

**BUDGET OVERVIEW**

**A. Spending and Revenue Totals**

The 2013 County budget increases the County's net property tax rate from \$2.87 in 2012 to \$3.01 for 2013. The levy increase of \$4.1 million increase does complies with the tax levy limit imposed by the State of Wisconsin which limits tax levy increases to the percentage change in equalized valuation attributable to net new construction, with legal exceptions for recent debt service.

	2012	2013	Amount of Change	% Of Change
Adopted Tax Levy	\$139,057,624	\$143,141,718	\$4,084,094	2.94%
Equalized Valuation	\$48,454,016,950	\$47,632,082,800	(\$821,934,150)	-1.70%
Property Tax Rate	\$2.87	\$3.01	\$0.14	4.88%

The budget authorizes total expenditures of \$491.9 million for operations in 2013, which are financed by \$302.0 million of program and outside revenues, \$45.2 million of county sales taxes, \$143.1 million of county property tax levy funds, and a fund balance increase of \$1,491,671. The separate Capital Budget includes \$32.6 million for capital spending in 2013, which is financed by \$32.6 million of borrowing proceeds and outside revenues.

**2013 Adopted Budget Summary**

	Operating	Capital	Combined
<b>Expenditures</b>	<b>\$491,861,695</b>	<b>\$32,649,375</b>	<b>\$524,511,070</b>
Outside Revenue	\$301,986,810	\$32,649,375	\$334,636,185
County Sales Tax	\$45,241,496	\$0	\$45,241,496
County Property Tax	\$143,141,718	\$0	\$143,141,718
Fund Balance	\$1,491,671	\$0	\$1,491,671
<b>Total Revenue</b>	<b>\$491,861,695</b>	<b>\$32,649,375</b>	<b>\$524,511,070</b>

The combined capital and operating budget for 2013 of \$524.5 million is financed by \$334.6 million in outside revenues, \$45.2 million in county sales taxes, \$143.1 million in county property tax levy funds, and a fund balance increase of \$1,491,181.

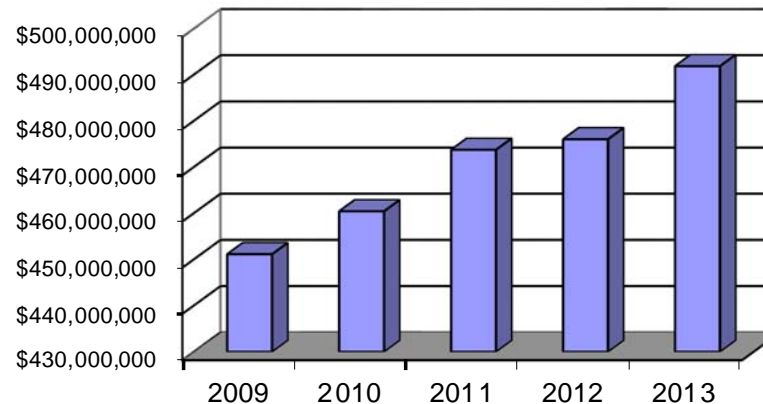
**BUDGET OVERVIEW (continued)**

The adopted operating expenditures for 2013 are a 3.33% increase over 2012. Over the past five years operating expenditures have increased an average of 4.51% per year. These increases include state and federal aid that pass through the County that are designated for clients of particular programs, such as Medical Assistance. These increases can be seen in the chart below.

**Dane County Adopted Operating Expenditures 2009 to 2013**

Year	Adopted Operating Expenditures	Percentage Change From Prior Year
2009	\$451,138,088	13.79%
2010	\$460,434,195	2.06%
2011	\$473,750,578	2.89%
2012	\$476,027,118	0.48%
2013	\$491,861,695	3.33%

