

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF DANE

OTHER POSTEMPLOYMENT BENEFITS PLAN
 SCHEDULE OF FUNDED STATUS
 For the Year Ended December 31, 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) – Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/10	\$ -	\$ 36,154,541	\$ 36,154,541	0%	\$ 108,226,001	33.41%
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%

Significant changes since the prior valuation include:

- > An implicit subsidy liability for retiree dental coverage was included for the first time.
- > The starting claims costs were updated based on recent plan experience.
- > Based on actual prior experience, future retirees currently enrolled in family medical and/or dental coverage are assumed to elect EE+1 coverage upon retirement.

COUNTY OF DANE

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 149,921,001	\$ 149,921,001	\$ 151,359,044	\$ 1,438,043
Intergovernmental	28,862,669	33,246,791	28,374,685	(4,872,106)
Public charges for services	17,798,516	18,712,786	17,268,737	(1,444,049)
Fines, forfeitures and penalties	2,736,300	2,736,300	2,189,650	(546,650)
Licenses and permits	913,468	923,468	670,861	(252,607)
Investment income	623,500	623,500	1,105,802	482,302
Miscellaneous	2,935,116	3,181,191	3,083,459	(97,732)
Total Revenues	<u>203,790,570</u>	<u>209,345,037</u>	<u>204,052,238</u>	<u>(5,292,799)</u>
EXPENDITURES				
Current				
General government	25,457,458	26,173,348	25,526,354	646,994
Health and human services	528,492	533,677	498,908	34,769
Public safety and criminal justice	90,923,387	93,096,995	93,061,020	35,975
Public works	705,565	676,351	893,403	(217,052)
Culture, education and recreation	17,330,778	19,056,800	15,715,002	3,341,798
Conservation and economic development	4,312,583	4,649,639	4,100,303	549,336
Capital Outlay	37,000	1,840,390	458,081	1,382,309
Total Expenditures	<u>139,295,263</u>	<u>146,027,200</u>	<u>140,253,071</u>	<u>5,774,129</u>
Excess of revenues over expenditures	<u>64,495,307</u>	<u>63,317,837</u>	<u>63,799,167</u>	<u>481,330</u>
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	2,250,000	2,250,000
Sale of County property	1,457,700	1,457,700	720,544	(737,156)
Capital leases issued	-	-	97,950	97,950
Transfers in	3,582,300	4,674,300	3,147,896	(1,526,404)
Transfers out	(62,859,692)	(63,951,692)	(70,026,248)	(6,074,556)
Total Other Financing Sources (Uses)	<u>(57,819,692)</u>	<u>(57,819,692)</u>	<u>(63,809,858)</u>	<u>(5,990,166)</u>
Net Change in Fund Balance	6,675,615	5,498,145	(10,691)	(5,508,836)
FUND BALANCE - Beginning	<u>10,716,458</u>	<u>10,716,458</u>	<u>10,716,458</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 17,392,073</u>	<u>\$ 16,214,603</u>	<u>\$ 10,705,767</u>	<u>\$ (5,508,836)</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 158,794,713	\$ 166,440,759	\$ 164,935,550	\$ (1,505,209)
Public charges for services	374,000	374,000	371,305	(2,695)
Investment income	-	-	889	889
Miscellaneous	<u>3,722,927</u>	<u>3,722,927</u>	<u>3,387,959</u>	<u>(334,968)</u>
Total Revenues	<u>162,891,640</u>	<u>170,537,686</u>	<u>168,695,703</u>	<u>(1,841,983)</u>
EXPENDITURES				
Current				
Health and Human Services				
Personal services	33,182,380	33,524,943	32,303,958	1,220,985
Contractual services	180,803,976	188,090,240	185,969,784	2,120,456
Other	<u>2,252,624</u>	<u>2,405,247</u>	<u>2,069,544</u>	<u>335,703</u>
Total Health and Human Services	<u>216,238,980</u>	<u>224,020,430</u>	<u>220,343,286</u>	<u>3,677,144</u>
Total Expenditures	<u>216,238,980</u>	<u>224,020,430</u>	<u>220,343,286</u>	<u>3,677,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,347,340)</u>	<u>(53,482,744)</u>	<u>(51,647,583)</u>	<u>1,835,161</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	63,200	63,200
Transfers in	53,633,532	53,633,532	51,807,408	(1,826,124)
Transfers out	<u>-</u>	<u>-</u>	<u>(270,456)</u>	<u>(270,456)</u>
Total Other Financing Sources (Uses)	<u>53,633,532</u>	<u>53,633,532</u>	<u>51,600,152</u>	<u>(2,033,380)</u>
Net Change in Fund Balance	286,192	150,788	(47,431)	(198,219)
FUND BALANCE - Beginning	<u>135,404</u>	<u>135,404</u>	<u>135,404</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 421,596</u>	<u>\$ 286,192</u>	<u>\$ 87,973</u>	<u>\$ (198,219)</u>

COUNTY OF DANE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2010

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	\$ 725,960	\$ 755,752	\$ 29,792
Facilities Management	6,402,380	7,228,738	826,358
Other	51,388	97,856	46,468
Sheriff	64,174,632	64,225,532	50,900
Public Safety Communications	6,544,122	6,787,037	242,915
Juvenile Court Program	2,906,752	3,076,630	169,878
Coroner	962,153	1,117,772	155,619
Public Works	427,057	646,543	219,486
County Extension	882,421	883,226	805

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