200	\$3,489,000	\$9,200	Appropriation
DEBT SERVICE FUND				
DEBT SERVICE FUND	\$7,756,177	\$286,150	\$7,470,027	Appropriation
EMPLOYEE BENEFITS FUND				
EMPLOYEE BENEFITS FUND	\$584,100	\$584,100	\$ 0	Appropriation
GENERAL FUND				
SALES TAX	\$0	\$36,050,000	(\$36,050,000)	Appropriation
STATE AID - COMPUTER EXEMPTIONS	\$0	\$1,078,466	(\$1,078,466)	Appropriation
GENERAL COUNTY REVENUES	\$0	\$6,461,981	(\$6,461,981)	Appropriation

2001 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
COUNTY BOARD	\$691,900	\$0	\$691,900	Appropriation
COUNTY EXECUTIVE EXECUTIVE	\$646,700	\$5,900	\$640,800	Appropriation
LEGISLATIVE LOBBYIST	\$67,355	\$0	\$67,355	Appropriation
COUNTY EXECUTIVE - COMMISSIONS/STAFF				
Lakes & Watershed Commission	\$108,700	\$600	\$108,100	
Office of Equal Opportunity	\$380,500	\$12,000	\$368,500	
Cultural Affairs	\$488,400	\$220,500	\$267,900	
COUNTY EXECUTIVE - COMMISSIONS/STAFF	\$977,600	\$233,100	\$744,500	Appropriation
COUNTY CLERK				
Administration	\$335,500	\$76,600	\$258,900	
Elections	\$132,200	\$53,000	\$79,200	
COUNTY CLERK	\$467,700	\$129,600	\$338,100	Appropriation
DEPARTMENT OF ADMINISTRATION				
Administration	\$855,900	\$205,400	\$650,500	
Controller	\$953,100	\$18,900	\$934,200	
Personnel Services	\$553,400	\$3,600	\$549,800	
Labor Relations	\$46,500	\$0	\$46,500	
Purchasing	\$384,800	\$30,000	\$354,800	
DEPARTMENT OF ADMINISTRATION - GENERAL OPERATIONS	\$2,793,700	\$257,900	\$2,535,800	Appropriation
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT				
Administration	\$167,300	\$167,300	\$ 0	
Janitorial Services	\$2,332,700	\$1,322,900	\$1,009,800	
Maintenance & Construction	\$2,889,700	\$1,208,300	\$1,681,400	
Weapons Screening	\$398,500	\$0	\$398,500	
DEPARTMENT OF ADMINISTRATION - FACILITIES MANAGEMENT	\$5,788,200	\$2,698,500	\$3,089,700	Appropriation
DEPARTMENT OF ADMINISTRATION - INFORMATION MANAGEMENT	\$3,728,200	\$4,000	\$3,724,200	Appropriation
MANAGEMENT PAY ADJUSTMENTS	\$50,000	\$0	\$50,000	

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
TREASURER	\$526,000	\$5,774,800	(\$5,248,800)	Appropriation
CORPORATION COUNSEL				
Corporation Counsel	\$817,500	\$108,700	\$708,800	
Permanency Planning	\$452,000	\$0	\$452,000	
CORPORATION COUNSEL - GENERAL OPERATIONS	\$1,269,500	\$108,700	\$1,160,800	Appropriation
CORPORATION COUNSEL - SUPPORT ENFORCEMENT	\$2,720,600	\$2,398,600	\$322,000	Appropriation
REGISTER OF DEEDS	\$1,089,400	\$2,050,000	(\$960,600)	Appropriation
CLERK OF COURTS				
CLERK OF COURTS - GENERAL OPERATIONS	\$6,668,721	\$4,148,100	\$2,520,621	Appropriation
CLERK OF COURTS - ALTERNATIVE TO INCARCERATION	\$569,010	\$133,400	\$435,610	Appropriation
CLERK OF COURTS - GUARDIAN AD LITEM	\$653,840	\$327,000	\$326,840	Appropriation
COMMITTEE ON JAIL DIVERSION	\$99,500	\$0	\$99,500	Appropriation
FAMILY COURT COMMISSIONER	\$976,800	\$627,200	\$349,600	Appropriation
FAMILY COURT COUNSELING	\$738,200	\$145,200	\$593,000	Appropriation
CORONER	\$523,300	\$105,000	\$418,300	Appropriation
DISTRICT ATTORNEY				
Criminal & Traffic - Adult	\$1,893,800	\$272,200	\$1,621,600	
Criminal & Traffic - Juvenile	\$309,100	\$1,100	\$308,000	
Victim/Witness Program	\$842,600	\$560,300	\$282,300	
1st Offender/Deferred Prosecution Program	\$346,000	\$104,600	\$241,400	
DISTRICT ATTORNEY	\$3,391,500	\$938,200	\$2,453,300	Appropriation
SHERIFF				
Administration	\$4,082,917	\$45,000	\$4,037,917	
Support Services	\$7,802,200	\$755,600	\$7,046,600	
Security Services	\$18,044,796	\$3,779,300	\$14,265,496	

2001 Dane County Budget In Brief

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
Field Services	\$9,077,700	\$858,200	\$8,219,500	
SHERIFF	\$39,007,613	\$5,438,100	\$33,569,513	Appropriation
PUBLIC SAFETY COMMUNICATIONS	\$4,142,500	\$70,900	\$4,071,600	Appropriation
EMERGENCY MANAGEMENT				
Emergency Planning	\$374,300	\$62,900	\$311,400	
Hazardous Materials Planning	\$166,900	\$124,800	\$42,100	
EMERGENCY MANAGEMENT - GENERAL OPERATIONS	\$541,200	\$187,700	\$353,500	Appropriation
EMERGENCY MANAGEMENT - EMERGENCY MEDICAL SERVICES	\$590,600	\$10,600	\$580,000	Appropriation
JUVENILE COURT PROGRAM				
Administration & Reception Center	\$1,014,100	\$0	\$1,014,100	
Home Detention	\$278,600	\$3,100	\$275,500	
Detention	\$894,000	\$0	\$894,000	
Shelter Home	\$648,700	\$34,000	\$614,700	
JUVENILE COURT PROGRAM	\$2,835,400	\$37,100	\$2,798,300	Appropriation
VETERANS' SERVICES	\$408,400	\$14,500	\$393,900	Appropriation
PLANNING & DEVELOPMENT				
Records & Support	\$648,409	\$40,000	\$608,409	
Planning Division	\$622,170	\$65,385	\$556,785	
Community Analysis & Planning	\$959,456	\$197,456	\$762,000	
Community Development Block Grant	\$1,114,206	\$1,114,000	\$206	
Zoning & Plat Review	\$685,820	\$547,700	\$138,120	
PLANNING & DEVELOPMENT	\$4,030,061	\$1,964,541	\$2,065,520	Appropriation
LAND CONSERVATION	\$1,037,000	\$513,100	\$523,900	Appropriation
ALLIANT ENERGY CENTER OF DANE COUNTY				
Administration	\$1,773,800	\$406,000	\$1,367,800	
Coliseum	\$2,182,200	\$2,232,800	(\$50,600)	
Exhibit Hall	\$2,352,400	\$3,057,300	(\$704,900)	
ALLIANT ENERGY CENTER OF DANE COUNTY (con't)				
Conference Center	\$323,900	\$521,200	(\$197,300)	
Arena	\$420,200	\$387,100	\$33,100	
Agricultural Exhibit Buildings	\$388,000	\$133,000	\$255,000	
Parking Lots	\$366,600	\$1,207,000	(\$840,400)	

