

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF DANE

OTHER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF FUNDING PROGRESS
For the Year Ended December 31, 2007

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Frozen Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/07	\$ -	\$ 24,713,957	\$ 24,713,957	0%	\$ 86,638,673	28.52%

COUNTY OF DANE

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 134,599,887	\$ 134,599,887	\$ 135,187,097	\$ 587,210
Intergovernmental	22,326,355	27,698,160	23,472,910	(4,225,250)
Public charges for services	17,614,138	18,929,466	16,732,478	(2,196,988)
Fines, forfeitures and penalties	2,584,200	2,584,200	2,386,695	(197,505)
Licenses and permits	864,435	864,435	710,458	(153,977)
Investment income	4,896,700	4,896,700	5,934,588	1,037,888
Miscellaneous	4,006,801	4,158,151	4,481,232	323,081
Total Revenues	<u>186,892,516</u>	<u>193,730,999</u>	<u>188,905,458</u>	<u>(4,825,541)</u>
EXPENDITURES				
Current				
General government	24,069,583	24,509,127	24,398,392	110,735
Health and human services	462,932	477,605	464,125	13,480
Public safety and criminal justice	81,653,593	83,593,734	87,033,793	(3,440,059)
Public works	717,386	717,386	908,453	(191,067)
Culture, education and recreation	16,151,232	17,332,240	14,828,906	2,503,334
Conservation and economic development	4,859,340	9,035,913	4,696,369	4,339,544
Capital Outlay	614,900	2,611,804	739,569	1,872,235
Total Expenditures	<u>128,528,966</u>	<u>138,277,809</u>	<u>133,069,607</u>	<u>5,208,202</u>
Excess of revenues over expenditures	<u>58,363,550</u>	<u>55,453,190</u>	<u>55,835,851</u>	<u>382,661</u>
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	671,400	671,400
Capital lease	-	-	14,899	14,899
Sale of County property	1,232,300	1,232,300	56,121	(1,176,179)
Transfers in	692,200	692,200	1,235,377	543,177
Transfers out	(61,646,362)	(61,646,362)	(60,127,766)	1,518,596
Total Other Financing Sources (Uses)	<u>(59,721,862)</u>	<u>(59,721,862)</u>	<u>(58,149,969)</u>	<u>1,571,893</u>
Net Change in Fund Balance	(1,358,312)	(4,268,672)	(2,314,118)	1,954,554
FUND BALANCE - Beginning	<u>27,010,647</u>	<u>27,010,647</u>	<u>27,010,647</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 25,652,335</u>	<u>\$ 22,741,975</u>	<u>\$ 24,696,529</u>	<u>\$ 1,954,554</u>

See notes to required supplementary information.

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 142,012,186	\$ 150,464,063	\$ 144,911,715	\$ (5,552,348)
Public charges for services	104,200	188,039	172,520	(15,519)
Miscellaneous	3,908,104	-	3,456,030	3,456,030
Total Revenues	<u>146,024,490</u>	<u>150,652,102</u>	<u>148,540,265</u>	<u>(2,111,837)</u>
EXPENDITURES				
Current				
Health and Human Services				
Personal services	30,516,336	31,060,480	29,603,395	1,457,085
Contractual services	166,298,325	170,253,313	165,790,458	4,462,855
Other	2,136,487	2,114,894	1,782,110	332,784
Total Health and Human Services	198,951,148	203,428,687	197,175,963	6,252,724
Capital Outlay	-	115,000	115,000	-
Total Expenditures	<u>198,951,148</u>	<u>203,543,687</u>	<u>197,290,963</u>	<u>6,252,724</u>
Excess (deficiency) of revenues over (under) expenditures	(52,926,658)	(52,891,585)	(48,750,698)	4,140,887
OTHER FINANCING SOURCES				
Capital lease	-	-	15,680	15,680
Transfers in	53,032,931	53,004,022	49,153,222	(3,850,800)
Transfers out	(41,710)	(41,710)	(41,710)	-
Total Other Financing Sources	<u>52,991,221</u>	<u>52,962,312</u>	<u>49,127,192</u>	<u>(3,835,120)</u>
Net Change in Fund Balance	64,563	70,727	376,494	305,767
FUND BALANCE - Beginning	<u>152,721</u>	<u>152,721</u>	<u>152,721</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 217,284</u>	<u>\$ 223,448</u>	<u>\$ 529,215</u>	<u>\$ 305,767</u>

See notes to required supplementary information.

COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2007

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			
County Clerk	\$ 514,275	\$ 548,890	\$ 34,615
Facilities Management	6,513,333	6,675,531	162,198
Humane Society	450,667	512,731	62,064
Sheriff	56,752,719	59,947,439	3,194,720
Public Safety Communications	5,180,410	5,468,670	288,260
Juvenile Court Program	3,092,718	3,182,903	90,185
Clerk of Courts	2,529,948	2,638,282	108,334
Coroner	852,796	1,040,190	187,394
District Attorney	4,381,584	4,414,743	33,159
Public Works	437,886	654,627	216,741
Henry Vilas Zoo	1,831,700	1,961,423	129,723
County Extension	989,193	1,011,822	22,629

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