

**COUNTY OF DANE**

GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2003

REVENUES	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
Taxes	\$ 115,711,123	\$ 115,711,123	\$ 116,526,358	\$ 815,235
Intergovernmental	22,374,031	32,224,364	23,143,231	(9,081,133)
Public charges for services	15,008,000	14,937,450	16,088,498	1,151,048
Fines, forfeitures and penalties	2,556,100	2,556,100	2,176,795	(379,305)
Licenses and permits	610,300	610,300	830,360	220,060
Investment income	2,099,000	2,099,000	1,013,716	(1,085,284)
Miscellaneous	4,341,621	4,619,710	4,648,941	29,231
<b>Total Revenues</b>	<b>162,700,175</b>	<b>172,758,047</b>	<b>164,427,899</b>	<b>(8,330,148)</b>
<b>EXPENDITURES</b>				
Current:				
General government	21,892,136	21,894,904	21,408,171	486,733
Health and human services	412,300	412,300	403,515	8,785
Public safety and criminal justice	66,662,350	68,471,194	70,218,666	(1,747,472)
Public works	1,068,701	1,259,177	1,143,869	115,308
Culture, education and recreation	13,871,791	14,557,196	12,382,709	2,174,487
Conservation and economic development	5,856,525	11,777,288	4,601,236	7,176,052
Capital Outlay	1,283,100	5,022,037	1,359,571	3,662,466
<b>Total Expenditures</b>	<b>111,046,903</b>	<b>123,394,096</b>	<b>111,517,737</b>	<b>11,876,359</b>
Excess (deficiency) of revenues over (under) expenditures	51,653,272	49,363,951	52,910,162	3,546,211
<b>OTHER FINANCING SOURCES (USES)</b>				
General obligation debt issued	-	-	2,524,468	2,524,468
Capital lease issued	-	-	57,466	57,466
Sale of county property	157,400	797,225	427,824	(369,401)
Transfers in	1,021,566	1,021,566	1,856,331	834,765
Transfers out	(57,671,842)	(57,671,842)	(56,400,039)	1,271,803
<b>Total Other Financing Sources (Uses)</b>	<b>(56,492,876)</b>	<b>(55,853,051)</b>	<b>(51,533,950)</b>	<b>4,319,101</b>
Net change in fund balance	(4,839,604)	(6,489,100)	1,376,212	7,865,312
Fund balance - beginning	18,898,734	18,898,734	18,898,734	-
Fund balance (deficit) - ending	\$ 14,059,130	\$ 12,409,634	\$ 20,274,946	\$ 7,865,312

**COUNTY OF DANE**

GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
For the Year Ended December 31, 2003

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>GENERAL GOVERNMENT</b>				
County Board	\$ 714,097	\$ 726,109	\$ 663,379	\$ 62,730
Executive	1,857,744	1,896,123	1,800,177	95,946
County Clerk	524,620	572,307	506,782	65,525
Administrative	6,039,282	6,355,276	6,149,032	206,244
Treasurer	491,401	491,301	572,826	(81,525)
Corporation Counsel	4,385,207	4,385,207	4,424,973	(39,766)
Register of Deeds	1,194,652	1,218,652	1,340,632	(121,980)
Facilities Management	5,823,100	5,764,164	5,434,422	329,742
Humane Society	776,433	400,165	458,337	(58,172)
Other	85,600	85,600	57,611	27,989
Total General Government	<u>21,892,136</u>	<u>21,894,904</u>	<u>21,408,171</u>	<u>486,733</u>
<b>HEALTH AND HUMAN SERVICES</b>				
Veterans' Services	<u>412,300</u>	<u>412,300</u>	<u>403,515</u>	<u>8,785</u>
<b>PUBLIC SAFETY AND CRIMINAL JUSTICE</b>				
Sheriff	43,854,404	44,601,153	46,396,817	(1,795,664)
Public Safety Communications	4,295,709	4,405,709	4,521,779	(116,070)
Emergency Planning	1,150,900	1,709,397	1,295,068	414,329
Juvenile Court Program	2,816,729	2,881,066	2,941,112	(60,046)
Clerk of Courts	8,153,481	8,209,639	8,542,166	(332,527)
Family Court Commissioner	1,785,924	1,785,924	1,748,577	37,347
Coroner	577,245	577,245	622,389	(45,144)
District Attorney	4,027,958	4,301,061	4,150,758	150,303
Total Public Safety and Criminal Justice	<u>66,662,350</u>	<u>68,471,194</u>	<u>70,218,666</u>	<u>(1,747,472)</u>
<b>PUBLIC WORKS</b>				
Parking Ramp	244,500	244,500	229,025	15,475
Public Works	824,201	1,014,677	914,844	99,833
Total Public Works	<u>1,068,701</u>	<u>1,259,177</u>	<u>1,143,869</u>	<u>115,308</u>
<b>CULTURE, EDUCATION AND RECREATION</b>				
Henry Vilas Zoo	1,652,109	1,675,574	1,656,956	18,618
Parks	2,953,014	3,176,429	2,881,185	295,244
Alliant Center	8,293,000	8,422,907	6,572,307	1,850,600
County Extension	953,368	959,518	949,538	9,980
Other	20,300	322,768	322,723	45
Total Culture, Education and Recreation	<u>13,871,791</u>	<u>14,557,196</u>	<u>12,382,709</u>	<u>2,174,487</u>
<b>CONSERVATION AND ECONOMIC DEVELOPMENT</b>				
Land Conservation	1,779,449	5,568,904	1,352,701	4,216,203
Planning and Development	4,077,076	6,208,384	3,248,535	2,959,849
Total Conservation and Economic Development	<u>5,856,525</u>	<u>11,777,288</u>	<u>4,601,236</u>	<u>7,176,052</u>
Total Current Expenditures	<u>\$ 109,763,803</u>	<u>\$ 118,372,059</u>	<u>\$ 110,158,166</u>	<u>\$ 8,213,893</u>

