

**DANE COUNTY, WISCONSIN
2009 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	General Fund	Alliant Energy Center	Bridge Aid	Public Health	Library	Human Services	CDBG Business Loan
Fund Balance 1-1-08	\$12,674,955	\$2,424,406	\$0	\$1,849	\$46,016	\$0	\$1,253
Reserve for Levy Reduction	\$684,681	\$0	\$0	\$0	\$7,700	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$1,383,497	\$1,043,119	\$204,118	\$189,444	\$0	\$528,748	\$16,445
2008 Tax Levy	\$87,633,367	\$0	\$292,000	\$5,112,795	\$4,112,464	\$0	\$0
Estimated 2008 Revenues	\$103,341,300	\$13,200,637	\$2,800	\$0	\$47,136	\$153,977,359	\$391,240
Estimated 2008 Expenditures	(\$137,564,508)	(\$13,764,335)	(\$498,918)	(\$5,116,435)	(\$4,151,358)	(\$206,613,259)	(\$408,044)
Transfers In	\$814,249	\$6,759	\$0	\$0	\$0	\$52,107,152	\$0
Transfers Out	(\$61,559,970)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2009 Levy	\$2,986,316	\$0	\$0	\$0	(\$17,848)	\$0	\$0
Estimated Fund Balance 12-31-08	\$10,467,887	\$2,910,586	\$0	\$187,653	\$44,110	\$0	\$894
Estimated Fund Balance 1-1-09	\$10,467,887	\$2,910,586	\$0	\$187,653	\$44,110	\$0	\$894
Reserve for Levy Reduction	(\$2,986,316)	\$0	\$0	\$0	\$17,848	\$0	\$0
2009 Tax levy	\$92,925,002	\$0	\$180,700	\$5,292,933	\$4,354,258	\$0	\$0
Estimated 2009 Revenues	\$99,326,062	\$9,748,900	\$2,800	\$0	\$38,900	\$156,890,567	\$175,000
Estimated 2009 Expenditures	(\$128,780,145)	(\$9,891,400)	(\$183,500)	(\$5,292,933)	(\$4,411,006)	(\$210,917,035)	(\$175,000)
Transfers In	\$3,238,846	\$0	\$0	\$0	\$0	\$54,026,468	\$0
Transfers Out	(\$63,797,449)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-09	\$10,467,887	\$2,768,086	\$0	\$187,653	\$44,110	\$0	\$894
Amount of Change in Fund Balance 1-1-08 to 12-31-09	(\$2,207,068)	\$343,680	\$0	\$185,804	(\$1,906)	\$0	(\$359)
Percent Change in Fund Balance 12-31-08 to 12-31-09	-17.41%	14.18%	0.00%	10048.89%	-4.14%	0.00%	-28.65%
Fund Balance Change Analysis:							
2008 Estimated Operating Results	(\$5,193,384)	\$486,180	\$0	\$185,804	\$15,942	\$0	(\$359)
(Surplus)/Deficit Applied to 2009 Levy	\$2,986,316	\$0	\$0	\$0	(\$17,848)	\$0	\$0
2009 Budgeted Operating Results	\$0	(\$142,500)	\$0	\$0	\$0	\$0	\$0

The large percentage changes between the actual January 1, 2008 and estimated December 31, 2009 fund balances in the General Fund, Bridge Aid, Public Health, Library and Human Services funds are the result of applying accumulated fund balances/deficits to reduce/increase the 2009 property tax levy. The surplus funds that were applied reduce the estimated fund balances to the established reserve percentages that have been established. The General Fund's decrease is also attributed to an estimated 2008 budget deficit of \$5.2 million.

The Alliant Energy Center has a two-year business cycle with the events hosted at the facility. The odd numbered years tend to be financial challenges as many of their shows are hosted only in even years which tend to be better years financially. Also, 2008 is the first full year without the University of Wisconsin hockey lease settlement payments.

The large percentage changes between the actual January 1, 2008 and estimated December 31, 2009 fund balances in the CDBG Business Loan fund is a result of the loan activity experienced by the fund.

