

General Fund
Fund Balance Report (Cash Basis)
June 2026

Cash on Hand - General Fund	\$ 40,930,518.67
Restrictions	(3,239,392.11)
Commitments	(3,475,185.87)
Assignments	(3,875,716.61)
Unassigned Fund Balance (Cash on Hand)	\$ 30,340,224.08

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 6/30/2026
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	-	-	60,398.59	60,398.59	-	-
Law Library	470,152.26	-	49,656.48	43,704.35	5,952.13	476,104.39
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	287.35	-	287.35	4,841.95
Drug Treatment Court	308,191.19	-	65,500.39	57,040.94	8,459.45	316,650.64
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	39,880.00	26,400.00	13,480.00	126,689.01
Recorder's Compliance Fund	249,296.76	-	43,868.00	10,556.50	33,311.50	282,608.26
Veterans Operational Grant	-	-	7,500.00	6,900.44	599.56	599.56
Veterans VFW Grant	8,117.52	-	10,200.00	3,207.01	6,992.99	15,110.51
Veterans Transportation (donations)	45,377.57	-	5,424.00	19,346.91	(13,922.91)	31,454.66
Buffer Initiative	546,845.00	-	-	45,000.00	(45,000.00)	501,845.00
Aquatic Invasive Species Prevention	231,694.48	-	-	31,376.06	(31,376.06)	200,318.42
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	1,082.30	2,035.07	(952.77)	12,046.73
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	-	46,740.00	18,705.83	28,034.17	43,307.32
Sheriff's Contingency	218.75	-	657.83	-	657.83	876.58
Enhanced 911 Systems	321,931.39	-	161,077.57	121,013.07	40,064.50	361,995.89
Correction Service Fee	22,451.31	-	1,497.00	508.60	988.40	23,439.71
Local Correctional Fees (Adult)	155,070.06	-	41,052.78	25,000.00	16,052.78	171,122.84
Restorative Practices Initiative Grant*	-	-	94,434.41	94,434.41	-	-
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 637,241.92	\$ 657,220.50	\$ (19,978.58)	\$ 3,239,392.11

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 6/30/2026
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ 685.43	\$ -	\$ 685.43	\$ 154,689.02
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Compensated Absences	739,043.44	715,000.00	-	102,871.46	612,128.54	1,351,171.98
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	\$ 685.43	\$ 103,058.88	\$ 922,626.55	\$ 3,475,185.87

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 6/30/2026
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	5,088.21	56,462.43	35,506.78	216,423.27
Energy Efficiency Upgrades	79,885.36	-	71,665.31	-	71,665.31	151,550.67
County Motor Pool	107,146.06	-	189,084.74	72,496.27	116,588.47	223,734.53
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	25,931.85	30,328.13	(4,396.28)	63,612.38
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	712.36	149.09	563.27	5,487.04
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
Assigned Fund Balance	\$ 4,145,864.70	\$ 159,381.00	\$ 294,482.47	\$ 724,011.56	\$ (270,148.09)	\$ 3,875,716.61

*Note the ORP Grant expense in excess of revenue was \$14,473.62 on June 30, 2026.