



Dane County

Financial highlights

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Client service team

Carla Gogin, Partner
John Rader, Director
Casandra Chase, Senior Accountant

**DANE COUNTY
2019 FINANCIAL STATEMENT HIGHLIGHTS**

GENERAL FUND	2019	2018	2017
Details of Fund Balance			
Nonspendable	\$ 6,370,541	\$ 5,115,030	\$ 4,808,083
Restricted	332,955	357,235	178,963
Assigned	4,664,905	3,932,630	3,119,394
Unassigned	<u>43,613,636</u>	<u>43,096,039</u>	<u>38,162,970</u>
Total Fund Balance (page 20)	<u>\$ 54,982,037</u>	<u>\$ 52,500,934</u>	<u>\$ 46,269,410</u>
	2019	2018	2017
General Fund Expenditures	\$ 189,545,703	\$ 178,135,006	\$ 170,449,380
Human Service Expenditures	188,446,785	198,030,045	270,559,356
Total	<u>\$ 377,992,488</u>	<u>\$ 376,165,051</u>	<u>\$ 441,008,736</u>
Assigned/Unassigned Fund Balance	<u>\$ 48,278,541</u>	<u>\$ 47,028,669</u>	<u>\$ 41,282,364</u>
Assigned/Unassigned General Fund Balance as % of Expenditures	<u>12.77%</u>	<u>12.50%</u>	<u>9.36%</u>
Summarized Income Statement (page 89)			
	2019 Actual	2019 Amended Budget	2018 Actual
Revenues and other financing sources	\$ 274,655,568	\$ 275,974,877	\$ 267,676,326
Expenditures and other financing uses/equity transfers	<u>(272,174,465)</u>	<u>(278,801,106)</u>	<u>(261,444,802)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,481,103</u>	<u>\$ (2,826,229)</u>	<u>\$ 6,231,524</u>
SPECIAL REVENUE FUNDS			
Fund Balances			
Human Services	\$ 30,907,019	\$ 23,662,288	\$ 7,271,572
Board of Health	-	-	-
Library	139,412	117,226	114,376
Land Information	866,685	714,916	734,560
Bridge Aid	439,022	514,837	281,221
CDBG Loans (deficit)	(10,072)	652,059	768,109
HOME	-	-	-
Commerce Revolving Loan	853,218	800,694	775,599
Interoperable Radio System (deficit)	<u>(56,378)</u>	<u>-</u>	<u>-</u>
Total Fund Balances (pages 20 and 98-99)	<u>\$ 33,138,906</u>	<u>\$ 26,462,020</u>	<u>\$ 9,945,437</u>
DEBT SERVICE FUND			
Total Fund Balance (page 20)	<u>\$ 3,571,034</u>	<u>\$ 3,974,771</u>	<u>\$ 4,501,115</u>

DANE COUNTY
2019 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

CAPITAL PROJECTS FUND	2019	2018	2017
Total Fund Balance (page 20)	\$ 67,148,680	\$ 48,049,522	\$ 47,553,128
ENTERPRISE FUNDS	2019	2018	2017
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Airport	\$ 60,157,244	\$ 53,508,965	\$ 43,384,443
Highway	6,044,255	5,653,000	8,681,317
Sanitary Landfill	(2,512,616)	(1,987,416)	(950,268)
Badger Prairie Health Care Center	(964,106)	(868,955)	(1,058,473)
Methane Gas	(861,043)	(1,813,646)	596,313
Printing and Services	46,830	139,349	73,123
Totals	\$ 61,910,564	\$ 54,631,297	\$ 50,726,455
Income (Loss) Before - Capital Contributions and Transfers			
Airport	\$ 6,000,404	\$ 5,134,669	\$ 4,303,813
Highway	6,516,992	(151,109)	(180,376)
Sanitary Landfill	257,883	(3,094,943)	(862,960)
Badger Prairie Health Care Center	(12,550,756)	(12,062,065)	(12,638,676)
Methane Gas	(1,172,033)	2,505,880	2,370,839
Printing and Services	(59,009)	(221,503)	(84,289)
Totals	\$ (1,006,519)	\$ (7,889,071)	\$ (7,091,649)
INTERNAL SERVICE FUNDS	2019	2018	2017
Working Capital (Deficit) (Current Assets - Current Liabilities)			
Workers' Compensation	\$ 1,897,181	\$ 1,358,892	\$ 482,396
Liability Insurance	(3,398,258)	(4,223,220)	(1,988,807)
Consolidated Food Service	(537,439)	(429,927)	(343,993)
Totals	\$ (2,038,516)	\$ (3,294,255)	\$ (1,850,404)
Income (Loss) Before Transfers			
Workers' Compensation	\$ 669,454	\$ 808,853	\$ 100,218
Liability Insurance	215,699	(2,153,558)	(1,936,173)
Consolidated Food Service	235,113	(146,900)	65,604
Totals	\$ 1,120,266	\$ (1,491,605)	\$ (1,770,351)
TOTAL EXPENDITURES - ALL FUNDS (EXCLUDING INTERNAL SERVICE FUNDS)	2019	2018	2017
Governmental Funds			
Current	\$ 393,260,159	\$ 389,251,115	\$ 453,493,491
Debt Retirement	72,852,120	41,733,649	40,893,813
Capital Outlay	54,295,130	41,020,631	55,680,687
Enterprise Funds			
Operations and Maintenance	74,348,595	72,921,490	65,617,696
Depreciation	17,727,248	17,713,275	16,649,836
Interest and debt issuance costs	3,486,038	2,738,624	2,580,154
Totals	\$ 615,969,290	\$ 565,378,784	\$ 634,915,677

DANE COUNTY
2019 FINANCIAL STATEMENT HIGHLIGHTS (cont.)

General Long-Term Debt	<u>2019</u>	<u>2018</u>	<u>2017</u>
Outstanding General Obligation (G.O.) Debt	<u>\$ 405,410,000</u>	<u>\$ 374,640,000</u>	<u>\$ 354,740,001</u>
Total G.O. Debt Capacity	3,496,402,685	3,250,372,760	3,039,207,878
Percent of Debt Limit	<u><u>11.60%</u></u>	<u><u>11.53%</u></u>	<u><u>11.67%</u></u>