

*Taxes,
Special Revenues,
Certain Internal Service
and Fiduciary Funds*



TAXES AND SPECIAL REVENUES

MISSION

This section has been established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific county department operating budget. This section also serves as a vehicle for one time program appropriations.

ACTIVITIES

This budget is the custodial responsibility of the Department of Administration. Some of the items included are state shared revenue, exempt computer aid, enterprise fund special charges, workers compensation, non benefit insurance premiums for general government administration, and the convention center/arena lease agreement.

Item	2010 Actual Results	2011 Estimated Actuals	2011 Revised Budget	2012 Annual Budget
State Special Revenues	(1,077)	(3,219)	(3,219)	(2,040)
Occupational Taxes	4,556	5,800	8,500	5,800
Retained Sales Taxes	1,305	1,250	1,200	1,250
Indirect Costs	5,757,747	6,161,714	6,161,714	6,243,382
Shared Revenue - Base Share	3,538,023	3,534,025	3,534,025	2,650,518
Shared Revenue - Utility Payment	804,381	804,381	797,851	804,381
Exempt Computer Aid	891,142	836,490	869,000	836,490
Oneida Shared Revenue	561,802	557,157	575,000	570,000
Revenue Deficit (Surplus)	(480,037)		518,981	-
Golf Course Special Charges	62,060	62,060	62,060	-
Port/Solid Waste Special Charges	189,429	191,766	191,766	177,180
Highway Transfer In	-	-	-	900,000
Transfer In	306,345	92,737	92,137	110,000
Approved Carryover	(271,651)	639,588	639,588	-
General Fund Balance Applied		1,700,000	1,700,000	-
Property Tax Adjustment	122,940	-	-	-
Miscellaneous	60,579	41,463	35,000	25,000
Procurement Card Rebates	-	25,000	-	39,000
Transfer Out				
Transfer Out	(122,809)	(48,569)	(158,569)	
Unallocated Levy	-	(10,702)	(10,702)*	6,899
Total Property Tax Levy	11,424,735	14,590,941	15,014,332	12,367,860

* Unallocated levy due to estimated administration salary cap.

**SPECIAL REVENUE, CERTAIN INTERNAL SERVICE
AND FIDUCIARY FUNDS**

Fund	Beginning Balance 1/1/12	Expenditures	Revenues	Ending Balance 12/31/12
Casualty Insurance	3,104,507	985,925	725,420	2,844,002
Convention Center/Arena Lease	8,453,711	3,719,395	4,002,354	8,736,670
Copy Center	(17,749)	201,609	171,517	(47,841)
Departmental Copiers	137,179	108,141	86,825	115,863
Dog License	-	37,500	37,500	-
Drainage Districts	-	25,000	25,000	-
Health & Dental Insurance	4,762,459	22,337,937	22,683,329	5,107,851
Library Trusts:				
Fredricka Crane	8,675	50	50	8,675
Lester Wood	18,547	500	100	18,147
Revolving Loan	128,065	5,355,000	5,425,000	198,065
Short-term Disability	23,160	600,169	637,009	60,000
Unemployment Compensation	147,052	408,184	408,957	147,825
UW-Extension Programs	96,241	50,094	26,000	72,147
Workers Compensation	501,546	698,910	528,723	331,359
Total	17,363,393	34,528,414	34,757,784	17,592,763