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
Landscape Areas	\$164,700	\$154,200	\$10,500	
ALLIANT ENERGY CENTER OF DANE COUNTY	\$7,971,800	\$8,098,600	(\$126,800)	Appropriation
COUNTY SUBSIDIZED ALLIANT ENERGY CENTER EVENTS	\$84,100	\$0	\$84,100	Appropriation
HENRY VILAS ZOO	\$1,602,500	\$453,900	\$1,148,600	Appropriation
PARKS				
Operation & Maintenance	\$1,885,000	\$622,400	\$1,262,600	
Friends of the Heritage Center	\$52,900	\$22,700	\$30,200	
Planning & Development	\$412,700	\$108,200	\$304,500	
Preservation & Acquisition	\$398,500	\$0	\$398,500	
Environmental Council	\$1,000	\$0	\$1,000	
PARKS	\$2,750,100	\$753,300	\$1,996,800	Appropriation
EXTENSION				
Extension	\$794,200	\$141,500	\$652,700	
Stoughton Junior Fair	\$20,000	\$0	\$20,000	
Dane County Fair	\$177,400	\$0	\$177,400	
EXTENSION	\$991,600	\$141,500	\$850,100	Appropriation
PUBLIC WORKS				
Engineering	\$609,800	\$69,300	\$540,500	
Lake Management	\$398,000	\$45,000	\$353,000	
PUBLIC WORKS	\$1,007,800	\$114,300	\$893,500	Appropriation
HIGHWAY & TRANSPORTATION				
Wisconsin River Rail Transit Commission	\$31,100	\$0	\$31,100	
South Central Wisconsin Rail Transit Commission	\$400	\$0	\$400	
Parking Ramp	\$333,400	\$785,100	(\$451,700)	
HIGHWAY & TRANSPORTATION	\$364,900	\$785,100	(\$420,200)	Appropriation
MISCELLANEOUS APPROPRIATIONS				
HUMANE SOCIETY	\$378,400	\$0	\$378,400	Appropriation
GREATER MADISON CONVENTION & VISITORS BUREAU	\$313,500	\$0	\$313,500	Appropriation
LEASE OF SPACE	\$77,000	\$0	\$77,000	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
REGIONAL PLANNING COMMISSION	\$0	\$0	\$ 0	Appropriation
DANE COUNTY HISTORICAL SOCIETY	\$6,200	\$0	\$6,200	Appropriation
BADGER STATE GAMES	\$2,500	\$0	\$2,500	Appropriation
RHYTHM & BOOMS	\$2,500	\$0	\$2,500	Appropriation
ALLIANT ENERGY CENTER COSTS	\$90.800	\$0	\$90.800	Appropriation
HIGHWAY & TRANSPORTATION FUND				
HIGHWAY & TRANSPORTATION				
Administration	\$2,873,343	\$523,500	\$2,349,843	
Transit & Environmental Programs	\$519,400	\$261,900	\$257,500	
Operations & Maintenance	\$5,896,300	\$4,339,500	\$1,556,800	
State & Local Services	\$6,787,400	\$6,787,400	\$ 0	
Fleet & Facilities Operations	\$44,100	\$0	\$44,100	
Highway Construction	\$289,000	\$0	\$289,000	
HIGHWAY & TRANSPORTATION FUND	\$16,409,543	\$11,912,300	\$4,497,243	Appropriation
HUMAN SERVICES FUND				
HUMAN SERVICES DEPARTMENT				
HUMAN SERVICES - ADMINISTRATION	\$3,158,555	\$2,271,600	\$886,955	Appropriation
CHILDREN, YOUTH & FAMILIES - GENERAL OPERATIONS	\$17,853,345	\$8,636,800	\$9,216,545	Appropriation
CHILDREN, YOUTH & FAMILIES - AODA	\$5,923,700	\$4,384,600	\$1,539,100	Appropriation
CHILDREN, YOUTH & FAMILIES - ALTERNATE CARE	\$24,534,000	\$13,350,600	\$11,183,400	Appropriation
ADULT COMMUNITY SERVICES	\$100,118,900	\$77,239,000	\$22,879,900	Appropriation
ECONOMIC ASSISTANCE & WORK SERVICES	\$20,043,700	\$18,545,800	\$1,497,900	Appropriation
LAND INFORMATION FUND				
LAND INFORMATION OFFICE	\$523,600	\$531,800	(\$8,200)	Appropriation
LIABILITY INSURANCE FUND				
LIABILITY INSURANCE PROGRAM	\$747,100	\$747,100	\$ 0	Appropriation

Fund/Appropriation Agency/Program	Expenditures	Program Specific Revenues	General Purpose Revenues	
LIBRARY FUND				
LIBRARY	\$3,004,416	\$35,000	\$2,969,416	Appropriation
PRINTING & SERVICES FUND				
PRINTING & SERVICES	\$1,052,300	\$1,088,600	(\$36,300)	Appropriation
PUBLIC HEALTH FUND				
Administration	\$243,900	\$0	\$243,900	
Environmental Health	\$948,400	\$951,000	(\$2,600)	
Nursing	\$3,060,200	\$539,600	\$2,520,600	
PUBLIC HEALTH	\$4,252,500	\$1,490,600	\$2,761,900	Appropriation
SHERIFF FIREARMS TRAINING CENTER FUND				
SHERIFF FIREARMS TRAINING CENTER	\$207,400	\$173,100	\$34,300	Appropriation
SOLID WASTE FUND				
Administration & Special Projects	\$482,300	\$0	\$482,300	
Surface Water/Ground Water	\$178,700	\$0	\$178,700	
Clean Sweep	\$106,000	\$0	\$106,000	
Site #1 - Verona	\$205,400	\$100,000	\$105,400	
Site #2 - Rodefeld	\$1,802,500	\$3,779,500	(\$1,977,000)	
Recycling	\$2,632,600	\$2,640,000	(\$7,400)	
SOLID WASTE	\$5,407,500	\$6,519,500	(\$1,112,000)	Appropriation
WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY FUND				
WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY	\$800,800	\$800,800	\$ 0	Appropriation
WORKERS COMPENSATION INSURANCE FUND				
WORKERS COMPENSATION INSURANCE	\$759,100	\$0	\$759,100	Appropriation
GROSS TOTALS	\$339,019,936	\$255,392,438	\$83,627,498	

