

**COUNTY OF DANE
2013 BUDGET**

TAX LEVY COMPUTATION AND FUND BALANCE ANALYSIS FOR GPR SUPPORTED OPERATING AND CAPITAL FUNDS

Operating Funds

Fund	Operating Funds							
	General Fund	Human Services	Badger Prairie	Debt Service	Highway	Bridge Aid	Library	Public Health
Beginning Fund Balance	10,162,341	-	-	(220,275)	3,401,977	(24,070)	30,742	(13,563)
Amount Used for Levy Reduction	-	-	-	758,692	-	2,110	128,824	-
Reserve for Carryforwards	889,265	(452,449)	-	-	5,126,571	263,263	-	-
Reserve for Encumbrances	328,251	546,423	5,004	-	-	-	-	-
2011 Levy for 2012 Budget	108,513,591	-	-	15,141,308	6,161,400	150,990	4,008,382	5,102,425
2012 Estimated Revenues**	95,801,973	171,705,442	8,066,273	18,535,194	21,316,763	7,563	203,798	-
2012 Estimated Expenditures**	(143,212,059)	(224,207,088)	(18,419,954)	(34,271,835)	(32,479,489)	(399,856)	(4,328,845)	(5,102,425)
2012 Transfer from Methane Fund	1,633,573	-	-	-	-	-	-	-
2012 Transfer to SS Redaction Fund	-	-	-	-	-	-	-	-
2012 Estimated Jail Assessments	(664,400)	-	-	664,400	-	-	-	-
2012 Transfer from Solid Waste Fund	899,600	-	-	-	-	-	-	-
Fund Balance Reservation	-	-	-	-	-	-	-	-
2012 Operating Transfers	(62,756,349)	52,407,672	10,348,677	-	-	-	-	-
2012 Estimated Ending Fund Balance	11,595,786	-	-	607,484	3,527,222	-	42,901	(13,563)
2013 Budgeted Reserve***	12,595,786	-	-	-	3,512,011	-	43,047	(13,563)
2013 Available for Levy Reduction	(1,000,000)	-	-	607,484	15,211	-	(146)	-
2013 Budgeted Revenues**	48,570,657	168,815,723	8,806,653	2,496,900	22,914,661	7,900	59,000	-
2013 Budgeted Expenditures**	(142,145,284)	(222,978,925)	(19,351,531)	(20,395,300)	(29,460,226)	(165,100)	(4,304,733)	(5,409,298)
2013 Jail Assessments	(664,400)	-	-	664,400	-	-	-	-
2013 Transfer from Methane Fund	2,439,900	-	-	-	-	-	-	-
2013 Transfer from Solid Waste Fund	165,365	-	-	-	-	-	-	-
2013 Transfer from Employee Benefits	475,000	-	-	-	-	-	-	-
Fund Balance Reservation	-	-	-	-	-	-	-	-
2013 Budgeted Operating Transfers	(64,708,080)	54,163,202	10,544,878	-	-	-	-	-
Gross County Tax Levy - Total Budget	156,866,842	-	-	16,626,516	6,530,354	157,200	4,245,879	5,409,298
Gross County Tax Rate - Total Budget	3.29	-	-	0.35	0.14	0.00	0.09	0.11
2013 County Sales Tax Applied	45,241,496	-	-	-	-	-	-	-
2013 Exempt Computer Aid	1,433,930	-	-	-	-	-	-	-
Tax Levy for 2013 Budget	110,191,416	-	-	16,626,516	6,530,354	157,200	4,245,879	5,409,298
Net Tax Rate for 2013 Budget	\$ 2.31	\$ -	\$ -	\$ 0.35	\$ 0.14	\$ -	\$ 0.09	\$ 0.11

