General Fund
Fund Balance Report (Cash Basis)
October 2026

Cash on Hand - General Fund	**$ 33,882,474.68**
Restrictions	**(3,317,154.31)**
Commitments	**(3,422,030.32)**
Assignments	**(3,431,842.87)**
Unassigned Fund Balance (Cash on Hand)	**$ 23,711,447.18**

Restrictions	**2025 Balance**	**2026 Levy**	**2026 Revenues**	**2026 Expenses**	**2026 Activity (net)**	**Balance 10/31/2026**
Gravel Pit Closure/Restoration	$ 406,658.02	$ -	$ 20,205.93	$ -	$ 20,205.93	$ 426,863.95
Statewide Affordable Housing Aid	154,359.94	-	288,624.33	442,984.27	(154,359.94)	-
Riparian Protection Aid*	-	-	54,489.00	54,489.00	-	-
Law Library	470,152.26	-	85,067.63	52,128.24	32,939.39	503,091.65
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	559.32	-	559.32	5,113.92
Drug Treatment Court	308,191.19	-	126,626.00	109,987.02	16,638.98	324,830.17
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	66,060.00	26,400.00	39,660.00	152,869.01
Recorder's Compliance Fund	249,296.76	-	72,666.00	10,556.50	62,109.50	311,406.26
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	-	7,926.00	34,085.34	(26,159.34)	19,218.23
Buffer Initiative	546,845.00	-	-	78,500.00	(78,500.00)	468,345.00
Aquatic Invasive Species Prevention	231,694.48	-	31,282.00	47,844.25	(16,562.25)	215,132.23
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	1,595.52	5,081.11	(3,485.59)	9,513.91
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	-	65,505.00	31,792.88	33,712.12	48,985.27
Sheriff's Contingency	218.75	-	1,307.83	-	1,307.83	1,526.58
Enhanced 911 Systems	321,931.39	-	246,689.53	162,914.83	83,774.70	405,706.09
Correction Service Fee	22,451.31	-	2,137.00	1,668.60	468.40	22,919.71
Local Correctional Fees (Adult)	155,070.06	-	62,767.78	25,000.00	37,767.78	192,837.84
Restorative Practices Initiative Grant	-	-	183,917.68	183,917.68	-	-
Restricted Fund Balance	$ 3,259,370.69	$ -	$ 1,337,440.39	$ 1,279,656.77	$ 57,783.62	$ 3,317,154.31

Commitments	**2025 Balance**	**2026 Levy**	**2026 Revenues**	**2026 Expenses**	**2026 Activity (net)**	**Balance 10/31/2026**
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	-	156,077.01	558,922.99	1,297,966.43
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	$ 156,314.43	$ 869,471.00	$ 3,422,030.32

Assignments	**2025 Balance**	**2026 Levy**	**2026 Revenues**	**2026 Expenses**	**2026 Activity (net)**	**Balance 10/31/2026**
ARP - American Rescue Plan	$ 808,380.00	$ -	$ -	$ 808,380.00	$ (808,380.00)	$ -
Election Activities	180,916.49	86,881.00	33,051.68	150,193.22	(30,260.54)	150,655.95
Energy Efficiency Upgrades	79,885.36	-	71,665.31	1,960.00	69,705.31	149,590.67
County Motor Pool	107,146.06	-	281,357.39	247,799.50	33,557.89	140,703.95
MDT Agreement	11,311.52	-	18,982.00	10,510.34	8,471.66	19,783.18
Inmate Improvement Fund	68,008.66	-	42,988.20	73,749.21	(30,761.01)	37,247.65
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	1,643.75	1,931.34	(287.59)	4,636.18
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	$ 449,688.33	$ 1,323,091.16	$ (714,021.83)	$ 3,431,842.87

**Note the Riparian Protection Aid expense in excess of revenue was $407,511 on October 31, 2026.*