



## Christian County Commission

100 West Church St, Room 100  
Ozark, MO 65721

**SCHEDULED**

**MEETING ATTACHMENTS (ID # 4608)**

Meeting: 11/14/24 10:00 AM  
Department: County Clerk  
Category: Meeting Items  
Prepared By: Madi Hires Raines  
Initiator: Madi Hires Raines  
Sponsors:  
Doc ID: 4608

## Meeting Attachments

### ATTACHMENTS:

- 1 - 14 NOVEMBER 2024 - AWARD LETTER - RFQ #2023-19 - DATA SOLUTION SERVICES - CKC DATA SOLUTIONS
- 2 - 14 NOVEMBER 2024 - ARTICLE 3 SECTION 9
- 3 - 14 NOVEMBER 2024 - DRAFT GRPA REGULATION 8-26-24
- 4 - 14 NOVEMBER 2024 - PZ RECOMMENDATION - GRPA AMENDMENTS
- 5 - 14 NOVEMBER 2024 - 2025 PRESENTED BUDGET



# Christian County Commission

100 W. Church Street Room 100  
Ozark, Missouri 65721  
(417) 582-4300

Lynn Morris  
Presiding Commissioner

Bradley A. Jackson  
Eastern Commissioner

Hosea Bilyeu  
Western Commissioner

14 November 2024

CKC Data Solutions  
PO Box 1416  
Springfield, Missouri 65801  
Andrew Sakalosky  
[Asakalosky@ckcdatasolutions.com](mailto:Asakalosky@ckcdatasolutions.com)  
417-812-5251

The Christian County Commission voted in session today to renew the contract for Data Solutions Services (RFQ #2023-019) to CKC Data Solutions.

The original contract was awarded in December 2023 with options to renew. This is the first contract renewal (year two). This contract renewal will begin 12/5/2024 and go through 12/4/2025.

Your point of contact will be IT Manager, Bill Rawlings. Mr. Rawlings can be reached at 417-582-5131, or by email at [Brawlings@christiancountymo.gov](mailto:Brawlings@christiancountymo.gov).

Hosea Bilyeu  
Western Commissioner

Date: 11-18-2024

Lynn Morris  
Presiding Commissioner

Date: 11-15-24

Bradley A. Jackson  
Eastern Commissioner

Date: 11-18-2024

## **Section 8. Disincorporation of Territory Reverts to A-1**

In every case where territory has not been specifically included within a Zoning District, or where territory becomes a part of the unincorporated area of Christian County by the disincorporation of any village, town, city or portion thereof, such territory shall automatically be classified as an A-1 District, until otherwise classified.

## **Section 9. Overlay Districts**

The County may adopt overlay districts, including but not limited to overlay districts for purposes of hazard mitigation, land use planning and transportation improvements. If adopted, overlay districts shall be shown on a separate overlay district map which is referenced in this zoning ordinance and the Christian County Subdivision Regulations. The procedure for adopting or amending an overlay district boundary shall be the same as for amending the official zoning map, as specified in Article 49 of this ordinance.

### **A. Floodplain Overlay District F-1**

The Floodplain Overlay District shall encompass those areas identified on the Flood Insurance Rate Maps (FIRM) in effect for Christian County as numbered and unnumbered A zones. Please refer to the Floodplain Management Article of the Stormwater and Erosion Control Regulations for Christian County.

### **B. Urban Service Area (USA) Overlay District**

The intent of the Urban Service Areas Overlay District is designating, maintaining, and enhancing areas for urban development in a thoughtful and deliberate way involving coordinated land use, transportation, and natural resource planning between City and County governmental entities. This district is further explained in Article 47 of this ordinance.

### **C. Transportation Overlay Districts T-1 and T-2**

Transportation Overlay Districts recognize the existing and future needs to enhance and expand the transportation network in Christian County. To do so, preservation of right-of-way in these areas is required. The County is a member of the Ozarks Transportation Organization and has adopted those portions of the OTO Major Thoroughfare Plan and Bicycle and Pedestrian Plan which lay within the County's boundaries. Transportation Overlay Districts shall encompass those areas identified on the effective OTO MTP and be subject to the standards contained therein.

### **D. Groundwater Recharge Protection Area Overlay Districts G-1**

The Groundwater Recharge Protection Area Overlay Districts are intended to provide increased protection of the County's water resources in designated areas where pollutants

associated with urbanized development present an increasing threat to water quality and the habitat of protected or endangered species. The intent of the Groundwater Recharge Protection Area District is to limit the introduction of pollutants in vulnerable areas from the impacts of increased human development through identification of vulnerable areas where increased protection measures are warranted and the application of development standards and requirements within these areas which are intended to reduce the risk of contamination. This district is further explained in Article 47.5 of this ordinance.

DRAFT



## **ARTICLE 47.5. GROUNDWATER RECHARGE PROTECTION AREA OVERLAY DISTRICT (GRPA)**

### **Section 1. Statement of Intent**

- A. The Groundwater Recharge Protection Area Overlay District is intended to provide increased protection of the County's water resources in designated areas where pollutants associated with urbanized development presents an increasing threat to water quality and the habitat of protected or endangered species.
- B. The intent of the Groundwater Recharge Protection Area District is to limit the introduction of pollutants in vulnerable areas from the impacts of increased human development through:
  - 1. Identification of vulnerable areas where increased protection measures are warranted.
  - 2. Application of development standards and requirements within these areas which are intended to reduce the risk of contamination.

### **Section 2. Recognition of Community Comprehensive Plans and Groundwater Recharge Protection Areas**

- A. The Christian County Commission recognizes the adopted Comprehensive Plans that have been approved by the various incorporated communities within Christian County. Therefore, where the cooperation between Christian County and its incorporated communities is authorized by the constitution and laws of the State of Missouri, it is determined by the Christian County Commission that for the purposes of:
  - 1. Managing land development in defined areas which are known to be environmentally sensitive.
  - 2. Anticipating and avoiding the introduction of contaminants into the County's groundwater resources in areas where the risk is greatest.
  - 3. Coordinating with incorporated communities to assure that reasonable standards for development are observed.

### **Section 3. Definitions**

#### **Best Management Practices (BMPs)**

Conservation practices or management measures which control soil loss and reduce water quality degradation mainly caused by nutrients, animal wastes, toxins, sediment in the runoff. BMPs may be either structural (grass swales, terraces, retention and detention ponds), or non-structural

(disconnection of impervious surfaces, directing downspouts onto grass surfaces and educational activities).

**Buffer**

A vegetated area including trees, shrubs, managed lawn areas, and herbaceous vegetation which exists or is established to protect a stream system. Alteration of this natural area is strictly limited.

**Development**

A change in the zoning, intensity of use or allowed use of any land, building, structure or premises for any purpose. The subdivision or severance of land. The construction, erection or placing of one or more buildings or structures on land or use of land or premises for storage of equipment or materials. Making of an addition, enlargement or alteration to a building or structure, in, on, over or under land, which has the effect of increasing the size or usability thereof. Land disturbance activities such as but not limited to site-grading, excavation, drilling, removal of topsoil or the placing or dumping of fill and installation of drainage works. The use of the term shall include redevelopment, as defined in the stormwater regulations, in all cases unless otherwise specified in these regulations.

**Erosion And Sediment Control Plan**

A set of plans prepared by or under the direction of a professional engineer, land surveyor, landscape architect or geologist licensed in the State of Missouri or by a Certified Professional in Erosion and Sediment Control (CPESC) indicating the specific measures and sequence to be used to control erosion and sediment on a development site before, during and after construction.

**Groundwater Recharge**

The hydrologic process where rainwater moves downward from the surface into subsurface areas and aquifers where groundwater is naturally stored.

**Hydrogeological Assessments**

A study to determine the vulnerability of a specific area, these assessments consider factors such as the geological characteristics of the subsurface, soil properties, depth to the water table, and potential contaminant sources.

**Land Disturbance**

Any activity that exposes soil including clearing, grubbing, grading, excavating, filling and other related activities.

**Losing Stream**

A losing stream is a stream or part of a stream where a significant amount of its water (at least 30% during dry conditions) flows underground into a bedrock aquifer.

**Indigenous Vegetation**

Any species that was present in Missouri prior to European Settlement (approximately 1735 A.D.) or any plant identified as native or indigenous on lists maintained by agencies such as the Missouri Department of Conservation or United States Department of Agriculture.

**Managed Lawn Areas**

Any area greater than five hundred (500) square feet where the vegetative ground cover is maintained at a uniform height of less than 5-inches.

**Ordinary High-Water Mark**

That line on the shore established by the fluctuations of water and indicated by physical characteristics such as clear natural line impressed on the bank, shelving, changes in the character of soil, destruction of terrestrial vegetation, the presence of litter or debris, or other appropriate means that consider the characteristics of the surrounding area.

**Pollution**

Any contamination or alteration of the physical, chemical, or biological properties of any waters which will render the waters harmful or detrimental to domestic, commercial, industrial, agricultural, recreational, or other legitimate beneficial uses; or to livestock, wild animals, birds, fish or other aquatic life.

**Soil Erosion & Control Permit**

The document issued by the County approving the Stormwater Management Plan and authorizing land disturbance activity in accordance with the Storm Water Pollution Prevention Plan (SWPPP).

**Streams**

Perennial and intermittent watercourses identified through site inspection and United States Geological Survey (USGS) maps and further defined and categorized as follows:

- A. Type I Streams are defined as perennial streams shown as solid blue lines on the United States Geological Survey seven and one-half minutes series topographical map and have a drainage area of greater than 50 acres.
- B. Type II Streams are defined as intermittent streams shown as dashed blue lines on the United States Geological Survey seven and one-half minutes series topographical map and have a drainage area of greater than 50 acres.
- C. Type III Streams are defined as intermittent streams or natural channels which are not shown on the United States Geological Survey seven and one-half minutes series topographical map as either blue or dashed blue lines which have drainage areas of greater than 50 acres.

**United States Geological Survey (USGS) Blue Line Stream**

A stream that appears as a broken or solid blue line (or a purple line) on a USGS topographic map.

## **Section 4. Establishment of a Groundwater Recharge Protection Area Overlay District**

- A. The County or an incorporated community within Christian County may propose the creation of a GRPA in accordance with the following requirements:
  - 1. The area being considered must be at increased risk for groundwater contamination due to the presence of the following factors:
    - a. The potential for residential development at densities greater than one dwelling per three acres within the defined recharge area.
    - b. The area must contain significant areas of karst features such as mapped sinkholes or losing streams.
  - 2. The entity proposing the establishment of a GRPA shall submit a map identifying the geographic boundary of the proposed recharge area to be protected and have enacted or be prepared to enact regulations similar in nature to those which have been adopted by the County which are intended to provide increased protection from pollution within the proposed GRPA.
  - 3. Submit any hydrogeological assessments or related information which demonstrates the presence of existing pollutants or degradation of natural habitat for protected or endangered species.
  - 4. Seek approval of the GRPA boundary by the County Commission as part of a public hearing where property owners within the proposed boundary have been given notice via certified mail at least 15 days prior to the public hearing.

## **Section 5. Change in Zoning Designation**

- A. Changes in zoning to Commercial and Manufacturing zoning districts shall not be allowed within a designated GRPA.
- B. Following the date of adoption of any GRPA overlay district, parcels 20 acres or greater, located entirely or partially within the GRPA boundary shall be considered immediately eligible and recommended by the Planning and Zoning Commission to the County Commission for rezoning to Conservation Development District – CD, as detailed in Article 48. For these purposes, a 20 acre or greater parcel may be created by assemblage of contiguous smaller parcels.
  - 1. Property owners must initiate this request for zoning change through the Planning and Development Office.
  - 2. The setbacks detailed in Section 6 of this Article shall be observed along with all other development standards listed in Article 48.

## **Section 6. Standards for Development Within a Groundwater Recharge Protection Area**

### **A. Setbacks**

1. In order to reduce the risk for pollutants entering and potentially contaminating the County's natural water resources, the following increased setbacks shall be observed:
  - a. Sinkholes – No new development shall be permitted closer than 50 linear feet from the mapped rim of a sinkhole.
  - b. USGS Blue Line Streams – No new development shall be permitted within 50 feet of the ordinary high-water mark of a mapped stream.

### **B. Erosion and Sediment Control**

The following requirements related to soil erosion control shall be observed within the GRPA:

1. In General – the preserved setback/buffer areas surrounding sinkholes and streams are best preserved in their natural condition which includes indigenous vegetation, native warm season grasses and the preservation of existing trees. Areas outside the required setback/buffer may be managed lawn areas.
2. Where land disturbance requires the issuance of a Soil Erosion Control Permit – Notwithstanding the normal stormwater management plan requirements, permitted projects must also adhere to the following higher standards:
  - a. A minimum of 85% of proposed disturbed areas must be routed into properly sized sediment basins.
  - b. All disturbed areas discharging directly to a stream or sinkhole must be routed to a sediment basin.
  - c. Sediment basins shall have perforated risers wrapped in filter fabric and be sized for a 10-year storm.
  - d. Silt fence is not to be allowed as a BMP unless specifically approved for use by the County Engineer.
  - e. Work stoppage will be required if large amounts of sediment are found to be bypassing erosion control measures.

## **Section 7. Permitted Uses Within the Buffer Areas**

### **A. The following uses/activities are allowed:**

1. Structures or other developments in place prior to the adoption of the GRPA.
2. Development which is covered by a plat recorded prior to the adoption of the GRPA.

3. Permeable surfaced foot and bicycle paths
4. Fencing which may also serve as protection of the buffered area
5. Road and Bridge crossings
6. Utilities where no practical alternatives exist as determined by the director.
7. Stream restoration, stream bank restoration or restoration of indigenous vegetation in accordance with an approved plan.
8. Roads, that exist on or before the date of adoption of the GRPA regulations, and associated maintenance activities.
9. Modifications to stream channels or wetlands if such modifications have been approved and permitted by a Federal Agency such as the U.S. Army Corps of Engineers.

## **Section 8. Exceptions**

- A. A developer may provide alternative Enhanced Environmental Protection Area regulation(s) when one or more of the following conditions apply:
  1. Topography, streams, natural rock formations, sod, vegetation or other site conditions are such that full compliance is impossible or impractical; or
  2. The applicability of this Article would cause safety concerns to persons or property.
- B. The County Engineer, or their designee, shall have authority to review and approve any alternative Best Management Practice.



# **Christian County Planning & Zoning Commission Staff Report and Recommendation To the County Commission**

## **Proposed Amendments to the Christian County Zoning Regulations**

**HEARING DATE:** November 14, 2024

**ENCLOSURES:** Draft Amended Article 3 of the Zoning Regulations  
Draft Article 47.5 of the Zoning Regulations

### **INTRODUCTION:**

Karst topography, which includes sinkholes, losing streams and caves, can be found throughout Christian County. Not all karst areas are alike. In some areas, these features are spread out or may be located far from human development while in other areas, there may be numerous sinkholes and other features located within a relatively small area and also located near developing areas. This combination presents a greater risk of pollution entering our groundwater and jeopardizing the quality of our drinking water and the natural environment.

County staff has been working with our colleagues at the City of Ozark with the shared goal of developing regulations for our community which would provide enhanced protection of our groundwater resources in areas which are shown to be extremely vulnerable.

The amendments being proposed are the result of that effort.

It is important to remember that the County and the City are separate political jurisdictions with significantly different geographic footprints among other differences. As such, staff has drafted these amendments to accomplish the same goals as similar regulations being considered by the City. Our challenge was not only to support the level of protection being proposed by the City, but to do so with the following in mind:

1. Develop a policy which will work within the established framework and mechanisms currently utilized in our Zoning Regulations.
2. Create a regulatory mechanism which can be replicated and applied in multiple areas, as appropriate throughout the County as opposed to a single reactive measure focused on a unique situation.
3. Utilize increased protection requirements which are both practical and can actually be implemented and enforced with respect to County staffing and the level of authority provided to us via state statute.

## **CHRISTIAN COUNTY ZONING REGULATIONS**

### **Amendment #1 Article 3 – Districts and District Boundaries**

Article 3 Section 9 of the Christian County Zoning Regulations covers Overlay Districts. Overlay Districts are essentially defined geographic areas which have certain characteristics or attributes for which additional regulations are applied.

A proposal for the addition of a new overlay district is treated like an amendment to the Regulation whereby the overlay is presented to the P&Z Commission which would then forward a recommendation to the County Commission.

In this case for the GRPA we would be identifying a specific area which has been studied and identified as being highly vulnerable to pollutants entering our groundwater supplies.

The boundaries of the area would be determined through an acceptable scientific study which documents and explains the heightened vulnerability and the extent of the contributing area.

The Overlay District mechanism is already established within our Regulations and allows for this enhanced protection to be replicated as needed throughout the County.

*Requested Action: Staff is recommending that the Planning and Zoning Commission forward a request to the County Commission to amend Article 3 of the Zoning Regulations as presented (or with any changes as determined by the Board)*

### **Amendment #2 Article 47.5 Groundwater recharge Protection Area Overlay District (GRPA)**

Sections 1 & 2 explain the intention of the regulation and reasoning for why this is of importance.

Section 3 provides a list of definitions relevant to the Article. These definitions are consistent with those found within other County Regulations.

Sections 5 & 7 relate to land use restrictions:

Section 5 prohibits the change in zoning of parcels located within a GRPA to Commercial or Manufacturing.

Section 5 also provides the opportunity for a developer to rezone a 20 acre or greater parcel to the Conservation Development District which is a natural fit with regard to protecting groundwater resources. This zoning designation has been an option since 2010, but to date, no property has ever been assigned this designation.

Section 7 provides a listing of acceptable land uses within the GRPA.

Section 6 contains the actual development standards which are to be observed within the GRPA.



The County currently has significant protections in place through its Zoning Regulations and Soil Erosion Control Regulations which will continue to be applicable. What follows is a comparison of the current standards in place and the proposed requirement within a GRPA.

Setbacks:

Sinkholes – Within a GRPA, no new development shall be permitted closer than 50 linear feet from the mapped rim of a sinkhole. Our standard setback is 30 feet from the sinkhole rim.

USGS Blue Line Streams – No new development shall be permitted within 50 feet of the ordinary high-water mark of a mapped stream. Currently, our regulations do not include a specific setback from streams per se. In many areas we do, however, achieve significant setbacks through the implementation of our Floodplain Management Ordinance.

Erosion and Sediment Control:

The requirements related to sediment and erosion control are not exceptionally different from our current standards. Within the GRPA, a developer would be specifically required to use sediment basins as the means by which to control and filter sediment from the runoff. Additionally, silt fence would not be allowed as a BMP.

Section 8 provides certain exceptions which may apply in special circumstances

Our goal in these regulations is to secure the desired protection on the front end of the development process before development is established. This is the most practical way to achieve success and have the most impact in protecting our groundwater.

**These amendments were presented to and reviewed by the Planning & Zoning Commission at its October 18<sup>th</sup> public meeting. The Board voted unanimously to recommend approval and adoption to the County Commission.**

*Requested action: A motion to amend Article 3 of the Zoning Regulations as presented also by adding Article 47.5 as presented with an effective date of December 1, 2024.*

Todd M. Wiesehan

Todd M. Wiesehan,  
Director, Resource Management Department



# **County of Christian Digital Budget Book**



**Proposed Version - 11/14/2024**

Last updated 11/13/24





# TABLE OF CONTENTS

<b>Fund Summaries</b>	<b>4</b>
Christian County General Fund	5
Assessment	12
Building Capital Fund	17
Law Library	22
Tax Maintenance	28
Building Inspection	33
ARPA	38
Co. Law Enforcement	43
Federal Forfeiture I	48
Law Enforcement Training	54
Civil Process	60
Inmate Prisoner Detainee Security	66
Sheriff's Conceal Carry	72
LEST	78
LERF	83
Road Sales Tax	89
CART	95
Common I	100
Common II	106
Bridge	112
P.A. Training	118
Delinquent Taxes	124
Adm. Handling Cost	130
County Elections	136
Elections 5%	142
HAVA	148
Family Violence	154
Record Retention	160
Record Technology	166
Stone Hollow NID	172
River Downs West NID	177
2017 Bond Debt Svc Fund - Judicial Expansion	182
LEPC	188
Capital Requests	194
<b>Departments</b>	<b>199</b>
All Funds	200
County Operations	289
County Commission	302
Building Capital	307
ARPA Fund	314
Special Revenue Funds	320
County Clerk	328



Facilities Management .....	342
Sheriff .....	349
Treasurer .....	361
Collector of Revenue .....	366
Recorder of Deeds .....	374
38th Circuit Court .....	382
Public Administrator .....	396
Prosecuting Attorney .....	399
Coroner .....	410
University Of Missouri Extension .....	415
Emergency Management .....	419
Resource Management .....	428
Auditor .....	442
Employee Services .....	445
Highway Department .....	448
Assessor .....	462
Debt Service Funds .....	468
<b>Debt .....</b>	<b>476</b>
Government-wide Debt .....	477
Debt by Type Overview .....	479
<b>Appendix .....</b>	<b>481</b>
Glossary .....	482



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# **FUND SUMMARIES**

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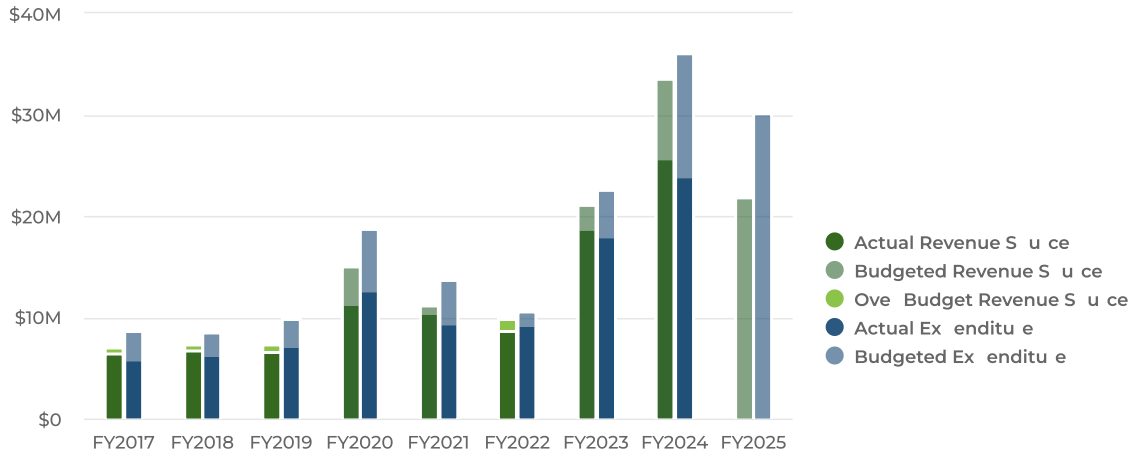




# Christian County General Fund

## Summary

The County of Christian is projecting \$21.86M of revenue in FY2025, which represents a 35.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.5% or \$5.99M to \$30.18M in FY2025.



## Christian County General Fund Comprehensive Summary

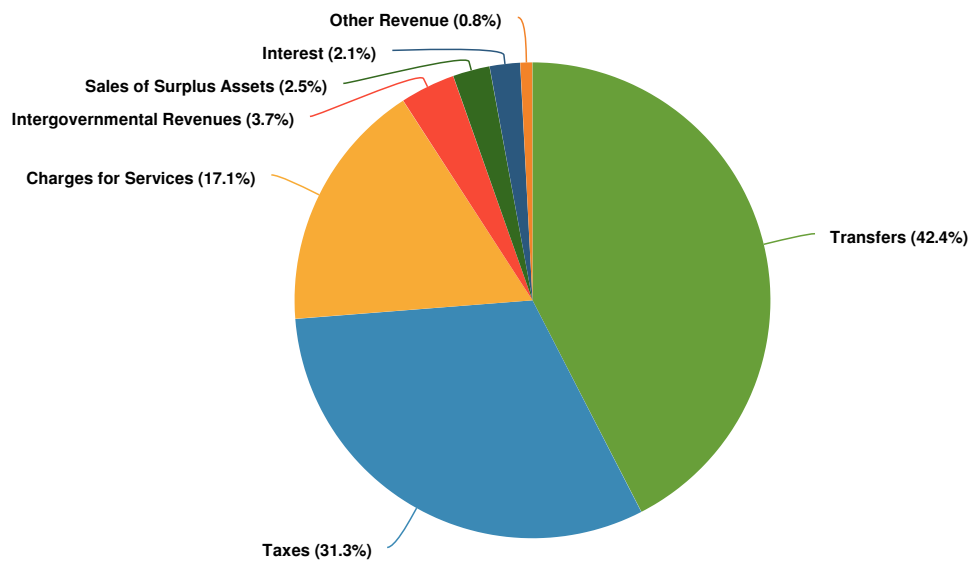
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$8,237,997.12</b>	<b>\$8,980,078.55</b>	<b>\$8,980,078.55</b>	<b>N/A</b>
<b>Revenues</b>				
Taxes	\$6,671,873.35	\$6,204,495.00	\$7,144,571.18	\$6,845,495.00
Intergovernmental Revenues	\$930,208.36	\$1,675,950.00	\$907,652.02	\$819,556.00
Charges for Services	\$3,893,517.95	\$3,450,895.00	\$4,234,257.58	\$3,736,245.00
Interest	\$498,780.48	\$301,915.00	\$621,813.00	\$451,715.00
Other Revenue	\$372,212.98	\$161,440.00	\$228,597.20	\$177,700.00
Private Donations	\$1,000.00	\$5,500.00	\$1,000.00	\$0.00
Transfers	\$6,453,846.71	\$21,359,000.00	\$17,344,280.62	\$9,275,000.00
Sales of Surplus Assets	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
<b>Total Revenues:</b>	<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>
<b>Expenditures</b>				
Payroll	\$11,249,570.00	\$15,075,005.28	\$12,495,605.60	\$14,899,964.00
Operating Expenses	\$4,847,311.37	\$7,749,459.72	\$5,750,959.71	\$7,230,267.12
Capital Outlays	\$1,365,994.23	\$2,367,016.90	\$746,270.98	\$3,726,601.64
Disbursements	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00



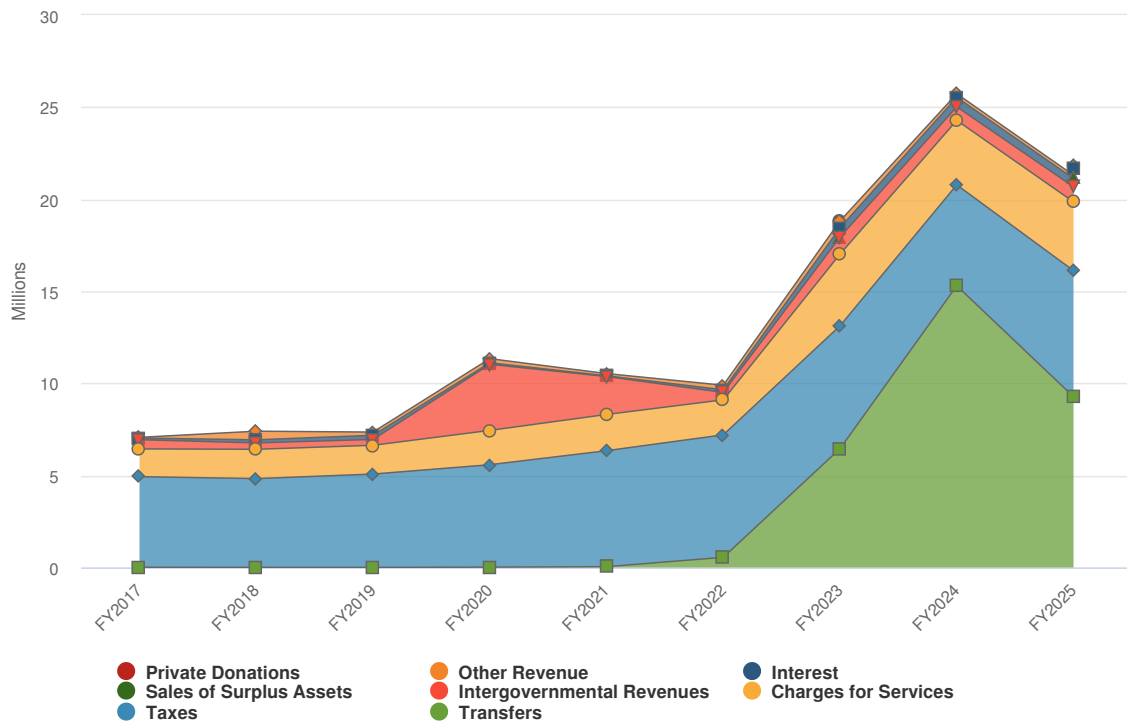
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Other Financing	\$628,149.97	\$10,027,000.00	\$9,876,000.00	\$3,971,975.00
County/Emergency Disaster	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total Expenditures:</b>	<b>\$18,091,048.76</b>	<b>\$35,520,981.90</b>	<b>\$28,870,326.29</b>	<b>\$30,181,307.76</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$742,081.43</b>	<b>-\$1,821,786.90</b>	<b>\$1,611,845.31</b>	<b>-\$8,325,596.76</b>
<b>Ending Fund Balance:</b>	<b>\$8,980,078.55</b>	<b>\$7,158,291.65</b>	<b>\$10,591,923.86</b>	<b>N/A</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



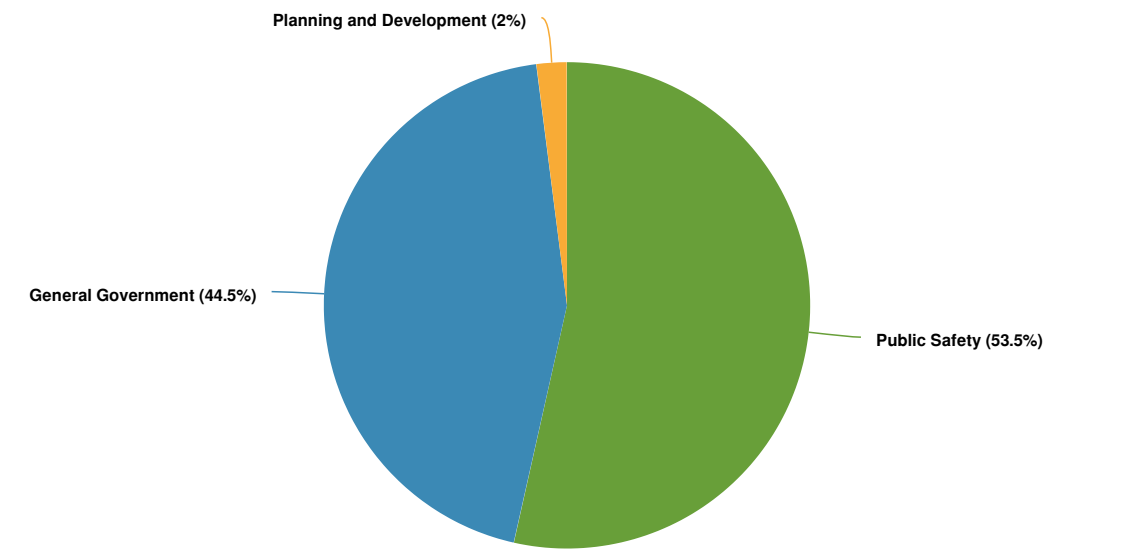
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$6,671,873.35	\$6,204,495.00	\$7,144,571.18	\$6,845,495.00
Intergovernmental Revenues	\$930,208.36	\$1,675,950.00	\$907,652.02	\$819,556.00
Charges for Services	\$3,893,517.95	\$3,450,895.00	\$4,234,257.58	\$3,736,245.00
Interest	\$498,780.48	\$301,915.00	\$621,813.00	\$451,715.00
Other Revenue	\$372,212.98	\$161,440.00	\$228,597.20	\$177,700.00
Private Donations	\$1,000.00	\$5,500.00	\$1,000.00	\$0.00
Transfers	\$6,453,846.71	\$21,359,000.00	\$17,344,280.62	\$9,275,000.00
Sales of Surplus Assets	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
<b>Total Revenue Source:</b>	<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>



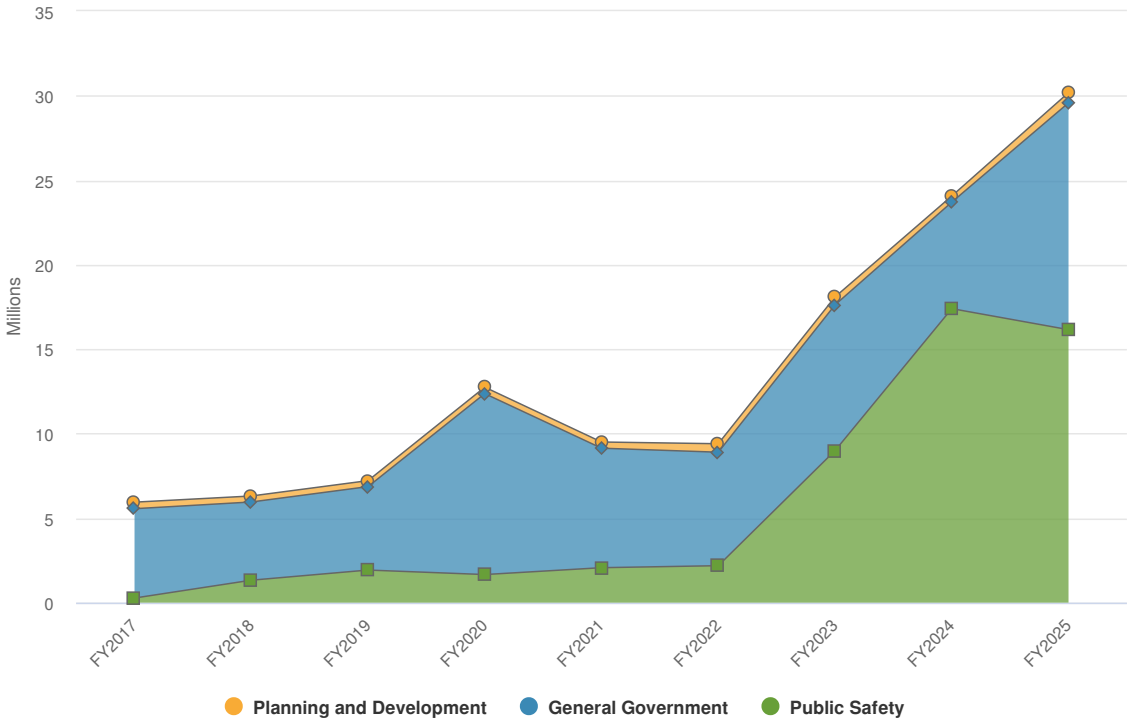


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



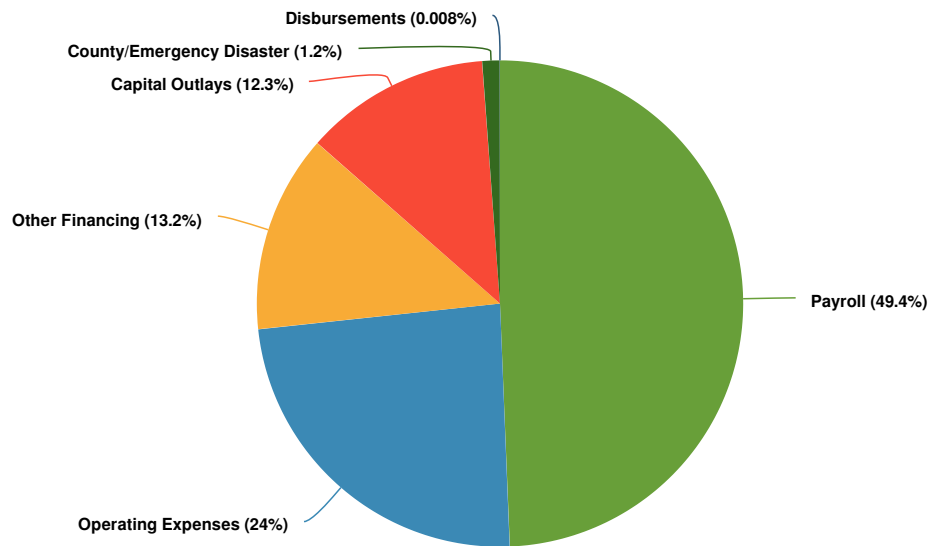
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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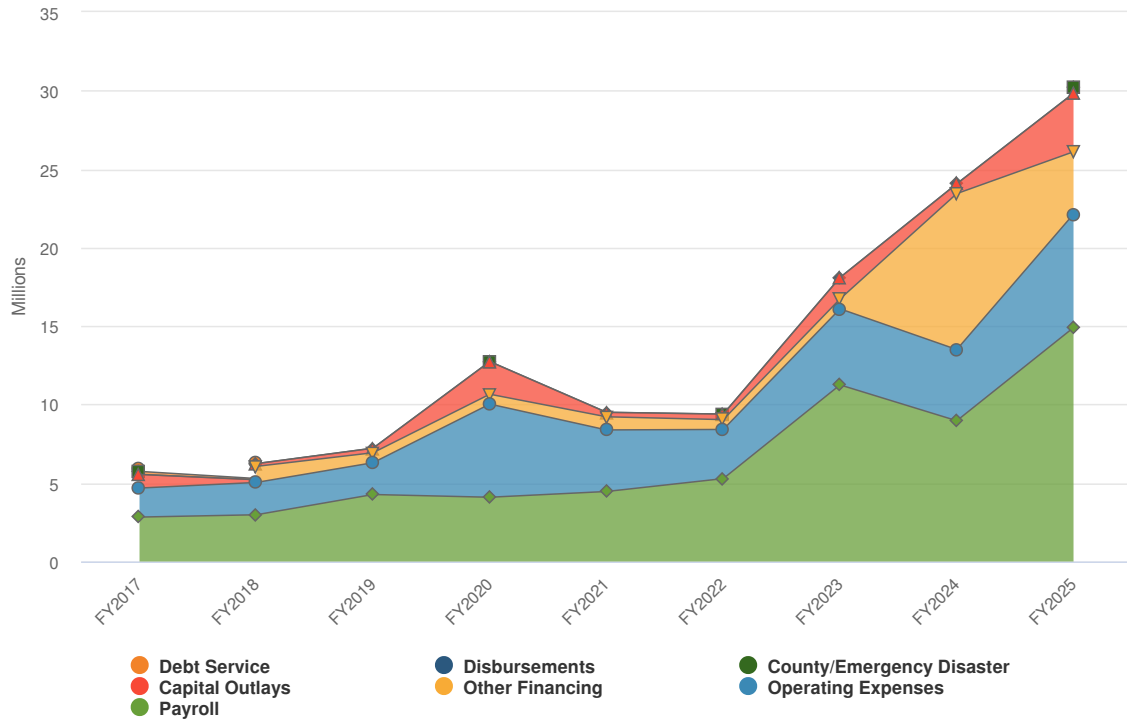
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$8,624,419.28	\$12,259,021.90	\$8,574,088.11	\$13,422,010.76
Public Safety	\$8,995,552.03	\$22,660,301.00	\$19,806,113.73	\$16,153,916.00
Planning and Development	\$471,077.45	\$601,659.00	\$490,124.45	\$605,381.00
<b>Total Expenditures:</b>	<b>\$18,091,048.76</b>	<b>\$35,520,981.90</b>	<b>\$28,870,326.29</b>	<b>\$30,181,307.76</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



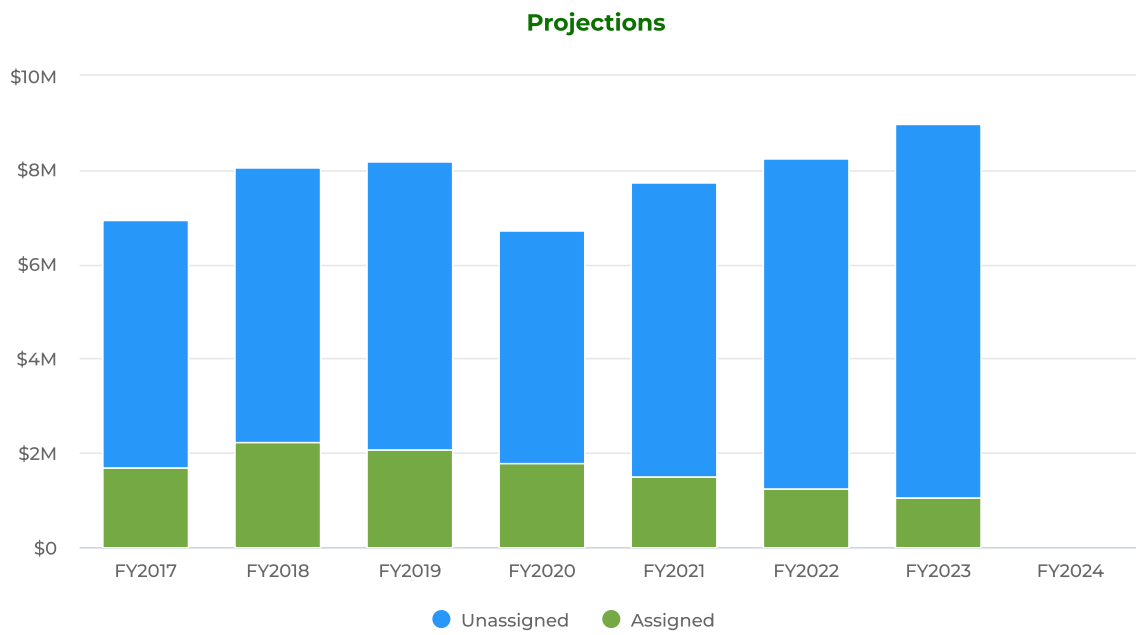
## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$11,249,570.00	\$15,075,005.28	\$12,495,605.60	\$14,899,964.00
Operating Expenses	\$4,847,311.37	\$7,749,459.72	\$5,750,959.71	\$7,230,267.12
Capital Outlays	\$1,365,994.23	\$2,367,016.90	\$746,270.98	\$3,726,601.64
Disbursements	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
Other Financing	\$628,149.97	\$10,027,000.00	\$9,876,000.00	\$3,971,975.00
County/Emergency Disaster	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total Expense Objects:</b>	<b>\$18,091,048.76</b>	<b>\$35,520,981.90</b>	<b>\$28,870,326.29</b>	<b>\$30,181,307.76</b>



# Fund Balance



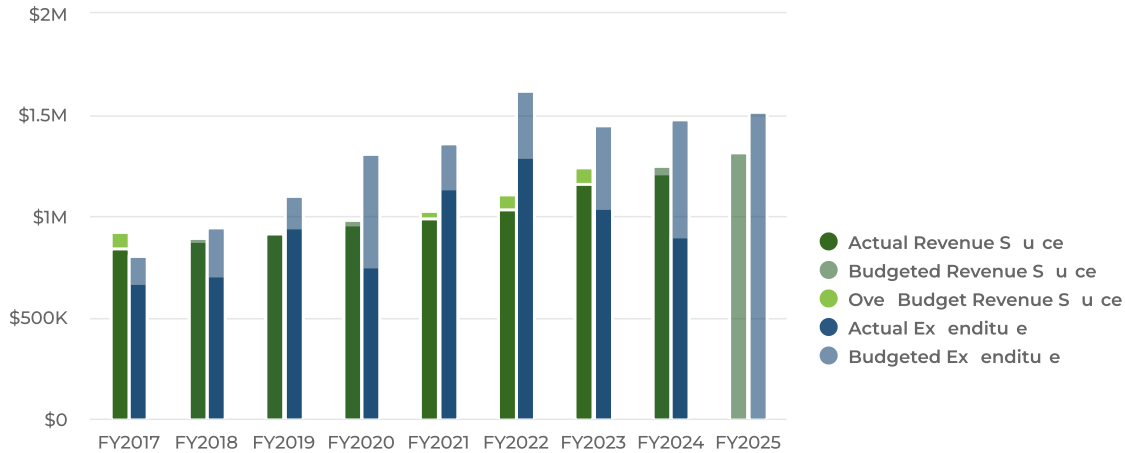
Financial Summary	FY2024
Fund Balance	—
Unassigned	\$0
Assigned	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$1.32M of revenue in FY2025, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to increase by 2.3% or \$33.95K to \$1.52M in FY2025.

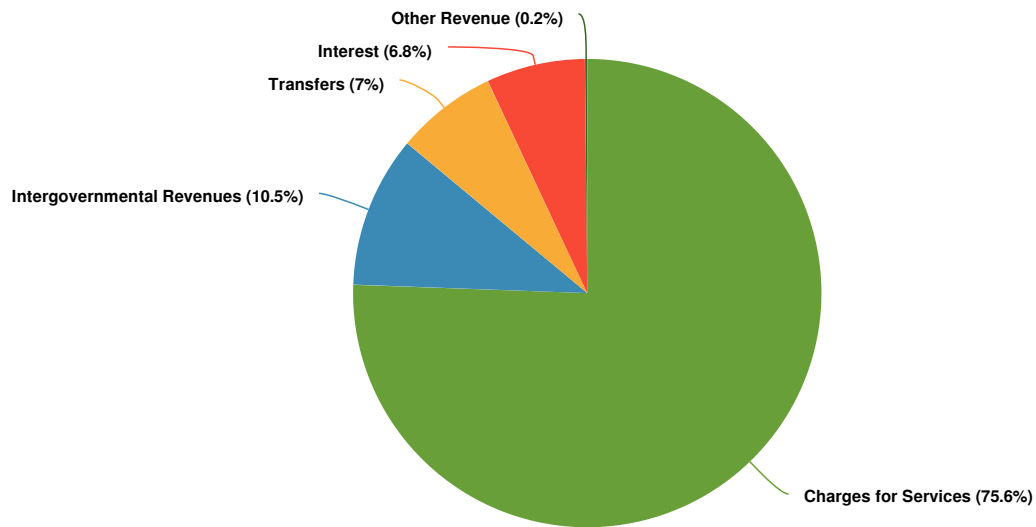


## Assessment Comprehensive Summary

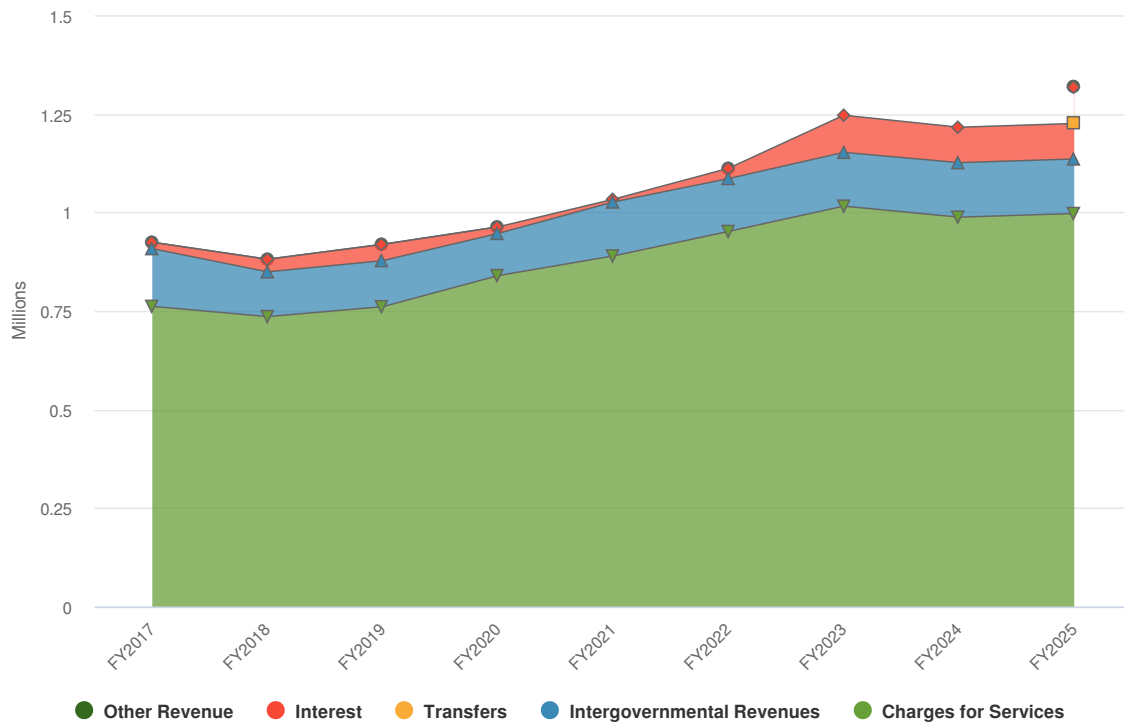
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$1,354,230.49	\$1,559,605.23	\$1,559,605.23	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$136,389.00	\$138,276.60	\$138,276.60	\$138,276.60
Charges for Services	\$1,015,678.60	\$967,000.00	\$1,136,800.00	\$997,000.00
Interest	\$94,146.80	\$55,000.00	\$112,245.00	\$90,000.00
Other Revenue	\$0.00	\$2,000.00	\$0.00	\$2,000.00
Transfers	\$0.00	\$92,000.00	\$0.00	\$92,000.00
<b>Total Revenues:</b>	<b>\$1,246,214.40</b>	<b>\$1,254,276.60</b>	<b>\$1,387,321.60</b>	<b>\$1,319,276.60</b>
<b>Expenditures</b>				
Payroll	\$788,396.74	\$1,034,201.88	\$922,025.48	\$1,052,254.00
Operating Expenses	\$165,067.39	\$338,200.00	\$235,709.01	\$364,100.00
Capital Outlays	\$87,375.53	\$110,000.00	\$40,000.00	\$100,000.00
<b>Total Expenditures:</b>	<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$205,374.74</b>	<b>-\$228,125.28</b>	<b>\$189,587.11</b>	<b>-\$197,077.40</b>
<b>Ending Fund Balance:</b>	<b>\$1,559,605.23</b>	<b>\$1,331,479.95</b>	<b>\$1,749,192.34</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



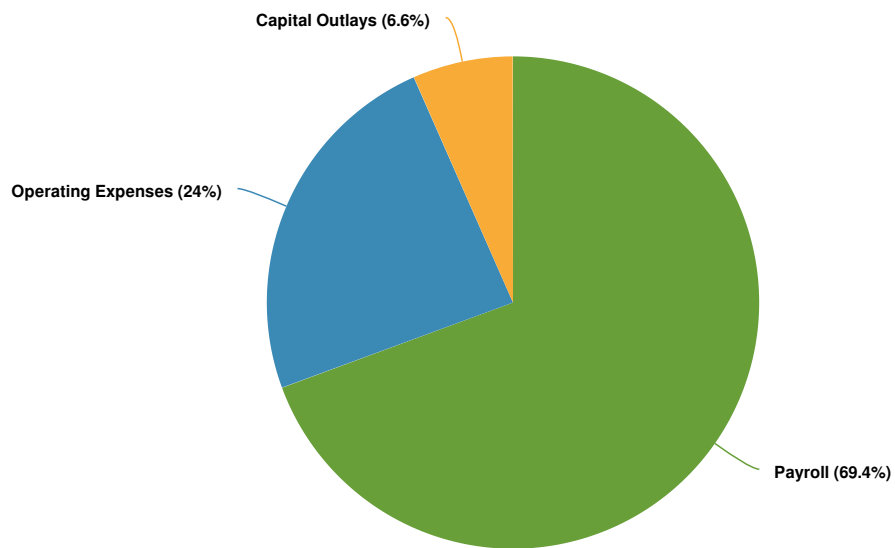
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$136,389.00	\$138,276.60	\$138,276.60	\$138,276.60



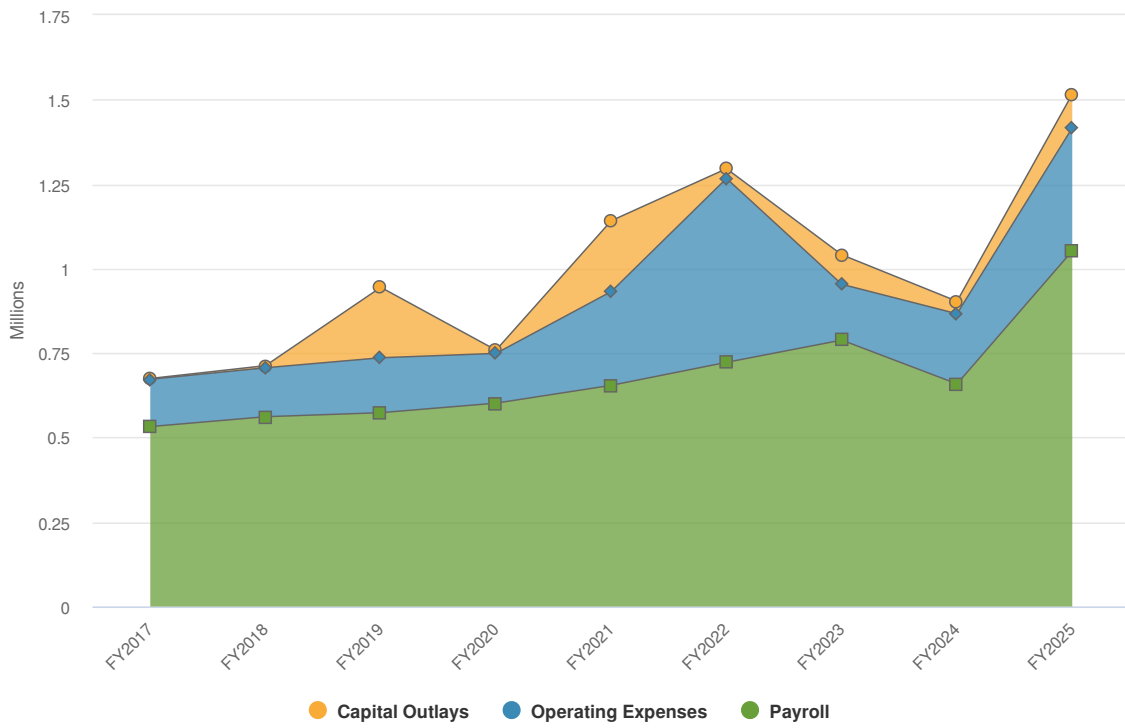
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Charges for Services	\$1,015,678.60	\$967,000.00	\$1,136,800.00	\$997,000.00
Interest	\$94,146.80	\$55,000.00	\$112,245.00	\$90,000.00
Other Revenue	\$0.00	\$2,000.00	\$0.00	\$2,000.00
Transfers	\$0.00	\$92,000.00	\$0.00	\$92,000.00
<b>Total Revenue Source:</b>	<b>\$1,246,214.40</b>	<b>\$1,254,276.60</b>	<b>\$1,387,321.60</b>	<b>\$1,319,276.60</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

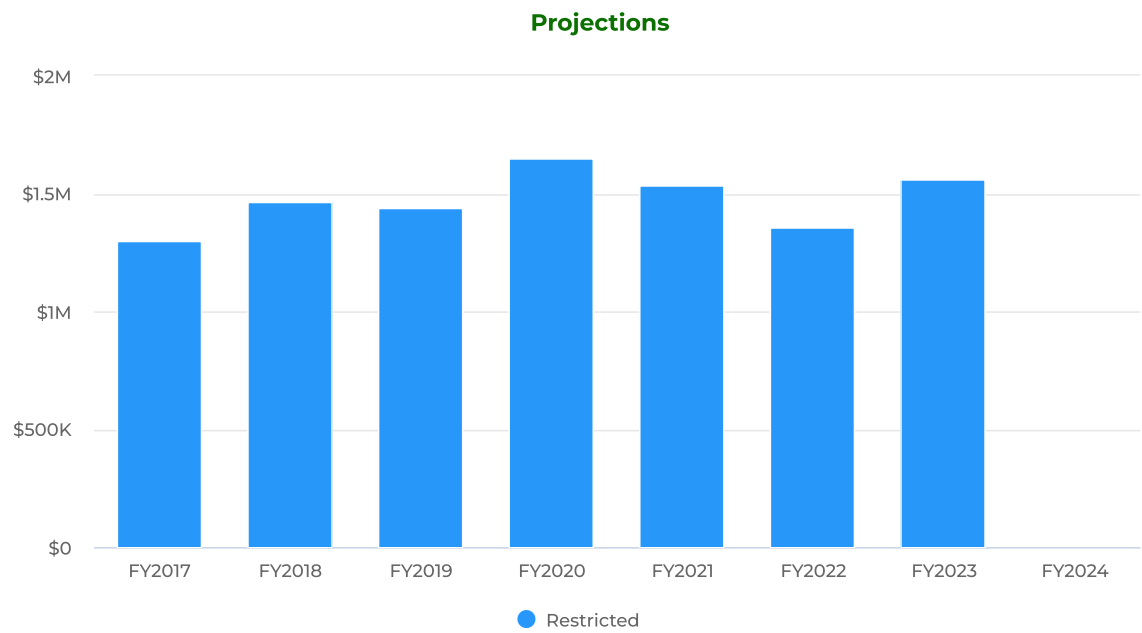


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$788,396.74	\$1,034,201.88	\$922,025.48	\$1,052,254.00
Operating Expenses	\$165,067.39	\$338,200.00	\$235,709.01	\$364,100.00
Capital Outlays	\$87,375.53	\$110,000.00	\$40,000.00	\$100,000.00
<b>Total Expense Objects:</b>	<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>





# Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0

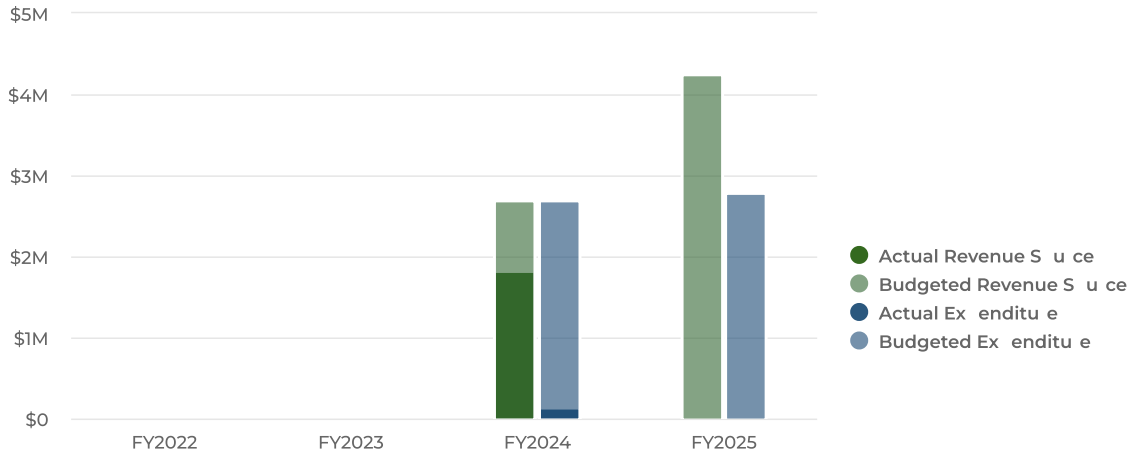




## Building Capital Fund

### Summary

The County of Christian is projecting \$4.25M of revenue in FY2025, which represents a 57.0% increase over the prior year. Budgeted expenditures are projected to increase by 3.5% or \$93.78K to \$2.8M in FY2025.



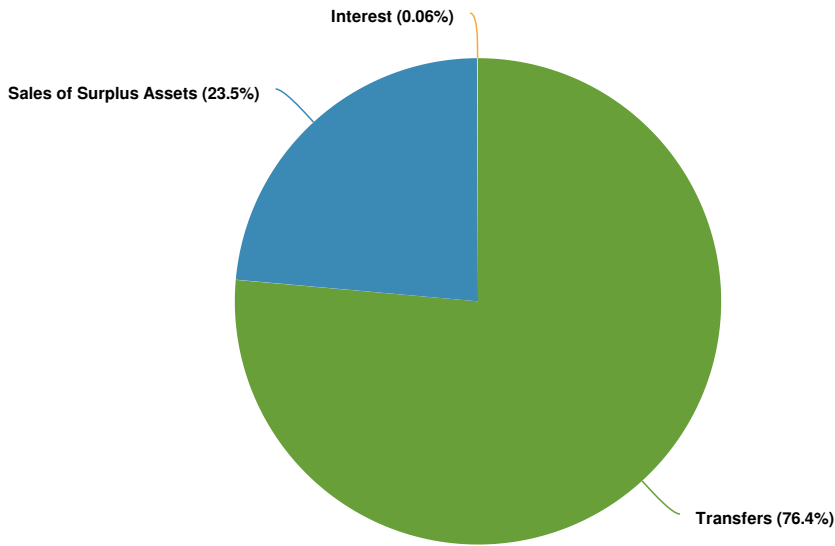
### Building Capital Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	\$1,691,798.86
Revenues				
Interest	\$0.00	\$2,500.00	\$39,625.00	\$2,500.00
Transfers	\$0.00	\$1,706,225.00	\$1,806,425.00	\$3,250,000.00
Sales of Surplus Assets	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00
Total Revenues:	\$0.00	\$2,708,725.00	\$1,846,050.00	\$4,252,500.00
Expenditures				
Capital Outlays	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Total Expenditures:	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Total Revenues Less Expenditures:	\$0.00	\$2,500.00	\$1,346,050.00	\$1,452,500.00
Ending Fund Balance:	N/A	N/A	N/A	\$3,144,298.86

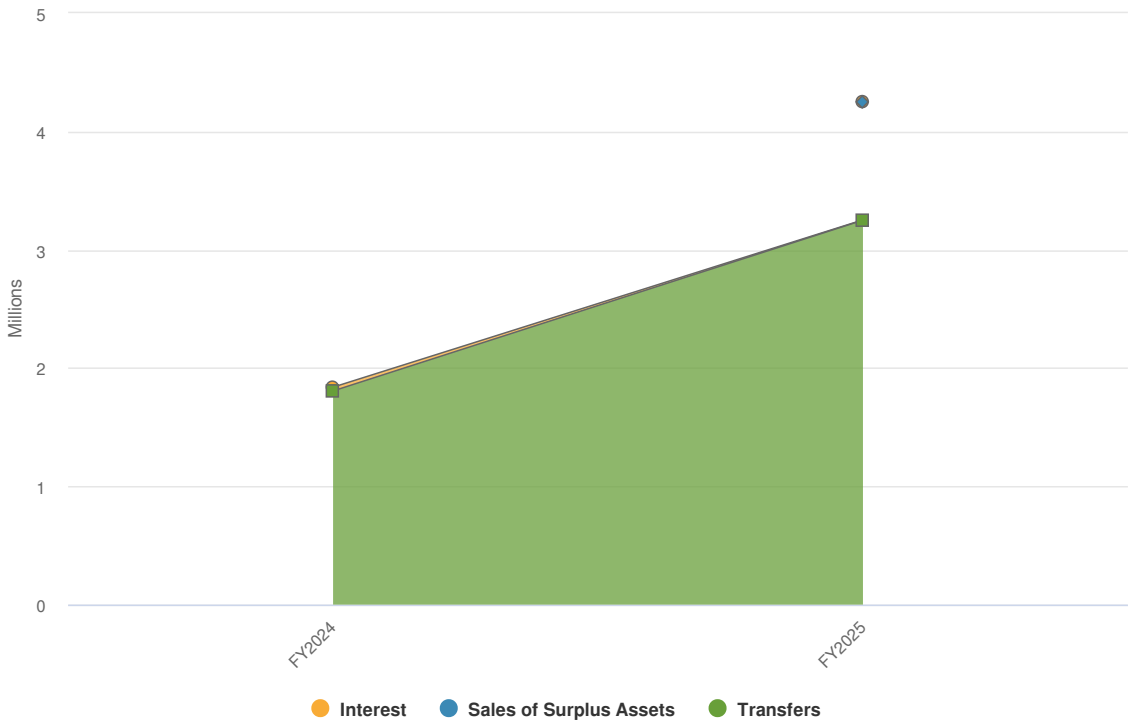


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



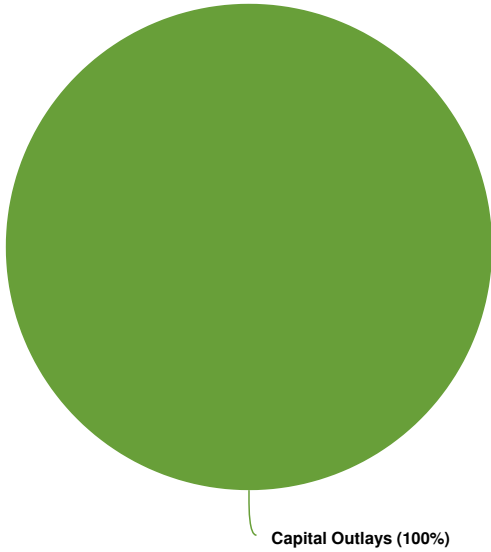
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Interest	\$0.00	\$2,500.00	\$39,625.00	\$2,500.00



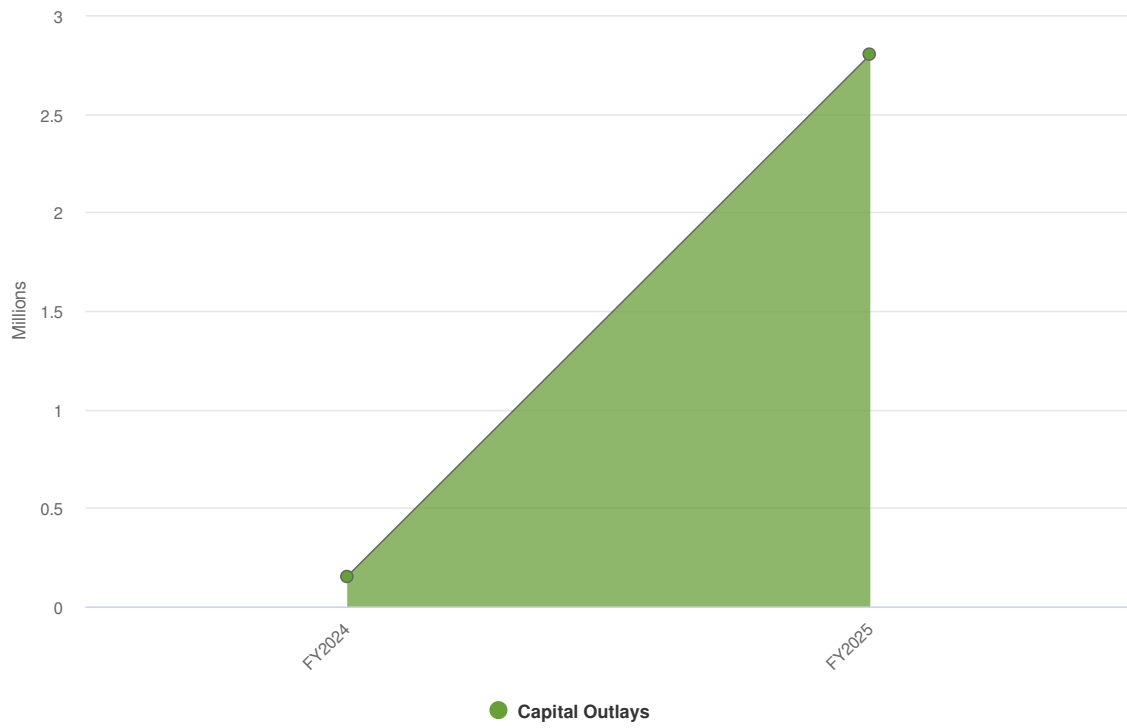
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transfers	\$0.00	\$1,706,225.00	\$1,806,425.00	\$3,250,000.00
Sales of Surplus Assets	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00
<b>Total Revenue Source:</b>	<b>\$0.00</b>	<b>\$2,708,725.00</b>	<b>\$1,846,050.00</b>	<b>\$4,252,500.00</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



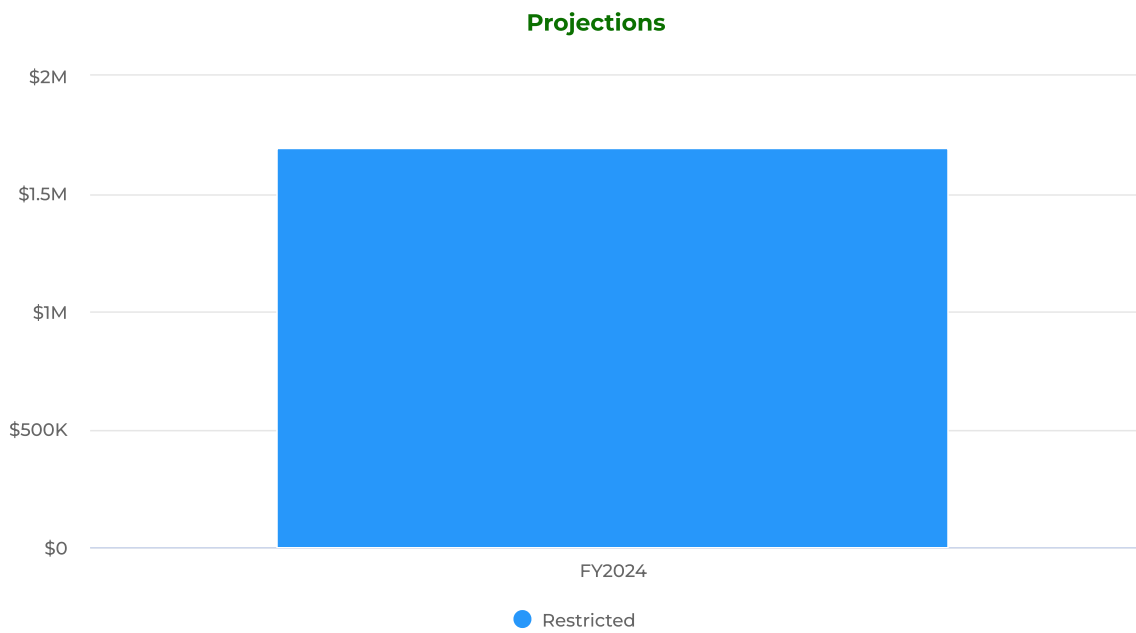
## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Capital Outlays	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
<b>Total Expense Objects:</b>	<b>\$0.00</b>	<b>\$2,706,225.00</b>	<b>\$500,000.00</b>	<b>\$2,800,000.00</b>



# Fund Balance



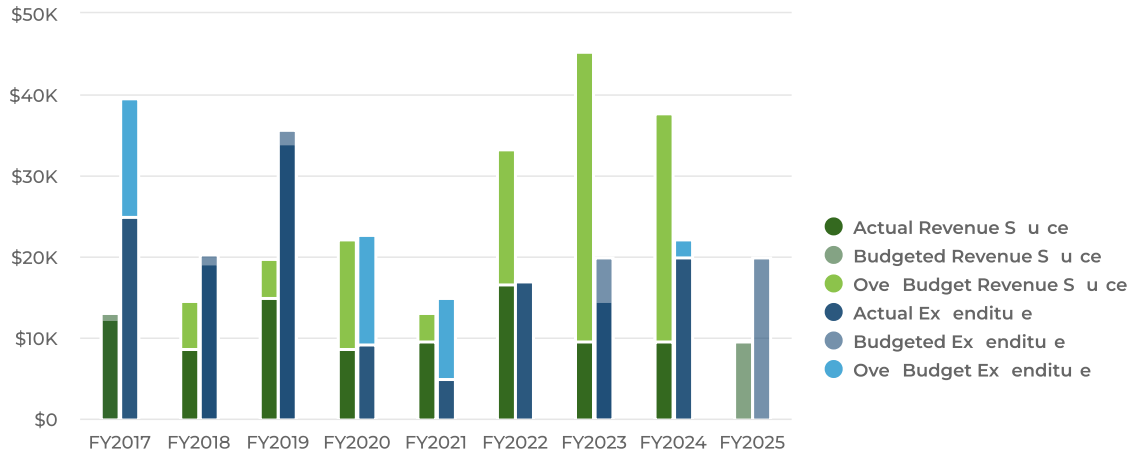
Financial Summary	FY2024
Fund Balance	—
Restricted	\$1,691,799
Total Fund Balance:	\$1,691,799





## Summary

The County of Christian is projecting \$9.62K of revenue in FY2025, which represents a 0.3% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$20K in FY2025.

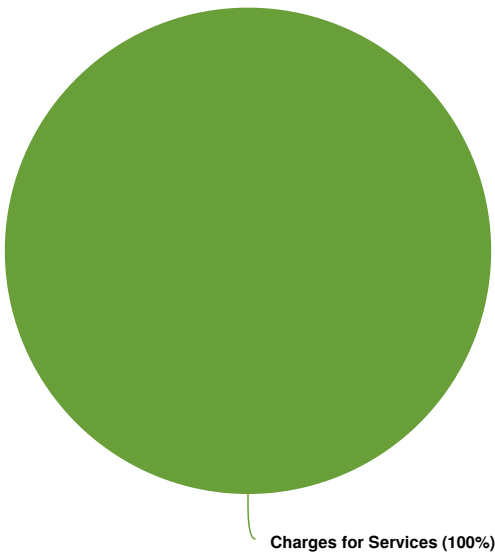


## Law Library Comprehensive Summary

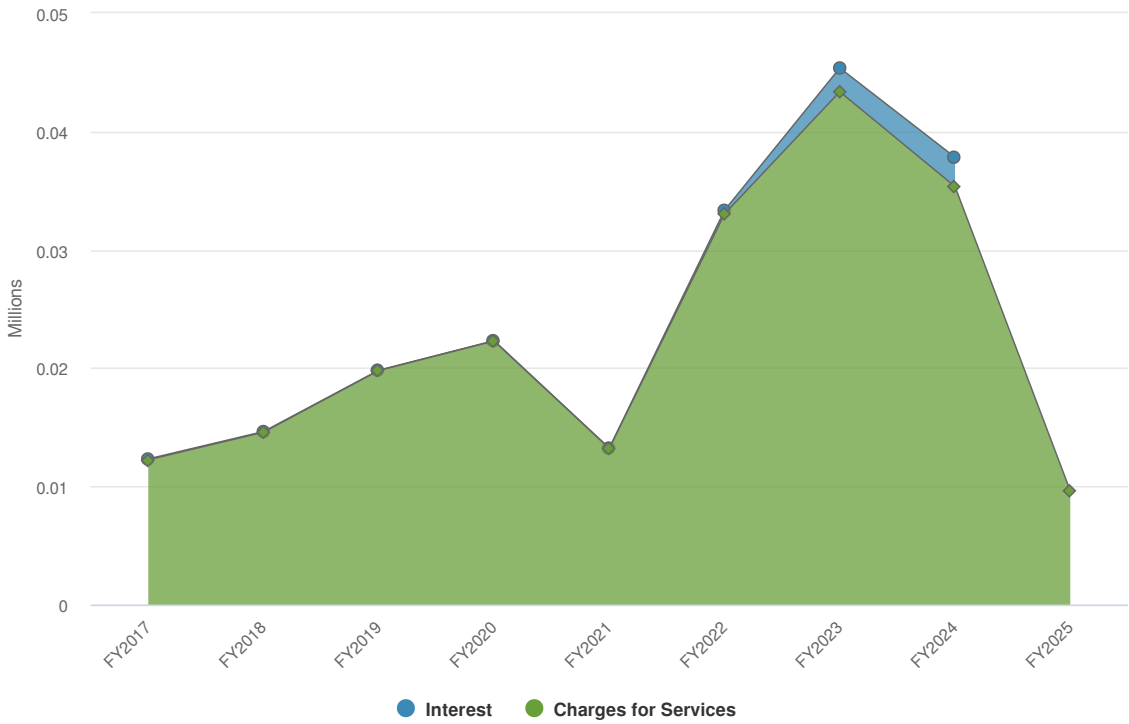
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$21,409.73	\$52,148.26	\$52,148.26	N/A
<b>Revenues</b>				
Charges for Services	\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Interest	\$2,006.92	\$25.00	\$2,975.00	\$0.00
<b>Total Revenues:</b>	<b>\$45,367.34</b>	<b>\$9,645.00</b>	<b>\$47,150.00</b>	<b>\$9,620.00</b>
<b>Expenditures</b>				
Operating Expenses	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Expenditures:</b>	<b>\$14,628.81</b>	<b>\$20,000.00</b>	<b>\$27,780.00</b>	<b>\$20,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$30,738.53</b>	<b>-\$10,355.00</b>	<b>\$19,370.00</b>	<b>-\$10,380.00</b>
<b>Ending Fund Balance:</b>	<b>\$52,148.26</b>	<b>\$41,793.26</b>	<b>\$71,518.26</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00

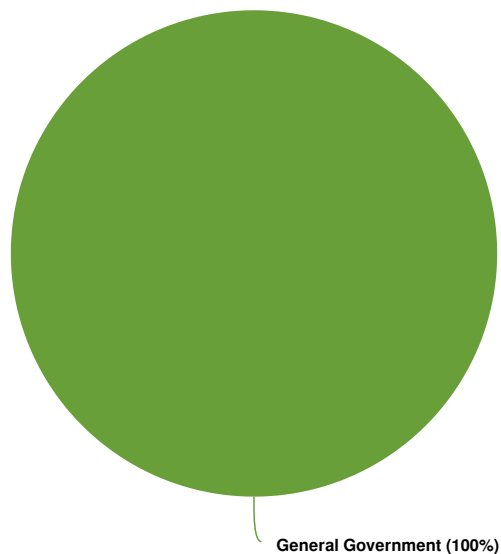




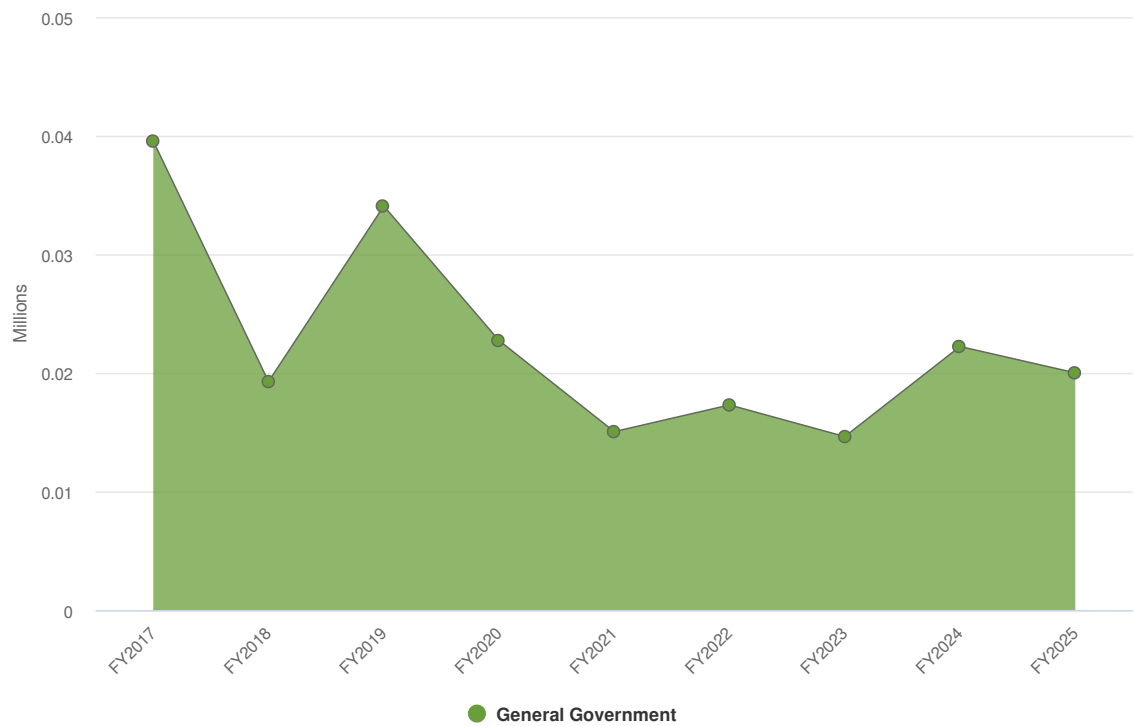
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$2,006.92	\$25.00	\$2,975.00	\$0.00
<b>Total Revenue Source:</b>	<b>\$45,367.34</b>	<b>\$9,645.00</b>	<b>\$47,150.00</b>	<b>\$9,620.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

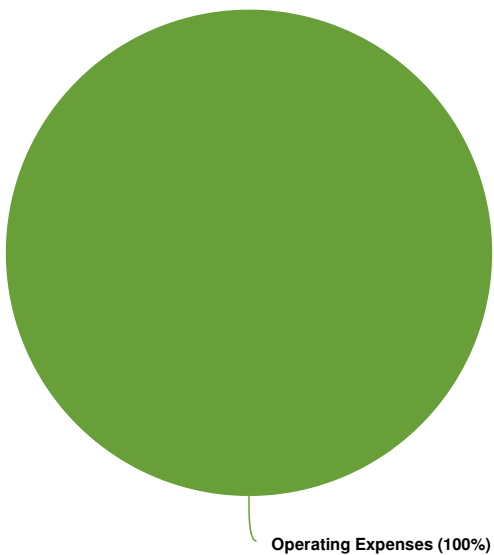


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
Total Expenditures:	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00

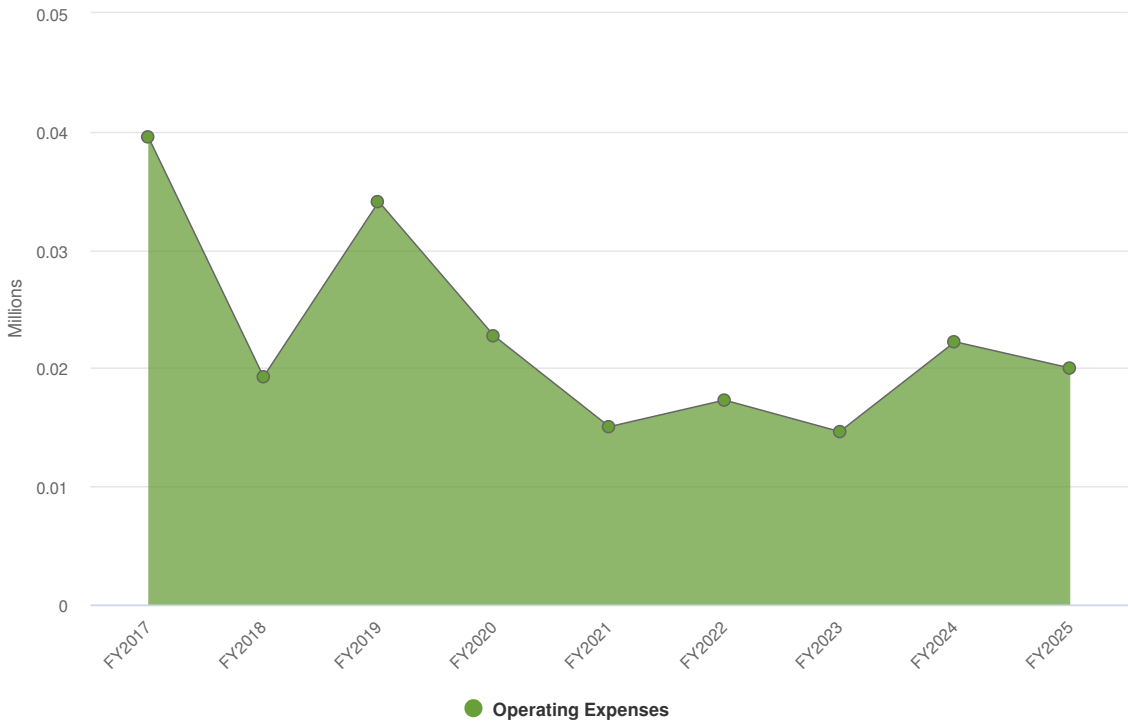


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

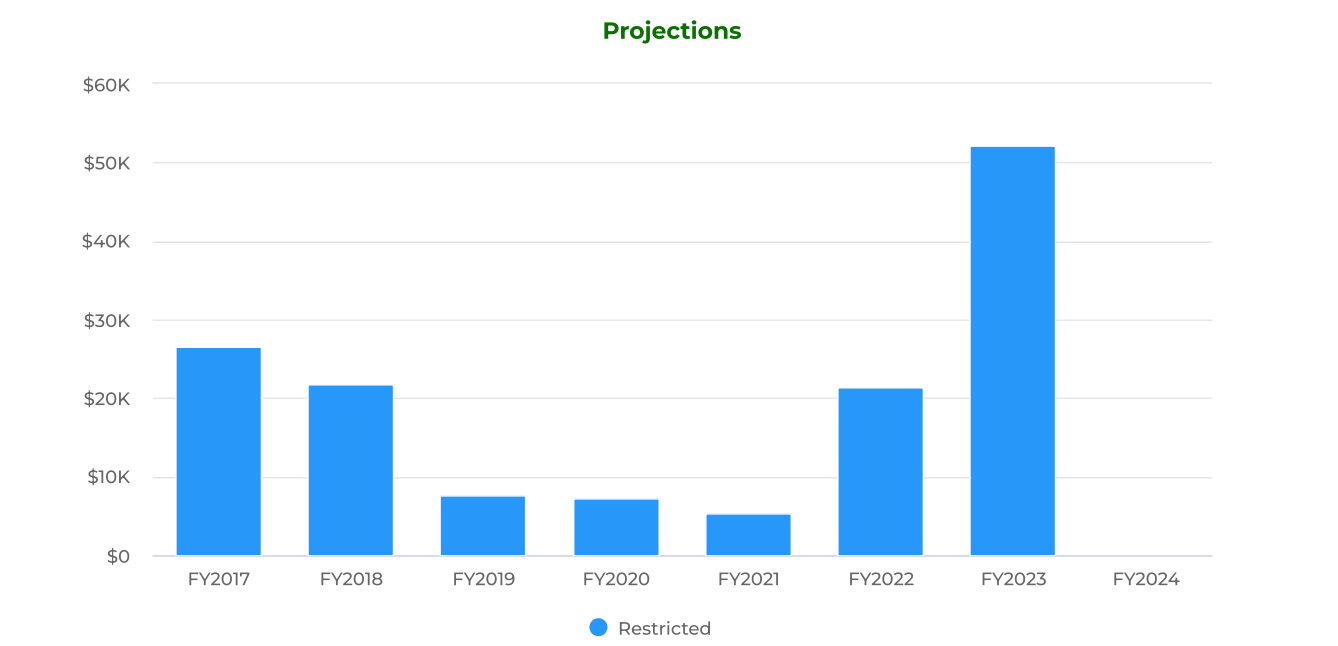


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Expense Objects:</b>	<b>\$14,628.81</b>	<b>\$20,000.00</b>	<b>\$27,780.00</b>	<b>\$20,000.00</b>

## Fund Balance



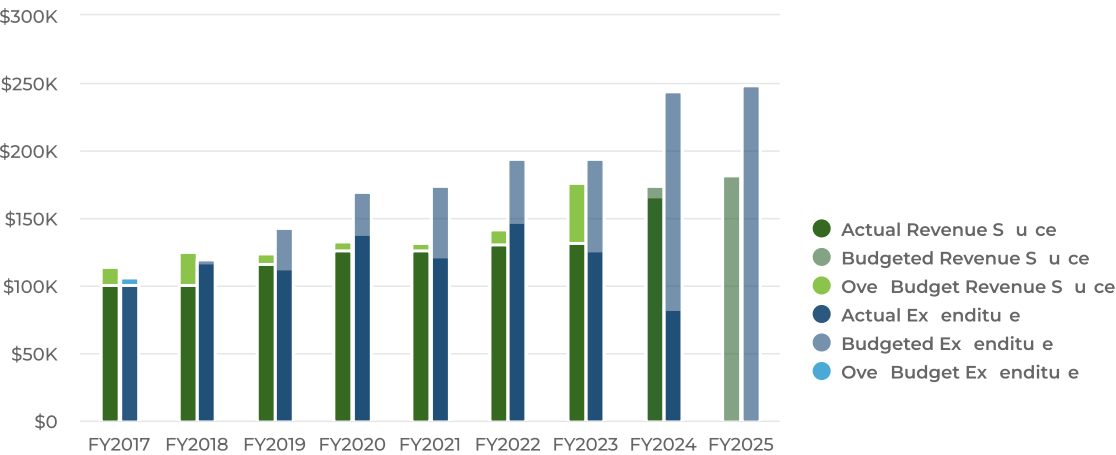
<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





Summary

The County of Christian is projecting \$182K of revenue in FY2025, which represents a 4.6% increase over the prior year. Budgeted expenditures are projected to increase by 1.7% or \$4.2K to \$249.2K in FY2025.

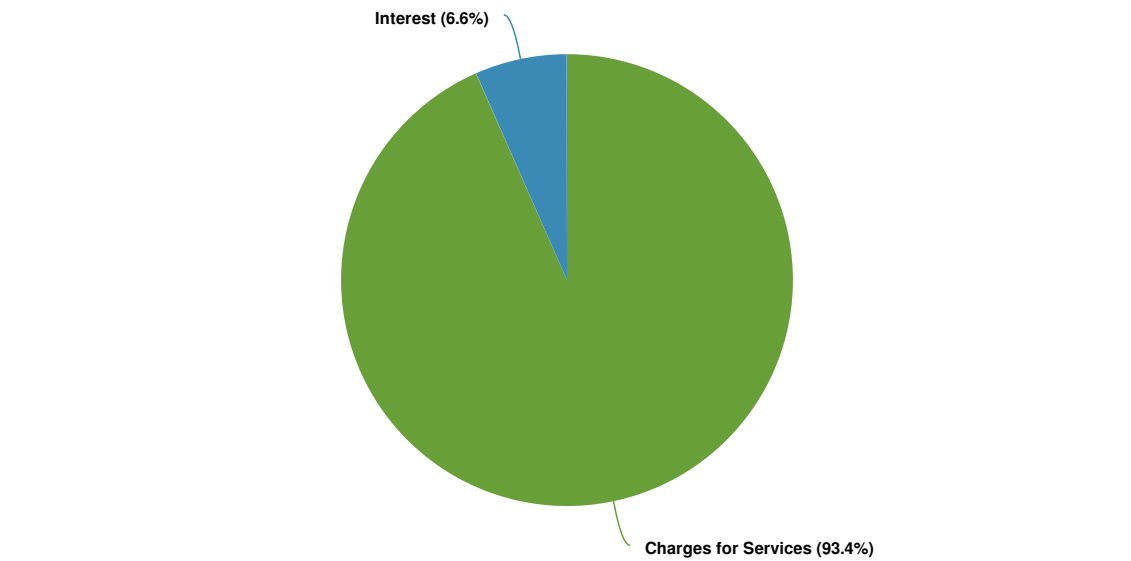


Tax Maintenance Comprehensive Summary

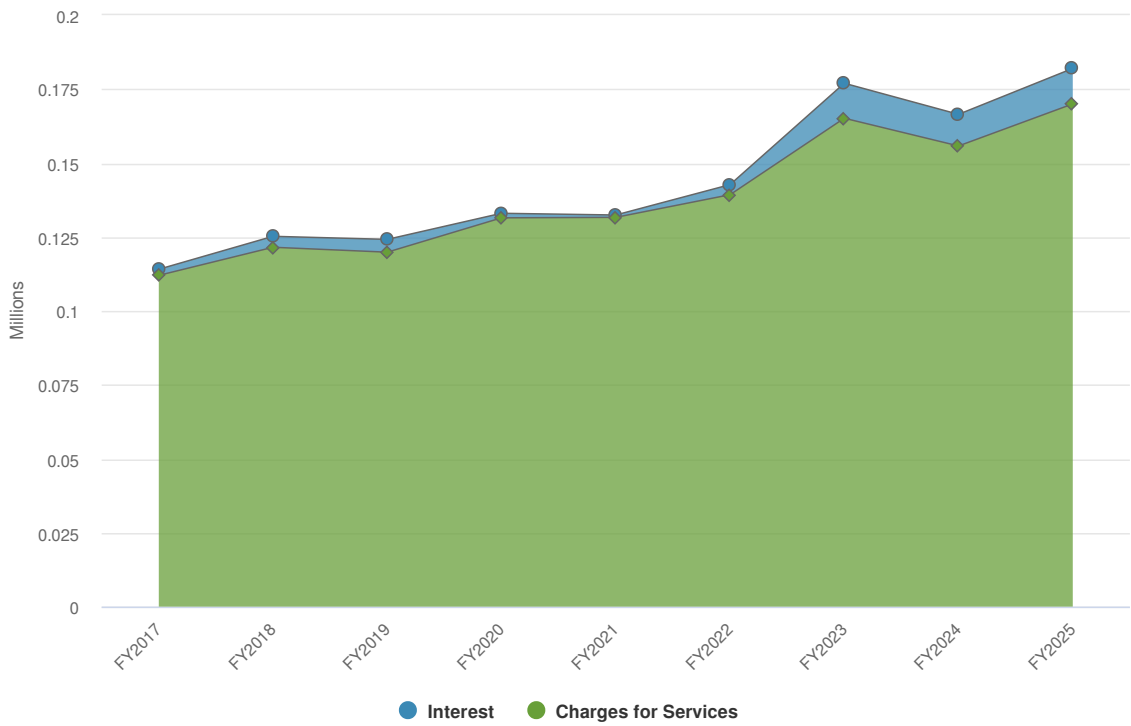
Table with 5 columns: Name, FY2023 Actual, FY2024 Budgeted, FY2024 Projected, and FY2025 Budgeted. Rows include Beginning Fund Balance, Revenues (Charges for Services, Interest, Total Revenues), Expenditures (Operating Expenses, Other Financing, Total Expenditures), Total Revenues Less Expenditures, and Ending Fund Balance.

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



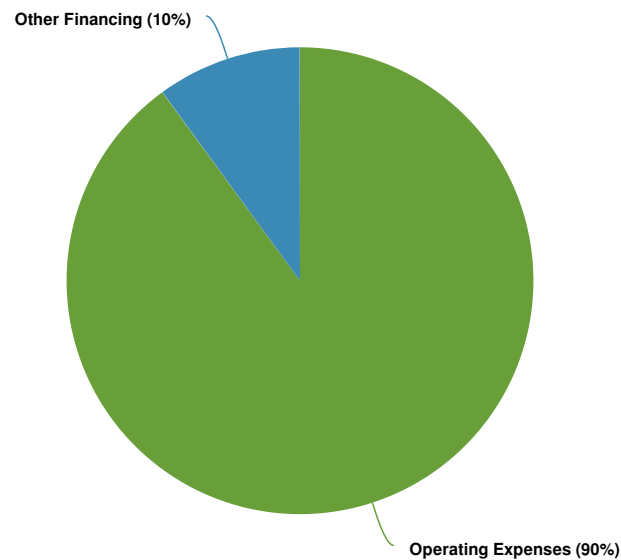
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00



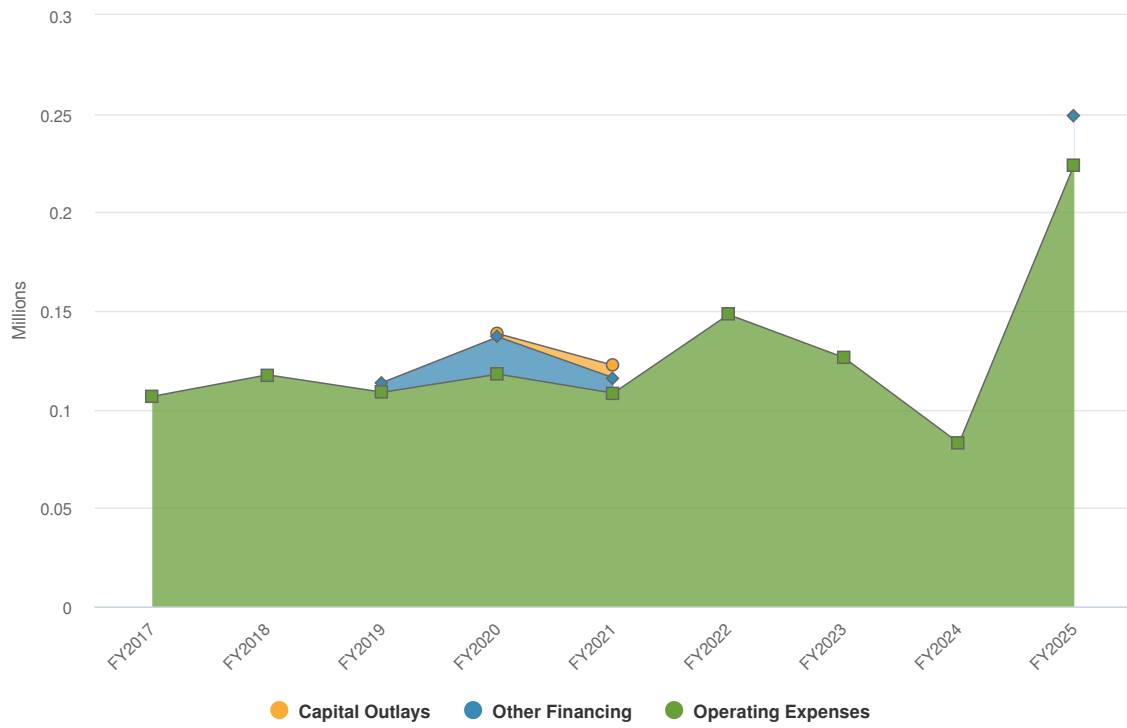
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
<b>Total Revenue Source:</b>	<b>\$176,984.02</b>	<b>\$174,000.00</b>	<b>\$196,250.00</b>	<b>\$182,000.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

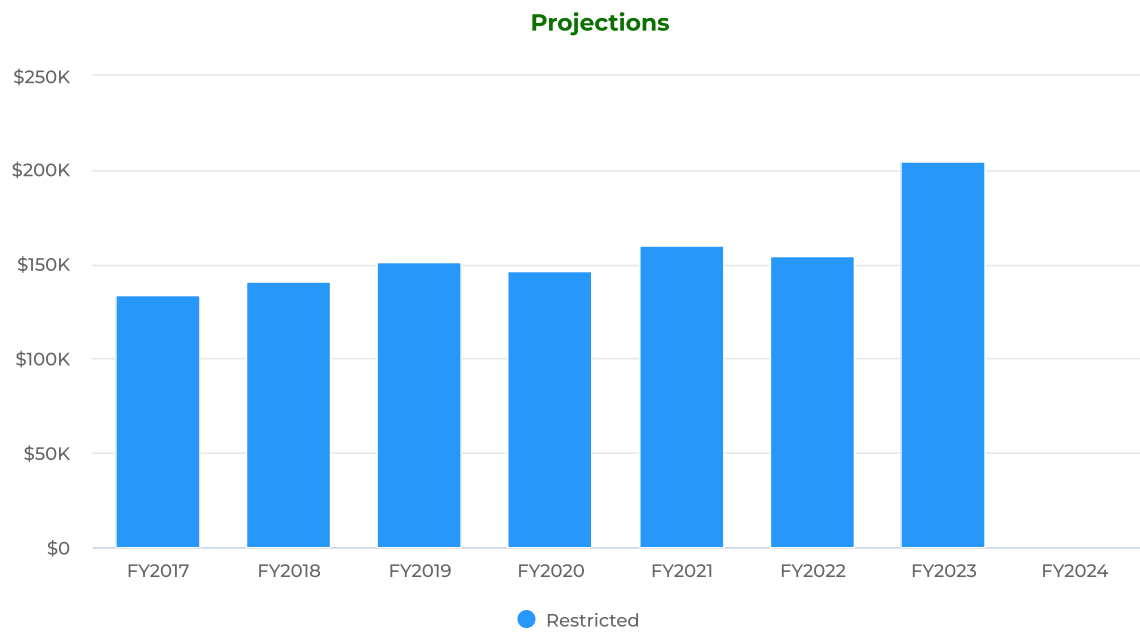


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
Other Financing	\$0.00	\$30,000.00	\$0.00	\$25,000.00
<b>Total Expense Objects:</b>	<b>\$126,330.99</b>	<b>\$245,000.00</b>	<b>\$147,610.00</b>	<b>\$249,200.00</b>





# Fund Balance



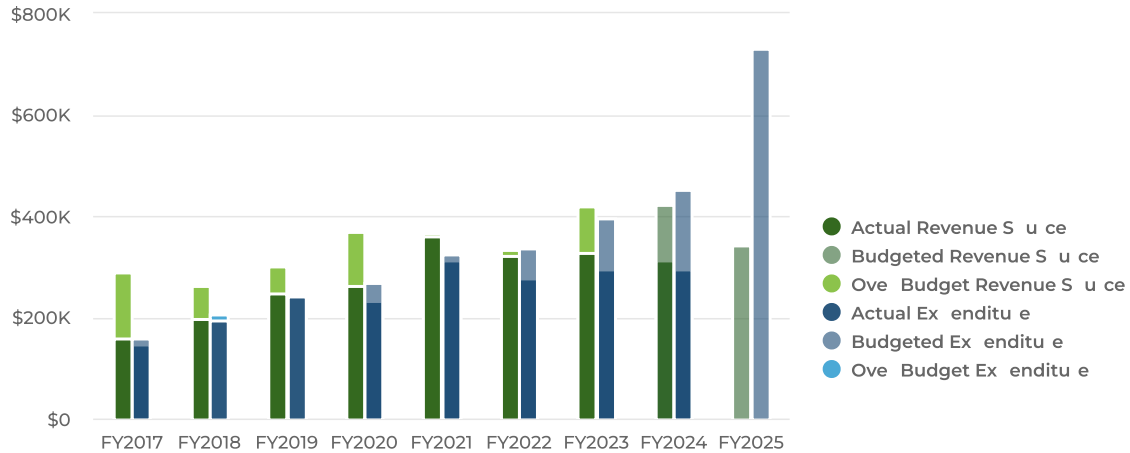
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$344K of revenue in FY2025, which represents a 19.1% decrease over the prior year. Budgeted expenditures are projected to increase by 62.1% or \$280.83K to \$732.87K in FY2025.

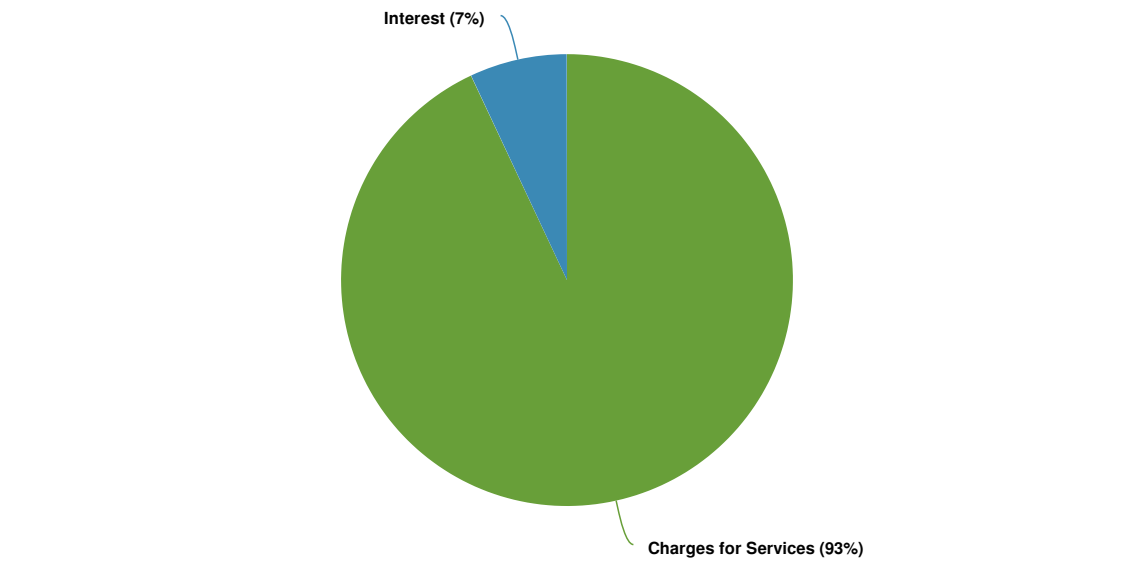


## Building Inspection Comprehensive Summary

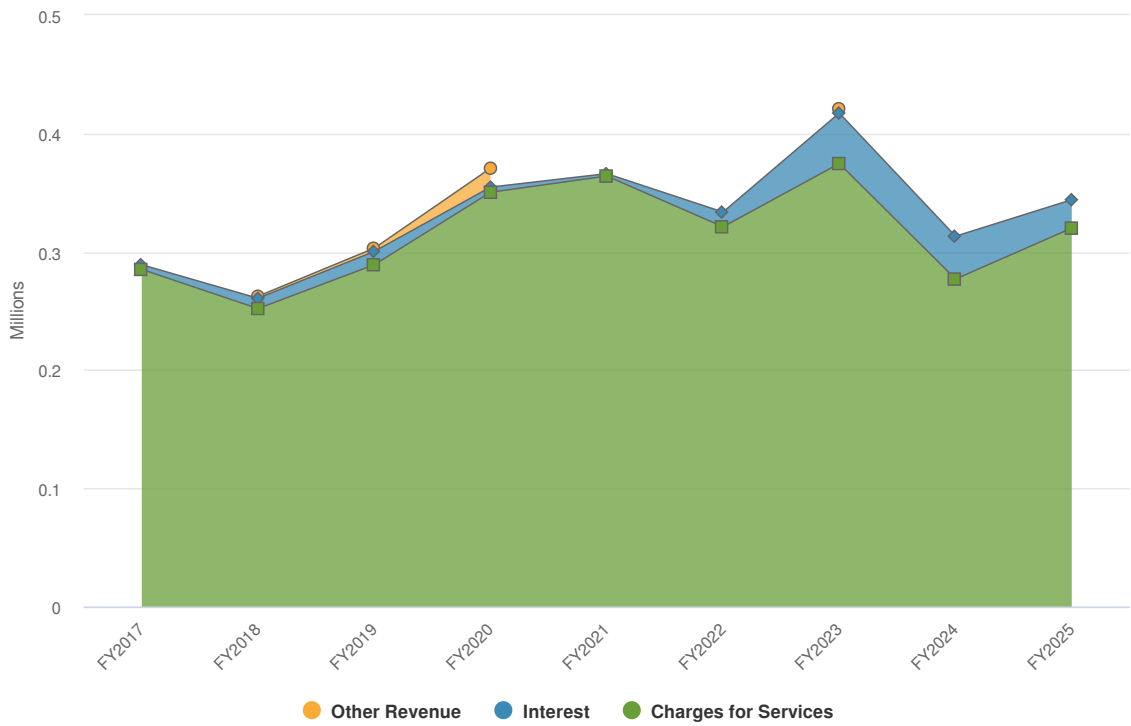
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$764,645.27	\$889,144.28	\$889,144.28	N/A
<b>Revenues</b>				
Charges for Services	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Interest	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Other Revenue	\$3,694.65	\$95,100.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$420,955.05</b>	<b>\$425,100.00</b>	<b>\$406,250.00</b>	<b>\$344,000.00</b>
<b>Expenditures</b>				
Payroll	\$235,122.09	\$288,290.00	\$209,280.85	\$220,316.00
Operating Expenses	\$38,033.95	\$43,750.00	\$33,223.50	\$44,550.00
Capital Outlays	\$23,300.00	\$120,000.00	\$114,640.00	\$468,000.00
<b>Total Expenditures:</b>	<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,144.35</b>	<b>\$732,866.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$124,499.01</b>	<b>-\$26,940.00</b>	<b>\$49,105.65</b>	<b>-\$388,866.00</b>
<b>Ending Fund Balance:</b>	<b>\$889,144.28</b>	<b>\$862,204.28</b>	<b>\$938,249.93</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



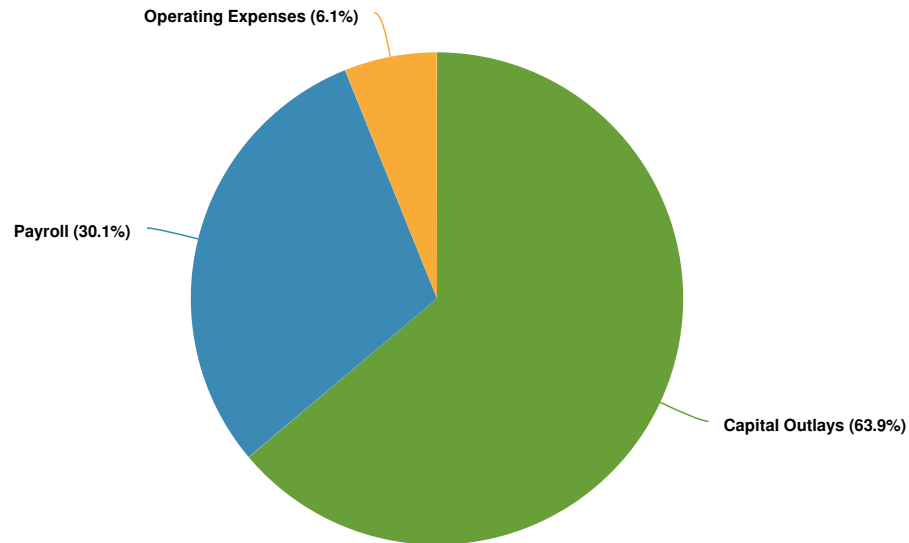
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00



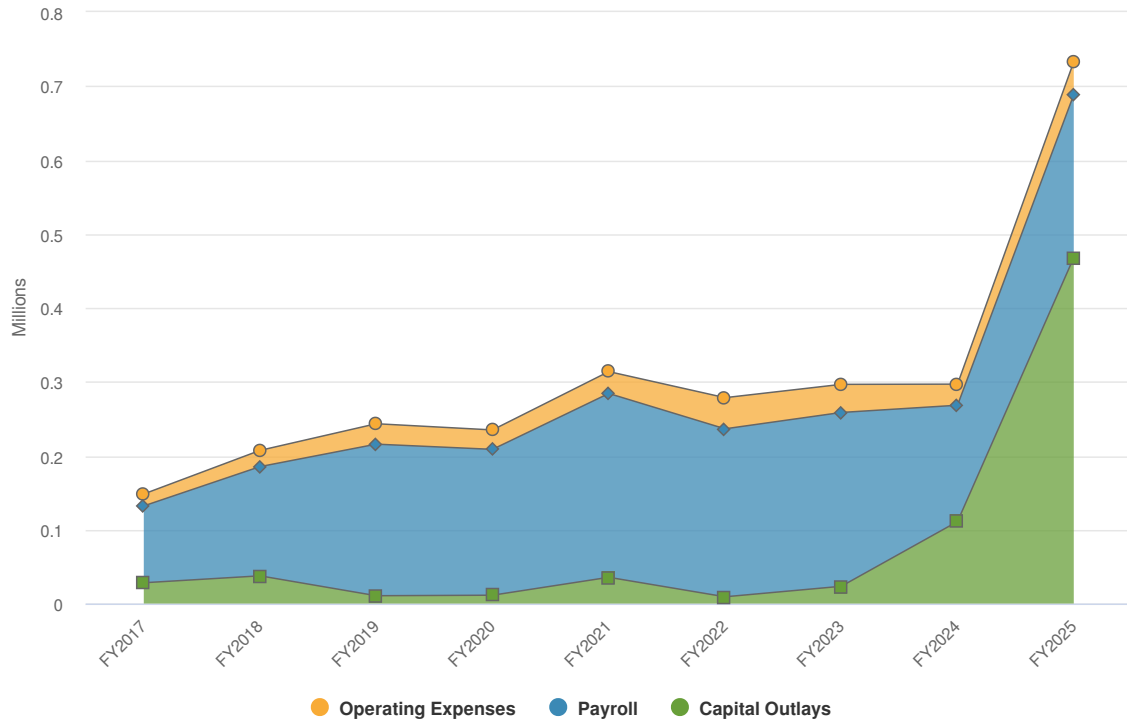
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Other Revenue	\$3,694.65	\$95,100.00	\$0.00	\$0.00
<b>Total Revenue Source:</b>	<b>\$420,955.05</b>	<b>\$425,100.00</b>	<b>\$406,250.00</b>	<b>\$344,000.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



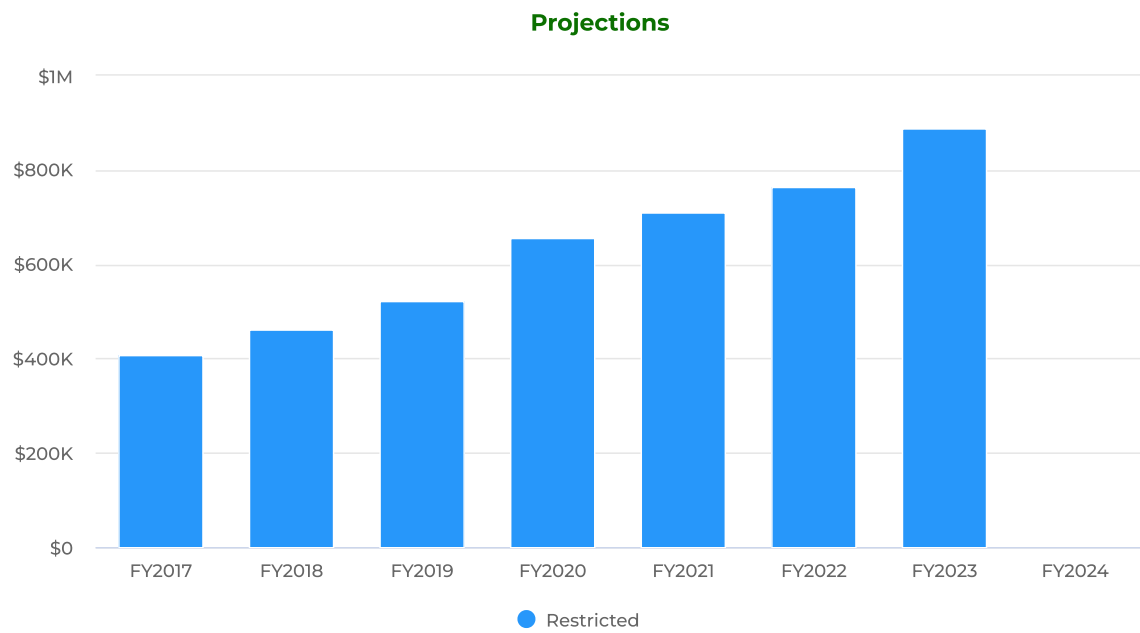
### Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$235,122.09	\$288,290.00	\$209,280.85	\$220,316.00
Operating Expenses	\$38,033.95	\$43,750.00	\$33,223.50	\$44,550.00
Capital Outlays	\$23,300.00	\$120,000.00	\$114,640.00	\$468,000.00
<b>Total Expense Objects:</b>	<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,144.35</b>	<b>\$732,866.00</b>



# Fund Balance



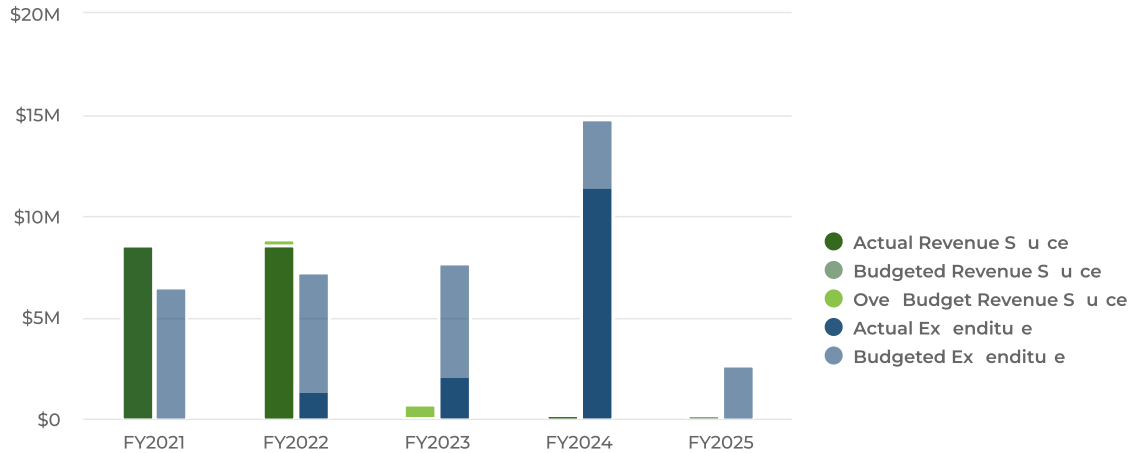
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$250K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 82.2% or \$12.16M to \$2.64M in FY2025.

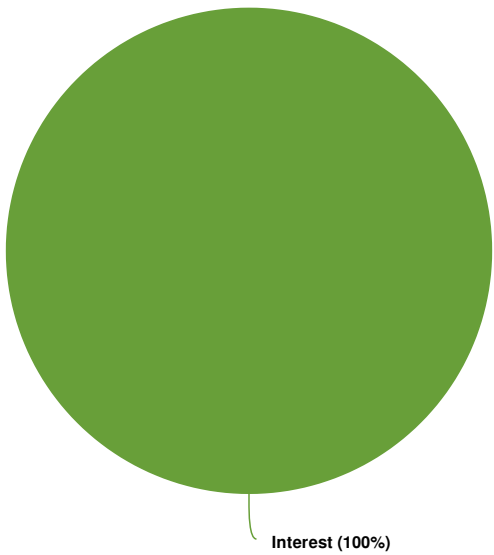


## ARPA Comprehensive Summary

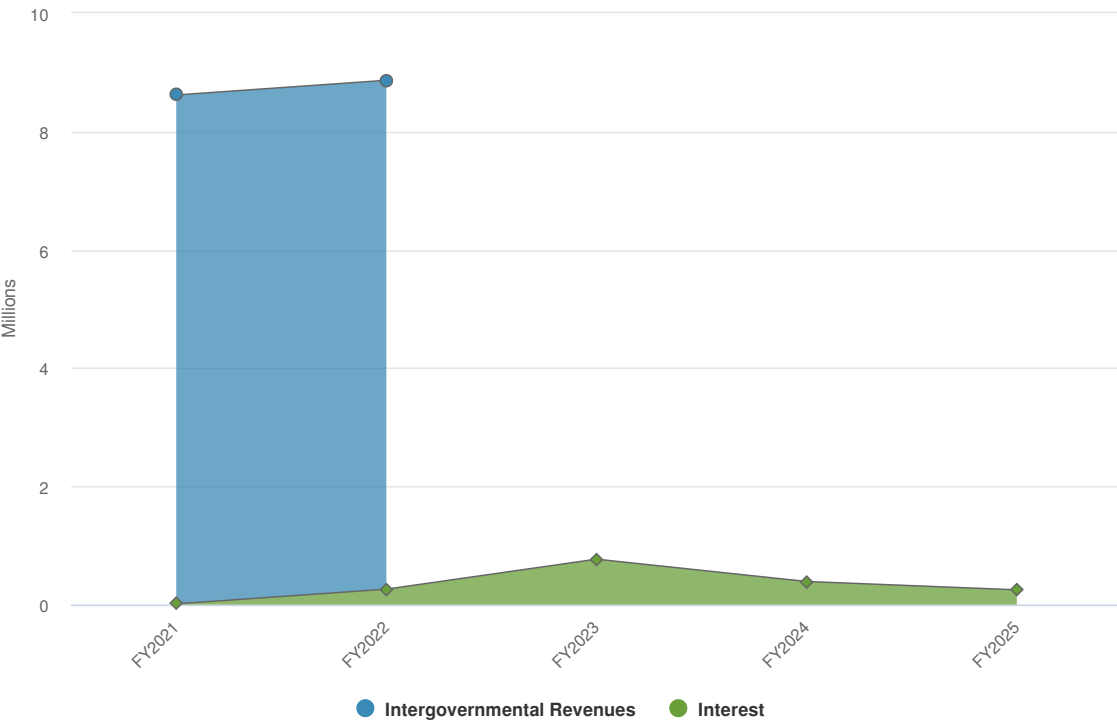
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$15,966,491.42	\$14,564,618.33	\$14,564,618.33	N/A
<b>Revenues</b>				
Interest	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
<b>Total Revenues:</b>	<b>\$768,000.49</b>	<b>\$250,000.00</b>	<b>\$417,801.00</b>	<b>\$250,000.00</b>
<b>Expenditures</b>				
Payroll	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
Operating Expenses	\$1,487,603.41	\$3,490,000.00	\$2,305,391.00	\$1,640,000.00
Capital Outlays	\$153,564.00	\$1,000,000.00	\$628,476.00	\$1,000,000.00
Other Financing	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total Expenditures:</b>	<b>\$2,169,873.58</b>	<b>\$14,802,000.00</b>	<b>\$12,559,132.04</b>	<b>\$2,640,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$1,401,873.09</b>	<b>-\$14,552,000.00</b>	<b>-\$12,141,331.04</b>	<b>-\$2,390,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$14,564,618.33</b>	<b>\$12,618.33</b>	<b>\$2,423,287.29</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Interest	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00

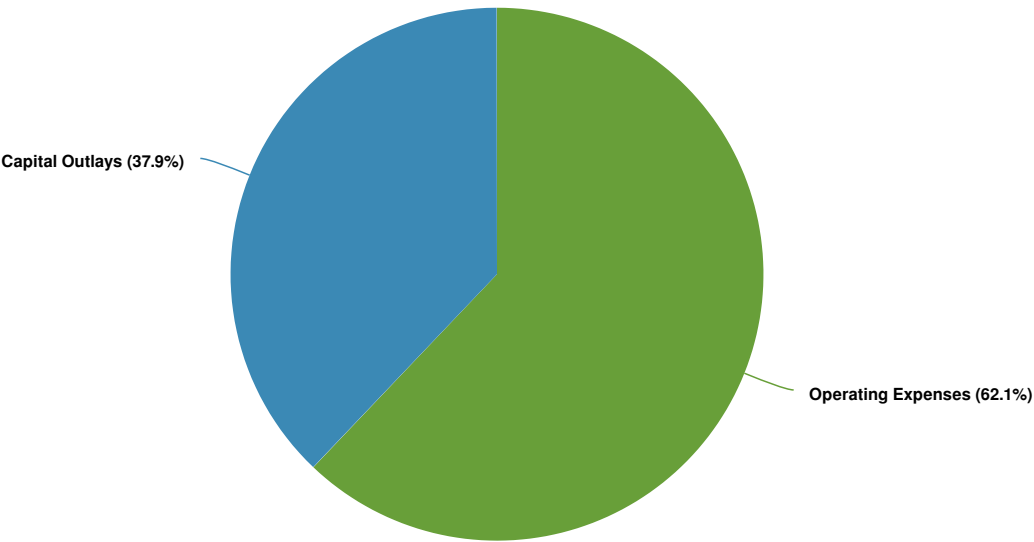




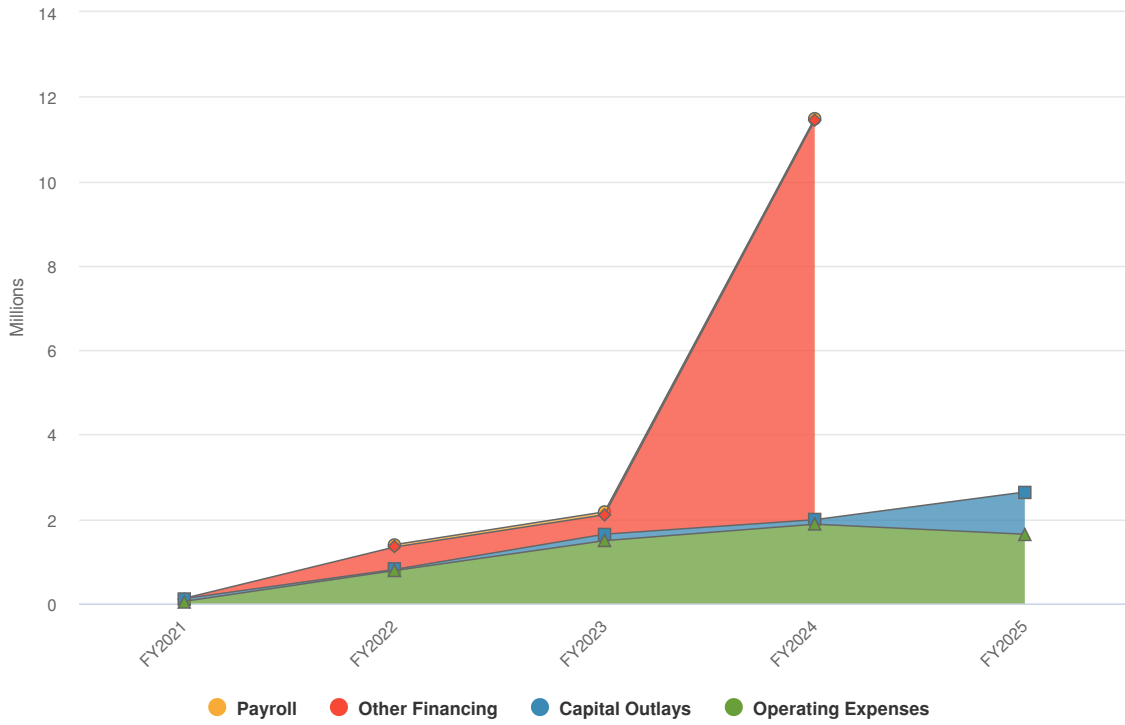
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Revenue Source:	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



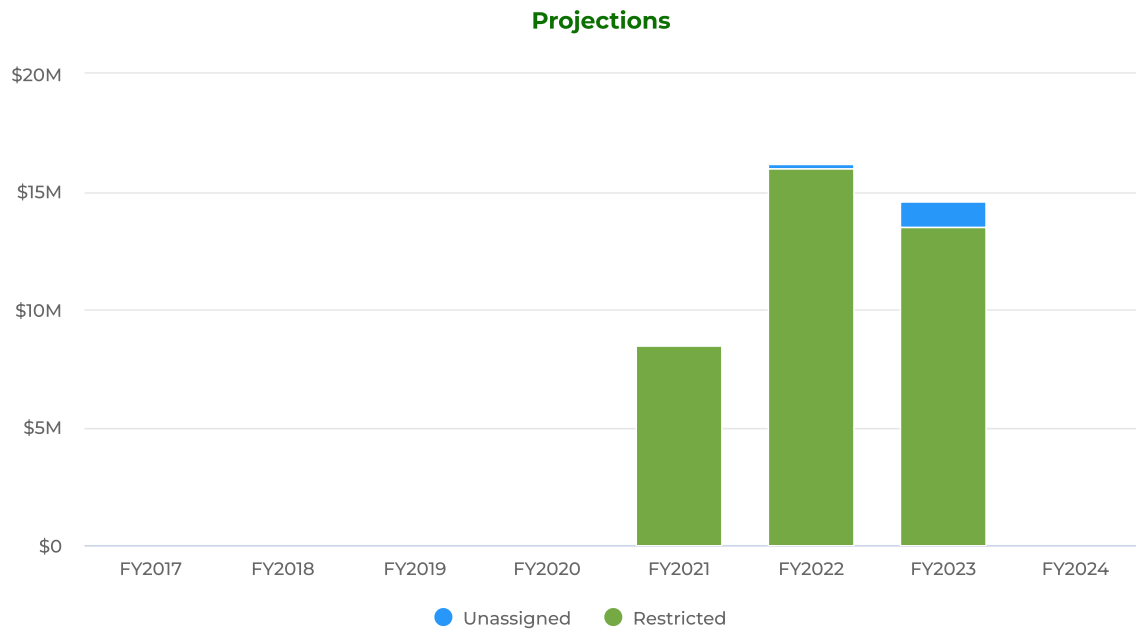
## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
Operating Expenses	\$1,487,603.41	\$3,490,000.00	\$2,305,391.00	\$1,640,000.00
Capital Outlays	\$153,564.00	\$1,000,000.00	\$628,476.00	\$1,000,000.00
Other Financing	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total Expense Objects:</b>	<b>\$2,169,873.58</b>	<b>\$14,802,000.00</b>	<b>\$12,559,132.04</b>	<b>\$2,640,000.00</b>



# Fund Balance



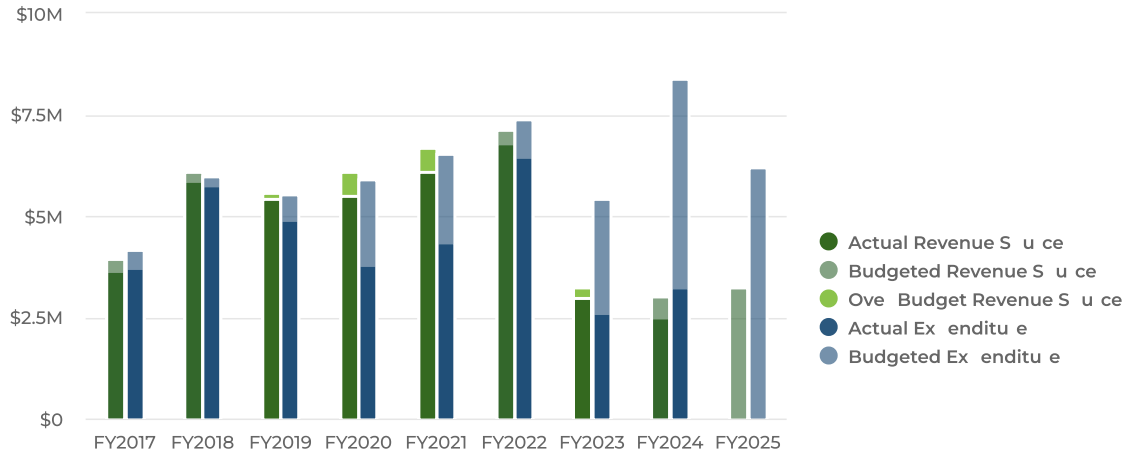
Financial Summary	FY2024
<b>Fund Balance</b>	—
Unassigned	\$0
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$3.25M of revenue in FY2025, which represents a 6.6% increase over the prior year. Budgeted expenditures are projected to decrease by 25.8% or \$2.17M to \$6.23M in FY2025.

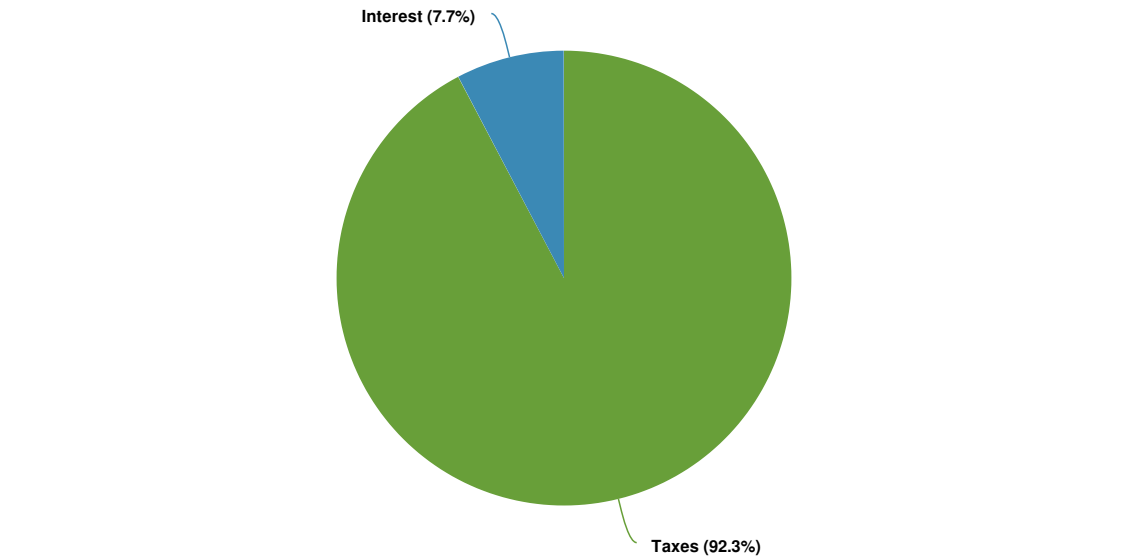


## Co. Law Enforcement Comprehensive Summary

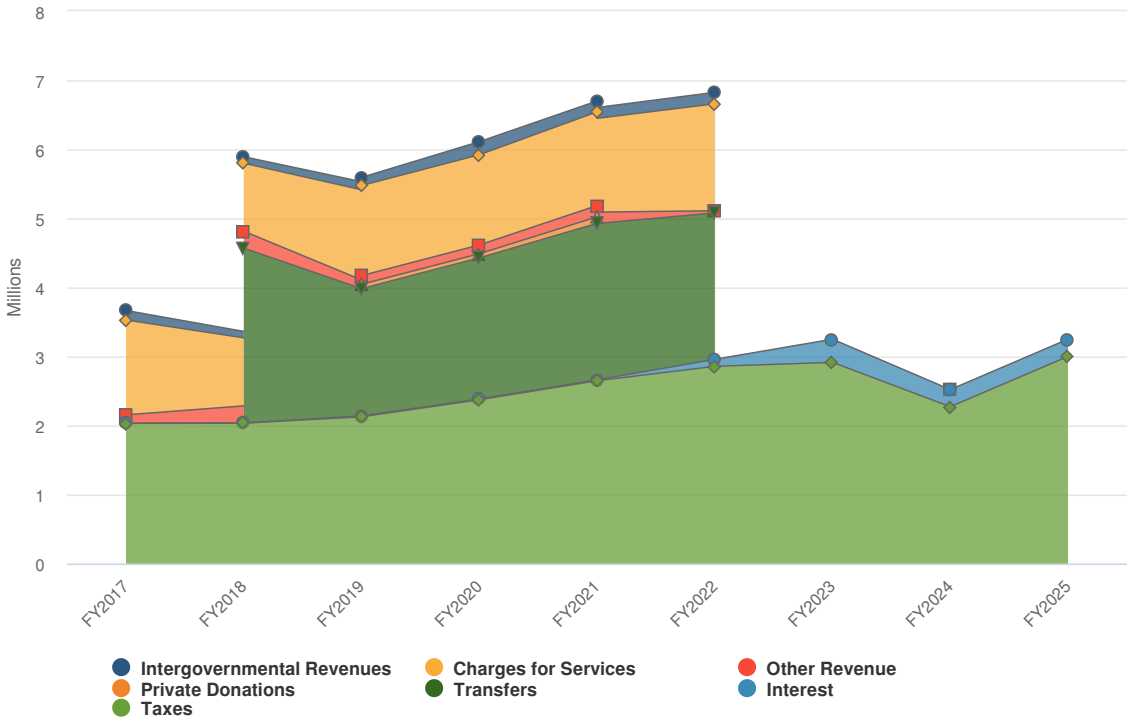
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$5,880,841.21	\$6,500,719.90	\$6,500,719.90	N/A
<b>Revenues</b>				
Taxes	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00
Interest	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
<b>Total Revenues:</b>	<b>\$3,249,301.27</b>	<b>\$3,050,000.00</b>	<b>\$3,330,900.00</b>	<b>\$3,250,000.00</b>
<b>Expenditures</b>				
Operating Expenses	-\$98.65		\$0.00	\$0.00
Debt Service	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
<b>Total Expenditures:</b>	<b>\$2,629,323.93</b>	<b>\$8,400,000.00</b>	<b>\$4,155,150.00</b>	<b>\$6,230,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$619,977.34</b>	<b>-\$5,350,000.00</b>	<b>-\$824,250.00</b>	<b>-\$2,980,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$6,500,818.55</b>	<b>\$1,150,719.90</b>	<b>\$5,676,469.90</b>	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



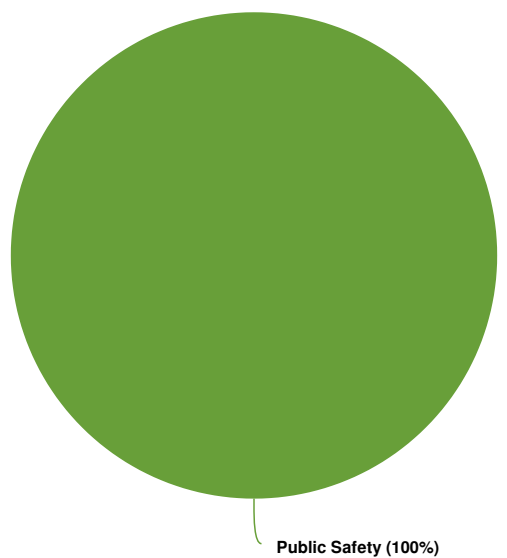
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00



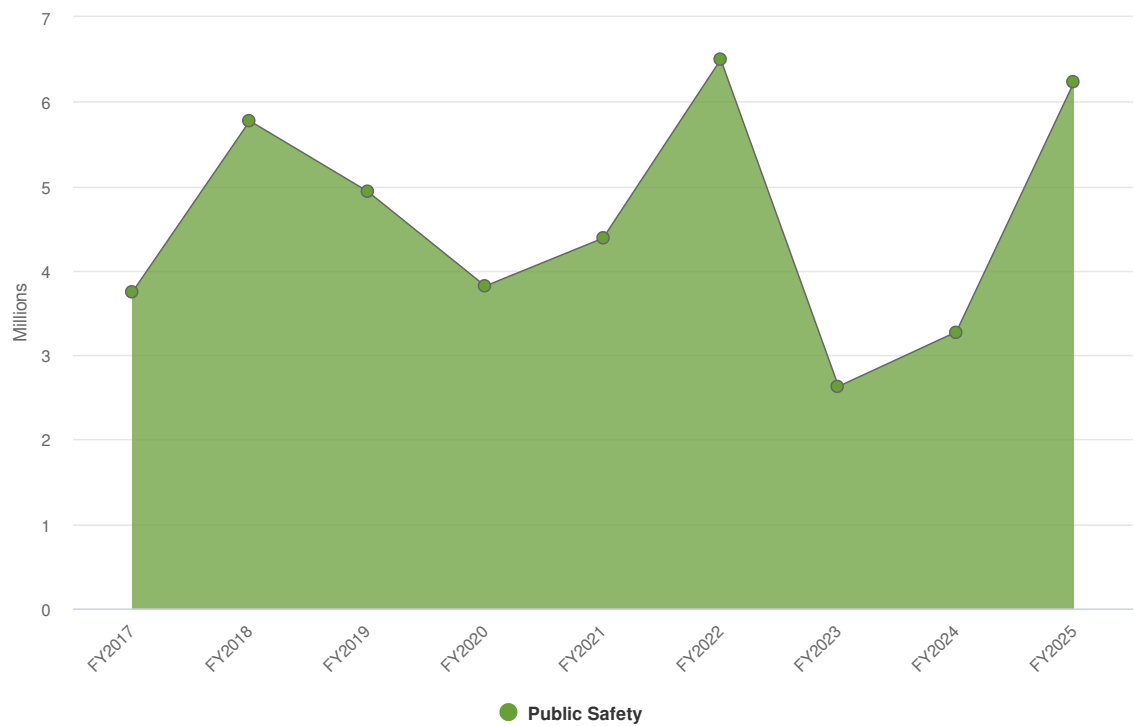
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
<b>Total Revenue Source:</b>	<b>\$3,249,301.27</b>	<b>\$3,050,000.00</b>	<b>\$3,330,900.00</b>	<b>\$3,250,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



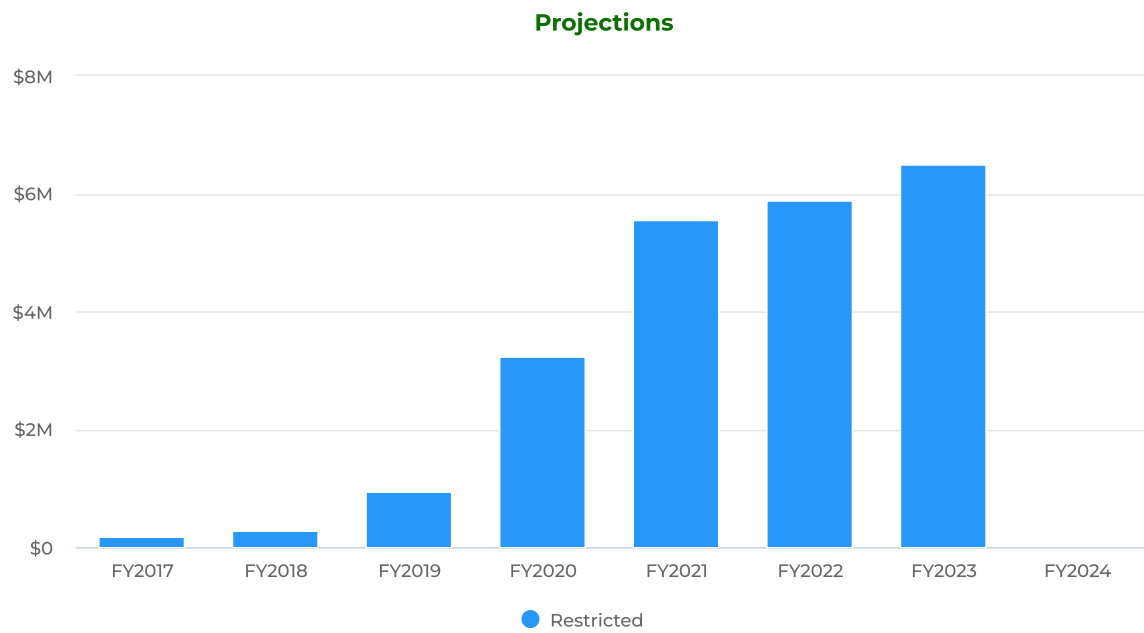
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$2,629,323.93	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
Total Expenditures:	\$2,629,323.93	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00



# Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0



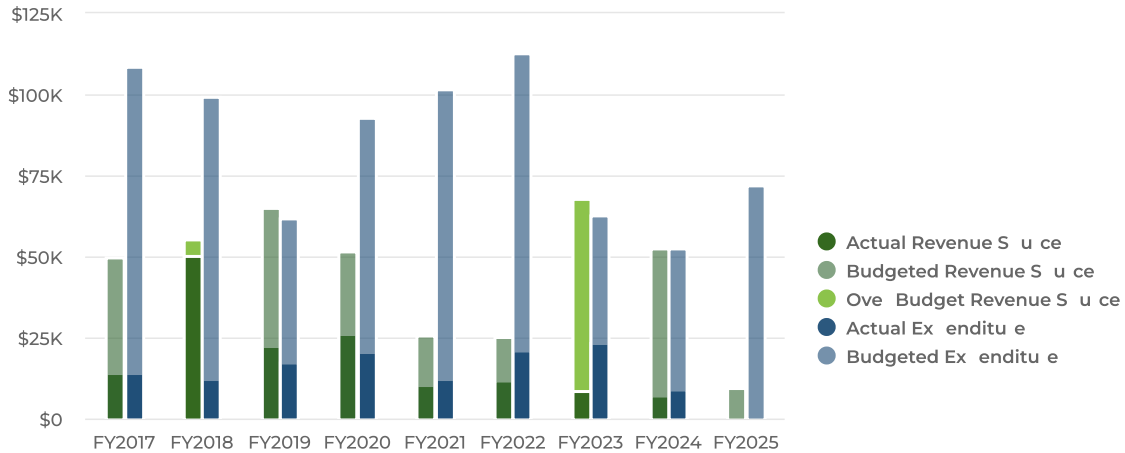




## Federal Forfeiture I

### Summary

The County of Christian is projecting \$9.5K of revenue in FY2025, which represents a 82.1% decrease over the prior year. Budgeted expenditures are projected to increase by 35.8% or \$19K to \$72K in FY2025.



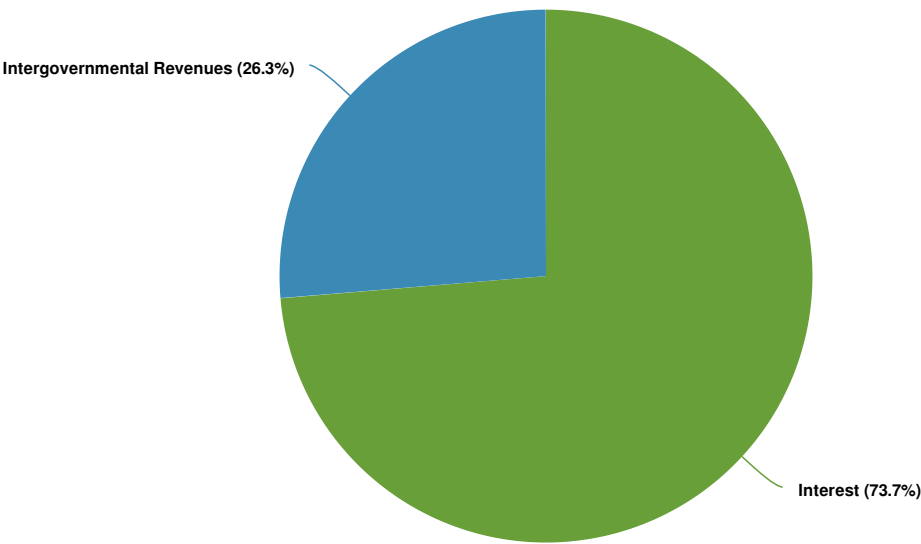
### Federal Forfeiture I Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$101,379.41	\$146,103.31	\$146,103.31	N/A
Revenues				
Intergovernmental Revenues	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00
Interest	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
Total Revenues:	\$68,228.81	\$53,000.00	\$8,812.85	\$9,500.00
Expenditures				
Operating Expenses	\$10,115.21	\$28,000.00	\$3,367.90	\$62,000.00
Capital Outlays	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
Total Expenditures:	\$23,504.91	\$53,000.00	\$11,028.54	\$72,000.00
Total Revenues Less Expenditures:	\$44,723.90	\$0.00	-\$2,215.69	-\$62,500.00
Ending Fund Balance:	\$146,103.31	\$146,103.31	\$143,887.62	N/A

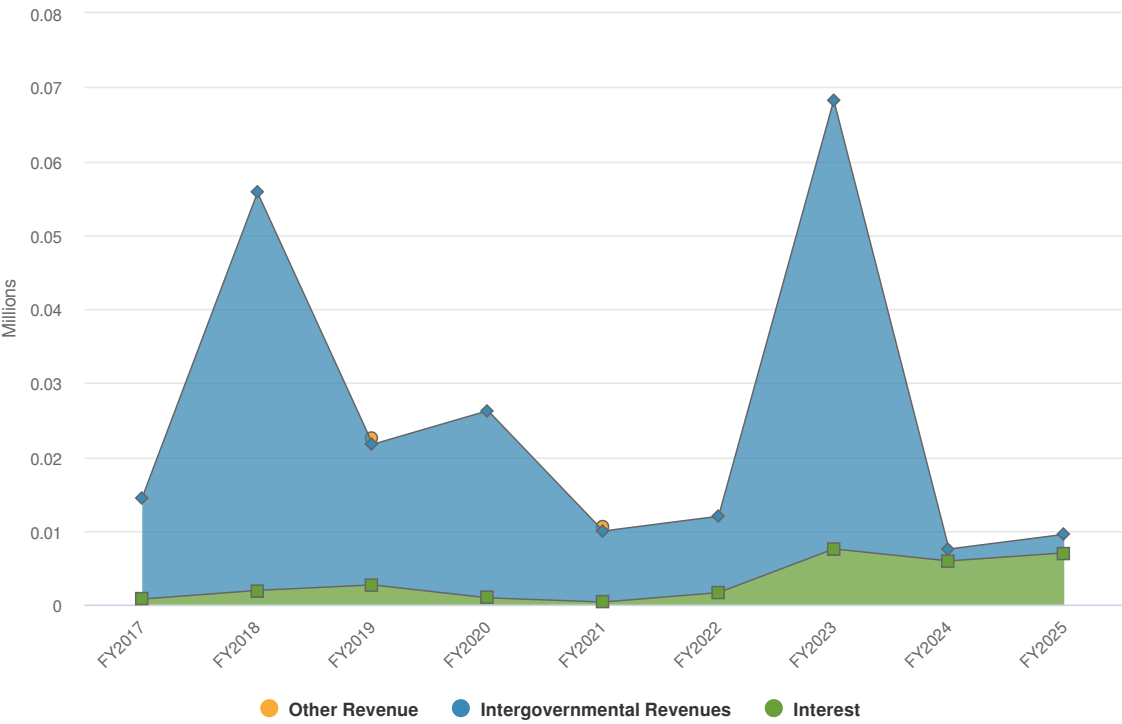


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



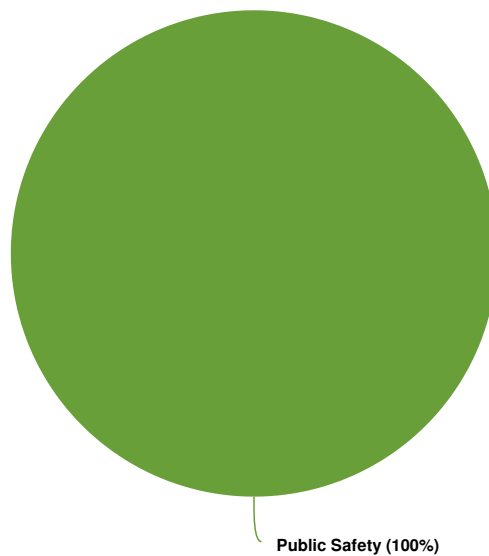
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00



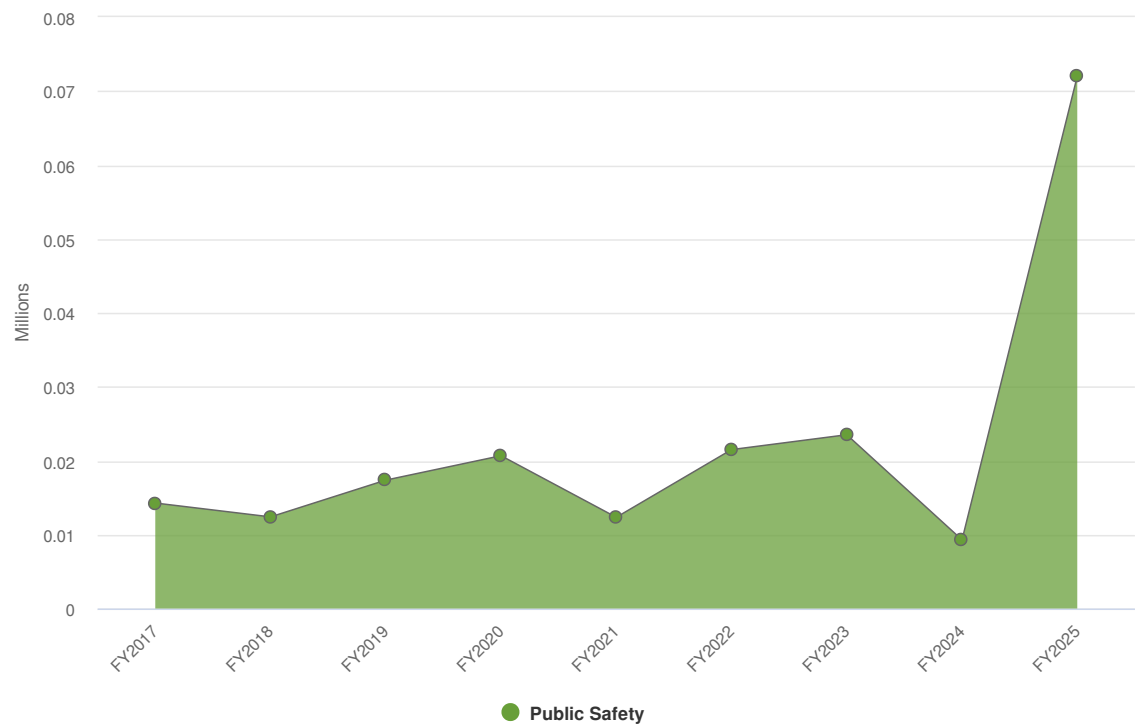
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
<b>Total Revenue Source:</b>	<b>\$68,228.81</b>	<b>\$53,000.00</b>	<b>\$8,812.85</b>	<b>\$9,500.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

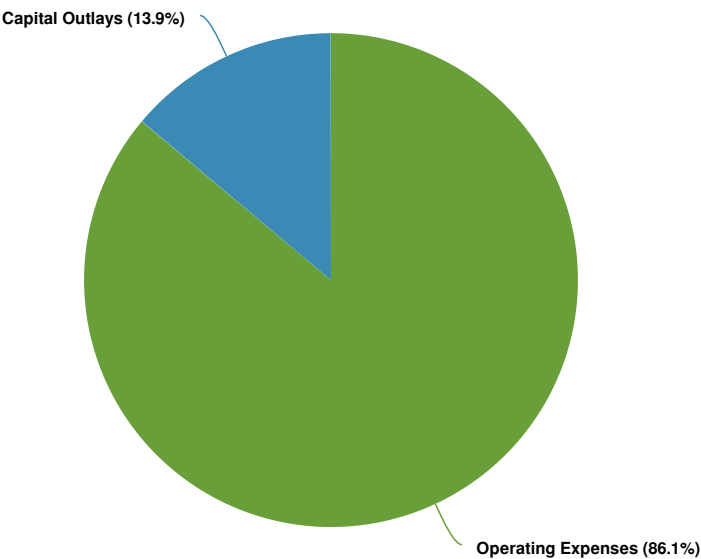


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$23,504.91	\$53,000.00	\$11,028.54	\$72,000.00
Total Expenditures:	\$23,504.91	\$53,000.00	\$11,028.54	\$72,000.00

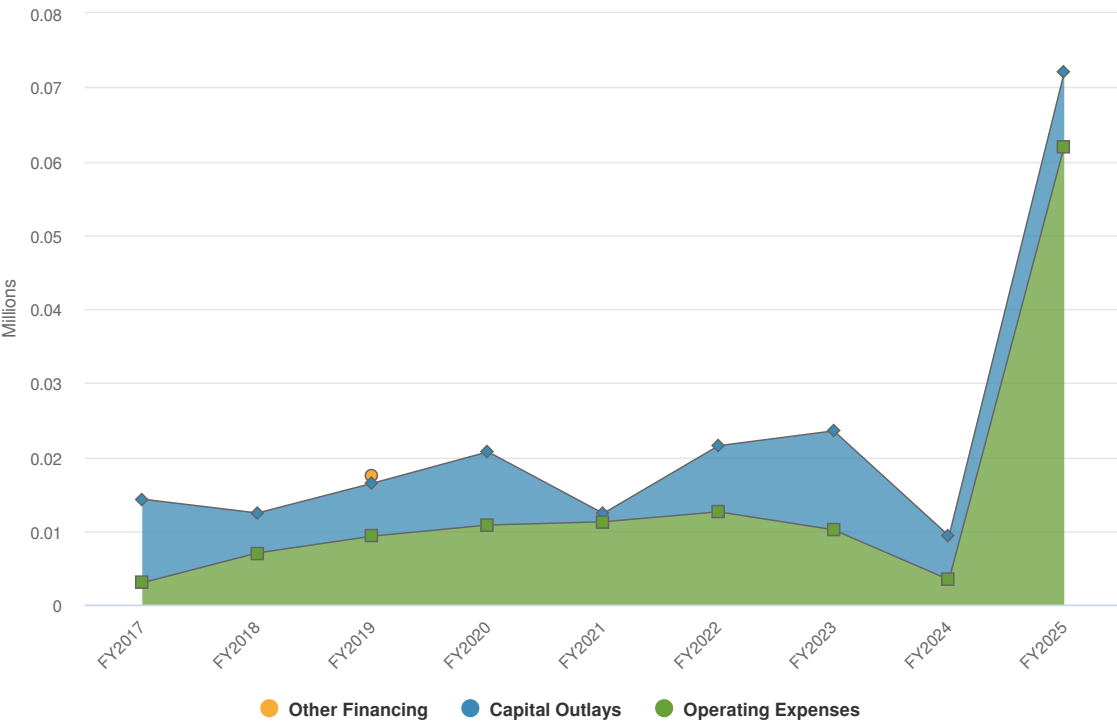


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

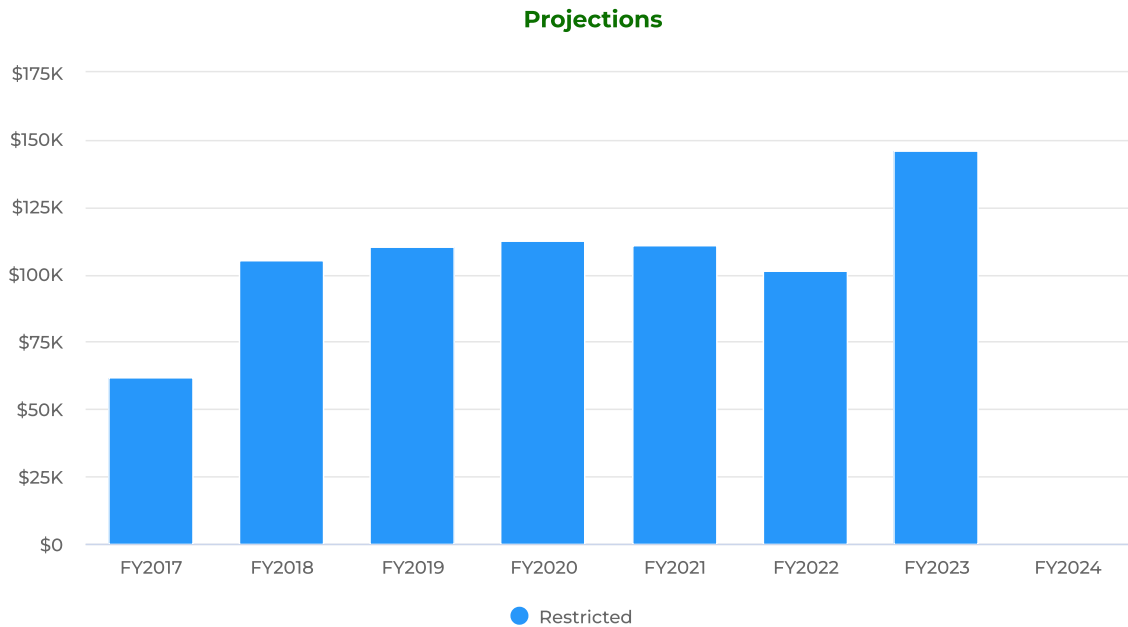


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$10,115.21	\$28,000.00	\$3,367.90	\$62,000.00
Capital Outlays	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
<b>Total Expense Objects:</b>	<b>\$23,504.91</b>	<b>\$53,000.00</b>	<b>\$11,028.54</b>	<b>\$72,000.00</b>

## Fund Balance



Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

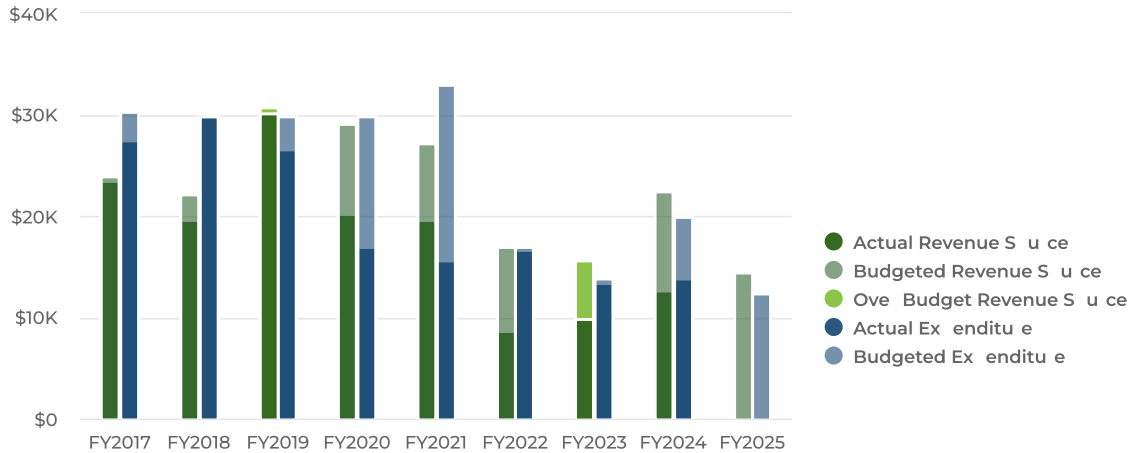




## Law Enforcement Training

### Summary

The County of Christian is projecting \$14.5K of revenue in FY2025, which represents a 35.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 37.5% or \$7.5K to \$12.5K in FY2025.



