

**General Fund**  
**Fund Balance Report (Cash Basis)**  
**November 2025**

<b>Cash on Hand - General Fund</b>	<b>\$ 30,698,434.22</b>
<b>Restrictions</b>	<b>(3,273,767.60)</b>
<b>Commitments</b>	<b>(4,136,748.22)</b>
<b>Assignments</b>	<b>(4,254,810.45)</b>
<b>Unassigned Fund Balance (Cash on Hand)</b>	<b>\$ 19,033,107.95</b>

<b>Restrictions</b>	<b>2024 Balance</b>	<b>2025 Levy</b>	<b>2025 Revenues</b>	<b>2025 Expenses</b>	<b>2025 Activity (net)</b>	<b>Balance 11/30/2025</b>
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	302,946.67	(90,869.03)	171,570.97
Buffer Initiative	-	-	-	-	-	-
Law Library	412,244.20	-	98,234.10	46,311.00	51,923.10	464,167.30
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	-	634.29	964.25	(329.96)	4,525.57
Drug Treatment Court	332,631.28	-	110,000.00	119,997.51	(9,997.51)	322,633.77
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	121,063.40	-	66,030.00	75,524.39	(9,494.39)	111,569.01
Recorder's Compliance Fund	219,293.15	-	72,633.00	11,033.39	61,599.61	280,892.76
Veterans Operational Grant *	5,949.68	-	(284.22)	5,665.46	(5,949.68)	-
Veterans VFW Grant	2,056.41	-	8,820.00	1,675.04	7,144.96	9,201.37
Veterans Transportation (donations)	21,226.96	60,000.00	9,522.00	42,526.79	26,995.21	48,222.17
Buffer Initiative	437,910.00	-	54,467.50	-	54,467.50	492,377.50
Aquatic Invasive Species Prevention	221,635.33	-	31,358.50	52,207.85	(20,849.35)	200,785.98
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	268,654.31	-	-	101,022.70	(101,022.70)	167,631.61
Sheriff CounterAct	16,787.24	-	3,388.01	6,004.10	(2,616.09)	14,171.15
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	-	48,147.33	74,872.09	(26,724.76)	10,574.04
Sheriff's Contingency	381.75	-	2,505.75	2,706.25	(200.50)	181.25
Enhanced 911 Systems	256,503.14	-	244,596.16	152,858.61	91,737.55	348,240.69
Correction Service Fee	22,082.15	-	1,678.00	940.84	737.16	22,819.31
Local Correctional Fees (Adult)	130,675.63	-	59,041.43	20,000.00	39,041.43	169,717.06
Restorative Practices Initiative Grant*	-	-	-	-	-	-
<b>Restricted Fund Balance</b>	<b>\$ 3,217,596.17</b>	<b>\$ 60,000.00</b>	<b>\$ 1,059,125.52</b>	<b>\$ 1,062,954.09</b>	<b>\$ 56,171.43</b>	<b>\$ 3,273,767.60</b>

<b>Commitments</b>	<b>2024 Balance</b>	<b>2025 Levy</b>	<b>2025 Revenues</b>	<b>2025 Expenses</b>	<b>2025 Activity (net)</b>	<b>Balance 11/30/2025</b>
Land Use/Environmental Ordinance	\$ 152,623.47	\$ -	\$ 125.00	\$ 725.00	\$ (600.00)	\$ 152,023.47
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	461,406.44	221,434.56	823,130.96
27th Payroll	1,666,741.00	137,222.00	-	-	137,222.00	1,803,963.00
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	71.00	8,479.00	130,355.79
<b>Committed Fund Balance</b>	<b>\$ 3,778,247.09</b>	<b>\$ 797,222.00</b>	<b>\$ 31,707.00</b>	<b>\$ 470,427.87</b>	<b>\$ 358,501.13</b>	<b>\$ 4,136,748.22</b>

<b>Assignments</b>	<b>2024 Balance</b>	<b>2025 Levy</b>	<b>2025 Revenues</b>	<b>2025 Expenses</b>	<b>2025 Activity (net)</b>	<b>Balance 11/30/2025</b>
ARP - American Rescue Plan	\$ 964,474.00	\$ -	\$ -	\$ 115,502.00	\$ (115,502.00)	\$ 848,972.00
Election Activities	139,525.33	70,600.00	38,713.62	67,805.54	41,508.08	181,033.41
Energy Efficiency Upgrades	-	-	79,885.36	-	79,885.36	79,885.36
County Motor Pool	157,171.07	-	58,562.59	40,984.21	17,578.38	174,749.45
MDT Agreement	-	-	21,066.64	12,091.12	8,975.52	8,975.52
Inmate Improvement Fund	73,855.30	-	44,354.27	51,632.21	(7,277.94)	66,577.36
Radio Tower Repairs	43,736.90	20,000.00	10,000.00	11,349.56	18,650.44	62,387.34
Rural Identification Funds	4,875.58	-	1,303.96	1,315.53	(11.57)	4,864.01
Employee Training & Development	63,330.74	35,300.00	-	36,736.43	(1,436.43)	61,894.31
County Program Aid Contingency	1,518,110.69	-	-	-	-	1,518,110.69
Building Contingencies	1,247,361.00	-	-	-	-	1,247,361.00
<b>Assigned Fund Balance</b>	<b>\$ 4,212,440.61</b>	<b>\$ 125,900.00</b>	<b>\$ 253,886.44</b>	<b>\$ 337,416.60</b>	<b>\$ 42,369.84</b>	<b>\$ 4,254,810.45</b>

\*Note the Veterans Operational Grant expense in excess of revenue was \$38.31 on November 30, 2025.

\*Note the ORP Grant expense in excess of revenue was \$9,650.76 on November 30, 2025.

\*Note the Employee Wellness Committee expense in excess of revenue was \$11,231.76 on November 30, 2025.