

General Fund
Fund Balance Report (Cash Basis)
July 2026

Cash on Hand - General Fund	\$ 39,861,256.34
Restrictions	(3,358,541.99)
Commitments	(3,455,459.71)
Assignments	(3,844,619.57)
Unassigned Fund Balance (Cash on Hand)	\$ 29,202,635.07

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 7/31/2026
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 13,688.34	\$ -	\$ 13,688.34	\$ 420,346.36
Statewide Affordable Housing Aid	154,359.94	-	88,951.50	91,592.72	(2,641.22)	151,718.72
Riparian Protection Aid*	-	-	54,489.00	54,489.00	-	-
Law Library	470,152.26	-	58,529.63	44,871.00	13,658.63	483,810.89
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	296.10	-	296.10	4,850.70
Drug Treatment Court	308,191.19	-	65,500.39	73,694.08	(8,193.69)	299,997.50
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	46,600.00	26,400.00	20,200.00	133,409.01
Recorder's Compliance Fund	249,296.76	-	51,260.00	10,556.50	40,703.50	290,000.26
Veterans Operational Grant	-	-	7,500.00	6,900.44	599.56	599.56
Veterans VFW Grant	8,117.52	-	10,200.00	4,087.01	6,112.99	14,230.51
Veterans Transportation (donations)	45,377.57	-	5,544.00	23,296.33	(17,752.33)	27,625.24
Buffer Initiative	546,845.00	-	-	65,000.00	(65,000.00)	481,845.00
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	-	1,187.30	2,475.07	(1,287.77)	11,711.73
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	-	50,890.00	18,705.83	32,184.17	47,457.32
Sheriff's Contingency	218.75	-	820.33	-	820.33	1,039.08
Enhanced 911 Systems	321,931.39	-	182,480.56	129,515.58	52,964.98	374,896.37
Correction Service Fee	22,451.31	-	1,602.00	828.60	773.40	23,224.71
Local Correctional Fees (Adult)	155,070.06	-	45,862.78	25,000.00	20,862.78	175,932.84
Restorative Practices Initiative Grant*	-	-	108,908.03	108,908.03	-	-
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 828,005.76	\$ 728,834.46	\$ 99,171.30	\$ 3,358,541.99

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 7/31/2026
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ 760.43	\$ -	\$ 760.43	\$ 154,764.02
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Compensated Absences	739,043.44	715,000.00	-	122,672.62	592,327.38	1,331,370.82
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	\$ 760.43	\$ 122,860.04	\$ 902,900.39	\$ 3,455,459.71

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 7/31/2026
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	33,051.68	88,344.08	31,588.60	212,505.09
Energy Efficiency Upgrades	79,885.36	-	71,665.31	-	71,665.31	151,550.67
County Motor Pool	107,146.06	-	221,234.03	97,026.48	124,207.55	231,353.61
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	25,931.62	65,377.68	(39,446.06)	28,562.60
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	995.21	180.10	815.11	5,738.88
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	\$ 354,877.85	\$ 815,503.98	\$ (301,245.13)	\$ 3,844,619.57

*Note the ORP Grant expense in excess of revenue was \$20,741.44 on July 31, 2026.

*Note the Riparian Protection Aid expense in excess of revenue was \$176,511 on July 31, 2026.