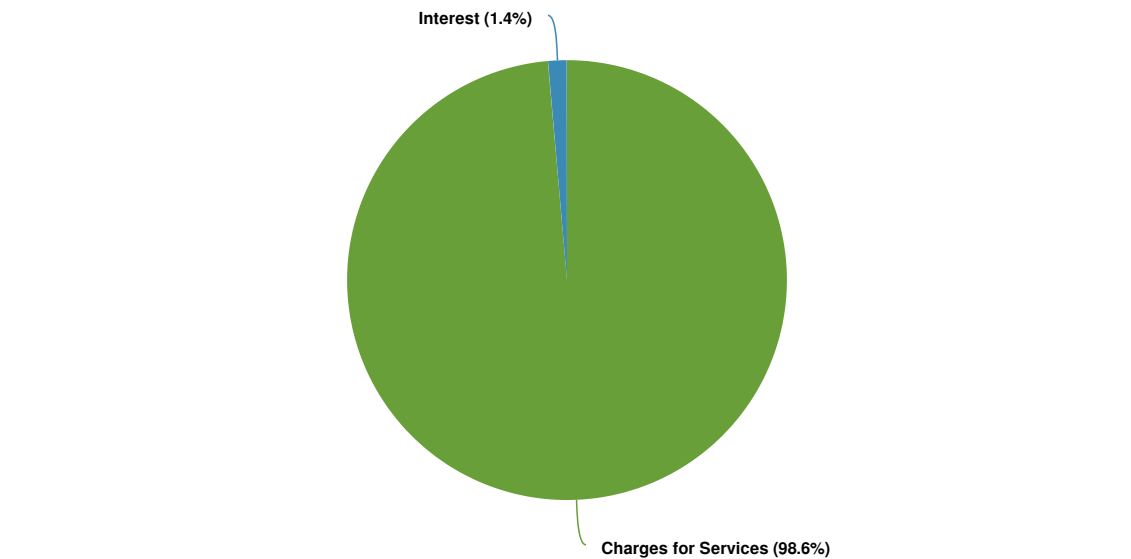
### Law Enforcement Training Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$5,994.17	\$8,269.25	\$8,269.25	N/A
Revenues				
Charges for Services	\$15,358.81	\$22,300.00	\$14,324.60	\$14,300.00
Interest	\$338.21	\$200.00	\$202.00	\$200.00
Total Revenues:	\$15,697.02	\$22,500.00	\$14,526.60	\$14,500.00
Expenditures				
Operating Expenses	\$13,421.94	\$20,000.00	\$16,410.00	\$12,500.00
Total Expenditures:	\$13,421.94	\$20,000.00	\$16,410.00	\$12,500.00
Total Revenues Less Expenditures:	\$2,275.08	\$2,500.00	-\$1,883.40	\$2,000.00
Ending Fund Balance:	\$8,269.25	\$10,769.25	\$6,385.85	N/A

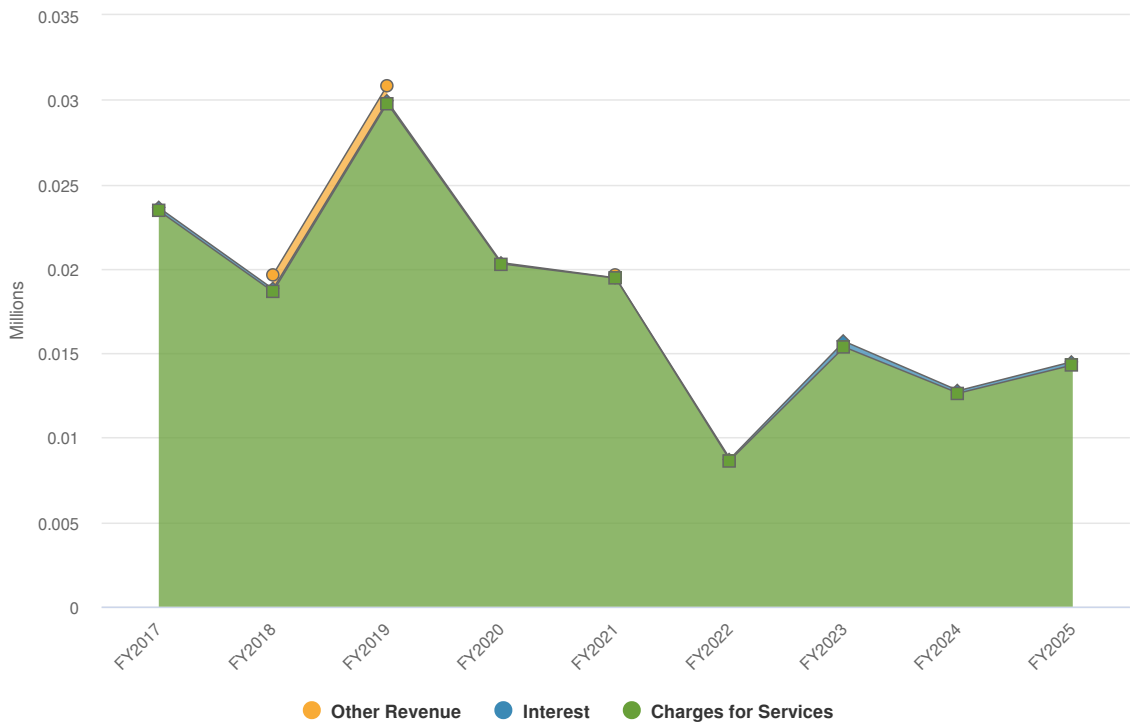


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$15,358.81	\$22,300.00	\$14,324.60	\$14,300.00

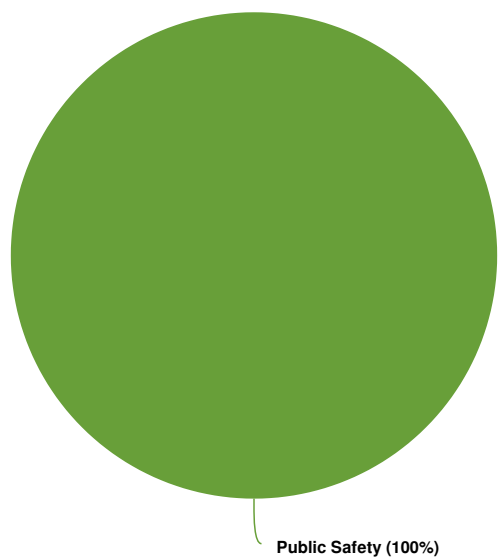




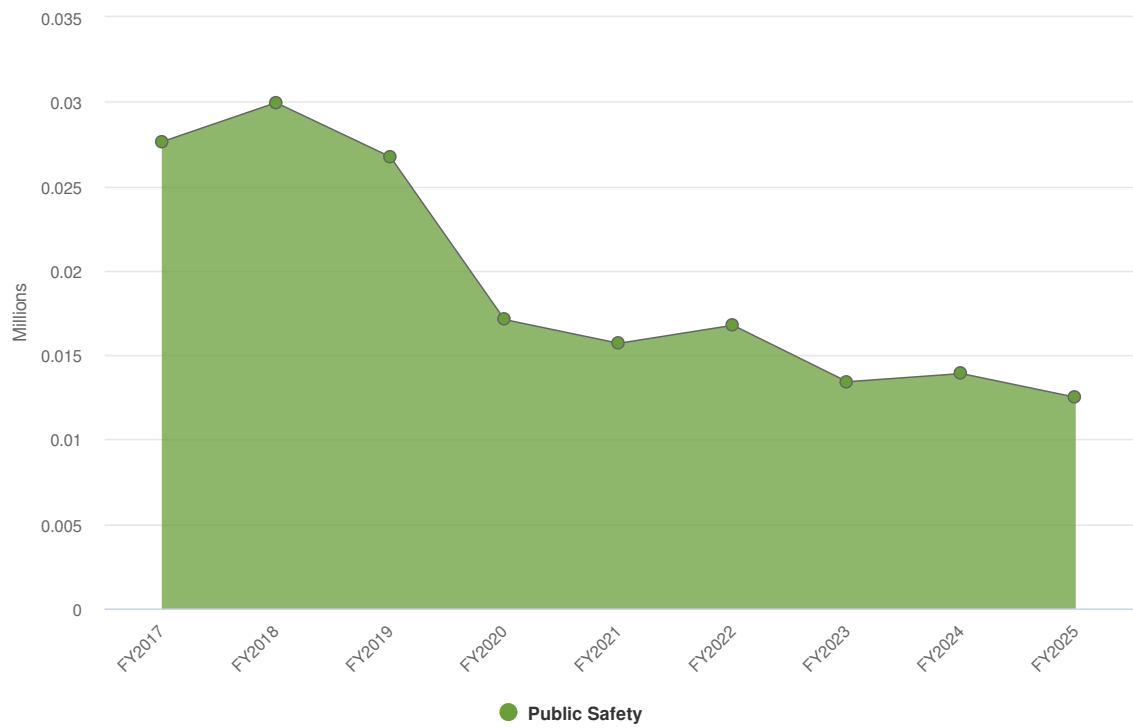
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$338.21	\$200.00	\$202.00	\$200.00
<b>Total Revenue Source:</b>	<b>\$15,697.02</b>	<b>\$22,500.00</b>	<b>\$14,526.60</b>	<b>\$14,500.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

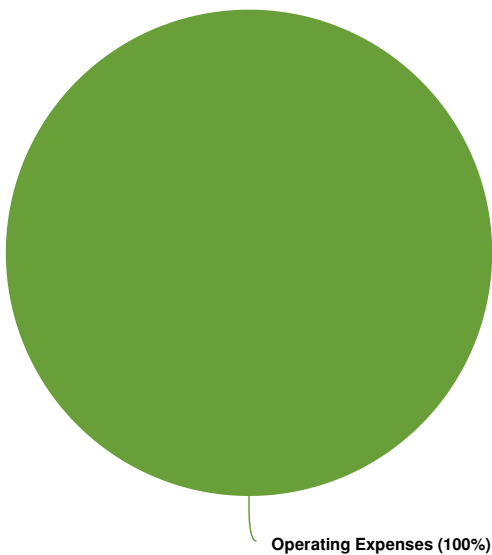


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$13,421.94	\$20,000.00	\$16,410.00	\$12,500.00
Total Expenditures:	\$13,421.94	\$20,000.00	\$16,410.00	\$12,500.00

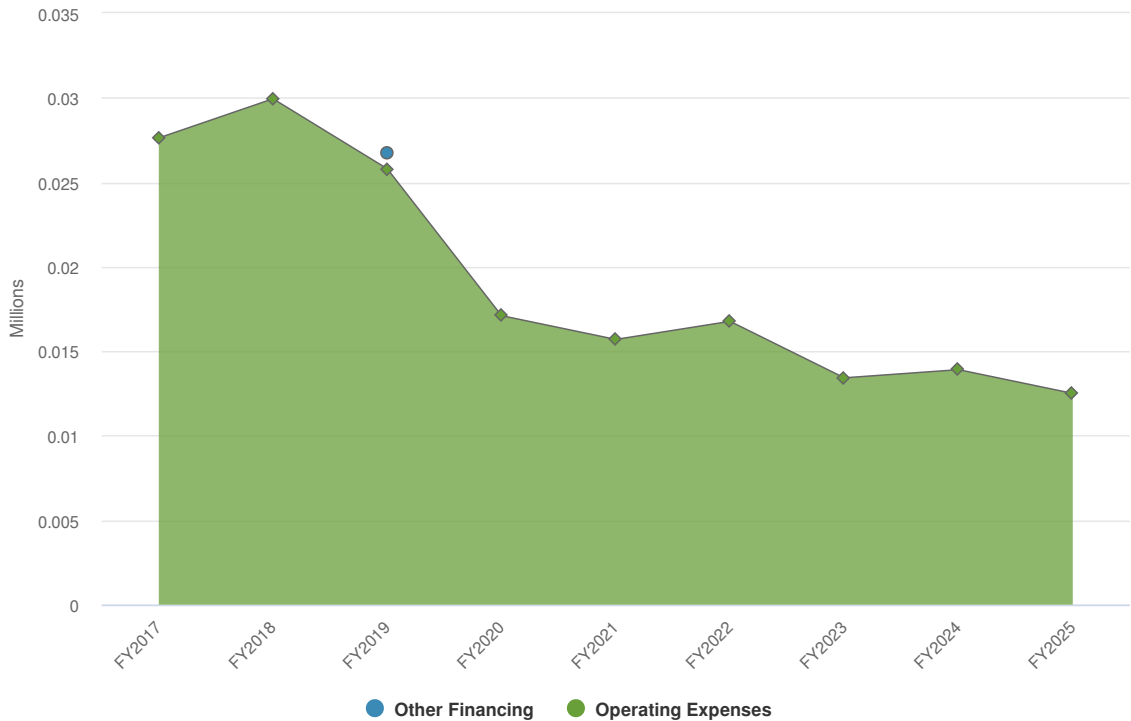


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

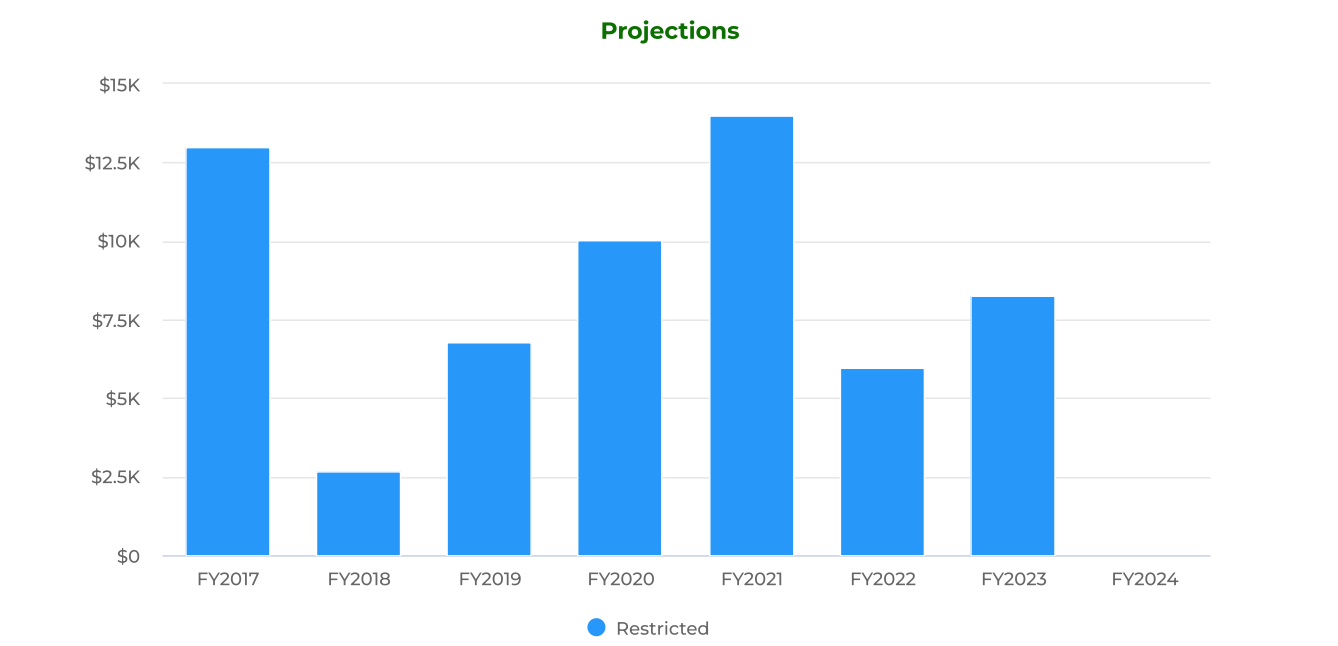


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$13,421.94	\$20,000.00	\$16,410.00	\$12,500.00
<b>Total Expense Objects:</b>	<b>\$13,421.94</b>	<b>\$20,000.00</b>	<b>\$16,410.00</b>	<b>\$12,500.00</b>

## Fund Balance



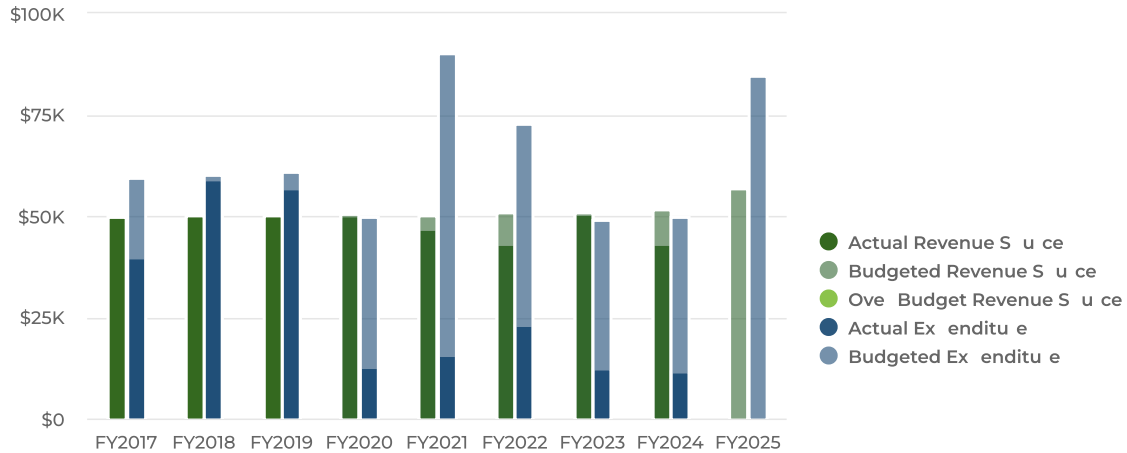
<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$57.1K of revenue in FY2025, which represents a 9.8% increase over the prior year. Budgeted expenditures are projected to increase by 70% or \$35K to \$85K in FY2025.

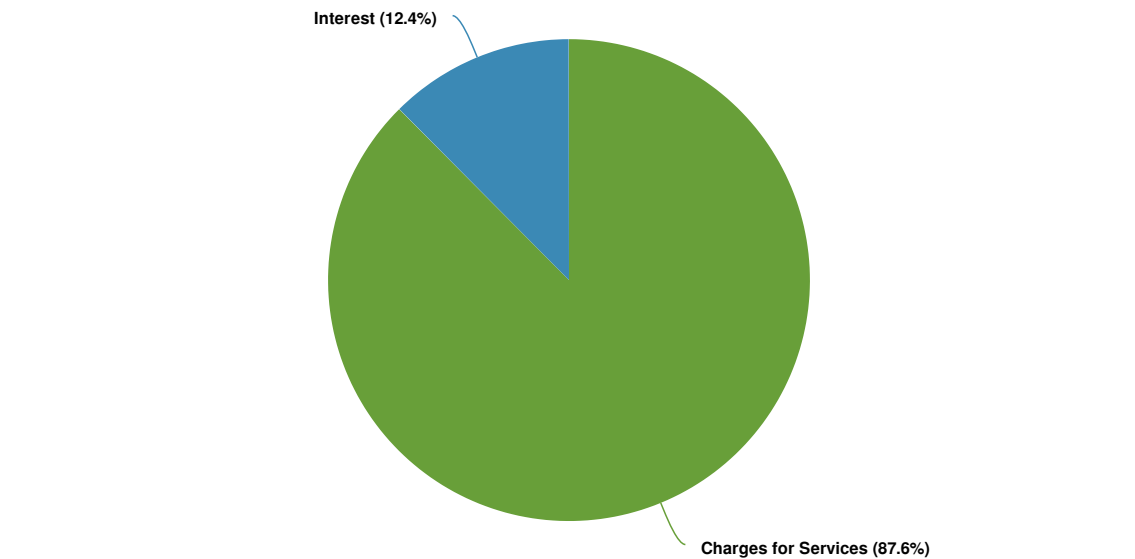


## Civil Process Comprehensive Summary

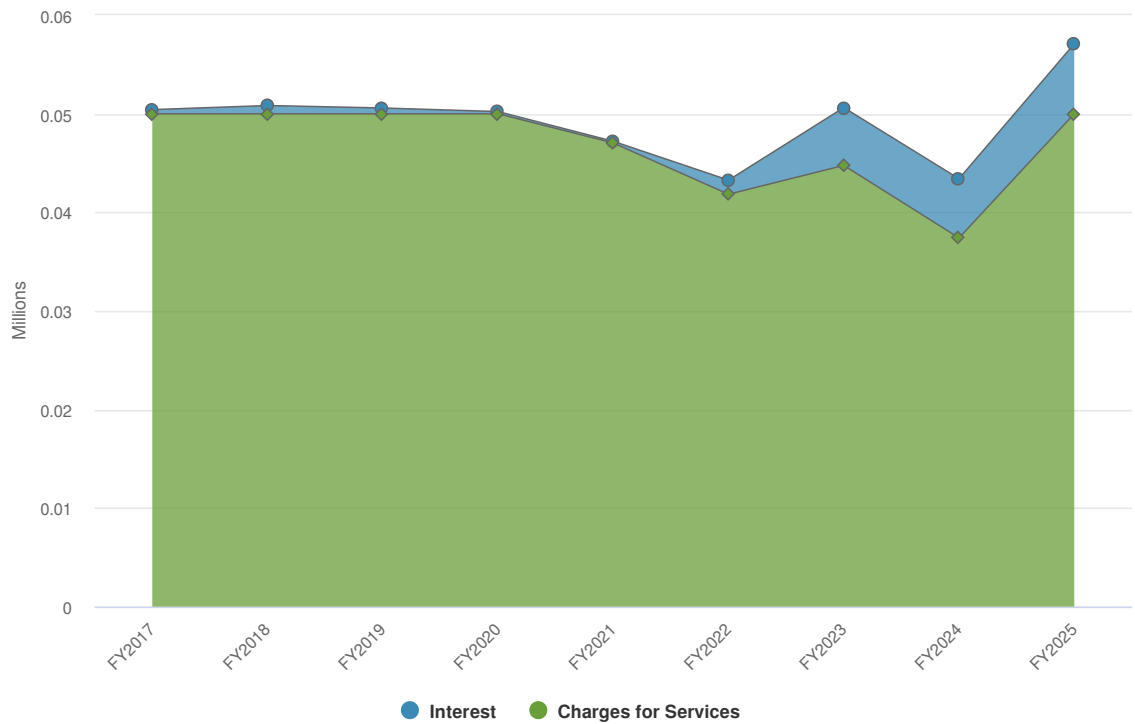
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$93,810.90	\$132,019.14	\$132,019.14	N/A
<b>Revenues</b>				
Charges for Services	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00
Interest	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
<b>Total Revenues:</b>	<b>\$50,623.13</b>	<b>\$52,000.00</b>	<b>\$55,503.00</b>	<b>\$57,100.00</b>
<b>Expenditures</b>				
Operating Expenses	\$12,414.89	\$25,000.00	\$18,447.46	\$25,000.00
Capital Outlays	\$0.00	\$25,000.00	\$0.00	\$60,000.00
<b>Total Expenditures:</b>	<b>\$12,414.89</b>	<b>\$50,000.00</b>	<b>\$18,447.46</b>	<b>\$85,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$38,208.24</b>	<b>\$2,000.00</b>	<b>\$37,055.54</b>	<b>-\$27,900.00</b>
<b>Ending Fund Balance:</b>	<b>\$132,019.14</b>	<b>\$134,019.14</b>	<b>\$169,074.68</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



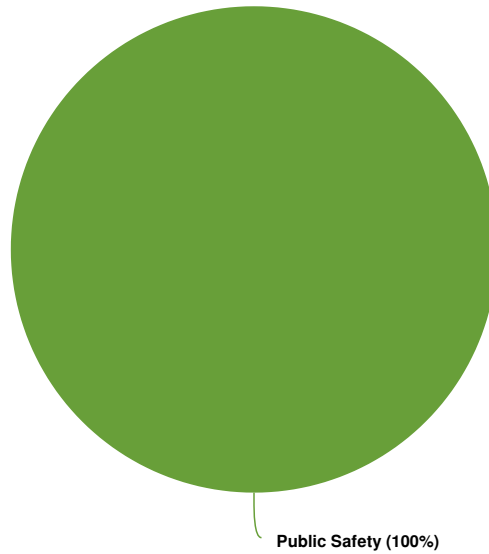
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00



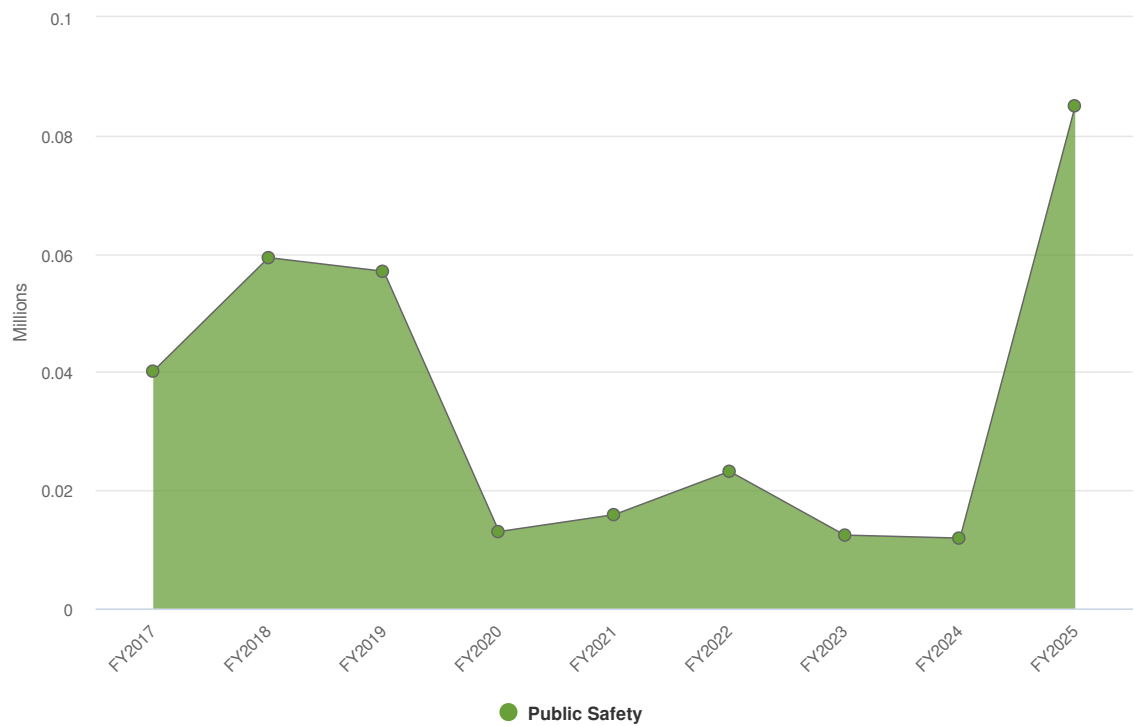
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
<b>Total Revenue Source:</b>	<b>\$50,623.13</b>	<b>\$52,000.00</b>	<b>\$55,503.00</b>	<b>\$57,100.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



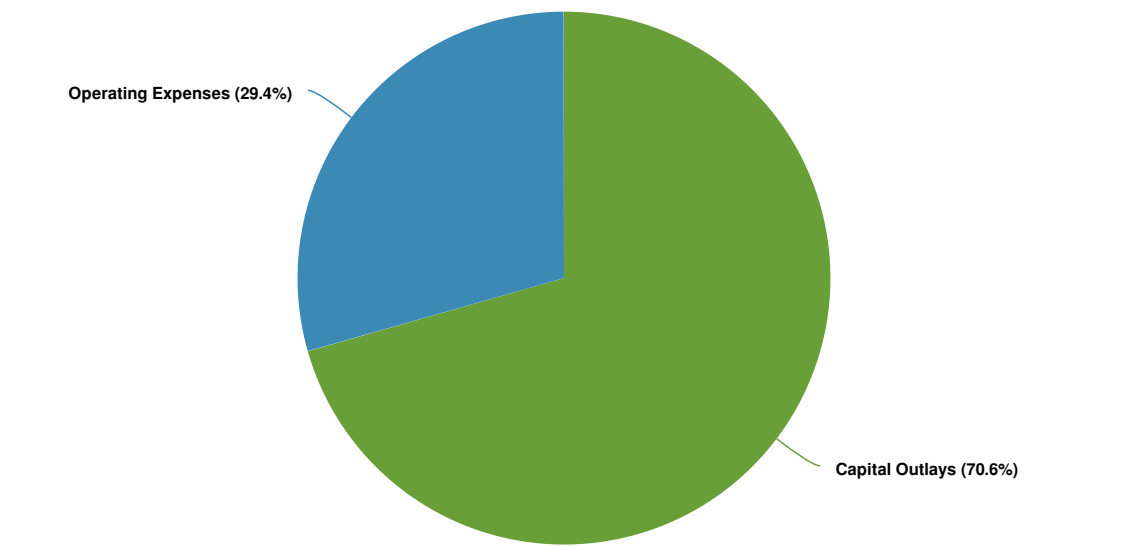
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$12,414.89	\$50,000.00	\$18,447.46	\$85,000.00
Total Expenditures:	\$12,414.89	\$50,000.00	\$18,447.46	\$85,000.00



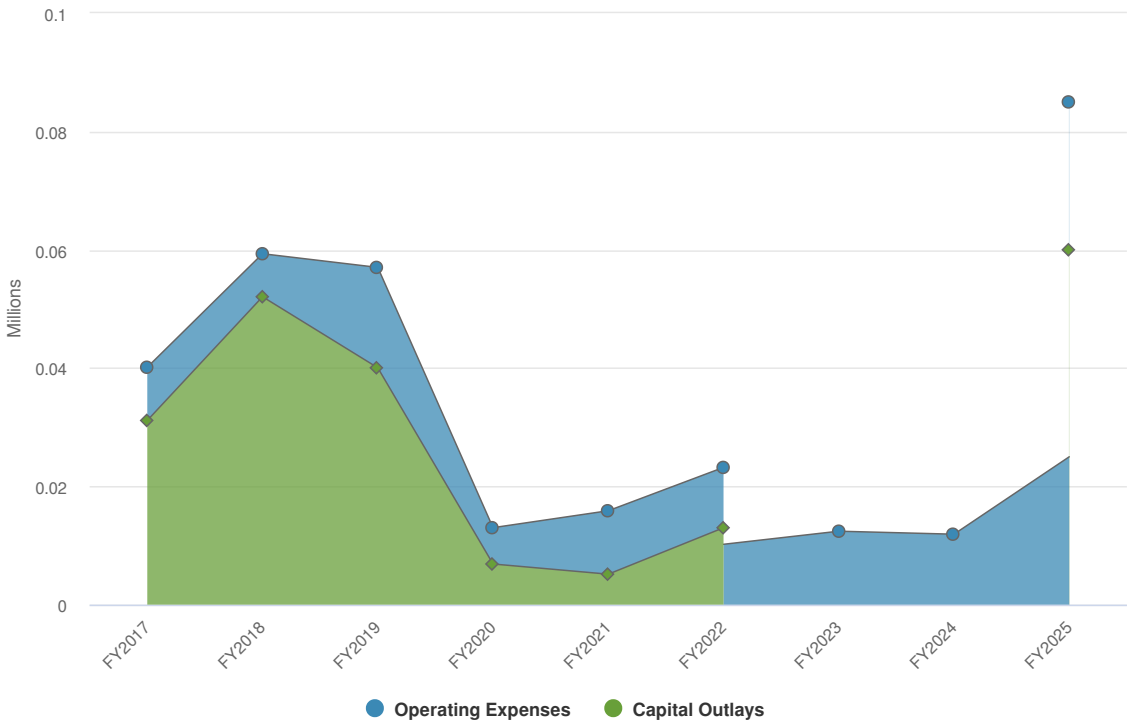


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

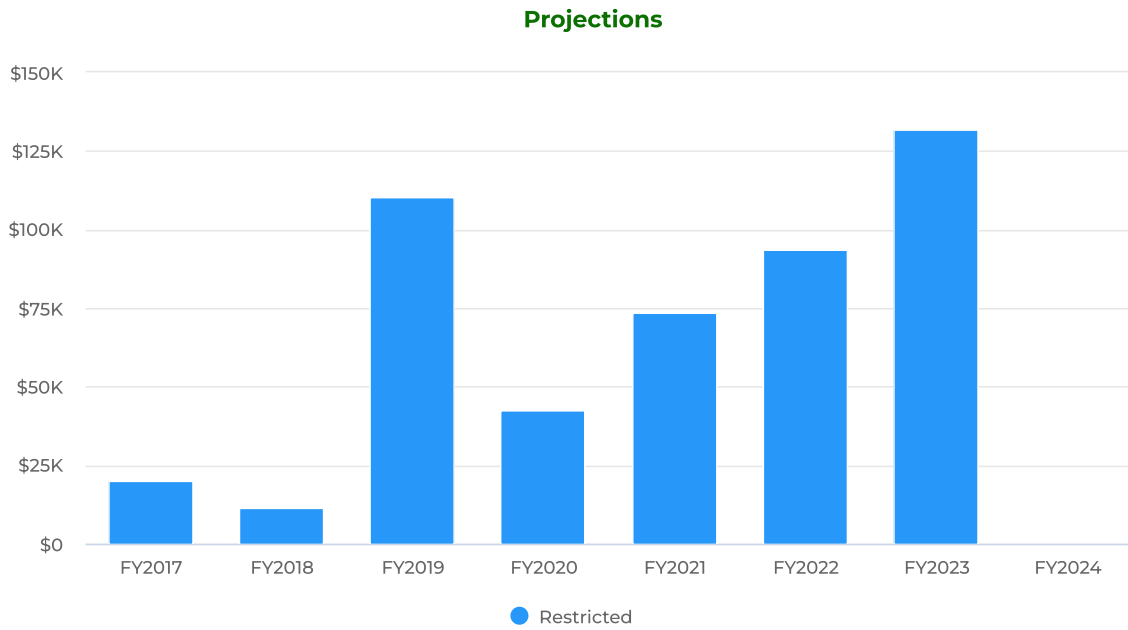


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$12,414.89	\$25,000.00	\$18,447.46	\$25,000.00
Capital Outlays	\$0.00	\$25,000.00	\$0.00	\$60,000.00
<b>Total Expense Objects:</b>	<b>\$12,414.89</b>	<b>\$50,000.00</b>	<b>\$18,447.46</b>	<b>\$85,000.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

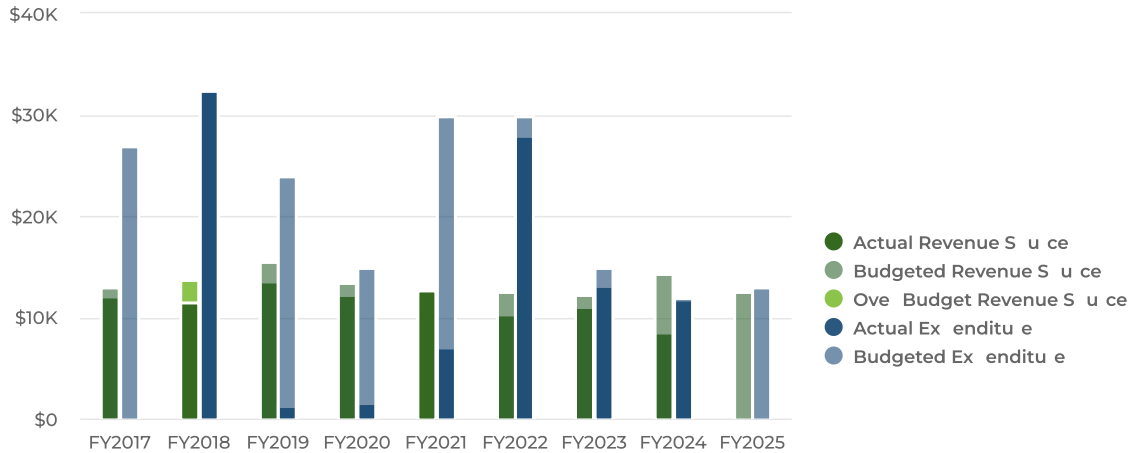




## Inmate Prisoner Detainee Security

### Summary

The County of Christian is projecting \$12.6K of revenue in FY2025, which represents a 12.2% decrease over the prior year. Budgeted expenditures are projected to increase by 8.3% or \$1K to \$13K in FY2025.



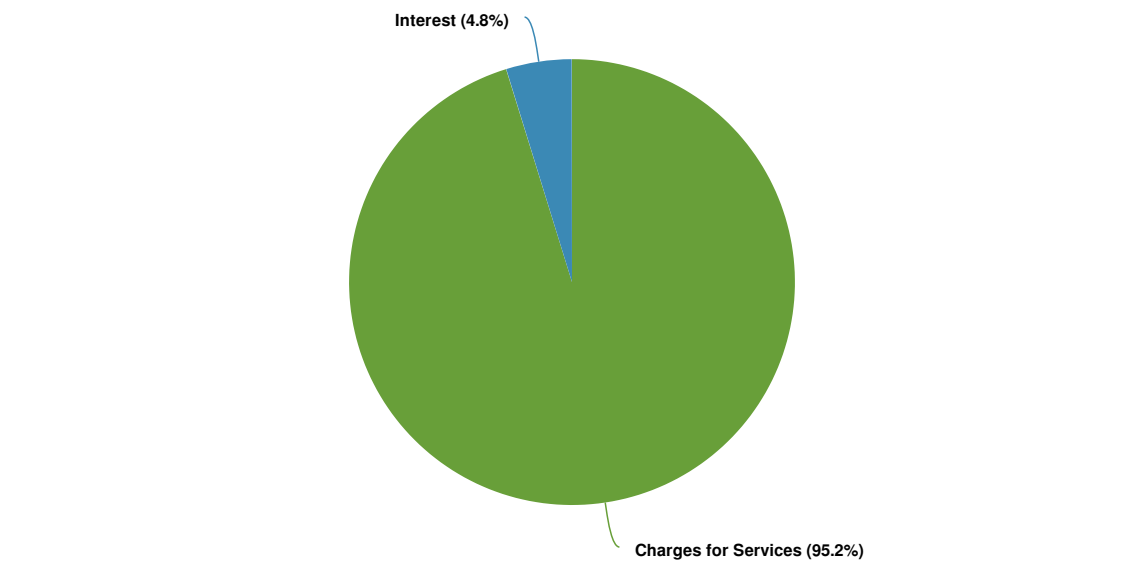
### Inmate Prisoner Detainee Security Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$20,632.76	\$18,616.53	\$18,616.53	N/A
Revenues				
Charges for Services	\$10,293.58	\$14,000.00	\$11,047.00	\$12,000.00
Interest	\$842.64	\$350.00	\$625.00	\$600.00
Total Revenues:	\$11,136.22	\$14,350.00	\$11,672.00	\$12,600.00
Expenditures				
Operating Expenses	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Total Expenditures:	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Total Revenues Less Expenditures:	-\$2,016.23	\$2,350.00	-\$251.19	-\$400.00
Ending Fund Balance:	\$18,616.53	\$20,966.53	\$18,365.34	N/A

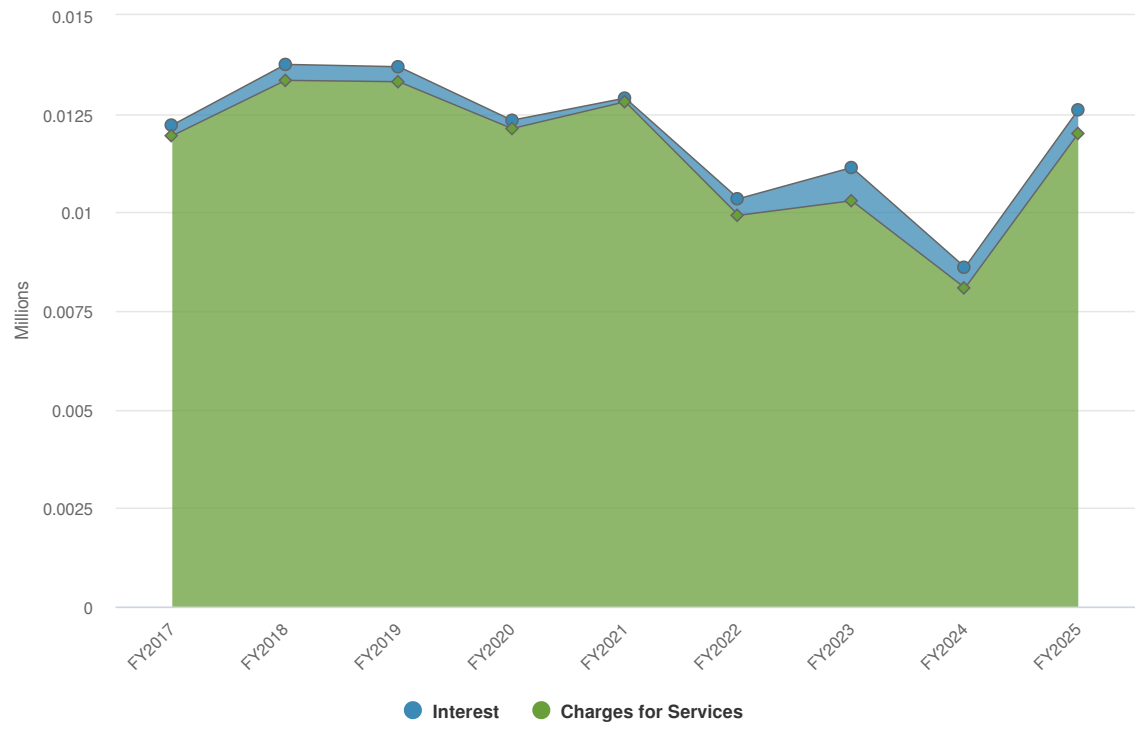


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



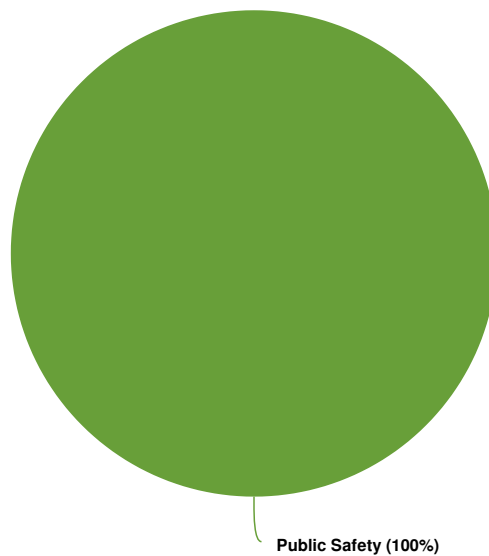
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$10,293.58	\$14,000.00	\$11,047.00	\$12,000.00



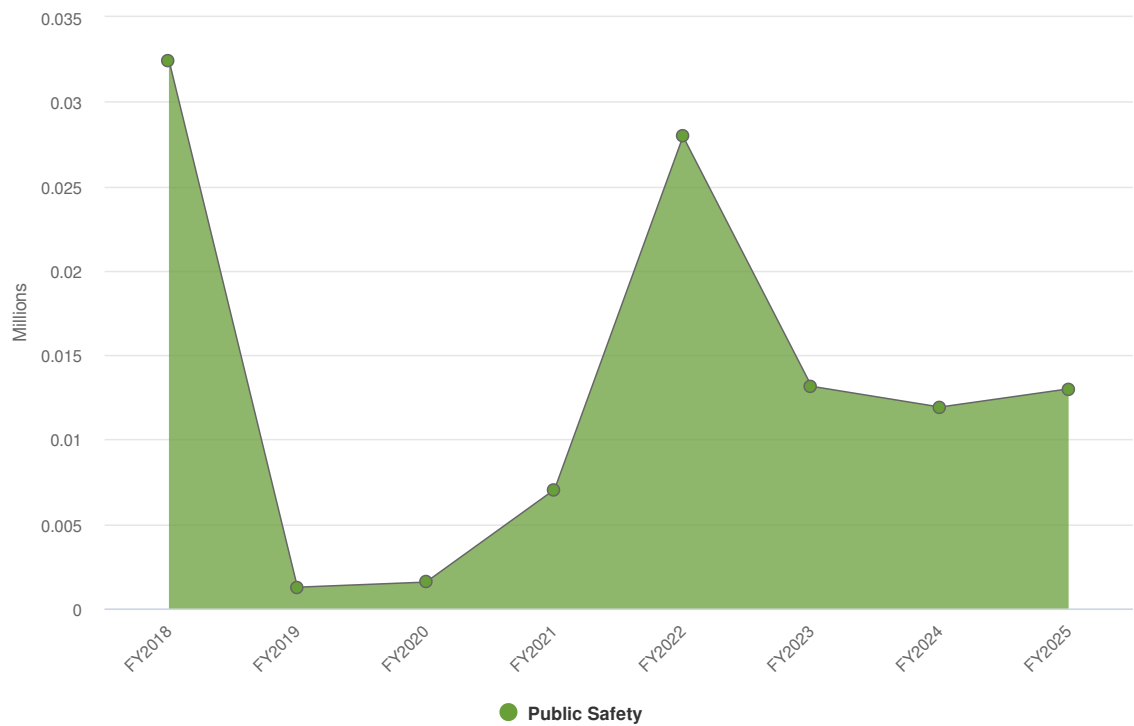
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$842.64	\$350.00	\$625.00	\$600.00
<b>Total Revenue Source:</b>	<b>\$11,136.22</b>	<b>\$14,350.00</b>	<b>\$11,672.00</b>	<b>\$12,600.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

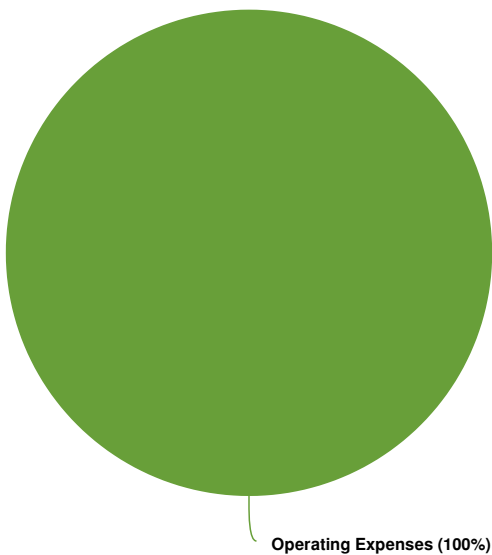


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Total Expenditures:	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00

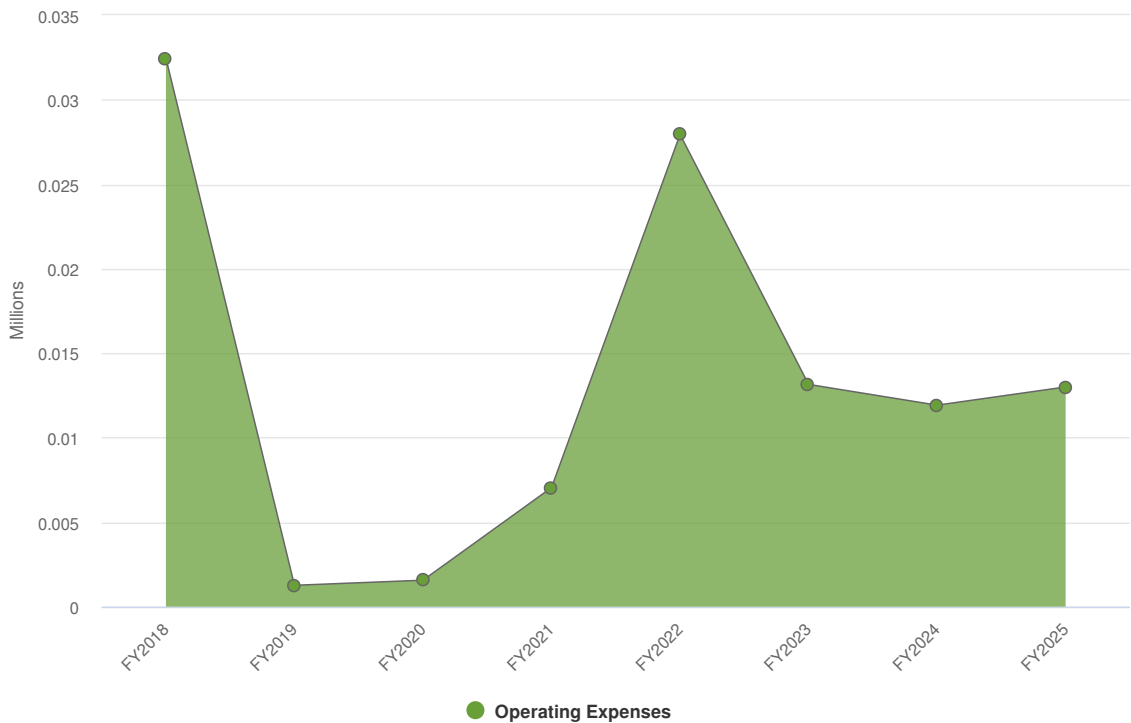


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

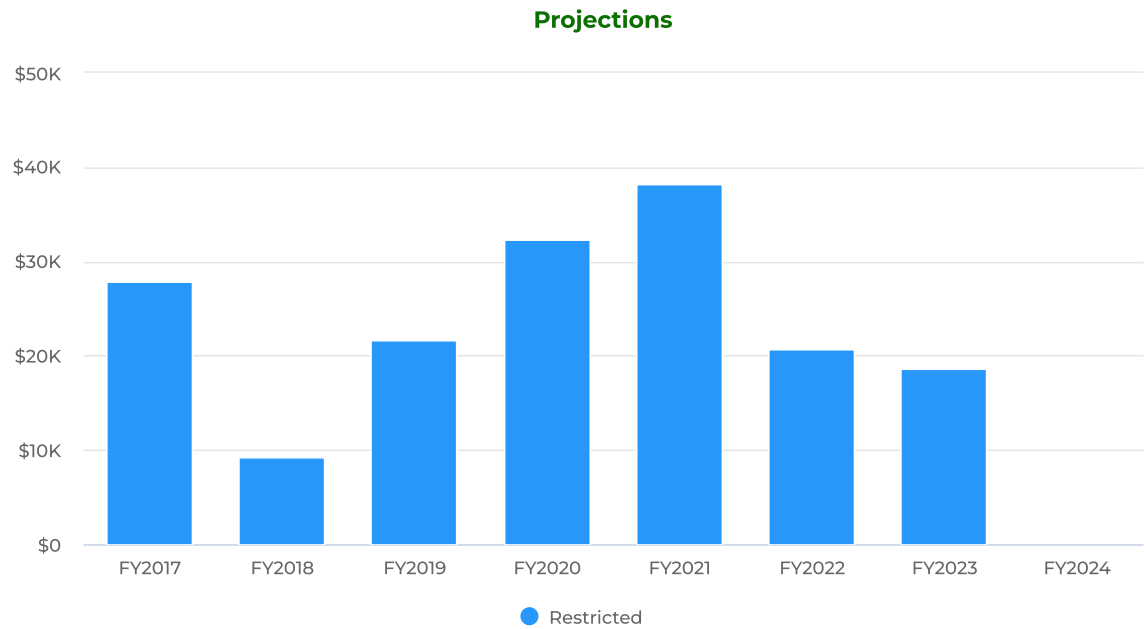


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
<b>Total Expense Objects:</b>	<b>\$13,152.45</b>	<b>\$12,000.00</b>	<b>\$11,923.19</b>	<b>\$13,000.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

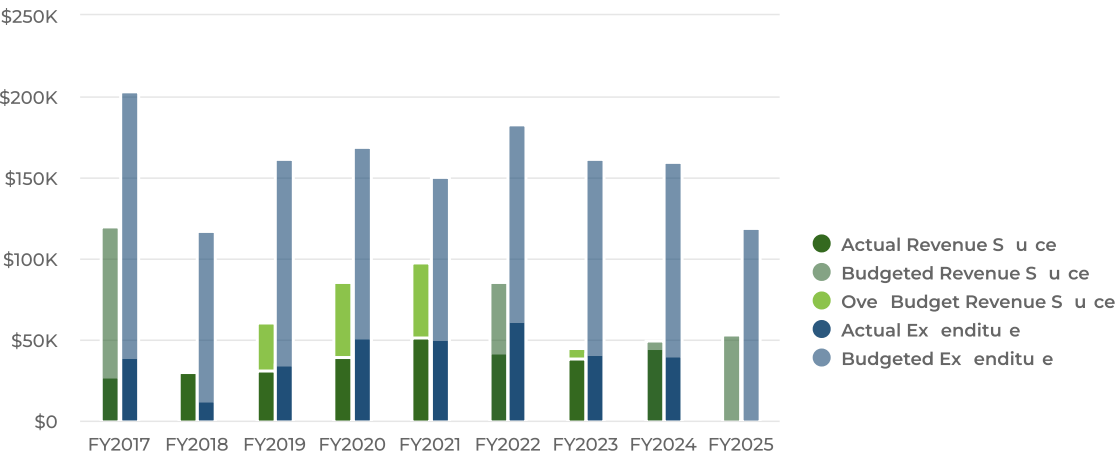






Summary

The County of Christian is projecting \$54K of revenue in FY2025, which represents a 8% increase over the prior year. Budgeted expenditures are projected to decrease by 25.2% or \$40.22K to \$119.54K in FY2025.

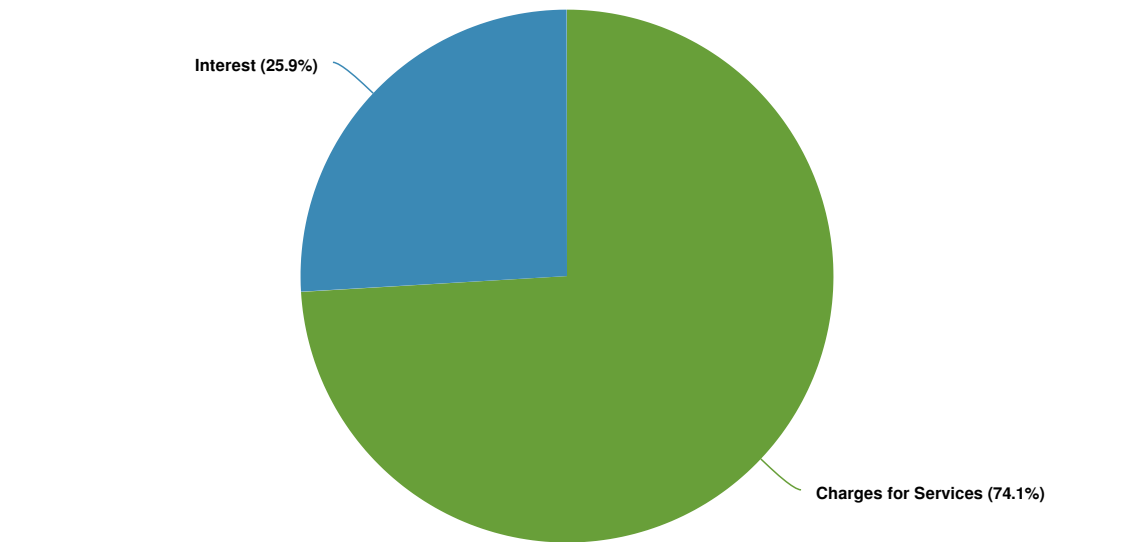


Sheriff's Conceal Carry Comprehensive Summary

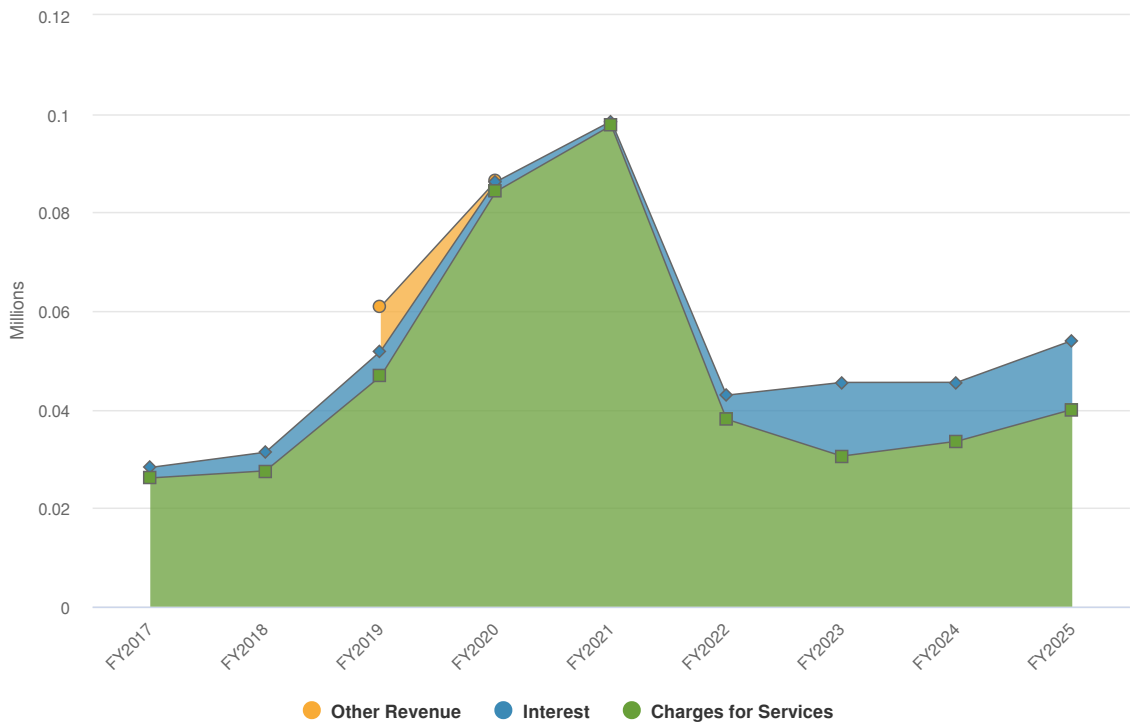
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$290,467.79	\$294,701.64	\$294,701.64	N/A
Revenues				
Charges for Services	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00
Interest	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
Total Revenues:	\$45,486.37	\$50,000.00	\$57,054.00	\$54,000.00
Expenditures				
Payroll	\$27,143.47	\$50,764.00	\$37,829.66	\$52,540.00
Operating Expenses	\$14,109.05	\$59,000.00	\$15,618.79	\$67,000.00
Capital Outlays	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Total Expenditures:	\$41,252.52	\$159,764.00	\$61,648.45	\$119,540.00
Total Revenues Less Expenditures:	\$4,233.85	-\$109,764.00	-\$4,594.45	-\$65,540.00
Ending Fund Balance:	\$294,701.64	\$184,937.64	\$290,107.19	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



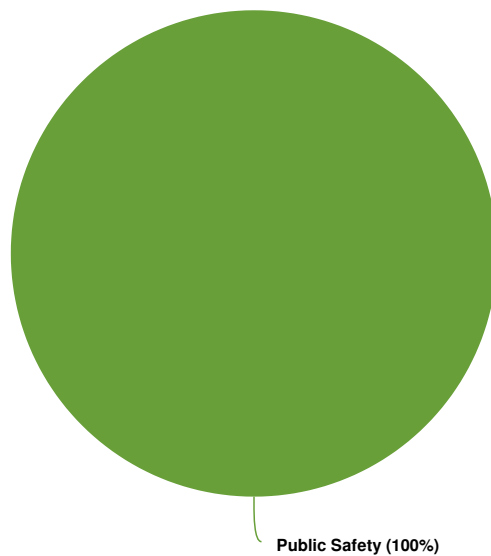
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00



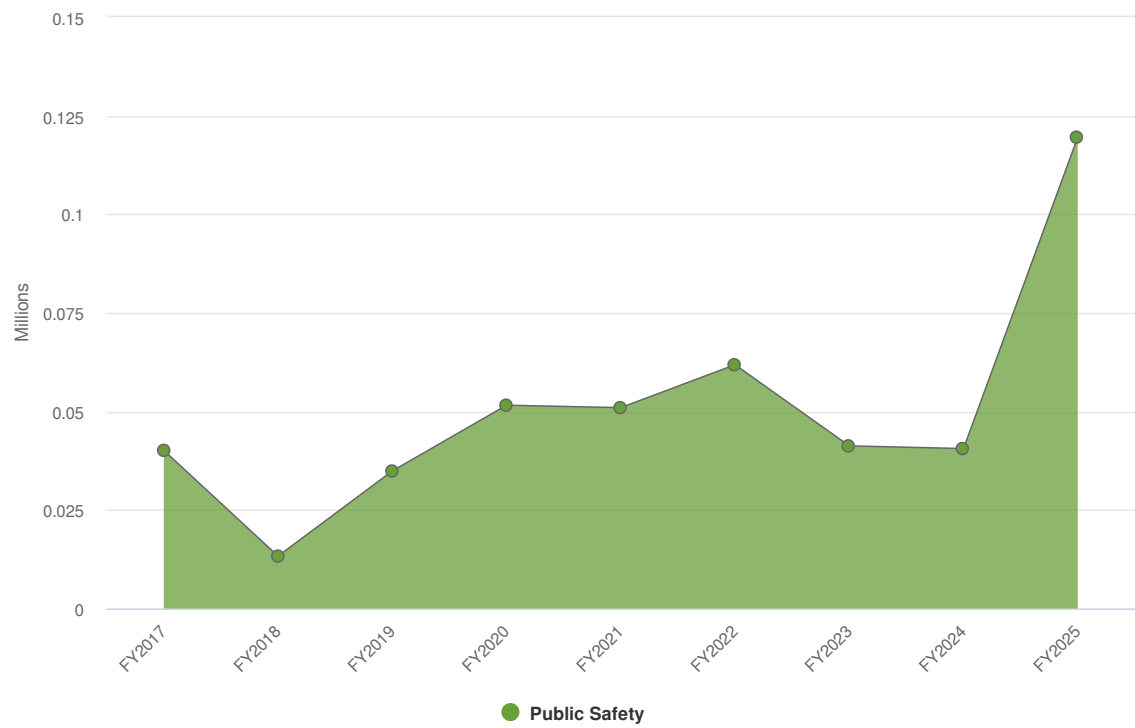
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
<b>Total Revenue Source:</b>	<b>\$45,486.37</b>	<b>\$50,000.00</b>	<b>\$57,054.00</b>	<b>\$54,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

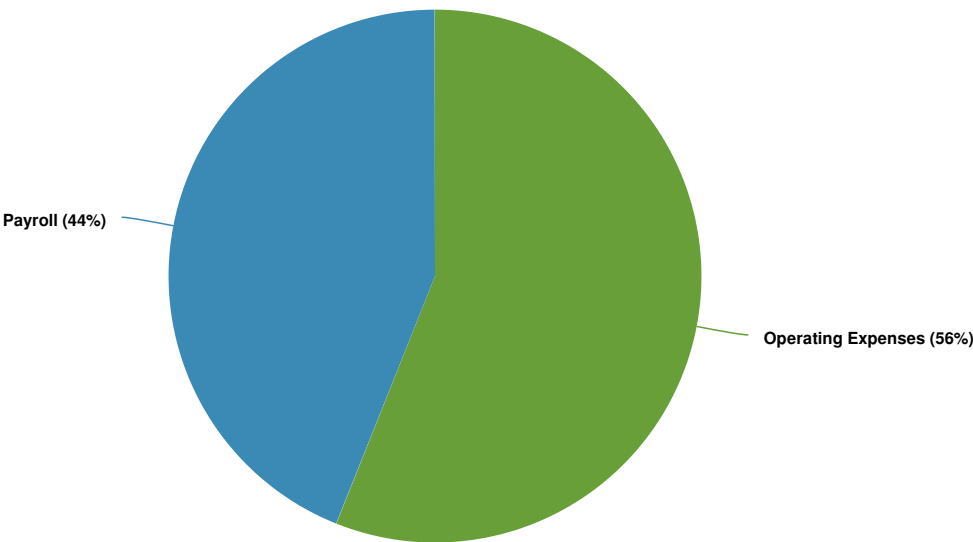


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$41,252.52	\$159,764.00	\$61,648.45	\$119,540.00
Total Expenditures:	\$41,252.52	\$159,764.00	\$61,648.45	\$119,540.00

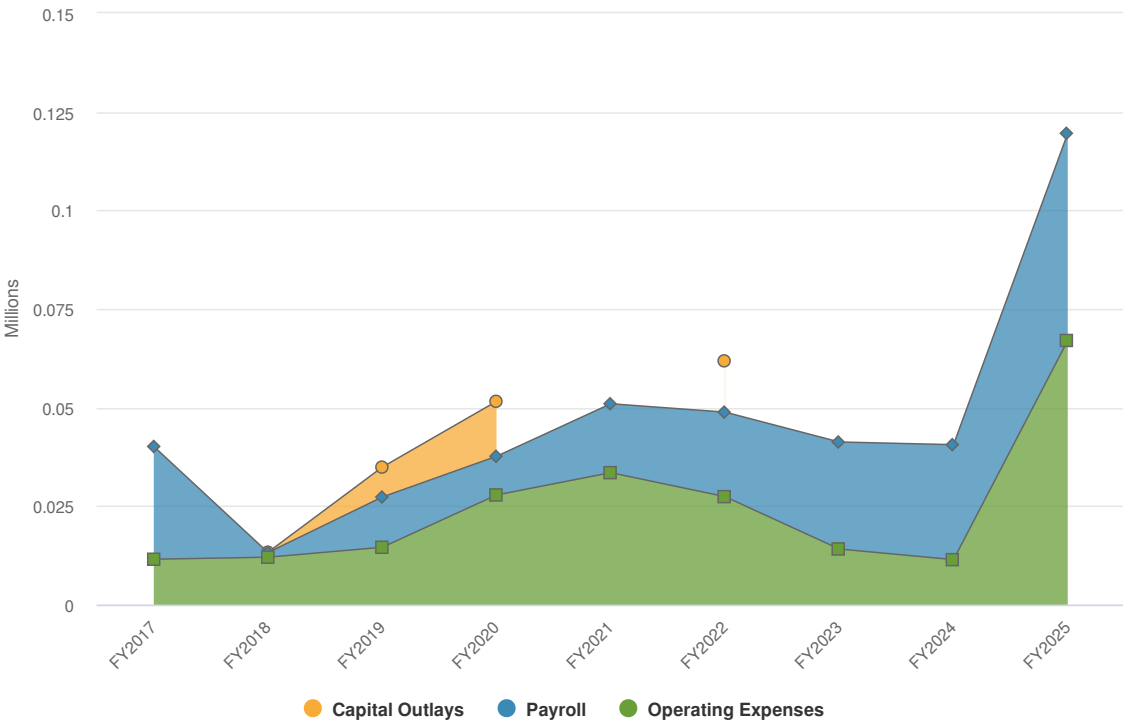


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

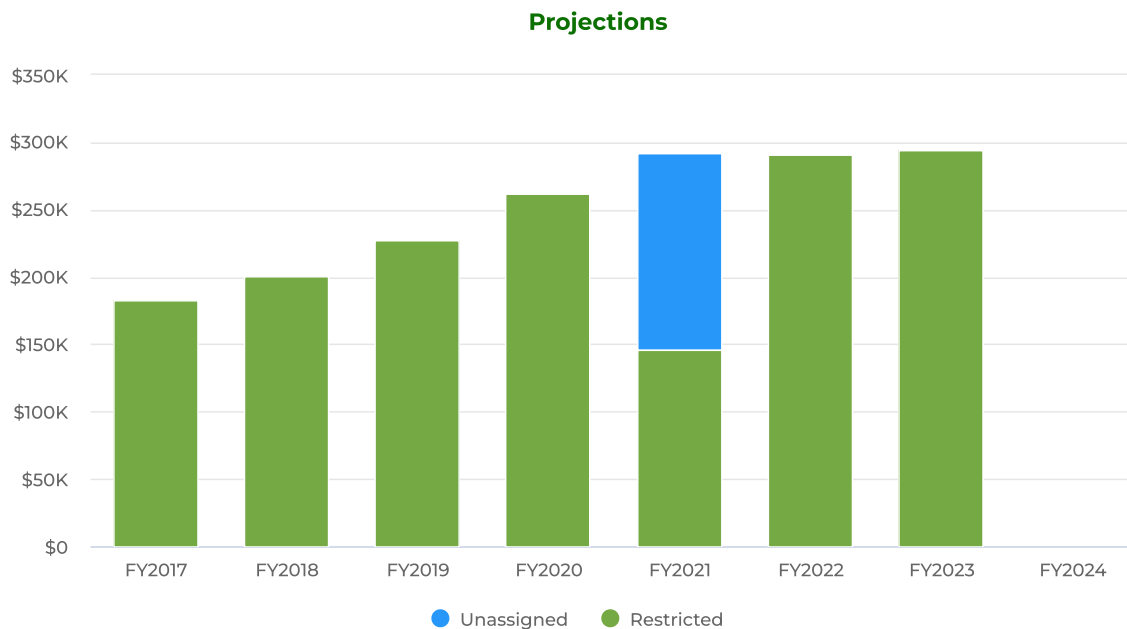


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$27,143.47	\$50,764.00	\$37,829.66	\$52,540.00
Operating Expenses	\$14,109.05	\$59,000.00	\$15,618.79	\$67,000.00
Capital Outlays	\$0.00	\$50,000.00	\$8,200.00	\$0.00
<b>Total Expense Objects:</b>	<b>\$41,252.52</b>	<b>\$159,764.00</b>	<b>\$61,648.45</b>	<b>\$119,540.00</b>

## Fund Balance



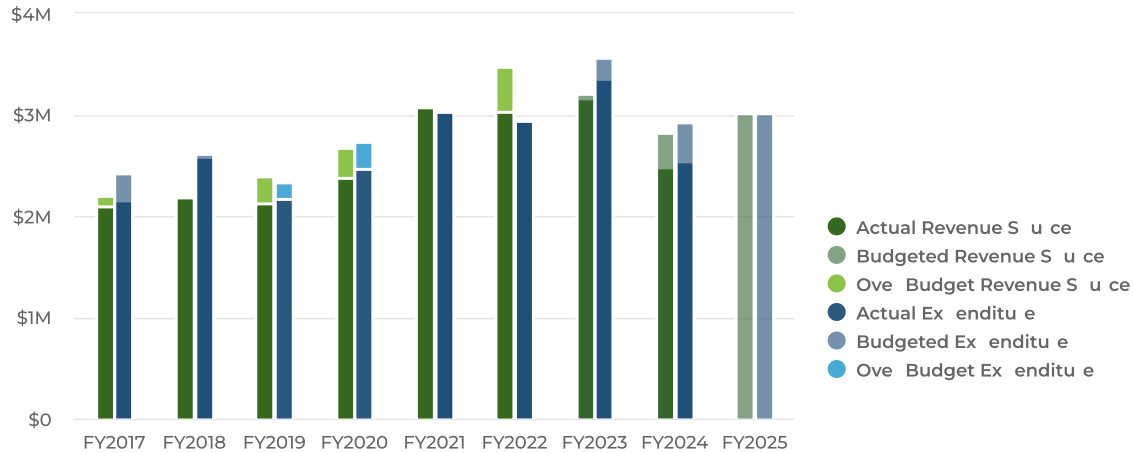
Financial Summary	FY2024
<b>Fund Balance</b>	—
Unassigned	\$0
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$3.02M of revenue in FY2025, which represents a 6.7% increase over the prior year. Budgeted expenditures are projected to increase by 2.9% or \$85K to \$3.03M in FY2025.

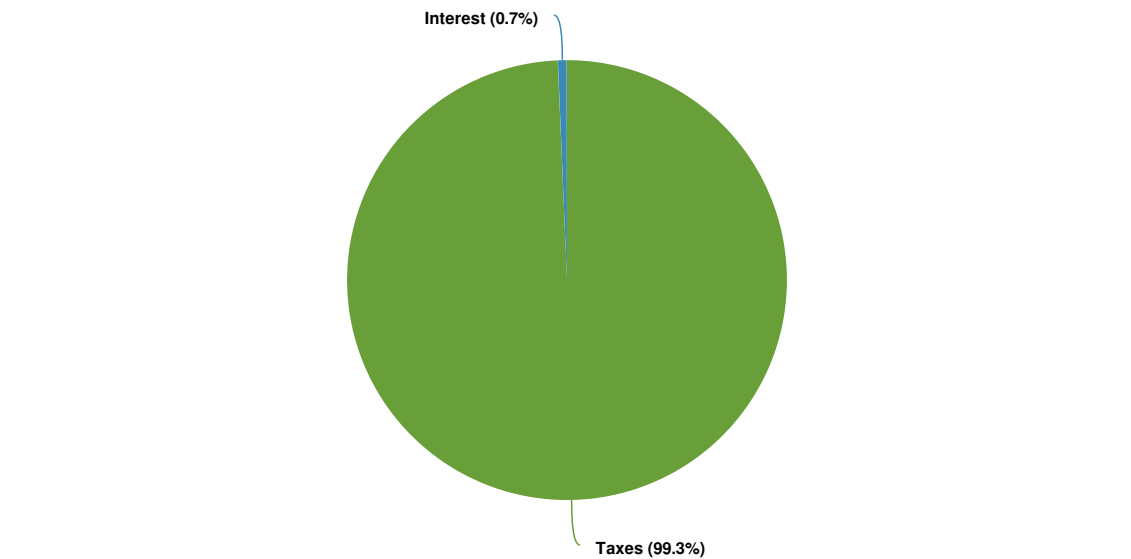


## LEST Comprehensive Summary

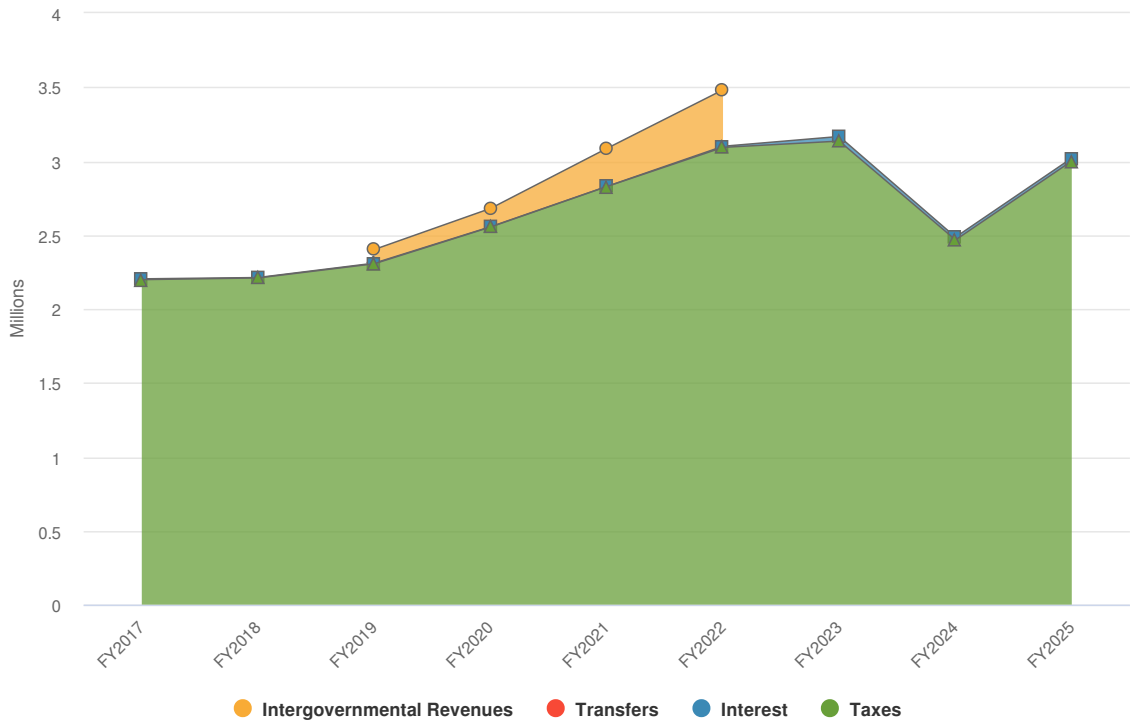
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$729,003.25	\$531,416.40	\$531,416.40	N/A
<b>Revenues</b>				
Taxes	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00
Interest	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
<b>Total Revenues:</b>	<b>\$3,166,131.15</b>	<b>\$2,830,000.00</b>	<b>\$3,009,845.00</b>	<b>\$3,020,000.00</b>
<b>Expenditures</b>				
Other Financing	\$3,363,718.00	\$2,940,000.00	\$3,009,880.00	\$3,025,000.00
<b>Total Expenditures:</b>	<b>\$3,363,718.00</b>	<b>\$2,940,000.00</b>	<b>\$3,009,880.00</b>	<b>\$3,025,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$197,586.85</b>	<b>-\$110,000.00</b>	<b>-\$35.00</b>	<b>-\$5,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$531,416.40</b>	<b>\$421,416.40</b>	<b>\$531,381.40</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00

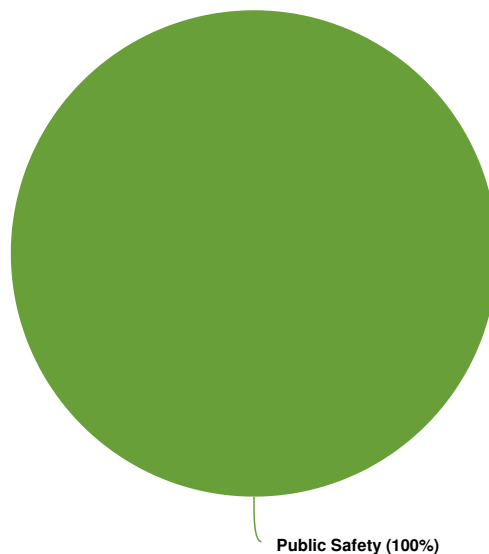




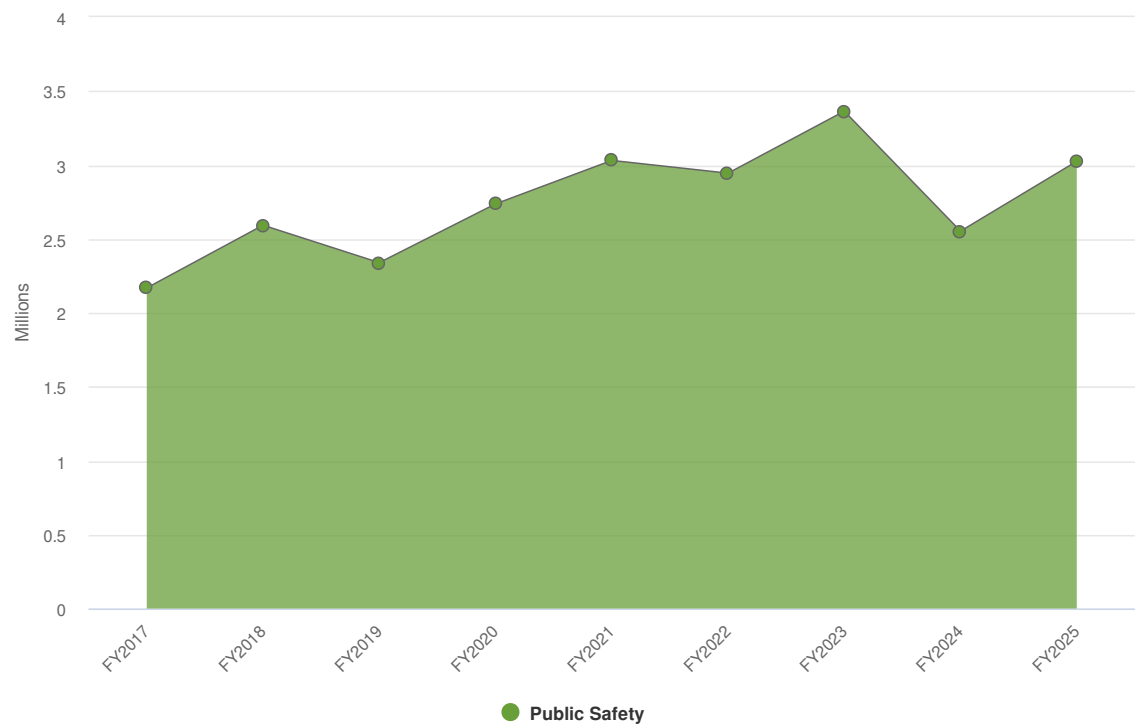
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
<b>Total Revenue Source:</b>	<b>\$3,166,131.15</b>	<b>\$2,830,000.00</b>	<b>\$3,009,845.00</b>	<b>\$3,020,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



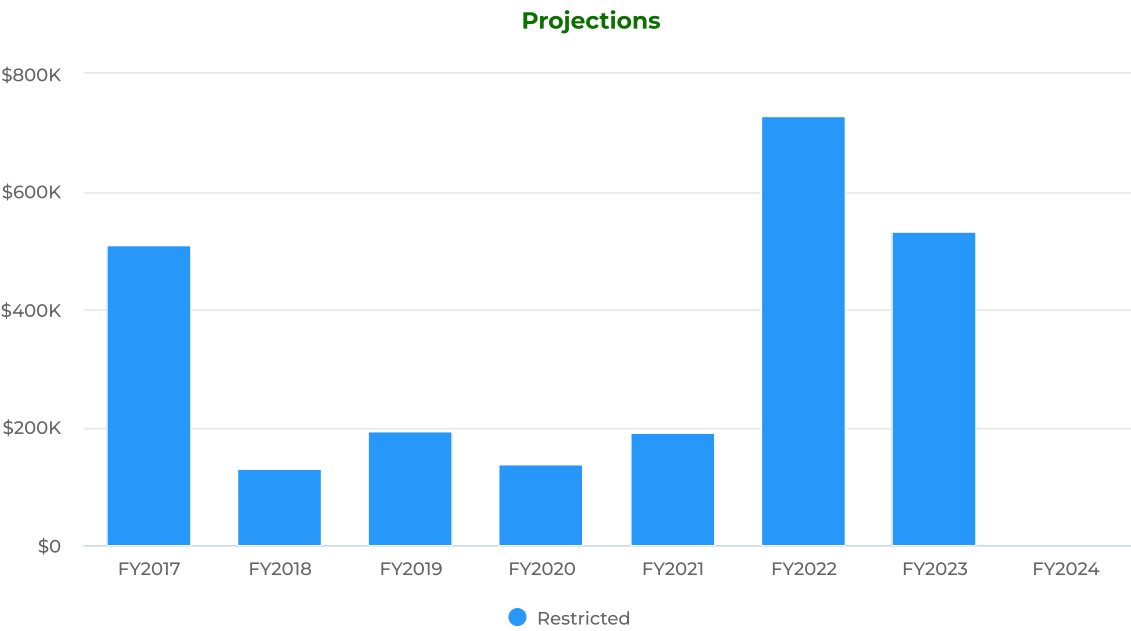
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$3,363,718.00	\$2,940,000.00	\$3,009,880.00	\$3,025,000.00
Total Expenditures:	\$3,363,718.00	\$2,940,000.00	\$3,009,880.00	\$3,025,000.00



# Fund Balance



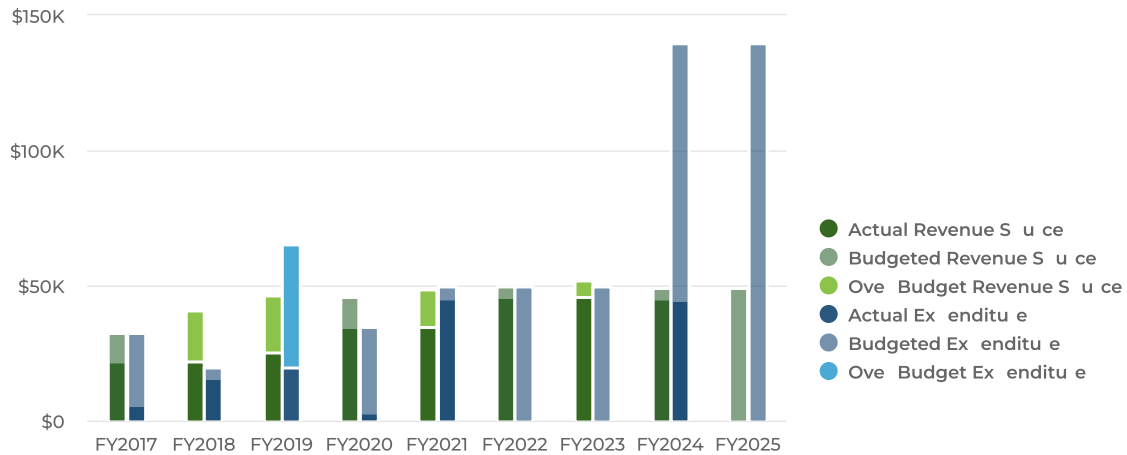
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$49.5K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$140K in FY2025.

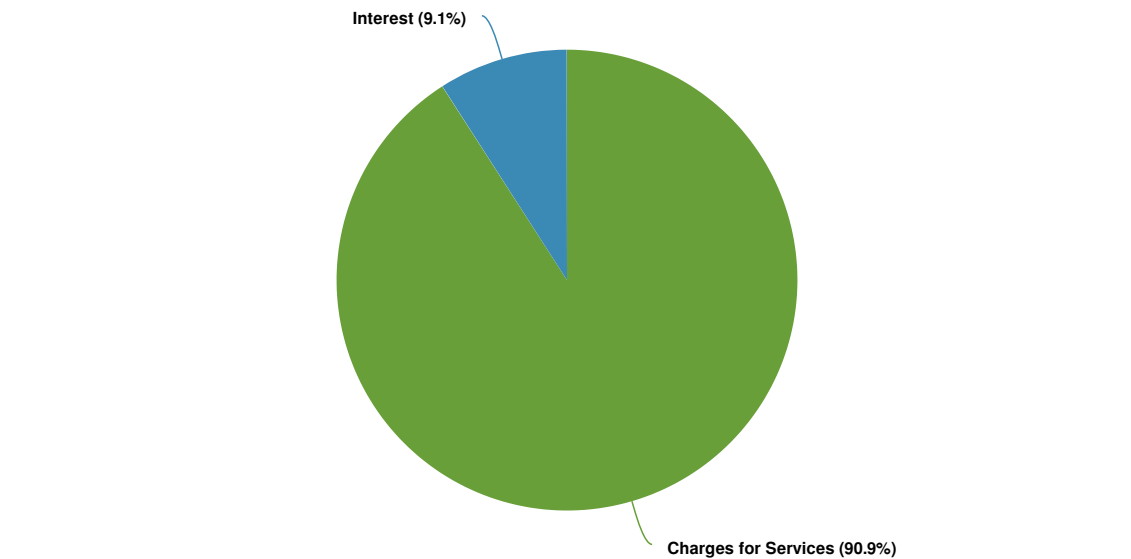


## LERF Comprehensive Summary

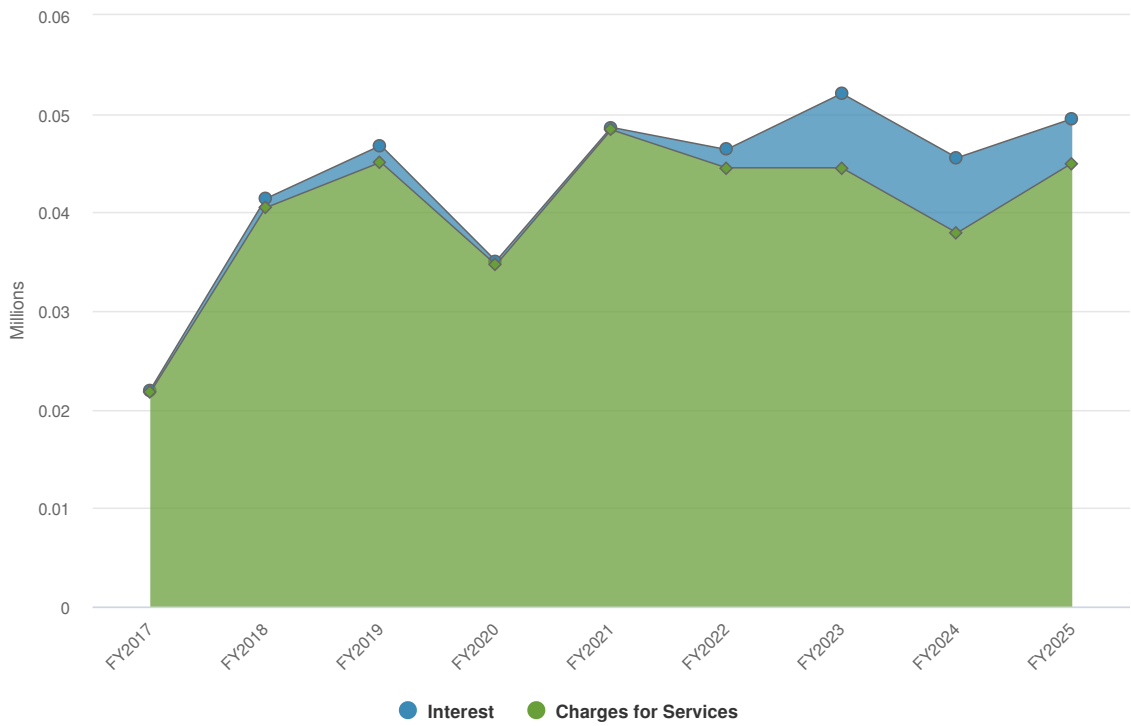
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$119,054.97	\$171,113.77	\$171,113.77	N/A
<b>Revenues</b>				
Charges for Services	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00
Interest	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
<b>Total Revenues:</b>	<b>\$52,058.80</b>	<b>\$49,500.00</b>	<b>\$57,250.00</b>	<b>\$49,500.00</b>
<b>Expenditures</b>				
Operating Expenses	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Capital Outlays	\$0.00	\$110,000.00	\$45,197.00	\$110,000.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$140,000.00</b>	<b>\$45,197.00</b>	<b>\$140,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$52,058.80</b>	<b>-\$90,500.00</b>	<b>\$12,053.00</b>	<b>-\$90,500.00</b>
<b>Ending Fund Balance:</b>	<b>\$171,113.77</b>	<b>\$80,613.77</b>	<b>\$183,166.77</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



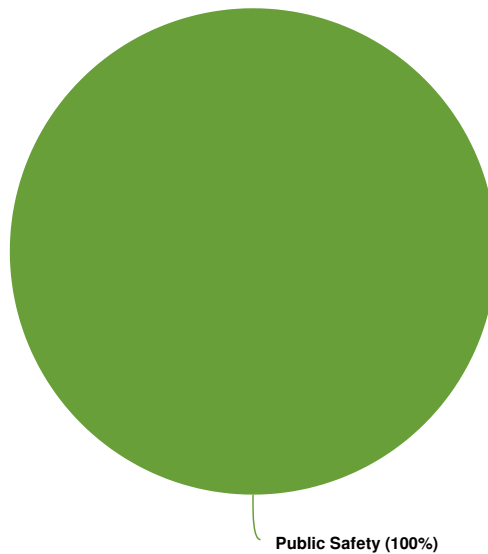
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00



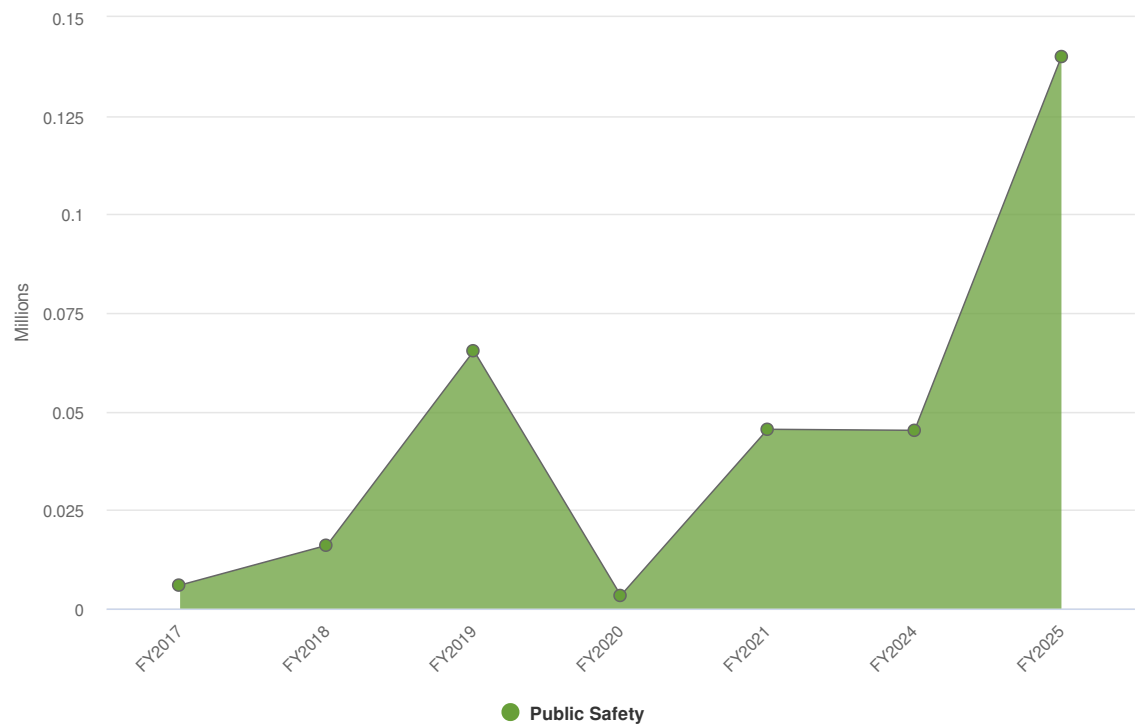
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
<b>Total Revenue Source:</b>	<b>\$52,058.80</b>	<b>\$49,500.00</b>	<b>\$57,250.00</b>	<b>\$49,500.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

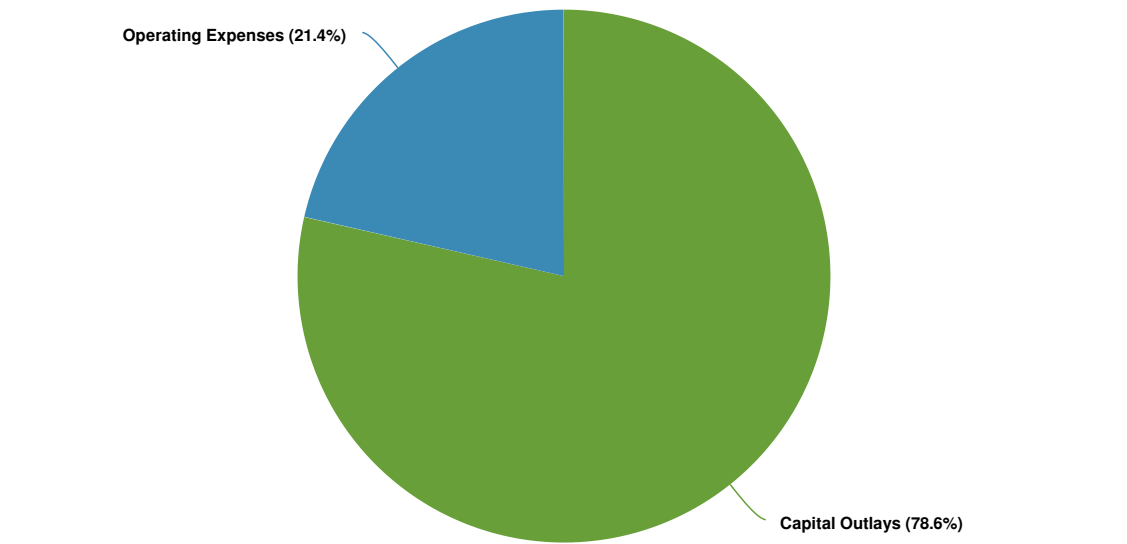


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$0.00	\$140,000.00	\$45,197.00	\$140,000.00
Total Expenditures:	\$0.00	\$140,000.00	\$45,197.00	\$140,000.00

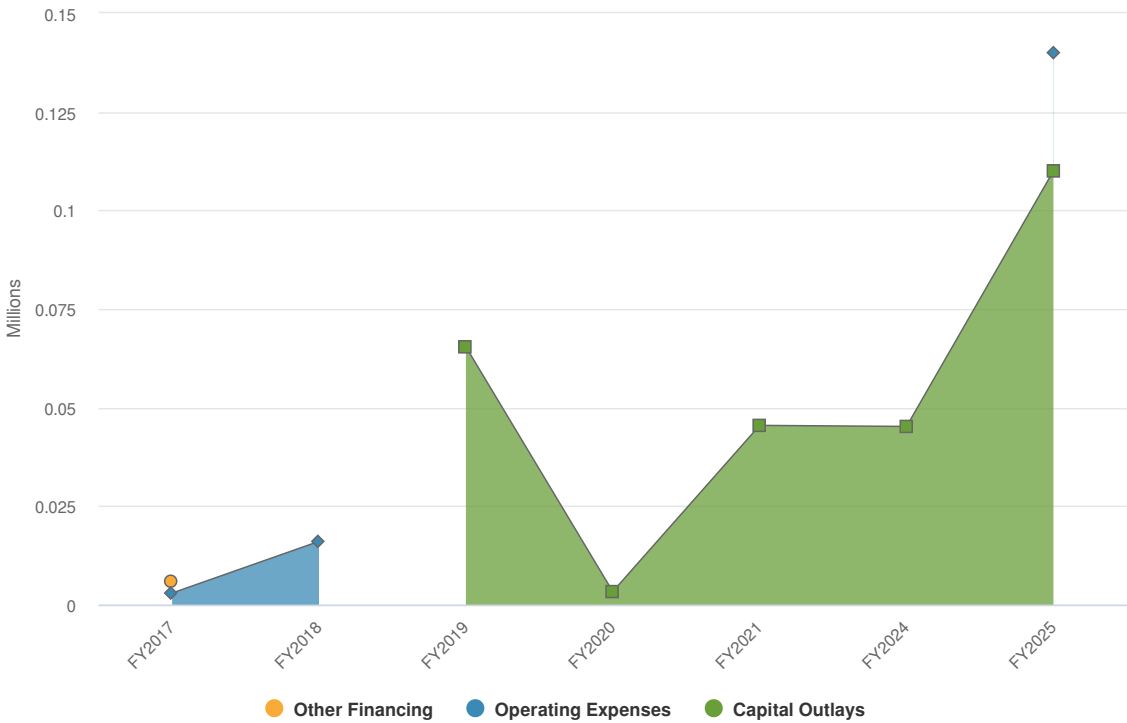


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



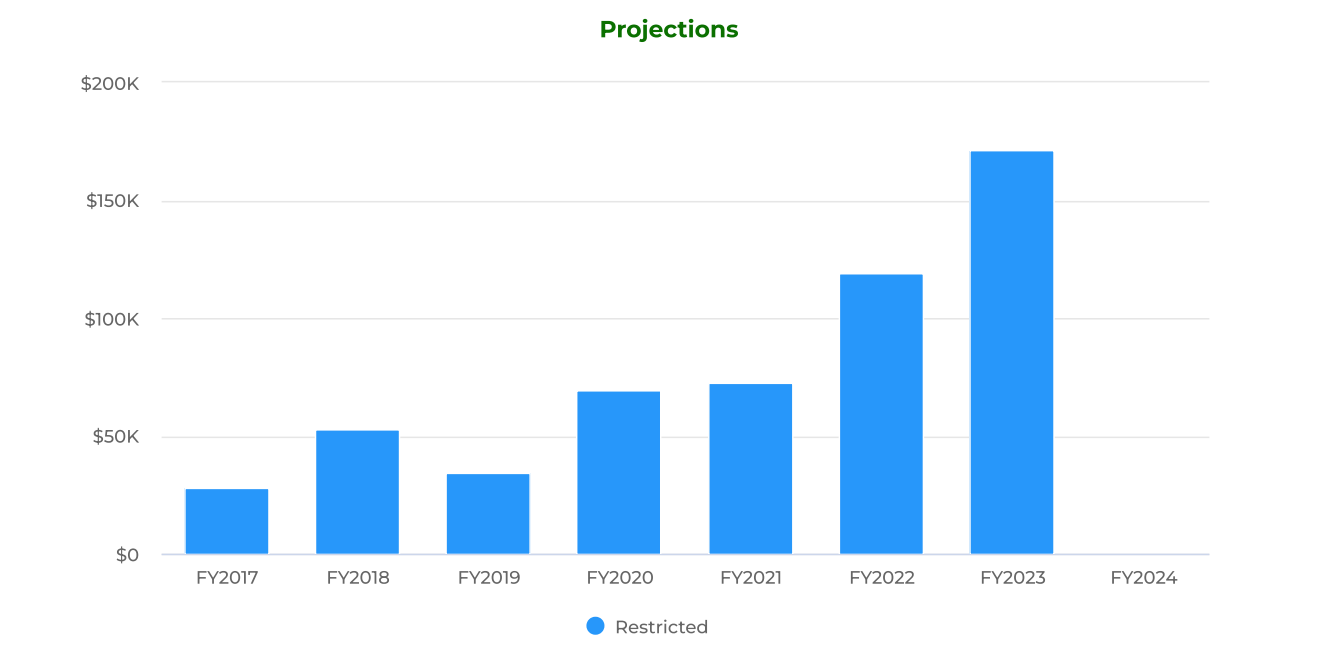
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Capital Outlays	\$0.00	\$110,000.00	\$45,197.00	\$110,000.00
<b>Total Expense Objects:</b>	<b>\$0.00</b>	<b>\$140,000.00</b>	<b>\$45,197.00</b>	<b>\$140,000.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

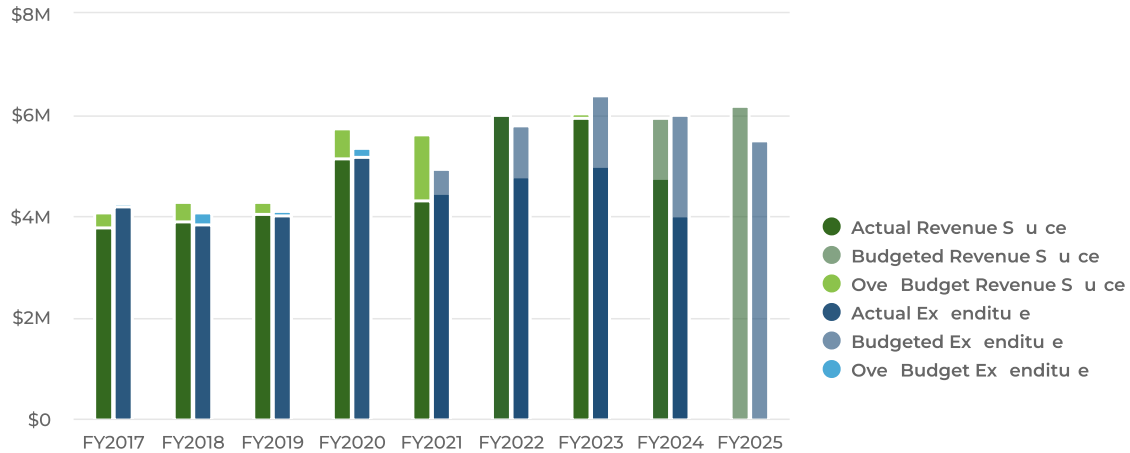




## Road Sales Tax

### Summary

The County of Christian is projecting \$6.2M of revenue in FY2025, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to decrease by 8.0% or \$478.5K to \$5.52M in FY2025.



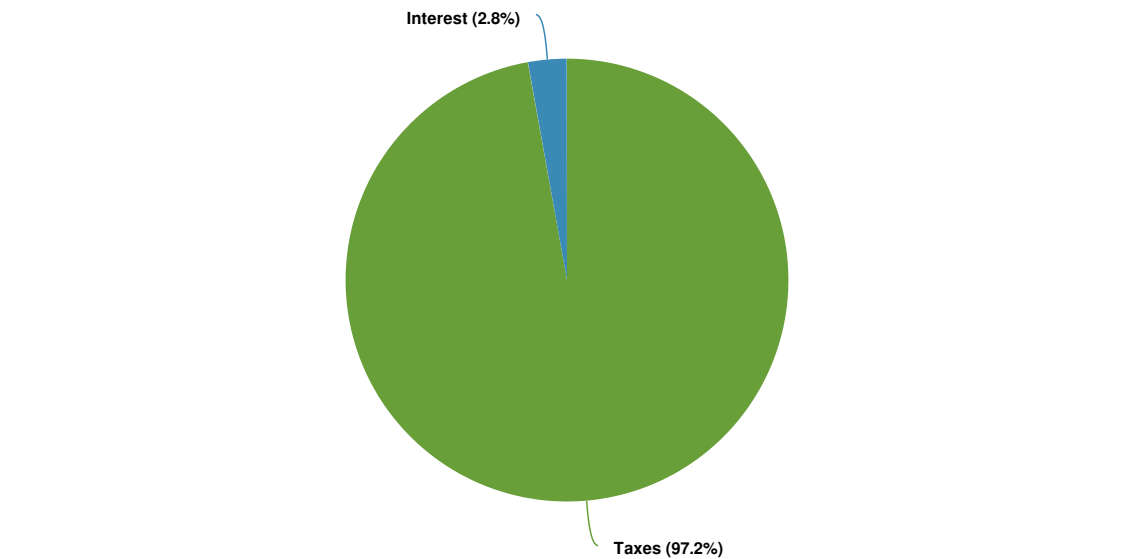
### Road Sales Tax Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$3,810,277.99	\$4,861,567.03	\$4,861,567.03	N/A
Revenues				
Taxes	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00
Interest	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
Total Revenues:	\$6,056,576.83	\$5,947,000.00	\$6,277,150.00	\$6,200,000.00
Expenditures				
Disbursements	\$5,005,287.79	\$6,000,500.00	\$5,022,000.00	\$5,522,000.00
Total Expenditures:	\$5,005,287.79	\$6,000,500.00	\$5,022,000.00	\$5,522,000.00
Total Revenues Less Expenditures:	\$1,051,289.04	-\$53,500.00	\$1,255,150.00	\$678,000.00
Ending Fund Balance:	\$4,861,567.03	\$4,808,067.03	\$6,116,717.03	N/A

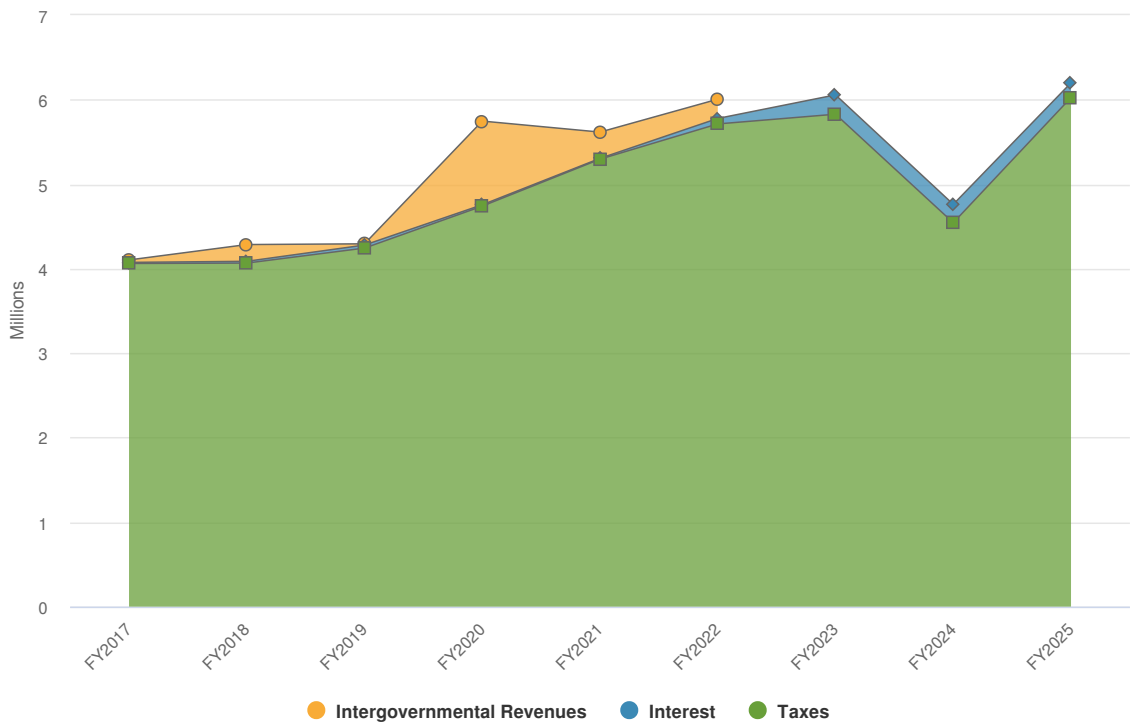


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



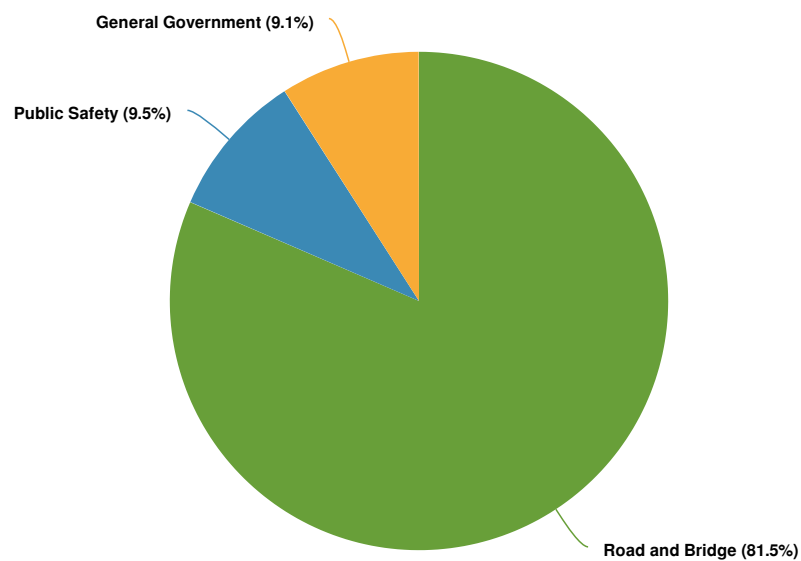
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00



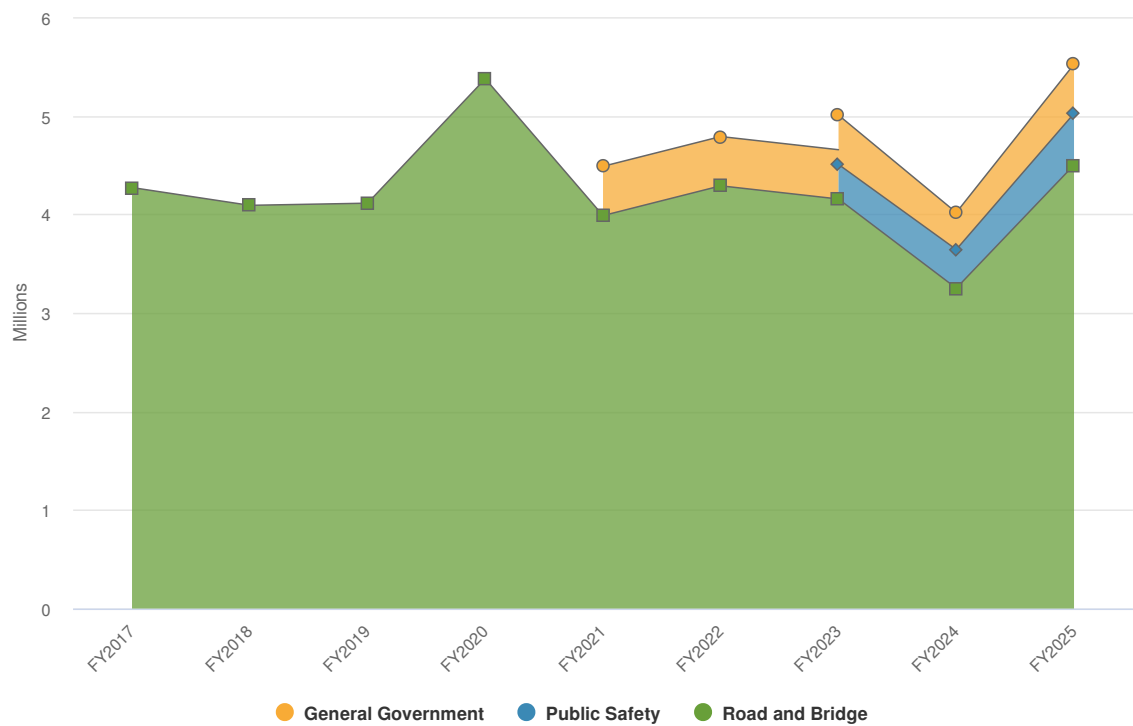
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
<b>Total Revenue Source:</b>	<b>\$6,056,576.83</b>	<b>\$5,947,000.00</b>	<b>\$6,277,150.00</b>	<b>\$6,200,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

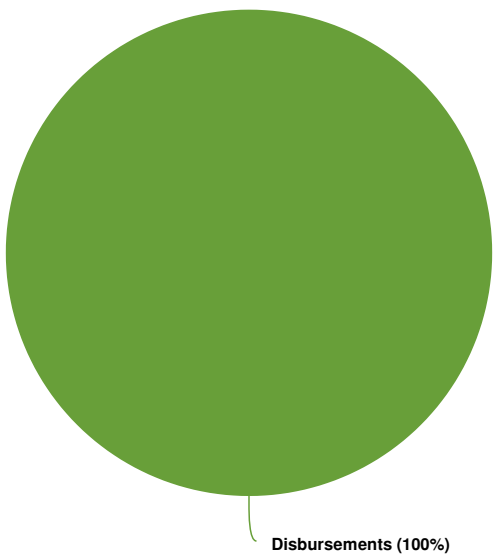


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Public Safety	\$350,620.06	\$500,500.00	\$522,000.00	\$522,000.00
Road and Bridge	\$4,154,667.73	\$5,000,000.00	\$4,000,000.00	\$4,500,000.00
<b>Total Expenditures:</b>	<b>\$5,005,287.79</b>	<b>\$6,000,500.00</b>	<b>\$5,022,000.00</b>	<b>\$5,522,000.00</b>

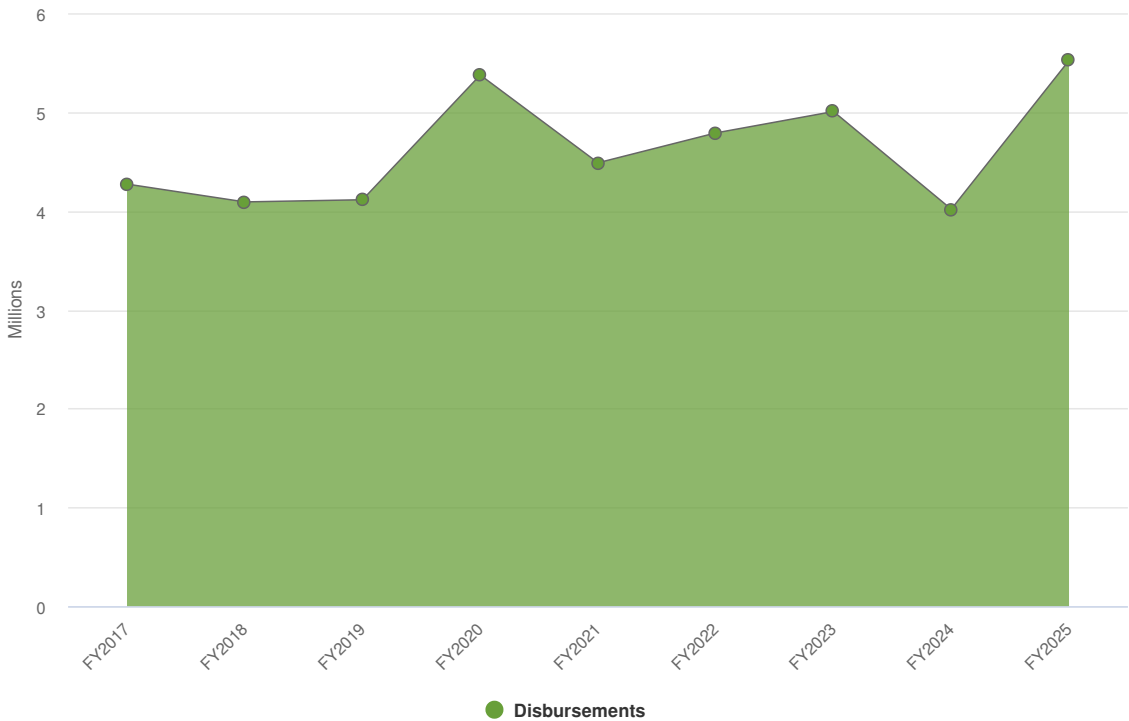


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

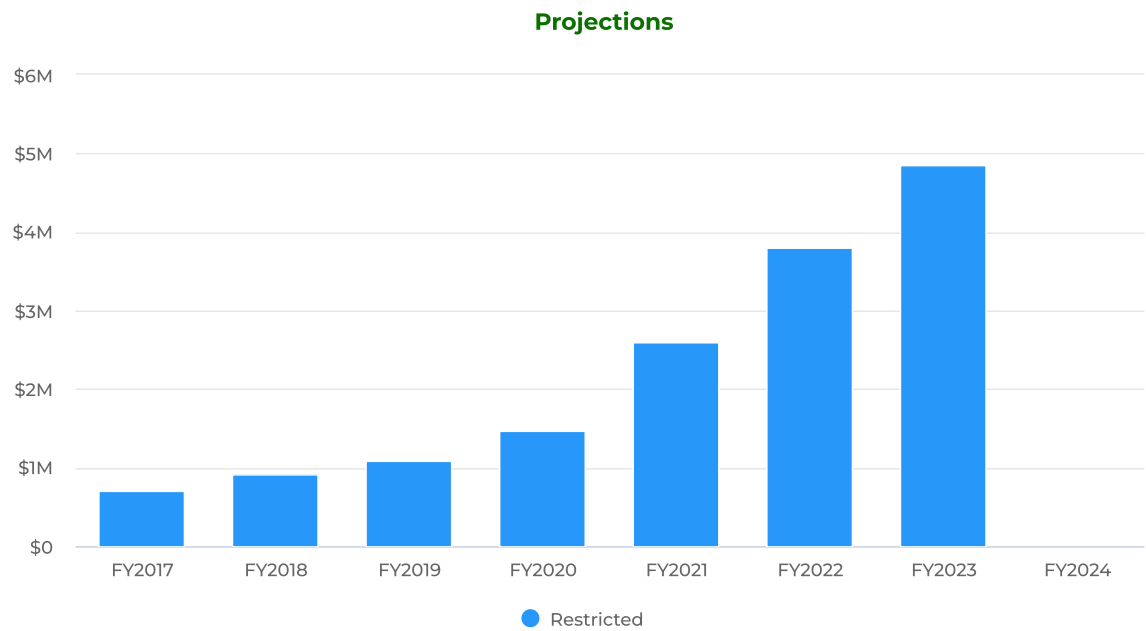


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Disbursements	\$5,005,287.79	\$6,000,500.00	\$5,022,000.00	\$5,522,000.00
<b>Total Expense Objects:</b>	<b>\$5,005,287.79</b>	<b>\$6,000,500.00</b>	<b>\$5,022,000.00</b>	<b>\$5,522,000.00</b>

## Fund Balance



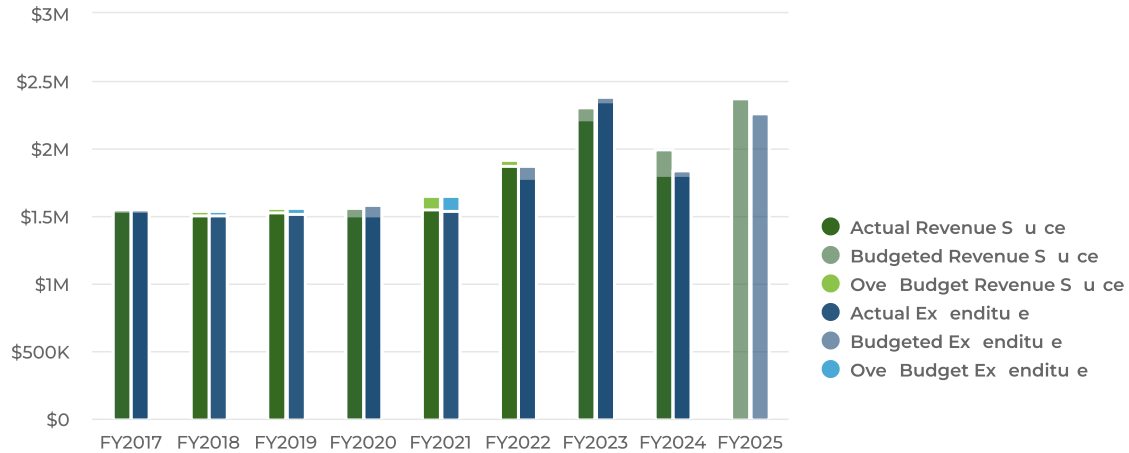
Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$2.37M of revenue in FY2025, which represents a 18.4% increase over the prior year. Budgeted expenditures are projected to increase by 23.4% or \$430.72K to \$2.27M in FY2025.



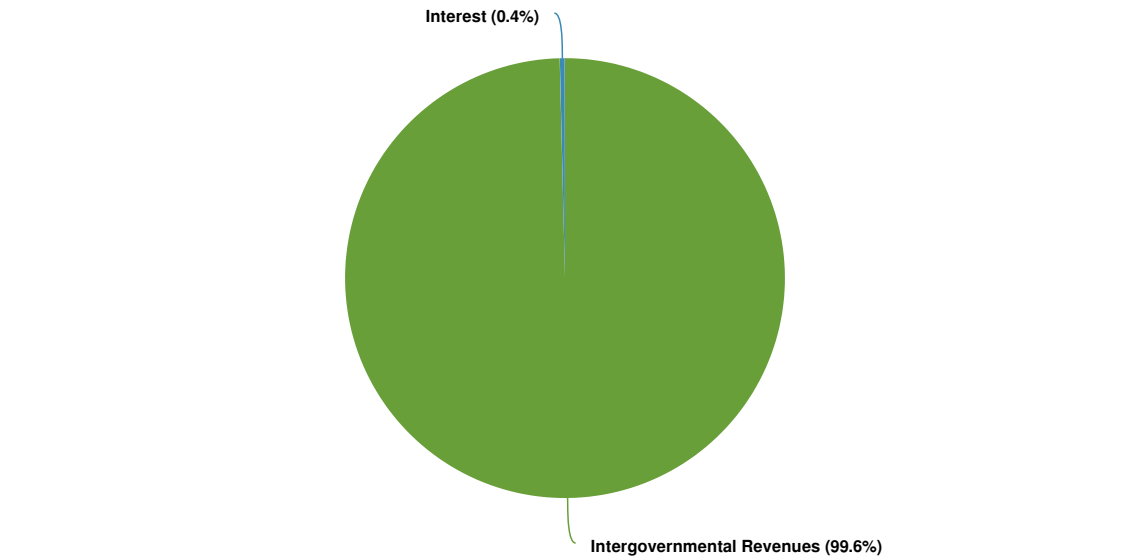
## CART Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$139,327.56	\$6,167.01	\$6,167.01	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00
Interest	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
<b>Total Revenues:</b>	<b>\$2,223,803.81</b>	<b>\$2,005,000.00</b>	<b>\$2,438,125.00</b>	<b>\$2,374,000.00</b>
<b>Expenditures</b>				
Disbursements	\$2,356,964.36	\$1,839,276.74	\$2,435,167.00	\$2,270,000.00
<b>Total Expenditures:</b>	<b>\$2,356,964.36</b>	<b>\$1,839,276.74</b>	<b>\$2,435,167.00</b>	<b>\$2,270,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$133,160.55</b>	<b>\$165,723.26</b>	<b>\$2,958.00</b>	<b>\$104,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$6,167.01</b>	<b>\$171,890.27</b>	<b>\$9,125.01</b>	<b>N/A</b>

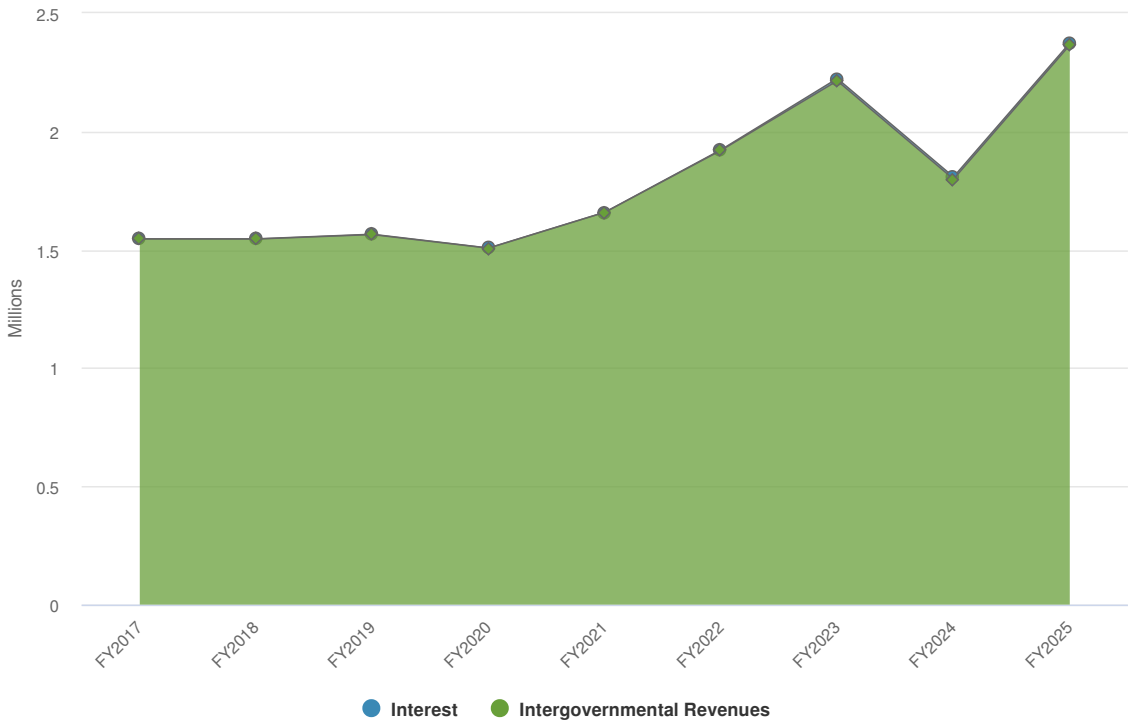


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



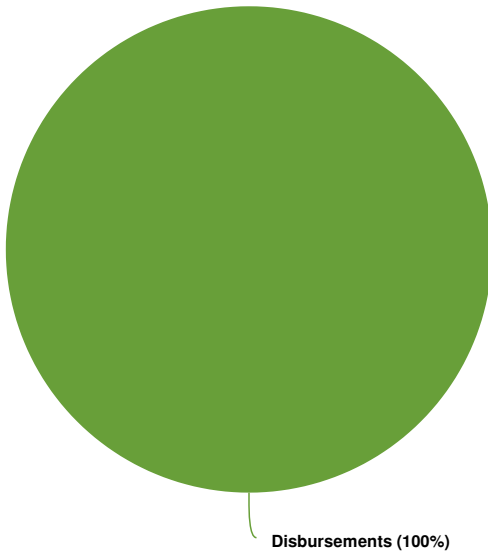
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
<b>Total Revenue Source:</b>	<b>\$2,223,803.81</b>	<b>\$2,005,000.00</b>	<b>\$2,438,125.00</b>	<b>\$2,374,000.00</b>

# Expenditures by Expense Type

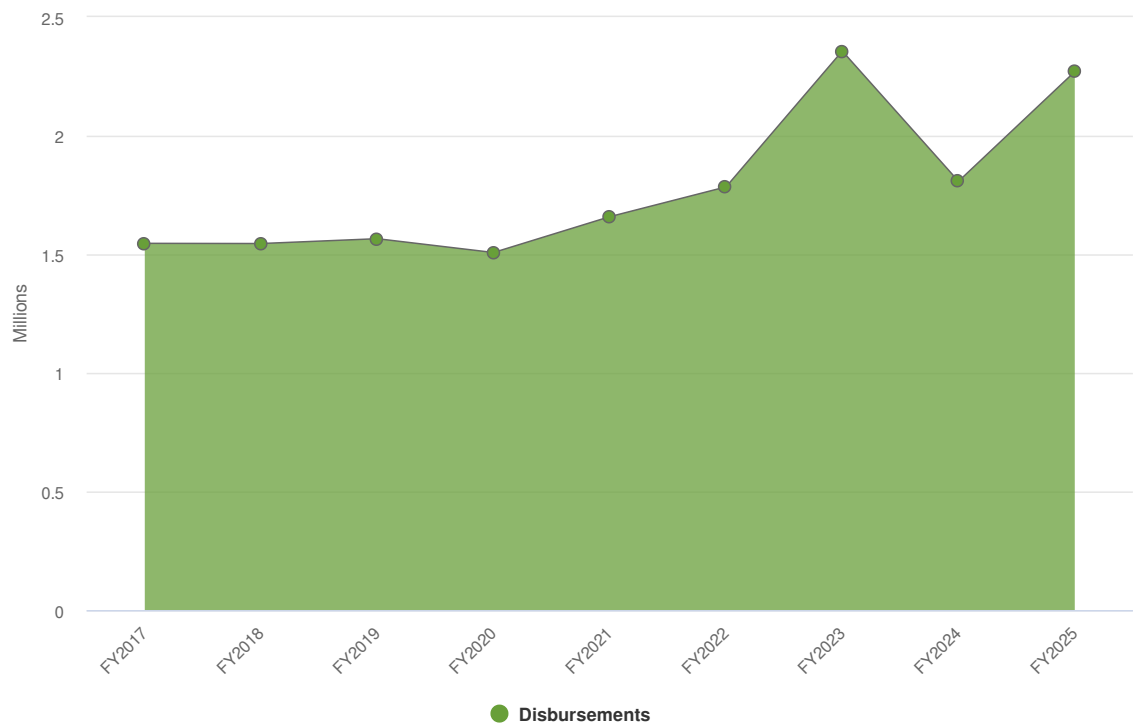
## Budgeted Expenditures by Expense Type



Disbursements (100%)



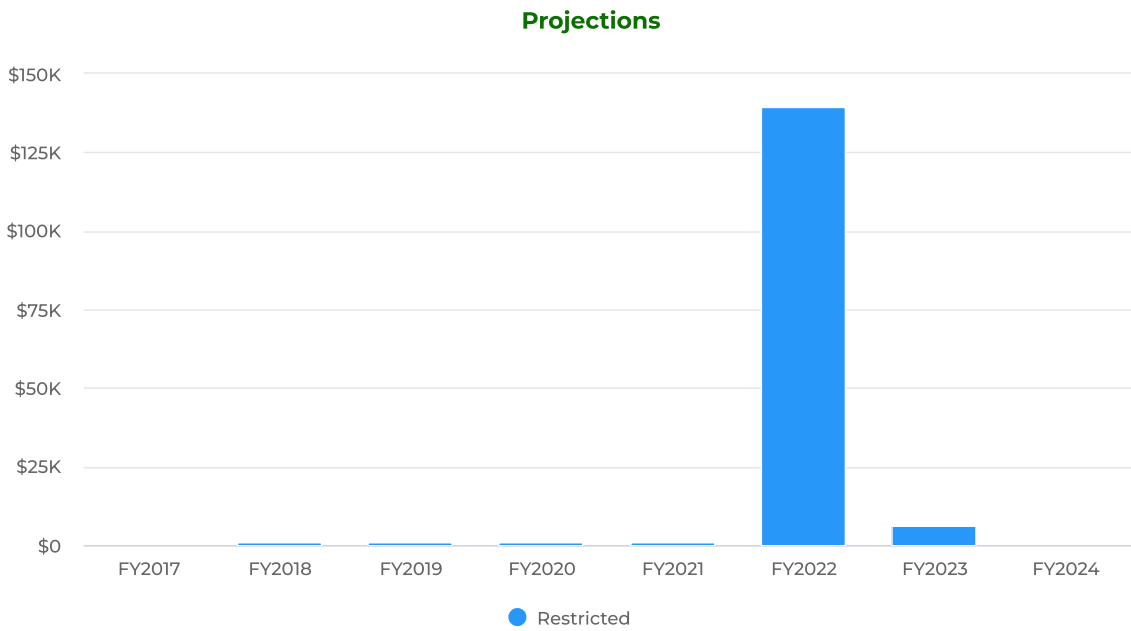
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Disbursements	\$2,356,964.36	\$1,839,276.74	\$2,435,167.00	\$2,270,000.00
Total Expense Objects:	\$2,356,964.36	\$1,839,276.74	\$2,435,167.00	\$2,270,000.00



# Fund Balance



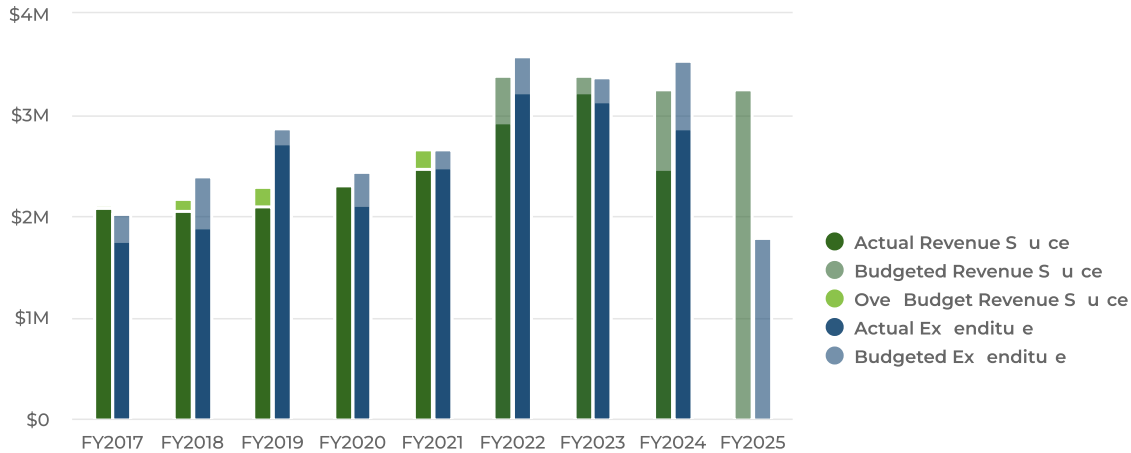
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$3.26M of revenue in FY2025, which represents a 0.0% increase over the prior year. Budgeted expenditures are projected to decrease by 49.2% or \$1.74M to \$1.79M in FY2025.

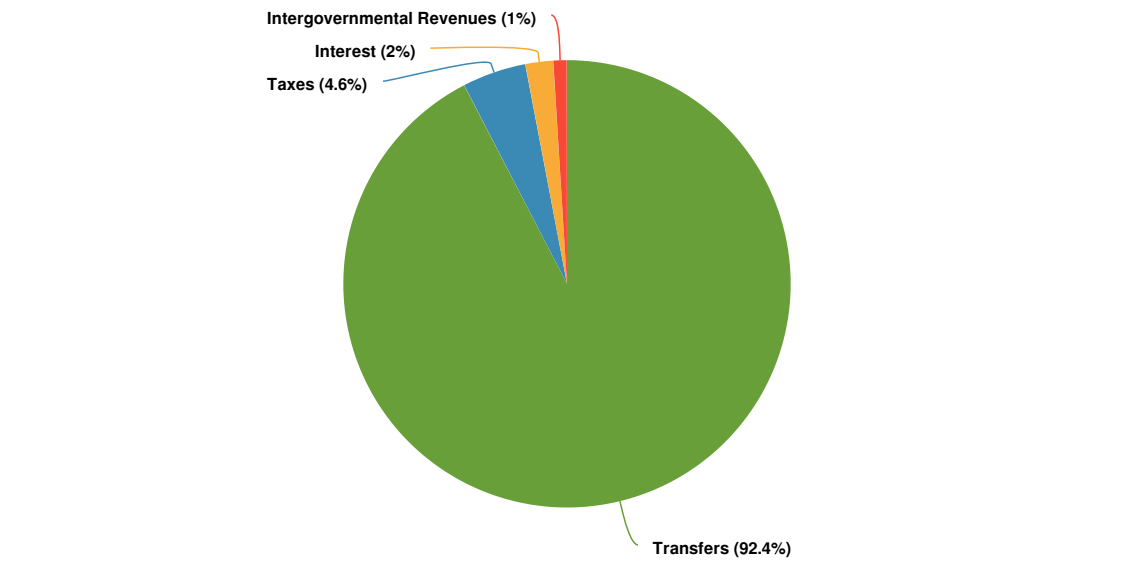


## Common I Comprehensive Summary

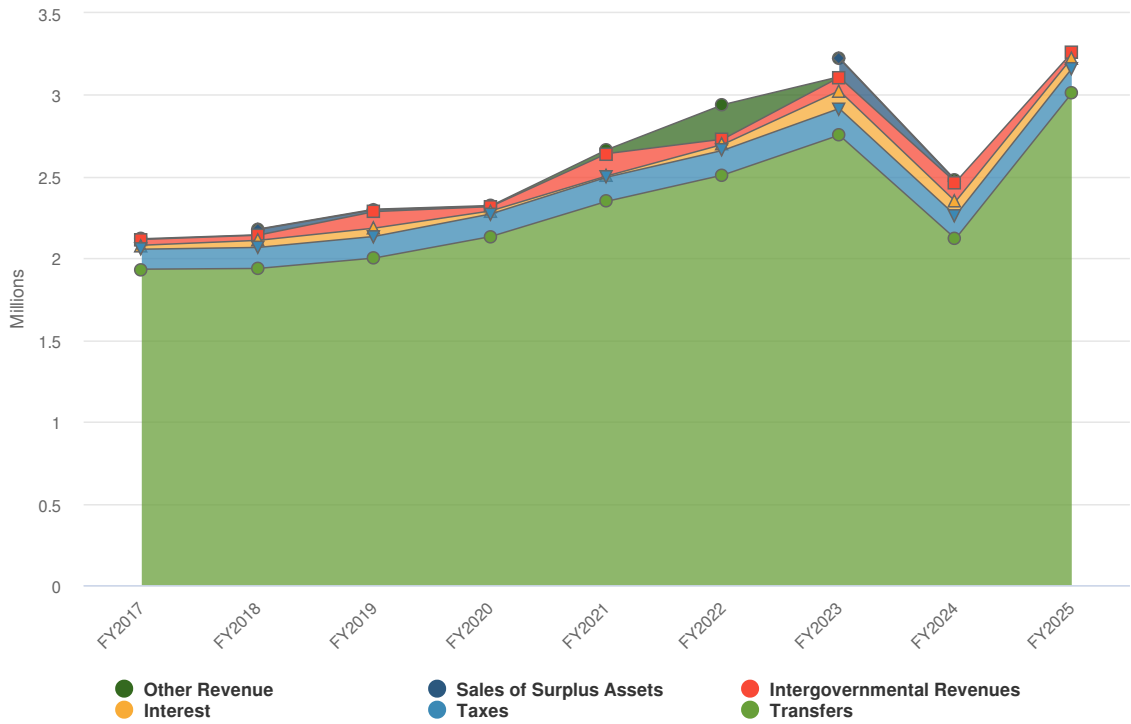
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$1,910,411.74	\$2,042,264.85	\$2,042,264.85	N/A
<b>Revenues</b>				
Taxes	\$163,111.65	\$150,600.00	\$172,681.62	\$150,650.00
Intergovernmental Revenues	\$82,061.17	\$27,500.00	\$118,293.37	\$31,977.32
Interest	\$108,617.39	\$28,000.00	\$101,050.37	\$65,000.00
Other Revenue	\$3,669.67	\$0.00	\$4,193.00	\$0.00
Transfers	\$2,753,452.00	\$3,050,480.99	\$2,814,540.00	\$3,010,000.00
Sales of Surplus Assets	\$115,917.52	\$0.00	\$8,808.75	\$0.00
<b>Total Revenues:</b>	<b>\$3,226,829.40</b>	<b>\$3,256,580.99</b>	<b>\$3,219,567.11</b>	<b>\$3,257,627.32</b>
<b>Expenditures</b>				
Payroll	\$1,039,156.15	\$1,110,266.00	\$1,150,594.69	\$1,179,178.00
Operating Expenses	\$1,993,175.69	\$2,154,240.00	\$2,214,515.30	\$455,700.00
Capital Outlays	\$111,433.45	\$270,000.00	\$329,325.00	\$160,000.00
<b>Total Expenditures:</b>	<b>\$3,143,765.29</b>	<b>\$3,534,506.00</b>	<b>\$3,694,434.99</b>	<b>\$1,794,878.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$83,064.11</b>	<b>-\$277,925.01</b>	<b>-\$474,867.88</b>	<b>\$1,462,749.32</b>
<b>Ending Fund Balance:</b>	<b>\$1,993,475.85</b>	<b>\$1,764,339.84</b>	<b>\$1,567,396.97</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



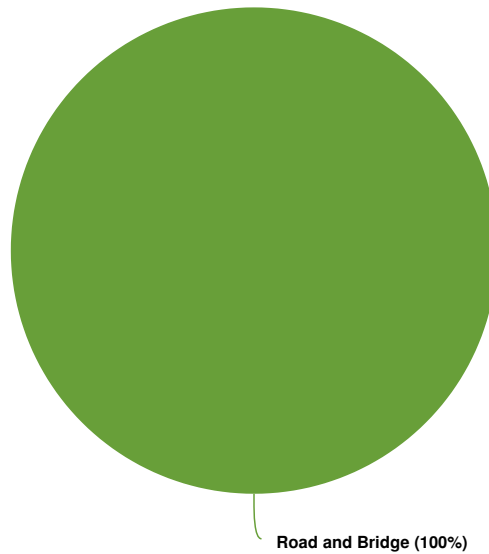
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$163,111.65	\$150,600.00	\$172,681.62	\$150,650.00



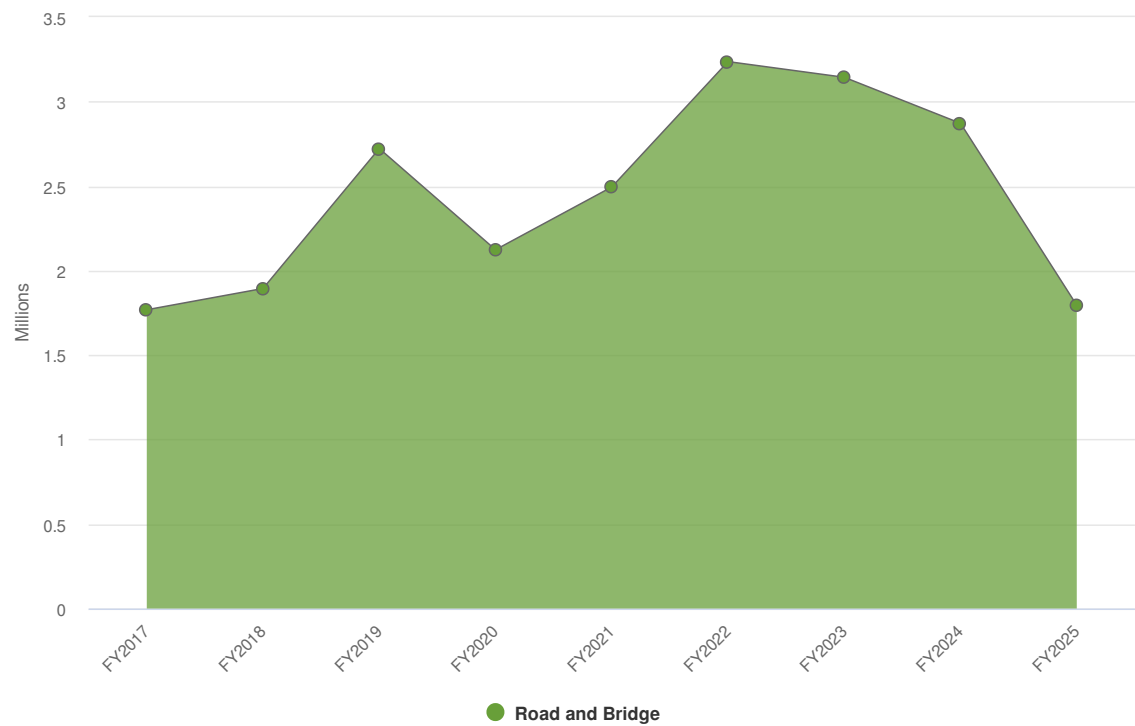
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Intergovernmental Revenues	\$82,061.17	\$27,500.00	\$118,293.37	\$31,977.32
Interest	\$108,617.39	\$28,000.00	\$101,050.37	\$65,000.00
Other Revenue	\$3,669.67	\$0.00	\$4,193.00	\$0.00
Transfers	\$2,753,452.00	\$3,050,480.99	\$2,814,540.00	\$3,010,000.00
Sales of Surplus Assets	\$115,917.52	\$0.00	\$8,808.75	\$0.00
<b>Total Revenue Source:</b>	<b>\$3,226,829.40</b>	<b>\$3,256,580.99</b>	<b>\$3,219,567.11</b>	<b>\$3,257,627.32</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



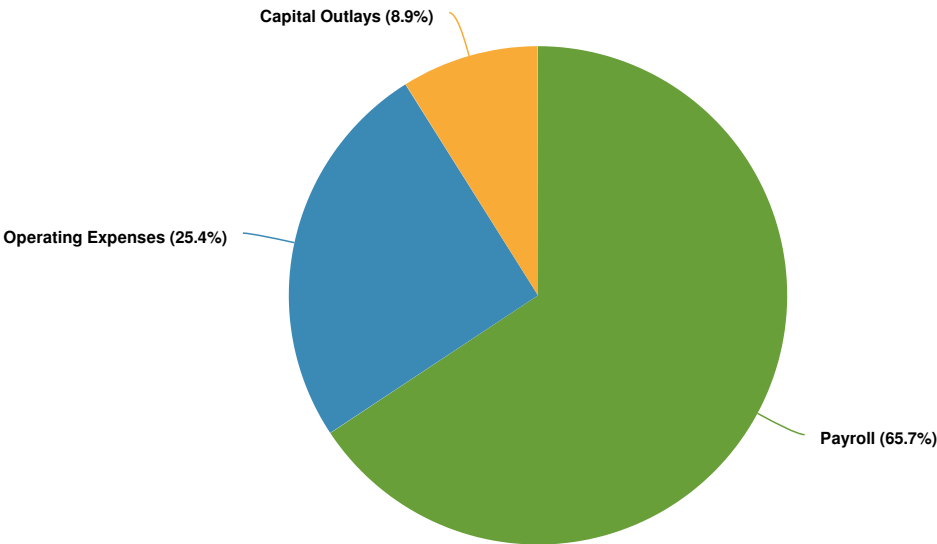
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Road and Bridge	\$3,143,765.29	\$3,534,506.00	\$3,694,434.99	\$1,794,878.00
Total Expenditures:	\$3,143,765.29	\$3,534,506.00	\$3,694,434.99	\$1,794,878.00



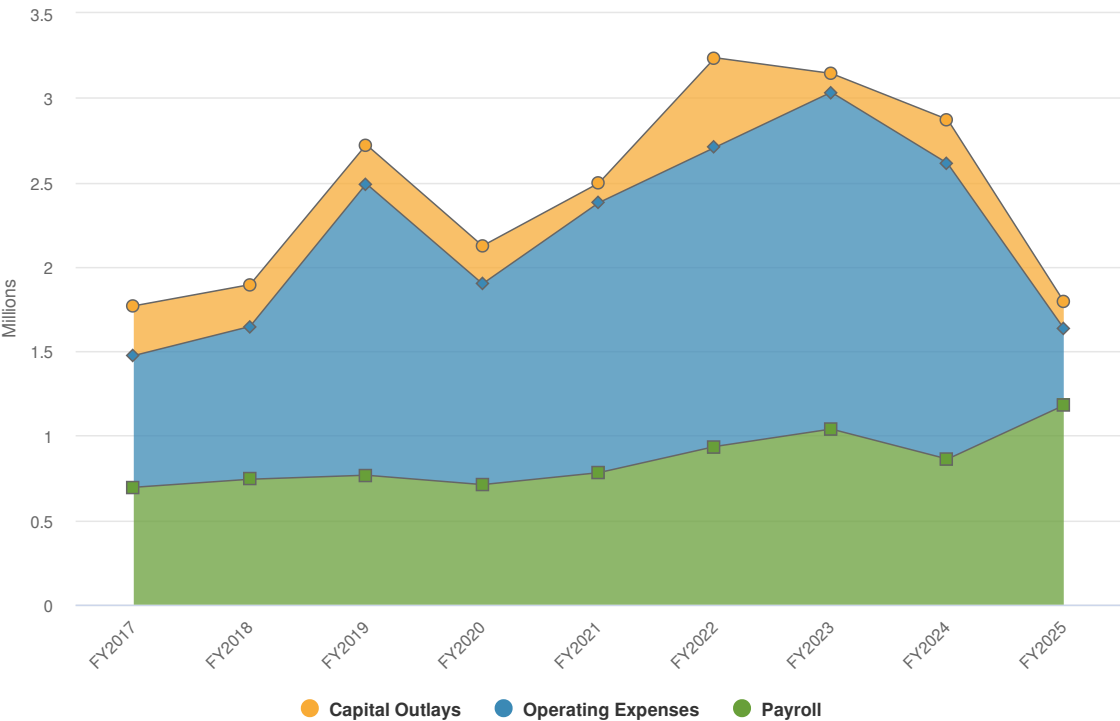


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

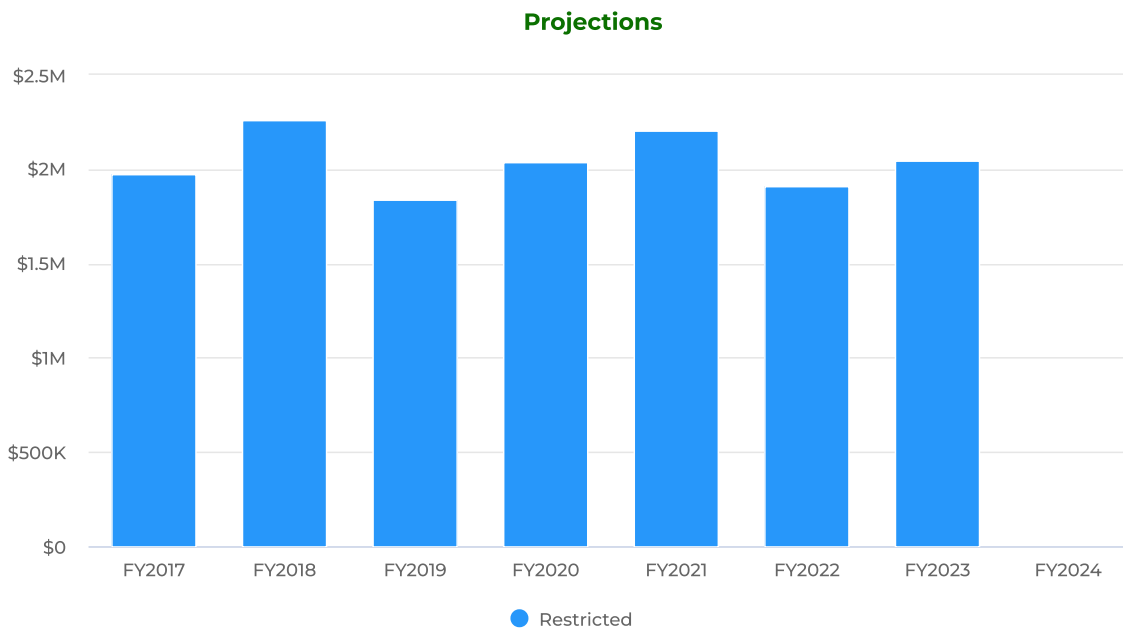


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$1,039,156.15	\$1,110,266.00	\$1,150,594.69	\$1,179,178.00
Operating Expenses	\$1,993,175.69	\$2,154,240.00	\$2,214,515.30	\$455,700.00
Capital Outlays	\$111,433.45	\$270,000.00	\$329,325.00	\$160,000.00
<b>Total Expense Objects:</b>	<b>\$3,143,765.29</b>	<b>\$3,534,506.00</b>	<b>\$3,694,434.99</b>	<b>\$1,794,878.00</b>

## Fund Balance



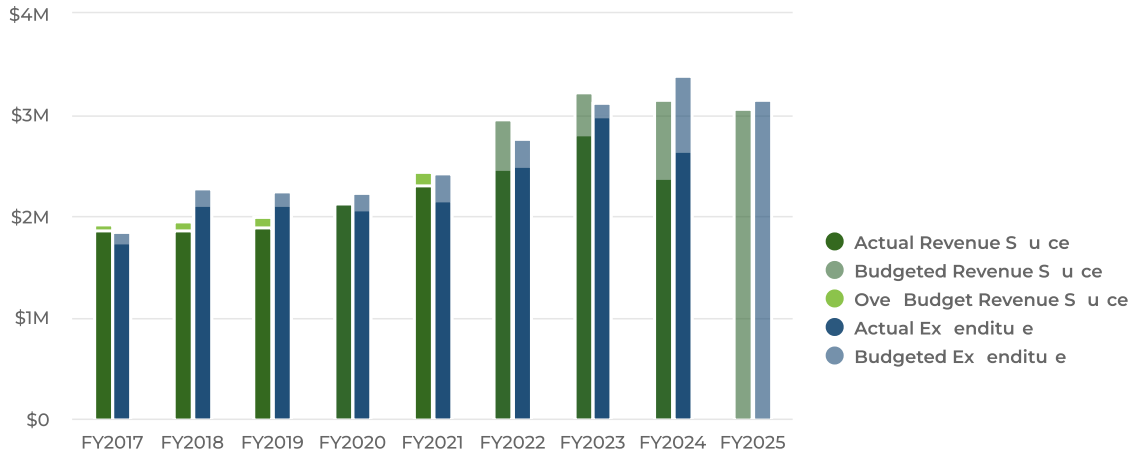
Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$3.06M of revenue in FY2025, which represents a 2.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.2% or \$245.19K to \$3.15M in FY2025.

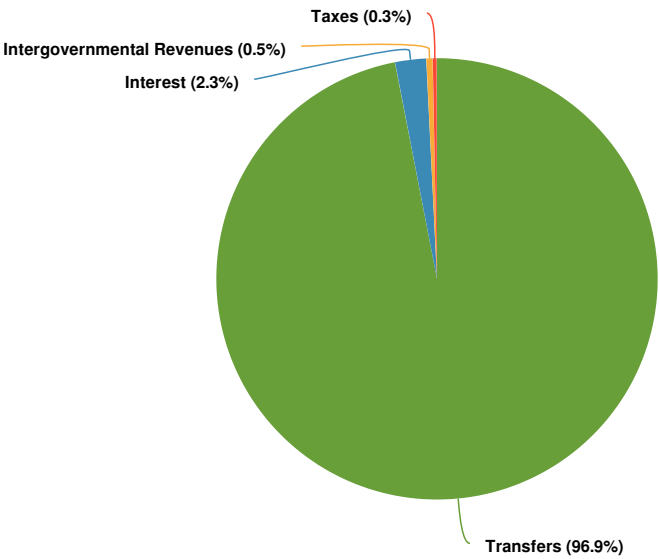


## Common II Comprehensive Summary

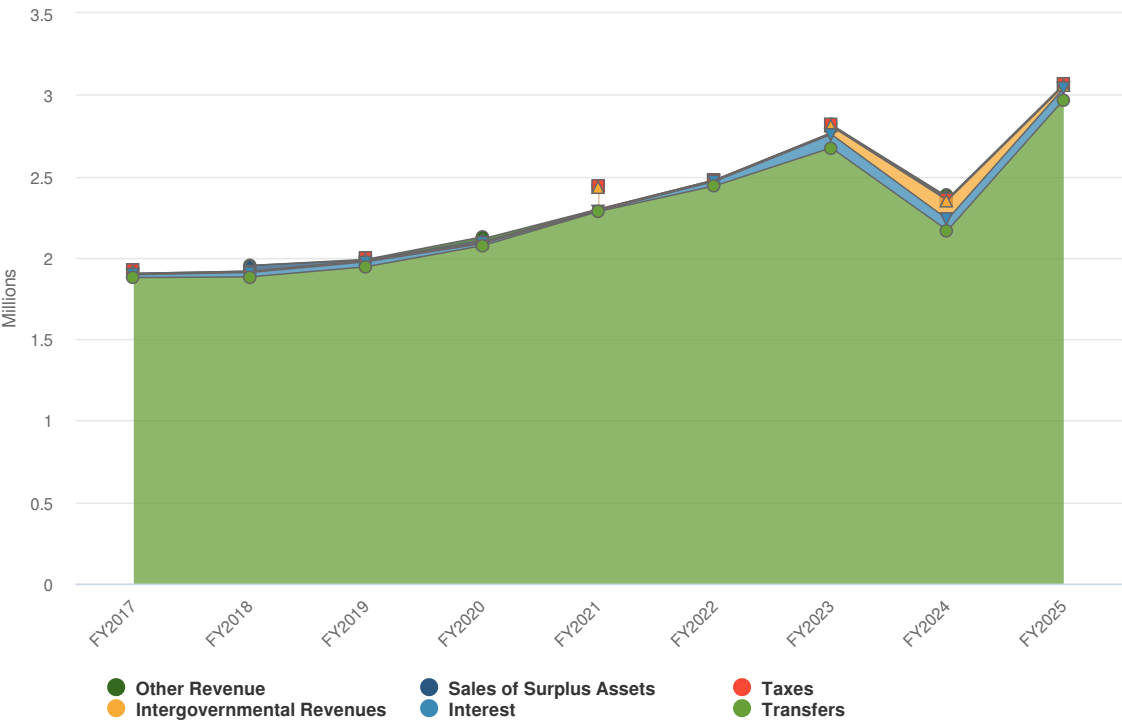
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$1,504,361.82</b>	<b>\$1,285,551.11</b>	<b>\$1,285,551.11</b>	<b>N/A</b>
<b>Revenues</b>				
Taxes	\$8,731.45	\$8,587.16	\$9,962.33	\$9,587.16
Intergovernmental Revenues	\$49,849.71	\$0.00	\$115,750.60	\$13,890.07
Interest	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Other Revenue	\$285.28	\$0.00	\$12,366.78	\$0.00
Transfers	\$2,674,016.91	\$3,069,594.27	\$2,870,270.00	\$2,970,000.00
Sales of Surplus Assets		\$0.00	\$14,378.51	\$0.00
<b>Total Revenues:</b>	<b>\$2,815,720.02</b>	<b>\$3,148,181.43</b>	<b>\$3,113,828.22</b>	<b>\$3,063,477.23</b>
<b>Expenditures</b>				
Payroll	\$913,630.28	\$1,170,542.00	\$1,008,833.38	\$1,007,351.00
Operating Expenses	\$1,975,101.95	\$2,028,250.00	\$2,121,494.62	\$1,826,250.00
Capital Outlays	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
<b>Total Expenditures:</b>	<b>\$2,985,741.73</b>	<b>\$3,393,792.00</b>	<b>\$3,377,353.00</b>	<b>\$3,148,601.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$170,021.71</b>	<b>-\$245,610.57</b>	<b>-\$263,524.78</b>	<b>-\$85,123.77</b>
<b>Ending Fund Balance:</b>	<b>\$1,334,340.11</b>	<b>\$1,039,940.54</b>	<b>\$1,022,026.33</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



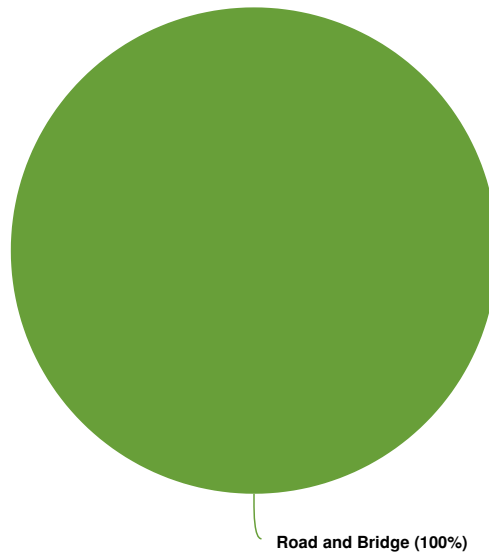
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$8,731.45	\$8,587.16	\$9,962.33	\$9,587.16



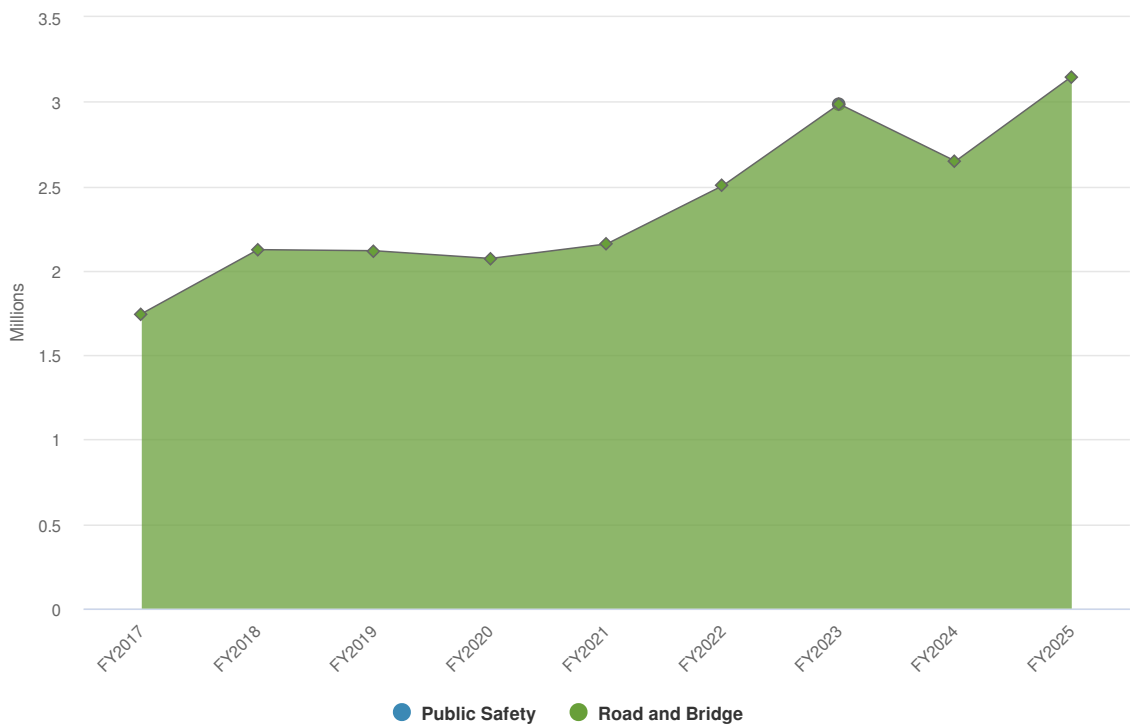
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Intergovernmental Revenues	\$49,849.71	\$0.00	\$115,750.60	\$13,890.07
Interest	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Other Revenue	\$285.28	\$0.00	\$12,366.78	\$0.00
Transfers	\$2,674,016.91	\$3,069,594.27	\$2,870,270.00	\$2,970,000.00
Sales of Surplus Assets		\$0.00	\$14,378.51	\$0.00
<b>Total Revenue Source:</b>	<b>\$2,815,720.02</b>	<b>\$3,148,181.43</b>	<b>\$3,113,828.22</b>	<b>\$3,063,477.23</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

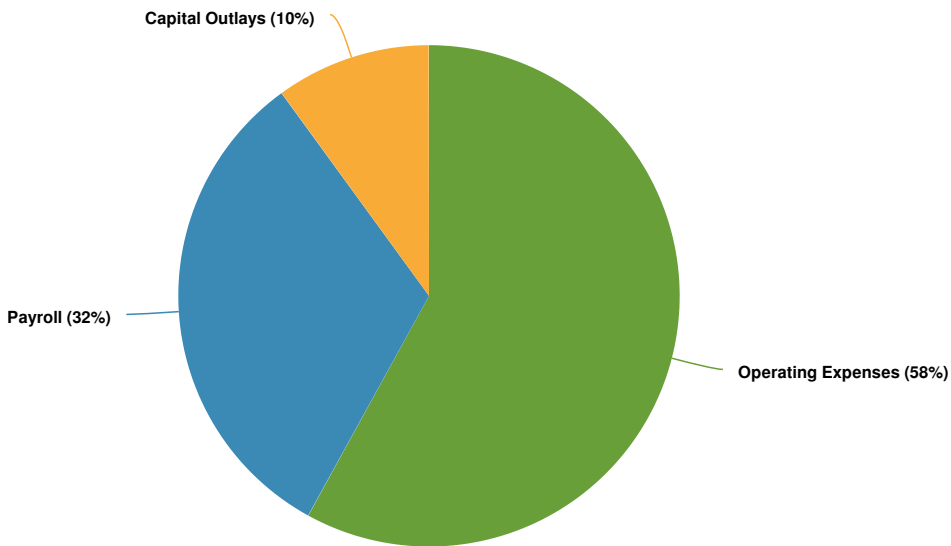


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$59.52		\$0.00	\$0.00
Road and Bridge	\$2,985,682.21	\$3,393,792.00	\$3,377,353.00	\$3,148,601.00
<b>Total Expenditures:</b>	<b>\$2,985,741.73</b>	<b>\$3,393,792.00</b>	<b>\$3,377,353.00</b>	<b>\$3,148,601.00</b>

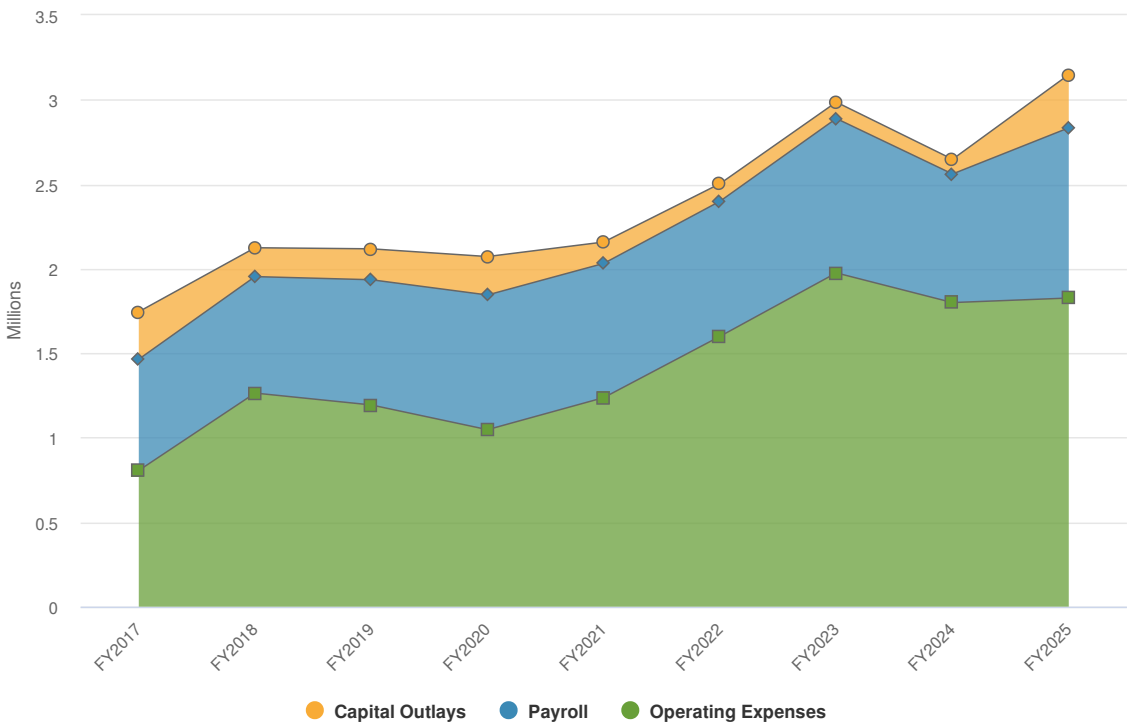


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

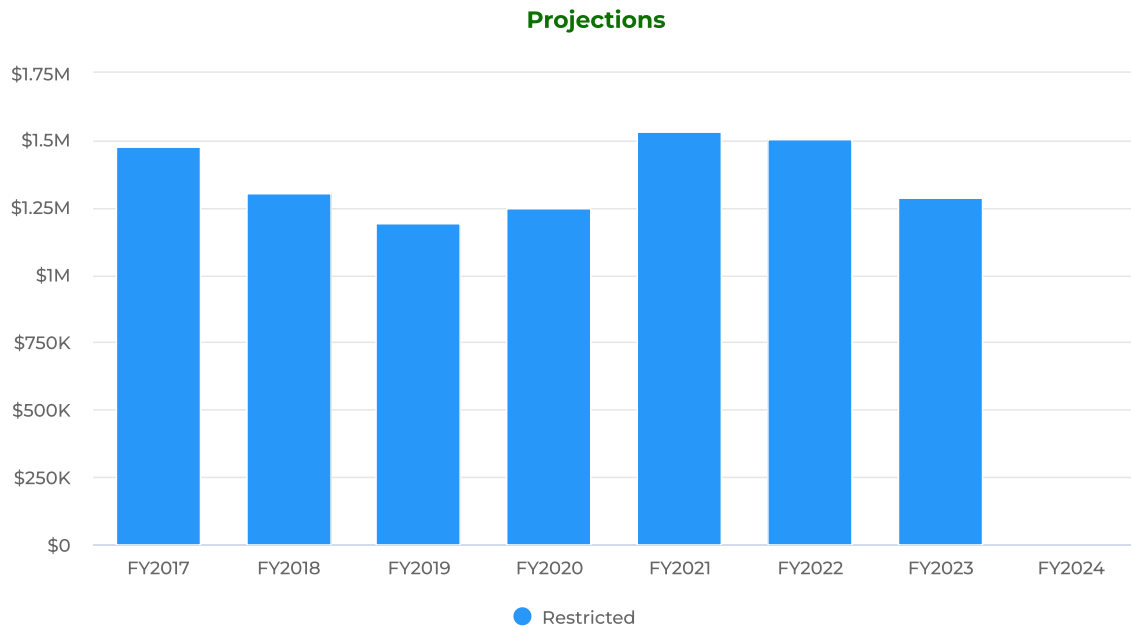


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Payroll	\$913,630.28	\$1,170,542.00	\$1,008,833.38	\$1,007,351.00
Operating Expenses	\$1,975,101.95	\$2,028,250.00	\$2,121,494.62	\$1,826,250.00
Capital Outlays	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
<b>Total Expense Objects:</b>	<b>\$2,985,741.73</b>	<b>\$3,393,792.00</b>	<b>\$3,377,353.00</b>	<b>\$3,148,601.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

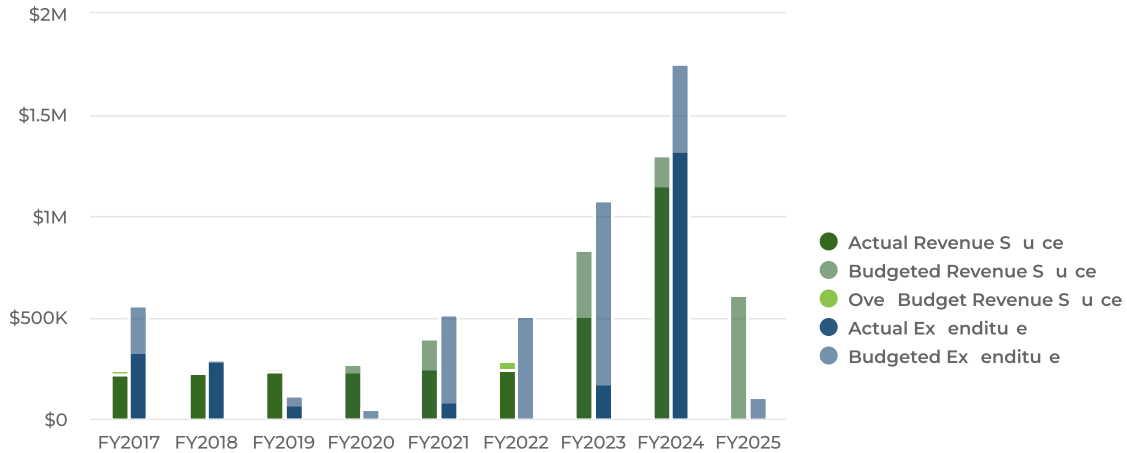






## Summary

The County of Christian is projecting \$612.5K of revenue in FY2025, which represents a 53.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 93.7% or \$1.64M to \$110.5K in FY2025.

