

Shelby County Treasurer - Erica Firnhaber

From: Shelby County Treasurer - Erica Firnhaber
Sent: Friday, July 18, 2025 3:50 PM
To: 'Full County Board'
Subject: County Funds
Attachments: 2025 Budget through 6.30.25.pdf

County Board Members,

I have attached a copy of the budget through 6.30.2025 for every fund. I have highlighted remaining 2025 budget balances and cash balances. I have put information on many of the funds and indicated which funds have CDs.

I would like to reiterate that while the county has a balance of just under \$20,000,000 for all funds, the special funds are controlled by various departments. The funds were set up at the direction of statute and that statute dictates what revenue goes into that fund (i.e., a fee, tax, or grant) and what expenses can be paid out of that fund. The general fund is the main operating fund of the county. Funds are not co-mingled and special funds cannot be used for any other purpose that what statute dictates. Money cannot be transferred into another fund simply because that fund is low on money. Special funds are controlled by various departments, and it is that department heads responsibility to know the statute, revenue, and expenditures allowed for each fund they statutorily control.

Each fund that has a CD keeps the interest earned on that CD except for ARPA and Probation.

It is time to put to rest the notion that the county has 20 million dollars at its disposal (because it does not for general purposes) and focus on fiscal responsibility in the FY2026 budget and levy. The Social Security Fund will be a major issue. Most importantly, as elected officials, we must realize that every dime of revenue, no matter which type, comes from the pockets of the hard working people that we were elected to serve.

Thank you,

Erica Firnhaber
Shelby County Treasurer
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