

**General Fund  
Fund Balance Report (Cash Basis)  
February 2026**

<b>Cash on Hand - General Fund</b>	<b>\$ 35,109,764.54</b>
<b>Restrictions</b>	<b>(3,232,113.40)</b>
<b>Commitments</b>	<b>(3,535,608.74)</b>
<b>Assignments</b>	<b>(4,294,637.09)</b>
<b>Unassigned Fund Balance (Cash on Hand)</b>	<b>\$ 24,047,405.31</b>

<b>Restrictions</b>	<b>2025 Balance</b>	<b>2026 Levy</b>	<b>2026 Revenues</b>	<b>2026 Expenses</b>	<b>2026 Activity (net)</b>	<b>Balance 2/28/2026</b>
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 4,365.97	\$ -	\$ 4,365.97	\$ 411,023.99
Statewide Affordable Housing Aid	154,359.94	-	-	91,592.72	(91,592.72)	62,767.22
Buffer Initiative	-	-	54,650.95	54,650.95	-	-
Law Library	470,152.26	-	13,160.00	22,284.49	(9,124.49)	461,027.77
Attorney's Forfeiture Fund	15,171.58	-	-	-	-	15,171.58
Attorney Victim/Witness Assistance	4,554.60	-	83.53	-	83.53	4,638.13
Drug Treatment Court	308,191.19	-	65,500.39	14,690.95	50,809.44	359,000.63
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	11,330.00	25,000.00	(13,670.00)	99,539.01
Recorder's Compliance Fund	249,296.76	-	12,463.00	1,122.50	11,340.50	260,637.26
Veterans Operational Grant	-	-	7,500.00	1,400.00	6,100.00	6,100.00
Veterans VFW Grant	8,117.52	-	10,200.00	549.42	9,650.58	17,768.10
Veterans Transportation (donations)	45,377.57	-	3,239.00	7,089.09	(3,850.09)	41,527.48
Buffer Initiative	546,845.00	-	-	-	-	546,845.00
Aquatic Invasive Species Prevention	231,694.48	-	-	8,079.60	(8,079.60)	223,614.88
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	280.00	-	280.00	13,279.50
Sheriff's K-9 Account (donations)	12,556.49	-	1,000.00	-	1,000.00	13,556.49
Gun Permit Application Fees	15,273.15	-	18,544.37	25.00	18,519.37	33,792.52
Sheriff's Contingency	218.75	-	75.00	-	75.00	293.75
Enhanced 911 Systems	321,931.39	-	75,465.61	89,791.06	(14,325.45)	307,605.94
Correction Service Fee	22,451.31	-	160.00	240.00	(80.00)	22,371.31
Local Correctional Fees (Adult)	155,070.06	-	11,240.67	-	11,240.67	166,310.73
Restorative Practices Initiative Grant*	-	-	19,524.03	19,524.03	-	-
<b>Restricted Fund Balance</b>	<b>\$ 3,259,370.69</b>	<b>\$ -</b>	<b>\$ 308,782.52</b>	<b>\$ 336,039.81</b>	<b>\$ (27,257.29)</b>	<b>\$ 3,232,113.40</b>

<b>Commitments</b>	<b>2025 Balance</b>	<b>2026 Levy</b>	<b>2026 Revenues</b>	<b>2026 Expenses</b>	<b>2026 Activity (net)</b>	<b>Balance 2/28/2026</b>
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ -	\$ -	\$ -	\$ 154,003.59
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Compensated Absences	739,043.44	715,000.00	-	41,763.16	673,236.84	1,412,280.28
27th Payroll	301,906.50	310,000.00	-	-	310,000.00	611,906.50
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	130,330.79	-	-	-	-	130,330.79
<b>Committed Fund Balance</b>	<b>\$ 2,552,559.32</b>	<b>\$ 1,025,000.00</b>	<b>\$ -</b>	<b>\$ 41,950.58</b>	<b>\$ 983,049.42</b>	<b>\$ 3,535,608.74</b>

<b>Assignments</b>	<b>2025 Balance</b>	<b>2026 Levy</b>	<b>2026 Revenues</b>	<b>2026 Expenses</b>	<b>2026 Activity (net)</b>	<b>Balance 2/28/2026</b>
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ -	\$ -	\$ 808,380.00
Election Activities	180,916.49	86,881.00	2,575.01	15,329.43	74,126.58	255,043.07
Energy Efficiency Upgrades	79,885.36	-	-	-	-	79,885.36
County Motor Pool	107,146.06	-	15,781.50	5,585.36	10,196.14	117,342.20
MDT Agreement	11,311.52	-	-	-	-	11,311.52
Inmate Improvement Fund	68,008.66	-	13,078.78	2,934.26	10,144.52	78,153.18
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	93.23	19.03	74.20	4,997.97
Employee Training & Development	60,619.31	52,500.00	-	16,313.95	36,186.05	96,805.36
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>\$ 4,145,864.70</b>	<b>\$ 159,381.00</b>	<b>\$ 31,528.52</b>	<b>\$ 42,137.13</b>	<b>\$ 148,772.39</b>	<b>\$ 4,294,637.09</b>

\*Note the ORP Grant expense in excess of revenue was \$47,863.11 on February 28, 2026.