

**REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF DANE**

GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 118,665,763	\$ 118,665,763	\$ 121,863,441	\$ 3,197,678
Intergovernmental	28,716,460	31,102,623	25,206,273	(5,896,350)
Public charges for services	15,393,085	16,037,440	16,271,223	233,783
Fines, forfeitures and penalties	2,423,000	2,423,000	2,227,519	(195,481)
Licenses and permits	684,000	684,000	909,497	225,497
Investment income	1,566,700	1,582,800	1,060,697	(522,103)
Miscellaneous	5,155,292	4,832,238	4,764,028	(68,210)
<b>Total Revenues</b>	<b>172,604,300</b>	<b>175,327,864</b>	<b>172,302,678</b>	<b>(3,025,186)</b>
<b>EXPENDITURES</b>				
Current				
General government	21,842,252	21,870,696	21,053,001	817,695
Health and human services	391,377	391,377	405,677	(14,300)
Public safety and criminal justice	69,965,788	71,379,328	71,817,589	(438,261)
Public works	597,575	619,575	895,436	(275,861)
Culture, education and recreation	14,762,183	14,709,683	12,616,329	2,093,354
Conservation and economic development	10,521,684	9,943,514	4,590,537	5,352,977
Capital Outlay	2,692,240	4,527,384	2,863,432	1,663,952
<b>Total Expenditures</b>	<b>120,773,099</b>	<b>123,441,557</b>	<b>114,242,001</b>	<b>9,199,556</b>
Excess of revenues over expenditures	51,831,201	51,886,307	58,060,677	6,174,370
<b>OTHER FINANCING SOURCES (USES)</b>				
General obligation debt issued	-	-	1,562,000	1,562,000
Transfers in	560,769	560,769	448,744	(112,025)
Transfers out	(56,619,457)	(56,619,457)	(53,546,107)	3,073,350
<b>Total Other Financing Sources (Uses)</b>	<b>(56,058,688)</b>	<b>(56,058,688)</b>	<b>(51,535,363)</b>	<b>4,523,325</b>
Net Change in Fund Balance	(4,227,487)	(4,172,381)	6,525,314	10,697,695
FUND BALANCE - Beginning	20,274,946	20,274,946	20,274,946	-
FUND BALANCE - ENDING	\$ 16,047,459	\$ 16,102,565	\$ 26,800,260	\$ 10,697,695

**COUNTY OF DANE**

GENERAL FUND  
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
 For the Year Ended December 31, 2004

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>GENERAL GOVERNMENT</b>				
County Board	\$ 685,398	\$ 685,398	\$ 650,598	\$ 34,800
Executive	1,769,087	1,780,105	1,757,567	22,538
County Clerk	717,911	724,211	718,251	5,960
Administrative	6,111,286	6,159,117	6,093,421	65,696
Treasurer	557,447	557,347	524,403	32,944
Corporation Counsel	4,613,576	4,839,881	4,642,730	197,151
Register of Deeds	1,341,857	1,341,857	1,259,748	82,109
Facilities Management	5,522,993	5,260,083	4,969,076	291,007
Humane Society	437,097	437,097	437,097	-
Other	85,600	85,600	110	85,490
Total General Government	<u>21,842,252</u>	<u>21,870,696</u>	<u>21,053,001</u>	<u>817,695</u>
<b>HEALTH AND HUMAN SERVICES</b>				
Veterans' Services	<u>391,377</u>	<u>391,377</u>	<u>405,677</u>	<u>(14,300)</u>
<b>PUBLIC SAFETY AND CRIMINAL JUSTICE</b>				
Sheriff	46,493,542	46,976,756	48,128,512	(1,151,756)
Public Safety Communications	4,324,802	4,324,802	4,488,077	(163,275)
Emergency Planning	2,056,921	2,549,820	1,596,002	953,818
Juvenile Court Program	2,851,643	2,911,643	2,907,788	3,855
Clerk of Courts	8,033,788	8,133,788	8,221,938	(88,150)
Family Court Commissioner	1,875,977	1,866,797	1,842,219	24,578
Coroner	670,173	670,173	698,050	(27,877)
District Attorney	3,658,942	3,945,549	3,935,003	10,546
Total Public Safety and Criminal Justice	<u>69,965,788</u>	<u>71,379,328</u>	<u>71,817,589</u>	<u>(438,261)</u>
<b>PUBLIC WORKS</b>				
Parking Ramp	-	234,122	211,423	22,699
Public Works	597,575	385,453	684,013	(298,560)
Total Public Works	<u>597,575</u>	<u>619,575</u>	<u>895,436</u>	<u>(275,861)</u>
<b>CULTURE, EDUCATION AND RECREATION</b>				
Henry Vilas Zoo	1,697,671	1,697,671	1,743,682	(46,011)
Parks	3,306,538	3,185,538	2,806,509	379,029
Alliant Center	8,582,151	8,600,151	6,855,765	1,744,386
County Extension	872,073	922,573	906,626	15,947
Other	303,750	303,750	303,747	3
Total Culture, Education and Recreation	<u>14,762,183</u>	<u>14,709,683</u>	<u>12,616,329</u>	<u>2,093,354</u>
<b>CONSERVATION AND ECONOMIC DEVELOPMENT</b>				
Land Conservation	6,107,168	5,934,998	1,559,705	4,375,293
Planning and Development	4,414,516	4,008,516	3,030,832	977,684
Total Conservation and Economic Development	<u>10,521,684</u>	<u>9,943,514</u>	<u>4,590,537</u>	<u>5,352,977</u>
Total Current Expenditures	<u>118,080,859</u>	<u>118,914,173</u>	<u>111,378,569</u>	<u>7,535,604</u>

