



## Christian County Commission

100 West Church St, Room 100  
Ozark, MO 65721

**SCHEDULED**

**MEETING ATTACHMENTS (ID # 5230)**

Meeting: 01/11/21 08:55 AM

Department: County Clerk

Category: Meeting Items

Prepared By: Paula Brumfield

Initiator: Paula Brumfield

Sponsors:

DOC ID: 5230

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# Meeting Attachments

### ATTACHMENTS:

- 011121 CERTIFIED COURT ORDER NO. 01-11-2021-01 (PDF)
- 011121 CAPITAL PROJECTS 2021 BUDGET HEARING (PDF)
- 011121 MU EXT 2021 BUDGET HEARING (2ND) (PDF)
- 011121 GENERAL REVENUE FUND SUMMARY (PDF)
- 011121 BUDGET AMENDMENT - RECORDER (PDF)
- 011121 RECORDER - 4TH QUARTER REPORT 2020 (PDF)
- 011121 MILEAGE REIMBURSEMENT 2021 RATE (PDF)

RECEIVED

JAN 07 2021

@ 11:38 AM  
PB

The Treasurer is hereby ordered to pay the following entities:

KAY BROWN  
COUNTY CLERK

2021 #310 Sales Tax                      Road & Bridge Sales Tax  
R#:  
January 7, 2021

January 2021 Term

Sales Tax #310 Received			393,039.06		CKS
Common Road I		30.98%	121,763.50	231-49290	
Common Road II		30.39%	119,444.57	232-49290	
Common Road I			17,708.33	231-49290	
Common Road II			17,250.00	232-49290	
Budget Apportionment					
Common I Total			139,471.83	221-800-59501	
Common II Total			136,694.57	221-800-59502	
Amount To Remain in Pool	1		116,872.66		

*Ralph Phillips* 1/11/21  
Presiding Commissioner Ralph Phillips

*Hosea Bilyeu* 1-11-21  
Western Commissioner Hosea Bilyeu

*Lynn Morris* 1-11-21  
Eastern Commissioner Lynn Morris

IN TESTIMONY WHEREOF I, have hereunto set my hand and affixed the seal of said Commission, at my office in Christian County this, the 11th day of January, 2021.



*Kay Brown*  
Kay Brown, Clerk of the County Commission

2021 BUDGET  
CHRISTIAN COUNTY MISSOURI  
CAPITAL PROJECTS  
FUND 235

Account		Projected December 31, 2020	2021 Proposed Budget	2021 Approved Budget
	<b>BEGINNING BALANCE</b>	\$ -	\$ -	\$ -
	<b>REVENUES</b>			
235-46611	INTEREST	-	2,500.00	
	<b>Total Revenues</b>	\$ -	\$ 2,500.00	\$ -
	<b>TRANSFERS</b>			
235-49101	TRANSFER IN-GENERAL FUND	-	212,000.00	
233-49296	TRANSFER IN-ROAD SALES TAX	-	500,000.00	
	<b>Total Transfers</b>	\$ -	\$ 712,000.00	\$ -
	<b>EXPENDITURES</b>			
235-610-53720	COUNTY PROJECT EXPENDITURES	-	400,000.00	
235-800-59504	MUNICIPAL COST SHARE		100,000.00	
	<b>Total Expenditures</b>	\$ -	\$ 500,000.00	\$ -
	<b>ENDING BALANCE</b>	\$ -	\$ 214,500.00	\$ -

**2021 BUDGET**  
**CHRISTIAN COUNTY MISSOURI**  
**UNIVERSITY EXTENSION**  
**FUND 101-180**

Account		2019 Actual	2020 Approved Budget	2020 Actual	2021 Proposed Budget	2021 Approved Budget
101-180-52441	RENT & UTILITIES	\$ 14,201.87	\$ 4,500.00	\$ 2,984.78	\$ 4,000.00	
101-180-53600	OFFICE EXPENSE	20,766.96	55,778.00	55,687.96		
101-180-57120	EXTENSION SALARY	57,143.04	59,339.00	59,339.04	-	
101-180-52515	EXTENSTION OFFICE EXPENSE				69,270.00	
	<b>Total University Extension</b>	<b>\$ 92,111.87</b>	<b>\$ 119,617.00</b>	<b>\$ 118,011.78</b>	<b>\$ 73,270.00</b>	<b>\$ -</b>