FUND ADJUSTMENTS	Expenditures	Program Specific Revenues	Net

2001 Dane County Budget In Brief

TOTALS:	\$339,019,936	\$255,392,438	\$83,627,498
ADDITIONS TO LEVY			
Airport Fund			\$5,819,500
Finance Contingent Fund			\$5,000
General Fund - Reserve for Alliant Energy Center of Dane County			\$126,800
General Fund - Reserve for F.L.S.A. Liability			\$250,000
Land Information Office			\$8,200
Proprietary Funds			\$583,355
Solid Waste Fund			\$1,112,000
SURPLUSES FOR LEVY REDUCTION			
Bridge Aid Fund			(\$36,173)
Debt Service Fund			(\$1,099,690)
Firearms Training Center			(\$34,300)
General Fund			(\$2,760,639)
Health Fund			(\$131,657)
Highway Funds			(\$715,667)
Library Fund			(\$6,732)
Workers' Compensation Fund			(\$759,100)
TOTAL NET OPERATING LEVY			\$85,988,395

Agency Project	Expenditure	Revenue					
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue (Cash)	
ADMINISTRATION							
Automation Projects	\$350,000		\$350,000				Appropriation
Justice Center	\$4,543,300		\$4,543,300				Appropriation
PUBLIC SAFETY COMMUNICATIONS							
Radio Consoles Replacement	\$5,000					\$5,000	Appropriation
Radio System Replacement	\$10,000					\$10,000	Appropriation
BADGER PRAIRIE HEALTH CARE CENTER							
Resurface Parking Lot & Road	\$144,500		\$144,500				Appropriation
LAND INFORMATION OFFICE							
Digital Orthophotography	\$702,300	\$702,300					Appropriation
SOLID WASTE							
Articulated Dump Truck	\$250,000			\$250,000			Appropriation
Phase V Closure	\$760,000			\$760,000			Appropriation
PARKS							
Dane County Conservation Fund	\$746,600	\$4,500	\$746,600			(\$4,500)	Appropriation
New Dane County Conservation Fund	\$3,000,000		\$3,000,000				Appropriation
Park Improvement Projects	\$175,000		\$175,000				Appropriation
HIGHWAY & TRANSPORTATION							
Transportation Alternatives	\$80,000		\$64,000			\$16,000	Appropriation
Replace Springfield Garage	\$115,000		\$92,000			\$23,000	Appropriation
CTH "AB" - USH 51 to Droster	\$186,000		\$149,000			\$37,000	Appropriation

2001 Dane County Budget In Brief

Agency		Revenue					
Project	Expenditure	Outside	Borrowing Proceeds	Equity Applied	Reserve Applied	General Purpose Revenue (Cash)	
HIGHWAY & TRANSPORTATION (con't)							
CTH "CV" – Tennyson to USH 51	\$50,000		\$40,000			\$10,000	Appropriation
CTH "D" – STH 69 to CTH "A" (East)	\$70,000		\$70,000				Appropriation
CTH "M" – C Middleton to STH 113	\$115,000		\$92,000			\$23,000	Appropriation
CTH "M" – Richard St to Cross Country	\$120,000		\$96,000			\$24,000	Appropriation
CTH "S" – STH 78 to Pine Bluff	\$3,000					\$3,000	Appropriation
CTH "TT" – Ridge Rd to STH 19	\$150,000		\$120,000			\$30,000	Appropriation
CTH "V" – STH 73 to STH 89	\$180,000	\$49,100	\$105,000			\$25,900	Appropriation
CTH "V" – USH 151 to STH 73	\$165,000		\$132,000			\$33,000	Appropriation
Parking Ramp Renovation	\$40,000		\$40,000			\$33,000	Appropriation
AIRPORT							
Two Towed Brooms	\$300,000			\$300,000			Appropriation
Combined Federal Projects	\$10,237,000			\$10,237,000			Appropriation
Shop Expansion - 2002 Design	\$40,000			\$40,000			Appropriation
Snow Removal Truck	\$240,000			\$240,000			Appropriation
GROSS TOTALS	\$22,777,700	\$755,900	\$9,959,400	\$11,827,000	\$ 0	\$268,400	

Agency Project	Expenditure	Revenue					General Purpose Revenue (Cash)
		Outside	Borrowing Proceeds	Equity Applied	Reserve Applied		
GROSS TOTALS	\$22,777,700	\$755,900	\$9,959,400	\$11,827,000	\$ 0	\$268,400	
FUND ADJUSTMENTS					Program Specific Revenues	Net	
TOTALS:				\$22,777,700	\$10,715,300	\$12,062,400	
ADDITIONS TO LEVY							
None						\$0	
SURPLUSES FOR LEVY REDUCTION							
Airport Fund						(\$10,817,000)	
Solid Waste Fund						(\$1,010,000)	
TOTAL CAPITAL BUDGET TAX LEVY						\$235,400	