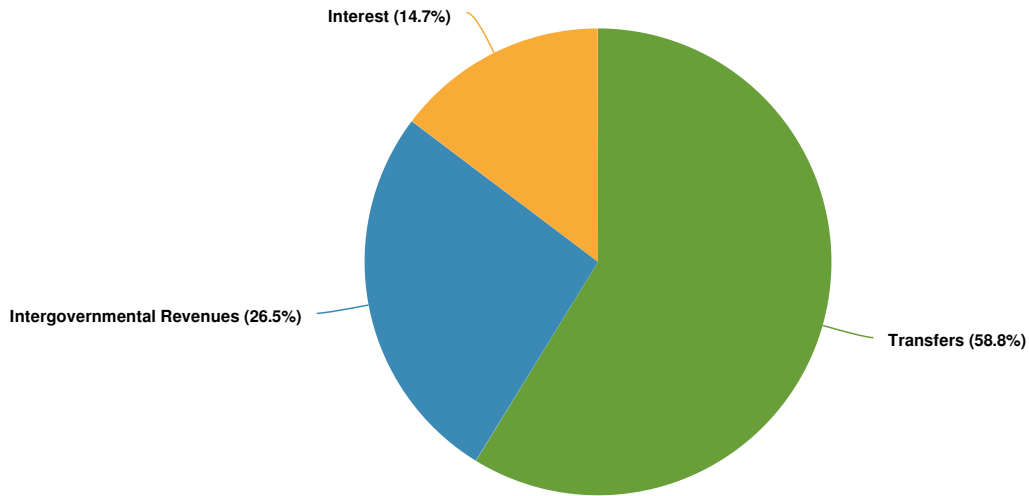


## Bridge Comprehensive Summary

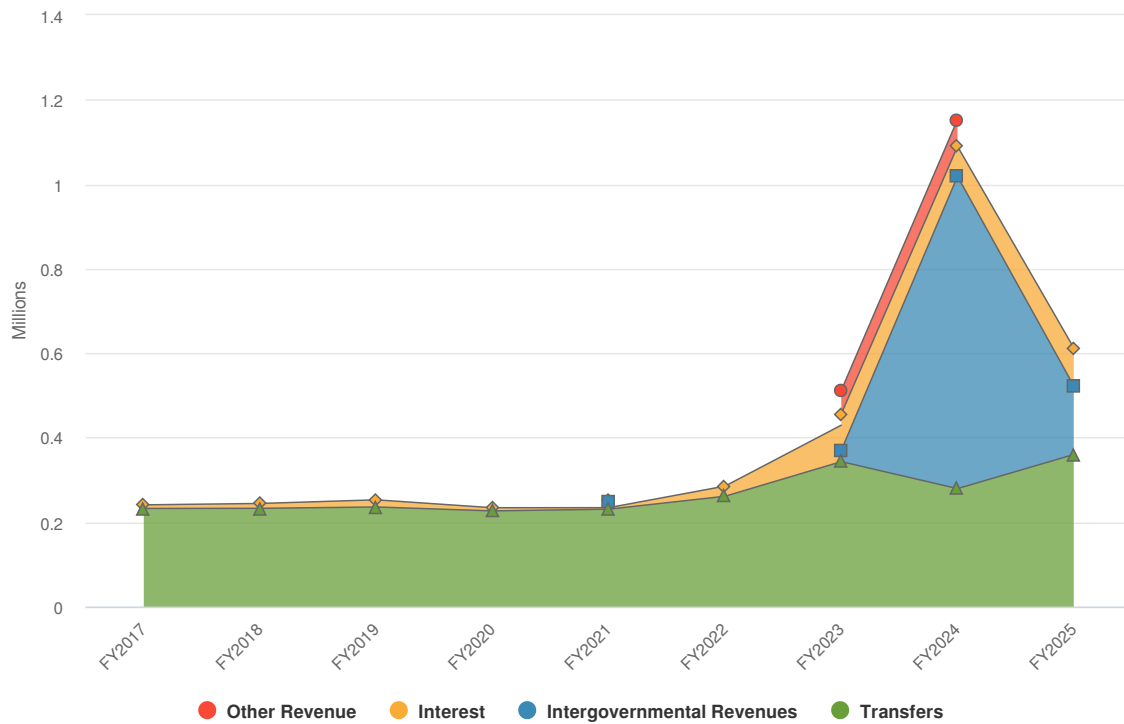
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$1,486,752.70	\$1,821,982.46	\$1,821,982.46	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$26,714.75	\$952,582.50	\$739,215.00	\$162,500.00
Interest	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Other Revenue	\$55,646.00		\$63,452.70	\$0.00
Transfers	\$343,146.82	\$283,766.88	\$360,970.00	\$360,000.00
<b>Total Revenues:</b>	<b>\$511,800.16</b>	<b>\$1,306,349.38</b>	<b>\$1,252,277.70</b>	<b>\$612,500.00</b>
<b>Expenditures</b>				
Operating Expenses	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
<b>Total Expenditures:</b>	<b>\$176,570.40</b>	<b>\$1,755,031.96</b>	<b>\$1,771,220.00</b>	<b>\$110,500.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$335,229.76</b>	<b>-\$448,682.58</b>	<b>-\$518,942.30</b>	<b>\$502,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,821,982.46</b>	<b>\$1,373,299.88</b>	<b>\$1,303,040.16</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



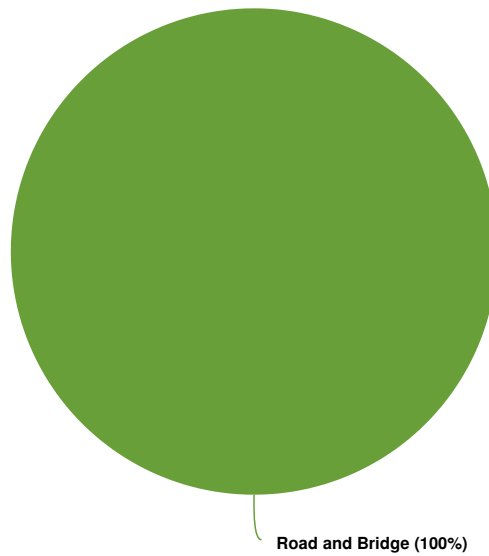
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$26,714.75	\$952,582.50	\$739,215.00	\$162,500.00



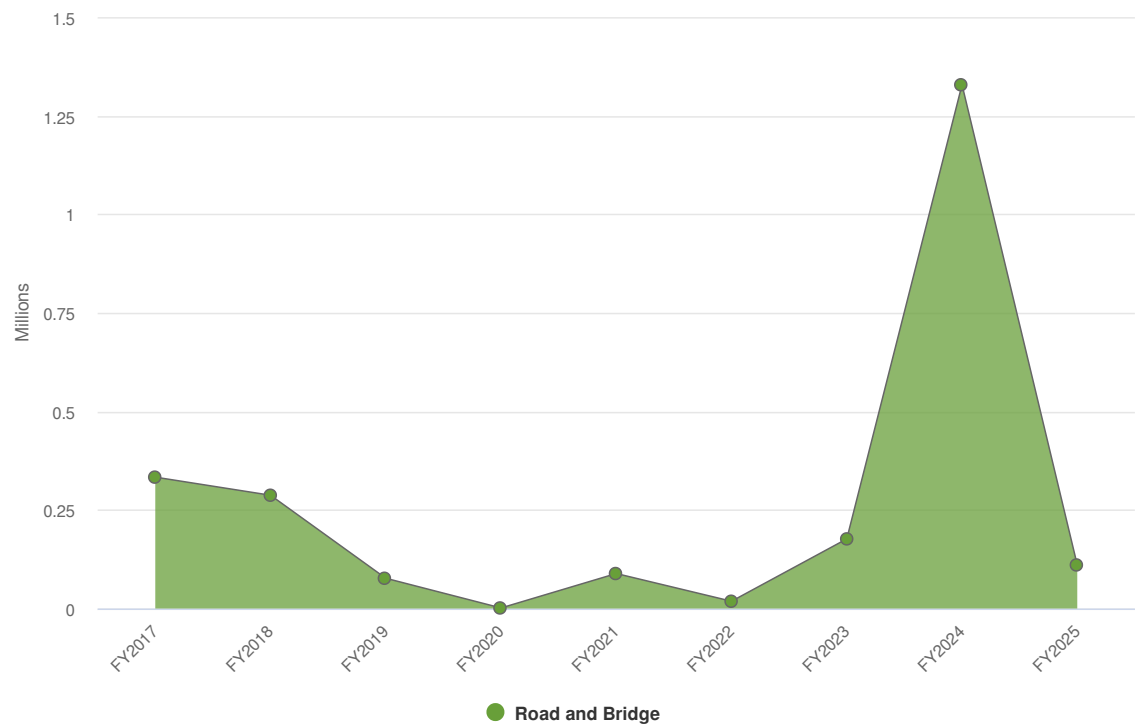
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Other Revenue	\$55,646.00		\$63,452.70	\$0.00
Transfers	\$343,146.82	\$283,766.88	\$360,970.00	\$360,000.00
<b>Total Revenue Source:</b>	<b>\$511,800.16</b>	<b>\$1,306,349.38</b>	<b>\$1,252,277.70</b>	<b>\$612,500.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

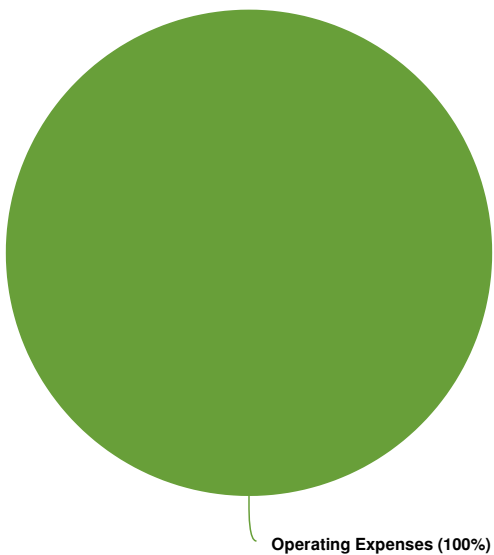


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Road and Bridge	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
Total Expenditures:	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00

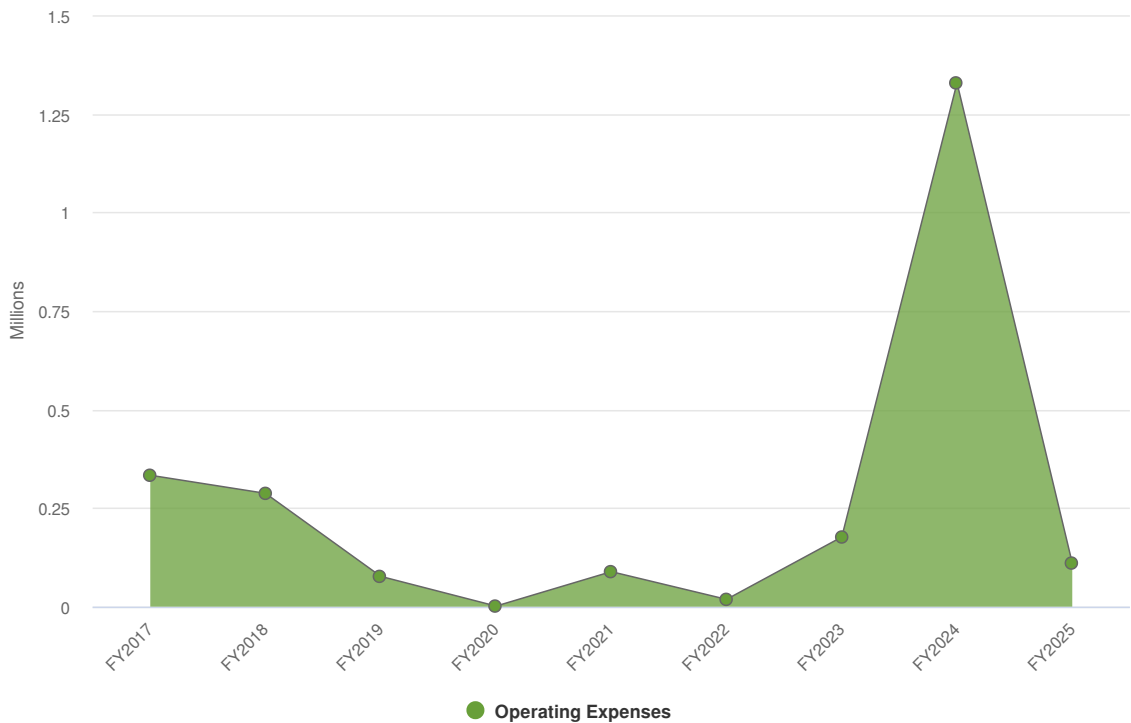


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

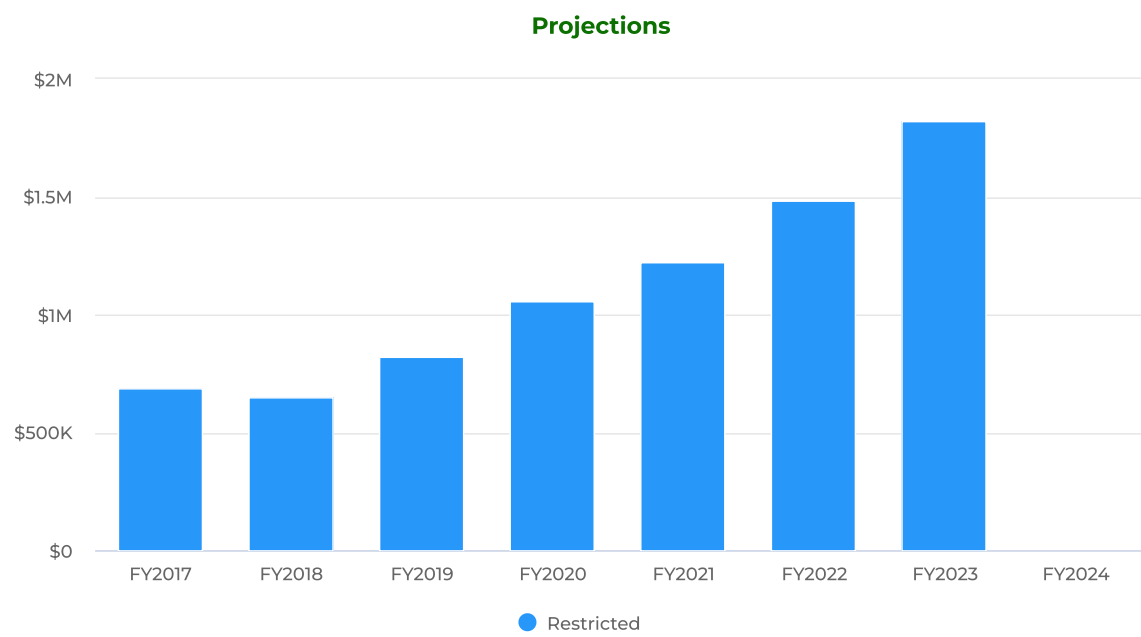


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
------	---------------	-----------------	------------------	-----------------



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
<b>Total Expense Objects:</b>	<b>\$176,570.40</b>	<b>\$1,755,031.96</b>	<b>\$1,771,220.00</b>	<b>\$110,500.00</b>

### Fund Balance



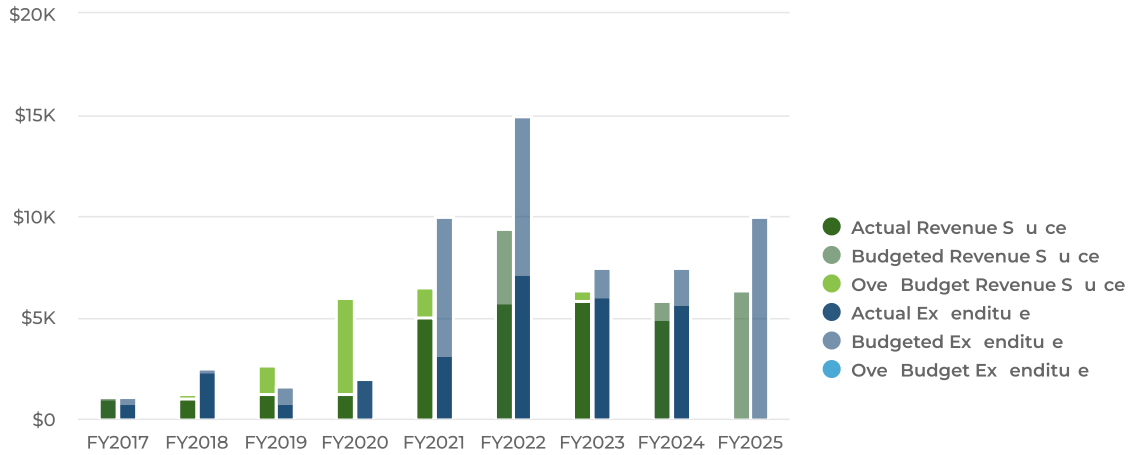
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$6.35K of revenue in FY2025, which represents a 9.0% increase over the prior year. Budgeted expenditures are projected to increase by 33.3% or \$2.5K to \$10K in FY2025.

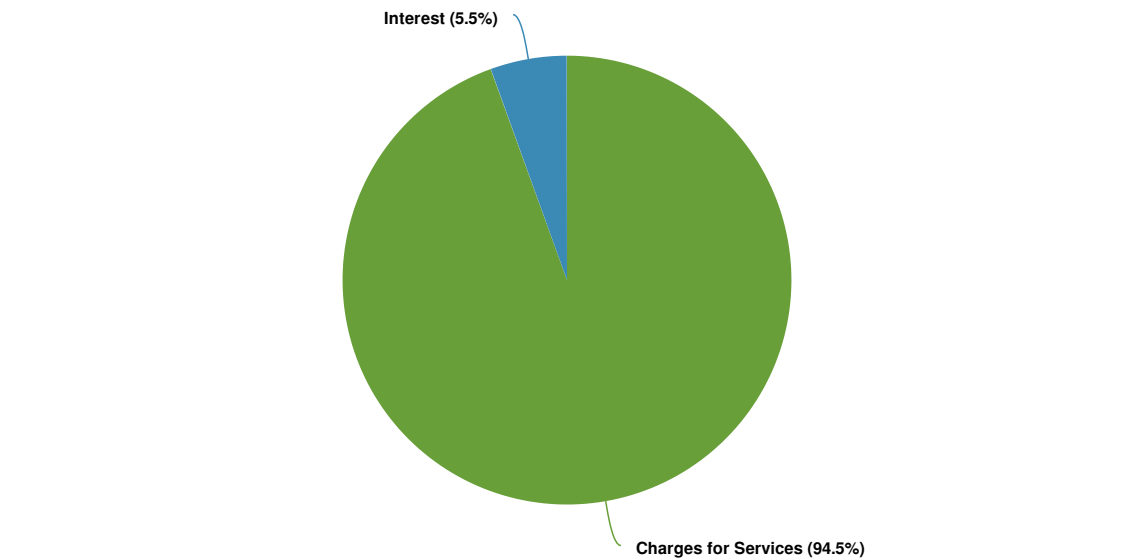


## P.A. Training Comprehensive Summary

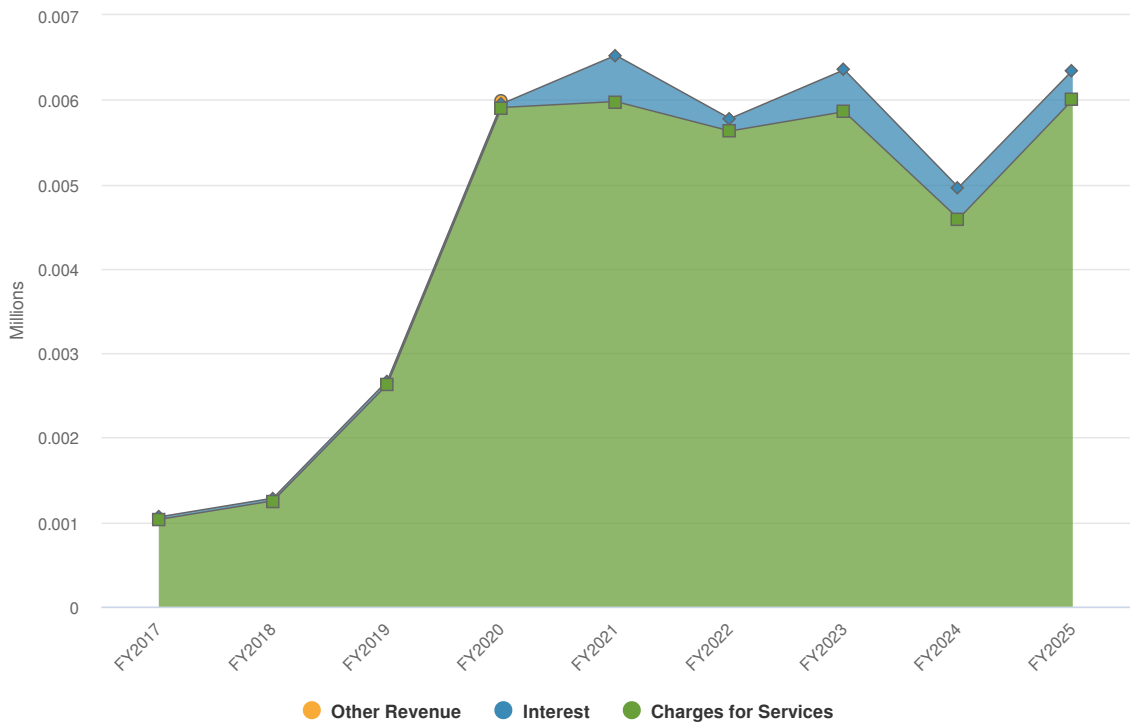
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$9,241.30	\$9,524.57	\$9,524.57	N/A
<b>Revenues</b>				
Charges for Services	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00
Interest	\$495.81	\$125.00	\$445.00	\$350.00
<b>Total Revenues:</b>	<b>\$6,354.04</b>	<b>\$5,825.00</b>	<b>\$6,535.00</b>	<b>\$6,350.00</b>
<b>Expenditures</b>				
Operating Expenses	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
<b>Total Expenditures:</b>	<b>\$6,070.77</b>	<b>\$7,500.00</b>	<b>\$6,075.00</b>	<b>\$10,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$283.27</b>	<b>-\$1,675.00</b>	<b>\$460.00</b>	<b>-\$3,650.00</b>
<b>Ending Fund Balance:</b>	<b>\$9,524.57</b>	<b>\$7,849.57</b>	<b>\$9,984.57</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00

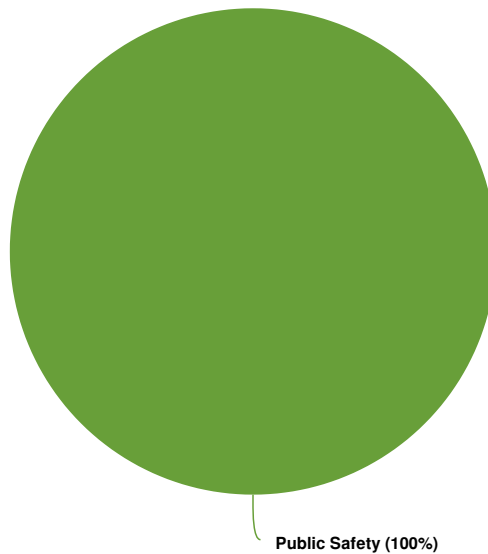




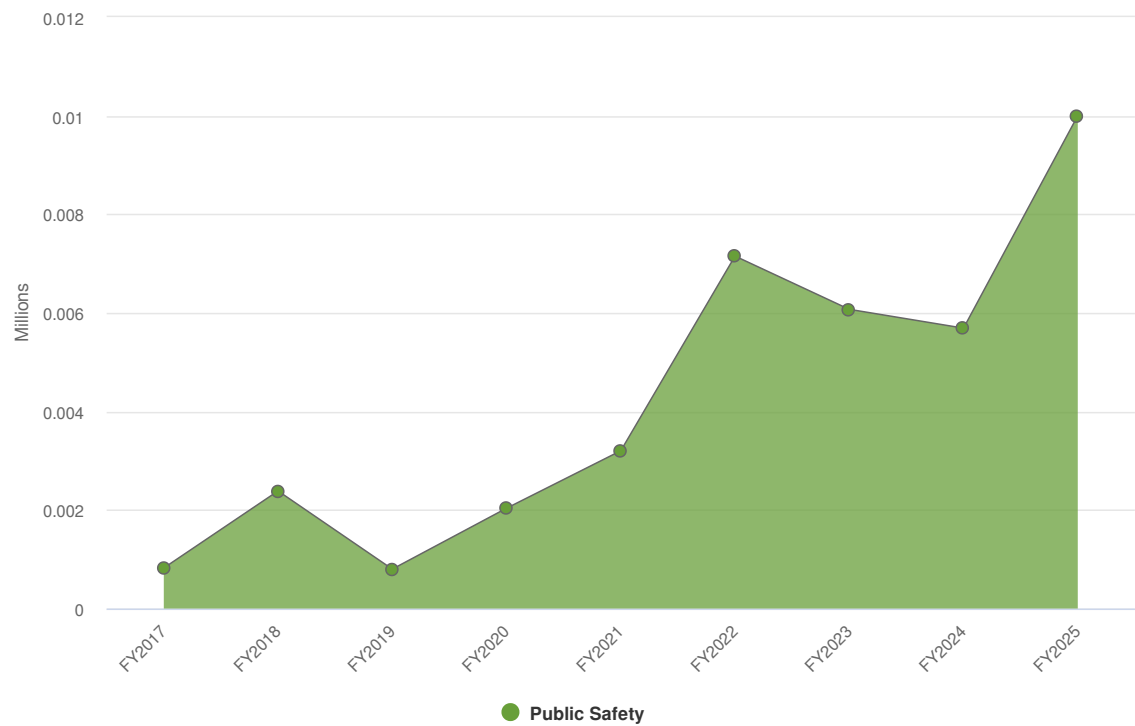
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$495.81	\$125.00	\$445.00	\$350.00
<b>Total Revenue Source:</b>	<b>\$6,354.04</b>	<b>\$5,825.00</b>	<b>\$6,535.00</b>	<b>\$6,350.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

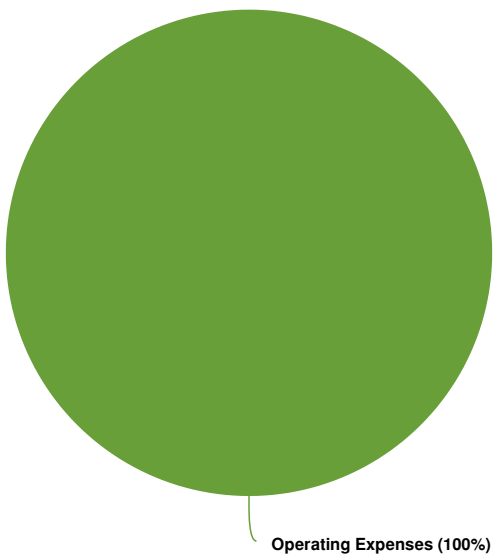


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
Total Expenditures:	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00



# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

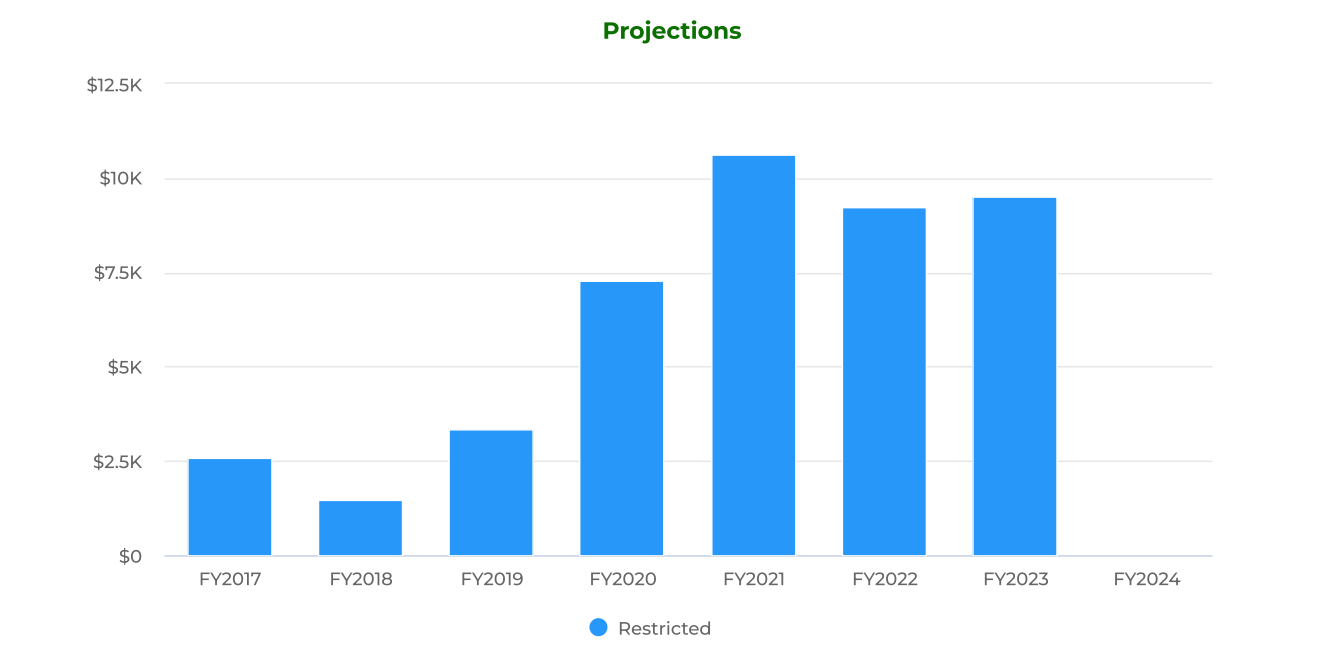


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
<b>Total Expense Objects:</b>	<b>\$6,070.77</b>	<b>\$7,500.00</b>	<b>\$6,075.00</b>	<b>\$10,000.00</b>

## Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

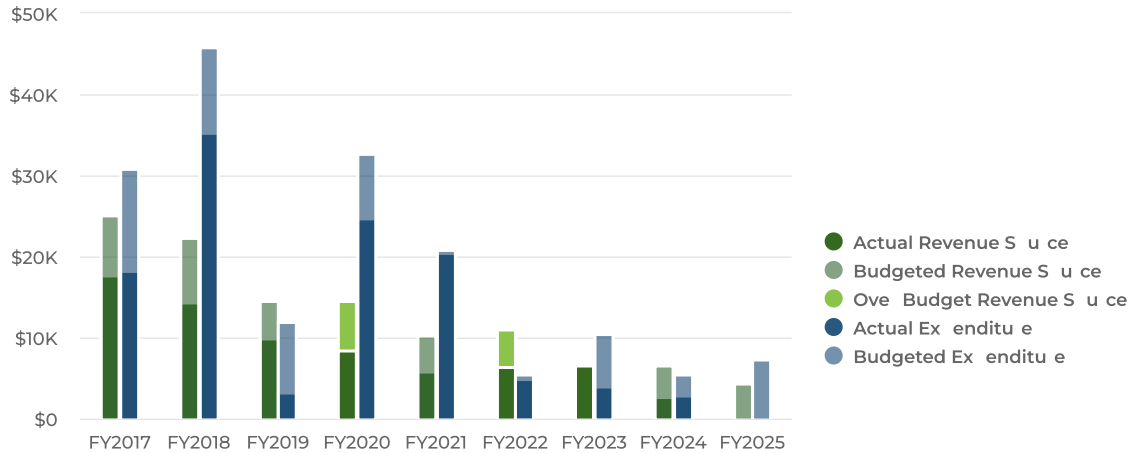




## Delinquent Taxes

### Summary

The County of Christian is projecting \$4.4K of revenue in FY2025, which represents a 34.1% decrease over the prior year. Budgeted expenditures are projected to increase by 36.4% or \$2K to \$7.5K in FY2025.



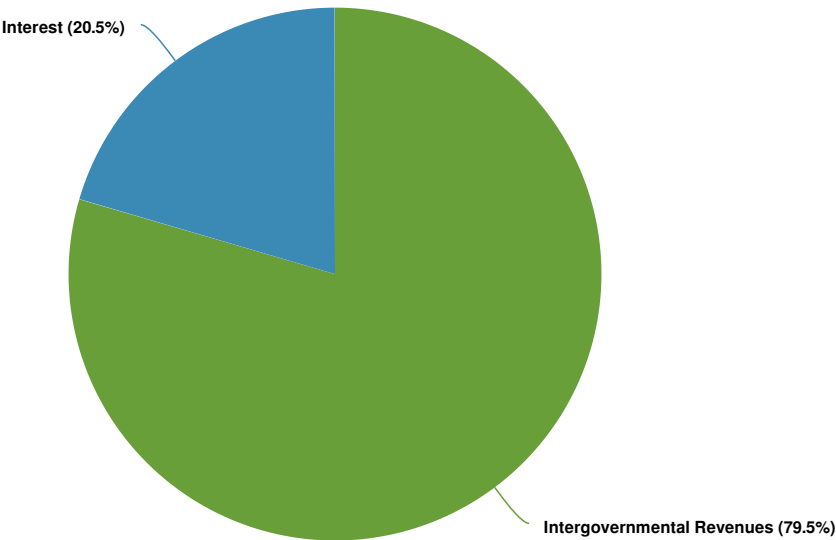
### Delinquent Taxes Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$15,059.16	\$17,773.38	\$17,773.38	N/A
Revenues				
Intergovernmental Revenues	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00
Interest	\$890.16	\$175.00	\$910.00	\$900.00
Total Revenues:	\$6,833.40	\$6,675.00	\$3,910.00	\$4,400.00
Expenditures				
Operating Expenses	\$4,119.18	\$5,500.00	\$3,861.00	\$7,500.00
Total Expenditures:	\$4,119.18	\$5,500.00	\$3,861.00	\$7,500.00
Total Revenues Less Expenditures:	\$2,714.22	\$1,175.00	\$49.00	-\$3,100.00
Ending Fund Balance:	\$17,773.38	\$18,948.38	\$17,822.38	N/A

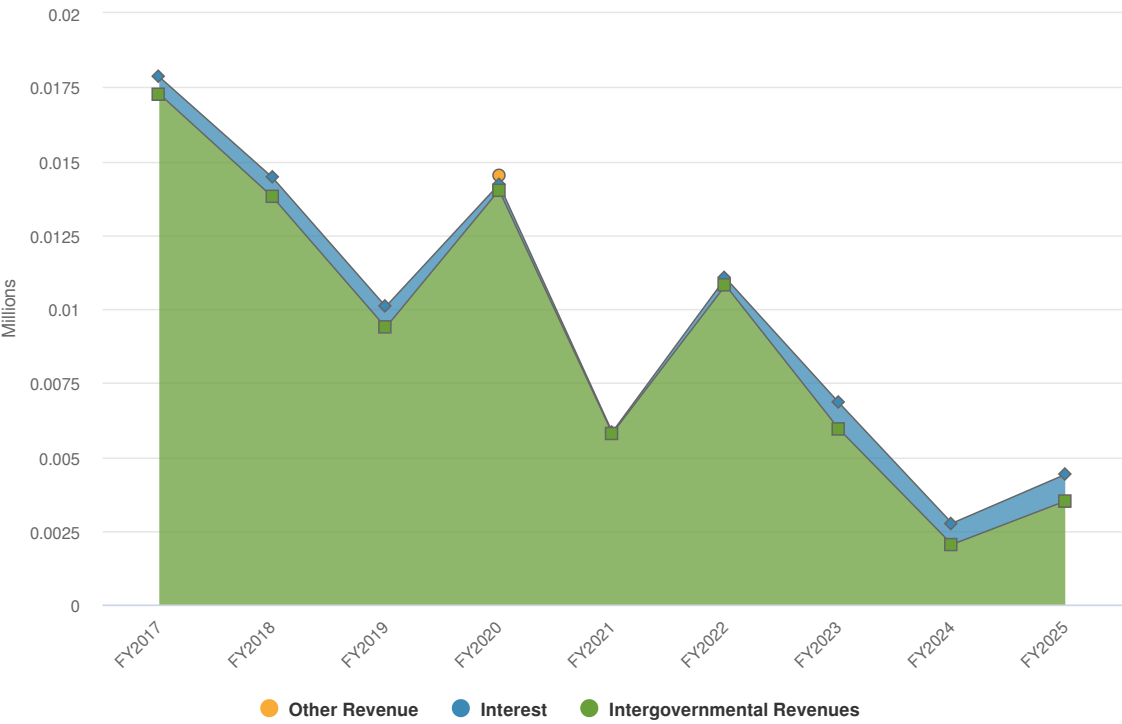


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



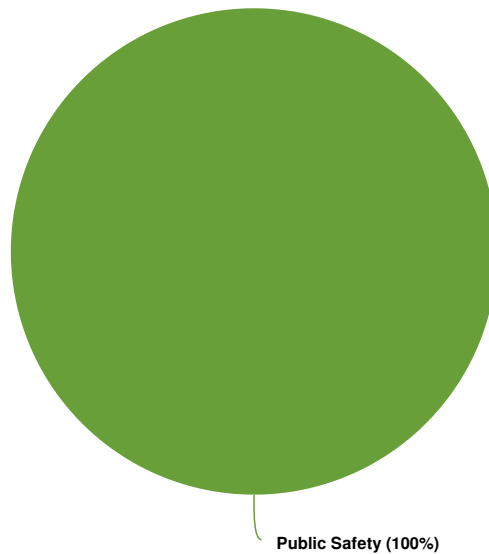
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00



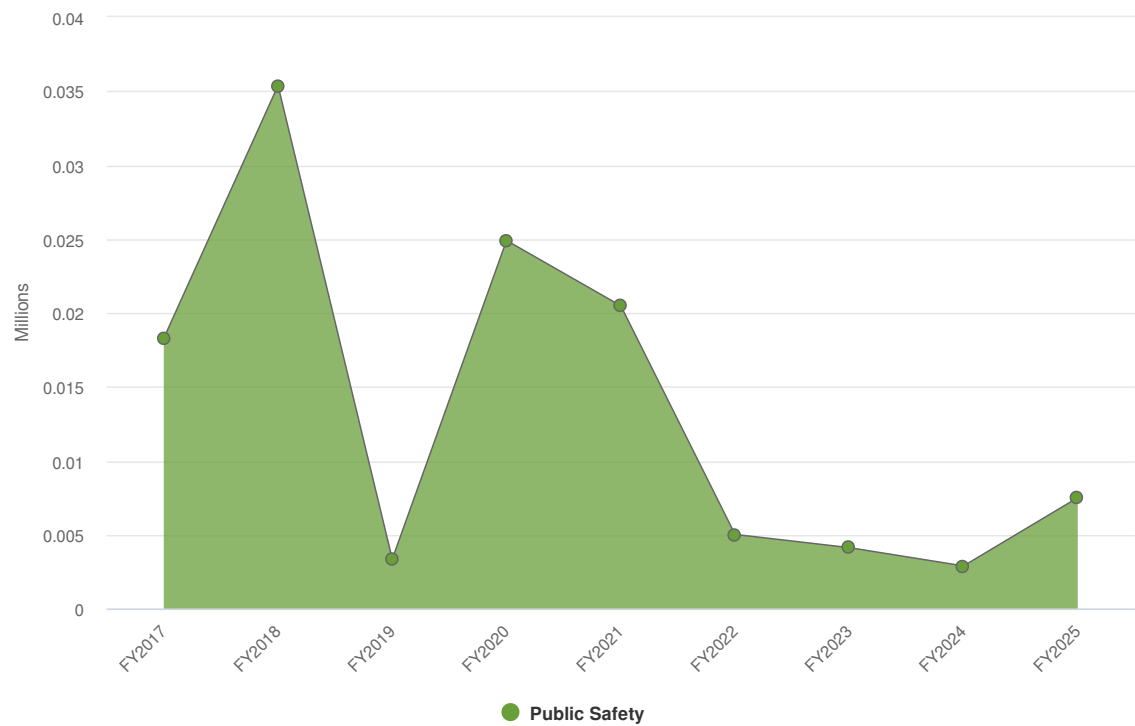
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$890.16	\$175.00	\$910.00	\$900.00
<b>Total Revenue Source:</b>	<b>\$6,833.40</b>	<b>\$6,675.00</b>	<b>\$3,910.00</b>	<b>\$4,400.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



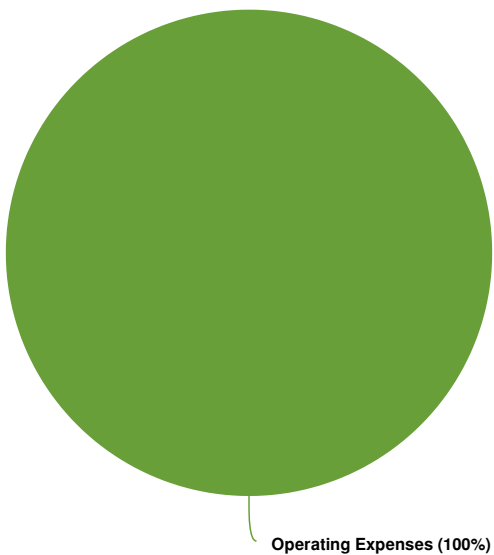
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$4,119.18	\$5,500.00	\$3,861.00	\$7,500.00
Total Expenditures:	\$4,119.18	\$5,500.00	\$3,861.00	\$7,500.00



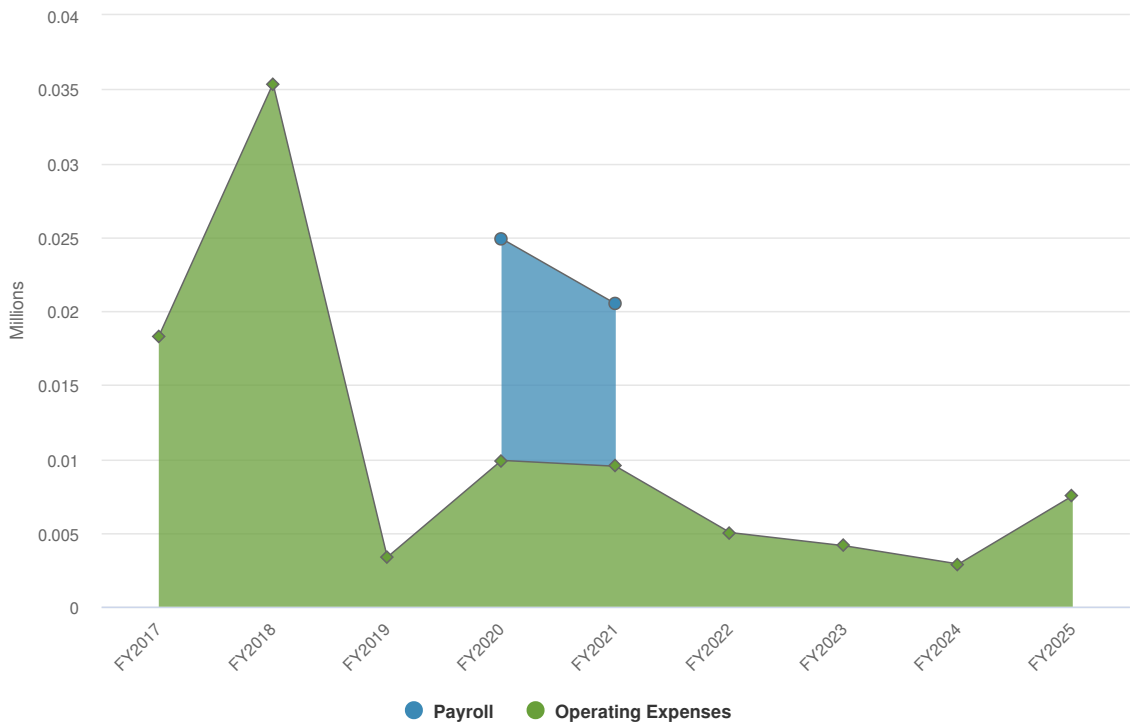


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

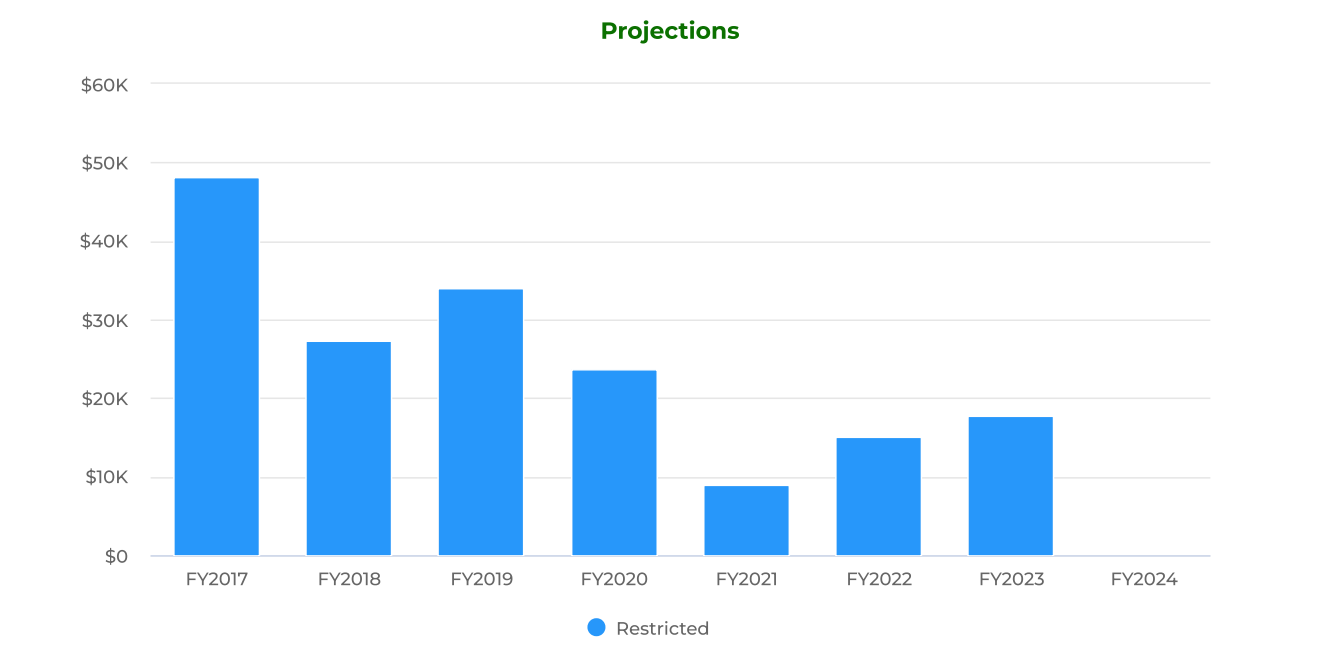


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$4,119.18	\$5,500.00	\$3,861.00	\$7,500.00
<b>Total Expense Objects:</b>	<b>\$4,119.18</b>	<b>\$5,500.00</b>	<b>\$3,861.00</b>	<b>\$7,500.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

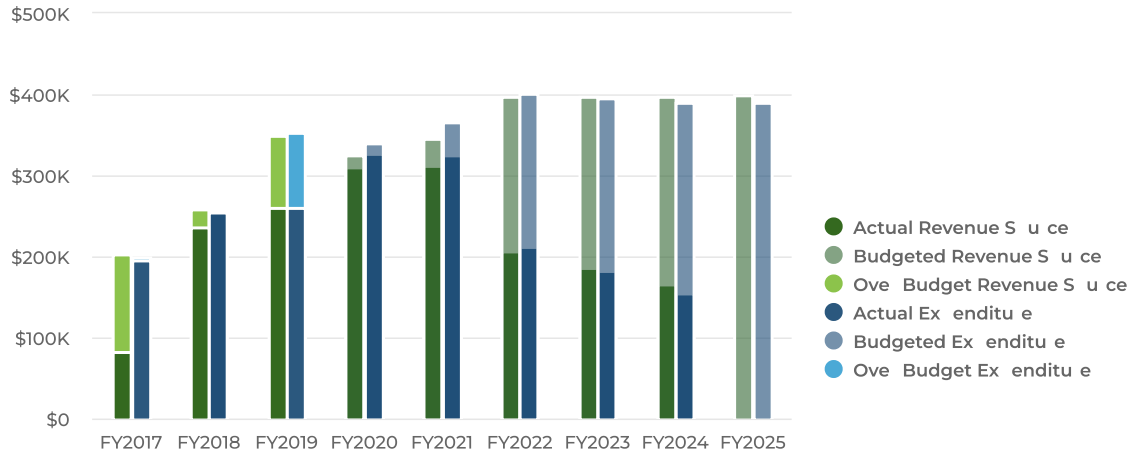




## Adm. Handling Cost

### Summary

The County of Christian is projecting \$400.6K of revenue in FY2025, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$250 to \$390.15K in FY2025.



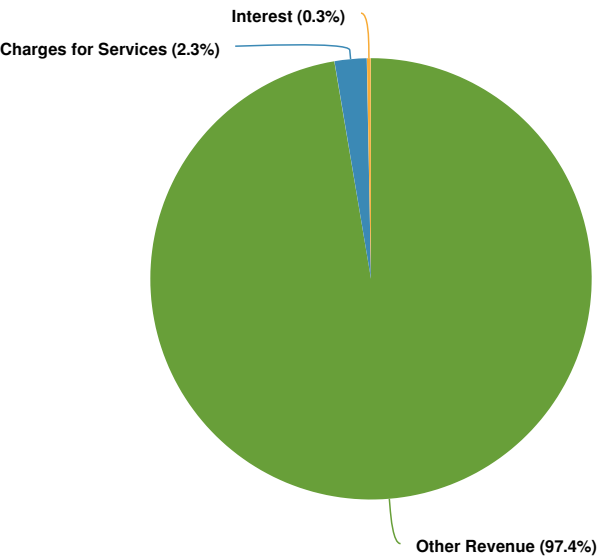
### Adm. Handling Cost Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$22,335.95	\$26,613.32	\$26,613.32	N/A
<b>Revenues</b>				
Charges for Services	\$9,103.82	\$7,360.00	\$9,690.00	\$9,400.00
Interest	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
Other Revenue	\$176,497.90	\$390,080.00	\$233,753.28	\$390,000.00
<b>Total Revenues:</b>	<b>\$186,732.00</b>	<b>\$397,590.00</b>	<b>\$245,088.28</b>	<b>\$400,600.00</b>
<b>Expenditures</b>				
Operating Expenses	\$182,454.63	\$390,400.00	\$233,610.00	\$390,150.00
<b>Total Expenditures:</b>	<b>\$182,454.63</b>	<b>\$390,400.00</b>	<b>\$233,610.00</b>	<b>\$390,150.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$4,277.37</b>	<b>\$7,190.00</b>	<b>\$11,478.28</b>	<b>\$10,450.00</b>
<b>Ending Fund Balance:</b>	<b>\$26,613.32</b>	<b>\$33,803.32</b>	<b>\$38,091.60</b>	<b>N/A</b>

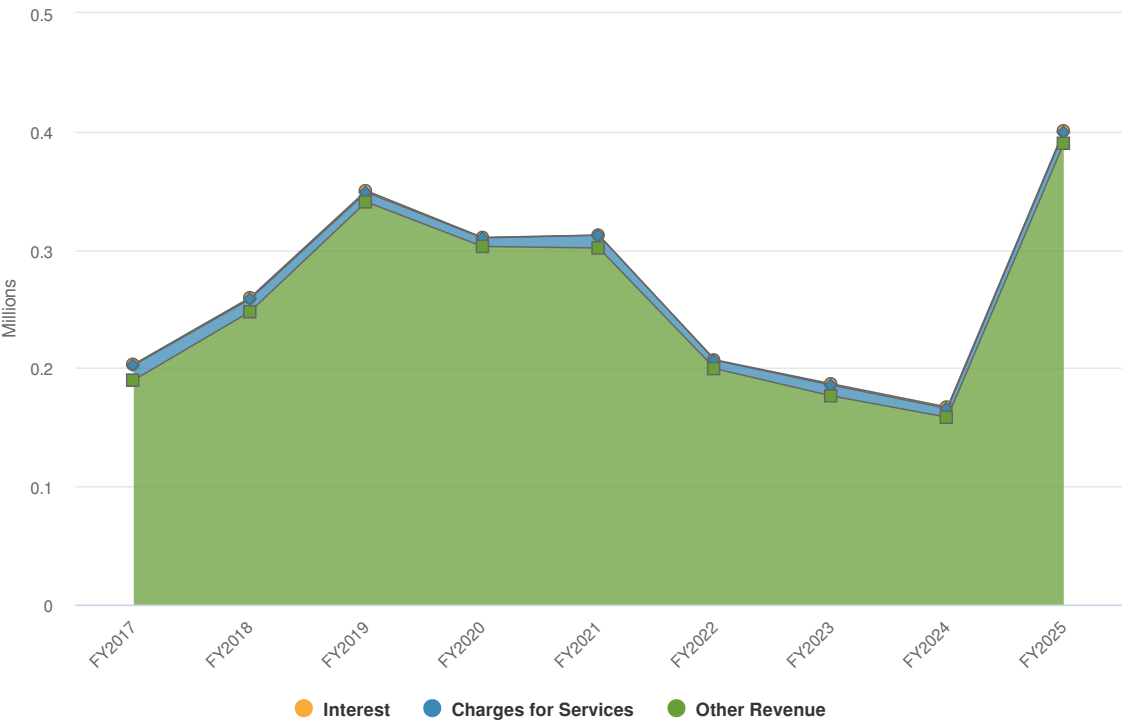


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



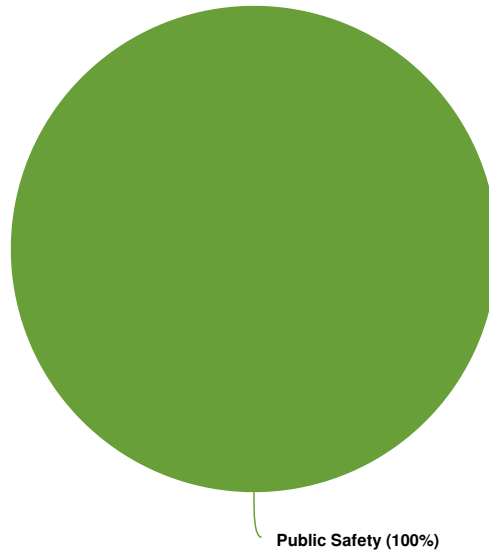
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$9,103.82	\$7,360.00	\$9,690.00	\$9,400.00



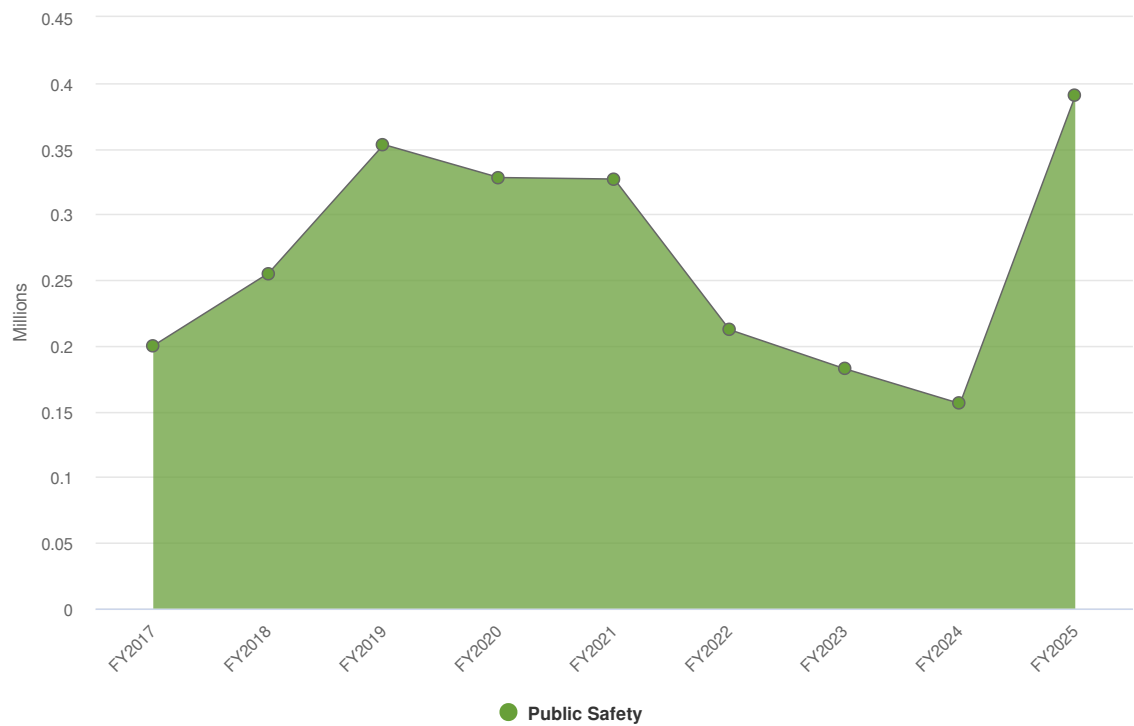
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
Other Revenue	\$176,497.90	\$390,080.00	\$233,753.28	\$390,000.00
<b>Total Revenue Source:</b>	<b>\$186,732.00</b>	<b>\$397,590.00</b>	<b>\$245,088.28</b>	<b>\$400,600.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

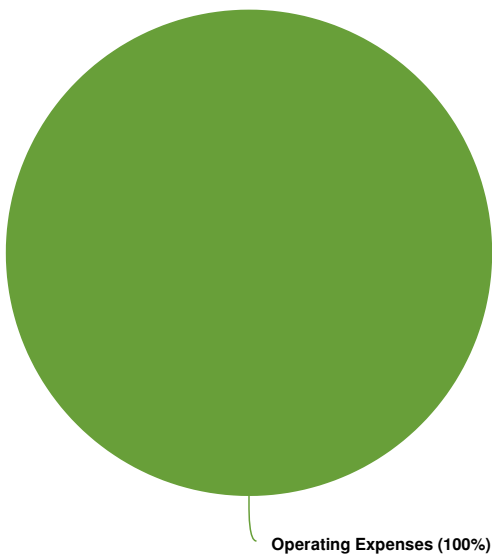


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$182,454.63	\$390,400.00	\$233,610.00	\$390,150.00
Total Expenditures:	\$182,454.63	\$390,400.00	\$233,610.00	\$390,150.00

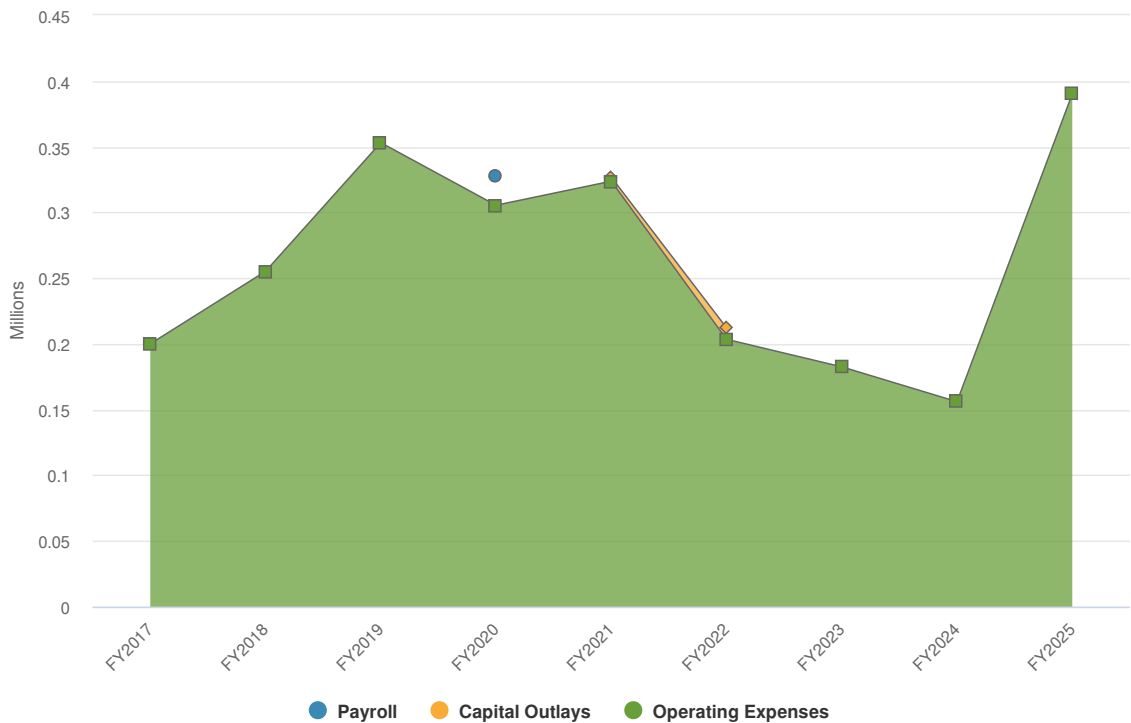


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$182,454.63	\$390,400.00	\$233,610.00	\$390,150.00
<b>Total Expense Objects:</b>	<b>\$182,454.63</b>	<b>\$390,400.00</b>	<b>\$233,610.00</b>	<b>\$390,150.00</b>

## Fund Balance



Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

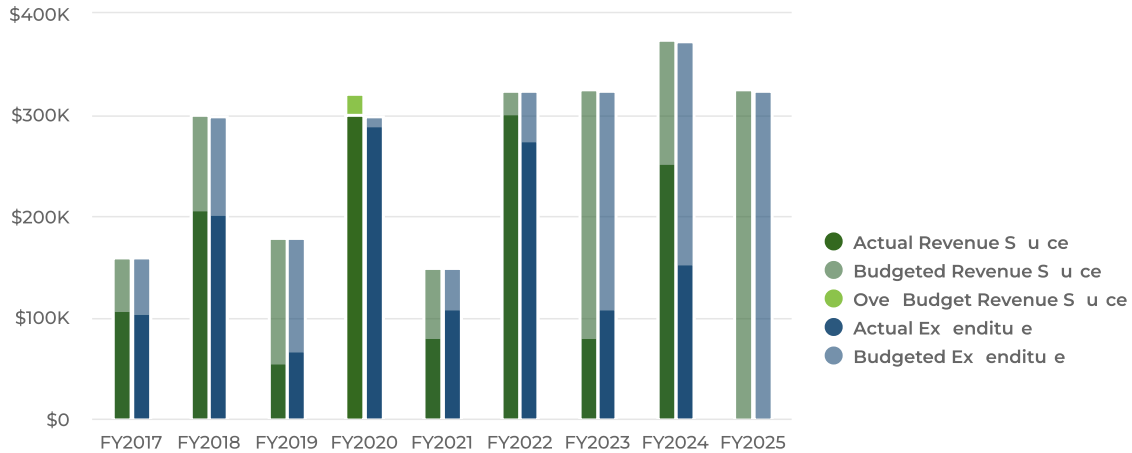






## Summary

The County of Christian is projecting \$326K of revenue in FY2025, which represents a 13.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.4% or \$50K to \$324K in FY2025.

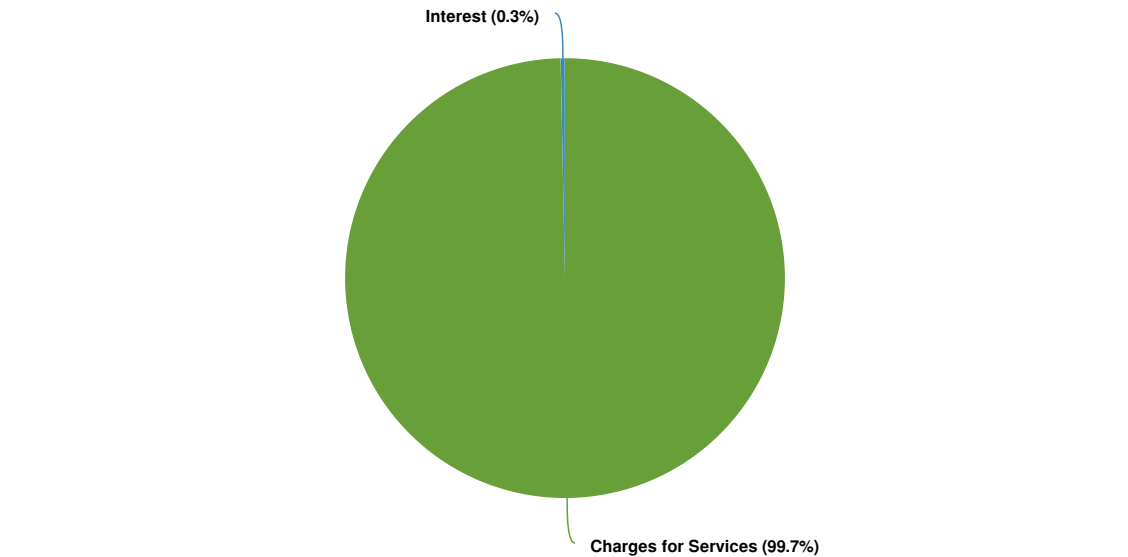


## County Elections Comprehensive Summary

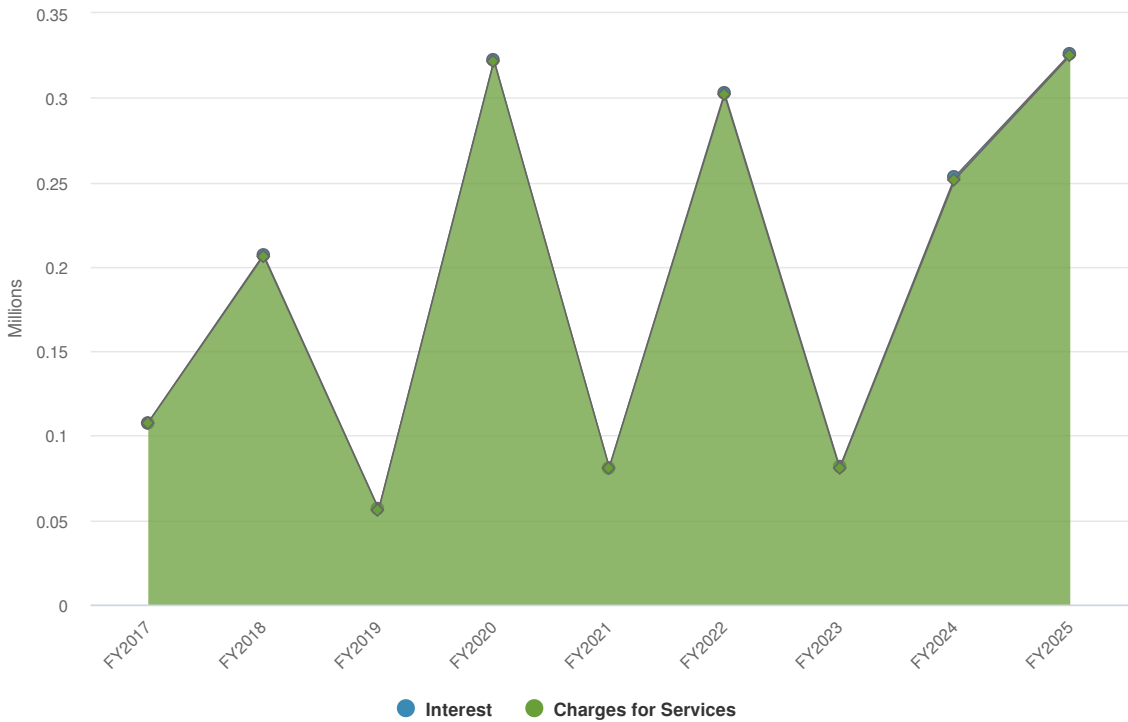
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$33,381.93	\$5,197.42	\$5,197.42	N/A
Revenues				
Charges for Services	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00
Interest	\$706.91	\$480.00	\$2,100.00	\$1,000.00
Total Revenues:	\$81,288.29	\$375,480.00	\$254,100.00	\$326,000.00
Expenditures				
Operating Expenses	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Total Expenditures:	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Total Revenues Less Expenditures:	-\$28,184.51	\$1,480.00	\$94,100.00	\$2,000.00
Ending Fund Balance:	\$5,197.42	\$6,677.42	\$99,297.42	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



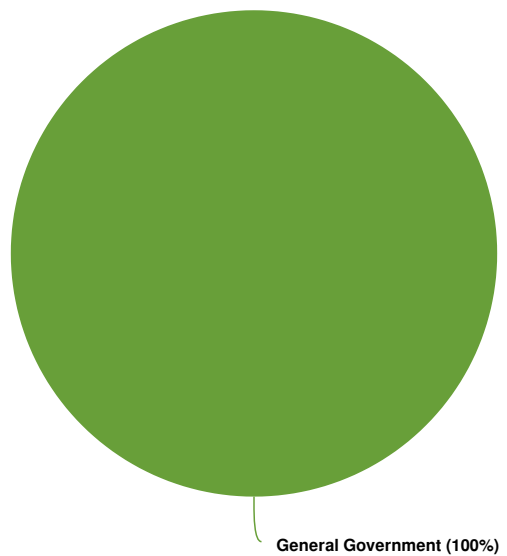
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00



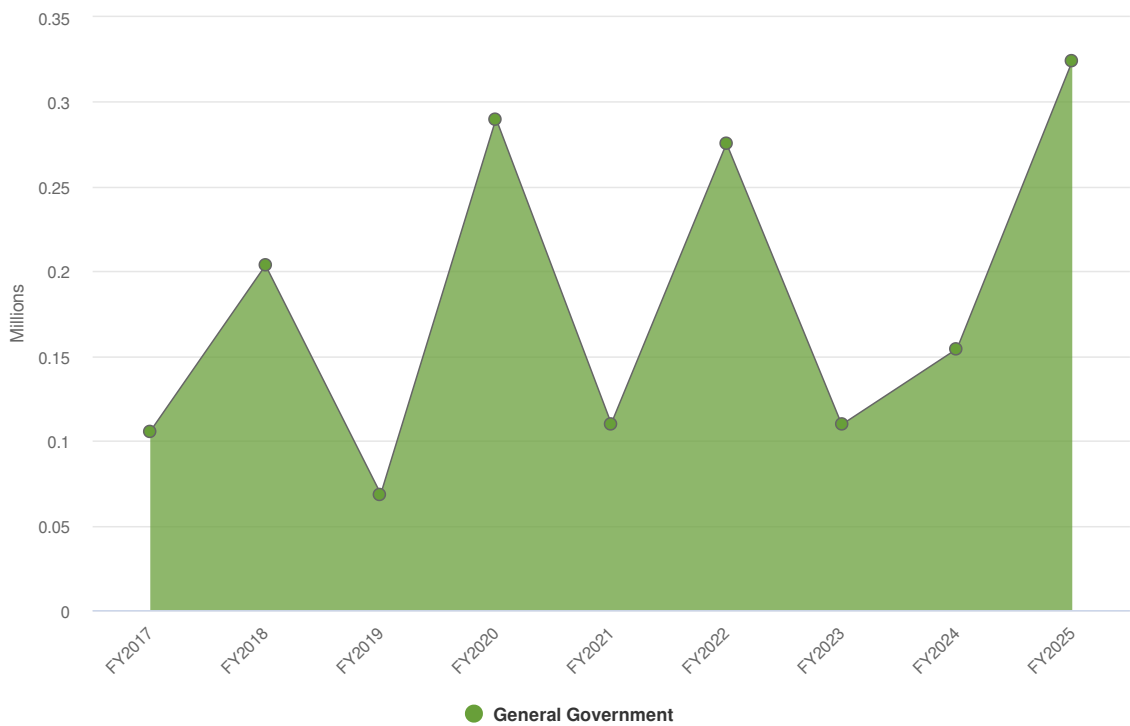
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$706.91	\$480.00	\$2,100.00	\$1,000.00
<b>Total Revenue Source:</b>	<b>\$81,288.29</b>	<b>\$375,480.00</b>	<b>\$254,100.00</b>	<b>\$326,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

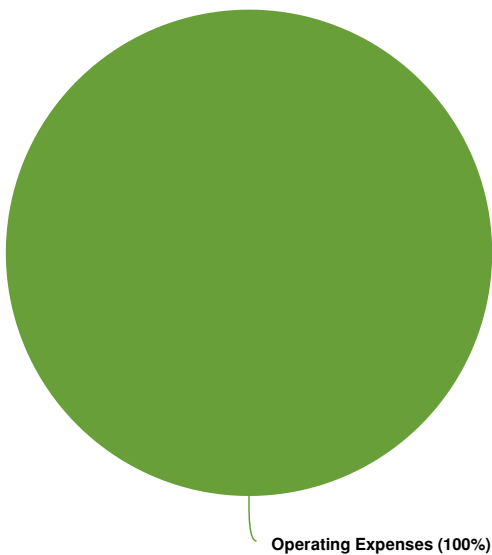


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
<b>Total Expenditures:</b>	<b>\$109,472.80</b>	<b>\$374,000.00</b>	<b>\$160,000.00</b>	<b>\$324,000.00</b>

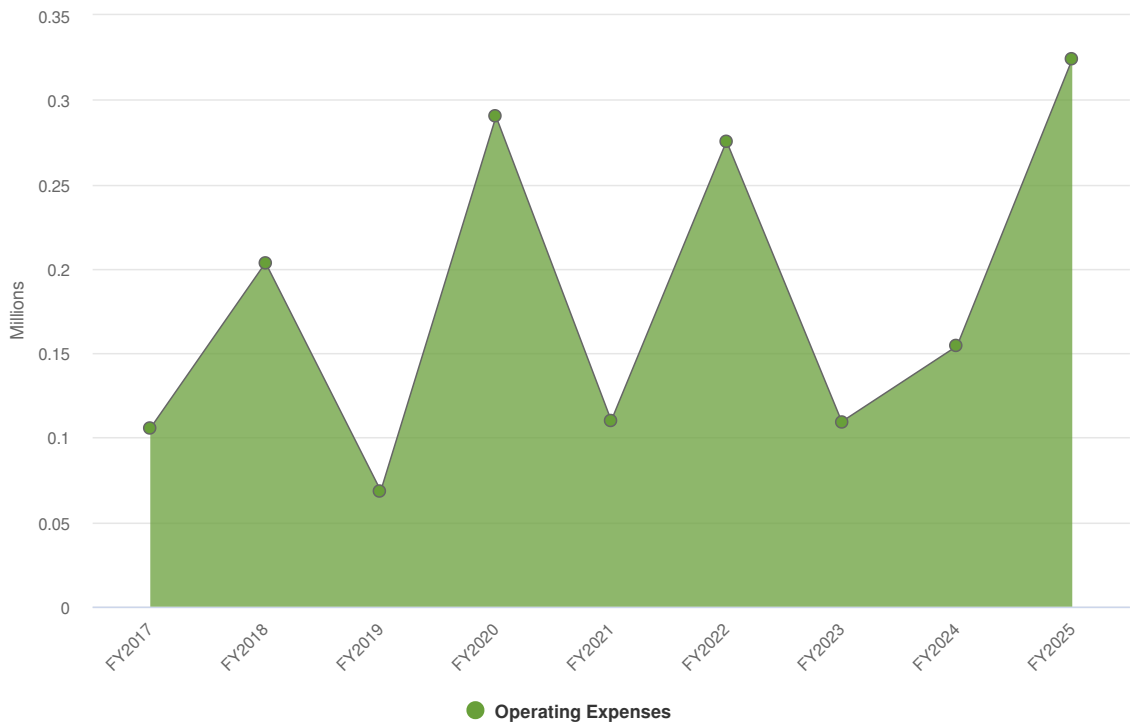


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

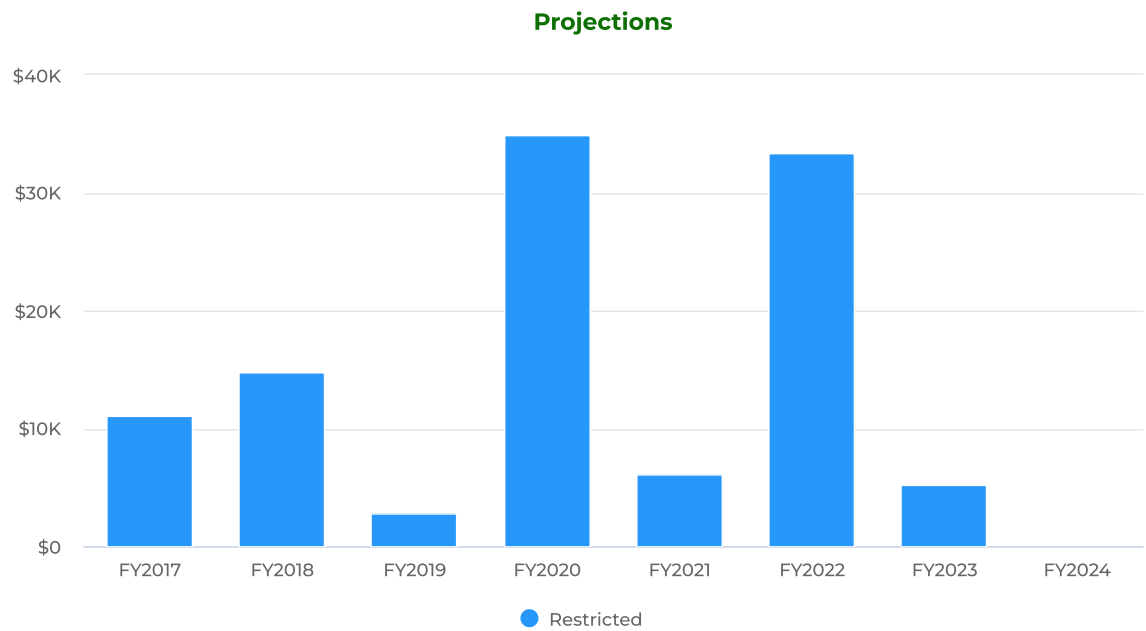


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
<b>Total Expense Objects:</b>	<b>\$109,472.80</b>	<b>\$374,000.00</b>	<b>\$160,000.00</b>	<b>\$324,000.00</b>

## Fund Balance



<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

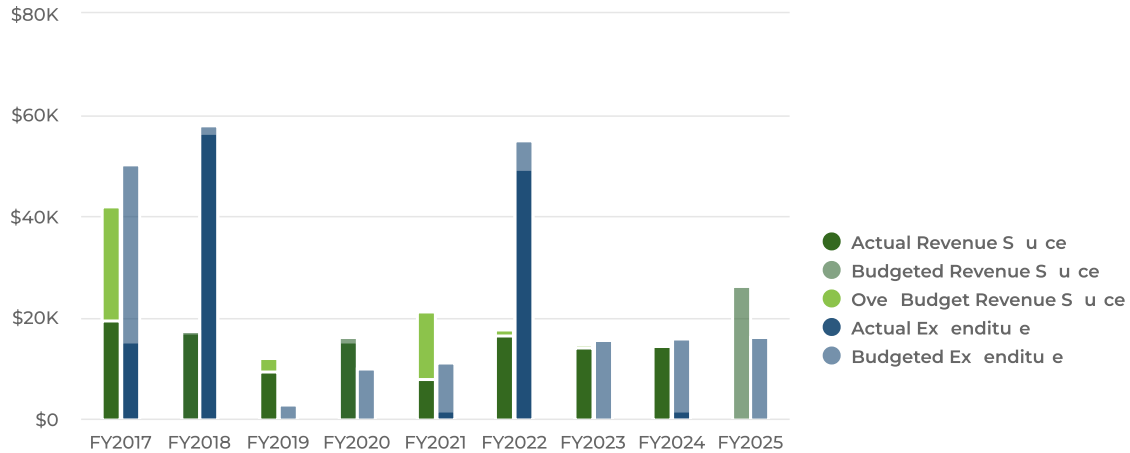




## Elections 5%

### Summary

The County of Christian is projecting \$26.5K of revenue in FY2025, which represents a 80.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.6% or \$250 to \$16.35K in FY2025.



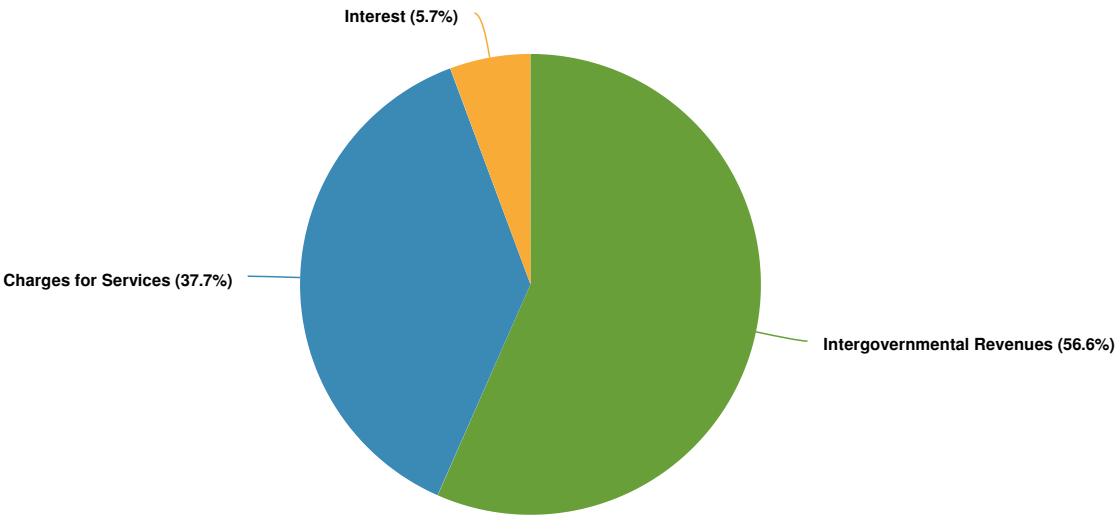
### Elections 5% Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$23,213.14	\$37,489.33	\$37,489.33	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$0.00	\$6,500.00	\$0.00	\$15,000.00
Charges for Services	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
Interest	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
<b>Total Revenues:</b>	<b>\$14,704.22</b>	<b>\$14,650.00</b>	<b>\$17,235.00</b>	<b>\$26,500.00</b>
<b>Expenditures</b>				
Operating Expenses	\$428.03	\$1,100.00	\$1,960.00	\$1,350.00
Capital Outlays	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total Expenditures:</b>	<b>\$428.03</b>	<b>\$16,100.00</b>	<b>\$1,960.00</b>	<b>\$16,350.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$14,276.19</b>	<b>-\$1,450.00</b>	<b>\$15,275.00</b>	<b>\$10,150.00</b>
<b>Ending Fund Balance:</b>	<b>\$37,489.33</b>	<b>\$36,039.33</b>	<b>\$52,764.33</b>	<b>N/A</b>

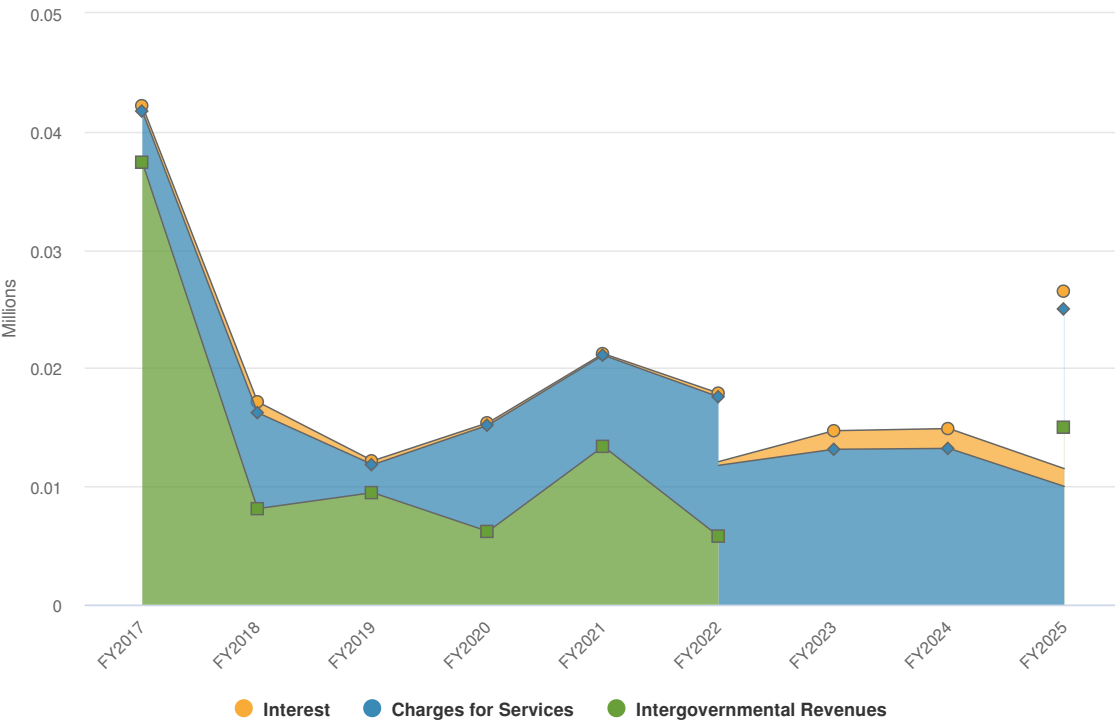


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$0.00	\$6,500.00	\$0.00	\$15,000.00

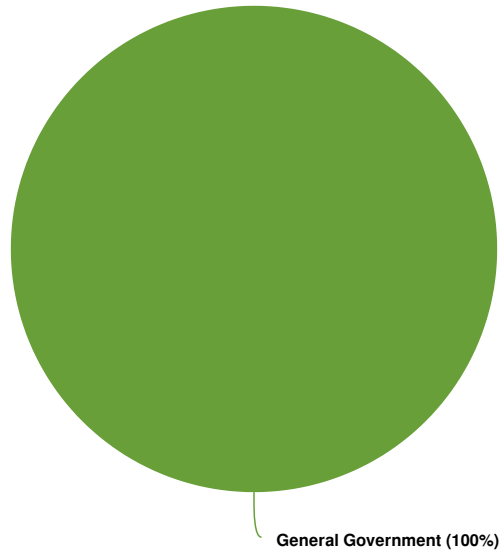




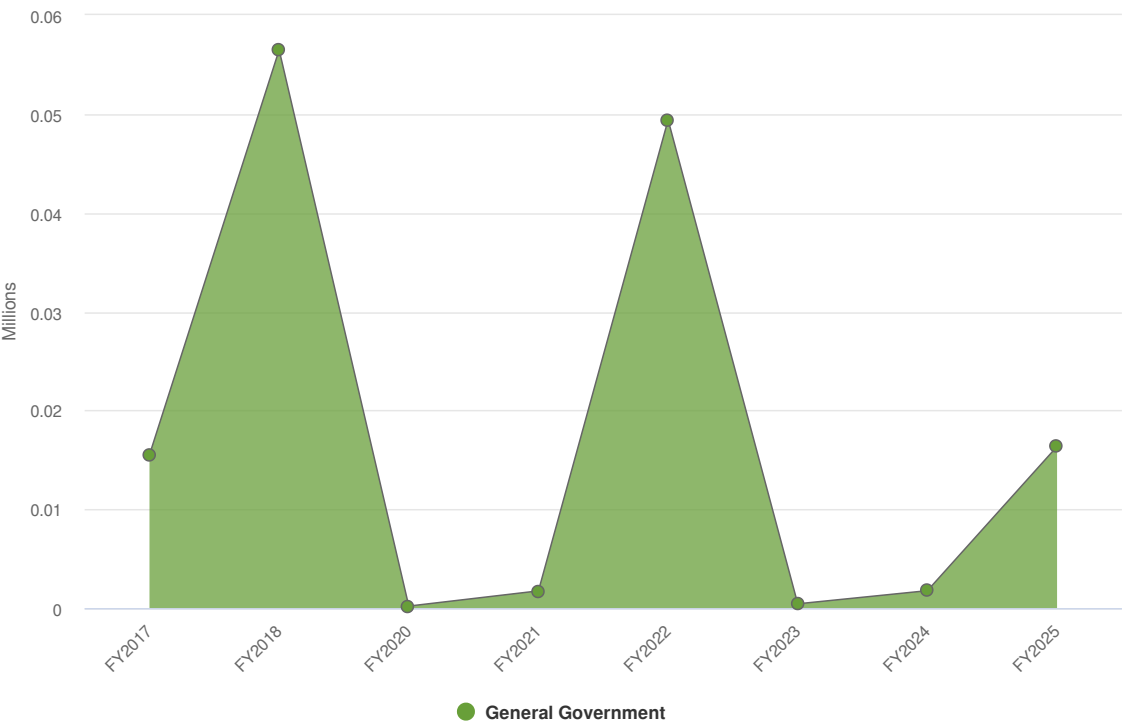
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Charges for Services	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
Interest	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
<b>Total Revenue Source:</b>	<b>\$14,704.22</b>	<b>\$14,650.00</b>	<b>\$17,235.00</b>	<b>\$26,500.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

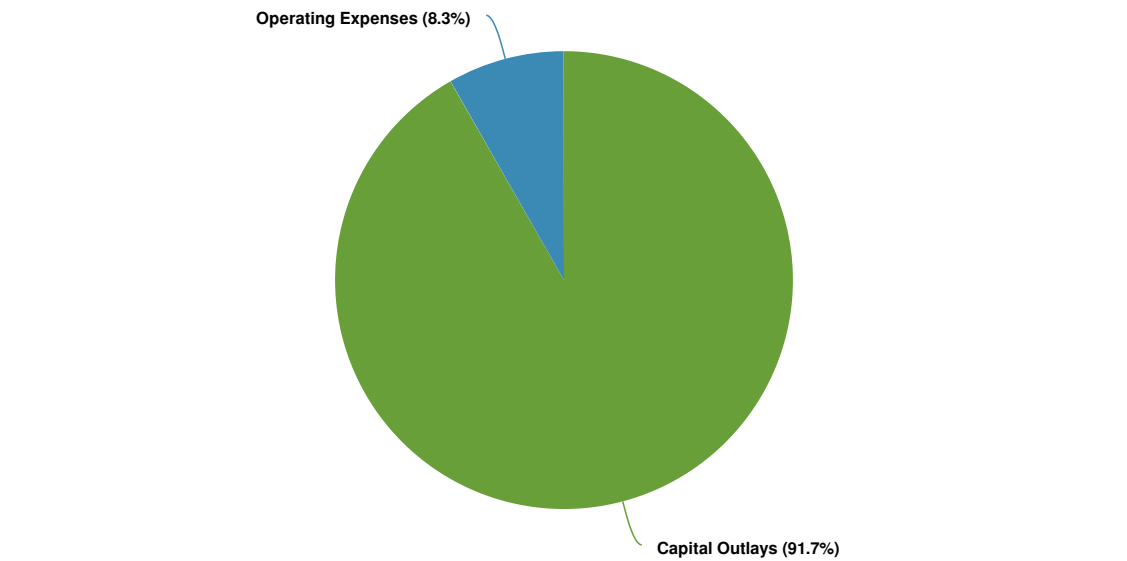


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$428.03	\$16,100.00	\$1,960.00	\$16,350.00
Total Expenditures:	\$428.03	\$16,100.00	\$1,960.00	\$16,350.00

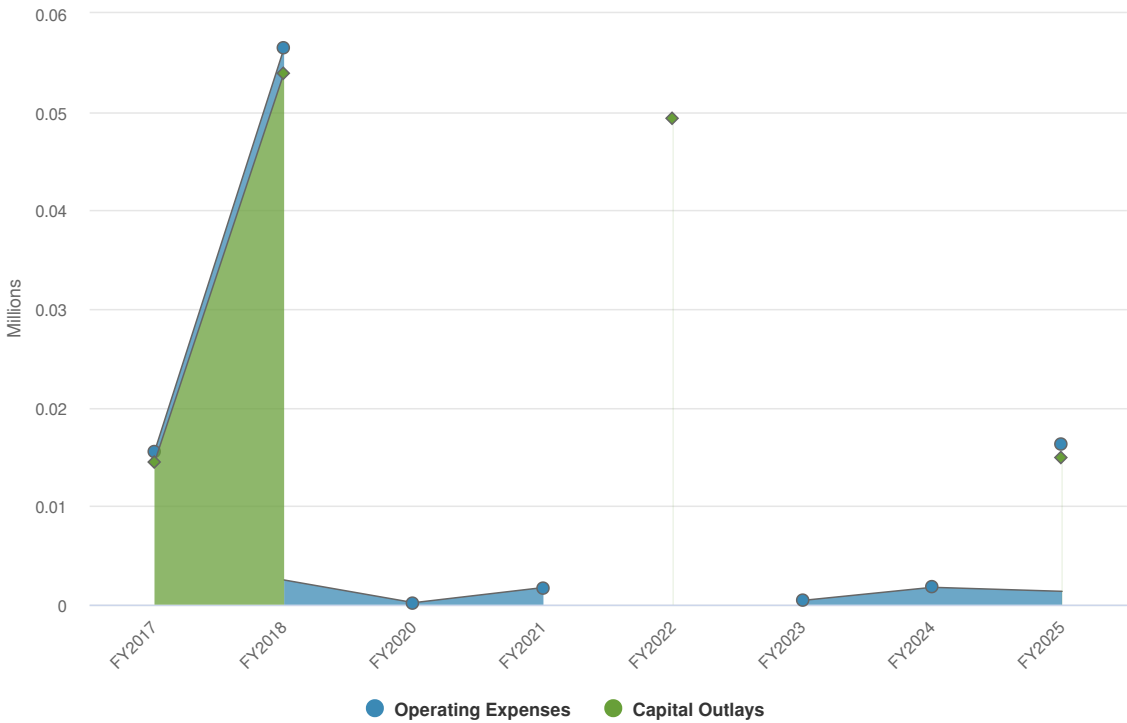


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

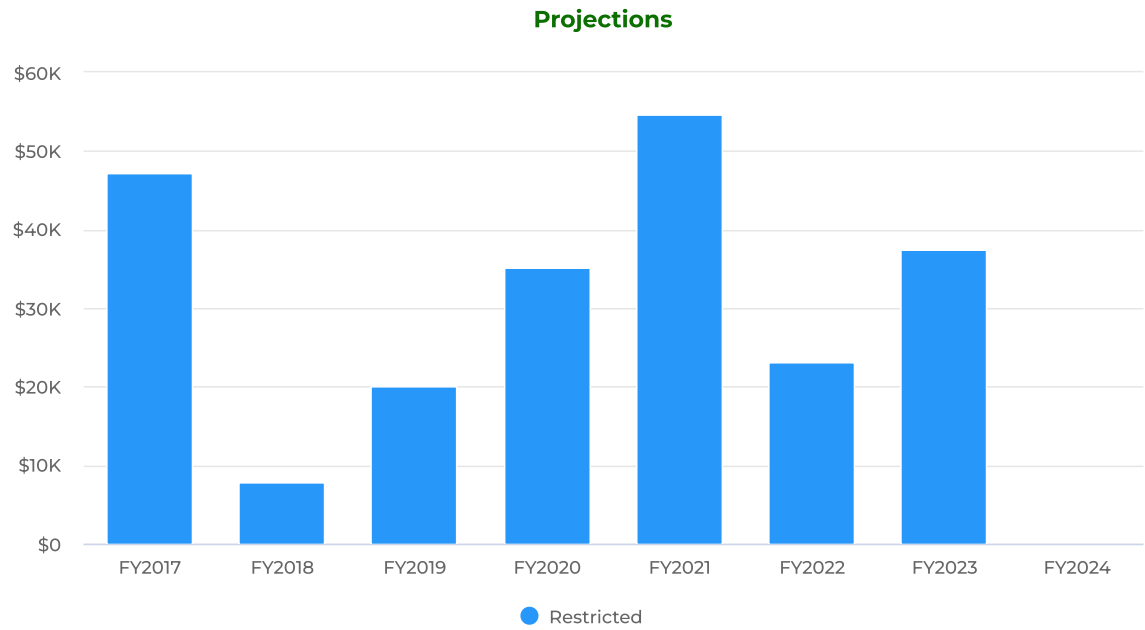


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$428.03	\$1,100.00	\$1,960.00	\$1,350.00
Capital Outlays	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total Expense Objects:</b>	<b>\$428.03</b>	<b>\$16,100.00</b>	<b>\$1,960.00</b>	<b>\$16,350.00</b>

## Fund Balance



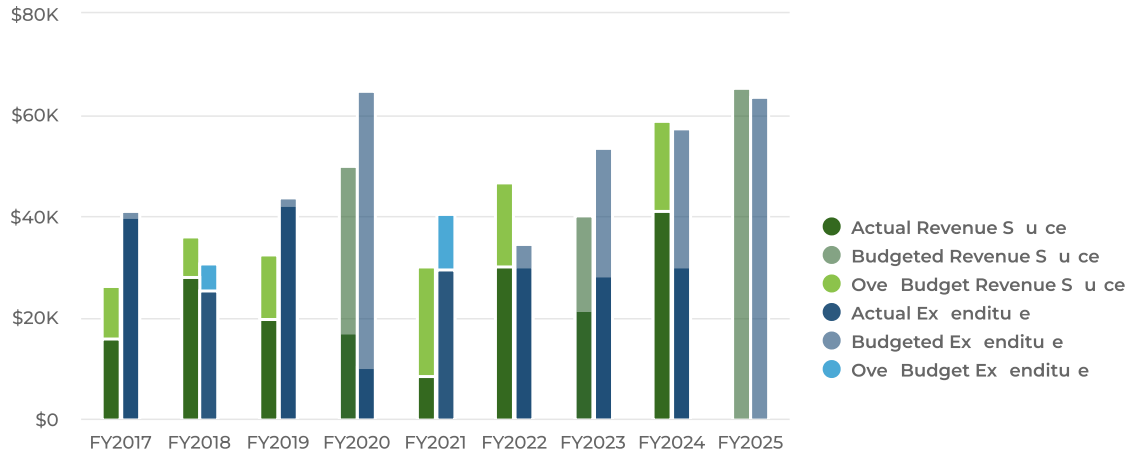
Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$65.48K of revenue in FY2025, which represents a 58.7% increase over the prior year. Budgeted expenditures are projected to increase by 10.6% or \$6.13K to \$63.7K in FY2025.

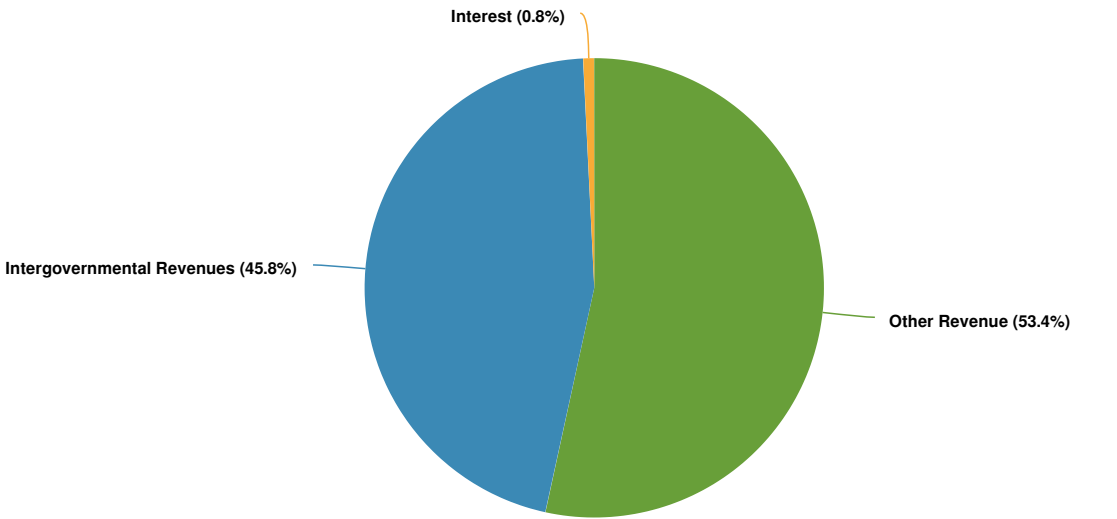


## HAVA Comprehensive Summary

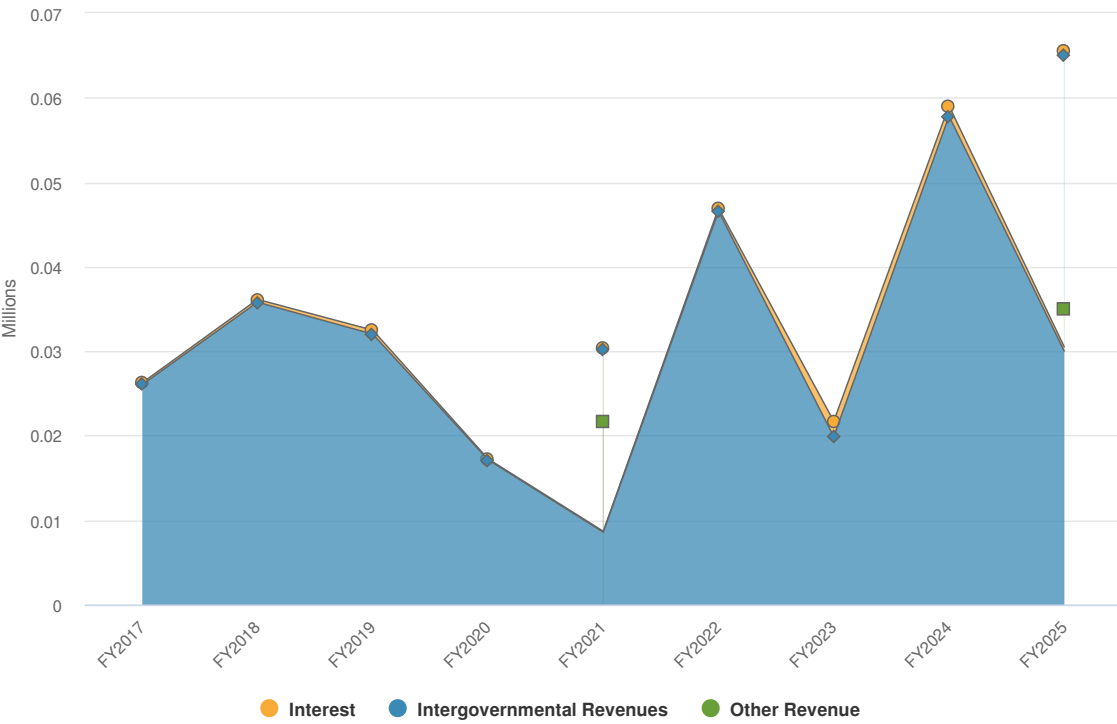
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$28,331.92	\$21,465.36	\$21,465.36	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00
Interest	\$1,828.24	\$105.00	\$1,620.00	\$500.00
Other Revenue	\$0.00	\$31,153.00	\$0.00	\$34,980.00
<b>Total Revenues:</b>	<b>\$21,703.44</b>	<b>\$41,258.00</b>	<b>\$59,438.00</b>	<b>\$65,480.00</b>
<b>Expenditures</b>				
Operating Expenses	\$28,570.00	\$57,575.00	\$35,000.00	\$63,700.00
<b>Total Expenditures:</b>	<b>\$28,570.00</b>	<b>\$57,575.00</b>	<b>\$35,000.00</b>	<b>\$63,700.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$6,866.56</b>	<b>-\$16,317.00</b>	<b>\$24,438.00</b>	<b>\$1,780.00</b>
<b>Ending Fund Balance:</b>	<b>\$21,465.36</b>	<b>\$5,148.36</b>	<b>\$45,903.36</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



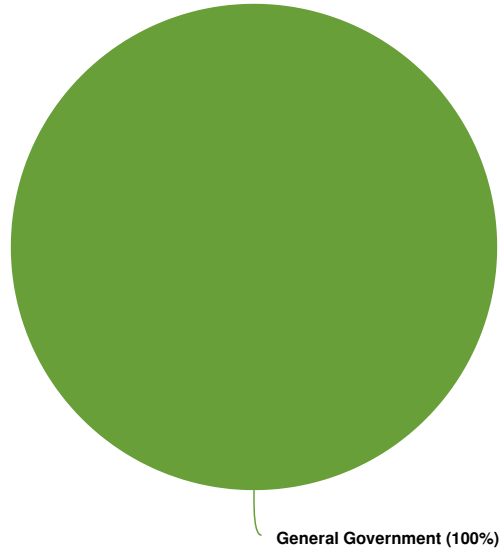
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00



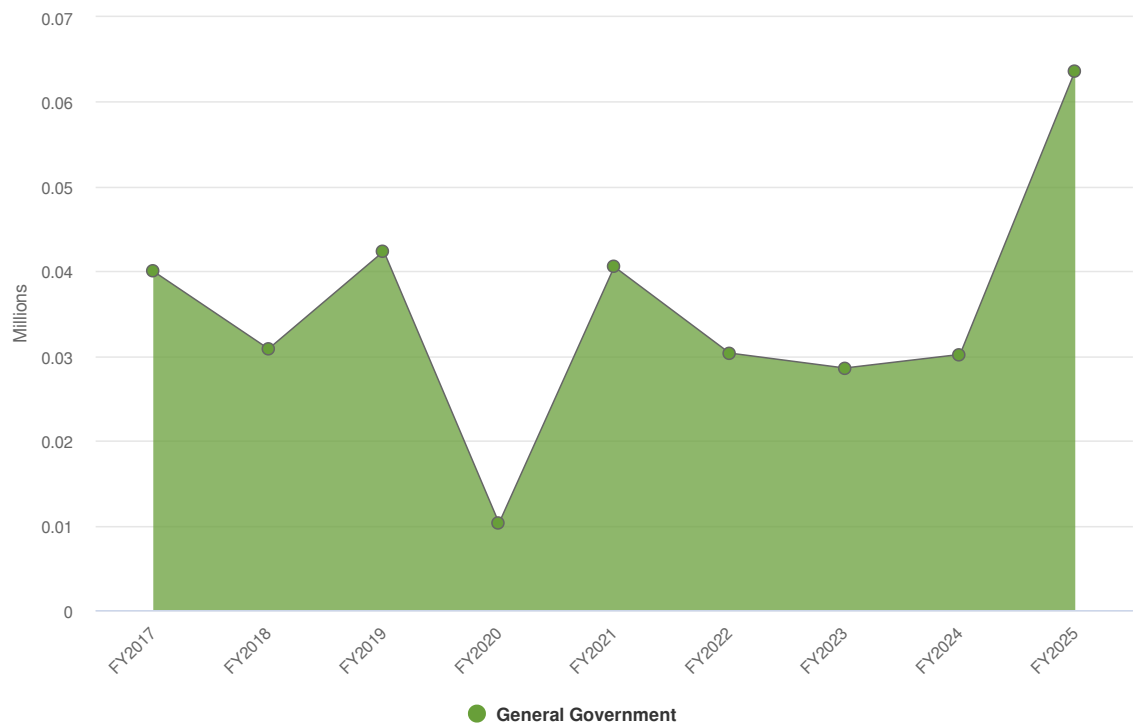
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$1,828.24	\$105.00	\$1,620.00	\$500.00
Other Revenue	\$0.00	\$31,153.00	\$0.00	\$34,980.00
<b>Total Revenue Source:</b>	<b>\$21,703.44</b>	<b>\$41,258.00</b>	<b>\$59,438.00</b>	<b>\$65,480.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



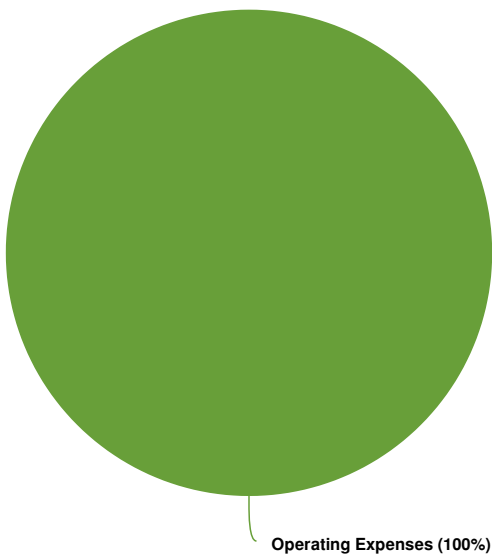
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$28,570.00	\$57,575.00	\$35,000.00	\$63,700.00
Total Expenditures:	\$28,570.00	\$57,575.00	\$35,000.00	\$63,700.00





# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

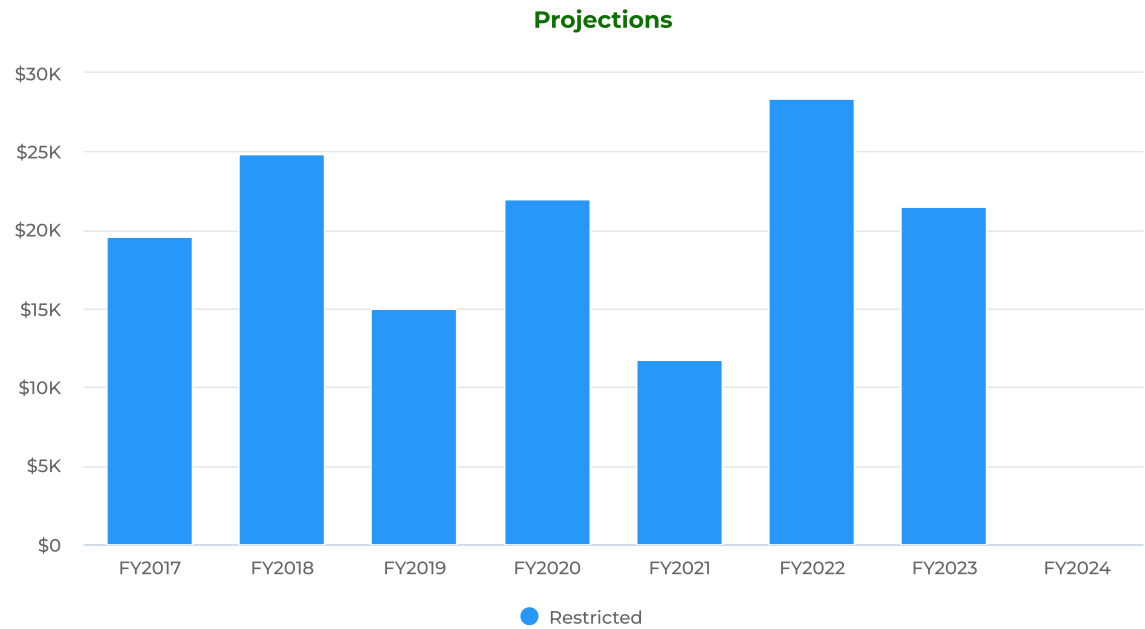


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$28,570.00	\$57,575.00	\$35,000.00	\$63,700.00
<b>Total Expense Objects:</b>	<b>\$28,570.00</b>	<b>\$57,575.00</b>	<b>\$35,000.00</b>	<b>\$63,700.00</b>

## Fund Balance



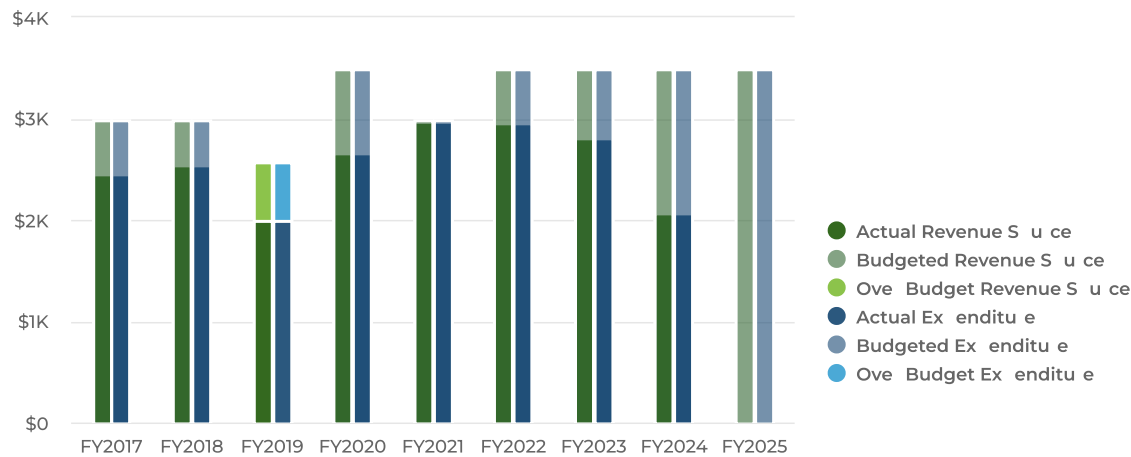
Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





Summary

The County of Christian is projecting \$3.5K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$3.5K in FY2025.

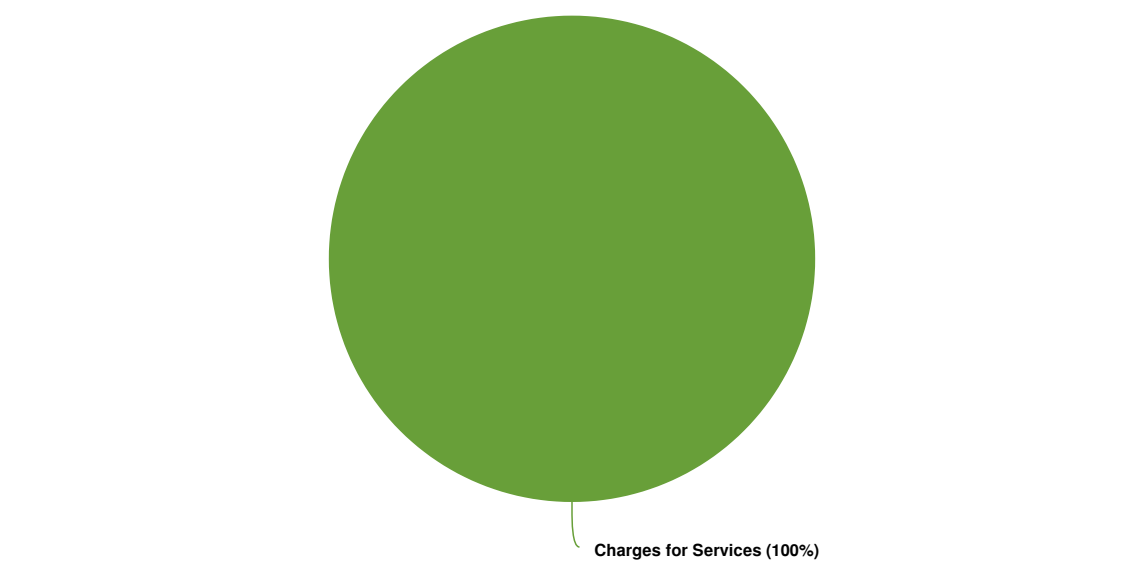


Family Violence Comprehensive Summary

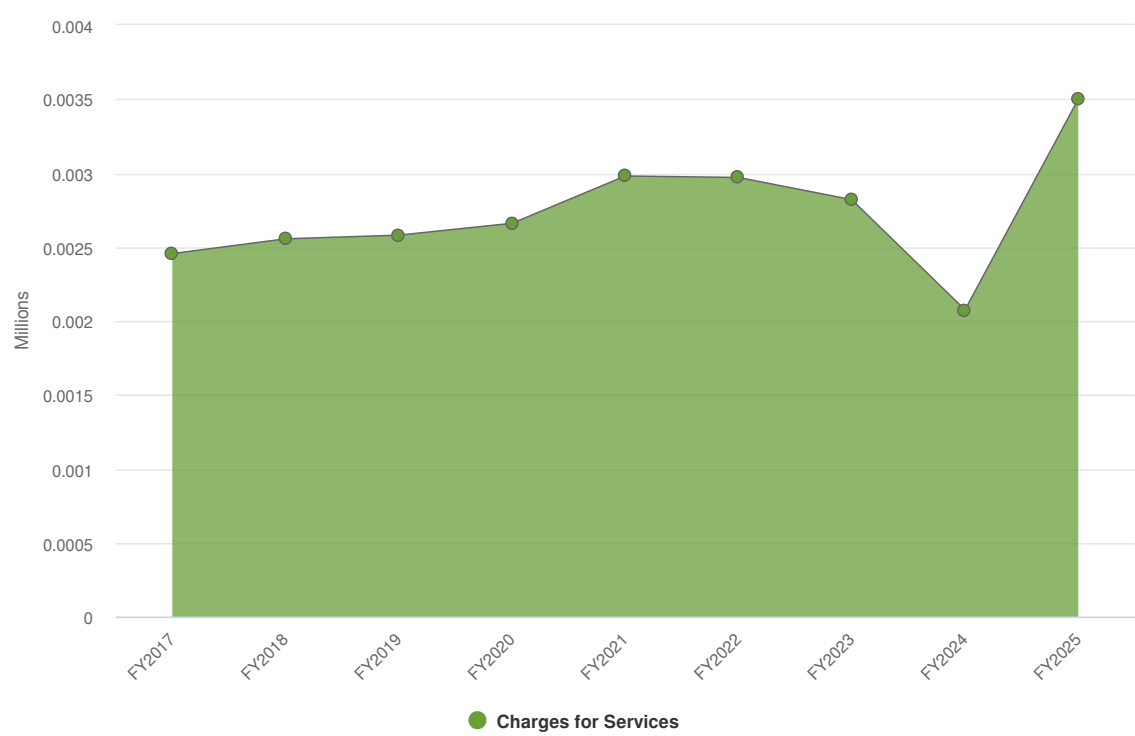
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Charges for Services	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Total Revenues:	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Expenditures				
Disbursements	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Total Expenditures:	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Ending Fund Balance:	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



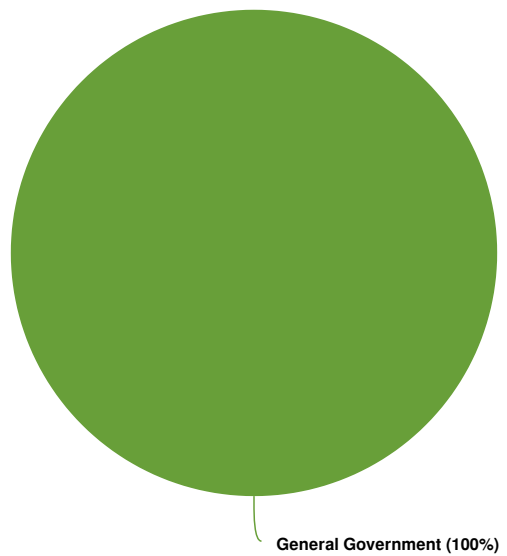
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Revenue Source:	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

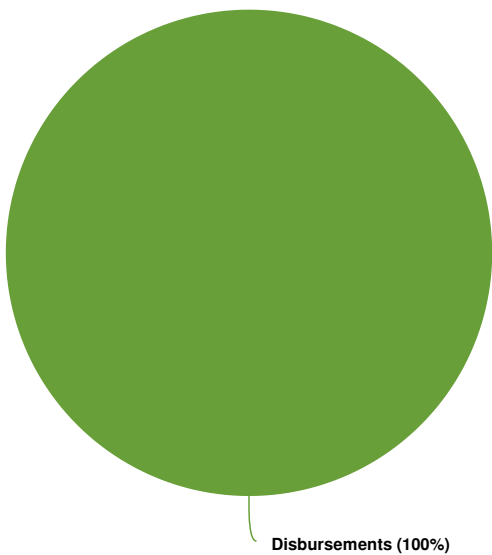


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Total Expenditures:	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00



# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Disbursements	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Total Expense Objects:</b>	<b>\$2,820.00</b>	<b>\$3,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>

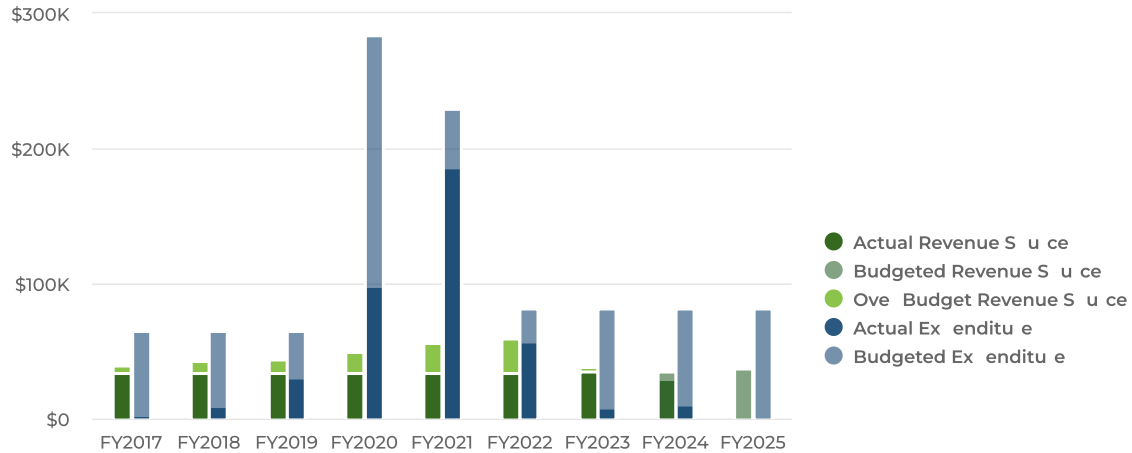






## Summary

The County of Christian is projecting \$37.76K of revenue in FY2025, which represents a 6.4% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$82K in FY2025.

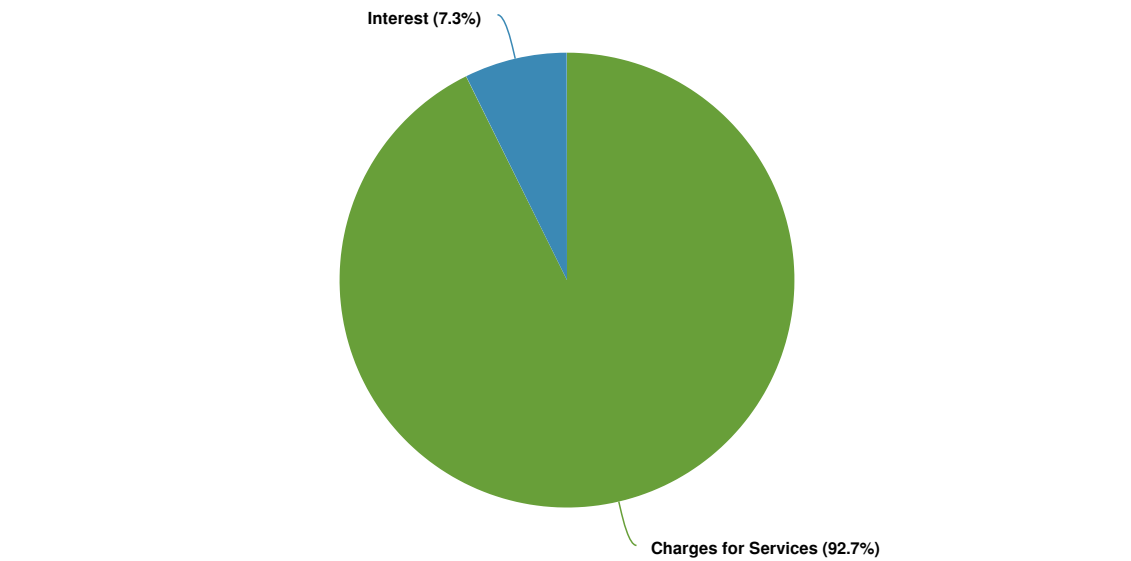


## Record Retention Comprehensive Summary

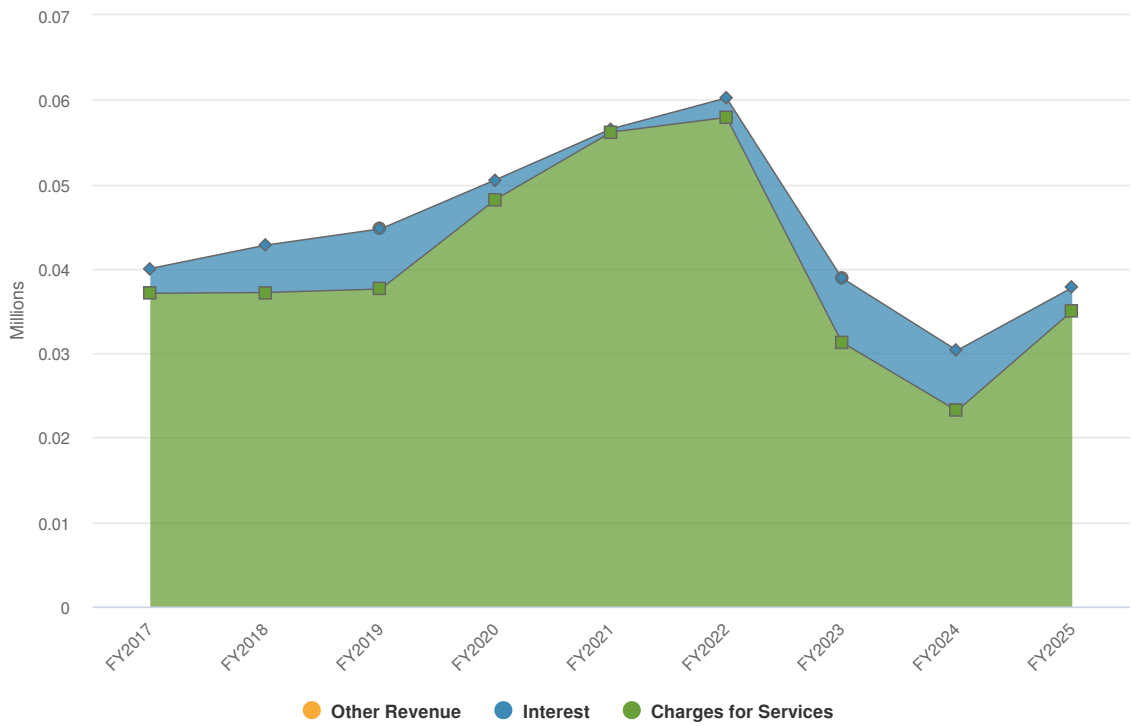
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$136,110.48	\$166,004.32	\$166,004.32	N/A
<b>Revenues</b>				
Charges for Services	\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00
Interest	\$7,616.98	\$2,000.00	\$7,500.00	\$2,760.00
Other Revenue	\$9.49		\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$38,918.47</b>	<b>\$35,500.00</b>	<b>\$34,633.00</b>	<b>\$37,760.00</b>
<b>Expenditures</b>				
Operating Expenses	\$9,024.63	\$82,000.00	\$12,000.00	\$82,000.00
<b>Total Expenditures:</b>	<b>\$9,024.63</b>	<b>\$82,000.00</b>	<b>\$12,000.00</b>	<b>\$82,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$29,893.84</b>	<b>-\$46,500.00</b>	<b>\$22,633.00</b>	<b>-\$44,240.00</b>
<b>Ending Fund Balance:</b>	<b>\$166,004.32</b>	<b>\$119,504.32</b>	<b>\$188,637.32</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



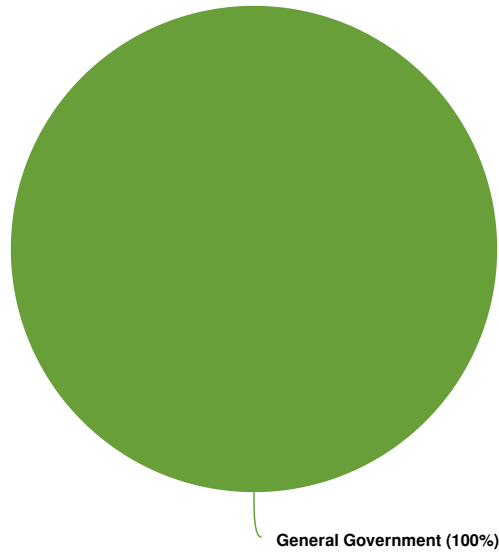
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00



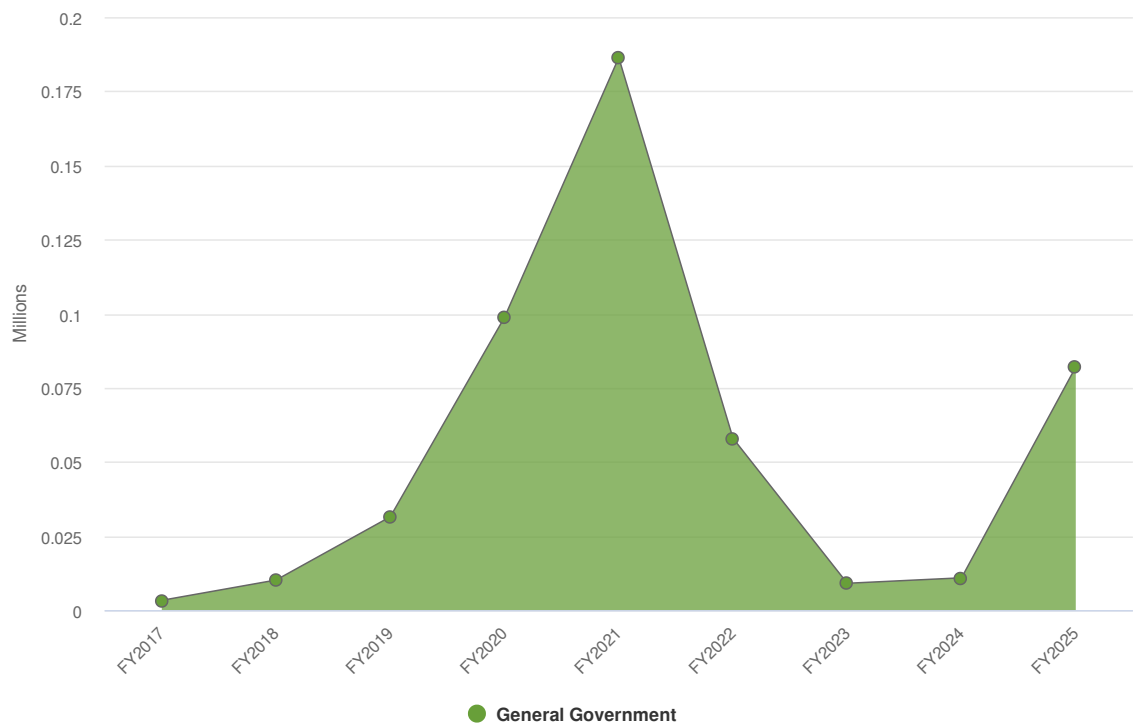
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$7,616.98	\$2,000.00	\$7,500.00	\$2,760.00
Other Revenue	\$9.49		\$0.00	\$0.00
<b>Total Revenue Source:</b>	<b>\$38,918.47</b>	<b>\$35,500.00</b>	<b>\$34,633.00</b>	<b>\$37,760.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

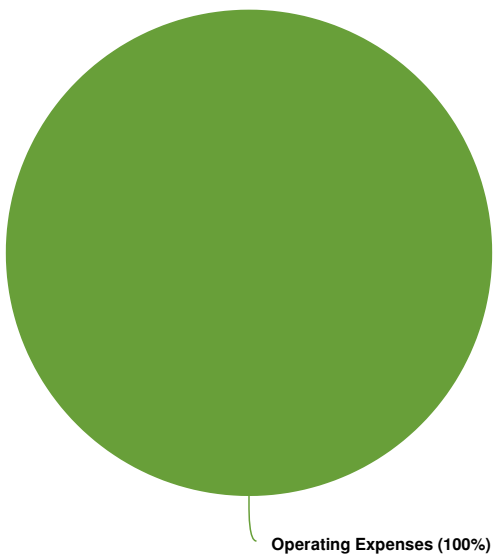


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$9,024.63	\$82,000.00	\$12,000.00	\$82,000.00
Total Expenditures:	\$9,024.63	\$82,000.00	\$12,000.00	\$82,000.00

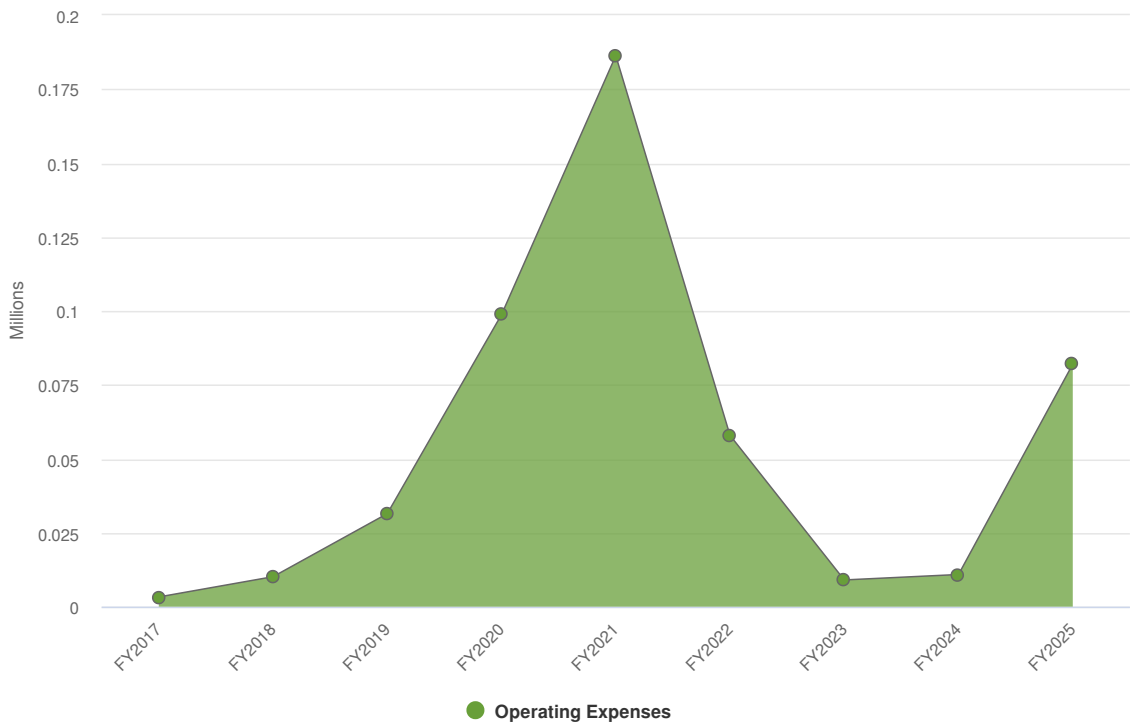


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

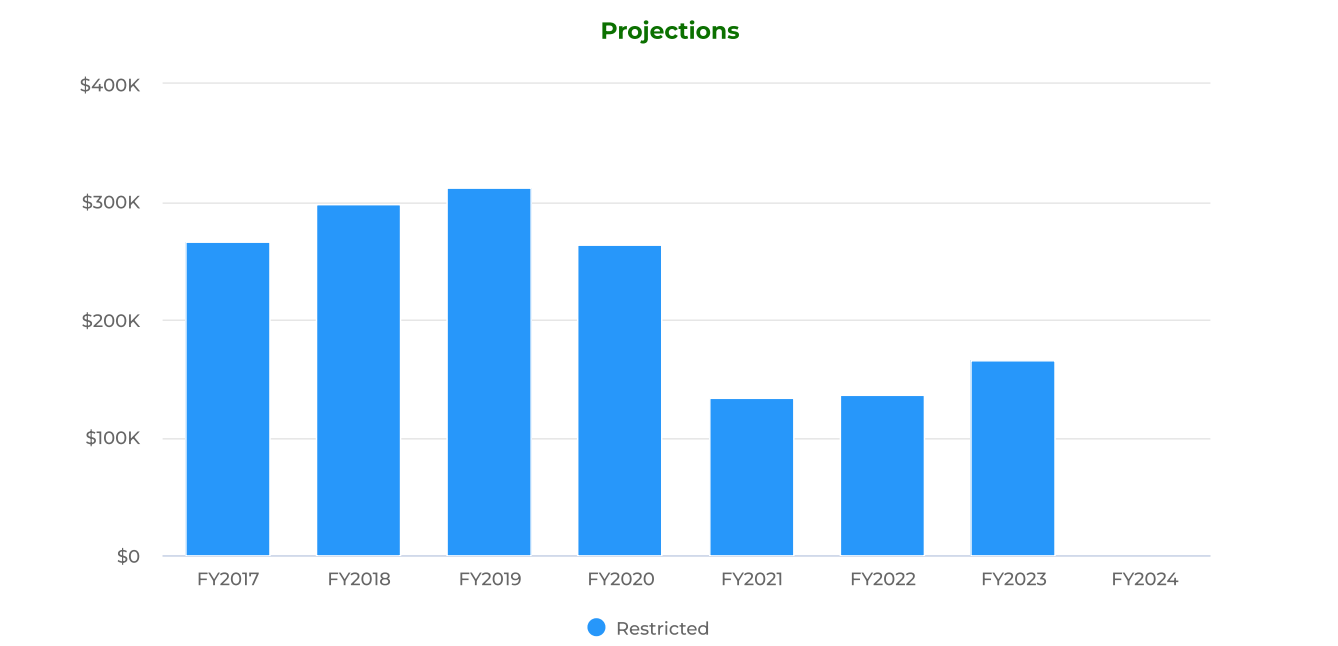


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$9,024.63	\$82,000.00	\$12,000.00	\$82,000.00
<b>Total Expense Objects:</b>	<b>\$9,024.63</b>	<b>\$82,000.00</b>	<b>\$12,000.00</b>	<b>\$82,000.00</b>

Fund Balance



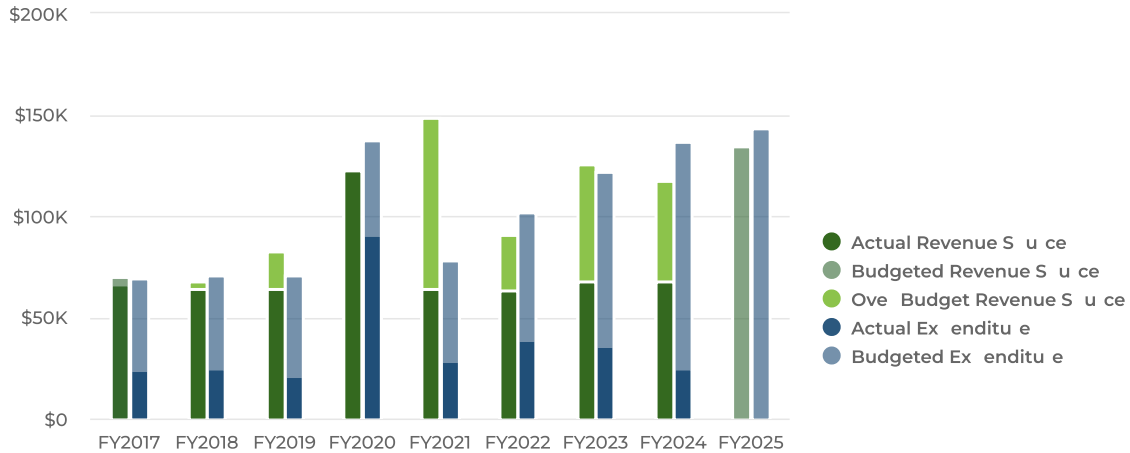
<b>Financial Summary</b>	<b>FY2024</b>
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$135K of revenue in FY2025, which represents a 98.5% increase over the prior year. Budgeted expenditures are projected to increase by 5.0% or \$6.8K to \$144K in FY2025.

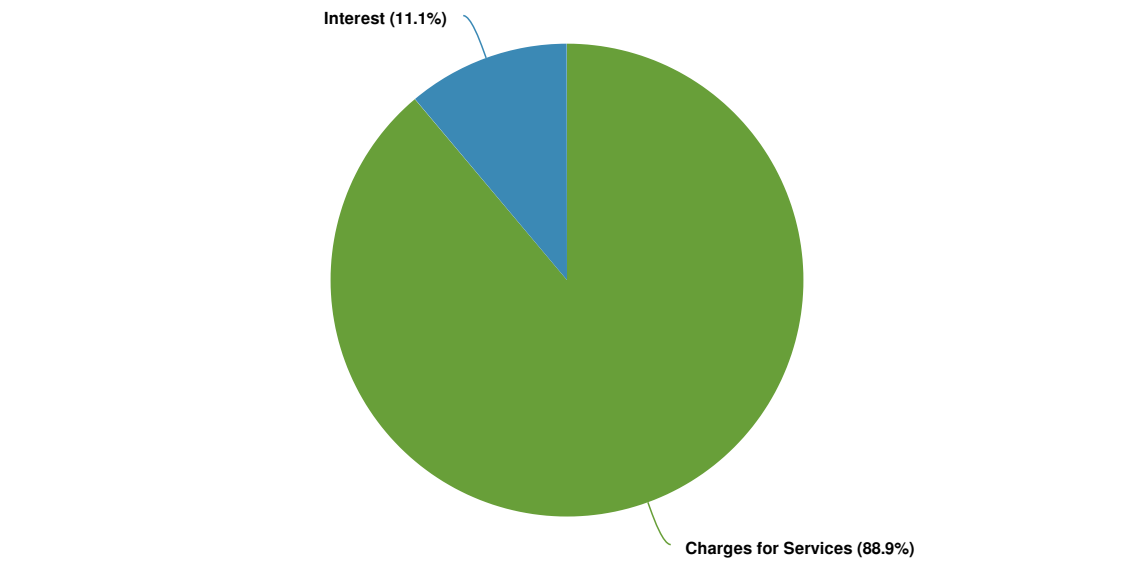


## Record Technology Comprehensive Summary

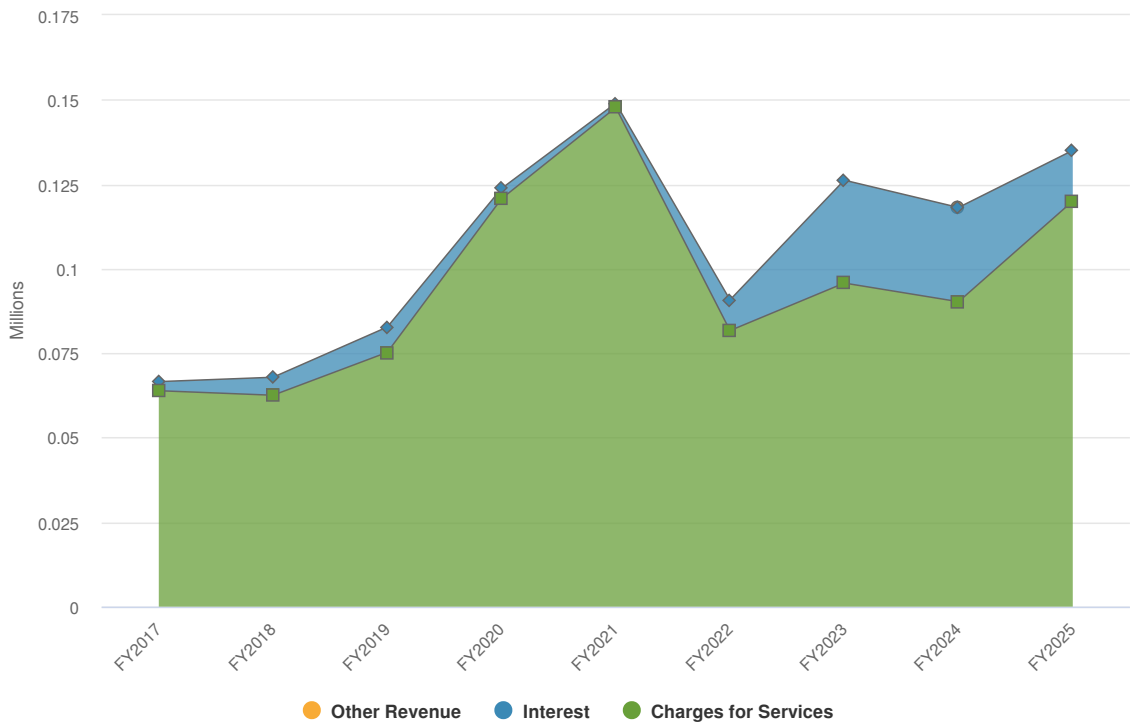
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$550,685.25	\$640,323.18	\$640,323.18	N/A
<b>Revenues</b>				
Charges for Services	\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00
Interest	\$30,444.57	\$5,500.00	\$36,625.00	\$15,000.00
Other Revenue		\$0.00	\$9.33	\$0.00
<b>Total Revenues:</b>	<b>\$126,184.19</b>	<b>\$68,000.00</b>	<b>\$156,834.33</b>	<b>\$135,000.00</b>
<b>Expenditures</b>				
Operating Expenses	\$28,938.26	\$102,200.00	\$15,120.00	\$104,000.00
Capital Outlays	\$7,608.00	\$35,000.00	\$2,000.00	\$40,000.00
<b>Total Expenditures:</b>	<b>\$36,546.26</b>	<b>\$137,200.00</b>	<b>\$17,120.00</b>	<b>\$144,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$89,637.93</b>	<b>-\$69,200.00</b>	<b>\$139,714.33</b>	<b>-\$9,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$640,323.18</b>	<b>\$571,123.18</b>	<b>\$780,037.51</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Charges for Services	\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00

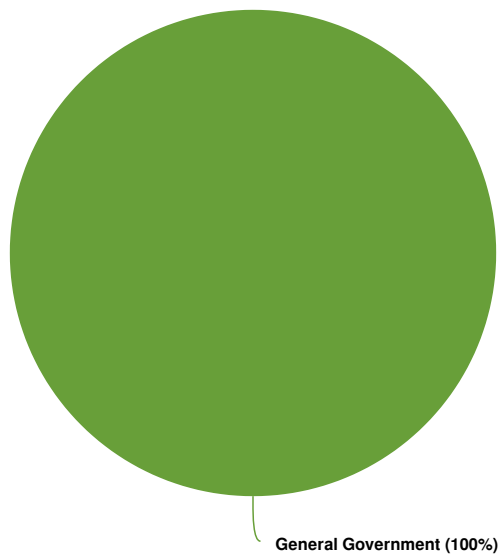




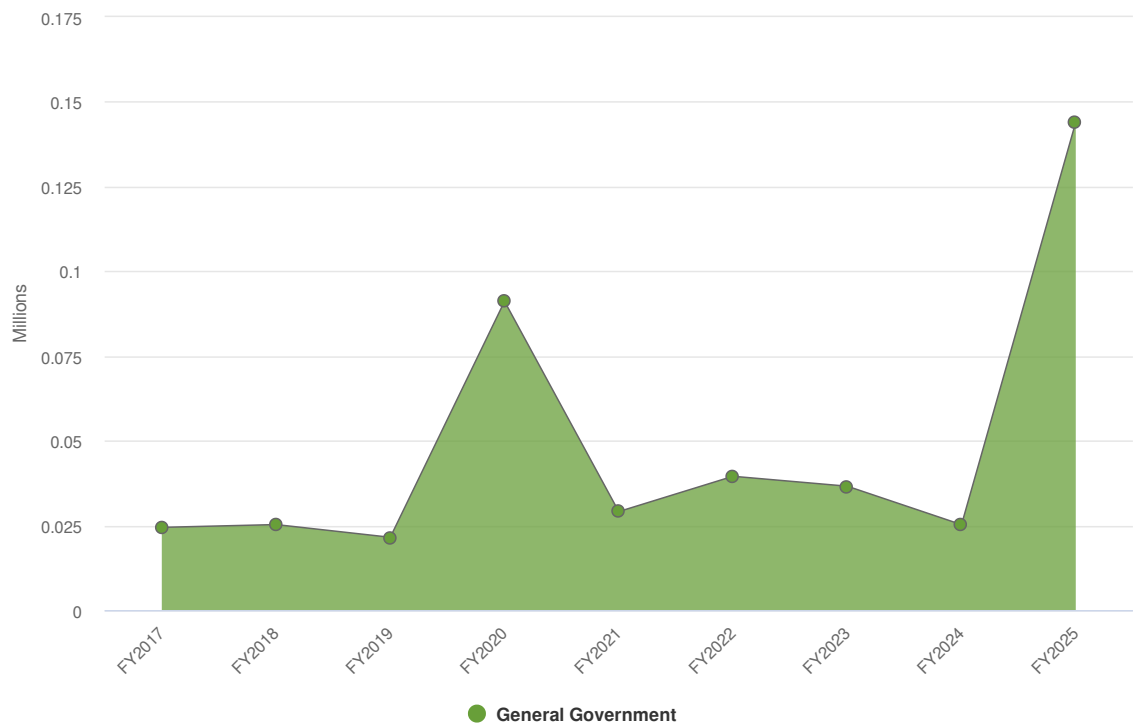
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$30,444.57	\$5,500.00	\$36,625.00	\$15,000.00
Other Revenue		\$0.00	\$9.33	\$0.00
<b>Total Revenue Source:</b>	<b>\$126,184.19</b>	<b>\$68,000.00</b>	<b>\$156,834.33</b>	<b>\$135,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

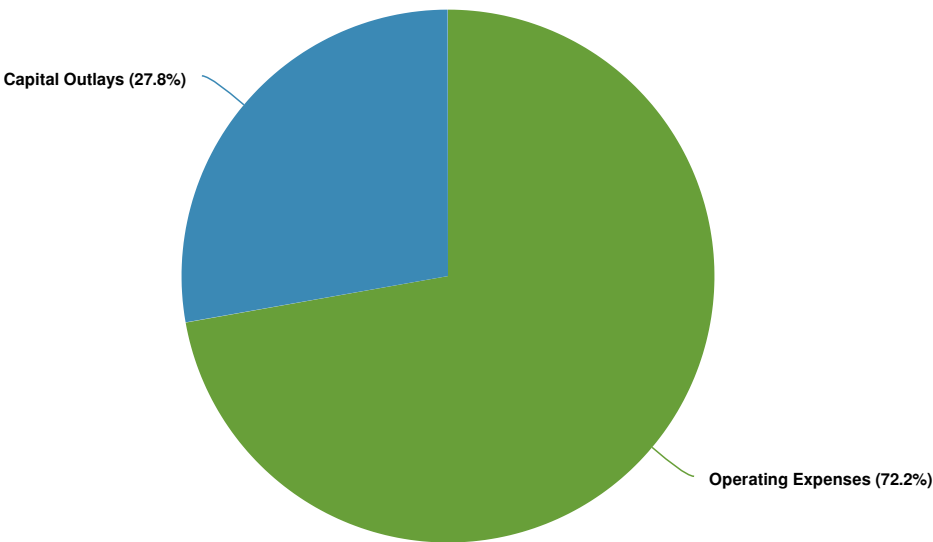


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government	\$36,546.26	\$137,200.00	\$17,120.00	\$144,000.00
Total Expenditures:	\$36,546.26	\$137,200.00	\$17,120.00	\$144,000.00

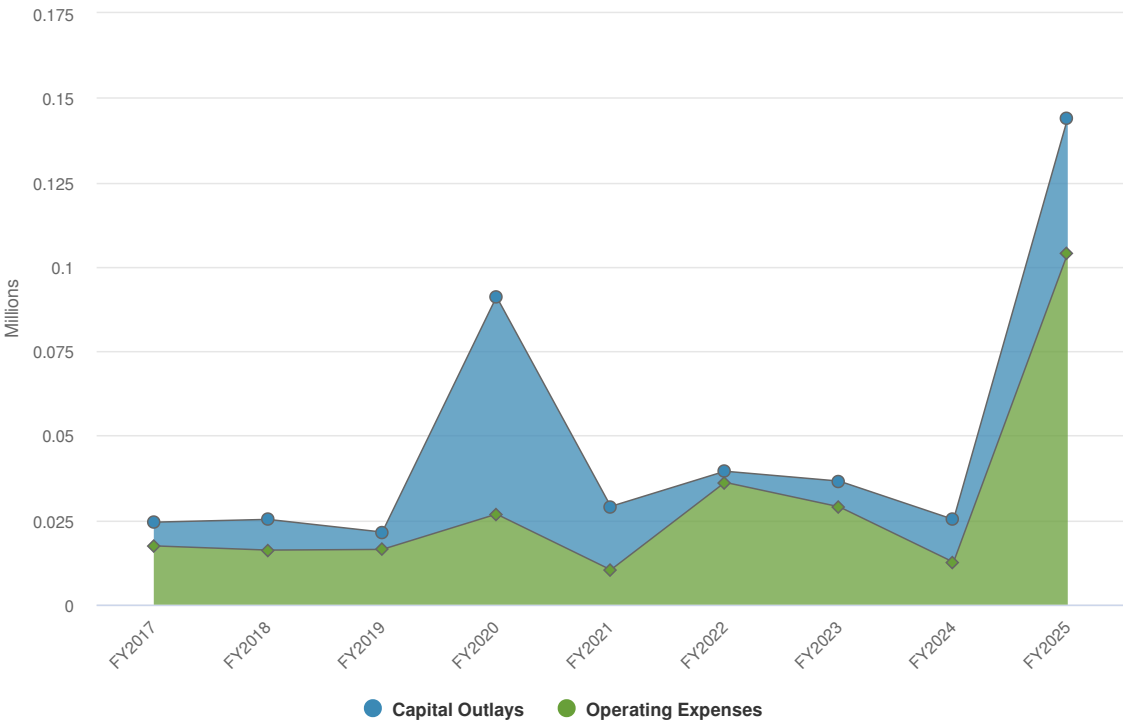


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

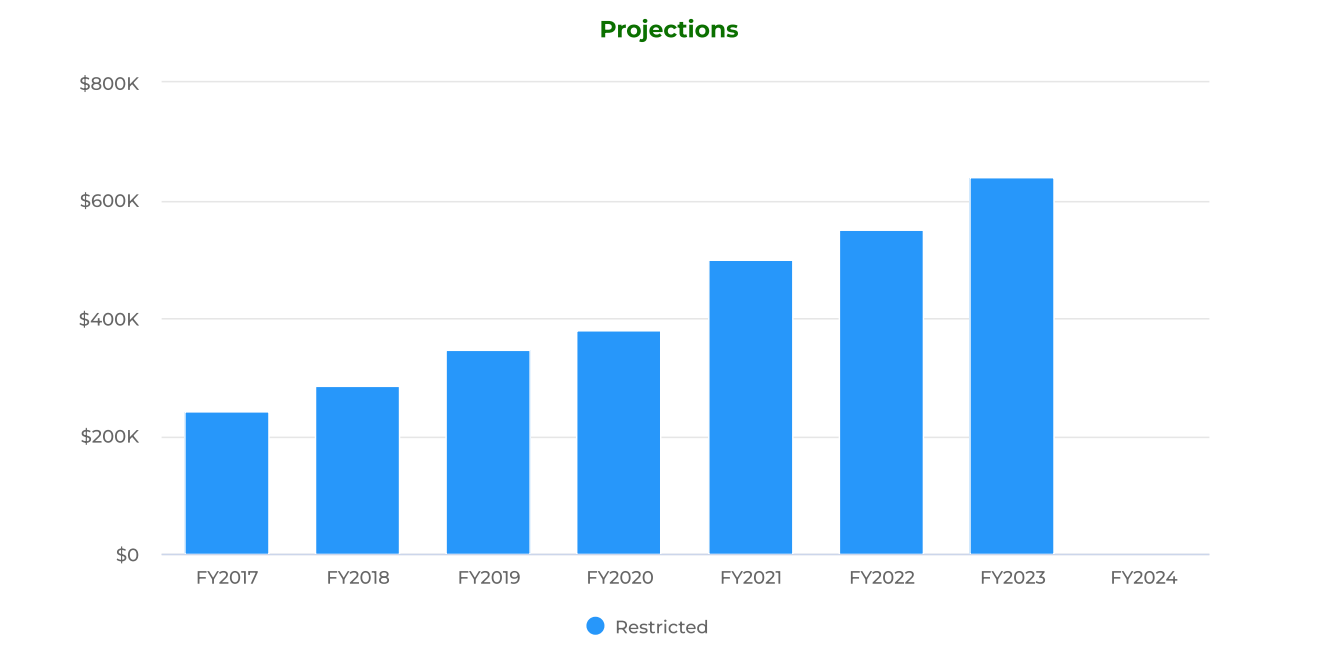


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$28,938.26	\$102,200.00	\$15,120.00	\$104,000.00
Capital Outlays	\$7,608.00	\$35,000.00	\$2,000.00	\$40,000.00
<b>Total Expense Objects:</b>	<b>\$36,546.26</b>	<b>\$137,200.00</b>	<b>\$17,120.00</b>	<b>\$144,000.00</b>

## Fund Balance



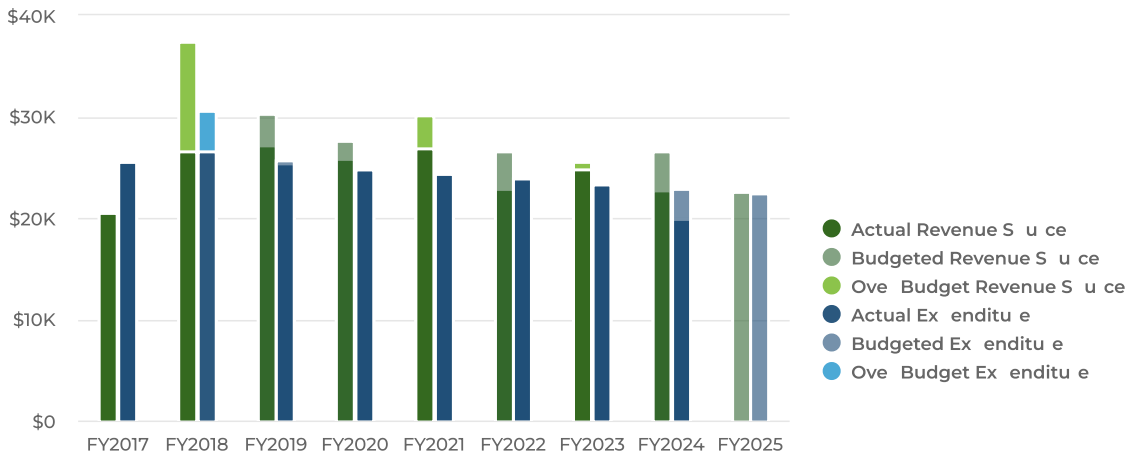
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





Summary

The County of Christian is projecting \$22.63K of revenue in FY2025, which represents a 15.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.2% or \$499.78 to \$22.46K in FY2025.