**CHRISTIAN COUNTY MISSOURI  
GENERAL REVENUE FUND  
SUMMARY**

	2019 Actual	2020 Approved Budget (Amended)	Projected December 31, 2020	2021 Proposed Budget	2021 Approved Budget
<b>BEGINNING BALANCE</b>	\$ 8,044,920.96	\$ 8,180,092.93	\$ 8,180,092.93	\$ 6,716,478.75	\$ 6,716,478.75
<b>ANNUAL REVENUES RECEIVED</b>	\$ 7,354,524.82	\$ 15,056,389.00	\$ 11,284,878.59	\$ 7,292,580.00	\$ 10,642,580.00
COUNTY COMMISSION	\$ 308,041.28	\$ 372,071.00	\$ 349,230.54	\$ 423,975.00	\$ 423,975.00
COUNTY CLERK	224,432.81	206,776.00	180,093.79	166,174.00	166,174.00
ELECTIONS	98,403.03	172,818.00	138,021.72	160,655.00	160,655.00
CUSTODIAN & BUILDING	812,463.93	958,656.00	868,006.91	1,084,368.00	1,084,368.00
TREASURER	125,722.47	143,366.00	134,322.90	145,655.00	145,735.00
COLLECTOR	222,228.64	272,925.00	214,170.35	275,775.00	275,775.00
RECORDER	225,138.84	240,106.00	227,544.10	248,147.00	248,147.00
CONSOLIDATED COURTS	187,939.73	246,900.00	212,032.04	278,601.00	278,601.00
38TH CIRCUIT COURT - DIV 1	121,555.56	147,813.00	136,733.00	160,213.00	160,213.00
38TH CIRCUIT COURT - DIV 2	6,439.12	6,805.00	2,007.94	6,805.00	6,805.00
PUBLIC ADMINISTRATOR	145,378.98	169,882.00	150,464.40	182,688.00	182,688.00
PROSECUTING ATTORNEY	874,962.29	886,936.20	883,212.36	897,163.00	897,163.00
JUVENILE	437,985.14	490,266.00	399,648.88	448,914.00	448,914.00
CORONER	109,879.24	123,697.00	132,028.50	163,354.00	163,354.00
COUNTY OPERATIONS & MISC.	843,678.21	11,425,435.00	6,485,915.42	1,198,760.00	5,228,760.00
UNIVERSITY EXTENSION	92,111.87	119,617.00	118,011.78	37,000.00	73,270.00
EMERGENCY MANAGEMENT	200,189.55	233,461.00	171,908.48	214,512.00	214,512.00
PLANNING & DEVELOPMENT	255,504.14	294,381.00	256,916.13	321,962.00	321,962.00
AUDITOR	134,462.78	148,491.00	124,813.32	198,805.00	198,805.00
RECYCLE	98,886.56	128,328.00	123,879.41	103,867.00	103,867.00
HUMAN RESOURCES	76,475.83	109,776.00	82,115.83	118,570.00	142,033.00
CAMPUS SECURITY	982,261.85	1,026,970.00	728,909.46	1,072,855.00	1,072,855.00
EMERGENCY (3% of Rev by Statute)	-	212,000.00	-	218,000.00	219,000.00
<b>GENERAL FUND (County Offices) TOTAL</b>	\$ 6,584,141.85	\$ 18,137,476.20	\$ 12,119,987.26	\$ 8,126,818.00	\$ 12,217,631.00

