

**COUNTY OF DANE
2017 BUDGET**

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

Fund	Operating Funds							
	General Fund	Human Services	Badger Prairie	Debt Service	Highway	Bridge Aid	Library	Public Health
Beginning Fund Balance	30,010,185	-	1,557,529	(302,683)	8,049,105	-	(56,466)	-
Amount Used for Levy Reduction	-	-	-	2,114,283	-	-	-	-
Reserve for Advance	-	-	-	-	-	-	-	-
Reserve for Carryforwards	1,548,018	7,440	-	-	(3,355,803)	201,022	-	-
Reserve for Encumbrances	432,100	35,167	2,955	-	3,411,214	-	2,747	-
2015 Levy for 2016 Budget	118,061,618	-	-	25,837,475	7,002,164	313,200	4,772,294	5,741,960
2016 Estimated Revenues**	109,483,894	205,411,679	9,425,808	4,760,637	15,126,360	500	361,938	-
2016 Estimated Expenditures**	(160,073,268)	(264,513,394)	(21,656,864)	(31,856,416)	(21,089,220)	(514,722)	(4,976,976)	(5,741,960)
2016 Transfer from Methane Fund	2,539,269	-	-	-	-	-	-	-
2016 Transfers to Other Funds	-	-	-	-	-	-	-	-
2016 Estimated Jail Assessments	(548,365)	-	-	548,365	-	-	-	-
2016 Operating Transfers	(71,287,209)	59,059,108	12,228,101	-	-	-	-	-
2016 Estimated Ending Fund Balance	30,166,242	-	1,557,529	1,101,661	9,143,820	-	103,537	-
2017 Budgeted Reserve***	30,166,242	-	1,557,529	407,780	9,143,820	-	52,496	-
2017 Available for Levy Reduction	-	-	-	693,881	-	-	51,041	-
2017 Budgeted Revenues**	53,976,188	207,939,506	9,408,257	1,983,221	15,533,977	500	379,800	-
2017 Budgeted Expenditures**	(161,621,306)	(272,362,449)	(21,757,936)	(34,304,689)	(21,944,856)	(49,500)	(5,249,603)	(5,570,372)
2017 Jail Assessments	(600,900)	-	-	600,900	-	-	-	-
2017 Transfer from Methane Fund	4,590,058	-	-	-	-	-	-	-
2017 Budgeted Operating Transfers	(76,772,622)	64,422,943	12,349,679	-	-	-	-	-
Gross County Tax Levy - Total Budget	180,428,582	-	-	31,026,687	6,410,879	49,000	4,818,762	5,570,372
Gross County Tax Rate - Total Budget	3.33	-	-	0.57	0.12	0.00	0.09	0.10
2017 County Sales Tax Applied	57,132,453	-	-	-	-	-	-	-
2017 Exempt Computer Aid	1,756,375	-	-	-	-	-	-	-
Tax Levy for 2017 Budget	121,539,754	-	-	31,026,687	6,410,879	49,000	4,818,762	5,570,372
Net Tax Rate for 2017 Budget	\$ 2.24	\$ -	\$ -	\$ 0.57	\$ 0.12	\$ -	\$ 0.09	\$ 0.10

Equalized Valuation

***Reserve Calculation

Fund Expenditures	5,249,603
Percent Reserved	1.00%
Budgeted Reserve	<u>\$ 52,496</u>

