

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

Cash on Hand - General Fund	\$ 32,828,182.70
Restrictions	(3,270,800.03)
Commitments	(3,482,422.08)
Assignments	(3,713,227.82)
Unassigned Fund Balance (Cash on Hand)	\$ 22,361,732.77

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 3/31/2026
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
Buffer Initiative	-	-	54,650.95	54,650.95	-	-
Law Library	470,152.26	-	22,096.59	29,002.26	(6,905.67)	463,246.59
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	114.15	-	114.15	4,668.75
Drug Treatment Court	308,191.19	-	65,500.39	23,175.33	42,325.06	350,516.25
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	17,430.00	26,400.00	(8,970.00)	104,239.01
Recorder's Compliance Fund	249,296.76	-	19,173.00	3,322.50	15,850.50	265,147.26
Veterans Operational Grant	-	-	7,500.00	5,541.78	1,958.22	1,958.22
Veterans VFW Grant	8,117.52	-	10,200.00	1,347.41	8,852.59	16,970.11
Veterans Transportation (donations)	45,377.57	-	3,879.00	8,972.65	(5,093.65)	40,283.92
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	-	605.92	-	605.92	13,605.42
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	-	28,234.37	580.26	27,654.11	42,927.26
Sheriff's Contingency	218.75	-	325.00	-	325.00	543.75
Enhanced 911 Systems	321,931.39	-	96,868.60	92,077.90	4,790.70	326,722.09
Correction Service Fee	22,451.31	-	517.00	415.00	102.00	22,553.31
Local Correctional Fees (Adult)	155,070.06	-	22,712.96	-	22,712.96	177,783.02
Restorative Practices Initiative Grant*	-	-	67,387.14	67,387.14	-	-
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 423,974.84	\$ 412,545.50	\$ 11,429.34	\$ 3,270,800.03

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 3/31/2026
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	-	94,949.82	620,050.18	1,359,093.62
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	\$ -	\$ 95,137.24	\$ 929,862.76	\$ 3,482,422.08

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 3/31/2026
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	15,499.21	75,580.00	256,496.49
Energy Efficiency Upgrades	79,885.36	-	-	-	-	79,885.36
County Motor Pool	107,146.06	-	24,956.93	48,068.59	(23,111.66)	84,034.40
MDT Agreement	11,311.52	-	-	3,039.26	(3,039.26)	8,272.26
Inmate Improvement Fund	68,008.66	-	16,941.62	22,824.91	(5,883.29)	62,125.37
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	289.80	56.42	233.38	5,157.15
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	\$ 46,386.56	\$ 638,404.44	\$ (432,636.88)	\$ 3,713,227.82

*Note the ORP Grant expense in excess of revenue was \$11,674.19 on March 31, 2026.