

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF DANE

OTHER POSTEMPLOYMENT BENEFITS PLAN
 SCHEDULE OF FUNDING PROGRESS
 For the Year Ended December 31, 2008

| <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> |
|---|--|---|--------------------------------|-------------------------|----------------------------|--|
| 12/31/08 | \$ | - \$ 23,392,325 | \$ 23,392,325 | 0% | \$ 106,660,449 | 21.90% |
| 12/31/07 | | - 24,713,957 | 24,713,957 | 0% | 86,638,673 | 28.52% |

SCHEDULE OF EMPLOYER CONTRIBUTIONS

| <u>Actuarial Valuation Date</u> | <u>Annual Required Contribution (ARC)</u> | <u>Contribution</u> | <u>Percentage of ARC Contributed</u> | <u>Net OPEB Obligation</u> |
|---|---|---------------------|--|--------------------------------|
| 12/31/08 | \$ 2,714,368 | \$ 788,066 | 29.0% | \$ 4,112,678 |
| 12/31/07 | 2,763,910 | 541,098 | 19.6% | 2,222,812 |

See independent auditors' report.

COUNTY OF DANE

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2008

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 138,061,220 | \$ 138,061,220 | \$ 137,023,288 | \$ (1,037,932) |
| Intergovernmental | 24,046,203 | 30,442,908 | 25,919,240 | (4,523,668) |
| Public charges for services | 17,993,490 | 19,140,522 | 17,018,596 | (2,121,926) |
| Fines, forfeitures and penalties | 2,677,700 | 2,677,700 | 2,415,042 | (262,658) |
| Licenses and permits | 876,465 | 876,465 | 660,534 | (215,931) |
| Investment income | 4,569,800 | 4,569,800 | 3,813,924 | (755,876) |
| Miscellaneous | 3,721,965 | 4,189,766 | 3,742,050 | (447,716) |
| Total Revenues | <u>191,946,843</u> | <u>199,958,381</u> | <u>190,592,674</u> | <u>(9,365,707)</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 25,152,940 | 25,761,577 | 25,670,540 | 91,037 |
| Health and human services | 503,429 | 513,661 | 508,787 | 4,874 |
| Public safety and criminal justice | 85,731,769 | 87,258,370 | 89,744,416 | (2,486,046) |
| Public works | 688,275 | 688,878 | 928,823 | (239,945) |
| Culture, education and recreation | 17,349,002 | 18,436,613 | 15,905,738 | 2,530,875 |
| Conservation and economic development | 4,600,683 | 8,531,967 | 4,438,141 | 4,093,826 |
| Capital Outlay | 802,000 | 3,038,208 | 803,787 | 2,234,421 |
| Total Expenditures | <u>134,828,098</u> | <u>144,229,274</u> | <u>138,000,232</u> | <u>6,229,042</u> |
| Excess of revenues over expenditures | <u>57,118,745</u> | <u>55,729,107</u> | <u>52,592,442</u> | <u>(3,136,665)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| General obligation debt issued | 83,800 | 83,800 | 2,638,460 | 2,554,660 |
| Capital lease | - | - | 11,599 | 11,599 |
| Sale of County property | 2,897,700 | 2,897,700 | 1,360,292 | (1,537,408) |
| Transfers in | 1,713,948 | 1,713,948 | 2,435,638 | 721,690 |
| Transfers out | (63,115,177) | (63,115,177) | (66,415,581) | (3,300,404) |
| Total Other Financing Sources (Uses) | <u>(58,419,729)</u> | <u>(58,419,729)</u> | <u>(59,969,592)</u> | <u>(1,549,863)</u> |
| Net Change in Fund Balance | (1,300,984) | (2,690,622) | (7,377,150) | (4,686,528) |
| FUND BALANCE - Beginning | <u>24,696,529</u> | <u>24,696,529</u> | <u>24,696,529</u> | <u>-</u> |
| FUND BALANCE - ENDING | <u>\$ 23,395,545</u> | <u>\$ 22,005,907</u> | <u>\$ 17,319,379</u> | <u>\$ (4,686,528)</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, 2008

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|--|--------------------|--------------------|--------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 148,849,005 | \$ 150,145,989 | \$ 150,410,941 | \$ 264,952 |
| Public charges for services | 249,904 | 249,904 | 291,640 | 41,736 |
| Miscellaneous | 3,940,095 | 3,940,095 | 3,557,833 | (382,262) |
| Total Revenues | <u>153,039,004</u> | <u>154,335,988</u> | <u>154,260,414</u> | <u>(75,574)</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Health and Human Services | | | | |
| Personal services | 32,199,410 | 32,558,147 | 31,098,075 | 1,460,072 |
| Contractual services | 172,243,467 | 173,562,807 | 173,549,314 | 13,493 |
| Other | 2,171,892 | 2,319,547 | 2,004,772 | 314,775 |
| Total Health and Human Services | <u>206,614,769</u> | <u>208,440,501</u> | <u>206,652,161</u> | <u>1,788,340</u> |
| Total Expenditures | <u>206,614,769</u> | <u>208,440,501</u> | <u>206,652,161</u> | <u>1,788,340</u> |
| Excess (deficiency) of revenues over (under) expenditures | (53,575,765) | (54,104,513) | (52,391,747) | 1,712,766 |
| OTHER FINANCING SOURCES | | | | |
| Capital lease | - | - | 86,280 | 86,280 |
| Transfers in | 53,765,777 | 53,765,777 | 52,074,197 | (1,691,580) |
| Transfers out | - | - | (246,114) | (246,114) |
| Total Other Financing Sources | <u>53,765,777</u> | <u>53,765,777</u> | <u>51,914,363</u> | <u>(1,851,414)</u> |
| Net Change in Fund Balance | 190,012 | (338,736) | (477,384) | (138,648) |
| FUND BALANCE - Beginning | <u>529,215</u> | <u>529,215</u> | <u>529,215</u> | <u>-</u> |
| FUND BALANCE - ENDING | <u>\$ 719,227</u> | <u>\$ 190,479</u> | <u>\$ 51,831</u> | <u>\$ (138,648)</u> |

See independent auditors' report and notes to required supplementary information.

COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2008

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 | \$ 663,868 | \$ 691,085 | \$ 27,217 |
| Corporation Counsel | 5,653,550 | 5,664,589 | 11,039 |
| Facilities Management | 7,051,714 | 7,589,329 | 537,615 |
| Humane Society | 375,000 | 376,133 | 1,133 |
| Sheriff | 59,592,117 | 61,785,894 | 2,193,777 |
| Public Safety Communications | 5,634,642 | 6,090,665 | 456,023 |
| Juvenile Court Program | 2,877,691 | 2,896,986 | 19,295 |
| Coroner | 1,082,855 | 1,105,826 | 22,971 |
| District Attorney | 4,484,972 | 4,506,189 | 21,217 |
| Public Works | 408,475 | 672,226 | 263,751 |
| Henry Vilas Zoo | 1,874,531 | 1,994,878 | 120,347 |
| County Extension | 959,073 | 972,617 | 13,544 |

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

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