

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

<b>Cash on Hand - General Fund</b>	<b>\$ 28,624,779.71</b>
<b>Restrictions</b>	<b>(3,241,939.56)</b>
<b>Commitments</b>	<b>(3,477,261.25)</b>
<b>Assignments</b>	<b>(3,883,115.32)</b>
<b>Unassigned Fund Balance (Cash on Hand)</b>	<b>\$ 18,022,463.58</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 5/31/2026</b>
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 5,571.42	\$ -	\$ 5,571.42	\$ 412,229.44
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	-	41,238.70	43,702.48	(2,463.78)	467,688.48
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	193.20	-	193.20	4,747.80
Drug Treatment Court	308,191.19	-	65,500.39	45,780.32	19,720.07	327,911.26
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	31,940.00	26,400.00	5,540.00	118,749.01
Recorder's Compliance Fund	249,296.76	-	35,134.00	10,556.50	24,577.50	273,874.26
Veterans Operational Grant	-	-	7,500.00	6,852.56	647.44	647.44
Veterans VFW Grant	8,117.52	-	10,200.00	2,585.78	7,614.22	15,731.74
Veterans Transportation (donations)	45,377.57	-	4,819.00	17,107.63	(12,288.63)	33,088.94
Buffer Initiative	546,845.00	-	-	45,000.00	(45,000.00)	501,845.00
Aquatic Invasive Species Prevention	231,694.48	-	-	31,291.06	(31,291.06)	200,403.42
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	864.61	1,996.33	(1,131.72)	11,867.78
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	-	43,065.00	1,160.04	41,904.96	57,178.11
Sheriff's Contingency	218.75	-	602.00	-	602.00	820.75
Enhanced 911 Systems	321,931.39	-	139,674.58	119,018.59	20,655.99	342,587.38
Correction Service Fee	22,451.31	-	1,037.00	508.60	528.40	22,979.71
Local Correctional Fees (Adult)	155,070.06	-	36,367.78	-	36,367.78	191,437.84
Restorative Practices Initiative Grant*	-	-	90,604.32	90,604.32	-	-
<b>Restricted Fund Balance</b>	<b>\$ 3,259,370.69</b>	<b>\$ -</b>	<b>\$ 571,376.75</b>	<b>\$ 588,807.88</b>	<b>\$ (17,431.13)</b>	<b>\$ 3,241,939.56</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 5/31/2026</b>
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	-	100,310.65	614,689.35	1,353,732.79
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>\$ 200.00</b>	<b>\$ 100,498.07</b>	<b>\$ 924,701.93</b>	<b>\$ 3,477,261.25</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 5/31/2026</b>
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	4,838.21	45,619.13	46,100.08	227,016.57
Energy Efficiency Upgrades	79,885.36	-	71,665.31	-	71,665.31	151,550.67
County Motor Pool	107,146.06	-	175,877.43	60,669.59	115,207.84	222,353.90
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	23,364.16	29,373.52	(6,009.36)	61,999.30
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	469.22	106.83	362.39	5,286.16
Employee Training & Development	60,619.31	52,500.00	-	21,463.20	31,036.80	91,656.11
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>\$ 278,214.33</b>	<b>\$ 700,344.71</b>	<b>\$ (262,749.38)</b>	<b>\$ 3,883,115.32</b>

\*Note the ORP Grant expense in excess of revenue was \$3,830.09 on May 31, 2026.