

Dane County

Financial highlights

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Client service team

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**DANE COUNTY
2021 FINANCIAL STATEMENT HIGHLIGHTS**

GENERAL FUND	2021	2020	2019
Details of Fund Balance			
Nonspendable	\$ 5,972,175	\$ 6,690,824	\$ 6,370,541
Restricted	432,929	13,975	332,955
Assigned	2,947,342	18,178,673	4,664,905
Unassigned	<u>62,090,829</u>	<u>44,752,015</u>	<u>43,613,636</u>
Total Fund Balance (page 18)	<u>\$ 71,443,275</u>	<u>\$ 69,635,487</u>	<u>\$ 54,982,037</u>
	2021	2020	2019
General Fund Expenditures	\$ 225,971,888	\$ 221,240,790	\$ 189,545,703
Human Service Expenditures	<u>254,517,600</u>	<u>224,618,680</u>	<u>188,446,785</u>
Total	<u>\$ 480,489,488</u>	<u>\$ 445,859,470</u>	<u>\$ 377,992,488</u>
Assigned/Unassigned Fund Balance	<u>\$ 65,038,171</u>	<u>\$ 62,930,688</u>	<u>\$ 48,278,541</u>
Assigned/Unassigned General Fund Balance as % of Expenditures	<u>13.54%</u>	<u>14.11%</u>	<u>12.77%</u>
Summarized Income Statement (page 82)			
	2021 Actual	2021 Amended Budget	2020 Actual
Revenues and other financing sources	\$ 309,810,073	\$ 301,229,246	\$ 314,388,276
Expenditures and other financing uses/equity transfers	<u>(308,002,285)</u>	<u>(323,146,668)</u>	<u>(299,734,826)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,807,788</u>	<u>\$ (21,917,422)</u>	<u>\$ 14,653,450</u>
SPECIAL REVENUE FUNDS			
Fund Balances			
Human Services	\$ 37,172,875	\$ 31,832,314	\$ 30,907,019
Board of Health	-	-	-
Library	136,871	232,293	139,412
Land Information	1,611,786	1,211,795	866,685
Bridge Aid	352,634	132,444	439,022
CDBG Loans (deficit)	(456)	(24,997)	(10,072)
HOME	-	18	-
Commerce Revolving Loan	861,479	857,230	853,218
Interoperable Radio System (deficit)	<u>5</u>	<u>(2)</u>	<u>(56,378)</u>
Total Fund Balances (pages 19 and 93-94)	<u>\$ 40,135,194</u>	<u>\$ 34,241,095</u>	<u>\$ 33,138,906</u>
DEBT SERVICE FUND			
Total Fund Balance (page 19)	<u>\$ 4,702,625</u>	<u>\$ 4,159,276</u>	<u>\$ 3,571,034</u>

DANE COUNTY
2021 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

CAPITAL PROJECTS FUND	2021	2020	2019
Total Fund Balance (page 19)	\$ 61,273,813	\$ 57,307,146	\$ 67,148,680
ENTERPRISE FUNDS	2021	2020	2019
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Airport	\$ 44,532,194	\$ 51,558,671	\$ 60,157,244
Highway	3,789,002	3,854,520	6,044,255
Sanitary Landfill	(5,988,812)	(4,994,552)	(2,512,616)
Badger Prairie Health Care Center	(1,534,894)	(2,247,355)	(964,106)
Methane Gas	3,665,093	(2,135,813)	(861,043)
Printing and Services	85,224	58,971	46,830
Totals	\$ 44,547,807	\$ 46,094,442	\$ 61,910,564
Income (Loss) Before - Capital Contributions and Transfers			
Airport	\$ 5,073,981	\$ (6,563,674)	\$ 6,000,404
Highway	6,544,518	1,249,944	6,516,992
Sanitary Landfill	5,632	(4,120,052)	257,883
Badger Prairie Health Care Center	(12,016,771)	(14,011,064)	(12,550,756)
Methane Gas	4,065,921	1,792,081	(1,172,033)
Printing and Services	69,510	(162,647)	(59,009)
Totals	\$ 3,742,791	\$ (21,815,412)	\$ (1,006,519)
INTERNAL SERVICE FUNDS	2021	2020	2019
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Workers' Compensation	\$ 1,240,317	\$ 1,574,553	\$ 1,897,181
Liability Insurance	(3,949,127)	(3,370,060)	(3,398,258)
Consolidated Food Service	788,816	99,739	(537,439)
Totals	\$ (1,919,994)	\$ (1,695,768)	\$ (2,038,516)
Income (Loss) Before Transfers			
Workers' Compensation	\$ (329,963)	\$ (306,832)	\$ 669,454
Liability Insurance	(627,695)	(580,403)	215,699
Consolidated Food Service	439,685	994,091	235,113
Totals	\$ (517,973)	\$ 106,856	\$ 1,120,266
TOTAL EXPENDITURES - ALL FUNDS (EXCLUDING INTERNAL SERVICE FUNDS)	2021	2020	2019
Governmental Funds			
Current	\$ 498,101,095	\$ 471,880,261	\$ 393,260,159
Debt Retirement	51,232,250	48,511,479	72,852,120
Capital Outlay	60,464,770	65,275,520	54,295,130
Enterprise Funds			
Operations and Maintenance	78,167,731	87,733,816	74,348,595
Depreciation	19,450,307	18,251,728	17,727,248
Interest and debt issuance costs	2,854,094	3,123,013	3,486,038
Totals	\$ 710,270,247	\$ 694,775,817	\$ 615,969,290

DANE COUNTY
2021 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

General Long-Term Debt	<u>2021</u>	<u>2020</u>	<u>2019</u>
Outstanding General Obligation (G.O.) Debt	\$ 432,240,000	\$ 422,520,000	\$ 405,410,000
Total G.O. Debt Capacity	3,844,490,065	3,712,181,350	3,496,402,685
Percent of Debt Limit	11.24%	11.38%	11.60%