Dane County

Financial highlights

August 10, 2026

Client service team

Andrea Jansen, CPA, Principal
John Rader, CPA, Managing Director
Casandra Chase, CPA, Senior Manager
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DANE COUNTY
2025 FINANCIAL STATEMENT HIGHLIGHTS

GENERAL FUND	2025	2024	2023
Details of Fund Balance			
Nonspendable	16,587,966	5,825,805	7,457,221
Restricted	-	447,704	883,188
Assigned	3,093,526	3,371,525	23,296,198
Unassigned	59,682,044	58,343,703	55,938,336
Total Fund Balance (page 5)	$ 79,363,536	$ 67,988,737	$ 87,574,943

	2025	2024	2023
General Fund Expenditures	$ 277,136,755	$ 273,537,676	$ 254,952,042
Human Service Expenditures	277,803,567	265,814,634	263,875,489
Total	$ 554,940,322	$ 539,352,310	$ 518,827,531
Assigned/Unassigned Fund Balance	$ 62,775,570	$ 61,715,228	$ 79,234,534
Assigned/Unassigned General Fund Balance as % of Expenditures	11.31%	11.44%	15.27%
Unassigned General Fund Balance as % of 2026 Budgeted Expenditures (Per Policy)	10.24%	10.03%	10.10%

Summarized Income Statement (page 75)	2025 Actual	2024 Actual	2025 Amended Budget
Revenues and other financing sources	$ 358,516,320	$ 356,992,806	$ 356,284,817
Expenditures and other financing uses	(347,141,521)	(376,579,012)	(361,464,051)
NET CHANGE IN FUND BALANCE	$ 11,374,799	$ (19,586,206)	$ (5,179,234)

SPECIAL REVENUE FUNDS	2025	2024	2023
Fund Balances			
Human Services	$ 35,467,414	$ 58,957,579	$ 43,570,510
Board of Health	2	-	-
Library	255,515	131,160	112,508
Land Information	545,104	954,903	1,332,650
Bridge Aid	648,179	358,021	349,593
CDBG Loans (deficit)	1,360	(455)	(8,955)
HOME (deficit)	-	-	(26,992)
Commerce Revolving Loan	1,115,303	973,654	923,736
Interoperable Radio System (deficit)	(5,587)	4	4
Opioid Settlement	9,687,058	7,669,032	2,814,342
Total Fund Balances (pages 5 and 85-86)	$ 47,714,348	$ 69,043,898	$ 49,067,396

DEBT SERVICE FUND	2025	2024	2023
Total Fund Balance (page 5)	$ 14,938,691	$ 20,722,563	$ 18,649,335

DANE COUNTY
2025 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

CAPITAL PROJECTS FUND	2025	2024	2023
Total Fund Balance (page 5)	$ 186,586,816	$ 248,308,409	$ 213,279,690

ENTERPRISE FUNDS	2025	2024	2023
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Airport	$ 100,404,223	$ 92,600,445	$ 78,130,568
Highway	3,310,696	6,541,080	6,605,558
Sanitary Landfill	(4,111,313)	(4,872,406)	(8,339,651)
Badger Prairie Health Care Center	(539,241)	(1,015,153)	(1,102,182)
Methane Gas	(2,049,536)	(964,990)	1,487,992
Printing and Services	421,784	214,471	53,077
Totals	$ 97,436,613	$ 92,503,447	$ 76,835,362
Income (Loss) Before - Capital Contributions and Transfers			
Airport	$ 3,810,898	$ 11,326,673	$ 6,309,742
Highway	5,642,237	(219,635)	8,218,220
Sanitary Landfill	2,929,125	1,524,862	(1,211,848)
Badger Prairie Health Care Center	(242,491)	(939,505)	(8,786,943)
Methane Gas	(2,056,397)	1,309,529	1,590,054
Printing and Services	272,207	582,783	(99,174)
Totals	$ 10,355,579	$ 13,584,707	$ 6,020,051

INTERNAL SERVICE FUNDS	2025	2024	2023
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Workers' Compensation	$ 705,957	$ (2,893,691)	$ 1,641,571
Liability Insurance	(9,158,087)	(8,002,974)	(6,001,170)
Consolidated Food Service	2,062,419	2,176,590	2,207,466
Totals	$ (6,389,711)	$ (8,720,075)	$ (2,152,133)
Income (Loss) Before Transfers			
Workers' Compensation	$ (935,486)	$ 420,774	$ 416,567
Liability Insurance	(1,128,465)	(2,242,477)	(1,532,479)
Consolidated Food Service	(295,310)	(46,340)	474,757
Totals	$ (2,359,261)	$ (1,868,043)	$ (641,155)

TOTAL EXPENDITURES - ALL FUNDS (EXCLUDING INTERNAL SERVICE FUNDS)	2025	2024	2023
Governmental Funds			
Current	$ 581,795,425	$ 564,706,474	$ 541,628,236
Debt Retirement	89,552,494	82,617,905	194,103,130
Capital Outlay	145,758,483	111,556,389	100,090,756
Enterprise Funds			
Operations and Maintenance	109,779,628	108,727,265	104,524,960
Depreciation	24,989,919	23,627,106	22,490,772
Interest and debt issuance costs	7,985,109	6,432,145	6,018,390
Totals	$ 959,861,058	$ 897,667,284	$ 968,856,244

DANE COUNTY
2025 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

General Long-Term Debt	2025	2024	2023
Outstanding General Obligation (G.O.) Debt	$ 835,749,999	$ 763,690,000	$ 681,070,002
Total G.O. Debt Capacity	5,867,178,945	5,375,243,355	4,957,024,595
Percent of Debt Limit	14.24%	14.21%	13.74%