Table 1 - Tax Levy Computation and Fund Balance Analysis

**COUNTY OF DANE
2017 BUDGET**

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

Fund	Capital Funds				Other		Total for GPR Supported Funds
	Badger Prairie Capital	Highway Capital	Gen. Capital Projects Fund	Conservation Funds	Land & Water Legacy Fund	State Special Charges	
Beginning Fund Balance	-	56,123	2,288,200	-	152,628	-	41,754,621
Amount Used for Levy Reduction	-	-	-	-	-	-	2,114,283
Reserve for Advance	-	-	-	-	-	-	-
Reserve for Carryforwards	(21,718)	3,302,230	23,449,546	4,177,765	2,848,294	-	32,156,794
Reserve for Encumbrances	21,718	142,528	16,135,304	4,430	1,628,191	-	21,816,354
2015 Levy for 2016 Budget	-	-	-	-	-	(26,727)	161,701,984
2016 Estimated Revenues**	-	20,907,218	40,034,840	1,802,000	5,692,518	-	413,007,392
2016 Estimated Expenditures**	-	(24,351,976)	(79,619,688)	(5,984,195)	(10,169,003)	-	(630,547,682)
2016 Transfer from Methane Fund	-	-	-	-	-	-	2,539,269
2016 Transfers to Other Funds	-	-	-	-	-	-	-
2016 Estimated Jail Assessments	-	-	-	-	-	-	-
2016 Operating Transfers	-	-	-	-	-	-	-
2016 Estimated Ending Fund Balance	-	56,123	2,288,202	-	152,628	(26,727)	44,543,015
2017 Budgeted Reserve***	-	56,123	2,288,202	-	152,628	(26,727)	43,798,093
2017 Available for Levy Reduction	-	-	-	-	-	-	744,922
2017 Budgeted Revenues**	-	18,736,000	21,993,000	1,002,000	5,908,500	-	336,860,949
2017 Budgeted Expenditures**	-	(18,736,000)	(21,993,000)	(1,002,000)	(5,908,500)	(1,542)	(570,501,753)
2017 Jail Assessments	-	-	-	-	-	-	-
2017 Transfer from Methane Fund	-	-	-	-	-	-	4,590,058
2017 Budgeted Operating Transfers	-	-	-	-	-	-	-
Gross County Tax Levy - Total Budget	-	-	-	-	-	1,542	228,305,824
Gross County Tax Rate - Total Budget	-	-	-	-	-	-	4.21
2017 County Sales Tax Applied	-	-	-	-	-	-	57,132,453
2017 Exempt Computer Aid	-	-	-	-	-	-	1,756,375
Tax Levy for 2017 Budget	-	-	-	-	-	1,542	169,416,996
Net Tax Rate for 2017 Budget	\$	\$	\$	\$	\$	\$	\$ 3.12

Equalized Valuation 54,247,628,050

***Reserve Calculation
Fund Expenditures
Percent Reserved
Budgeted Reserve

Table 1 - Tax Levy Computation and Fund Balance Analysis

**COUNTY OF DANE
2017 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	Redaction Project - Register of Deeds	Worker's Compensation	Property & Liability Insurance	Total Non-GPR supported Funds
Beginning Equity Balance	273,418,659	(839,335)	6,425,330	(870,676)	(1,052,991)	(529)	662,177	1,552,081	623,749	626,841	(4,711)	28,042	-	145,935	388,928	5,192,896	286,296,396
2016 Estimated Revenues	26,276,426	10,926,284	4,038,421	1,282,478	4,740,951	568,600	714,255	10,758,264	143,916	91,271	1,541,355	1,043,334	5,031	262	2,804,632	2,629,120	67,564,600
2016 Estimated Expenditures	(24,108,280)	(11,273,453)	(1,499,152)	(1,351,247)	(4,852,071)	(568,071)	(731,482)	(11,738,959)	(15,020)	(33,100)	(1,521,020)	(1,064,557)	(30,000)	(114,196)	(2,175,078)	(2,592,140)	(63,667,826)
2016 Operating Transfer In/Out	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	(30,000)	-
2016 Equity Transfer to General Fund	-	-	(2,539,269)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,539,269)
Estimated 2016 Ending Equity	275,586,805	(1,186,504)	6,425,330	(939,445)	(1,164,111)	-	644,950	571,386	752,645	685,012	15,624	6,819	5,031	32,001	1,018,482	5,199,876	287,653,901
2017 Budgeted Revenues	26,830,300	11,070,400	3,847,900	1,313,900	4,753,312	797,452	897,600	12,072,000	28,200	91,300	863,000	401,200	-	-	2,202,500	2,182,500	67,351,564
2017 Budgeted Expenditures	(24,341,463)	(10,940,052)	(1,565,842)	(1,324,800)	(4,623,665)	(797,452)	(890,961)	(12,071,499)	(779,800)	(767,600)	(863,000)	(401,200)	(30,000)	-	(2,202,500)	(2,182,500)	(63,782,334)
2017 Operating Transfer In/Out	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	(30,000)	-
2017 Equity Transfer to General Fund	-	-	(4,590,058)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,590,058)
Estimated 2017 Ending Equity	278,075,642	(1,056,156)	4,117,330	(950,345)	(1,034,464)	-	651,589	571,887	1,045	8,712	15,624	6,819	5,031	32,001	1,018,482	5,169,876	286,633,073

Table 1 - Tax Levy Computation and Fund Balance Analysis