<b>Five Year Average Increase</b>	<b>4.51%</b>
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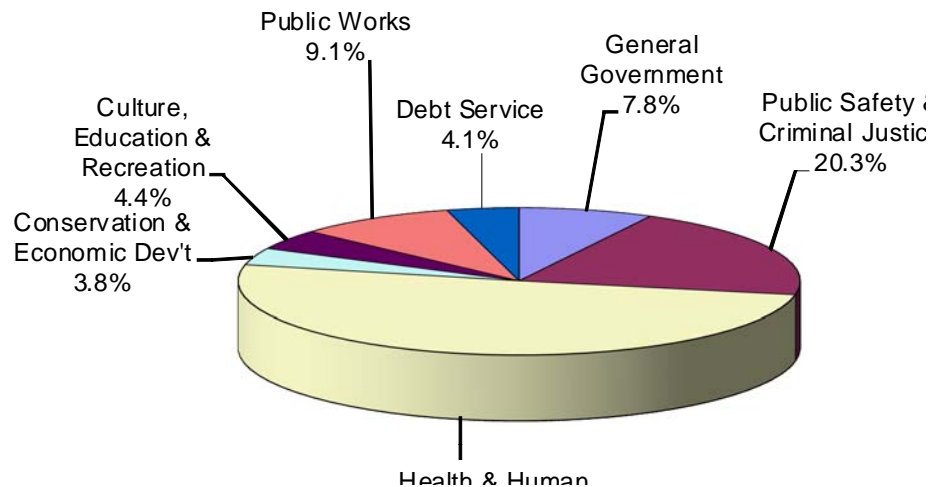


## BUDGET OVERVIEW (continued)

Like most local governments, Dane County's budget is established within funds. The Human Services and General Funds account for more than 76% of the total adopted operating expenditures for 2013. The next largest fund is the Airport fund, accounting for 4.6% of the total operating budget.

Dane County also arranges its departments within broad program activity categories, such as "general government," "public safety and criminal justice," "health and human services," and so on. As can be seen by the following chart, Health and Human Services expenditures account for more than 50% of the Adopted 2013 Operating Budget expenditures. The next largest percentage is Public Safety & Criminal Justice accounting for 20% of the operating budget.

**2013 Adopted Operating Expenditures by Activity**



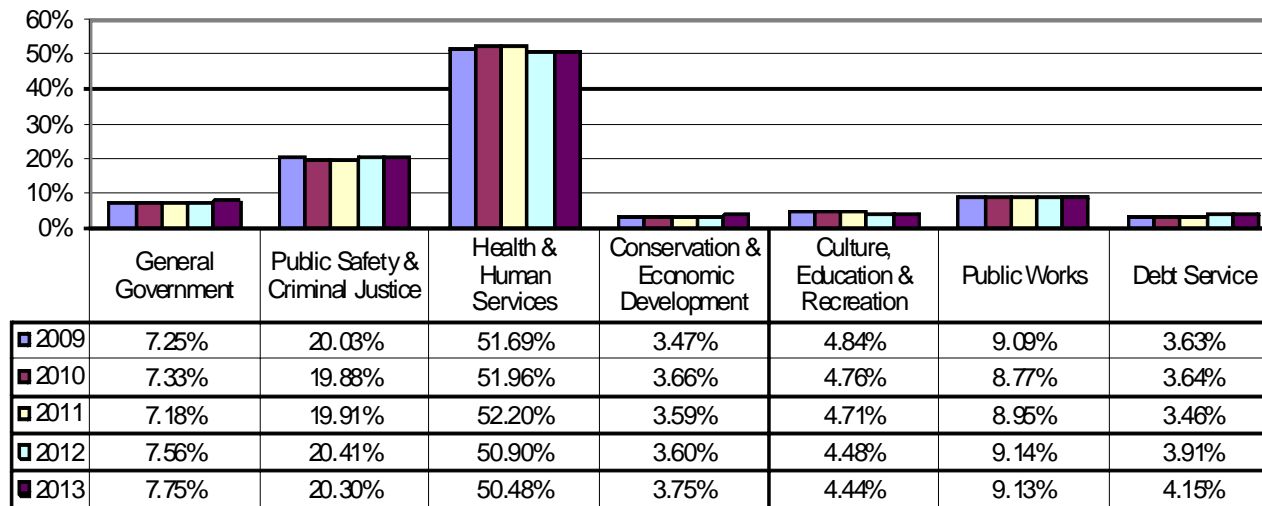
**2013 Dane County Adopted Operating Budget by Fund**