1999 Adopted Budget	2000 Adopted Budget	Tax Levy Computation	2001		
			Requested Budget	Executive Recommended	Adopted Budget
		OPERATING BUDGET			
\$314,032,588	\$324,229,419	Operating Expenditures	\$341,845,352	\$338,637,748	\$339,019,936
\$203,410,589	\$208,980,409	Less: Operating Revenues	\$216,013,972	\$218,144,572	\$218,263,972
\$110,621,999	\$115,249,010	Operating Expenditures Less Operating Revenues	\$125,831,380	\$120,493,176	\$120,755,964
		<u>Fund Adjustments</u>			
\$4,691,372	\$5,888,601	Airport	\$5,769,900	\$5,819,500	\$5,819,500
(\$36,087)	(\$9,721)	Bridge Aid	(\$36,173)	(\$36,173)	(\$36,173)
\$237,645	(\$561,614)	Debt Service Fund	(\$980,190)	(\$1,099,690)	(\$1,099,690)
(\$67,400)	(\$95,300)	Employee Benefit Fund	\$0	\$0	\$0
\$5,000	\$5,000	Finance Contingent Fund	\$5,000	\$5,000	\$5,000
(\$95,700)	(\$59,100)	Firearms Training Center	(\$34,300)	(\$34,300)	(\$34,300)
(\$7,845,357)	(\$4,702,072)	General Fund	\$322,167	(\$2,721,632)	(\$2,760,639)
\$134,464	\$12,273	Reserve for Alliant Energy Center	\$126,800	\$126,800	\$126,800
\$100,000	\$0	Reserve for Management Pay Adjustments	\$0	\$0	\$0
\$0	\$0	Reserve for F.L.S.A. Liability	\$0	\$250,000	\$250,000
(\$141,055)	(\$294,221)	Health	(\$111,879)	(\$131,657)	(\$131,657)
(\$244,879)	(\$1,177,987)	Highway	(\$531,048)	(\$716,165)	(\$715,667)
(\$68,100)	(\$70,200)	Land Information	\$8,200	\$8,200	\$8,200
(\$78,784)	(\$7,459)	Library	\$5,194	(\$6,732)	(\$6,732)
\$465,715	\$1,350,908	Proprietary Funds	\$432,455	\$583,355	\$583,355
\$951,940	\$995,955	Solid Waste	\$1,299,500	\$1,132,000	\$1,112,000
\$0	(\$130,000)	WMMIC Insurance	\$0	\$0	\$0
(\$429,100)	(\$759,100)	Workers' Compensation	(\$761,100)	(\$759,100)	(\$759,100)
\$108,201,673	\$115,634,973	Gross County Tax Levy - Operating Budget	\$131,345,906	\$122,912,582	\$123,116,861
\$ 4.77	\$ 4.80	Gross County Tax Rate - Operating Budget	\$ 5.10	\$ 4.77	\$ 4.78
\$30,008,000	\$32,775,000	County Sales Tax Applied to Operating Budget	\$35,150,000	\$36,050,000	\$36,050,000
\$78,193,673	\$82,859,973	Net County Tax Levy - Operating Budget	\$96,195,906	\$86,862,582	\$87,066,861
\$ 3.44	\$ 3.44	Net County Tax Rate - Operating Budget	\$ 3.73	\$ 3.37	\$ 3.38
\$22,706,995,850	\$24,076,956,450	Equalized Valuation	\$25,759,648,950	\$25,759,648,950	\$25,759,648,950

1999 Adopted Budget	2000 Adopted Budget	Tax Levy Computation	2001		
			Requested Budget	Executive Recommended	Adopted Budget
		CAPITAL BUDGET			
\$13,004,200	\$26,308,200	Capital Expenditures	\$32,823,300	\$29,150,700	\$22,777,700
\$10,471,000	\$16,086,800	Less: Capital Revenues	\$17,993,400	\$17,088,300	\$10,715,300
\$2,533,200	\$10,221,400	Capital Expenditures Less Capital Revenues	\$14,829,900	\$12,062,400	\$12,062,400
		<u>Fund Adjustments</u>			
(\$1,030,000)	(\$8,902,000)	Airport	(\$10,817,000)	(\$10,817,000)	(\$10,817,000)
\$0	(\$250,000)	Land Information	\$0	\$0	\$0
\$0	(\$590,000)	Solid Waste	(\$1,010,000)	(\$1,010,000)	(\$1,010,000)
\$1,503,200	\$479,400	Gross County Tax Levy - Capital Budget	\$3,002,900	\$235,400	\$235,400
\$ 0.07	\$ 0.02	Gross County Tax Rate - Capital Budget	\$ 0.12	\$ 0.01	\$ 0.01
\$0	\$0	County Sales Tax Applied to Capital Budget	\$0	\$0	\$0
\$1,503,200	\$479,400	Net County Tax Levy - Capital Budget	\$3,002,900	\$235,400	\$235,400
\$ 0.07	\$ 0.02	Net County Tax Rate - Capital Budget	\$ 0.12	\$ 0.01	\$ 0.01
\$22,706,995,850	\$24,076,956,450	Equalized Valuation	\$25,759,648,950	\$25,759,648,950	\$25,759,648,950

1999 Adopted Budget	2000 Adopted Budget	Tax Levy Computation	2001		
			Requested Budget	Executive Recommended	Adopted Budget
		TOTAL BUDGET			
\$327,036,788	\$350,537,619	Operating Expenditures	\$374,668,652	\$367,788,448	\$361,797,636
\$213,881,589	\$225,067,209	Less: Operating Revenues	\$234,007,372	\$235,232,872	\$228,979,272
\$113,155,199	\$125,470,410	Operating Expenditures Less Operating Revenues	\$140,661,280	\$132,555,576	\$132,818,364
		<u>Fund Adjustments</u>			
\$3,661,372	(\$3,013,399)	Airport	(\$5,047,100)	(\$4,997,500)	(\$4,997,500)
(\$36,087)	(\$9,721)	Bridge Aid	(\$36,173)	(\$36,173)	(\$36,173)
\$237,645	(\$561,614)	Debt Service Fund	(\$980,190)	(\$1,099,690)	(\$1,099,690)
(\$67,400)	(\$95,300)	Employee Benefit Fund	\$0	\$0	\$0
\$5,000	\$5,000	Finance Contingent Fund	\$5,000	\$5,000	\$5,000
(\$95,700)	(\$59,100)	Firearms Training Center	(\$34,300)	(\$34,300)	(\$34,300)
(\$7,845,357)	(\$4,702,072)	General Fund	\$322,167	(\$2,721,632)	(\$2,760,639)
\$134,464	\$12,273	Reserve for Alliant Energy Center	\$126,800	\$126,800	\$126,800
\$100,000	\$0	Reserve for Management Pay Adjustments	\$0	\$0	\$0
\$0	\$0	Reserve for F.L.S.A. Liability	\$0	\$250,000	\$250,000
(\$141,055)	(\$294,221)	Health	(\$111,879)	(\$131,657)	(\$131,657)
(\$244,879)	(\$1,177,987)	Highway	(\$531,048)	(\$716,165)	(\$715,667)
(\$68,100)	(\$320,200)	Land Information	\$8,200	\$8,200	\$8,200
(\$78,784)	(\$7,459)	Library	\$5,194	(\$6,732)	(\$6,732)
\$465,715	\$1,350,908	Proprietary Funds	\$432,455	\$583,355	\$583,355
\$951,940	\$405,955	Solid Waste	\$289,500	\$122,000	\$102,000
\$0	(\$130,000)	WMMIC Insurance	\$0	\$0	\$0
(\$429,100)	(\$759,100)	Workers' Compensation	(\$761,100)	(\$759,100)	(\$759,100)
\$109,704,873	\$116,114,373	Gross County Tax Levy - Total	\$134,348,806	\$123,147,982	\$123,352,261
\$ 4.83	\$ 4.82	Gross County Tax Rate - Total Budget	\$ 5.22	\$ 4.78	\$ 4.79
\$30,008,000	\$32,775,000	County Sales Tax Applied to Total Budget	\$35,150,000	\$36,050,000	\$36,050,000
\$79,696,873	\$83,339,373	Net Proposed County Tax Levy - Total Budget	\$99,198,806	\$87,097,982	\$87,302,261
\$ 3.51	\$ 3.46	Net Proposed County Tax Rate - Total Budget	\$ 3.85	\$ 3.38	\$ 3.39
\$0	\$1,021,559	State Aid - Exempt Computers	\$1,137,441	\$1,075,943	\$1,078,466
\$79,696,873	\$82,317,814	Net Required County Tax Levy - Total Budget	\$98,061,365	\$86,022,039	\$86,223,795
\$ 3.51	\$ 3.42	Net Required County Tax Rate - Total Budget	\$ 3.81	\$ 3.34	\$ 3.35
\$22,706,995,850	\$24,076,956,450	Equalized Valuation	\$25,759,648,950	\$25,759,648,950	\$25,759,648,950