**COUNTY OF DANE**

GENERAL FUND (cont.)  
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
 For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>CAPITAL OUTLAY</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 16,500	\$ 49,944	\$ 46,320	\$ 3,624
Corporation Counsel	-	1,643	1,643	-
Facilities Management	-	323,851	191,091	132,760
Total General Government	16,500	375,438	239,054	136,384
<b>PUBLIC SAFETY AND CRIMINAL JUSTICE</b>				
Sheriff	531,900	838,163	239,716	598,447
Emergency Planning	-	1,423,805	391,974	1,031,831
Other	-	4,789	-	4,789
Total Public Safety and Criminal Justice	531,900	2,266,757	631,690	1,635,067
<b>CULTURE, EDUCATION AND RECREATION</b>				
Parks	-	469,063	31,958	437,105
Alliant Center	734,700	1,351,249	446,968	904,281
Other	-	70,000	-	70,000
Total Culture, Education and Recreation	734,700	1,890,312	478,926	1,411,386
<b>CONSERVATION AND ECONOMIC DEVELOPMENT</b>				
Planning and Development	-	473,213	9,901	463,312
Other	-	16,317	-	16,317
Total Conservation and Economic Development	-	489,530	9,901	479,629
Total Capital Outlay	1,283,100	5,022,037	1,359,571	3,662,466
Total Current Expenditures and Capital Outlay	\$ 111,046,903	\$ 123,394,096	\$ 111,517,737	\$ 11,876,359

**COUNTY OF DANE**

HUMAN SERVICES SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES (DEFICIT) - BUDGET AND ACTUAL

For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 128,557,400	\$ 132,678,844	\$ 133,113,404	\$ 434,560
Public charges for services	112,300	112,300	99,473	(12,827)
Miscellaneous	4,746,900	5,337,000	4,257,040	(1,079,960)
Total Revenues	<u>133,416,600</u>	<u>138,128,144</u>	<u>137,469,917</u>	<u>(658,227)</u>
<b>EXPENDITURES</b>				
Current:				
Health and human services				
Personal services	23,076,321	23,210,169	22,827,304	382,865
Contractual services	158,843,495	162,851,844	157,046,631	5,805,213
Other	<u>3,727,472</u>	<u>4,715,513</u>	<u>4,867,042</u>	<u>(151,529)</u>
Total Health and Human Services	185,647,288	190,777,526	184,740,977	6,036,549
Capital Outlay	<u>10,800</u>	<u>56,081</u>	<u>40,549</u>	<u>15,532</u>
Total Expenditures	<u>185,658,088</u>	<u>190,833,607</u>	<u>184,781,526</u>	<u>6,052,081</u>
Excess (deficiency) of revenues over (under) expenditures	(52,241,488)	(52,705,463)	(47,311,609)	5,393,854
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>52,618,817</u>	<u>52,618,817</u>	<u>47,157,318</u>	<u>(5,461,499)</u>
Total Other Financing Sources	<u>52,618,817</u>	<u>52,618,817</u>	<u>47,157,318</u>	<u>(5,461,499)</u>
Net change in fund balance	377,329	(86,646)	(154,291)	(67,645)
Fund balance - beginning	<u>462,834</u>	<u>462,834</u>	<u>462,834</u>	<u>-</u>
Fund balance (deficit) - ending	<u>\$ 840,163</u>	<u>\$ 376,188</u>	<u>\$ 308,543</u>	<u>\$ (67,645)</u>

# COUNTY OF DANE

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2003

### 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>Annual Expenditures</u>	<u>Excess</u>
<u>General Fund</u>			
Current Expenditures			
Treasurer	\$ 491,301	\$ 572,826	\$ 81,525
Corporation Counsel	4,385,207	4,424,973	39,766
Register of Deeds	1,218,652	1,340,632	121,980
Humane Society	400,165	458,337	58,172
Sheriff	44,601,153	46,396,817	1,795,664
Public Safety Communications	4,405,709	4,521,779	116,070
Juvenile Court Program	2,881,066	2,941,112	60,046
Clerk of Courts	8,209,639	8,542,166	332,527
Coroner	577,245	622,389	45,144

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

### Human Services Fund

Other	\$ 4,715,513	\$ 4,867,042	\$ 151,529
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Supplemental appropriations for the general fund and the human services fund during the year were \$12,347,193 and \$5,175,519, respectively.