**CHRISTIAN COUNTY MISSOURI  
GENERAL REVENUE FUND  
SUMMARY**

	2019 Actual	2020 Approved Budget (Amended)	Projected December 31, 2020	2021 Proposed Budget	2021 Approved Budget
<b>TRANSFERS</b>					
TRANSFER TO ASSESSMENT	-	91,000.00	-	91,000.00	91,000.00
TRANSFER TO COLE	-	-	-	-	-
TRANSFER TO LEST	-	-	307.27	-	-
TRANSFER TO CAPITAL PROJECT	10,011.00	-	307.27	-	-
TRANSFER TO DEBT SERVICE	625,200.00	628,000.00	627,890.97	625,500.00	625,500.00
TRANSFER TO STONE HOLLOW NID	-	1,500.00	-	1,500.00	1,500.00
<b>TOTAL TRANSFERS</b>	<b>\$ 635,211.00</b>	<b>\$ 720,500.00</b>	<b>\$ 628,505.51</b>	<b>\$ 718,000.00</b>	<b>\$ 718,000.00</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 7,219,352.85</b>	<b>\$ 18,857,976.20</b>	<b>\$ 12,748,492.77</b>	<b>\$ 8,844,818.00</b>	<b>\$ 12,935,631.00</b>
<b>ENDING BALANCE</b>	<b>\$ 8,180,092.93</b>	<b>\$ 4,378,505.73</b>	<b>\$ 6,716,478.75</b>	<b>\$ 5,164,240.75</b>	<b>\$ 4,423,427.75</b>

**2021 BUDGET**  
**CHRISTIAN COUNTY MISSOURI**  
**2020 SUMMARY OF ALL APPROVED BUDGETED ACCOUNTS**  
**APPROVED BUDGETED AMOUNTS**

FUND #	FUND	BEGINNING CASH BALANCE 1/1/2021	REVENUES 2021	TRANSFERS IN 2021	EXPENDITURES 2021	TRANSFERS OUT 2021	ESTIMATED ENDING CASH BALANCE December 31, 2021
101	COUNTY REVENUES	\$ 6,716,478.75	\$ 10,642,580.00	\$ -	\$ 12,144,361.00	\$ 718,000.00	\$ 4,496,697.75
201	COUNTY LAW ENFORCEMENT	3,239,528.71	3,857,800.00	1,840,000.00	6,553,417.00		2,383,911.71
205	FEDERAL FORFEITURE	112,756.96	25,950.00		102,000.00		36,706.96
208	LAW ENFORCEMENT TRAINING	10,053.22	27,310.00		33,000.00		4,363.22
210	CIVIL PROCESS	42,414.80	50,220.00		90,500.00		2,134.80
212	INMATE PRISONER DETENTION SECURITY	32,377.97	12,700.00		30,000.00		15,077.97
215	SHERIFF'S CONCEAL CARRY	261,850.83	52,100.00		151,193.08		162,757.75
219	FAMILY VIOLENCE	-	3,000.00		3,000.00		-
220	LOCAL EMERGENCY PLANNING COMMITTEE	19,857.88	3,525.00		19,000.00		4,382.88
221	ROAD SALES TAX	1,463,481.54	4,316,000.00			4,435,000.00	1,344,481.54
222	CART	749.07	1,550,600.00			1,550,000.00	1,349.07
231	COMMON ROAD 1	2,037,281.43	161,475.00	2,314,385.00	2,670,630.00		1,842,511.43
232	COMMON ROAD 2	1,247,339.54	20,985.00	2,288,545.00	2,427,676.00		1,129,193.54
233	BRIDGE	1,056,203.50	168,082.50	233,000.00	520,583.00		936,703.00
235	CAPITAL PROJECTS	-	2,500.00	712,000.00	500,000.00	-	214,500.00
250	LEST - TOTAL FUND	137,273.00	2,518,778.02	-			85,451.02
250	LEST-SHERIFF EXPENSE				-	1,840,000.00	
250	LEST-PROSECUTOR EXPENSE				730,600.00		