Fund Name	Budget	% of Total
General	\$150,990,866	30.70%
Bridge Aid	\$165,100	0.03%
DaneCom	\$371,030	0.08%
Board of Health	\$5,409,298	1.10%
Library	\$4,304,733	0.88%
Human Services	\$222,978,925	45.33%
CDBG Business Loan	\$175,000	0.04%
Commerce Revolving	\$1,264,700	0.26%
CDBG Housing Loan	\$783,014	0.16%
HOME Loan	\$340,883	0.07%
HELP Loan Fund	\$30,000	0.01%
Redaction Fund	\$463,300	0.09%
Land Information	\$741,654	0.15%
Capital Projects	\$60,000	0.01%
Debt Service	\$20,395,300	4.15%
Airport	\$22,517,549	4.58%
Highway	\$21,178,426	4.31%
Badger Prairie	\$19,351,531	3.93%
Solid Waste	\$8,931,081	1.82%
Methane Gas	\$1,408,000	0.29%
Printing & Services	\$1,236,400	0.25%
Liability Insurance	\$1,996,100	0.41%
Workers Compensation	\$2,825,800	0.58%
Employee Benefits	\$1,600	0.00%
Consolidated Food Service	\$3,941,405	0.80%
<b>Total - All Funds</b>	<b>\$491,861,695</b>	<b>100.00%</b>

**BUDGET OVERVIEW (continued)**

As the following chart shows, the distribution of total operating expenditures by activity has remained relatively consistent over the past five years.

**Adopted Operating Expenditures by Activity 2009 - 2013**



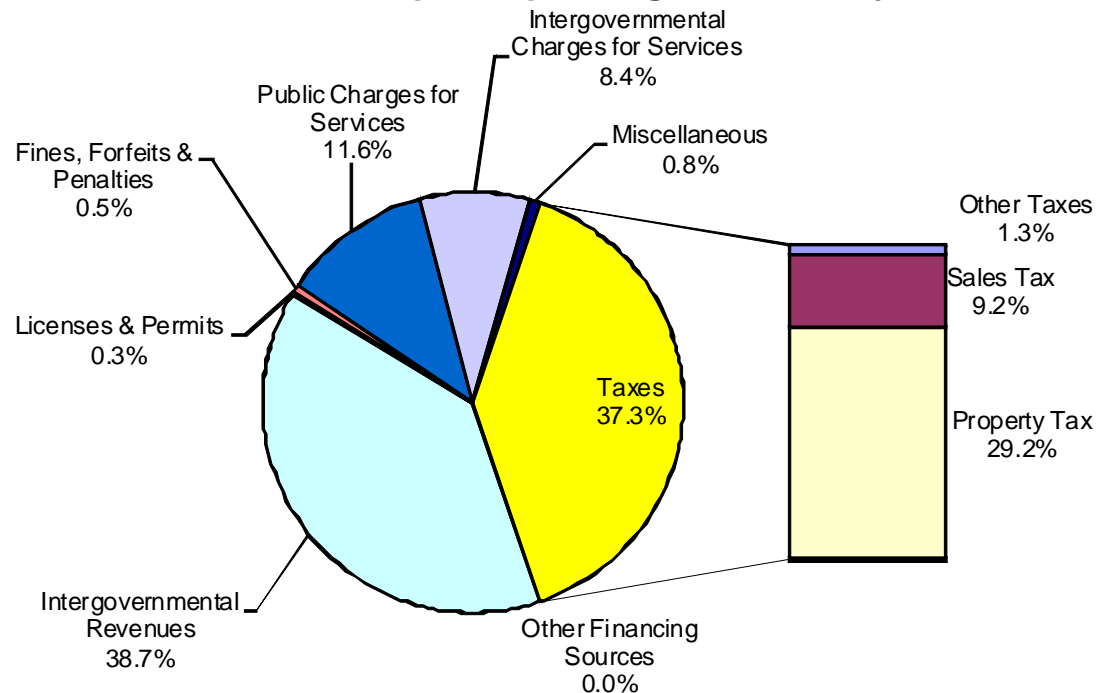
**BUDGET OVERVIEW (continued)**

Revenues are classified into source categories such as Taxes, Intergovernmental Revenue, Licenses & Permits, and so on. Intergovernmental revenues (federal and state aids, primarily) account for 38.7% of revenues, exceeding the combination of county property taxes (29.2%) and sales tax revenues (9.2%).

The Taxes category primarily consists of the County property tax levy and 0.5% sales tax on the sale, lease or rental of personal property that is subject to the State of Wisconsin sales tax. Licenses and permits revenue is generated by the sale of building permits, dog and marriage licenses, and public

health related permit and inspection fees. Intergovernmental charges for services are revenues received by the County for services provided to other governmental bodies or for services provided by one County department to another. Public charges for services are revenues received by the County for services provided to non-governmental entities. Fines, forfeitures and penalties represent revenue received from county ordinance violations, jail penalty assessments, and the County's share of State fines and forfeitures, and County parking ramp fines. Miscellaneous revenue consists primarily of interest income, vending and commissary income and the sale of recyclable materials. Finally, other financing sources represent contributions toward debt service payments by outside parties and debt service related operating transfers.