CASUALTY 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 751 - Casualty Self Insurance						
<u>Revenues</u>						
Intra-county charge	657,679	268,428	536,857	536,857	542,562	543,420
Miscellaneous	28,559	-	-	-	-	-
Interest	188,773	7,538	183,200	200,000	179,500	179,500
Gain on investments	22,187	-	-	-	-	-
Insurance recoveries	4,887	87	2,500	10,000	2,500	2,500
Revenues Total	902,085	276,053	722,557	746,857	724,562	725,420
<u>Expenditures</u>						
Supplies	-	-	100	100	50	50
Supplies Office	-	-	100	100	50	50
Supplies Postage	-	-	50	50	25	25
Dues and memberships	50	180	200	500	300	300
Books, periodicals, subscription	-	-	75	100	100	100
Travel and training	50	741	1,000	1,400	1,400	1,400
Claims Subrogation recovery	-	-	(500)	(2,000)	(500)	(500)
Insurance General liability premium	54,179	28,383	56,565	55,000	58,620	58,620
Insurance Auto physical damage	15,000	3,772	5,000	5,000	7,500	7,500
Ins Automobile liability premium	93,940	49,418	98,835	98,500	102,788	102,788
Ins Building and contents premium	62,584	71,564	133,191	131,000	136,950	137,808
Ins Boiler & machinery premium	37,262	23,170	46,340	40,000	48,252	48,252
Insurance Contractor's equipment	-	8,771	16,000	16,000	16,200	16,200
Insurance Crime premium	8,897	4,449	8,897	8,900	8,957	8,957
Insurance MHC pro liability premium	45,185	-	-	-	-	-
Insurance Public official error	162,539	84,548	169,096	163,000	175,860	175,860
Insurance Airport liability premium	35,814	-	-	-	-	-
Insurance Business interruption	-	-	-	-	2,850	2,850
Insurance Deductible	15,694	-	15,000	30,000	20,000	20,000
Reserve Auto liability losses	(71,282)	13,423	75,000	78,000	71,500	71,500
Reserve General liability losses	20,464	29,740	85,000	90,000	84,800	84,800
Reserve Other liability losses	(111,013)	68,456	145,000	150,000	180,500	180,500
Indirect cost	63,438	32,511	65,022	65,022	53,865	53,865
Professional services	20,000	-	-	-	15,000	15,000
Expenditures Total	452,802	419,124	919,971	930,672	985,067	985,925
Revenue Grand Totals:	902,085	276,053	722,557	746,857	724,562	725,420
Expenditure Grand Totals:	452,802	419,124	919,971	930,672	985,067	985,925
Net Grand Totals:	449,283	(143,071)	(197,414)	(183,815)	(260,505)	(260,505)

CONVENTION CENTER/ARENA LEASE 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 220 - Arena and Convention Center						
<u>Revenues</u>						
Room tax contribution	3,842,193	1,775,580	3,935,994	3,608,780	3,975,354	3,975,354
Donations	25,000	-	25,000	25,000	-	-
Interest	5,867	13,258	26,516	2,500	27,000	27,000
Revenues Total	3,873,060	1,788,839	3,987,510	3,636,280	4,002,354	4,002,354
<u>Expenditures</u>						
Miscellaneous	597,817	254,026	570,673	525,029	581,759	581,759
Lease payments	2,874,128	1,861,759	3,004,538	3,004,538	3,137,636	3,137,636
Expenditures Total	3,471,945	2,115,785	3,575,211	3,529,567	3,719,395	3,719,395
Revenue Grand Totals:	3,873,060	1,788,839	3,987,510	3,636,280	4,002,354	4,002,354
Expenditure Grand Totals:	3,471,945	2,115,785	3,575,211	3,529,567	3,719,395	3,719,395
Net Grand Totals:	401,115	(326,946)	412,299	106,713	282,959	282,959

COPY CENTER 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 730 - Copy Center						
<u>Revenues</u>						
Sales Copy machine use	4,378	1,843	3,000	3,000	4,500	4,500
Intra-county charge	163,765	85,556	170,000	239,000	167,017	167,017
Revenues Total	168,144	87,399	173,000	242,000	171,517	171,517
<u>Expenditures</u>						
Supplies	1,328	-	1,500	2,500	1,500	1,500
Supplies Office	49,594	22,673	45,000	50,000	45,000	45,000
Printing	161	632	1,000	1,000	1,000	1,000
Repairs and maintenance Equipment	9,181	7,510	14,920	2,000	15,000	15,000
Rental Equipment	47,529	20,592	48,000	55,000	48,000	48,000
Intra-county expense Other dept	83,352	41,676	83,352	83,352	-	-
Intra-county expense Facility mgmt	-	-	-	-	88,880	88,880
Contracted services	7,648	-	-	15,000	-	-
Depreciation Equipment	2,229	1,115	2,229	2,229	2,229	2,229
Disposition of fixed assets	28	-	-	-	-	-
Expenditures Total	201,051	94,198	196,001	211,081	201,609	201,609
Revenue Grand Totals:	168,144	87,399	173,000	242,000	171,517	171,517
Expenditure Grand Totals:	201,051	94,198	196,001	211,081	201,609	201,609
Net Grand Totals:	(32,907)	(6,799)	(23,001)	30,919	(30,092)	(30,092)