**DANE COUNTY, WISCONSIN
2009 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Commerce Revolving	CDBG Housing Loan	CDBG HOME Loan	HELP Loan Fund	Land Information	Conservation Fund	Capital Projects
Fund Balance 1-1-08	\$51	\$233,897	\$360,702	\$56,348	\$441,377	\$701,075	\$368,640
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$533,371	(\$256,897)	(\$360,815)	\$0	\$516,064	\$125,925	\$5,928,046
2008 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2008 Revenues	\$1,279,700	\$1,319,256	\$1,083,978	(\$60,000)	\$648,837	\$5,296,040	\$31,442,893
Estimated 2008 Expenditures	(\$1,798,071)	(\$1,330,929)	(\$1,083,978)	\$60,000	(\$1,166,020)	(\$5,668,830)	(\$37,396,163)
Transfers In	\$0	\$0	\$0	\$0	\$634	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-08	\$15,051	(\$34,673)	(\$113)	\$56,348	\$440,892	\$454,210	\$343,416
Estimated Fund Balance 1-1-09	\$15,051	(\$34,673)	(\$113)	\$56,348	\$440,892	\$454,210	\$343,416
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated 2009 Revenues	\$1,264,700	\$914,800	\$602,930	\$0	\$1,149,300	\$7,500,000	\$24,999,683
Estimated 2009 Expenditures	(\$1,264,700)	(\$914,800)	(\$602,930)	(\$60,000)	(\$1,391,403)	(\$7,500,000)	(\$24,999,683)
Transfers In	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-09	\$15,051	(\$34,673)	(\$113)	\$56,348	\$198,789	\$454,210	\$343,416
Amount of Change in Fund Balance 1-1-08 to 12-31-09	\$15,000	(\$268,570)	(\$360,815)	\$0	(\$242,588)	(\$246,865)	(\$25,224)
Percent Change in Fund Balance 12-31-08 to 12-31-09	29411.76%	-114.82%	-100.03%	0.00%	-54.96%	-35.21%	-6.84%
Fund Balance Change Analysis:							
2008 Estimated Operating Results	\$15,000	(\$268,570)	(\$360,815)	\$0	(\$485)	(\$246,865)	(\$25,224)
(Surplus)/Deficit Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Budgeted Operating Results	\$0	\$0	\$0	\$0	(\$242,103)	\$0	\$0

The large percentage changes between the actual January 1, 2008 and estimated December 31, 2009 fund balances in the Commerce Revolving Loan fund and the other revolving loan funds are a result of the loan activity experienced by the funds. The large change in the Land Information fund is the result of spending down \$516,064 of carryforward consulting funds and the budgeted decrease in fund balance to pay for operating expenditures.

**DANE COUNTY, WISCONSIN
2009 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Land & Water Legacy	Debt Service	Airport	Highway	Badger Prairie	Badger Prairie Capital	Solid Waste
Fund Balance 1-1-08	\$10,000	\$14,772	\$205,043,949	\$4,669,801	\$0	\$7,038	\$15,791,269
Reserve for Levy Reduction	\$0	\$641,959	\$0	\$429,815	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$352,019	\$0	\$165,569	\$2,079,824	\$4,130	\$0	\$1,303,180
2008 Tax Levy	\$0	\$12,032,741	\$0	\$4,717,785	\$0	\$0	\$0
Estimated 2008 Revenues	\$2,757,500	\$17,683,456	\$23,595,501	\$21,697,087	\$7,288,774	\$0	\$5,126,777
Estimated 2008 Expenditures	(\$3,099,519)	(\$30,998,469)	(\$21,369,808)	(\$30,391,820)	(\$16,120,181)	\$0	(\$7,573,820)
Transfers In	\$0	\$625,541	\$10,526	\$0	\$8,827,277	\$0	\$2,746
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	(\$60,000)
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-08	\$20,000	\$0	\$207,445,737	\$3,202,492	\$0	\$7,038	\$14,590,152
Estimated Fund Balance 1-1-09	\$20,000	\$0	\$207,445,737	\$3,202,492	\$0	\$7,038	\$14,590,152
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Tax levy	\$0	\$12,029,200	\$0	\$4,398,579	\$0	\$0	\$0
Estimated 2009 Revenues	\$4,970,000	\$3,692,100	\$24,127,600	\$18,106,000	\$7,348,240	\$0	\$5,369,800
Estimated 2009 Expenditures	(\$4,970,000)	(\$16,385,700)	(\$20,876,854)	(\$22,504,579)	(\$16,454,821)	\$0	(\$6,272,752)
Transfers In	\$0	\$664,400	\$0	\$0	\$9,106,581	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,382,546)
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-09	\$20,000	\$0	\$210,696,483	\$3,202,492	\$0	\$7,038	\$11,304,654
Amount of Change in Fund Balance 1-1-08 to 12-31-09	\$10,000	(\$14,772)	\$5,652,534	(\$1,467,309)	\$0	\$0	(\$4,486,615)
Percent Change in Fund Balance 12-31-08 to 12-31-09	100.00%	-100.00%	2.76%	-31.42%	0.00%	0.00%	-28.41%
Fund Balance Change Analysis:							
2008 Estimated Operating Results	\$10,000	(\$14,772)	\$2,401,788	(\$1,467,309)	\$0	\$0	(\$1,201,117)
(Surplus)/Deficit Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Budgeted Operating Results	\$0	\$0	\$3,250,746	\$0	\$0	\$0	(\$3,285,498)

