

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

Cash on Hand - General Fund	\$ 31,407,266.48
Restrictions	(3,265,315.02)
Commitments	(3,479,177.97)
Assignments	(3,701,663.07)
Unassigned Fund Balance (Cash on Hand)	\$ 20,961,110.42

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 4/30/2026
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
Soil & Water Grant	-	-	54,650.95	54,650.95	-	-
Law Library	470,152.26	-	32,167.86	34,405.03	(2,237.17)	467,915.09
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	166.95	-	166.95	4,721.55
Drug Treatment Court	308,191.19	-	65,500.39	34,515.37	30,985.02	339,176.21
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	24,800.00	26,400.00	(1,600.00)	111,609.01
Recorder's Compliance Fund	249,296.76	-	27,280.00	10,556.50	16,723.50	266,020.26
Veterans Operational Grant	-	-	7,500.00	6,554.64	945.36	945.36
Veterans VFW Grant	8,117.52	-	10,200.00	1,426.88	8,773.12	16,890.64
Veterans Transportation (donations)	45,377.57	-	4,419.00	13,395.16	(8,976.16)	36,401.41
Buffer Initiative	546,845.00	-	-	-	-	546,845.00
Aquatic Invasive Species Prevention	231,694.48	-	-	30,389.60	(30,389.60)	201,304.88
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	795.12	1,996.33	(1,201.21)	11,798.29
Sheriff's K-9 Account (donations)	12,556.49	-	2,000.00	-	2,000.00	14,556.49
Gun Permit Application Fees	15,273.15	-	39,879.37	580.26	39,299.11	54,572.26
Sheriff's Contingency	218.75	-	477.50	-	477.50	696.25
Enhanced 911 Systems	321,931.39	-	118,271.59	111,228.03	7,043.56	328,974.95
Correction Service Fee	22,451.31	-	697.00	415.00	282.00	22,733.31
Local Correctional Fees (Adult)	155,070.06	-	30,465.30	-	30,465.30	185,535.36
Restorative Practices Initiative Grant*	-	-	79,061.33	79,061.33	-	-
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 503,112.13	\$ 497,167.80	\$ 5,944.33	\$ 3,265,315.02

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 4/30/2026
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 154,203.59
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Compensated Absences	739,043.44	715,000.00	-	98,393.93	616,606.07	1,355,649.51
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
Committed Fund Balance	\$ 2,552,559.32	\$ 1,025,000.00	\$ 200.00	\$ 98,581.35	\$ 926,618.65	\$ 3,479,177.97

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 4/30/2026
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	4,198.21	29,796.87	61,282.34	242,198.83
Energy Efficiency Upgrades	79,885.36	-	-	-	-	79,885.36
County Motor Pool	107,146.06	-	41,736.23	57,610.75	(15,874.52)	91,271.54
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	21,202.58	26,176.69	(4,974.11)	63,034.55
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	376.08	85.03	291.05	5,214.82
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
Assigned Fund Balance	\$ 4,145,864.70	\$ 159,381.00	\$ 69,513.10	\$ 673,095.73	\$ (444,201.63)	\$ 3,701,663.07

*Note the ORP Grant expense in excess of revenue was \$11,542.99 on April 30, 2026.