

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF DANE

OTHER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF FUNDED STATUS
For the Year Ended December 31, 2009

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) – Frozen Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll			
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%

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 142,972,445	\$ 142,972,445	\$ 138,387,965	\$ (4,584,480)
Intergovernmental	26,389,169	28,208,083	26,744,989	(1,463,094)
Public charges for services	17,966,581	19,051,446	17,541,831	(1,509,615)
Fines, forfeitures and penalties	2,727,300	2,727,300	2,480,690	(246,610)
Licenses and permits	909,965	909,965	635,365	(274,600)
Investment income	3,230,638	3,230,638	604,046	(2,626,592)
Miscellaneous	3,832,966	3,987,071	3,669,479	(317,592)
Total Revenues	<u>198,029,064</u>	<u>201,086,948</u>	<u>190,064,365</u>	<u>(11,022,583)</u>
EXPENDITURES				
Current				
General government	25,244,137	25,268,292	24,905,270	363,022
Health and human services	532,192	540,202	513,077	27,125
Public safety and criminal justice	89,756,091	91,602,044	90,710,272	891,772
Public works	673,462	683,462	924,771	(241,309)
Culture, education and recreation	17,435,384	18,702,490	15,615,400	3,087,090
Conservation and economic development	4,640,378	5,317,541	4,549,171	768,370
Capital Outlay	31,100	2,414,631	924,982	1,489,649
Total Expenditures	<u>138,312,744</u>	<u>144,528,662</u>	<u>138,142,943</u>	<u>6,385,719</u>
Excess of revenues over expenditures	<u>59,716,320</u>	<u>56,558,286</u>	<u>51,921,422</u>	<u>(4,636,864)</u>
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	2,615,100	2,615,100
Sale of County property	2,730,700	2,730,700	553,488	(2,177,212)
Transfers in	3,820,046	3,820,046	3,709,415	(110,631)
Transfers out	(63,797,449)	(63,797,449)	(65,402,346)	(1,604,897)
Total Other Financing Sources (Uses)	<u>(57,246,703)</u>	<u>(57,246,703)</u>	<u>(58,524,343)</u>	<u>(1,277,640)</u>
Net Change in Fund Balance	2,469,617	(688,417)	(6,602,921)	(5,914,504)
FUND BALANCE - Beginning	<u>17,319,379</u>	<u>17,319,379</u>	<u>17,319,379</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 19,788,996</u>	<u>\$ 16,630,962</u>	<u>\$ 10,716,458</u>	<u>\$ (5,914,504)</u>

See independent auditors' report and 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 152,834,150	\$ 155,421,302	\$ 156,135,575	\$ 714,273
Public charges for services	475,800	475,800	501,281	25,481
Miscellaneous	3,580,617	3,580,617	3,729,346	148,729
Total Revenues	<u>156,890,567</u>	<u>159,477,719</u>	<u>160,366,202</u>	<u>888,483</u>
EXPENDITURES				
Current				
Health and Human Services				
Personal services	33,021,003	33,164,160	31,940,221	1,223,939
Contractual services	175,386,610	177,867,935	176,789,252	1,078,683
Other	2,196,828	2,140,595	2,002,692	137,903
Total Health and Human Services	<u>210,604,441</u>	<u>213,172,690</u>	<u>210,732,165</u>	<u>2,440,525</u>
Total Expenditures	<u>210,604,441</u>	<u>213,172,690</u>	<u>210,732,165</u>	<u>2,440,525</u>
Excess (deficiency) of revenues over (under) expenditures	(53,713,874)	(53,694,971)	(50,365,963)	3,329,008
OTHER FINANCING SOURCES (USES)				
Transfers in	54,026,468	54,026,468	50,706,987	(3,319,481)
Transfers out	-	-	(257,451)	(257,451)
Total Other Financing Sources (Uses)	<u>54,026,468</u>	<u>54,026,468</u>	<u>50,449,536</u>	<u>(3,576,932)</u>
Net Change in Fund Balance	312,594	331,497	83,573	(247,924)
FUND BALANCE - Beginning	<u>51,831</u>	<u>51,831</u>	<u>51,831</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 364,425</u>	<u>\$ 383,328</u>	<u>\$ 135,404</u>	<u>\$ (247,924)</u>

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COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2009

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	\$ 647,666	\$ 703,365	\$ 55,699
Corporation Counsel	6,027,532	6,043,422	15,890
Facilities Management	6,865,580	7,196,747	331,167
Public Safety Communications	6,172,259	6,618,372	446,113
Juvenile Court Program	2,939,603	3,039,206	99,603
Public Works	404,454	686,787	282,333
Henry Vilas Zoo	1,949,995	2,058,976	108,981

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