All actual and estimated surpluses that accumulate in the Debt Service and Badger Prairie funds are used to reduce the property tax levy. The large decrease in the Highway Fund's balance was the result of an estimated \$1.5 million operating deficit in 2008.

The large decrease in the Solid Waste Fund's retained earnings is the result of a projects 2008 operating loss of \$1.2 million, a budgeted operating loss of \$900,000 for 2009, and a one-time equity transfer to the General Fund in 2009 of \$2.4 million.

**DANE COUNTY, WISCONSIN
2009 ADOPTED BUDGET
ESTIMATED FUND BALANCES**

	Methane Gas	Printing & Services	Liability Insurance	Workers Compensation	Employee Benefits	Consolidated Food Service	State Special Charges
Fund Balance 1-1-08	\$2,517,982	(\$139,110)	\$5,315,079	(\$632,322)	\$14,650	\$615,564	\$0
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve For Carryforwards/Encumbrances	\$0	\$110,438	\$0	\$0	\$1,082,166	\$358	\$0
2008 Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,244)
Estimated 2008 Revenues	\$1,357,500	\$1,099,106	\$1,952,115	\$1,150,000	\$20,000	\$3,909,000	\$23,244
Estimated 2008 Expenditures	(\$874,640)	(\$1,164,290)	(\$1,922,700)	(\$2,050,950)	(\$1,106,966)	(\$4,460,005)	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$482,860)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Surplus)/Deficit to be Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-08	\$2,517,982	(\$93,856)	\$5,344,494	(\$1,533,272)	\$9,850	\$64,917	\$0
Estimated Fund Balance 1-1-09	\$2,517,982	(\$93,856)	\$5,344,494	(\$1,533,272)	\$9,850	\$64,917	\$0
Reserve for Levy Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Tax levy	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,218)
Estimated 2009 Revenues	\$1,714,800	\$1,159,900	\$2,056,800	\$1,385,800	\$24,800	\$4,106,751	\$30,218
Estimated 2009 Expenditures	(\$798,500)	(\$1,168,582)	(\$2,056,800)	(\$1,185,800)	(\$24,800)	(\$3,948,548)	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$916,300)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Reservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 12-31-09	\$2,517,982	(\$102,538)	\$5,344,494	(\$1,333,272)	\$9,850	\$223,120	\$0
Amount of Change in Fund Balance 1-1-08 to 12-31-09	\$0	\$36,572	\$29,415	(\$700,950)	(\$4,800)	(\$392,444)	\$0
Percent Change in Fund Balance 12-31-08 to 12-31-09	0.00%	-26.29%	0.55%	110.85%	-32.76%	-63.75%	0.00%
Fund Balance Change Analysis:							
2008 Estimated Operating Results	\$0	\$45,254	\$29,415	(\$900,950)	(\$4,800)	(\$550,647)	\$0
(Surplus)/Deficit Applied to 2009 Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Budgeted Operating Results	\$0	(\$8,682)	\$0	\$200,000	\$0	\$158,203	\$0

The large percentage changes between the actual January 1, 2008 and estimated December 31, 2009 fund balances in the Printing & Services, Workers Compensation and Consolidated Food Service funds are primarily the result of estimated 2008 operations. Workers compensation claims are estimated to be significantly higher than budgeted due to a couple of catastrophic claims.