Operating Expenditure Summary by Fund							
1999	***** 2000 *****				***** 2001 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 07/31/00	TOTAL EST. EXPENDITURE	FUND NAME	AGCY REQUEST	CO. EXEC. RECOM.	ADOPTED BUDGET
\$94,622,412	\$109,018,254	\$50,942,028	\$108,765,167	GENERAL	\$106,265,359	\$102,895,412	\$102,846,500
\$152,954	\$123,935	\$42,350	\$87,763	BRIDGE AID	\$86,000	\$86,000	\$86,000
\$15,971,491	\$17,332,162	\$9,662,889	\$17,034,134	HIGHWAY	\$16,100,800	\$16,363,043	\$16,409,543
\$2,539,075	\$2,728,447	\$2,385,001	\$2,719,397	LIBRARY	\$3,132,016	\$2,939,416	\$3,004,416
\$158,213,526	\$164,215,494	\$90,144,795	\$162,017,466	HUMAN SERVICES	\$171,234,900	\$171,332,600	\$171,632,200
\$441,492	\$773,853	\$251,231	\$778,751	LAND INFORMATION	\$523,600	\$523,600	\$523,600
\$7,952,680	\$7,475,825	\$4,332,281	\$7,475,825	DEBT SERVICE	\$7,756,177	\$7,756,177	\$7,756,177
\$9,715,846	\$7,887,823	\$3,543,984	\$7,694,882	AIRPORT	\$7,583,500	\$7,533,900	\$7,533,900
\$12,106,735	\$12,048,938	\$6,386,815	\$12,396,540	BADGER PRAIRIE HEALTH CARE CTR.	\$12,067,400	\$11,918,600	\$11,918,600
\$3,715,945	\$4,074,960	\$1,943,355	\$3,942,912	PUBLIC HEALTH DIVISION	\$4,247,500	\$4,252,500	\$4,252,500
\$4,943,811	\$5,717,299	\$2,584,834	\$5,585,555	SOLID WASTE	\$5,220,000	\$5,387,500	\$5,407,500
\$1,023,332	\$1,040,303	\$576,058	\$1,052,094	PRINTING AND SERVICES	\$1,046,800	\$1,052,300	\$1,052,300
\$467,210	\$523,800	\$314,075	\$529,500	LIABILITY INSURANCE FUND	\$747,100	\$747,100	\$747,100
\$823,416	\$759,100	\$401,503	\$815,800	WORKERS COMPENSATION	\$761,100	\$759,100	\$759,100
\$499,509	\$4,186,696	\$258,830	\$4,039,196	EMPLOYEE BENEFITS	\$584,100	\$584,100	\$584,100
\$339,219	\$861,900	\$731,555	\$1,125,000	WISC MUNI MUTUAL INS. CO.	\$800,800	\$800,800	\$800,800
\$205,711	\$287,320	\$121,018	\$282,785	FIREARMS TRAINING CENTER	\$207,400	\$207,400	\$207,400
\$3,271,677	\$3,347,100	\$1,745,365	\$3,223,371	CONSOLIDATED FOOD SERVICE	\$3,480,800	\$3,498,200	\$3,498,200
\$317,006,041	\$342,403,209	\$176,367,967	\$339,566,138	GRAND TOTAL	\$341,845,352	\$338,637,748	\$339,019,936