**COUNTY OF DANE**

GENERAL FUND (cont.)  
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET  
 For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>CAPITAL OUTLAY</b>				
<b>GENERAL GOVERNMENT</b>				
Facilities Management	\$ 79,802	\$ 136,739	\$ 11,087	\$ 125,652
Total General Government	<u>79,802</u>	<u>136,739</u>	<u>11,087</u>	<u>125,652</u>
<b>PUBLIC SAFETY AND CRIMINAL JUSTICE</b>				
Sheriff	513,235	1,475,942	743,818	732,124
Emergency Planning	<u>385,633</u>	<u>621,263</u>	<u>1,198,648</u>	<u>(577,385)</u>
Total Public Safety and Criminal Justice	<u>898,868</u>	<u>2,097,205</u>	<u>1,942,466</u>	<u>154,739</u>
<b>PUBLIC WORKS</b>				
Highway and Transport	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Public Works	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CULTURE, EDUCATION AND RECREATION</b>				
Parks	341,926	512,926	310,885	202,041
Alliant Center	1,339,502	1,294,002	558,819	735,183
Other	<u>-</u>	<u>23,200</u>	<u>-</u>	<u>23,200</u>
Total Culture, Education and Recreation	<u>1,681,428</u>	<u>1,830,128</u>	<u>869,704</u>	<u>960,424</u>
<b>CONSERVATION AND ECONOMIC DEVELOPMENT</b>				
Planning and Development	5,942	463,312	40,175	423,137
Land Conservation	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Conservation and Economic Development	<u>10,142</u>	<u>463,312</u>	<u>40,175</u>	<u>423,137</u>
<b>Total Capital Outlay</b>	<u>2,692,240</u>	<u>4,527,384</u>	<u>2,863,432</u>	<u>1,663,952</u>
<b>TOTAL CURRENT EXPENDITURES AND CAPITAL OUTLAY</b>	<u>\$ 120,773,099</u>	<u>\$ 123,441,557</u>	<u>\$ 114,242,001</u>	<u>\$ 9,199,556</u>

**COUNTY OF DANE**

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

For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 131,840,579	\$ 139,411,308	\$ 141,805,642	\$ 2,394,334
Public charges for services	127,500	162,100	135,797	(26,303)
Miscellaneous	4,418,444	4,426,824	4,111,104	(315,720)
Total Revenues	<u>136,386,523</u>	<u>144,000,232</u>	<u>146,052,543</u>	<u>2,052,311</u>
<b>EXPENDITURES</b>				
Current				
Health and Human Services				
Personal services	28,021,237	29,186,568	25,972,594	3,213,974
Contractual services	152,990,777	159,251,099	158,996,448	254,651
Other	4,959,543	5,162,485	4,616,897	545,588
Total Health and Human Services	<u>185,971,557</u>	<u>193,600,152</u>	<u>189,585,939</u>	<u>4,014,213</u>
Capital Outlay	19,886	5,000	1,466	3,534
Total Expenditures	<u>185,991,443</u>	<u>193,605,152</u>	<u>189,587,405</u>	<u>4,017,747</u>
Excess (deficiency) of revenues over (under) expenditures	(49,604,920)	(49,604,920)	(43,534,862)	6,070,058
<b>OTHER FINANCING SOURCES</b>				
Transfers in	49,770,627	49,770,627	43,312,653	(6,457,974)
Total Other Financing Sources	<u>49,770,627</u>	<u>49,770,627</u>	<u>43,312,653</u>	<u>(6,457,974)</u>
Net Change in Fund Balance	165,707	165,707	(222,209)	(387,916)
FUND BALANCE - Beginning	<u>308,543</u>	<u>308,543</u>	<u>308,543</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 474,250</u>	<u>\$ 474,250</u>	<u>\$ 86,334</u>	<u>\$ (387,916)</u>

## COUNTY OF DANE

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2004

#### 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			
Veterans Services	\$ 391,377	\$ 405,677	\$ 14,300
Sheriff	46,976,756	48,128,512	1,151,756
Public Safety Communications	4,324,802	4,488,077	163,275
Clerk of Courts	8,133,788	8,221,938	88,150
Coroner	670,173	698,050	27,877
Public Works	385,453	684,013	298,560
Henry Vilas Zoo	1,697,671	1,743,682	46,011

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

Supplemental appropriations for the general fund and the human services fund during the year were \$2,668,458 and \$7,613,709, respectively.