Equalized Valuation

***Reserve Calculation

Fund Expenditures

Percent Reserved

Budgeted Reserve

4,304,733
1.00%
\$ 43,047

Table 1 - Tax Levy Computation and Fund Balance Analysis

**COUNTY OF DANE
2013 BUDGET**

TAX LEVY COMPUTATION AND FUND BALANCE ANALYSIS FOR GPR SUPPORTED OPERATING AND CAPITAL FUNDS

Fund	Capital Funds				Other	
	Badger Prairie Capital	Gen. Capital Projects Fund	Conservation Funds	Land & Water Legacy Fund	State Special Charges	Total for GPR Supported Funds
Beginning Fund Balance	106,831	721,756	1,485	88,643	-	14,255,867
Amount Used for Levy Reduction	-	-	-	-	-	889,626
Reserve for Carryforwards	(349,143)	6,405,883	164,090	3,751,505	-	15,798,985
Reserve for Encumbrances	349,143	11,740,259	-	303,266	-	13,272,347
2011 Levy for 2012 Budget	-	-	-	-	(20,472)	139,057,624
2012 Estimated Revenues**	-	40,251,328	7,185,109	6,640,831	-	369,714,274
2012 Estimated Expenditures**	-	(58,425,657)	(7,348,751)	(10,695,603)	-	(538,891,562)
2012 Transfer from Methane Fund	-	-	-	-	-	1,633,573
2012 Transfer to SS Redaction Fund	-	-	-	-	-	-
2012 Estimated Jail Assessments	-	-	-	-	-	-
2012 Transfer from Solid Waste Fund	-	-	-	-	-	899,600
Fund Balance Reservation	-	-	-	-	-	-
2012 Operating Transfers	-	-	-	-	-	-
2012 Estimated Ending Fund Balance	106,831	693,569	1,933	88,642	(20,472)	16,630,334
2013 Budgeted Reserve***	106,831	693,569	1,933	88,642	(20,472)	17,007,785
2013 Available for Levy Reduction	-	-	-	-	-	(377,451)
2013 Budgeted Revenues**	-	20,715,775	1,002,000	513,500	18,945	273,921,714
2013 Budgeted Expenditures**	-	(20,715,775)	(1,002,000)	(513,500)	-	(466,441,672)
2013 Jail Assessments	-	-	-	-	-	-
2013 Transfer from Methane Fund	-	-	-	-	-	2,439,900
2013 Transfer from Solid Waste Fund	-	-	-	-	-	165,365
2013 Transfer from Employee Benefits	-	-	-	-	-	475,000
Fund Balance Reservation	-	-	-	-	-	-
2013 Budgeted Operating Transfers	-	-	-	-	-	-
Gross County Tax Levy - Total Budget	-	-	-	-	(18,945)	189,817,144
Gross County Tax Rate - Total Budget	-	-	-	-	(0.00)	3.99
2013 County Sales Tax Applied	-	-	-	-	-	45,241,496
2013 Exempt Computer Aid	-	-	-	-	-	1,433,930
Tax Levy for 2013 Budget	-	-	-	-	(18,945)	143,141,718
Net Tax Rate for 2013 Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.01
Equalized Valuation						47,632,082,800

***Reserve Calculation
Fund Expenditures
Percent Reserved
Budgeted Reserve

Table 1 - Tax Levy Computation and Fund Balance Analysis

**COUNTY OF DANE
2013 BUDGET
FUND BALANCE ANALYSIS FOR NON-GPR SUPPORTED FUNDS**

Fund	Airport	Solid Waste	Methane Gas	Printing & Services	CFS	Dane Comm	Land Information	Alliant Energy Center	CDBG Business Loan	Commerce Revolving Loan	CDBG Housing Loan	CDBG HOME Loan	HELP Loan	SS Redaction Project - Register of Deeds	Worker's Compensation	Liability Insurance	Employee Benefits	Total Non-GPR supported Funds
Beginning Equity Balance	244,703,884	4,399,111	2,511,330	(592,781)	89,773	-	473,765	2,495,495	84,296	453,787	(71,490)	(787)	-	447,771	(2,049,742)	4,758,446	625,044	258,327,902
2012 Estimated Revenues	21,477,514	9,089,725	3,164,184	1,196,633	4,258,265	272,360	794,904	9,499,259	369,616	4,756,165	2,475,184	1,379,143	-	550,800	2,301,249	1,975,111	477	63,560,589
2012 Estimated Expenditures	(22,342,685)	(8,429,342)	(1,530,611)	(1,262,042)	(4,395,271)	(256,783)	(780,590)	(10,613,646)	(353,214)	(4,584,300)	(3,039,814)	(1,515,471)	(30,000)	(868,691)	(1,908,451)	(2,779,623)	(127,996)	(64,818,530)
2012 Operating Transfer In/Out	-	(30,000)	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-
2012 Transfer from Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012 Equity Transfer to General Fund	-	(899,600)	(1,633,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,533,173)
Estimated 2012 Ending Equity	243,838,713	4,129,894	2,511,330	(658,190)	(47,233)	15,577	488,079	1,381,108	100,698	625,652	(636,120)	(137,115)	-	129,880	(1,656,944)	3,953,934	497,525	254,536,788
2013 Budgeted Revenues	23,202,900	7,192,900	3,847,900	1,231,600	4,164,959	371,030	752,000	10,685,800	175,000	1,264,700	783,014	340,883	-	463,300	2,825,800	1,996,100	1,600	59,299,486
2013 Budgeted Expenditures	(22,517,549)	(8,931,081)	(1,408,000)	(1,236,400)	(3,941,405)	(371,030)	(741,654)	(11,041,882)	(175,000)	(1,264,700)	(783,014)	(340,883)	(30,000)	(463,300)	(2,825,800)	(1,996,100)	(1,600)	(58,069,398)
2013 Operating Transfers	-	(30,000)	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	(475,000)	(475,000)
2013 Equity Transfer to General Fund	-	(165,365)	(2,439,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,605,265)
Estimated 2013 Ending Equity	244,524,064	2,196,348	2,511,330	(662,990)	176,321	15,577	498,425	1,025,026	100,698	625,652	(636,120)	(137,115)	-	129,880	(1,656,944)	3,953,934	22,525	252,686,611