**2013 Adopted Operating Revenues by Source Category**

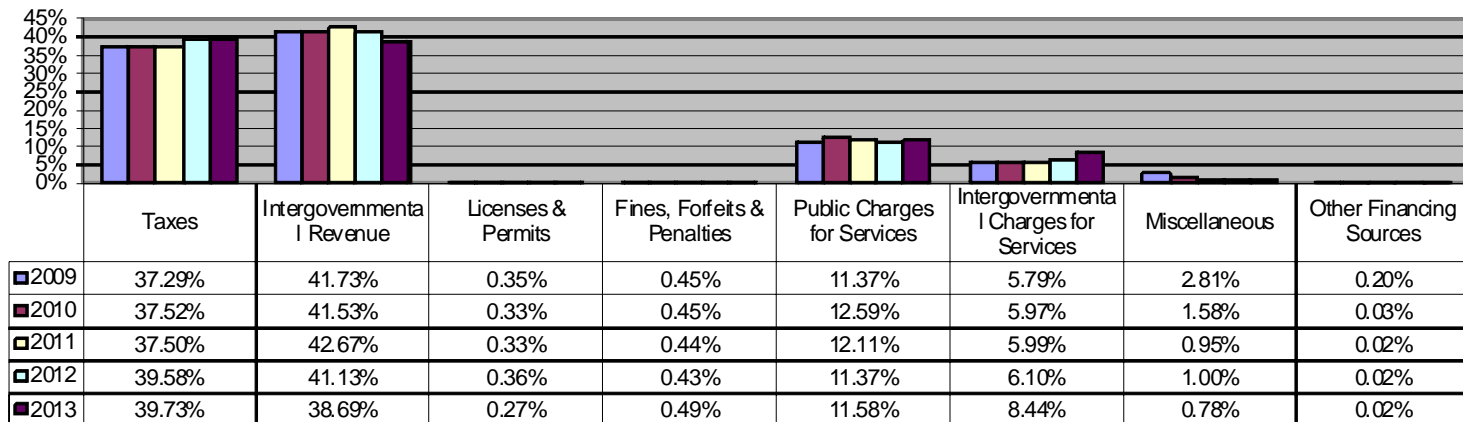


**BUDGET OVERVIEW (continued)**

As the following chart shows, the County's revenue mix by source category has remained relatively stable over the past five years. Some of the swings are the result of revenue accounts being reclassified from one category to another.

**Dane County Operating Revenues by Source Category 2009 - 2013**

	2009	2010	2011	2012	2013
Property Taxes	\$ 119,150,454	\$ 129,820,385	\$ 133,068,833	\$ 139,057,624	\$ 143,141,718
Sales Tax	\$ 45,105,443	\$ 40,143,843	\$ 40,545,275	\$ 42,611,858	\$ 45,241,496
Other Taxes	\$ 5,007,000	\$ 5,124,255	\$ 6,356,600	\$ 6,331,600	\$ 6,443,100
Intergovernmental Revenue	\$ 189,417,168	\$ 193,790,699	\$ 204,745,941	\$ 195,326,346	\$ 189,727,084
Licenses & Permits	\$ 1,586,965	\$ 1,552,768	\$ 1,563,868	\$ 1,697,999	\$ 1,327,290
Fines, Forfeits & Penalties	\$ 2,058,400	\$ 2,117,400	\$ 2,091,800	\$ 2,037,000	\$ 2,391,000
Public Charges for Services	\$ 51,623,255	\$ 58,761,492	\$ 58,101,674	\$ 53,993,314	\$ 56,770,449
Intergovernmental Charges for Services	\$ 26,287,861	\$ 27,836,222	\$ 28,721,839	\$ 28,994,490	\$ 41,406,847
Miscellaneous	\$ 12,772,158	\$ 7,376,670	\$ 4,574,940	\$ 4,768,606	\$ 3,803,940
Other Financing Sources	\$ 923,800	\$ 117,100	\$ 117,100	\$ 117,100	\$ 117,100
<b>\$</b>	<b>453,932,504</b>	<b>466,640,834</b>	<b>479,887,870</b>	<b>474,935,937</b>	<b>490,370,024</b>



**BUDGET OVERVIEW (continued)**

**B. State Imposed Tax Levy Limitation**

Under Wisconsin statutes, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2013 budget is .953%. The Adopted 2013 Budget is in compliance with this limitation by setting the levy increase within the increase in net new construction and adjustments for debt service and other applicable exclusions.