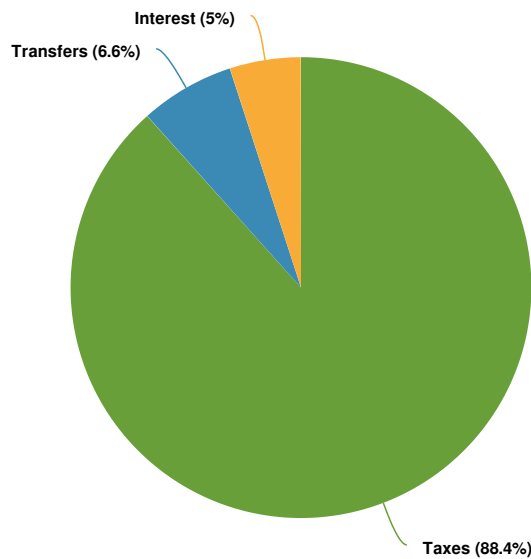


Stone Hollow NID Comprehensive Summary

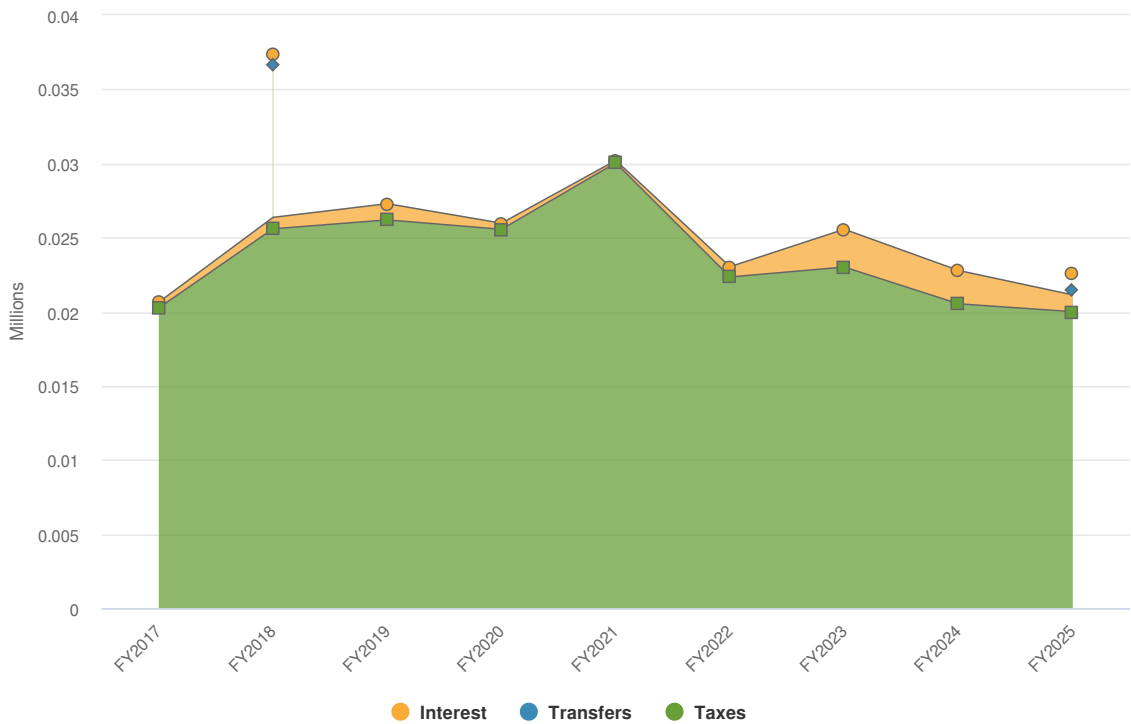
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$6,020.59	\$42,940.28	\$42,940.28	N/A
Revenues				
Taxes	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00
Interest	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Transfers	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Total Revenues:	\$25,559.08	\$26,630.00	\$23,965.00	\$22,630.00
Expenditures				
Debt Service	\$23,462.39	\$22,962.60	\$22,962.60	\$22,462.82
Total Expenditures:	\$23,462.39	\$22,962.60	\$22,962.60	\$22,462.82
Total Revenues Less Expenditures:	\$2,096.69	\$3,667.40	\$1,002.40	\$167.18
Ending Fund Balance:	\$8,117.28	\$46,607.68	\$43,942.68	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



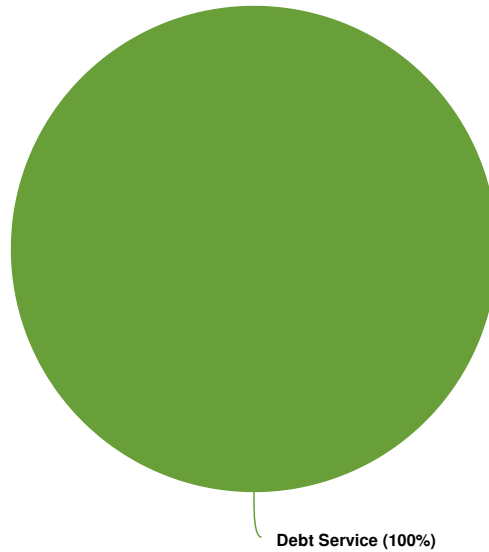
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00



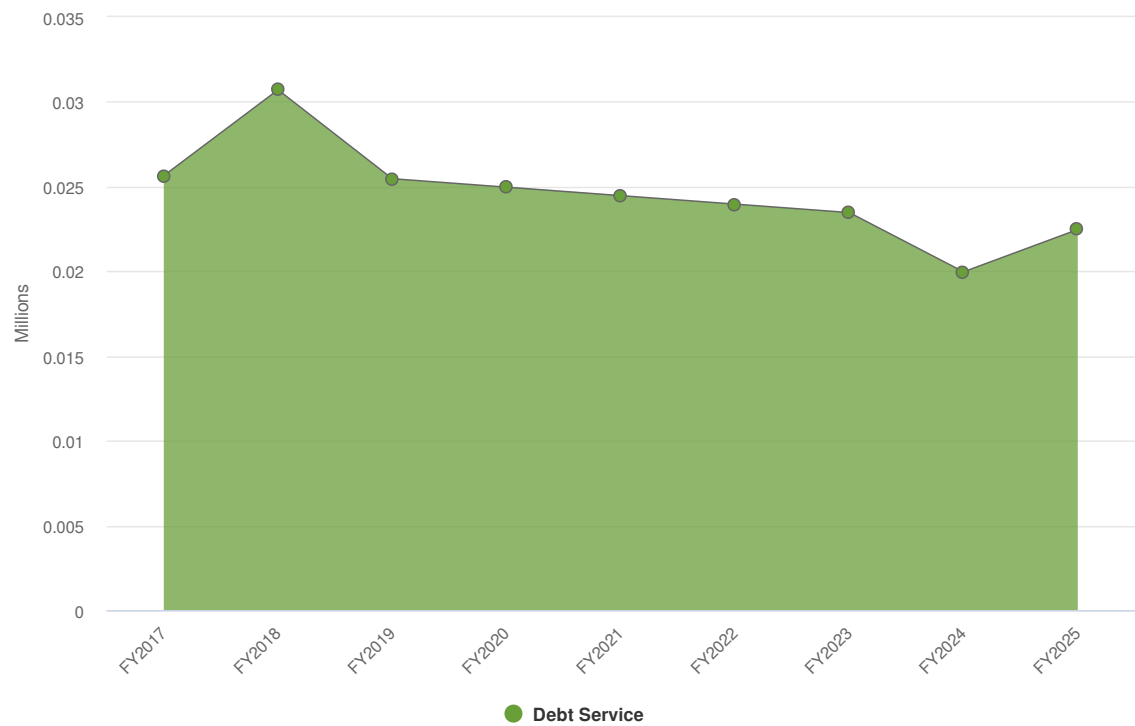
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Transfers	\$0.00	\$1,500.00	\$0.00	\$1,500.00
<b>Total Revenue Source:</b>	<b>\$25,559.08</b>	<b>\$26,630.00</b>	<b>\$23,965.00</b>	<b>\$22,630.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

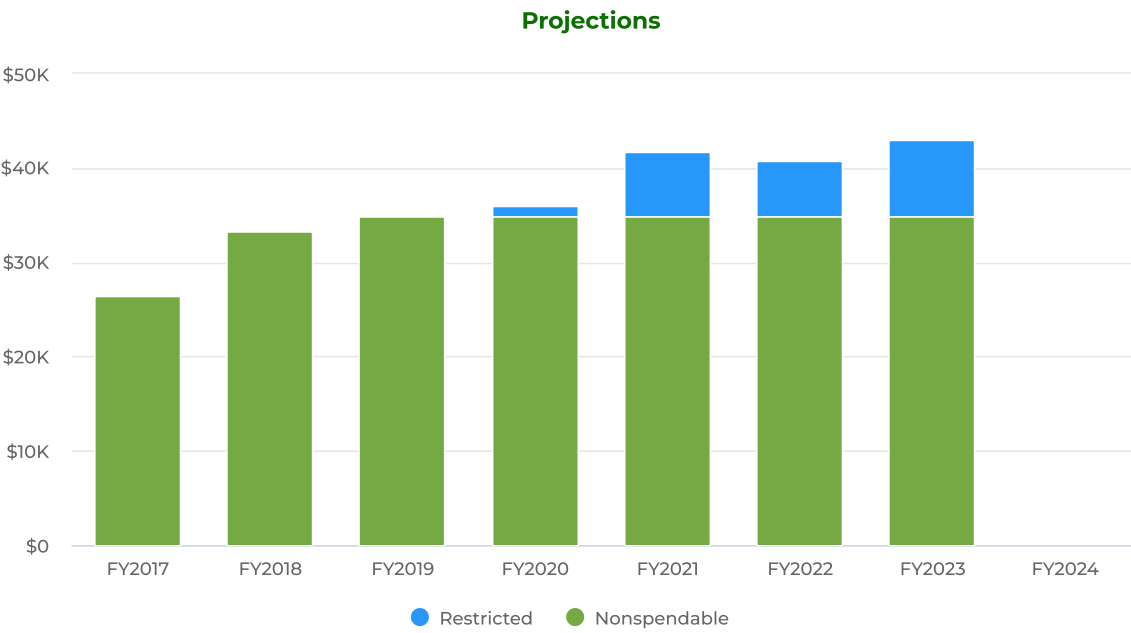


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Debt Service	\$23,462.39	\$22,962.60	\$22,962.60	\$22,462.82
Total Expense Objects:	\$23,462.39	\$22,962.60	\$22,962.60	\$22,462.82





# Fund Balance



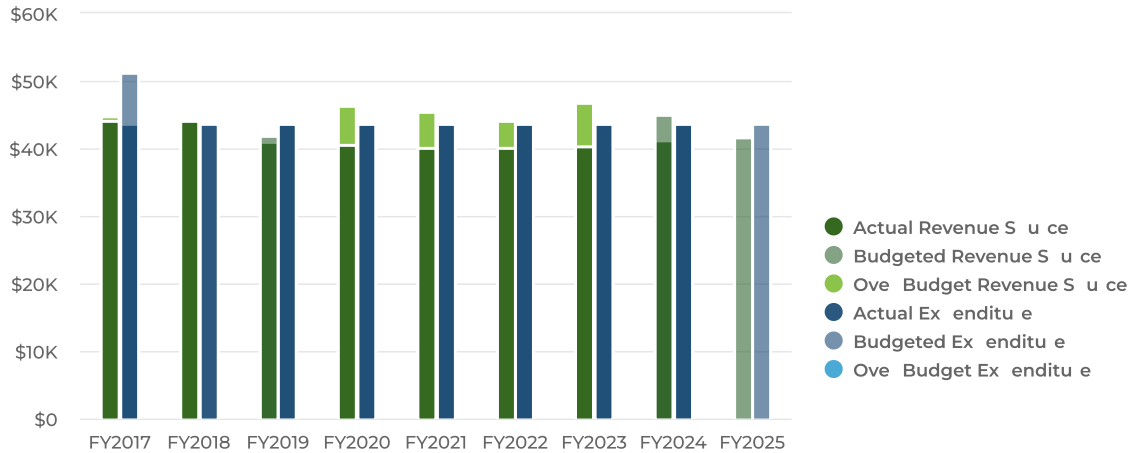
Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Nonspendable	\$0
Total Fund Balance:	\$0





## Summary

The County of Christian is projecting \$41.8K of revenue in FY2025, which represents a 7.2% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$43.68K in FY2025.

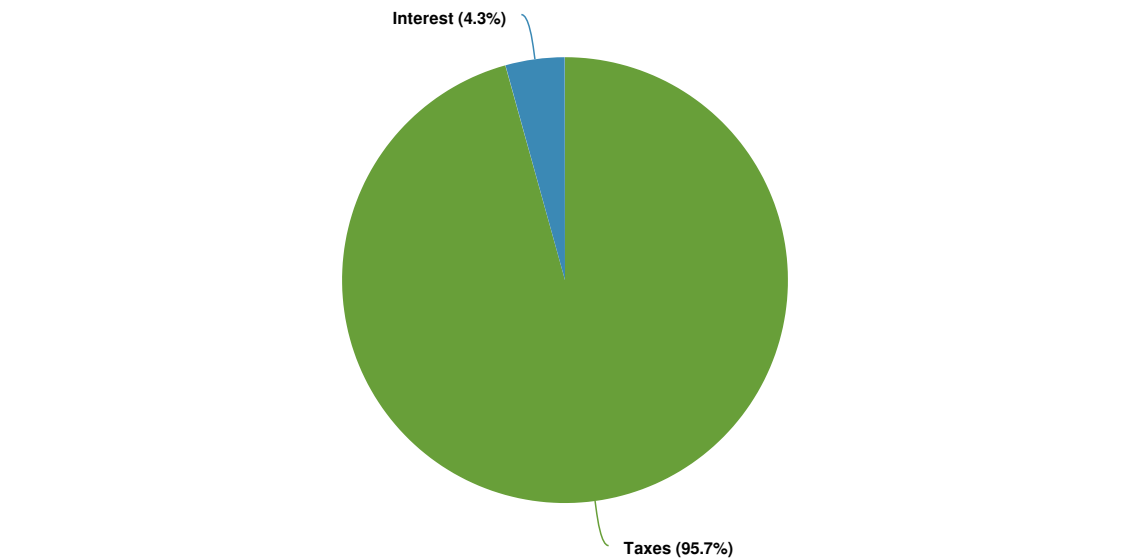


## River Downs West NID Comprehensive Summary

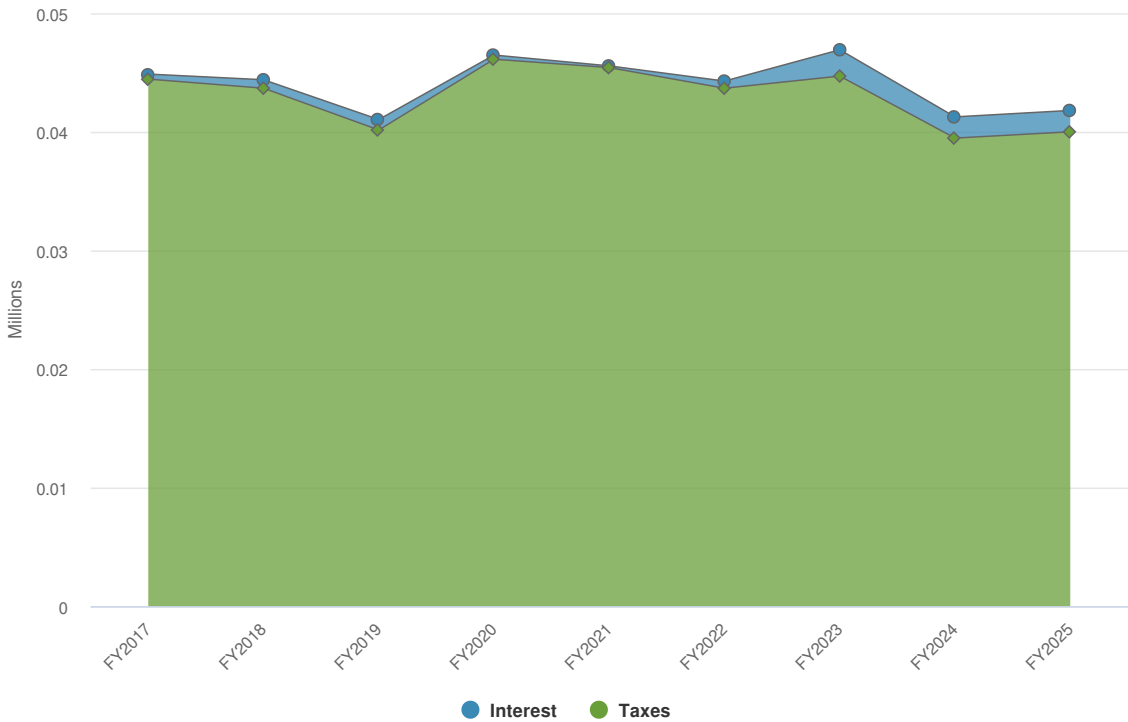
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$15,578.51	\$43,819.43	\$43,819.43	N/A
<b>Revenues</b>				
Taxes	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00
Interest	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
<b>Total Revenues:</b>	<b>\$46,916.56</b>	<b>\$45,050.00</b>	<b>\$41,853.32</b>	<b>\$41,800.00</b>
<b>Expenditures</b>				
Debt Service	\$43,675.64	\$43,675.65	\$43,675.65	\$43,675.65
<b>Total Expenditures:</b>	<b>\$43,675.64</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$3,240.92</b>	<b>\$1,374.35</b>	<b>-\$1,822.33</b>	<b>-\$1,875.65</b>
<b>Ending Fund Balance:</b>	<b>\$18,819.43</b>	<b>\$45,193.78</b>	<b>\$41,997.10</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



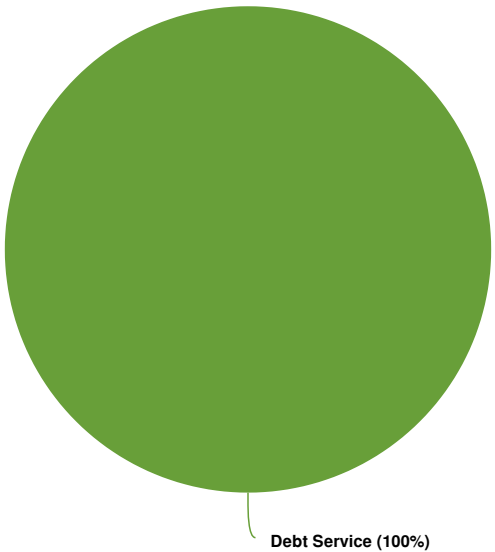
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00



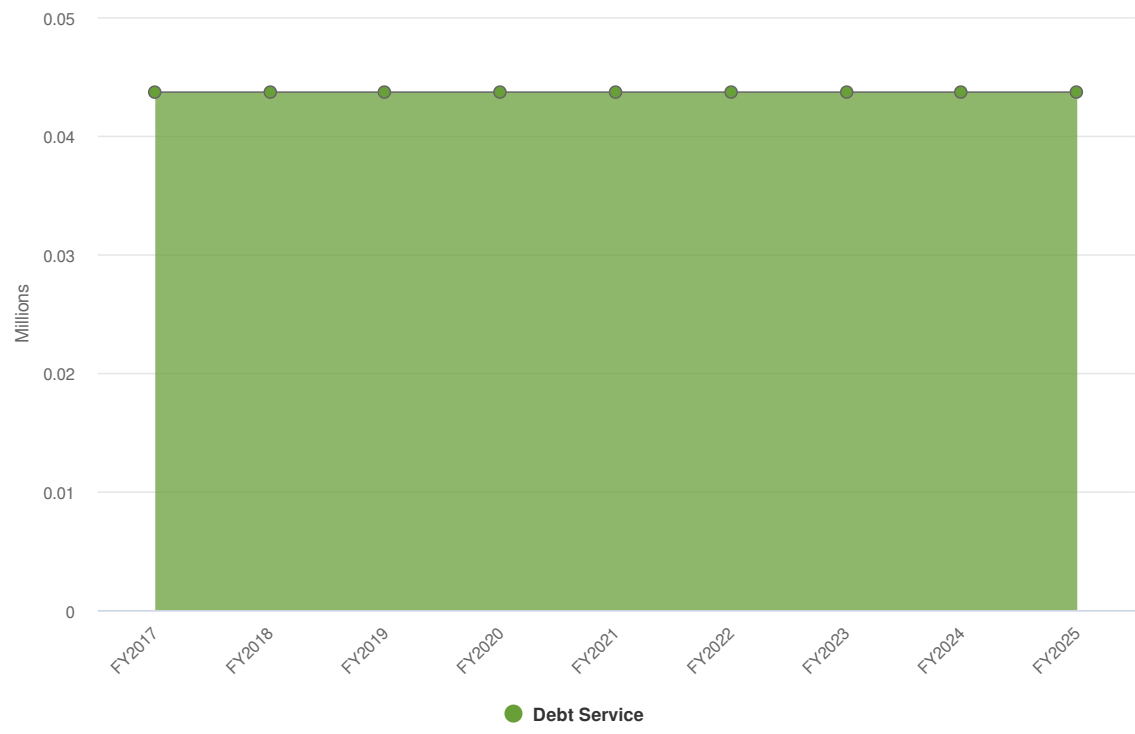
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
<b>Total Revenue Source:</b>	<b>\$46,916.56</b>	<b>\$45,050.00</b>	<b>\$41,853.32</b>	<b>\$41,800.00</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



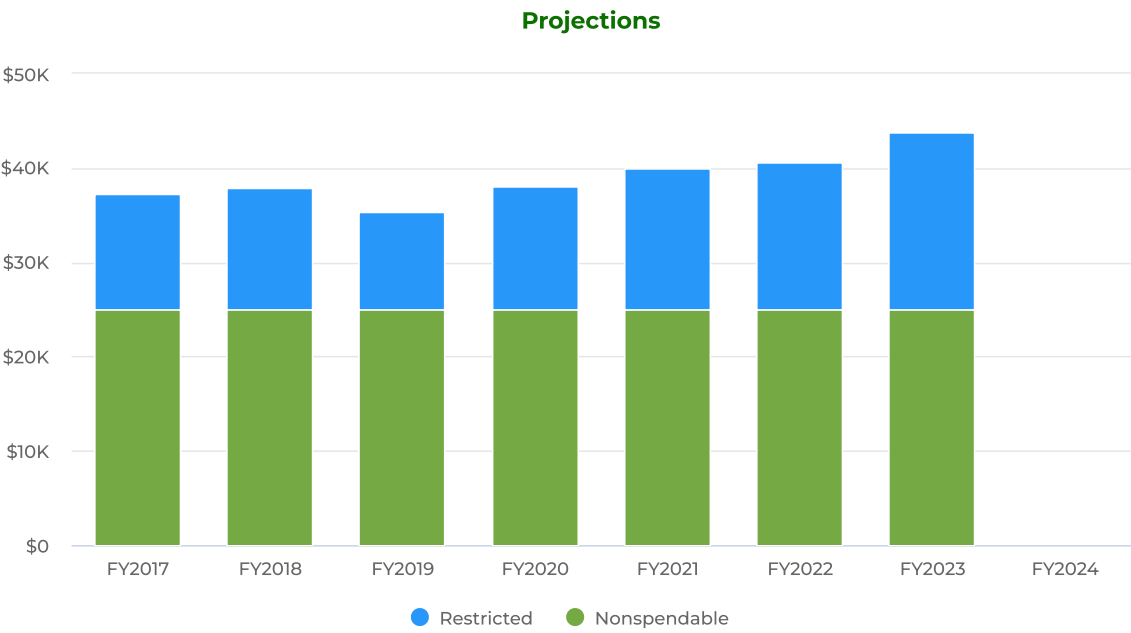
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Debt Service	\$43,675.64	\$43,675.65	\$43,675.65	\$43,675.65
Total Expense Objects:	\$43,675.64	\$43,675.65	\$43,675.65	\$43,675.65



# Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Nonspendable	\$0
Total Fund Balance:	\$0

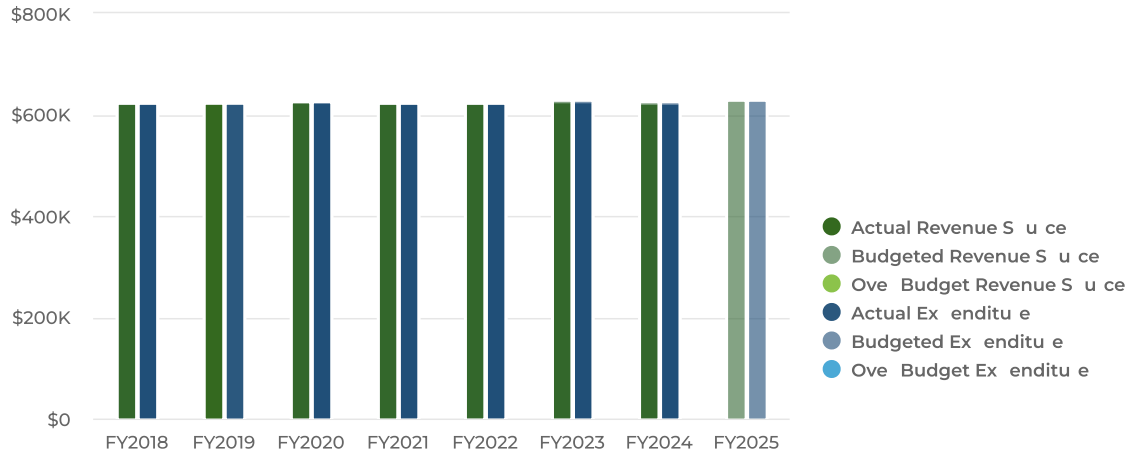




## 2017 Bond Debt Svc Fund - Judicial Expansion

### Summary

The County of Christian is projecting \$629.98K of revenue in FY2025, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$2.48K to \$629.98K in FY2025.



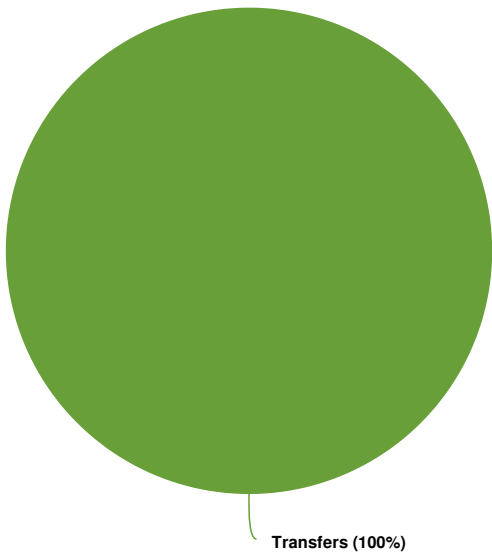
### 2017 Bond Debt Svc Fund - Judicial Expansion Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	\$0.22
<b>Revenues</b>				
Transfers	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total Revenues:</b>	<b>\$628,149.97</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>
<b>Expenditures</b>				
Operating Expenses	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Debt Service	\$626,150.00	\$624,000.00	\$624,000.00	\$626,475.00
<b>Total Expenditures:</b>	<b>\$628,150.00</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$0.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Ending Fund Balance:	N/A	N/A	N/A	\$0.22

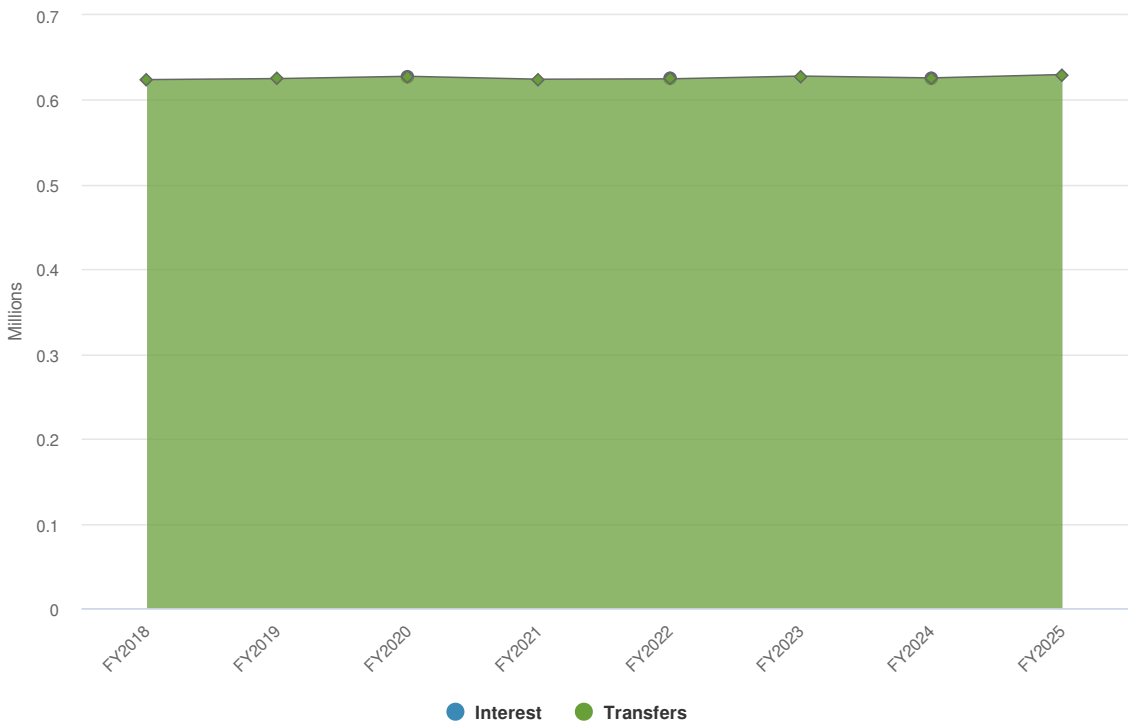


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Transfers	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00

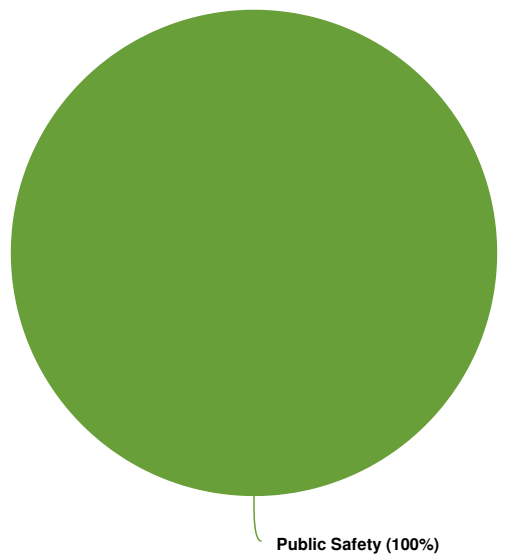




Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Revenue Source:	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00

Expenditures by Function

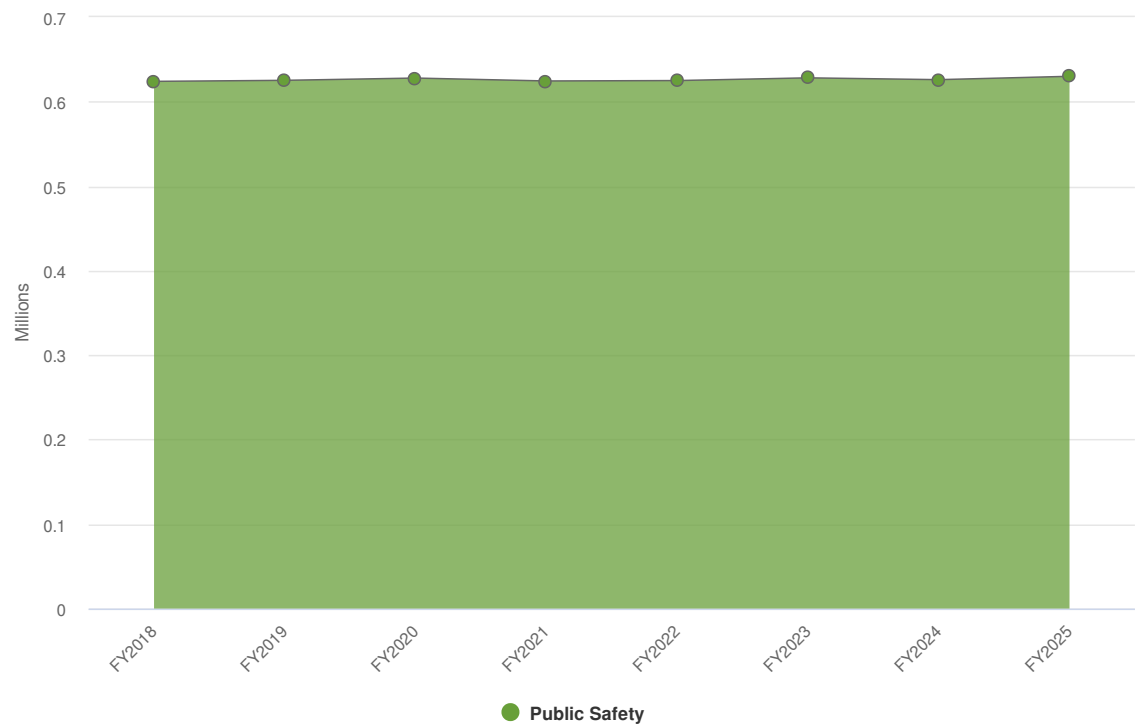
Budgeted Expenditures by Function



Public Safety (100%)



Budgeted and Historical Expenditures by Function

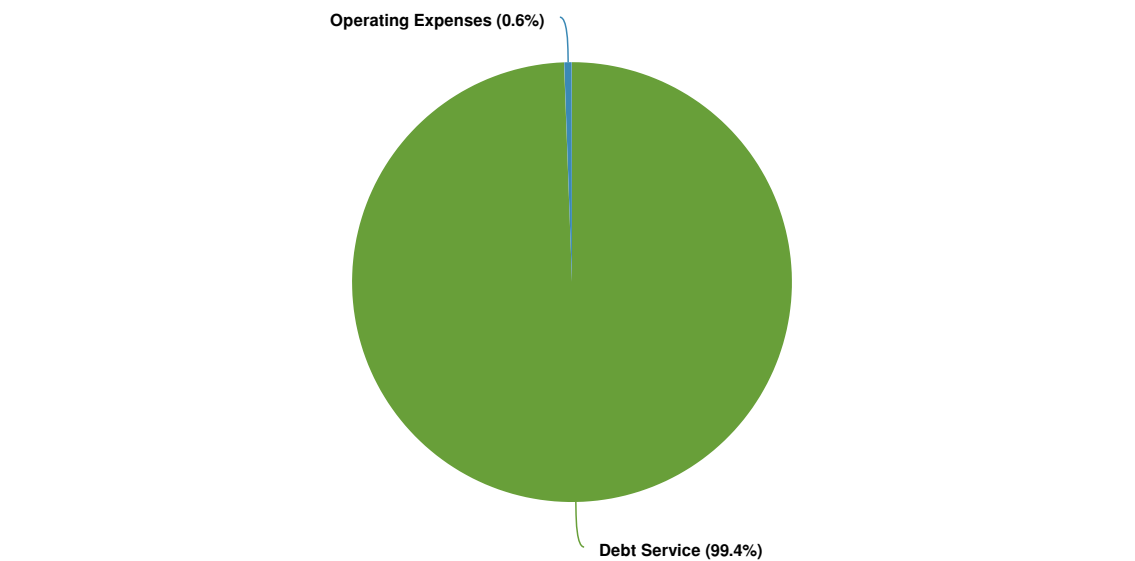


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$628,150.00	\$627,500.00	\$626,000.00	\$629,975.00
Total Expenditures:	\$628,150.00	\$627,500.00	\$626,000.00	\$629,975.00

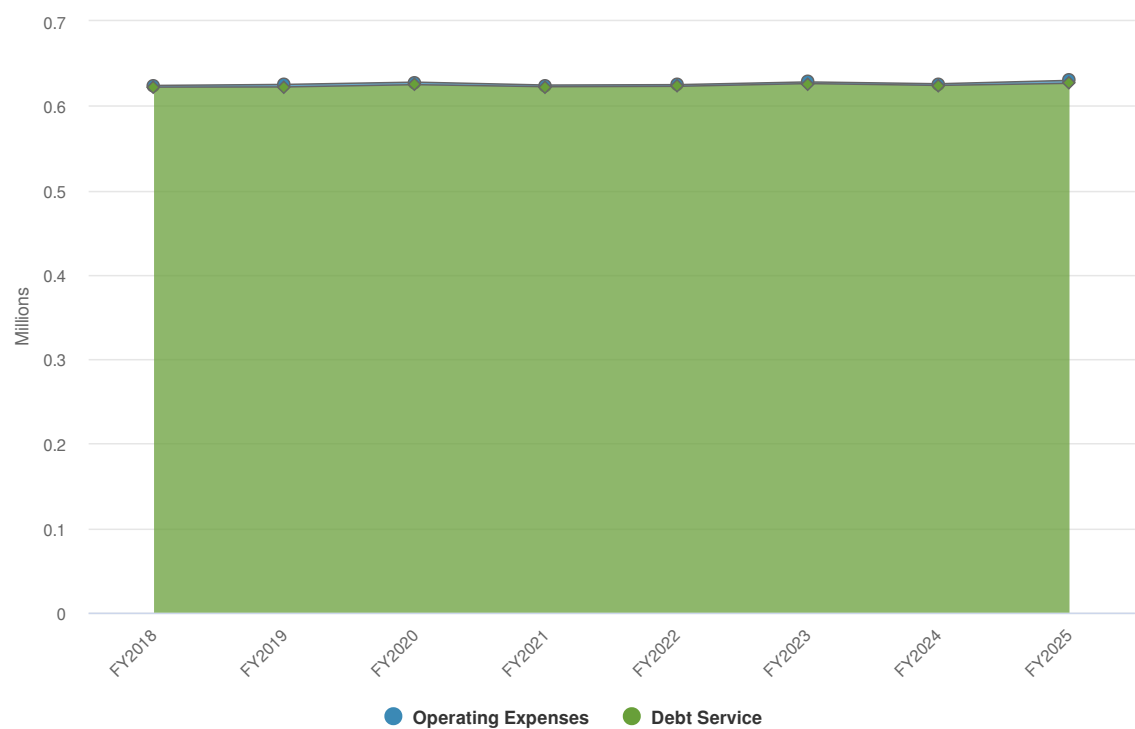


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

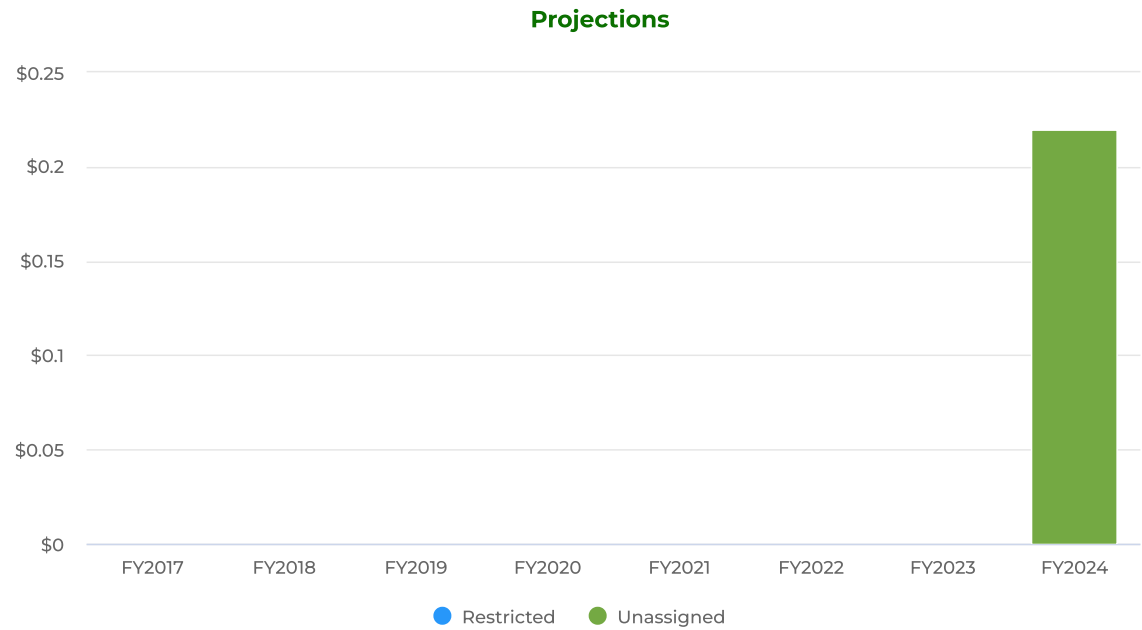


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Debt Service	\$626,150.00	\$624,000.00	\$624,000.00	\$626,475.00
<b>Total Expense Objects:</b>	<b>\$628,150.00</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>

## Fund Balance



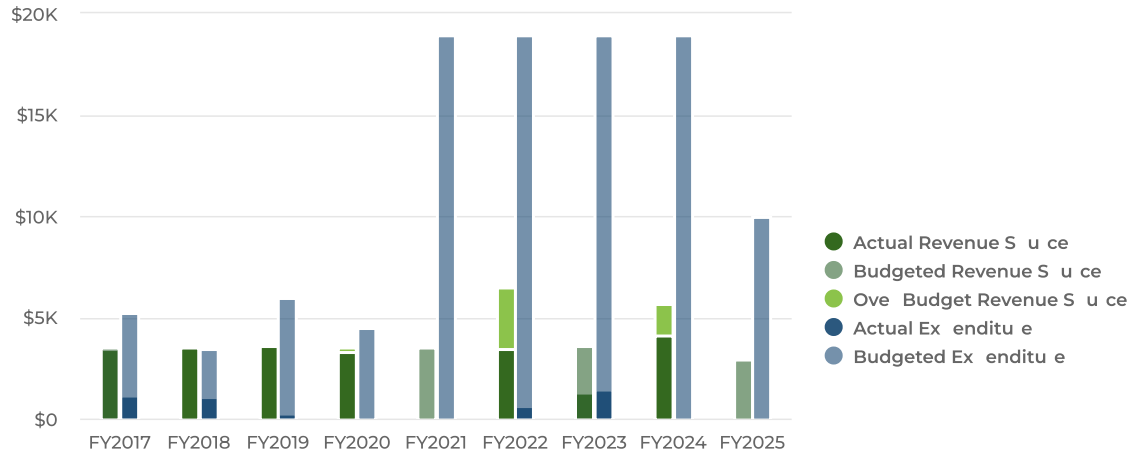
Financial Summary	FY2024
<b>Fund Balance</b>	—
Unassigned	\$0
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>





## Summary

The County of Christian is projecting \$3K of revenue in FY2025, which represents a 27.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 47.4% or \$9K to \$10K in FY2025.

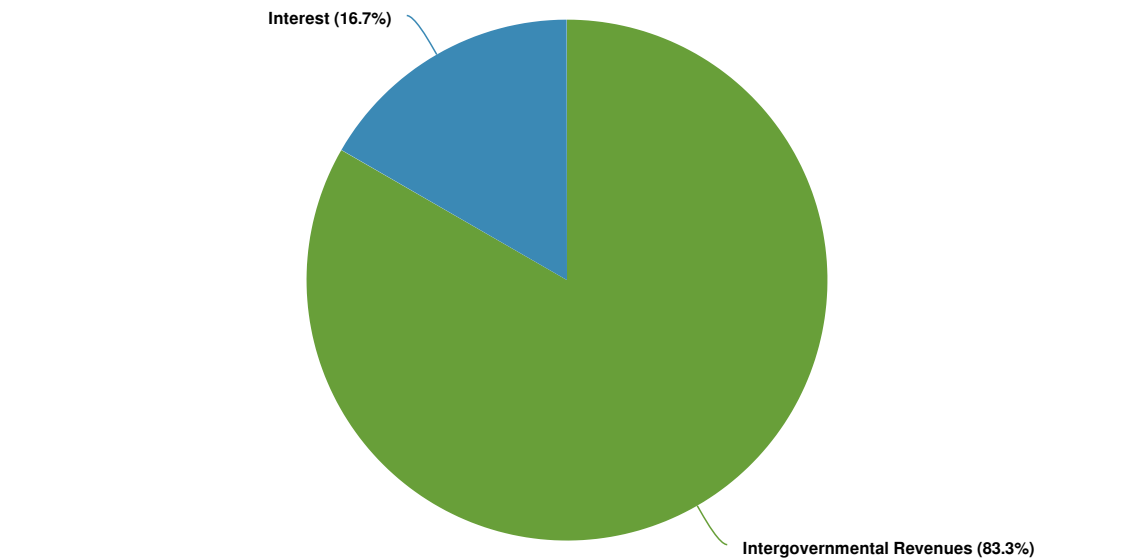


## LEPC Comprehensive Summary

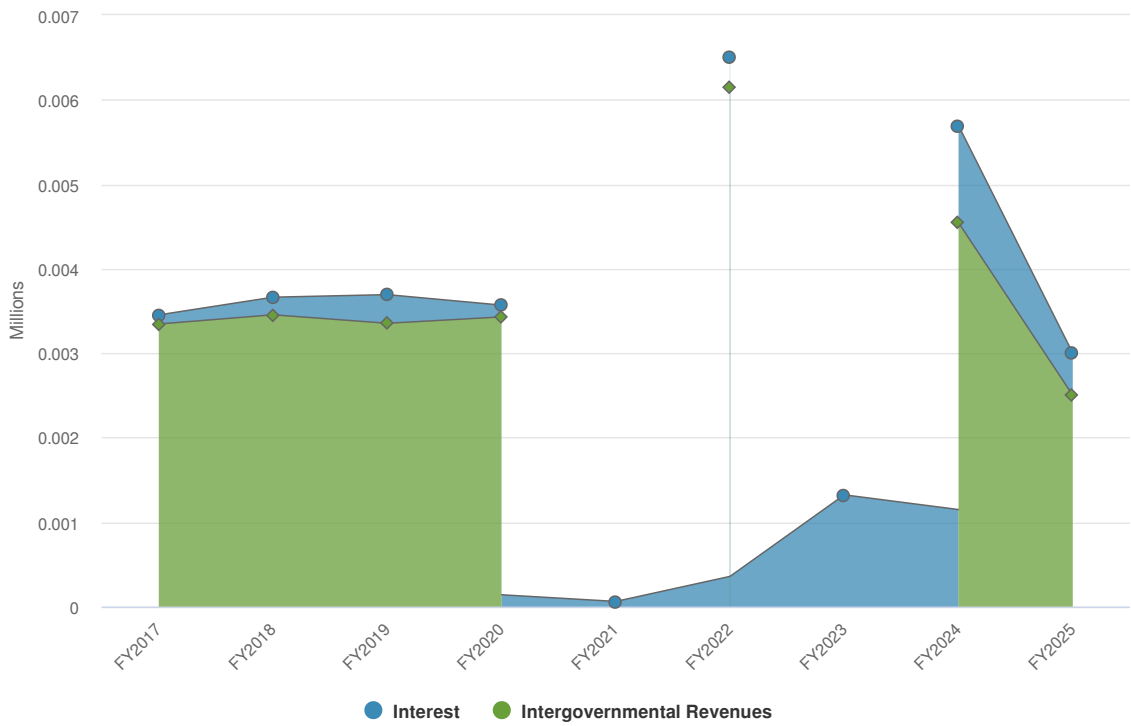
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$25,630.42	\$25,477.59	\$25,477.59	N/A
<b>Revenues</b>				
Intergovernmental Revenues	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
Interest	\$1,322.73	\$750.00	\$1,320.00	\$500.00
<b>Total Revenues:</b>	<b>\$1,322.73</b>	<b>\$4,150.00</b>	<b>\$5,863.99</b>	<b>\$3,000.00</b>
<b>Expenditures</b>				
Operating Expenses	\$1,475.56	\$13,000.00	\$117.88	\$10,000.00
Capital Outlays	\$0.00	\$6,000.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,475.56</b>	<b>\$19,000.00</b>	<b>\$117.88</b>	<b>\$10,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$152.83</b>	<b>-\$14,850.00</b>	<b>\$5,746.11</b>	<b>-\$7,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$25,477.59</b>	<b>\$10,627.59</b>	<b>\$31,223.70</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



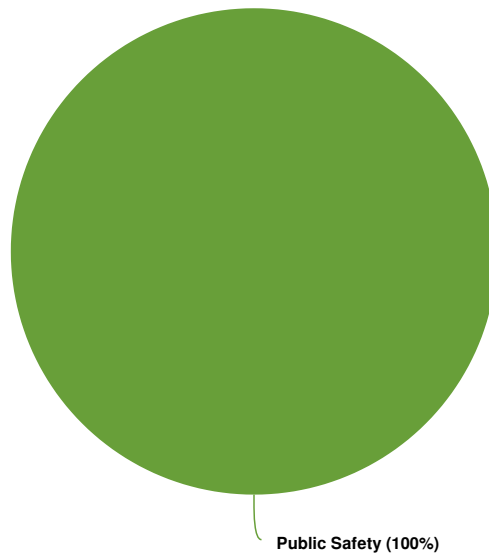
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenues	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00



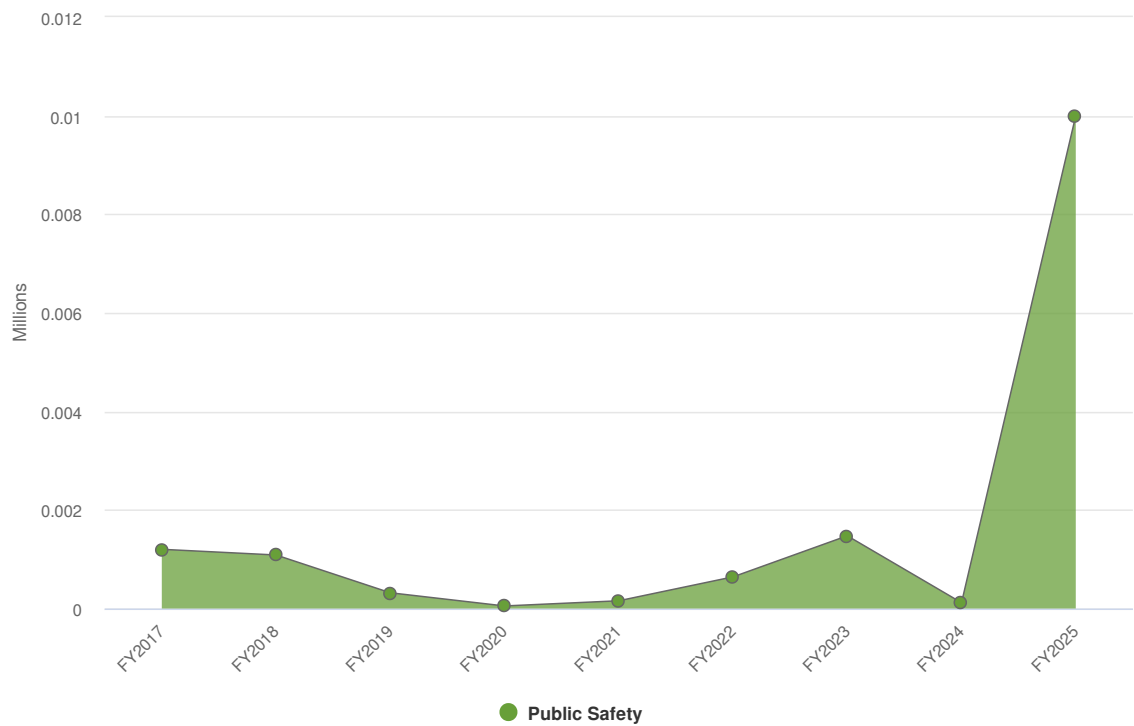
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	\$1,322.73	\$750.00	\$1,320.00	\$500.00
<b>Total Revenue Source:</b>	<b>\$1,322.73</b>	<b>\$4,150.00</b>	<b>\$5,863.99</b>	<b>\$3,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



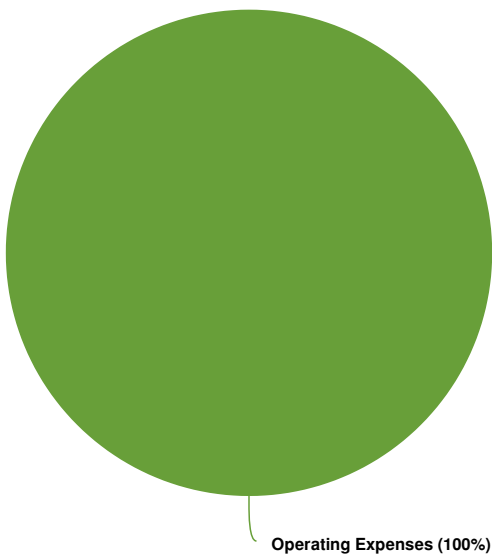
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Safety	\$1,475.56	\$19,000.00	\$117.88	\$10,000.00
Total Expenditures:	\$1,475.56	\$19,000.00	\$117.88	\$10,000.00



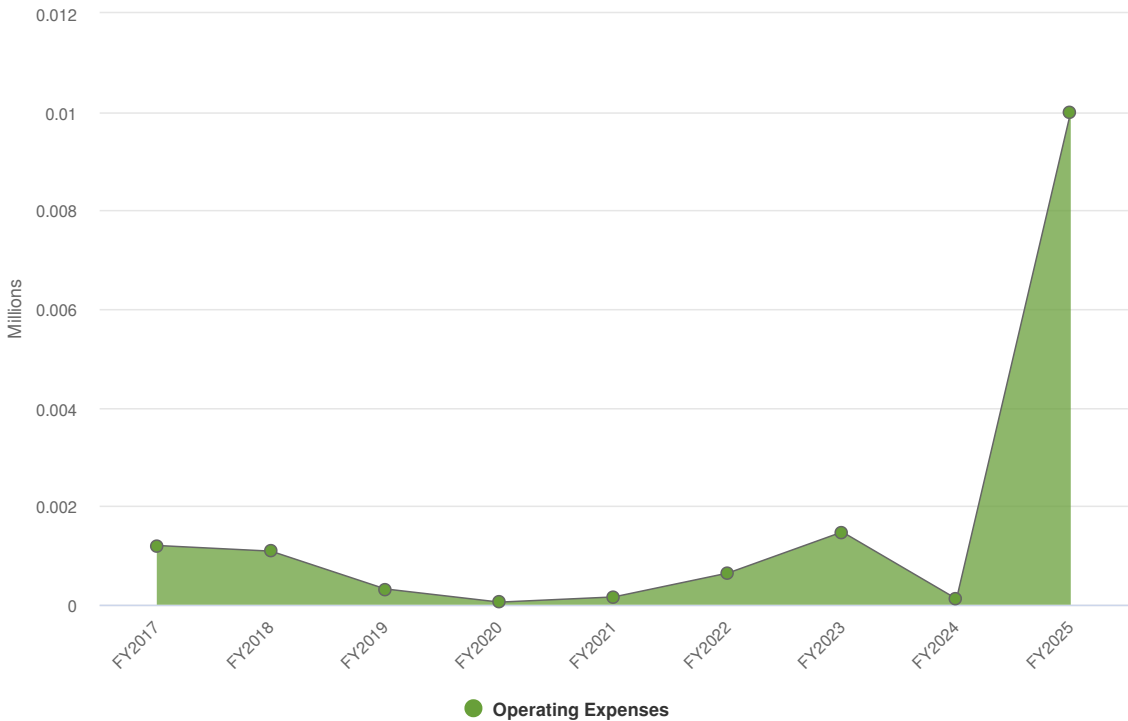


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

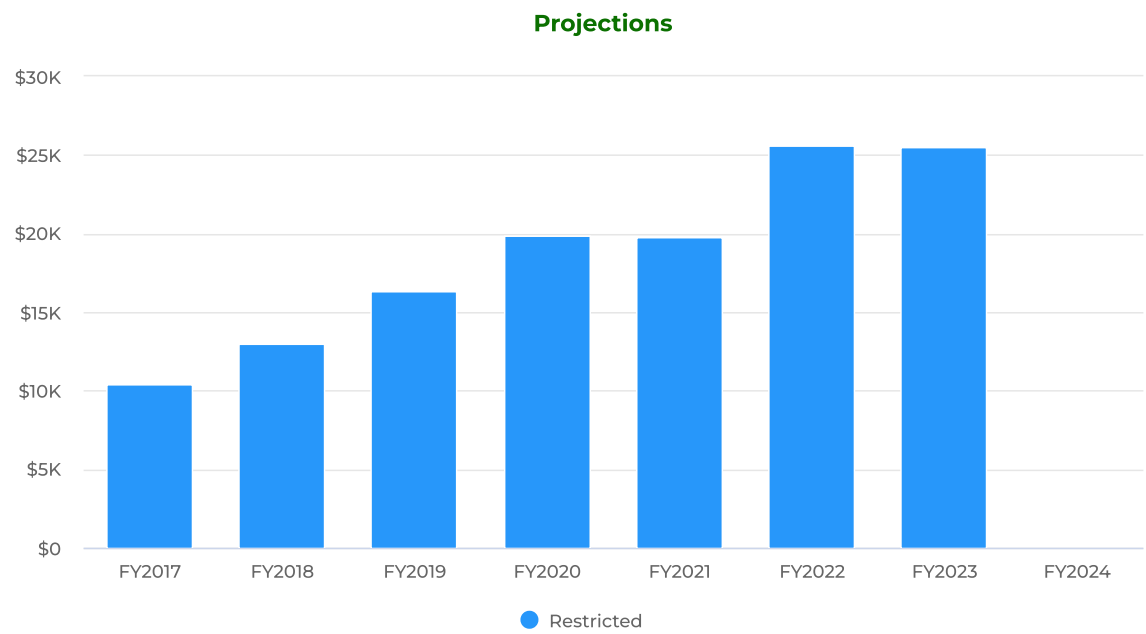


Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
------	---------------	-----------------	------------------	-----------------



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$1,475.56	\$13,000.00	\$117.88	\$10,000.00
Capital Outlays	\$0.00	\$6,000.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>	<b>\$1,475.56</b>	<b>\$19,000.00</b>	<b>\$117.88</b>	<b>\$10,000.00</b>

## Fund Balance



Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>

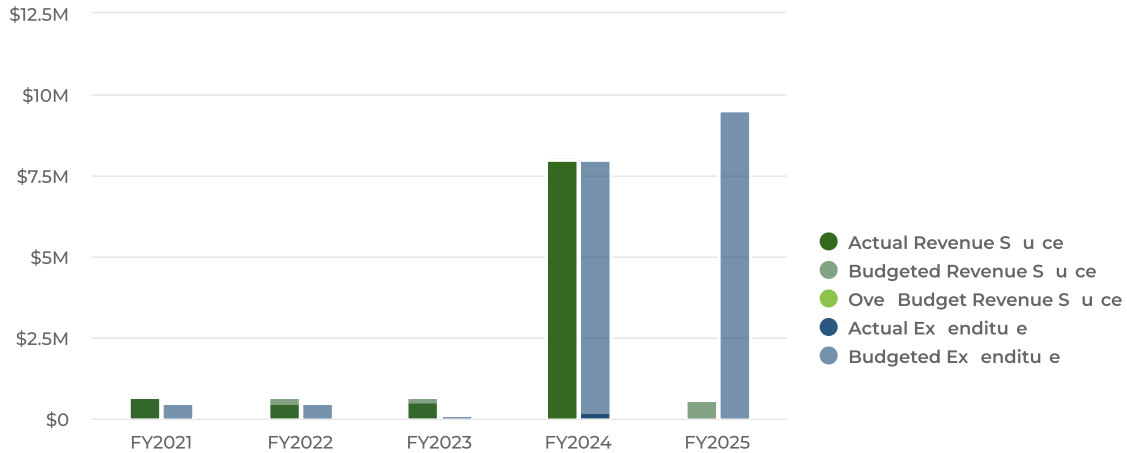




## Capital Requests

### Summary

The County of Christian is projecting \$615K of revenue in FY2025, which represents a 92.3% decrease over the prior year. Budgeted expenditures are projected to increase by 19.0% or \$1.52M to \$9.53M in FY2025.



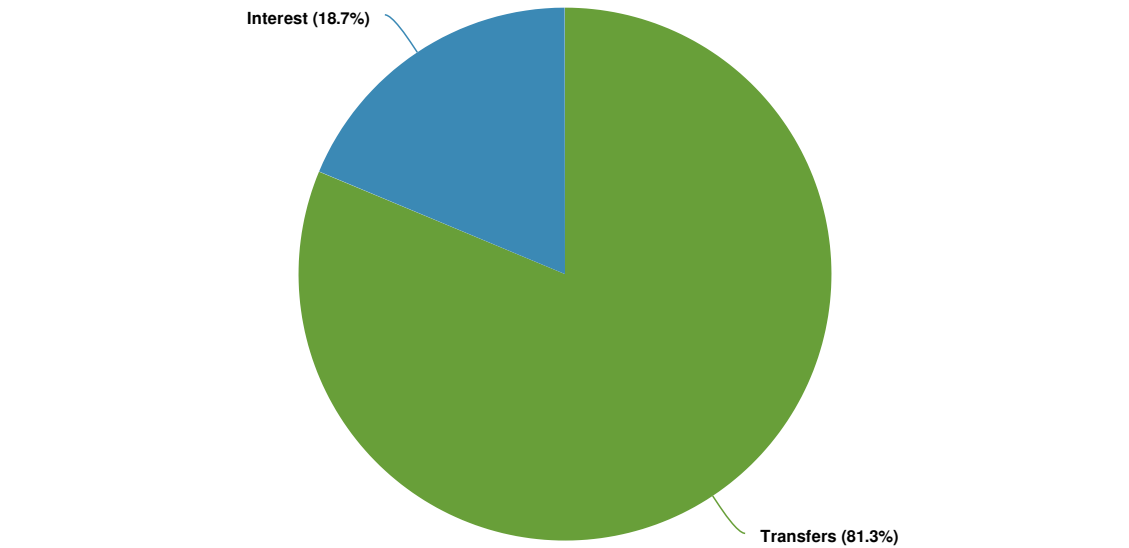
### Capital Requests Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$1,228,681.78	\$2,132,412.00	\$2,132,412.00	N/A
Revenues				
Interest	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00
Transfers	\$500,000.00	\$8,001,575.00	\$8,001,575.00	\$500,000.00
Total Revenues:	\$572,882.64	\$8,011,575.00	\$8,261,105.00	\$615,000.00
Expenditures				
Operating Expenses	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
Disbursements	\$62,381.00	\$50,000.00	\$0.00	\$25,000.00
Total Expenditures:	\$62,381.00	\$8,001,575.00	\$300,000.00	\$9,525,000.00
Total Revenues Less Expenditures:	\$510,501.64	\$10,000.00	\$7,961,105.00	-\$8,910,000.00
Ending Fund Balance:	\$1,739,183.42	\$2,142,412.00	\$10,093,517.00	N/A

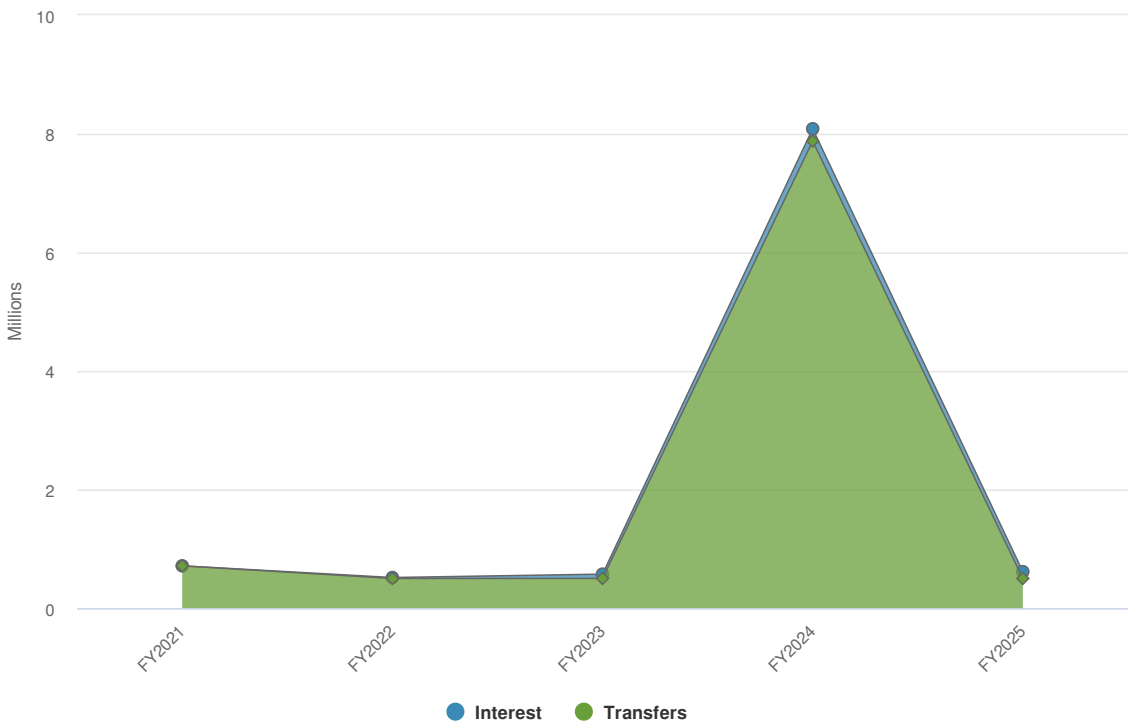


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



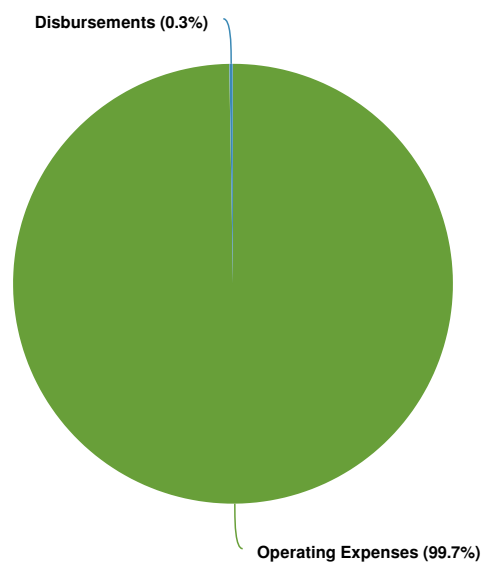
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Interest	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00



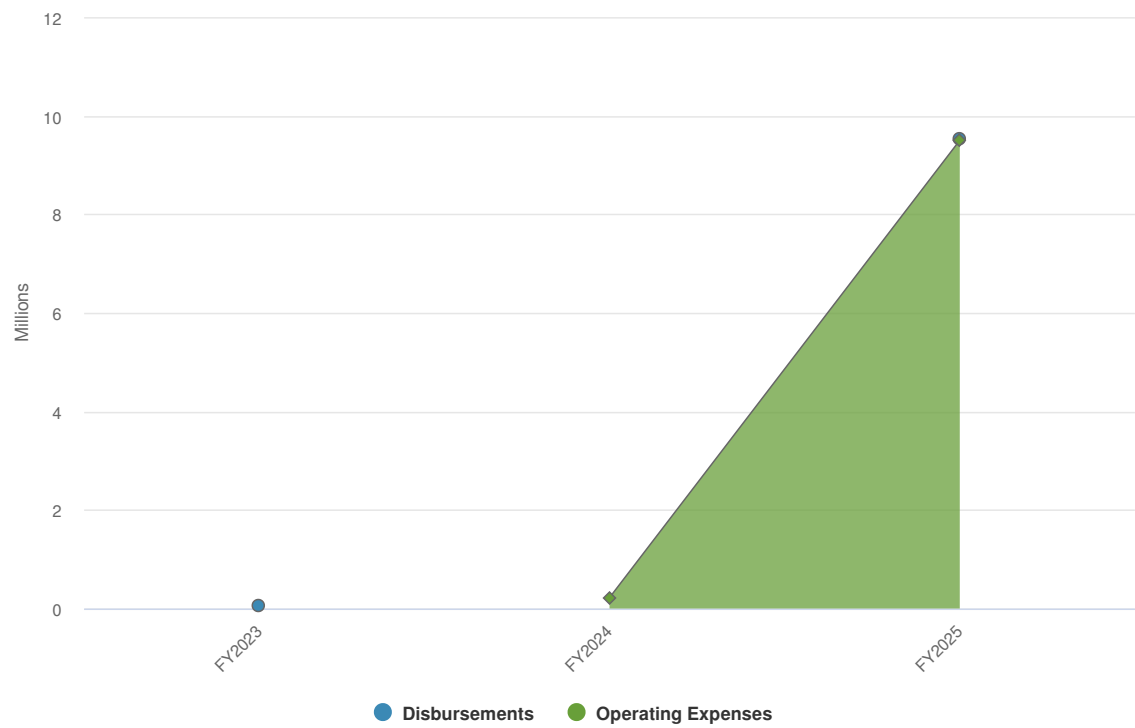
Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transfers	\$500,000.00	\$8,001,575.00	\$8,001,575.00	\$500,000.00
<b>Total Revenue Source:</b>	<b>\$572,882.64</b>	<b>\$8,011,575.00</b>	<b>\$8,261,105.00</b>	<b>\$615,000.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



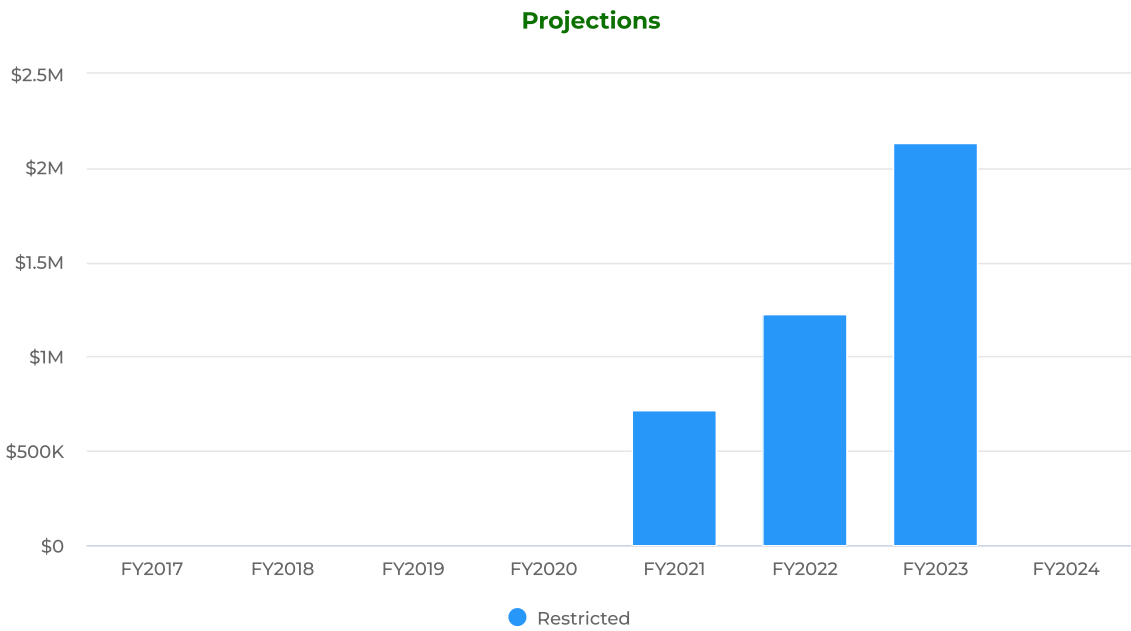
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects				
Operating Expenses	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
Disbursements	\$62,381.00	\$50,000.00	\$0.00	\$25,000.00
Total Expense Objects:	\$62,381.00	\$8,001,575.00	\$300,000.00	\$9,525,000.00



# Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	\$0
Total Fund Balance:	\$0



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# DEPARTMENTS

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All Funds

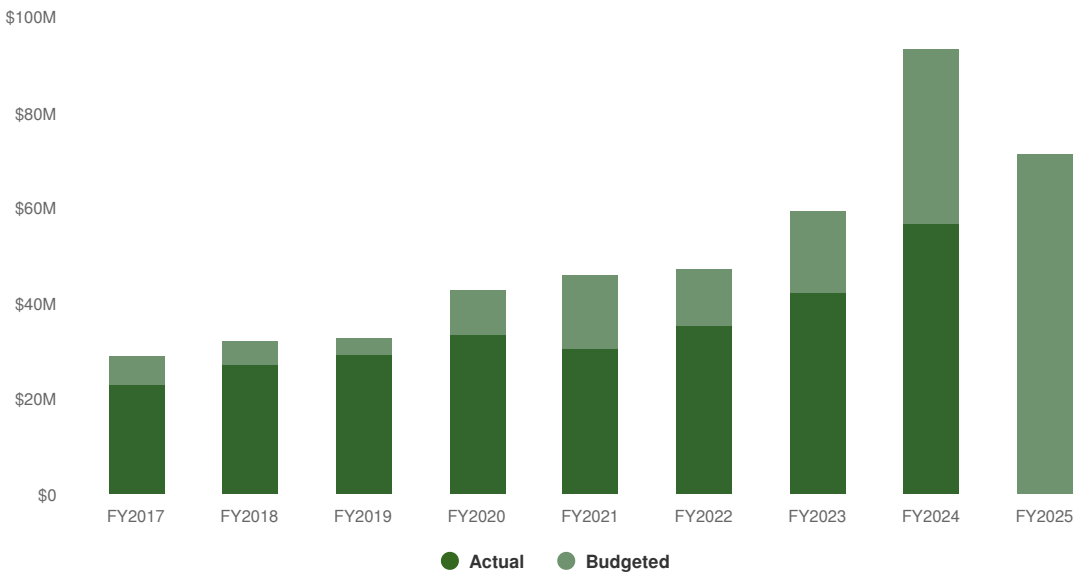
Expenditures Summary

\$71,430,060

-\$21,980,336

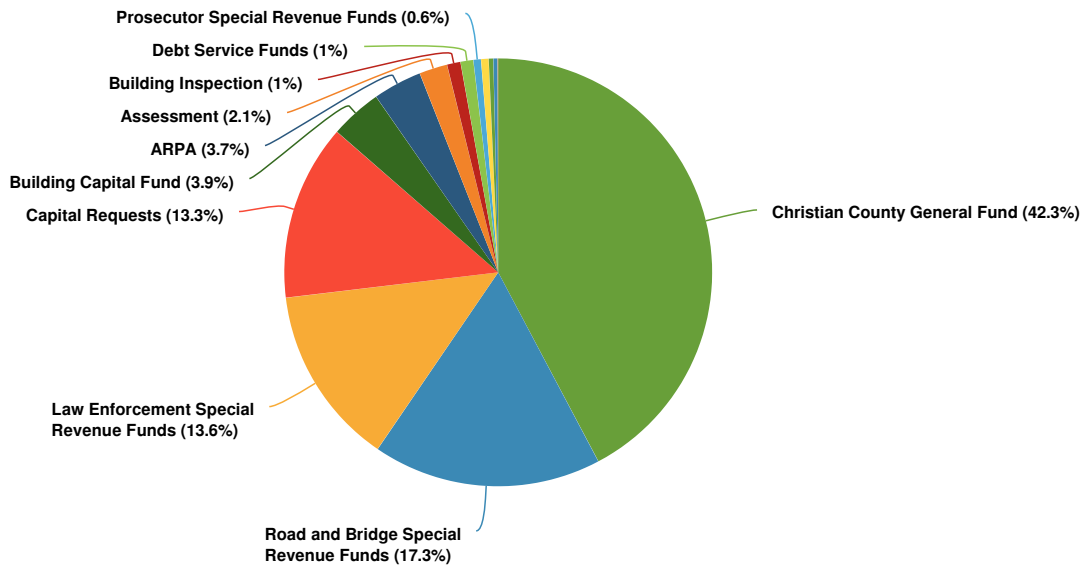
(-23.53% vs. prior year)

All Funds Proposed and Historical Budget vs. Actual

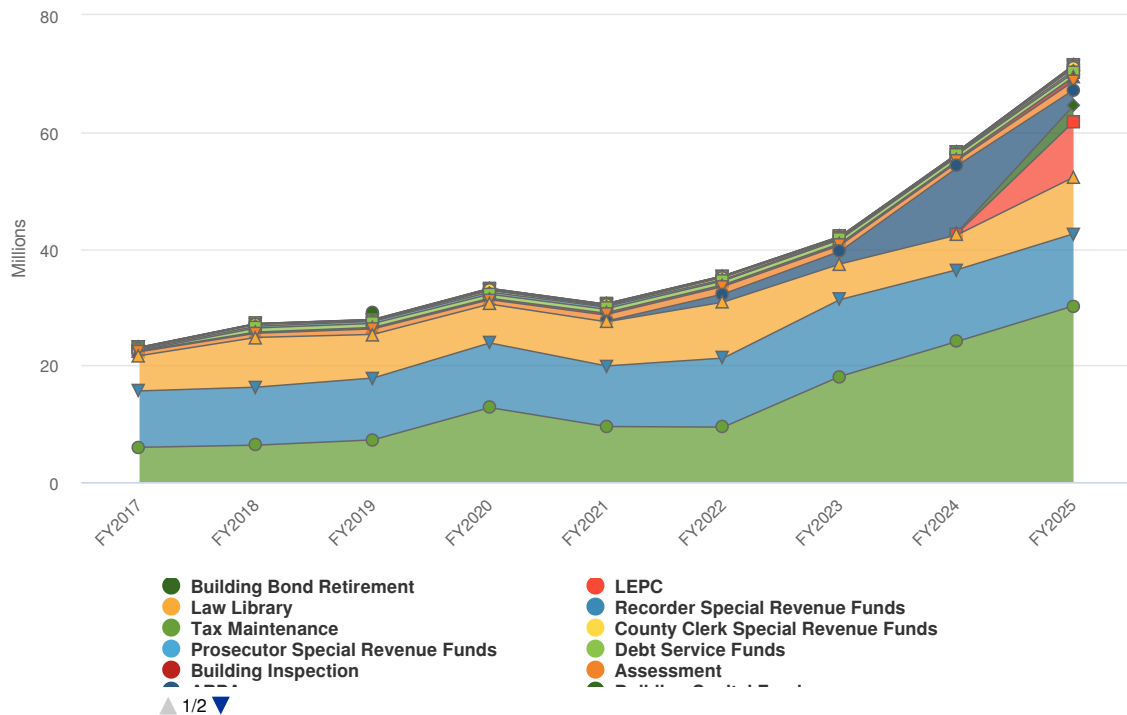


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Elected Official - COMMISSIONER	101-010-51110	\$209,328.34	\$226,075.00	\$226,075.00	\$232,859.00
Salary Other - COMMISSION	101-010-51120	\$34,457.95	\$53,351.00	\$36,688.00	\$291,044.00
Health Insurance	101-010-51210	\$11,293.00	\$27,045.00	\$11,450.00	\$40,782.00
FICA	101-010-51220	\$18,580.57	\$20,365.00	\$19,785.00	\$40,058.00
Lagers	101-010-51230	\$29,861.78	\$32,716.00	\$27,220.00	\$62,834.00
Unemployment Insurance	101-010-51250	\$39.04	\$140.00	\$105.00	\$488.00
Workers' Compensation	101-010-51260	\$585.16	\$700.00	\$547.80	\$8,225.00
Studies for County Improvement	101-010-52315	\$6,168.00	\$10,000.00	\$1,428.00	\$0.00
Vehicle Maintenance & Repair	101-010-52435	\$114.18	\$1,000.00	\$180.00	\$1,000.00
Dues	101-010-52500	\$50,450.00	\$55,900.00	\$50,300.00	\$56,300.00
Phone	101-010-52530	\$3,906.75	\$4,000.00	\$3,950.00	\$4,000.00
Mileage	101-010-52580	\$1,232.13	\$500.00	\$2,045.00	\$800.00
Training	101-010-52590	\$2,551.55	\$2,000.00	\$3,035.00	\$2,000.00
Office Expense	101-010-53600	\$7,180.67	\$5,000.00	\$4,915.00	\$3,000.00
Postage	101-010-53605	\$8.16	\$50.00	\$3,595.00	\$1,500.00
Small Equipment	101-010-53618	\$0.00	\$5,000.00	\$0.00	\$500.00
Late Fees	101-010-53619		\$0.00	\$605.00	\$0.00
Fuel Expense	101-010-53626	\$228.76	\$250.00	\$40.00	\$500.00
Equipment	101-010-54750	\$2,571.40	\$3,000.00	\$0.00	\$1,500.00
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
Salary Elected Official-SHERIFF	101-050-51110	\$122,404.46	\$130,026.00	\$127,735.00	\$140,444.00
Salary Other-Sheriff	101-050-51120	\$4,327,686.92	\$5,844,695.00	\$4,906,083.47	\$5,611,577.00
Health Insurance	101-050-51210	\$456,875.68	\$692,671.00	\$529,183.00	\$659,025.00
FICA	101-050-51220	\$328,197.88	\$454,960.00	\$372,545.00	\$438,026.00
Lagers	101-050-51230	\$409,477.60	\$611,540.00	\$457,352.00	\$612,611.00
Unemployment Insurance	101-050-51250	\$4,475.88	\$11,840.00	\$6,503.26	\$16,416.00
Workers' Compensation	101-050-51260	\$209,217.60	\$280,192.00	\$194,131.07	\$256,094.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Uniforms	101-050-51270	\$33,593.13	\$45,000.00	\$38,410.00	\$45,000.00
Staff Meals- Jail	101-050-51280	\$219.33	\$0.00	\$1,290.00	\$1,300.00
Legal Fees	101-050-52300	\$27,500.00	\$30,000.00	\$6,845.00	\$30,000.00
Inmate Medical	101-050-52331	\$417,243.09	\$750,000.00	\$720,345.00	\$800,000.00
Repairs & Maintenance Equipment	101-050-52430	\$7,126.70	\$15,000.00	\$13,513.00	\$15,000.00
Vehicle Maintenance & Repair	101-050-52435	\$97,788.65	\$110,000.00	\$132,930.00	\$115,000.00
WARRANT, GUARD/TRANSPORT	101-050-52502	\$49,473.64	\$65,000.00	\$58,150.00	\$75,000.00
Media Services	101-050-52517	\$0.00	\$2,500.00	\$2,500.00	\$7,500.00
Property & Liability Insurance	101-050-52520	\$105,738.15	\$110,000.00	\$233,359.63	\$250,000.00
Vehicle Insurance	101-050-52525	\$64,003.90	\$65,000.00	\$52,652.31	\$60,000.00
Phone	101-050-52530	\$63,290.03	\$65,000.00	\$93,006.70	\$93,500.00
Training	101-050-52590		\$0.00	\$3,755.00	\$0.00
Office Expense	101-050-53600	\$22,634.84	\$40,000.00	\$25,500.00	\$30,000.00
Postage	101-050-53605	\$3,103.22	\$3,000.00	\$2,700.00	\$3,000.00
Enforcement Supplies	101-050-53610	\$22,941.85	\$40,000.00	\$15,835.00	\$25,000.00
Jail Supplies	101-050-53612	\$16,605.62	\$35,000.00	\$14,420.00	\$30,000.00
Other Grant Expense	101-050-53616	\$203,598.03	\$950,000.00	\$391,500.00	\$500,000.00
Investigative Expense	101-050-53617	\$13,223.53	\$25,000.00	\$16,700.00	\$30,000.00
Small Equipment	101-050-53618	\$70,924.59	\$100,000.00	\$73,280.00	\$100,000.00
Late Fees	101-050-53619	\$153.61		\$0.00	\$0.00
Fuel Expense	101-050-53626	\$194,227.90	\$225,000.00	\$193,365.00	\$225,000.00
Prisoner Food & Board	101-050-53635	\$452,140.38	\$520,000.00	\$471,690.00	\$550,000.00
Buildings & Building Improvements	101-050-54700		\$180,000.00	\$0.00	\$350,000.00
Equipment	101-050-54750	\$12,536.54	\$45,000.00	\$7,300.00	\$50,000.00
Vehicle Purchases	101-050-54752	\$100,104.50	\$300,000.00	\$232,565.00	\$350,000.00
Computer Hardware	101-050-54755	\$11,070.96	\$100,000.00	\$15,065.00	\$10,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Computer Software	101-050-54756	\$131,252.91	\$200,000.00	\$97,775.00	\$100,000.00
Fees for HB 2224	101-050-57509	\$12,840.00	\$18,000.00	\$22,980.00	\$30,000.00
K-9 Unit Expense	101-050-57800	\$5,383.67	\$6,000.00	\$4,320.00	\$6,000.00
Salary Elected Official - TREASURER	101-060-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - TREASURER OTHER	101-060-51120	\$41,443.36	\$45,250.00	\$51,000.00	\$41,534.00
Health Insurance	101-060-51210	\$11,784.00	\$12,491.00	\$12,491.00	\$13,050.00
FICA	101-060-51220	\$7,913.46	\$9,356.00	\$9,020.00	\$9,249.00
Lagers	101-060-51230	\$14,210.46	\$14,310.00	\$14,260.00	\$14,508.00
Unemployment Insurance	101-060-51250	\$39.04	\$130.00	\$75.00	\$150.00
Workers' Compensation	101-060-51260	\$270.91	\$310.00	\$256.75	\$226.00
Repairs & Maintenance Equipment	101-060-52430	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Dues	101-060-52500	\$0.00	\$400.00	\$460.00	\$500.00
Bond	101-060-52522	\$80.00	\$5,000.00	\$6,000.00	\$200.00
Phone	101-060-52530	\$744.00	\$850.00	\$588.00	\$850.00
Mileage	101-060-52580	\$388.55	\$500.00	\$0.00	\$500.00
Training	101-060-52590	\$1,438.42	\$1,300.00	\$850.00	\$1,500.00
Office Expense	101-060-53600	\$1,790.96	\$2,500.00	\$1,420.00	\$2,700.00
Postage	101-060-53605	\$1,888.68	\$3,000.00	\$1,360.00	\$3,000.00
Small Equipment	101-060-53618	\$0.00	\$500.00	\$0.00	\$500.00
Salary Elected Official - COLLECTOR	101-070-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - COLLECTOR OTHER	101-070-51120	\$129,440.07	\$192,916.00	\$162,130.00	\$170,379.00
Health Insurance	101-070-51210	\$16,694.00	\$31,226.00	\$20,860.00	\$32,625.00
FICA	101-070-51220	\$15,001.36	\$20,653.00	\$14,745.00	\$19,109.00
Lagers	101-070-51230	\$19,882.06	\$28,191.00	\$22,265.00	\$27,354.00
Unemployment Insurance	101-070-51250	\$215.81	\$520.00	\$360.00	\$717.00
Workers' Compensation	101-070-51260	\$484.68	\$675.00	\$483.04	\$464.00
Repairs & Maintenance Equipment	101-070-52430			\$0.00	\$5,590.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Phone	101-070-52530	\$2,540.22	\$2,600.00	\$1,785.00	\$3,000.00
Mileage	101-070-52580	\$0.00	\$500.00	\$0.00	\$0.00
Training	101-070-52590	\$0.00		\$0.00	\$1,200.00
Office Expense	101-070-53600	\$0.00	\$500.00	\$0.00	\$5,000.00
Postage	101-070-53605	\$13,400.47	\$25,000.00	\$10,390.00	\$40,000.00
Computer Software	101-070-54756		\$55,000.00	\$55,000.00	\$55,000.00
Salary Elected Official - RECORDER	101-090-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - RECORDER OTHER	101-090-51120	\$125,310.64	\$144,624.00	\$141,986.00	\$148,964.00
Health Insurance	101-090-51210	\$23,568.00	\$24,981.00	\$24,981.00	\$26,100.00
FICA	101-090-51220	\$14,586.52	\$16,960.00	\$16,317.00	\$17,469.00
Lagers	101-090-51230	\$22,884.33	\$24,030.00	\$23,475.00	\$25,386.00
Unemployment Insurance	101-090-51250	\$156.23	\$390.00	\$250.00	\$539.00
Workers' Compensation	101-090-51260	\$467.92	\$560.00	\$457.97	\$427.00
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$72,528.09	\$81,350.00	\$78,533.00	\$78,892.00
Health Insurance	101-130-51210	\$17,185.00	\$18,736.00	\$18,735.12	\$19,575.00
FICA	101-130-51220	\$10,277.94	\$12,120.00	\$11,607.00	\$12,108.00
Lagers	101-130-51230	\$16,629.12	\$18,535.00	\$10,580.00	\$18,990.00
Unemployment Insurance	101-130-51250	\$78.13	\$295.00	\$106.00	\$300.00
Workers' Compensation	101-130-51260	\$4,025.20	\$3,650.00	\$3,687.35	\$3,742.00
Repairs & Maintenance Equipment	101-130-52430	\$0.00	\$1,000.00	\$65.00	\$1,000.00
Computer Software Maintenance	101-130-52432	\$950.00	\$1,665.00	\$950.00	\$1,000.00
Phone	101-130-52530	\$1,372.57	\$1,400.00	\$1,170.00	\$1,200.00
Mileage	101-130-52580	\$0.00	\$100.00	\$0.00	\$0.00
Training	101-130-52590	\$767.00	\$1,000.00	\$887.00	\$1,000.00
Office Expense	101-130-53600	\$1,605.52	\$1,800.00	\$6,500.00	\$2,000.00
Postage	101-130-53605	\$800.43	\$1,000.00	\$750.00	\$900.00
Small Equipment	101-130-53618	\$1,060.00	\$1,000.00	\$0.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	101-130-53626	\$1,036.22	\$1,500.00	\$1,100.00	\$0.00
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$153,005.71	\$162,532.00	\$159,668.86	\$175,554.00
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,402,405.04	\$1,868,292.00	\$1,493,960.00	\$1,813,183.00
Contract Labor	101-140-51130	\$0.00	\$31,000.00	\$0.00	\$0.00
Health Insurance	101-140-51210	\$136,254.58	\$193,600.00	\$134,405.00	\$195,750.00
FICA	101-140-51220	\$115,041.67	\$154,175.00	\$124,185.00	\$149,925.00
Lagers	101-140-51230	\$173,181.20	\$237,610.00	\$180,785.00	\$236,797.00
PACAR Retirement	101-140-51232	\$11,628.00	\$15,504.00	\$15,504.00	\$15,504.00
Unemployment Insurance	101-140-51250	\$1,212.44	\$2,500.00	\$1,530.00	\$4,408.00
Workers' Compensation	101-140-51260	\$4,065.64	\$5,385.00	\$7,904.98	\$8,229.00
Witness & Reporter Expense	101-140-52345	\$15,987.55	\$35,000.00	\$19,800.00	\$45,000.00
Vehicle Maintenance & Repair	101-140-52435	\$246.18	\$3,000.00	\$65.00	\$3,000.00
Dues	101-140-52500		\$7,493.20	\$5,688.20	\$8,000.00
Phone	101-140-52530	\$15,577.27	\$18,752.40	\$15,865.00	\$18,752.40
Office Expense	101-140-53600	\$17,063.47	\$17,500.00	\$11,500.00	\$17,500.00
Postage	101-140-53605			\$0.00	\$4,500.00
Other Grant Expense	101-140-53616	\$939.68	\$0.00	\$4,490.00	\$0.00
Late Fees	101-140-53619		\$0.00	\$45.13	\$0.00
Fuel Expense	101-140-53626		\$5,000.00	\$0.00	\$5,000.00
Equipment	101-140-54750		\$25,000.00	\$0.00	\$0.00
Computer Hardware	101-140-54755	\$9,251.79		\$0.00	\$0.00
Computer Software	101-140-54756	\$43,187.59	\$47,716.90	\$42,000.00	\$51,601.64
Child Abuse Team Grant	101-140-57583	\$3,178.07	\$0.00	\$58,898.37	\$0.00
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
Salary Elected Official - CORONER	101-160-51110	\$69,606.42	\$75,175.00	\$75,175.00	\$77,431.00
Contract Services	101-160-51130	\$10,000.00	\$15,000.00	\$9,600.00	\$15,000.00
Health Insurance	101-160-51210	\$5,892.00	\$6,246.00	\$6,245.04	\$6,525.00
FICA	101-160-51220	\$4,936.00	\$5,751.00	\$5,280.00	\$5,924.00
Lagers	101-160-51230	\$8,770.32	\$8,796.00	\$8,822.00	\$9,292.00
Workers' Compensation	101-160-51260	\$343.81	\$190.00	\$162.12	\$144.00
Vehicle Maintenance & Repair	101-160-52435	\$41.48	\$500.00	\$37.26	\$0.00
Inquest & Autopsy Expense	101-160-52515	\$87,169.37	\$150,000.00	\$48,975.00	\$150,000.00
Phone	101-160-52530	\$540.32	\$525.00	\$485.00	\$525.00
Transport & Removal	101-160-52588	\$600.00	\$2,000.00	\$400.00	\$2,000.00
Training	101-160-52590	\$550.00	\$3,000.00	\$550.00	\$3,000.00
Coroner Supplies	101-160-53610	\$1,860.00	\$2,000.00	\$2,270.00	\$2,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	101-160-53626	\$555.13	\$1,314.00	\$450.00	\$1,315.00
Equipment	101-160-54750	\$0.00	\$4,000.00	\$0.00	\$4,000.00
Public Defender Rent	101-170-25400	\$24,805.93	\$24,806.00	\$24,085.93	\$24,806.00
Workers' Compensation Premium	101-170-51260	\$50,471.00	\$50,000.00	\$0.00	\$0.00
Employee Screening	101-170-51285	\$4,725.00	\$10,000.00	\$8,690.00	\$10,000.00
Legal Fees	101-170-52300	\$28,637.50	\$70,000.00	\$2,500.00	\$70,000.00
County Counselor	101-170-52301	\$125,000.04	\$125,000.00	\$125,000.04	\$0.00
Audit	101-170-52305	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Studies for County Improvement	101-170-52315			\$0.00	\$8,000.00
38TH Judicial Circuit Treatment Court	101-170-52320	\$1,800.00	\$3,500.00	\$0.00	\$3,500.00
Court Reporter	101-170-52340	\$1,165.81	\$2,000.00	\$2,565.00	\$2,000.00
GIS	101-170-52342	\$5,555.00	\$40,000.00	\$30,000.00	\$40,000.00
Computer Hardware Maintenance	101-170-52431	\$144,617.86	\$150,000.00	\$156,420.00	\$295,000.00
Computer Software	101-170-52432	\$123,320.59	\$150,000.00	\$76,800.00	\$225,000.00
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$8,178.28	\$15,000.00	\$16,320.00	\$15,000.00
Organizational Dues	101-170-52500	\$36,062.77	\$40,000.00	\$37,265.00	\$40,000.00
BOE Board Meetings	101-170-52510	\$150.00	\$750.00	\$250.00	\$750.00
Property & Liability Insurance	101-170-52520	\$172,578.43	\$185,000.00	\$132,131.45	\$185,000.00
Vehicle Insurance	101-170-52525	\$21,601.16	\$25,000.00	\$22,423.22	\$25,000.00
Phone & Internet	101-170-52530	\$106,464.56	\$100,000.00	\$111,095.00	\$115,000.00
Publication Costs	101-170-52540	\$3,741.54	\$4,500.00	\$4,386.00	\$4,500.00
Small Equipment	101-170-53618	\$1,266.38	\$15,000.00	\$0.00	\$15,000.00
Late Fees	101-170-53619	\$25.00		\$0.00	\$0.00
Land, Bldgs & Improvements	101-170-54700	\$253,340.43	\$1,250,000.00	\$170,000.00	\$2,000,000.00
Equipment	101-170-54750	\$605,915.14	\$75,000.00	\$110,000.00	\$75,000.00
Computer Hardware	101-170-54755			\$0.00	\$600,000.00
ELECTIONS	101-170-57506	\$28,160.91	\$250,000.00	\$180,000.00	\$30,000.00
ARPA Expenses	101-170-57582	\$295,161.47	\$575,000.00	\$402,800.00	\$0.00
LATCF Expenses	101-170-57584	\$0.00	\$168,634.72	\$0.00	\$168,634.72



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Misc	101-170-57800	\$122,693.96	\$45,000.00	\$45,625.00	\$50,000.00
Opioid Settlement Expenses	101-170-57802		\$65,000.00	\$0.00	\$315,000.00
Disburse Fin Institution Tax	101-170-59500	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
County/Emergency Disaster	101-170-63515	\$0.00	\$300,000.00	\$0.00	\$350,000.00
Extension Office Expense	101-180-52515	\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00
Salary Other - EMERGENCY MGT.	101-190-51120	\$101,943.75	\$170,630.00	\$159,183.00	\$172,434.00
Contract Labor	101-190-51130			\$0.00	\$23,300.00
Health Insurance	101-190-51210	\$6,137.50	\$20,860.00	\$18,214.70	\$21,207.00
FICA	101-190-51220	\$7,377.91	\$11,895.00	\$11,846.00	\$13,170.00
Lagers	101-190-51230	\$12,799.53	\$19,805.00	\$18,600.00	\$20,658.00
Unemployment Insurance	101-190-51250	\$86.89	\$350.00	\$160.00	\$488.00
Workers' Compensation	101-190-51260	\$3,426.24	\$5,040.00	\$3,328.18	\$3,285.00
Repairs & Maintenance Equipment	101-190-52430	\$293.08	\$5,000.00	\$0.00	\$3,500.00
Software Maintenance & Licenses	101-190-52432	\$14,082.19	\$18,000.00	\$0.00	\$18,000.00
Phone	101-190-52530	\$6,829.57	\$5,750.00	\$6,465.00	\$6,500.00
Training	101-190-52590	\$50.00	\$3,000.00	\$920.00	\$2,000.00
Office Expense	101-190-53600	\$7,538.12	\$8,500.00	\$8,015.00	\$9,000.00
Postage	101-190-53605	\$9.33	\$50.00	\$26.00	\$50.00
Other Grant Expense	101-190-53616	\$5,364.31	\$500.00	\$0.00	\$500.00
Small Equipment	101-190-53618	\$638.30	\$5,500.00	\$285.00	\$6,000.00
Fuel Expense	101-190-53626	\$3,815.39	\$6,000.00	\$2,835.00	\$4,000.00
Hazard Mitigation Plan	101-190-53750			\$0.00	\$2,000.00
Equipment	101-190-54750	\$9,090.31	\$6,000.00	\$6,500.00	\$5,000.00
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
Salary Elected Official - AUDITOR	101-210-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - AUDITOR	101-210-51120	\$73,384.12	\$87,932.00	\$69,710.00	\$63,911.00
Health Insurance	101-210-51210	\$11,784.00	\$18,736.00	\$8,850.00	\$13,050.00
FICA	101-210-51220	\$10,424.31	\$12,625.00	\$11,270.00	\$10,961.00
Lagers	101-210-51230	\$18,235.12	\$19,303.00	\$15,967.00	\$14,847.00
Unemployment Insurance	101-210-51250	\$78.12	\$260.00	\$220.00	\$254.00
Workers' Compensation	101-210-51260	\$349.72	\$417.00	\$327.26	\$268.00
Repairs & Maintenance Equipment	101-210-52430	\$0.00	\$200.00	\$0.00	\$200.00
Dues	101-210-52500	\$150.00	\$475.00	\$150.00	\$525.00
Bond	101-210-52522	\$0.00	\$260.00	\$0.00	\$260.00
Phone	101-210-52530	\$1,034.37	\$1,200.00	\$1,240.00	\$1,500.00
Mileage	101-210-52580	\$0.00	\$250.00	\$390.00	\$250.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Training	101-210-52590	\$2,021.41	\$5,000.00	\$3,065.00	\$5,000.00
Office Expense	101-210-53600	\$2,256.12	\$3,000.00	\$3,485.00	\$3,750.00
Postage	101-210-53605	\$43.80	\$150.00	\$50.00	\$150.00
Small Equipment	101-210-53618	\$2,091.37	\$500.00	\$0.00	\$500.00
Computer Software	101-210-54756	\$0.00	\$26,000.00	\$0.00	\$28,000.00
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$281,342.60	\$431,162.00	\$392,020.00	\$488,810.00
Contract Labor	101-240-51130	\$0.00	\$15,000.00	\$12,000.00	\$15,000.00
Health Insurance	101-240-51210	\$33,388.00	\$45,777.00	\$37,950.00	\$52,746.00
FICA	101-240-51220	\$27,350.00	\$32,960.00	\$26,415.00	\$37,351.00
Lagers	101-240-51230	\$39,983.84	\$50,409.00	\$43,730.00	\$58,589.00
Unemployment Insurance	101-240-51250	\$324.48	\$480.00	\$475.00	\$1,275.00
Workers' Compensation	101-240-51260	\$757.56	\$1,078.00	\$860.75	\$908.00
Dues	101-240-52500	\$479.00	\$1,000.00	\$460.00	\$1,000.00
Phone	101-240-52530	\$4,481.55	\$4,500.00	\$4,795.00	\$4,500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Mileage	101-240-52580	\$111.35	\$300.00	\$175.00	\$300.00
Training	101-240-52590	\$869.00	\$5,000.00	\$1,771.00	\$5,000.00
Office Expense	101-240-53600	\$9,174.56	\$8,000.00	\$7,175.00	\$10,000.00
Postage	101-240-53605	\$58.23	\$300.00	\$52.00	\$300.00
Small Equipment	101-240-53618	\$4,784.17	\$2,500.00	\$225.00	\$2,500.00
Computer Software	101-240-54756	\$5,145.50	\$5,800.00	\$0.00	\$12,000.00
Emergency Fund	101-250-57900	\$0.00	\$334,000.00	\$0.00	\$365,000.00
NID - Stone Hollow	101-900-52420	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Transfer to Capital Projects Funds	101-900-61000	\$0.00	\$9,308,000.00	\$9,250,000.00	\$3,250,000.00
Transfers Out - Assessor	101-900-61401	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfers Out - Bond Svc Fund	101-900-61455	\$628,149.97	\$627,000.00	\$626,000.00	\$629,975.00
<b>Total Christian County General Fund:</b>		<b>\$18,091,048.76</b>	<b>\$35,520,981.90</b>	<b>\$28,870,326.29</b>	<b>\$30,181,307.76</b>
<b>Total Christian County General Fund:</b>		<b>\$18,091,048.76</b>	<b>\$35,520,981.90</b>	<b>\$28,870,326.29</b>	<b>\$30,181,307.76</b>
<b>Law Enforcement Special Revenue Funds</b>					
<b>Co. Law Enforcement</b>					
Vehicle Maintenance & Repair	201-610-52435	-\$98.65		\$0.00	\$0.00
Transfers	201-900-58856	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
<b>Total Co. Law Enforcement:</b>		<b>\$2,629,323.93</b>	<b>\$8,400,000.00</b>	<b>\$4,155,150.00</b>	<b>\$6,230,000.00</b>
<b>Federal Forfeiture I</b>					
Repairs & Maintenance Equipment	205-610-52430	\$1,551.55		\$0.00	\$0.00
Vehicle Maintenance & Repair	205-610-52435		\$0.00	\$7.90	\$0.00
Travel and Meal Reimbursement	205-610-52570	\$1,142.64	\$5,000.00	\$440.00	\$5,000.00
Training	205-610-52590	\$3,690.00	\$10,000.00	\$970.00	\$45,000.00
Office Expense	205-610-53600	\$2,500.00	\$3,000.00	\$750.00	\$2,000.00
Investigative Expense	205-610-53617	\$1,231.02	\$10,000.00	\$1,200.00	\$10,000.00
Equipment	205-610-54750	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
<b>Total Federal Forfeiture I:</b>		<b>\$23,504.91</b>	<b>\$53,000.00</b>	<b>\$11,028.54</b>	<b>\$72,000.00</b>





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Law Enforcement Training</b>					
Travel and Meal Reimbursment	208-610-52570	\$3,783.26	\$5,000.00	\$2,135.00	\$2,500.00
Training	208-610-52590	\$9,638.68	\$15,000.00	\$14,275.00	\$10,000.00
<b>Total Law Enforcement Training:</b>		<b>\$13,421.94</b>	<b>\$20,000.00</b>	<b>\$16,410.00</b>	<b>\$12,500.00</b>
<b>Civil Process</b>					
Travel and Meal Reimbursement	210-610-52570	\$4,325.94	\$5,000.00	\$5,001.46	\$5,000.00
Training	210-610-52590	\$4,361.40	\$10,000.00	\$10,035.00	\$10,000.00
Office Expense	210-610-53600	\$3,727.55	\$10,000.00	\$3,411.00	\$10,000.00
Equipment	210-610-54750	\$0.00	\$25,000.00	\$0.00	\$60,000.00
<b>Total Civil Process:</b>		<b>\$12,414.89</b>	<b>\$50,000.00</b>	<b>\$18,447.46</b>	<b>\$85,000.00</b>
<b>Inmate Prisoner Detainee Security</b>					
Inmate Security Expense	212-620-52515	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
<b>Total Inmate Prisoner Detainee Security:</b>		<b>\$13,152.45</b>	<b>\$12,000.00</b>	<b>\$11,923.19</b>	<b>\$13,000.00</b>
<b>Sheriff's Conceal Carry</b>					
Salary Other - CONCEAL CARRY	215-600-51120	\$20,189.68	\$37,158.00	\$28,815.00	\$38,273.00
Health Insurance	215-600-51210	\$2,945.82	\$6,246.00	\$3,905.00	\$6,525.00
FICA	215-600-51220	\$1,530.33	\$2,845.00	\$2,040.00	\$2,928.00
Lagers	215-600-51230	\$2,173.40	\$4,350.00	\$2,925.00	\$4,593.00
Unemployment Insurance	215-600-51250	\$30.37	\$70.00	\$52.72	\$150.00
Workers' Compensation	215-600-51260	\$273.87	\$95.00	\$91.94	\$71.00
Repairs & Maintenance Equipment	215-610-52430	\$0.00	\$3,500.00	\$8.60	\$3,500.00
Property & Liability Insurance	215-610-52520	\$336.89	\$500.00	\$955.19	\$1,000.00
Travel and Meal Reimbursment	215-610-52570	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Training	215-610-52590	\$1,441.60	\$15,000.00	\$660.00	\$10,000.00
Office Expense	215-610-53600	\$4,979.56	\$20,000.00	\$4,195.00	\$5,000.00
Equipment	215-610-54750	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Conceal Carry - State Expense	215-610-57508	\$7,351.00	\$15,000.00	\$9,800.00	\$45,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Sheriff's Conceal Carry:</b>		<b>\$41,252.52</b>	<b>\$159,764.00</b>	<b>\$61,648.45</b>	<b>\$119,540.00</b>
<b>LEST</b>					
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,653,633.02	\$2,240,000.00	\$2,388,880.00	\$2,400,000.00
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$710,084.98	\$700,000.00	\$621,000.00	\$625,000.00
<b>Total LEST:</b>		<b>\$3,363,718.00</b>	<b>\$2,940,000.00</b>	<b>\$3,009,880.00</b>	<b>\$3,025,000.00</b>
<b>LERF</b>					
Witness & Reporter Expense	255-610-52345	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Sheriff Supplies	255-610-53610	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Other Grant Expense	255-610-53616	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Narcotics Deterrence	255-610-54744	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Equipment	255-610-54750	\$0.00	\$10,000.00	\$45,197.00	\$10,000.00
<b>Total LERF:</b>		<b>\$0.00</b>	<b>\$140,000.00</b>	<b>\$45,197.00</b>	<b>\$140,000.00</b>
<b>Total Law Enforcement Special Revenue Funds:</b>		<b>\$6,096,788.64</b>	<b>\$11,774,764.00</b>	<b>\$7,329,684.64</b>	<b>\$9,697,040.00</b>
<b>Road and Bridge Special Revenue Funds</b>					
<b>Road Sales Tax</b>					
Disbursements	221-610-59504	\$21,745.06	\$500.00	\$22,000.00	\$22,000.00
Disbursements - Special Roads	221-610-59505	\$328,875.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Common I	221-800-59501	\$2,098,434.72	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common II	221-800-59502	\$2,056,233.01	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
<b>Total Road Sales Tax:</b>		<b>\$4,505,287.79</b>	<b>\$5,500,500.00</b>	<b>\$4,522,000.00</b>	<b>\$5,022,000.00</b>
<b>CART</b>					
Disbursements - Special Roads	222-610-59504	\$600,794.34	\$502,634.60	\$663,707.00	\$615,000.00
Disbursements - Common I	222-800-59501	\$713,025.47	\$545,480.99	\$720,270.00	\$670,000.00
Disbursements - Common II	222-800-59502	\$672,651.93	\$514,594.27	\$679,490.00	\$635,000.00
Disbursements - Bridge	222-800-59503	\$370,492.62	\$276,566.88	\$371,700.00	\$350,000.00
<b>Total CART:</b>		<b>\$2,356,964.36</b>	<b>\$1,839,276.74</b>	<b>\$2,435,167.00</b>	<b>\$2,270,000.00</b>
<b>Common I</b>					
Salary Other - COMMON ROAD	231-600-51120	\$733,872.84	\$796,385.00	\$824,000.00	\$840,285.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	231-600-51210	\$93,044.87	\$96,800.00	\$106,820.00	\$107,664.00
FICA	231-600-51220	\$55,674.83	\$60,580.00	\$62,082.00	\$63,947.00
Lagers	231-600-51230	\$88,617.35	\$92,651.00	\$94,045.00	\$100,302.00
Unemployment Insurance	231-600-51250	\$692.74	\$700.00	\$871.30	\$2,475.00
Workers' Compensation	231-600-51260	\$57,483.66	\$50,650.00	\$53,916.39	\$53,005.00
Uniforms	231-610-51270	\$9,769.86	\$12,500.00	\$8,860.00	\$11,500.00
Utilities	231-610-52410	\$12,344.85	\$16,000.00	\$11,380.00	\$14,500.00
Repairs & Maintenance Equipment	231-610-52430	\$86,456.37	\$90,000.00	\$100,355.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$21,570.29	\$30,000.00	\$26,970.00	\$23,000.00
Building Repairs & Maintenance	231-610-52438	\$1,563.55	\$7,500.00	\$12,140.00	\$18,000.00
Property & Liability Insurance	231-610-52520	\$14,997.79	\$13,500.00	\$20,472.07	\$21,000.00
Vehicle Insurance	231-610-52525	\$31,648.42	\$55,000.00	\$64,670.63	\$65,000.00
Phone	231-610-52530	\$4,927.95	\$4,800.00	\$3,925.00	\$5,200.00
Training	231-610-52590	\$330.59	\$2,500.00	\$785.76	\$1,000.00
Shop Expense	231-610-53601	\$29,966.58	\$35,000.00	\$27,600.00	\$35,000.00
Road Signs	231-610-53613	\$15,844.41	\$20,000.00	\$23,840.00	\$17,000.00
Snow Removal	231-610-53615	\$21,322.90	\$50,000.00	\$13,240.00	\$45,000.00
Small Equipment	231-610-53618	\$1,350.00	\$1,000.00	\$796.84	\$1,000.00
Fuel Expense	231-610-53626	\$128,623.83	\$115,000.00	\$98,040.00	\$115,000.00
Road Maintenance & Repair	231-610-53720	\$1,622,228.16	\$1,713,940.00	\$1,810,300.00	\$0.00
Buildings & Building Improvements	231-610-54700	\$0.00	\$135,000.00	\$195,015.00	\$35,000.00
Equipment	231-610-54750	\$111,433.45	\$135,000.00	\$134,310.00	\$125,000.00
<b>Total Common I:</b>		<b>\$3,143,765.29</b>	<b>\$3,534,506.00</b>	<b>\$3,694,434.99</b>	<b>\$1,794,878.00</b>
<b>Common II</b>					
Salary Other - COMMON ROAD	232-600-51120	\$642,432.57	\$840,206.00	\$721,000.00	\$715,348.00
Health Insurance	232-600-51210	\$76,104.63	\$103,045.00	\$84,110.00	\$94,614.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
FICA	232-600-51220	\$48,543.28	\$64,031.00	\$54,420.00	\$54,430.00
Lagers	232-600-51230	\$76,399.74	\$97,930.00	\$80,605.00	\$85,378.00
Unemployment Insurance	232-600-51250	\$605.40	\$700.00	\$880.00	\$2,175.00
Workers' Compensation	232-600-51260	\$62,706.77	\$53,630.00	\$59,906.38	\$44,406.00
Uniforms	232-610-51270	\$6,837.89	\$11,000.00	\$7,912.00	\$11,000.00
Utilities	232-610-52410	\$9,750.77	\$12,500.00	\$8,050.00	\$12,500.00
Repairs & Maintenance Equipment	232-610-52430	\$89,831.09	\$90,000.00	\$106,195.00	\$95,000.00
Tire & Tire Repair	232-610-52436	\$23,535.43	\$30,000.00	\$32,770.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$21,197.30	\$5,000.00	\$2,445.00	\$20,000.00
Equipment Rental	232-610-52442	\$59.52		\$0.00	\$0.00
Property & Liability Insurance	232-610-52520	\$12,687.92	\$13,000.00	\$21,598.54	\$22,000.00
Vehicle Insurance	232-610-52525	\$31,097.61	\$32,000.00	\$49,065.06	\$50,000.00
Phone	232-610-52530	\$3,263.21	\$3,750.00	\$3,340.00	\$3,750.00
Training	232-610-52590	\$500.00	\$2,500.00	\$801.02	\$0.00
Shop Expense	232-610-53601	\$32,920.01	\$28,000.00	\$21,495.00	\$30,000.00
Road Signs	232-610-53613	\$17,448.98	\$21,000.00	\$22,680.00	\$17,000.00
Snow Removal	232-610-53615	\$31,911.47	\$50,000.00	\$15,535.00	\$50,000.00
Small Equipment	232-610-53618	\$225.00	\$1,500.00	\$250.00	\$1,000.00
Fuel Expense	232-610-53626	\$100,360.99	\$105,000.00	\$91,935.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,600,312.65	\$1,634,000.00	\$1,745,335.00	\$1,400,000.00
Equipment	232-610-54750	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
<b>Total Common II:</b>		<b>\$2,985,741.73</b>	<b>\$3,393,792.00</b>	<b>\$3,377,353.00</b>	<b>\$3,148,601.00</b>
<b>Bridge</b>					
Bridge Construction & Maintenance	233-610-53720	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
<b>Total Bridge:</b>		<b>\$176,570.40</b>	<b>\$1,755,031.96</b>	<b>\$1,771,220.00</b>	<b>\$110,500.00</b>
<b>Total Road and Bridge Special Revenue Funds:</b>		<b>\$13,168,329.57</b>	<b>\$16,023,106.70</b>	<b>\$15,800,174.99</b>	<b>\$12,345,979.00</b>
<b>Prosecutor Special Revenue Funds</b>					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>P.A. Training</b>					
Training	260-610-52590	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
<b>Total P.A. Training:</b>		<b>\$6,070.77</b>	<b>\$7,500.00</b>	<b>\$6,075.00</b>	<b>\$10,000.00</b>
<b>Delinquent Taxes</b>					
Postage	265-610-53605	\$2,960.74	\$5,500.00	\$2,445.00	\$5,500.00
Fuel Expense	265-610-53626	\$1,158.44	\$0.00	\$1,416.00	\$2,000.00
<b>Total Delinquent Taxes:</b>		<b>\$4,119.18</b>	<b>\$5,500.00</b>	<b>\$3,861.00</b>	<b>\$7,500.00</b>
<b>Adm. Handling Cost</b>					
Dues	268-610-52500	\$6,574.16		\$0.00	\$0.00
Administrative Fee to State	268-610-57509	\$360.00	\$400.00	\$110.00	\$150.00
Victim Restitution	268-610-57805	\$175,520.47	\$390,000.00	\$233,500.00	\$390,000.00
<b>Total Adm. Handling Cost:</b>		<b>\$182,454.63</b>	<b>\$390,400.00</b>	<b>\$233,610.00</b>	<b>\$390,150.00</b>
<b>Total Prosecutor Special Revenue Funds:</b>		<b>\$192,644.58</b>	<b>\$403,400.00</b>	<b>\$243,546.00</b>	<b>\$407,650.00</b>
<b>County Clerk Special Revenue Funds</b>					
<b>County Elections</b>					
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
<b>Total County Elections:</b>		<b>\$109,472.80</b>	<b>\$374,000.00</b>	<b>\$160,000.00</b>	<b>\$324,000.00</b>
<b>Elections 5%</b>					
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total Elections 5%:</b>		<b>\$428.03</b>	<b>\$16,100.00</b>	<b>\$1,960.00</b>	<b>\$16,350.00</b>
<b>HAVA</b>					
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00
<b>Total HAVA:</b>		<b>\$28,570.00</b>	<b>\$57,575.00</b>	<b>\$35,000.00</b>	<b>\$63,700.00</b>
<b>Total County Clerk Special Revenue Funds:</b>		<b>\$138,470.83</b>	<b>\$447,675.00</b>	<b>\$196,960.00</b>	<b>\$404,050.00</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Recorder Special Revenue Funds</b>					
<b>Family Violence</b>					
Disbursement to Family Violence	219-800-59510	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Total Family Violence:</b>		<b>\$2,820.00</b>	<b>\$3,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>
<b>Record Retention</b>					
Repairs & Maintenance Equipment	271-610-52430	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Computer Hardware Maintenance	271-610-52431	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Archiving	271-610-52515	\$9,024.63	\$80,000.00	\$12,000.00	\$80,000.00
<b>Total Record Retention:</b>		<b>\$9,024.63</b>	<b>\$82,000.00</b>	<b>\$12,000.00</b>	<b>\$82,000.00</b>
<b>Record Technology</b>					
Repairs & Maintenance	272-610-52430	\$4,435.00	\$10,000.00	\$0.00	\$10,000.00
Computer Hardware Maintenance	272-610-52431	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Computer Software Maintenance	272-610-52432	\$12,090.00	\$25,000.00	\$0.00	\$25,000.00
Scanner Maintenance	272-610-52433	\$3,907.60	\$8,000.00	\$4,000.00	\$8,000.00
Phone	272-610-52530	\$1,901.04	\$3,000.00	\$1,500.00	\$3,000.00
Mileage	272-610-52580	\$199.88	\$2,000.00	\$750.00	\$2,000.00
Training	272-610-52590	\$1,688.90	\$3,000.00	\$1,875.00	\$3,000.00
Office Expense	272-610-53600	\$4,163.03	\$40,000.00	\$6,200.00	\$40,000.00
Postage	272-610-53605	\$552.81	\$1,200.00	\$795.00	\$3,000.00
Buildings & Building Improvements	272-610-54700	\$0.00	\$5,000.00	\$0.00	\$10,000.00
Equipment	272-610-54750	\$7,608.00	\$30,000.00	\$2,000.00	\$30,000.00
<b>Total Record Technology:</b>		<b>\$36,546.26</b>	<b>\$137,200.00</b>	<b>\$17,120.00</b>	<b>\$144,000.00</b>
<b>Total Recorder Special Revenue Funds:</b>		<b>\$48,390.89</b>	<b>\$222,700.00</b>	<b>\$32,120.00</b>	<b>\$229,500.00</b>
<b>Debt Service Funds</b>					
<b>Stone Hollow NID</b>					
Bond Retirement	420-610-58850	\$16,715.27	\$16,715.27	\$16,715.27	\$16,715.27
Interest Exp	420-610-58860	\$6,747.12	\$6,247.33	\$6,247.33	\$5,747.55
<b>Total Stone Hollow NID:</b>		<b>\$23,462.39</b>	<b>\$22,962.60</b>	<b>\$22,962.60</b>	<b>\$22,462.82</b>
<b>River Downs West NID</b>					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Bond Retirement	430-610-58850	\$27,064.12	\$28,079.03	\$28,079.03	\$29,131.99
Interest - Bond Retirement	430-610-58860	\$16,611.52	\$15,596.62	\$15,596.62	\$14,543.66
<b>Total River Downs West NID:</b>		<b>\$43,675.64</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>
<b>2017 Bond Debt Svc Fund - Judicial Expansion</b>					
Legal Fees	455-610-52300	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Bond Retirement	455-610-58850	\$400,000.00	\$410,000.00	\$410,000.00	\$425,000.00
Interest Exp	455-610-58860	\$226,150.00	\$214,000.00	\$214,000.00	\$201,475.00
<b>Total 2017 Bond Debt Svc Fund - Judicial Expansion:</b>		<b>\$628,150.00</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>
<b>Total Debt Service Funds:</b>		<b>\$695,288.03</b>	<b>\$694,138.25</b>	<b>\$692,638.25</b>	<b>\$696,113.47</b>
<b>LEPC</b>					
<b>LEPC</b>					
Training	220-610-52590	\$278.40	\$8,000.00	\$0.00	\$5,000.00
Office Expense	220-610-53600	\$1,197.16	\$5,000.00	\$117.88	\$5,000.00
Equipment	220-610-54750	\$0.00	\$6,000.00	\$0.00	\$0.00
<b>Total LEPC:</b>		<b>\$1,475.56</b>	<b>\$19,000.00</b>	<b>\$117.88</b>	<b>\$10,000.00</b>
<b>Total LEPC:</b>		<b>\$1,475.56</b>	<b>\$19,000.00</b>	<b>\$117.88</b>	<b>\$10,000.00</b>
<b>Capital Requests</b>					
<b>Capital Requests</b>					
Project Expenditures	235-610-53720	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
<b>Total Capital Requests:</b>		<b>\$0.00</b>	<b>\$7,951,575.00</b>	<b>\$300,000.00</b>	<b>\$9,500,000.00</b>
<b>Total Capital Requests:</b>		<b>\$0.00</b>	<b>\$7,951,575.00</b>	<b>\$300,000.00</b>	<b>\$9,500,000.00</b>
<b>Assessment</b>					
<b>Assessment</b>					
Salary Elected Official - ASSESSOR	241-600-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - ASSESSOR	241-600-51120	\$514,864.02	\$697,200.00	\$624,160.00	\$701,043.00
Health Insurance	241-600-51210	\$78,069.00	\$98,897.00	\$85,870.00	\$104,400.00
FICA	241-600-51220	\$43,013.70	\$59,230.00	\$49,415.00	\$59,707.00
Lagers	241-600-51230	\$72,186.19	\$90,590.00	\$75,580.00	\$93,654.00
Unemployment Insurance	241-600-51250	\$546.81	\$800.00	\$770.00	\$2,250.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Workers' Compensation	241-600-51260	\$8,377.44	\$10,438.00	\$9,183.60	\$11,841.00
Legal Fees	241-610-52300	\$0.00	\$40,000.00	\$8,267.85	\$50,000.00
Contracts	241-610-52313	\$11,957.28	\$78,200.00	\$37,905.00	\$62,000.00
Assessment Lists	241-610-52314	\$18,086.20	\$20,000.00	\$10,615.00	\$18,000.00
Repairs & Maintenance Equipment	241-610-52430	\$0.00	\$3,000.00	\$50.00	\$3,000.00
Computer Hardware Maintenance	241-610-52431	\$250.00	\$10,000.00	\$1,800.00	\$10,000.00
Computer Software Maintenance	241-610-52432	\$30,358.00	\$45,000.00	\$45,000.00	\$45,000.00
Vehicle Maintenance & Repair	241-610-52435	\$946.30	\$5,000.00	\$650.00	\$5,000.00
Property & Liability Insurance	241-610-52520	\$12,812.32	\$16,000.00	\$19,902.98	\$22,000.00
Vehicle Insurance	241-610-52525	\$3,226.68	\$5,000.00	\$2,646.18	\$5,000.00
Phone	241-610-52530	\$5,363.14	\$7,600.00	\$3,945.00	\$8,000.00
Printing	241-610-52550	\$3,751.00	\$7,000.00	\$0.00	\$10,000.00
Mileage	241-610-52580	\$3,123.20	\$10,000.00	\$3,640.00	\$10,000.00
Assessor Mileage	241-610-52581	\$393.41	\$2,000.00	\$0.00	\$2,000.00
Meetings -Assessor	241-610-52591	\$3,202.69	\$7,000.00	\$1,560.00	\$7,500.00
Meetings - Staff	241-610-52592	\$6,448.58	\$12,000.00	\$2,532.00	\$14,000.00
Office Expense	241-610-53600	\$14,096.51	\$15,000.00	\$4,730.00	\$17,000.00
Photocopy	241-610-53602	\$1,112.72	\$2,000.00	\$550.00	\$2,000.00
Stationary	241-610-53603	\$145.00	\$2,000.00	\$0.00	\$2,500.00
Film & Processing	241-610-53604	\$0.00	\$100.00	\$0.00	\$100.00
Postage	241-610-53605	\$37,256.24	\$30,000.00	\$32,380.00	\$45,000.00
Mapping	241-610-53614	\$4,333.00	\$8,500.00	\$48,485.00	\$8,500.00
Small Equipment	241-610-53618	\$0.00	\$2,500.00	\$0.00	\$2,500.00
Appraisal Guides	241-610-53645	\$8,205.12	\$10,300.00	\$11,050.00	\$15,000.00
Buildings & Building Improvements	241-610-54700	\$57,234.38	\$20,000.00	\$0.00	\$20,000.00
Equipment	241-610-54750	\$26,027.00	\$70,000.00	\$30,000.00	\$40,000.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Computer Hardware	241-610-54755	\$2,539.15		\$0.00	\$20,000.00
Computer Software	241-610-54756	\$1,575.00	\$20,000.00	\$10,000.00	\$20,000.00
<b>Total Assessment:</b>		<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>
<b>Total Assessment:</b>		<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>
<b>Building Capital Fund</b>					
<b>Building Capital Fund</b>					
Land, Buildings & Building Improvements	256-610-54700	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
<b>Total Building Capital Fund:</b>		<b>\$0.00</b>	<b>\$2,706,225.00</b>	<b>\$500,000.00</b>	<b>\$2,800,000.00</b>
<b>Total Building Capital Fund:</b>		<b>\$0.00</b>	<b>\$2,706,225.00</b>	<b>\$500,000.00</b>	<b>\$2,800,000.00</b>
<b>Law Library</b>					
<b>Law Library</b>					
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Law Library:</b>		<b>\$14,628.81</b>	<b>\$20,000.00</b>	<b>\$27,780.00</b>	<b>\$20,000.00</b>
<b>Total Law Library:</b>		<b>\$14,628.81</b>	<b>\$20,000.00</b>	<b>\$27,780.00</b>	<b>\$20,000.00</b>
<b>Tax Maintenance</b>					
<b>Tax Maintenance</b>					
Tax Maintenance Expense	275-610-52515	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
Transfers Out - General Fund	275-610-60101	\$0.00	\$30,000.00	\$0.00	\$25,000.00
<b>Total Tax Maintenance:</b>		<b>\$126,330.99</b>	<b>\$245,000.00</b>	<b>\$147,610.00</b>	<b>\$249,200.00</b>
<b>Total Tax Maintenance:</b>		<b>\$126,330.99</b>	<b>\$245,000.00</b>	<b>\$147,610.00</b>	<b>\$249,200.00</b>
<b>Building Inspection</b>					
<b>Building Inspection</b>					
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00



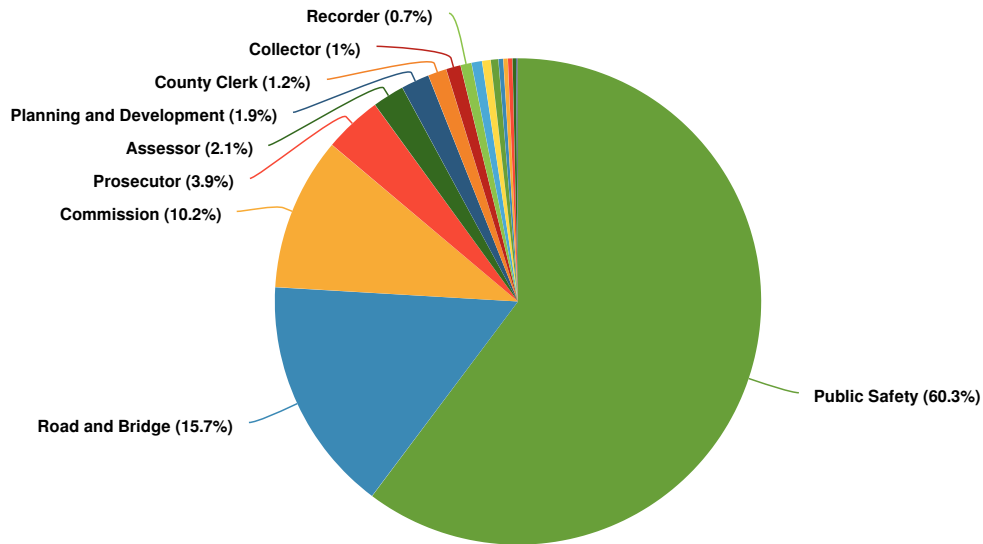
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Late Fees	280-610-53619		\$0.00	\$21.75	\$0.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
<b>Total Building Inspection:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,144.35</b>	<b>\$732,866.00</b>
<b>Total Building Inspection:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,144.35</b>	<b>\$732,866.00</b>
<b>ARPA</b>					
<b>ARPA</b>					
Contract Labor	560-610-51130	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
Public Health-Vaccine/Testing/Mitigation	560-610-52515	\$134,666.22	\$915,000.00	\$127,544.00	\$915,000.00
Office Expense	560-610-53600	\$68,754.75	\$75,000.00	\$141,084.00	\$75,000.00
Infrastructure Project Expenditures	560-610-53720	\$1,284,182.44	\$2,500,000.00	\$2,036,763.00	\$650,000.00
Buildings & Building Improvements	560-610-54700	\$114,275.00	\$1,000,000.00	\$605,300.00	\$1,000,000.00
Equipment	560-610-54750	\$39,289.00	\$0.00	\$23,176.00	\$0.00
Transfer to GR	560-900-61000	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total ARPA:</b>		<b>\$2,169,873.58</b>	<b>\$14,802,000.00</b>	<b>\$12,559,132.04</b>	<b>\$2,640,000.00</b>
<b>Total ARPA:</b>		<b>\$2,169,873.58</b>	<b>\$14,802,000.00</b>	<b>\$12,559,132.04</b>	<b>\$2,640,000.00</b>



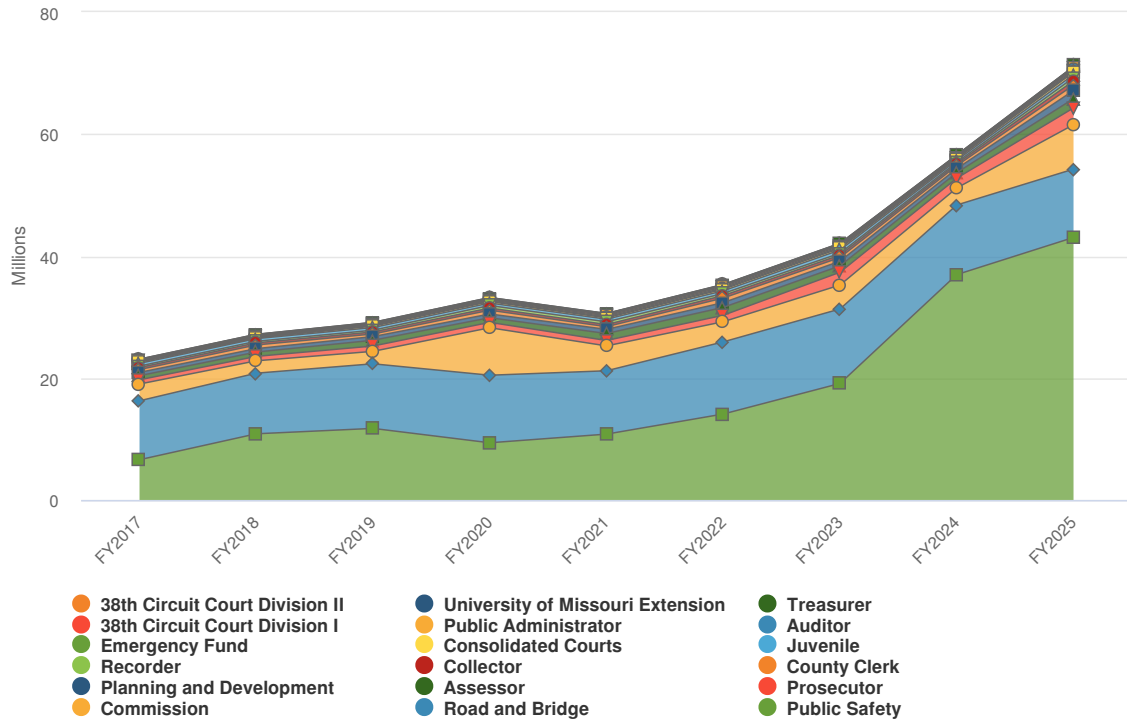
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total:		\$42,080,565.94	\$92,765,007.73	\$68,254,968.93	\$71,430,060.23

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>General Government</b>					
<b>Commission</b>					
<b>Commission</b>					
Salary Elected Official - COMMISSIONER	101-010-51110	\$209,328.34	\$226,075.00	\$226,075.00	\$232,859.00
Salary Other - COMMISSION	101-010-51120	\$34,457.95	\$53,351.00	\$36,688.00	\$291,044.00
Health Insurance	101-010-51210	\$11,293.00	\$27,045.00	\$11,450.00	\$40,782.00
FICA	101-010-51220	\$18,580.57	\$20,365.00	\$19,785.00	\$40,058.00
Lagers	101-010-51230	\$29,861.78	\$32,716.00	\$27,220.00	\$62,834.00
Unemployment Insurance	101-010-51250	\$39.04	\$140.00	\$105.00	\$488.00
Workers' Compensation	101-010-51260	\$585.16	\$700.00	\$547.80	\$8,225.00
Studies for County Improvement	101-010-52315	\$6,168.00	\$10,000.00	\$1,428.00	\$0.00
Vehicle Maintenance & Repair	101-010-52435	\$114.18	\$1,000.00	\$180.00	\$1,000.00
Dues	101-010-52500	\$50,450.00	\$55,900.00	\$50,300.00	\$56,300.00
Phone	101-010-52530	\$3,906.75	\$4,000.00	\$3,950.00	\$4,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Mileage	101-010-52580	\$1,232.13	\$500.00	\$2,045.00	\$800.00
Training	101-010-52590	\$2,551.55	\$2,000.00	\$3,035.00	\$2,000.00
Office Expense	101-010-53600	\$7,180.67	\$5,000.00	\$4,915.00	\$3,000.00
Postage	101-010-53605	\$8.16	\$50.00	\$3,595.00	\$1,500.00
Small Equipment	101-010-53618	\$0.00	\$5,000.00	\$0.00	\$500.00
Late Fees	101-010-53619		\$0.00	\$605.00	\$0.00
Fuel Expense	101-010-53626	\$228.76	\$250.00	\$40.00	\$500.00
Equipment	101-010-54750	\$2,571.40	\$3,000.00	\$0.00	\$1,500.00
Studies for County Improvement	101-170-52315			\$0.00	\$8,000.00
<b>Total Commission:</b>		<b>\$378,557.44</b>	<b>\$447,092.00</b>	<b>\$391,963.80</b>	<b>\$755,390.00</b>
<b>Facilities Management</b>					
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
<b>Total Facilities Management:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>
<b>County Misc &amp; Operations</b>					
Public Defender Rent	101-170-25400	\$24,805.93	\$24,806.00	\$24,085.93	\$24,806.00
Workers' Compensation Premium	101-170-51260	\$50,471.00	\$50,000.00	\$0.00	\$0.00
Employee Screening	101-170-51285	\$4,725.00	\$10,000.00	\$8,690.00	\$10,000.00
Legal Fees	101-170-52300	\$28,637.50	\$70,000.00	\$2,500.00	\$70,000.00
County Counselor	101-170-52301	\$125,000.04	\$125,000.00	\$125,000.04	\$0.00
Audit	101-170-52305	\$0.00	\$30,000.00	\$0.00	\$30,000.00
38TH Judicial Circuit Treatment Court	101-170-52320	\$1,800.00	\$3,500.00	\$0.00	\$3,500.00
Court Reporter	101-170-52340	\$1,165.81	\$2,000.00	\$2,565.00	\$2,000.00
GIS	101-170-52342	\$5,555.00	\$40,000.00	\$30,000.00	\$40,000.00
Computer Hardware Maintenance	101-170-52431	\$144,617.86	\$150,000.00	\$156,420.00	\$295,000.00
Computer Software	101-170-52432	\$123,320.59	\$150,000.00	\$76,800.00	\$225,000.00
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$8,178.28	\$15,000.00	\$16,320.00	\$15,000.00
Organizational Dues	101-170-52500	\$36,062.77	\$40,000.00	\$37,265.00	\$40,000.00
BOE Board Meetings	101-170-52510	\$150.00	\$750.00	\$250.00	\$750.00
Property & Liability Insurance	101-170-52520	\$172,578.43	\$185,000.00	\$132,131.45	\$185,000.00
Vehicle Insurance	101-170-52525	\$21,601.16	\$25,000.00	\$22,423.22	\$25,000.00
Phone & Internet	101-170-52530	\$106,464.56	\$100,000.00	\$111,095.00	\$115,000.00
Publication Costs	101-170-52540	\$3,741.54	\$4,500.00	\$4,386.00	\$4,500.00
Small Equipment	101-170-53618	\$1,266.38	\$15,000.00	\$0.00	\$15,000.00
Late Fees	101-170-53619	\$25.00		\$0.00	\$0.00
Land, Bldgs & Improvements	101-170-54700	\$253,340.43	\$1,250,000.00	\$170,000.00	\$2,000,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment	101-170-54750	\$605,915.14	\$75,000.00	\$110,000.00	\$75,000.00
Computer Hardware	101-170-54755			\$0.00	\$600,000.00
ELECTIONS	101-170-57506	\$28,160.91	\$250,000.00	\$180,000.00	\$30,000.00
ARPA Expenses	101-170-57582	\$295,161.47	\$575,000.00	\$402,800.00	\$0.00
LATCF Expenses	101-170-57584	\$0.00	\$168,634.72	\$0.00	\$168,634.72
Misc	101-170-57800	\$122,693.96	\$45,000.00	\$45,625.00	\$50,000.00
Opioid Settlement Expenses	101-170-57802		\$65,000.00	\$0.00	\$315,000.00
Disburse Fin Institution Tax	101-170-59500	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
County/Emergency Disaster	101-170-63515	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total County Misc &amp; Operations:</b>		<b>\$2,165,461.95</b>	<b>\$3,771,690.72</b>	<b>\$1,659,846.64</b>	<b>\$4,691,690.72</b>
<b>Human Resources</b>					
Contract Labor	101-190-51130			\$0.00	\$23,300.00
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$281,342.60	\$431,162.00	\$392,020.00	\$488,810.00
Contract Labor	101-240-51130	\$0.00	\$15,000.00	\$12,000.00	\$15,000.00
Health Insurance	101-240-51210	\$33,388.00	\$45,777.00	\$37,950.00	\$52,746.00
FICA	101-240-51220	\$27,350.00	\$32,960.00	\$26,415.00	\$37,351.00
Lagers	101-240-51230	\$39,983.84	\$50,409.00	\$43,730.00	\$58,589.00
Unemployment Insurance	101-240-51250	\$324.48	\$480.00	\$475.00	\$1,275.00
Workers' Compensation	101-240-51260	\$757.56	\$1,078.00	\$860.75	\$908.00
Dues	101-240-52500	\$479.00	\$1,000.00	\$460.00	\$1,000.00
Phone	101-240-52530	\$4,481.55	\$4,500.00	\$4,795.00	\$4,500.00
Mileage	101-240-52580	\$111.35	\$300.00	\$175.00	\$300.00
Training	101-240-52590	\$869.00	\$5,000.00	\$1,771.00	\$5,000.00
Office Expense	101-240-53600	\$9,174.56	\$8,000.00	\$7,175.00	\$10,000.00
Postage	101-240-53605	\$58.23	\$300.00	\$52.00	\$300.00
Small Equipment	101-240-53618	\$4,784.17	\$2,500.00	\$225.00	\$2,500.00
Computer Software	101-240-54756	\$5,145.50	\$5,800.00	\$0.00	\$12,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Human Resources:</b>		<b>\$408,249.84</b>	<b>\$604,266.00</b>	<b>\$528,103.75</b>	<b>\$713,579.00</b>
<b>Total Commission:</b>		<b>\$3,919,174.64</b>	<b>\$5,941,797.12</b>	<b>\$3,645,440.96</b>	<b>\$7,283,062.72</b>
<b>County Clerk</b>					
<b>County Clerk</b>					
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total County Clerk:</b>		<b>\$240,280.38</b>	<b>\$265,114.88</b>	<b>\$246,906.76</b>	<b>\$254,794.00</b>
<b>Elections</b>					
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00
<b>Total Elections:</b>		<b>\$368,448.20</b>	<b>\$709,612.00</b>	<b>\$379,898.43</b>	<b>\$635,487.00</b>
<b>Total County Clerk:</b>		<b>\$608,728.58</b>	<b>\$974,726.88</b>	<b>\$626,805.19</b>	<b>\$890,281.00</b>
<b>Treasurer</b>					
<b>Treasurer</b>					
Salary Elected Official - TREASURER	101-060-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - TREASURER OTHER	101-060-51120	\$41,443.36	\$45,250.00	\$51,000.00	\$41,534.00
Health Insurance	101-060-51210	\$11,784.00	\$12,491.00	\$12,491.00	\$13,050.00
FICA	101-060-51220	\$7,913.46	\$9,356.00	\$9,020.00	\$9,249.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Lagers	101-060-51230	\$14,210.46	\$14,310.00	\$14,260.00	\$14,508.00
Unemployment Insurance	101-060-51250	\$39.04	\$130.00	\$75.00	\$150.00
Workers' Compensation	101-060-51260	\$270.91	\$310.00	\$256.75	\$226.00
Repairs & Maintenance Equipment	101-060-52430	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Dues	101-060-52500	\$0.00	\$400.00	\$460.00	\$500.00
Bond	101-060-52522	\$80.00	\$5,000.00	\$6,000.00	\$200.00
Phone	101-060-52530	\$744.00	\$850.00	\$588.00	\$850.00
Mileage	101-060-52580	\$388.55	\$500.00	\$0.00	\$500.00
Training	101-060-52590	\$1,438.42	\$1,300.00	\$850.00	\$1,500.00
Office Expense	101-060-53600	\$1,790.96	\$2,500.00	\$1,420.00	\$2,700.00
Postage	101-060-53605	\$1,888.68	\$3,000.00	\$1,360.00	\$3,000.00
Small Equipment	101-060-53618	\$0.00	\$500.00	\$0.00	\$500.00
<b>Total Treasurer:</b>		<b>\$153,331.42</b>	<b>\$174,443.88</b>	<b>\$174,827.63</b>	<b>\$169,326.00</b>
<b>Total Treasurer:</b>		<b>\$153,331.42</b>	<b>\$174,443.88</b>	<b>\$174,827.63</b>	<b>\$169,326.00</b>
<b>Collector</b>					
<b>Collector</b>					
Salary Elected Official - COLLECTOR	101-070-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - COLLECTOR OTHER	101-070-51120	\$129,440.07	\$192,916.00	\$162,130.00	\$170,379.00
Health Insurance	101-070-51210	\$16,694.00	\$31,226.00	\$20,860.00	\$32,625.00
FICA	101-070-51220	\$15,001.36	\$20,653.00	\$14,745.00	\$19,109.00
Lagers	101-070-51230	\$19,882.06	\$28,191.00	\$22,265.00	\$27,354.00
Unemployment Insurance	101-070-51250	\$215.81	\$520.00	\$360.00	\$717.00
Workers' Compensation	101-070-51260	\$484.68	\$675.00	\$483.04	\$464.00
Repairs & Maintenance Equipment	101-070-52430			\$0.00	\$5,590.00
Phone	101-070-52530	\$2,540.22	\$2,600.00	\$1,785.00	\$3,000.00
Mileage	101-070-52580	\$0.00	\$500.00	\$0.00	\$0.00
Training	101-070-52590	\$0.00		\$0.00	\$1,200.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Office Expense	101-070-53600	\$0.00	\$500.00	\$0.00	\$5,000.00
Postage	101-070-53605	\$13,400.47	\$25,000.00	\$10,390.00	\$40,000.00
Computer Software	101-070-54756		\$55,000.00	\$55,000.00	\$55,000.00
Tax Maintenance Expense	275-610-52515	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
Transfers Out - General Fund	275-610-60101	\$0.00	\$30,000.00	\$0.00	\$25,000.00
<b>Total Collector:</b>		<b>\$395,329.24</b>	<b>\$679,827.88</b>	<b>\$512,674.92</b>	<b>\$688,997.00</b>
<b>Total Collector:</b>		<b>\$395,329.24</b>	<b>\$679,827.88</b>	<b>\$512,674.92</b>	<b>\$688,997.00</b>
<b>Recorder</b>					
<b>Recorder</b>					
Salary Elected Official - RECORDER	101-090-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - RECORDER OTHER	101-090-51120	\$125,310.64	\$144,624.00	\$141,986.00	\$148,964.00
Health Insurance	101-090-51210	\$23,568.00	\$24,981.00	\$24,981.00	\$26,100.00
FICA	101-090-51220	\$14,586.52	\$16,960.00	\$16,317.00	\$17,469.00
Lagers	101-090-51230	\$22,884.33	\$24,030.00	\$23,475.00	\$25,386.00
Unemployment Insurance	101-090-51250	\$156.23	\$390.00	\$250.00	\$539.00
Workers' Compensation	101-090-51260	\$467.92	\$560.00	\$457.97	\$427.00
Disbursement to Family Violence	219-800-59510	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Repairs & Maintenance Equipment	271-610-52430	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Computer Hardware Maintenance	271-610-52431	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Archiving	271-610-52515	\$9,024.63	\$80,000.00	\$12,000.00	\$80,000.00
Repairs & Maintenance	272-610-52430	\$4,435.00	\$10,000.00	\$0.00	\$10,000.00
Computer Hardware Maintenance	272-610-52431	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Computer Software Maintenance	272-610-52432	\$12,090.00	\$25,000.00	\$0.00	\$25,000.00
Scanner Maintenance	272-610-52433	\$3,907.60	\$8,000.00	\$4,000.00	\$8,000.00
Phone	272-610-52530	\$1,901.04	\$3,000.00	\$1,500.00	\$3,000.00
Mileage	272-610-52580	\$199.88	\$2,000.00	\$750.00	\$2,000.00
Training	272-610-52590	\$1,688.90	\$3,000.00	\$1,875.00	\$3,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Office Expense	272-610-53600	\$4,163.03	\$40,000.00	\$6,200.00	\$40,000.00
Postage	272-610-53605	\$552.81	\$1,200.00	\$795.00	\$3,000.00
Buildings & Building Improvements	272-610-54700	\$0.00	\$5,000.00	\$0.00	\$10,000.00
Equipment	272-610-54750	\$7,608.00	\$30,000.00	\$2,000.00	\$30,000.00
<b>Total Recorder:</b>		<b>\$306,704.11</b>	<b>\$511,291.88</b>	<b>\$316,633.85</b>	<b>\$527,744.00</b>
<b>Total Recorder:</b>		<b>\$306,704.11</b>	<b>\$511,291.88</b>	<b>\$316,633.85</b>	<b>\$527,744.00</b>
<b>Judicial</b>					
<b>Consolidated Courts</b>					
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Consolidated Courts:</b>		<b>\$273,144.96</b>	<b>\$412,650.00</b>	<b>\$285,872.00</b>	<b>\$406,350.00</b>
<b>38th Circuit Court Division I</b>					
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00
<b>Total 38th Circuit Court Division I:</b>		<b>\$186,494.48</b>	<b>\$211,823.00</b>	<b>\$182,416.00</b>	<b>\$214,823.00</b>
<b>38th Circuit Court Division II</b>					
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
<b>Total 38th Circuit Court Division II:</b>		<b>\$4,761.17</b>	<b>\$5,515.00</b>	<b>\$6,712.00</b>	<b>\$5,155.00</b>
<b>Prosecutor</b>					
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$153,005.71	\$162,532.00	\$159,668.86	\$175,554.00
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,402,405.04	\$1,868,292.00	\$1,493,960.00	\$1,813,183.00
Contract Labor	101-140-51130	\$0.00	\$31,000.00	\$0.00	\$0.00
Health Insurance	101-140-51210	\$136,254.58	\$193,600.00	\$134,405.00	\$195,750.00
FICA	101-140-51220	\$115,041.67	\$154,175.00	\$124,185.00	\$149,925.00
Lagers	101-140-51230	\$173,181.20	\$237,610.00	\$180,785.00	\$236,797.00
PACAR Retirement	101-140-51232	\$11,628.00	\$15,504.00	\$15,504.00	\$15,504.00
Unemployment Insurance	101-140-51250	\$1,212.44	\$2,500.00	\$1,530.00	\$4,408.00
Workers' Compensation	101-140-51260	\$4,065.64	\$5,385.00	\$7,904.98	\$8,229.00
Witness & Reporter Expense	101-140-52345	\$15,987.55	\$35,000.00	\$19,800.00	\$45,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Vehicle Maintenance & Repair	101-140-52435	\$246.18	\$3,000.00	\$65.00	\$3,000.00
Dues	101-140-52500		\$7,493.20	\$5,688.20	\$8,000.00
Phone	101-140-52530	\$15,577.27	\$18,752.40	\$15,865.00	\$18,752.40
Office Expense	101-140-53600	\$17,063.47	\$17,500.00	\$11,500.00	\$17,500.00
Postage	101-140-53605			\$0.00	\$4,500.00
Other Grant Expense	101-140-53616	\$939.68	\$0.00	\$4,490.00	\$0.00
Late Fees	101-140-53619		\$0.00	\$45.13	\$0.00
Fuel Expense	101-140-53626		\$5,000.00	\$0.00	\$5,000.00
Equipment	101-140-54750		\$25,000.00	\$0.00	\$0.00
Computer Hardware	101-140-54755	\$9,251.79		\$0.00	\$0.00
Computer Software	101-140-54756	\$43,187.59	\$47,716.90	\$42,000.00	\$51,601.64
Child Abuse Team Grant	101-140-57583	\$3,178.07	\$0.00	\$58,898.37	\$0.00
<b>Total Prosecutor:</b>		<b>\$2,102,225.88</b>	<b>\$2,830,060.50</b>	<b>\$2,276,294.54</b>	<b>\$2,752,704.04</b>
<b>Juvenile</b>					
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
<b>Total Juvenile:</b>		<b>\$527,324.48</b>	<b>\$560,258.00</b>	<b>\$464,942.53</b>	<b>\$496,017.00</b>
<b>Total Judicial:</b>		<b>\$3,093,950.97</b>	<b>\$4,020,306.50</b>	<b>\$3,216,237.07</b>	<b>\$3,875,049.04</b>
<b>Public Administrator</b>					
<b>Public Administrator</b>					
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$72,528.09	\$81,350.00	\$78,533.00	\$78,892.00
Health Insurance	101-130-51210	\$17,185.00	\$18,736.00	\$18,735.12	\$19,575.00
FICA	101-130-51220	\$10,277.94	\$12,120.00	\$11,607.00	\$12,108.00
Lagers	101-130-51230	\$16,629.12	\$18,535.00	\$10,580.00	\$18,990.00
Unemployment Insurance	101-130-51250	\$78.13	\$295.00	\$106.00	\$300.00
Workers' Compensation	101-130-51260	\$4,025.20	\$3,650.00	\$3,687.35	\$3,742.00
Repairs & Maintenance Equipment	101-130-52430	\$0.00	\$1,000.00	\$65.00	\$1,000.00
Computer Software Maintenance	101-130-52432	\$950.00	\$1,665.00	\$950.00	\$1,000.00
Phone	101-130-52530	\$1,372.57	\$1,400.00	\$1,170.00	\$1,200.00
Mileage	101-130-52580	\$0.00	\$100.00	\$0.00	\$0.00
Training	101-130-52590	\$767.00	\$1,000.00	\$887.00	\$1,000.00
Office Expense	101-130-53600	\$1,605.52	\$1,800.00	\$6,500.00	\$2,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Postage	101-130-53605	\$800.43	\$1,000.00	\$750.00	\$900.00
Small Equipment	101-130-53618	\$1,060.00	\$1,000.00	\$0.00	\$0.00
Fuel Expense	101-130-53626	\$1,036.22	\$1,500.00	\$1,100.00	\$0.00
<b>Total Public Administrator:</b>		<b>\$199,654.80</b>	<b>\$222,197.88</b>	<b>\$211,717.35</b>	<b>\$220,066.00</b>
<b>Total Public Administrator:</b>		<b>\$199,654.80</b>	<b>\$222,197.88</b>	<b>\$211,717.35</b>	<b>\$220,066.00</b>
<b>University of Missouri Extension</b>					
<b>University of Missouri Extension</b>					
Extension Office Expense	101-180-52515	\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00
<b>Total University of Missouri Extension:</b>		<b>\$82,175.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>
<b>Total University of Missouri Extension:</b>		<b>\$82,175.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>
<b>Auditor</b>					
<b>Auditor</b>					
Salary Elected Official - AUDITOR	101-210-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - AUDITOR	101-210-51120	\$73,384.12	\$87,932.00	\$69,710.00	\$63,911.00
Health Insurance	101-210-51210	\$11,784.00	\$18,736.00	\$8,850.00	\$13,050.00
FICA	101-210-51220	\$10,424.31	\$12,625.00	\$11,270.00	\$10,961.00
Lagers	101-210-51230	\$18,235.12	\$19,303.00	\$15,967.00	\$14,847.00
Unemployment Insurance	101-210-51250	\$78.12	\$260.00	\$220.00	\$254.00
Workers' Compensation	101-210-51260	\$349.72	\$417.00	\$327.26	\$268.00
Repairs & Maintenance Equipment	101-210-52430	\$0.00	\$200.00	\$0.00	\$200.00
Dues	101-210-52500	\$150.00	\$475.00	\$150.00	\$525.00
Bond	101-210-52522	\$0.00	\$260.00	\$0.00	\$260.00
Phone	101-210-52530	\$1,034.37	\$1,200.00	\$1,240.00	\$1,500.00
Mileage	101-210-52580	\$0.00	\$250.00	\$390.00	\$250.00
Training	101-210-52590	\$2,021.41	\$5,000.00	\$3,065.00	\$5,000.00
Office Expense	101-210-53600	\$2,256.12	\$3,000.00	\$3,485.00	\$3,750.00
Postage	101-210-53605	\$43.80	\$150.00	\$50.00	\$150.00
Small Equipment	101-210-53618	\$2,091.37	\$500.00	\$0.00	\$500.00
Computer Software	101-210-54756	\$0.00	\$26,000.00	\$0.00	\$28,000.00
<b>Total Auditor:</b>		<b>\$193,192.04</b>	<b>\$253,354.88</b>	<b>\$191,771.14</b>	<b>\$222,785.00</b>





