

**DANE COUNTY, WISCONSIN
2013 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	General Fund	Alliant Energy Center	Bridge Aid	Public Health	Library	Human Services	CDBG Business Loan
Fund Balance 1-1-12	\$10,162,341	\$1,854,645	(\$24,070)	(\$13,563)	\$30,742	\$0	\$100,626
Reserve for Levy Reduction	\$0	\$0	\$2,110	\$0	\$128,824	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$1,217,516	\$640,850	\$263,263	\$0	\$0	\$93,974	(\$16,330)
2012 Tax Levy	\$108,513,591	\$0	\$150,990	\$5,102,425	\$4,008,382	\$0	\$0
Estimated 2012 Revenues	\$95,801,973	\$9,499,259	\$7,563	\$0	\$203,798	\$171,705,442	\$369,616
Estimated 2012 Expenditures	(\$143,212,059)	(\$10,613,646)	(\$399,856)	(\$5,102,425)	(\$4,328,845)	(\$224,207,088)	(\$353,214)
Transfers In	\$2,533,173	\$0	\$0	\$0	\$0	\$52,407,672	\$0
Transfers Out	(\$63,420,749)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$11,595,786	\$1,381,108	\$0	(\$13,563)	\$42,901	\$0	\$100,698
Estimated Fund Balance 1-1-13	\$11,595,786	\$1,381,108	\$0	(\$13,563)	\$42,901	\$0	\$100,698
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Tax levy	\$110,191,416	\$0	\$157,200	\$5,409,298	\$4,245,879	\$0	\$0
Estimated 2013 Revenues	\$95,246,083	\$10,685,800	\$7,900	\$0	\$59,000	\$168,815,723	\$175,000
Estimated 2013 Expenditures	(\$142,145,284)	(\$11,041,882)	(\$165,100)	(\$5,409,298)	(\$4,304,733)	(\$222,978,925)	(\$175,000)
Transfers In	\$3,080,265	\$0	\$0	\$0	\$0	\$54,163,202	\$0
Transfers Out	(\$65,372,480)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-13	\$12,595,786	\$1,025,026	\$0	(\$13,563)	\$43,047	\$0	\$100,698
Amount of Change in Fund Balance 1-1-12 to 12-31-13	\$2,433,445	(\$829,619)	\$24,070	\$0	\$12,305	\$0	\$72
Percent Change in Fund Balance 1-1-12 to 12-31-13	23.95%	-44.73%	-100.00%	0.00%	40.03%	0.00%	0.07%
Fund Balance Change Analysis:							
2012 Estimated Operating Results	\$1,433,445	(\$473,537)	\$24,070	\$0	\$12,159	\$0	\$72
(Surplus)/Deficit Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Budgeted Operating Results	\$1,000,000	(\$356,082)	\$0	\$0	\$146	\$0	\$0

The large percentage changes between the actual January 1, 2012 and estimated December 31, 2013 fund balances in the General Fund, Bridge Aid, Library and Human Services funds are the result of applying accumulated fund balances/deficits to reduce/increase the 2013 property tax levy. The surplus funds that were applied reduce the estimated fund balances to the established reserve percentages that have been established. The General Fund's increase is also attributed to an estimated 2012 operating surplus of \$1.4 million.