Summary  
All Funds  
2020



2021 BUDGET  
CHRISTIAN COUNTY MISSOURI  
2020 SUMMARY OF ALL APPROVED BUDGETED ACCOUNTS  
APPROVED BUDGETED AMOUNTS

FUND #	FUND	BEGINNING CASH BALANCE 1/1/2021	REVENUES 2021	TRANSFERS IN 2021	EXPENDITURES 2021	TRANSFERS OUT 2021	ESTIMATED ENDING CASH BALANCE December 31, 2021
255	LERF - LAW ENFORCEMENT RESTITUTION FUND	69,519.92	35,265.00		50,000.00		54,784.92
260	PROSECUTING ATTORNEY TRAINING	7,290.57	5,040.00		10,000.00		2,330.57
265	DELINQUENT TAXES	24,082.77	10,280.00		21,000.00		13,362.77
268	ADMINISTRATIVE HANDLING COST	42,014.22	267,100.00		301,200.00		7,914.22
269	LAW LIBRARY	5,884.81	9,689.00		5,000.00		10,573.81
271	RECORD RETENTION FUND	263,601.08	35,000.00		230,000.00		68,601.08
272	RECORD TECHNOLOGY	379,477.16	64,100.00		78,200.00		365,377.16
275	COLLECTOR'S TAX MAINTENANCE FUND	162,585.50	126,500.00		174,000.00		115,085.50
280	BUILDING INSPECTIONS	657,329.51	258,700.00		273,615.00		642,414.51
285	COUNTY ELECTIONS	2,827.37	300,150.00		300,000.00		2,977.37
288	ELECTION 5% FUND	35,243.91	8,110.00		11,200.00		32,153.91
289	HAVA GRANT	21,929.50	8,622.00		29,500.00		1,051.50
420	STONE HOLLOW NID	36,031.92	1,500.00		24,461.96		13,069.96
430	RIVER DOWNS WEST NID	38,094.04	40,300.00		43,675.65		34,718.39
450	JUDICIAL BLDG PROJECT	(0.00)	-	-	-		(0.00)
455	JUDICIAL DEBT SVC FUND	-		625,200.00	625,200.00		-
550	CARES ACT EXPENSES	3,304,699.78	10,000.00		3,304,690.00		10,009.78
555	CARES ACT - ELECTIONS	-	-		-		-
<b>TOTAL</b>		<b>\$ 18,123,559.48</b>	<b>\$ 24,583,961.52</b>	<b>\$ 8,013,130.00</b>	<b>\$ 28,153,012.69</b>	<b>\$ 8,543,000.00</b>	<b>\$ 14,024,638.31</b>

Summary  
All Funds  
2020



# Budget Adjustment Request Form

County of CHRISTIAN ♦♦♦ State of MISSOURI

2020-9

Date: 12/28/2020

PERSON REQUESTING	TITLE/POSITION	DEPARTMENT
Kelly Hall	Recorder of Deeds	Recorder

Item (s) Requested : Building Improvements

Reason for Request: Office remodel - COVID modifications

Amount Requested : \$ 60,500.00

Source of Funds: Unanticipated Revenue  
(Other Rev., Grants, etc..)

Line Item Coverage :      272-610-54700    \$ 60,500.00  
(Account No(s).)            272-44150        \$ (58,525.00)

I certify that the items(s) listed above is(are) appropriate and necessary for the operation of this department and that there is sufficient funds to cover the estimated cost.

Signature: Kelly Hall

Date: 12-28-2020

## CERTIFICATION OF AUDITOR

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.

Amy D...