**C. Program Highlights**

The budget focuses on key community goals and challenges associated with the county's continued high rate of growth. The key goals of the budget are to preserve vital human services and public safety programs while facing significant reductions in state aid, the most restrictive levy limitations in Wisconsin's history, and challenging economic conditions affecting key revenues. In addition, it improves the quality of life by protecting some of the County's most cherished natural resources.

**Human Services**

Human Services is more than half the County's budget. Key changes for 2013 include:

- ◆ Creation of an "Early Childhood Zone" partnership with United Way of Dane County and others in an effort to address the widening racial achievement gap in our schools.
- ◆ Create a new initiative to provide assistance to individuals on adult developmental disabilities wait lists offering new hope for individuals on wait lists and their families.

**BUDGET OVERVIEW (continued)**

- ◆ Create 3.0 FTE Social Worker positions in the Child Protective Services Division to address increasing caseloads. One of these positions will serve as a liaison to the District Attorney's Office to ensure investigations of abuse and neglect are expedited and resources are coordinated to effectively conduct these investigations.
- ◆ Create a new "Unified Family Court" pilot project to expedite legal proceedings reducing the time kids spent in foster care.
- ◆ Provide funding to increase the number of treatment slots in the Pathfinder program and Drug Court to help repeat offenders to get the treatment they need to get their lives back on track.
- ◆ In the Capital Budget, funding for a daytime warming shelter for the homeless.
- ◆ Provide additional funding in the Veteran's Service Office for a Bus Pass Program for service connected disabled veterans.

Public Safety

The Office of the Sheriff is the second largest share of the entire county budget. Other important components of the County's public protection and safety services are Emergency Management, Medical Examiner's Office, Public Safety Communications, and Juvenile Court. Key changes for 2013 include:

- ◆ Funding for a second Forensic Pathologist and a new facility to address the growing needs of the Medical Examiner's Office.
- ◆ Funding for relocation of the Office of Emergency Management to address their space needs and create flexibility for space in the Public Safety Building for possible new jail beds including special needs space for inmates.
- ◆ Funding for an additional position in the Sheriff's Office for the successful electronic monitoring program – one component to continue the ongoing work to transition out of the current Ferris Center facility.



**BUDGET OVERVIEW (continued)**

- ◆ \$1,834,000 in funding for equipment and capital improvements for the Sheriff's Office plus improvements to the Public Safety Building.

Environmental Protection

The 2013 Budget includes the following initiatives in the area of conservation, protection, and restoration of our natural resources:

- ◆ In the Capital Budget, \$1.0 million in the Conservation Fund for the purchase of land and development rights within the Dane County Parks & Opens Spaces Plan.
- ◆ \$2.3 million in the Capital Budget for the Lake & Stream Preservation & Renewal Fund for acquisitions that improve the water quality of the Yahara River lakes and their tributaries.
- ◆ \$750,000 to implement recommendations from the Yahara CLEAN initiative.
- ◆ Over \$500,000 in the Capital Budget for the Land & Water Legacy Fund including \$300,000 for a Digester Water Treatment Pilot project.
- ◆ \$1,000,000 to continue the Partnership for Recreation and Conservation (PARC) which will help provide capital assistance for local or nonprofit conservation projects that meet specific criteria.
- ◆ Create a Storm Water Engineer position to maintain the INFOS Model and a Conservation Management Specialist position to begin implementation of adaptive management practices outside of the MMSD pilot project area.

**BUDGET OVERVIEW (continued)**

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.

**D. Staff Changes**

The Adopted 2013 Budget includes a total of 2,288.40 FTE positions. This represents a decrease of 13.15 FTE from the Actual 2012 position total. The Changes in Budgeted Positions schedule, at the end of this section of the document, includes a complete breakdown of all the position changes included in the 2013 Adopted Budget. The following table summarizes by the changes by Public Safety & Criminal Justice, Health and Human Services, and Other County Government programs.

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	3.50	3.50
Health and Human Services	6.70	-1.30
Other County Government	<u>2.95</u>	<u>5.75</u>
Total Change in County Positions	13.15	<u>7.95</u>

**BUDGET OVERVIEW (continued)**

As the following chart shows, the Public Safety & Criminal Justice related programs are the single largest percentage of County staff, making up almost 38% of the total FTE. The Health and Human needs programs make up the next largest share with 33%.

**Dane County Staffing by Activity**

