

COUNTY OF DANE

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2002

REVENUES	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Taxes	\$ 112,102,502	\$ 112,102,502	\$ 112,742,670	\$ 640,168
Intergovernmental	22,100,651	30,814,921	22,097,809	(8,717,112)
Public charges for services	14,563,100	14,614,699	15,177,037	562,338
Fines, forfeitures and penalties	2,317,700	2,490,000	2,294,661	(195,339)
Licenses and permits	580,300	580,300	675,914	95,614
Investment income	3,620,000	3,620,000	1,531,918	(2,088,082)
Miscellaneous	4,088,681	4,910,875	4,596,462	(314,413)
Total Revenues	159,372,934	169,133,297	159,116,471	(10,016,826)
EXPENDITURES				
Current:				
General government	21,646,714	21,576,189	20,815,365	760,824
Health and human services	415,000	408,346	396,836	11,510
Public safety and criminal justice	63,303,666	65,035,368	66,947,987	(1,912,619)
Public works	1,318,720	1,322,752	1,277,206	45,546
Culture, education and recreation	14,327,638	14,351,907	11,860,253	2,491,654
Conservation and economic development	6,721,396	13,618,971	4,666,790	8,952,181
Capital outlay:	1,876,330	4,084,634	2,249,692	1,834,942
Total Expenditures	109,609,464	120,398,167	108,214,129	12,184,038
Excess (deficiency) of revenues over (under) expenditures	49,763,470	48,735,130	50,902,342	2,167,212
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	671,640	671,640
Capital lease issued	-	-	16,565	16,565
Sale of county property	222,600	284,600	337,133	52,533
Transfers in	1,042,755	1,042,755	2,303,343	1,260,588
Transfers out	(54,721,378)	(54,721,378)	(54,605,890)	115,488
Total Other Financing Sources (Uses)	(53,456,023)	(53,394,023)	(51,277,209)	2,116,814
Net change in fund balance	(3,692,553)	(4,658,893)	(374,867)	4,284,026
Fund balance - beginning	19,273,601	19,273,601	19,273,601	-
Fund balance - ending	\$ 15,581,048	\$ 14,614,708	\$ 18,898,734	\$ 4,284,026

COUNTY OF DANE

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET For the Year Ended December 31, 2002

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
GENERAL GOVERNMENT				
County Board	\$ 728,110	\$ 702,572	\$ 642,005	\$ 60,567
Executive	1,771,819	1,876,894	1,792,025	84,869
County Clerk	614,380	658,230	626,938	31,292
Administrative	6,494,430	6,264,742	6,201,841	62,901
Treasurer	537,540	526,000	534,951	(8,951)
Corporation Counsel	4,308,880	4,279,074	4,275,317	3,757
Register of Deeds	1,066,740	1,136,372	1,118,426	17,946
Facilities Management	5,589,650	5,597,140	5,165,697	431,443
Humane Society	458,165	458,165	458,165	-
Other	77,000	77,000	-	77,000
Total General Government	21,646,714	21,576,189	20,815,365	760,824
HEALTH AND HUMAN SERVICES				
Veterans' Services	415,000	408,346	396,836	11,510
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	40,866,304	41,665,235	43,541,214	(1,875,979)
Public Safety Communications	4,054,800	4,104,800	4,243,797	(138,997)
Emergency Planning	1,115,500	1,386,031	1,234,448	151,583
Juvenile Court Program	2,916,890	2,908,990	2,852,726	56,264
Clerk of Courts	8,354,416	8,437,417	8,534,447	(97,030)
Family Court Commissioner	1,796,840	1,772,731	1,731,164	41,567
Coroner	561,020	574,808	582,275	(7,467)
District Attorney	3,637,896	4,185,356	4,227,916	(42,560)
Total Public Safety and Criminal Justice	63,303,666	65,035,368	66,947,987	(1,912,619)
PUBLIC WORKS				
Parking Ramp	282,300	282,300	301,946	(19,646)
Public Works	1,035,220	1,039,252	975,260	63,992
Other	1,200	1,200	-	1,200
Total Public Works	1,318,720	1,322,752	1,277,206	45,546
CULTURE, EDUCATION AND RECREATION				
Henry Vilas Zoo	1,659,700	1,602,268	1,549,599	52,669
Parks	2,913,120	2,943,577	2,553,131	390,446
Alliant Center	8,439,000	8,440,200	6,399,927	2,040,273
County Extension	976,050	1,026,094	1,017,828	8,266
Other	339,768	339,768	339,768	-
Total Culture, Education and Recreation	14,327,638	14,351,907	11,860,253	2,491,654
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	1,458,570	5,614,722	1,272,707	4,342,015
Planning and Development	5,262,826	8,004,249	3,394,083	4,610,166
Total Conservation and Economic Development	6,721,396	13,618,971	4,666,790	8,952,181
Total Current Expenditures	\$ 107,733,134	\$ 116,313,533	\$ 105,964,437	\$ 10,349,096