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

**DANE COUNTY, WISCONSIN
2013 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Commerce Revolving	CDBG Housing Loan	CDBG HOME Loan	HELP Loan Fund	SS Redaction Fund	Land Information	Conservation Fund
Fund Balance 1-1-12	\$658,287	(\$633,974)	(\$137,116)	\$0	\$128,980	\$292,460	\$1,485
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	(\$204,500)	\$562,484	\$136,329	\$0	\$318,791	\$181,305	\$164,090
2012 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2012 Revenues	\$4,756,165	\$2,475,184	\$1,379,143	(\$30,000)	\$550,800	\$794,904	\$7,185,109
Estimated 2012 Expenditures	(\$4,584,300)	(\$3,039,814)	(\$1,515,471)	\$30,000	(\$868,691)	(\$780,590)	(\$7,348,751)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$625,652	(\$636,120)	(\$137,115)	\$0	\$129,880	\$488,079	\$1,933
Estimated Fund Balance 1-1-13	\$625,652	(\$636,120)	(\$137,115)	\$0	\$129,880	\$488,079	\$1,933
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2013 Revenues	\$1,264,700	\$783,014	\$340,883	\$0	\$463,300	\$752,000	\$1,002,000
Estimated 2013 Expenditures	(\$1,264,700)	(\$783,014)	(\$340,883)	(\$30,000)	(\$463,300)	(\$741,654)	(\$1,002,000)
Transfers In	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-13	\$625,652	(\$636,120)	(\$137,115)	\$0	\$129,880	\$498,425	\$1,933
Amount of Change in Fund Balance 1-1-12 to 12-31-13	(\$32,635)	(\$2,146)	\$1	\$0	\$900	\$205,965	\$448
Percent Change in Fund Balance 1-1-12 to 12-31-13	-4.96%	0.34%	0.00%	0.00%	0.70%	70.43%	30.17%
Fund Balance Change Analysis:							
2012 Estimated Operating Results	(\$32,635)	(\$2,146)	\$1	\$0	\$900	\$195,619	\$448
(Surplus)/Deficit Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Budgeted Operating Results	\$0	\$0	\$0	\$0	\$0	\$10,346	\$0

The percentage changes between the actual January 1, 2012 and estimated December 31, 2013 fund balances in the Commerce Revolving Loan fund and the other revolving loan funds are a result of the loan activity experienced by the funds.

**DANE COUNTY, WISCONSIN
2013 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Capital Projects	Land & Water Legacy	Debt Service	Airport	Highway	Badger Prairie	Badger Prairie Capital
Fund Balance 1-1-12	\$721,756	\$88,643	(\$220,275)	\$244,748,515	\$3,401,977	\$0	\$106,831
Reserve for Levy Reduction	\$0	\$0	\$758,692	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$18,146,142	\$4,054,771	\$0	(\$44,631)	\$5,126,571	\$5,004	\$0
2012 Tax Levy	\$0	\$0	\$15,141,308	\$0	\$6,161,400	\$0	\$0
Estimated 2012 Revenues	\$40,251,328	\$6,640,831	\$18,535,194	\$21,477,514	\$21,316,763	\$8,066,273	\$0
Estimated 2012 Expenditures	(\$58,425,657)	(\$10,695,603)	(\$34,271,835)	(\$22,342,685)	(\$32,479,489)	(\$18,419,954)	\$0
Transfers In	\$0	\$0	\$664,400	\$0	\$0	\$10,348,677	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$693,569	\$88,642	\$607,484	\$243,838,713	\$3,527,222	\$0	\$106,831
Estimated Fund Balance 1-1-13	\$693,569	\$88,642	\$607,484	\$243,838,713	\$3,527,222	\$0	\$106,831
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Tax levy	\$0	\$0	\$16,626,516	\$0	\$6,530,354	\$0	\$0
Estimated 2013 Revenues	\$20,715,775	\$513,500	\$2,496,900	\$23,202,900	\$22,914,661	\$8,806,653	\$0
Estimated 2013 Expenditures	(\$20,715,775)	(\$513,500)	(\$20,395,300)	(\$22,517,549)	(\$29,460,226)	(\$19,351,531)	\$0
Transfers In	\$0	\$0	\$664,400	\$0	\$0	\$10,544,878	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-13	\$693,569	\$88,642	\$0	\$244,524,064	\$3,512,011	\$0	\$106,831
Amount of Change in Fund Balance 1-1-12 to 12-31-13	(\$28,187)	(\$1)	\$220,275	(\$224,451)	\$110,034	\$0	\$0
Percent Change in Fund Balance 1-1-12 to 12-31-13	-3.91%	0.00%	-100.00%	-0.09%	3.23%	0.00%	0.00%
Fund Balance Change Analysis:							
2012 Estimated Operating Results	(\$28,187)	(\$1)	\$827,759	(\$909,802)	\$125,245	\$0	\$0
(Surplus)/Deficit Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Budgeted Operating Results	\$0	\$0	(\$607,484)	\$685,351	(\$15,211)	\$0	\$0

All actual and estimated surpluses that accumulate in the Debt Service and Badger Prairie funds are used to reduce the property tax levy. The increase in the Highway Fund's balance was the result of an estimated \$125,000 operating surplus in 2012.