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Auditor:</b>		<b>\$193,192.04</b>	<b>\$253,354.88</b>	<b>\$191,771.14</b>	<b>\$222,785.00</b>
<b>Emergency Fund</b>					
<b>Emergency Fund</b>					
Emergency Fund	101-250-57900	\$0.00	\$334,000.00	\$0.00	\$365,000.00
<b>Total Emergency Fund:</b>		<b>\$0.00</b>	<b>\$334,000.00</b>	<b>\$0.00</b>	<b>\$365,000.00</b>
<b>Total Emergency Fund:</b>		<b>\$0.00</b>	<b>\$334,000.00</b>	<b>\$0.00</b>	<b>\$365,000.00</b>
<b>Assessor</b>					
<b>Assessor</b>					
Salary Elected Official - ASSESSOR	241-600-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - ASSESSOR	241-600-51120	\$514,864.02	\$697,200.00	\$624,160.00	\$701,043.00
Health Insurance	241-600-51210	\$78,069.00	\$98,897.00	\$85,870.00	\$104,400.00
FICA	241-600-51220	\$43,013.70	\$59,230.00	\$49,415.00	\$59,707.00
Lagers	241-600-51230	\$72,186.19	\$90,590.00	\$75,580.00	\$93,654.00
Unemployment Insurance	241-600-51250	\$546.81	\$800.00	\$770.00	\$2,250.00
Workers' Compensation	241-600-51260	\$8,377.44	\$10,438.00	\$9,183.60	\$11,841.00
Legal Fees	241-610-52300	\$0.00	\$40,000.00	\$8,267.85	\$50,000.00
Contracts	241-610-52313	\$11,957.28	\$78,200.00	\$37,905.00	\$62,000.00
Assessment Lists	241-610-52314	\$18,086.20	\$20,000.00	\$10,615.00	\$18,000.00
Repairs & Maintenance Equipment	241-610-52430	\$0.00	\$3,000.00	\$50.00	\$3,000.00
Computer Hardware Maintenance	241-610-52431	\$250.00	\$10,000.00	\$1,800.00	\$10,000.00
Computer Software Maintenance	241-610-52432	\$30,358.00	\$45,000.00	\$45,000.00	\$45,000.00
Vehicle Maintenance & Repair	241-610-52435	\$946.30	\$5,000.00	\$650.00	\$5,000.00
Property & Liability Insurance	241-610-52520	\$12,812.32	\$16,000.00	\$19,902.98	\$22,000.00
Vehicle Insurance	241-610-52525	\$3,226.68	\$5,000.00	\$2,646.18	\$5,000.00
Phone	241-610-52530	\$5,363.14	\$7,600.00	\$3,945.00	\$8,000.00
Printing	241-610-52550	\$3,751.00	\$7,000.00	\$0.00	\$10,000.00
Mileage	241-610-52580	\$3,123.20	\$10,000.00	\$3,640.00	\$10,000.00
Assessor Mileage	241-610-52581	\$393.41	\$2,000.00	\$0.00	\$2,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Meetings -Assessor	241-610-52591	\$3,202.69	\$7,000.00	\$1,560.00	\$7,500.00
Meetings - Staff	241-610-52592	\$6,448.58	\$12,000.00	\$2,532.00	\$14,000.00
Office Expense	241-610-53600	\$14,096.51	\$15,000.00	\$4,730.00	\$17,000.00
Photocopy	241-610-53602	\$1,112.72	\$2,000.00	\$550.00	\$2,000.00
Stationary	241-610-53603	\$145.00	\$2,000.00	\$0.00	\$2,500.00
Film & Processing	241-610-53604	\$0.00	\$100.00	\$0.00	\$100.00
Postage	241-610-53605	\$37,256.24	\$30,000.00	\$32,380.00	\$45,000.00
Mapping	241-610-53614	\$4,333.00	\$8,500.00	\$48,485.00	\$8,500.00
Small Equipment	241-610-53618	\$0.00	\$2,500.00	\$0.00	\$2,500.00
Appraisal Guides	241-610-53645	\$8,205.12	\$10,300.00	\$11,050.00	\$15,000.00
Buildings & Building Improvements	241-610-54700	\$57,234.38	\$20,000.00	\$0.00	\$20,000.00
Equipment	241-610-54750	\$26,027.00	\$70,000.00	\$30,000.00	\$40,000.00
Computer Hardware	241-610-54755	\$2,539.15		\$0.00	\$20,000.00
Computer Software	241-610-54756	\$1,575.00	\$20,000.00	\$10,000.00	\$20,000.00
<b>Total Assessor:</b>		<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>
<b>Total Assessor:</b>		<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>
<b>Total General Government:</b>		<b>\$9,993,080.46</b>	<b>\$14,676,798.78</b>	<b>\$10,176,292.60</b>	<b>\$15,841,114.76</b>
<b>Public Safety</b>					
<b>Coroner</b>					
<b>Coroner</b>					
Salary Elected Official - CORONER	101-160-51110	\$69,606.42	\$75,175.00	\$75,175.00	\$77,431.00
Contract Services	101-160-51130	\$10,000.00	\$15,000.00	\$9,600.00	\$15,000.00
Health Insurance	101-160-51210	\$5,892.00	\$6,246.00	\$6,245.04	\$6,525.00
FICA	101-160-51220	\$4,936.00	\$5,751.00	\$5,280.00	\$5,924.00
Lagers	101-160-51230	\$8,770.32	\$8,796.00	\$8,822.00	\$9,292.00
Workers' Compensation	101-160-51260	\$343.81	\$190.00	\$162.12	\$144.00
Vehicle Maintenance & Repair	101-160-52435	\$41.48	\$500.00	\$37.26	\$0.00
Inquest & Autopsy Expense	101-160-52515	\$87,169.37	\$150,000.00	\$48,975.00	\$150,000.00
Phone	101-160-52530	\$540.32	\$525.00	\$485.00	\$525.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transport & Removal	101-160-52588	\$600.00	\$2,000.00	\$400.00	\$2,000.00
Training	101-160-52590	\$550.00	\$3,000.00	\$550.00	\$3,000.00
Coroner Supplies	101-160-53610	\$1,860.00	\$2,000.00	\$2,270.00	\$2,000.00
Fuel Expense	101-160-53626	\$555.13	\$1,314.00	\$450.00	\$1,315.00
Equipment	101-160-54750	\$0.00	\$4,000.00	\$0.00	\$4,000.00
<b>Total Coroner:</b>		<b>\$190,864.85</b>	<b>\$274,497.00</b>	<b>\$158,451.42</b>	<b>\$277,156.00</b>
<b>Total Coroner:</b>		<b>\$190,864.85</b>	<b>\$274,497.00</b>	<b>\$158,451.42</b>	<b>\$277,156.00</b>
<b>Emergency Management</b>					
<b>Emergency Management</b>					
Salary Other - EMERGENCY MGT.	101-190-51120	\$101,943.75	\$170,630.00	\$159,183.00	\$172,434.00
Health Insurance	101-190-51210	\$6,137.50	\$20,860.00	\$18,214.70	\$21,207.00
FICA	101-190-51220	\$7,377.91	\$11,895.00	\$11,846.00	\$13,170.00
Lagers	101-190-51230	\$12,799.53	\$19,805.00	\$18,600.00	\$20,658.00
Unemployment Insurance	101-190-51250	\$86.89	\$350.00	\$160.00	\$488.00
Workers' Compensation	101-190-51260	\$3,426.24	\$5,040.00	\$3,328.18	\$3,285.00
Repairs & Maintenance Equipment	101-190-52430	\$293.08	\$5,000.00	\$0.00	\$3,500.00
Software Maintenance & Licenses	101-190-52432	\$14,082.19	\$18,000.00	\$0.00	\$18,000.00
Phone	101-190-52530	\$6,829.57	\$5,750.00	\$6,465.00	\$6,500.00
Training	101-190-52590	\$50.00	\$3,000.00	\$920.00	\$2,000.00
Office Expense	101-190-53600	\$7,538.12	\$8,500.00	\$8,015.00	\$9,000.00
Postage	101-190-53605	\$9.33	\$50.00	\$26.00	\$50.00
Other Grant Expense	101-190-53616	\$5,364.31	\$500.00	\$0.00	\$500.00
Small Equipment	101-190-53618	\$638.30	\$5,500.00	\$285.00	\$6,000.00
Fuel Expense	101-190-53626	\$3,815.39	\$6,000.00	\$2,835.00	\$4,000.00
Hazard Mitigation Plan	101-190-53750			\$0.00	\$2,000.00
Equipment	101-190-54750	\$9,090.31	\$6,000.00	\$6,500.00	\$5,000.00
<b>Total Emergency Management:</b>		<b>\$179,482.42</b>	<b>\$286,880.00</b>	<b>\$236,377.88</b>	<b>\$287,792.00</b>
<b>Total Emergency Management:</b>		<b>\$179,482.42</b>	<b>\$286,880.00</b>	<b>\$236,377.88</b>	<b>\$287,792.00</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Transfer out</b>					
<b>Transfer out</b>					
NID - Stone Hollow	101-900-52420	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Transfer to Capital Projects Funds	101-900-61000	\$0.00	\$9,308,000.00	\$9,250,000.00	\$3,250,000.00
Transfers Out - Assessor	101-900-61401	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfers Out - Bond Svc Fund	101-900-61455	\$628,149.97	\$627,000.00	\$626,000.00	\$629,975.00
Transfers	201-900-58856	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,653,633.02	\$2,240,000.00	\$2,388,880.00	\$2,400,000.00
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$710,084.98	\$700,000.00	\$621,000.00	\$625,000.00
Transfer to GR	560-900-61000	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total Transfer out:</b>		<b>\$7,081,996.68</b>	<b>\$31,476,500.00</b>	<b>\$26,598,295.00</b>	<b>\$13,228,475.00</b>
<b>Total Transfer out:</b>		<b>\$7,081,996.68</b>	<b>\$31,476,500.00</b>	<b>\$26,598,295.00</b>	<b>\$13,228,475.00</b>
<b>Law Enforcement</b>					
<b>Law Enforcement</b>					
Salary Elected Official-SHERIFF	101-050-51110	\$122,404.46	\$130,026.00	\$127,735.00	\$140,444.00
Salary Other-Sheriff	101-050-51120	\$4,327,686.92	\$5,844,695.00	\$4,906,083.47	\$5,611,577.00
Health Insurance	101-050-51210	\$456,875.68	\$692,671.00	\$529,183.00	\$659,025.00
FICA	101-050-51220	\$328,197.88	\$454,960.00	\$372,545.00	\$438,026.00
Lagers	101-050-51230	\$409,477.60	\$611,540.00	\$457,352.00	\$612,611.00
Unemployment Insurance	101-050-51250	\$4,475.88	\$11,840.00	\$6,503.26	\$16,416.00
Workers' Compensation	101-050-51260	\$209,217.60	\$280,192.00	\$194,131.07	\$256,094.00
Uniforms	101-050-51270	\$33,593.13	\$45,000.00	\$38,410.00	\$45,000.00
Staff Meals- Jail	101-050-51280	\$219.33	\$0.00	\$1,290.00	\$1,300.00
Legal Fees	101-050-52300	\$27,500.00	\$30,000.00	\$6,845.00	\$30,000.00
Inmate Medical	101-050-52331	\$417,243.09	\$750,000.00	\$720,345.00	\$800,000.00
Repairs & Maintenance Equipment	101-050-52430	\$7,126.70	\$15,000.00	\$13,513.00	\$15,000.00
Vehicle Maintenance & Repair	101-050-52435	\$97,788.65	\$110,000.00	\$132,930.00	\$115,000.00
WARRANT, GUARD/TRANSPORT	101-050-52502	\$49,473.64	\$65,000.00	\$58,150.00	\$75,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Media Services	101-050-52517	\$0.00	\$2,500.00	\$2,500.00	\$7,500.00
Property & Liability Insurance	101-050-52520	\$105,738.15	\$110,000.00	\$233,359.63	\$250,000.00
Vehicle Insurance	101-050-52525	\$64,003.90	\$65,000.00	\$52,652.31	\$60,000.00
Phone	101-050-52530	\$63,290.03	\$65,000.00	\$93,006.70	\$93,500.00
Training	101-050-52590		\$0.00	\$3,755.00	\$0.00
Office Expense	101-050-53600	\$22,634.84	\$40,000.00	\$25,500.00	\$30,000.00
Postage	101-050-53605	\$3,103.22	\$3,000.00	\$2,700.00	\$3,000.00
Enforcement Supplies	101-050-53610	\$22,941.85	\$40,000.00	\$15,835.00	\$25,000.00
Jail Supplies	101-050-53612	\$16,605.62	\$35,000.00	\$14,420.00	\$30,000.00
Other Grant Expense	101-050-53616	\$203,598.03	\$950,000.00	\$391,500.00	\$500,000.00
Investigative Expense	101-050-53617	\$13,223.53	\$25,000.00	\$16,700.00	\$30,000.00
Small Equipment	101-050-53618	\$70,924.59	\$100,000.00	\$73,280.00	\$100,000.00
Late Fees	101-050-53619	\$153.61		\$0.00	\$0.00
Fuel Expense	101-050-53626	\$194,227.90	\$225,000.00	\$193,365.00	\$225,000.00
Prisoner Food & Board	101-050-53635	\$452,140.38	\$520,000.00	\$471,690.00	\$550,000.00
Buildings & Building Improvements	101-050-54700		\$180,000.00	\$0.00	\$350,000.00
Equipment	101-050-54750	\$12,536.54	\$45,000.00	\$7,300.00	\$50,000.00
Vehicle Purchases	101-050-54752	\$100,104.50	\$300,000.00	\$232,565.00	\$350,000.00
Computer Hardware	101-050-54755	\$11,070.96	\$100,000.00	\$15,065.00	\$10,000.00
Computer Software	101-050-54756	\$131,252.91	\$200,000.00	\$97,775.00	\$100,000.00
Fees for HB 2224	101-050-57509	\$12,840.00	\$18,000.00	\$22,980.00	\$30,000.00
K-9 Unit Expense	101-050-57800	\$5,383.67	\$6,000.00	\$4,320.00	\$6,000.00
Vehicle Maintenance & Repair	201-610-52435	-\$98.65		\$0.00	\$0.00
Travel and Meal Reimbursement	205-610-52570	\$1,142.64	\$5,000.00	\$440.00	\$5,000.00
Training	205-610-52590	\$3,690.00	\$10,000.00	\$970.00	\$45,000.00
Office Expense	205-610-53600	\$2,500.00	\$3,000.00	\$750.00	\$2,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Investigative Expense	205-610-53617	\$1,231.02	\$10,000.00	\$1,200.00	\$10,000.00
Equipment	205-610-54750	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
Travel and Meal Reimbursment	208-610-52570	\$3,783.26	\$5,000.00	\$2,135.00	\$2,500.00
Training	208-610-52590	\$9,638.68	\$15,000.00	\$14,275.00	\$10,000.00
Travel and Meal Reimbursement	210-610-52570	\$4,325.94	\$5,000.00	\$5,001.46	\$5,000.00
Training	210-610-52590	\$4,361.40	\$10,000.00	\$10,035.00	\$10,000.00
Office Expense	210-610-53600	\$3,727.55	\$10,000.00	\$3,411.00	\$10,000.00
Equipment	210-610-54750	\$0.00	\$25,000.00	\$0.00	\$60,000.00
Inmate Security Expense	212-620-52515	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Salary Other - CONCEAL CARRY	215-600-51120	\$20,189.68	\$37,158.00	\$28,815.00	\$38,273.00
Health Insurance	215-600-51210	\$2,945.82	\$6,246.00	\$3,905.00	\$6,525.00
FICA	215-600-51220	\$1,530.33	\$2,845.00	\$2,040.00	\$2,928.00
Lagers	215-600-51230	\$2,173.40	\$4,350.00	\$2,925.00	\$4,593.00
Unemployment Insurance	215-600-51250	\$30.37	\$70.00	\$52.72	\$150.00
Workers' Compensation	215-600-51260	\$273.87	\$95.00	\$91.94	\$71.00
Repairs & Maintenance Equipment	215-610-52430	\$0.00	\$3,500.00	\$8.60	\$3,500.00
Property & Liability Insurance	215-610-52520	\$336.89	\$500.00	\$955.19	\$1,000.00
Travel and Meal Reimbursment	215-610-52570	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Training	215-610-52590	\$1,441.60	\$15,000.00	\$660.00	\$10,000.00
Office Expense	215-610-53600	\$4,979.56	\$20,000.00	\$4,195.00	\$5,000.00
Equipment	215-610-54750	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Conceal Carry - State Expense	215-610-57508	\$7,351.00	\$15,000.00	\$9,800.00	\$45,000.00
Witness & Reporter Expense	255-610-52345	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Sheriff Supplies	255-610-53610	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Other Grant Expense	255-610-53616	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Equipment	255-610-54750	\$0.00	\$10,000.00	\$45,197.00	\$10,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Law Enforcement:</b>		<b>\$8,099,151.30</b>	<b>\$12,405,188.00</b>	<b>\$9,699,931.17</b>	<b>\$11,957,533.00</b>
<b>Total Law Enforcement:</b>		<b>\$8,099,151.30</b>	<b>\$12,405,188.00</b>	<b>\$9,699,931.17</b>	<b>\$11,957,533.00</b>
<b>Expenses - Other</b>					
<b>Expenses - Other</b>					
Repairs & Maintenance Equipment	205-610-52430	\$1,551.55		\$0.00	\$0.00
Vehicle Maintenance & Repair	205-610-52435		\$0.00	\$7.90	\$0.00
Training	220-610-52590	\$278.40	\$8,000.00	\$0.00	\$5,000.00
Office Expense	220-610-53600	\$1,197.16	\$5,000.00	\$117.88	\$5,000.00
Equipment	220-610-54750	\$0.00	\$6,000.00	\$0.00	\$0.00
Disbursements	221-610-59504	\$21,745.06	\$500.00	\$22,000.00	\$22,000.00
Disbursements - Special Roads	221-610-59505	\$328,875.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Special Roads	222-610-59504	\$600,794.34	\$502,634.60	\$663,707.00	\$615,000.00
Equipment Rental	232-610-52442	\$59.52		\$0.00	\$0.00
Project Expenditures	235-610-53720	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
Narcotics Deterrence	255-610-54744	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Land, Buildings & Building Improvements	256-610-54700	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Training	260-610-52590	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
Postage	265-610-53605	\$2,960.74	\$5,500.00	\$2,445.00	\$5,500.00
Fuel Expense	265-610-53626	\$1,158.44	\$0.00	\$1,416.00	\$2,000.00
Dues	268-610-52500	\$6,574.16		\$0.00	\$0.00
Administrative Fee to State	268-610-57509	\$360.00	\$400.00	\$110.00	\$150.00
Victim Restitution	268-610-57805	\$175,520.47	\$390,000.00	\$233,500.00	\$390,000.00
Late Fees	280-610-53619		\$0.00	\$21.75	\$0.00
Bond Retirement	420-610-58850	\$16,715.27	\$16,715.27	\$16,715.27	\$16,715.27
Interest Exp	420-610-58860	\$6,747.12	\$6,247.33	\$6,247.33	\$5,747.55
Bond Retirement	430-610-58850	\$27,064.12	\$28,079.03	\$28,079.03	\$29,131.99
Interest - Bond Retirement	430-610-58860	\$16,611.52	\$15,596.62	\$15,596.62	\$14,543.66



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Legal Fees	455-610-52300	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Bond Retirement	455-610-58850	\$400,000.00	\$410,000.00	\$410,000.00	\$425,000.00
Interest Exp	455-610-58860	\$226,150.00	\$214,000.00	\$214,000.00	\$201,475.00
Contract Labor	560-610-51130	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
Public Health-Vaccine/Testing/Mitigation	560-610-52515	\$134,666.22	\$915,000.00	\$127,544.00	\$915,000.00
Office Expense	560-610-53600	\$68,754.75	\$75,000.00	\$141,084.00	\$75,000.00
Infrastructure Project Expenditures	560-610-53720	\$1,284,182.44	\$2,500,000.00	\$2,036,763.00	\$650,000.00
Buildings & Building Improvements	560-610-54700	\$114,275.00	\$1,000,000.00	\$605,300.00	\$1,000,000.00
Equipment	560-610-54750	\$39,289.00	\$0.00	\$23,176.00	\$0.00
<b>Total Expenses - Other:</b>		<b>\$3,551,601.09</b>	<b>\$17,571,472.85</b>	<b>\$5,923,905.82</b>	<b>\$17,290,763.47</b>
<b>Total Expenses - Other:</b>		<b>\$3,551,601.09</b>	<b>\$17,571,472.85</b>	<b>\$5,923,905.82</b>	<b>\$17,290,763.47</b>
<b>Total Public Safety:</b>		<b>\$19,103,096.34</b>	<b>\$62,014,537.85</b>	<b>\$42,616,961.29</b>	<b>\$43,041,719.47</b>
<b>Planning and Development</b>					
<b>Planning &amp; Development</b>					
<b>Planning &amp; Development</b>					
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
<b>Total Planning &amp; Development:</b>		<b>\$361,811.55</b>	<b>\$461,573.00</b>	<b>\$365,154.34</b>	<b>\$475,212.00</b>
<b>Total Planning &amp; Development:</b>		<b>\$361,811.55</b>	<b>\$461,573.00</b>	<b>\$365,154.34</b>	<b>\$475,212.00</b>
<b>Recycle</b>					
<b>Recycle</b>					
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
<b>Total Recycle:</b>		<b>\$109,265.90</b>	<b>\$140,086.00</b>	<b>\$124,970.11</b>	<b>\$130,169.00</b>
<b>Total Recycle:</b>		<b>\$109,265.90</b>	<b>\$140,086.00</b>	<b>\$124,970.11</b>	<b>\$130,169.00</b>
<b>Building Inspections</b>					
<b>Building Inspections</b>					
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
<b>Total Building Inspections:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,122.60</b>	<b>\$732,866.00</b>
<b>Total Building Inspections:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,122.60</b>	<b>\$732,866.00</b>
<b>Total Planning and Development:</b>		<b>\$767,533.49</b>	<b>\$1,053,699.00</b>	<b>\$847,247.05</b>	<b>\$1,338,247.00</b>
<b>Road and Bridge</b>					
<b>Road and Bridge</b>					
<b>Road and Bridge</b>					
Disbursements - Common I	221-800-59501	\$2,098,434.72	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common II	221-800-59502	\$2,056,233.01	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common I	222-800-59501	\$713,025.47	\$545,480.99	\$720,270.00	\$670,000.00
Disbursements - Common II	222-800-59502	\$672,651.93	\$514,594.27	\$679,490.00	\$635,000.00
Disbursements - Bridge	222-800-59503	\$370,492.62	\$276,566.88	\$371,700.00	\$350,000.00
Salary Other - COMMON ROAD	231-600-51120	\$733,872.84	\$796,385.00	\$824,000.00	\$840,285.00
Health Insurance	231-600-51210	\$93,044.87	\$96,800.00	\$106,820.00	\$107,664.00
FICA	231-600-51220	\$55,674.83	\$60,580.00	\$62,082.00	\$63,947.00
Lagers	231-600-51230	\$88,617.35	\$92,651.00	\$94,045.00	\$100,302.00
Unemployment Insurance	231-600-51250	\$692.74	\$700.00	\$871.30	\$2,475.00
Workers' Compensation	231-600-51260	\$57,483.66	\$50,650.00	\$53,916.39	\$53,005.00
Uniforms	231-610-51270	\$9,769.86	\$12,500.00	\$8,860.00	\$11,500.00
Utilities	231-610-52410	\$12,344.85	\$16,000.00	\$11,380.00	\$14,500.00
Repairs & Maintenance Equipment	231-610-52430	\$86,456.37	\$90,000.00	\$100,355.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$21,570.29	\$30,000.00	\$26,970.00	\$23,000.00
Building Repairs & Maintenance	231-610-52438	\$1,563.55	\$7,500.00	\$12,140.00	\$18,000.00
Property & Liability Insurance	231-610-52520	\$14,997.79	\$13,500.00	\$20,472.07	\$21,000.00
Vehicle Insurance	231-610-52525	\$31,648.42	\$55,000.00	\$64,670.63	\$65,000.00
Phone	231-610-52530	\$4,927.95	\$4,800.00	\$3,925.00	\$5,200.00
Training	231-610-52590	\$330.59	\$2,500.00	\$785.76	\$1,000.00
Shop Expense	231-610-53601	\$29,966.58	\$35,000.00	\$27,600.00	\$35,000.00



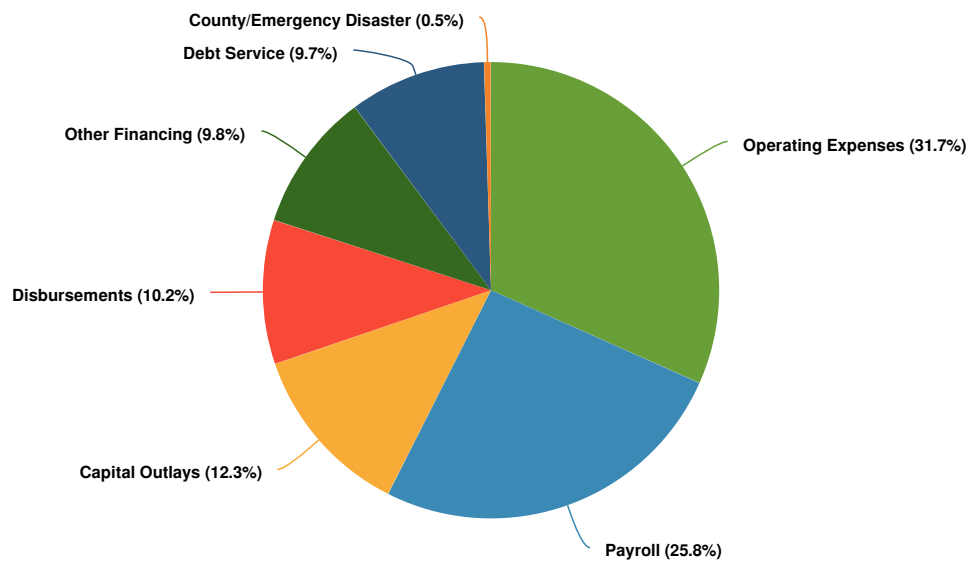
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Road Signs	231-610-53613	\$15,844.41	\$20,000.00	\$23,840.00	\$17,000.00
Snow Removal	231-610-53615	\$21,322.90	\$50,000.00	\$13,240.00	\$45,000.00
Small Equipment	231-610-53618	\$1,350.00	\$1,000.00	\$796.84	\$1,000.00
Fuel Expense	231-610-53626	\$128,623.83	\$115,000.00	\$98,040.00	\$115,000.00
Road Maintenance & Repair	231-610-53720	\$1,622,228.16	\$1,713,940.00	\$1,810,300.00	\$0.00
Buildings & Building Improvements	231-610-54700	\$0.00	\$135,000.00	\$195,015.00	\$35,000.00
Equipment	231-610-54750	\$111,433.45	\$135,000.00	\$134,310.00	\$125,000.00
Salary Other - COMMON ROAD	232-600-51120	\$642,432.57	\$840,206.00	\$721,000.00	\$715,348.00
Health Insurance	232-600-51210	\$76,104.63	\$103,045.00	\$84,110.00	\$94,614.00
FICA	232-600-51220	\$48,543.28	\$64,031.00	\$54,420.00	\$54,430.00
Lagers	232-600-51230	\$76,399.74	\$97,930.00	\$80,605.00	\$85,378.00
Unemployment Insurance	232-600-51250	\$605.40	\$700.00	\$880.00	\$2,175.00
Workers' Compensation	232-600-51260	\$62,706.77	\$53,630.00	\$59,906.38	\$44,406.00
Uniforms	232-610-51270	\$6,837.89	\$11,000.00	\$7,912.00	\$11,000.00
Utilities	232-610-52410	\$9,750.77	\$12,500.00	\$8,050.00	\$12,500.00
Repairs & Maintenance Equipment	232-610-52430	\$89,831.09	\$90,000.00	\$106,195.00	\$95,000.00
Tire & Tire Repair	232-610-52436	\$23,535.43	\$30,000.00	\$32,770.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$21,197.30	\$5,000.00	\$2,445.00	\$20,000.00
Property & Liability Insurance	232-610-52520	\$12,687.92	\$13,000.00	\$21,598.54	\$22,000.00
Vehicle Insurance	232-610-52525	\$31,097.61	\$32,000.00	\$49,065.06	\$50,000.00
Phone	232-610-52530	\$3,263.21	\$3,750.00	\$3,340.00	\$3,750.00
Training	232-610-52590	\$500.00	\$2,500.00	\$801.02	\$0.00
Shop Expense	232-610-53601	\$32,920.01	\$28,000.00	\$21,495.00	\$30,000.00
Road Signs	232-610-53613	\$17,448.98	\$21,000.00	\$22,680.00	\$17,000.00
Snow Removal	232-610-53615	\$31,911.47	\$50,000.00	\$15,535.00	\$50,000.00
Small Equipment	232-610-53618	\$225.00	\$1,500.00	\$250.00	\$1,000.00



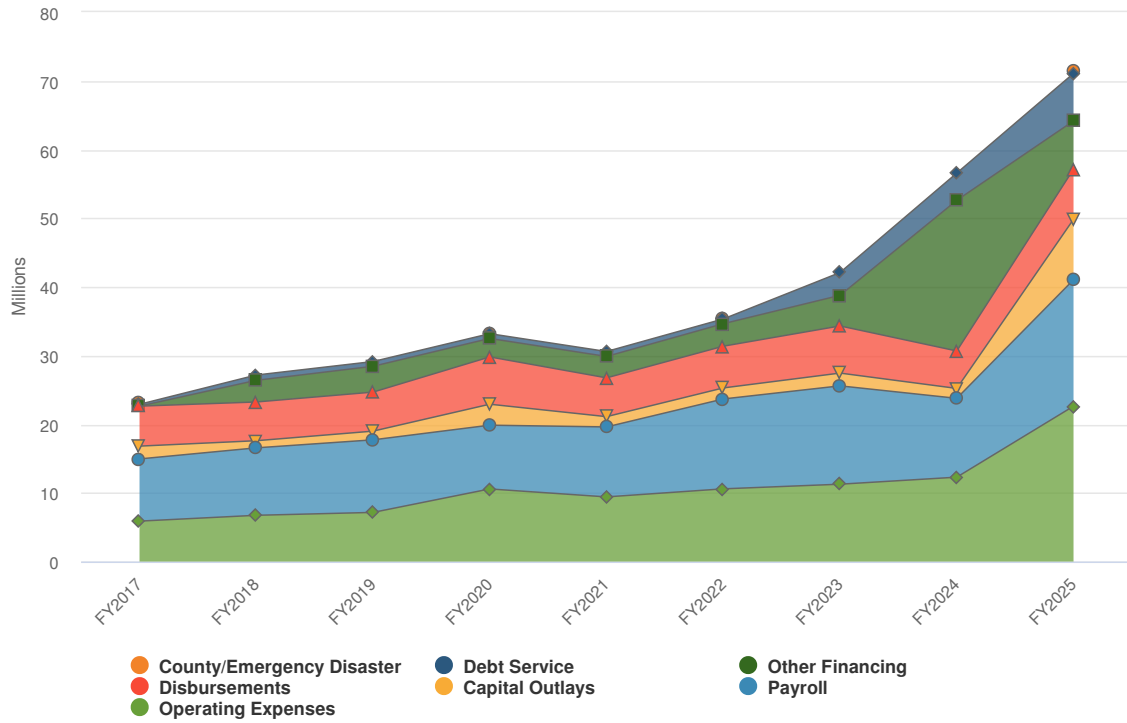
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	232-610-53626	\$100,360.99	\$105,000.00	\$91,935.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,600,312.65	\$1,634,000.00	\$1,745,335.00	\$1,400,000.00
Equipment	232-610-54750	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
Bridge Construction & Maintenance	233-610-53720	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
<b>Total Road and Bridge:</b>		<b>\$12,216,855.65</b>	<b>\$15,019,972.10</b>	<b>\$14,614,467.99</b>	<b>\$11,208,979.00</b>
<b>Total Road and Bridge:</b>		<b>\$12,216,855.65</b>	<b>\$15,019,972.10</b>	<b>\$14,614,467.99</b>	<b>\$11,208,979.00</b>
<b>Total Road and Bridge:</b>		<b>\$12,216,855.65</b>	<b>\$15,019,972.10</b>	<b>\$14,614,467.99</b>	<b>\$11,208,979.00</b>
<b>Total Expenditures:</b>		<b>\$42,080,565.94</b>	<b>\$92,765,007.73</b>	<b>\$68,254,968.93</b>	<b>\$71,430,060.23</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - COMMISSIONER	101-010-51110	\$209,328.34	\$226,075.00	\$226,075.00	\$232,859.00
Salary Other - COMMISSION	101-010-51120	\$34,457.95	\$53,351.00	\$36,688.00	\$291,044.00
Health Insurance	101-010-51210	\$11,293.00	\$27,045.00	\$11,450.00	\$40,782.00
FICA	101-010-51220	\$18,580.57	\$20,365.00	\$19,785.00	\$40,058.00
Lagers	101-010-51230	\$29,861.78	\$32,716.00	\$27,220.00	\$62,834.00
Unemployment Insurance	101-010-51250	\$39.04	\$140.00	\$105.00	\$488.00
Workers' Compensation	101-010-51260	\$585.16	\$700.00	\$547.80	\$8,225.00
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
Salary Elected Official-SHERIFF	101-050-51110	\$122,404.46	\$130,026.00	\$127,735.00	\$140,444.00
Salary Other-Sheriff	101-050-51120	\$4,327,686.92	\$5,844,695.00	\$4,906,083.47	\$5,611,577.00
Health Insurance	101-050-51210	\$456,875.68	\$692,671.00	\$529,183.00	\$659,025.00
FICA	101-050-51220	\$328,197.88	\$454,960.00	\$372,545.00	\$438,026.00
Lagers	101-050-51230	\$409,477.60	\$611,540.00	\$457,352.00	\$612,611.00
Unemployment Insurance	101-050-51250	\$4,475.88	\$11,840.00	\$6,503.26	\$16,416.00
Workers' Compensation	101-050-51260	\$209,217.60	\$280,192.00	\$194,131.07	\$256,094.00
Uniforms	101-050-51270	\$33,593.13	\$45,000.00	\$38,410.00	\$45,000.00
Staff Meals- Jail	101-050-51280	\$219.33	\$0.00	\$1,290.00	\$1,300.00
Salary Elected Official - TREASURER	101-060-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - TREASURER OTHER	101-060-51120	\$41,443.36	\$45,250.00	\$51,000.00	\$41,534.00
Health Insurance	101-060-51210	\$11,784.00	\$12,491.00	\$12,491.00	\$13,050.00
FICA	101-060-51220	\$7,913.46	\$9,356.00	\$9,020.00	\$9,249.00
Lagers	101-060-51230	\$14,210.46	\$14,310.00	\$14,260.00	\$14,508.00
Unemployment Insurance	101-060-51250	\$39.04	\$130.00	\$75.00	\$150.00
Workers' Compensation	101-060-51260	\$270.91	\$310.00	\$256.75	\$226.00
Salary Elected Official - COLLECTOR	101-070-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - COLLECTOR OTHER	101-070-51120	\$129,440.07	\$192,916.00	\$162,130.00	\$170,379.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-070-51210	\$16,694.00	\$31,226.00	\$20,860.00	\$32,625.00
FICA	101-070-51220	\$15,001.36	\$20,653.00	\$14,745.00	\$19,109.00
Lagers	101-070-51230	\$19,882.06	\$28,191.00	\$22,265.00	\$27,354.00
Unemployment Insurance	101-070-51250	\$215.81	\$520.00	\$360.00	\$717.00
Workers' Compensation	101-070-51260	\$484.68	\$675.00	\$483.04	\$464.00
Salary Elected Official - RECORDER	101-090-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - RECORDER OTHER	101-090-51120	\$125,310.64	\$144,624.00	\$141,986.00	\$148,964.00
Health Insurance	101-090-51210	\$23,568.00	\$24,981.00	\$24,981.00	\$26,100.00
FICA	101-090-51220	\$14,586.52	\$16,960.00	\$16,317.00	\$17,469.00
Lagers	101-090-51230	\$22,884.33	\$24,030.00	\$23,475.00	\$25,386.00
Unemployment Insurance	101-090-51250	\$156.23	\$390.00	\$250.00	\$539.00
Workers' Compensation	101-090-51260	\$467.92	\$560.00	\$457.97	\$427.00
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$72,528.09	\$81,350.00	\$78,533.00	\$78,892.00
Health Insurance	101-130-51210	\$17,185.00	\$18,736.00	\$18,735.12	\$19,575.00
FICA	101-130-51220	\$10,277.94	\$12,120.00	\$11,607.00	\$12,108.00
Lagers	101-130-51230	\$16,629.12	\$18,535.00	\$10,580.00	\$18,990.00
Unemployment Insurance	101-130-51250	\$78.13	\$295.00	\$106.00	\$300.00
Workers' Compensation	101-130-51260	\$4,025.20	\$3,650.00	\$3,687.35	\$3,742.00
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$153,005.71	\$162,532.00	\$159,668.86	\$175,554.00
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,402,405.04	\$1,868,292.00	\$1,493,960.00	\$1,813,183.00
Contract Labor	101-140-51130	\$0.00	\$31,000.00	\$0.00	\$0.00
Health Insurance	101-140-51210	\$136,254.58	\$193,600.00	\$134,405.00	\$195,750.00
FICA	101-140-51220	\$115,041.67	\$154,175.00	\$124,185.00	\$149,925.00
Lagers	101-140-51230	\$173,181.20	\$237,610.00	\$180,785.00	\$236,797.00
PACAR Retirement	101-140-51232	\$11,628.00	\$15,504.00	\$15,504.00	\$15,504.00
Unemployment Insurance	101-140-51250	\$1,212.44	\$2,500.00	\$1,530.00	\$4,408.00
Workers' Compensation	101-140-51260	\$4,065.64	\$5,385.00	\$7,904.98	\$8,229.00
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Elected Official - CORONER	101-160-51110	\$69,606.42	\$75,175.00	\$75,175.00	\$77,431.00
Contract Services	101-160-51130	\$10,000.00	\$15,000.00	\$9,600.00	\$15,000.00
Health Insurance	101-160-51210	\$5,892.00	\$6,246.00	\$6,245.04	\$6,525.00
FICA	101-160-51220	\$4,936.00	\$5,751.00	\$5,280.00	\$5,924.00
Lagers	101-160-51230	\$8,770.32	\$8,796.00	\$8,822.00	\$9,292.00
Workers' Compensation	101-160-51260	\$343.81	\$190.00	\$162.12	\$144.00
Workers' Compensation Premium	101-170-51260	\$50,471.00	\$50,000.00	\$0.00	\$0.00
Employee Screening	101-170-51285	\$4,725.00	\$10,000.00	\$8,690.00	\$10,000.00
Salary Other - EMERGENCY MGT.	101-190-51120	\$101,943.75	\$170,630.00	\$159,183.00	\$172,434.00
Contract Labor	101-190-51130			\$0.00	\$23,300.00
Health Insurance	101-190-51210	\$6,137.50	\$20,860.00	\$18,214.70	\$21,207.00
FICA	101-190-51220	\$7,377.91	\$11,895.00	\$11,846.00	\$13,170.00
Lagers	101-190-51230	\$12,799.53	\$19,805.00	\$18,600.00	\$20,658.00
Unemployment Insurance	101-190-51250	\$86.89	\$350.00	\$160.00	\$488.00
Workers' Compensation	101-190-51260	\$3,426.24	\$5,040.00	\$3,328.18	\$3,285.00
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Salary Elected Official - AUDITOR	101-210-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - AUDITOR	101-210-51120	\$73,384.12	\$87,932.00	\$69,710.00	\$63,911.00
Health Insurance	101-210-51210	\$11,784.00	\$18,736.00	\$8,850.00	\$13,050.00
FICA	101-210-51220	\$10,424.31	\$12,625.00	\$11,270.00	\$10,961.00
Lagers	101-210-51230	\$18,235.12	\$19,303.00	\$15,967.00	\$14,847.00
Unemployment Insurance	101-210-51250	\$78.12	\$260.00	\$220.00	\$254.00
Workers' Compensation	101-210-51260	\$349.72	\$417.00	\$327.26	\$268.00
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$281,342.60	\$431,162.00	\$392,020.00	\$488,810.00
Contract Labor	101-240-51130	\$0.00	\$15,000.00	\$12,000.00	\$15,000.00
Health Insurance	101-240-51210	\$33,388.00	\$45,777.00	\$37,950.00	\$52,746.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
FICA	101-240-51220	\$27,350.00	\$32,960.00	\$26,415.00	\$37,351.00
Lagers	101-240-51230	\$39,983.84	\$50,409.00	\$43,730.00	\$58,589.00
Unemployment Insurance	101-240-51250	\$324.48	\$480.00	\$475.00	\$1,275.00
Workers' Compensation	101-240-51260	\$757.56	\$1,078.00	\$860.75	\$908.00
Salary Other - CONCEAL CARRY	215-600-51120	\$20,189.68	\$37,158.00	\$28,815.00	\$38,273.00
Health Insurance	215-600-51210	\$2,945.82	\$6,246.00	\$3,905.00	\$6,525.00
FICA	215-600-51220	\$1,530.33	\$2,845.00	\$2,040.00	\$2,928.00
Lagers	215-600-51230	\$2,173.40	\$4,350.00	\$2,925.00	\$4,593.00
Unemployment Insurance	215-600-51250	\$30.37	\$70.00	\$52.72	\$150.00
Workers' Compensation	215-600-51260	\$273.87	\$95.00	\$91.94	\$71.00
Salary Other - COMMON ROAD	231-600-51120	\$733,872.84	\$796,385.00	\$824,000.00	\$840,285.00
Health Insurance	231-600-51210	\$93,044.87	\$96,800.00	\$106,820.00	\$107,664.00
FICA	231-600-51220	\$55,674.83	\$60,580.00	\$62,082.00	\$63,947.00
Lagers	231-600-51230	\$88,617.35	\$92,651.00	\$94,045.00	\$100,302.00
Unemployment Insurance	231-600-51250	\$692.74	\$700.00	\$871.30	\$2,475.00
Workers' Compensation	231-600-51260	\$57,483.66	\$50,650.00	\$53,916.39	\$53,005.00
Uniforms	231-610-51270	\$9,769.86	\$12,500.00	\$8,860.00	\$11,500.00
Salary Other - COMMON ROAD	232-600-51120	\$642,432.57	\$840,206.00	\$721,000.00	\$715,348.00
Health Insurance	232-600-51210	\$76,104.63	\$103,045.00	\$84,110.00	\$94,614.00
FICA	232-600-51220	\$48,543.28	\$64,031.00	\$54,420.00	\$54,430.00
Lagers	232-600-51230	\$76,399.74	\$97,930.00	\$80,605.00	\$85,378.00
Unemployment Insurance	232-600-51250	\$605.40	\$700.00	\$880.00	\$2,175.00
Workers' Compensation	232-600-51260	\$62,706.77	\$53,630.00	\$59,906.38	\$44,406.00
Uniforms	232-610-51270	\$6,837.89	\$11,000.00	\$7,912.00	\$11,000.00
Salary Elected Official - ASSESSOR	241-600-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - ASSESSOR	241-600-51120	\$514,864.02	\$697,200.00	\$624,160.00	\$701,043.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	241-600-51210	\$78,069.00	\$98,897.00	\$85,870.00	\$104,400.00
FICA	241-600-51220	\$43,013.70	\$59,230.00	\$49,415.00	\$59,707.00
Lagers	241-600-51230	\$72,186.19	\$90,590.00	\$75,580.00	\$93,654.00
Unemployment Insurance	241-600-51250	\$546.81	\$800.00	\$770.00	\$2,250.00
Workers' Compensation	241-600-51260	\$8,377.44	\$10,438.00	\$9,183.60	\$11,841.00
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
Contract Labor	560-610-51130	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
<b>Total Payroll:</b>		<b>\$14,321,018.77</b>	<b>\$18,933,069.16</b>	<b>\$15,892,169.70</b>	<b>\$18,411,603.00</b>
<b>Operating Expenses</b>					
Studies for County Improvement	101-010-52315	\$6,168.00	\$10,000.00	\$1,428.00	\$0.00
Vehicle Maintenance & Repair	101-010-52435	\$114.18	\$1,000.00	\$180.00	\$1,000.00
Dues	101-010-52500	\$50,450.00	\$55,900.00	\$50,300.00	\$56,300.00
Phone	101-010-52530	\$3,906.75	\$4,000.00	\$3,950.00	\$4,000.00
Mileage	101-010-52580	\$1,232.13	\$500.00	\$2,045.00	\$800.00
Training	101-010-52590	\$2,551.55	\$2,000.00	\$3,035.00	\$2,000.00
Office Expense	101-010-53600	\$7,180.67	\$5,000.00	\$4,915.00	\$3,000.00
Postage	101-010-53605	\$8.16	\$50.00	\$3,595.00	\$1,500.00
Small Equipment	101-010-53618	\$0.00	\$5,000.00	\$0.00	\$500.00
Late Fees	101-010-53619		\$0.00	\$605.00	\$0.00
Fuel Expense	101-010-53626	\$228.76	\$250.00	\$40.00	\$500.00
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
Legal Fees	101-050-52300	\$27,500.00	\$30,000.00	\$6,845.00	\$30,000.00
Inmate Medical	101-050-52331	\$417,243.09	\$750,000.00	\$720,345.00	\$800,000.00
Repairs & Maintenance Equipment	101-050-52430	\$7,126.70	\$15,000.00	\$13,513.00	\$15,000.00
Vehicle Maintenance & Repair	101-050-52435	\$97,788.65	\$110,000.00	\$132,930.00	\$115,000.00
WARRANT, GUARD/TRANSPORT	101-050-52502	\$49,473.64	\$65,000.00	\$58,150.00	\$75,000.00
Media Services	101-050-52517	\$0.00	\$2,500.00	\$2,500.00	\$7,500.00
Property & Liability Insurance	101-050-52520	\$105,738.15	\$110,000.00	\$233,359.63	\$250,000.00
Vehicle Insurance	101-050-52525	\$64,003.90	\$65,000.00	\$52,652.31	\$60,000.00
Phone	101-050-52530	\$63,290.03	\$65,000.00	\$93,006.70	\$93,500.00
Training	101-050-52590		\$0.00	\$3,755.00	\$0.00
Office Expense	101-050-53600	\$22,634.84	\$40,000.00	\$25,500.00	\$30,000.00
Postage	101-050-53605	\$3,103.22	\$3,000.00	\$2,700.00	\$3,000.00
Enforcement Supplies	101-050-53610	\$22,941.85	\$40,000.00	\$15,835.00	\$25,000.00
Jail Supplies	101-050-53612	\$16,605.62	\$35,000.00	\$14,420.00	\$30,000.00
Other Grant Expense	101-050-53616	\$203,598.03	\$950,000.00	\$391,500.00	\$500,000.00
Investigative Expense	101-050-53617	\$13,223.53	\$25,000.00	\$16,700.00	\$30,000.00
Small Equipment	101-050-53618	\$70,924.59	\$100,000.00	\$73,280.00	\$100,000.00
Late Fees	101-050-53619	\$153.61		\$0.00	\$0.00
Fuel Expense	101-050-53626	\$194,227.90	\$225,000.00	\$193,365.00	\$225,000.00
Prisoner Food & Board	101-050-53635	\$452,140.38	\$520,000.00	\$471,690.00	\$550,000.00
Fees for HB 2224	101-050-57509	\$12,840.00	\$18,000.00	\$22,980.00	\$30,000.00
K-9 Unit Expense	101-050-57800	\$5,383.67	\$6,000.00	\$4,320.00	\$6,000.00
Repairs & Maintenance Equipment	101-060-52430	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Dues	101-060-52500	\$0.00	\$400.00	\$460.00	\$500.00
Bond	101-060-52522	\$80.00	\$5,000.00	\$6,000.00	\$200.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Phone	101-060-52530	\$744.00	\$850.00	\$588.00	\$850.00
Mileage	101-060-52580	\$388.55	\$500.00	\$0.00	\$500.00
Training	101-060-52590	\$1,438.42	\$1,300.00	\$850.00	\$1,500.00
Office Expense	101-060-53600	\$1,790.96	\$2,500.00	\$1,420.00	\$2,700.00
Postage	101-060-53605	\$1,888.68	\$3,000.00	\$1,360.00	\$3,000.00
Small Equipment	101-060-53618	\$0.00	\$500.00	\$0.00	\$500.00
Repairs & Maintenance Equipment	101-070-52430			\$0.00	\$5,590.00
Phone	101-070-52530	\$2,540.22	\$2,600.00	\$1,785.00	\$3,000.00
Mileage	101-070-52580	\$0.00	\$500.00	\$0.00	\$0.00
Training	101-070-52590	\$0.00		\$0.00	\$1,200.00
Office Expense	101-070-53600	\$0.00	\$500.00	\$0.00	\$5,000.00
Postage	101-070-53605	\$13,400.47	\$25,000.00	\$10,390.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
Repairs & Maintenance Equipment	101-130-52430	\$0.00	\$1,000.00	\$65.00	\$1,000.00
Computer Software Maintenance	101-130-52432	\$950.00	\$1,665.00	\$950.00	\$1,000.00
Phone	101-130-52530	\$1,372.57	\$1,400.00	\$1,170.00	\$1,200.00
Mileage	101-130-52580	\$0.00	\$100.00	\$0.00	\$0.00
Training	101-130-52590	\$767.00	\$1,000.00	\$887.00	\$1,000.00
Office Expense	101-130-53600	\$1,605.52	\$1,800.00	\$6,500.00	\$2,000.00
Postage	101-130-53605	\$800.43	\$1,000.00	\$750.00	\$900.00
Small Equipment	101-130-53618	\$1,060.00	\$1,000.00	\$0.00	\$0.00
Fuel Expense	101-130-53626	\$1,036.22	\$1,500.00	\$1,100.00	\$0.00
Witness & Reporter Expense	101-140-52345	\$15,987.55	\$35,000.00	\$19,800.00	\$45,000.00
Vehicle Maintenance & Repair	101-140-52435	\$246.18	\$3,000.00	\$65.00	\$3,000.00
Dues	101-140-52500		\$7,493.20	\$5,688.20	\$8,000.00
Phone	101-140-52530	\$15,577.27	\$18,752.40	\$15,865.00	\$18,752.40
Office Expense	101-140-53600	\$17,063.47	\$17,500.00	\$11,500.00	\$17,500.00
Postage	101-140-53605			\$0.00	\$4,500.00
Other Grant Expense	101-140-53616	\$939.68	\$0.00	\$4,490.00	\$0.00
Late Fees	101-140-53619		\$0.00	\$45.13	\$0.00
Fuel Expense	101-140-53626		\$5,000.00	\$0.00	\$5,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Child Abuse Team Grant	101-140-57583	\$3,178.07	\$0.00	\$58,898.37	\$0.00
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
Vehicle Maintenance & Repair	101-160-52435	\$41.48	\$500.00	\$37.26	\$0.00
Inquest & Autopsy Expense	101-160-52515	\$87,169.37	\$150,000.00	\$48,975.00	\$150,000.00
Phone	101-160-52530	\$540.32	\$525.00	\$485.00	\$525.00
Transport & Removal	101-160-52588	\$600.00	\$2,000.00	\$400.00	\$2,000.00
Training	101-160-52590	\$550.00	\$3,000.00	\$550.00	\$3,000.00
Coroner Supplies	101-160-53610	\$1,860.00	\$2,000.00	\$2,270.00	\$2,000.00
Fuel Expense	101-160-53626	\$555.13	\$1,314.00	\$450.00	\$1,315.00
Public Defender Rent	101-170-25400	\$24,805.93	\$24,806.00	\$24,085.93	\$24,806.00
Legal Fees	101-170-52300	\$28,637.50	\$70,000.00	\$2,500.00	\$70,000.00
County Counselor	101-170-52301	\$125,000.04	\$125,000.00	\$125,000.04	\$0.00
Audit	101-170-52305	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Studies for County Improvement	101-170-52315			\$0.00	\$8,000.00
38TH Judicial Circuit Treatment Court	101-170-52320	\$1,800.00	\$3,500.00	\$0.00	\$3,500.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Court Reporter	101-170-52340	\$1,165.81	\$2,000.00	\$2,565.00	\$2,000.00
GIS	101-170-52342	\$5,555.00	\$40,000.00	\$30,000.00	\$40,000.00
Computer Hardware Maintenance	101-170-52431	\$144,617.86	\$150,000.00	\$156,420.00	\$295,000.00
Computer Software	101-170-52432	\$123,320.59	\$150,000.00	\$76,800.00	\$225,000.00
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$8,178.28	\$15,000.00	\$16,320.00	\$15,000.00
Organizational Dues	101-170-52500	\$36,062.77	\$40,000.00	\$37,265.00	\$40,000.00
BOE Board Meetings	101-170-52510	\$150.00	\$750.00	\$250.00	\$750.00
Property & Liability Insurance	101-170-52520	\$172,578.43	\$185,000.00	\$132,131.45	\$185,000.00
Vehicle Insurance	101-170-52525	\$21,601.16	\$25,000.00	\$22,423.22	\$25,000.00
Phone & Internet	101-170-52530	\$106,464.56	\$100,000.00	\$111,095.00	\$115,000.00
Publication Costs	101-170-52540	\$3,741.54	\$4,500.00	\$4,386.00	\$4,500.00
Small Equipment	101-170-53618	\$1,266.38	\$15,000.00	\$0.00	\$15,000.00
Late Fees	101-170-53619	\$25.00		\$0.00	\$0.00
ELECTIONS	101-170-57506	\$28,160.91	\$250,000.00	\$180,000.00	\$30,000.00
ARPA Expenses	101-170-57582	\$295,161.47	\$575,000.00	\$402,800.00	\$0.00
LATCF Expenses	101-170-57584	\$0.00	\$168,634.72	\$0.00	\$168,634.72
Misc	101-170-57800	\$122,693.96	\$45,000.00	\$45,625.00	\$50,000.00
Opioid Settlement Expenses	101-170-57802		\$65,000.00	\$0.00	\$315,000.00
Extension Office Expense	101-180-52515	\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00
Repairs & Maintenance Equipment	101-190-52430	\$293.08	\$5,000.00	\$0.00	\$3,500.00
Software Maintenance & Licenses	101-190-52432	\$14,082.19	\$18,000.00	\$0.00	\$18,000.00
Phone	101-190-52530	\$6,829.57	\$5,750.00	\$6,465.00	\$6,500.00
Training	101-190-52590	\$50.00	\$3,000.00	\$920.00	\$2,000.00
Office Expense	101-190-53600	\$7,538.12	\$8,500.00	\$8,015.00	\$9,000.00
Postage	101-190-53605	\$9.33	\$50.00	\$26.00	\$50.00
Other Grant Expense	101-190-53616	\$5,364.31	\$500.00	\$0.00	\$500.00
Small Equipment	101-190-53618	\$638.30	\$5,500.00	\$285.00	\$6,000.00
Fuel Expense	101-190-53626	\$3,815.39	\$6,000.00	\$2,835.00	\$4,000.00
Hazard Mitigation Plan	101-190-53750			\$0.00	\$2,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Repairs & Maintenance Equipment	101-210-52430	\$0.00	\$200.00	\$0.00	\$200.00
Dues	101-210-52500	\$150.00	\$475.00	\$150.00	\$525.00
Bond	101-210-52522	\$0.00	\$260.00	\$0.00	\$260.00
Phone	101-210-52530	\$1,034.37	\$1,200.00	\$1,240.00	\$1,500.00
Mileage	101-210-52580	\$0.00	\$250.00	\$390.00	\$250.00
Training	101-210-52590	\$2,021.41	\$5,000.00	\$3,065.00	\$5,000.00
Office Expense	101-210-53600	\$2,256.12	\$3,000.00	\$3,485.00	\$3,750.00
Postage	101-210-53605	\$43.80	\$150.00	\$50.00	\$150.00
Small Equipment	101-210-53618	\$2,091.37	\$500.00	\$0.00	\$500.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Dues	101-240-52500	\$479.00	\$1,000.00	\$460.00	\$1,000.00
Phone	101-240-52530	\$4,481.55	\$4,500.00	\$4,795.00	\$4,500.00
Mileage	101-240-52580	\$111.35	\$300.00	\$175.00	\$300.00
Training	101-240-52590	\$869.00	\$5,000.00	\$1,771.00	\$5,000.00
Office Expense	101-240-53600	\$9,174.56	\$8,000.00	\$7,175.00	\$10,000.00
Postage	101-240-53605	\$58.23	\$300.00	\$52.00	\$300.00
Small Equipment	101-240-53618	\$4,784.17	\$2,500.00	\$225.00	\$2,500.00
Emergency Fund	101-250-57900	\$0.00	\$334,000.00	\$0.00	\$365,000.00
NID - Stone Hollow	101-900-52420	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Vehicle Maintenance & Repair	201-610-52435	-\$98.65		\$0.00	\$0.00
Repairs & Maintenance Equipment	205-610-52430	\$1,551.55		\$0.00	\$0.00
Vehicle Maintenance & Repair	205-610-52435		\$0.00	\$7.90	\$0.00
Travel and Meal Reimbursement	205-610-52570	\$1,142.64	\$5,000.00	\$440.00	\$5,000.00
Training	205-610-52590	\$3,690.00	\$10,000.00	\$970.00	\$45,000.00
Office Expense	205-610-53600	\$2,500.00	\$3,000.00	\$750.00	\$2,000.00
Investigative Expense	205-610-53617	\$1,231.02	\$10,000.00	\$1,200.00	\$10,000.00
Travel and Meal Reimbursment	208-610-52570	\$3,783.26	\$5,000.00	\$2,135.00	\$2,500.00
Training	208-610-52590	\$9,638.68	\$15,000.00	\$14,275.00	\$10,000.00
Travel and Meal Reimbursement	210-610-52570	\$4,325.94	\$5,000.00	\$5,001.46	\$5,000.00
Training	210-610-52590	\$4,361.40	\$10,000.00	\$10,035.00	\$10,000.00
Office Expense	210-610-53600	\$3,727.55	\$10,000.00	\$3,411.00	\$10,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Inmate Security Expense	212-620-52515	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Repairs & Maintenance Equipment	215-610-52430	\$0.00	\$3,500.00	\$8.60	\$3,500.00
Property & Liability Insurance	215-610-52520	\$336.89	\$500.00	\$955.19	\$1,000.00
Travel and Meal Reimbursment	215-610-52570	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Training	215-610-52590	\$1,441.60	\$15,000.00	\$660.00	\$10,000.00
Office Expense	215-610-53600	\$4,979.56	\$20,000.00	\$4,195.00	\$5,000.00
Conceal Carry - State Expense	215-610-57508	\$7,351.00	\$15,000.00	\$9,800.00	\$45,000.00
Training	220-610-52590	\$278.40	\$8,000.00	\$0.00	\$5,000.00
Office Expense	220-610-53600	\$1,197.16	\$5,000.00	\$117.88	\$5,000.00
Utilities	231-610-52410	\$12,344.85	\$16,000.00	\$11,380.00	\$14,500.00
Repairs & Maintenance Equipment	231-610-52430	\$86,456.37	\$90,000.00	\$100,355.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$21,570.29	\$30,000.00	\$26,970.00	\$23,000.00
Building Repairs & Maintenance	231-610-52438	\$1,563.55	\$7,500.00	\$12,140.00	\$18,000.00
Property & Liability Insurance	231-610-52520	\$14,997.79	\$13,500.00	\$20,472.07	\$21,000.00
Vehicle Insurance	231-610-52525	\$31,648.42	\$55,000.00	\$64,670.63	\$65,000.00
Phone	231-610-52530	\$4,927.95	\$4,800.00	\$3,925.00	\$5,200.00
Training	231-610-52590	\$330.59	\$2,500.00	\$785.76	\$1,000.00
Shop Expense	231-610-53601	\$29,966.58	\$35,000.00	\$27,600.00	\$35,000.00
Road Signs	231-610-53613	\$15,844.41	\$20,000.00	\$23,840.00	\$17,000.00
Snow Removal	231-610-53615	\$21,322.90	\$50,000.00	\$13,240.00	\$45,000.00
Small Equipment	231-610-53618	\$1,350.00	\$1,000.00	\$796.84	\$1,000.00
Fuel Expense	231-610-53626	\$128,623.83	\$115,000.00	\$98,040.00	\$115,000.00
Road Maintenance & Repair	231-610-53720	\$1,622,228.16	\$1,713,940.00	\$1,810,300.00	\$0.00
Utilities	232-610-52410	\$9,750.77	\$12,500.00	\$8,050.00	\$12,500.00
Repairs & Maintenance Equipment	232-610-52430	\$89,831.09	\$90,000.00	\$106,195.00	\$95,000.00
Tire & Tire Repair	232-610-52436	\$23,535.43	\$30,000.00	\$32,770.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$21,197.30	\$5,000.00	\$2,445.00	\$20,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment Rental	232-610-52442	\$59.52		\$0.00	\$0.00
Property & Liability Insurance	232-610-52520	\$12,687.92	\$13,000.00	\$21,598.54	\$22,000.00
Vehicle Insurance	232-610-52525	\$31,097.61	\$32,000.00	\$49,065.06	\$50,000.00
Phone	232-610-52530	\$3,263.21	\$3,750.00	\$3,340.00	\$3,750.00
Training	232-610-52590	\$500.00	\$2,500.00	\$801.02	\$0.00
Shop Expense	232-610-53601	\$32,920.01	\$28,000.00	\$21,495.00	\$30,000.00
Road Signs	232-610-53613	\$17,448.98	\$21,000.00	\$22,680.00	\$17,000.00
Snow Removal	232-610-53615	\$31,911.47	\$50,000.00	\$15,535.00	\$50,000.00
Small Equipment	232-610-53618	\$225.00	\$1,500.00	\$250.00	\$1,000.00
Fuel Expense	232-610-53626	\$100,360.99	\$105,000.00	\$91,935.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,600,312.65	\$1,634,000.00	\$1,745,335.00	\$1,400,000.00
Bridge Construction & Maintenance	233-610-53720	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
Project Expenditures	235-610-53720	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
Legal Fees	241-610-52300	\$0.00	\$40,000.00	\$8,267.85	\$50,000.00
Contracts	241-610-52313	\$11,957.28	\$78,200.00	\$37,905.00	\$62,000.00
Assessment Lists	241-610-52314	\$18,086.20	\$20,000.00	\$10,615.00	\$18,000.00
Repairs & Maintenance Equipment	241-610-52430	\$0.00	\$3,000.00	\$50.00	\$3,000.00
Computer Hardware Maintenance	241-610-52431	\$250.00	\$10,000.00	\$1,800.00	\$10,000.00
Computer Software Maintenance	241-610-52432	\$30,358.00	\$45,000.00	\$45,000.00	\$45,000.00
Vehicle Maintenance & Repair	241-610-52435	\$946.30	\$5,000.00	\$650.00	\$5,000.00
Property & Liability Insurance	241-610-52520	\$12,812.32	\$16,000.00	\$19,902.98	\$22,000.00
Vehicle Insurance	241-610-52525	\$3,226.68	\$5,000.00	\$2,646.18	\$5,000.00
Phone	241-610-52530	\$5,363.14	\$7,600.00	\$3,945.00	\$8,000.00
Printing	241-610-52550	\$3,751.00	\$7,000.00	\$0.00	\$10,000.00
Mileage	241-610-52580	\$3,123.20	\$10,000.00	\$3,640.00	\$10,000.00
Assessor Mileage	241-610-52581	\$393.41	\$2,000.00	\$0.00	\$2,000.00
Meetings -Assessor	241-610-52591	\$3,202.69	\$7,000.00	\$1,560.00	\$7,500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Meetings - Staff	241-610-52592	\$6,448.58	\$12,000.00	\$2,532.00	\$14,000.00
Office Expense	241-610-53600	\$14,096.51	\$15,000.00	\$4,730.00	\$17,000.00
Photocopy	241-610-53602	\$1,112.72	\$2,000.00	\$550.00	\$2,000.00
Stationary	241-610-53603	\$145.00	\$2,000.00	\$0.00	\$2,500.00
Film & Processing	241-610-53604	\$0.00	\$100.00	\$0.00	\$100.00
Postage	241-610-53605	\$37,256.24	\$30,000.00	\$32,380.00	\$45,000.00
Mapping	241-610-53614	\$4,333.00	\$8,500.00	\$48,485.00	\$8,500.00
Small Equipment	241-610-53618	\$0.00	\$2,500.00	\$0.00	\$2,500.00
Appraisal Guides	241-610-53645	\$8,205.12	\$10,300.00	\$11,050.00	\$15,000.00
Witness & Reporter Expense	255-610-52345	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Sheriff Supplies	255-610-53610	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Other Grant Expense	255-610-53616	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Training	260-610-52590	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
Postage	265-610-53605	\$2,960.74	\$5,500.00	\$2,445.00	\$5,500.00
Fuel Expense	265-610-53626	\$1,158.44	\$0.00	\$1,416.00	\$2,000.00
Dues	268-610-52500	\$6,574.16		\$0.00	\$0.00
Administrative Fee to State	268-610-57509	\$360.00	\$400.00	\$110.00	\$150.00
Victim Restitution	268-610-57805	\$175,520.47	\$390,000.00	\$233,500.00	\$390,000.00
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
Repairs & Maintenance Equipment	271-610-52430	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Computer Hardware Maintenance	271-610-52431	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Archiving	271-610-52515	\$9,024.63	\$80,000.00	\$12,000.00	\$80,000.00
Repairs & Maintenance	272-610-52430	\$4,435.00	\$10,000.00	\$0.00	\$10,000.00
Computer Hardware Maintenance	272-610-52431	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Computer Software Maintenance	272-610-52432	\$12,090.00	\$25,000.00	\$0.00	\$25,000.00
Scanner Maintenance	272-610-52433	\$3,907.60	\$8,000.00	\$4,000.00	\$8,000.00
Phone	272-610-52530	\$1,901.04	\$3,000.00	\$1,500.00	\$3,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Mileage	272-610-52580	\$199.88	\$2,000.00	\$750.00	\$2,000.00
Training	272-610-52590	\$1,688.90	\$3,000.00	\$1,875.00	\$3,000.00
Office Expense	272-610-53600	\$4,163.03	\$40,000.00	\$6,200.00	\$40,000.00
Postage	272-610-53605	\$552.81	\$1,200.00	\$795.00	\$3,000.00
Tax Maintenance Expense	275-610-52515	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Late Fees	280-610-53619		\$0.00	\$21.75	\$0.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Legal Fees	455-610-52300	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Public Health-Vaccine/Testing/Mitigation	560-610-52515	\$134,666.22	\$915,000.00	\$127,544.00	\$915,000.00
Office Expense	560-610-53600	\$68,754.75	\$75,000.00	\$141,084.00	\$75,000.00
Infrastructure Project Expenditures	560-610-53720	\$1,284,182.44	\$2,500,000.00	\$2,036,763.00	\$650,000.00
<b>Total Operating Expenses:</b>		<b>\$11,259,492.71</b>	<b>\$26,956,281.68</b>	<b>\$15,443,414.36</b>	<b>\$22,621,267.12</b>
<b>Capital Outlays</b>					
Equipment	101-010-54750	\$2,571.40	\$3,000.00	\$0.00	\$1,500.00
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
Buildings & Building Improvements	101-050-54700		\$180,000.00	\$0.00	\$350,000.00
Equipment	101-050-54750	\$12,536.54	\$45,000.00	\$7,300.00	\$50,000.00
Vehicle Purchases	101-050-54752	\$100,104.50	\$300,000.00	\$232,565.00	\$350,000.00
Computer Hardware	101-050-54755	\$11,070.96	\$100,000.00	\$15,065.00	\$10,000.00
Computer Software	101-050-54756	\$131,252.91	\$200,000.00	\$97,775.00	\$100,000.00
Computer Software	101-070-54756		\$55,000.00	\$55,000.00	\$55,000.00
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00
Equipment	101-140-54750		\$25,000.00	\$0.00	\$0.00
Computer Hardware	101-140-54755	\$9,251.79		\$0.00	\$0.00
Computer Software	101-140-54756	\$43,187.59	\$47,716.90	\$42,000.00	\$51,601.64
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
Equipment	101-160-54750	\$0.00	\$4,000.00	\$0.00	\$4,000.00
Land, Bldgs & Improvements	101-170-54700	\$253,340.43	\$1,250,000.00	\$170,000.00	\$2,000,000.00
Equipment	101-170-54750	\$605,915.14	\$75,000.00	\$110,000.00	\$75,000.00
Computer Hardware	101-170-54755			\$0.00	\$600,000.00
Equipment	101-190-54750	\$9,090.31	\$6,000.00	\$6,500.00	\$5,000.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
Computer Software	101-210-54756	\$0.00	\$26,000.00	\$0.00	\$28,000.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
Computer Software	101-240-54756	\$5,145.50	\$5,800.00	\$0.00	\$12,000.00
Equipment	205-610-54750	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
Equipment	210-610-54750	\$0.00	\$25,000.00	\$0.00	\$60,000.00
Equipment	215-610-54750	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Equipment	220-610-54750	\$0.00	\$6,000.00	\$0.00	\$0.00
Buildings & Building Improvements	231-610-54700	\$0.00	\$135,000.00	\$195,015.00	\$35,000.00
Equipment	231-610-54750	\$111,433.45	\$135,000.00	\$134,310.00	\$125,000.00
Equipment	232-610-54750	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
Buildings & Building Improvements	241-610-54700	\$57,234.38	\$20,000.00	\$0.00	\$20,000.00
Equipment	241-610-54750	\$26,027.00	\$70,000.00	\$30,000.00	\$40,000.00
Computer Hardware	241-610-54755	\$2,539.15		\$0.00	\$20,000.00
Computer Software	241-610-54756	\$1,575.00	\$20,000.00	\$10,000.00	\$20,000.00
Narcotics Deterrence	255-610-54744	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Equipment	255-610-54750	\$0.00	\$10,000.00	\$45,197.00	\$10,000.00
Land, Buildings & Building Improvements	256-610-54700	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Buildings & Building Improvements	272-610-54700	\$0.00	\$5,000.00	\$0.00	\$10,000.00
Equipment	272-610-54750	\$7,608.00	\$30,000.00	\$2,000.00	\$30,000.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
Buildings & Building Improvements	560-610-54700	\$114,275.00	\$1,000,000.00	\$605,300.00	\$1,000,000.00
Equipment	560-610-54750	\$39,289.00	\$0.00	\$23,176.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Capital Outlays:</b>		<b>\$1,859,674.41</b>	<b>\$7,034,241.90</b>	<b>\$2,668,794.62</b>	<b>\$8,804,601.64</b>
<b>Debt Service</b>					
Transfers	201-900-58856	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
Bond Retirement	420-610-58850	\$16,715.27	\$16,715.27	\$16,715.27	\$16,715.27
Interest Exp	420-610-58860	\$6,747.12	\$6,247.33	\$6,247.33	\$5,747.55
Bond Retirement	430-610-58850	\$27,064.12	\$28,079.03	\$28,079.03	\$29,131.99
Interest - Bond Retirement	430-610-58860	\$16,611.52	\$15,596.62	\$15,596.62	\$14,543.66
Bond Retirement	455-610-58850	\$400,000.00	\$410,000.00	\$410,000.00	\$425,000.00
Interest Exp	455-610-58860	\$226,150.00	\$214,000.00	\$214,000.00	\$201,475.00
<b>Total Debt Service:</b>		<b>\$3,322,710.61</b>	<b>\$9,090,638.25</b>	<b>\$4,845,788.25</b>	<b>\$6,922,613.47</b>
<b>Disbursements</b>					
Disburse Fin Institution Tax	101-170-59500	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
Disbursement to Family Violence	219-800-59510	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Disbursements	221-610-59504	\$21,745.06	\$500.00	\$22,000.00	\$22,000.00
Disbursements - Special Roads	221-610-59505	\$328,875.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Common I	221-800-59501	\$2,098,434.72	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common II	221-800-59502	\$2,056,233.01	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Special Roads	222-610-59504	\$600,794.34	\$502,634.60	\$663,707.00	\$615,000.00
Disbursements - Common I	222-800-59501	\$713,025.47	\$545,480.99	\$720,270.00	\$670,000.00
Disbursements - Common II	222-800-59502	\$672,651.93	\$514,594.27	\$679,490.00	\$635,000.00
Disbursements - Bridge	222-800-59503	\$370,492.62	\$276,566.88	\$371,700.00	\$350,000.00
<b>Total Disbursements:</b>		<b>\$6,865,095.34</b>	<b>\$7,345,776.74</b>	<b>\$6,961,657.00</b>	<b>\$7,298,000.00</b>
<b>Other Financing</b>					
Transfer to Capital Projects Funds	101-900-61000	\$0.00	\$9,308,000.00	\$9,250,000.00	\$3,250,000.00
Transfers Out - Assessor	101-900-61401	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfers Out - Bond Svc Fund	101-900-61455	\$628,149.97	\$627,000.00	\$626,000.00	\$629,975.00
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,653,633.02	\$2,240,000.00	\$2,388,880.00	\$2,400,000.00

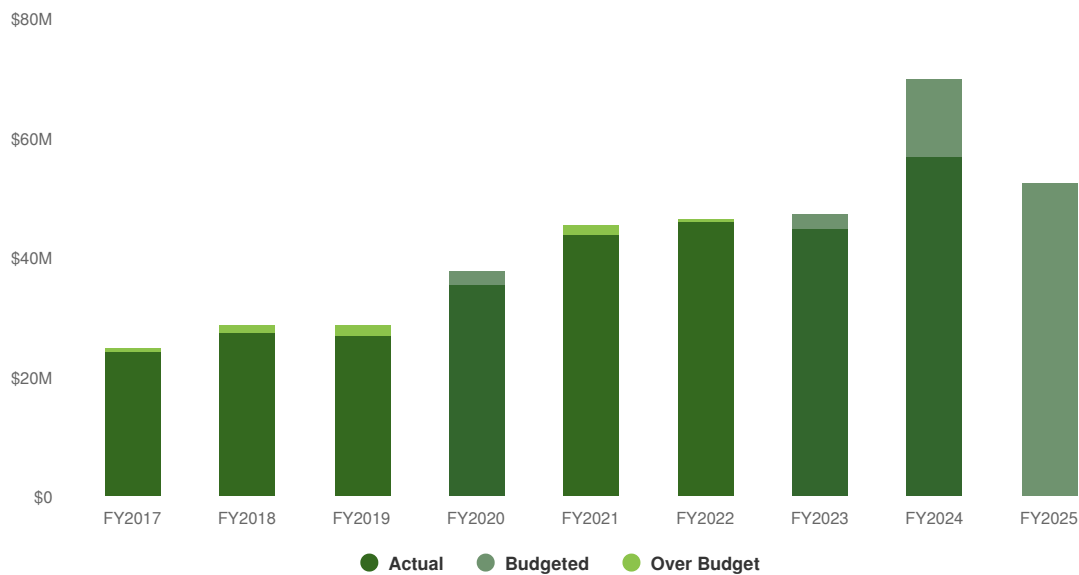


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$710,084.98	\$700,000.00	\$621,000.00	\$625,000.00
Transfers Out - General Fund	275-610-60101	\$0.00	\$30,000.00	\$0.00	\$25,000.00
Transfer to GR	560-900-61000	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total Other Financing:</b>		<b>\$4,452,574.10</b>	<b>\$23,105,000.00</b>	<b>\$22,443,145.00</b>	<b>\$7,021,975.00</b>
<b>County/Emergency Disaster</b>					
County/Emergency Disaster	101-170-63515	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total County/Emergency Disaster:</b>		<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>
<b>Total Expense Objects:</b>		<b>\$42,080,565.94</b>	<b>\$92,765,007.73</b>	<b>\$68,254,968.93</b>	<b>\$71,430,060.23</b>

## Revenues Summary

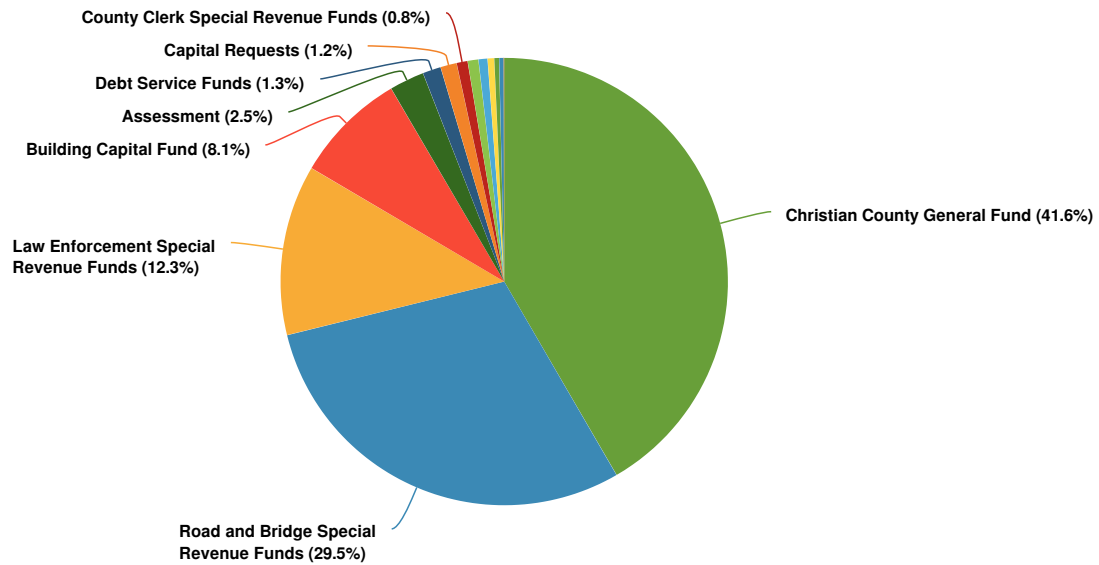
**\$52,505,907** **-\$17,462,879**  
 (-24.96% vs. prior year)

### All Funds Proposed and Historical Budget vs. Actual

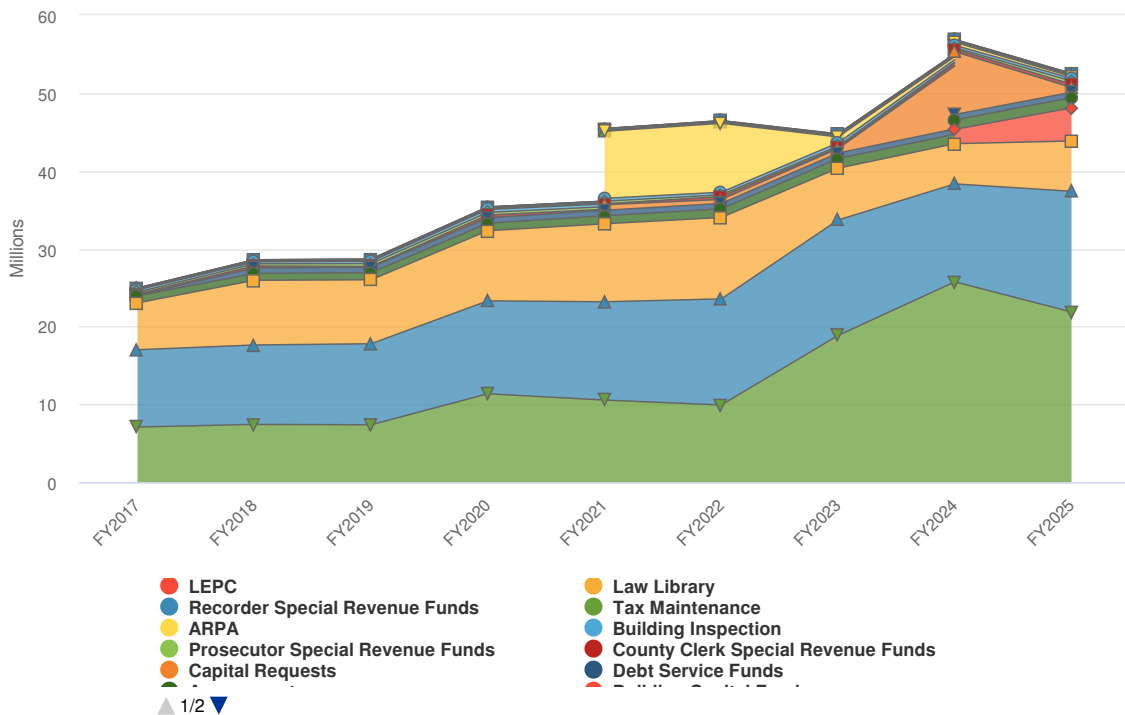


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Property Tax	101-41100	\$757,879.57	\$725,495.00	\$819,190.00	\$725,495.00
Surtax	101-41119	\$64,481.87	\$60,000.00	\$70,381.18	\$70,000.00
Cable Franchise Fees	101-41175	\$50,221.26	\$46,500.00	\$50,500.00	\$50,000.00
Sales Tax	101-41310	\$5,827,748.68	\$5,394,000.00	\$6,000,000.00	\$5,800,000.00
Marijuana Sales Tax	101-41311	\$21,763.23	\$25,000.00	\$255,000.00	\$250,000.00
Financial Institution Tax	101-41630	\$1,704.93	\$1,900.00	\$1,705.00	\$1,700.00
Interest on Financial Inst Tax	101-41631	\$26.83	\$15.00	\$108.00	\$15.00
Delinquent Tax Fees	101-41910	\$5,943.25	\$5,500.00	\$2,910.00	\$2,750.00
County Clerk Fees	101-42290	\$43,393.29	\$25,000.00	\$45,250.00	\$25,000.00
HIDTA Grant	101-43111	\$95,380.90	\$75,000.00	\$30,590.00	\$60,000.00
Payments in Lieu of Tax	101-43300	\$124,293.00	\$120,000.00	\$141,584.00	\$120,000.00
National Forest Revenue-LATCF	101-43301	\$84,182.36		\$0.00	\$0.00
Miscellaneous Grants	101-43411	\$0.00	\$10,000.00	\$71,880.00	\$10,000.00
Miscellaneous Grants - Sheriff	101-43413	\$199,167.93	\$1,130,000.00	\$300,000.00	\$300,000.00
VOCA Grant	101-43414	\$140,112.17	\$120,000.00	\$149,000.00	\$120,000.00
HB 224 Grant	101-43415	\$55,476.95	\$55,000.00	\$27,850.00	\$45,000.00
Miscellaneous Grants - Prosecutor	101-43416		\$0.00	\$62,180.00	\$0.00
Emergency Management Grants	101-43417	\$74,502.26	\$50,000.00	\$56,996.65	\$50,000.00
STOP Grant	101-43419	\$64,623.79	\$60,000.00	\$42,840.00	\$0.00
Juvenile	101-43421	\$150,567.58	\$110,000.00	\$126,135.00	\$110,000.00
Election Cost Reimbursement	101-43610	\$27,901.61	\$12,000.00	\$2,520.00	\$1,200.00
Associate Division I Fees	101-44110	\$48.00	\$45.00	\$120.00	\$45.00
Circuit Clerk Fees	101-44111	\$95,833.06	\$90,000.00	\$98,350.00	\$90,000.00
38th Jud Cir Treatment Court	101-44113	\$1,800.00	\$1,400.00	\$0.00	\$1,400.00
Associate Division II Fees	101-44115	\$363.00	\$100.00	\$267.00	\$100.00
Public Administrator Fees	101-44119	\$28,515.74	\$20,000.00	\$32,422.00	\$20,000.00
Recorder of Deeds Fees	101-44120	\$329,084.00	\$300,000.00	\$328,230.00	\$300,000.00
Planning & Development Fees	101-44130	\$60,780.41	\$52,500.00	\$67,240.00	\$52,500.00
Collector Commissions & Fees	101-44194	\$1,227,365.12	\$1,200,000.00	\$1,322,000.00	\$1,300,000.00
Fees for HB 2224	101-44224	\$13,720.00	\$12,000.00	\$21,800.00	\$17,000.00
Inmate Medical Fees	101-44232	\$12,373.49	\$9,350.00	\$15,025.00	\$15,000.00
Prisoner Board	101-44233	\$18,597.66	\$19,000.00	\$21,000.00	\$30,000.00
Criminal Costs	101-44235	\$338,912.88	\$350,000.00	\$440,210.00	\$400,000.00
Prisoner INS	101-44236	\$1,258,425.43	\$1,000,000.00	\$1,180,545.00	\$1,180,000.00
Sheriff's Fees	101-44290	\$7,063.00	\$6,000.00	\$6,280.00	\$7,000.00
Recycle	101-44413	\$4,786.35	\$4,000.00	\$7,000.00	\$4,000.00
Child Support Reimbursement	101-44631	\$581.96	\$450.00	\$706.37	\$1,806.00
Opioid Settlement - Unrestricted	101-45110	\$19,828.31	\$17,000.00	\$33,326.79	\$17,000.00
Opioid Settlement - Restricted	101-45111	\$134,807.97	\$116,000.00	\$315,151.79	\$116,000.00
Interest	101-46611	\$497,048.72	\$300,000.00	\$620,000.00	\$450,000.00
Private Donations - PA	101-47101	\$1,000.00	\$500.00	\$1,000.00	\$0.00
K-9 Unit Donation	101-47111	\$0.00	\$5,000.00	\$0.00	\$0.00
Rent	101-48100	\$22,440.00	\$22,440.00	\$22,440.00	\$10,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Miscellaneous Revenue	101-48101	\$162,698.25	\$5,000.00	\$40,325.00	\$5,000.00
Expense Reimbursement	101-48102	\$67,086.82	\$7,500.00	\$9,950.00	\$7,500.00
LAGERS - Health Department	101-48103	\$68,858.89	\$66,500.00	\$67,180.00	\$66,500.00
School Contract - SHF	101-48104	\$33,702.20	\$60,000.00	\$33,702.20	\$33,700.00
Expense Reimbursement-SHF	101-48105	\$15,731.26	\$0.00	\$55,000.00	\$55,000.00
PHONE/VENDING COMMISSIONS	101-48200	\$155,073.58	\$110,000.00	\$142,000.00	\$110,000.00
Insurance Reimbursement	101-48300	\$1,695.56		\$0.00	\$0.00
Sale of Assets	101-48310	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
Transfer In - Cole Reimbursement	101-49201	\$2,629,422.58	\$8,400,000.00	\$4,370,000.00	\$6,230,000.00
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,363,718.00	\$2,830,000.00	\$3,403,405.00	\$3,025,000.00
Collector TMF Overage	101-49475	\$0.00	\$21,000.00	\$19,970.62	\$20,000.00
TRANSFERS IN ARPA	101-49560	\$460,706.13	\$10,108,000.00	\$9,550,905.00	\$0.00
<b>Total Christian County General Fund:</b>		<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>
<b>Total Christian County General Fund:</b>		<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>
<b>Law Enforcement Special Revenue Funds</b>					
<b>Co. Law Enforcement</b>					
Sales Tax	201-41310	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00
Interest	201-46611	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
<b>Total Co. Law Enforcement:</b>		<b>\$3,249,301.27</b>	<b>\$3,050,000.00</b>	<b>\$3,330,900.00</b>	<b>\$3,250,000.00</b>
<b>Federal Forfeiture I</b>					
DEA Funds	205-43122	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00
Interest	205-46611	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
<b>Total Federal Forfeiture I:</b>		<b>\$68,228.81</b>	<b>\$53,000.00</b>	<b>\$8,812.85</b>	<b>\$9,500.00</b>
<b>Law Enforcement Training</b>					
Post Commissions	208-43416	\$1,687.40	\$2,300.00	\$2,324.60	\$2,300.00
Circuit Clerk Fees	208-44111	\$13,671.41	\$20,000.00	\$12,000.00	\$12,000.00
Interest	208-46611	\$338.21	\$200.00	\$202.00	\$200.00
<b>Total Law Enforcement Training:</b>		<b>\$15,697.02</b>	<b>\$22,500.00</b>	<b>\$14,526.60</b>	<b>\$14,500.00</b>
<b>Civil Process</b>					
Civil Process Fees	210-44210	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00
Interest	210-46611	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
<b>Total Civil Process:</b>		<b>\$50,623.13</b>	<b>\$52,000.00</b>	<b>\$55,503.00</b>	<b>\$57,100.00</b>
<b>Inmate Prisoner Detainee Security</b>					
Inmate Security Fees	212-45111	\$10,127.58	\$12,000.00	\$11,045.00	\$12,000.00
Inmate Security Fees - Cities	212-45112	\$166.00	\$2,000.00	\$2.00	\$0.00
Interest	212-46611	\$842.64	\$350.00	\$625.00	\$600.00
<b>Total Inmate Prisoner Detainee Security:</b>		<b>\$11,136.22</b>	<b>\$14,350.00</b>	<b>\$11,672.00</b>	<b>\$12,600.00</b>
<b>Sheriff's Conceal Carry</b>					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Conceal Carry Fees	215-44291	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00
Interest	215-46611	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
<b>Total Sheriff's Conceal Carry:</b>		<b>\$45,486.37</b>	<b>\$50,000.00</b>	<b>\$57,054.00</b>	<b>\$54,000.00</b>
<b>LEST</b>					
Sales Tax	250-41310	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00
Interest	250-46611	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
<b>Total LEST:</b>		<b>\$3,166,131.15</b>	<b>\$2,830,000.00</b>	<b>\$3,009,845.00</b>	<b>\$3,020,000.00</b>
<b>LERF</b>					
Fines	255-45110	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00
Interest	255-46611	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
<b>Total LERF:</b>		<b>\$52,058.80</b>	<b>\$49,500.00</b>	<b>\$57,250.00</b>	<b>\$49,500.00</b>
<b>Total Law Enforcement Special Revenue Funds:</b>		<b>\$6,658,662.77</b>	<b>\$6,121,350.00</b>	<b>\$6,545,563.45</b>	<b>\$6,467,200.00</b>
<b>Road and Bridge Special Revenue Funds</b>					
<b>Road Sales Tax</b>					
Sales Tax	221-41310	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00
Interest	221-46611	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
<b>Total Road Sales Tax:</b>		<b>\$6,056,576.83</b>	<b>\$5,947,000.00</b>	<b>\$6,277,150.00</b>	<b>\$6,200,000.00</b>
<b>CART</b>					
CART	222-43354	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00
Interest	222-46611	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
<b>Total CART:</b>		<b>\$2,223,803.81</b>	<b>\$2,005,000.00</b>	<b>\$2,438,125.00</b>	<b>\$2,374,000.00</b>
<b>Common I</b>					
Property Tax	231-41100	\$162,464.95	\$150,000.00	\$172,000.00	\$150,000.00
Surtax	231-41119	\$646.70	\$600.00	\$681.62	\$650.00
Financial Institution Tax	231-41630	\$5.86		\$0.00	\$0.00
Interest on Financial Inst Tax	231-41631	\$0.07	\$0.00	\$0.37	\$0.00
Disaster Grant	231-43110		\$0.00	\$99,811.03	\$11,977.32
National Forest Revenue	231-43301	\$29,219.40	\$27,500.00	\$18,482.34	\$20,000.00
CART	231-43354	\$52,841.77		\$0.00	\$0.00
Interest	231-46611	\$108,611.46	\$28,000.00	\$101,050.00	\$65,000.00
Miscellaneous Revenue	231-48101	\$3,549.80	\$0.00	\$4,181.02	\$0.00
Expense Reimbursement	231-48102	\$119.87	\$0.00	\$11.98	\$0.00
Sale of Assets	231-49210	\$115,917.52	\$0.00	\$8,808.75	\$0.00
Transfer In - Road Sales Tax	231-49290	\$2,017,936.70	\$2,500,000.00	\$2,073,600.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	231-49291	\$75,331.60	\$5,000.00	\$98,000.00	\$90,000.00
Transfer In - CART	231-49295	\$660,183.70	\$545,480.99	\$642,940.00	\$670,000.00
<b>Total Common I:</b>		<b>\$3,226,829.40</b>	<b>\$3,256,580.99</b>	<b>\$3,219,567.11</b>	<b>\$3,257,627.32</b>
<b>Common II</b>					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Property Tax	232-41100	\$174.32	\$87.16	\$87.16	\$87.16
Surtax	232-41119	\$8,557.13	\$8,500.00	\$9,875.17	\$9,500.00
Disaster Grant	232-43110		\$0.00	\$115,750.60	\$13,890.07
CART	232-43354	\$49,849.71		\$0.00	\$0.00
Interest	232-46611	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Miscellaneous Revenue	232-48101	\$285.28		\$0.00	\$0.00
Expense Reimbursement	232-48102		\$0.00	\$12,366.78	\$0.00
Sale of Assets	232-49210		\$0.00	\$14,378.51	\$0.00
Transfer In - Road Sales Tax	232-49290	\$1,978,053.01	\$2,500,000.00	\$2,032,670.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	232-49291	\$73,161.68	\$55,000.00	\$96,000.00	\$85,000.00
Transfer In - CART	232-49295	\$622,802.22	\$514,594.27	\$741,600.00	\$635,000.00
<b>Total Common II:</b>		<b>\$2,815,720.02</b>	<b>\$3,148,181.43</b>	<b>\$3,113,828.22</b>	<b>\$3,063,477.23</b>
<b>Bridge</b>					
CART	233-43354	\$26,714.75		\$0.00	\$0.00
Miscellaneous Grants	233-43411	\$0.00	\$952,582.50	\$724,430.00	\$162,500.00
Bridge Replacement	233-43431		\$0.00	\$14,785.00	\$0.00
Interest	233-46611	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Expense Reimbursement	233-48102	\$55,646.00		\$63,452.70	\$0.00
Transfer In - CART	233-49295	\$333,763.27	\$276,566.88	\$348,970.00	\$350,000.00
Transfer In - CART Interest	233-49296	\$9,383.55	\$7,200.00	\$12,000.00	\$10,000.00
<b>Total Bridge:</b>		<b>\$511,800.16</b>	<b>\$1,306,349.38</b>	<b>\$1,252,277.70</b>	<b>\$612,500.00</b>
<b>Total Road and Bridge Special Revenue Funds:</b>		<b>\$14,834,730.22</b>	<b>\$15,663,111.80</b>	<b>\$16,300,948.03</b>	<b>\$15,507,604.55</b>
<b>Prosecutor Special Revenue Funds</b>					
<b>P.A. Training</b>					
Circuit Clerk Fees	260-44111	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00
Interest	260-46611	\$495.81	\$125.00	\$445.00	\$350.00
<b>Total P.A. Training:</b>		<b>\$6,354.04</b>	<b>\$5,825.00</b>	<b>\$6,535.00</b>	<b>\$6,350.00</b>
<b>Delinquent Taxes</b>					
Delinquent Tax Fees	265-41910	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00
Interest	265-46611	\$890.16	\$175.00	\$910.00	\$900.00
<b>Total Delinquent Taxes:</b>		<b>\$6,833.40</b>	<b>\$6,675.00</b>	<b>\$3,910.00</b>	<b>\$4,400.00</b>
<b>Adm. Handling Cost</b>					
Bad Check Fees	268-44930	\$3,486.22	\$1,500.00	\$120.00	\$250.00
Restitution Fees	268-44931	\$5,257.60	\$5,400.00	\$9,445.00	\$9,000.00
MOPS Fees	268-44932	\$360.00	\$460.00	\$125.00	\$150.00
Victim Restitution Revenue	268-45190	\$175,525.47	\$390,000.00	\$233,500.00	\$390,000.00
Interest	268-46611	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
Miscellaneous Revenue	268-48101	\$972.43	\$80.00	\$253.28	\$0.00
<b>Total Adm. Handling Cost:</b>		<b>\$186,732.00</b>	<b>\$397,590.00</b>	<b>\$245,088.28</b>	<b>\$400,600.00</b>





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Prosecutor Special Revenue Funds:</b>		\$199,919.44	\$410,090.00	\$255,533.28	\$411,350.00
<b>County Clerk Special Revenue Funds</b>					
<b>County Elections</b>					
Election Cost Reimbursement	285-43610	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00
Interest	285-46611	\$706.91	\$480.00	\$2,100.00	\$1,000.00
<b>Total County Elections:</b>		\$81,288.29	\$375,480.00	\$254,100.00	\$326,000.00
<b>Elections 5%</b>					
Miscellaneous Grants	288-43411	\$0.00	\$6,500.00	\$0.00	\$15,000.00
Elections Revenue	288-43610	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
Interest	288-46611	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
<b>Total Elections 5%:</b>		\$14,704.22	\$14,650.00	\$17,235.00	\$26,500.00
<b>HAVA</b>					
HAVA Grant	289-43413	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00
Interest	289-46611	\$1,828.24	\$105.00	\$1,620.00	\$500.00
Miscellaneous Revenue	289-48101	\$0.00	\$31,153.00	\$0.00	\$34,980.00
<b>Total HAVA:</b>		\$21,703.44	\$41,258.00	\$59,438.00	\$65,480.00
<b>Total County Clerk Special Revenue Funds:</b>		\$117,695.95	\$431,388.00	\$330,773.00	\$417,980.00
<b>Recorder Special Revenue Funds</b>					
<b>Family Violence</b>					
RECORDER FEES & FINES	219-44120	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Total Family Violence:</b>		\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Record Retention</b>					
Recorder of Deeds Fees	271-44120	\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00
Interest	271-46611	\$7,616.98	\$2,000.00	\$7,500.00	\$2,760.00
Miscellaneous Revenue	271-48101	\$9.49		\$0.00	\$0.00
<b>Total Record Retention:</b>		\$38,918.47	\$35,500.00	\$34,633.00	\$37,760.00
<b>Record Technology</b>					
User Fees	272-44150	\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00
Interest	272-46611	\$30,444.57	\$5,500.00	\$36,625.00	\$15,000.00
Expense Reimbursement	272-48102		\$0.00	\$9.33	\$0.00
<b>Total Record Technology:</b>		\$126,184.19	\$68,000.00	\$156,834.33	\$135,000.00
<b>Total Recorder Special Revenue Funds:</b>		\$167,922.66	\$107,000.00	\$194,467.33	\$176,260.00
<b>Debt Service Funds</b>					
<b>Stone Hollow NID</b>					
Property Tax	420-41100	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00
Interest	420-46611	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Transfer In - General Fund	420-49101	\$0.00	\$1,500.00	\$0.00	\$1,500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Stone Hollow NID:</b>		\$25,559.08	\$26,630.00	\$23,965.00	\$22,630.00
<b>River Downs West NID</b>					
Property Tax	430-41100	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00
Interest	430-46611	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
<b>Total River Downs West NID:</b>		\$46,916.56	\$45,050.00	\$41,853.32	\$41,800.00
<b>2017 Bond Debt Svc Fund - Judicial Expansion</b>					
Transfer In - General Fund	455-49101	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total 2017 Bond Debt Svc Fund - Judicial Expansion:</b>		\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total Debt Service Funds:</b>		\$700,625.61	\$699,180.00	\$691,818.32	\$694,405.00
<b>LEPC</b>					
<b>LEPC</b>					
State Grant	220-43412	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
Interest	220-46611	\$1,322.73	\$750.00	\$1,320.00	\$500.00
<b>Total LEPC:</b>		\$1,322.73	\$4,150.00	\$5,863.99	\$3,000.00
<b>Total LEPC:</b>		\$1,322.73	\$4,150.00	\$5,863.99	\$3,000.00
<b>Capital Requests</b>					
<b>Capital Requests</b>					
Interest	235-46611	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00
Transfer In - General Fund	235-49101	\$0.00	\$7,501,575.00	\$7,501,575.00	\$0.00
Transfer In - Road Sales Tax	235-49290	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
<b>Total Capital Requests:</b>		\$572,882.64	\$8,011,575.00	\$8,261,105.00	\$615,000.00
<b>Total Capital Requests:</b>		\$572,882.64	\$8,011,575.00	\$8,261,105.00	\$615,000.00
<b>Assessment</b>					
<b>Assessment</b>					
State of Missouri Reimbursement	241-43425	\$136,389.00	\$138,276.60	\$138,276.60	\$138,276.60
Annual On Line Fees	241-44150	\$9,414.05	\$12,000.00	\$9,400.00	\$12,000.00
Sale of Maps	241-44193	\$4,318.00	\$5,000.00	\$4,500.00	\$5,000.00
Collector 1% Withholding	241-44194	\$1,001,946.55	\$950,000.00	\$1,122,900.00	\$980,000.00
Interest	241-46611	\$94,146.80	\$55,000.00	\$112,245.00	\$90,000.00
Miscellaneous Revenue	241-48101	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Expense Reimbursement	241-48102	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Transfer In - General Fund	241-49101	\$0.00	\$92,000.00	\$0.00	\$92,000.00
<b>Total Assessment:</b>		\$1,246,214.40	\$1,254,276.60	\$1,387,321.60	\$1,319,276.60
<b>Total Assessment:</b>		\$1,246,214.40	\$1,254,276.60	\$1,387,321.60	\$1,319,276.60
<b>Building Capital Fund</b>					
<b>Building Capital Fund</b>					
Interest	256-46611	\$0.00	\$2,500.00	\$39,625.00	\$2,500.00

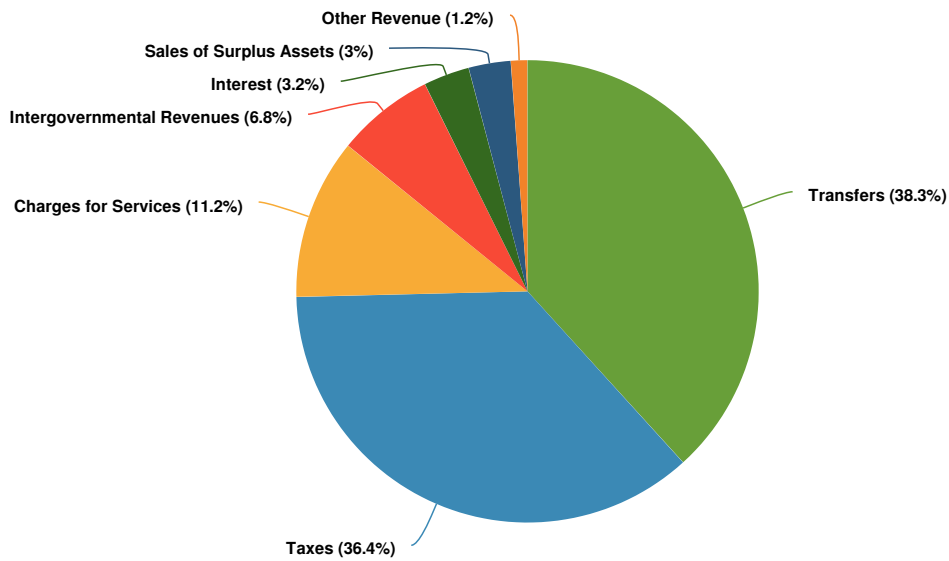


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Sale of Assets	256-48310	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00
Transfer In - General Fund	256-49101	\$0.00	\$1,706,225.00	\$1,806,425.00	\$3,250,000.00
<b>Total Building Capital Fund:</b>		<b>\$0.00</b>	<b>\$2,708,725.00</b>	<b>\$1,846,050.00</b>	<b>\$4,252,500.00</b>
<b>Total Building Capital Fund:</b>		<b>\$0.00</b>	<b>\$2,708,725.00</b>	<b>\$1,846,050.00</b>	<b>\$4,252,500.00</b>
<b>Law Library</b>					
<b>Law Library</b>					
Court Fees	269-44110	\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Interest	269-46611	\$2,006.92	\$25.00	\$2,975.00	\$0.00
<b>Total Law Library:</b>		<b>\$45,367.34</b>	<b>\$9,645.00</b>	<b>\$47,150.00</b>	<b>\$9,620.00</b>
<b>Total Law Library:</b>		<b>\$45,367.34</b>	<b>\$9,645.00</b>	<b>\$47,150.00</b>	<b>\$9,620.00</b>
<b>Tax Maintenance</b>					
<b>Tax Maintenance</b>					
Tax Maintenance Fees	275-44194	\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00
Interest	275-46611	\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
<b>Total Tax Maintenance:</b>		<b>\$176,984.02</b>	<b>\$174,000.00</b>	<b>\$196,250.00</b>	<b>\$182,000.00</b>
<b>Total Tax Maintenance:</b>		<b>\$176,984.02</b>	<b>\$174,000.00</b>	<b>\$196,250.00</b>	<b>\$182,000.00</b>
<b>Building Inspection</b>					
<b>Building Inspection</b>					
Building Inspection	280-42312	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Interest	280-46611	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Expense Reimbursement	280-48102	\$3,694.65	\$95,100.00	\$0.00	\$0.00
<b>Total Building Inspection:</b>		<b>\$420,955.05</b>	<b>\$425,100.00</b>	<b>\$406,250.00</b>	<b>\$344,000.00</b>
<b>Total Building Inspection:</b>		<b>\$420,955.05</b>	<b>\$425,100.00</b>	<b>\$406,250.00</b>	<b>\$344,000.00</b>
<b>ARPA</b>					
<b>ARPA</b>					
Interest	560-46611	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
<b>Total ARPA:</b>		<b>\$768,000.49</b>	<b>\$250,000.00</b>	<b>\$417,801.00</b>	<b>\$250,000.00</b>
<b>Total ARPA:</b>		<b>\$768,000.49</b>	<b>\$250,000.00</b>	<b>\$417,801.00</b>	<b>\$250,000.00</b>
<b>Total:</b>		<b>\$44,744,413.51</b>	<b>\$69,968,786.40</b>	<b>\$67,369,066.60</b>	<b>\$52,505,907.15</b>

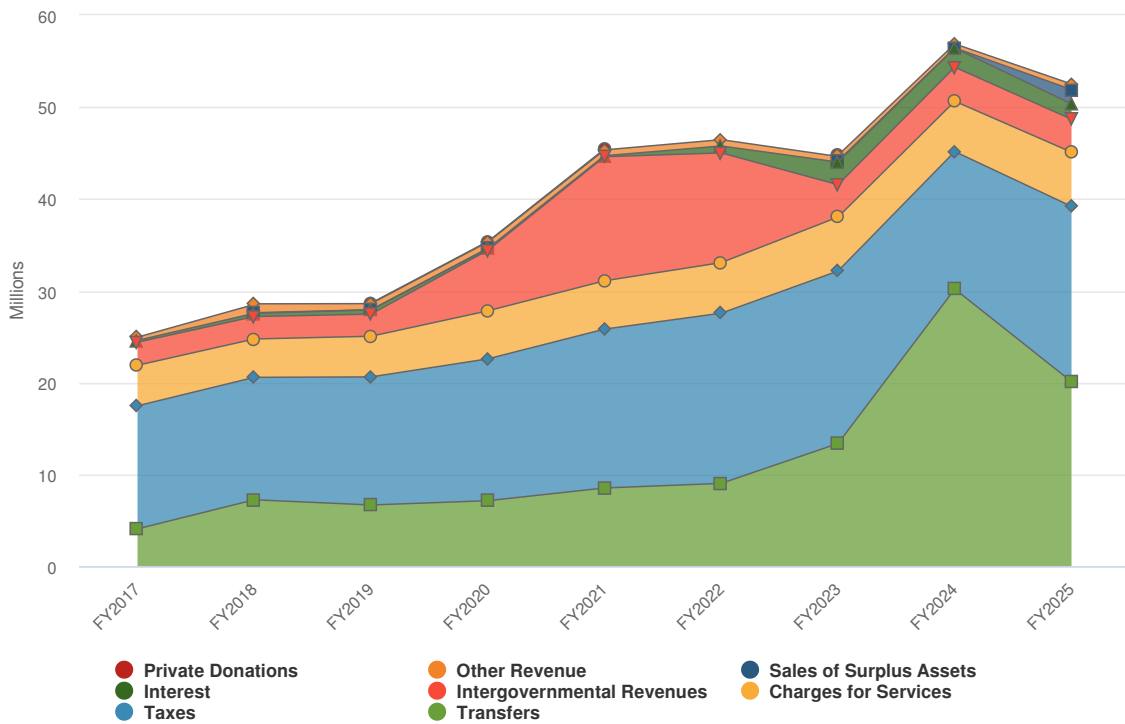


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Taxes</b>					
<b>Property</b>					
Property Tax	101-41100	\$757,879.57	\$725,495.00	\$819,190.00	\$725,495.00
Surtax	101-41119	\$64,481.87	\$60,000.00	\$70,381.18	\$70,000.00
Property Tax	231-41100	\$162,464.95	\$150,000.00	\$172,000.00	\$150,000.00
Surtax	231-41119	\$646.70	\$600.00	\$681.62	\$650.00
Property Tax	232-41100	\$174.32	\$87.16	\$87.16	\$87.16
Surtax	232-41119	\$8,557.13	\$8,500.00	\$9,875.17	\$9,500.00
Property Tax	420-41100	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00
Property Tax	430-41100	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00
<b>Total Property:</b>		<b>\$1,061,913.92</b>	<b>\$1,012,582.16</b>	<b>\$1,132,215.45</b>	<b>\$1,015,732.16</b>
<b>Sales</b>					
Sales Tax	101-41310	\$5,827,748.68	\$5,394,000.00	\$6,000,000.00	\$5,800,000.00
Marijuana Sales Tax	101-41311	\$21,763.23	\$25,000.00	\$255,000.00	\$250,000.00
Sales Tax	201-41310	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00
Sales Tax	221-41310	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00
Sales Tax	250-41310	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00
<b>Total Sales:</b>		<b>\$17,725,993.89</b>	<b>\$16,919,000.00</b>	<b>\$18,241,000.00</b>	<b>\$18,075,000.00</b>
<b>Total Taxes:</b>		<b>\$18,787,907.81</b>	<b>\$17,931,582.16</b>	<b>\$19,373,215.45</b>	<b>\$19,090,732.16</b>
<b>Intergovernmental Revenues</b>					
<b>Delinquent Tax Fees</b>					
Delinquent Tax Fees	101-41910	\$5,943.25	\$5,500.00	\$2,910.00	\$2,750.00
Delinquent Tax Fees	265-41910	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00
<b>Total Delinquent Tax Fees:</b>		<b>\$11,886.49</b>	<b>\$12,000.00</b>	<b>\$5,910.00</b>	<b>\$6,250.00</b>
<b>Federal</b>					
HIDTA Grant	101-43111	\$95,380.90	\$75,000.00	\$30,590.00	\$60,000.00
Payments in Lieu of Tax	101-43300	\$124,293.00	\$120,000.00	\$141,584.00	\$120,000.00
National Forest Revenue-LATCF	101-43301	\$84,182.36		\$0.00	\$0.00
Miscellaneous Grants	101-43411	\$0.00	\$10,000.00	\$71,880.00	\$10,000.00
Miscellaneous Grants - Sheriff	101-43413	\$199,167.93	\$1,130,000.00	\$300,000.00	\$300,000.00
VOCA Grant	101-43414	\$140,112.17	\$120,000.00	\$149,000.00	\$120,000.00
Emergency Management Grants	101-43417	\$74,502.26	\$50,000.00	\$56,996.65	\$50,000.00
DEA Funds	205-43122	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00
Disaster Grant	231-43110		\$0.00	\$99,811.03	\$11,977.32
National Forest Revenue	231-43301	\$29,219.40	\$27,500.00	\$18,482.34	\$20,000.00
Disaster Grant	232-43110		\$0.00	\$115,750.60	\$13,890.07
Miscellaneous Grants	233-43411	\$0.00	\$952,582.50	\$724,430.00	\$162,500.00
Miscellaneous Grants	288-43411	\$0.00	\$6,500.00	\$0.00	\$15,000.00
HAVA Grant	289-43413	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00
<b>Total Federal:</b>		<b>\$827,429.20</b>	<b>\$2,551,582.50</b>	<b>\$1,767,955.47</b>	<b>\$915,867.39</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>State</b>					
HB 224 Grant	101-43415	\$55,476.95	\$55,000.00	\$27,850.00	\$45,000.00
Juvenile	101-43421	\$150,567.58	\$110,000.00	\$126,135.00	\$110,000.00
Child Support Reimbursement	101-44631	\$581.96	\$450.00	\$706.37	\$1,806.00
State Grant	220-43412	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
CART	222-43354	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00
CART	231-43354	\$52,841.77		\$0.00	\$0.00
CART	232-43354	\$49,849.71		\$0.00	\$0.00
CART	233-43354	\$26,714.75		\$0.00	\$0.00
Bridge Replacement	233-43431		\$0.00	\$14,785.00	\$0.00
State of Missouri Reimbursement	241-43425	\$136,389.00	\$138,276.60	\$138,276.60	\$138,276.60
<b>Total State:</b>		<b>\$2,686,341.48</b>	<b>\$2,307,126.60</b>	<b>\$2,737,896.96</b>	<b>\$2,662,582.60</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$3,525,657.17</b>	<b>\$4,870,709.10</b>	<b>\$4,511,762.43</b>	<b>\$3,584,699.99</b>
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Cable Franchise Fees	101-41175	\$50,221.26	\$46,500.00	\$50,500.00	\$50,000.00
County Clerk Fees	101-42290	\$43,393.29	\$25,000.00	\$45,250.00	\$25,000.00
Miscellaneous Grants - Prosecutor	101-43416		\$0.00	\$62,180.00	\$0.00
STOP Grant	101-43419	\$64,623.79	\$60,000.00	\$42,840.00	\$0.00
Election Cost Reimbursement	101-43610	\$27,901.61	\$12,000.00	\$2,520.00	\$1,200.00
Associate Division I Fees	101-44110	\$48.00	\$45.00	\$120.00	\$45.00
Circuit Clerk Fees	101-44111	\$95,833.06	\$90,000.00	\$98,350.00	\$90,000.00
38th Jud Cir Treatment Court	101-44113	\$1,800.00	\$1,400.00	\$0.00	\$1,400.00
Associate Division II Fees	101-44115	\$363.00	\$100.00	\$267.00	\$100.00
Public Administrator Fees	101-44119	\$28,515.74	\$20,000.00	\$32,422.00	\$20,000.00
Recorder of Deeds Fees	101-44120	\$329,084.00	\$300,000.00	\$328,230.00	\$300,000.00
Planning & Development Fees	101-44130	\$60,780.41	\$52,500.00	\$67,240.00	\$52,500.00
Collector Commissions & Fees	101-44194	\$1,227,365.12	\$1,200,000.00	\$1,322,000.00	\$1,300,000.00
Fees for HB 2224	101-44224	\$13,720.00	\$12,000.00	\$21,800.00	\$17,000.00
Inmate Medical Fees	101-44232	\$12,373.49	\$9,350.00	\$15,025.00	\$15,000.00
Prisoner Board	101-44233	\$18,597.66	\$19,000.00	\$21,000.00	\$30,000.00
Criminal Costs	101-44235	\$338,912.88	\$350,000.00	\$440,210.00	\$400,000.00
Prisoner INS	101-44236	\$1,258,425.43	\$1,000,000.00	\$1,180,545.00	\$1,180,000.00
Sheriff's Fees	101-44290	\$7,063.00	\$6,000.00	\$6,280.00	\$7,000.00
Recycle	101-44413	\$4,786.35	\$4,000.00	\$7,000.00	\$4,000.00
Opioid Settlement - Unrestricted	101-45110	\$19,828.31	\$17,000.00	\$33,326.79	\$17,000.00
Opioid Settlement - Restricted	101-45111	\$134,807.97	\$116,000.00	\$315,151.79	\$116,000.00
PHONE/VENDING COMMISSIONS	101-48200	\$155,073.58	\$110,000.00	\$142,000.00	\$110,000.00
Post Commissions	208-43416	\$1,687.40	\$2,300.00	\$2,324.60	\$2,300.00
Circuit Clerk Fees	208-44111	\$13,671.41	\$20,000.00	\$12,000.00	\$12,000.00
Civil Process Fees	210-44210	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00
Inmate Security Fees	212-45111	\$10,127.58	\$12,000.00	\$11,045.00	\$12,000.00
Inmate Security Fees - Cities	212-45112	\$166.00	\$2,000.00	\$2.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Conceal Carry Fees	215-44291	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00
RECORDER FEES & FINES	219-44120	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Annual On Line Fees	241-44150	\$9,414.05	\$12,000.00	\$9,400.00	\$12,000.00
Sale of Maps	241-44193	\$4,318.00	\$5,000.00	\$4,500.00	\$5,000.00
Collector 1% Withholding	241-44194	\$1,001,946.55	\$950,000.00	\$1,122,900.00	\$980,000.00
Fines	255-45110	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00
Circuit Clerk Fees	260-44111	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00
Bad Check Fees	268-44930	\$3,486.22	\$1,500.00	\$120.00	\$250.00
Restitution Fees	268-44931	\$5,257.60	\$5,400.00	\$9,445.00	\$9,000.00
MOPS Fees	268-44932	\$360.00	\$460.00	\$125.00	\$150.00
Court Fees	269-44110	\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Recorder of Deeds Fees	271-44120	\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00
User Fees	272-44150	\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00
Tax Maintenance Fees	275-44194	\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00
Building Inspection	280-42312	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Election Cost Reimbursement	285-43610	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00
Elections Revenue	288-43610	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
<b>Total Charges for Services:</b>		<b>\$5,876,265.86</b>	<b>\$5,576,375.00</b>	<b>\$6,552,942.18</b>	<b>\$5,903,065.00</b>
<b>Total Charges for Services:</b>		<b>\$5,876,265.86</b>	<b>\$5,576,375.00</b>	<b>\$6,552,942.18</b>	<b>\$5,903,065.00</b>
<b>Interest</b>					
<b>Sales</b>					
Financial Institution Tax	101-41630	\$1,704.93	\$1,900.00	\$1,705.00	\$1,700.00
Financial Institution Tax	231-41630	\$5.86		\$0.00	\$0.00
<b>Total Sales:</b>		<b>\$1,710.79</b>	<b>\$1,900.00</b>	<b>\$1,705.00</b>	<b>\$1,700.00</b>
<b>Interest</b>					
Interest on Financial Inst Tax	101-41631	\$26.83	\$15.00	\$108.00	\$15.00
Interest	101-46611	\$497,048.72	\$300,000.00	\$620,000.00	\$450,000.00
Interest	201-46611	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
Interest	205-46611	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
Interest	208-46611	\$338.21	\$200.00	\$202.00	\$200.00
Interest	210-46611	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
Interest	212-46611	\$842.64	\$350.00	\$625.00	\$600.00
Interest	215-46611	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
Interest	220-46611	\$1,322.73	\$750.00	\$1,320.00	\$500.00
Interest	221-46611	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
Interest	222-46611	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
Interest on Financial Inst Tax	231-41631	\$0.07	\$0.00	\$0.37	\$0.00
Interest	231-46611	\$108,611.46	\$28,000.00	\$101,050.00	\$65,000.00
Interest	232-46611	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Interest	233-46611	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Interest	235-46611	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00
Interest	241-46611	\$94,146.80	\$55,000.00	\$112,245.00	\$90,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	250-46611	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
Interest	255-46611	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
Interest	256-46611	\$0.00	\$2,500.00	\$39,625.00	\$2,500.00
Interest	260-46611	\$495.81	\$125.00	\$445.00	\$350.00
Interest	265-46611	\$890.16	\$175.00	\$910.00	\$900.00
Interest	268-46611	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
Interest	269-46611	\$2,006.92	\$25.00	\$2,975.00	\$0.00
Interest	271-46611	\$7,616.98	\$2,000.00	\$7,500.00	\$2,760.00
Interest	272-46611	\$30,444.57	\$5,500.00	\$36,625.00	\$15,000.00
Interest	275-46611	\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
Interest	280-46611	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Interest	285-46611	\$706.91	\$480.00	\$2,100.00	\$1,000.00
Interest	288-46611	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
Interest	289-46611	\$1,828.24	\$105.00	\$1,620.00	\$500.00
Interest	420-46611	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Interest	430-46611	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
Interest	560-46611	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
<b>Total Interest:</b>		<b>\$2,459,635.62</b>	<b>\$1,171,305.00</b>	<b>\$2,538,821.37</b>	<b>\$1,682,555.00</b>
<b>Total Interest:</b>		<b>\$2,461,346.41</b>	<b>\$1,173,205.00</b>	<b>\$2,540,526.37</b>	<b>\$1,684,255.00</b>
<b>Other Revenue</b>					
<b>Other Revenue</b>					
Rent	101-48100	\$22,440.00	\$22,440.00	\$22,440.00	\$10,000.00
Miscellaneous Revenue	101-48101	\$162,698.25	\$5,000.00	\$40,325.00	\$5,000.00
Expense Reimbursement	101-48102	\$67,086.82	\$7,500.00	\$9,950.00	\$7,500.00
LAGERS - Health Department	101-48103	\$68,858.89	\$66,500.00	\$67,180.00	\$66,500.00
School Contract - SHF	101-48104	\$33,702.20	\$60,000.00	\$33,702.20	\$33,700.00
Expense Reimbursement-SHF	101-48105	\$15,731.26	\$0.00	\$55,000.00	\$55,000.00
Insurance Reimbursement	101-48300	\$1,695.56		\$0.00	\$0.00
Miscellaneous Revenue	231-48101	\$3,549.80	\$0.00	\$4,181.02	\$0.00
Expense Reimbursement	231-48102	\$119.87	\$0.00	\$11.98	\$0.00
Miscellaneous Revenue	232-48101	\$285.28		\$0.00	\$0.00
Expense Reimbursement	232-48102		\$0.00	\$12,366.78	\$0.00
Expense Reimbursement	233-48102	\$55,646.00		\$63,452.70	\$0.00
Miscellaneous Revenue	241-48101	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Expense Reimbursement	241-48102	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Victim Restitution Revenue	268-45190	\$175,525.47	\$390,000.00	\$233,500.00	\$390,000.00
Miscellaneous Revenue	268-48101	\$972.43	\$80.00	\$253.28	\$0.00
Miscellaneous Revenue	271-48101	\$9.49		\$0.00	\$0.00
Expense Reimbursement	272-48102		\$0.00	\$9.33	\$0.00
Expense Reimbursement	280-48102	\$3,694.65	\$95,100.00	\$0.00	\$0.00
Miscellaneous Revenue	289-48101	\$0.00	\$31,153.00	\$0.00	\$34,980.00
<b>Total Other Revenue:</b>		<b>\$612,015.97</b>	<b>\$679,773.00</b>	<b>\$542,372.29</b>	<b>\$604,680.00</b>
<b>Total Other Revenue:</b>		<b>\$612,015.97</b>	<b>\$679,773.00</b>	<b>\$542,372.29</b>	<b>\$604,680.00</b>





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Private Donations</b>					
<b>Private Donations</b>					
Private Donations - PA	101-47101	\$1,000.00	\$500.00	\$1,000.00	\$0.00
K-9 Unit Donation	101-47111	\$0.00	\$5,000.00	\$0.00	\$0.00
<b>Total Private Donations:</b>		<b>\$1,000.00</b>	<b>\$5,500.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
<b>Total Private Donations:</b>		<b>\$1,000.00</b>	<b>\$5,500.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
<b>Transfers</b>					
<b>Transfers</b>					
Transfer In - Cole Reimbursement	101-49201	\$2,629,422.58	\$8,400,000.00	\$4,370,000.00	\$6,230,000.00
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,363,718.00	\$2,830,000.00	\$3,403,405.00	\$3,025,000.00
Collector TMF Overage	101-49475	\$0.00	\$21,000.00	\$19,970.62	\$20,000.00
TRANSFERS IN ARPA	101-49560	\$460,706.13	\$10,108,000.00	\$9,550,905.00	\$0.00
Transfer In - Road Sales Tax	231-49290	\$2,017,936.70	\$2,500,000.00	\$2,073,600.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	231-49291	\$75,331.60	\$5,000.00	\$98,000.00	\$90,000.00
Transfer In - CART	231-49295	\$660,183.70	\$545,480.99	\$642,940.00	\$670,000.00
Transfer In - Road Sales Tax	232-49290	\$1,978,053.01	\$2,500,000.00	\$2,032,670.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	232-49291	\$73,161.68	\$55,000.00	\$96,000.00	\$85,000.00
Transfer In - CART	232-49295	\$622,802.22	\$514,594.27	\$741,600.00	\$635,000.00
Transfer In - CART	233-49295	\$333,763.27	\$276,566.88	\$348,970.00	\$350,000.00
Transfer In - CART Interest	233-49296	\$9,383.55	\$7,200.00	\$12,000.00	\$10,000.00
Transfer In - General Fund	235-49101	\$0.00	\$7,501,575.00	\$7,501,575.00	\$0.00
Transfer In - Road Sales Tax	235-49290	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Transfer In - General Fund	241-49101	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfer In - General Fund	256-49101	\$0.00	\$1,706,225.00	\$1,806,425.00	\$3,250,000.00
Transfer In - General Fund	420-49101	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Transfer In - General Fund	455-49101	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total Transfers:</b>		<b>\$13,352,612.41</b>	<b>\$38,191,642.14</b>	<b>\$33,824,060.62</b>	<b>\$20,088,475.00</b>
<b>Total Transfers:</b>		<b>\$13,352,612.41</b>	<b>\$38,191,642.14</b>	<b>\$33,824,060.62</b>	<b>\$20,088,475.00</b>
<b>Sales of Surplus Assets</b>					
<b>Sales of Surplus Assets</b>					
Sale of Assets	101-48310	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
Sale of Assets	256-48310	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00
<b>Total Sales of Surplus Assets:</b>		<b>\$11,690.36</b>	<b>\$1,540,000.00</b>	<b>\$0.00</b>	<b>\$1,550,000.00</b>
<b>Surplus</b>					
Sale of Assets	231-49210	\$115,917.52	\$0.00	\$8,808.75	\$0.00
Sale of Assets	232-49210		\$0.00	\$14,378.51	\$0.00
<b>Total Surplus:</b>		<b>\$115,917.52</b>	<b>\$0.00</b>	<b>\$23,187.26</b>	<b>\$0.00</b>
<b>Total Sales of Surplus Assets:</b>		<b>\$127,607.88</b>	<b>\$1,540,000.00</b>	<b>\$23,187.26</b>	<b>\$1,550,000.00</b>
<b>Total Revenue Source:</b>		<b>\$44,744,413.51</b>	<b>\$69,968,786.40</b>	<b>\$67,369,066.60</b>	<b>\$52,505,907.15</b>



# County Operations - General Revenue

Funding for the general operations of all county offices and departments.

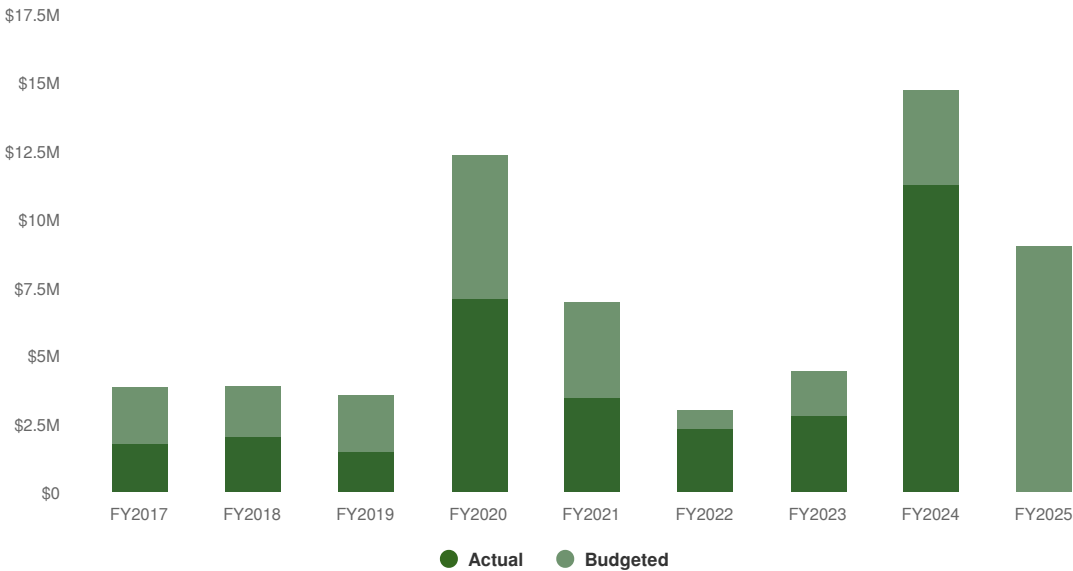
## Expenditures Summary

\$9,030,166

-\$5,704,025

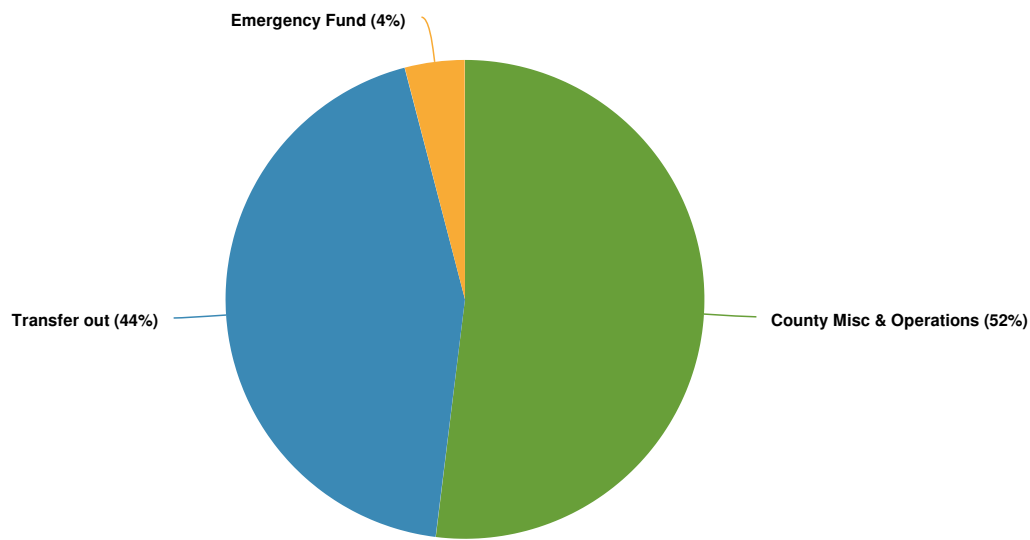
(-38.71% vs. prior year)

County Operations Proposed and Historical Budget vs. Actual

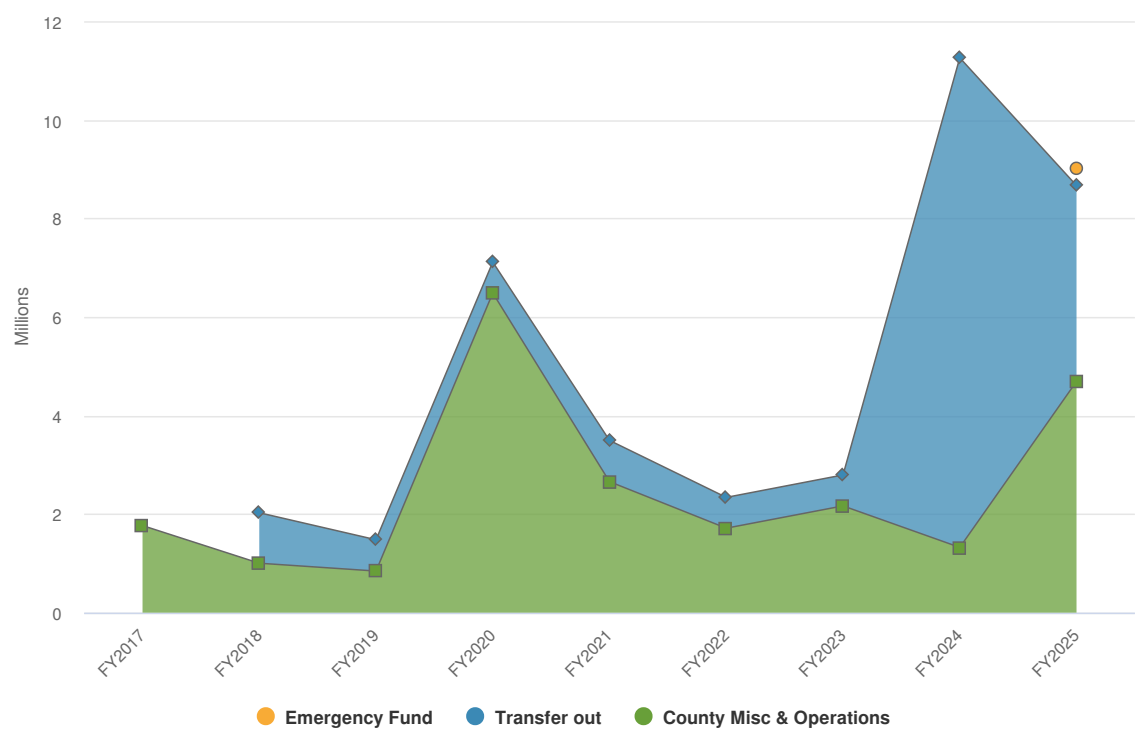


# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>General Government</b>					
<b>Commission</b>					
<b>County Misc &amp; Operations</b>					
Public Defender Rent	101-170-25400	\$24,805.93	\$24,806.00	\$24,085.93	\$24,806.00
Workers' Compensation Premium	101-170-51260	\$50,471.00	\$50,000.00	\$0.00	\$0.00
Employee Screening	101-170-51285	\$4,725.00	\$10,000.00	\$8,690.00	\$10,000.00
Legal Fees	101-170-52300	\$28,637.50	\$70,000.00	\$2,500.00	\$70,000.00
County Counselor	101-170-52301	\$125,000.04	\$125,000.00	\$125,000.04	\$0.00
Audit	101-170-52305	\$0.00	\$30,000.00	\$0.00	\$30,000.00
38TH Judicial Circuit Treatment Court	101-170-52320	\$1,800.00	\$3,500.00	\$0.00	\$3,500.00
Court Reporter	101-170-52340	\$1,165.81	\$2,000.00	\$2,565.00	\$2,000.00
GIS	101-170-52342	\$5,555.00	\$40,000.00	\$30,000.00	\$40,000.00
Computer Hardware Maintenance	101-170-52431	\$144,617.86	\$150,000.00	\$156,420.00	\$295,000.00
Computer Software	101-170-52432	\$123,320.59	\$150,000.00	\$76,800.00	\$225,000.00
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$8,178.28	\$15,000.00	\$16,320.00	\$15,000.00
Organizational Dues	101-170-52500	\$36,062.77	\$40,000.00	\$37,265.00	\$40,000.00
BOE Board Meetings	101-170-52510	\$150.00	\$750.00	\$250.00	\$750.00
Property & Liability Insurance	101-170-52520	\$172,578.43	\$185,000.00	\$132,131.45	\$185,000.00
Vehicle Insurance	101-170-52525	\$21,601.16	\$25,000.00	\$22,423.22	\$25,000.00
Phone & Internet	101-170-52530	\$106,464.56	\$100,000.00	\$111,095.00	\$115,000.00
Publication Costs	101-170-52540	\$3,741.54	\$4,500.00	\$4,386.00	\$4,500.00
Small Equipment	101-170-53618	\$1,266.38	\$15,000.00	\$0.00	\$15,000.00
Late Fees	101-170-53619	\$25.00		\$0.00	\$0.00
Land, Bldgs & Improvements	101-170-54700	\$253,340.43	\$1,250,000.00	\$170,000.00	\$2,000,000.00
Equipment	101-170-54750	\$605,915.14	\$75,000.00	\$110,000.00	\$75,000.00
Computer Hardware	101-170-54755			\$0.00	\$600,000.00
ELECTIONS	101-170-57506	\$28,160.91	\$250,000.00	\$180,000.00	\$30,000.00
ARPA Expenses	101-170-57582	\$295,161.47	\$575,000.00	\$402,800.00	\$0.00
LATCF Expenses	101-170-57584	\$0.00	\$168,634.72	\$0.00	\$168,634.72

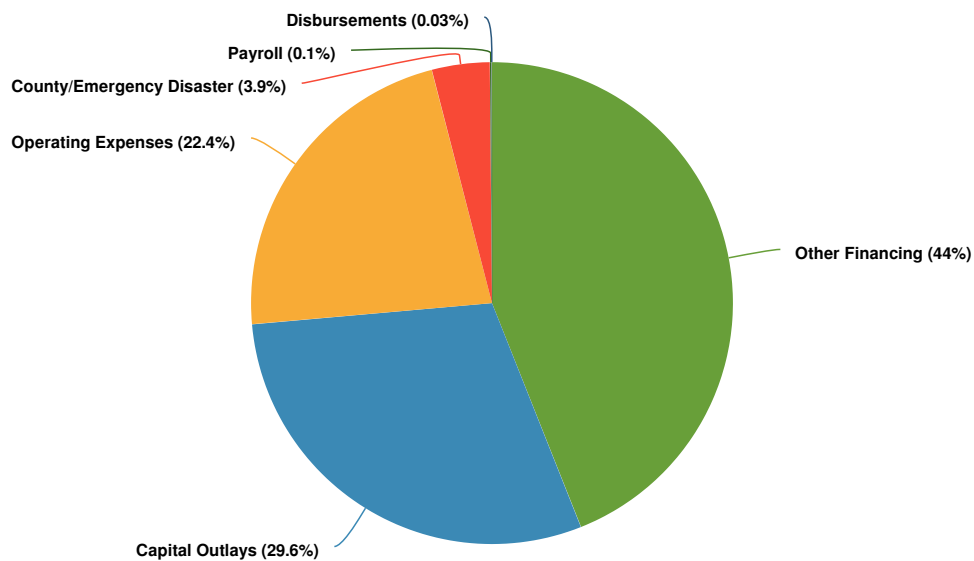


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Misc	101-170-57800	\$122,693.96	\$45,000.00	\$45,625.00	\$50,000.00
Opioid Settlement Expenses	101-170-57802		\$65,000.00	\$0.00	\$315,000.00
Disburse Fin Institution Tax	101-170-59500	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
County/Emergency Disaster	101-170-63515	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total County Misc &amp; Operations:</b>		<b>\$2,165,461.95</b>	<b>\$3,771,690.72</b>	<b>\$1,659,846.64</b>	<b>\$4,691,690.72</b>
<b>Total Commission:</b>		<b>\$2,165,461.95</b>	<b>\$3,771,690.72</b>	<b>\$1,659,846.64</b>	<b>\$4,691,690.72</b>
<b>Emergency Fund</b>					
<b>Emergency Fund</b>					
Emergency Fund	101-250-57900	\$0.00	\$334,000.00	\$0.00	\$365,000.00
<b>Total Emergency Fund:</b>		<b>\$0.00</b>	<b>\$334,000.00</b>	<b>\$0.00</b>	<b>\$365,000.00</b>
<b>Total Emergency Fund:</b>		<b>\$0.00</b>	<b>\$334,000.00</b>	<b>\$0.00</b>	<b>\$365,000.00</b>
<b>Total General Government:</b>		<b>\$2,165,461.95</b>	<b>\$4,105,690.72</b>	<b>\$1,659,846.64</b>	<b>\$5,056,690.72</b>
<b>Public Safety</b>					
<b>Transfer out</b>					
<b>Transfer out</b>					
NID - Stone Hollow	101-900-52420	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Transfer to Capital Projects Funds	101-900-61000	\$0.00	\$9,308,000.00	\$9,250,000.00	\$3,250,000.00
Transfers Out - Assessor	101-900-61401	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfers Out - Bond Svc Fund	101-900-61455	\$628,149.97	\$627,000.00	\$626,000.00	\$629,975.00
<b>Total Transfer out:</b>		<b>\$628,149.97</b>	<b>\$10,028,500.00</b>	<b>\$9,876,000.00</b>	<b>\$3,973,475.00</b>
<b>Total Transfer out:</b>		<b>\$628,149.97</b>	<b>\$10,028,500.00</b>	<b>\$9,876,000.00</b>	<b>\$3,973,475.00</b>
<b>Total Public Safety:</b>		<b>\$628,149.97</b>	<b>\$10,028,500.00</b>	<b>\$9,876,000.00</b>	<b>\$3,973,475.00</b>
<b>Total Expenditures:</b>		<b>\$2,793,611.92</b>	<b>\$14,134,190.72</b>	<b>\$11,535,846.64</b>	<b>\$9,030,165.72</b>

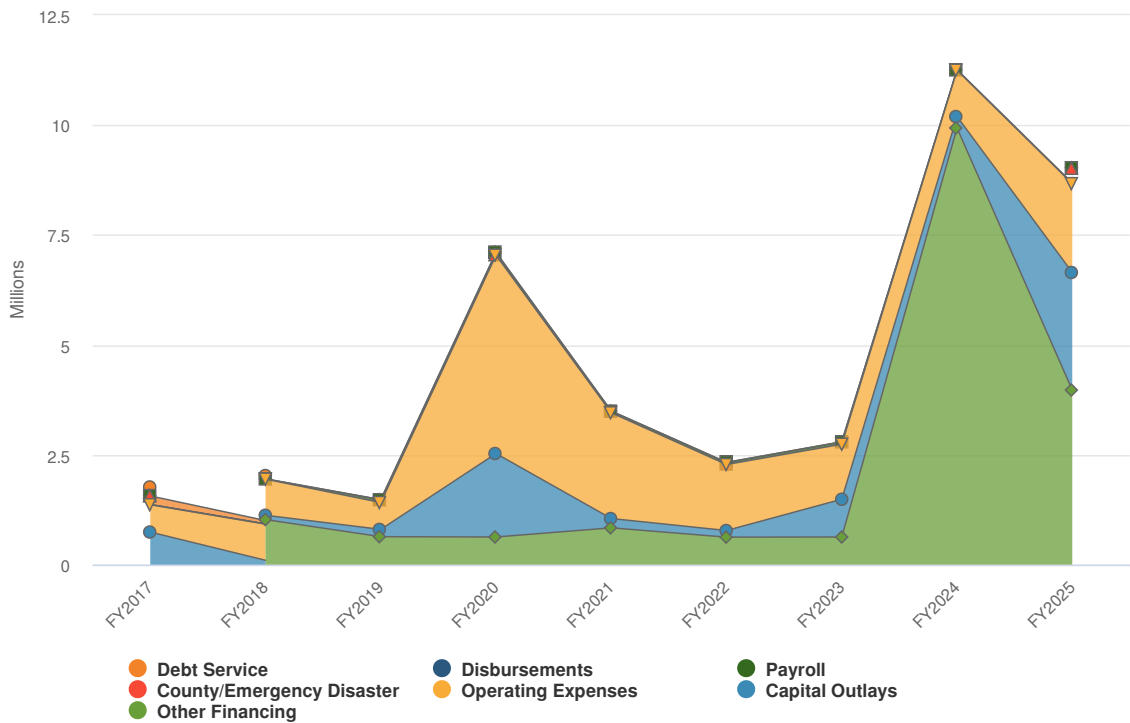


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Workers' Compensation Premium	101-170-51260	\$50,471.00	\$50,000.00	\$0.00	\$0.00
Employee Screening	101-170-51285	\$4,725.00	\$10,000.00	\$8,690.00	\$10,000.00
<b>Total Payroll:</b>		<b>\$55,196.00</b>	<b>\$60,000.00</b>	<b>\$8,690.00</b>	<b>\$10,000.00</b>
<b>Operating Expenses</b>					
Public Defender Rent	101-170-25400	\$24,805.93	\$24,806.00	\$24,085.93	\$24,806.00
Legal Fees	101-170-52300	\$28,637.50	\$70,000.00	\$2,500.00	\$70,000.00
County Counselor	101-170-52301	\$125,000.04	\$125,000.00	\$125,000.04	\$0.00
Audit	101-170-52305	\$0.00	\$30,000.00	\$0.00	\$30,000.00
38TH Judicial Circuit Treatment Court	101-170-52320	\$1,800.00	\$3,500.00	\$0.00	\$3,500.00
Court Reporter	101-170-52340	\$1,165.81	\$2,000.00	\$2,565.00	\$2,000.00
GIS	101-170-52342	\$5,555.00	\$40,000.00	\$30,000.00	\$40,000.00
Computer Hardware Maintenance	101-170-52431	\$144,617.86	\$150,000.00	\$156,420.00	\$295,000.00
Computer Software	101-170-52432	\$123,320.59	\$150,000.00	\$76,800.00	\$225,000.00
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$8,178.28	\$15,000.00	\$16,320.00	\$15,000.00
Organizational Dues	101-170-52500	\$36,062.77	\$40,000.00	\$37,265.00	\$40,000.00
BOE Board Meetings	101-170-52510	\$150.00	\$750.00	\$250.00	\$750.00
Property & Liability Insurance	101-170-52520	\$172,578.43	\$185,000.00	\$132,131.45	\$185,000.00
Vehicle Insurance	101-170-52525	\$21,601.16	\$25,000.00	\$22,423.22	\$25,000.00
Phone & Internet	101-170-52530	\$106,464.56	\$100,000.00	\$111,095.00	\$115,000.00
Publication Costs	101-170-52540	\$3,741.54	\$4,500.00	\$4,386.00	\$4,500.00
Small Equipment	101-170-53618	\$1,266.38	\$15,000.00	\$0.00	\$15,000.00
Late Fees	101-170-53619	\$25.00		\$0.00	\$0.00
ELECTIONS	101-170-57506	\$28,160.91	\$250,000.00	\$180,000.00	\$30,000.00
ARPA Expenses	101-170-57582	\$295,161.47	\$575,000.00	\$402,800.00	\$0.00
LATCF Expenses	101-170-57584	\$0.00	\$168,634.72	\$0.00	\$168,634.72
Misc	101-170-57800	\$122,693.96	\$45,000.00	\$45,625.00	\$50,000.00
Opioid Settlement Expenses	101-170-57802		\$65,000.00	\$0.00	\$315,000.00
Emergency Fund	101-250-57900	\$0.00	\$334,000.00	\$0.00	\$365,000.00
NID - Stone Hollow	101-900-52420	\$0.00	\$1,500.00	\$0.00	\$1,500.00
<b>Total Operating Expenses:</b>		<b>\$1,250,987.19</b>	<b>\$2,419,690.72</b>	<b>\$1,369,666.64</b>	<b>\$2,020,690.72</b>
<b>Capital Outlays</b>					
Land, Bldgs & Improvements	101-170-54700	\$253,340.43	\$1,250,000.00	\$170,000.00	\$2,000,000.00
Equipment	101-170-54750	\$605,915.14	\$75,000.00	\$110,000.00	\$75,000.00
Computer Hardware	101-170-54755			\$0.00	\$600,000.00
<b>Total Capital Outlays:</b>		<b>\$859,255.57</b>	<b>\$1,325,000.00</b>	<b>\$280,000.00</b>	<b>\$2,675,000.00</b>

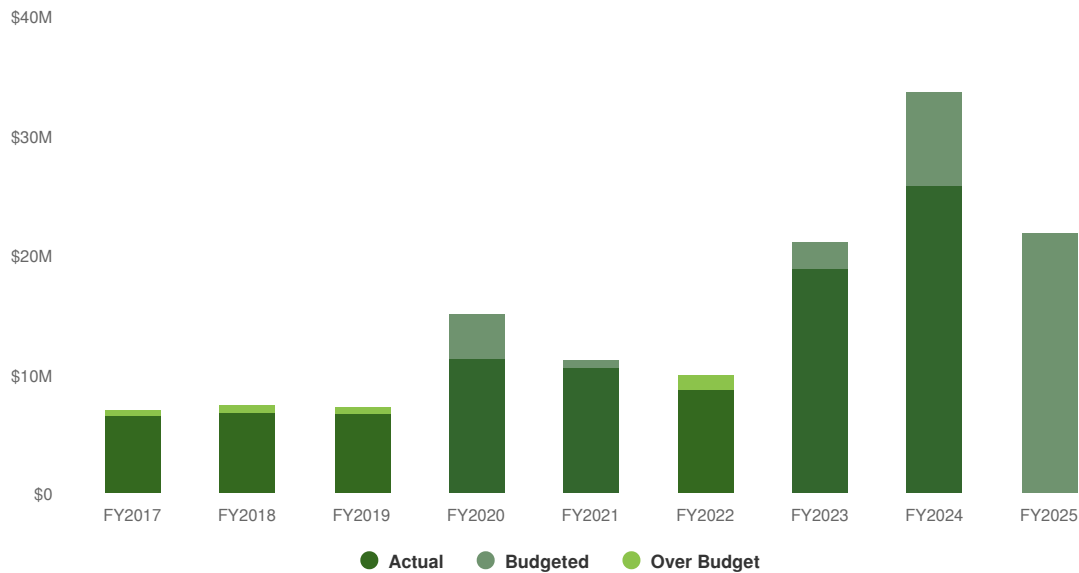


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Disbursements</b>					
Disburse Fin Institution Tax	101-170-59500	\$23.19	\$2,500.00	\$1,490.00	\$2,500.00
<b>Total Disbursements:</b>		<b>\$23.19</b>	<b>\$2,500.00</b>	<b>\$1,490.00</b>	<b>\$2,500.00</b>
<b>Other Financing</b>					
Transfer to Capital Projects Funds	101-900-61000	\$0.00	\$9,308,000.00	\$9,250,000.00	\$3,250,000.00
Transfers Out - Assessor	101-900-61401	\$0.00	\$92,000.00	\$0.00	\$92,000.00
Transfers Out - Bond Svc Fund	101-900-61455	\$628,149.97	\$627,000.00	\$626,000.00	\$629,975.00
<b>Total Other Financing:</b>		<b>\$628,149.97</b>	<b>\$10,027,000.00</b>	<b>\$9,876,000.00</b>	<b>\$3,971,975.00</b>
<b>County/Emergency Disaster</b>					
County/Emergency Disaster	101-170-63515	\$0.00	\$300,000.00	\$0.00	\$350,000.00
<b>Total County/Emergency Disaster:</b>		<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>
<b>Total Expense Objects:</b>		<b>\$2,793,611.92</b>	<b>\$14,134,190.72</b>	<b>\$11,535,846.64</b>	<b>\$9,030,165.72</b>

## Revenues Summary

**\$21,855,711** **-\$11,843,484**  
 (-35.14% vs. prior year)

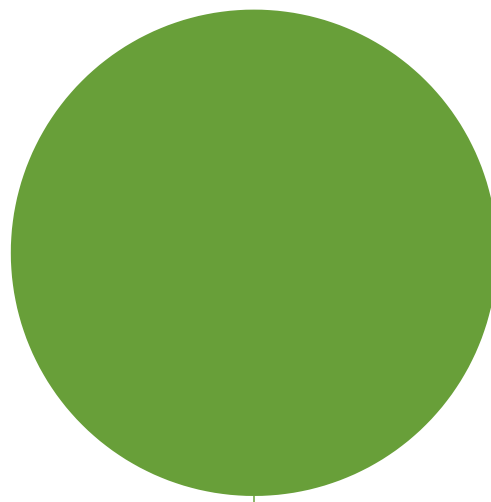
### County Operations Proposed and Historical Budget vs. Actual





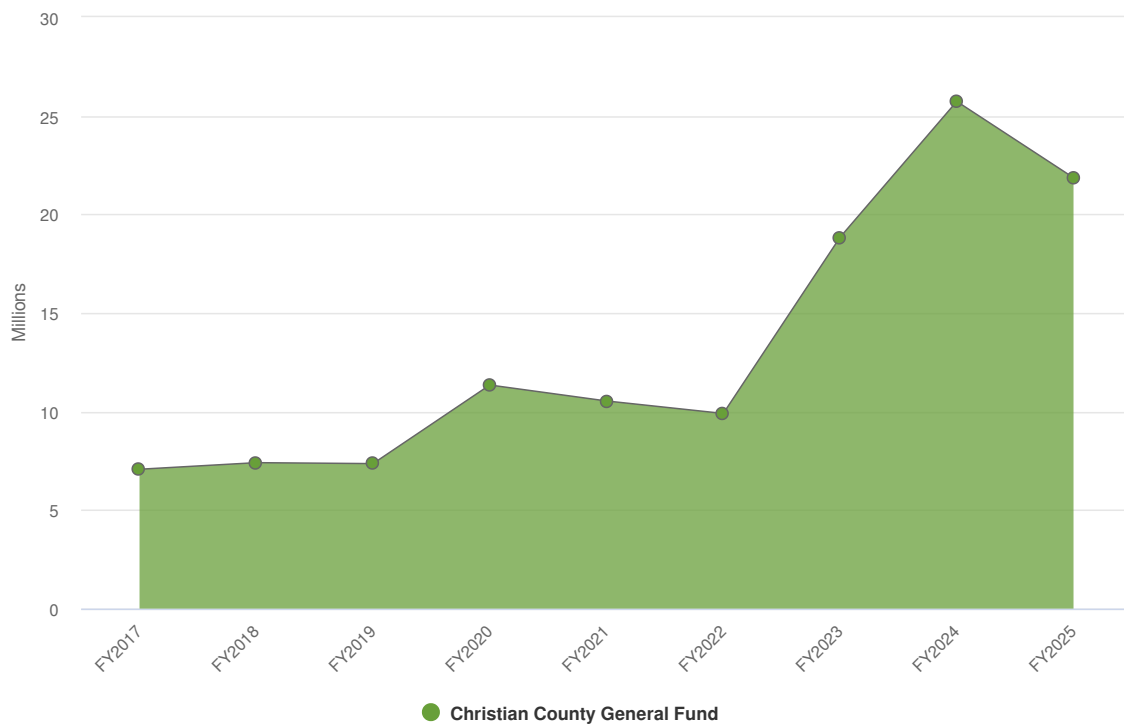
# Revenue by Fund

## 2025 Revenue by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					
Property Tax	101-41100	\$757,879.57	\$725,495.00	\$819,190.00	\$725,495.00



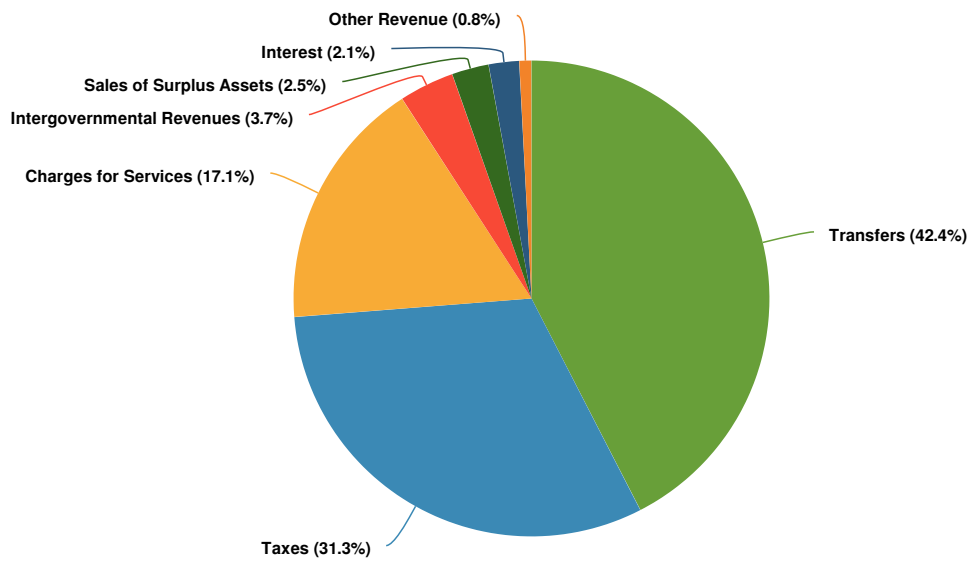
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Surtax	101-41119	\$64,481.87	\$60,000.00	\$70,381.18	\$70,000.00
Cable Franchise Fees	101-41175	\$50,221.26	\$46,500.00	\$50,500.00	\$50,000.00
Sales Tax	101-41310	\$5,827,748.68	\$5,394,000.00	\$6,000,000.00	\$5,800,000.00
Marijuana Sales Tax	101-41311	\$21,763.23	\$25,000.00	\$255,000.00	\$250,000.00
Financial Institution Tax	101-41630	\$1,704.93	\$1,900.00	\$1,705.00	\$1,700.00
Interest on Financial Inst Tax	101-41631	\$26.83	\$15.00	\$108.00	\$15.00
Delinquent Tax Fees	101-41910	\$5,943.25	\$5,500.00	\$2,910.00	\$2,750.00
County Clerk Fees	101-42290	\$43,393.29	\$25,000.00	\$45,250.00	\$25,000.00
HIDTA Grant	101-43111	\$95,380.90	\$75,000.00	\$30,590.00	\$60,000.00
Payments in Lieu of Tax	101-43300	\$124,293.00	\$120,000.00	\$141,584.00	\$120,000.00
National Forest Revenue-LATCF	101-43301	\$84,182.36		\$0.00	\$0.00
Miscellaneous Grants	101-43411	\$0.00	\$10,000.00	\$71,880.00	\$10,000.00
Miscellaneous Grants - Sheriff	101-43413	\$199,167.93	\$1,130,000.00	\$300,000.00	\$300,000.00
VOCA Grant	101-43414	\$140,112.17	\$120,000.00	\$149,000.00	\$120,000.00
HB 224 Grant	101-43415	\$55,476.95	\$55,000.00	\$27,850.00	\$45,000.00
Miscellaneous Grants - Prosecutor	101-43416		\$0.00	\$62,180.00	\$0.00
Emergency Management Grants	101-43417	\$74,502.26	\$50,000.00	\$56,996.65	\$50,000.00
STOP Grant	101-43419	\$64,623.79	\$60,000.00	\$42,840.00	\$0.00
Juvenile	101-43421	\$150,567.58	\$110,000.00	\$126,135.00	\$110,000.00
Election Cost Reimbursement	101-43610	\$27,901.61	\$12,000.00	\$2,520.00	\$1,200.00
Associate Division I Fees	101-44110	\$48.00	\$45.00	\$120.00	\$45.00
Circuit Clerk Fees	101-44111	\$95,833.06	\$90,000.00	\$98,350.00	\$90,000.00
38th Jud Cir Treatment Court	101-44113	\$1,800.00	\$1,400.00	\$0.00	\$1,400.00
Associate Division II Fees	101-44115	\$363.00	\$100.00	\$267.00	\$100.00
Public Administrator Fees	101-44119	\$28,515.74	\$20,000.00	\$32,422.00	\$20,000.00
Recorder of Deeds Fees	101-44120	\$329,084.00	\$300,000.00	\$328,230.00	\$300,000.00
Planning & Development Fees	101-44130	\$60,780.41	\$52,500.00	\$67,240.00	\$52,500.00
Collector Commissions & Fees	101-44194	\$1,227,365.12	\$1,200,000.00	\$1,322,000.00	\$1,300,000.00
Fees for HB 2224	101-44224	\$13,720.00	\$12,000.00	\$21,800.00	\$17,000.00
Inmate Medical Fees	101-44232	\$12,373.49	\$9,350.00	\$15,025.00	\$15,000.00
Prisoner Board	101-44233	\$18,597.66	\$19,000.00	\$21,000.00	\$30,000.00
Criminal Costs	101-44235	\$338,912.88	\$350,000.00	\$440,210.00	\$400,000.00
Prisoner INS	101-44236	\$1,258,425.43	\$1,000,000.00	\$1,180,545.00	\$1,180,000.00
Sheriff's Fees	101-44290	\$7,063.00	\$6,000.00	\$6,280.00	\$7,000.00
Recycle	101-44413	\$4,786.35	\$4,000.00	\$7,000.00	\$4,000.00
Child Support Reimbursement	101-44631	\$581.96	\$450.00	\$706.37	\$1,806.00
Opioid Settlement - Unrestricted	101-45110	\$19,828.31	\$17,000.00	\$33,326.79	\$17,000.00
Opioid Settlement - Restricted	101-45111	\$134,807.97	\$116,000.00	\$315,151.79	\$116,000.00
Interest	101-46611	\$497,048.72	\$300,000.00	\$620,000.00	\$450,000.00
Private Donations - PA	101-47101	\$1,000.00	\$500.00	\$1,000.00	\$0.00
K-9 Unit Donation	101-47111	\$0.00	\$5,000.00	\$0.00	\$0.00
Rent	101-48100	\$22,440.00	\$22,440.00	\$22,440.00	\$10,000.00
Miscellaneous Revenue	101-48101	\$162,698.25	\$5,000.00	\$40,325.00	\$5,000.00
Expense Reimbursement	101-48102	\$67,086.82	\$7,500.00	\$9,950.00	\$7,500.00



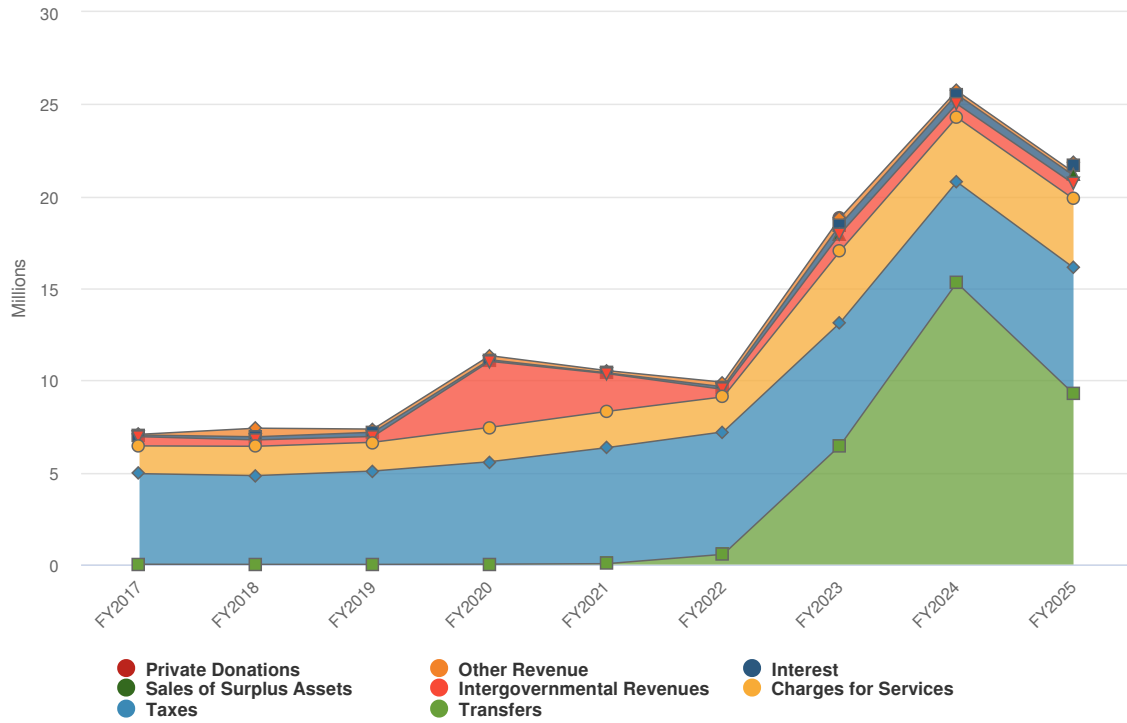
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
LAGERS - Health Department	101-48103	\$68,858.89	\$66,500.00	\$67,180.00	\$66,500.00
School Contract - SHF	101-48104	\$33,702.20	\$60,000.00	\$33,702.20	\$33,700.00
Expense Reimbursement-SHF	101-48105	\$15,731.26	\$0.00	\$55,000.00	\$55,000.00
PHONE/VENDING COMMISSIONS	101-48200	\$155,073.58	\$110,000.00	\$142,000.00	\$110,000.00
Insurance Reimbursement	101-48300	\$1,695.56		\$0.00	\$0.00
Sale of Assets	101-48310	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
Transfer In - Cole Reimbursement	101-49201	\$2,629,422.58	\$8,400,000.00	\$4,370,000.00	\$6,230,000.00
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,363,718.00	\$2,830,000.00	\$3,403,405.00	\$3,025,000.00
Collector TMF Overage	101-49475	\$0.00	\$21,000.00	\$19,970.62	\$20,000.00
TRANSFERS IN ARPA	101-49560	\$460,706.13	\$10,108,000.00	\$9,550,905.00	\$0.00
<b>Total Christian County General Fund:</b>		<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Revenue Source</b>					
<b>Taxes</b>					
<b>Property</b>					
Property Tax	101-41100	\$757,879.57	\$725,495.00	\$819,190.00	\$725,495.00
Surtax	101-41119	\$64,481.87	\$60,000.00	\$70,381.18	\$70,000.00
<b>Total Property:</b>		<b>\$822,361.44</b>	<b>\$785,495.00</b>	<b>\$889,571.18</b>	<b>\$795,495.00</b>
<b>Sales</b>					
Sales Tax	101-41310	\$5,827,748.68	\$5,394,000.00	\$6,000,000.00	\$5,800,000.00
Marijuana Sales Tax	101-41311	\$21,763.23	\$25,000.00	\$255,000.00	\$250,000.00
<b>Total Sales:</b>		<b>\$5,849,511.91</b>	<b>\$5,419,000.00</b>	<b>\$6,255,000.00</b>	<b>\$6,050,000.00</b>
<b>Total Taxes:</b>		<b>\$6,671,873.35</b>	<b>\$6,204,495.00</b>	<b>\$7,144,571.18</b>	<b>\$6,845,495.00</b>
<b>Intergovernmental Revenues</b>					
<b>Delinquent Tax Fees</b>					
Delinquent Tax Fees	101-41910	\$5,943.25	\$5,500.00	\$2,910.00	\$2,750.00
<b>Total Delinquent Tax Fees:</b>		<b>\$5,943.25</b>	<b>\$5,500.00</b>	<b>\$2,910.00</b>	<b>\$2,750.00</b>
<b>Federal</b>					
HIDTA Grant	101-43111	\$95,380.90	\$75,000.00	\$30,590.00	\$60,000.00
Payments in Lieu of Tax	101-43300	\$124,293.00	\$120,000.00	\$141,584.00	\$120,000.00
National Forest Revenue-LATCF	101-43301	\$84,182.36		\$0.00	\$0.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Miscellaneous Grants	101-43411	\$0.00	\$10,000.00	\$71,880.00	\$10,000.00
Miscellaneous Grants - Sheriff	101-43413	\$199,167.93	\$1,130,000.00	\$300,000.00	\$300,000.00
VOCA Grant	101-43414	\$140,112.17	\$120,000.00	\$149,000.00	\$120,000.00
Emergency Management Grants	101-43417	\$74,502.26	\$50,000.00	\$56,996.65	\$50,000.00
<b>Total Federal:</b>		<b>\$717,638.62</b>	<b>\$1,505,000.00</b>	<b>\$750,050.65</b>	<b>\$660,000.00</b>
<b>State</b>					
HB 224 Grant	101-43415	\$55,476.95	\$55,000.00	\$27,850.00	\$45,000.00
Juvenile	101-43421	\$150,567.58	\$110,000.00	\$126,135.00	\$110,000.00
Child Support Reimbursement	101-44631	\$581.96	\$450.00	\$706.37	\$1,806.00
<b>Total State:</b>		<b>\$206,626.49</b>	<b>\$165,450.00</b>	<b>\$154,691.37</b>	<b>\$156,806.00</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$930,208.36</b>	<b>\$1,675,950.00</b>	<b>\$907,652.02</b>	<b>\$819,556.00</b>
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Cable Franchise Fees	101-41175	\$50,221.26	\$46,500.00	\$50,500.00	\$50,000.00
County Clerk Fees	101-42290	\$43,393.29	\$25,000.00	\$45,250.00	\$25,000.00
Miscellaneous Grants - Prosecutor	101-43416		\$0.00	\$62,180.00	\$0.00
STOP Grant	101-43419	\$64,623.79	\$60,000.00	\$42,840.00	\$0.00
Election Cost Reimbursement	101-43610	\$27,901.61	\$12,000.00	\$2,520.00	\$1,200.00
Associate Division I Fees	101-44110	\$48.00	\$45.00	\$120.00	\$45.00
Circuit Clerk Fees	101-44111	\$95,833.06	\$90,000.00	\$98,350.00	\$90,000.00
38th Jud Cir Treatment Court	101-44113	\$1,800.00	\$1,400.00	\$0.00	\$1,400.00
Associate Division II Fees	101-44115	\$363.00	\$100.00	\$267.00	\$100.00
Public Administrator Fees	101-44119	\$28,515.74	\$20,000.00	\$32,422.00	\$20,000.00
Recorder of Deeds Fees	101-44120	\$329,084.00	\$300,000.00	\$328,230.00	\$300,000.00
Planning & Development Fees	101-44130	\$60,780.41	\$52,500.00	\$67,240.00	\$52,500.00
Collector Commissions & Fees	101-44194	\$1,227,365.12	\$1,200,000.00	\$1,322,000.00	\$1,300,000.00
Fees for HB 2224	101-44224	\$13,720.00	\$12,000.00	\$21,800.00	\$17,000.00
Inmate Medical Fees	101-44232	\$12,373.49	\$9,350.00	\$15,025.00	\$15,000.00
Prisoner Board	101-44233	\$18,597.66	\$19,000.00	\$21,000.00	\$30,000.00
Criminal Costs	101-44235	\$338,912.88	\$350,000.00	\$440,210.00	\$400,000.00
Prisoner INS	101-44236	\$1,258,425.43	\$1,000,000.00	\$1,180,545.00	\$1,180,000.00
Sheriff's Fees	101-44290	\$7,063.00	\$6,000.00	\$6,280.00	\$7,000.00
Recycle	101-44413	\$4,786.35	\$4,000.00	\$7,000.00	\$4,000.00
Opioid Settlement - Unrestricted	101-45110	\$19,828.31	\$17,000.00	\$33,326.79	\$17,000.00
Opioid Settlement - Restricted	101-45111	\$134,807.97	\$116,000.00	\$315,151.79	\$116,000.00
PHONE/VENDING COMMISSIONS	101-48200	\$155,073.58	\$110,000.00	\$142,000.00	\$110,000.00
<b>Total Charges for Services:</b>		<b>\$3,893,517.95</b>	<b>\$3,450,895.00</b>	<b>\$4,234,257.58</b>	<b>\$3,736,245.00</b>
<b>Total Charges for Services:</b>		<b>\$3,893,517.95</b>	<b>\$3,450,895.00</b>	<b>\$4,234,257.58</b>	<b>\$3,736,245.00</b>
<b>Interest</b>					
<b>Sales</b>					
Financial Institution Tax	101-41630	\$1,704.93	\$1,900.00	\$1,705.00	\$1,700.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Total Sales:</b>		<b>\$1,704.93</b>	<b>\$1,900.00</b>	<b>\$1,705.00</b>	<b>\$1,700.00</b>
<b>Interest</b>					
Interest on Financial Inst Tax	101-41631	\$26.83	\$15.00	\$108.00	\$15.00
Interest	101-46611	\$497,048.72	\$300,000.00	\$620,000.00	\$450,000.00
<b>Total Interest:</b>		<b>\$497,075.55</b>	<b>\$300,015.00</b>	<b>\$620,108.00</b>	<b>\$450,015.00</b>
<b>Total Interest:</b>		<b>\$498,780.48</b>	<b>\$301,915.00</b>	<b>\$621,813.00</b>	<b>\$451,715.00</b>
<b>Other Revenue</b>					
<b>Other Revenue</b>					
Rent	101-48100	\$22,440.00	\$22,440.00	\$22,440.00	\$10,000.00
Miscellaneous Revenue	101-48101	\$162,698.25	\$5,000.00	\$40,325.00	\$5,000.00
Expense Reimbursement	101-48102	\$67,086.82	\$7,500.00	\$9,950.00	\$7,500.00
LAGERS - Health Department	101-48103	\$68,858.89	\$66,500.00	\$67,180.00	\$66,500.00
School Contract - SHF	101-48104	\$33,702.20	\$60,000.00	\$33,702.20	\$33,700.00
Expense Reimbursement-SHF	101-48105	\$15,731.26	\$0.00	\$55,000.00	\$55,000.00
Insurance Reimbursement	101-48300	\$1,695.56		\$0.00	\$0.00
<b>Total Other Revenue:</b>		<b>\$372,212.98</b>	<b>\$161,440.00</b>	<b>\$228,597.20</b>	<b>\$177,700.00</b>
<b>Total Other Revenue:</b>		<b>\$372,212.98</b>	<b>\$161,440.00</b>	<b>\$228,597.20</b>	<b>\$177,700.00</b>
<b>Private Donations</b>					
<b>Private Donations</b>					
Private Donations - PA	101-47101	\$1,000.00	\$500.00	\$1,000.00	\$0.00
K-9 Unit Donation	101-47111	\$0.00	\$5,000.00	\$0.00	\$0.00
<b>Total Private Donations:</b>		<b>\$1,000.00</b>	<b>\$5,500.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
<b>Total Private Donations:</b>		<b>\$1,000.00</b>	<b>\$5,500.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
<b>Transfers</b>					
<b>Transfers</b>					
Transfer In - Cole Reimbursement	101-49201	\$2,629,422.58	\$8,400,000.00	\$4,370,000.00	\$6,230,000.00
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,363,718.00	\$2,830,000.00	\$3,403,405.00	\$3,025,000.00
Collector TMF Overage	101-49475	\$0.00	\$21,000.00	\$19,970.62	\$20,000.00
TRANSFERS IN ARPA	101-49560	\$460,706.13	\$10,108,000.00	\$9,550,905.00	\$0.00
<b>Total Transfers:</b>		<b>\$6,453,846.71</b>	<b>\$21,359,000.00</b>	<b>\$17,344,280.62</b>	<b>\$9,275,000.00</b>
<b>Total Transfers:</b>		<b>\$6,453,846.71</b>	<b>\$21,359,000.00</b>	<b>\$17,344,280.62</b>	<b>\$9,275,000.00</b>
<b>Sales of Surplus Assets</b>					
<b>Sales of Surplus Assets</b>					
Sale of Assets	101-48310	\$11,690.36	\$540,000.00	\$0.00	\$550,000.00
<b>Total Sales of Surplus Assets:</b>		<b>\$11,690.36</b>	<b>\$540,000.00</b>	<b>\$0.00</b>	<b>\$550,000.00</b>
<b>Total Sales of Surplus Assets:</b>		<b>\$11,690.36</b>	<b>\$540,000.00</b>	<b>\$0.00</b>	<b>\$550,000.00</b>
<b>Total Revenue Source:</b>		<b>\$18,833,130.19</b>	<b>\$33,699,195.00</b>	<b>\$30,482,171.60</b>	<b>\$21,855,711.00</b>



## County Commission



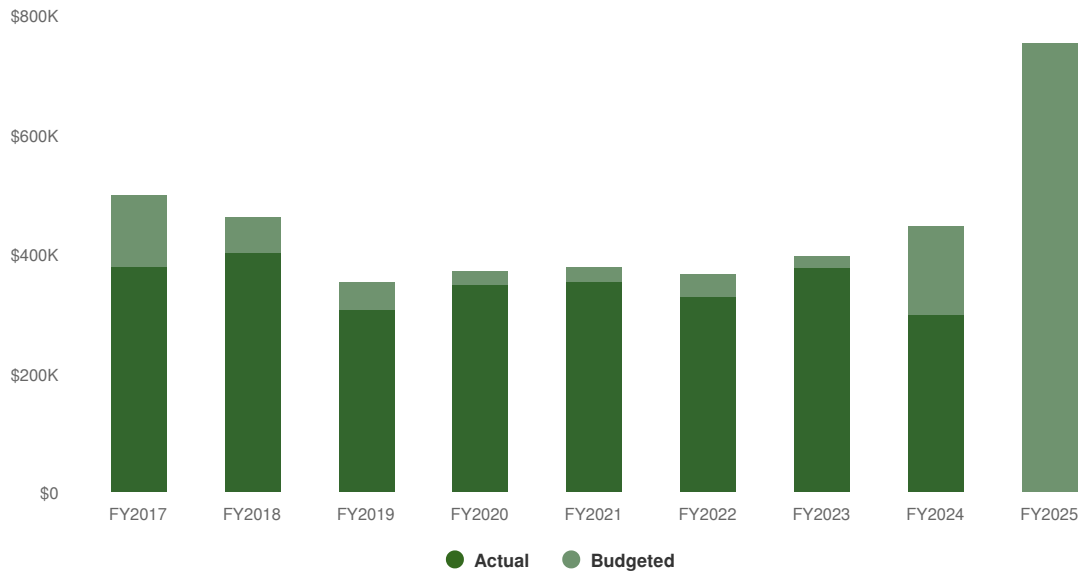
**Lynn Morris**  
Presiding Commissioner

The County Commission is the executive board for the county. The three member commission is comprised of the Presiding, Western and Eastern Commissioners. Duties include: oversight of the Highway Department, Facilities Management, Emergency Management and Employee Services.