2001 Dane County Budget In Brief

Operating Expenditure Summary by Activity								
1999	* * * * * 2000 * * * * *					* * * * * 2001 * * * * *		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 07/31/00	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
GENERAL GOVERNMENT								
\$593,947	\$678,998	\$353,303	\$636,036	COUNTY BOARD	024	\$691,900	\$691,900	\$691,900
\$1,302,155	\$1,699,769	\$761,385	\$1,647,596	EXECUTIVE	048	\$1,743,800	\$1,693,300	\$1,691,655
\$454,294	\$573,900	\$300,295	\$573,408	CLERK	060	\$476,700	\$467,700	\$467,700
\$18,376,607	\$22,981,678	\$10,123,028	\$22,854,377	ADMINISTRATION	096	\$19,296,200	\$19,801,700	\$19,751,700
\$56,856	\$50,000	\$0	\$50,000	MANAGEMENT PAY ADJUSTMENTS	115	\$300,000	\$50,000	\$50,000
\$508,809	\$551,219	\$284,631	\$542,291	TREASURER	120	\$553,100	\$526,000	\$526,000
\$4,125,359	\$3,975,102	\$2,056,336	\$3,908,713	CORPORATION COUNSEL	168	\$3,972,600	\$3,990,100	\$3,990,100
\$1,071,875	\$1,024,215	\$508,971	\$1,010,438	REGISTER OF DEEDS	180	\$1,059,400	\$1,089,400	\$1,089,400
\$392,400	\$457,900	\$254,767	\$457,500	MISC APPROPRIATIONS	267	\$598,140	\$546,200	\$546,200
\$26,882,302	\$31,992,781	\$14,642,716	\$31,680,359	GENERAL GOVERNMENT	TOTL	\$28,691,840	\$28,856,300	\$28,804,655
PUB SAFETY & CRIMINAL JUSTICE								
\$7,636,049	\$7,865,192	\$4,061,804	\$7,699,714	CLERK OF COURTS	288	\$7,850,858	\$7,891,571	\$7,891,571
\$0	\$100,000	\$0	\$100,000	COMMITTEE ON JAIL DIVERSION	300	\$100,000	\$99,500	\$99,500
\$891,714	\$950,000	\$480,319	\$917,630	FAMILY COURT COMMISSIONER	309	\$966,600	\$976,800	\$976,800
\$600,059	\$690,868	\$340,252	\$657,575	FAMILY COURT COUNSELING	316	\$732,200	\$738,200	\$738,200
\$554,559	\$515,954	\$279,163	\$504,766	CORONER	330	\$521,000	\$523,300	\$523,300
\$3,644,416	\$4,087,999	\$1,584,653	\$4,097,296	DISTRICT ATTORNEY	351	\$3,607,500	\$3,391,500	\$3,391,500
\$36,338,373	\$37,341,085	\$19,688,308	\$38,928,026	SHERIFF	372	\$42,564,300	\$39,482,180	\$39,215,013
\$3,662,496	\$3,870,086	\$2,084,707	\$4,031,152	PUBLIC SAFETY COMM.	385	\$4,117,700	\$4,081,500	\$4,142,500
\$1,151,743	\$1,195,738	\$732,020	\$1,197,729	EMERGENCY MANAGEMENT	396	\$1,144,900	\$1,131,800	\$1,131,800
\$2,821,503	\$2,870,909	\$1,455,206	\$2,720,710	JUVENILE COURT PROGRAM	420	\$2,917,500	\$2,835,400	\$2,835,400
\$57,300,912	\$59,487,831	\$30,706,432	\$60,854,598	PUB SAFETY & CRIMINAL JUSTICE	TOTL	\$64,522,558	\$61,151,751	\$60,945,584
HEALTH & HUMAN SERVICES								
\$174,036,206	\$180,339,392	\$98,474,965	\$178,356,918	HUMAN SERVICES DEPARTMENT	510	\$187,549,800	\$187,503,700	\$187,803,300
\$388,351	\$401,223	\$194,587	\$383,974	VETERANS SERVICE OFFICE	524	\$407,200	\$408,400	\$408,400
\$174,424,557	\$180,740,615	\$98,669,552	\$178,740,892	HEALTH & HUMAN SERVICES	TOTL	\$187,957,000	\$187,912,100	\$188,211,700
CONSERVATION & ECONOMIC DEV								

Operating Expenditure Summary by Activity								
1999	***** 2000 *****					***** 2001 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 07/31/00	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$2,224,104	\$5,952,732	\$1,277,572	\$4,784,237	PLANNING & DEVELOPMENT	538	\$3,958,061	\$4,025,461	\$4,030,061
\$441,492	\$773,853	\$251,231	\$778,751	LAND INFORMATION OFFICE	552	\$523,600	\$523,600	\$523,600
\$4,943,811	\$5,717,299	\$2,584,834	\$5,585,555	SOLID WASTE	564	\$5,220,000	\$5,387,500	\$5,407,500
\$1,202,852	\$6,047,838	\$549,874	\$5,993,900	LAND CONSERVATION	580	\$1,054,000	\$1,053,500	\$1,209,300
\$0	\$0	\$0	\$0	MISC APPROPRIATIONS	594	\$0	\$0	\$0
\$1,000	\$1,000	\$0	\$1,000	PARKS	696	\$1,000	\$1,000	\$1,000
\$8,813,259	\$18,492,722	\$4,663,511	\$17,143,443	CONSERVAT'N & ECONOMIC DEV	TOTL	\$10,756,661	\$10,991,061	\$11,171,461
				CULTURE, EDUC & RECREATION				
\$325,000	\$325,000	\$189,583	\$325,000	MISC APPROPRIATIONS	267	\$356,300	\$305,000	\$313,500
\$2,539,075	\$2,728,447	\$2,385,001	\$2,719,397	LIBRARY	612	\$3,132,016	\$2,939,416	\$3,004,416
\$6,755,727	\$8,754,475	\$4,167,304	\$8,907,873	ALLIANT ENERGY CENTER	648	\$8,070,000	\$8,055,900	\$8,055,900
\$1,504,584	\$1,560,727	\$819,044	\$1,515,713	HENRY VILAS ZOO	684	\$1,579,900	\$1,602,500	\$1,602,500
\$2,305,973	\$2,999,331	\$1,324,371	\$2,986,306	PARKS	696	\$2,872,000	\$2,749,100	\$2,749,100
\$920,018	\$943,320	\$554,231	\$902,503	EXTENSION	720	\$933,700	\$941,600	\$991,600
\$11,200	\$16,200	16,200	\$16,200	MISC APPROPRIATIONS	745	\$17,100	\$11,200	\$11,200
\$14,361,577	\$17,327,500	\$9,455,734	\$17,372,992	CULTURE, EDUC & RECREATION	TOTL	\$16,961,016	\$16,604,716	\$16,728,216
				PUBLIC WORKS				
\$1,007,646	\$1,221,720	\$534,599	\$1,188,276	PUBLIC WORKS	770	\$1,064,900	\$1,017,800	\$1,007,800
\$16,547,262	\$17,776,392	\$9,819,158	\$17,414,871	HIGHWAY & TRANSPORATION	795	\$16,551,700	\$16,813,943	\$16,860,443
\$9,715,846	\$7,887,823	\$3,543,984	\$7,694,882	AIRPORT	820	\$7,583,500	\$7,533,900	\$7,533,900
\$27,270,754	\$26,885,935	\$13,897,741	\$26,298,029	PUBLIC WORKS	TOTL	\$25,200,100	\$25,365,643	\$25,402,143
				DEBT SERVICE				
\$7,952,680	\$7,475,825	\$4,332,281	\$7,475,825	DEBT SERVICE	852	\$7,756,177	\$7,756,177	\$7,756,177

Operating Expenditure Summary by Activity								
1999	***** 2000 *****					***** 2001 *****		
EXPENDITURE	EXPENSE AS MODIFIED	EXP THRU 07/31/00	TOTAL EST EXPENDITURE	AGENCY NAME	AGCY NO.	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$7,952,680	\$7,475,825	\$4,332,281	\$7,475,825	DEBT SERVICE	TOTL	\$7,756,177	\$7,756,177	\$7,756,177
\$317,006,041	\$342,403,209	\$176,367,967	\$339,566,138	GRAND TOTAL		\$341,845,352	\$338,637,748	\$339,019,936

