

## BUDGET OVERVIEW

### A. Spending and Revenue Totals

The 2019 County budget decreases the County's net property tax rate from \$3.17 in 2018 to \$2.96 for 2019.

The budget authorizes total expenditures of \$557.3 million for operations in 2019, which are financed by \$304.6 million of program and outside revenues. The separate Capital Budget includes \$63.2 million for capital in 2019, which is financed by \$63.2 million of existing resources, outside revenues, and borrowing. The combined capital and operating budget for 2019 of \$620.6 million is financed by \$367.8 million in outside revenues, existing resources and borrowing; \$64.6 million of sales tax; and \$183.8 million in county tax levy funds.

The total expenditures, revenues, fund balances applied/levied, taxes, and county property tax rate are shown in the "Tax Levy Computation and Fund Balance Analysis" charts which follow. The computation shows the operating budget, then the capital budget, and then a combined statement.

Like most municipal governments, Dane County's budget is established within funds. The following section includes an Operating Expenditure Summary by Fund schedule that shows an expenditure summary by fund.

Dane County also arranges its departments within broad program activity categories, such as "general government," "public safety and criminal justice," "health and human services," and so on. An expenditure summary by appropriation within activity is included along with a graph portraying this data.

Revenues are summarized by fund, accounting category, department, etc. in both tabular and graphic forms are included in this section. It can be seen that intergovernmental revenues (federal and state aids, primarily) account for 34.7% of revenues, county property taxes account for 33.2% and sales tax revenues 11.7%.

**BUDGET OVERVIEW (continued)**

**B. State Imposed Tax Levy Rate Limitation**

Under Wisconsin statutes, county levy increases are limited to the percentage change in equalized valuation due to net new construction between the previous year and the current year. There are exclusions for levy increases from general obligation debt service for debt authorized before July 1, 2005, for debt authorized after July 1, 2005, and for the transfer of service provision between governmental units. Payments for library services and bridge aid are also excluded. The percentage change in net new construction for the 2019 budget is 3.193%. For 2019 the allowable levy is decreased by \$1,213,026 due to a new state aid designed to compensate for the elimination of the tax on personal property. The 2019 Executive Budget is in compliance with these limitations.

**C. Staff Changes**

The 2019 Budget represents a net staffing increase of 34.05 positions. This 34.05 FTE increase is the result of adding 37.55 new positions and deleting 3.5 existing positions.

The following table is the overall change in county positions in the recommended budget by function:

<u>Function</u>	<u>Change in All County Full-Time Equivalents</u>	<u>Change in GPR Supported Full-Time Equivalents</u>
Public Safety/Criminal Justice	6.1	6.1
Health and Human Services	2.95	9.7
Other County Government	<u>25.00</u>	<u>15.0</u>
Total Change in County Positions	34.05	30.8