## Expenditures Summary

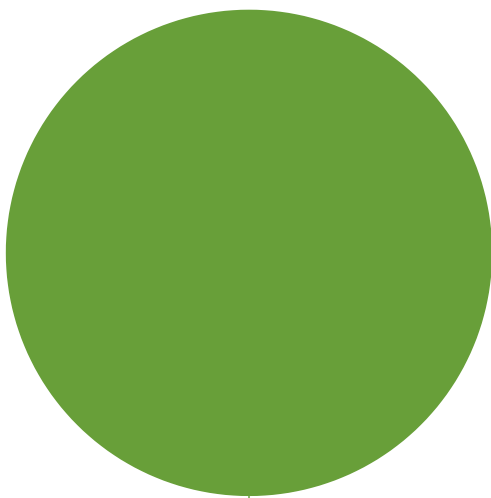
**\$755,390**    **\$308,298**  
(68.96% vs. prior year)

### County Commission Proposed and Historical Budget vs. Actual



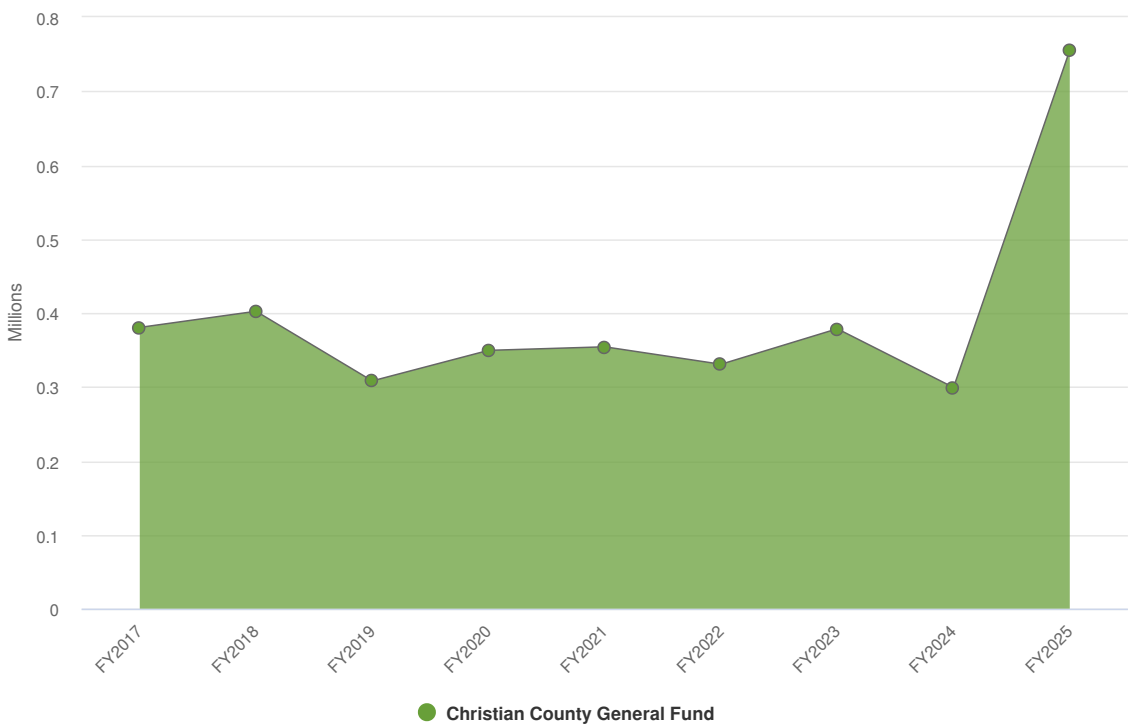
# Expenditures by Fund

## 2025 Expenditures by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)



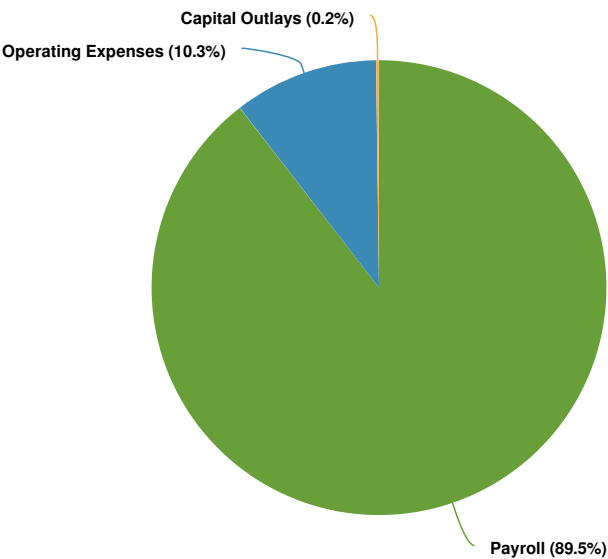


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Christian County General Fund</b>						
Salary Elected Official - COMMISSIONER	101-010-51110	\$209,328.34	\$226,075.00	\$226,075.00	\$232,859.00	3%
Salary Other - COMMISSION	101-010-51120	\$34,457.95	\$53,351.00	\$36,688.00	\$291,044.00	445.5%
Health Insurance	101-010-51210	\$11,293.00	\$27,045.00	\$11,450.00	\$40,782.00	50.8%
FICA	101-010-51220	\$18,580.57	\$20,365.00	\$19,785.00	\$40,058.00	96.7%
Lagers	101-010-51230	\$29,861.78	\$32,716.00	\$27,220.00	\$62,834.00	92.1%
Unemployment Insurance	101-010-51250	\$39.04	\$140.00	\$105.00	\$488.00	248.6%
Workers' Compensation	101-010-51260	\$585.16	\$700.00	\$547.80	\$8,225.00	1,075%
Studies for County Improvement	101-010-52315	\$6,168.00	\$10,000.00	\$1,428.00	\$0.00	-100%
Vehicle Maintenance & Repair	101-010-52435	\$114.18	\$1,000.00	\$180.00	\$1,000.00	0%
Dues	101-010-52500	\$50,450.00	\$55,900.00	\$50,300.00	\$56,300.00	0.7%
Phone	101-010-52530	\$3,906.75	\$4,000.00	\$3,950.00	\$4,000.00	0%
Mileage	101-010-52580	\$1,232.13	\$500.00	\$2,045.00	\$800.00	60%
Training	101-010-52590	\$2,551.55	\$2,000.00	\$3,035.00	\$2,000.00	0%
Office Expense	101-010-53600	\$7,180.67	\$5,000.00	\$4,915.00	\$3,000.00	-40%
Postage	101-010-53605	\$8.16	\$50.00	\$3,595.00	\$1,500.00	2,900%
Small Equipment	101-010-53618	\$0.00	\$5,000.00	\$0.00	\$500.00	-90%
Late Fees	101-010-53619		\$0.00	\$605.00	\$0.00	0%
Fuel Expense	101-010-53626	\$228.76	\$250.00	\$40.00	\$500.00	100%
Equipment	101-010-54750	\$2,571.40	\$3,000.00	\$0.00	\$1,500.00	-50%
Studies for County Improvement	101-170-52315			\$0.00	\$8,000.00	N/A
<b>Total Christian County General Fund:</b>		<b>\$378,557.44</b>	<b>\$447,092.00</b>	<b>\$391,963.80</b>	<b>\$755,390.00</b>	<b>69%</b>

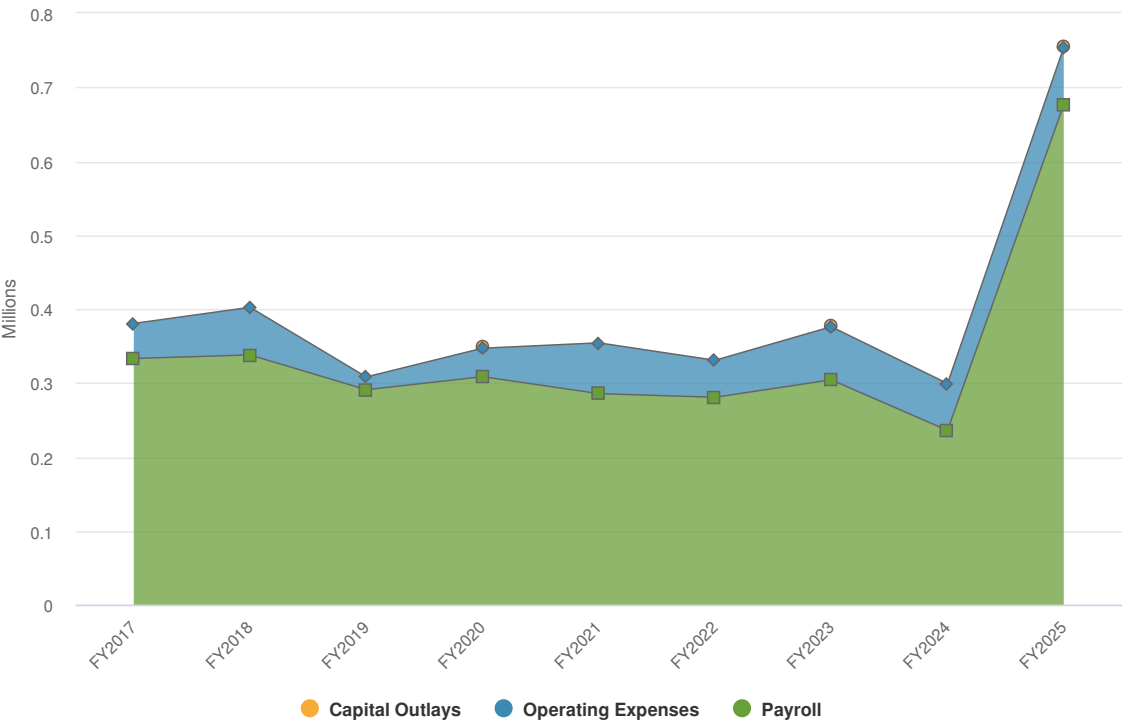


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - COMMISSIONER	101-010-51110	\$209,328.34	\$226,075.00	\$226,075.00	\$232,859.00
Salary Other - COMMISSION	101-010-51120	\$34,457.95	\$53,351.00	\$36,688.00	\$291,044.00
Health Insurance	101-010-51210	\$11,293.00	\$27,045.00	\$11,450.00	\$40,782.00
FICA	101-010-51220	\$18,580.57	\$20,365.00	\$19,785.00	\$40,058.00
Lagers	101-010-51230	\$29,861.78	\$32,716.00	\$27,220.00	\$62,834.00
Unemployment Insurance	101-010-51250	\$39.04	\$140.00	\$105.00	\$488.00
Workers' Compensation	101-010-51260	\$585.16	\$700.00	\$547.80	\$8,225.00
<b>Total Payroll:</b>		<b>\$304,145.84</b>	<b>\$360,392.00</b>	<b>\$321,870.80</b>	<b>\$676,290.00</b>
<b>Operating Expenses</b>					
Studies for County Improvement	101-010-52315	\$6,168.00	\$10,000.00	\$1,428.00	\$0.00
Vehicle Maintenance & Repair	101-010-52435	\$114.18	\$1,000.00	\$180.00	\$1,000.00
Dues	101-010-52500	\$50,450.00	\$55,900.00	\$50,300.00	\$56,300.00
Phone	101-010-52530	\$3,906.75	\$4,000.00	\$3,950.00	\$4,000.00
Mileage	101-010-52580	\$1,232.13	\$500.00	\$2,045.00	\$800.00
Training	101-010-52590	\$2,551.55	\$2,000.00	\$3,035.00	\$2,000.00
Office Expense	101-010-53600	\$7,180.67	\$5,000.00	\$4,915.00	\$3,000.00
Postage	101-010-53605	\$8.16	\$50.00	\$3,595.00	\$1,500.00
Small Equipment	101-010-53618	\$0.00	\$5,000.00	\$0.00	\$500.00
Late Fees	101-010-53619		\$0.00	\$605.00	\$0.00
Fuel Expense	101-010-53626	\$228.76	\$250.00	\$40.00	\$500.00
Studies for County Improvement	101-170-52315			\$0.00	\$8,000.00
<b>Total Operating Expenses:</b>		<b>\$71,840.20</b>	<b>\$83,700.00</b>	<b>\$70,093.00</b>	<b>\$77,600.00</b>
<b>Capital Outlays</b>					
Equipment	101-010-54750	\$2,571.40	\$3,000.00	\$0.00	\$1,500.00
<b>Total Capital Outlays:</b>		<b>\$2,571.40</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>
<b>Total Expense Objects:</b>		<b>\$378,557.44</b>	<b>\$447,092.00</b>	<b>\$391,963.80</b>	<b>\$755,390.00</b>



## Building Capital

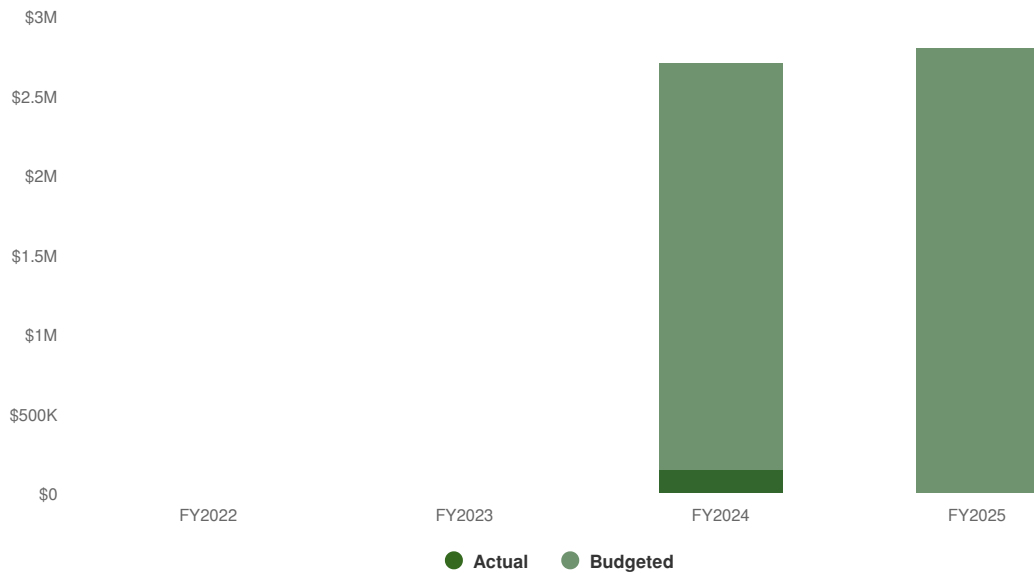


This fund is used for major building projects that are funded by reserves and sales of existing assets.

### Expenditures Summary

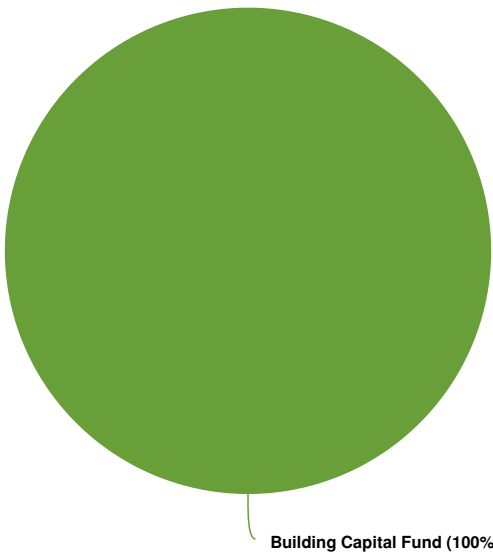
**\$2,800,000** **\$93,775**  
(3.47% vs. prior year)

#### Building Capital Proposed and Historical Budget vs. Actual

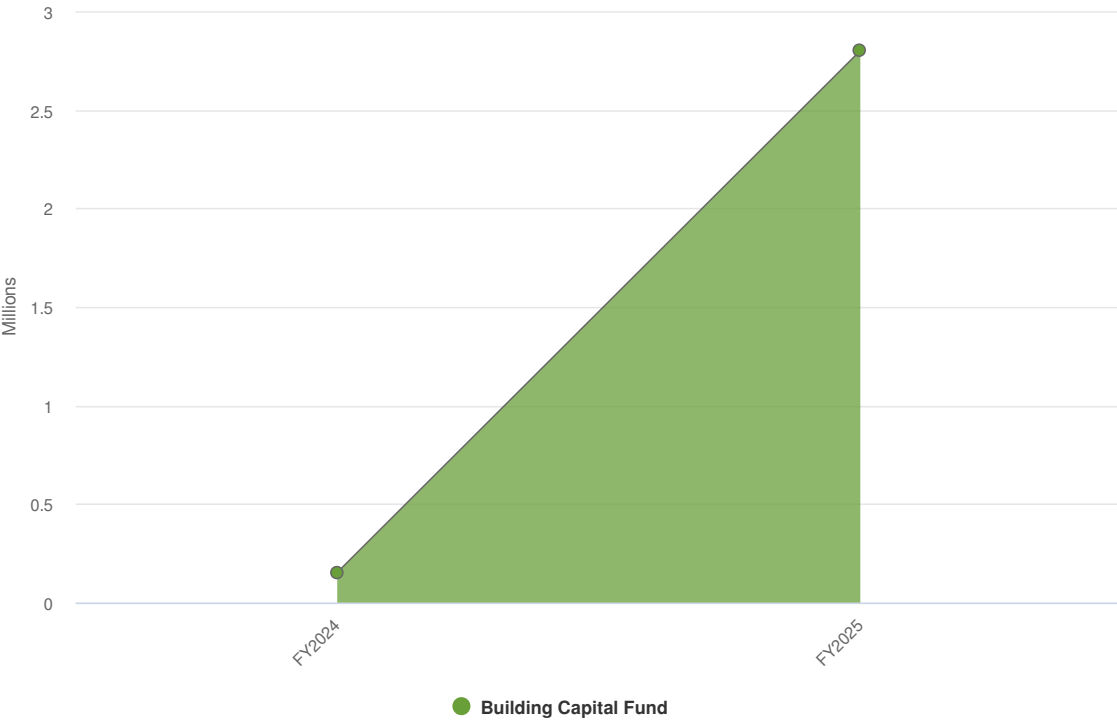


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



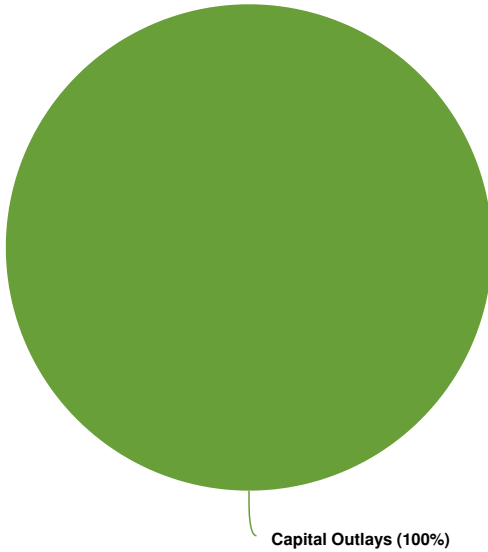
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Building Capital Fund					



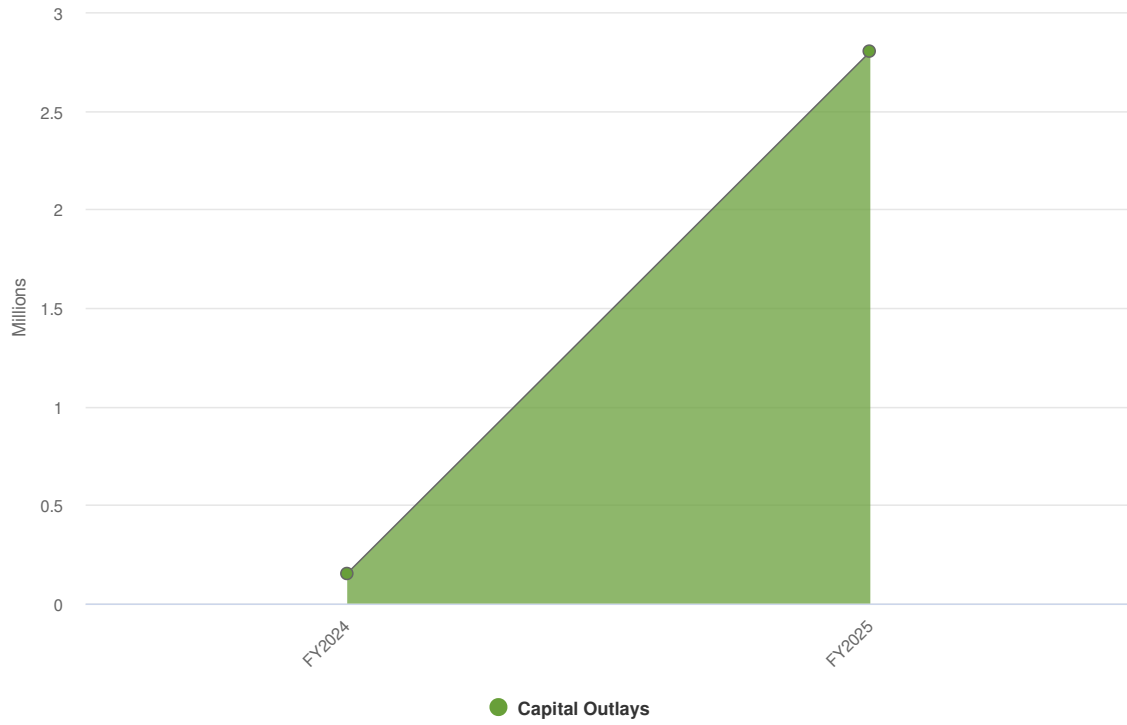
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Land, Buildings & Building Improvements	256-610-54700	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
<b>Total Building Capital Fund:</b>		<b>\$0.00</b>	<b>\$2,706,225.00</b>	<b>\$500,000.00</b>	<b>\$2,800,000.00</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



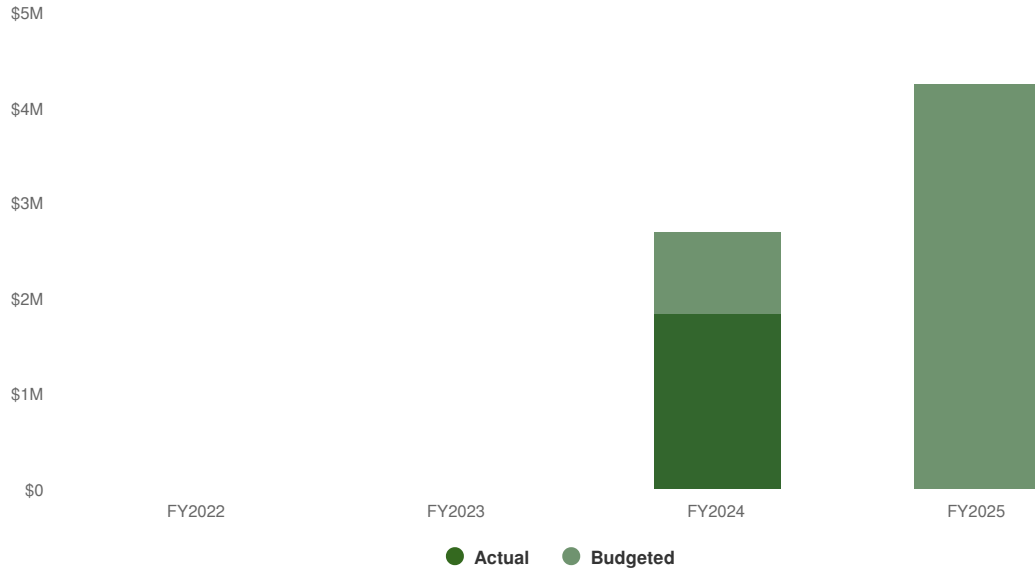
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects					
Capital Outlays					
Land, Buildings & Building Improvements	256-610-54700	\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Total Capital Outlays:		\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00
Total Expense Objects:		\$0.00	\$2,706,225.00	\$500,000.00	\$2,800,000.00



## Revenues Summary

**\$4,252,500** **\$1,543,775**  
(56.99% vs. prior year)

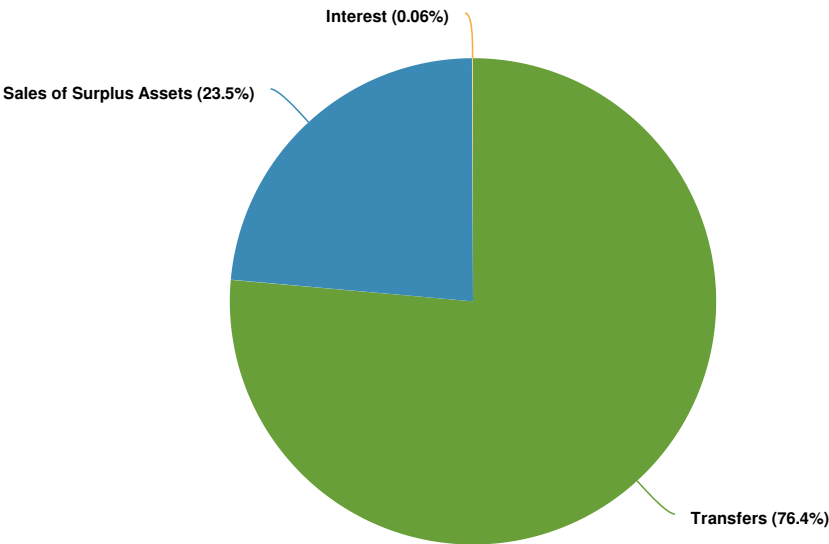
### Building Capital Proposed and Historical Budget vs. Actual



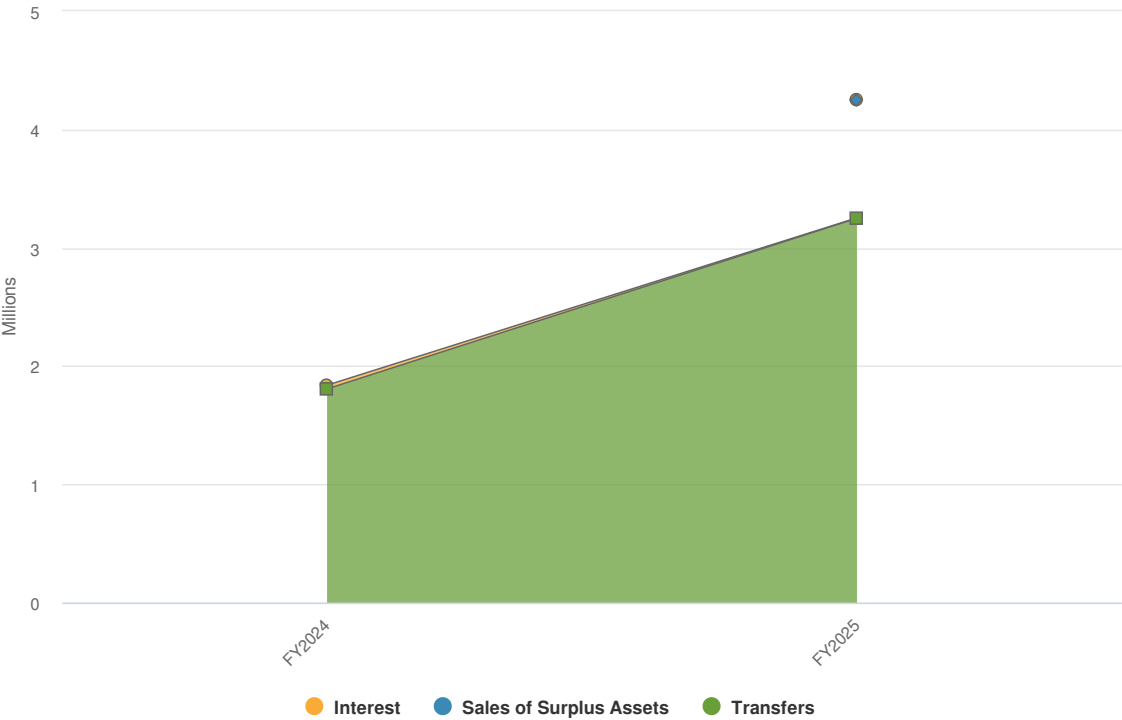


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Interest					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Interest</b>					
Interest	256-46611	\$0.00	\$2,500.00	\$39,625.00	\$2,500.00
<b>Total Interest:</b>		<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$39,625.00</b>	<b>\$2,500.00</b>
<b>Total Interest:</b>		<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$39,625.00</b>	<b>\$2,500.00</b>
<b>Transfers</b>					
Transfers					
Transfer In - General Fund	256-49101	\$0.00	\$1,706,225.00	\$1,806,425.00	\$3,250,000.00
<b>Total Transfers:</b>		<b>\$0.00</b>	<b>\$1,706,225.00</b>	<b>\$1,806,425.00</b>	<b>\$3,250,000.00</b>
<b>Total Transfers:</b>		<b>\$0.00</b>	<b>\$1,706,225.00</b>	<b>\$1,806,425.00</b>	<b>\$3,250,000.00</b>
<b>Sales of Surplus Assets</b>					
Sales of Surplus Assets					
Sale of Assets	256-48310	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00
<b>Total Sales of Surplus Assets:</b>		<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>
<b>Total Sales of Surplus Assets:</b>		<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>
<b>Total Revenue Source:</b>		<b>\$0.00</b>	<b>\$2,708,725.00</b>	<b>\$1,846,050.00</b>	<b>\$4,252,500.00</b>



# American Rescue Plan Act



Funds allocated by the United States Congress to Christian County under the American Rescue Plan Act to assist local governments in recovery from the COVID-19 pandemic.

These are restricted use funds - some of the major projects include:

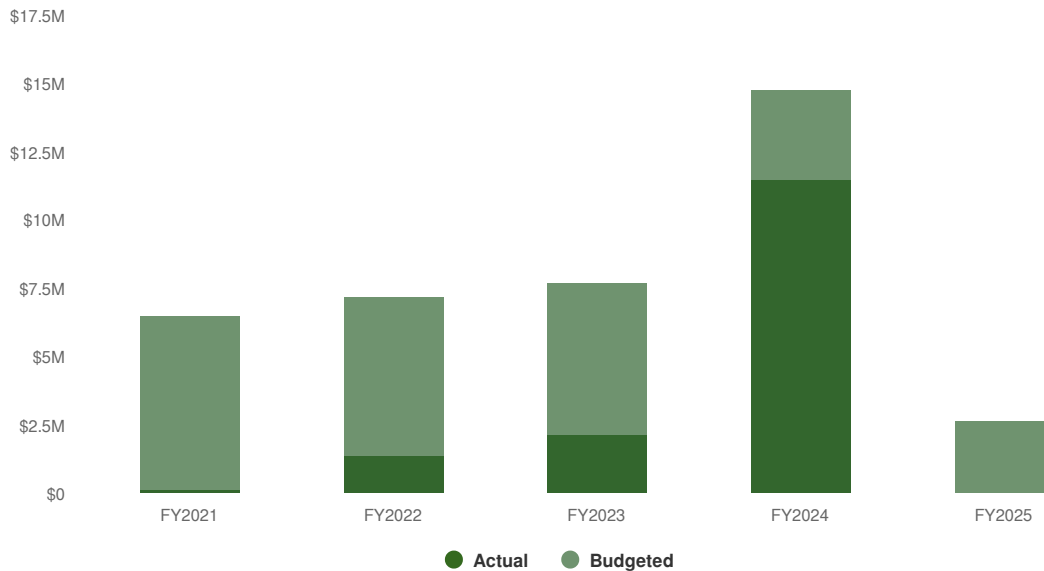
- Replacement of 3 bridges that are more than 100 years old
- Additional Prosecuting Attorney staff to address the backlog of criminal cases created by pandemic-era shutdowns
- Development of the water and sewer infrastructure for the Christian County Government Plaza
- Stormwater projects throughout the James River, Finley River, Bull Creek and Swan Creek watershed areas

All funds must be contractually obligated by December 31, 2024 and fully expended by December 31, 2026

## Expenditures Summary

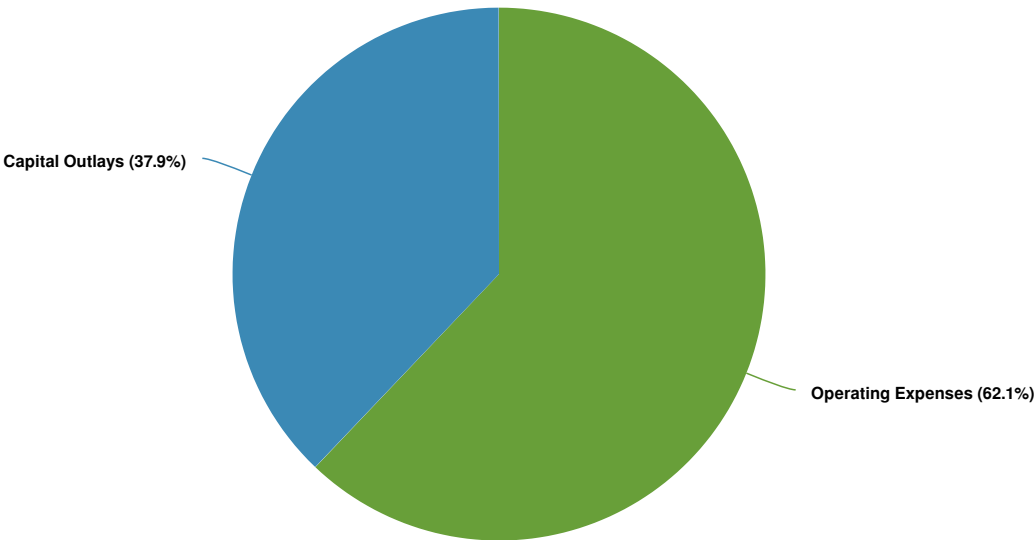
**\$2,640,000** **-\$12,162,000**  
(-82.16% vs. prior year)

### ARPA Fund Proposed and Historical Budget vs. Actual

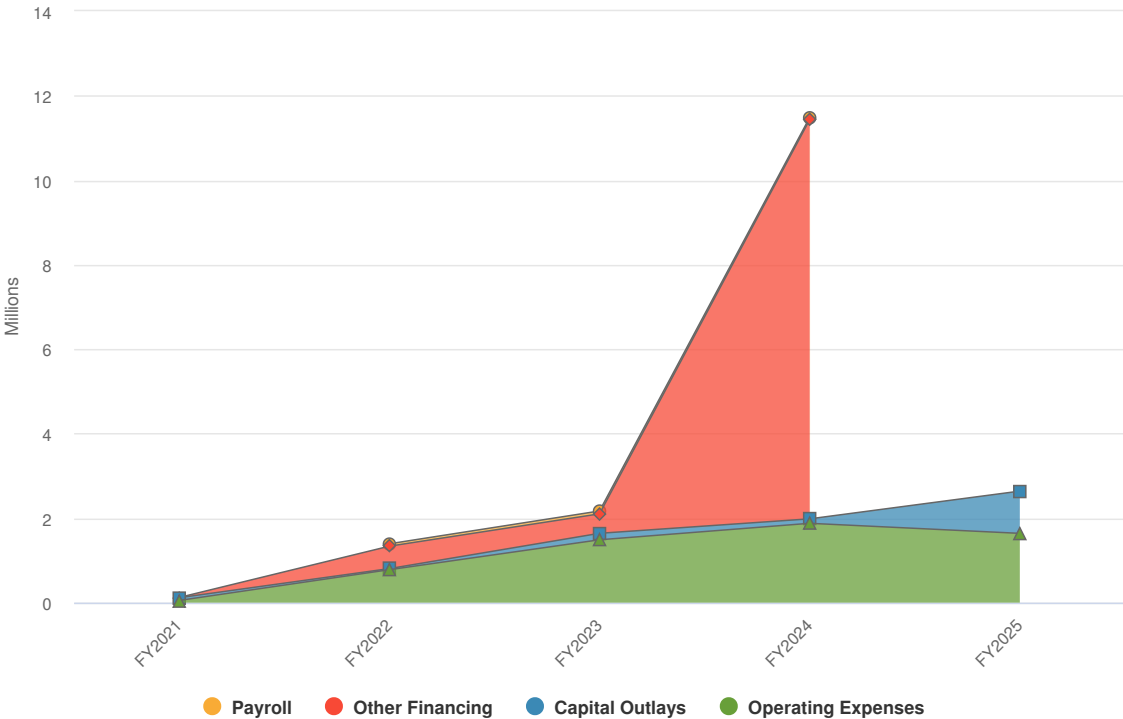


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



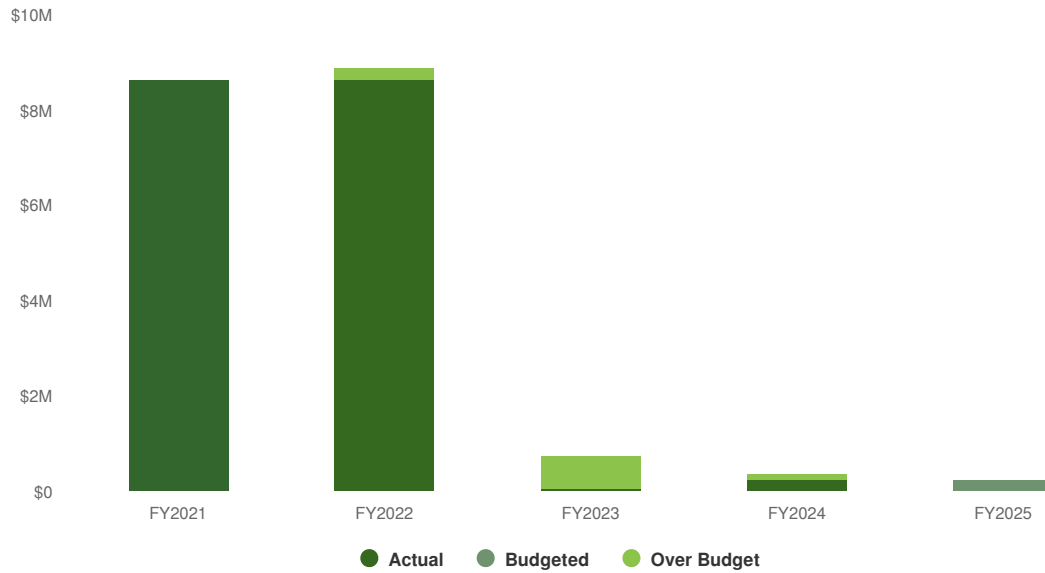
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Contract Labor	560-610-51130	\$68,000.04	\$204,000.00	\$68,000.04	\$0.00
<b>Total Payroll:</b>		<b>\$68,000.04</b>	<b>\$204,000.00</b>	<b>\$68,000.04</b>	<b>\$0.00</b>
<b>Operating Expenses</b>					
Public Health- Vaccine/Testing/Mitigation	560-610-52515	\$134,666.22	\$915,000.00	\$127,544.00	\$915,000.00
Office Expense	560-610-53600	\$68,754.75	\$75,000.00	\$141,084.00	\$75,000.00
Infrastructure Project Expenditures	560-610-53720	\$1,284,182.44	\$2,500,000.00	\$2,036,763.00	\$650,000.00
<b>Total Operating Expenses:</b>		<b>\$1,487,603.41</b>	<b>\$3,490,000.00</b>	<b>\$2,305,391.00</b>	<b>\$1,640,000.00</b>
<b>Capital Outlays</b>					
Buildings & Building Improvements	560-610-54700	\$114,275.00	\$1,000,000.00	\$605,300.00	\$1,000,000.00
Equipment	560-610-54750	\$39,289.00	\$0.00	\$23,176.00	\$0.00
<b>Total Capital Outlays:</b>		<b>\$153,564.00</b>	<b>\$1,000,000.00</b>	<b>\$628,476.00</b>	<b>\$1,000,000.00</b>
<b>Other Financing</b>					
Transfer to GR	560-900-61000	\$460,706.13	\$10,108,000.00	\$9,557,265.00	\$0.00
<b>Total Other Financing:</b>		<b>\$460,706.13</b>	<b>\$10,108,000.00</b>	<b>\$9,557,265.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$2,169,873.58</b>	<b>\$14,802,000.00</b>	<b>\$12,559,132.04</b>	<b>\$2,640,000.00</b>



## Revenues Summary

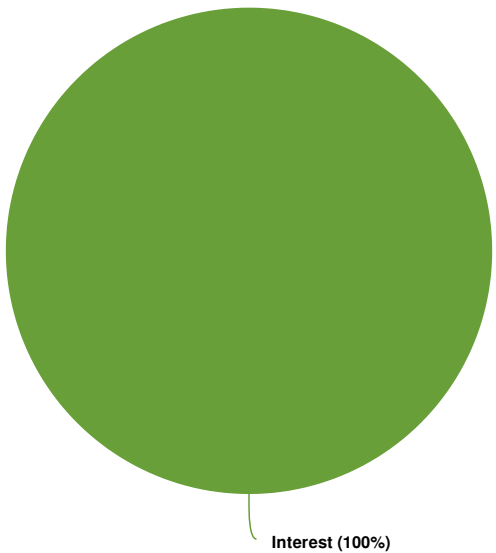
**\$250,000** **\$0**  
(0.00% vs. prior year)

### ARPA Fund Proposed and Historical Budget vs. Actual

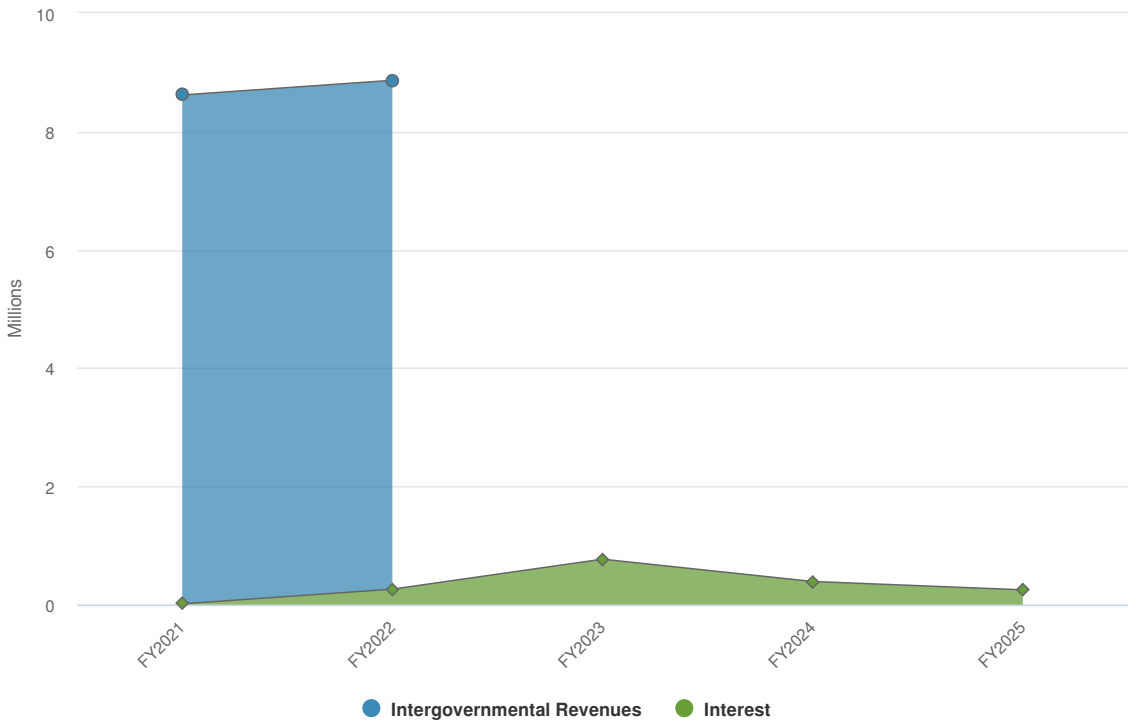


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Interest					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest					
Interest	560-46611	\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
Total Interest:		\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
Total Interest:		\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00
Total Revenue Source:		\$768,000.49	\$250,000.00	\$417,801.00	\$250,000.00





## Special Revenue Funds

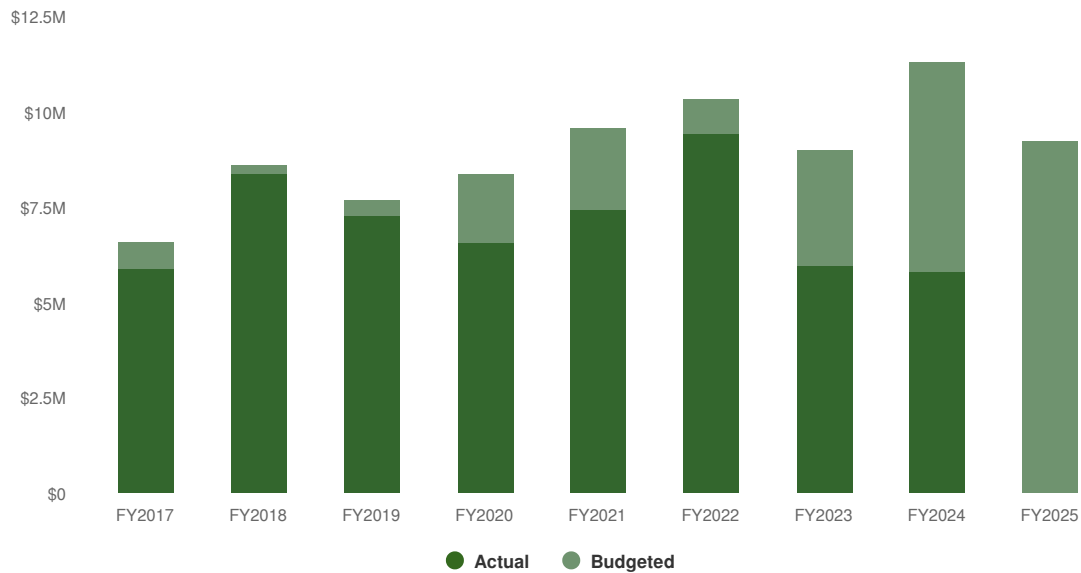


These funds are designated for sales tax revenues that are restricted to law enforcement use.

### Expenditures Summary

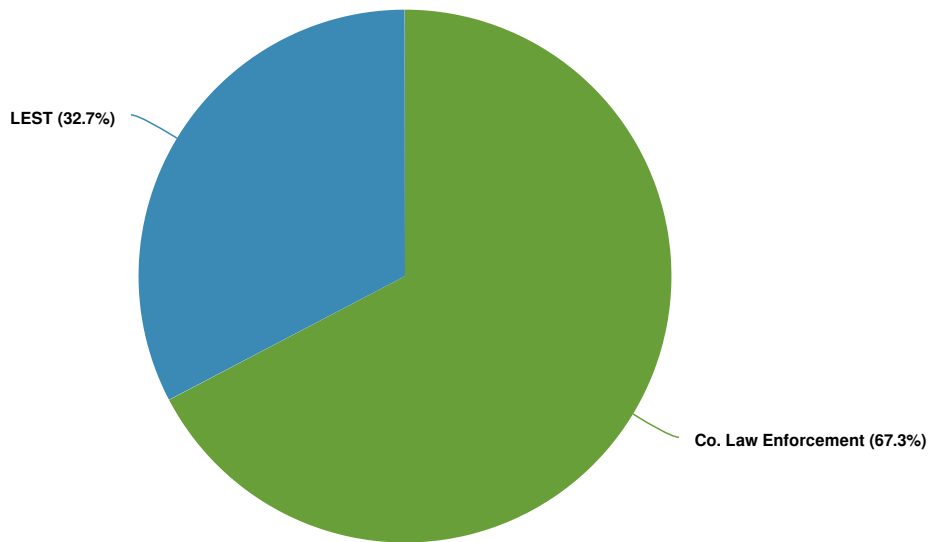
**\$9,255,000** **-\$2,085,000**  
(-18.39% vs. prior year)

#### Special Revenue Funds Proposed and Historical Budget vs. Actual

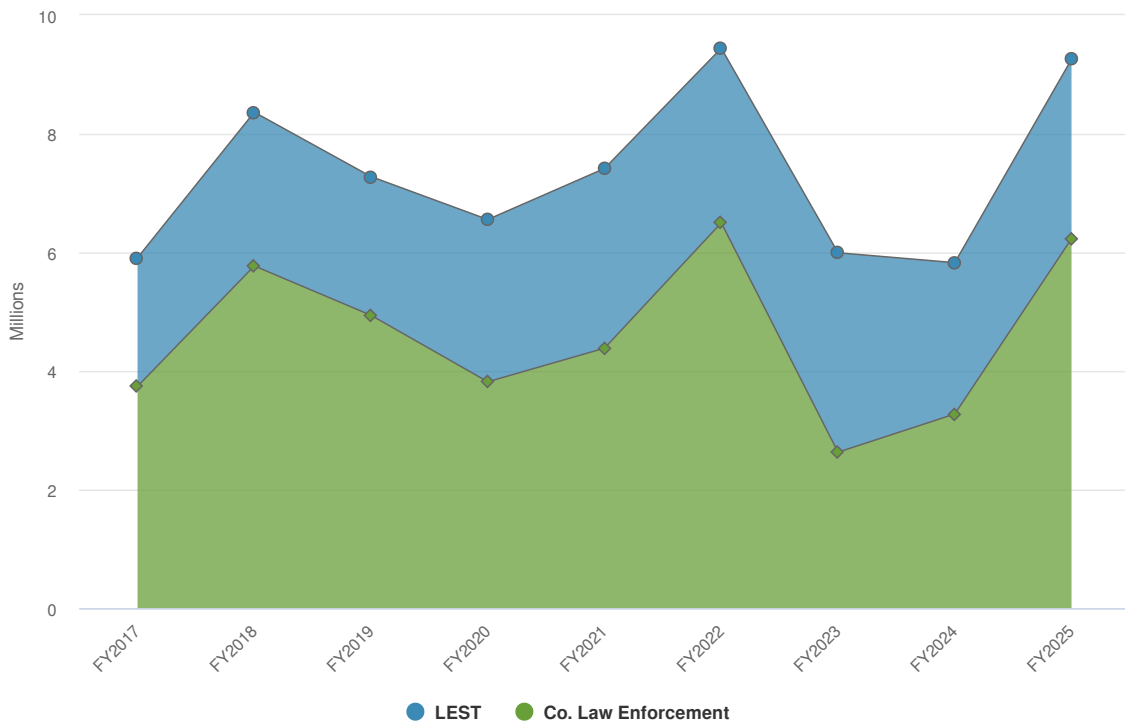


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



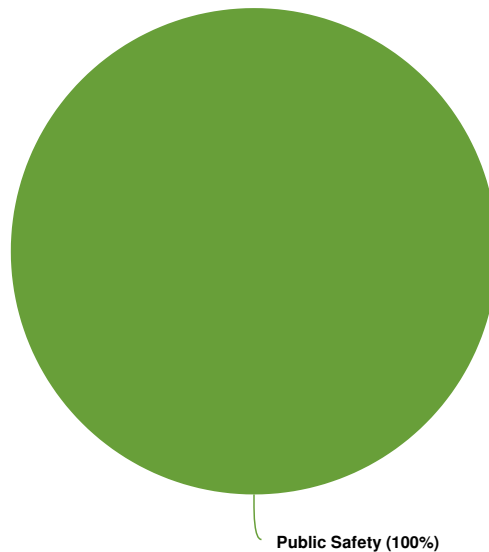
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Co. Law Enforcement					



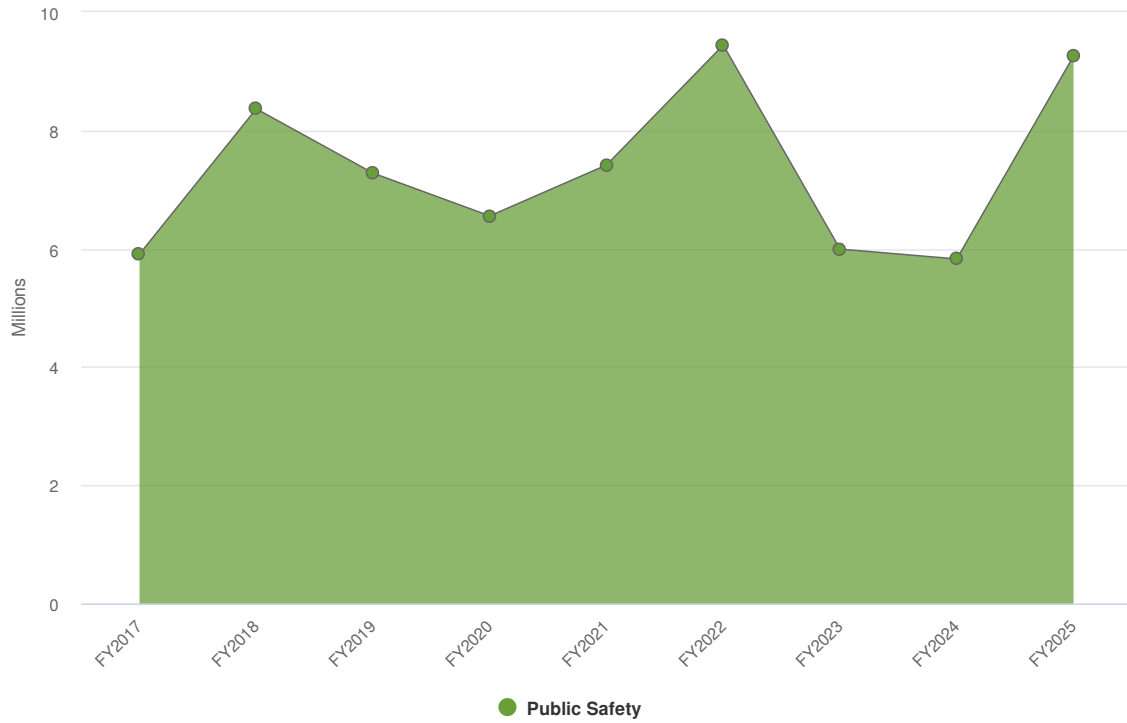
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Vehicle Maintenance & Repair	201-610-52435	-\$98.65		\$0.00	\$0.00
Transfers	201-900-58856	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
<b>Total Co. Law Enforcement:</b>		<b>\$2,629,323.93</b>	<b>\$8,400,000.00</b>	<b>\$4,155,150.00</b>	<b>\$6,230,000.00</b>
<b>LEST</b>					
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,653,633.02	\$2,240,000.00	\$2,388,880.00	\$2,400,000.00
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$710,084.98	\$700,000.00	\$621,000.00	\$625,000.00
<b>Total LEST:</b>		<b>\$3,363,718.00</b>	<b>\$2,940,000.00</b>	<b>\$3,009,880.00</b>	<b>\$3,025,000.00</b>
<b>Total:</b>		<b>\$5,993,041.93</b>	<b>\$11,340,000.00</b>	<b>\$7,165,030.00</b>	<b>\$9,255,000.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



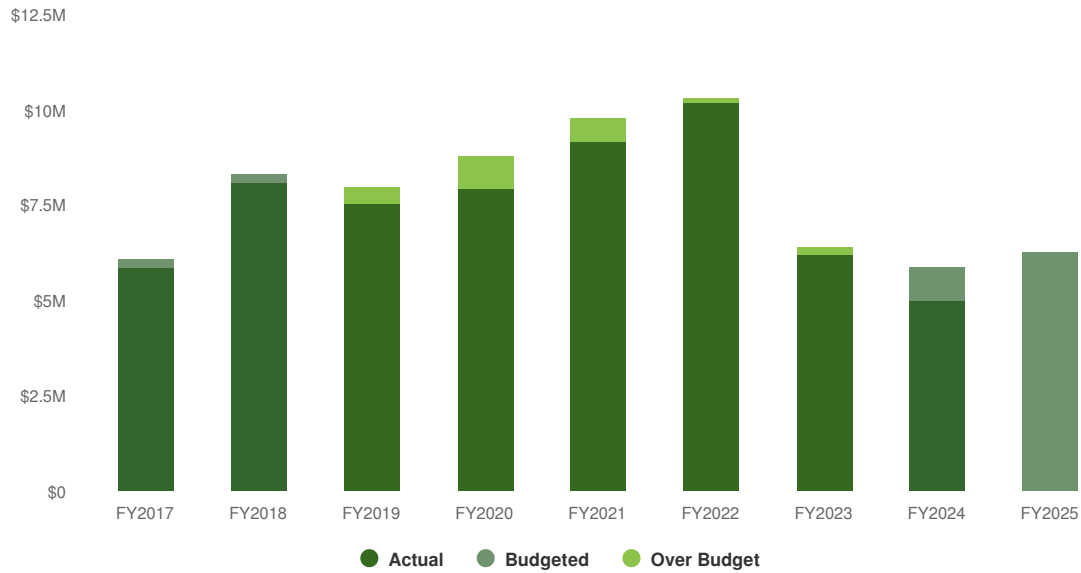
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Transfer out</b>					
<b>Transfer out</b>					
Transfers	201-900-58856	\$2,629,422.58	\$8,400,000.00	\$4,155,150.00	\$6,230,000.00
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,653,633.02	\$2,240,000.00	\$2,388,880.00	\$2,400,000.00
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$710,084.98	\$700,000.00	\$621,000.00	\$625,000.00
<b>Total Transfer out:</b>		<b>\$5,993,140.58</b>	<b>\$11,340,000.00</b>	<b>\$7,165,030.00</b>	<b>\$9,255,000.00</b>
<b>Total Transfer out:</b>		<b>\$5,993,140.58</b>	<b>\$11,340,000.00</b>	<b>\$7,165,030.00</b>	<b>\$9,255,000.00</b>
<b>Law Enforcement</b>					
<b>Law Enforcement</b>					
Vehicle Maintenance & Repair	201-610-52435	-\$98.65		\$0.00	\$0.00
<b>Total Law Enforcement:</b>		<b>-\$98.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Law Enforcement:</b>		<b>-\$98.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Public Safety:</b>		<b>\$5,993,041.93</b>	<b>\$11,340,000.00</b>	<b>\$7,165,030.00</b>	<b>\$9,255,000.00</b>
<b>Total Expenditures:</b>		<b>\$5,993,041.93</b>	<b>\$11,340,000.00</b>	<b>\$7,165,030.00</b>	<b>\$9,255,000.00</b>



## Revenues Summary

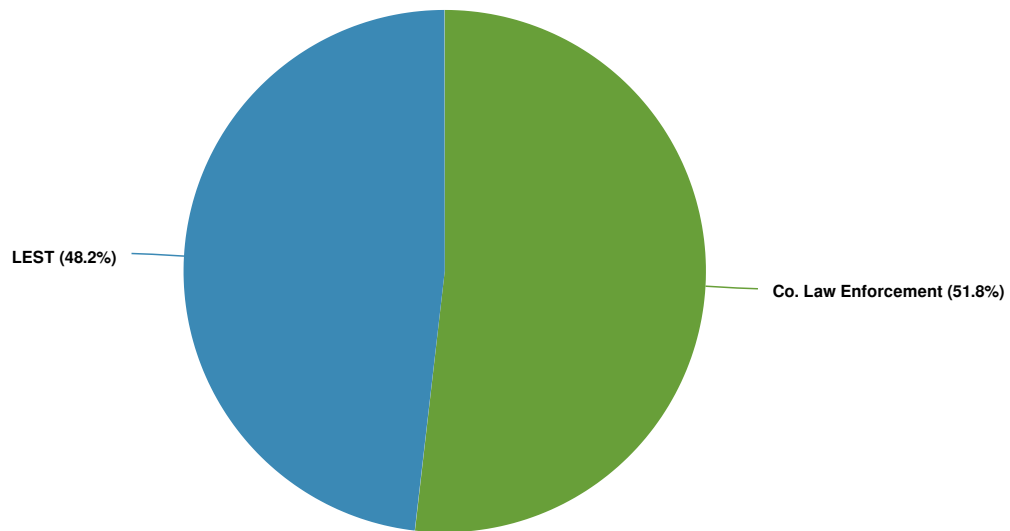
**\$6,270,000** **\$390,000**  
(6.63% vs. prior year)

### Special Revenue Funds Proposed and Historical Budget vs. Actual

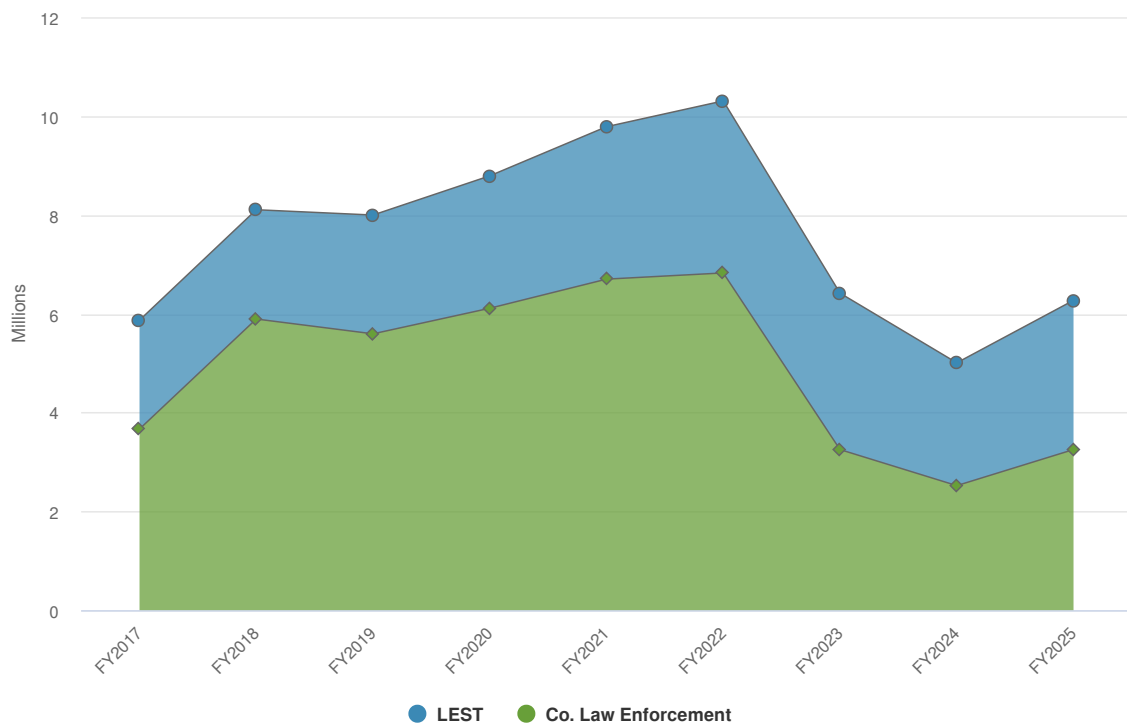


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



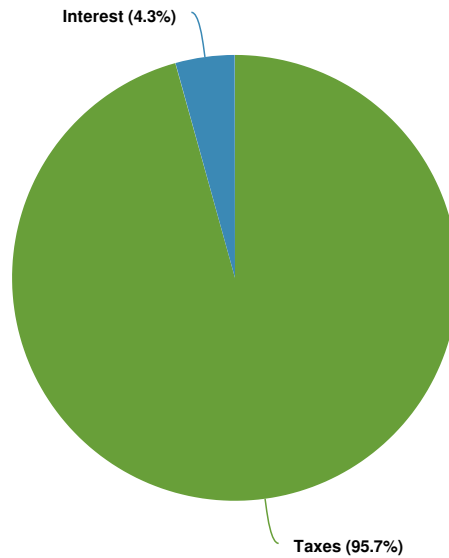
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Co. Law Enforcement</b>					
Sales Tax	201-41310	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00



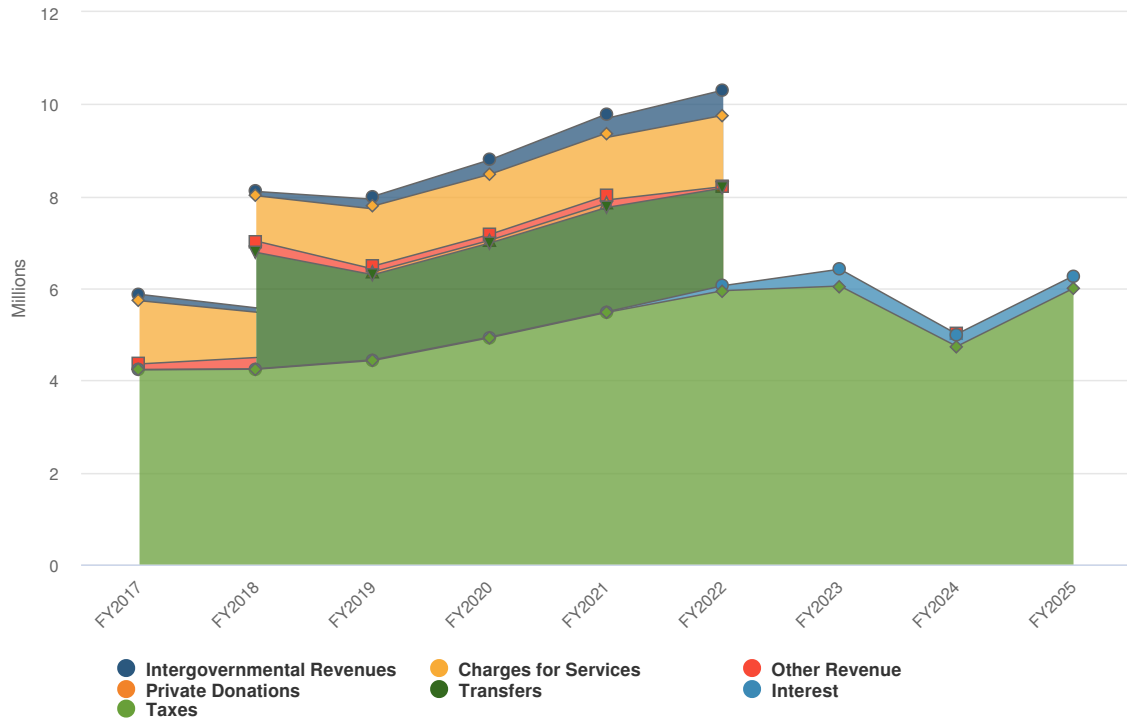
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	201-46611	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
<b>Total Co. Law Enforcement:</b>		<b>\$3,249,301.27</b>	<b>\$3,050,000.00</b>	<b>\$3,330,900.00</b>	<b>\$3,250,000.00</b>
<b>LEST</b>					
Sales Tax	250-41310	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00
Interest	250-46611	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
<b>Total LEST:</b>		<b>\$3,166,131.15</b>	<b>\$2,830,000.00</b>	<b>\$3,009,845.00</b>	<b>\$3,020,000.00</b>
<b>Total:</b>		<b>\$6,415,432.42</b>	<b>\$5,880,000.00</b>	<b>\$6,340,745.00</b>	<b>\$6,270,000.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Taxes					
Sales					
Sales Tax	201-41310	\$2,913,874.34	\$2,800,000.00	\$3,000,000.00	\$3,000,000.00
Sales Tax	250-41310	\$3,134,858.31	\$2,800,000.00	\$2,986,000.00	\$3,000,000.00
Total Sales:		\$6,048,732.65	\$5,600,000.00	\$5,986,000.00	\$6,000,000.00
Total Taxes:		\$6,048,732.65	\$5,600,000.00	\$5,986,000.00	\$6,000,000.00
Interest					
Interest					
Interest	201-46611	\$335,426.93	\$250,000.00	\$330,900.00	\$250,000.00
Interest	250-46611	\$31,272.84	\$30,000.00	\$23,845.00	\$20,000.00
Total Interest:		\$366,699.77	\$280,000.00	\$354,745.00	\$270,000.00
Total Interest:		\$366,699.77	\$280,000.00	\$354,745.00	\$270,000.00
Total Revenue Source:		\$6,415,432.42	\$5,880,000.00	\$6,340,745.00	\$6,270,000.00





## County Clerk



**Paula Brumfield**

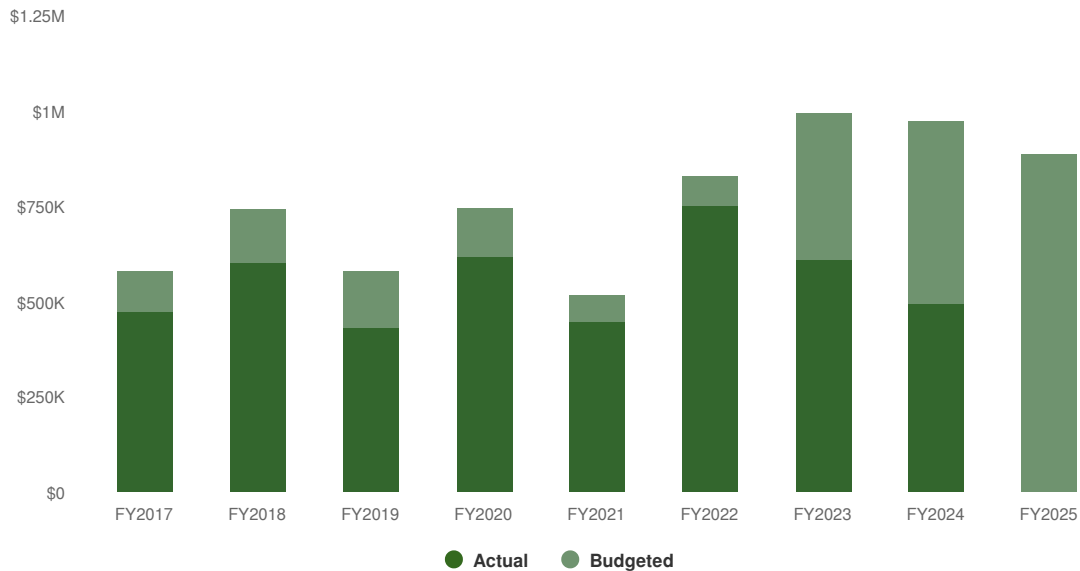
Clerk of the County Commission

This office is responsible for administering all elections in Christian County, processing payroll for county employees, issuing ATV permits, auctioneer and liquor licenses, notary commissions and is the keeper of records for County Commission activities. The County Clerk's office is also responsible for the agendas and meeting minutes of the County Commission.

### Expenditures Summary

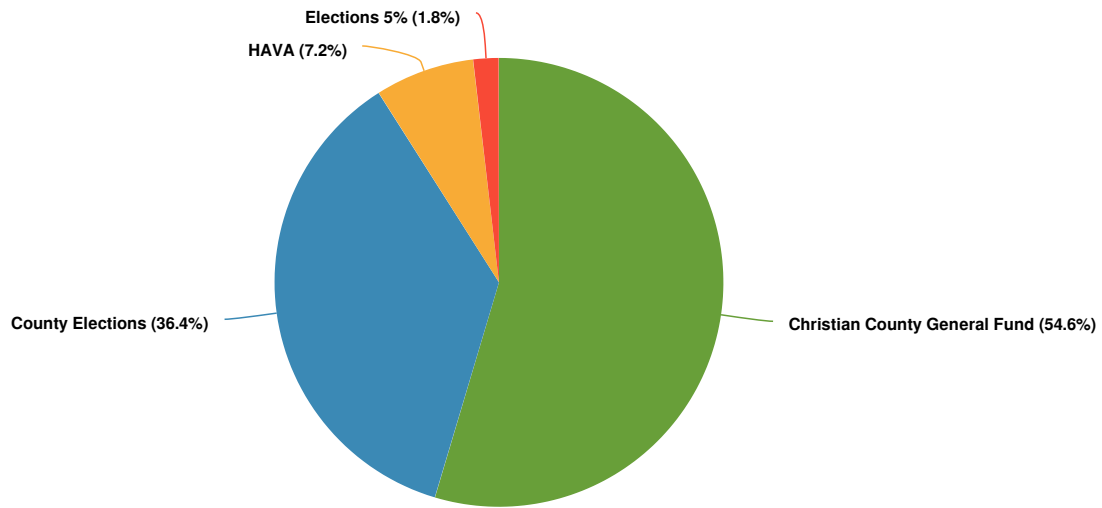
**\$890,281** **-\$84,446**  
(-8.66% vs. prior year)

#### County Clerk Proposed and Historical Budget vs. Actual

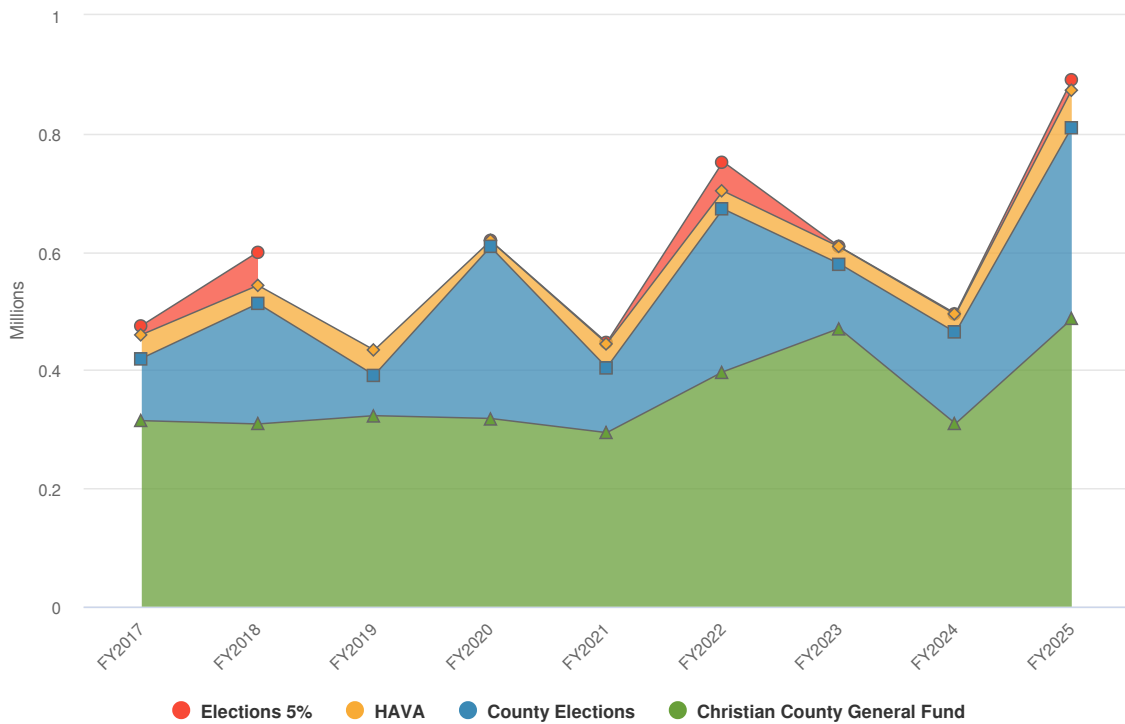


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					



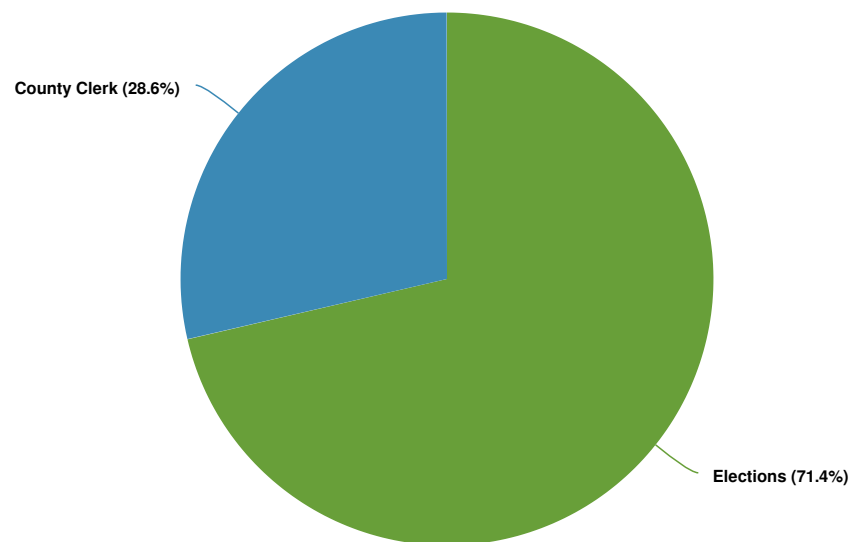
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
<b>Total Christian County General Fund:</b>		<b>\$470,257.75</b>	<b>\$527,051.88</b>	<b>\$429,845.19</b>	<b>\$486,231.00</b>
<b>County Elections</b>					
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
<b>Total County Elections:</b>		<b>\$109,472.80</b>	<b>\$374,000.00</b>	<b>\$160,000.00</b>	<b>\$324,000.00</b>
<b>Elections 5%</b>					
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00



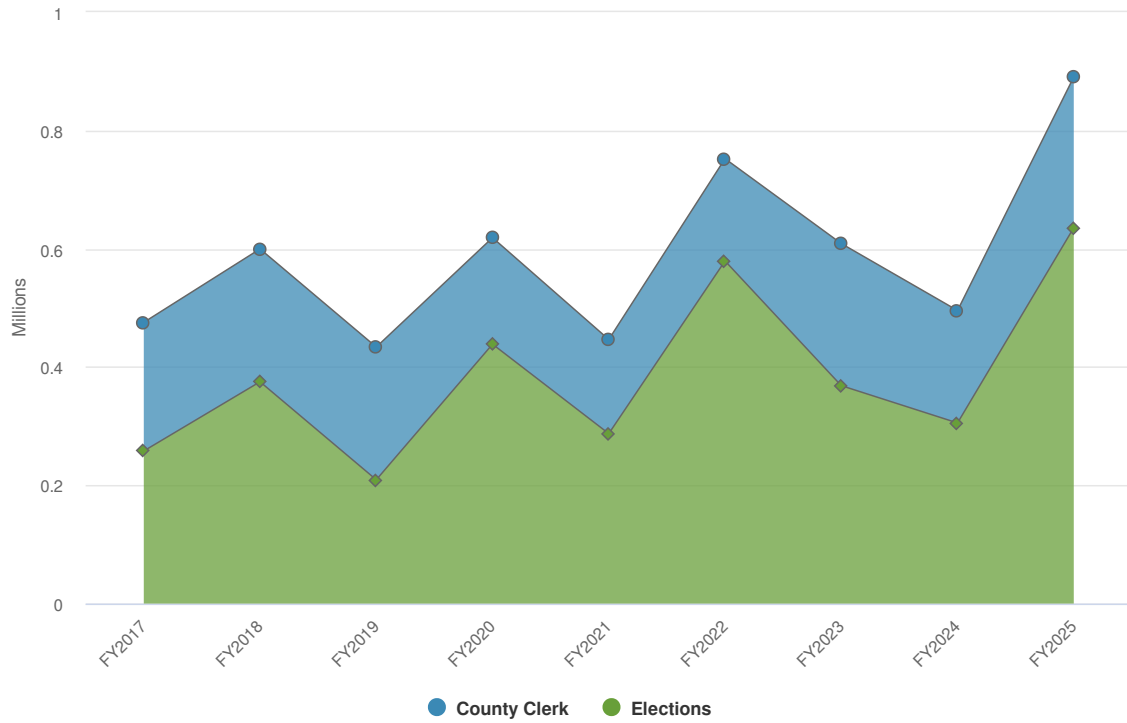
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total Elections 5%:</b>		<b>\$428.03</b>	<b>\$16,100.00</b>	<b>\$1,960.00</b>	<b>\$16,350.00</b>
<b>HAVA</b>					
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00
<b>Total HAVA:</b>		<b>\$28,570.00</b>	<b>\$57,575.00</b>	<b>\$35,000.00</b>	<b>\$63,700.00</b>
<b>Total:</b>		<b>\$608,728.58</b>	<b>\$974,726.88</b>	<b>\$626,805.19</b>	<b>\$890,281.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>General Government</b>					
<b>County Clerk</b>					
<b>County Clerk</b>					
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00



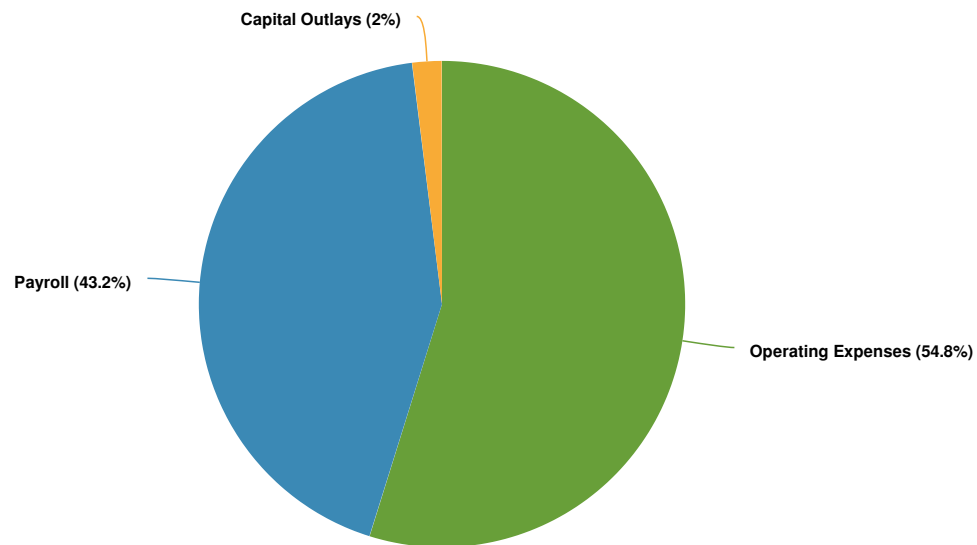
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total County Clerk:</b>		<b>\$240,280.38</b>	<b>\$265,114.88</b>	<b>\$246,906.76</b>	<b>\$254,794.00</b>
<b>Elections</b>					
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00



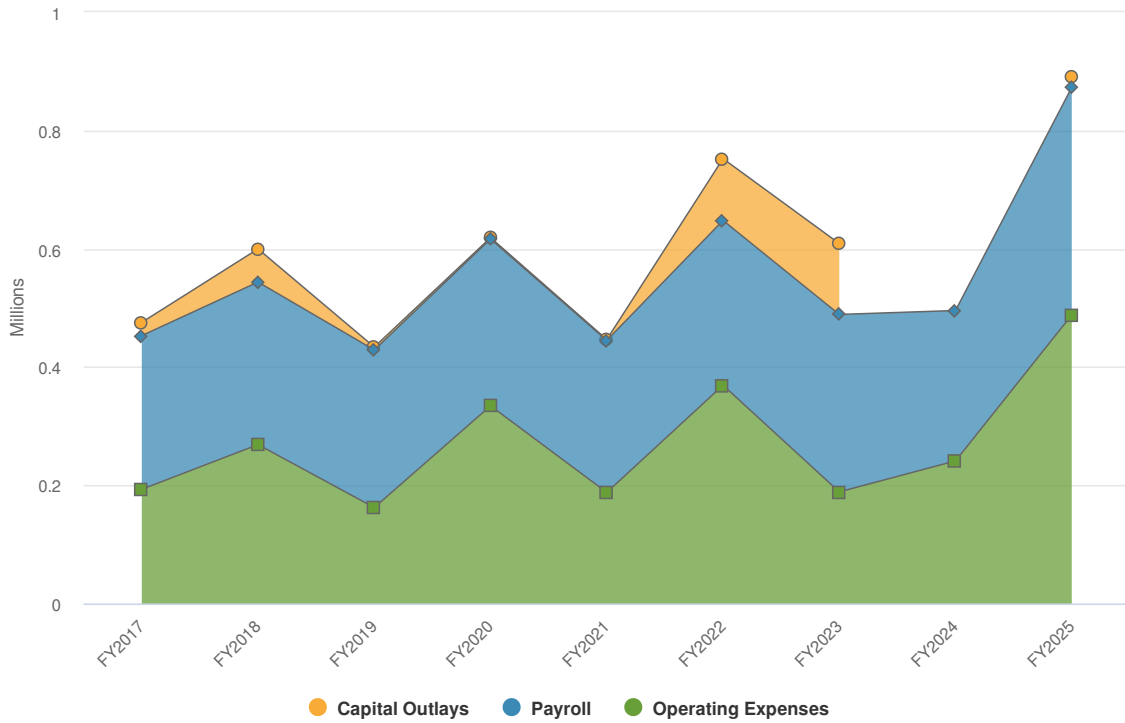
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Elections:		\$368,448.20	\$709,612.00	\$379,898.43	\$635,487.00
Total County Clerk:		\$608,728.58	\$974,726.88	\$626,805.19	\$890,281.00
Total General Government:		\$608,728.58	\$974,726.88	\$626,805.19	\$890,281.00
Total Expenditures:		\$608,728.58	\$974,726.88	\$626,805.19	\$890,281.00

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - COUNTY CLERK	101-020-51110	\$71,339.58	\$77,046.88	\$77,046.84	\$79,359.00
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$91,368.61	\$91,540.00	\$89,160.00	\$83,287.00
Health Insurance	101-020-51210	\$17,430.50	\$24,213.00	\$20,375.00	\$19,575.00
FICA	101-020-51220	\$11,989.45	\$12,900.00	\$12,447.00	\$12,444.00
Lagers	101-020-51230	\$16,829.68	\$19,725.00	\$18,300.00	\$19,518.00
Unemployment Insurance	101-020-51250	\$165.73	\$260.00	\$160.00	\$300.00
Workers' Compensation	101-020-51260	\$237.42	\$425.00	\$247.92	\$301.00
Salary Other - ELECTION	101-030-51120	\$65,567.76	\$122,591.00	\$110,610.00	\$125,112.00
Contract Labor	101-030-51130		\$35,000.00	\$0.00	\$0.00
Health Insurance	101-030-51210	\$11,538.50	\$18,736.00	\$14,495.00	\$19,575.00
FICA	101-030-51220	\$4,958.66	\$9,380.00	\$6,915.00	\$9,572.00
Lagers	101-030-51230	\$8,261.52	\$14,345.00	\$10,700.00	\$15,015.00
Unemployment Insurance	101-030-51250	\$83.25	\$325.00	\$106.00	\$450.00
Workers' Compensation	101-030-51260	\$263.02	\$310.00	\$300.58	\$233.00
<b>Total Payroll:</b>		<b>\$300,033.68</b>	<b>\$426,796.88</b>	<b>\$360,863.34</b>	<b>\$384,741.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-020-52430	\$90.00	\$500.00	\$0.00	\$515.00





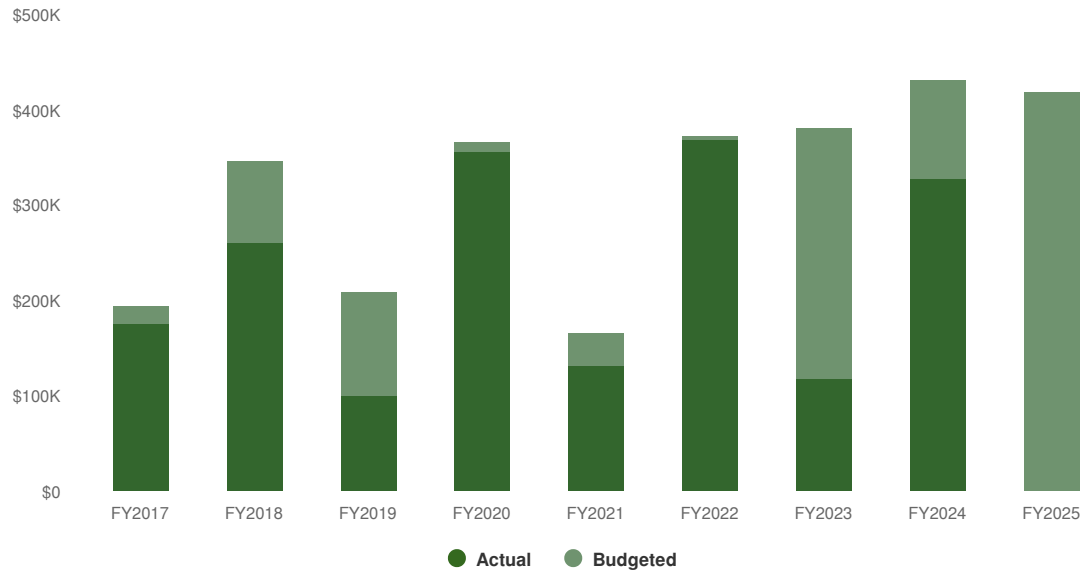
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Software Maintenance & Licenses	101-020-52432	\$13,839.00	\$18,000.00	\$13,900.00	\$18,540.00
Dues	101-020-52500	\$1,050.00	\$1,500.00	\$1,050.00	\$1,525.00
Bond	101-020-52522	\$0.00	\$250.00	\$0.00	\$250.00
Phone	101-020-52530	\$1,841.27	\$1,880.00	\$1,650.00	\$1,930.00
Mileage	101-020-52580	\$0.00	\$300.00	\$350.00	\$300.00
Training	101-020-52590	\$3,165.29	\$4,000.00	\$4,335.00	\$4,100.00
Office Expense	101-020-53600	\$7,434.39	\$7,500.00	\$6,025.00	\$7,700.00
Postage	101-020-53605	\$375.76	\$2,575.00	\$1,200.00	\$2,650.00
Small Equipment	101-020-53618	\$3,123.70	\$1,500.00	\$660.00	\$1,500.00
Canvassing	101-030-52312	\$7,259.24	\$42,000.00	\$24,956.85	\$42,000.00
Repairs & Maintenance Equipment	101-030-52430	\$120.00	\$150.00	\$0.00	\$150.00
Software Maintenance & Licenses	101-030-52432	\$600.00	\$1,200.00	\$300.00	\$1,200.00
Phone	101-030-52530	\$1,839.92	\$1,900.00	\$1,750.00	\$1,930.00
Office Expense	101-030-53600	\$1,993.48	\$5,000.00	\$3,175.00	\$5,000.00
Postage	101-030-53605	\$6,653.69	\$8,500.00	\$9,630.00	\$8,700.00
Small Equipment	101-030-53618	\$930.33	\$1,000.00	\$0.00	\$1,000.00
Election Expenses	285-610-52515	\$109,472.80	\$374,000.00	\$160,000.00	\$324,000.00
Mileage	288-610-52580	\$148.03	\$400.00	\$250.00	\$550.00
Training	288-610-52590	\$280.00	\$700.00	\$325.00	\$800.00
Office Expense	288-610-53600		\$0.00	\$1,385.00	\$0.00
Repairs & Maintenance Equipment	289-610-52430	\$0.00	\$2,575.00	\$0.00	\$2,700.00
Software Licenses & Maintenance	289-610-52432	\$0.00	\$35,000.00	\$0.00	\$36,000.00
Grant Expenditures	289-610-52515	\$28,570.00	\$20,000.00	\$35,000.00	\$25,000.00
<b>Total Operating Expenses:</b>		<b>\$188,786.90</b>	<b>\$530,430.00</b>	<b>\$265,941.85</b>	<b>\$488,040.00</b>
<b>Capital Outlays</b>					
Equipment	101-020-54750	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Equipment	101-030-54750	\$119,908.00	\$1,500.00	\$0.00	\$1,500.00
Equipment	288-610-54750	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total Capital Outlays:</b>		<b>\$119,908.00</b>	<b>\$17,500.00</b>	<b>\$0.00</b>	<b>\$17,500.00</b>
<b>Total Expense Objects:</b>		<b>\$608,728.58</b>	<b>\$974,726.88</b>	<b>\$626,805.19</b>	<b>\$890,281.00</b>



## Revenues Summary

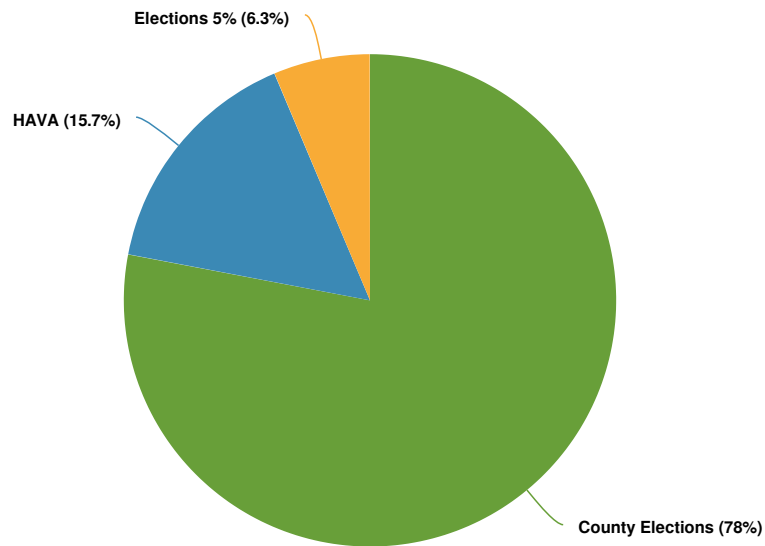
**\$417,980**    **-\$13,408**  
(-3.11% vs. prior year)

### County Clerk Proposed and Historical Budget vs. Actual

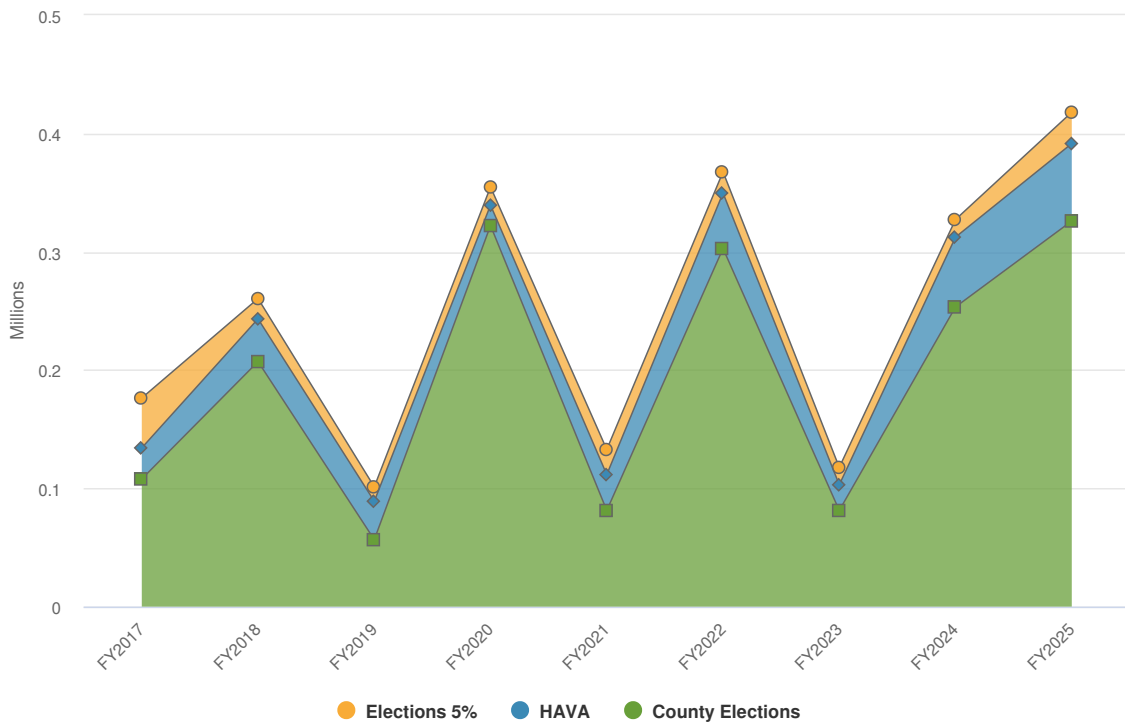


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



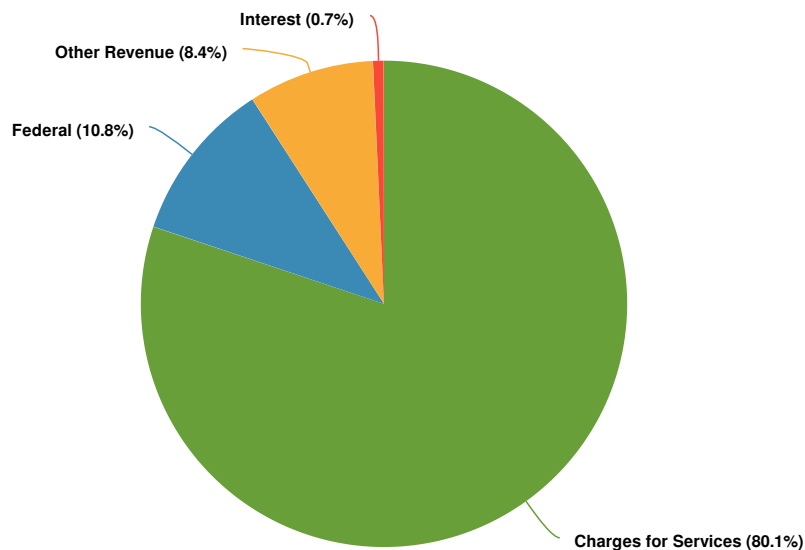
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>County Elections</b>					
Election Cost Reimbursement	285-43610	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00



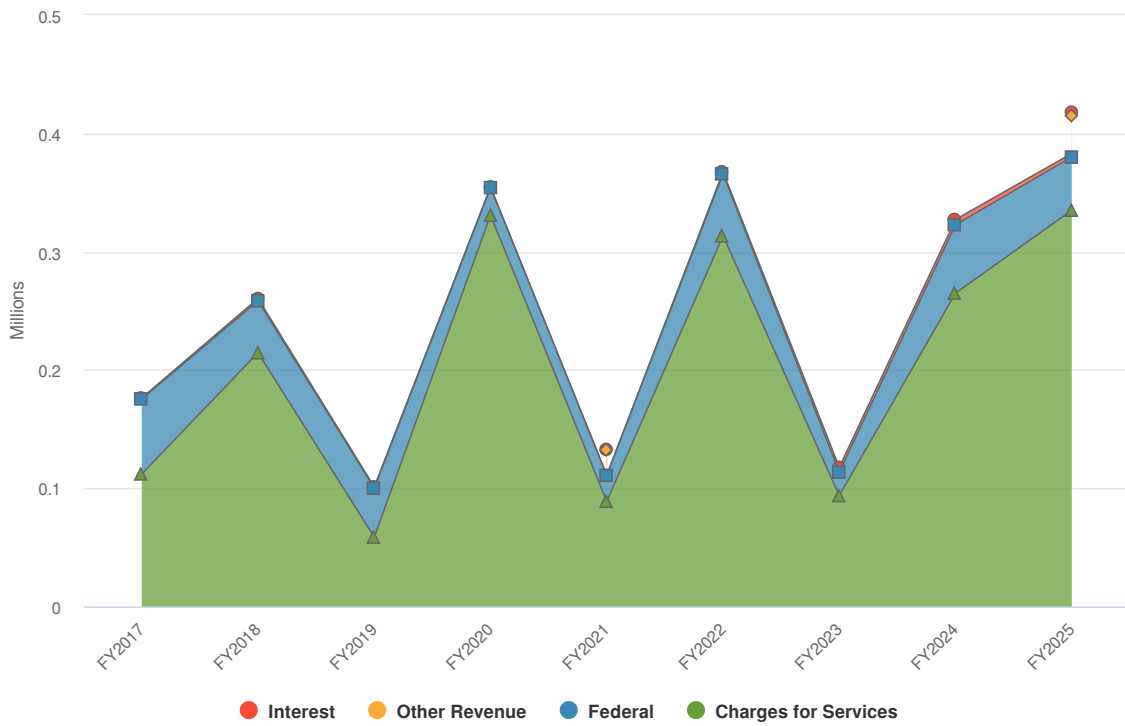
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	285-46611	\$706.91	\$480.00	\$2,100.00	\$1,000.00
<b>Total County Elections:</b>		<b>\$81,288.29</b>	<b>\$375,480.00</b>	<b>\$254,100.00</b>	<b>\$326,000.00</b>
<b>Elections 5%</b>					
Miscellaneous Grants	288-43411	\$0.00	\$6,500.00	\$0.00	\$15,000.00
Elections Revenue	288-43610	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
Interest	288-46611	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
<b>Total Elections 5%:</b>		<b>\$14,704.22</b>	<b>\$14,650.00</b>	<b>\$17,235.00</b>	<b>\$26,500.00</b>
<b>HAVA</b>					
HAVA Grant	289-43413	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00
Interest	289-46611	\$1,828.24	\$105.00	\$1,620.00	\$500.00
Miscellaneous Revenue	289-48101	\$0.00	\$31,153.00	\$0.00	\$34,980.00
<b>Total HAVA:</b>		<b>\$21,703.44</b>	<b>\$41,258.00</b>	<b>\$59,438.00</b>	<b>\$65,480.00</b>
<b>Total:</b>		<b>\$117,695.95</b>	<b>\$431,388.00</b>	<b>\$330,773.00</b>	<b>\$417,980.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Revenue Source</b>					
<b>Intergovernmental Revenues</b>					
<b>Federal</b>					
Miscellaneous Grants	288-43411	\$0.00	\$6,500.00	\$0.00	\$15,000.00
HAVA Grant	289-43413	\$19,875.20	\$10,000.00	\$57,818.00	\$30,000.00
<b>Total Federal:</b>		<b>\$19,875.20</b>	<b>\$16,500.00</b>	<b>\$57,818.00</b>	<b>\$45,000.00</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$19,875.20</b>	<b>\$16,500.00</b>	<b>\$57,818.00</b>	<b>\$45,000.00</b>
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Election Cost Reimbursement	285-43610	\$80,581.38	\$375,000.00	\$252,000.00	\$325,000.00
Elections Revenue	288-43610	\$13,133.21	\$8,000.00	\$15,000.00	\$10,000.00
<b>Total Charges for Services:</b>		<b>\$93,714.59</b>	<b>\$383,000.00</b>	<b>\$267,000.00</b>	<b>\$335,000.00</b>
<b>Total Charges for Services:</b>		<b>\$93,714.59</b>	<b>\$383,000.00</b>	<b>\$267,000.00</b>	<b>\$335,000.00</b>
<b>Interest</b>					
<b>Interest</b>					
Interest	285-46611	\$706.91	\$480.00	\$2,100.00	\$1,000.00
Interest	288-46611	\$1,571.01	\$150.00	\$2,235.00	\$1,500.00
Interest	289-46611	\$1,828.24	\$105.00	\$1,620.00	\$500.00
<b>Total Interest:</b>		<b>\$4,106.16</b>	<b>\$735.00</b>	<b>\$5,955.00</b>	<b>\$3,000.00</b>
<b>Total Interest:</b>		<b>\$4,106.16</b>	<b>\$735.00</b>	<b>\$5,955.00</b>	<b>\$3,000.00</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Other Revenue					
Other Revenue					
Miscellaneous Revenue	289-48101	\$0.00	\$31,153.00	\$0.00	\$34,980.00
Total Other Revenue:		\$0.00	\$31,153.00	\$0.00	\$34,980.00
Total Other Revenue:		\$0.00	\$31,153.00	\$0.00	\$34,980.00
Total Revenue Source:		\$117,695.95	\$431,388.00	\$330,773.00	\$417,980.00



# Facilities Management



This department is under the supervision of the Commission and is responsible for maintaining all county buildings and grounds.

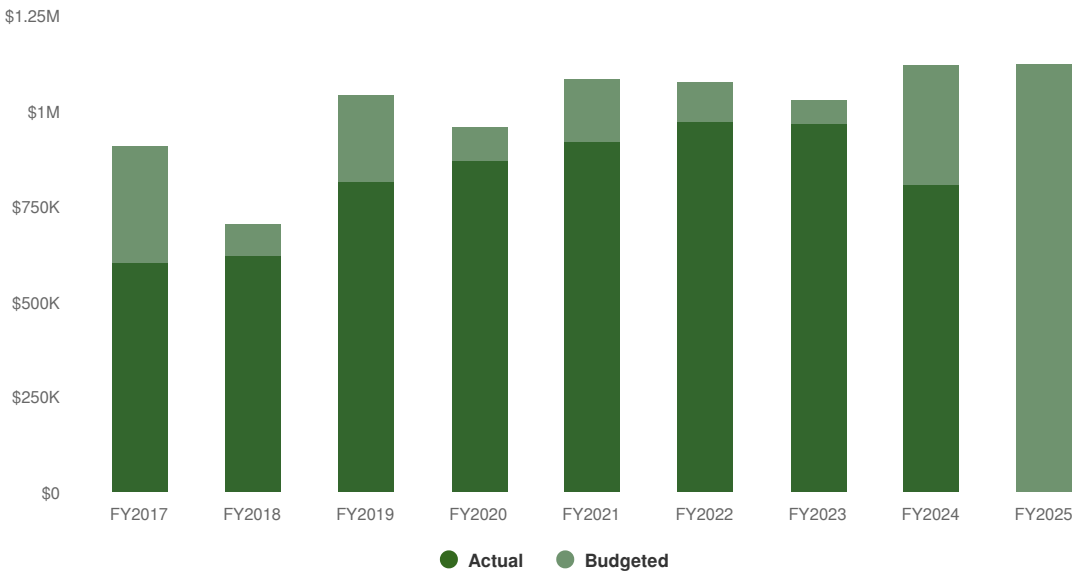
## Expenditures Summary

\$1,122,403

\$3,655

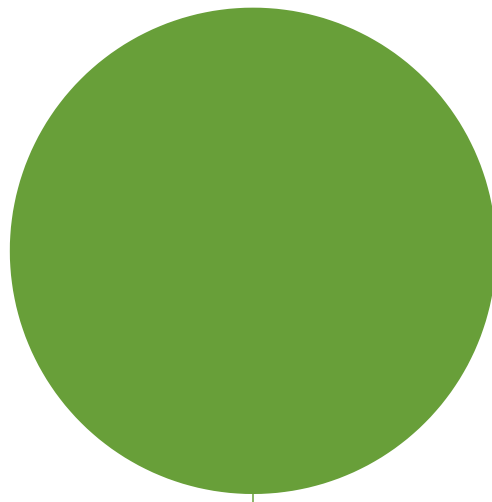
(0.33% vs. prior year)

Facilities Management Proposed and Historical Budget vs. Actual



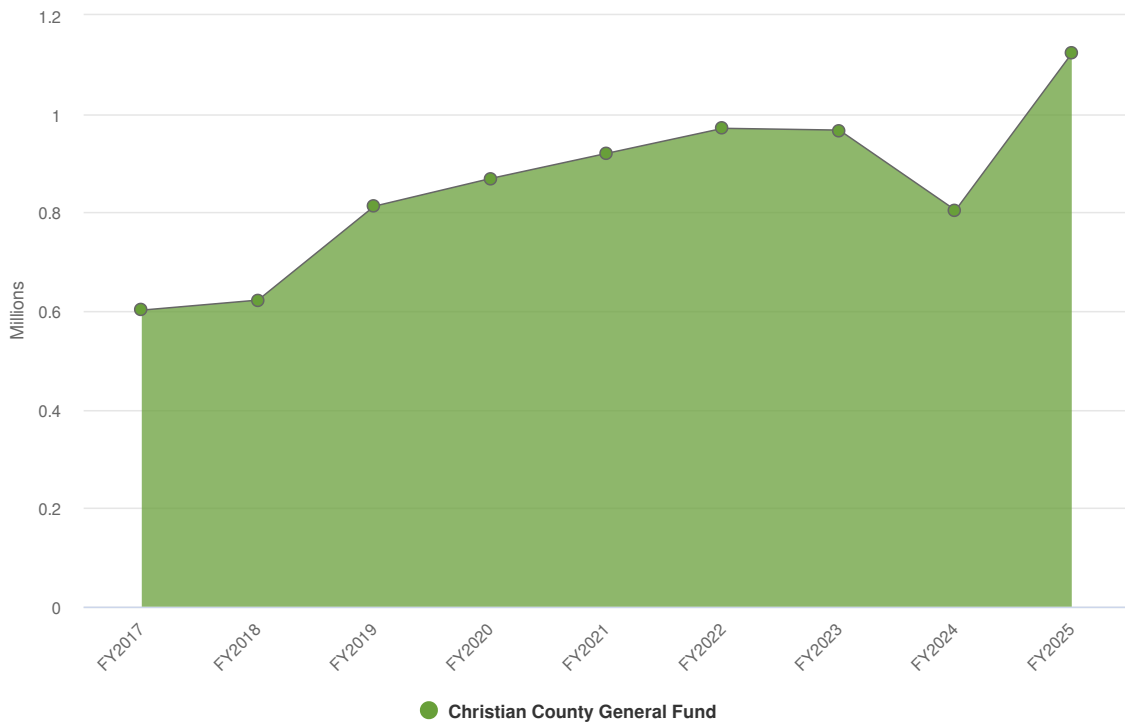
# Expenditures by Fund

## 2025 Expenditures by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00

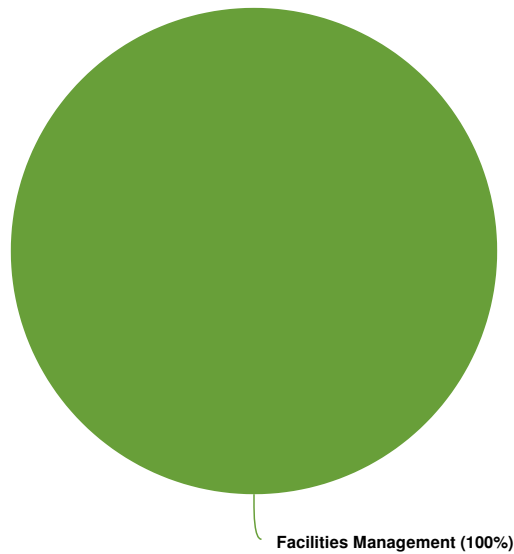




Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
<b>Total Christian County General Fund:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



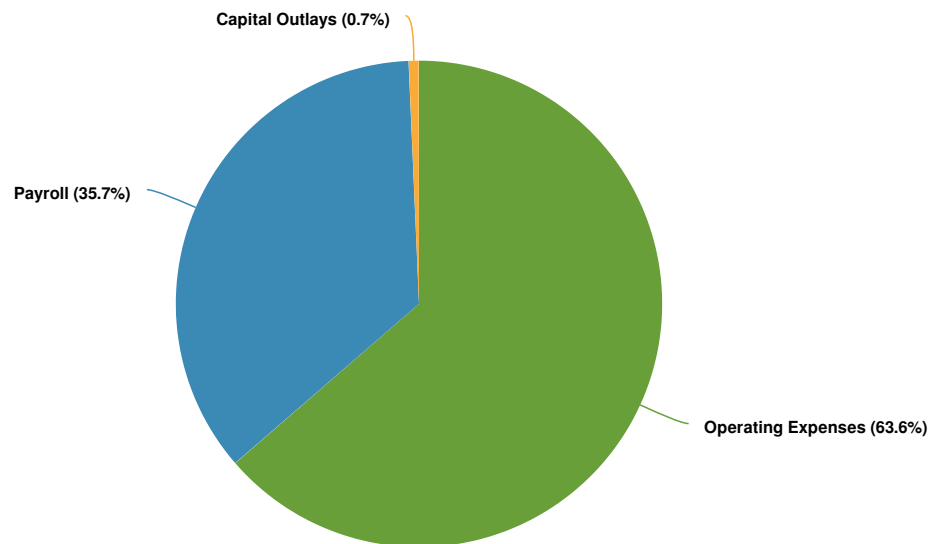
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>General Government</b>					
<b>Commission</b>					
<b>Facilities Management</b>					
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00



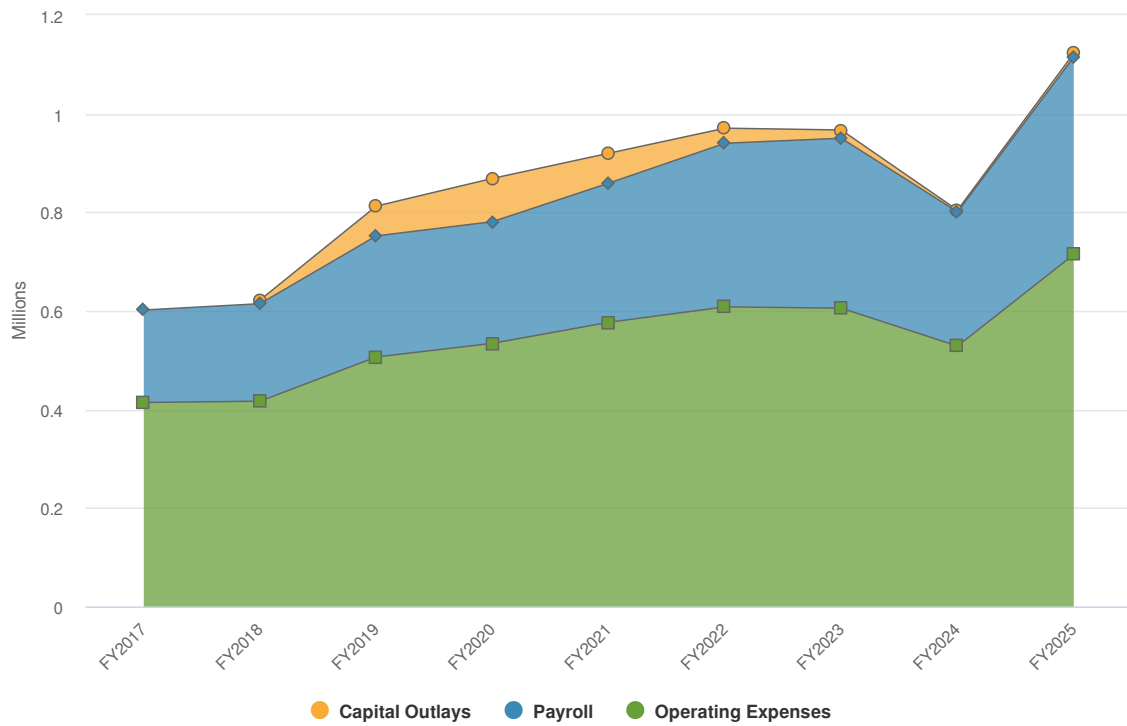
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
<b>Total Facilities Management:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>
<b>Total Commission:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>
<b>Total General Government:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>
<b>Total Expenditures:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Other - CUSTODIAN	101-040-51120	\$253,005.20	\$316,866.00	\$310,161.00	\$286,805.00
Health Insurance	101-040-51210	\$28,969.00	\$43,716.00	\$31,250.00	\$39,150.00
FICA	101-040-51220	\$19,012.99	\$26,608.00	\$20,055.00	\$24,461.00
Lagers	101-040-51230	\$28,638.63	\$36,865.00	\$31,260.00	\$34,203.00
Unemployment Insurance	101-040-51250	\$287.15	\$455.00	\$316.76	\$900.00
Workers' Compensation	101-040-51260	\$12,948.40	\$11,313.00	\$12,572.37	\$9,959.00
Uniforms	101-040-51270	\$1,941.34	\$5,175.00	\$2,480.00	\$5,175.00
<b>Total Payroll:</b>		<b>\$344,802.71</b>	<b>\$440,998.00</b>	<b>\$408,095.13</b>	<b>\$400,653.00</b>
<b>Operating Expenses</b>					
Utilities	101-040-52410	\$343,794.23	\$350,000.00	\$370,980.00	\$390,000.00
Repairs & Maintenance Equipment	101-040-52430	\$5,481.03	\$7,000.00	\$4,285.00	\$7,000.00
Vehicle Maintenance & Repair	101-040-52435	\$4,340.51	\$5,000.00	\$1,260.00	\$5,000.00
Building Repairs & Maintenance	101-040-52438	\$191,498.95	\$230,000.00	\$201,545.00	\$230,000.00
Elevator Maintenance	101-040-52439	\$21,615.75	\$30,500.00	\$30,762.39	\$35,000.00
Phone	101-040-52530	\$1,601.18	\$3,000.00	\$675.00	\$2,000.00
Training	101-040-52590	\$0.00	\$2,500.00	\$955.00	\$2,000.00
Office Expense	101-040-53600	\$1,615.93	\$1,250.00	\$510.00	\$1,250.00
Custodian Supplies	101-040-53610	\$24,927.32	\$25,000.00	\$32,890.00	\$26,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Small Equipment	101-040-53618	\$999.98	\$3,500.00	\$1,635.00	\$3,500.00
Late Fees	101-040-53619		\$0.00	\$53.25	\$0.00
Fuel Expense	101-040-53626	\$9,466.82	\$12,500.40	\$7,796.00	\$12,500.00
<b>Total Operating Expenses:</b>		<b>\$605,341.70</b>	<b>\$670,250.40</b>	<b>\$653,346.64</b>	<b>\$714,250.00</b>
<b>Capital Outlays</b>					
Equipment	101-040-54750	\$16,761.00	\$7,500.00	\$4,085.00	\$7,500.00
<b>Total Capital Outlays:</b>		<b>\$16,761.00</b>	<b>\$7,500.00</b>	<b>\$4,085.00</b>	<b>\$7,500.00</b>
<b>Total Expense Objects:</b>		<b>\$966,905.41</b>	<b>\$1,118,748.40</b>	<b>\$1,065,526.77</b>	<b>\$1,122,403.00</b>



## Sheriff



**Brad Cole**

Christian County Sheriff

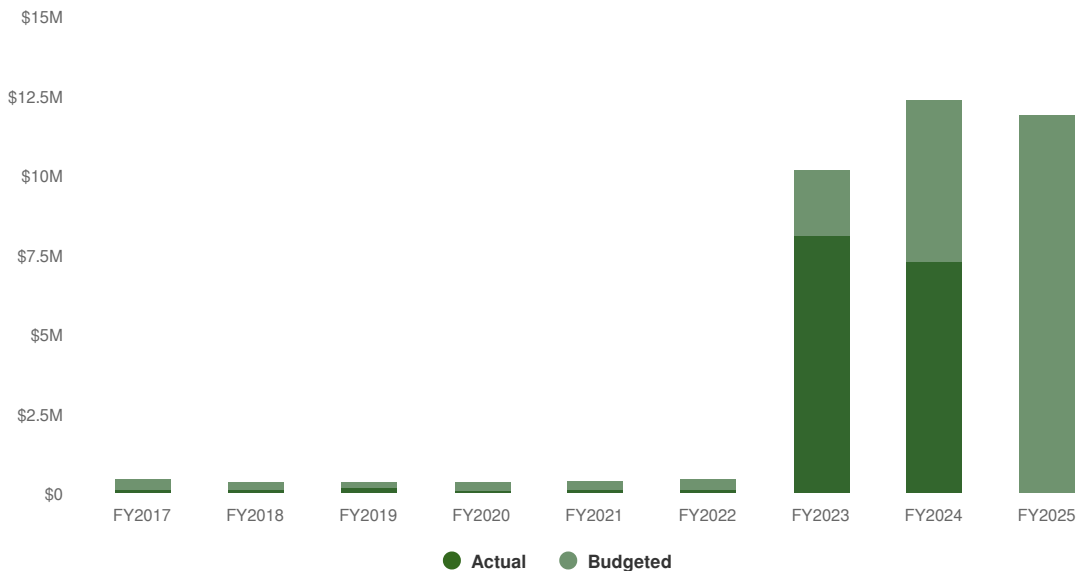
*It is the mission of the Christian County Sheriff's Office to protect the people we serve. We will enhance the quality of life of our citizens through proactive law enforcement practices. Within the framework of the United States and Missouri Constitutions, we will treat all citizens with courtesy, professionalism, and respect while enforcing the law impartially in the relentless pursuit of criminals. We do so under the mandate of honor and integrity while conducting ourselves with the highest standards to enhance public confidence in the Sheriff's Office.*

– SHERIFF BRAD COLE

## Expenditures Summary

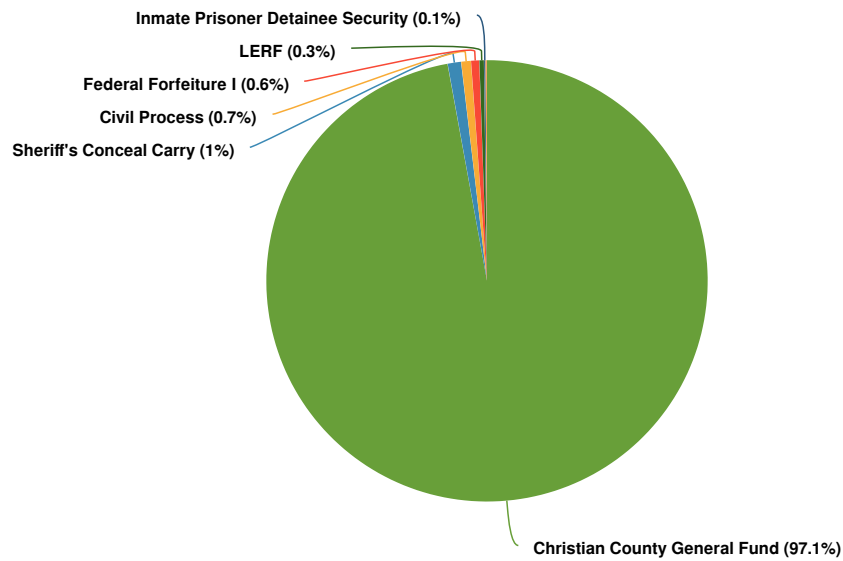
**\$11,957,533** **-\$447,655**  
(-3.61% vs. prior year)

### Sheriff Proposed and Historical Budget vs. Actual

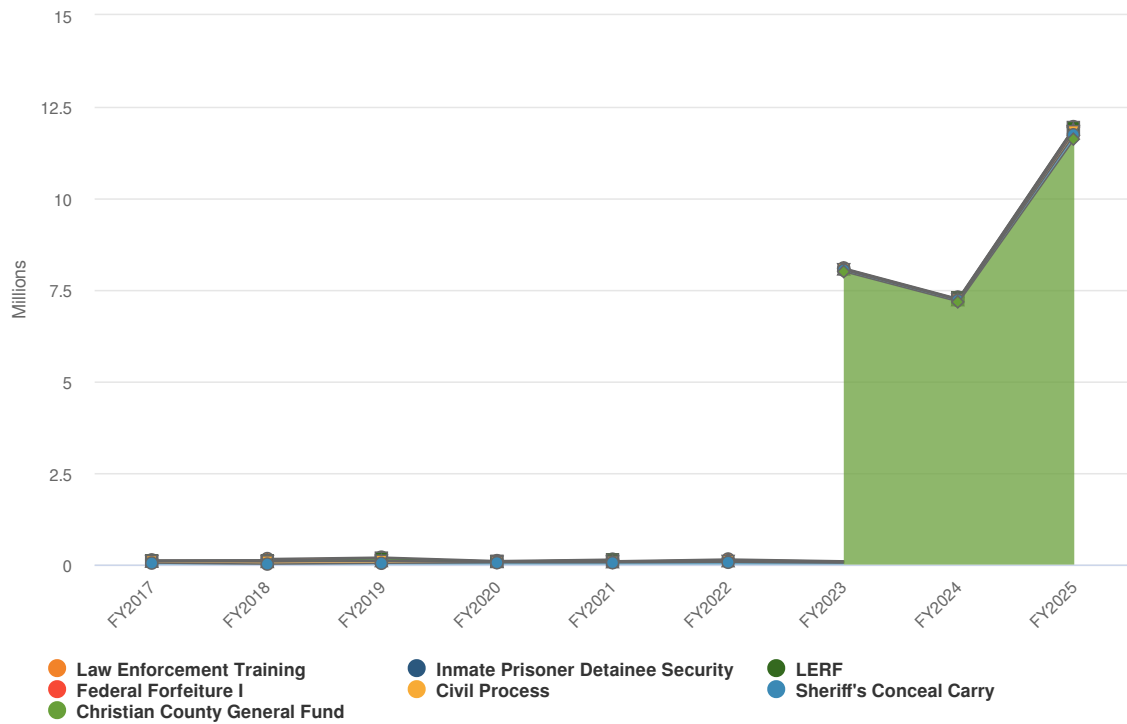


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Elected Official-SHERIFF	101-050-51110	\$122,404.46	\$130,026.00	\$127,735.00	\$140,444.00
Salary Other-Sheriff	101-050-51120	\$4,327,686.92	\$5,844,695.00	\$4,906,083.47	\$5,611,577.00
Health Insurance	101-050-51210	\$456,875.68	\$692,671.00	\$529,183.00	\$659,025.00
FICA	101-050-51220	\$328,197.88	\$454,960.00	\$372,545.00	\$438,026.00
Lagers	101-050-51230	\$409,477.60	\$611,540.00	\$457,352.00	\$612,611.00
Unemployment Insurance	101-050-51250	\$4,475.88	\$11,840.00	\$6,503.26	\$16,416.00
Workers' Compensation	101-050-51260	\$209,217.60	\$280,192.00	\$194,131.07	\$256,094.00
Uniforms	101-050-51270	\$33,593.13	\$45,000.00	\$38,410.00	\$45,000.00
Staff Meals- Jail	101-050-51280	\$219.33	\$0.00	\$1,290.00	\$1,300.00
Legal Fees	101-050-52300	\$27,500.00	\$30,000.00	\$6,845.00	\$30,000.00
Inmate Medical	101-050-52331	\$417,243.09	\$750,000.00	\$720,345.00	\$800,000.00
Repairs & Maintenance Equipment	101-050-52430	\$7,126.70	\$15,000.00	\$13,513.00	\$15,000.00
Vehicle Maintenance & Repair	101-050-52435	\$97,788.65	\$110,000.00	\$132,930.00	\$115,000.00
WARRANT, GUARD/TRANSPORT	101-050-52502	\$49,473.64	\$65,000.00	\$58,150.00	\$75,000.00
Media Services	101-050-52517	\$0.00	\$2,500.00	\$2,500.00	\$7,500.00
Property & Liability Insurance	101-050-52520	\$105,738.15	\$110,000.00	\$233,359.63	\$250,000.00
Vehicle Insurance	101-050-52525	\$64,003.90	\$65,000.00	\$52,652.31	\$60,000.00
Phone	101-050-52530	\$63,290.03	\$65,000.00	\$93,006.70	\$93,500.00
Training	101-050-52590		\$0.00	\$3,755.00	\$0.00
Office Expense	101-050-53600	\$22,634.84	\$40,000.00	\$25,500.00	\$30,000.00
Postage	101-050-53605	\$3,103.22	\$3,000.00	\$2,700.00	\$3,000.00
Enforcement Supplies	101-050-53610	\$22,941.85	\$40,000.00	\$15,835.00	\$25,000.00
Jail Supplies	101-050-53612	\$16,605.62	\$35,000.00	\$14,420.00	\$30,000.00
Other Grant Expense	101-050-53616	\$203,598.03	\$950,000.00	\$391,500.00	\$500,000.00
Investigative Expense	101-050-53617	\$13,223.53	\$25,000.00	\$16,700.00	\$30,000.00
Small Equipment	101-050-53618	\$70,924.59	\$100,000.00	\$73,280.00	\$100,000.00
Late Fees	101-050-53619	\$153.61		\$0.00	\$0.00
Fuel Expense	101-050-53626	\$194,227.90	\$225,000.00	\$193,365.00	\$225,000.00
Prisoner Food & Board	101-050-53635	\$452,140.38	\$520,000.00	\$471,690.00	\$550,000.00
Buildings & Building Improvements	101-050-54700		\$180,000.00	\$0.00	\$350,000.00
Equipment	101-050-54750	\$12,536.54	\$45,000.00	\$7,300.00	\$50,000.00
Vehicle Purchases	101-050-54752	\$100,104.50	\$300,000.00	\$232,565.00	\$350,000.00
Computer Hardware	101-050-54755	\$11,070.96	\$100,000.00	\$15,065.00	\$10,000.00
Computer Software	101-050-54756	\$131,252.91	\$200,000.00	\$97,775.00	\$100,000.00
Fees for HB 2224	101-050-57509	\$12,840.00	\$18,000.00	\$22,980.00	\$30,000.00
K-9 Unit Expense	101-050-57800	\$5,383.67	\$6,000.00	\$4,320.00	\$6,000.00
<b>Total Christian County General Fund:</b>		<b>\$7,997,054.79</b>	<b>\$12,070,424.00</b>	<b>\$9,535,284.43</b>	<b>\$11,615,493.00</b>
<b>Federal Forfeiture I</b>					
Travel and Meal Reimbursement	205-610-52570	\$1,142.64	\$5,000.00	\$440.00	\$5,000.00
Training	205-610-52590	\$3,690.00	\$10,000.00	\$970.00	\$45,000.00
Office Expense	205-610-53600	\$2,500.00	\$3,000.00	\$750.00	\$2,000.00
Investigative Expense	205-610-53617	\$1,231.02	\$10,000.00	\$1,200.00	\$10,000.00



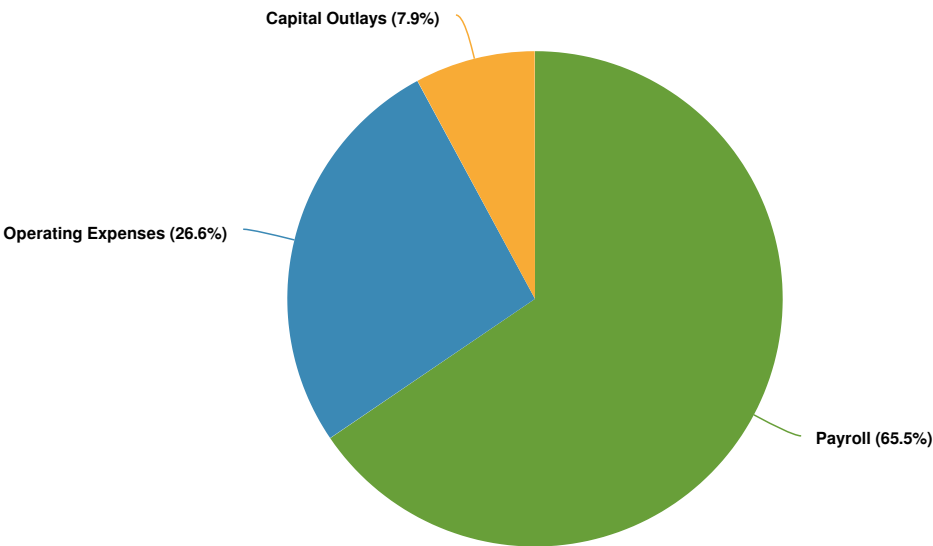


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment	205-610-54750	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
<b>Total Federal Forfeiture I:</b>		<b>\$21,953.36</b>	<b>\$53,000.00</b>	<b>\$11,020.64</b>	<b>\$72,000.00</b>
<b>Law Enforcement Training</b>					
Travel and Meal Reimbursment	208-610-52570	\$3,783.26	\$5,000.00	\$2,135.00	\$2,500.00
Training	208-610-52590	\$9,638.68	\$15,000.00	\$14,275.00	\$10,000.00
<b>Total Law Enforcement Training:</b>		<b>\$13,421.94</b>	<b>\$20,000.00</b>	<b>\$16,410.00</b>	<b>\$12,500.00</b>
<b>Civil Process</b>					
Travel and Meal Reimbursement	210-610-52570	\$4,325.94	\$5,000.00	\$5,001.46	\$5,000.00
Training	210-610-52590	\$4,361.40	\$10,000.00	\$10,035.00	\$10,000.00
Office Expense	210-610-53600	\$3,727.55	\$10,000.00	\$3,411.00	\$10,000.00
Equipment	210-610-54750	\$0.00	\$25,000.00	\$0.00	\$60,000.00
<b>Total Civil Process:</b>		<b>\$12,414.89</b>	<b>\$50,000.00</b>	<b>\$18,447.46</b>	<b>\$85,000.00</b>
<b>Inmate Prisoner Detainee Security</b>					
Inmate Security Expense	212-620-52515	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
<b>Total Inmate Prisoner Detainee Security:</b>		<b>\$13,152.45</b>	<b>\$12,000.00</b>	<b>\$11,923.19</b>	<b>\$13,000.00</b>
<b>Sheriff's Conceal Carry</b>					
Salary Other - CONCEAL CARRY	215-600-51120	\$20,189.68	\$37,158.00	\$28,815.00	\$38,273.00
Health Insurance	215-600-51210	\$2,945.82	\$6,246.00	\$3,905.00	\$6,525.00
FICA	215-600-51220	\$1,530.33	\$2,845.00	\$2,040.00	\$2,928.00
Lagers	215-600-51230	\$2,173.40	\$4,350.00	\$2,925.00	\$4,593.00
Unemployment Insurance	215-600-51250	\$30.37	\$70.00	\$52.72	\$150.00
Workers' Compensation	215-600-51260	\$273.87	\$95.00	\$91.94	\$71.00
Repairs & Maintenance Equipment	215-610-52430	\$0.00	\$3,500.00	\$8.60	\$3,500.00
Property & Liability Insurance	215-610-52520	\$336.89	\$500.00	\$955.19	\$1,000.00
Travel and Meal Reimbursment	215-610-52570	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Training	215-610-52590	\$1,441.60	\$15,000.00	\$660.00	\$10,000.00
Office Expense	215-610-53600	\$4,979.56	\$20,000.00	\$4,195.00	\$5,000.00
Equipment	215-610-54750	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Conceal Carry - State Expense	215-610-57508	\$7,351.00	\$15,000.00	\$9,800.00	\$45,000.00
<b>Total Sheriff's Conceal Carry:</b>		<b>\$41,252.52</b>	<b>\$159,764.00</b>	<b>\$61,648.45</b>	<b>\$119,540.00</b>
<b>LERF</b>					
Witness & Reporter Expense	255-610-52345	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Sheriff Supplies	255-610-53610	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Other Grant Expense	255-610-53616	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Equipment	255-610-54750	\$0.00	\$10,000.00	\$45,197.00	\$10,000.00
<b>Total LERF:</b>		<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$45,197.00</b>	<b>\$40,000.00</b>
<b>Total:</b>		<b>\$8,099,249.95</b>	<b>\$12,405,188.00</b>	<b>\$9,699,931.17</b>	<b>\$11,957,533.00</b>

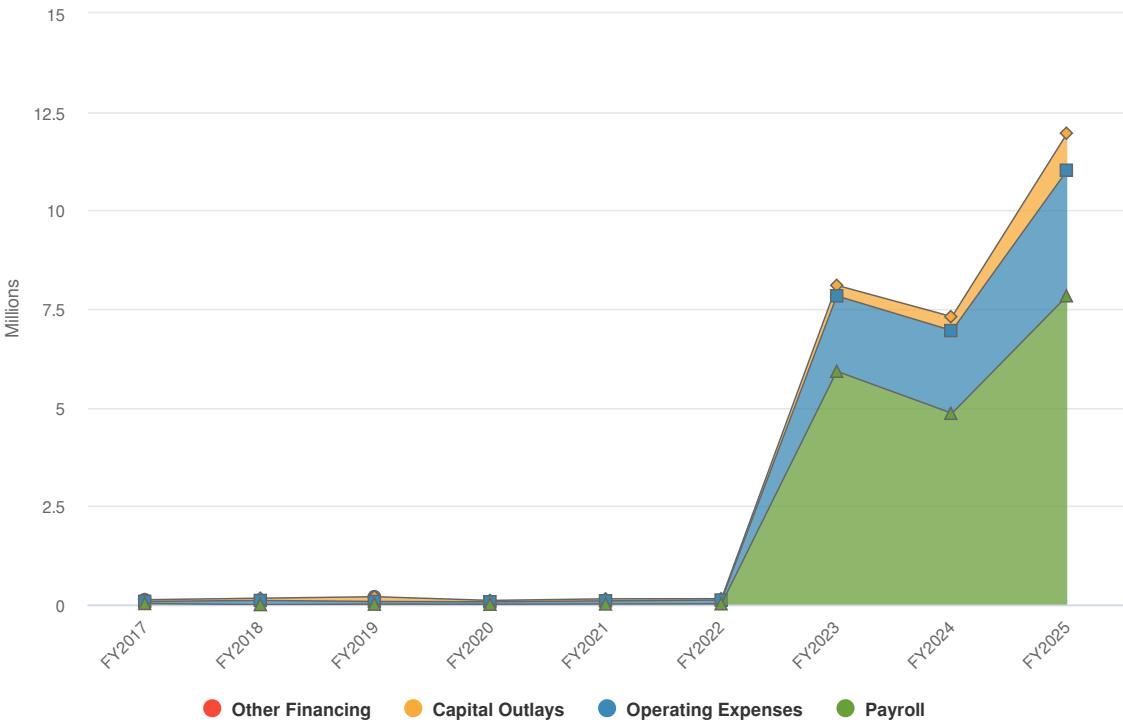


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official-SHERIFF	101-050-51110	\$122,404.46	\$130,026.00	\$127,735.00	\$140,444.00
Salary Other-Sheriff	101-050-51120	\$4,327,686.92	\$5,844,695.00	\$4,906,083.47	\$5,611,577.00
Health Insurance	101-050-51210	\$456,875.68	\$692,671.00	\$529,183.00	\$659,025.00
FICA	101-050-51220	\$328,197.88	\$454,960.00	\$372,545.00	\$438,026.00
Lagers	101-050-51230	\$409,477.60	\$611,540.00	\$457,352.00	\$612,611.00
Unemployment Insurance	101-050-51250	\$4,475.88	\$11,840.00	\$6,503.26	\$16,416.00
Workers' Compensation	101-050-51260	\$209,217.60	\$280,192.00	\$194,131.07	\$256,094.00
Uniforms	101-050-51270	\$33,593.13	\$45,000.00	\$38,410.00	\$45,000.00
Staff Meals- Jail	101-050-51280	\$219.33	\$0.00	\$1,290.00	\$1,300.00
Salary Other - CONCEAL CARRY	215-600-51120	\$20,189.68	\$37,158.00	\$28,815.00	\$38,273.00
Health Insurance	215-600-51210	\$2,945.82	\$6,246.00	\$3,905.00	\$6,525.00
FICA	215-600-51220	\$1,530.33	\$2,845.00	\$2,040.00	\$2,928.00
Lagers	215-600-51230	\$2,173.40	\$4,350.00	\$2,925.00	\$4,593.00
Unemployment Insurance	215-600-51250	\$30.37	\$70.00	\$52.72	\$150.00
Workers' Compensation	215-600-51260	\$273.87	\$95.00	\$91.94	\$71.00
<b>Total Payroll:</b>		<b>\$5,919,291.95</b>	<b>\$8,121,688.00</b>	<b>\$6,671,062.45</b>	<b>\$7,833,033.00</b>
<b>Operating Expenses</b>					
Legal Fees	101-050-52300	\$27,500.00	\$30,000.00	\$6,845.00	\$30,000.00
Inmate Medical	101-050-52331	\$417,243.09	\$750,000.00	\$720,345.00	\$800,000.00
Repairs & Maintenance Equipment	101-050-52430	\$7,126.70	\$15,000.00	\$13,513.00	\$15,000.00
Vehicle Maintenance & Repair	101-050-52435	\$97,788.65	\$110,000.00	\$132,930.00	\$115,000.00
WARRANT, GUARD/TRANSPORT	101-050-52502	\$49,473.64	\$65,000.00	\$58,150.00	\$75,000.00
Media Services	101-050-52517	\$0.00	\$2,500.00	\$2,500.00	\$7,500.00
Property & Liability Insurance	101-050-52520	\$105,738.15	\$110,000.00	\$233,359.63	\$250,000.00
Vehicle Insurance	101-050-52525	\$64,003.90	\$65,000.00	\$52,652.31	\$60,000.00
Phone	101-050-52530	\$63,290.03	\$65,000.00	\$93,006.70	\$93,500.00
Training	101-050-52590		\$0.00	\$3,755.00	\$0.00
Office Expense	101-050-53600	\$22,634.84	\$40,000.00	\$25,500.00	\$30,000.00
Postage	101-050-53605	\$3,103.22	\$3,000.00	\$2,700.00	\$3,000.00
Enforcement Supplies	101-050-53610	\$22,941.85	\$40,000.00	\$15,835.00	\$25,000.00
Jail Supplies	101-050-53612	\$16,605.62	\$35,000.00	\$14,420.00	\$30,000.00
Other Grant Expense	101-050-53616	\$203,598.03	\$950,000.00	\$391,500.00	\$500,000.00
Investigative Expense	101-050-53617	\$13,223.53	\$25,000.00	\$16,700.00	\$30,000.00
Small Equipment	101-050-53618	\$70,924.59	\$100,000.00	\$73,280.00	\$100,000.00
Late Fees	101-050-53619	\$153.61		\$0.00	\$0.00
Fuel Expense	101-050-53626	\$194,227.90	\$225,000.00	\$193,365.00	\$225,000.00
Prisoner Food & Board	101-050-53635	\$452,140.38	\$520,000.00	\$471,690.00	\$550,000.00
Fees for HB 2224	101-050-57509	\$12,840.00	\$18,000.00	\$22,980.00	\$30,000.00
K-9 Unit Expense	101-050-57800	\$5,383.67	\$6,000.00	\$4,320.00	\$6,000.00
Travel and Meal Reimbursement	205-610-52570	\$1,142.64	\$5,000.00	\$440.00	\$5,000.00
Training	205-610-52590	\$3,690.00	\$10,000.00	\$970.00	\$45,000.00



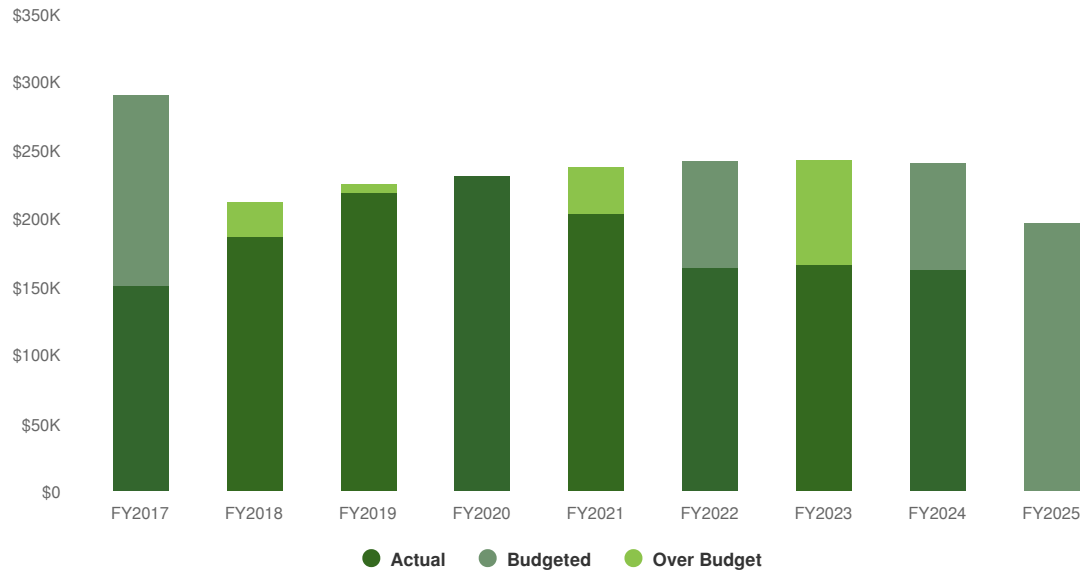
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Office Expense	205-610-53600	\$2,500.00	\$3,000.00	\$750.00	\$2,000.00
Investigative Expense	205-610-53617	\$1,231.02	\$10,000.00	\$1,200.00	\$10,000.00
Travel and Meal Reimbursment	208-610-52570	\$3,783.26	\$5,000.00	\$2,135.00	\$2,500.00
Training	208-610-52590	\$9,638.68	\$15,000.00	\$14,275.00	\$10,000.00
Travel and Meal Reimbursement	210-610-52570	\$4,325.94	\$5,000.00	\$5,001.46	\$5,000.00
Training	210-610-52590	\$4,361.40	\$10,000.00	\$10,035.00	\$10,000.00
Office Expense	210-610-53600	\$3,727.55	\$10,000.00	\$3,411.00	\$10,000.00
Inmate Security Expense	212-620-52515	\$13,152.45	\$12,000.00	\$11,923.19	\$13,000.00
Repairs & Maintenance Equipment	215-610-52430	\$0.00	\$3,500.00	\$8.60	\$3,500.00
Property & Liability Insurance	215-610-52520	\$336.89	\$500.00	\$955.19	\$1,000.00
Travel and Meal Reimbursment	215-610-52570	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Training	215-610-52590	\$1,441.60	\$15,000.00	\$660.00	\$10,000.00
Office Expense	215-610-53600	\$4,979.56	\$20,000.00	\$4,195.00	\$5,000.00
Conceal Carry - State Expense	215-610-57508	\$7,351.00	\$15,000.00	\$9,800.00	\$45,000.00
Witness & Reporter Expense	255-610-52345	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Sheriff Supplies	255-610-53610	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Other Grant Expense	255-610-53616	\$0.00	\$10,000.00	\$0.00	\$10,000.00
<b>Total Operating Expenses:</b>		<b>\$1,911,603.39</b>	<b>\$3,348,500.00</b>	<b>\$2,615,106.08</b>	<b>\$3,184,500.00</b>
<b>Capital Outlays</b>					
Buildings & Building Improvements	101-050-54700		\$180,000.00	\$0.00	\$350,000.00
Equipment	101-050-54750	\$12,536.54	\$45,000.00	\$7,300.00	\$50,000.00
Vehicle Purchases	101-050-54752	\$100,104.50	\$300,000.00	\$232,565.00	\$350,000.00
Computer Hardware	101-050-54755	\$11,070.96	\$100,000.00	\$15,065.00	\$10,000.00
Computer Software	101-050-54756	\$131,252.91	\$200,000.00	\$97,775.00	\$100,000.00
Equipment	205-610-54750	\$13,389.70	\$25,000.00	\$7,660.64	\$10,000.00
Equipment	210-610-54750	\$0.00	\$25,000.00	\$0.00	\$60,000.00
Equipment	215-610-54750	\$0.00	\$50,000.00	\$8,200.00	\$0.00
Equipment	255-610-54750	\$0.00	\$10,000.00	\$45,197.00	\$10,000.00
<b>Total Capital Outlays:</b>		<b>\$268,354.61</b>	<b>\$935,000.00</b>	<b>\$413,762.64</b>	<b>\$940,000.00</b>
<b>Total Expense Objects:</b>		<b>\$8,099,249.95</b>	<b>\$12,405,188.00</b>	<b>\$9,699,931.17</b>	<b>\$11,957,533.00</b>



## Revenues Summary

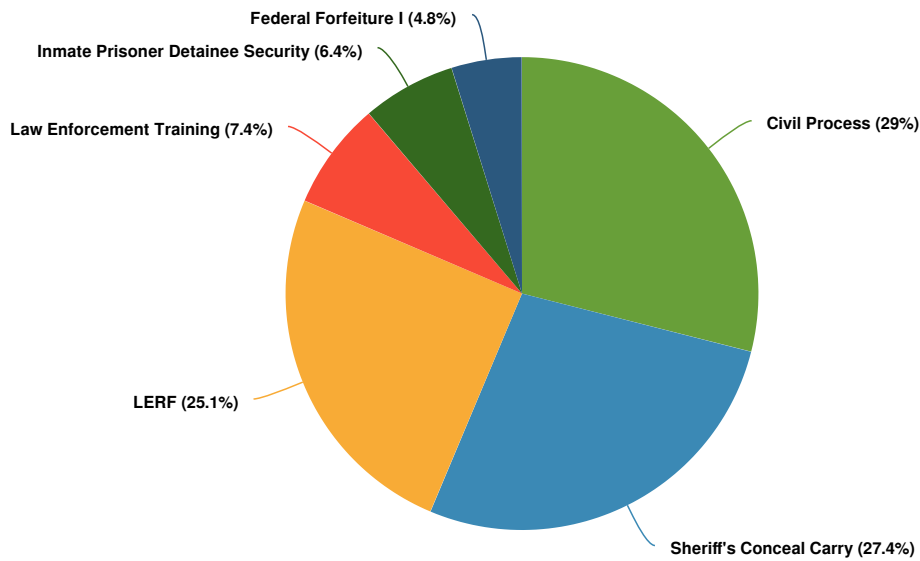
**\$197,200** **-\$44,150**  
(-18.29% vs. prior year)

### Sheriff Proposed and Historical Budget vs. Actual

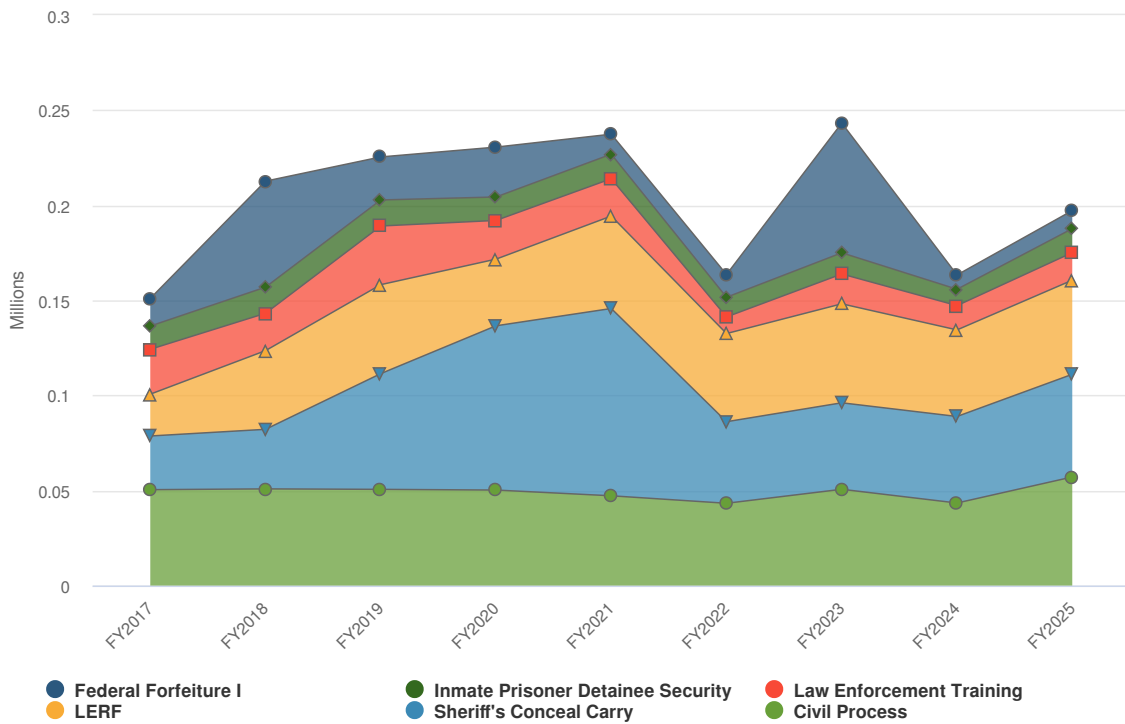


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Federal Forfeiture I</b>					
DEA Funds	205-43122	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00

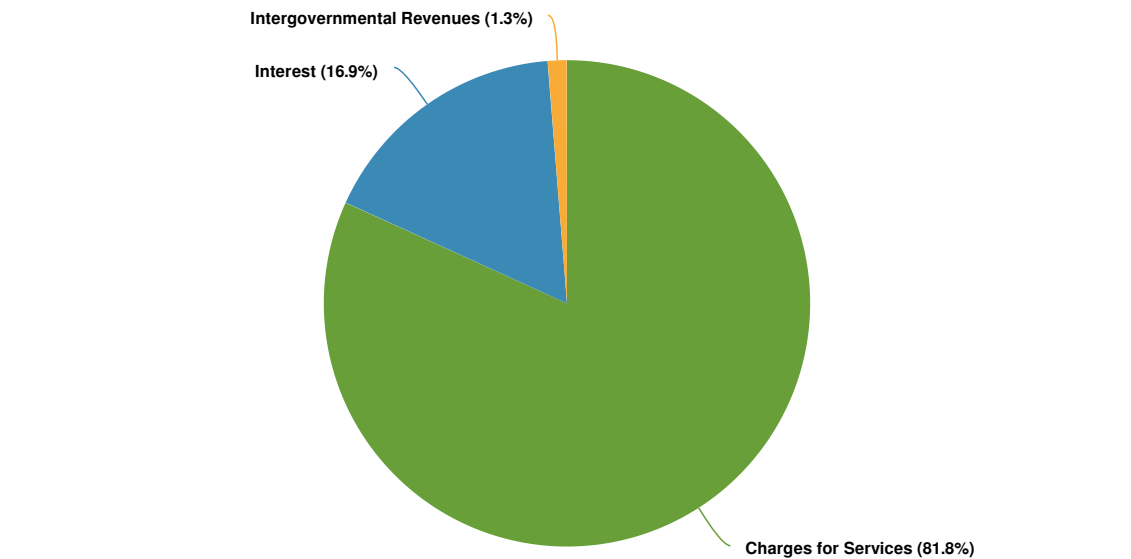


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	205-46611	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
<b>Total Federal Forfeiture I:</b>		<b>\$68,228.81</b>	<b>\$53,000.00</b>	<b>\$8,812.85</b>	<b>\$9,500.00</b>
<b>Law Enforcement Training</b>					
Post Commissions	208-43416	\$1,687.40	\$2,300.00	\$2,324.60	\$2,300.00
Circuit Clerk Fees	208-44111	\$13,671.41	\$20,000.00	\$12,000.00	\$12,000.00
Interest	208-46611	\$338.21	\$200.00	\$202.00	\$200.00
<b>Total Law Enforcement Training:</b>		<b>\$15,697.02</b>	<b>\$22,500.00</b>	<b>\$14,526.60</b>	<b>\$14,500.00</b>
<b>Civil Process</b>					
Civil Process Fees	210-44210	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00
Interest	210-46611	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
<b>Total Civil Process:</b>		<b>\$50,623.13</b>	<b>\$52,000.00</b>	<b>\$55,503.00</b>	<b>\$57,100.00</b>
<b>Inmate Prisoner Detainee Security</b>					
Inmate Security Fees	212-45111	\$10,127.58	\$12,000.00	\$11,045.00	\$12,000.00
Inmate Security Fees - Cities	212-45112	\$166.00	\$2,000.00	\$2.00	\$0.00
Interest	212-46611	\$842.64	\$350.00	\$625.00	\$600.00
<b>Total Inmate Prisoner Detainee Security:</b>		<b>\$11,136.22</b>	<b>\$14,350.00</b>	<b>\$11,672.00</b>	<b>\$12,600.00</b>
<b>Sheriff's Conceal Carry</b>					
Conceal Carry Fees	215-44291	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00
Interest	215-46611	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
<b>Total Sheriff's Conceal Carry:</b>		<b>\$45,486.37</b>	<b>\$50,000.00</b>	<b>\$57,054.00</b>	<b>\$54,000.00</b>
<b>LERF</b>					
Fines	255-45110	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00
Interest	255-46611	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
<b>Total LERF:</b>		<b>\$52,058.80</b>	<b>\$49,500.00</b>	<b>\$57,250.00</b>	<b>\$49,500.00</b>
<b>Total:</b>		<b>\$243,230.35</b>	<b>\$241,350.00</b>	<b>\$204,818.45</b>	<b>\$197,200.00</b>

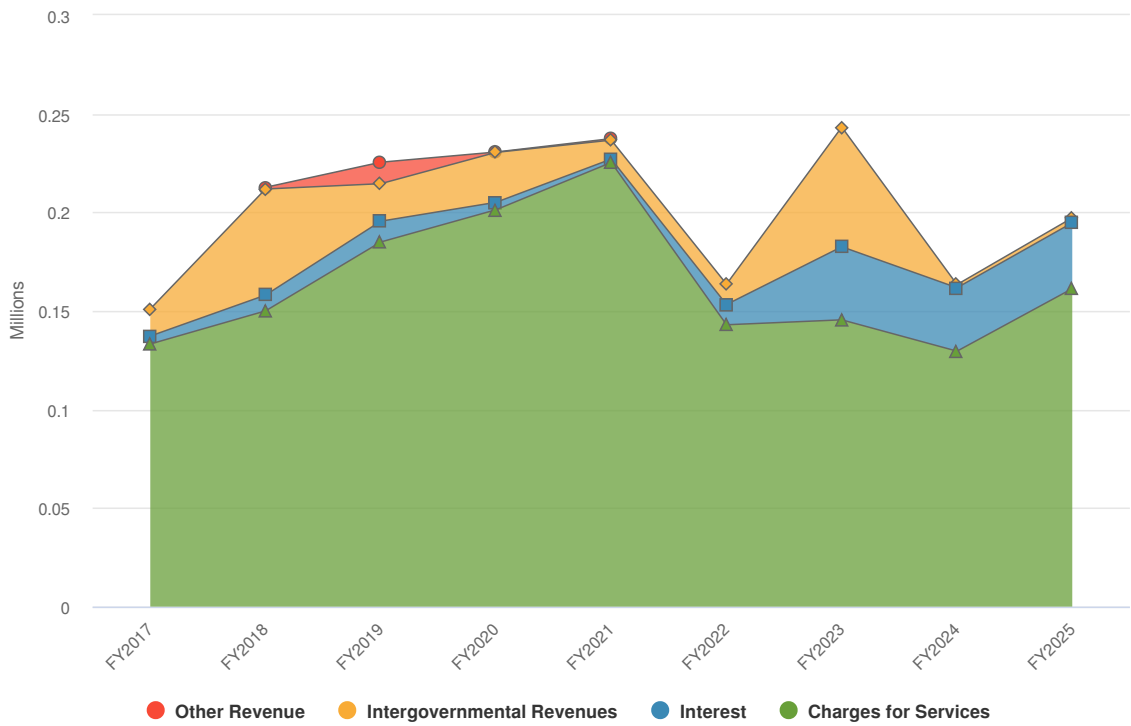


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Intergovernmental Revenues					





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Federal</b>					
DEA Funds	205-43122	\$60,695.98	\$50,000.00	\$1,612.85	\$2,500.00
<b>Total Federal:</b>		<b>\$60,695.98</b>	<b>\$50,000.00</b>	<b>\$1,612.85</b>	<b>\$2,500.00</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$60,695.98</b>	<b>\$50,000.00</b>	<b>\$1,612.85</b>	<b>\$2,500.00</b>
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Post Commissions	208-43416	\$1,687.40	\$2,300.00	\$2,324.60	\$2,300.00
Circuit Clerk Fees	208-44111	\$13,671.41	\$20,000.00	\$12,000.00	\$12,000.00
Civil Process Fees	210-44210	\$44,758.93	\$50,000.00	\$47,325.00	\$50,000.00
Inmate Security Fees	212-45111	\$10,127.58	\$12,000.00	\$11,045.00	\$12,000.00
Inmate Security Fees - Cities	212-45112	\$166.00	\$2,000.00	\$2.00	\$0.00
Conceal Carry Fees	215-44291	\$30,535.00	\$40,000.00	\$42,900.00	\$40,000.00
Fines	255-45110	\$44,514.15	\$45,000.00	\$48,750.00	\$45,000.00
<b>Total Charges for Services:</b>		<b>\$145,460.47</b>	<b>\$171,300.00</b>	<b>\$164,346.60</b>	<b>\$161,300.00</b>
<b>Total Charges for Services:</b>		<b>\$145,460.47</b>	<b>\$171,300.00</b>	<b>\$164,346.60</b>	<b>\$161,300.00</b>
<b>Interest</b>					
<b>Interest</b>					
Interest	205-46611	\$7,532.83	\$3,000.00	\$7,200.00	\$7,000.00
Interest	208-46611	\$338.21	\$200.00	\$202.00	\$200.00
Interest	210-46611	\$5,864.20	\$2,000.00	\$8,178.00	\$7,100.00
Interest	212-46611	\$842.64	\$350.00	\$625.00	\$600.00
Interest	215-46611	\$14,951.37	\$10,000.00	\$14,154.00	\$14,000.00
Interest	255-46611	\$7,544.65	\$4,500.00	\$8,500.00	\$4,500.00
<b>Total Interest:</b>		<b>\$37,073.90</b>	<b>\$20,050.00</b>	<b>\$38,859.00</b>	<b>\$33,400.00</b>
<b>Total Interest:</b>		<b>\$37,073.90</b>	<b>\$20,050.00</b>	<b>\$38,859.00</b>	<b>\$33,400.00</b>
<b>Total Revenue Source:</b>		<b>\$243,230.35</b>	<b>\$241,350.00</b>	<b>\$204,818.45</b>	<b>\$197,200.00</b>



# Treasurer



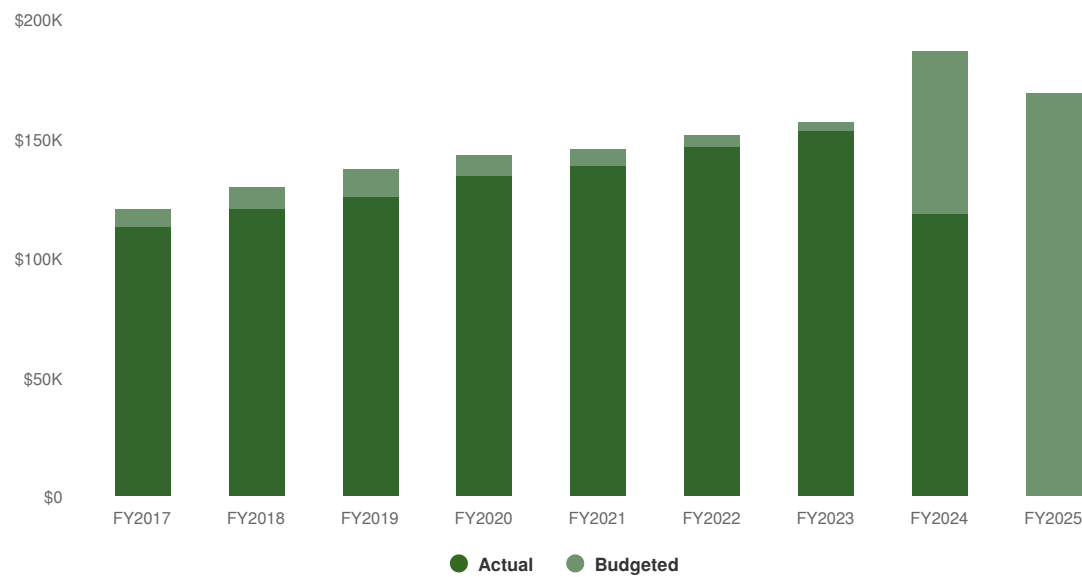
**Melissa Bilyeu**  
Christian County Treasurer

It is the duty of the Treasurer to be the custodian of all revenues paid to the county. In all cases of claims allowed against the county and in all cases of grants, salaries, pay and expenses allowed by law, the check becomes a negotiable check or draft after it has been signed by the Treasurer.