DEPARTMENTAL COPIERS 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 720 - Departmental Copiers						
<u>Revenues</u>						
Sales Copy machine use	47	-	-	50	-	-
Intra-county charge	26,623	13,367	26,623	30,000	86,825	86,825
Revenues Total	26,670	13,367	26,623	30,050	86,825	86,825
<u>Expenditures</u>						
Repairs and maintenance Equipment	23,842	20,037	20,037	25,000	87,340	87,340
Equipment - nonoutlay	-	4,780	4,780	4,780	-	-
Depreciation Equipment	33,332	14,405	25,944	27,494	20,801	20,801
Outlay	-	-	-	10,350	-	-
Outlay Contra	-	-	-	(10,350)	-	-
Disposition of fixed assets	1,696	-	-	2,000	-	-
Transfer out	3,229	-	-	-	-	-
Expenditures Total	62,098	39,222	50,761	59,274	108,141	108,141
Revenue Grand Totals:	26,669.7	13,366.9	26,623.0	30,050.0	86,825.0	86,825.0
Expenditure Grand Totals:	62,098.0	39,222.3	50,761.0	59,274.0	108,141.0	108,141.0
Net Grand Totals:	(35,428.4)	(25,855.3)	(24,138.0)	(29,224.0)	(21,316.0)	(21,316.0)

DOG LICENSE 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 802 - Dog License						
<u>Revenues</u>						
Licenses	-	-	38,000	38,000	37,500	37,500
Revenues Total	-	-	38,000	38,000	37,500	37,500
<u>Expenditures</u>						
Supplies	-	-	600	600	600	600
Supplies Postage	-	-	100	100	100	100
Advertising and public notice	-	-	2,140	2,140	2,200	2,200
Miscellaneous	2,625	-	-	160	-	-
Payments to districts	-	-	35,160	31,330	34,600	34,600
Payments to districts Contra	-	2,160	-	-	-	-
Transfer out	-	-	-	3,670	-	-
Expenditures Total	2,625	2,160	38,000	38,000	37,500	37,500
Revenue Grand Totals:	-	-	38,000	38,000	37,500	37,500
Expenditure Grand Totals:	2,625	2,160	38,000	38,000	37,500	37,500
Net Grand Totals:	(2,625)	(2,160)	-	-	-	-

DRAINAGE DISTRICT 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 803 - Drainage Districts						
<u>Revenues</u>						
Miscellaneous	25,136	24,953	25,000	25,000	25,000	25,000
Revenues Total	25,136	24,953	25,000	25,000	25,000	25,000
<u>Expenditures</u>						
Supplies Office	-	-	200	150	200	200
Supplies Postage	4	9	250	200	250	250
Repairs and maintenance Grounds	584	235	17,250	17,600	17,250	17,250
Miscellaneous	600	860	1,700	1,500	1,700	1,700
Professional services	1,000	2,422	5,600	5,550	5,600	5,600
Expenditures Total	2,187	3,526	25,000	25,000	25,000	25,000
Revenue Grand Totals:	25,136	24,953	25,000	25,000	25,000	25,000
Expenditure Grand Totals:	2,187	3,526	25,000	25,000	25,000	25,000
Net Grand Totals:	22,949	21,427	-	-	-	-

HEALTH AND DENTAL 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 750 - Health & Dental Insurance						
<u>Revenues</u>						
Health Health	18,793,881	11,026,506	20,816,449	20,816,449	20,561,076	20,561,076
Health Retiree/Cobra	846,345	352,727	747,856	747,856	584,204	584,204
Dental insurance Dental	1,503,154	775,760	1,243,201	1,677,261	1,484,949	1,484,949
Dental insurance Retiree/Cobra	51,178	11,030	24,335	24,335	23,100	23,100
Miscellaneous	5,603	-	-	-	-	-
Interest	46,555	21,478	30,000	55,000	30,000	30,000
Revenues Total	21,246,716	12,187,502	22,861,841	23,320,901	22,683,329	22,683,329
<u>Expenditures</u>						
Supplies	747	252	750	750	-	-
Supplies Office	547	189	750	750	1,500	1,500
Supplies Postage	831	28	1,500	2,000	1,500	1,500
Copy expense	598	-	200	200	200	200
Printing	608	-	2,000	4,000	2,000	2,000
Books, periodicals, subscription	-	-	500	500	500	500
Travel and training	1,180	835	1,000	1,000	1,000	1,000
Wellness	78,530	24,845	75,000	112,095	80,000	80,000
Claims Dental	1,320,709	641,011	1,321,640	1,471,061	1,447,501	1,447,501
Claims Medical	15,589,487	7,550,283	18,244,685	20,632,689	15,960,303	15,960,303
Claims Subrogation recovery	(676)	(5,333)	(10,000)	(100,000)	(10,000)	(10,000)
Claims Pharmacy	2,942,793	1,349,408	2,838,005	3,208,083	3,100,000	3,100,000
Claims Pharmacy recovery	(307,475)	(96,019)	(200,000)	(200,000)	(200,000)	(200,000)
Health reimbursement account	215,540	128,888	700,000	1,642,260	537,750	537,750
Stop loss premium Medical	488,943	217,955	436,795	529,199	522,377	522,377
Indirect cost	108,531	67,645	135,290	135,290	124,377	124,377
Professional services	78,668	67,160	137,180	137,180	101,454	101,454
Administrative fees Medical	523,772	274,221	557,113	557,113	556,040	556,040
Administrative fees Dental	39,692	20,780	42,408	42,408	42,060	42,060
Administrative fees Flex benefit	29,404	13,709	37,800	37,800	43,200	43,200
Administrative fees HRA	9,255	7,059	26,825	26,825	18,000	18,000
Administrative fees Cobra	3,403	1,530	3,325	1,500	4,175	4,175
Administrative fees Retirees	1,668	908	1,800	3,250	4,000	4,000
Medical supplies	47,547	-	-	-	-	-
Expenditures Total	21,174,303	10,265,353	24,354,566	28,245,953	22,337,937	22,337,937
Revenue Grand Totals:	21,246,716	12,187,502	22,861,841	23,320,901	22,683,329	22,683,329
Expenditure Grand Totals:	21,174,303	10,265,353	24,354,566	28,245,953	22,337,937	22,337,937
Net Grand Totals:	72,413	1,922,148	(1,492,725)	(4,925,052)	345,392	345,392