Operating Revenue Summary by Fund							
***** 2000 *****				***** 2001 *****			
1999 REVENUE	REVENUE AS MODIFIED	REV THRU 07/31/00	TOTAL EST REVENUE	FUND NAME	AGCY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$135,442,123	\$157,611,692	\$36,939,414	\$158,564,779	GENERAL	\$158,977,381	\$152,342,335	\$152,539,416
\$143,713	\$57,479	\$0	\$57,479	BRIDGE AID	\$49,827	\$49,827	\$49,827
\$16,433,274	\$14,940,035	\$7,941,536	\$14,927,115	HIGHWAY	\$15,569,752	\$15,646,878	\$15,693,876
\$2,493,835	\$2,716,841	\$13,456	\$2,716,201	LIBRARY	\$3,137,210	\$2,932,684	\$2,997,684
\$115,902,738	\$118,365,912	\$66,530,757	\$120,750,900	HUMAN SERVICES	\$123,998,800	\$124,413,800	\$124,428,400
\$599,770	\$472,812	\$332,411	\$422,633	LAND INFORMATION	\$531,800	\$531,800	\$531,800
\$8,312,740	\$7,164,211	\$331,145	\$7,226,561	DEBT SERVICE	\$6,775,987	\$6,656,487	\$6,656,487
\$12,110,614	\$13,083,200	\$6,479,515	\$13,220,200	AIRPORT	\$13,353,400	\$13,353,400	\$13,353,400
\$7,312,365	\$8,335,400	\$4,522,328	\$7,794,440	BADGER PRAIRIE HEALTH CARE CTR	\$7,606,900	\$7,606,900	\$7,606,900
\$3,832,862	\$3,778,235	\$735,713	\$3,737,734	PUBLIC HEALTH DIVISION	\$4,135,621	\$4,120,843	\$4,120,843
\$7,391,609	\$6,399,500	\$3,862,227	\$7,120,538	SOLID WASTE	\$6,519,500	\$6,519,500	\$6,519,500
\$1,031,046	\$1,098,400	\$604,240	\$1,134,419	PRINTING & SERVICES	\$1,088,600	\$1,088,600	\$1,088,600
\$548,200	\$523,800	\$523,800	\$529,500	LIABILITY INSURANCE FUND	\$747,100	\$747,100	\$747,100
\$471,114	\$0	\$0	\$0	WORKERS COMPENSATION	\$0	\$0	\$0
\$528,762	\$1,835,500	\$162,936	\$1,788,500	EMPLOYEE BENEFITS	\$584,100	\$584,100	\$584,100
\$644,594	\$731,900	\$528,786	\$739,300	WISC MUNI MUTUAL INS CO	\$800,800	\$800,800	\$800,800
\$169,156	\$156,200	\$44,323	\$169,000	FIREARMS TRAINING CENTER	\$173,100	\$173,100	\$173,100
\$3,395,100	\$3,489,000	\$1,487,552	\$3,537,147	CONSOLIDATED FOOD SERVICE	\$3,310,000	\$3,489,000	\$3,489,000
\$316,763,615	\$340,760,117	\$131,040,139	\$344,436,446	GRAND TOTAL	\$347,359,878	\$341,057,154	\$341,380,833

Operating Revenue Summary by Category							
1999 REVENUE	***** REVENUE AS MODIFIED	***** 2000 REV THRU 07/31/00	***** TOTAL EST REVENUE	CATEGORY NAME	***** AGCY REQUEST	***** 2001 CO EXEC RECOM	***** ADOPTED BUDGET
\$111,350,265	\$116,949,014	\$15,618,960	\$118,199,014	TAXES	\$132,544,065	\$124,172,239	\$124,373,995
\$138,056,659	\$155,216,577	\$79,270,439	\$156,661,136	INTERGOVERNMENTAL REVENUES	\$145,932,197	\$146,536,799	\$146,671,422
\$1,306,317	\$1,238,900	\$744,348	\$1,284,100	LICENSES & PERMITS	\$1,440,400	\$1,424,300	\$1,424,300
\$2,117,624	\$1,972,000	\$1,078,501	\$2,200,500	FINES, FORFEITS AND PENALTIES	\$2,070,000	\$2,106,300	\$2,121,000
\$30,288,602	\$30,324,462	\$16,631,899	\$31,155,720	PUBLIC CHARGES FOR SERVICES	\$31,515,900	\$31,665,900	\$31,685,900
\$19,392,609	\$19,136,983	\$9,607,939	\$19,253,854	INTERGOVRN CHARGE FOR SERVICE	\$17,867,800	\$18,244,500	\$18,234,500
\$13,999,134	\$15,669,600	\$8,020,563	\$15,429,541	MISCELLANEOUS REVENUE	\$15,736,735	\$16,654,335	\$16,616,935
\$252,405	\$252,581	\$67,490	\$252,581	OTHER FINANCING SOURCES	\$252,781	\$252,781	\$252,781
\$316,763,615	\$340,760,117	\$131,040,139	\$344,436,446	GRAND TOTAL	\$347,359,878	\$341,057,154	\$341,380,833