**DANE COUNTY, WISCONSIN
2013 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Solid Waste	Methane Gas	Printing & Services	Liability Insurance	Workers Compensation	Employee Benefits	Consolidated Food Service
Fund Balance 1-1-12	\$4,141,897	\$2,509,587	(\$592,781)	\$4,758,446	(\$2,049,742)	\$23,648	\$87,631
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$257,214	\$1,743	\$0	\$0	\$0	\$601,396	\$2,142
2012 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2012 Revenues	\$9,089,725	\$3,164,184	\$1,196,633	\$1,975,111	\$2,301,249	\$477	\$4,258,265
Estimated 2012 Expenditures	(\$8,429,342)	(\$1,530,611)	(\$1,262,042)	(\$2,779,623)	(\$1,908,451)	(\$127,996)	(\$4,395,271)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$929,600)	(\$1,633,573)	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-12	\$4,129,894	\$2,511,330	(\$658,190)	\$3,953,934	(\$1,656,944)	\$497,525	(\$47,233)
Estimated Fund Balance 1-1-13	\$4,129,894	\$2,511,330	(\$658,190)	\$3,953,934	(\$1,656,944)	\$497,525	(\$47,233)
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2013 Revenues	\$7,192,900	\$3,847,900	\$1,231,600	\$1,996,100	\$2,825,800	\$1,600	\$4,164,959
Estimated 2013 Expenditures	(\$8,931,081)	(\$1,408,000)	(\$1,236,400)	(\$1,996,100)	(\$2,825,800)	(\$1,600)	(\$3,941,405)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$195,365)	(\$2,439,900)	\$0	\$0	\$0	(\$475,000)	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-13	\$2,196,348	\$2,511,330	(\$662,990)	\$3,953,934	(\$1,656,944)	\$22,525	\$176,321
Amount of Change in Fund Balance 1-1-12 to 12-31-13	(\$1,945,549)	\$1,743	(\$70,209)	(\$804,512)	\$392,798	(\$1,123)	\$88,690
Percent Change in Fund Balance 1-1-12 to 12-31-13	-46.97%	0.07%	11.84%	-16.91%	-19.16%	-4.75%	101.21%
Fund Balance Change Analysis:							
2012 Estimated Operating Results	(\$12,003)	\$1,743	(\$65,409)	(\$804,512)	\$392,798	\$473,877	(\$134,864)
(Surplus)/Deficit Applied to 2013 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013 Budgeted Operating Results	(\$1,933,546)	\$0	(\$4,800)	\$0	\$0	(\$475,000)	\$223,554

The decrease in the Solid Waste Fund's retained earnings is the result of a projected 2013 operating loss of \$1.9 million.

The large percentage changes between the actual January 1, 2012 and estimated December 31, 2013 fund balances in the Printing & Services, Workers Compensation and Consolidated Food Service funds are primarily the result of estimated 2012 operations and budgeted 2013 operating results.

**DANE COUNTY, WISCONSIN
2013 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	<u>State Special Charges</u>
Fund Balance 1-1-12	\$0
Reserve for Levy Reduction	\$0
Reserve For Carryforwards/Encumbrances	\$0
2012 Tax Levy	(\$20,472)
Estimated 2012 Revenues	\$0
Estimated 2012 Expenditures	\$0
Transfers In	\$0
Transfers Out	\$0
Fund Balance Reservation	\$0
(Surplus)/Deficit to be Applied to 2013 Levy	\$0
Estimated Fund Balance 12-31-12	(\$20,472)
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Estimated Fund Balance 1-1-13	(\$20,472)
Reserve for Levy Reduction	\$0
2013 Tax levy	(\$18,495)
Estimated 2013 Revenues	\$18,495
Estimated 2013 Expenditures	\$0
Transfers In	\$0
Transfers Out	\$0
Fund Balance Reservation	\$0
Estimated Fund Balance 12-31-13	(\$20,472)
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Amount of Change in Fund Balance 1-1-12 to 12-31-13	(\$20,472)
Percent Change in Fund Balance 1-1-12 to 12-31-13	0.00%
Fund Balance Change Analysis:	
2012 Estimated Operating Results	(\$20,472)
(Surplus)/Deficit Applied to 2013 Levy	\$0
2013 Budgeted Operating Results	\$0