

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 124,821,826	\$ 124,821,826	\$ 124,554,482	\$ (267,344)
Intergovernmental	20,363,179	29,326,760	22,902,356	(6,424,404)
Public charges for services	16,419,138	15,625,802	15,275,482	(350,320)
Fines, forfeitures and penalties	2,438,100	2,438,100	2,145,341	(292,759)
Licenses and permits	742,950	758,950	918,960	160,010
Investment income	1,516,100	1,516,100	2,507,950	991,850
Miscellaneous	4,594,261	5,104,665	4,741,217	(363,448)
Total Revenues	<u>170,895,554</u>	<u>179,592,203</u>	<u>173,045,788</u>	<u>(6,546,415)</u>
EXPENDITURES				
Current				
General government	22,704,837	23,133,062	22,171,120	961,942
Health and human services	420,026	449,195	397,978	51,217
Public safety and criminal justice	72,507,464	74,330,031	77,015,660	(2,685,629)
Public works	662,831	813,391	855,549	(42,158)
Culture, education and recreation	15,367,127	17,284,200	13,872,611	3,411,589
Conservation and economic development	4,161,167	8,417,697	4,050,274	4,367,423
Capital Outlay	735,600	2,901,023	1,501,800	1,399,223
Total Expenditures	<u>116,559,052</u>	<u>127,328,599</u>	<u>119,864,992</u>	<u>7,463,607</u>
Excess of revenues over expenditures	<u>54,336,502</u>	<u>52,263,604</u>	<u>53,180,796</u>	<u>917,192</u>
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	1,043,000	1,043,000
Capital lease	-	22,354	12,307	(10,047)
Transfers in	728,300	728,300	682,096	(46,204)
Transfers out	(57,575,373)	(57,575,373)	(52,715,161)	4,860,212
Total Other Financing Sources (Uses)	<u>(56,847,073)</u>	<u>(56,824,719)</u>	<u>(50,977,758)</u>	<u>5,846,961</u>
Net Change in Fund Balance	(2,510,571)	(4,561,115)	2,203,038	6,764,153
FUND BALANCE - Beginning	<u>26,800,260</u>	<u>26,800,260</u>	<u>26,800,260</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 24,289,689</u>	<u>\$ 22,239,145</u>	<u>\$ 29,003,298</u>	<u>\$ 6,764,153</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 136,743,855	\$ 142,141,680	\$ 145,883,383	\$ 3,741,703
Public charges for services	106,500	106,500	149,277	42,777
Miscellaneous	4,473,019	4,482,213	4,035,249	(446,964)
Total Revenues	<u>141,323,374</u>	<u>146,730,393</u>	<u>150,067,909</u>	<u>3,337,516</u>
EXPENDITURES				
Current				
Health and Human Services				
Personal services	27,131,061	27,523,171	26,778,366	744,805
Contractual services	162,258,552	167,253,603	162,967,940	4,285,663
Other	1,943,652	2,058,355	4,424,440	(2,366,085)
Total Health and Human Services	191,333,265	196,835,129	194,170,746	2,664,383
Capital Outlay	3,000	3,000	2,065	935
Total Expenditures	<u>191,336,265</u>	<u>196,838,129</u>	<u>194,172,811</u>	<u>2,665,318</u>
Excess (deficiency) of revenues over (under) expenditures	(50,012,891)	(50,107,736)	(44,104,902)	6,002,834
OTHER FINANCING SOURCES				
Capital lease	-	-	52,091	52,091
Transfers in	50,176,372	50,176,372	43,174,164	(7,002,208)
Total Other Financing Sources	<u>50,176,372</u>	<u>50,176,372</u>	<u>43,226,255</u>	<u>(6,950,117)</u>
Net Change in Fund Balance	163,481	68,636	(878,647)	(947,283)
FUND BALANCE - Beginning	<u>1,051,739</u>	<u>1,051,739</u>	<u>1,051,739</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 1,215,220</u>	<u>\$ 1,120,375</u>	<u>\$ 173,092</u>	<u>\$ (947,283)</u>

COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2005

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			
Sheriff	\$ 50,009,819	\$ 52,362,750	\$ 2,352,931
Public Safety Communications	4,571,345	4,771,827	200,482
Juvenile Court Program	2,957,385	3,011,703	54,318
Clerk of Courts	2,411,914	2,850,711	438,797
Coroner	902,951	928,317	25,366
District Attorney	3,869,191	4,042,504	173,313
Public Works	547,891	623,006	75,115
Henry Vilas Zoo	1,763,439	1,787,376	23,937

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