

General Fund
Fund Balance Report (Cash Basis)
September 2026

Cash on Hand - General Fund	\$ 36,753,846.15
Restrictions	(3,639,218.93)
Commitments	(3,426,953.26)
Assignments	(3,770,507.46)
Unassigned Fund Balance (Cash on Hand)	\$ 25,917,166.50

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 9/30/2026
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 13,688.34	\$ -	\$ 13,688.34	\$ 420,346.36
Statewide Affordable Housing Aid	154,359.94	-	288,624.33	91,592.72	197,031.61	351,391.55
Riparian Protection Aid*	-	-	54,489.00	54,489.00	-	-
Law Library	470,152.26	-	77,217.55	48,987.16	28,230.39	498,382.65
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	507.09	-	507.09	5,061.69
Drug Treatment Court	308,191.19	-	126,626.00	96,029.80	30,596.20	338,787.39
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	59,730.00	26,400.00	33,330.00	146,539.01
Recorder's Compliance Fund	249,296.76	-	65,703.00	10,556.50	55,146.50	304,443.26
Veterans Operational Grant	-	-	6,900.04	6,900.04	-	-
Veterans VFW Grant	8,117.52	-	10,200.00	5,407.01	4,792.99	12,910.51
Veterans Transportation (donations)	45,377.57	-	6,871.00	30,990.54	(24,119.54)	21,258.03
Buffer Initiative	546,845.00	-	-	78,500.00	(78,500.00)	468,345.00
Aquatic Invasive Species Prevention	231,694.48	-	31,282.00	42,514.27	(11,232.27)	220,462.21
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	1,546.23	5,081.11	(3,534.88)	9,464.62
Sheriff's K-9 Account (donations)	12,556.49	-	2,500.00	-	2,500.00	15,056.49
Gun Permit Application Fees	15,273.15	-	58,625.00	31,792.88	26,832.12	42,105.27
Sheriff's Contingency	218.75	-	1,245.33	-	1,245.33	1,464.08
Enhanced 911 Systems	321,931.39	-	225,286.54	156,256.16	69,030.38	390,961.77
Correction Service Fee	22,451.31	-	1,867.00	1,468.60	398.40	22,849.71
Local Correctional Fees (Adult)	155,070.06	-	58,482.78	25,000.00	33,482.78	188,552.84
Restorative Practices Initiative Grant	-	-	147,227.16	147,218.16	9.00	9.00
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 1,239,032.19	\$ 859,183.95	\$ 379,848.24	\$ 3,639,218.93

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 9/30/2026
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ 785.43	\$ -	\$ 785.43	\$ 154,789.02
Petty Cash Change Funds	1,775.00	-	-	50.00	(50.00)	1,725.00
Compensated Absences	739,043.44	715,000.00	-	151,154.07	563,845.93	1,302,889.37
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	\$ 785.43	\$ 151,391.49	\$ 874,393.94	\$ 3,426,953.26

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 9/30/2026
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	33,051.68	105,663.27	14,269.41	195,185.90
Energy Efficiency Upgrades	79,885.36	-	71,665.31	-	71,665.31	151,550.67
County Motor Pool	107,146.06	-	262,098.31	194,877.68	67,220.63	174,366.69
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	37,079.15	71,463.90	(34,384.75)	33,623.91
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	1,410.90	313.85	1,097.05	6,020.82
Employee Training & Development	60,619.31	52,500.00	-	26,612.45	25,887.55	86,506.86
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	\$ 407,305.35	\$ 942,043.59	\$ (375,357.24)	\$ 3,770,507.46

*Note the Riparian Protection Aid expense in excess of revenue was \$176,511 on September 30, 2026.