Auditor Certification

1/11/21

Date

## APPROVAL OF THE CHRISTIAN COUNTY COMMISSION

01-11-2021

Date

[Signature] 1-11-21

Presiding Commissioner

[Signature] 1-11-21

Commissioner Eastern District

[Signature] 1-11-21

Commissioner Western District

**2020 BUDGET  
CHRISTIAN COUNTY MISSOURI  
RECORD TECHNOLOGY  
FUND 272**

		2018 Actual	2019 Approved Budget	Projected December 31, 2019	2020 Proposed Amended Budget	2020 Approved Budget
	<b>BEGINNING BALANCE</b>	\$ 242,952.34	\$ 285,599.64	\$ 285,599.64	\$ 357,946.64	\$ 357,946.64
	<b>REVENUES</b>					
272-44150	USER FEES	62,546.25	62,475.00	75,270.00	121,000.00	62,475.00
272-46611	INTEREST	5,320.94	1,600.00	7,765.00	2,850.00	1,600.00
	<b>Total Revenues</b>	\$ 67,867.19	\$ 64,075.00	\$ 83,035.00	\$ 123,850.00	\$ 64,075.00
	<b>EXPENDITURES</b>					
272-610-52430	REPAIRS & MAINTENANCE	105.51			10,000.00	10,000.00
272-610-52431	HARDWARE MAINTENANCE				20,000.00	20,000.00
272-610-52432	SOFTWARE SUPPORT	9,900.00	20,000.00		20,000.00	20,000.00
272-610-52433	SCANNER MAINTENANCE	3,519.35	6,000.00	3,840.00	6,000.00	6,000.00
272-610-52530	PHONE				1,000.00	1,000.00
272-610-52580	MILEAGE				500.00	500.00
272-610-52590	TRAINING				1,500.00	1,500.00
272-610-53600	OFFICE EXPENSE	2,608.03	5,000.00	1,712.00	2,000.00	2,000.00
272-610-53605	POSTAGE				1,000.00	1,000.00
272-610-54700	BUILDING IMPROVEMENTS				60,500.00	
272-610-54750	EQUIPMENT	9,087.00	40,000.00	5,136.00	15,000.00	15,000.00
	<b>Total Expenditures</b>	\$ 25,219.89	\$ 71,000.00	\$ 10,688.00	\$ 137,500.00	\$ 77,000.00
	<b>ENDING BALANCE</b>	\$ 285,599.64	\$ 278,674.64	\$ 357,946.64	\$ 344,296.64	\$ 345,021.64

10-1-20 to 12-31-20

Monthly Activity Summary

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Counts

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- Copy Fees - \$3444.00
- eRecordings - \$225673.00
- Federal TaxLien - 26 Documents
- Federal TaxLien Releases - 18 Documents
- Land Instruments - 6370 Documents
- Land Non-Standard Fees - 63 Documents
- Marriage Certified Copy - 254 Documents
- Marriage License - 164 Documents
- Military Sep - 0 Documents
- Plats - 19 Documents
- State TaxLien - 0 Documents
- State TaxLien Releases & Expunge - 3 Documents
- Surveys - 31 Documents

**Kelly Hall, Recorder of Deeds**  
Christian County, Missouri

Fee Allocation

Report Dates: 10/01/2020 to 12/31/2020

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$151,567.25
RECORDER TECHNOLOGY	100-000-4266	\$59,643.75
RECORDER USER FEE	100-000-4267	\$14,761.00
SHELTER FUND	100-000-4268	\$820.00
STATE USER FEE	100-000-4269	\$13,186.00
STATE POOL	100-000-4270	\$12,858.00
MISSOURI HOUSING TRUST	100-000-4271	\$19,287.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$2,460.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$1,771.00
CERF FUND	100-000-4285	\$46,415.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$3,503.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$507.00
OVERPAYMENTS	OVER	\$50.50
<b>Total of Allocations</b>		<b>\$326,829.50</b>

*\$124,884.50  
over 2019  
4th quarter*

**Kelly Hall, Recorder of Deeds**

Christian County, Missouri

Fee Allocation

Report Dates: 10/01/2019 to 12/31/2019

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$100,109.75
RECORDER TECHNOLOGY	100-000-4266	\$19,371.25
RECORDER USER FEE	100-000-4267	\$9,908.00
SHELTER FUND	100-000-4268	\$650.00
STATE USER FEE	100-000-4269	\$9,258.00
STATE POOL	100-000-4270	\$8,998.00
MISSOURI HOUSING TRUST	100-000-4271	\$13,497.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$1,950.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$1,701.00
CERF FUND	100-000-4285	\$32,925.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$3,022.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$489.00
OVERPAYMENTS	OVER	\$66.00
	<b>Total of Allocations</b>	<b>\$201,945.00</b>



**Kelly Hall, Recorder of Deeds**

Christian County, Missouri

Fee Allocation

Report Dates: 01/01/2020 to 12/31/2020

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$524,912.25
RECORDER TECHNOLOGY	100-000-4266	\$122,188.75
RECORDER USER FEE	100-000-4267	\$50,570.00
SHELTER FUND	100-000-4268	\$2,745.00
STATE USER FEE	100-000-4269	\$46,420.00
STATE POOL	100-000-4270	\$45,322.00
MISSOURI HOUSING TRUST	100-000-4271	\$67,983.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$8,235.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$6,636.00
CERF FUND	100-000-4285	\$163,172.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$13,193.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$1,899.00
OVERPAYMENTS	OVER	\$192.50
<b>Total of Allocations</b>		<b>\$1,053,468.50</b>