Operating Revenue Summary by Agency

* * * * * 2000 * * * * *				* * * * * 2001 * * * * *				
1999 REVENUE	REVENUE AS MODIFIED	REV THRU 07/31/00	TOTAL EST REVENUE	AGENCY NAME	AGCY NO.	ACGY REQUEST	CO EXEC RECOM	ADOPTED BUDGET
\$98,495,441	\$106,892,309	\$16,546,334	\$108,038,253	GENERAL COUNTY	012	\$121,218,140	\$113,691,894	\$113,784,175
\$172,680	\$221,975	\$192,763	\$227,309	EXECUTIVE	048	\$270,100	\$239,000	\$239,000
\$146,559	\$94,500	\$99,886	\$127,235	CLERK	060	\$114,600	\$129,600	\$129,600
\$9,242,227	\$10,325,700	\$4,426,939	\$10,397,539	ADMINISTRATION	096	\$9,325,200	\$9,670,000	\$9,670,000
\$4,594,831	\$5,151,600	\$2,813,193	\$4,880,427	TREASURER	120	\$5,444,800	\$5,774,800	\$5,774,800
\$2,709,894	\$2,464,600	\$1,709,907	\$2,345,906	CORPORATION COUNSEL	168	\$2,507,300	\$2,507,300	\$2,507,300
\$2,414,233	\$2,050,000	\$1,248,315	\$2,130,000	REGISTER OF DEEDS	180	\$2,050,000	\$2,050,000	\$2,050,000
\$4,397,061	\$4,481,300	\$3,201,906	\$4,616,783	CLERK OF COURTS	288	\$4,608,500	\$4,613,800	\$4,608,500
\$630,800	\$587,700	\$281,813	\$587,700	FAMILY COURT COMMISSIONER	309	\$627,200	\$627,200	\$627,200
\$154,239	\$145,200	\$80,631	\$145,200	FAMILY COURT COUNSELING	316	\$145,200	\$145,200	\$145,200
\$97,820	\$105,000	\$70,275	\$118,000	CORONER	330	\$105,000	\$105,000	\$105,000
\$1,549,457	\$1,999,086	\$368,446	\$2,045,726	DISTRICT ATTORNEY	351	\$908,200	\$938,200	\$938,200
\$6,726,252	\$6,023,610	\$2,070,000	\$6,283,991	SHERIFF	372	\$5,435,100	\$5,663,200	\$5,611,200
\$6,695	\$10,500	\$6,516	\$14,000	PUBLIC SAFETY COMMUNICATIONS	385	\$14,500	\$70,900	\$70,900
\$170,963	\$191,300	\$102,943	\$236,029	EMERGENCY MANAGEMENT	396	\$198,300	\$198,300	\$198,300
\$45,608	\$44,975	\$33,583	\$37,300	JUVENILE COURT PROGRAM	420	\$37,100	\$37,100	\$37,100
\$127,047,965	\$130,479,547	\$71,788,798	\$132,283,074	HUMAN SERVICES DEPARTMENT	510	\$135,741,321	\$136,141,543	\$136,156,143
\$14,118	\$14,500	\$13,916	\$14,500	VETERANS SERVICE OFFICE	524	\$14,500	\$14,500	\$14,500
\$693,425	\$9,005,881	\$269,746	\$8,108,000	PLANNING AND DEVELOPMENT	538	\$2,064,541	\$1,964,541	\$1,964,541
\$599,770	\$472,812	\$332,411	\$422,633	LAND INFORMATION OFFICE	552	\$531,800	\$531,800	\$531,800
\$7,391,609	\$6,399,500	\$3,862,227	\$7,120,538	SOLID WASTE	564	\$6,519,500	\$6,519,500	\$6,519,500
\$809,758	\$5,439,077	\$416,515	\$5,457,594	LAND CONSERVATION	580	\$412,500	\$449,900	\$599,900
\$2,493,835	\$2,716,841	\$13,456	\$2,716,201	LIBRARY	612	\$3,137,210	\$2,932,684	\$2,997,684
\$7,000,439	\$7,528,700	\$5,203,253	\$8,028,300	ALLIANT ENERGY CENTER	648	\$8,098,600	\$8,098,600	\$8,098,600
\$381,716	\$398,745	\$217,213	\$395,916	HENRY VILAS ZOO	684	\$404,900	\$453,900	\$453,900
\$700,787	\$1,002,474	\$344,011	\$1,050,556	PARKS	696	\$702,300	\$753,300	\$753,300
\$163,142	\$161,900	\$76,823	\$137,754	EXTENSION	720	\$159,400	\$159,400	\$141,500
\$155,633	\$360,960	\$50,000	\$304,927	PUBLIC WORKS	770	\$70,000	\$124,300	\$114,300
\$17,333,304	\$15,742,414	\$8,387,660	\$15,718,294	HIGHWAY & TRANSPORTATION	795	\$16,364,679	\$16,441,805	\$16,528,803
\$12,110,614	\$13,083,200	\$6,479,515	\$13,220,200	AIRPORT	820	\$13,353,400	\$13,353,400	\$13,353,400
\$8,312,740	\$7,164,211	\$331,145	\$7,226,561	DEBT SERVICE	852	\$6,775,987	\$6,656,487	\$6,656,487
\$316,763,615	\$340,760,117	\$131,040,139	\$344,436,446	GRAND TOTAL		\$347,359,878	\$341,057,154	\$341,380,833

Fund Descriptions

General Fund

The General Fund is the primary operating fund of the County. It includes all resources not restricted legally to a specific use. The major sources of revenue to the General Fund are the property and sales taxes. Shared Revenues from the State are also included in the General Fund as well as revenue derived from fees for services and materials, licenses, permits, and fines.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

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

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

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

PUBLIC HEALTH - The Public Health Fund is used to account for funds used to provide nursing and environmental health services to County residents outside the City of Madison.

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

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

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 .

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.

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.

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

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

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

WMMIC - The WMMIC Fund is used to account for the purchase of general liability, auto liability, public officials' errors and omissions, police professional liability and excess insurance through the Wisconsin Municipal Mutual Insurance Company (WMMIC), in which the County has an equity interest

FIREARMS TRAINING CENTER - The Firearms Training Center Fund is used to account for the operations of the Firearms Training Center operated by the Sheriff's Office. This facility provides weapons training for the Sheriff's Office as well as other local units of government on a cost reimbursement basis.

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 and interest.

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.
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 a fixed number of years, usually five or ten, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.
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 which 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).
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include the Airport and Solid Waste funds.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Equalized Value	The value of taxable property in a municipality as certified by the Wisconsin Department of Revenue, Bureau of Property Tax. Equalized values are used to achieve comparability between municipalities due to differing assessment policies.
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.
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.
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Fund Reserve	The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 2.5% of the operating expenditures less capital outlay.
General Obligation Bonds	Bonds which the full faith and credit of the issuing government are pledged for payment.
General Purpose Revenues	"General Purpose Revenues" consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for appropriation. They include property taxes, sales taxes, and fund balances applied and levied.
Infrastructure	Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Lease-Purchase Agreements	Contractual agreements that are termed leases, but that in substance are purchase contracts over time. Lease-purchase agreements generally are used for equipment and machinery.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maturity	The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.
Mill Rate	Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of equalized valuation.

Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues are recorded when they are measurable and available to finance expenditures of the current period and expenditures are recorded when the liability is incurred.
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.
Reserved Fund Balance	The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Tax Apportionment	The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library, Public Health and Bridge Aid programs.
Undesignated Fund Balance	The portion of the unreserved fund balance which has not been designated for any specific use.
Unreserved Fund Balance	The portion of the fund balance which has not been reserved for any specific use.