COUNTY OF DANE

GENERAL FUND (cont.)
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
CAPITAL OUTLAY				
GENERAL GOVERNMENT				
Administration	\$ 75,000	\$ 75,000	\$ 21,018	\$ 53,982
County Board	7,530	7,530	6,810	720
Executive	5,000	5,000	3,995	1,005
Treasurer	-	10,924	3,500	7,424
Corporation Counsel	3,000	3,000	383	2,617
Facilities Management	130,000	585,164	223,447	361,717
Register of Deeds	100,000	100,000	107,559	(7,559)
Total General Government	<u>320,530</u>	<u>786,618</u>	<u>366,712</u>	<u>419,906</u>
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	704,200	1,109,947	791,562	318,385
Public Safety Communications	-	79,400	79,400	-
Emergency Planning	34,000	73,400	32,668	40,732
Total Public Safety and Criminal Justice	<u>738,200</u>	<u>1,262,747</u>	<u>903,630</u>	<u>359,117</u>
PUBLIC WORKS				
Parking Ramp	5,000	5,000	-	5,000
Public Works	20,000	52,102	47,664	4,438
Other	-	30,300	13,982	16,318
Total Public Works	<u>25,000</u>	<u>87,402</u>	<u>61,646</u>	<u>25,756</u>
CULTURE, EDUCATION AND RECREATION				
Parks	89,500	384,186	106,162	278,024
Alliant Center	690,500	1,501,081	777,385	723,696
Total Culture, Education and Recreation	<u>780,000</u>	<u>1,885,267</u>	<u>883,547</u>	<u>1,001,720</u>
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	2,300	2,300	-	2,300
Planning and Development	10,300	60,300	34,157	26,143
Total Conservation and Economic Development	<u>12,600</u>	<u>62,600</u>	<u>34,157</u>	<u>28,443</u>
Total Capital Outlay	<u>1,876,330</u>	<u>4,084,634</u>	<u>2,249,692</u>	<u>1,834,942</u>
Total Current Expenditures and Capital Outlay	<u>\$ 109,609,464</u>	<u>\$ 120,398,167</u>	<u>\$ 108,214,129</u>	<u>\$ 12,184,038</u>

COUNTY OF DANE

HUMAN SERVICES SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 121,544,100	\$ 128,148,070	\$ 128,539,110	\$ 391,040
Public charges for services	93,200	93,200	107,611	14,411
Miscellaneous	4,890,500	4,891,980	4,057,882	(834,098)
Total Revenues	<u>126,527,800</u>	<u>133,133,250</u>	<u>132,704,603</u>	<u>(428,647)</u>
EXPENDITURES				
Current:				
Health and human services				
Personal services	22,770,600	22,465,842	22,123,548	342,294
Contractual services	152,501,165	158,450,542	152,247,959	6,202,583
Other	<u>3,477,672</u>	<u>3,749,965</u>	<u>4,197,635</u>	<u>(447,670)</u>
Total Health and Human Services	178,749,437	184,666,349	178,569,142	6,097,207
Capital outlay	<u>154,200</u>	<u>208,570</u>	<u>148,308</u>	<u>60,262</u>
Total Expenditures	<u>178,903,637</u>	<u>184,874,919</u>	<u>178,717,450</u>	<u>6,157,469</u>
Excess (deficiency) of revenues over (under) expenditures	(52,375,837)	(51,741,669)	(46,012,847)	5,728,822
OTHER FINANCING SOURCES				
Capital lease issued	-	-	60,658	60,658
Transfers in	<u>52,375,837</u>	<u>52,375,837</u>	<u>46,152,027</u>	<u>(6,223,810)</u>
Total Other Financing Sources	<u>52,375,837</u>	<u>52,375,837</u>	<u>46,212,685</u>	<u>(6,163,152)</u>
Net change in fund balance	-	634,168	199,838	(434,330)
Fund balance - beginning	<u>262,996</u>	<u>262,996</u>	<u>262,996</u>	<u>-</u>
Fund balance - ending	<u>\$ 262,996</u>	<u>\$ 897,164</u>	<u>\$ 462,834</u>	<u>\$ (434,330)</u>

COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2002

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I.C.

The County controls expenditures at the agency level of expenditures except for certain agencies (i.e., corporation counsel) which are adopted by individual programs and/or groups of programs (i.e., child support), within the agency. Some individual agencies experienced expenditures which exceeded appropriations in the general fund:

Excess expenditures over appropriations are as follows:

	<u>Amended Budget</u>	<u>Expenditures</u>	<u>Excess</u>
<u>General Fund</u>			
Current Expenditures			
Treasurer	\$ 526,000	\$ 534,951	\$ 8,951
Sheriff	41,665,235	43,541,214	1,875,979
Public Safety Communications	4,104,800	4,243,797	138,997
Clerk of Courts	8,437,417	8,534,447	97,030
Coroner	574,808	582,275	7,467
District Attorney	4,185,356	4,227,916	42,560
Parking Ramp	282,300	301,946	19,646
Capital Outlay			
Register of Deeds	100,000	107,559	7,559

The excess expenditures were funded through transfers from other general fund agencies which had sufficient funds available.

Human Services Fund

Other	\$ 3,749,965	\$ 4,197,635	\$ 447,670
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Supplemental appropriations for the human services fund during the year were \$237,342.