\$270,149.00  
over 2019

**Kelly Hall, Recorder of Deeds**

Christian County, Missouri

Fee Allocation

Report Dates: 01/01/2019 to 12/31/2019

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$382,977.25
RECORDER TECHNOLOGY	100-000-4266	\$75,933.75
RECORDER USER FEE	100-000-4267	\$38,385.00
SHELTER FUND	100-000-4268	\$2,640.00
STATE USER FEE	100-000-4269	\$36,510.00
STATE POOL	100-000-4270	\$35,454.00
MISSOURI HOUSING TRUST	100-000-4271	\$53,181.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$7,920.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$5,894.00
CERF FUND	100-000-4285	\$129,237.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$13,299.50
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$1,692.00
OVERPAYMENTS	OVER	\$196.00
	<b>Total of Allocations</b>	<b>\$783,319.50</b>



1-1-20 to 12-31-20

**Kelly Hall, Recorder of Deeds**

Christian County, Missouri

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Monthly Activity Summary

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Counts

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Copy Fees - \$13,196.00 - 100% to general revenue

eRecordings - \$777,494.00

Federal TaxLien - 56 Documents

Federal TaxLien Releases - 61 Documents

Land Instruments - 22461 Documents

Land Non-Standard Fees - 166 Documents

Marriage Certified Copy - 955 Documents

Marriage License - 549 Documents

Military Sep - 2 Documents

Plats - 56 Documents — Subdivision Plats - either New or Replats of existing subdivisions

State TaxLien - 2 Documents

State TaxLien Releases & Expunge - 18 Documents

Surveys - 146 Documents - possible splits of larger land pieces



## IRS issues standard mileage rates for 2021

IR-2020-279, December 22, 2020

WASHINGTON — The Internal Revenue Service today issued the 2021 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2021, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 56 cents per mile driven for business use, down 1.5 cents from the rate for 2020,
- 16 cents per mile driven for medical, or moving purposes for qualified active duty members of the Armed Forces, down 1 cent from the rate for 2020, and
- 14 cents per mile driven in service of charitable organizations, the rate is set by statute and remains unchanged from 2020.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the [Tax Cuts and Jobs Act](#), taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving Expenses for Members of the Armed Forces](#).

Taxpayers always have the option of calculating the **actual costs** of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but must opt to use it in the first year the car is available for **business use**. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

[Notice 2021-02](#) [PDF](#), contains the optional 2021 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2021 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

*Page Last Reviewed or Updated: 22-Dec-2020*

# Mileage

Print

In accordance with CSR 10-11.030, the state mileage allowance shall be computed at a rate not to exceed the Internal Revenue Service standard mileage rate less three cents per mile. The state fleet mileage reimbursement rate reflects the average cost of operating a mid-size sedan in the state vehicle fleet. The rates per mile in cents for the most recent fiscal years are:

	Jan. 1, 2015 - Dec. 31, 2015	Jan. 1, 2016 - Dec. 31, 2016	Jan. 1, 2017 - Dec. 31, 2017	Jan. 1, 2018 - Dec. 31, 2018	Jan. 1, 2019 - June 30, 2019	July 1, 2019 - June 30, 2020	July 1, 2020 - Dec. 31, 2020	Jan.1, 2021 - June 30, 2021
<b>IRS</b>	57.5	54.0	53.5	54.5	58.0	58.0	57.5	56.0
<b>State</b>	37.0	37.0	37.0	37.0	37.0	43.0	37.0	37.0
<b>Fleet</b>	26.0	26.0	26.0	26.0	26.0	28.0	28.0	28.0

## State Vehicular Travel Policy

This policy provides that agencies and employees use the **Trip Optimizer** or other equivalent method to ensure they use the most cost effective vehicle option. An approved equivalent method is a waiver of the need to print the Trip Optimizer when the roundtrip mileage is 80 miles or less.