

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

<b>Cash on Hand - General Fund</b>	<b>\$ 36,989,295.69</b>
<b>Restrictions</b>	<b>(3,344,466.91)</b>
<b>Commitments</b>	<b>(3,543,618.44)</b>
<b>Assignments</b>	<b>(4,312,182.08)</b>
<b>Unassigned Fund Balance (Cash on Hand)</b>	<b>\$ 25,789,028.26</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 1/31/2026</b>
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 4,365.97	\$ -	\$ 4,365.97	\$ 411,023.99
Statewide Affordable Housing Aid	154,359.94	-	-	47,436.45	(47,436.45)	106,923.49
Buffer Initiative	-	-	54,650.95	-	54,650.95	54,650.95
Law Library	470,152.26	-	6,728.00	21,821.82	(15,093.82)	455,058.44
Attorney's Forfeiture Fund	15,171.58	-	-	-	-	15,171.58
Attorney Victim/Witness Assistance	4,554.60	-	31.03	-	31.03	4,585.63
Drug Treatment Court	308,191.19	-	65,500.39	8,367.82	57,132.57	365,323.76
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	6,190.00	-	6,190.00	119,399.01
Recorder's Compliance Fund	249,296.76	-	6,809.00	-	6,809.00	256,105.76
Veterans Operational Grant	-	-	7,500.00	-	7,500.00	7,500.00
Veterans VFW Grant	8,117.52	-	10,200.00	549.42	9,650.58	17,768.10
Veterans Transportation (donations)	45,377.57	-	2,935.00	6,198.45	(3,263.45)	42,114.12
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	-	-	-	-	12,556.49
Gun Permit Application Fees	15,273.15	-	8,575.00	25.00	8,550.00	23,823.15
Sheriff's Contingency	218.75	-	-	-	-	218.75
Enhanced 911 Systems	321,931.39	-	42,805.98	43,496.54	(690.56)	321,240.83
Correction Service Fee	22,451.31	-	-	-	-	22,451.31
Local Correctional Fees (Adult)	155,070.06	-	4,500.00	-	4,500.00	159,570.06
Restorative Practices Initiative Grant*	-	-	19,524.03	19,524.03	-	-
<b>Restricted Fund Balance</b>	<b>\$ 3,259,370.69</b>	<b>\$ -</b>	<b>\$ 240,595.35</b>	<b>\$ 155,499.13</b>	<b>\$ 85,096.22</b>	<b>\$ 3,344,466.91</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 1/31/2026</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	-	33,940.88	681,059.12	1,420,102.56
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>\$ 33,940.88</b>	<b>\$ 991,059.12</b>	<b>\$ 3,543,618.44</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 1/31/2026</b>
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ -	\$ -	\$ 808,380.00
Election Activities	180,916.49	86,881.00	-	53.28	86,827.72	267,744.21
Energy Efficiency Upgrades	79,885.36	-	-	-	-	79,885.36
County Motor Pool	107,146.06	-	7,490.00	3,354.36	4,135.64	111,281.70
MDT Agreement	11,311.52	-	-	-	-	11,311.52
Inmate Improvement Fund	68,008.66	-	7,404.56	713.68	6,690.88	74,699.54
Radio Tower Repairs	59,201.84	20,000.00	-	-	20,000.00	79,201.84
Rural Identification Funds	4,923.77	-	46.57	9.18	37.39	4,961.16
Employee Training & Development	60,619.31	52,500.00	-	3,874.25	48,625.75	109,245.06
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>\$ 14,941.13</b>	<b>\$ 8,004.75</b>	<b>\$ 166,317.38</b>	<b>\$ 4,312,182.08</b>

\*Note the ORP Grant expense in excess of revenue was \$9,467.54 on January 31, 2026.