## Expenditures Summary

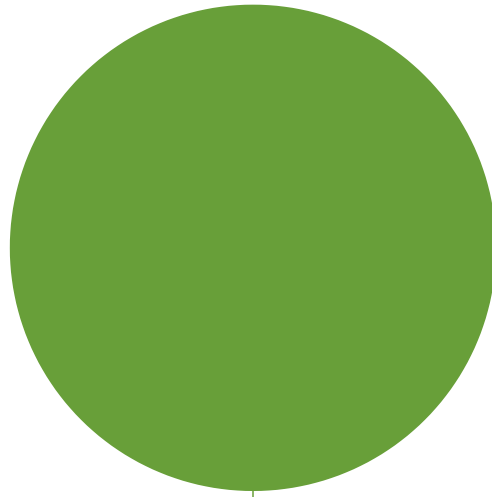
**\$169,326**    **-\$17,396**  
(-9.32% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual



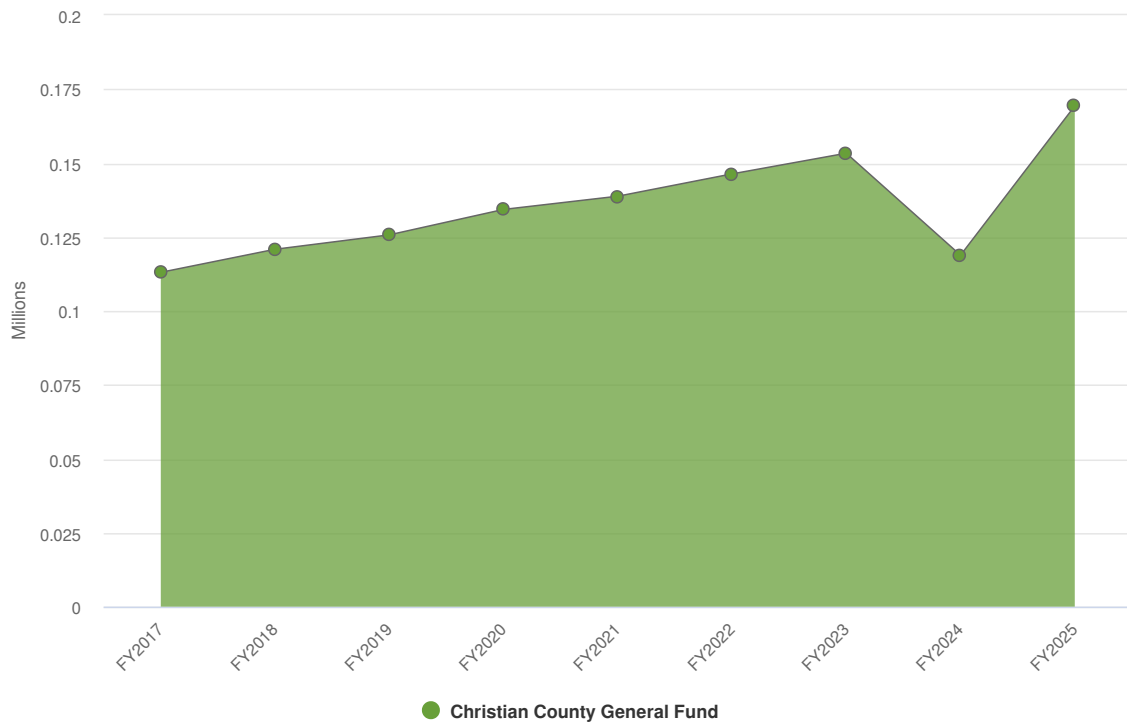
# Expenditures by Fund

## 2025 Expenditures by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



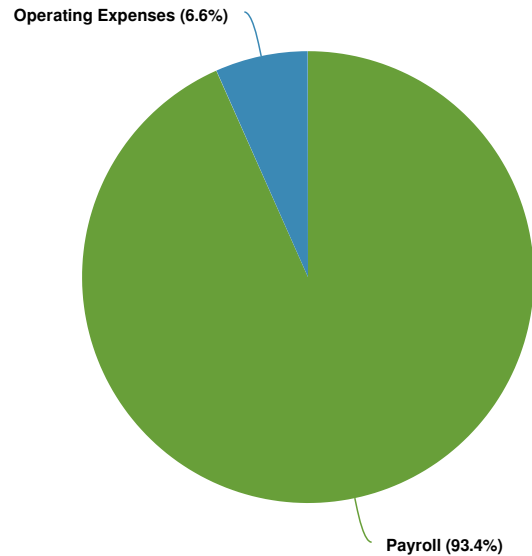
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Elected Official - TREASURER	101-060-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00



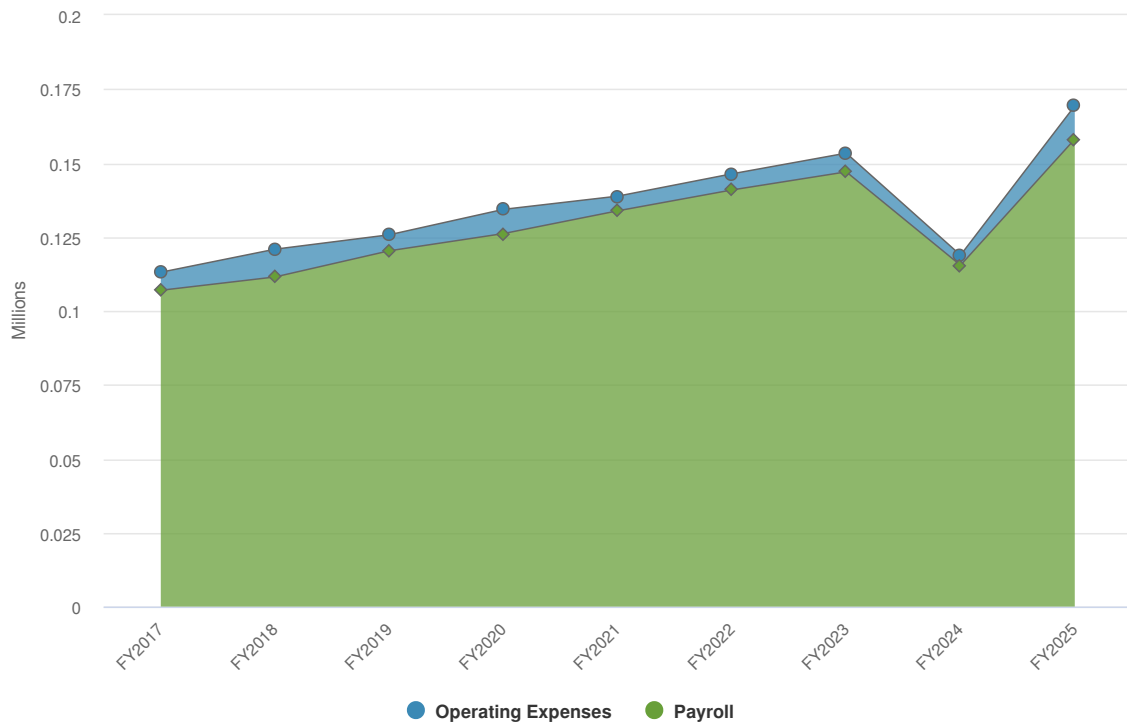
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Other - TREASURER OTHER	101-060-51120	\$41,443.36	\$45,250.00	\$51,000.00	\$41,534.00
Health Insurance	101-060-51210	\$11,784.00	\$12,491.00	\$12,491.00	\$13,050.00
FICA	101-060-51220	\$7,913.46	\$9,356.00	\$9,020.00	\$9,249.00
Lagers	101-060-51230	\$14,210.46	\$14,310.00	\$14,260.00	\$14,508.00
Unemployment Insurance	101-060-51250	\$39.04	\$130.00	\$75.00	\$150.00
Workers' Compensation	101-060-51260	\$270.91	\$310.00	\$256.75	\$226.00
Repairs & Maintenance Equipment	101-060-52430	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Dues	101-060-52500	\$0.00	\$400.00	\$460.00	\$500.00
Bond	101-060-52522	\$80.00	\$5,000.00	\$6,000.00	\$200.00
Phone	101-060-52530	\$744.00	\$850.00	\$588.00	\$850.00
Mileage	101-060-52580	\$388.55	\$500.00	\$0.00	\$500.00
Training	101-060-52590	\$1,438.42	\$1,300.00	\$850.00	\$1,500.00
Office Expense	101-060-53600	\$1,790.96	\$2,500.00	\$1,420.00	\$2,700.00
Postage	101-060-53605	\$1,888.68	\$3,000.00	\$1,360.00	\$3,000.00
Small Equipment	101-060-53618	\$0.00	\$500.00	\$0.00	\$500.00
<b>Total Christian County General Fund:</b>		<b>\$153,331.42</b>	<b>\$174,443.88</b>	<b>\$174,827.63</b>	<b>\$169,326.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - TREASURER	101-060-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - TREASURER OTHER	101-060-51120	\$41,443.36	\$45,250.00	\$51,000.00	\$41,534.00
Health Insurance	101-060-51210	\$11,784.00	\$12,491.00	\$12,491.00	\$13,050.00
FICA	101-060-51220	\$7,913.46	\$9,356.00	\$9,020.00	\$9,249.00
Lagers	101-060-51230	\$14,210.46	\$14,310.00	\$14,260.00	\$14,508.00
Unemployment Insurance	101-060-51250	\$39.04	\$130.00	\$75.00	\$150.00
Workers' Compensation	101-060-51260	\$270.91	\$310.00	\$256.75	\$226.00
<b>Total Payroll:</b>		<b>\$147,000.81</b>	<b>\$158,893.88</b>	<b>\$164,149.63</b>	<b>\$158,076.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-060-52430	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Dues	101-060-52500	\$0.00	\$400.00	\$460.00	\$500.00
Bond	101-060-52522	\$80.00	\$5,000.00	\$6,000.00	\$200.00
Phone	101-060-52530	\$744.00	\$850.00	\$588.00	\$850.00
Mileage	101-060-52580	\$388.55	\$500.00	\$0.00	\$500.00
Training	101-060-52590	\$1,438.42	\$1,300.00	\$850.00	\$1,500.00
Office Expense	101-060-53600	\$1,790.96	\$2,500.00	\$1,420.00	\$2,700.00
Postage	101-060-53605	\$1,888.68	\$3,000.00	\$1,360.00	\$3,000.00
Small Equipment	101-060-53618	\$0.00	\$500.00	\$0.00	\$500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Operating Expenses:		\$6,330.61	\$15,550.00	\$10,678.00	\$11,250.00
Total Expense Objects:		\$153,331.42	\$174,443.88	\$174,827.63	\$169,326.00



# Collector of Revenue



**Ted Nichols**  
Collector of Revenue

- The primary function of the County Collector is the collection of personal and real estate taxes for the various taxing entities of the county.
- Prepares separate tax statements for: Personal Property (cars, trucks, boats, etc.); Real Estate (residential, commercial, agricultural); Utilities(railroad, electric, gas lines, etc.).
- Provides Merchant Licenses to appropriate businesses or persons.
- Conducts delinquent tax sale in August.
- Collector is charged with the duties of collecting the taxes due, as shown on the Assessor's records, and then distributes the funds monthly to the various taxing entities.

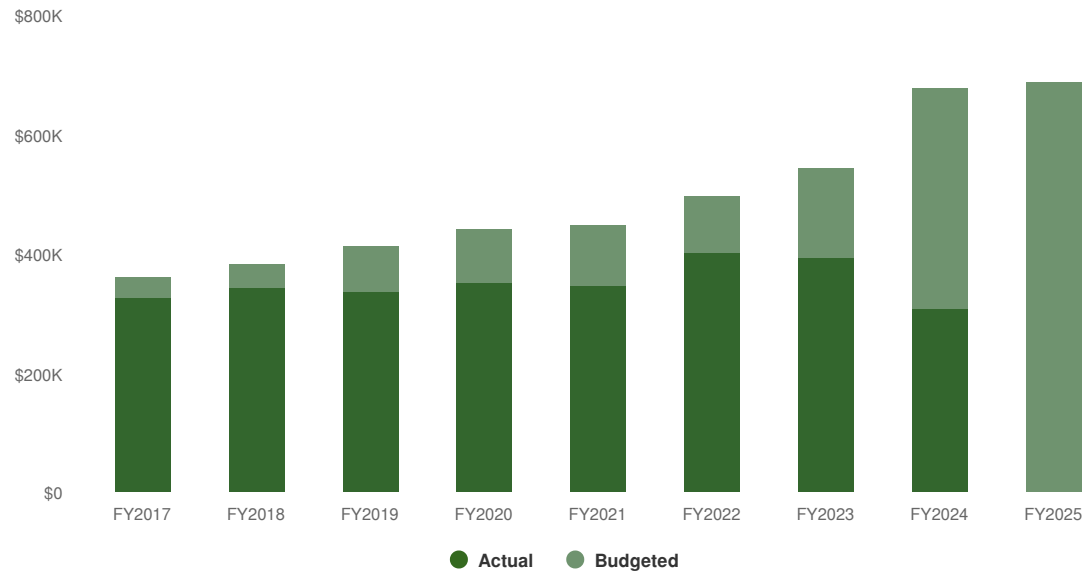
## Expenditures Summary

\$688,997

\$9,169

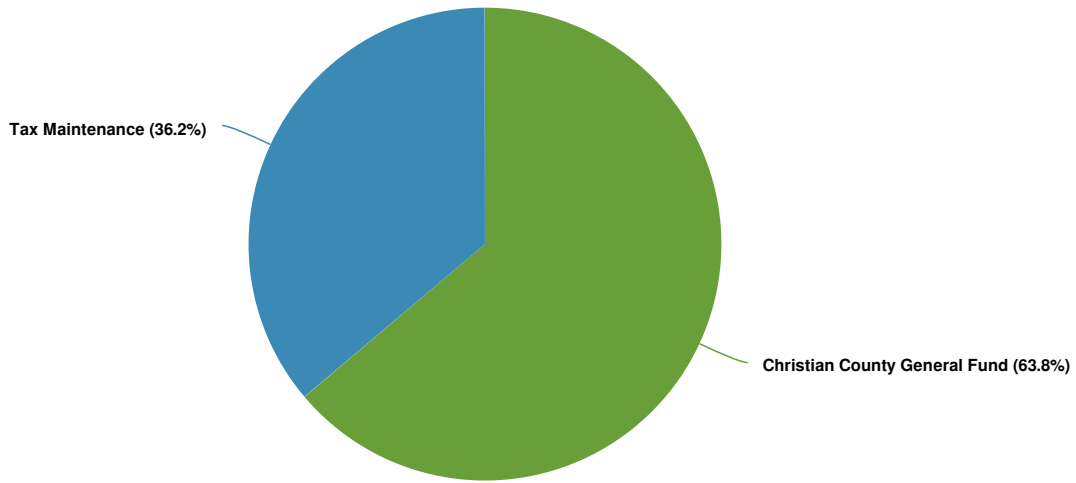
(1.35% vs. prior year)

Collector of Revenue Proposed and Historical Budget vs. Actual

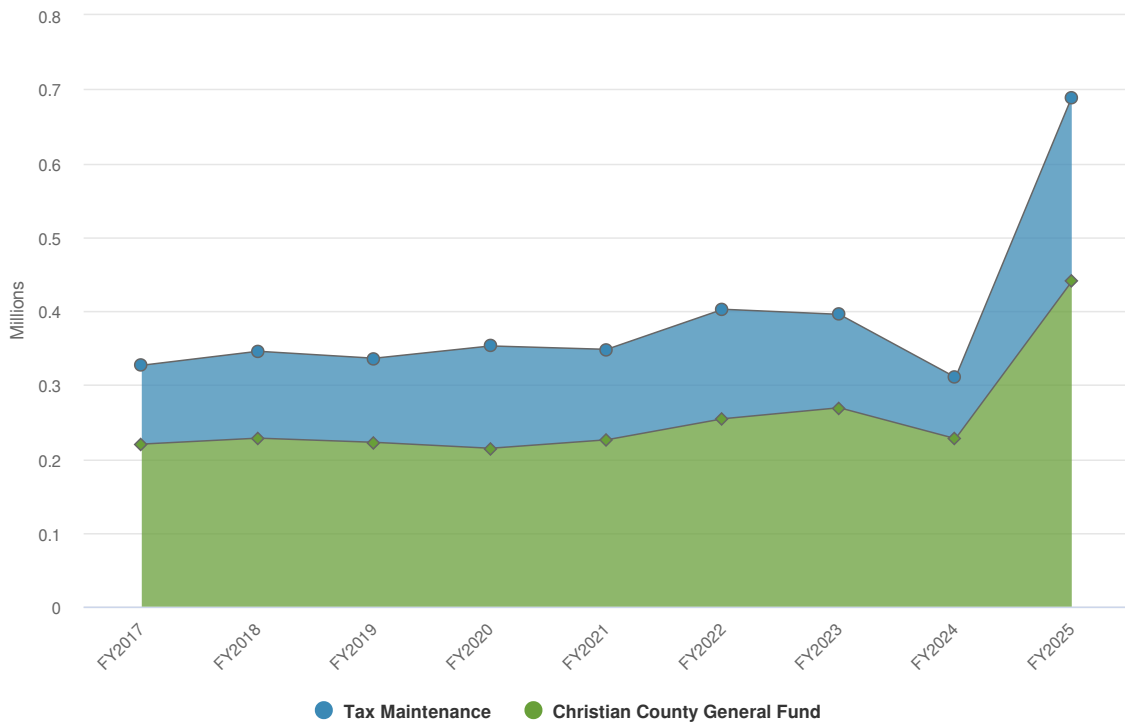


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Elected Official - COLLECTOR	101-070-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00

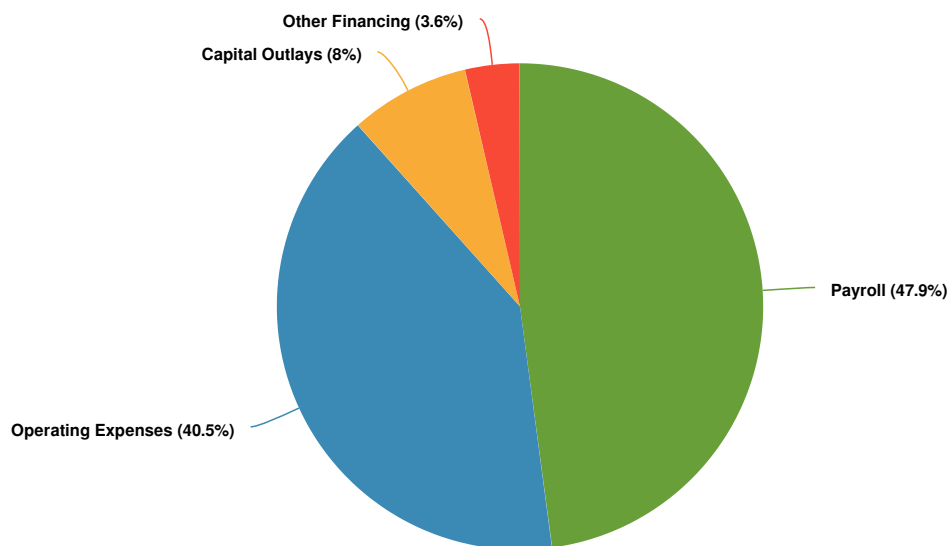




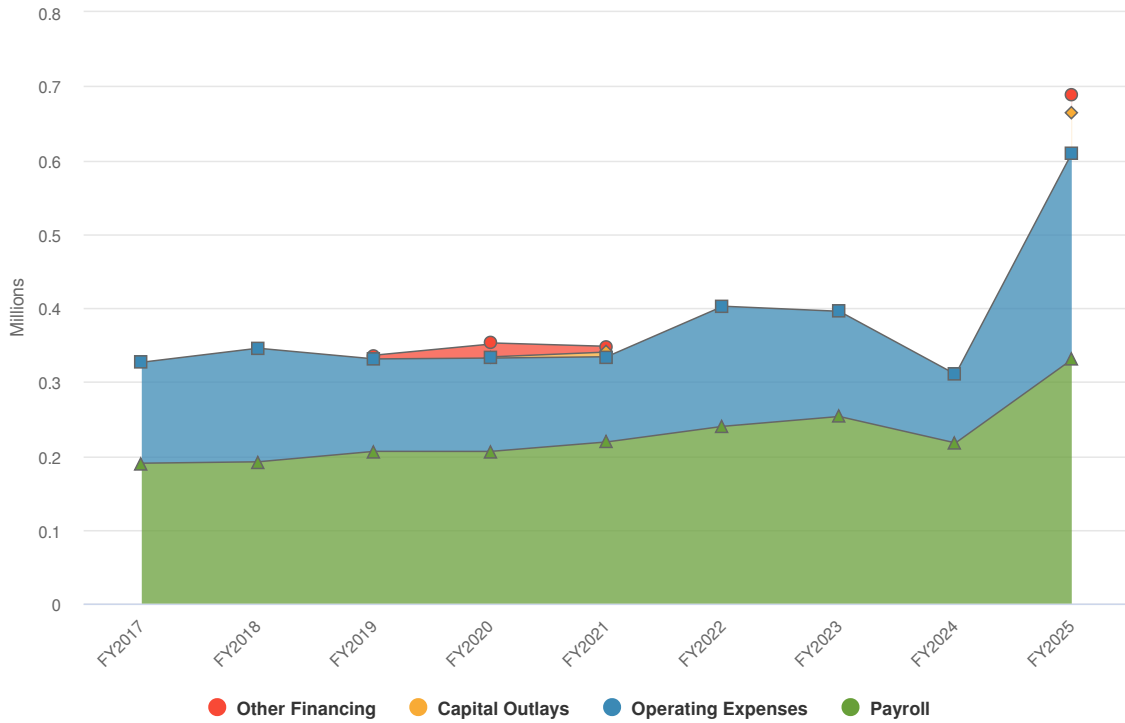
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Other - COLLECTOR OTHER	101-070-51120	\$129,440.07	\$192,916.00	\$162,130.00	\$170,379.00
Health Insurance	101-070-51210	\$16,694.00	\$31,226.00	\$20,860.00	\$32,625.00
FICA	101-070-51220	\$15,001.36	\$20,653.00	\$14,745.00	\$19,109.00
Lagers	101-070-51230	\$19,882.06	\$28,191.00	\$22,265.00	\$27,354.00
Unemployment Insurance	101-070-51250	\$215.81	\$520.00	\$360.00	\$717.00
Workers' Compensation	101-070-51260	\$484.68	\$675.00	\$483.04	\$464.00
Repairs & Maintenance Equipment	101-070-52430			\$0.00	\$5,590.00
Phone	101-070-52530	\$2,540.22	\$2,600.00	\$1,785.00	\$3,000.00
Mileage	101-070-52580	\$0.00	\$500.00	\$0.00	\$0.00
Training	101-070-52590	\$0.00		\$0.00	\$1,200.00
Office Expense	101-070-53600	\$0.00	\$500.00	\$0.00	\$5,000.00
Postage	101-070-53605	\$13,400.47	\$25,000.00	\$10,390.00	\$40,000.00
Computer Software	101-070-54756		\$55,000.00	\$55,000.00	\$55,000.00
<b>Total Christian County General Fund:</b>		<b>\$268,998.25</b>	<b>\$434,827.88</b>	<b>\$365,064.92</b>	<b>\$439,797.00</b>
<b>Tax Maintenance</b>					
Tax Maintenance Expense	275-610-52515	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
Transfers Out - General Fund	275-610-60101	\$0.00	\$30,000.00	\$0.00	\$25,000.00
<b>Total Tax Maintenance:</b>		<b>\$126,330.99</b>	<b>\$245,000.00</b>	<b>\$147,610.00</b>	<b>\$249,200.00</b>
<b>Total:</b>		<b>\$395,329.24</b>	<b>\$679,827.88</b>	<b>\$512,674.92</b>	<b>\$688,997.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - COLLECTOR	101-070-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - COLLECTOR OTHER	101-070-51120	\$129,440.07	\$192,916.00	\$162,130.00	\$170,379.00
Health Insurance	101-070-51210	\$16,694.00	\$31,226.00	\$20,860.00	\$32,625.00
FICA	101-070-51220	\$15,001.36	\$20,653.00	\$14,745.00	\$19,109.00
Lagers	101-070-51230	\$19,882.06	\$28,191.00	\$22,265.00	\$27,354.00
Unemployment Insurance	101-070-51250	\$215.81	\$520.00	\$360.00	\$717.00
Workers' Compensation	101-070-51260	\$484.68	\$675.00	\$483.04	\$464.00
<b>Total Payroll:</b>		<b>\$253,057.56</b>	<b>\$351,227.88</b>	<b>\$297,889.92</b>	<b>\$330,007.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-070-52430			\$0.00	\$5,590.00
Phone	101-070-52530	\$2,540.22	\$2,600.00	\$1,785.00	\$3,000.00
Mileage	101-070-52580	\$0.00	\$500.00	\$0.00	\$0.00
Training	101-070-52590	\$0.00		\$0.00	\$1,200.00
Office Expense	101-070-53600	\$0.00	\$500.00	\$0.00	\$5,000.00
Postage	101-070-53605	\$13,400.47	\$25,000.00	\$10,390.00	\$40,000.00
Tax Maintenance Expense	275-610-52515	\$126,330.99	\$215,000.00	\$147,610.00	\$224,200.00
<b>Total Operating Expenses:</b>		<b>\$142,271.68</b>	<b>\$243,600.00</b>	<b>\$159,785.00</b>	<b>\$278,990.00</b>

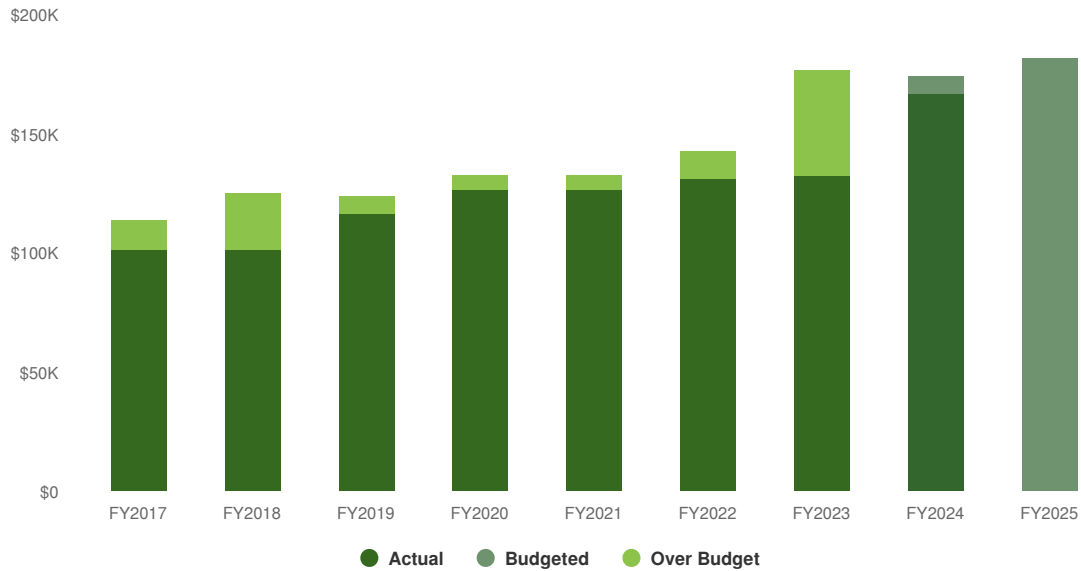


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Capital Outlays</b>					
Computer Software	101-070-54756		\$55,000.00	\$55,000.00	\$55,000.00
<b>Total Capital Outlays:</b>			<b>\$55,000.00</b>	<b>\$55,000.00</b>	<b>\$55,000.00</b>
<b>Other Financing</b>					
Transfers Out - General Fund	275-610-60101	\$0.00	\$30,000.00	\$0.00	\$25,000.00
<b>Total Other Financing:</b>		<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
<b>Total Expense Objects:</b>		<b>\$395,329.24</b>	<b>\$679,827.88</b>	<b>\$512,674.92</b>	<b>\$688,997.00</b>

## Revenues Summary

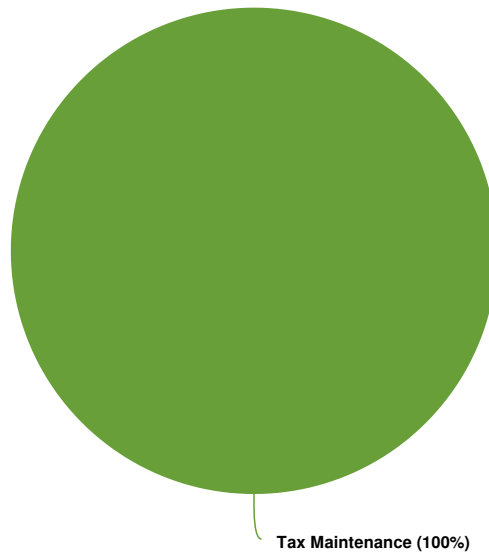
**\$182,000** **\$8,000**  
(4.60% vs. prior year)

### Collector of Revenue Proposed and Historical Budget vs. Actual



# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



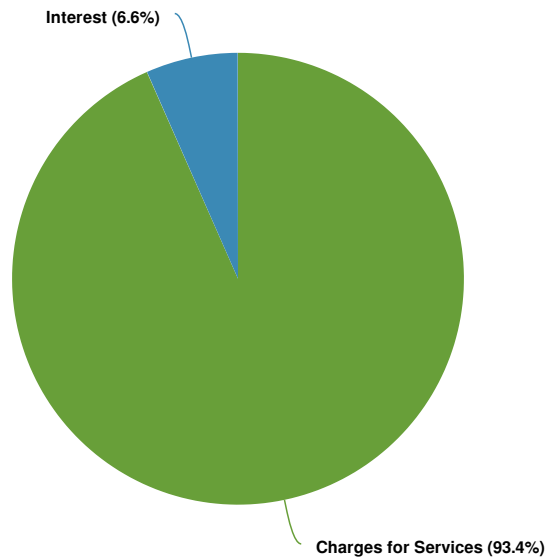
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Tax Maintenance</b>					
Tax Maintenance Fees	275-44194	\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00



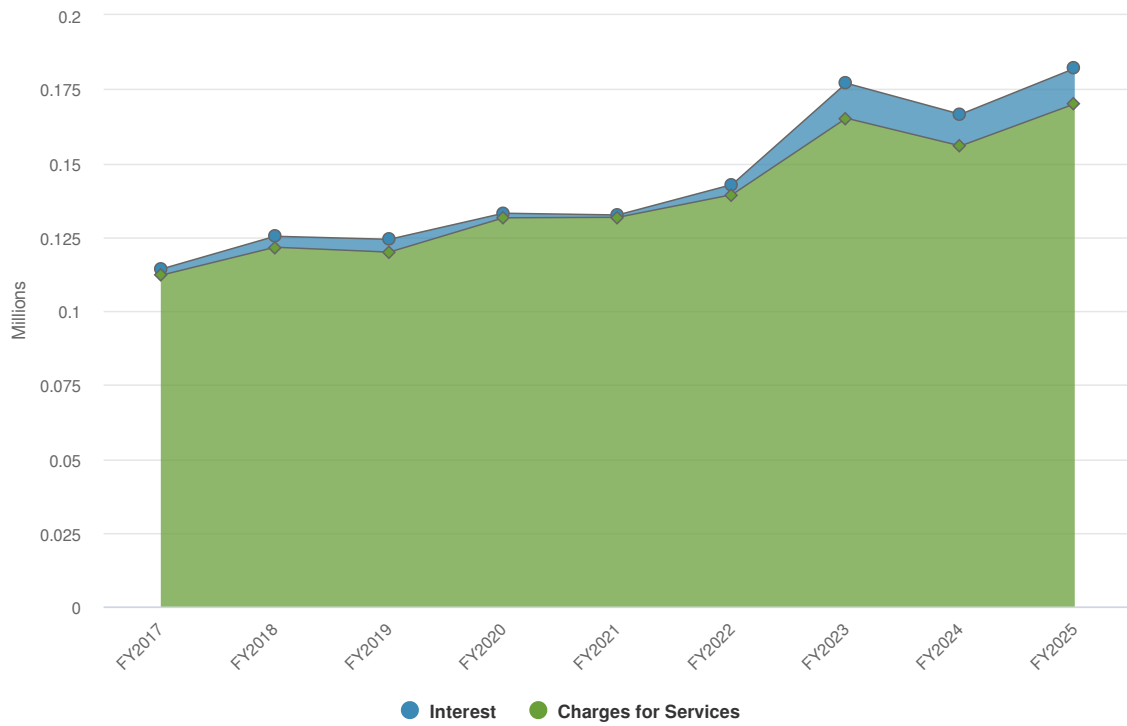
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	275-46611	\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
<b>Total Tax Maintenance:</b>		<b>\$176,984.02</b>	<b>\$174,000.00</b>	<b>\$196,250.00</b>	<b>\$182,000.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Charges for Services					
Charges for Services					
Tax Maintenance Fees	275-44194	\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00
Total Charges for Services:		\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00
Total Charges for Services:		\$165,152.93	\$162,000.00	\$182,250.00	\$170,000.00
Interest					
Interest					
Interest	275-46611	\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
Total Interest:		\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
Total Interest:		\$11,831.09	\$12,000.00	\$14,000.00	\$12,000.00
Total Revenue Source:		\$176,984.02	\$174,000.00	\$196,250.00	\$182,000.00



# Recorder of Deeds



**Kelly Hall**  
Recorder of Deeds

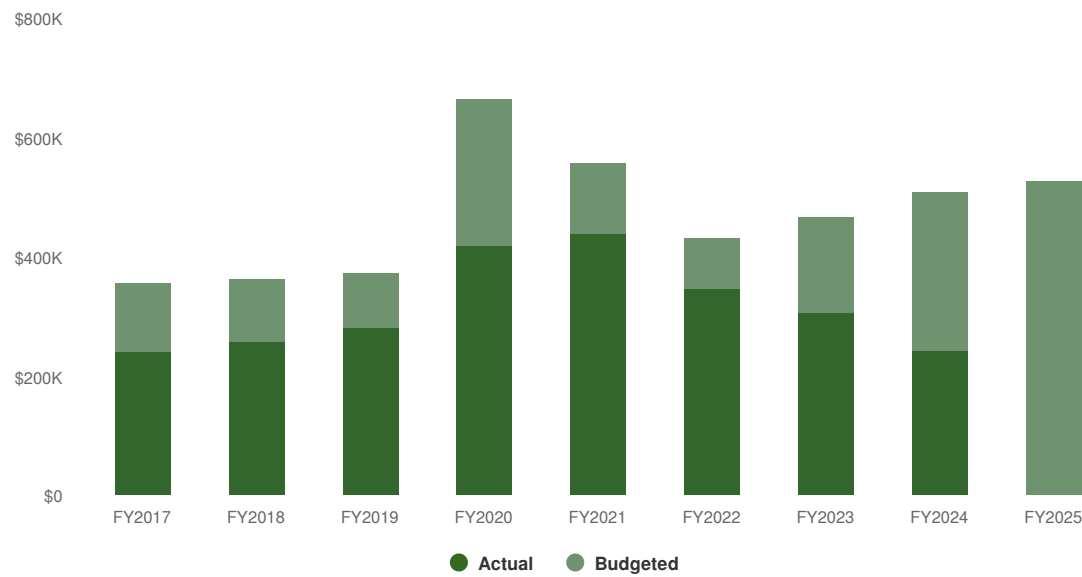
The Recorder of Deeds office is governed by the state statutes of Missouri and preserves the real estate land records for Christian County. The Recorder’s office is responsible for recording many types of documents.

- Record and maintain records pertaining to real property
- Issue and maintain Marriage License Information
- File and maintain federal and state tax liens
- File and maintain Military Discharges

## Expenditures Summary

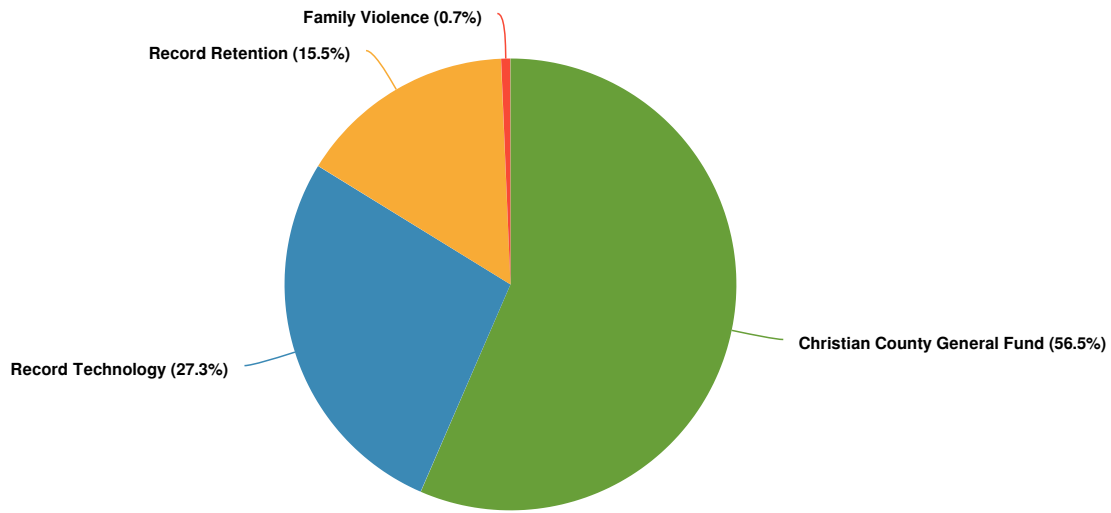
**\$527,744**    **\$16,452**  
(3.22% vs. prior year)

Recorder of Deeds Proposed and Historical Budget vs. Actual

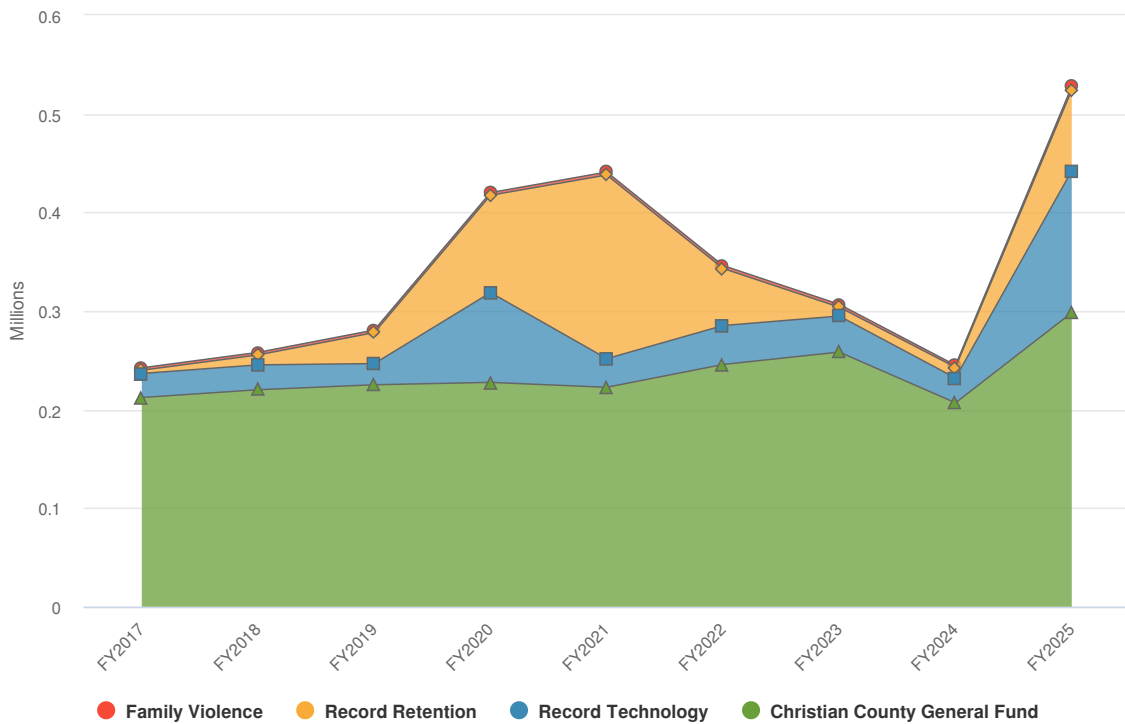


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Elected Official - RECORDER	101-090-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00



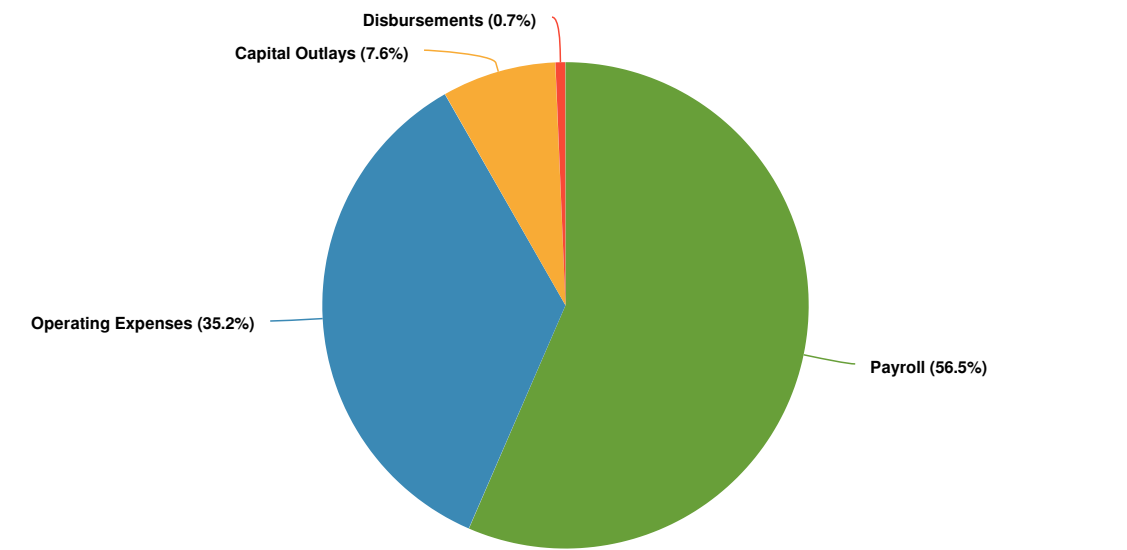


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Other - RECORDER OTHER	101-090-51120	\$125,310.64	\$144,624.00	\$141,986.00	\$148,964.00
Health Insurance	101-090-51210	\$23,568.00	\$24,981.00	\$24,981.00	\$26,100.00
FICA	101-090-51220	\$14,586.52	\$16,960.00	\$16,317.00	\$17,469.00
Lagers	101-090-51230	\$22,884.33	\$24,030.00	\$23,475.00	\$25,386.00
Unemployment Insurance	101-090-51250	\$156.23	\$390.00	\$250.00	\$539.00
Workers' Compensation	101-090-51260	\$467.92	\$560.00	\$457.97	\$427.00
<b>Total Christian County General Fund:</b>		<b>\$258,313.22</b>	<b>\$288,591.88</b>	<b>\$284,513.85</b>	<b>\$298,244.00</b>
<b>Family Violence</b>					
Disbursement to Family Violence	219-800-59510	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Total Family Violence:</b>		<b>\$2,820.00</b>	<b>\$3,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>
<b>Record Retention</b>					
Repairs & Maintenance Equipment	271-610-52430	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Computer Hardware Maintenance	271-610-52431	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Archiving	271-610-52515	\$9,024.63	\$80,000.00	\$12,000.00	\$80,000.00
<b>Total Record Retention:</b>		<b>\$9,024.63</b>	<b>\$82,000.00</b>	<b>\$12,000.00</b>	<b>\$82,000.00</b>
<b>Record Technology</b>					
Repairs & Maintenance	272-610-52430	\$4,435.00	\$10,000.00	\$0.00	\$10,000.00
Computer Hardware Maintenance	272-610-52431	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Computer Software Maintenance	272-610-52432	\$12,090.00	\$25,000.00	\$0.00	\$25,000.00
Scanner Maintenance	272-610-52433	\$3,907.60	\$8,000.00	\$4,000.00	\$8,000.00
Phone	272-610-52530	\$1,901.04	\$3,000.00	\$1,500.00	\$3,000.00
Mileage	272-610-52580	\$199.88	\$2,000.00	\$750.00	\$2,000.00
Training	272-610-52590	\$1,688.90	\$3,000.00	\$1,875.00	\$3,000.00
Office Expense	272-610-53600	\$4,163.03	\$40,000.00	\$6,200.00	\$40,000.00
Postage	272-610-53605	\$552.81	\$1,200.00	\$795.00	\$3,000.00
Buildings & Building Improvements	272-610-54700	\$0.00	\$5,000.00	\$0.00	\$10,000.00
Equipment	272-610-54750	\$7,608.00	\$30,000.00	\$2,000.00	\$30,000.00
<b>Total Record Technology:</b>		<b>\$36,546.26</b>	<b>\$137,200.00</b>	<b>\$17,120.00</b>	<b>\$144,000.00</b>
<b>Total:</b>		<b>\$306,704.11</b>	<b>\$511,291.88</b>	<b>\$316,633.85</b>	<b>\$527,744.00</b>

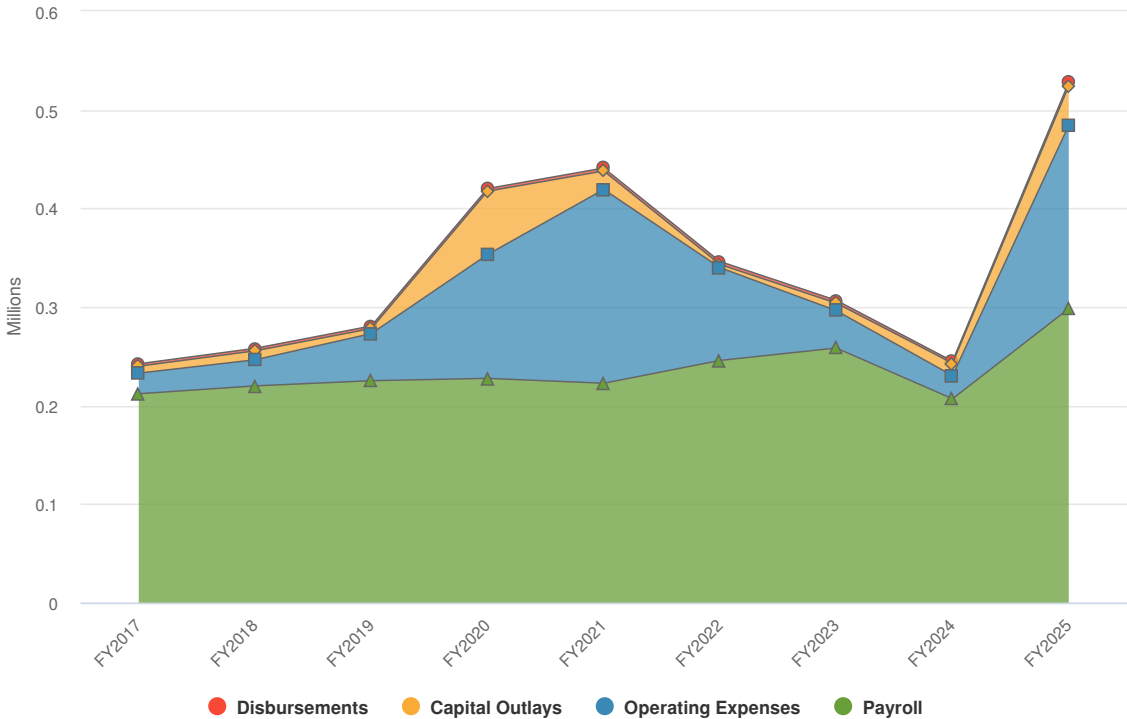


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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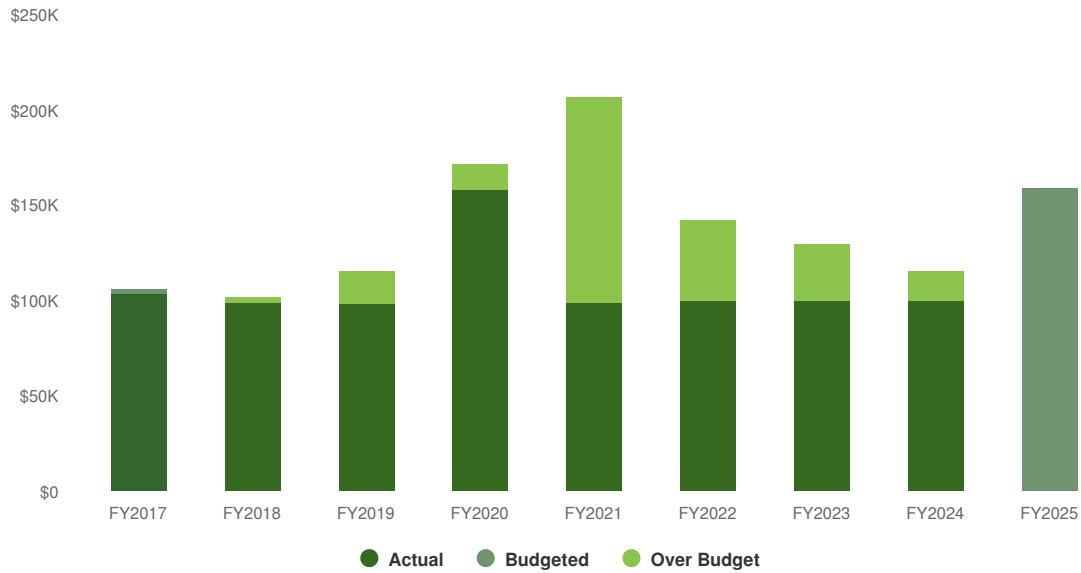
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - RECORDER	101-090-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - RECORDER OTHER	101-090-51120	\$125,310.64	\$144,624.00	\$141,986.00	\$148,964.00
Health Insurance	101-090-51210	\$23,568.00	\$24,981.00	\$24,981.00	\$26,100.00
FICA	101-090-51220	\$14,586.52	\$16,960.00	\$16,317.00	\$17,469.00
Lagers	101-090-51230	\$22,884.33	\$24,030.00	\$23,475.00	\$25,386.00
Unemployment Insurance	101-090-51250	\$156.23	\$390.00	\$250.00	\$539.00
Workers' Compensation	101-090-51260	\$467.92	\$560.00	\$457.97	\$427.00
<b>Total Payroll:</b>		<b>\$258,313.22</b>	<b>\$288,591.88</b>	<b>\$284,513.85</b>	<b>\$298,244.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	271-610-52430	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Computer Hardware Maintenance	271-610-52431	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Archiving	271-610-52515	\$9,024.63	\$80,000.00	\$12,000.00	\$80,000.00
Repairs & Maintenance	272-610-52430	\$4,435.00	\$10,000.00	\$0.00	\$10,000.00
Computer Hardware Maintenance	272-610-52431	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Computer Software Maintenance	272-610-52432	\$12,090.00	\$25,000.00	\$0.00	\$25,000.00
Scanner Maintenance	272-610-52433	\$3,907.60	\$8,000.00	\$4,000.00	\$8,000.00
Phone	272-610-52530	\$1,901.04	\$3,000.00	\$1,500.00	\$3,000.00
Mileage	272-610-52580	\$199.88	\$2,000.00	\$750.00	\$2,000.00
Training	272-610-52590	\$1,688.90	\$3,000.00	\$1,875.00	\$3,000.00
Office Expense	272-610-53600	\$4,163.03	\$40,000.00	\$6,200.00	\$40,000.00
Postage	272-610-53605	\$552.81	\$1,200.00	\$795.00	\$3,000.00
<b>Total Operating Expenses:</b>		<b>\$37,962.89</b>	<b>\$184,200.00</b>	<b>\$27,120.00</b>	<b>\$186,000.00</b>
<b>Capital Outlays</b>					
Buildings & Building Improvements	272-610-54700	\$0.00	\$5,000.00	\$0.00	\$10,000.00
Equipment	272-610-54750	\$7,608.00	\$30,000.00	\$2,000.00	\$30,000.00
<b>Total Capital Outlays:</b>		<b>\$7,608.00</b>	<b>\$35,000.00</b>	<b>\$2,000.00</b>	<b>\$40,000.00</b>
<b>Disbursements</b>					
Disbursement to Family Violence	219-800-59510	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
<b>Total Disbursements:</b>		<b>\$2,820.00</b>	<b>\$3,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>
<b>Total Expense Objects:</b>		<b>\$306,704.11</b>	<b>\$511,291.88</b>	<b>\$316,633.85</b>	<b>\$527,744.00</b>



## Revenues Summary

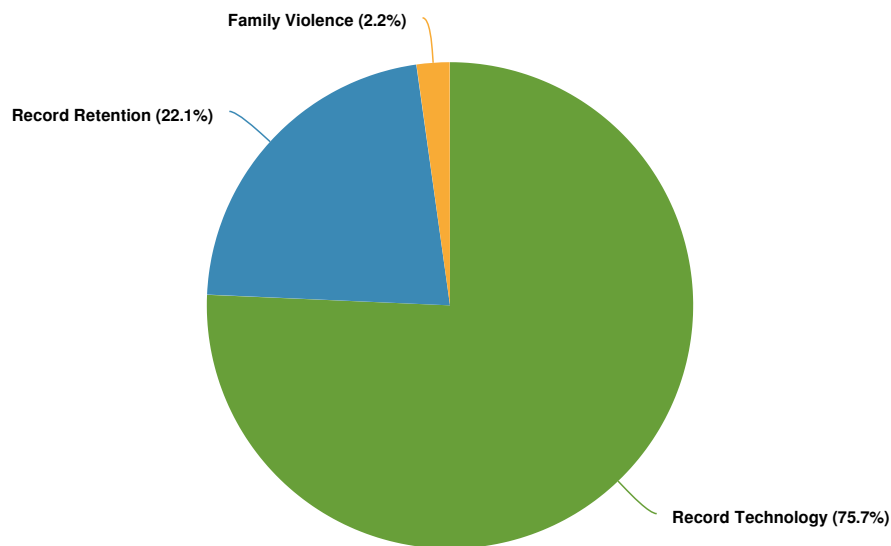
**\$158,500** **\$59,000**  
(59.30% vs. prior year)

### Recorder of Deeds Proposed and Historical Budget vs. Actual

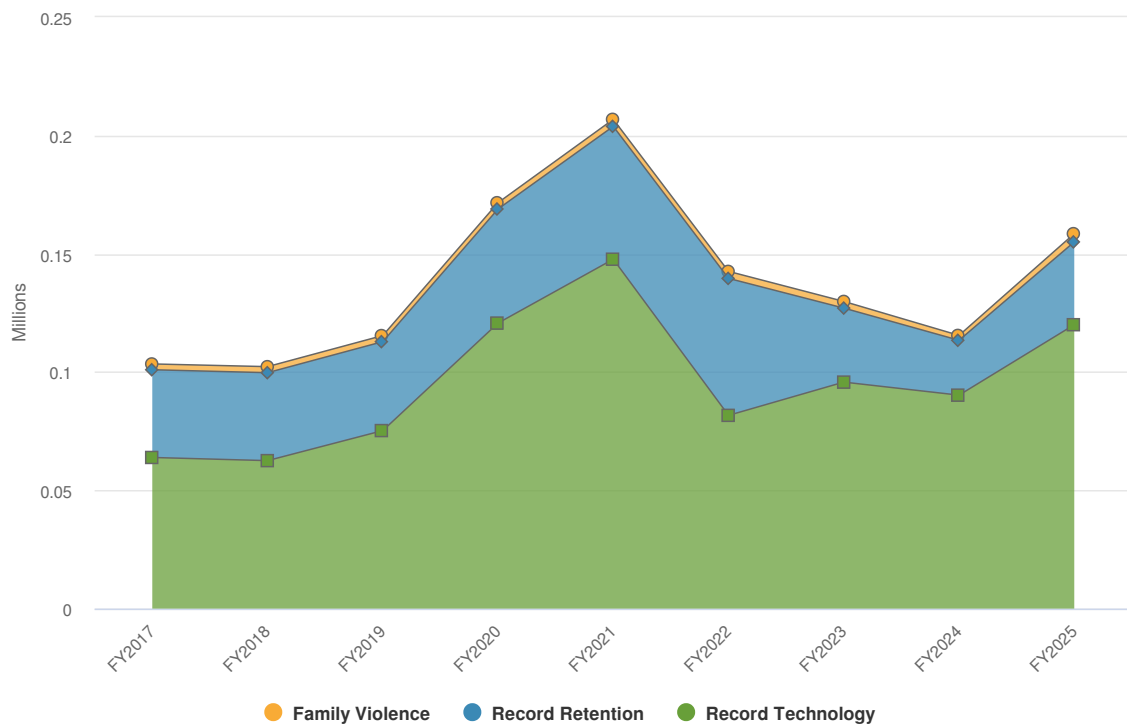


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Family Violence</b>					
RECORDER FEES & FINES	219-44120	\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Family Violence:		\$2,820.00	\$3,500.00	\$3,000.00	\$3,500.00
Record Retention					
Recorder of Deeds Fees	271-44120	\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00
Total Record Retention:		\$31,292.00	\$33,500.00	\$27,133.00	\$35,000.00
Record Technology					
User Fees	272-44150	\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00
Total Record Technology:		\$95,739.62	\$62,500.00	\$120,200.00	\$120,000.00
Total:		\$129,851.62	\$99,500.00	\$150,333.00	\$158,500.00

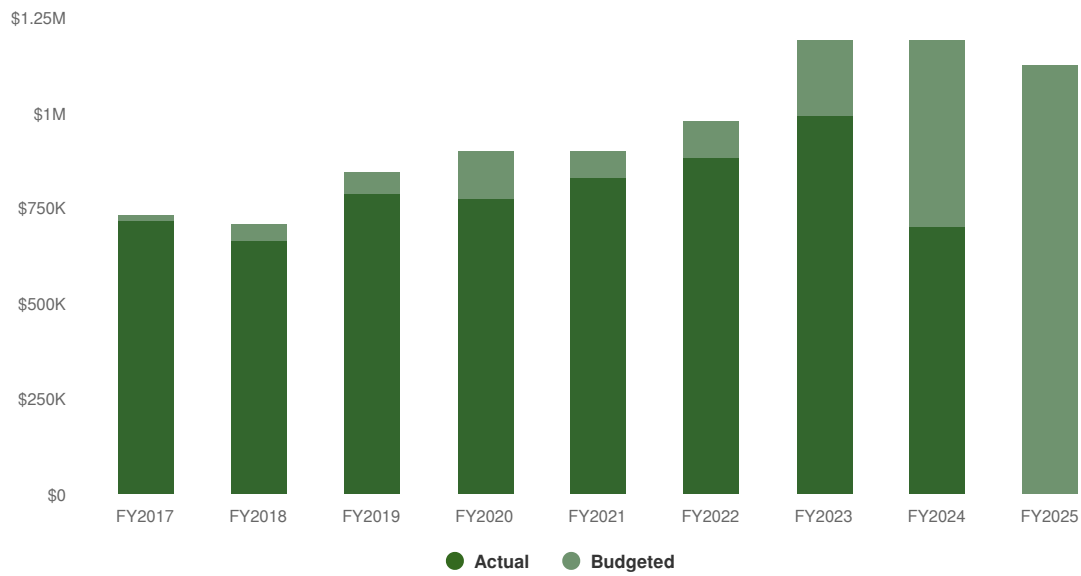


# 38th Circuit Court

## Expenditures Summary

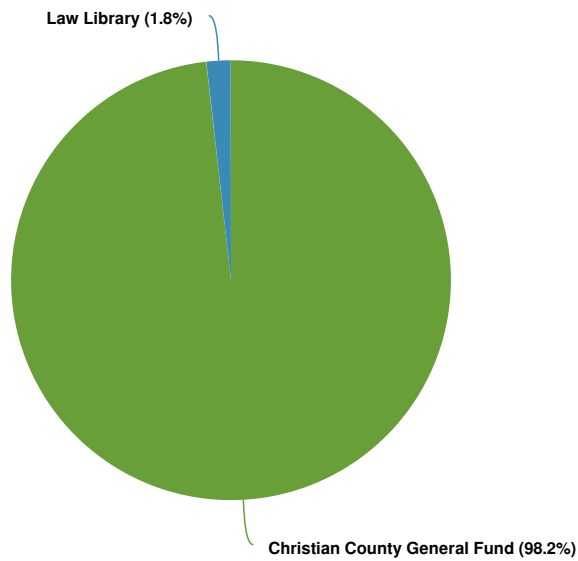
**\$1,122,345** **-\$67,901**  
(-5.70% vs. prior year)

38th Circuit Court Proposed and Historical Budget vs. Actual

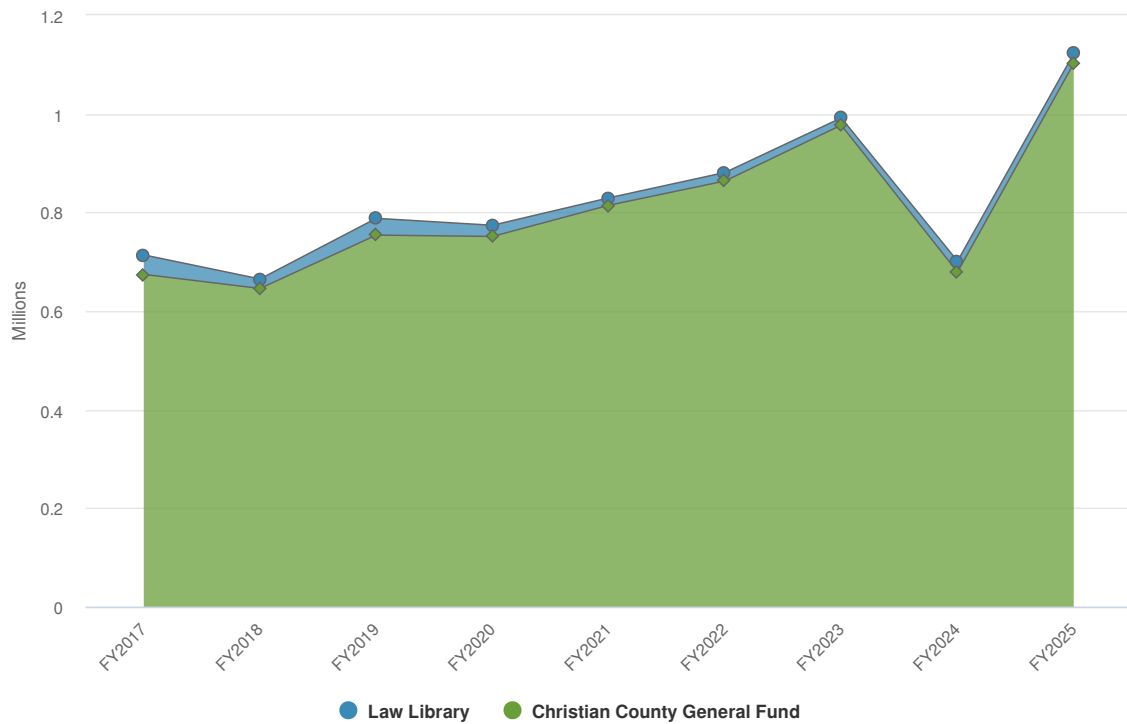


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00

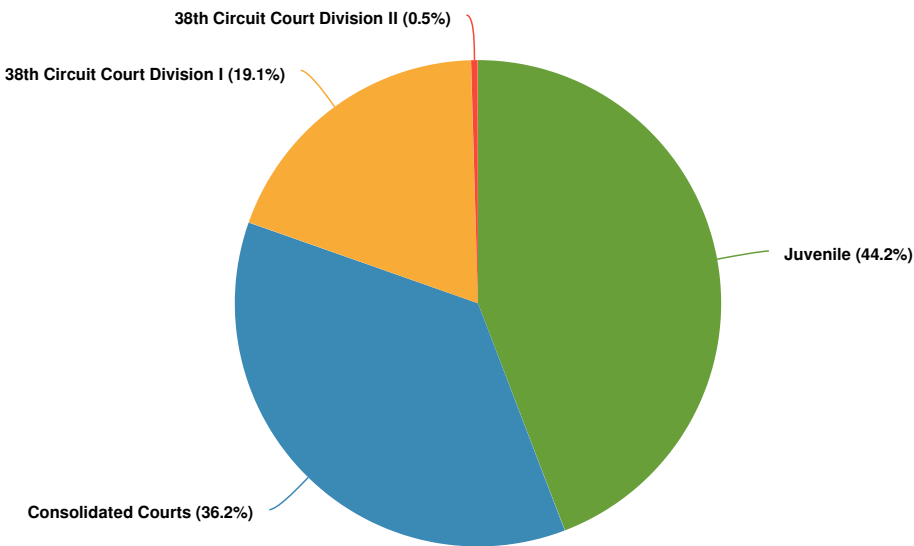


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
<b>Total Christian County General Fund:</b>		<b>\$977,096.28</b>	<b>\$1,170,246.00</b>	<b>\$912,162.53</b>	<b>\$1,102,345.00</b>
<b>Law Library</b>					
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Law Library:</b>		<b>\$14,628.81</b>	<b>\$20,000.00</b>	<b>\$27,780.00</b>	<b>\$20,000.00</b>
<b>Total:</b>		<b>\$991,725.09</b>	<b>\$1,190,246.00</b>	<b>\$939,942.53</b>	<b>\$1,122,345.00</b>

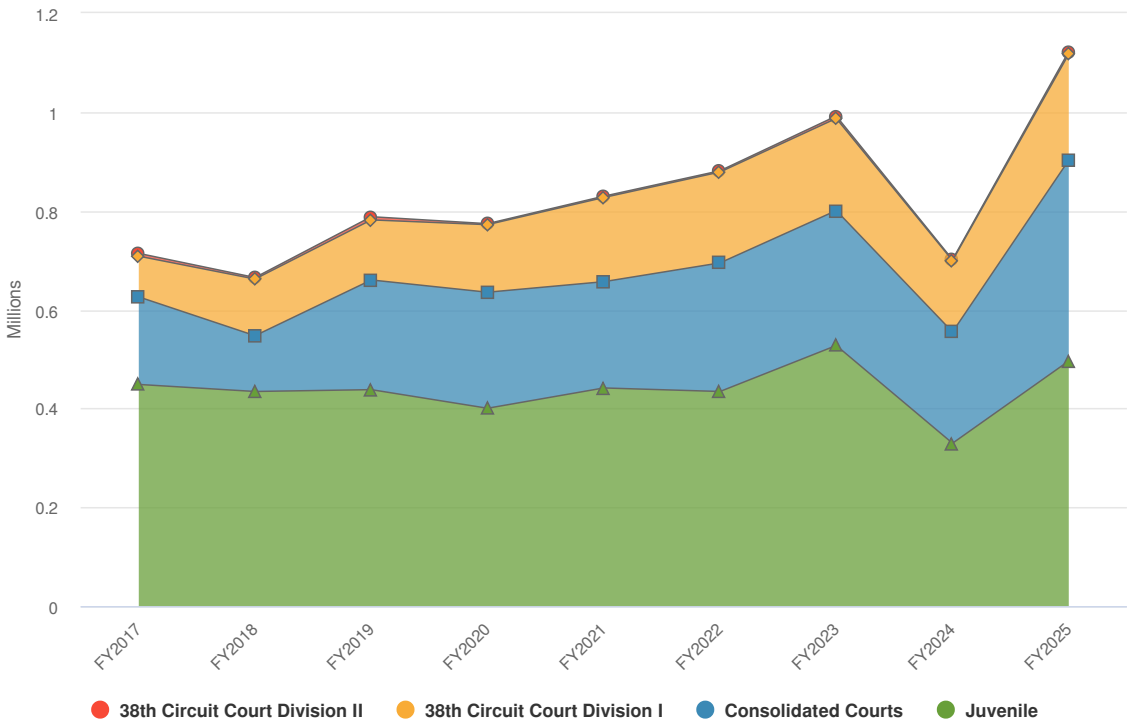


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>General Government</b>					
<b>Judicial</b>					
<b>Consolidated Courts</b>					
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Consolidated Courts:</b>		<b>\$273,144.96</b>	<b>\$412,650.00</b>	<b>\$285,872.00</b>	<b>\$406,350.00</b>
<b>38th Circuit Court Division I</b>					
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00
<b>Total 38th Circuit Court Division I:</b>		<b>\$186,494.48</b>	<b>\$211,823.00</b>	<b>\$182,416.00</b>	<b>\$214,823.00</b>
<b>38th Circuit Court Division II</b>					
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
<b>Total 38th Circuit Court Division II:</b>		<b>\$4,761.17</b>	<b>\$5,515.00</b>	<b>\$6,712.00</b>	<b>\$5,155.00</b>
<b>Juvenile</b>					
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00

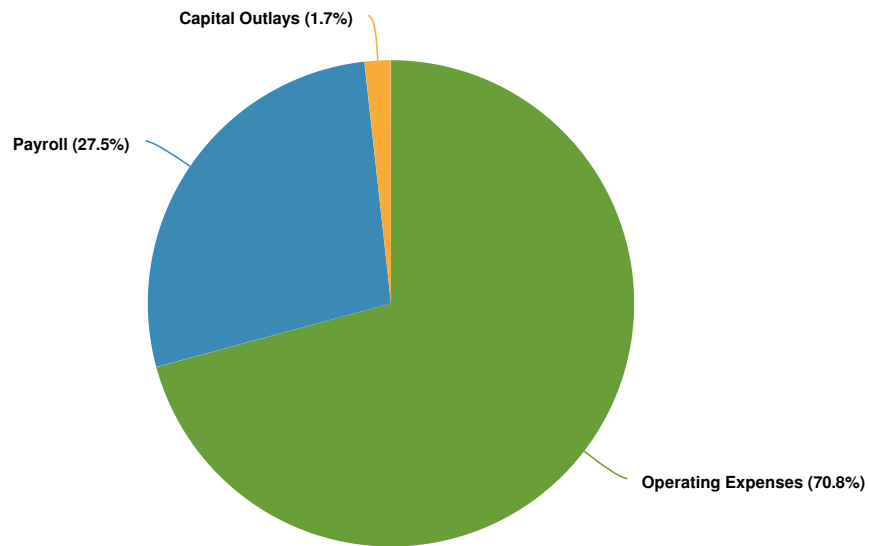


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
<b>Total Juvenile:</b>		<b>\$527,324.48</b>	<b>\$560,258.00</b>	<b>\$464,942.53</b>	<b>\$496,017.00</b>
<b>Total Judicial:</b>		<b>\$991,725.09</b>	<b>\$1,190,246.00</b>	<b>\$939,942.53</b>	<b>\$1,122,345.00</b>
<b>Total General Government:</b>		<b>\$991,725.09</b>	<b>\$1,190,246.00</b>	<b>\$939,942.53</b>	<b>\$1,122,345.00</b>
<b>Total Expenditures:</b>		<b>\$991,725.09</b>	<b>\$1,190,246.00</b>	<b>\$939,942.53</b>	<b>\$1,122,345.00</b>

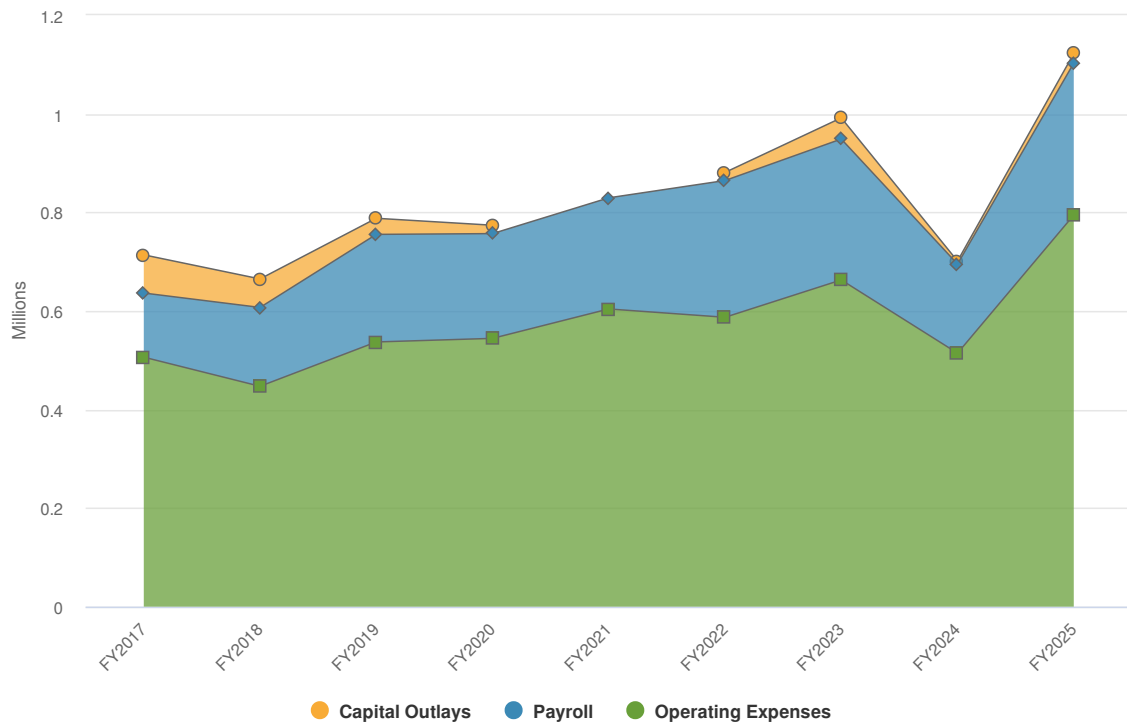


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Contract Labor	101-110-51130	\$0.00	\$55,000.00	\$0.00	\$40,000.00
Salary Other - JUVENILE	101-150-51120	\$209,094.64	\$227,365.00	\$176,005.00	\$185,019.00
Contract Labor	101-150-51130	\$297.50	\$5,000.00	\$0.00	\$5,000.00
Health Insurance	101-150-51210	\$25,041.00	\$31,226.00	\$20,040.00	\$26,100.00
FICA	101-150-51220	\$15,341.82	\$17,394.00	\$13,111.00	\$14,156.00
Lagers	101-150-51230	\$19,183.23	\$26,602.00	\$19,335.00	\$22,204.00
Unemployment Insurance	101-150-51250	\$273.41	\$450.00	\$450.00	\$600.00
Workers' Compensation	101-150-51260	\$10,632.39	\$11,028.00	\$11,256.55	\$9,245.00
Uniforms	101-150-51270	\$6,063.58	\$6,000.00	\$6,588.00	\$6,000.00
<b>Total Payroll:</b>		<b>\$285,927.57</b>	<b>\$380,065.00</b>	<b>\$246,785.55</b>	<b>\$308,324.00</b>
<b>Operating Expenses</b>					
Guardian Ad Litem Fees	101-110-52302	\$18,653.52	\$33,250.00	\$19,070.00	\$33,250.00
Court Reporter	101-110-52340	\$1,304.34	\$3,500.00	\$0.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$11,086.41	\$6,000.00	\$7,700.00	\$6,000.00
Dues	101-110-52500	\$2,828.95	\$4,200.00	\$3,042.00	\$4,200.00
Jury Expense	101-110-52515	\$28,202.96	\$50,000.00	\$33,430.00	\$50,000.00
Pretrial Services	101-110-52517	\$84,616.88	\$96,000.00	\$103,660.00	\$96,000.00
Phone	101-110-52530	\$13,052.68	\$13,000.00	\$12,360.00	\$14,000.00
Mileage	101-110-52580	\$517.44	\$1,400.00	\$700.00	\$1,400.00
Training	101-110-52590	\$3,767.74	\$7,800.00	\$8,895.00	\$10,000.00
Office Expense	101-110-53600	\$56,564.31	\$77,000.00	\$38,750.00	\$77,000.00
Postage	101-110-53605	\$10,692.72	\$14,000.00	\$10,660.00	\$14,000.00
Small Equipment	101-110-53618	\$14,263.14	\$7,500.00	\$11,200.00	\$7,500.00
Court Costs	101-110-57507	\$7,680.71	\$9,500.00	\$8,625.00	\$15,000.00
Legal Fees	101-121-52300	\$0.00	\$500.00	\$0.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$34,008.00	\$34,008.00	\$34,008.00
Legal Fees - Status/Delinquency	101-121-52303	\$11,119.92	\$11,200.00	\$11,120.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$99,922.00	\$120,000.00	\$96,160.00	\$120,000.00
Consultant	101-121-52310	\$28,064.98	\$30,200.00	\$28,290.00	\$30,200.00
Court Reporter Replacement	101-121-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-121-52430	\$99.99		\$100.00	\$0.00
Dues	101-121-52500	\$510.00	\$755.00	\$510.00	\$755.00
Phone	101-121-52530	\$1,546.36	\$1,560.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-121-52590	\$1,451.51	\$1,000.00	\$1,225.00	\$1,000.00
Office Expense	101-121-53600	\$84.84	\$1,000.00	\$162.00	\$1,000.00
Postage	101-121-53605	\$86.88	\$100.00	\$41.00	\$100.00
Small Equipment	101-121-53618	\$0.00	\$1,200.00	\$0.00	\$1,200.00





Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Legal Fees	101-122-52300			\$180.00	\$0.00
Court Reporter Replacement	101-122-52341	\$0.00	\$200.00	\$0.00	\$200.00
Repairs & Maintenance Equipment	101-122-52430	\$1,174.07		\$3,987.00	\$0.00
Dues	101-122-52500	\$518.45	\$755.00	\$420.00	\$755.00
Phone	101-122-52530	\$1,705.72	\$1,560.00	\$1,480.00	\$1,200.00
Mileage	101-122-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-122-52590	\$466.93	\$1,000.00	\$0.00	\$1,000.00
Office Expense	101-122-53600	\$350.00	\$1,000.00	\$95.00	\$1,000.00
Small Equipment	101-122-53618	\$546.00	\$500.00	\$550.00	\$500.00
Legal Fees	101-150-52300	\$7,088.00	\$40,000.00	\$25,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$5,100.00	\$10,000.00	\$8,850.00	\$15,000.00
DYS Grant	101-150-52321	\$19,034.49		\$16,200.00	\$0.00
OSCA Grant	101-150-52322	\$14,110.00	\$10,000.00	\$9,770.00	\$0.00
Vehicle Maintenance & Repair	101-150-52435	\$4,903.25	\$5,000.00	\$7,856.00	\$5,000.00
Dues	101-150-52500	\$775.00	\$1,000.00	\$1,475.00	\$1,000.00
Phone	101-150-52530	\$14,258.06	\$15,000.00	\$13,355.00	\$15,000.00
Publication Costs	101-150-52540	\$650.00	\$2,000.00	\$0.00	\$2,000.00
Travel	101-150-52585	\$3,475.34	\$5,000.00	\$3,486.00	\$5,000.00
Training	101-150-52590	\$3,625.00	\$5,000.00	\$4,025.00	\$5,000.00
Office Expense	101-150-53600	\$8,978.94	\$10,000.00	\$12,745.00	\$15,000.00
Postage	101-150-53605	\$602.52	\$700.00	\$425.00	\$700.00
Small Equipment	101-150-53618	\$10,036.57	\$10,000.00	\$2,070.00	\$10,000.00
Fuel Expense	101-150-53626	\$9,636.03	\$15,000.00	\$5,426.00	\$7,500.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
Law Library Expense	269-610-52515	\$14,628.81	\$20,000.00	\$27,780.00	\$20,000.00
<b>Total Operating Expenses:</b>		<b>\$662,882.46</b>	<b>\$790,681.00</b>	<b>\$687,176.00</b>	<b>\$794,521.00</b>
<b>Capital Outlays</b>					
Equipment	101-110-54750	\$5,284.35	\$14,500.00	\$0.00	\$14,500.00

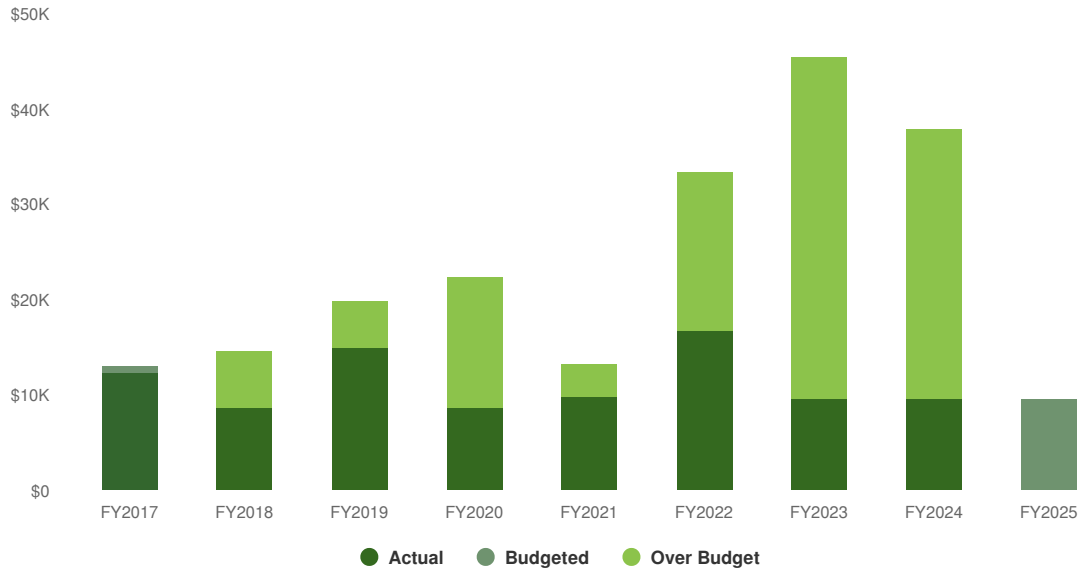


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment	101-150-54750	\$2,630.71	\$5,000.00	\$5,980.98	\$5,000.00
Vehicle Purchases	101-150-54752	\$35,000.00		\$0.00	\$0.00
<b>Total Capital Outlays:</b>		<b>\$42,915.06</b>	<b>\$19,500.00</b>	<b>\$5,980.98</b>	<b>\$19,500.00</b>
<b>Total Expense Objects:</b>		<b>\$991,725.09</b>	<b>\$1,190,246.00</b>	<b>\$939,942.53</b>	<b>\$1,122,345.00</b>

## Revenues Summary

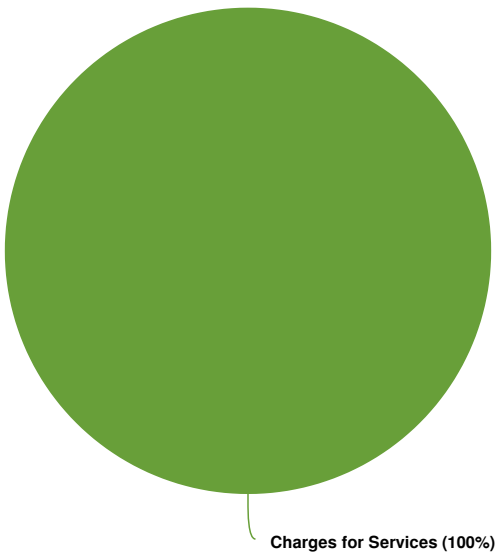
**\$9,620** **-\$25**  
 (-0.26% vs. prior year)

### 38th Circuit Court Proposed and Historical Budget vs. Actual

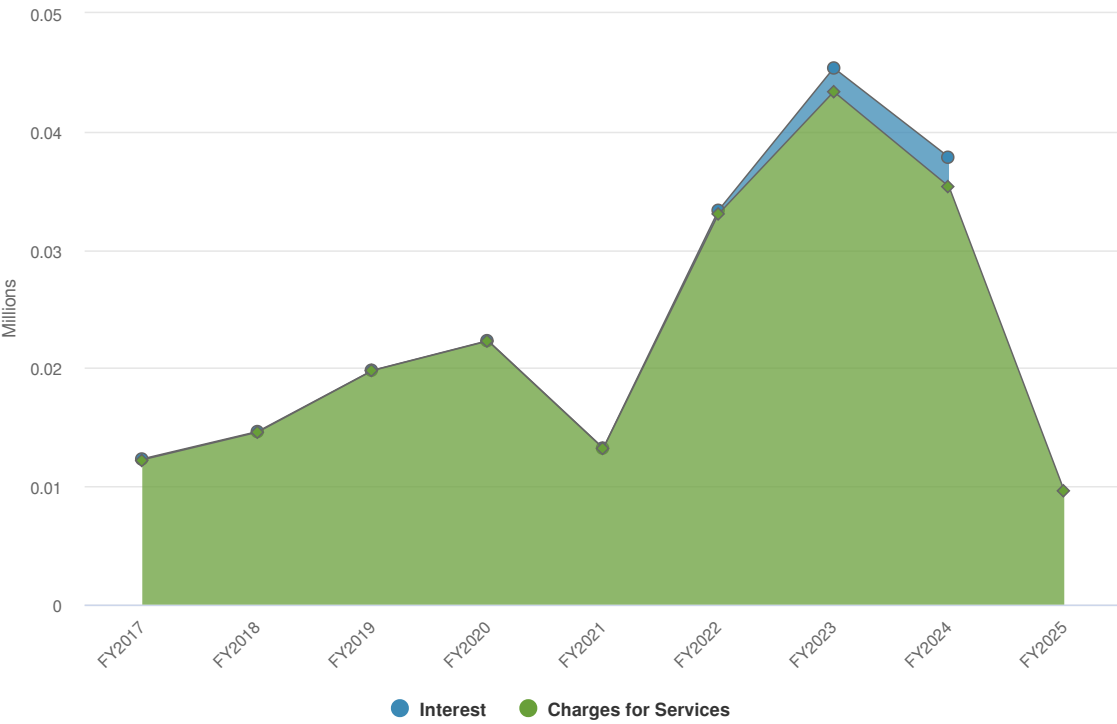


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Charges for Services					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Charges for Services					
Court Fees	269-44110	\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Total Charges for Services:		\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Total Charges for Services:		\$43,360.42	\$9,620.00	\$44,175.00	\$9,620.00
Interest					
Interest					
Interest	269-46611	\$2,006.92	\$25.00	\$2,975.00	\$0.00
Total Interest:		\$2,006.92	\$25.00	\$2,975.00	\$0.00
Total Interest:		\$2,006.92	\$25.00	\$2,975.00	\$0.00
Total Revenue Source:		\$45,367.34	\$9,645.00	\$47,150.00	\$9,620.00



# Public Administrator



**Susan Pathkiller**  
Public Administrator

Public Administrators are appointed by the Missouri Circuit Court, Probate Division, to serve primarily on three types of cases:

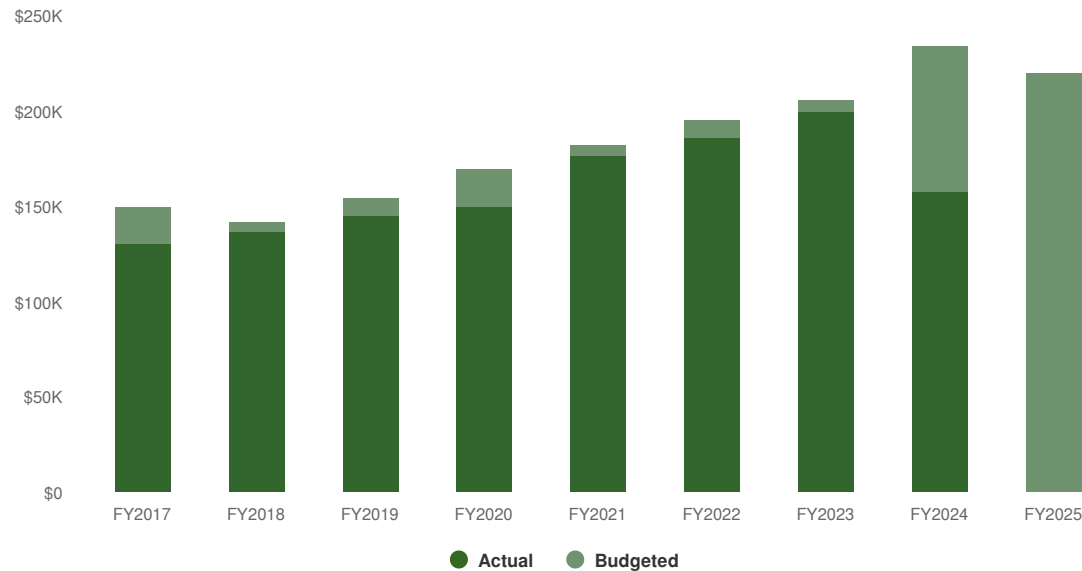
- Guardian and/or Conservator for mentally disabled persons.
- Personal Representative for decedent estates.
- Conservator for minor's cases

However, the majority of appointments in any Public Administrators office will be as Guardian/Conservator for mentally disabled persons. A Public Administrator is on call 24 hours a day, seven days a week.

## Expenditures Summary

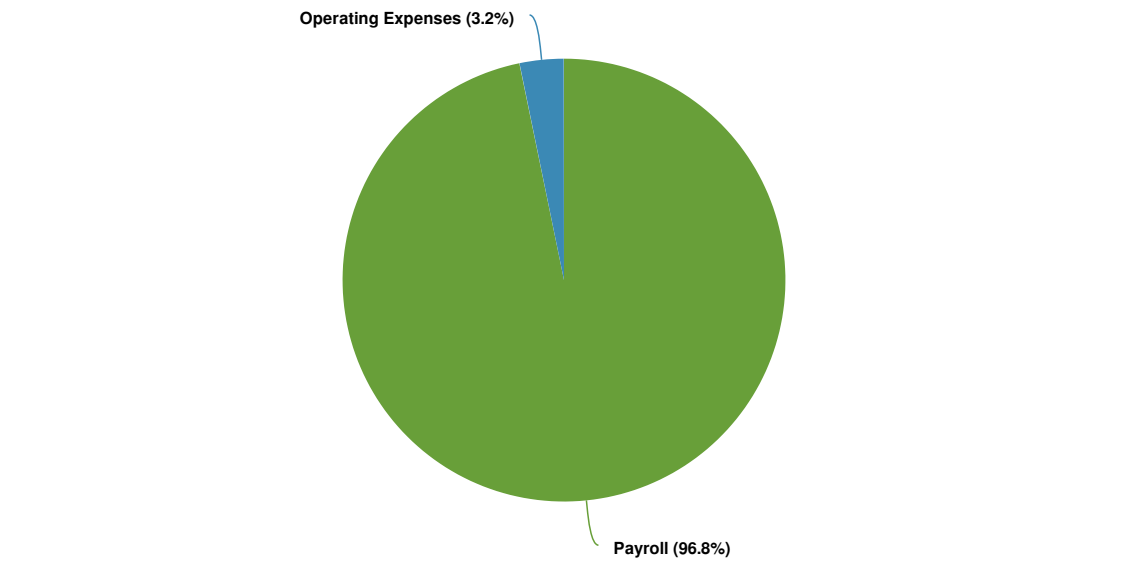
**\$220,066** **-\$14,411**  
(-6.15% vs. prior year)

Public Administrator Proposed and Historical Budget vs. Actual

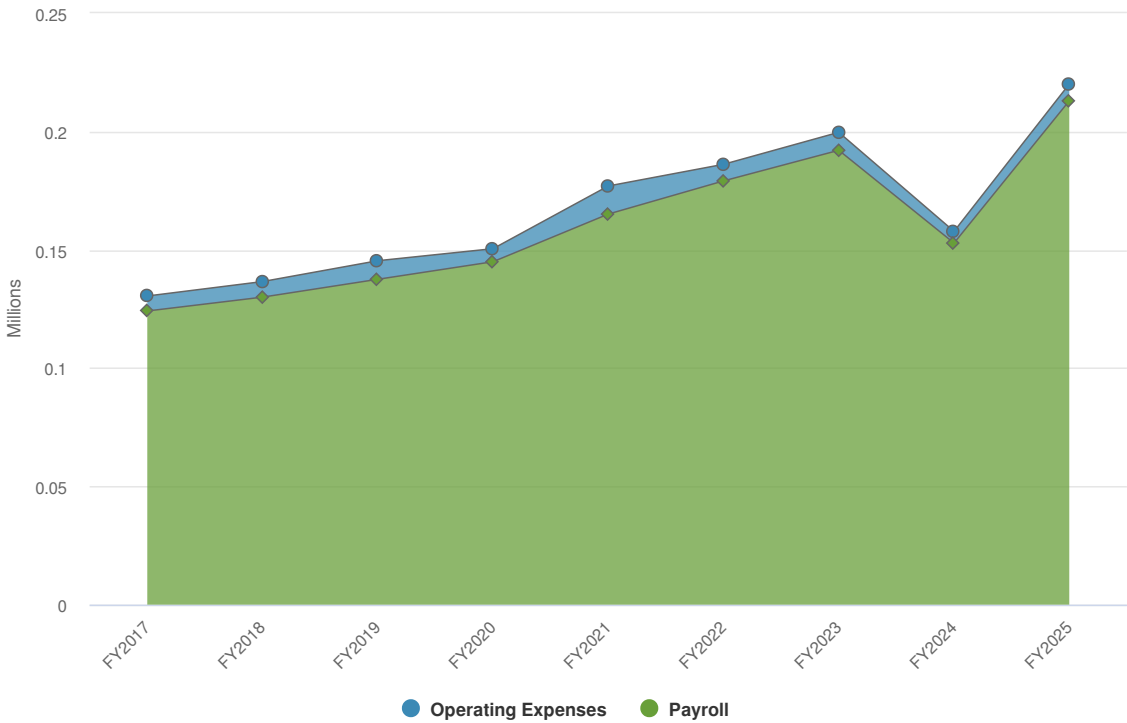


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$72,528.09	\$81,350.00	\$78,533.00	\$78,892.00
Health Insurance	101-130-51210	\$17,185.00	\$18,736.00	\$18,735.12	\$19,575.00
FICA	101-130-51220	\$10,277.94	\$12,120.00	\$11,607.00	\$12,108.00
Lagers	101-130-51230	\$16,629.12	\$18,535.00	\$10,580.00	\$18,990.00
Unemployment Insurance	101-130-51250	\$78.13	\$295.00	\$106.00	\$300.00
Workers' Compensation	101-130-51260	\$4,025.20	\$3,650.00	\$3,687.35	\$3,742.00
<b>Total Payroll:</b>		<b>\$192,063.06</b>	<b>\$211,732.88</b>	<b>\$200,295.35</b>	<b>\$212,966.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-130-52430	\$0.00	\$1,000.00	\$65.00	\$1,000.00
Computer Software Maintenance	101-130-52432	\$950.00	\$1,665.00	\$950.00	\$1,000.00
Phone	101-130-52530	\$1,372.57	\$1,400.00	\$1,170.00	\$1,200.00
Mileage	101-130-52580	\$0.00	\$100.00	\$0.00	\$0.00
Training	101-130-52590	\$767.00	\$1,000.00	\$887.00	\$1,000.00
Office Expense	101-130-53600	\$1,605.52	\$1,800.00	\$6,500.00	\$2,000.00
Postage	101-130-53605	\$800.43	\$1,000.00	\$750.00	\$900.00
Small Equipment	101-130-53618	\$1,060.00	\$1,000.00	\$0.00	\$0.00
Fuel Expense	101-130-53626	\$1,036.22	\$1,500.00	\$1,100.00	\$0.00
<b>Total Operating Expenses:</b>		<b>\$7,591.74</b>	<b>\$10,465.00</b>	<b>\$11,422.00</b>	<b>\$7,100.00</b>
<b>Total Expense Objects:</b>		<b>\$199,654.80</b>	<b>\$222,197.88</b>	<b>\$211,717.35</b>	<b>\$220,066.00</b>



# Prosecuting Attorney

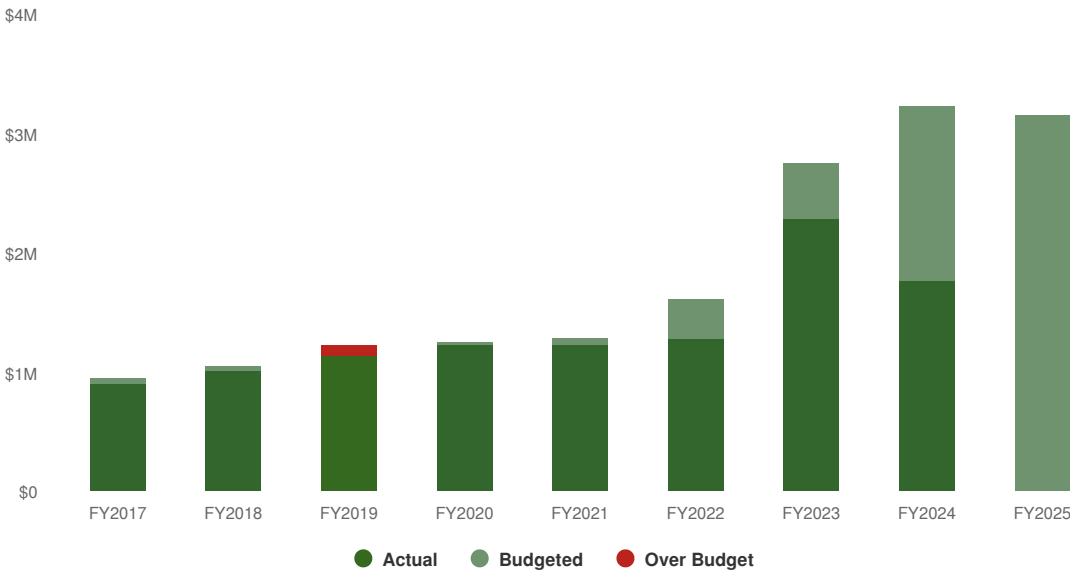


Kristen Tuohy  
Prosecuting Attorney

## Expenditures Summary

**\$3,160,354** **-\$73,106**  
(-2.26% vs. prior year)

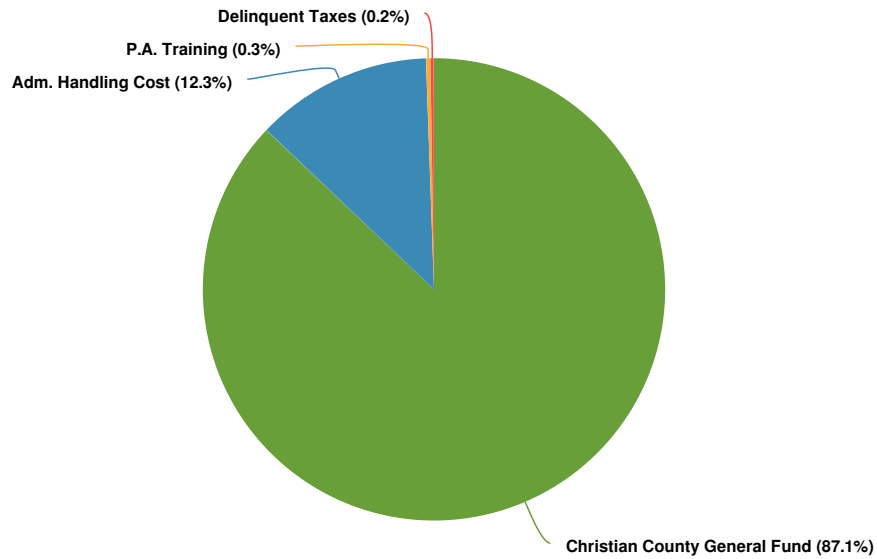
Prosecuting Attorney Proposed and Historical Budget vs. Actual



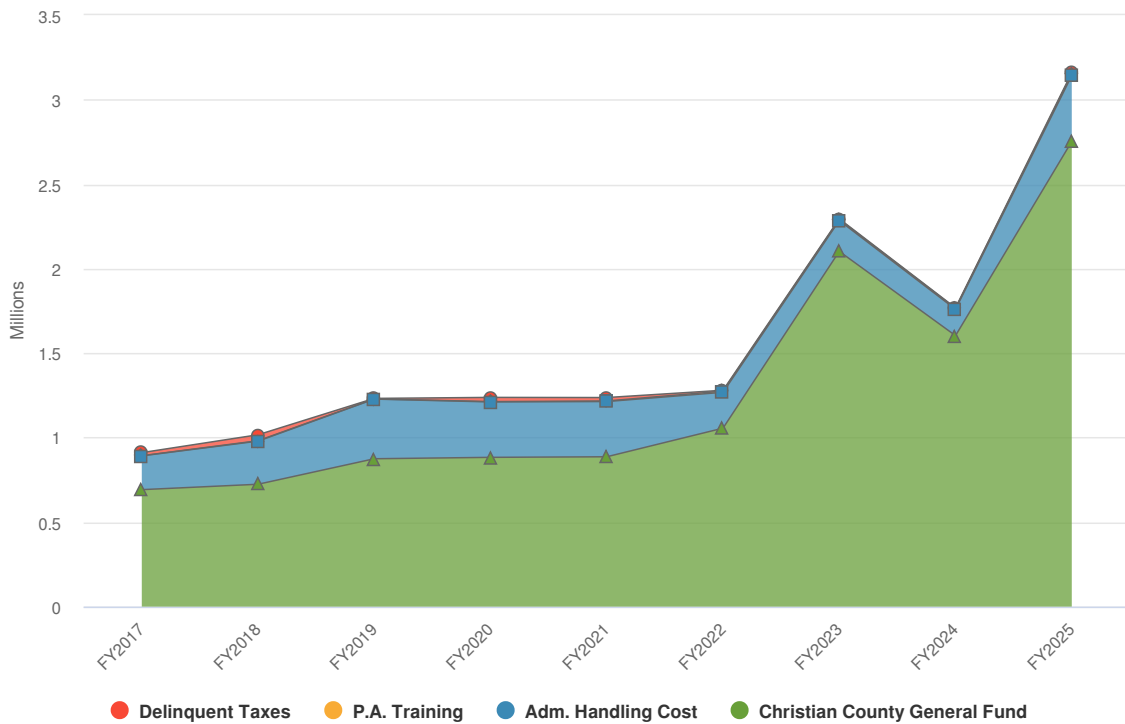


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					



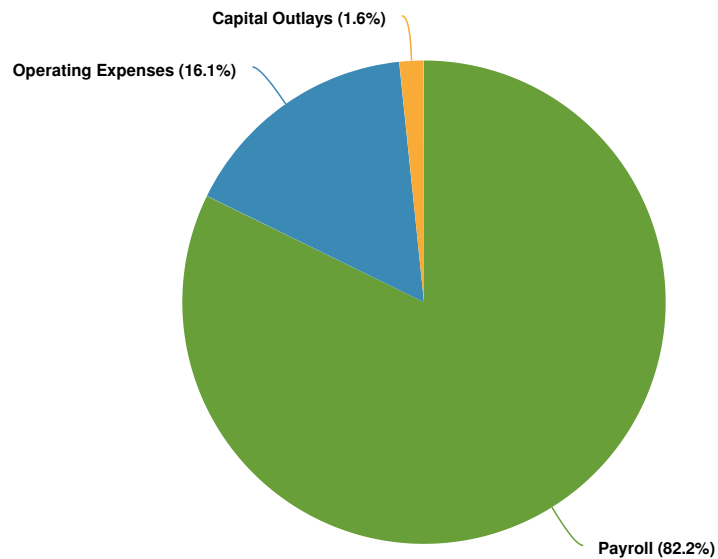
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$153,005.71	\$162,532.00	\$159,668.86	\$175,554.00
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,402,405.04	\$1,868,292.00	\$1,493,960.00	\$1,813,183.00
Contract Labor	101-140-51130	\$0.00	\$31,000.00	\$0.00	\$0.00
Health Insurance	101-140-51210	\$136,254.58	\$193,600.00	\$134,405.00	\$195,750.00
FICA	101-140-51220	\$115,041.67	\$154,175.00	\$124,185.00	\$149,925.00
Lagers	101-140-51230	\$173,181.20	\$237,610.00	\$180,785.00	\$236,797.00
PACAR Retirement	101-140-51232	\$11,628.00	\$15,504.00	\$15,504.00	\$15,504.00
Unemployment Insurance	101-140-51250	\$1,212.44	\$2,500.00	\$1,530.00	\$4,408.00
Workers' Compensation	101-140-51260	\$4,065.64	\$5,385.00	\$7,904.98	\$8,229.00
Witness & Reporter Expense	101-140-52345	\$15,987.55	\$35,000.00	\$19,800.00	\$45,000.00
Vehicle Maintenance & Repair	101-140-52435	\$246.18	\$3,000.00	\$65.00	\$3,000.00
Dues	101-140-52500		\$7,493.20	\$5,688.20	\$8,000.00
Phone	101-140-52530	\$15,577.27	\$18,752.40	\$15,865.00	\$18,752.40
Office Expense	101-140-53600	\$17,063.47	\$17,500.00	\$11,500.00	\$17,500.00
Postage	101-140-53605			\$0.00	\$4,500.00
Other Grant Expense	101-140-53616	\$939.68	\$0.00	\$4,490.00	\$0.00
Late Fees	101-140-53619		\$0.00	\$45.13	\$0.00
Fuel Expense	101-140-53626		\$5,000.00	\$0.00	\$5,000.00
Equipment	101-140-54750		\$25,000.00	\$0.00	\$0.00
Computer Hardware	101-140-54755	\$9,251.79		\$0.00	\$0.00
Computer Software	101-140-54756	\$43,187.59	\$47,716.90	\$42,000.00	\$51,601.64
Child Abuse Team Grant	101-140-57583	\$3,178.07	\$0.00	\$58,898.37	\$0.00
<b>Total Christian County General Fund:</b>		<b>\$2,102,225.88</b>	<b>\$2,830,060.50</b>	<b>\$2,276,294.54</b>	<b>\$2,752,704.04</b>
<b>P.A. Training</b>					
Training	260-610-52590	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
<b>Total P.A. Training:</b>		<b>\$6,070.77</b>	<b>\$7,500.00</b>	<b>\$6,075.00</b>	<b>\$10,000.00</b>
<b>Delinquent Taxes</b>					
Postage	265-610-53605	\$2,960.74	\$5,500.00	\$2,445.00	\$5,500.00
Fuel Expense	265-610-53626	\$1,158.44	\$0.00	\$1,416.00	\$2,000.00
<b>Total Delinquent Taxes:</b>		<b>\$4,119.18</b>	<b>\$5,500.00</b>	<b>\$3,861.00</b>	<b>\$7,500.00</b>
<b>Adm. Handling Cost</b>					



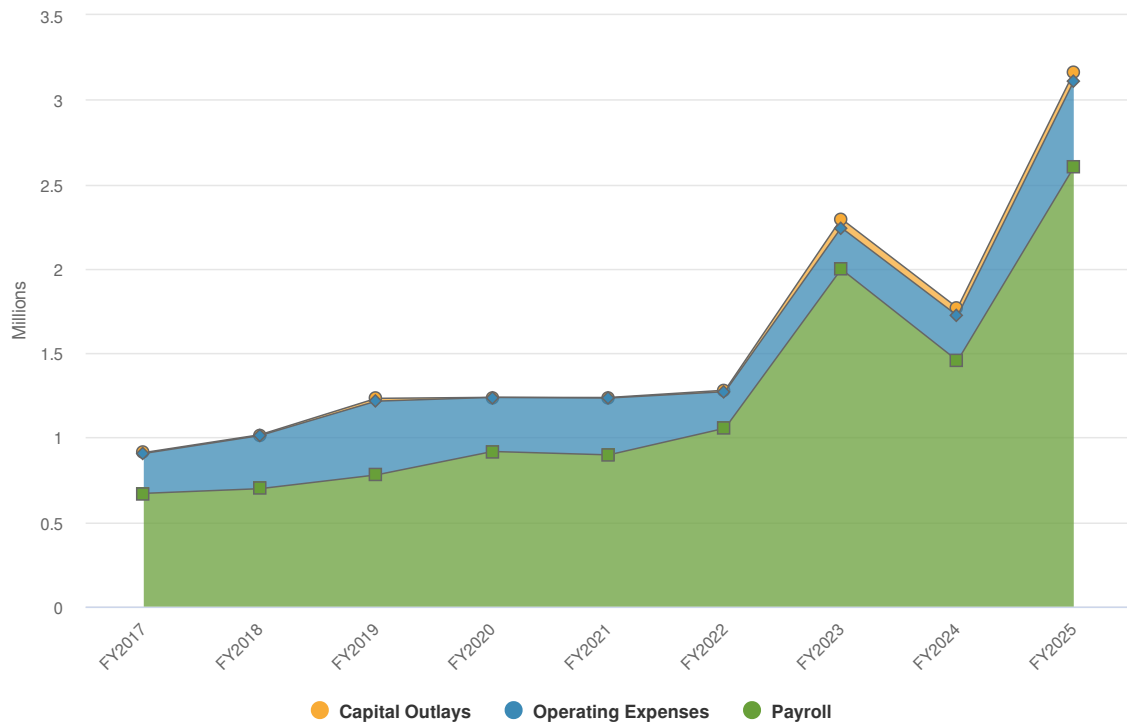
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Dues	268-610-52500	\$6,574.16		\$0.00	\$0.00
Administrative Fee to State	268-610-57509	\$360.00	\$400.00	\$110.00	\$150.00
Victim Restitution	268-610-57805	\$175,520.47	\$390,000.00	\$233,500.00	\$390,000.00
<b>Total Adm. Handling Cost:</b>		<b>\$182,454.63</b>	<b>\$390,400.00</b>	<b>\$233,610.00</b>	<b>\$390,150.00</b>
<b>Total:</b>		<b>\$2,294,870.46</b>	<b>\$3,233,460.50</b>	<b>\$2,519,840.54</b>	<b>\$3,160,354.04</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$153,005.71	\$162,532.00	\$159,668.86	\$175,554.00
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,402,405.04	\$1,868,292.00	\$1,493,960.00	\$1,813,183.00
Contract Labor	101-140-51130	\$0.00	\$31,000.00	\$0.00	\$0.00
Health Insurance	101-140-51210	\$136,254.58	\$193,600.00	\$134,405.00	\$195,750.00
FICA	101-140-51220	\$115,041.67	\$154,175.00	\$124,185.00	\$149,925.00
Lagers	101-140-51230	\$173,181.20	\$237,610.00	\$180,785.00	\$236,797.00
PACAR Retirement	101-140-51232	\$11,628.00	\$15,504.00	\$15,504.00	\$15,504.00
Unemployment Insurance	101-140-51250	\$1,212.44	\$2,500.00	\$1,530.00	\$4,408.00
Workers' Compensation	101-140-51260	\$4,065.64	\$5,385.00	\$7,904.98	\$8,229.00
<b>Total Payroll:</b>		<b>\$1,996,794.28</b>	<b>\$2,670,598.00</b>	<b>\$2,117,942.84</b>	<b>\$2,599,350.00</b>
<b>Operating Expenses</b>					
Witness & Reporter Expense	101-140-52345	\$15,987.55	\$35,000.00	\$19,800.00	\$45,000.00
Vehicle Maintenance & Repair	101-140-52435	\$246.18	\$3,000.00	\$65.00	\$3,000.00



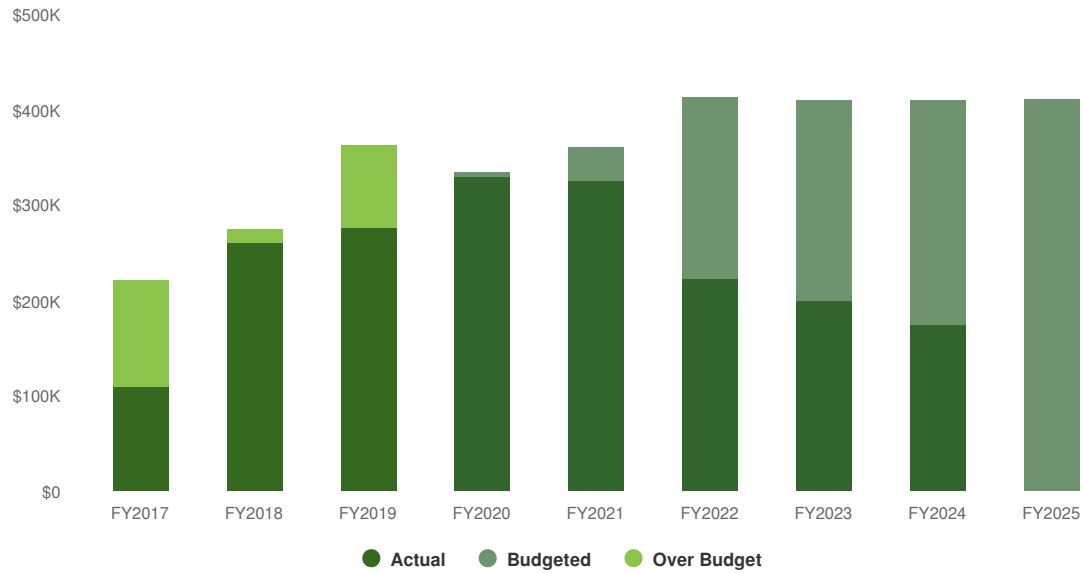
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Dues	101-140-52500		\$7,493.20	\$5,688.20	\$8,000.00
Phone	101-140-52530	\$15,577.27	\$18,752.40	\$15,865.00	\$18,752.40
Office Expense	101-140-53600	\$17,063.47	\$17,500.00	\$11,500.00	\$17,500.00
Postage	101-140-53605			\$0.00	\$4,500.00
Other Grant Expense	101-140-53616	\$939.68	\$0.00	\$4,490.00	\$0.00
Late Fees	101-140-53619		\$0.00	\$45.13	\$0.00
Fuel Expense	101-140-53626		\$5,000.00	\$0.00	\$5,000.00
Child Abuse Team Grant	101-140-57583	\$3,178.07	\$0.00	\$58,898.37	\$0.00
Training	260-610-52590	\$6,070.77	\$7,500.00	\$6,075.00	\$10,000.00
Postage	265-610-53605	\$2,960.74	\$5,500.00	\$2,445.00	\$5,500.00
Fuel Expense	265-610-53626	\$1,158.44	\$0.00	\$1,416.00	\$2,000.00
Dues	268-610-52500	\$6,574.16		\$0.00	\$0.00
Administrative Fee to State	268-610-57509	\$360.00	\$400.00	\$110.00	\$150.00
Victim Restitution	268-610-57805	\$175,520.47	\$390,000.00	\$233,500.00	\$390,000.00
<b>Total Operating Expenses:</b>		<b>\$245,636.80</b>	<b>\$490,145.60</b>	<b>\$359,897.70</b>	<b>\$509,402.40</b>
<b>Capital Outlays</b>					
Equipment	101-140-54750		\$25,000.00	\$0.00	\$0.00
Computer Hardware	101-140-54755	\$9,251.79		\$0.00	\$0.00
Computer Software	101-140-54756	\$43,187.59	\$47,716.90	\$42,000.00	\$51,601.64
<b>Total Capital Outlays:</b>		<b>\$52,439.38</b>	<b>\$72,716.90</b>	<b>\$42,000.00</b>	<b>\$51,601.64</b>
<b>Total Expense Objects:</b>		<b>\$2,294,870.46</b>	<b>\$3,233,460.50</b>	<b>\$2,519,840.54</b>	<b>\$3,160,354.04</b>



## Revenues Summary

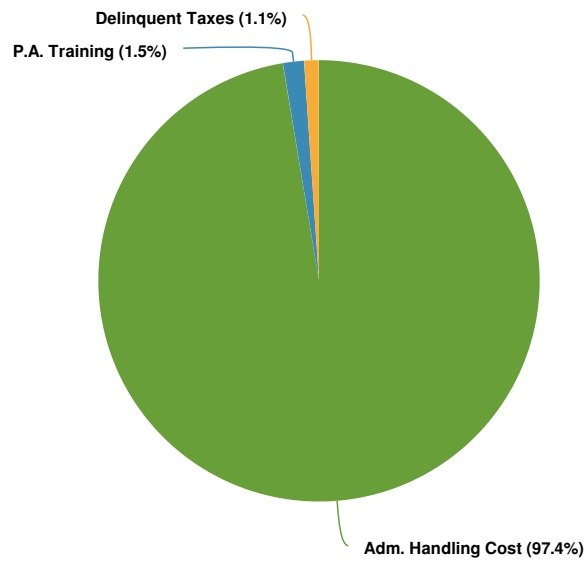
**\$411,350** **\$1,260**  
(0.31% vs. prior year)

### Prosecuting Attorney Proposed and Historical Budget vs. Actual

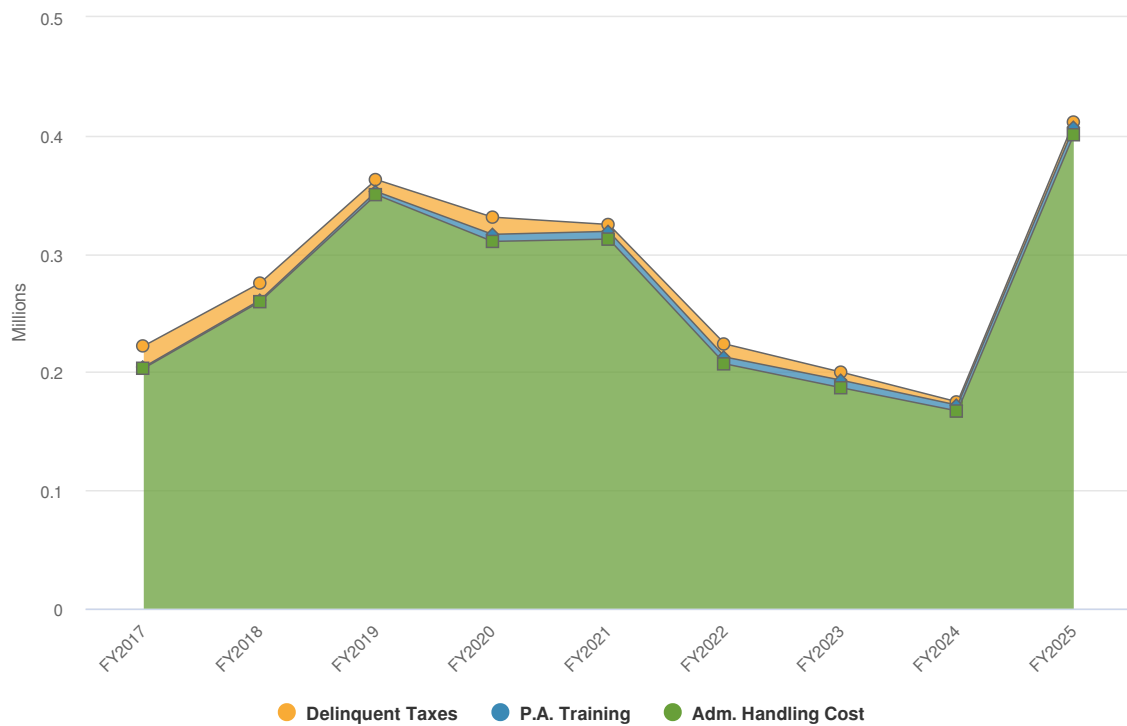


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



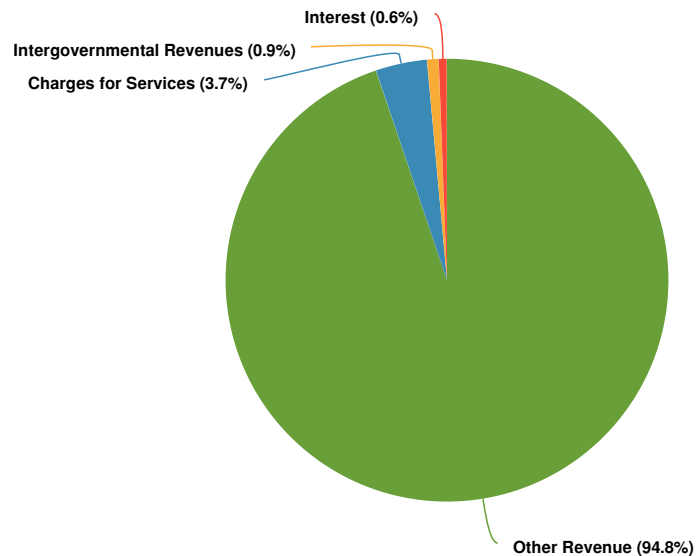
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>P.A. Training</b>					
Circuit Clerk Fees	260-44111	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	260-46611	\$495.81	\$125.00	\$445.00	\$350.00
<b>Total P.A. Training:</b>		<b>\$6,354.04</b>	<b>\$5,825.00</b>	<b>\$6,535.00</b>	<b>\$6,350.00</b>
<b>Delinquent Taxes</b>					
Delinquent Tax Fees	265-41910	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00
Interest	265-46611	\$890.16	\$175.00	\$910.00	\$900.00
<b>Total Delinquent Taxes:</b>		<b>\$6,833.40</b>	<b>\$6,675.00</b>	<b>\$3,910.00</b>	<b>\$4,400.00</b>
<b>Adm. Handling Cost</b>					
Bad Check Fees	268-44930	\$3,486.22	\$1,500.00	\$120.00	\$250.00
Restitution Fees	268-44931	\$5,257.60	\$5,400.00	\$9,445.00	\$9,000.00
MOPS Fees	268-44932	\$360.00	\$460.00	\$125.00	\$150.00
Victim Restitution Revenue	268-45190	\$175,525.47	\$390,000.00	\$233,500.00	\$390,000.00
Interest	268-46611	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
Miscellaneous Revenue	268-48101	\$972.43	\$80.00	\$253.28	\$0.00
<b>Total Adm. Handling Cost:</b>		<b>\$186,732.00</b>	<b>\$397,590.00</b>	<b>\$245,088.28</b>	<b>\$400,600.00</b>
<b>Total:</b>		<b>\$199,919.44</b>	<b>\$410,090.00</b>	<b>\$255,533.28</b>	<b>\$411,350.00</b>

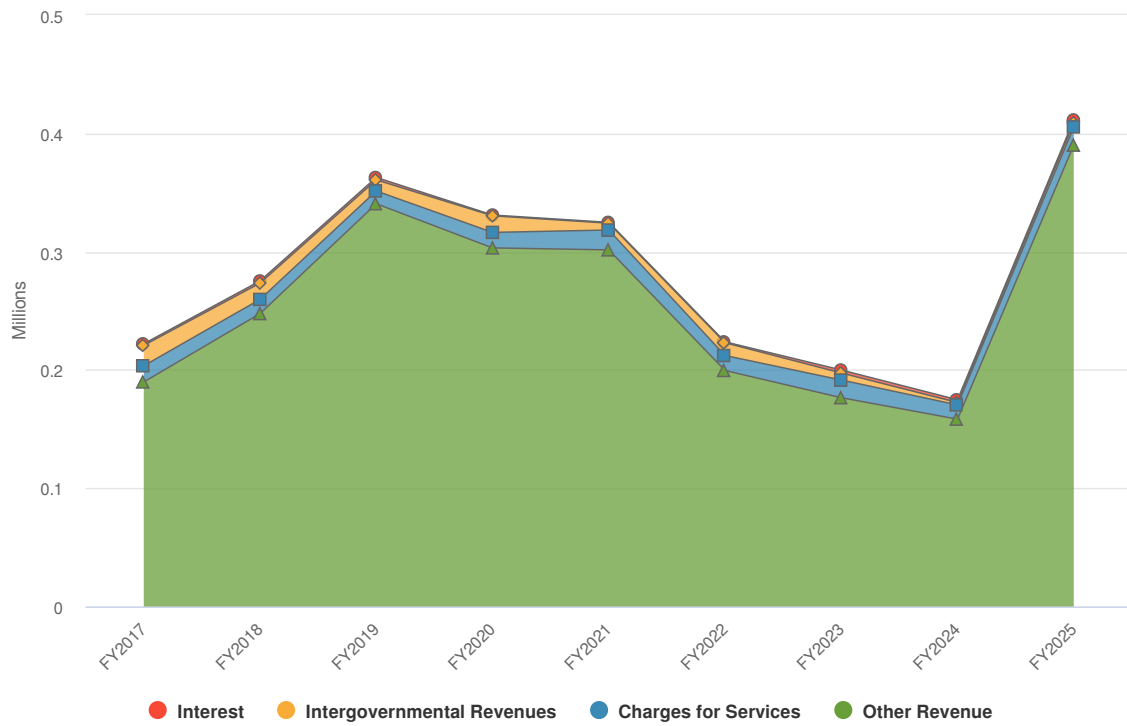
## Revenues by Source

### Projected 2025 Revenues by Source





### Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Revenue Source</b>					
<b>Intergovernmental Revenues</b>					
<b>Delinquent Tax Fees</b>					
Delinquent Tax Fees	265-41910	\$5,943.24	\$6,500.00	\$3,000.00	\$3,500.00
<b>Total Delinquent Tax Fees:</b>		<b>\$5,943.24</b>	<b>\$6,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$5,943.24</b>	<b>\$6,500.00</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Circuit Clerk Fees	260-44111	\$5,858.23	\$5,700.00	\$6,090.00	\$6,000.00
Bad Check Fees	268-44930	\$3,486.22	\$1,500.00	\$120.00	\$250.00
Restitution Fees	268-44931	\$5,257.60	\$5,400.00	\$9,445.00	\$9,000.00
MOPS Fees	268-44932	\$360.00	\$460.00	\$125.00	\$150.00
<b>Total Charges for Services:</b>		<b>\$14,962.05</b>	<b>\$13,060.00</b>	<b>\$15,780.00</b>	<b>\$15,400.00</b>
<b>Total Charges for Services:</b>		<b>\$14,962.05</b>	<b>\$13,060.00</b>	<b>\$15,780.00</b>	<b>\$15,400.00</b>
<b>Interest</b>					
<b>Interest</b>					
Interest	260-46611	\$495.81	\$125.00	\$445.00	\$350.00
Interest	265-46611	\$890.16	\$175.00	\$910.00	\$900.00
Interest	268-46611	\$1,130.28	\$150.00	\$1,645.00	\$1,200.00
<b>Total Interest:</b>		<b>\$2,516.25</b>	<b>\$450.00</b>	<b>\$3,000.00</b>	<b>\$2,450.00</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Interest:		\$2,516.25	\$450.00	\$3,000.00	\$2,450.00
Other Revenue					
Other Revenue					
Victim Restitution Revenue	268-45190	\$175,525.47	\$390,000.00	\$233,500.00	\$390,000.00
Miscellaneous Revenue	268-48101	\$972.43	\$80.00	\$253.28	\$0.00
Total Other Revenue:		\$176,497.90	\$390,080.00	\$233,753.28	\$390,000.00
Total Other Revenue:		\$176,497.90	\$390,080.00	\$233,753.28	\$390,000.00
Total Revenue Source:		\$199,919.44	\$410,090.00	\$255,533.28	\$411,350.00



# Coroner

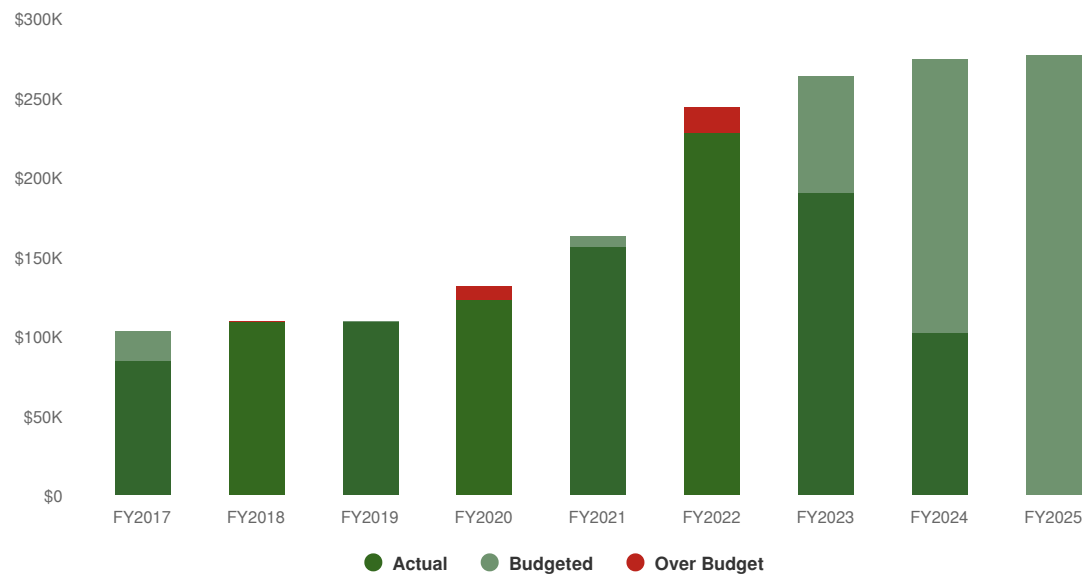


Amanda Armitage  
Christian County Coroner

## Expenditures Summary

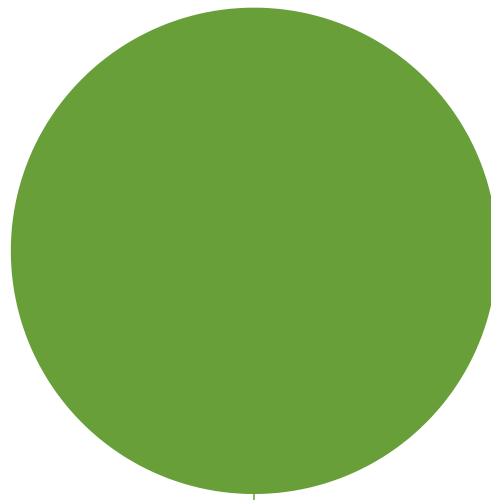
**\$277,156** **\$2,659**  
(0.97% vs. prior year)

Coroner Proposed and Historical Budget vs. Actual



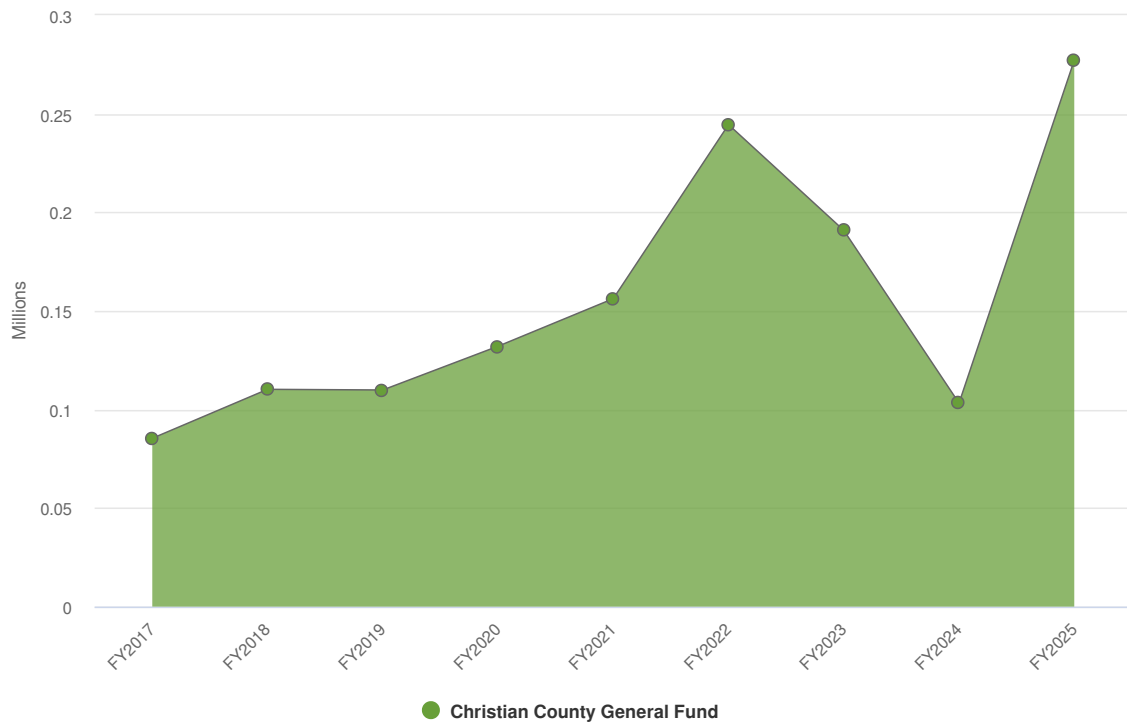
# Expenditures by Fund

## 2025 Expenditures by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



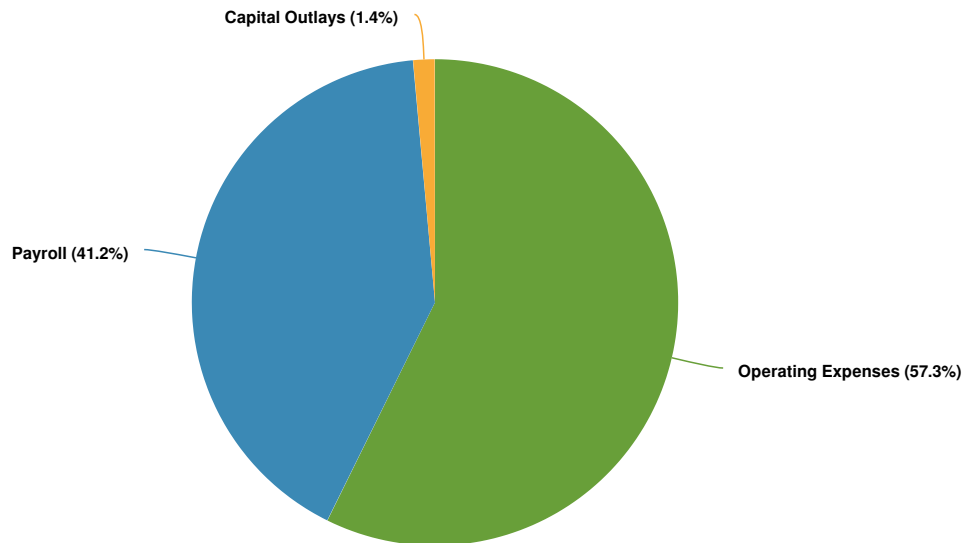
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Christian County General Fund					
Salary Elected Official - CORONER	101-160-51110	\$69,606.42	\$75,175.00	\$75,175.00	\$77,431.00



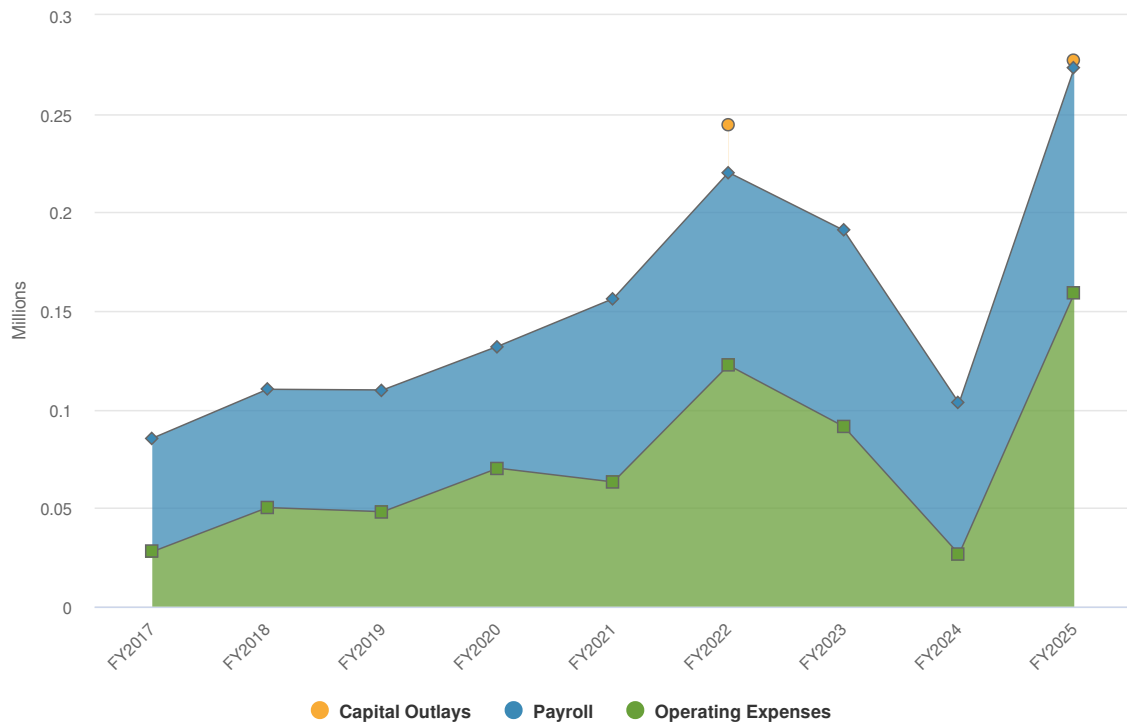
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Contract Services	101-160-51130	\$10,000.00	\$15,000.00	\$9,600.00	\$15,000.00
Health Insurance	101-160-51210	\$5,892.00	\$6,246.00	\$6,245.04	\$6,525.00
FICA	101-160-51220	\$4,936.00	\$5,751.00	\$5,280.00	\$5,924.00
Lagers	101-160-51230	\$8,770.32	\$8,796.00	\$8,822.00	\$9,292.00
Workers' Compensation	101-160-51260	\$343.81	\$190.00	\$162.12	\$144.00
Vehicle Maintenance & Repair	101-160-52435	\$41.48	\$500.00	\$37.26	\$0.00
Inquest & Autopsy Expense	101-160-52515	\$87,169.37	\$150,000.00	\$48,975.00	\$150,000.00
Phone	101-160-52530	\$540.32	\$525.00	\$485.00	\$525.00
Transport & Removal	101-160-52588	\$600.00	\$2,000.00	\$400.00	\$2,000.00
Training	101-160-52590	\$550.00	\$3,000.00	\$550.00	\$3,000.00
Coroner Supplies	101-160-53610	\$1,860.00	\$2,000.00	\$2,270.00	\$2,000.00
Fuel Expense	101-160-53626	\$555.13	\$1,314.00	\$450.00	\$1,315.00
Equipment	101-160-54750	\$0.00	\$4,000.00	\$0.00	\$4,000.00
<b>Total Christian County General Fund:</b>		<b>\$190,864.85</b>	<b>\$274,497.00</b>	<b>\$158,451.42</b>	<b>\$277,156.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - CORONER	101-160-51110	\$69,606.42	\$75,175.00	\$75,175.00	\$77,431.00
Contract Services	101-160-51130	\$10,000.00	\$15,000.00	\$9,600.00	\$15,000.00
Health Insurance	101-160-51210	\$5,892.00	\$6,246.00	\$6,245.04	\$6,525.00
FICA	101-160-51220	\$4,936.00	\$5,751.00	\$5,280.00	\$5,924.00
Lagers	101-160-51230	\$8,770.32	\$8,796.00	\$8,822.00	\$9,292.00
Workers' Compensation	101-160-51260	\$343.81	\$190.00	\$162.12	\$144.00
<b>Total Payroll:</b>		<b>\$99,548.55</b>	<b>\$111,158.00</b>	<b>\$105,284.16</b>	<b>\$114,316.00</b>
<b>Operating Expenses</b>					
Vehicle Maintenance & Repair	101-160-52435	\$41.48	\$500.00	\$37.26	\$0.00
Inquest & Autopsy Expense	101-160-52515	\$87,169.37	\$150,000.00	\$48,975.00	\$150,000.00
Phone	101-160-52530	\$540.32	\$525.00	\$485.00	\$525.00
Transport & Removal	101-160-52588	\$600.00	\$2,000.00	\$400.00	\$2,000.00
Training	101-160-52590	\$550.00	\$3,000.00	\$550.00	\$3,000.00
Coroner Supplies	101-160-53610	\$1,860.00	\$2,000.00	\$2,270.00	\$2,000.00
Fuel Expense	101-160-53626	\$555.13	\$1,314.00	\$450.00	\$1,315.00
<b>Total Operating Expenses:</b>		<b>\$91,316.30</b>	<b>\$159,339.00</b>	<b>\$53,167.26</b>	<b>\$158,840.00</b>
<b>Capital Outlays</b>					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Equipment	101-160-54750	\$0.00	\$4,000.00	\$0.00	\$4,000.00
<b>Total Capital Outlays:</b>		<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>
<b>Total Expense Objects:</b>		<b>\$190,864.85</b>	<b>\$274,497.00</b>	<b>\$158,451.42</b>	<b>\$277,156.00</b>



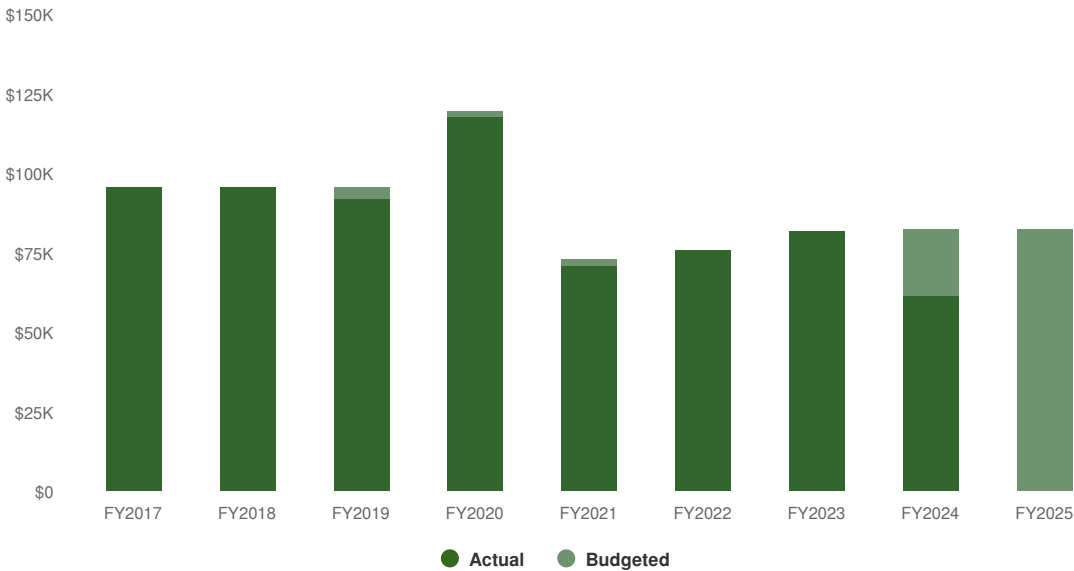
University Of Missouri Extension



Expenditures Summary

**\$82,450**    **\$0**  
(0.00% vs. prior year)

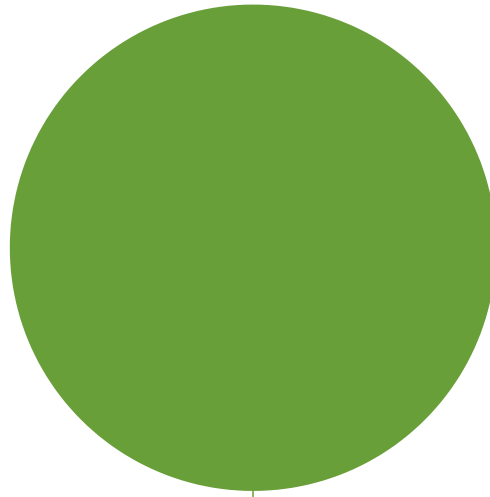
University Of Missouri Extension Proposed and Historical Budget vs. Actual





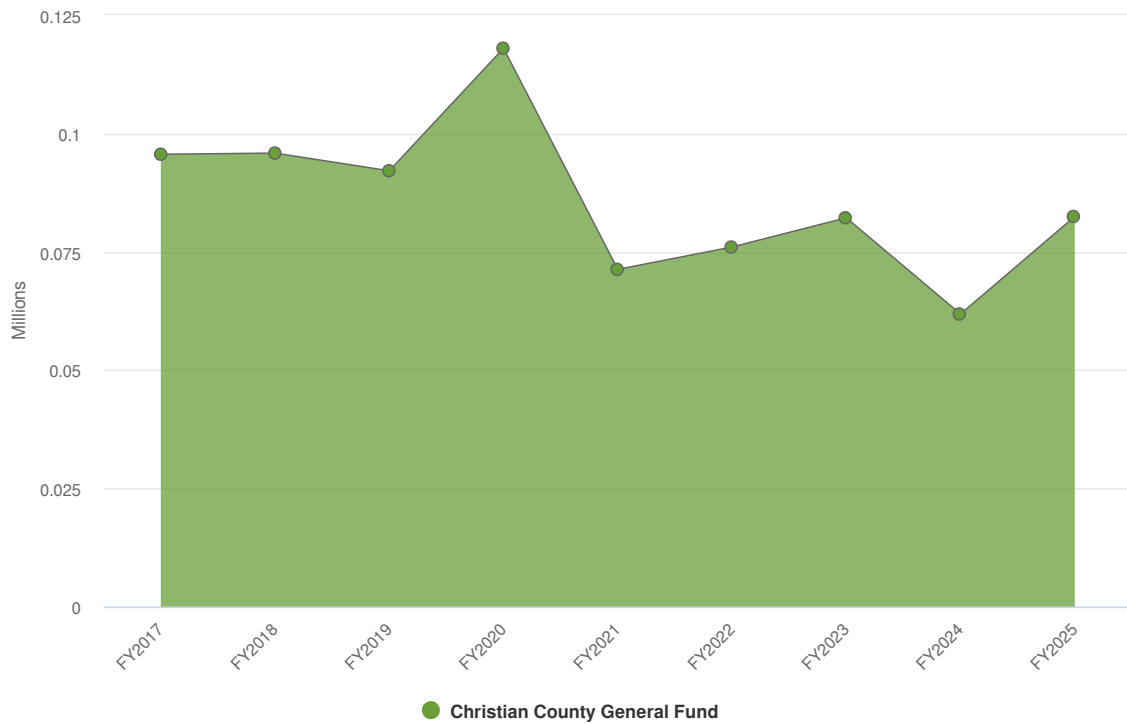
# Expenditures by Fund

## 2025 Expenditures by Fund



Christian County General Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



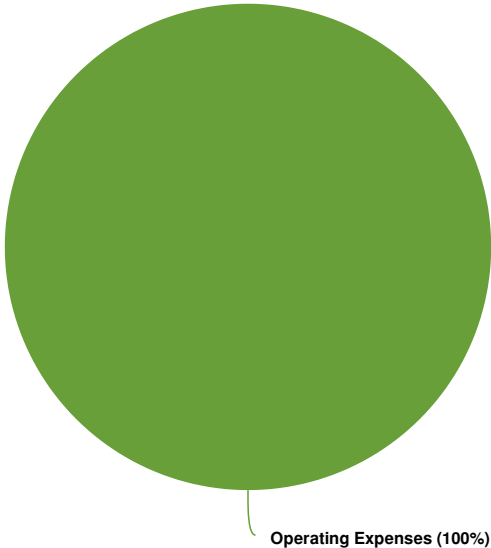
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Extension Office Expense	101-180-52515	\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00



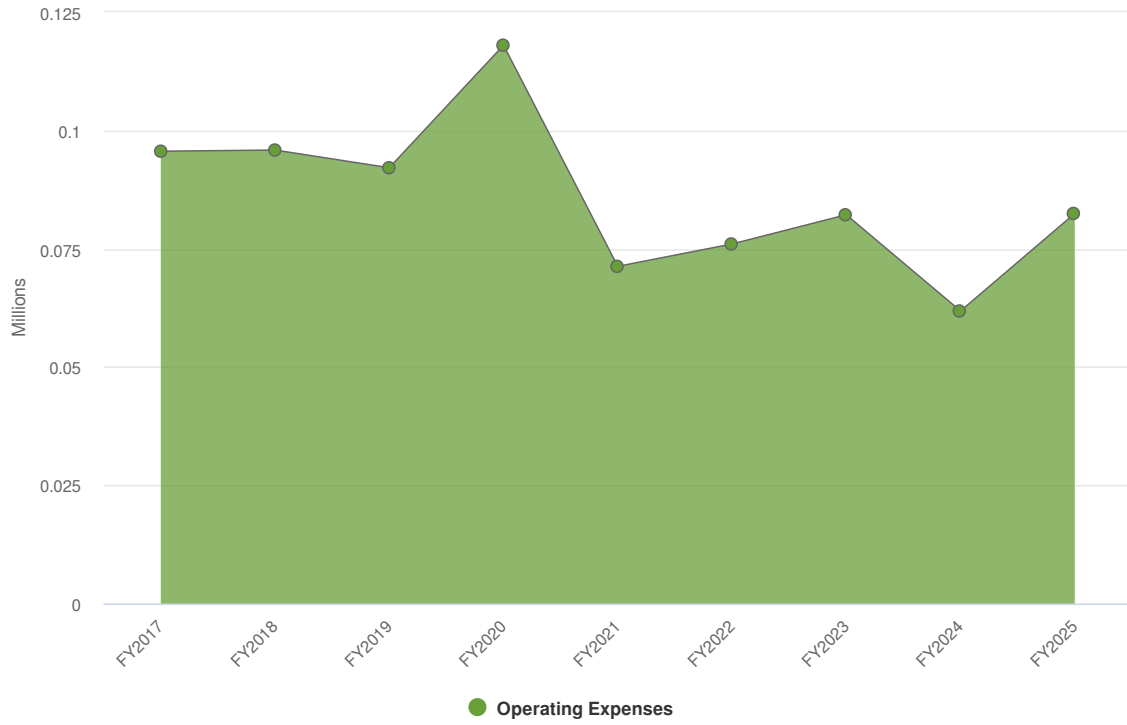
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Total Christian County General Fund:		\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expense Objects					
Operating Expenses					
Extension Office Expense	101-180-52515	\$82,175.00	\$82,450.00	\$82,450.00	\$82,450.00
<b>Total Operating Expenses:</b>		<b>\$82,175.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>
<b>Total Expense Objects:</b>		<b>\$82,175.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>	<b>\$82,450.00</b>



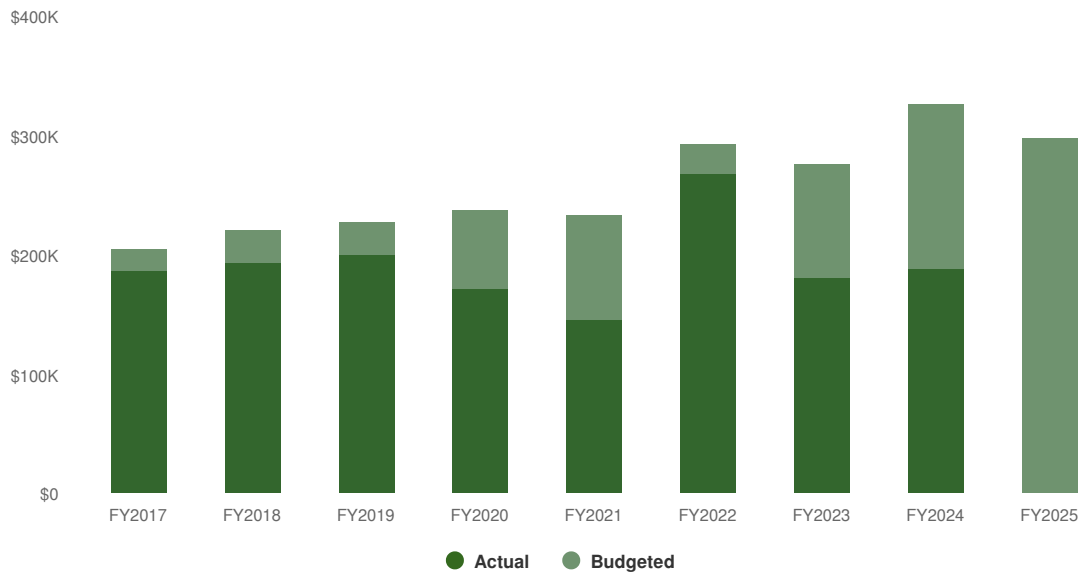
# Emergency Management



## Expenditures Summary

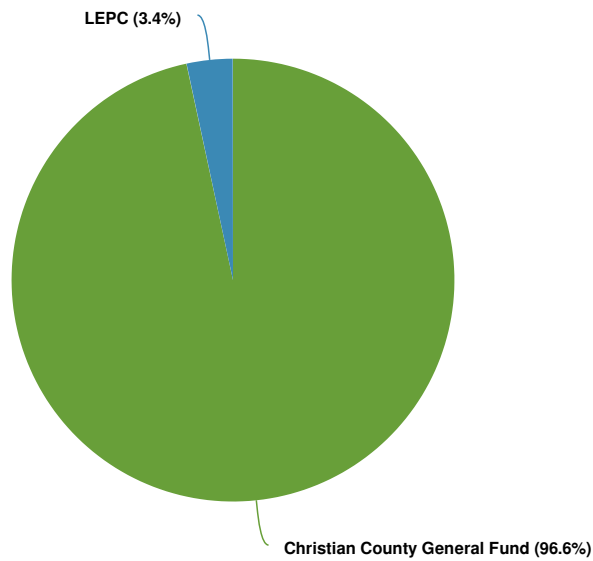
**\$297,792** **-\$28,919**  
(-8.85% vs. prior year)

### Emergency Management Proposed and Historical Budget vs. Actual

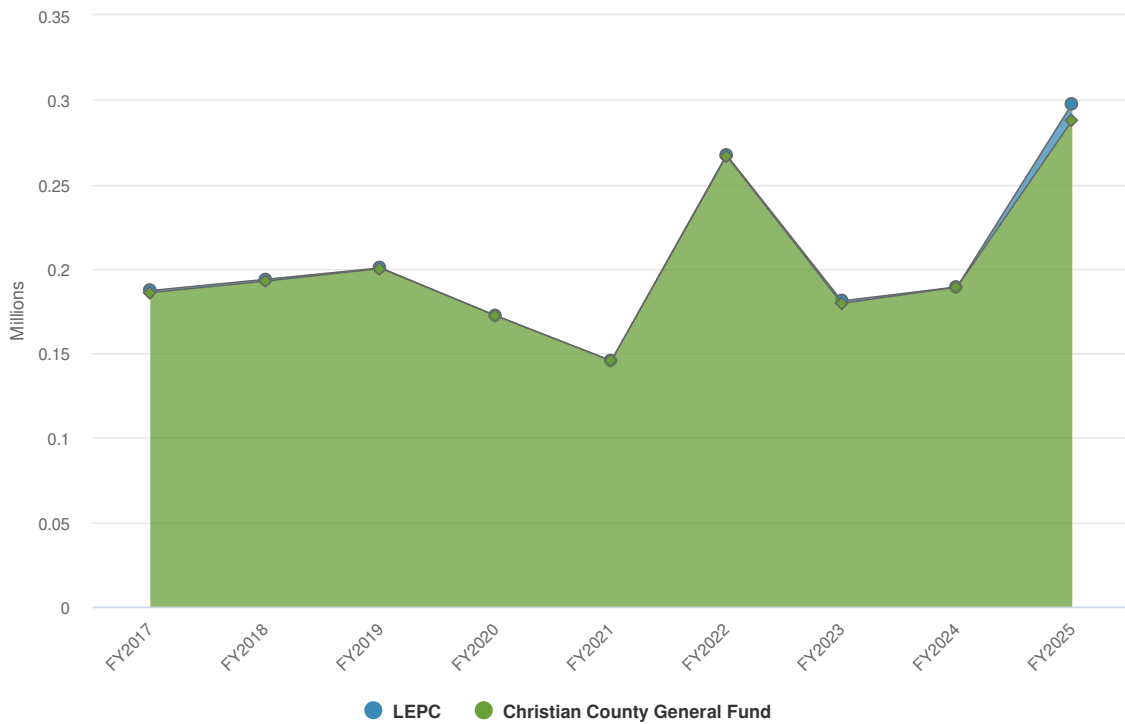


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Other - EMERGENCY MGT.	101-190-51120	\$101,943.75	\$170,630.00	\$159,183.00	\$172,434.00

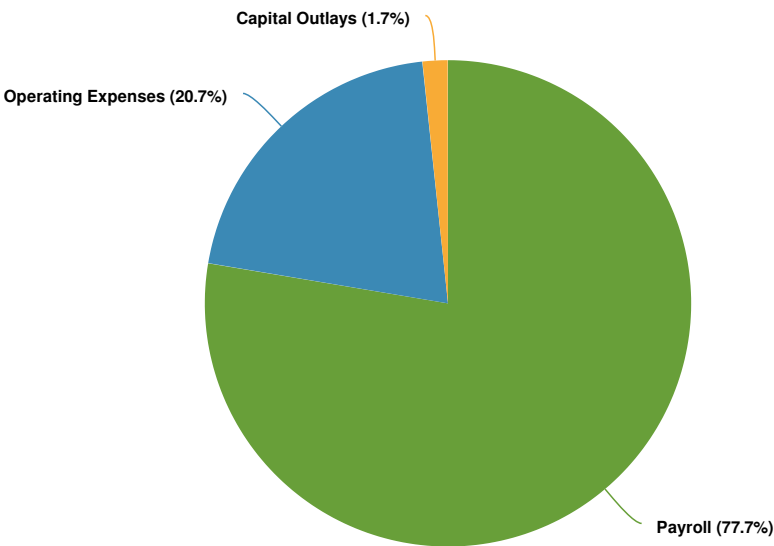


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-190-51210	\$6,137.50	\$20,860.00	\$18,214.70	\$21,207.00
FICA	101-190-51220	\$7,377.91	\$11,895.00	\$11,846.00	\$13,170.00
Lagers	101-190-51230	\$12,799.53	\$19,805.00	\$18,600.00	\$20,658.00
Unemployment Insurance	101-190-51250	\$86.89	\$350.00	\$160.00	\$488.00
Workers' Compensation	101-190-51260	\$3,426.24	\$5,040.00	\$3,328.18	\$3,285.00
Repairs & Maintenance Equipment	101-190-52430	\$293.08	\$5,000.00	\$0.00	\$3,500.00
Software Maintenance & Licenses	101-190-52432	\$14,082.19	\$18,000.00	\$0.00	\$18,000.00
Phone	101-190-52530	\$6,829.57	\$5,750.00	\$6,465.00	\$6,500.00
Training	101-190-52590	\$50.00	\$3,000.00	\$920.00	\$2,000.00
Office Expense	101-190-53600	\$7,538.12	\$8,500.00	\$8,015.00	\$9,000.00
Postage	101-190-53605	\$9.33	\$50.00	\$26.00	\$50.00
Other Grant Expense	101-190-53616	\$5,364.31	\$500.00	\$0.00	\$500.00
Small Equipment	101-190-53618	\$638.30	\$5,500.00	\$285.00	\$6,000.00
Fuel Expense	101-190-53626	\$3,815.39	\$6,000.00	\$2,835.00	\$4,000.00
Hazard Mitigation Plan	101-190-53750			\$0.00	\$2,000.00
Equipment	101-190-54750	\$9,090.31	\$6,000.00	\$6,500.00	\$5,000.00
<b>Total Christian County General Fund:</b>		<b>\$179,482.42</b>	<b>\$286,880.00</b>	<b>\$236,377.88</b>	<b>\$287,792.00</b>
<b>LEPC</b>					
Training	220-610-52590	\$278.40	\$8,000.00	\$0.00	\$5,000.00
Office Expense	220-610-53600	\$1,197.16	\$5,000.00	\$117.88	\$5,000.00
Equipment	220-610-54750	\$0.00	\$6,000.00	\$0.00	\$0.00
<b>Total LEPC:</b>		<b>\$1,475.56</b>	<b>\$19,000.00</b>	<b>\$117.88</b>	<b>\$10,000.00</b>
<b>Total:</b>		<b>\$180,957.98</b>	<b>\$305,880.00</b>	<b>\$236,495.76</b>	<b>\$297,792.00</b>

