

How do define the county's "Reserve Fund"?

Technically, it is the unassigned balance in the County's General Fund as presented in the Annual Comprehensive Financial Report.

What is the reserve fund policy?

At the end of the year, the unassigned fund balance should equal 10% of the combined budgeted expenditures in the General Fund including the Alliant Energy Center, Human Services Fund and Badger Prairie Fund.

For example:

The 2026 target is calculated as follows:

General Fund Expenditures	\$273,064,054
Human Services Fund Exp.	\$277,334,770
Badger Prairie Exp.	\$32,590,450
Total	\$582,989,274
10%	\$58,298,927

Recent history of the General Fund:

2017	\$38,162,970
2018	\$43,096,039
2019	\$46,613,636
2020	\$54,982,037
2021	\$62,090,829
2022	\$62,608,500
2023	\$55,574,336*
2024	\$58,343,703
2025	\$59,682,044

*2023 was 1st year of current policy

How do we define “Surplus”

In county budgeting, a surplus is an amount, or estimated amount, of resources available at the end of a fiscal year above the calculated reserve amount.

Where does surplus come from:

A Surplus arises from the receipt of revenues in excess of the amount budgeted or expenditures being lower than the amount budgeted. Usually, it is a combination of both.

How does this happen?

Across county departments, the operating budget has an expenditure base of over \$820 million and a revenue base of Over \$431 million. So a variance of just 1% on each of these combined would be over \$12 million.

How much surplus has been applied in past budgets?

2017	\$693,881
2018	\$6,972,549
2019	\$9,057,114
2020	\$13,986,486
2021	\$31,370,094
2022	\$15,182,221
2023	\$39,513,340
2024	\$42,072,083
2025	\$59,535,608
2026	\$27,107,060