LIBRARY TRUST: FREDRICKA CRANE 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 205 - Fredricka Crane						
<u>Revenues</u>						
Donations	1,130	-	-	-	-	-
Interest	49	22	43	60	50	50
Revenues Total	1,179	22	43	60	50	50
<u>Expenditures</u>						
Books, periodicals, subscription	28	-	150	60	50	50
Expenditures Total	28	-	150	60	50	50
Revenue Grand Totals:	1,179	22	43	60	50	50
Expenditure Grand Totals:	28	-	150	60	50	50
Net Grand Totals:	1,151	22	(107)	-	-	-

LIBRARY TRUST: LESTER WOOD 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 206 - Lester Wood						
<u>Revenues</u>						
Interest	117	47	93	150	100	100
Revenues Total	117	47	93	150	100	100
<u>Expenditures</u>						
Repairs and maintenance Building	49	-	500	150	500	500
Repairs and maintenance Grounds	-	-	-	350	-	-
Expenditures Total	49	-	500	500	500	500
Revenue Grand Totals:	117	47	93	150	100	100
Expenditure Grand Totals:	49	-	500	500	500	500
Net Grand Totals:	67	47	(407)	(350)	(400)	(400)

REVOLVING LOAN 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 250 - Revolving Loan						
<u>Revenues</u>						
Federal grant revenue	1,700,000	2,000,000	2,290,000	2,290,000	5,000,000	5,000,000
Miscellaneous	64,412	43,099	150,000	150,000	400,000	400,000
Loan interest	19,719	11,940	25,000	25,000	25,000	25,000
Revenues Total	1,784,131	2,055,039	2,465,000	2,465,000	5,425,000	5,425,000
<u>Expenditures</u>						
Loan expense	254,231	2,825	250,000	350,000	350,000	350,000
Contracted services	-	-	1,000	5,000	5,000	5,000
Grant Expenditures	100,000	-	-	2,290,000	-	-
Grant Expenditures Loans	1,600,000	2,000,000	2,290,000	-	5,000,000	5,000,000
Expenditures Total	1,954,231	2,002,825	2,541,000	2,645,000	5,355,000	5,355,000
Revenue Grand Totals:	1,784,131	2,055,039	2,465,000	2,465,000	5,425,000	5,425,000
Expenditure Grand Totals:	1,954,231	2,002,825	2,541,000	2,645,000	5,355,000	5,355,000
Net Grand Totals:	(170,100)	52,214	(76,000)	(180,000)	70,000	70,000

STD 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 753 - Short-Term Disability Insurance						
<u>Revenues</u>						
Intra-county charge	388,561	270,517	543,151	555,819	636,759	636,759
Interest	1,135	422	500	1,000	250	250
Revenues Total	389,696	270,939	543,651	556,819	637,009	637,009
<u>Expenditures</u>						
Supplies	240	84	100	250	-	-
Supplies Office	248	63	100	250	100	100
Copy expense	-	-	-	250	-	-
Printing	8	-	100	250	100	100
Books, periodicals, subscription	-	-	250	250	250	250
Travel and training	-	-	500	500	500	500
Miscellaneous	-	-	-	300	-	-
Claims Subrogation recovery	-	-	-	(3,000)	(3,000)	(3,000)
Claims Short-term disability	430,199	299,155	512,935	432,502	512,935	512,935
Professional services	16,998	8,092	7,852	16,350	3,000	3,000
Administrative fees	-	12,190	55,333	55,333	86,284	86,284
Transfer out	-	30,289	-	30,289	-	-
Expenditures Total	447,693	349,873	577,170	533,524	600,169	600,169
Revenue Grand Totals:	389,696	270,939	543,651	556,819	637,009	637,009
Expenditure Grand Totals:	447,693	349,873	577,170	533,524	600,169	600,169
Net Grand Totals:	(57,997)	(78,935)	(33,519)	23,295	36,840	36,840