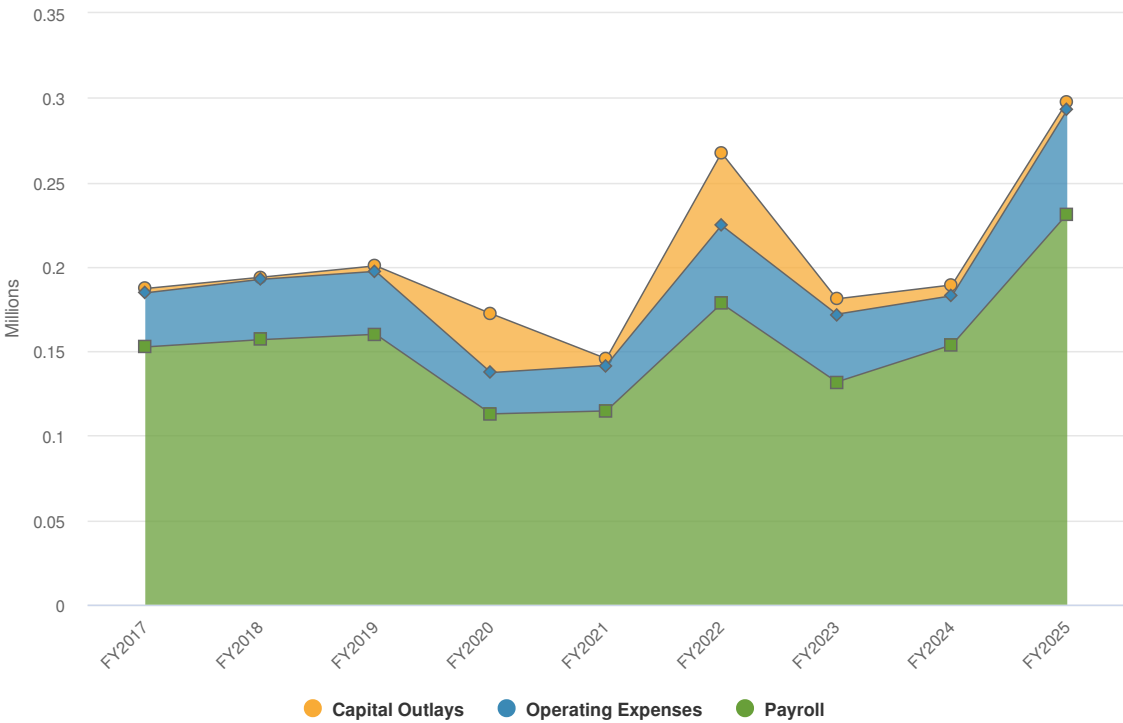


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Other - EMERGENCY MGT.	101-190-51120	\$101,943.75	\$170,630.00	\$159,183.00	\$172,434.00
Health Insurance	101-190-51210	\$6,137.50	\$20,860.00	\$18,214.70	\$21,207.00
FICA	101-190-51220	\$7,377.91	\$11,895.00	\$11,846.00	\$13,170.00
Lagers	101-190-51230	\$12,799.53	\$19,805.00	\$18,600.00	\$20,658.00
Unemployment Insurance	101-190-51250	\$86.89	\$350.00	\$160.00	\$488.00
Workers' Compensation	101-190-51260	\$3,426.24	\$5,040.00	\$3,328.18	\$3,285.00
<b>Total Payroll:</b>		<b>\$131,771.82</b>	<b>\$228,580.00</b>	<b>\$211,331.88</b>	<b>\$231,242.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-190-52430	\$293.08	\$5,000.00	\$0.00	\$3,500.00
Software Maintenance & Licenses	101-190-52432	\$14,082.19	\$18,000.00	\$0.00	\$18,000.00
Phone	101-190-52530	\$6,829.57	\$5,750.00	\$6,465.00	\$6,500.00
Training	101-190-52590	\$50.00	\$3,000.00	\$920.00	\$2,000.00
Office Expense	101-190-53600	\$7,538.12	\$8,500.00	\$8,015.00	\$9,000.00
Postage	101-190-53605	\$9.33	\$50.00	\$26.00	\$50.00
Other Grant Expense	101-190-53616	\$5,364.31	\$500.00	\$0.00	\$500.00
Small Equipment	101-190-53618	\$638.30	\$5,500.00	\$285.00	\$6,000.00
Fuel Expense	101-190-53626	\$3,815.39	\$6,000.00	\$2,835.00	\$4,000.00
Hazard Mitigation Plan	101-190-53750			\$0.00	\$2,000.00
Training	220-610-52590	\$278.40	\$8,000.00	\$0.00	\$5,000.00
Office Expense	220-610-53600	\$1,197.16	\$5,000.00	\$117.88	\$5,000.00
<b>Total Operating Expenses:</b>		<b>\$40,095.85</b>	<b>\$65,300.00</b>	<b>\$18,663.88</b>	<b>\$61,550.00</b>
<b>Capital Outlays</b>					
Equipment	101-190-54750	\$9,090.31	\$6,000.00	\$6,500.00	\$5,000.00
Equipment	220-610-54750	\$0.00	\$6,000.00	\$0.00	\$0.00
<b>Total Capital Outlays:</b>		<b>\$9,090.31</b>	<b>\$12,000.00</b>	<b>\$6,500.00</b>	<b>\$5,000.00</b>
<b>Total Expense Objects:</b>		<b>\$180,957.98</b>	<b>\$305,880.00</b>	<b>\$236,495.76</b>	<b>\$297,792.00</b>

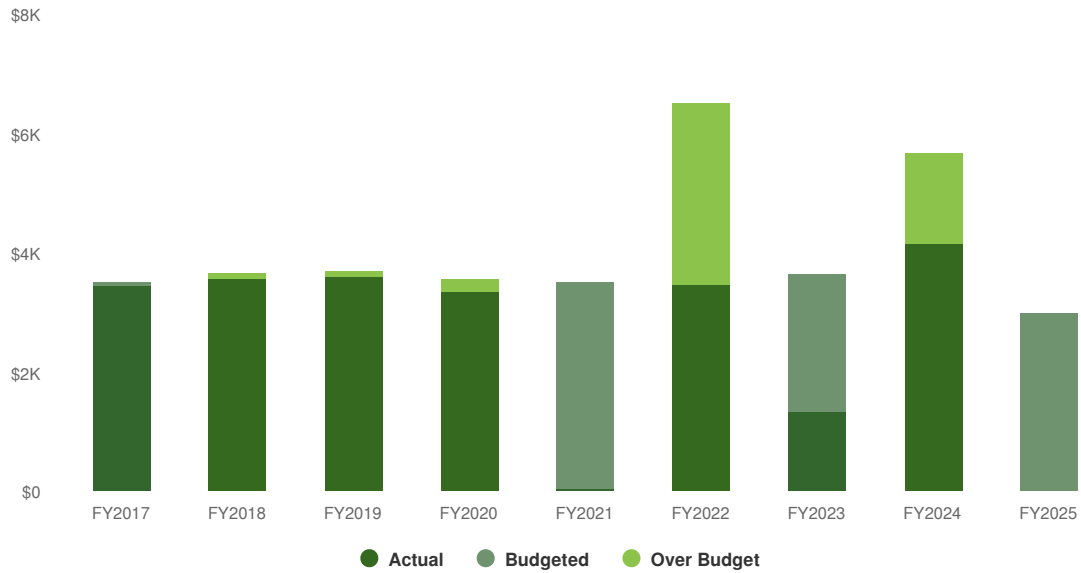




## Revenues Summary

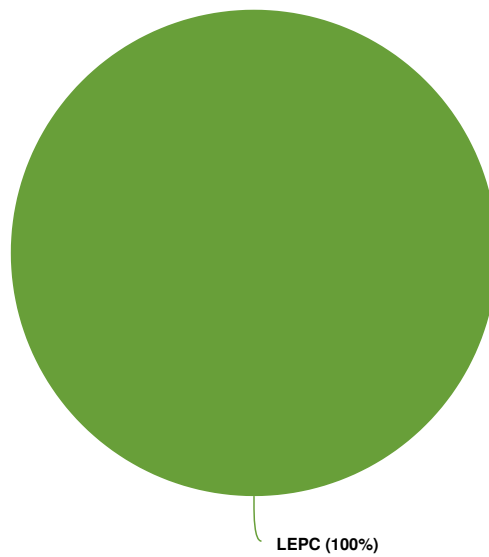
**\$3,000** **-\$1,150**  
(-27.71% vs. prior year)

### Emergency Management Proposed and Historical Budget vs. Actual

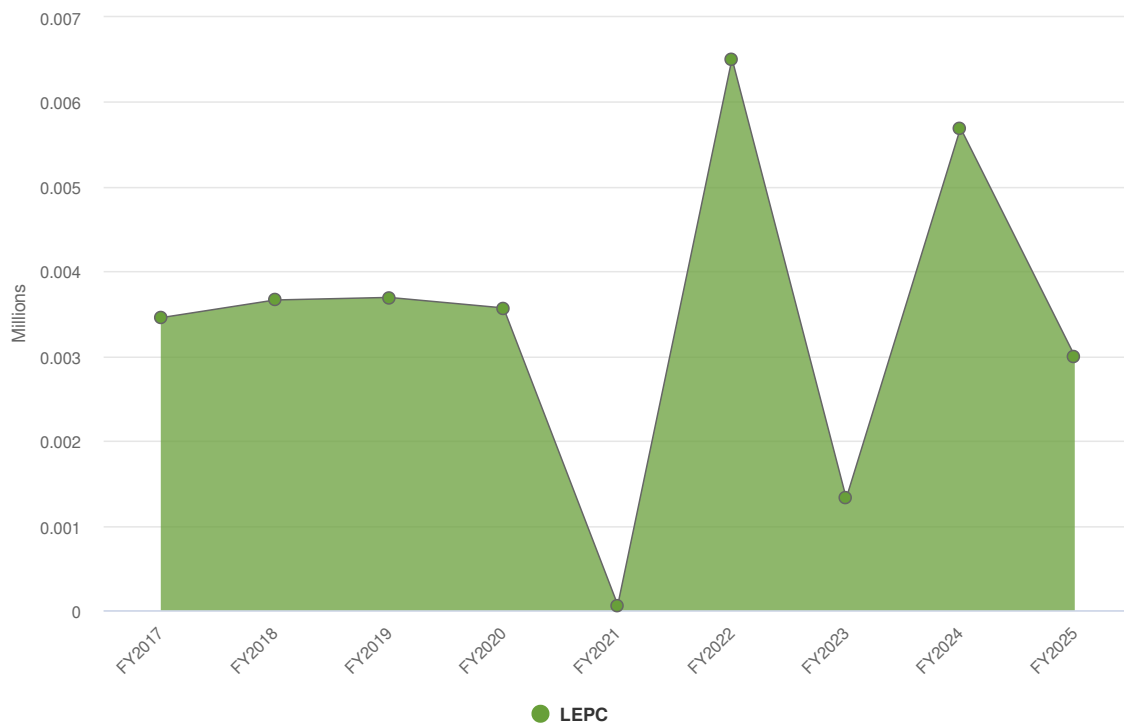


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



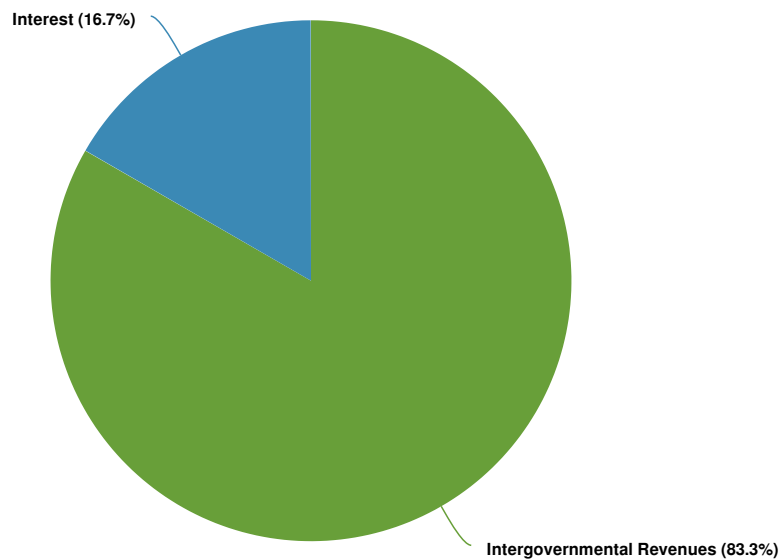
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
LEPC					
State Grant	220-43412	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00



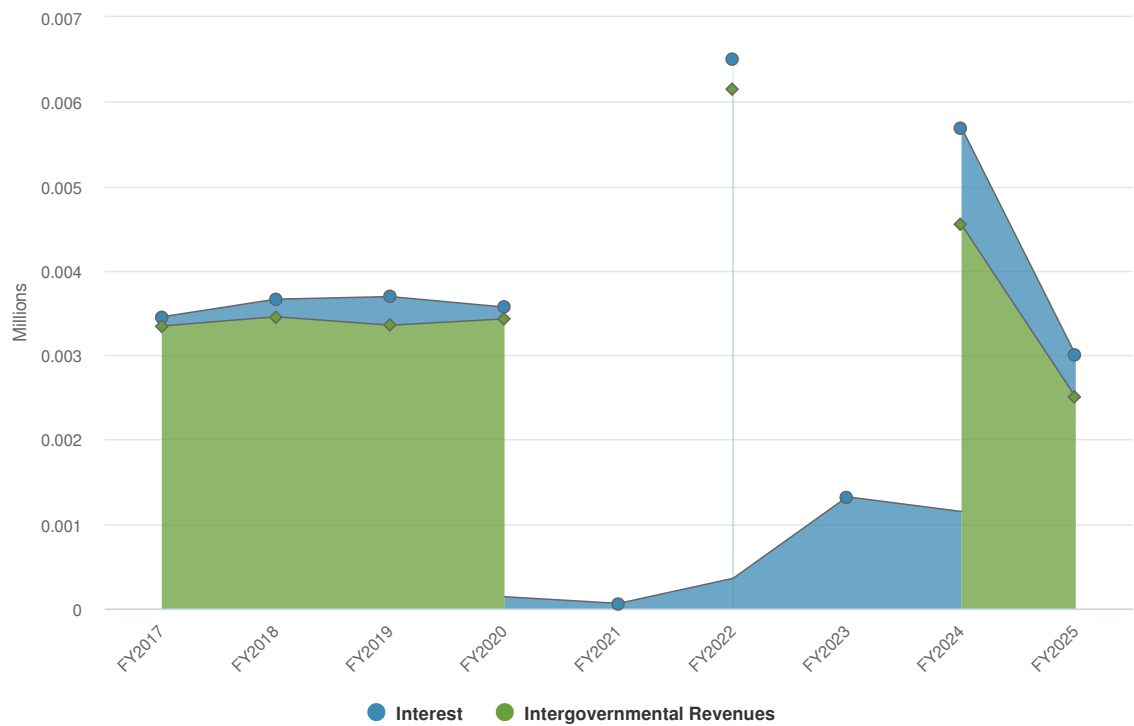
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	220-46611	\$1,322.73	\$750.00	\$1,320.00	\$500.00
<b>Total LEPC:</b>		<b>\$1,322.73</b>	<b>\$4,150.00</b>	<b>\$5,863.99</b>	<b>\$3,000.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Intergovernmental Revenues					
State					
State Grant	220-43412	\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
Total State:		\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
Total Intergovernmental Revenues:		\$0.00	\$3,400.00	\$4,543.99	\$2,500.00
Interest					
Interest					
Interest	220-46611	\$1,322.73	\$750.00	\$1,320.00	\$500.00
Total Interest:		\$1,322.73	\$750.00	\$1,320.00	\$500.00
Total Interest:		\$1,322.73	\$750.00	\$1,320.00	\$500.00
Total Revenue Source:		\$1,322.73	\$4,150.00	\$5,863.99	\$3,000.00



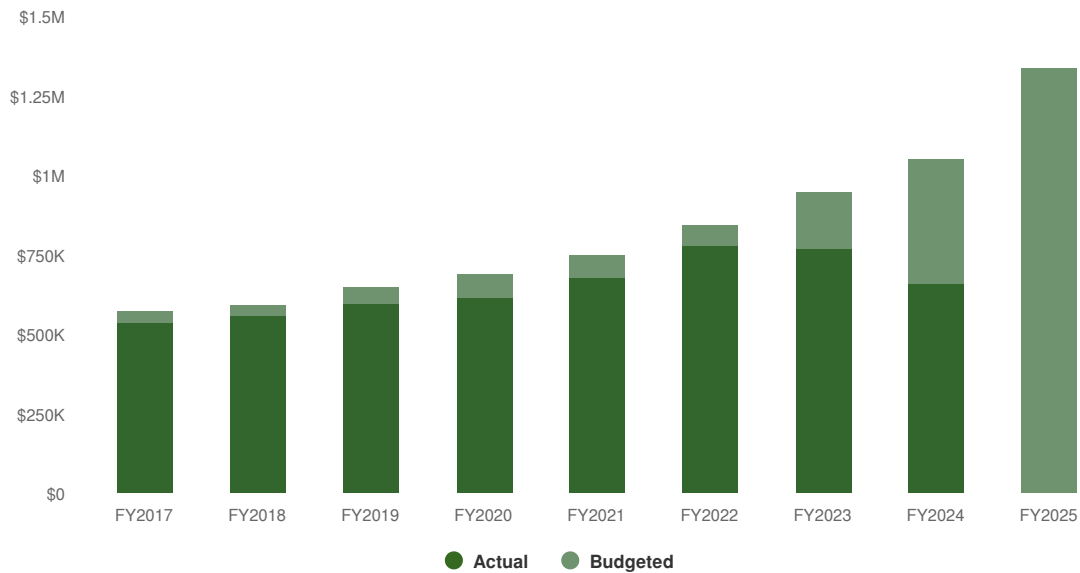
# Resource Management



## Expenditures Summary

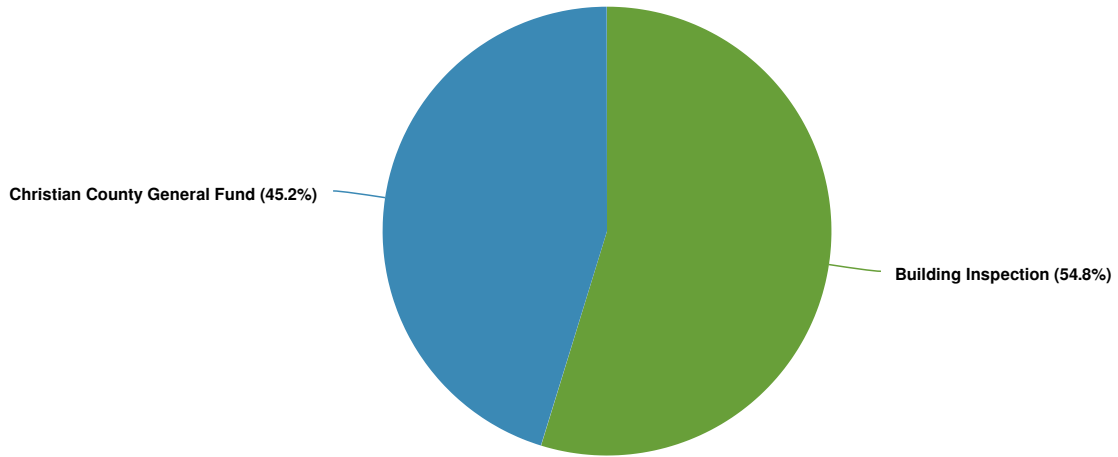
**\$1,338,247** **\$284,548**  
(27.00% vs. prior year)

### Resource Management Proposed and Historical Budget vs. Actual

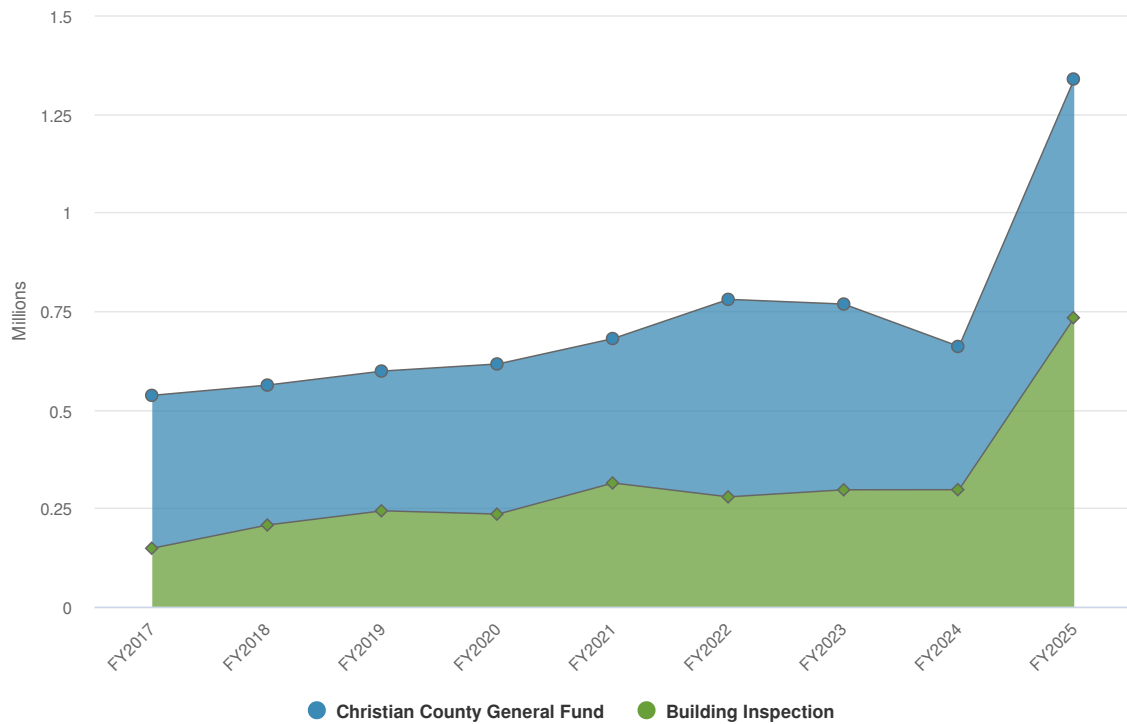


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Christian County General Fund</b>					
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00



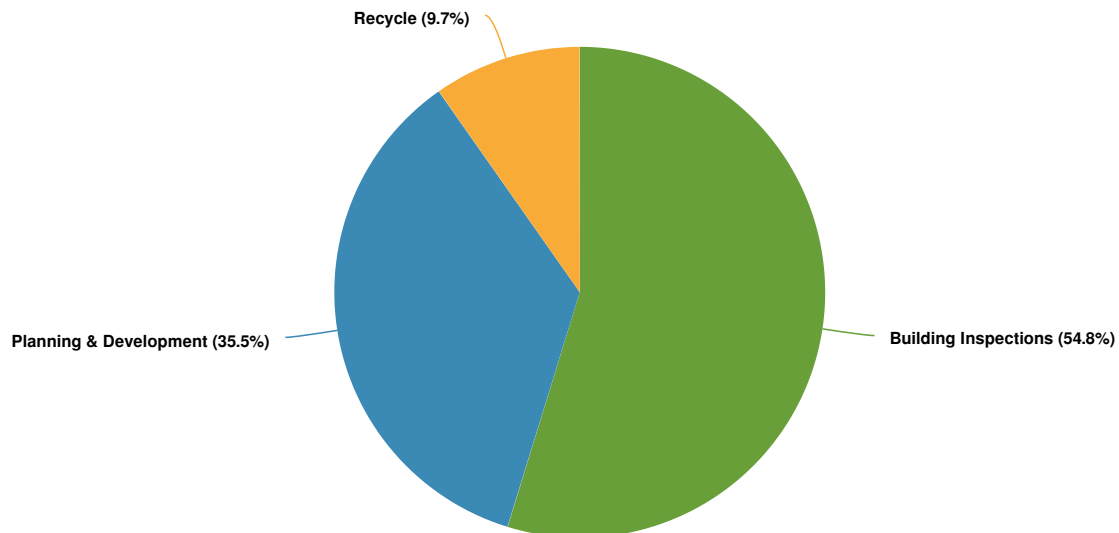
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
<b>Total Christian County General Fund:</b>		<b>\$471,077.45</b>	<b>\$601,659.00</b>	<b>\$490,124.45</b>	<b>\$605,381.00</b>
<b>Building Inspection</b>					
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
<b>Total Building Inspection:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,122.60</b>	<b>\$732,866.00</b>
<b>Total:</b>		<b>\$767,533.49</b>	<b>\$1,053,699.00</b>	<b>\$847,247.05</b>	<b>\$1,338,247.00</b>

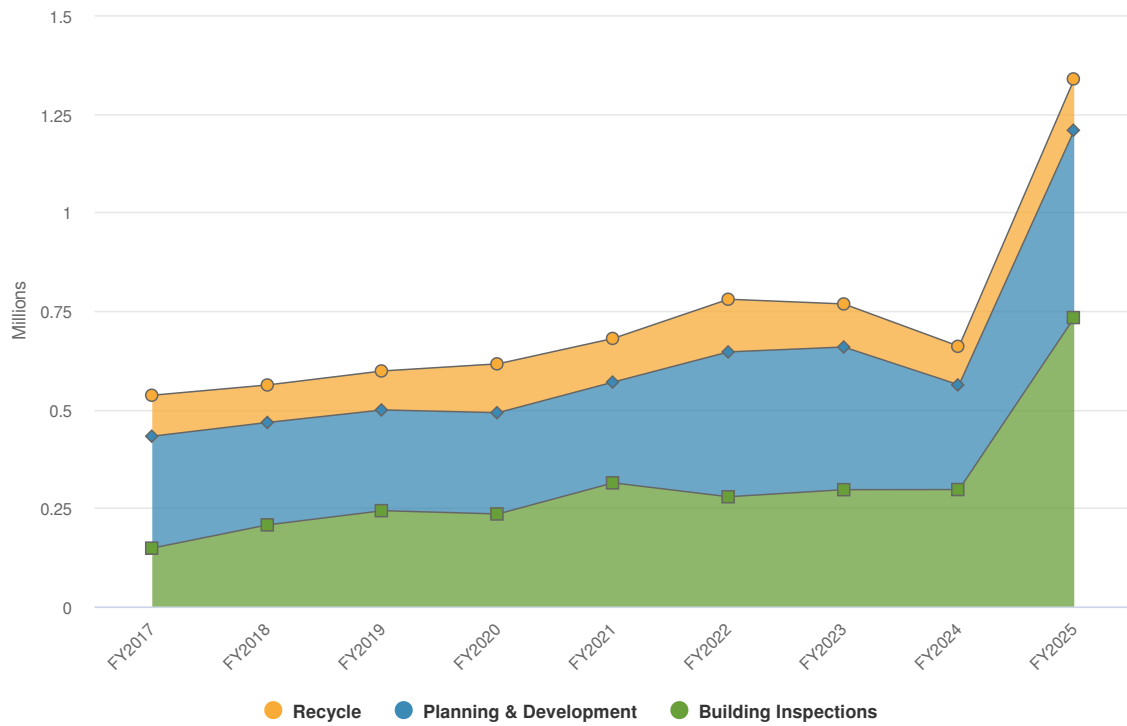
## Expenditures by Function

### Budgeted Expenditures by Function





## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expenditures</b>					
<b>Planning and Development</b>					
<b>Planning &amp; Development</b>					
<b>Planning &amp; Development</b>					
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
<b>Total Planning &amp; Development:</b>		<b>\$361,811.55</b>	<b>\$461,573.00</b>	<b>\$365,154.34</b>	<b>\$475,212.00</b>
<b>Total Planning &amp; Development:</b>		<b>\$361,811.55</b>	<b>\$461,573.00</b>	<b>\$365,154.34</b>	<b>\$475,212.00</b>
<b>Recycle</b>					
<b>Recycle</b>					
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
<b>Total Recycle:</b>		<b>\$109,265.90</b>	<b>\$140,086.00</b>	<b>\$124,970.11</b>	<b>\$130,169.00</b>
<b>Total Recycle:</b>		<b>\$109,265.90</b>	<b>\$140,086.00</b>	<b>\$124,970.11</b>	<b>\$130,169.00</b>
<b>Building Inspections</b>					
<b>Building Inspections</b>					
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00

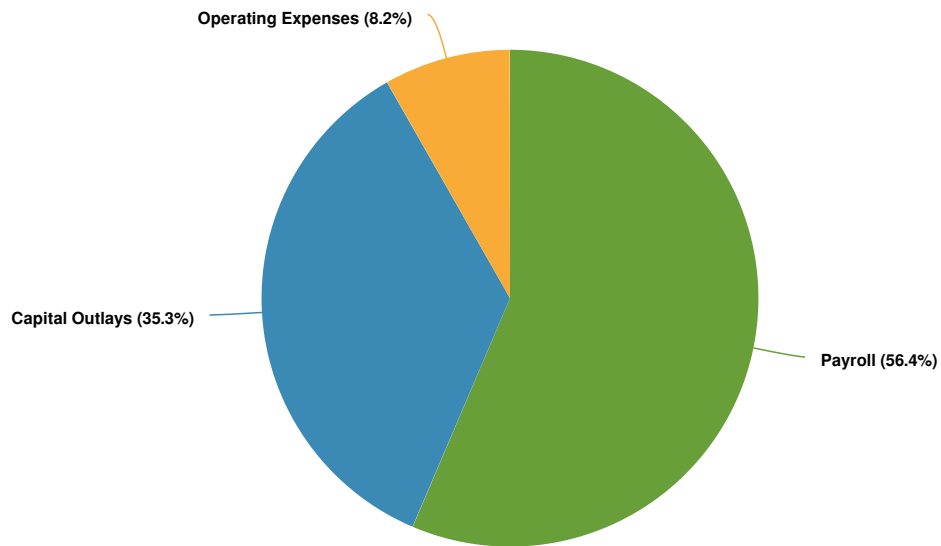


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
<b>Total Building Inspections:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,122.60</b>	<b>\$732,866.00</b>
<b>Total Building Inspections:</b>		<b>\$296,456.04</b>	<b>\$452,040.00</b>	<b>\$357,122.60</b>	<b>\$732,866.00</b>
<b>Total Planning and Development:</b>		<b>\$767,533.49</b>	<b>\$1,053,699.00</b>	<b>\$847,247.05</b>	<b>\$1,338,247.00</b>
<b>Total Expenditures:</b>		<b>\$767,533.49</b>	<b>\$1,053,699.00</b>	<b>\$847,247.05</b>	<b>\$1,338,247.00</b>

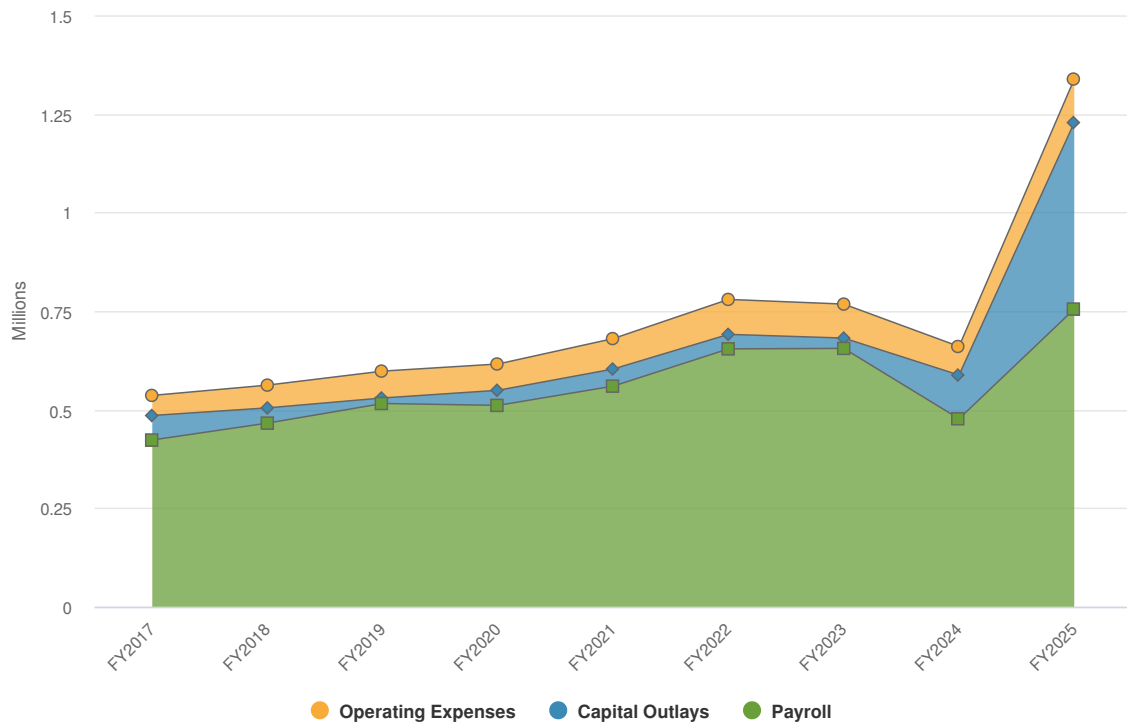


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Other - P & D	101-200-51120	\$241,598.03	\$300,420.00	\$252,240.00	\$310,077.00
Health Insurance	101-200-51210	\$25,482.90	\$38,720.00	\$28,051.00	\$33,930.00
FICA	101-200-51220	\$18,290.74	\$22,985.00	\$19,100.00	\$30,248.00
Lagers	101-200-51230	\$26,625.67	\$35,150.00	\$27,245.00	\$37,212.00
Unemployment Insurance	101-200-51250	\$345.72	\$610.00	\$370.00	\$930.00
Workers' Compensation	101-200-51260	\$6,603.54	\$8,640.00	\$2,434.34	\$6,367.00
Salary Other - RECYCLE	101-230-51120	\$68,384.73	\$79,700.00	\$75,455.00	\$80,242.00
Health Insurance	101-230-51210	\$11,784.00	\$12,491.00	\$12,492.00	\$13,050.00
FICA	101-230-51220	\$5,188.78	\$6,100.00	\$5,730.00	\$6,139.00
Lagers	101-230-51230	\$8,616.30	\$9,325.00	\$7,821.00	\$9,630.00
Unemployment Insurance	101-230-51250	\$78.10	\$120.00	\$105.59	\$300.00
Workers' Compensation	101-230-51260	\$6,144.18	\$6,200.00	\$5,948.54	\$5,108.00
Uniforms	101-230-51270	\$882.28	\$1,400.00	\$826.00	\$1,400.00
Salary Other - BUILDING INSPECTION	280-600-51120	\$177,893.26	\$224,815.00	\$167,900.00	\$172,014.00
Health Insurance	280-600-51210	\$16,497.60	\$17,490.00	\$11,745.00	\$11,745.00
FICA	280-600-51220	\$13,561.50	\$17,200.00	\$12,745.00	\$13,161.00
Lagers	280-600-51230	\$17,070.28	\$18,640.00	\$11,165.00	\$15,098.00
Unemployment Insurance	280-600-51250	\$187.46	\$250.00	\$315.00	\$501.00
Workers' Compensation	280-600-51260	\$9,911.99	\$9,895.00	\$5,410.85	\$7,797.00
<b>Total Payroll:</b>		<b>\$655,147.06</b>	<b>\$810,151.00</b>	<b>\$647,099.32</b>	<b>\$754,949.00</b>
<b>Operating Expenses</b>					
Grant Expense	101-200-52321	\$0.00	\$1,348.00	\$0.00	\$1,348.00
GIS	101-200-52342	\$10,402.00	\$11,000.00	\$4,375.00	\$11,000.00
Stormwater	101-200-52343	\$7,818.00	\$10,000.00	\$7,020.00	\$10,000.00
Repairs & Maintenance Equipment	101-200-52430	\$89.71	\$500.00	\$0.00	\$500.00
Vehicle Maintenance & Repair	101-200-52435	\$469.49	\$500.00	\$565.00	\$500.00
Dues	101-200-52500	\$996.00	\$1,400.00	\$1,340.00	\$1,400.00
BOA Board Meetings	101-200-52510	\$1,225.00	\$2,000.00	\$1,625.00	\$2,000.00
Refunds	101-200-52515	\$23.90		\$0.00	\$0.00
Vehicle Insurance	101-200-52525		\$0.00	\$636.00	\$700.00
Phone	101-200-52530	\$2,437.03	\$2,800.00	\$1,990.00	\$2,000.00
Mileage	101-200-52580	\$0.00	\$500.00	\$0.00	\$500.00
Training	101-200-52590	\$375.00	\$2,500.00	\$300.00	\$2,500.00
Office Expense	101-200-53600	\$7,263.49	\$8,200.00	\$8,650.00	\$8,200.00
Postage	101-200-53605	\$8,907.25	\$6,000.00	\$8,100.00	\$7,800.00
Small Equipment	101-200-53618	\$374.59	\$2,000.00	\$350.00	\$2,000.00
Late Fees	101-200-53619	\$39.99	\$0.00	\$39.00	\$0.00



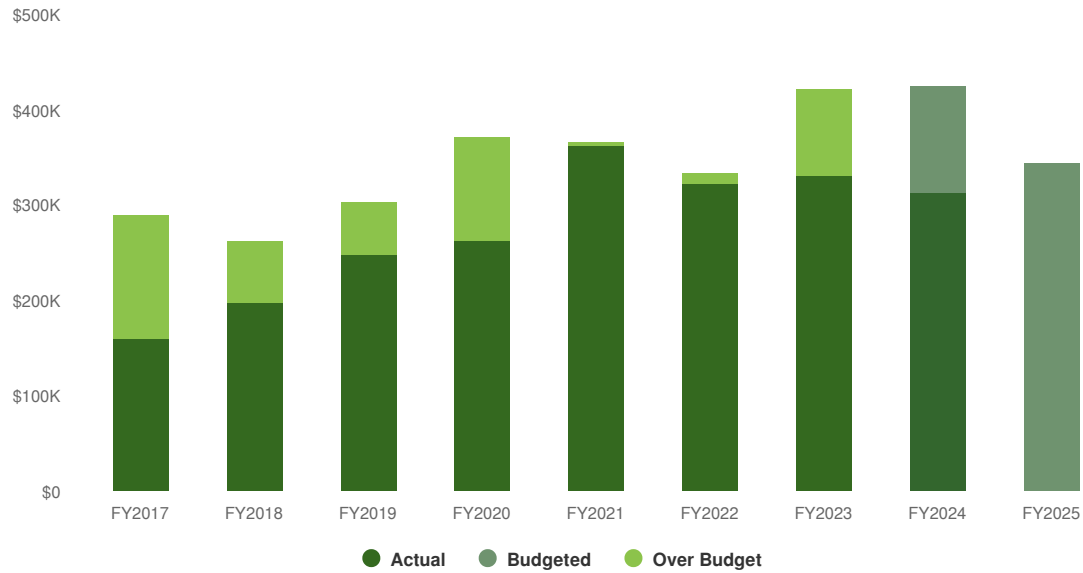
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Fuel Expense	101-200-53626	\$1,244.50	\$1,300.00	\$724.00	\$1,000.00
Utilities	101-230-52410	\$4,020.90	\$4,800.00	\$3,625.00	\$4,800.00
Repairs & Maintenance Equipment	101-230-52430	\$87.90	\$6,000.00	\$10,610.00	\$6,000.00
Vehicle Maintenance & Repair	101-230-52435	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Phone	101-230-52530	\$761.41	\$750.00	\$1,095.00	\$500.00
Office Expense	101-230-53600	\$86.17	\$500.00	\$41.98	\$500.00
Fuel Expense	101-230-53626	\$1,487.05	\$1,700.00	\$1,220.00	\$1,500.00
Consultant	280-610-52310	\$7,218.75	\$8,000.00	\$2,375.00	\$8,000.00
Repairs & Maintenance Equipment	280-610-52430	\$0.00	\$500.00	\$60.00	\$500.00
Vehicle Maintenance & Repair	280-610-52435	\$3,173.15	\$2,000.00	\$545.00	\$2,000.00
Dues	280-610-52500	\$427.00	\$500.00	\$350.00	\$500.00
Refunds	280-610-52515	\$8,464.40	\$6,000.00	\$11,500.00	\$10,000.00
Property & Liability Insurance	280-610-52520	\$4,683.50	\$5,000.00	\$5,779.15	\$5,800.00
Vehicle Insurance	280-610-52525	\$1,821.23	\$2,000.00	\$1,377.60	\$2,000.00
Phone	280-610-52530	\$3,110.98	\$4,000.00	\$2,985.00	\$3,500.00
Mileage	280-610-52580	\$0.00	\$250.00	\$0.00	\$250.00
Training	280-610-52590	\$315.00	\$2,000.00	\$1,160.00	\$2,000.00
Office Expense	280-610-53600	\$3,681.97	\$5,000.00	\$3,910.00	\$5,000.00
Postage	280-610-53605	\$0.00	\$500.00	\$0.00	\$500.00
Fuel Expense	280-610-53626	\$5,137.97	\$8,000.00	\$3,160.00	\$4,500.00
<b>Total Operating Expenses:</b>		<b>\$86,143.33</b>	<b>\$108,548.00</b>	<b>\$85,507.73</b>	<b>\$110,298.00</b>
<b>Capital Outlays</b>					
Equipment	101-200-54750	\$1,199.00	\$5,000.00	\$0.00	\$5,000.00
Equipment	101-230-54750	\$1,744.10	\$10,000.00	\$0.00	\$0.00
Building & Building Improvements	280-610-54700			\$0.00	\$450,000.00
Equipment	280-610-54750	\$0.00	\$100,000.00	\$95,100.00	\$0.00
Computer Software	280-610-54756	\$23,300.00	\$20,000.00	\$19,540.00	\$18,000.00
<b>Total Capital Outlays:</b>		<b>\$26,243.10</b>	<b>\$135,000.00</b>	<b>\$114,640.00</b>	<b>\$473,000.00</b>
<b>Total Expense Objects:</b>		<b>\$767,533.49</b>	<b>\$1,053,699.00</b>	<b>\$847,247.05</b>	<b>\$1,338,247.00</b>



## Revenues Summary

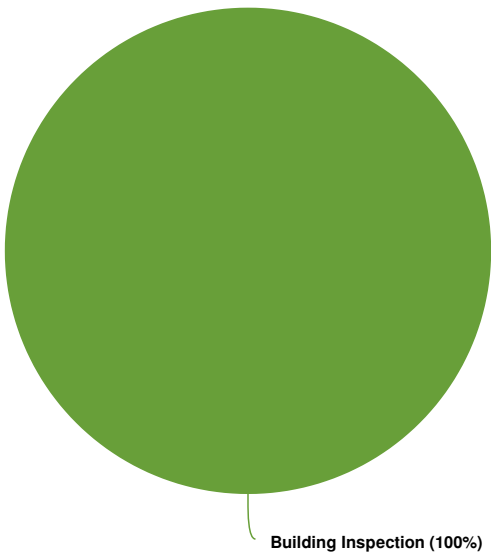
**\$344,000** **-\$81,100**  
(-19.08% vs. prior year)

### Resource Management Proposed and Historical Budget vs. Actual

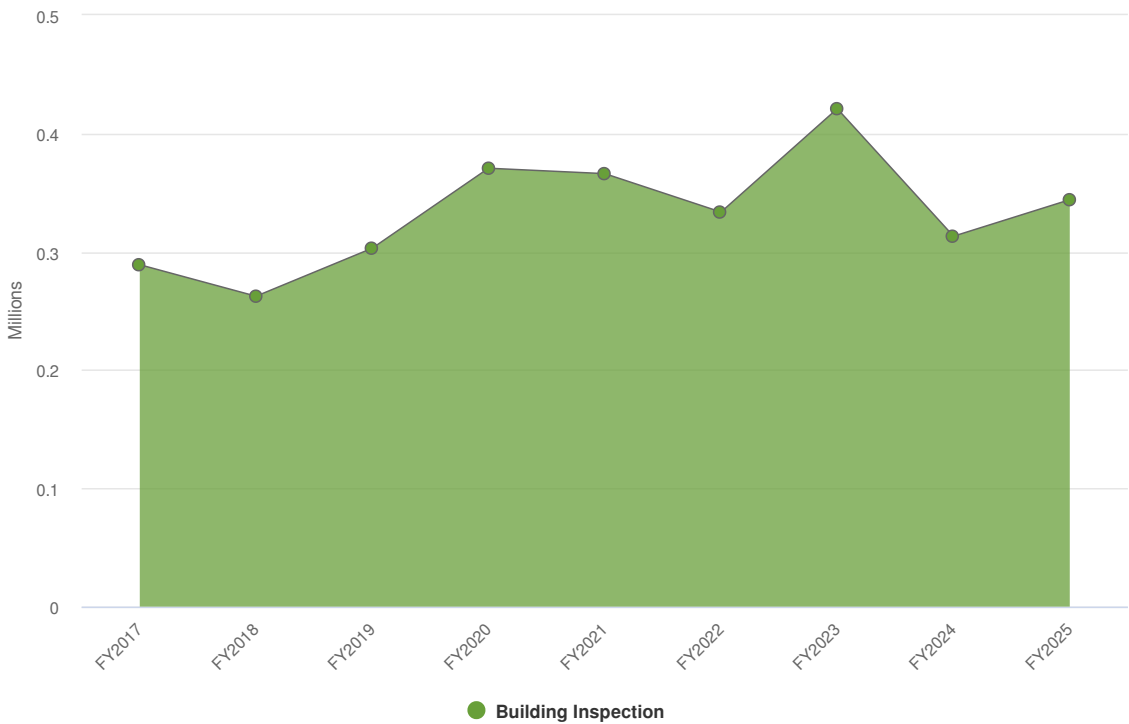


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Building Inspection					
Building Inspection	280-42312	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00

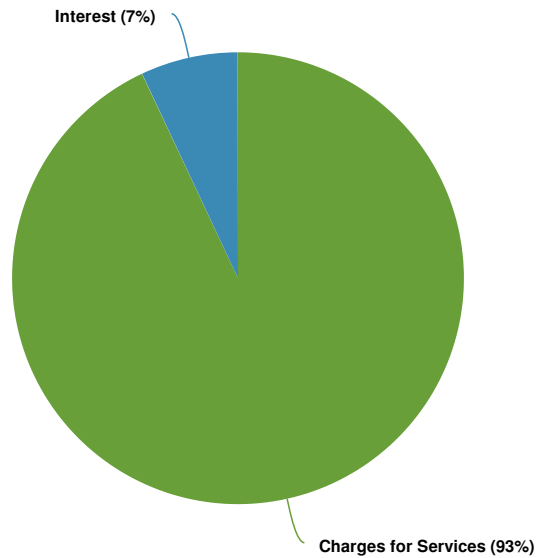




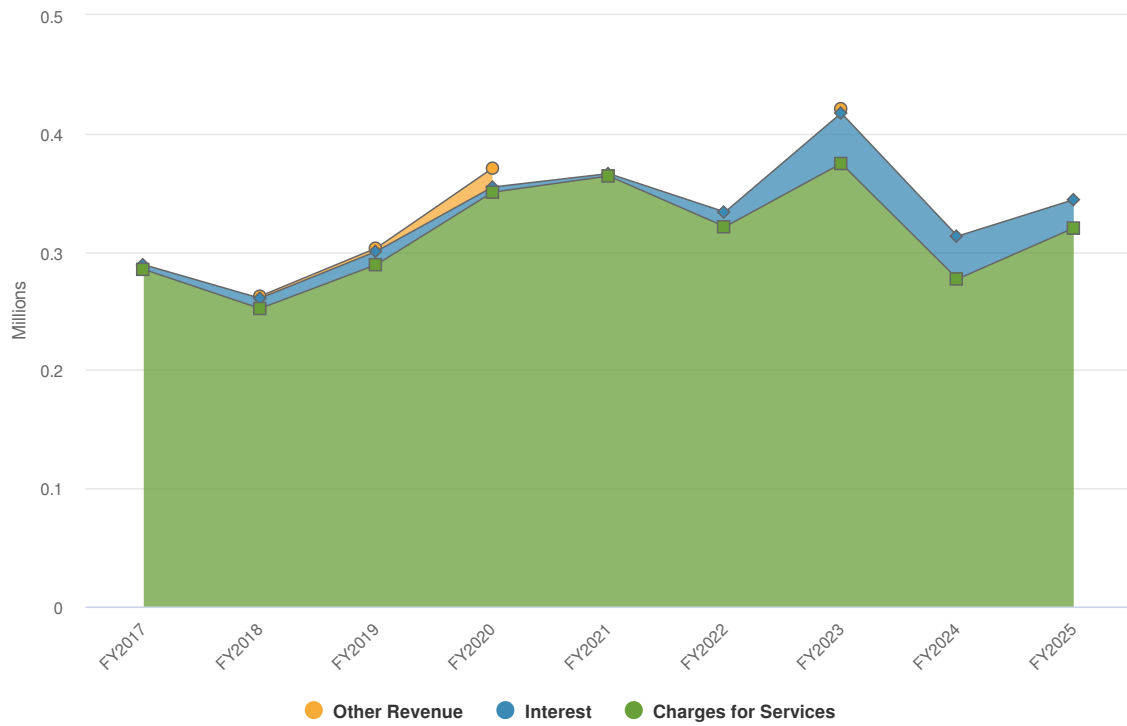
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	280-46611	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Expense Reimbursement	280-48102	\$3,694.65	\$95,100.00	\$0.00	\$0.00
<b>Total Building Inspection:</b>		<b>\$420,955.05</b>	<b>\$425,100.00</b>	<b>\$406,250.00</b>	<b>\$344,000.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Charges for Services					
Charges for Services					
Building Inspection	280-42312	\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Total Charges for Services:		\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Total Charges for Services:		\$374,567.23	\$320,000.00	\$358,000.00	\$320,000.00
Interest					
Interest					
Interest	280-46611	\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Total Interest:		\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Total Interest:		\$42,693.17	\$10,000.00	\$48,250.00	\$24,000.00
Other Revenue					
Other Revenue					
Expense Reimbursement	280-48102	\$3,694.65	\$95,100.00	\$0.00	\$0.00
Total Other Revenue:		\$3,694.65	\$95,100.00	\$0.00	\$0.00
Total Other Revenue:		\$3,694.65	\$95,100.00	\$0.00	\$0.00
Total Revenue Source:		\$420,955.05	\$425,100.00	\$406,250.00	\$344,000.00



# Auditor

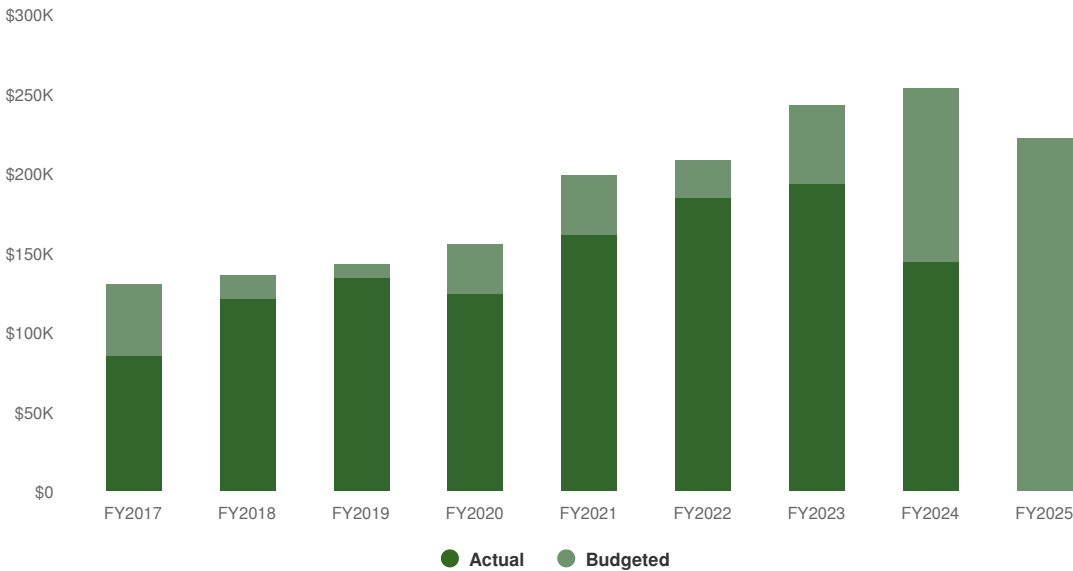


Amy Dent  
County Auditor

## Expenditures Summary

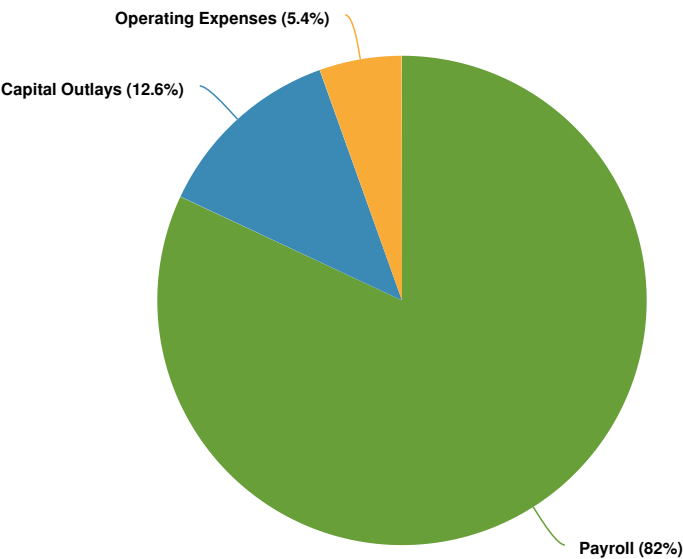
**\$222,785** **-\$30,570**  
(-12.07% vs. prior year)

Auditor Proposed and Historical Budget vs. Actual

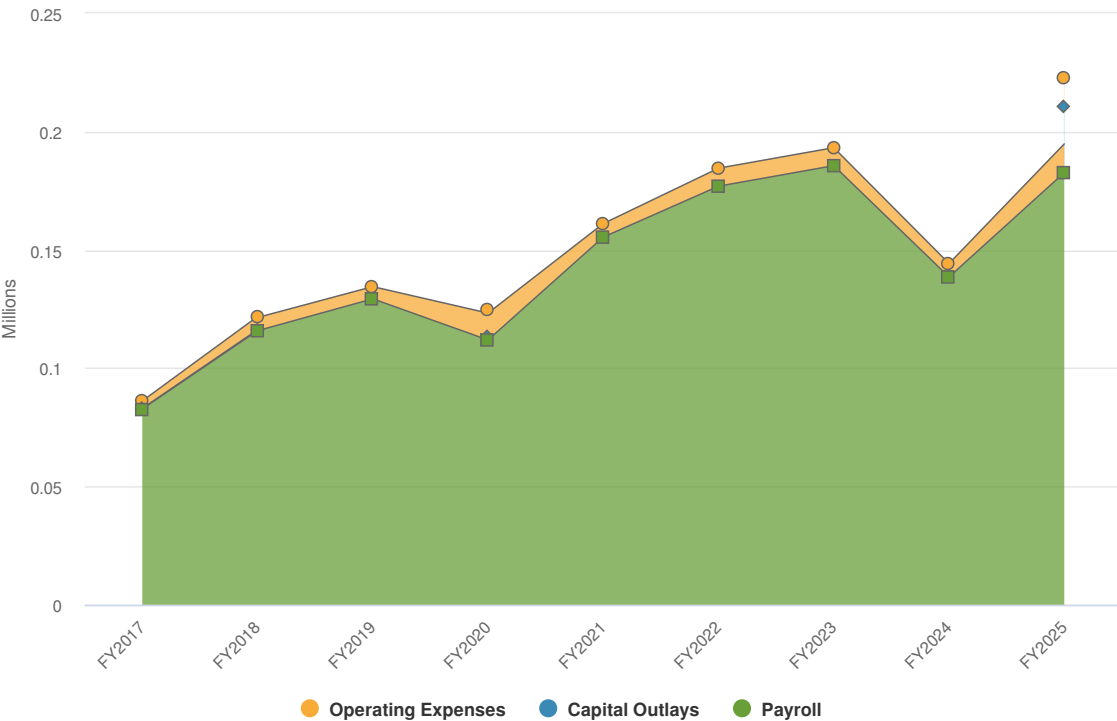


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - AUDITOR	101-210-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - AUDITOR	101-210-51120	\$73,384.12	\$87,932.00	\$69,710.00	\$63,911.00
Health Insurance	101-210-51210	\$11,784.00	\$18,736.00	\$8,850.00	\$13,050.00
FICA	101-210-51220	\$10,424.31	\$12,625.00	\$11,270.00	\$10,961.00
Lagers	101-210-51230	\$18,235.12	\$19,303.00	\$15,967.00	\$14,847.00
Unemployment Insurance	101-210-51250	\$78.12	\$260.00	\$220.00	\$254.00
Workers' Compensation	101-210-51260	\$349.72	\$417.00	\$327.26	\$268.00
<b>Total Payroll:</b>		<b>\$185,594.97</b>	<b>\$216,319.88</b>	<b>\$183,391.14</b>	<b>\$182,650.00</b>
<b>Operating Expenses</b>					
Repairs & Maintenance Equipment	101-210-52430	\$0.00	\$200.00	\$0.00	\$200.00
Dues	101-210-52500	\$150.00	\$475.00	\$150.00	\$525.00
Bond	101-210-52522	\$0.00	\$260.00	\$0.00	\$260.00
Phone	101-210-52530	\$1,034.37	\$1,200.00	\$1,240.00	\$1,500.00
Mileage	101-210-52580	\$0.00	\$250.00	\$390.00	\$250.00
Training	101-210-52590	\$2,021.41	\$5,000.00	\$3,065.00	\$5,000.00
Office Expense	101-210-53600	\$2,256.12	\$3,000.00	\$3,485.00	\$3,750.00
Postage	101-210-53605	\$43.80	\$150.00	\$50.00	\$150.00
Small Equipment	101-210-53618	\$2,091.37	\$500.00	\$0.00	\$500.00
<b>Total Operating Expenses:</b>		<b>\$7,597.07</b>	<b>\$11,035.00</b>	<b>\$8,380.00</b>	<b>\$12,135.00</b>
<b>Capital Outlays</b>					
Computer Software	101-210-54756	\$0.00	\$26,000.00	\$0.00	\$28,000.00
<b>Total Capital Outlays:</b>		<b>\$0.00</b>	<b>\$26,000.00</b>	<b>\$0.00</b>	<b>\$28,000.00</b>
<b>Total Expense Objects:</b>		<b>\$193,192.04</b>	<b>\$253,354.88</b>	<b>\$191,771.14</b>	<b>\$222,785.00</b>



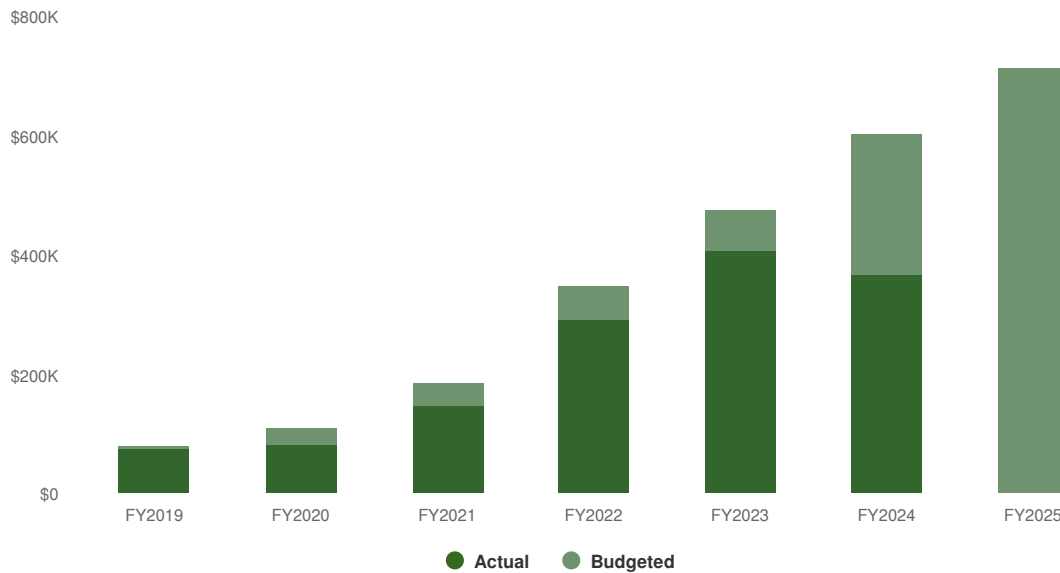
# Employee Services



## Expenditures Summary

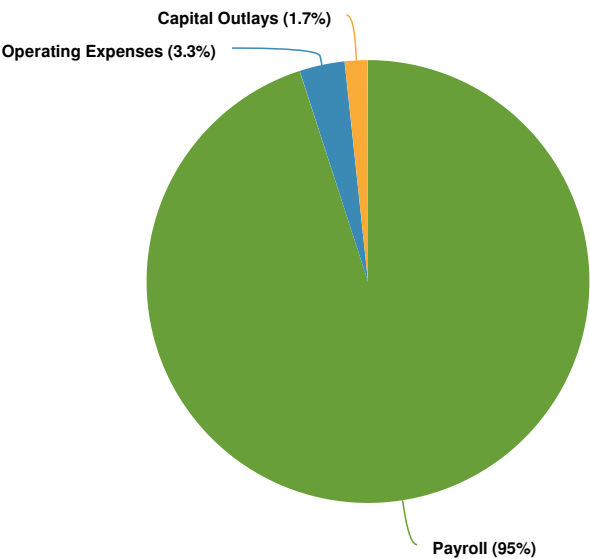
**\$713,579** **\$109,313**  
(18.09% vs. prior year)

### Employee Services Proposed and Historical Budget vs. Actual

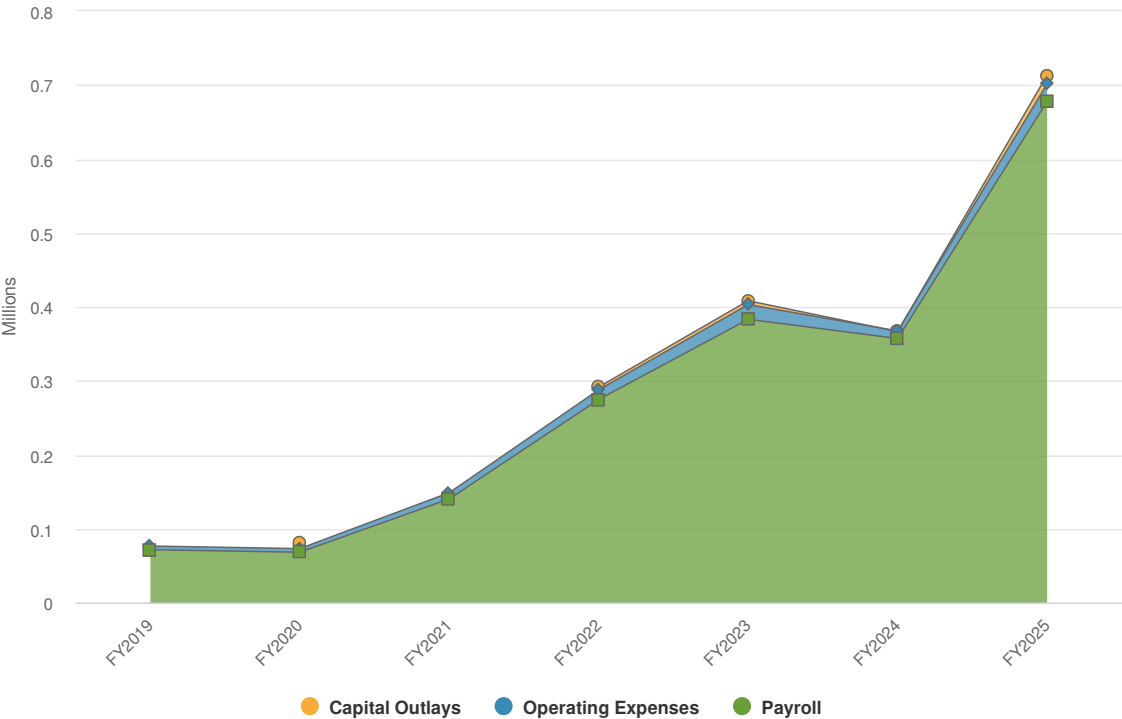


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Contract Labor	101-190-51130			\$0.00	\$23,300.00
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$281,342.60	\$431,162.00	\$392,020.00	\$488,810.00
Contract Labor	101-240-51130	\$0.00	\$15,000.00	\$12,000.00	\$15,000.00
Health Insurance	101-240-51210	\$33,388.00	\$45,777.00	\$37,950.00	\$52,746.00
FICA	101-240-51220	\$27,350.00	\$32,960.00	\$26,415.00	\$37,351.00
Lagers	101-240-51230	\$39,983.84	\$50,409.00	\$43,730.00	\$58,589.00
Unemployment Insurance	101-240-51250	\$324.48	\$480.00	\$475.00	\$1,275.00
Workers' Compensation	101-240-51260	\$757.56	\$1,078.00	\$860.75	\$908.00
<b>Total Payroll:</b>		<b>\$383,146.48</b>	<b>\$576,866.00</b>	<b>\$513,450.75</b>	<b>\$677,979.00</b>
<b>Operating Expenses</b>					
Dues	101-240-52500	\$479.00	\$1,000.00	\$460.00	\$1,000.00
Phone	101-240-52530	\$4,481.55	\$4,500.00	\$4,795.00	\$4,500.00
Mileage	101-240-52580	\$111.35	\$300.00	\$175.00	\$300.00
Training	101-240-52590	\$869.00	\$5,000.00	\$1,771.00	\$5,000.00
Office Expense	101-240-53600	\$9,174.56	\$8,000.00	\$7,175.00	\$10,000.00
Postage	101-240-53605	\$58.23	\$300.00	\$52.00	\$300.00
Small Equipment	101-240-53618	\$4,784.17	\$2,500.00	\$225.00	\$2,500.00
<b>Total Operating Expenses:</b>		<b>\$19,957.86</b>	<b>\$21,600.00</b>	<b>\$14,653.00</b>	<b>\$23,600.00</b>
<b>Capital Outlays</b>					
Computer Software	101-240-54756	\$5,145.50	\$5,800.00	\$0.00	\$12,000.00
<b>Total Capital Outlays:</b>		<b>\$5,145.50</b>	<b>\$5,800.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>
<b>Total Expense Objects:</b>		<b>\$408,249.84</b>	<b>\$604,266.00</b>	<b>\$528,103.75</b>	<b>\$713,579.00</b>





# Highway Department



The Christian County Highway Department is responsible for approximately 4000 acres of right-of-way divided into two districts. Within this right-of-way, Christian County maintains nearly 1200 lane miles of roadway, 35 bridges and hundreds of pipe & box culverts, low water crossings and roadway signs. The Highway Department currently employs 30 people. Each employee plays an integral part of our operations. The crews, who strive daily to keep our roadways safe and passable for the traveling public, are based in Nixa, MO and Sparta, MO. Some of their duties include hand patching, shoulder stabilization, sign maintenance, vegetation control, pipe installation, bridge & box culvert maintenance and snow removal. Our administrative offices perform engineering and inspection services for County roadways. This includes review and approval of plans, inspecting road and bridge construction projects and enforcing County standards in subdivision development and work performed within the right of way. The administrative offices also handle day to day operations such as finance, clerical and public relations and are located in Ozark, MO.

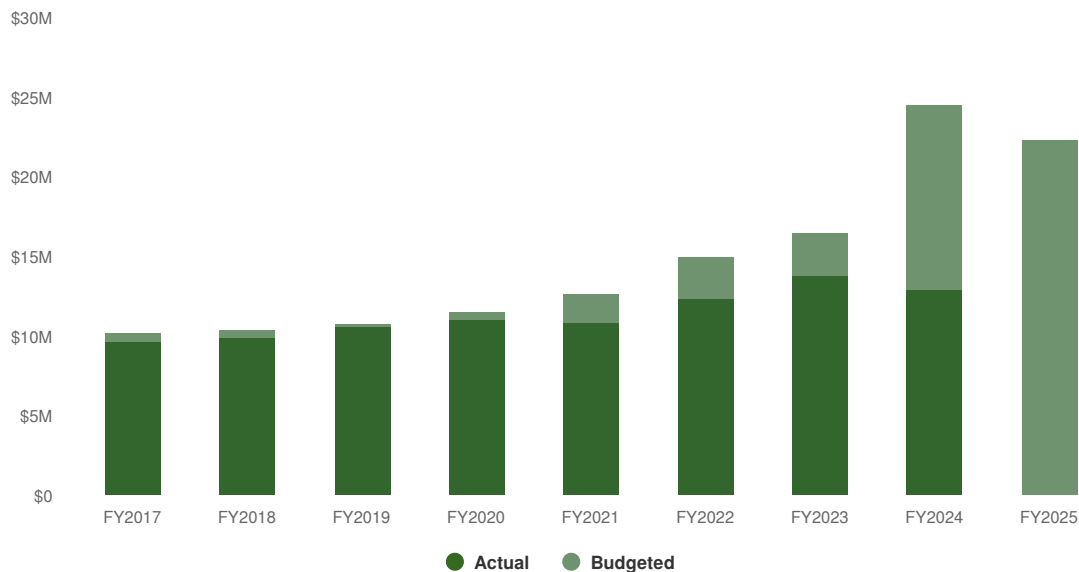
The primary mission of the Christian County Highway Department is the care and maintenance of the public right-of-ways allotted under our system of law. This includes, but is not limited to:

- Roadways, bridges, drainage structures, signs, and traffic control devices.
- Responsible use, care, and maintenance of county facilities, equipment, and supplies.
- Maintain respect for the rights of the public, the public trust and our system of laws.
- Performance of our duties in a safe and responsible manner.

## Expenditures Summary

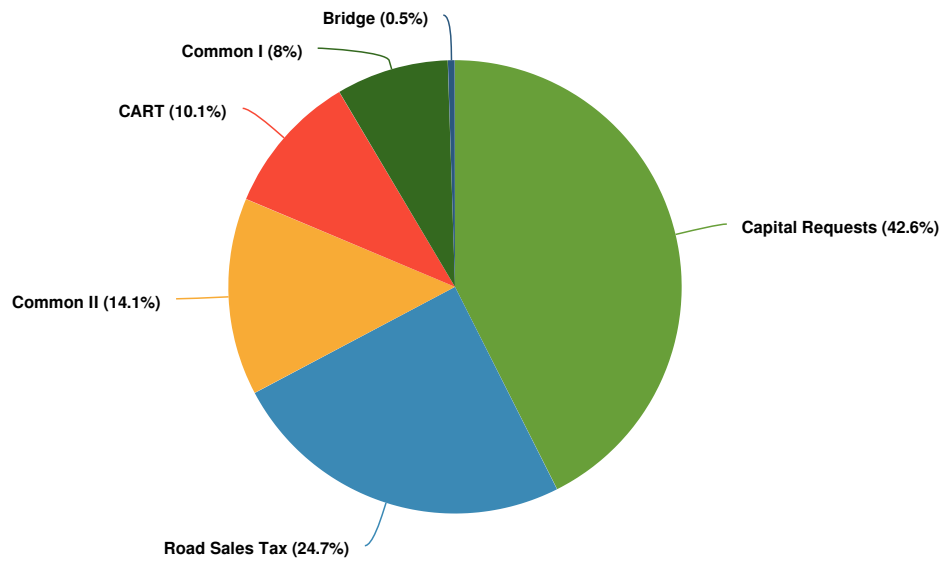
**\$22,370,979**    **-\$2,153,703**  
(-8.78% vs. prior year)

### Highway Department Proposed and Historical Budget vs. Actual

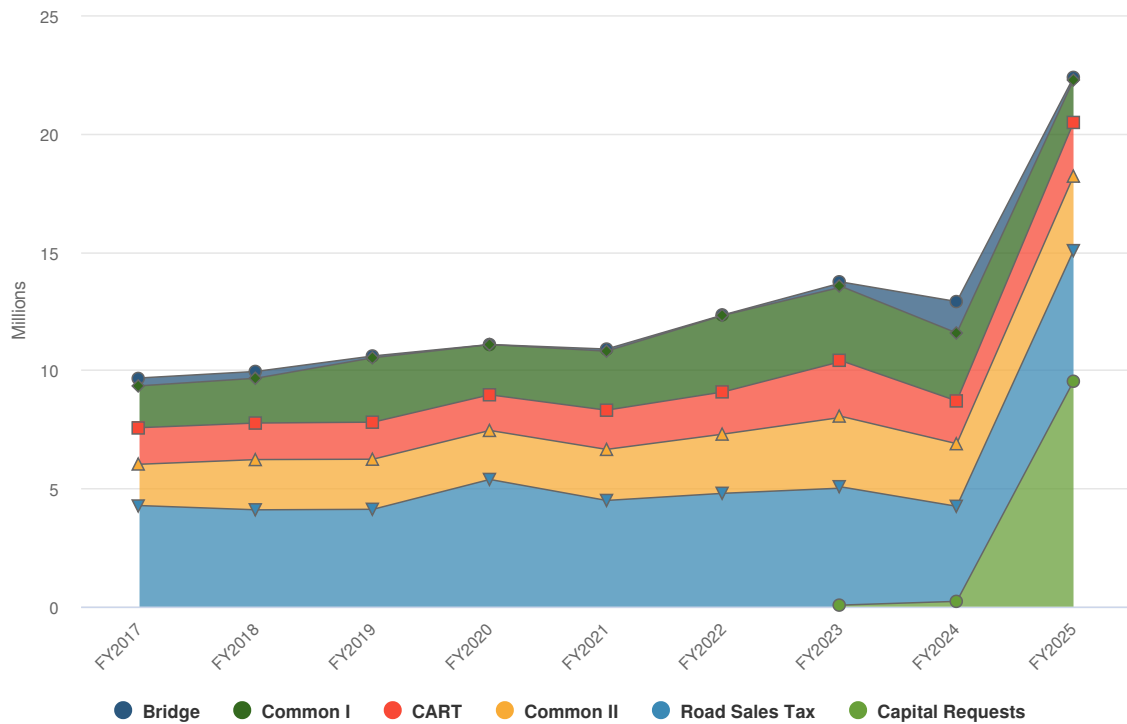


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Road Sales Tax</b>					
Disbursements	221-610-59504	\$21,745.06	\$500.00	\$22,000.00	\$22,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Disbursements - Special Roads	221-610-59505	\$328,875.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Common I	221-800-59501	\$2,098,434.72	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common II	221-800-59502	\$2,056,233.01	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
DisburseTo Capital Projects	221-800-59506	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
<b>Total Road Sales Tax:</b>		<b>\$5,005,287.79</b>	<b>\$6,000,500.00</b>	<b>\$5,022,000.00</b>	<b>\$5,522,000.00</b>
<b>CART</b>					
Disbursements - Special Roads	222-610-59504	\$600,794.34	\$502,634.60	\$663,707.00	\$615,000.00
Disbursements - Common I	222-800-59501	\$713,025.47	\$545,480.99	\$720,270.00	\$670,000.00
Disbursements - Common II	222-800-59502	\$672,651.93	\$514,594.27	\$679,490.00	\$635,000.00
Disbursements - Bridge	222-800-59503	\$370,492.62	\$276,566.88	\$371,700.00	\$350,000.00
<b>Total CART:</b>		<b>\$2,356,964.36</b>	<b>\$1,839,276.74</b>	<b>\$2,435,167.00</b>	<b>\$2,270,000.00</b>
<b>Common I</b>					
Salary Other - COMMON ROAD	231-600-51120	\$733,872.84	\$796,385.00	\$824,000.00	\$840,285.00
Health Insurance	231-600-51210	\$93,044.87	\$96,800.00	\$106,820.00	\$107,664.00
FICA	231-600-51220	\$55,674.83	\$60,580.00	\$62,082.00	\$63,947.00
Lagers	231-600-51230	\$88,617.35	\$92,651.00	\$94,045.00	\$100,302.00
Unemployment Insurance	231-600-51250	\$692.74	\$700.00	\$871.30	\$2,475.00
Workers' Compensation	231-600-51260	\$57,483.66	\$50,650.00	\$53,916.39	\$53,005.00
Uniforms	231-610-51270	\$9,769.86	\$12,500.00	\$8,860.00	\$11,500.00
Utilities	231-610-52410	\$12,344.85	\$16,000.00	\$11,380.00	\$14,500.00
Repairs & Maintenance Equipment	231-610-52430	\$86,456.37	\$90,000.00	\$100,355.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$21,570.29	\$30,000.00	\$26,970.00	\$23,000.00
Building Repairs & Maintenance	231-610-52438	\$1,563.55	\$7,500.00	\$12,140.00	\$18,000.00
Property & Liability Insurance	231-610-52520	\$14,997.79	\$13,500.00	\$20,472.07	\$21,000.00
Vehicle Insurance	231-610-52525	\$31,648.42	\$55,000.00	\$64,670.63	\$65,000.00
Phone	231-610-52530	\$4,927.95	\$4,800.00	\$3,925.00	\$5,200.00
Training	231-610-52590	\$330.59	\$2,500.00	\$785.76	\$1,000.00
Shop Expense	231-610-53601	\$29,966.58	\$35,000.00	\$27,600.00	\$35,000.00
Road Signs	231-610-53613	\$15,844.41	\$20,000.00	\$23,840.00	\$17,000.00
Snow Removal	231-610-53615	\$21,322.90	\$50,000.00	\$13,240.00	\$45,000.00
Small Equipment	231-610-53618	\$1,350.00	\$1,000.00	\$796.84	\$1,000.00
Fuel Expense	231-610-53626	\$128,623.83	\$115,000.00	\$98,040.00	\$115,000.00
Road Maintenance & Repair	231-610-53720	\$1,622,228.16	\$1,713,940.00	\$1,810,300.00	\$0.00
Buildings & Building Improvements	231-610-54700	\$0.00	\$135,000.00	\$195,015.00	\$35,000.00
Equipment	231-610-54750	\$111,433.45	\$135,000.00	\$134,310.00	\$125,000.00
<b>Total Common I:</b>		<b>\$3,143,765.29</b>	<b>\$3,534,506.00</b>	<b>\$3,694,434.99</b>	<b>\$1,794,878.00</b>
<b>Common II</b>					
Salary Other - COMMON ROAD	232-600-51120	\$642,432.57	\$840,206.00	\$721,000.00	\$715,348.00
Health Insurance	232-600-51210	\$76,104.63	\$103,045.00	\$84,110.00	\$94,614.00
FICA	232-600-51220	\$48,543.28	\$64,031.00	\$54,420.00	\$54,430.00
Lagers	232-600-51230	\$76,399.74	\$97,930.00	\$80,605.00	\$85,378.00

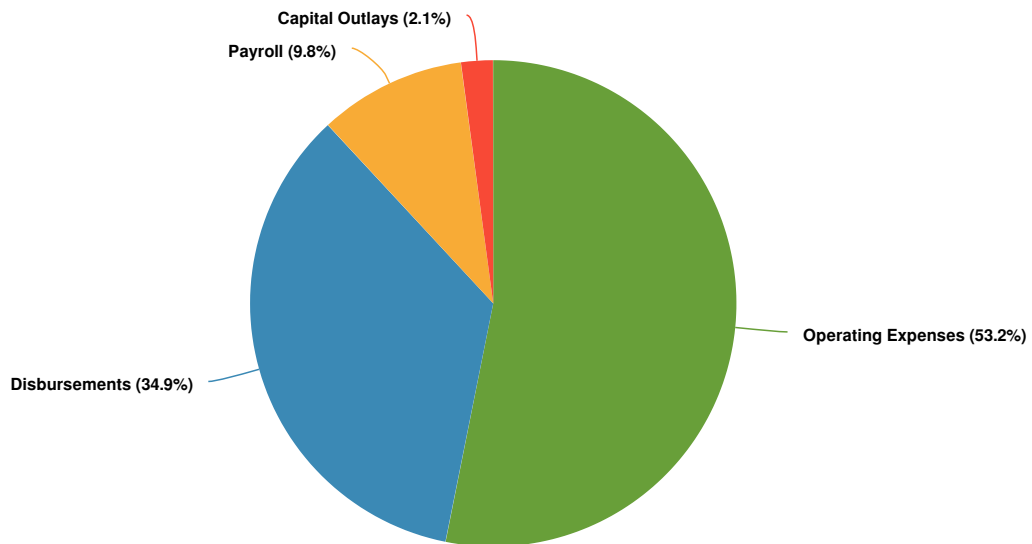


Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Unemployment Insurance	232-600-51250	\$605.40	\$700.00	\$880.00	\$2,175.00
Workers' Compensation	232-600-51260	\$62,706.77	\$53,630.00	\$59,906.38	\$44,406.00
Uniforms	232-610-51270	\$6,837.89	\$11,000.00	\$7,912.00	\$11,000.00
Utilities	232-610-52410	\$9,750.77	\$12,500.00	\$8,050.00	\$12,500.00
Repairs & Maintenance Equipment	232-610-52430	\$89,831.09	\$90,000.00	\$106,195.00	\$95,000.00
Tire & Tire Repair	232-610-52436	\$23,535.43	\$30,000.00	\$32,770.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$21,197.30	\$5,000.00	\$2,445.00	\$20,000.00
Equipment Rental	232-610-52442	\$59.52		\$0.00	\$0.00
Property & Liability Insurance	232-610-52520	\$12,687.92	\$13,000.00	\$21,598.54	\$22,000.00
Vehicle Insurance	232-610-52525	\$31,097.61	\$32,000.00	\$49,065.06	\$50,000.00
Phone	232-610-52530	\$3,263.21	\$3,750.00	\$3,340.00	\$3,750.00
Training	232-610-52590	\$500.00	\$2,500.00	\$801.02	\$0.00
Shop Expense	232-610-53601	\$32,920.01	\$28,000.00	\$21,495.00	\$30,000.00
Road Signs	232-610-53613	\$17,448.98	\$21,000.00	\$22,680.00	\$17,000.00
Snow Removal	232-610-53615	\$31,911.47	\$50,000.00	\$15,535.00	\$50,000.00
Small Equipment	232-610-53618	\$225.00	\$1,500.00	\$250.00	\$1,000.00
Fuel Expense	232-610-53626	\$100,360.99	\$105,000.00	\$91,935.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,600,312.65	\$1,634,000.00	\$1,745,335.00	\$1,400,000.00
Equipment	232-610-54750	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
<b>Total Common II:</b>		<b>\$2,985,741.73</b>	<b>\$3,393,792.00</b>	<b>\$3,377,353.00</b>	<b>\$3,148,601.00</b>
<b>Bridge</b>					
Bridge Construction & Maintenance	233-610-53720	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
<b>Total Bridge:</b>		<b>\$176,570.40</b>	<b>\$1,755,031.96</b>	<b>\$1,771,220.00</b>	<b>\$110,500.00</b>
<b>Capital Requests</b>					
Project Expenditures	235-610-53720	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
Disbursements-Municipal Cost Share	235-800-59504	\$62,381.00	\$50,000.00	\$0.00	\$25,000.00
<b>Total Capital Requests:</b>		<b>\$62,381.00</b>	<b>\$8,001,575.00</b>	<b>\$300,000.00</b>	<b>\$9,525,000.00</b>
<b>Total:</b>		<b>\$13,730,710.57</b>	<b>\$24,524,681.70</b>	<b>\$16,600,174.99</b>	<b>\$22,370,979.00</b>

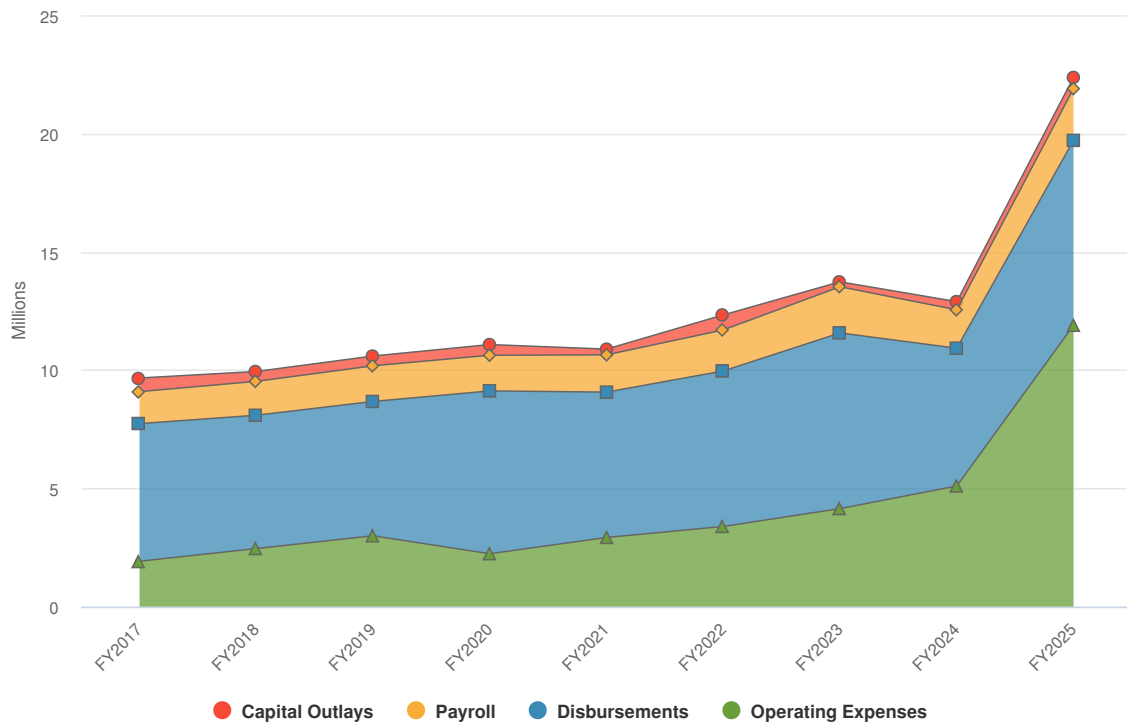


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Other - COMMON ROAD	231-600-51120	\$733,872.84	\$796,385.00	\$824,000.00	\$840,285.00
Health Insurance	231-600-51210	\$93,044.87	\$96,800.00	\$106,820.00	\$107,664.00
FICA	231-600-51220	\$55,674.83	\$60,580.00	\$62,082.00	\$63,947.00
Lagers	231-600-51230	\$88,617.35	\$92,651.00	\$94,045.00	\$100,302.00
Unemployment Insurance	231-600-51250	\$692.74	\$700.00	\$871.30	\$2,475.00
Workers' Compensation	231-600-51260	\$57,483.66	\$50,650.00	\$53,916.39	\$53,005.00
Uniforms	231-610-51270	\$9,769.86	\$12,500.00	\$8,860.00	\$11,500.00
Salary Other - COMMON ROAD	232-600-51120	\$642,432.57	\$840,206.00	\$721,000.00	\$715,348.00
Health Insurance	232-600-51210	\$76,104.63	\$103,045.00	\$84,110.00	\$94,614.00
FICA	232-600-51220	\$48,543.28	\$64,031.00	\$54,420.00	\$54,430.00
Lagers	232-600-51230	\$76,399.74	\$97,930.00	\$80,605.00	\$85,378.00
Unemployment Insurance	232-600-51250	\$605.40	\$700.00	\$880.00	\$2,175.00
Workers' Compensation	232-600-51260	\$62,706.77	\$53,630.00	\$59,906.38	\$44,406.00
Uniforms	232-610-51270	\$6,837.89	\$11,000.00	\$7,912.00	\$11,000.00
<b>Total Payroll:</b>		<b>\$1,952,786.43</b>	<b>\$2,280,808.00</b>	<b>\$2,159,428.07</b>	<b>\$2,186,529.00</b>
<b>Operating Expenses</b>					
Utilities	231-610-52410	\$12,344.85	\$16,000.00	\$11,380.00	\$14,500.00
Repairs & Maintenance Equipment	231-610-52430	\$86,456.37	\$90,000.00	\$100,355.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$21,570.29	\$30,000.00	\$26,970.00	\$23,000.00
Building Repairs & Maintenance	231-610-52438	\$1,563.55	\$7,500.00	\$12,140.00	\$18,000.00
Property & Liability Insurance	231-610-52520	\$14,997.79	\$13,500.00	\$20,472.07	\$21,000.00
Vehicle Insurance	231-610-52525	\$31,648.42	\$55,000.00	\$64,670.63	\$65,000.00
Phone	231-610-52530	\$4,927.95	\$4,800.00	\$3,925.00	\$5,200.00
Training	231-610-52590	\$330.59	\$2,500.00	\$785.76	\$1,000.00
Shop Expense	231-610-53601	\$29,966.58	\$35,000.00	\$27,600.00	\$35,000.00
Road Signs	231-610-53613	\$15,844.41	\$20,000.00	\$23,840.00	\$17,000.00
Snow Removal	231-610-53615	\$21,322.90	\$50,000.00	\$13,240.00	\$45,000.00
Small Equipment	231-610-53618	\$1,350.00	\$1,000.00	\$796.84	\$1,000.00
Fuel Expense	231-610-53626	\$128,623.83	\$115,000.00	\$98,040.00	\$115,000.00
Road Maintenance & Repair	231-610-53720	\$1,622,228.16	\$1,713,940.00	\$1,810,300.00	\$0.00
Utilities	232-610-52410	\$9,750.77	\$12,500.00	\$8,050.00	\$12,500.00
Repairs & Maintenance Equipment	232-610-52430	\$89,831.09	\$90,000.00	\$106,195.00	\$95,000.00
Tire & Tire Repair	232-610-52436	\$23,535.43	\$30,000.00	\$32,770.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$21,197.30	\$5,000.00	\$2,445.00	\$20,000.00
Equipment Rental	232-610-52442	\$59.52		\$0.00	\$0.00
Property & Liability Insurance	232-610-52520	\$12,687.92	\$13,000.00	\$21,598.54	\$22,000.00
Vehicle Insurance	232-610-52525	\$31,097.61	\$32,000.00	\$49,065.06	\$50,000.00
Phone	232-610-52530	\$3,263.21	\$3,750.00	\$3,340.00	\$3,750.00
Training	232-610-52590	\$500.00	\$2,500.00	\$801.02	\$0.00
Shop Expense	232-610-53601	\$32,920.01	\$28,000.00	\$21,495.00	\$30,000.00



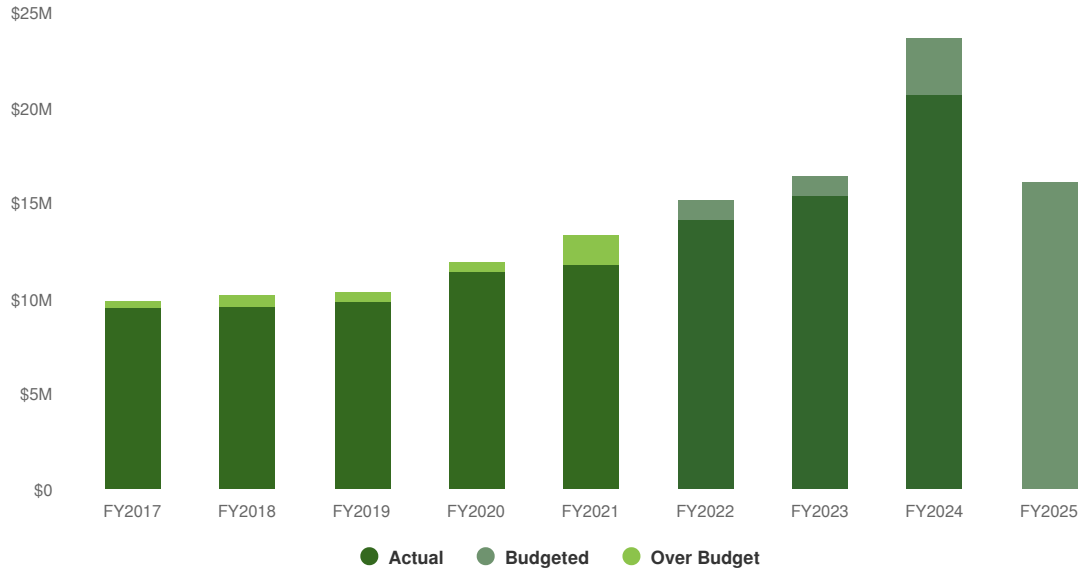
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Road Signs	232-610-53613	\$17,448.98	\$21,000.00	\$22,680.00	\$17,000.00
Snow Removal	232-610-53615	\$31,911.47	\$50,000.00	\$15,535.00	\$50,000.00
Small Equipment	232-610-53618	\$225.00	\$1,500.00	\$250.00	\$1,000.00
Fuel Expense	232-610-53626	\$100,360.99	\$105,000.00	\$91,935.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,600,312.65	\$1,634,000.00	\$1,745,335.00	\$1,400,000.00
Bridge Construction & Maintenance	233-610-53720	\$176,570.40	\$1,755,031.96	\$1,771,220.00	\$110,500.00
Project Expenditures	235-610-53720	\$0.00	\$7,951,575.00	\$300,000.00	\$9,500,000.00
<b>Total Operating Expenses:</b>		<b>\$4,144,848.04</b>	<b>\$13,889,096.96</b>	<b>\$6,407,229.92</b>	<b>\$11,892,450.00</b>
<b>Capital Outlays</b>					
Buildings & Building Improvements	231-610-54700	\$0.00	\$135,000.00	\$195,015.00	\$35,000.00
Equipment	231-610-54750	\$111,433.45	\$135,000.00	\$134,310.00	\$125,000.00
Equipment	232-610-54750	\$97,009.50	\$195,000.00	\$247,025.00	\$315,000.00
<b>Total Capital Outlays:</b>		<b>\$208,442.95</b>	<b>\$465,000.00</b>	<b>\$576,350.00</b>	<b>\$475,000.00</b>
<b>Disbursements</b>					
Disbursements	221-610-59504	\$21,745.06	\$500.00	\$22,000.00	\$22,000.00
Disbursements - Special Roads	221-610-59505	\$328,875.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Common I	221-800-59501	\$2,098,434.72	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
Disbursements - Common II	221-800-59502	\$2,056,233.01	\$2,500,000.00	\$2,000,000.00	\$2,250,000.00
DisburseTo Capital Projects	221-800-59506	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Disbursements - Special Roads	222-610-59504	\$600,794.34	\$502,634.60	\$663,707.00	\$615,000.00
Disbursements - Common I	222-800-59501	\$713,025.47	\$545,480.99	\$720,270.00	\$670,000.00
Disbursements - Common II	222-800-59502	\$672,651.93	\$514,594.27	\$679,490.00	\$635,000.00
Disbursements - Bridge	222-800-59503	\$370,492.62	\$276,566.88	\$371,700.00	\$350,000.00
Disbursements-Municipal Cost Share	235-800-59504	\$62,381.00	\$50,000.00	\$0.00	\$25,000.00
<b>Total Disbursements:</b>		<b>\$7,424,633.15</b>	<b>\$7,889,776.74</b>	<b>\$7,457,167.00</b>	<b>\$7,817,000.00</b>
<b>Total Expense Objects:</b>		<b>\$13,730,710.57</b>	<b>\$24,524,681.70</b>	<b>\$16,600,174.99</b>	<b>\$22,370,979.00</b>



## Revenues Summary

**\$16,122,605** **-\$7,552,082**  
(-31.90% vs. prior year)

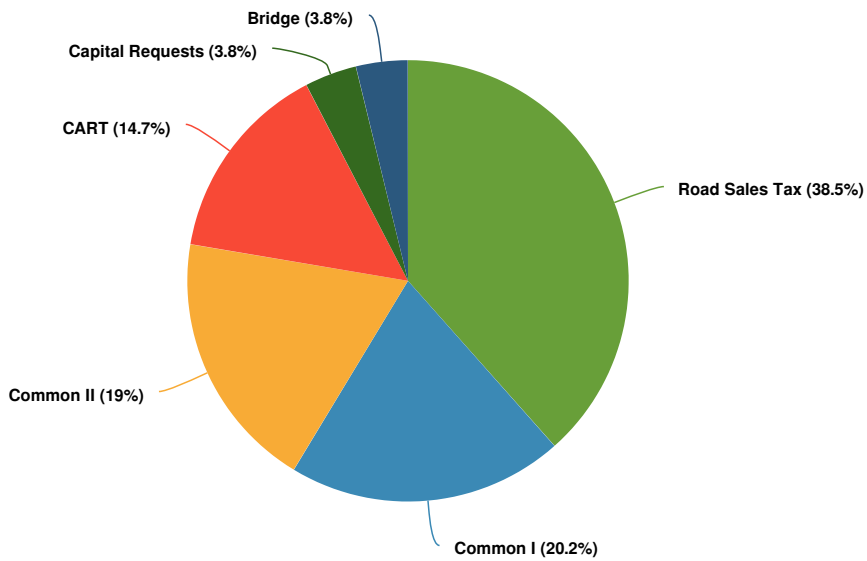
### Highway Department Proposed and Historical Budget vs. Actual



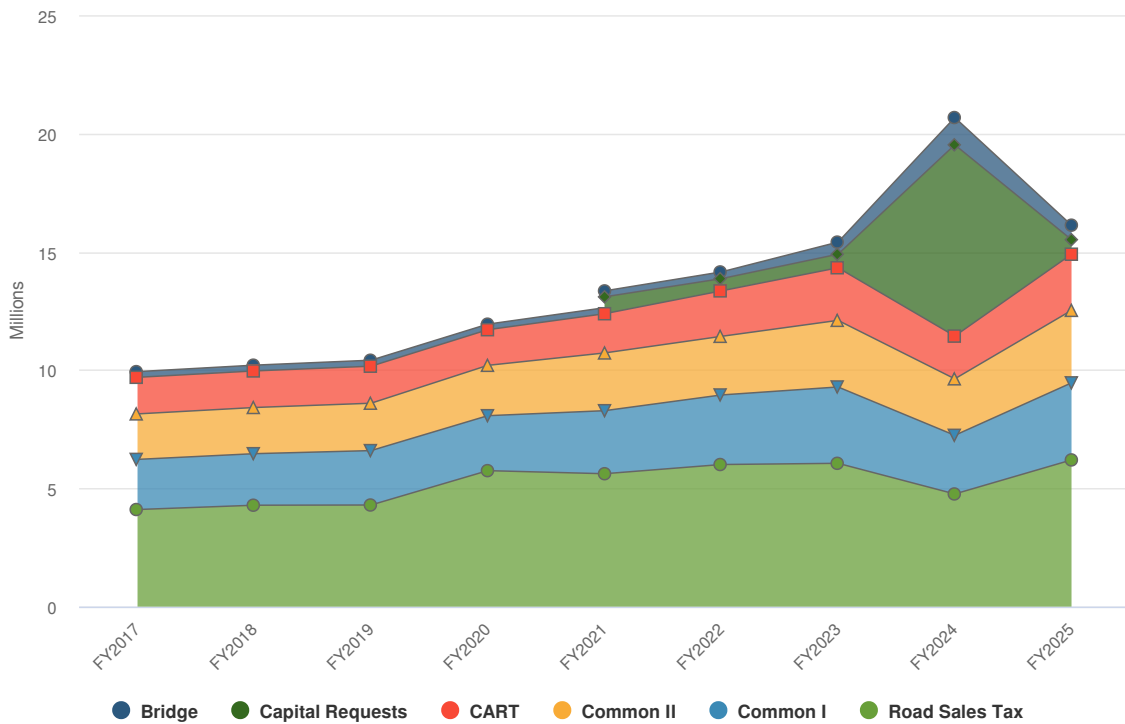


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Road Sales Tax					
Sales Tax	221-41310	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00



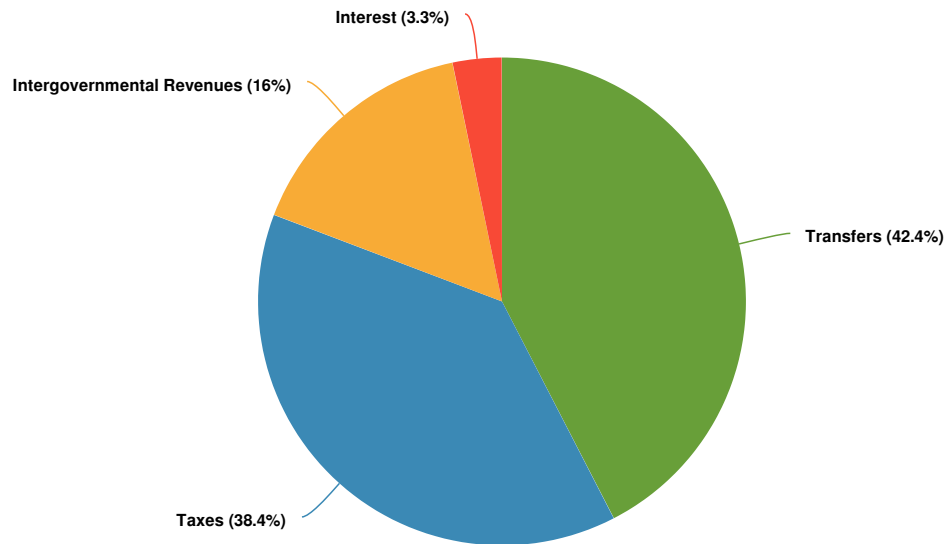
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Interest	221-46611	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
<b>Total Road Sales Tax:</b>		<b>\$6,056,576.83</b>	<b>\$5,947,000.00</b>	<b>\$6,277,150.00</b>	<b>\$6,200,000.00</b>
<b>CART</b>					
CART	222-43354	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00
Interest	222-46611	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
<b>Total CART:</b>		<b>\$2,223,803.81</b>	<b>\$2,005,000.00</b>	<b>\$2,438,125.00</b>	<b>\$2,374,000.00</b>
<b>Common I</b>					
Property Tax	231-41100	\$162,464.95	\$150,000.00	\$172,000.00	\$150,000.00
Surtax	231-41119	\$646.70	\$600.00	\$681.62	\$650.00
Financial Institution Tax	231-41630	\$5.86		\$0.00	\$0.00
Interest on Financial Inst Tax	231-41631	\$0.07	\$0.00	\$0.37	\$0.00
Disaster Grant	231-43110		\$0.00	\$99,811.03	\$11,977.32
National Forest Revenue	231-43301	\$29,219.40	\$27,500.00	\$18,482.34	\$20,000.00
CART	231-43354	\$52,841.77		\$0.00	\$0.00
Interest	231-46611	\$108,611.46	\$28,000.00	\$101,050.00	\$65,000.00
Miscellaneous Revenue	231-48101	\$3,549.80	\$0.00	\$4,181.02	\$0.00
Expense Reimbursement	231-48102	\$119.87	\$0.00	\$11.98	\$0.00
Sale of Assets	231-49210	\$115,917.52	\$0.00	\$8,808.75	\$0.00
Transfer In - Road Sales Tax	231-49290	\$2,017,936.70	\$2,500,000.00	\$2,073,600.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	231-49291	\$75,331.60	\$5,000.00	\$98,000.00	\$90,000.00
Transfer In - CART	231-49295	\$660,183.70	\$545,480.99	\$642,940.00	\$670,000.00
<b>Total Common I:</b>		<b>\$3,226,829.40</b>	<b>\$3,256,580.99</b>	<b>\$3,219,567.11</b>	<b>\$3,257,627.32</b>
<b>Common II</b>					
Property Tax	232-41100	\$174.32	\$87.16	\$87.16	\$87.16
Surtax	232-41119	\$8,557.13	\$8,500.00	\$9,875.17	\$9,500.00
Disaster Grant	232-43110		\$0.00	\$115,750.60	\$13,890.07
CART	232-43354	\$49,849.71		\$0.00	\$0.00
Interest	232-46611	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Miscellaneous Revenue	232-48101	\$285.28		\$0.00	\$0.00
Expense Reimbursement	232-48102		\$0.00	\$12,366.78	\$0.00
Sale of Assets	232-49210		\$0.00	\$14,378.51	\$0.00
Transfer In - Road Sales Tax	232-49290	\$1,978,053.01	\$2,500,000.00	\$2,032,670.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	232-49291	\$73,161.68	\$55,000.00	\$96,000.00	\$85,000.00
Transfer In - CART	232-49295	\$622,802.22	\$514,594.27	\$741,600.00	\$635,000.00
<b>Total Common II:</b>		<b>\$2,815,720.02</b>	<b>\$3,148,181.43</b>	<b>\$3,113,828.22</b>	<b>\$3,063,477.23</b>
<b>Bridge</b>					
CART	233-43354	\$26,714.75		\$0.00	\$0.00
Miscellaneous Grants	233-43411	\$0.00	\$952,582.50	\$724,430.00	\$162,500.00
Bridge Replacement	233-43431		\$0.00	\$14,785.00	\$0.00
Interest	233-46611	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Expense Reimbursement	233-48102	\$55,646.00		\$63,452.70	\$0.00



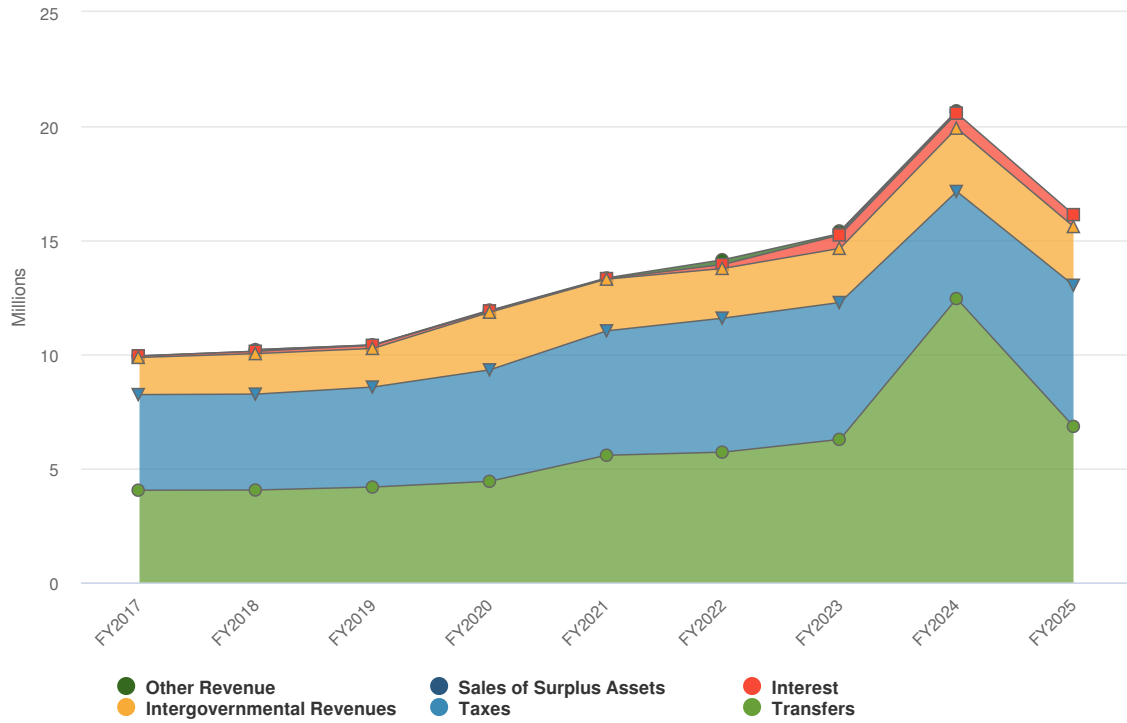
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transfer In - CART	233-49295	\$333,763.27	\$276,566.88	\$348,970.00	\$350,000.00
Transfer In - CART Interest	233-49296	\$9,383.55	\$7,200.00	\$12,000.00	\$10,000.00
<b>Total Bridge:</b>		<b>\$511,800.16</b>	<b>\$1,306,349.38</b>	<b>\$1,252,277.70</b>	<b>\$612,500.00</b>
<b>Capital Requests</b>					
Interest	235-46611	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00
Transfer In - General Fund	235-49101	\$0.00	\$7,501,575.00	\$7,501,575.00	\$0.00
Transfer In - Road Sales Tax	235-49290	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
<b>Total Capital Requests:</b>		<b>\$572,882.64</b>	<b>\$8,011,575.00</b>	<b>\$8,261,105.00</b>	<b>\$615,000.00</b>
<b>Total:</b>		<b>\$15,407,612.86</b>	<b>\$23,674,686.80</b>	<b>\$24,562,053.03</b>	<b>\$16,122,604.55</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Revenue Source</b>					
<b>Taxes</b>					
<b>Property</b>					
Property Tax	231-41100	\$162,464.95	\$150,000.00	\$172,000.00	\$150,000.00
Surtax	231-41119	\$646.70	\$600.00	\$681.62	\$650.00
Property Tax	232-41100	\$174.32	\$87.16	\$87.16	\$87.16
Surtax	232-41119	\$8,557.13	\$8,500.00	\$9,875.17	\$9,500.00
<b>Total Property:</b>		<b>\$171,843.10</b>	<b>\$159,187.16</b>	<b>\$182,643.95</b>	<b>\$160,237.16</b>
<b>Sales</b>					
Sales Tax	221-41310	\$5,827,749.33	\$5,900,000.00	\$6,000,000.00	\$6,025,000.00
<b>Total Sales:</b>		<b>\$5,827,749.33</b>	<b>\$5,900,000.00</b>	<b>\$6,000,000.00</b>	<b>\$6,025,000.00</b>
<b>Total Taxes:</b>		<b>\$5,999,592.43</b>	<b>\$6,059,187.16</b>	<b>\$6,182,643.95</b>	<b>\$6,185,237.16</b>
<b>Intergovernmental Revenues</b>					
<b>Federal</b>					
Disaster Grant	231-43110		\$0.00	\$99,811.03	\$11,977.32
National Forest Revenue	231-43301	\$29,219.40	\$27,500.00	\$18,482.34	\$20,000.00
Disaster Grant	232-43110		\$0.00	\$115,750.60	\$13,890.07
Miscellaneous Grants	233-43411	\$0.00	\$952,582.50	\$724,430.00	\$162,500.00
<b>Total Federal:</b>		<b>\$29,219.40</b>	<b>\$980,082.50</b>	<b>\$958,473.97</b>	<b>\$208,367.39</b>



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>State</b>					
CART	222-43354	\$2,213,919.76	\$2,000,000.00	\$2,425,600.00	\$2,365,000.00
CART	231-43354	\$52,841.77		\$0.00	\$0.00
CART	232-43354	\$49,849.71		\$0.00	\$0.00
CART	233-43354	\$26,714.75		\$0.00	\$0.00
Bridge Replacement	233-43431		\$0.00	\$14,785.00	\$0.00
<b>Total State:</b>		<b>\$2,343,325.99</b>	<b>\$2,000,000.00</b>	<b>\$2,440,385.00</b>	<b>\$2,365,000.00</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$2,372,545.39</b>	<b>\$2,980,082.50</b>	<b>\$3,398,858.97</b>	<b>\$2,573,367.39</b>
<b>Interest</b>					
<b>Sales</b>					
Financial Institution Tax	231-41630	\$5.86		\$0.00	\$0.00
<b>Total Sales:</b>		<b>\$5.86</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Interest</b>					
Interest	221-46611	\$228,827.50	\$47,000.00	\$277,150.00	\$175,000.00
Interest	222-46611	\$9,884.05	\$5,000.00	\$12,525.00	\$9,000.00
Interest on Financial Inst Tax	231-41631	\$0.07	\$0.00	\$0.37	\$0.00
Interest	231-46611	\$108,611.46	\$28,000.00	\$101,050.00	\$65,000.00
Interest	232-46611	\$82,836.67	\$70,000.00	\$91,100.00	\$70,000.00
Interest	233-46611	\$86,292.59	\$70,000.00	\$88,640.00	\$90,000.00
Interest	235-46611	\$72,882.64	\$10,000.00	\$259,530.00	\$115,000.00
<b>Total Interest:</b>		<b>\$589,334.98</b>	<b>\$230,000.00</b>	<b>\$829,995.37</b>	<b>\$524,000.00</b>
<b>Total Interest:</b>		<b>\$589,340.84</b>	<b>\$230,000.00</b>	<b>\$829,995.37</b>	<b>\$524,000.00</b>
<b>Other Revenue</b>					
<b>Other Revenue</b>					
Miscellaneous Revenue	231-48101	\$3,549.80	\$0.00	\$4,181.02	\$0.00
Expense Reimbursement	231-48102	\$119.87	\$0.00	\$11.98	\$0.00
Miscellaneous Revenue	232-48101	\$285.28		\$0.00	\$0.00
Expense Reimbursement	232-48102		\$0.00	\$12,366.78	\$0.00
Expense Reimbursement	233-48102	\$55,646.00		\$63,452.70	\$0.00
<b>Total Other Revenue:</b>		<b>\$59,600.95</b>	<b>\$0.00</b>	<b>\$80,012.48</b>	<b>\$0.00</b>
<b>Total Other Revenue:</b>		<b>\$59,600.95</b>	<b>\$0.00</b>	<b>\$80,012.48</b>	<b>\$0.00</b>
<b>Transfers</b>					
<b>Transfers</b>					
Transfer In - Road Sales Tax	231-49290	\$2,017,936.70	\$2,500,000.00	\$2,073,600.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	231-49291	\$75,331.60	\$5,000.00	\$98,000.00	\$90,000.00
Transfer In - CART	231-49295	\$660,183.70	\$545,480.99	\$642,940.00	\$670,000.00
Transfer In - Road Sales Tax	232-49290	\$1,978,053.01	\$2,500,000.00	\$2,032,670.00	\$2,250,000.00
Transfer In - Road Sales Tax Interest	232-49291	\$73,161.68	\$55,000.00	\$96,000.00	\$85,000.00
Transfer In - CART	232-49295	\$622,802.22	\$514,594.27	\$741,600.00	\$635,000.00
Transfer In - CART	233-49295	\$333,763.27	\$276,566.88	\$348,970.00	\$350,000.00
Transfer In - CART Interest	233-49296	\$9,383.55	\$7,200.00	\$12,000.00	\$10,000.00



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Transfer In - General Fund	235-49101	\$0.00	\$7,501,575.00	\$7,501,575.00	\$0.00
Transfer In - Road Sales Tax	235-49290	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
<b>Total Transfers:</b>		<b>\$6,270,615.73</b>	<b>\$14,405,417.14</b>	<b>\$14,047,355.00</b>	<b>\$6,840,000.00</b>
<b>Total Transfers:</b>		<b>\$6,270,615.73</b>	<b>\$14,405,417.14</b>	<b>\$14,047,355.00</b>	<b>\$6,840,000.00</b>
<b>Sales of Surplus Assets</b>					
<b>Surplus</b>					
Sale of Assets	231-49210	\$115,917.52	\$0.00	\$8,808.75	\$0.00
Sale of Assets	232-49210		\$0.00	\$14,378.51	\$0.00
<b>Total Surplus:</b>		<b>\$115,917.52</b>	<b>\$0.00</b>	<b>\$23,187.26</b>	<b>\$0.00</b>
<b>Total Sales of Surplus Assets:</b>		<b>\$115,917.52</b>	<b>\$0.00</b>	<b>\$23,187.26</b>	<b>\$0.00</b>
<b>Total Revenue Source:</b>		<b>\$15,407,612.86</b>	<b>\$23,674,686.80</b>	<b>\$24,562,053.03</b>	<b>\$16,122,604.55</b>



# Assessor



**Danny Gray**  
Christian County Assessor

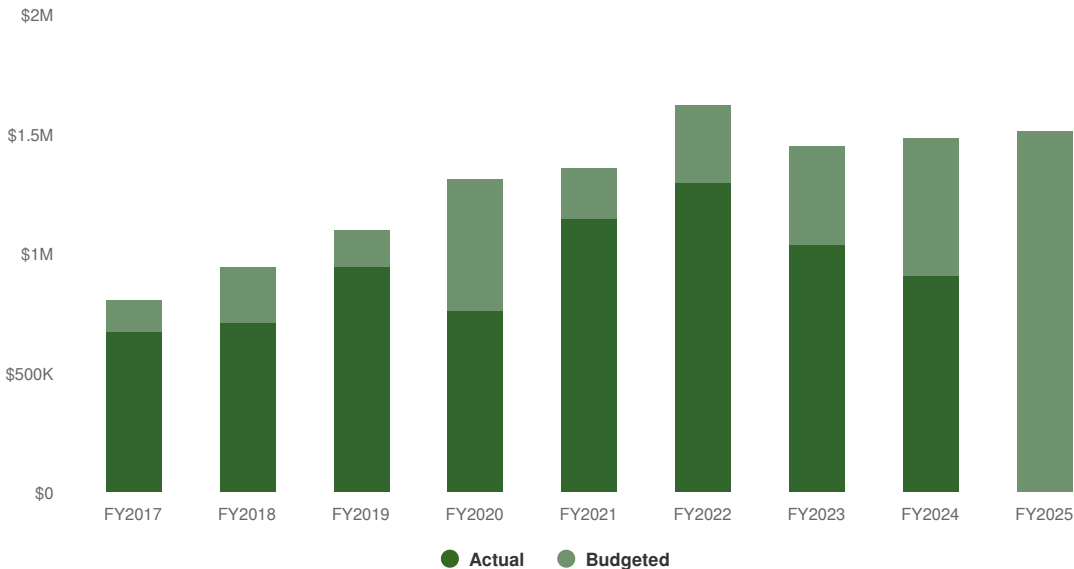
The Assessor's job is to place value on all taxable real and personal property, within the county as of January 1st, the assessment date set by the State Statute. All county assessors' offices are regulated and overseen by the Missouri State Tax Commission. Monthly visits by field representatives and annual spot reviews of properties, aid them in evaluating the Assessor's compliance with the statute requirements. This includes real estate and personal property of all individuals and businesses.

The assessed value, as determined by the Assessor's office, is a percentage of the market value of the property. The assessment percentage is set by state law and determined by the classification of the property. The classification and assessment rates of real property include Agricultural 12%, Residential 19% and Commercial properties at 32%. The assessed property value is one part of the formula in determining property taxes, with the other factor being a tax rate or levy, which is determined by the various taxing entities and jurisdictions. These include thirteen separate school districts, eight road districts, ten cities, nine fire districts and nine other miscellaneous levy districts such as ambulance, senior citizens, junior college, etc. Presently Christian County receives no property tax levy for operations, depending on sales tax for day to day funding. Shopping locally within the County is the best way to keep your taxes low while maintaining the level of service we all expect and depend upon.

## Expenditures Summary

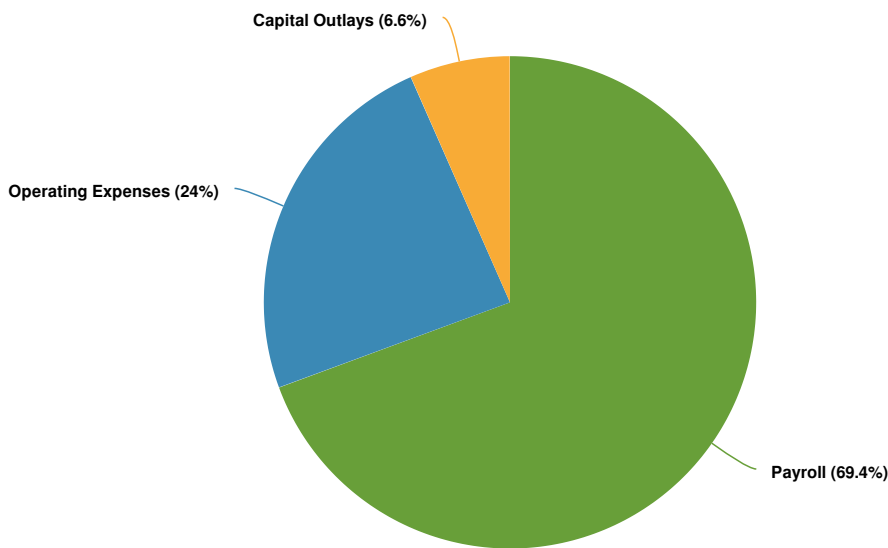
**\$1,516,354**    **\$33,952**  
(2.29% vs. prior year)

### Assessor Proposed and Historical Budget vs. Actual

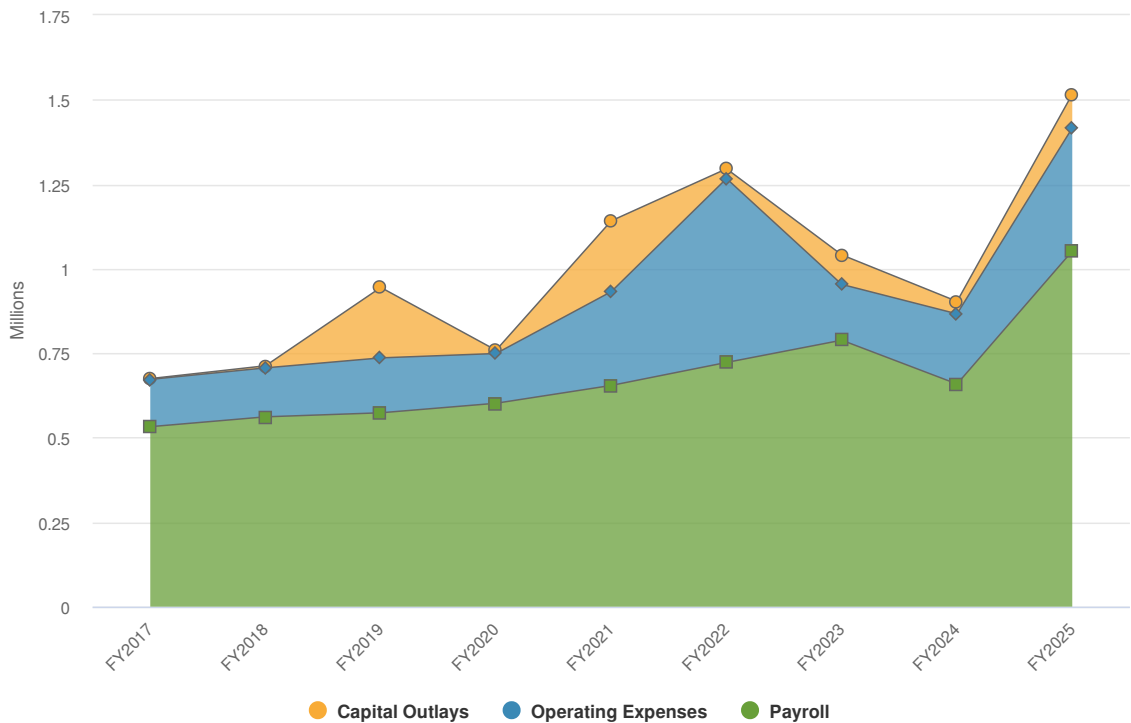


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
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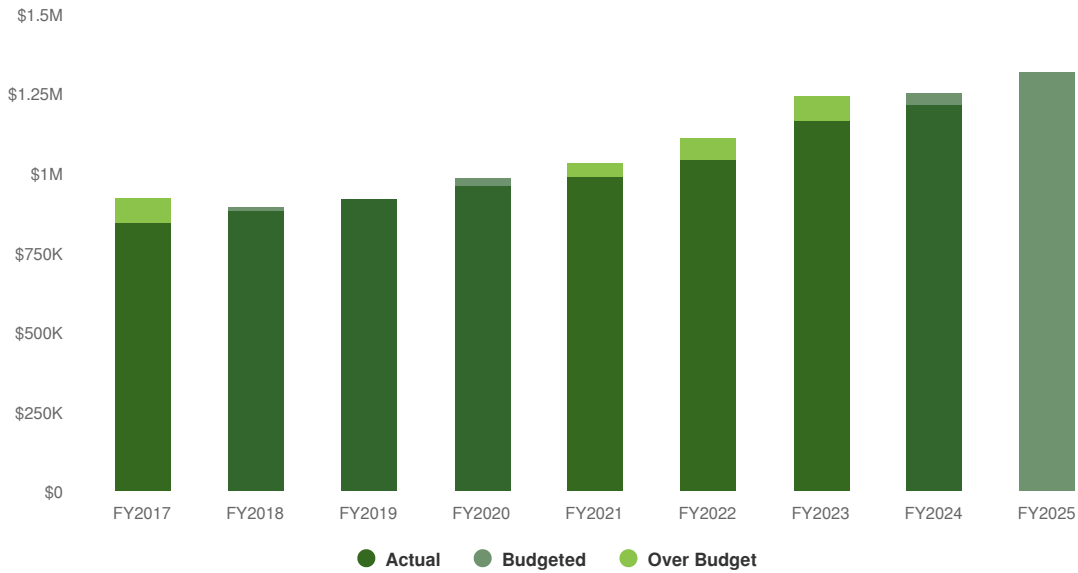
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Payroll</b>					
Salary Elected Official - ASSESSOR	241-600-51110	\$71,339.58	\$77,046.88	\$77,046.88	\$79,359.00
Salary Other - ASSESSOR	241-600-51120	\$514,864.02	\$697,200.00	\$624,160.00	\$701,043.00
Health Insurance	241-600-51210	\$78,069.00	\$98,897.00	\$85,870.00	\$104,400.00
FICA	241-600-51220	\$43,013.70	\$59,230.00	\$49,415.00	\$59,707.00
Lagers	241-600-51230	\$72,186.19	\$90,590.00	\$75,580.00	\$93,654.00
Unemployment Insurance	241-600-51250	\$546.81	\$800.00	\$770.00	\$2,250.00
Workers' Compensation	241-600-51260	\$8,377.44	\$10,438.00	\$9,183.60	\$11,841.00
<b>Total Payroll:</b>		<b>\$788,396.74</b>	<b>\$1,034,201.88</b>	<b>\$922,025.48</b>	<b>\$1,052,254.00</b>
<b>Operating Expenses</b>					
Legal Fees	241-610-52300	\$0.00	\$40,000.00	\$8,267.85	\$50,000.00
Contracts	241-610-52313	\$11,957.28	\$78,200.00	\$37,905.00	\$62,000.00
Assessment Lists	241-610-52314	\$18,086.20	\$20,000.00	\$10,615.00	\$18,000.00
Repairs & Maintenance Equipment	241-610-52430	\$0.00	\$3,000.00	\$50.00	\$3,000.00
Computer Hardware Maintenance	241-610-52431	\$250.00	\$10,000.00	\$1,800.00	\$10,000.00
Computer Software Maintenance	241-610-52432	\$30,358.00	\$45,000.00	\$45,000.00	\$45,000.00
Vehicle Maintenance & Repair	241-610-52435	\$946.30	\$5,000.00	\$650.00	\$5,000.00
Property & Liability Insurance	241-610-52520	\$12,812.32	\$16,000.00	\$19,902.98	\$22,000.00
Vehicle Insurance	241-610-52525	\$3,226.68	\$5,000.00	\$2,646.18	\$5,000.00
Phone	241-610-52530	\$5,363.14	\$7,600.00	\$3,945.00	\$8,000.00
Printing	241-610-52550	\$3,751.00	\$7,000.00	\$0.00	\$10,000.00
Mileage	241-610-52580	\$3,123.20	\$10,000.00	\$3,640.00	\$10,000.00
Assessor Mileage	241-610-52581	\$393.41	\$2,000.00	\$0.00	\$2,000.00
Meetings -Assessor	241-610-52591	\$3,202.69	\$7,000.00	\$1,560.00	\$7,500.00
Meetings - Staff	241-610-52592	\$6,448.58	\$12,000.00	\$2,532.00	\$14,000.00
Office Expense	241-610-53600	\$14,096.51	\$15,000.00	\$4,730.00	\$17,000.00
Photocopy	241-610-53602	\$1,112.72	\$2,000.00	\$550.00	\$2,000.00
Stationary	241-610-53603	\$145.00	\$2,000.00	\$0.00	\$2,500.00
Film & Processing	241-610-53604	\$0.00	\$100.00	\$0.00	\$100.00
Postage	241-610-53605	\$37,256.24	\$30,000.00	\$32,380.00	\$45,000.00
Mapping	241-610-53614	\$4,333.00	\$8,500.00	\$48,485.00	\$8,500.00
Small Equipment	241-610-53618	\$0.00	\$2,500.00	\$0.00	\$2,500.00
Appraisal Guides	241-610-53645	\$8,205.12	\$10,300.00	\$11,050.00	\$15,000.00
<b>Total Operating Expenses:</b>		<b>\$165,067.39</b>	<b>\$338,200.00</b>	<b>\$235,709.01</b>	<b>\$364,100.00</b>
<b>Capital Outlays</b>					
Buildings & Building Improvements	241-610-54700	\$57,234.38	\$20,000.00	\$0.00	\$20,000.00
Equipment	241-610-54750	\$26,027.00	\$70,000.00	\$30,000.00	\$40,000.00
Computer Hardware	241-610-54755	\$2,539.15		\$0.00	\$20,000.00
Computer Software	241-610-54756	\$1,575.00	\$20,000.00	\$10,000.00	\$20,000.00
<b>Total Capital Outlays:</b>		<b>\$87,375.53</b>	<b>\$110,000.00</b>	<b>\$40,000.00</b>	<b>\$100,000.00</b>
<b>Total Expense Objects:</b>		<b>\$1,040,839.66</b>	<b>\$1,482,401.88</b>	<b>\$1,197,734.49</b>	<b>\$1,516,354.00</b>



## Revenues Summary

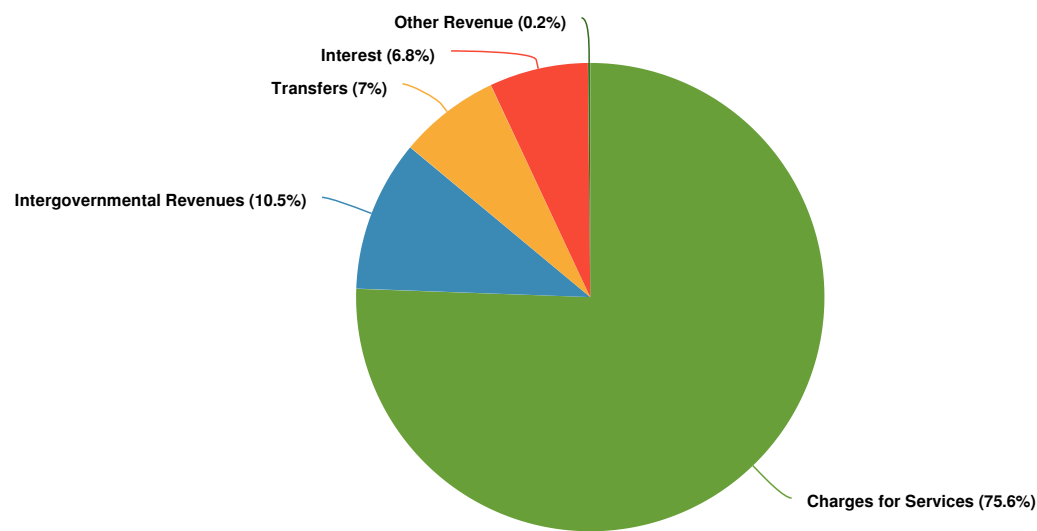
**\$1,319,277** **\$65,000**  
(5.18% vs. prior year)

### Assessor Proposed and Historical Budget vs. Actual

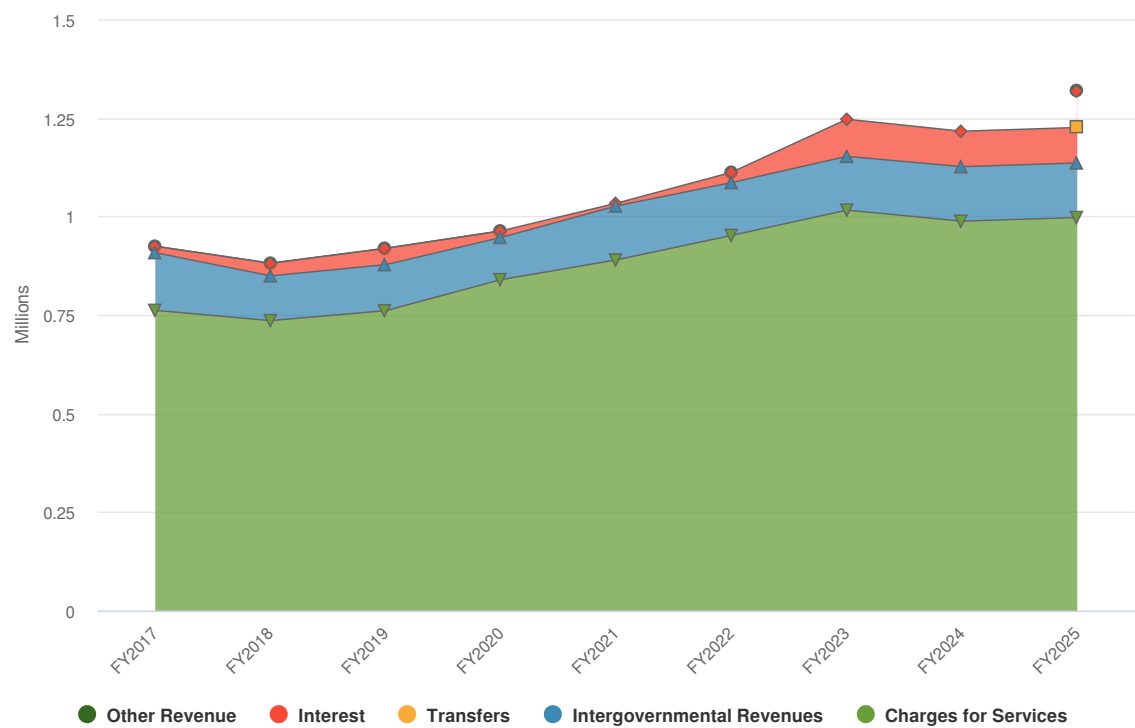


# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Revenue Source					
Intergovernmental Revenues					



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
State					
State of Missouri Reimbursement	241-43425	\$136,389.00	\$138,276.60	\$138,276.60	\$138,276.60
<b>Total State:</b>		<b>\$136,389.00</b>	<b>\$138,276.60</b>	<b>\$138,276.60</b>	<b>\$138,276.60</b>
<b>Total Intergovernmental Revenues:</b>		<b>\$136,389.00</b>	<b>\$138,276.60</b>	<b>\$138,276.60</b>	<b>\$138,276.60</b>
Charges for Services					
Charges for Services					
Annual On Line Fees	241-44150	\$9,414.05	\$12,000.00	\$9,400.00	\$12,000.00
Sale of Maps	241-44193	\$4,318.00	\$5,000.00	\$4,500.00	\$5,000.00
Collector 1% Withholding	241-44194	\$1,001,946.55	\$950,000.00	\$1,122,900.00	\$980,000.00
<b>Total Charges for Services:</b>		<b>\$1,015,678.60</b>	<b>\$967,000.00</b>	<b>\$1,136,800.00</b>	<b>\$997,000.00</b>
<b>Total Charges for Services:</b>		<b>\$1,015,678.60</b>	<b>\$967,000.00</b>	<b>\$1,136,800.00</b>	<b>\$997,000.00</b>
Interest					
Interest					
Interest	241-46611	\$94,146.80	\$55,000.00	\$112,245.00	\$90,000.00
<b>Total Interest:</b>		<b>\$94,146.80</b>	<b>\$55,000.00</b>	<b>\$112,245.00</b>	<b>\$90,000.00</b>
<b>Total Interest:</b>		<b>\$94,146.80</b>	<b>\$55,000.00</b>	<b>\$112,245.00</b>	<b>\$90,000.00</b>
Other Revenue					
Other Revenue					
Miscellaneous Revenue	241-48101	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Expense Reimbursement	241-48102	\$0.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total Other Revenue:</b>		<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
<b>Total Other Revenue:</b>		<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
Transfers					
Transfers					
Transfer In - General Fund	241-49101	\$0.00	\$92,000.00	\$0.00	\$92,000.00
<b>Total Transfers:</b>		<b>\$0.00</b>	<b>\$92,000.00</b>	<b>\$0.00</b>	<b>\$92,000.00</b>
<b>Total Transfers:</b>		<b>\$0.00</b>	<b>\$92,000.00</b>	<b>\$0.00</b>	<b>\$92,000.00</b>
<b>Total Revenue Source:</b>		<b>\$1,246,214.40</b>	<b>\$1,254,276.60</b>	<b>\$1,387,321.60</b>	<b>\$1,319,276.60</b>



# Debt Service Funds



These funds are used to track and manage the current debts of the County. The Stone Hollow and River Downs Neighborhood Improvement Districts (NID) are funded 100% from additional property tax levies charged only to the property owners within the defined improvement district. The 2017 Bond Debt service is funded by the County-wide property tax levy.

The projects for each debt are:

- Stone Hollow Neighborhood Road Improvements
- River Downs Wastewater and Sewer
- Construction of the Circuit Court building

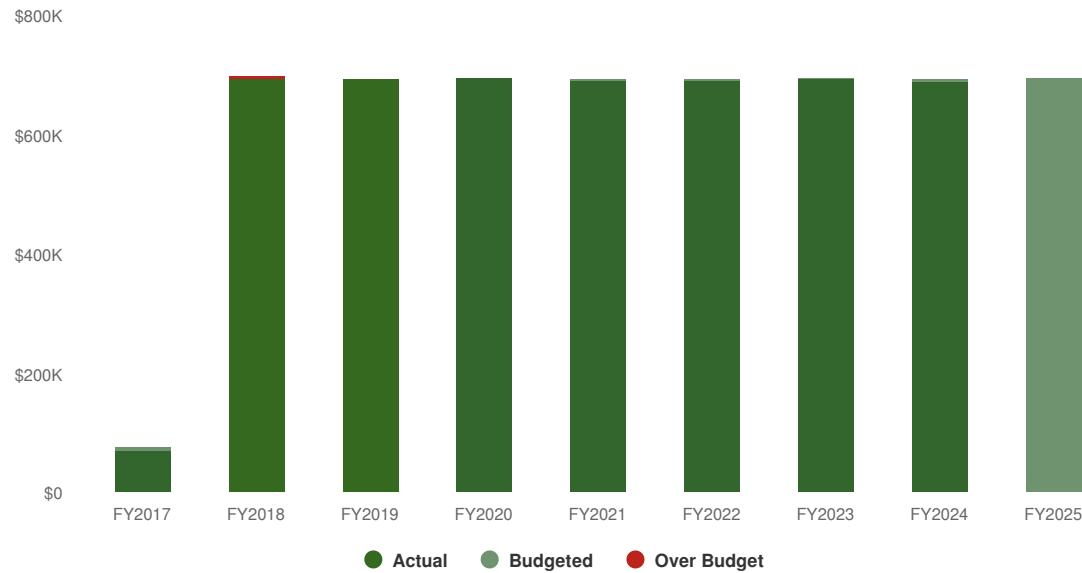
## Expenditures Summary

\$696,113

\$1,975

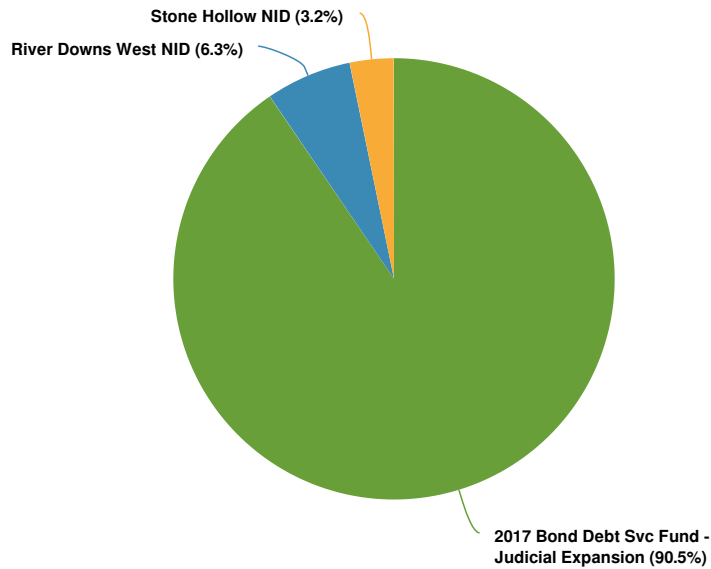
(0.28% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual

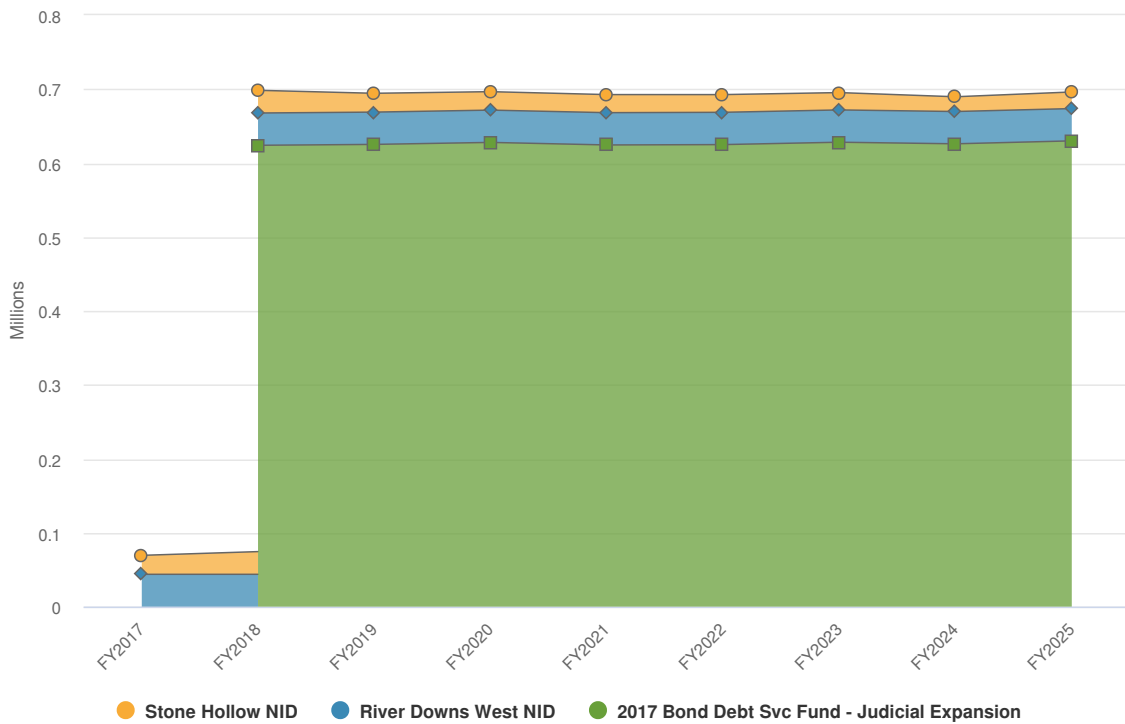


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



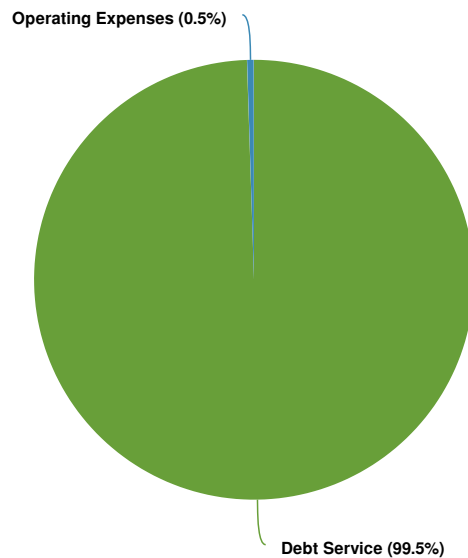
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Stone Hollow NID					



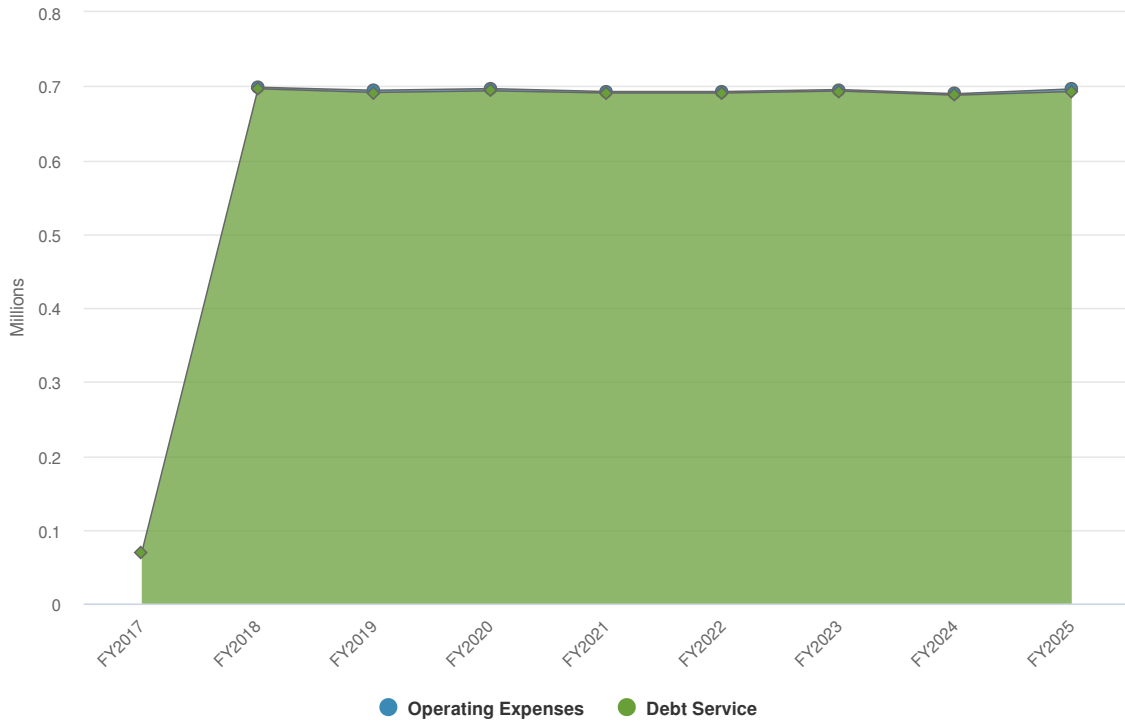
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Bond Retirement	420-610-58850	\$16,715.27	\$16,715.27	\$16,715.27	\$16,715.27
Interest Exp	420-610-58860	\$6,747.12	\$6,247.33	\$6,247.33	\$5,747.55
<b>Total Stone Hollow NID:</b>		<b>\$23,462.39</b>	<b>\$22,962.60</b>	<b>\$22,962.60</b>	<b>\$22,462.82</b>
<b>River Downs West NID</b>					
Bond Retirement	430-610-58850	\$27,064.12	\$28,079.03	\$28,079.03	\$29,131.99
Interest - Bond Retirement	430-610-58860	\$16,611.52	\$15,596.62	\$15,596.62	\$14,543.66
<b>Total River Downs West NID:</b>		<b>\$43,675.64</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>	<b>\$43,675.65</b>
<b>2017 Bond Debt Svc Fund - Judicial Expansion</b>					
Legal Fees	455-610-52300	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
Bond Retirement	455-610-58850	\$400,000.00	\$410,000.00	\$410,000.00	\$425,000.00
Interest Exp	455-610-58860	\$226,150.00	\$214,000.00	\$214,000.00	\$201,475.00
<b>Total 2017 Bond Debt Svc Fund - Judicial Expansion:</b>		<b>\$628,150.00</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>
<b>Total:</b>		<b>\$695,288.03</b>	<b>\$694,138.25</b>	<b>\$692,638.25</b>	<b>\$696,113.47</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
Legal Fees	455-610-52300	\$2,000.00	\$3,500.00	\$2,000.00	\$3,500.00
<b>Total Operating Expenses:</b>		<b>\$2,000.00</b>	<b>\$3,500.00</b>	<b>\$2,000.00</b>	<b>\$3,500.00</b>
<b>Debt Service</b>					
Bond Retirement	420-610-58850	\$16,715.27	\$16,715.27	\$16,715.27	\$16,715.27
Interest Exp	420-610-58860	\$6,747.12	\$6,247.33	\$6,247.33	\$5,747.55
Bond Retirement	430-610-58850	\$27,064.12	\$28,079.03	\$28,079.03	\$29,131.99
Interest - Bond Retirement	430-610-58860	\$16,611.52	\$15,596.62	\$15,596.62	\$14,543.66
Bond Retirement	455-610-58850	\$400,000.00	\$410,000.00	\$410,000.00	\$425,000.00
Interest Exp	455-610-58860	\$226,150.00	\$214,000.00	\$214,000.00	\$201,475.00
<b>Total Debt Service:</b>		<b>\$693,288.03</b>	<b>\$690,638.25</b>	<b>\$690,638.25</b>	<b>\$692,613.47</b>
<b>Total Expense Objects:</b>		<b>\$695,288.03</b>	<b>\$694,138.25</b>	<b>\$692,638.25</b>	<b>\$696,113.47</b>

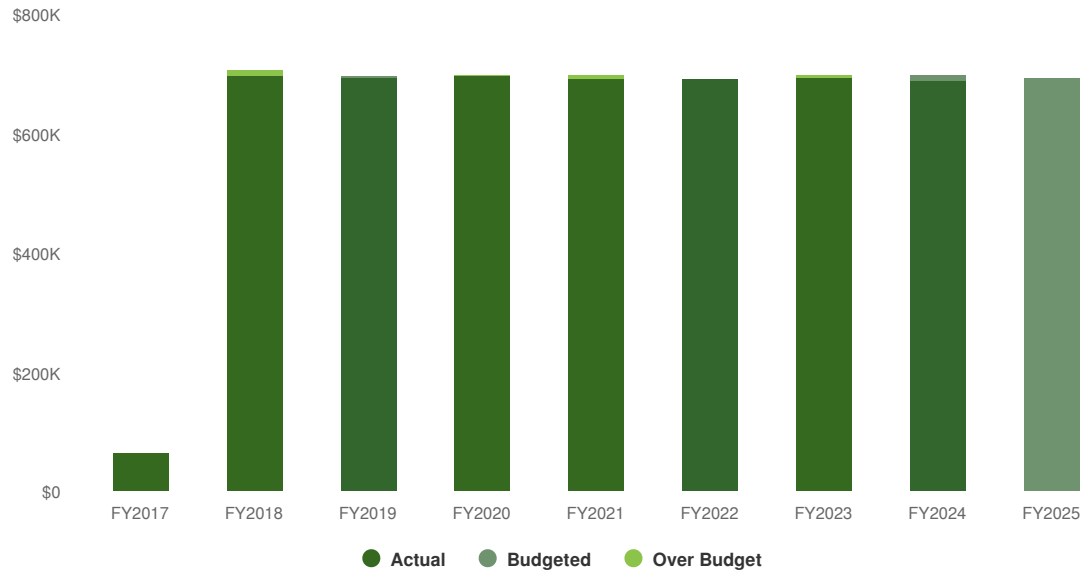




## Revenues Summary

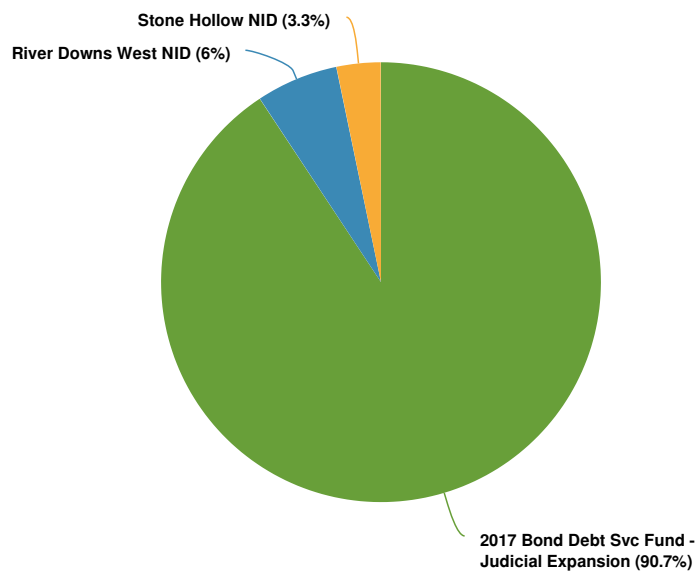
**\$694,405** **-\$4,775**  
(-0.68% vs. prior year)

### Debt Service Funds Proposed and Historical Budget vs. Actual

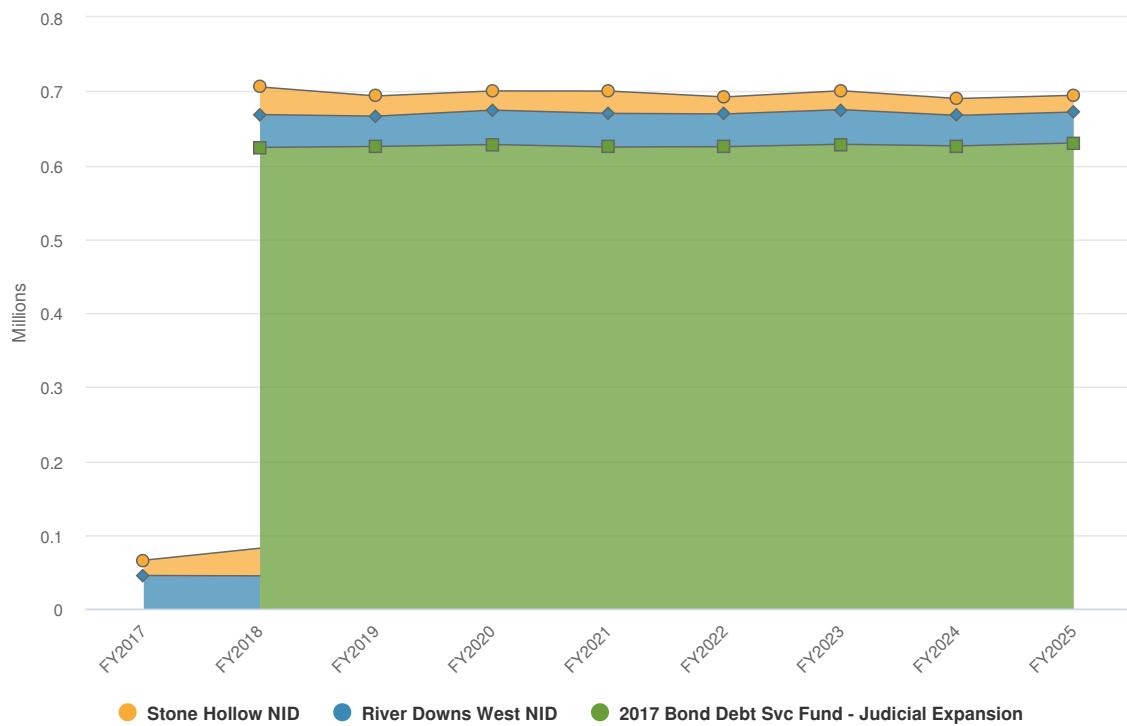


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



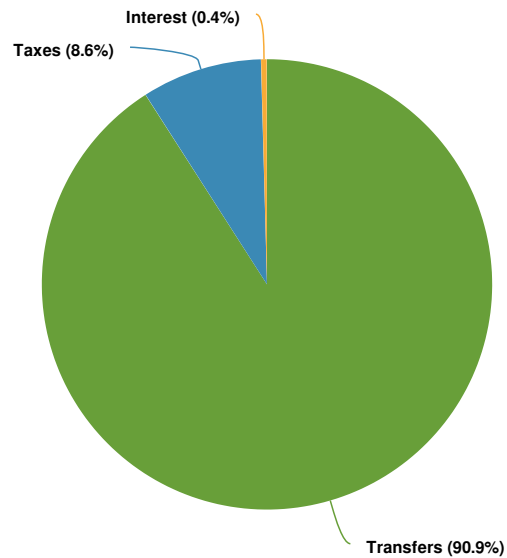
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Stone Hollow NID					



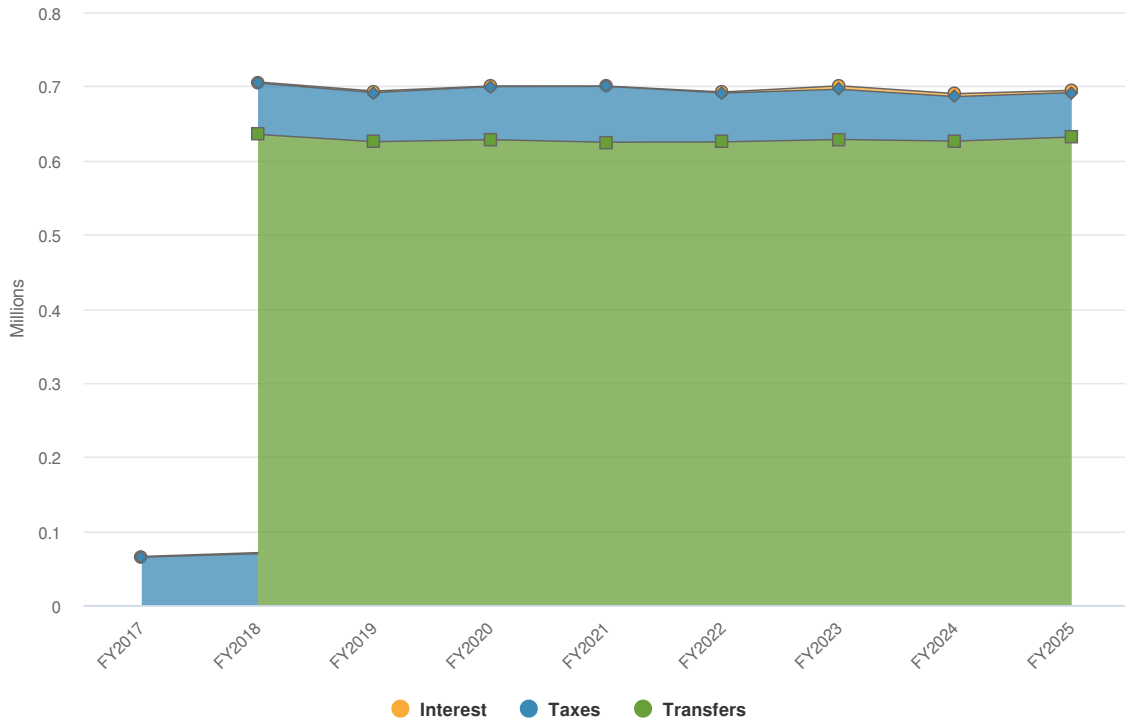
Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Property Tax	420-41100	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00
Interest	420-46611	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Transfer In - General Fund	420-49101	\$0.00	\$1,500.00	\$0.00	\$1,500.00
<b>Total Stone Hollow NID:</b>		<b>\$25,559.08</b>	<b>\$26,630.00</b>	<b>\$23,965.00</b>	<b>\$22,630.00</b>
<b>River Downs West NID</b>					
Property Tax	430-41100	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00
Interest	430-46611	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
<b>Total River Downs West NID:</b>		<b>\$46,916.56</b>	<b>\$45,050.00</b>	<b>\$41,853.32</b>	<b>\$41,800.00</b>
<b>2017 Bond Debt Svc Fund - Judicial Expansion</b>					
Transfer In - General Fund	455-49101	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total 2017 Bond Debt Svc Fund - Judicial Expansion:</b>		<b>\$628,149.97</b>	<b>\$627,500.00</b>	<b>\$626,000.00</b>	<b>\$629,975.00</b>
<b>Total:</b>		<b>\$700,625.61</b>	<b>\$699,180.00</b>	<b>\$691,818.32</b>	<b>\$694,405.00</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
<b>Revenue Source</b>					
<b>Taxes</b>					
<b>Property</b>					
Property Tax	420-41100	\$23,011.03	\$24,000.00	\$20,530.00	\$20,000.00
Property Tax	430-41100	\$44,698.35	\$43,900.00	\$39,470.32	\$40,000.00
<b>Total Property:</b>		<b>\$67,709.38</b>	<b>\$67,900.00</b>	<b>\$60,000.32</b>	<b>\$60,000.00</b>
<b>Total Taxes:</b>		<b>\$67,709.38</b>	<b>\$67,900.00</b>	<b>\$60,000.32</b>	<b>\$60,000.00</b>
<b>Interest</b>					
<b>Interest</b>					
Interest	420-46611	\$2,548.05	\$1,130.00	\$3,435.00	\$1,130.00
Interest	430-46611	\$2,218.21	\$1,150.00	\$2,383.00	\$1,800.00
<b>Total Interest:</b>		<b>\$4,766.26</b>	<b>\$2,280.00</b>	<b>\$5,818.00</b>	<b>\$2,930.00</b>
<b>Total Interest:</b>		<b>\$4,766.26</b>	<b>\$2,280.00</b>	<b>\$5,818.00</b>	<b>\$2,930.00</b>
<b>Transfers</b>					
<b>Transfers</b>					
Transfer In - General Fund	420-49101	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Transfer In - General Fund	455-49101	\$628,149.97	\$627,500.00	\$626,000.00	\$629,975.00
<b>Total Transfers:</b>		<b>\$628,149.97</b>	<b>\$629,000.00</b>	<b>\$626,000.00</b>	<b>\$631,475.00</b>
<b>Total Transfers:</b>		<b>\$628,149.97</b>	<b>\$629,000.00</b>	<b>\$626,000.00</b>	<b>\$631,475.00</b>
<b>Total Revenue Source:</b>		<b>\$700,625.61</b>	<b>\$699,180.00</b>	<b>\$691,818.32</b>	<b>\$694,405.00</b>



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# DEBT

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# Government-wide Debt Overview



**\$7,233,387**

-\$454,821 (-5.92% vs. 2023 year)

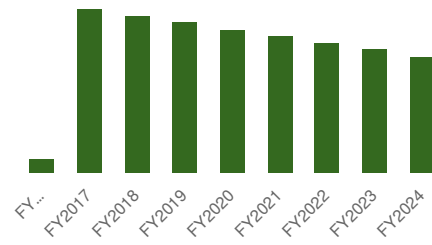
Debt by Fund



Financial Summary	FY2024
All Funds	Projected
Debt Service Funds	\$7,233,387
Total All Funds:	\$7,233,387



## Debt Service Funds



Financial Summary	FY2024
<b>Debt Service Funds</b>	<b>Projeccted</b>
Stone Hollow NID	\$200,583
River Downs West NID	\$387,804
2017 Bond Debt Svc Fund - Judicial Expansion	\$6,645,000
<b>Total Debt Service Funds:</b>	<b>\$7,233,387</b>



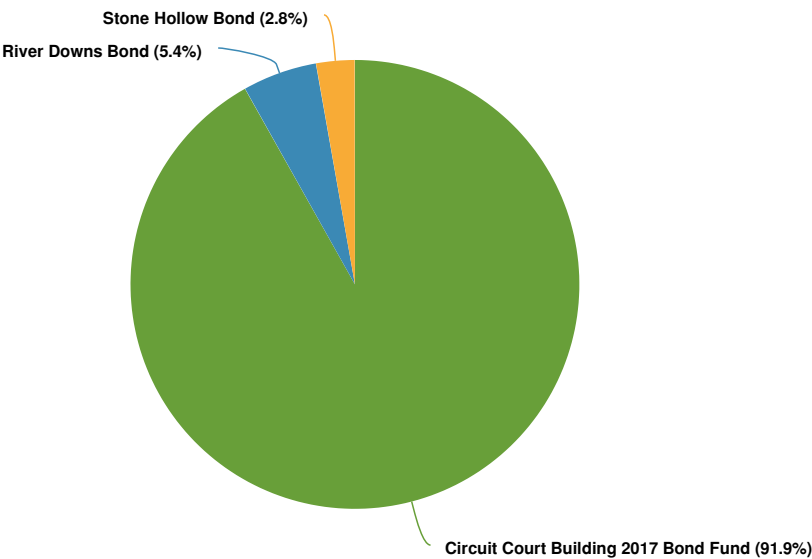
# Debt Snapshot



**\$7,233,387**

-\$454,821 (-5.92% vs. 2023 year)

Debt by Type

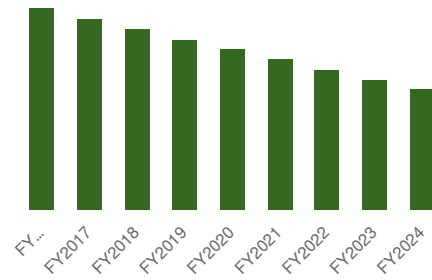


Financial Summary	FY2024
Debt	Projeccted
Stone Hollow Bond	\$200,583
River Downs Bond	\$387,804
Circuit Court Building 2017 Bond Fund	\$6,645,000
Total Debt:	\$7,233,387



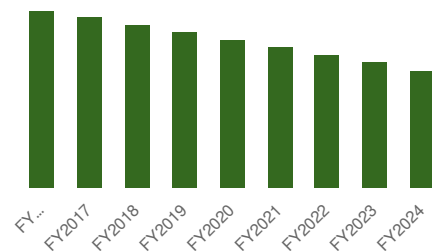


## Stone Hollow Bond



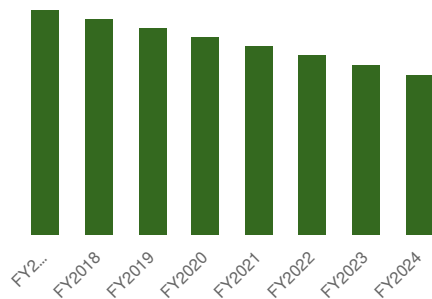
Financial Summary	FY2024
<b>Stone Hollow Bond</b>	<b>Projected</b>
Stone Hollow Bond	\$200,583
<b>Total Stone Hollow Bond:</b>	<b>\$200,583</b>

## River Downs Bond



Financial Summary	FY2024
<b>River Downs Bond</b>	<b>Projected</b>
River Downs Bond	\$387,804
<b>Total River Downs Bond:</b>	<b>\$387,804</b>

## Circuit Court Building 2017 Bond Fund



Financial Summary	FY2024
<b>Circuit Court Building 2017 Bond Fund</b>	<b>Projected</b>
Circuit Court Building 2017 Bond Fund	\$6,645,000
<b>Total Circuit Court Building 2017 Bond Fund:</b>	<b>\$6,645,000</b>



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

