

General Fund
Fund Balance Report (Cash Basis)
December 2025 (Final)

Cash on Hand - General Fund	\$ 39,537,194.20
Restrictions	(3,259,370.69)
Commitments	(2,552,559.32)
Assignments	(4,145,864.70)
Unassigned Fund Balance (Cash on Hand)	\$ 29,579,399.49

Restrictions	2024 Balance	2025 Levy	2025 Revenues	2025 Expenses	2025 Activity (net)	Balance 12/31/2025
Gravel Pit Closure/Restoration	\$ 383,630.39	\$ -	\$ 23,027.63	\$ -	\$ 23,027.63	\$ 406,658.02
Statewide Affordable Housing Aid	262,440.00	-	212,077.64	320,157.70	(108,080.06)	154,359.94
Buffer Initiative	-	-	-	-	-	-
Law Library	412,244.20	-	104,697.10	46,789.04	57,908.06	470,152.26
Attorney's Forfeiture Fund	34,042.26	-	248.40	19,119.08	(18,870.68)	15,171.58
Attorney Victim/Witness Assistance	4,855.53	-	663.32	964.25	(300.93)	4,554.60
Drug Treatment Court	332,631.28	-	110,000.00	134,440.09	(24,440.09)	308,191.19
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	121,063.40	-	73,670.00	81,524.39	(7,854.39)	113,209.01
Recorder's Compliance Fund	219,293.15	-	81,037.00	51,033.39	30,003.61	249,296.76
Veterans Operational Grant *	5,949.68	-	(284.22)	5,665.46	(5,949.68)	-
Veterans VFW Grant	2,056.41	-	8,820.00	2,758.89	6,061.11	8,117.52
Veterans Transportation (donations)	21,226.96	60,000.00	9,522.00	45,371.39	24,150.61	45,377.57
Buffer Initiative	437,910.00	-	108,935.00	-	108,935.00	546,845.00
Aquatic Invasive Species Prevention	221,635.33	-	62,717.00	52,657.85	10,059.15	231,694.48
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	268,654.31	-	-	103,512.20	(103,512.20)	165,142.11
Sheriff CounterAct	16,787.24	-	3,388.01	7,175.75	(3,787.74)	12,999.50
Sheriff's K-9 Account (donations)	26,134.56	-	13,000.00	26,578.07	(13,578.07)	12,556.49
Gun Permit Application Fees	37,298.80	-	53,862.33	75,887.98	(22,025.65)	15,273.15
Sheriff's Contingency	381.75	-	2,543.25	2,706.25	(163.00)	218.75
Enhanced 911 Systems	256,503.14	-	244,596.16	179,167.91	65,428.25	321,931.39
Correction Service Fee	22,082.15	-	1,550.00	1,180.84	369.16	22,451.31
Local Correctional Fees (Adult)	130,675.63	-	64,394.43	40,000.00	24,394.43	155,070.06
Restorative Practices Initiative Grant*	-	-	30,933.88	30,933.88	-	-
Restricted Fund Balance	\$ 3,217,596.17	\$ 60,000.00	\$ 1,209,398.93	\$ 1,227,624.41	\$ 41,774.52	\$ 3,259,370.69

Commitments	2024 Balance	2025 Levy	2025 Revenues	2025 Expenses	2025 Activity (net)	Balance 12/31/2025
Land Use/Environmental Ordinance	\$ 152,623.47	\$ -	\$ 2,105.12	\$ 725.00	\$ 1,380.12	\$ 154,003.59
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Employee Wellness Committee*	8,034.43	-	191.00	8,225.43	(8,034.43)	-
Compensated Absences	601,696.40	660,000.00	22,841.00	545,493.96	137,347.04	739,043.44
27th Payroll	1,666,741.00	137,222.00	-	1,502,056.50	(1,364,834.50)	301,906.50
Tax Court Settlements	225,500.00	-	-	-	-	225,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	-	1,000,000.00
Tax Forfeited Property Funding	121,876.79	-	8,550.00	96.00	8,454.00	130,330.79
Committed Fund Balance	\$ 3,778,247.09	\$ 797,222.00	\$ 33,687.12	\$ 2,056,596.89	\$ (1,225,687.77)	\$ 2,552,559.32

Assignments	2024 Balance	2025 Levy	2025 Revenues	2025 Expenses	2025 Activity (net)	Balance 12/31/2025
ARP - American Rescue Plan	\$ 964,474.00	\$ -	\$ -	\$ 156,094.00	\$ (156,094.00)	\$ 808,380.00
Election Activities	139,525.33	70,600.00	38,713.62	67,922.46	41,391.16	180,916.49
Energy Efficiency Upgrades	-	-	79,885.36	-	79,885.36	79,885.36
County Motor Pool	157,171.07	-	61,149.79	111,174.80	(50,025.01)	107,146.06
MDT Agreement	-	-	23,402.64	12,091.12	11,311.52	11,311.52
Inmate Improvement Fund	73,855.30	-	49,908.19	55,754.83	(5,846.64)	68,008.66
Radio Tower Repairs	43,736.90	20,000.00	10,000.00	14,535.06	15,464.94	59,201.84
Rural Identification Funds	4,875.58	-	1,393.67	1,345.48	48.19	4,923.77
Employee Training & Development	63,330.74	35,300.00	-	38,011.43	(2,711.43)	60,619.31
County Program Aid Contingency	1,518,110.69	-	-	-	-	1,518,110.69
Building Contingencies	1,247,361.00	-	-	-	-	1,247,361.00
Assigned Fund Balance	\$ 4,212,440.61	\$ 125,900.00	\$ 264,453.27	\$ 456,929.18	\$ (66,575.91)	\$ 4,145,864.70

*Note the Veterans Operational Grant expense in excess of revenue was \$38.31 on December 31, 2025.

*Note the ORP Grant expense in excess of revenue was \$19,524.03 on December 31, 2025.

*Note the Employee Wellness Committee expense in excess of revenue was \$11,552.05 on December 31, 2025.