UNEMPLOYMENT 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 754 - Unemployment Compensation						
<u>Revenues</u>						
Intra-county charge	-	196,831	397,052	397,052	408,184	408,957
Revenues Total	-	196,831	397,052	397,052	408,184	408,957
<u>Expenditures</u>						
Unemployment compensation cost	-	104,016	250,000	397,052	408,184	408,184
Expenditures Total	-	104,016	250,000	397,052	408,184	408,184
Revenue Grand Totals:	-	196,831	397,052	397,052	408,184	408,957
Expenditure Grand Totals:	-	104,016	250,000	397,052	408,184	408,184
Net Grand Totals:	-	92,814	147,052	-	-	773

UW EXTENSION MADISON PROGRAMS 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 270 - UW Extension-Madison Programs						
<u>Revenues</u>						
Charges and fees	75,555	45,823	57,533	95,500	26,000	26,000
Donations	-	-	-	2,000	-	-
Transfer in	67,738	-	-	-	-	-
Revenues Total	143,293	45,823	57,533	97,500	26,000	26,000
<u>Expenditures</u>						
Supplies	220	22,787	22,901	48,900	1,000	1,000
Supplies Office	-	-	3,500	3,500	1,700	1,700
Supplies Postage	-	928	2,500	2,500	1,500	1,500
Copy expense	-	283	750	750	750	750
Printing	740	7,112	7,945	10,700	4,500	4,500
Travel and training	548	310	400	2,000	7,800	7,800
Special events	5,151	3,341	6,500	5,500	8,000	8,000
Miscellaneous	633	-	-	1,000	1,200	1,200
Equipment - nonoutlay	-	-	1,000	1,000	750	750
Intra-county expense Copy center	-	-	-	-	3,500	3,500
Contracted services	-	-	-	-	2,000	2,000
Professional services	-	10,388	11,888	14,650	-	-
Transfer out	22,516	8,697	17,394	31,887	17,394	17,394
Expenditures Total	29,808	53,848	74,778	122,387	50,094	50,094
Revenue Grand Totals:	143,293	45,823	57,533	97,500	26,000	26,000
Expenditure Grand Totals:	29,808	53,848	74,778	122,387	50,094	50,094
Net Grand Totals:	113,486	(8,025)	(17,245)	(24,887)	(24,094)	(24,094)

WORKERS COMPENSATION 2012 BUDGET

Description	2010 Actual Amount	2011 6-Month Actual Amount	2011 Estimated Amount	2011 Amended Budget	2012 Executive	2012 Adopted
Fund: 752 - Workers Compensation Insurance						
<u>Revenues</u>						
Intra-county charge	517,588	241,351	482,705	482,705	524,723	524,723
Interest	11,462	4,653	5,000	20,000	4,000	4,000
Revenues Total	529,050	246,004	487,705	502,705	528,723	528,723
<u>Expenditures</u>						
Supplies	3,306	254	3,500	6,000	3,500	3,500
Supplies Office	477	251	500	500	500	500
Copy expense	-	-	50	100	50	50
Printing	-	13	50	100	50	50
Dues and memberships	180	-	180	100	180	180
Books, periodicals, subscription	-	-	500	500	500	500
Travel and training	283	1,045	2,000	2,000	2,000	2,000
Claims Subrogation recovery	(6,783)	-	-	-	-	-
State assessment	3,076	3,008	5,000	5,000	5,000	5,000
Worker's comp losses	128,617	147,981	422,436	422,436	414,153	414,153
Worker's comp reinsurance	76,025	38,391	68,388	64,242	70,440	70,440
Indirect cost	86,544	50,582	101,163	101,163	115,617	115,617
Professional services	100,899	50,102	81,450	81,450	81,920	81,920
Medical supplies	1,405	3,279	5,000	12,000	5,000	5,000
Expenditures Total	394,030	294,906	690,217	695,591	698,910	698,910
Revenue Grand Totals:	529,050	246,004	487,705	502,705	528,723	528,723
Expenditure Grand Totals:	394,030	294,906	690,217	695,591	698,910	698,910
Net Grand Totals:	135,020	(48,902)	(202,512)	(192,886)	(170,187)	(170,187)