



## Christian County Commission

100 West Church St, Room 100  
Ozark, MO 65721

**SCHEDULED**

### MEETING ATTACHMENTS (ID # 5040)

Meeting: 08/8/25 1:00 PM

Department: County Clerk

Category: Meeting Items

Prepared By: Madi Hires Raines

Initiator: Madi Hires Raines

Sponsors:

Doc ID: 5040

## Meeting Attachments

### ATTACHMENTS:

- 1 - 08 AUGUST 2025 - AUDITORS MONTHLY REPORT FOR JULY 2025
- 2 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - 11-21-2023
- 3 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - 07-30-2025
- 4 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - AUDITOR DENT CORRESPONDENCE - 11-30-23
- 5 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - COUNTY COUNSELOR CORRESPONDENCE - 07-23-25
- 6 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - COUNTY COUNSELORS OPINION LETTER TO GREENE COUNTY - 01-23-24
- 7 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - AUDITOR DENT CORRESPONDENCE - 08-04-25
- 8 - 08 AUGUST 2025 - MISSOURI SHERIFFS RETIREMENT SYSTEM - COUNTY COUNSELOR CORRESPONDENCE - 08-05-25

## Auditor's Report

July 2025

### SUMMARY:

General Revenue Fund Balance \$8.085 million (\$636,172) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12<sup>th</sup> of the annual budget (currently 58%) most offices and departments are within that range. The Auditor's office monitors budgets daily and will notify the offices/departments of any alarming trends.

Fund Balances for Commission Controlled Funds (as of 7/31/2025, without bank interest)

General Revenue (Restricted and Unrestricted) 101	8,084,696
County Law Enforcement 201	3,548,133
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	364,894
Building Capital Fund	2,443,318
ARPA Funds 560	1,493,563
<b>Total</b>	<b>15,937,604</b>



Christian County, MO

# Consolidated Balance Sheet Report

## Account Summary

As Of 07/31/2025

Account	Name	Balance	
<b>Assets</b>			
11000	Claim on Cash - General Fund	8,084,596.62	
11010	CASH ROAD & BRIDGE	54.92	
11014	CASH IN CHECKING CERF	45.00	
	<b>Total Assets:</b>	<b>8,084,696.54</b>	<b>8,084,696.54</b>
<b>Liability</b>			
22143	PR Benefit Plans Payable	-24,916.56	
22201	FWH Payable	-12.70	
22202	SWH Payable	-5.00	
22203	FICA Payable	-139.50	
22204	Medicare Payable	-32.58	
22205	SUTA Payable	-33.20	
22265	LAGERS Payable	-384,755.01	
	<b>Total Liability:</b>	<b>-409,894.55</b>	
<b>Equity</b>			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	10,058,737.44	
	<b>Total Beginning Equity:</b>	<b>10,694,909.89</b>	
Total Revenue		14,370,865.30	
Total Expense		16,571,184.10	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>8,494,591.09</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>8,084,696.54</b>



Christian County, MO

# Budget Report Group Summary

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 101 - Christian County General Fund</b>							
Revenue							
	22,512,816.00	22,512,816.00	2,007,827.72	14,370,865.30	0.00	-8,141,950.70	63.83%
Revenue Total:	22,512,816.00	22,512,816.00	2,007,827.72	14,370,865.30	0.00	-8,141,950.70	63.83%
<b>Expense</b>							
010 - Commission	748,287.19	755,787.19	43,872.05	266,217.05	93.37	489,476.77	35.24%
020 - County Clerk	333,424.40	333,424.40	20,801.28	157,562.85	2,113.77	173,747.78	47.89%
030 - Elections	232,105.28	232,105.28	10,205.54	81,595.53	0.00	150,509.75	35.15%
040 - Facilities Management	1,120,019.35	1,120,019.35	55,054.20	610,384.20	18,377.78	491,257.37	56.14%
050 - Sheriff	12,392,116.84	12,392,116.84	972,168.62	6,981,395.67	97,695.89	5,313,025.28	57.13%
060 - Treasurer	169,313.01	169,313.01	12,170.60	93,704.69	219.94	75,388.38	55.47%
070 - Collector	442,488.63	442,488.63	25,835.19	211,727.25	0.00	230,761.38	47.85%
090 - Recorder	312,142.53	312,142.53	22,206.01	165,821.56	0.00	146,320.97	53.12%
110 - Consolidated Courts	386,350.00	386,350.00	21,468.27	167,370.92	3,129.90	215,849.18	44.13%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	19,136.51	115,913.24	37,231.65	61,678.11	71.29%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	131.75	1,696.62	0.00	3,458.38	32.91%
130 - Public Administrator	221,399.56	230,749.56	14,511.70	108,065.12	4,152.79	118,531.65	48.63%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	191,015.72	1,426,443.33	2,025.82	1,135,785.77	55.71%
150 - Juvenile Office	498,442.75	498,442.75	31,613.75	256,541.00	44,208.61	197,693.14	60.34%
160 - Coroner	280,153.30	280,153.30	8,422.32	105,375.43	3,150.00	171,627.87	38.74%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	122,582.75	1,472,271.60	182,144.03	2,468,999.09	40.12%
180 - University Extension	82,450.00	82,450.00	6,870.83	48,095.81	34,354.18	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	18,941.80	175,741.39	0.00	136,463.66	56.29%
200 - Planning & Development	459,703.58	459,703.58	28,417.78	235,907.63	1,135.86	222,660.09	51.56%
210 - Auditor	224,532.57	224,532.57	14,816.30	108,248.76	16,720.94	99,562.87	55.66%
230 - Recycle	132,487.07	132,487.07	8,983.82	69,530.21	0.00	62,956.86	52.48%
240 - Human Resources	709,548.52	709,548.52	48,415.56	374,949.24	192.45	334,406.83	52.87%
250 - Emergency Fund	365,000.00	365,000.00	0.00	0.00	0.00	365,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,723,475.00	3,723,475.00	0.00	3,336,625.00	0.00	386,850.00	89.61%
Expense Total:	30,053,292.27	30,070,142.27	1,697,642.35	16,571,184.10	446,946.98	13,052,011.19	56.59%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	310,185.37	-2,200,318.80	-446,946.98	4,910,060.49	35.03%
<b>Fund: 201 - Co. Law Enforcement</b>							
Revenue							
	3,262,500.00	3,262,500.00	247,932.64	1,879,667.39	0.00	-1,382,832.61	57.61%

## Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,262,500.00	3,262,500.00	247,932.64	1,879,667.39	0.00	-1,382,832.61	57.61%
Expense							
600 - Expenses - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	6,230,000.00	6,230,000.00	711,997.85	3,612,959.92	0.00	2,617,040.08	57.99%
Expense Total:	6,230,000.00	6,230,000.00	711,997.85	3,612,959.92	0.00	2,617,040.08	57.99%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-464,065.21	-1,733,292.53	0.00	1,234,207.47	58.41%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	0.00	11,465.86	0.00	1,965.86	120.69%
Revenue Surplus (Deficit):	9,500.00	9,500.00	0.00	11,465.86	0.00	1,965.86	120.69%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	30.00	8,701.01	0.00	63,298.99	12.08%
Expense Total:	72,000.00	72,000.00	30.00	8,701.01	0.00	63,298.99	12.08%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	-30.00	2,764.85	0.00	65,264.85	-4.42%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	548.78	3,705.08	0.00	-10,794.92	25.55%
Revenue Surplus (Deficit):	14,500.00	14,500.00	548.78	3,705.08	0.00	-10,794.92	25.55%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	375.00	10,194.12	1,990.53	5,315.35	69.63%
Expense Total:	17,500.00	17,500.00	375.00	10,194.12	1,990.53	5,315.35	69.63%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	173.78	-6,489.04	-1,990.53	-5,479.57	282.65%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	3,861.59	29,010.75	0.00	-28,089.25	50.81%
Revenue Surplus (Deficit):	57,100.00	57,100.00	3,861.59	29,010.75	0.00	-28,089.25	50.81%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	5,518.10	10,938.60	1,770.91	77,290.49	14.12%
Expense Total:	90,000.00	90,000.00	5,518.10	10,938.60	1,770.91	77,290.49	14.12%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	-1,656.51	18,072.15	-1,770.91	49,201.24	-49.55%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,205.57	8,929.83	0.00	-3,670.17	70.87%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,205.57	8,929.83	0.00	-3,670.17	70.87%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Expense Total:	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-400.00	-400.00	1,205.57	8,929.83	0.00	9,329.83	-2,232.46%
Fund: 215 - Sheriff's Conceal Carry							
Revenue							
	54,000.00	54,000.00	2,770.00	31,364.55	0.00	-22,635.45	58.08%
Revenue Surplus (Deficit):	54,000.00	54,000.00	2,770.00	31,364.55	0.00	-22,635.45	58.08%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,050.53	15,228.40	0.00	37,314.51	28.98%
610 - Expenses - Other	87,000.00	87,000.00	2,216.00	10,428.86	0.00	76,571.14	11.99%
Expense Total:	139,542.91	139,542.91	4,266.53	25,657.26	0.00	113,885.65	18.39%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	-1,496.53	5,707.29	0.00	91,250.20	-6.67%
Fund: 219 - Family Violence							
Revenue							
	3,500.00	3,500.00	305.00	1,680.00	0.00	-1,820.00	48.00%
Revenue Surplus (Deficit):	3,500.00	3,500.00	305.00	1,680.00	0.00	-1,820.00	48.00%
Expense							
800 - Disbursements	3,500.00	3,500.00	305.00	1,680.00	0.00	1,820.00	48.00%
Expense Total:	3,500.00	3,500.00	305.00	1,680.00	0.00	1,820.00	48.00%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC							
Revenue							
	3,000.00	3,000.00	0.00	6,662.50	0.00	3,662.50	222.08%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	6,662.50	0.00	3,662.50	222.08%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Expense Total:	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	6,502.86	-672.50	12,830.36	-83.29%
Fund: 221 - Road Sales Tax							
Revenue							
	6,200,000.00	6,200,000.00	505,557.18	3,641,494.18	0.00	-2,558,505.82	58.73%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	505,557.18	3,641,494.18	0.00	-2,558,505.82	58.73%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	6,073.64	334,871.68	0.00	287,128.32	53.84%
800 - Disbursements	5,000,000.00	5,000,000.00	743,884.50	2,734,548.44	0.00	2,265,451.56	54.69%
Expense Total:	5,622,000.00	5,622,000.00	749,958.14	3,069,420.12	0.00	2,552,579.88	54.60%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	-244,400.96	572,074.06	0.00	-5,925.94	98.97%

## Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 222 - CART</b>							
Revenue							
	2,374,000.00	2,374,000.00	235,452.84	1,560,192.07	0.00	-813,807.93	65.72%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	235,452.84	1,560,192.07	0.00	-813,807.93	65.72%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	63,838.73	353,361.25	0.00	261,638.75	57.46%
800 - Disbursements	1,655,000.00	1,655,000.00	170,789.02	921,191.83	0.00	733,808.17	55.66%
Expense Total:	2,270,000.00	2,270,000.00	234,627.75	1,274,553.08	0.00	995,446.92	56.15%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	825.09	285,638.99	0.00	181,638.99	274.65%
<b>Fund: 231 - Common I</b>							
Revenue							
	3,257,627.32	3,257,627.32	368,466.01	1,790,931.29	0.00	-1,466,696.03	54.98%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	368,466.01	1,790,931.29	0.00	-1,466,696.03	54.98%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	81,621.12	637,016.61	0.00	547,935.71	53.76%
610 - Expenses - Other	2,277,200.00	2,277,200.00	635,780.88	1,029,552.68	402,379.75	845,267.57	62.88%
Expense Total:	3,462,152.32	3,462,152.32	717,402.00	1,666,569.29	402,379.75	1,393,203.28	59.76%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	-348,935.99	124,362.00	-402,379.75	-73,492.75	135.93%
<b>Fund: 232 - Common II</b>							
Revenue							
	3,063,477.23	3,063,477.23	360,040.52	1,619,134.99	0.00	-1,444,342.24	52.85%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	360,040.52	1,619,134.99	0.00	-1,444,342.24	52.85%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	66,499.66	504,874.50	0.00	620,078.51	44.88%
610 - Expenses - Other	2,152,250.00	2,152,250.00	40,521.98	437,389.91	1,215,503.95	499,356.14	76.80%
Expense Total:	3,277,203.01	3,277,203.01	107,021.64	942,264.41	1,215,503.95	1,119,434.65	65.84%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	253,018.88	676,870.58	-1,215,503.95	-324,907.59	252.02%
<b>Fund: 233 - Bridge</b>							
Revenue							
	612,500.00	612,500.00	0.00	186,954.13	0.00	-425,545.87	30.52%
Revenue Surplus (Deficit):	612,500.00	612,500.00	0.00	186,954.13	0.00	-425,545.87	30.52%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	3,800.00	32,780.00	9,000.00	68,720.00	37.81%
Expense Total:	110,500.00	110,500.00	3,800.00	32,780.00	9,000.00	68,720.00	37.81%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	-3,800.00	154,174.13	-9,000.00	-356,825.87	28.92%
<b>Fund: 235 - Road &amp; Bridge Capital Requests</b>							
Revenue							
	615,000.00	615,000.00	0.00	476,452.12	0.00	-138,547.88	77.47%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	615,000.00	615,000.00	0.00	476,452.12	0.00	-138,547.88	77.47%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	6,542.50	2,466,454.53	3,018,207.19	4,015,338.28	57.73%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
Expense Total:	9,525,000.00	9,525,000.00	6,542.50	2,466,454.53	3,018,207.19	4,040,338.28	57.58%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-6,542.50	-1,990,002.41	-3,018,207.19	3,901,790.40	56.21%
Fund: 241 - Assessment							
Revenue							
	1,319,276.60	1,319,276.60	3,797.32	1,087,499.39	0.00	-231,777.21	82.43%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	3,797.32	1,087,499.39	0.00	-231,777.21	82.43%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	68,876.68	522,830.95	0.00	600,055.31	46.56%
610 - Expenses - Other	464,100.00	464,100.00	6,866.64	143,215.77	7,766.69	313,117.54	32.53%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,586,986.26	1,586,986.26	75,743.32	666,046.72	7,766.69	913,172.85	42.46%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-71,946.00	421,452.67	-7,766.69	681,395.64	-154.53%
Fund: 250 - LEST							
Revenue							
	3,282,000.00	3,282,000.00	264,039.03	1,903,715.93	0.00	-1,378,284.07	58.00%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	264,039.03	1,903,715.93	0.00	-1,378,284.07	58.00%
Expense							
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
702 - Prosecutor - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710 - Sheriff - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - Prosecutor - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,025,000.00	3,025,000.00	385,218.70	1,978,622.49	0.00	1,046,377.51	65.41%
Expense Total:	3,025,000.00	3,025,000.00	385,218.70	1,978,622.49	0.00	1,046,377.51	65.41%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	-121,179.67	-74,906.56	0.00	-331,906.56	-29.15%
Fund: 255 - LERF							
Revenue							
	49,500.00	49,500.00	5,292.16	50,488.59	0.00	988.59	102.00%
Revenue Surplus (Deficit):	49,500.00	49,500.00	5,292.16	50,488.59	0.00	988.59	102.00%
Expense							
610 - Expenses - Other	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Expense Total:	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Fund: 255 - LERF Surplus (Deficit):	-90,500.00	-90,500.00	5,292.16	50,488.59	0.00	140,988.59	-55.79%



Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 256 - Building Capital Fund</b>							
Revenue							
	4,002,500.00	4,210,550.00	50,000.00	4,097,015.35	0.00	-113,534.65	97.30%
Revenue Surplus (Deficit):	4,002,500.00	4,210,550.00	50,000.00	4,097,015.35	0.00	-113,534.65	97.30%
Expense							
610 - Expenses - Other	2,800,000.00	3,500,000.00	495,604.39	2,533,785.10	974,944.77	-8,729.87	100.25%
Expense Total:	2,800,000.00	3,500,000.00	495,604.39	2,533,785.10	974,944.77	-8,729.87	100.25%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	710,550.00	-445,604.39	1,563,230.25	-974,944.77	-122,264.52	82.79%
<b>Fund: 260 - P.A. Training</b>							
Revenue							
	6,350.00	6,350.00	718.05	5,088.39	0.00	-1,261.61	80.13%
Revenue Surplus (Deficit):	6,350.00	6,350.00	718.05	5,088.39	0.00	-1,261.61	80.13%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	3,949.48	822.86	5,227.66	47.72%
Expense Total:	10,000.00	10,000.00	0.00	3,949.48	822.86	5,227.66	47.72%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	718.05	1,138.91	-822.86	3,966.05	-8.66%
<b>Fund: 265 - Delinquent Taxes</b>							
Revenue							
	4,400.00	4,400.00	20.00	6,255.83	0.00	1,855.83	142.18%
Revenue Surplus (Deficit):	4,400.00	4,400.00	20.00	6,255.83	0.00	1,855.83	142.18%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	226.86	2,374.67	0.00	5,125.33	31.66%
Expense Total:	7,500.00	7,500.00	226.86	2,374.67	0.00	5,125.33	31.66%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-206.86	3,881.16	0.00	6,981.16	-125.20%
<b>Fund: 268 - Adm. Handling Cost</b>							
Revenue							
	400,600.00	400,600.00	48,118.68	207,089.97	0.00	-193,510.03	51.69%
Revenue Surplus (Deficit):	400,600.00	400,600.00	48,118.68	207,089.97	0.00	-193,510.03	51.69%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	47,666.72	216,472.38	0.00	173,677.62	55.48%
Expense Total:	390,150.00	390,150.00	47,666.72	216,472.38	0.00	173,677.62	55.48%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	451.96	-9,382.41	0.00	-19,832.41	-89.78%
<b>Fund: 269 - Law Library</b>							
Revenue							
	9,620.00	9,620.00	0.00	29,310.17	0.00	19,690.17	304.68%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	29,310.17	0.00	19,690.17	304.68%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	20,000.00	20,000.00	0.00	8,778.83	0.00	11,221.17	43.89%
Expense Total:	20,000.00	20,000.00	0.00	8,778.83	0.00	11,221.17	43.89%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	20,531.34	0.00	30,911.34	-197.80%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	2,945.00	23,828.84	0.00	-13,931.16	63.11%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,945.00	23,828.84	0.00	-13,931.16	63.11%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Expense Total:	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	2,945.00	13,067.48	0.00	57,307.48	-29.54%
Fund: 272 - Record Technology							
Revenue							
	135,000.00	135,000.00	9,658.13	92,471.48	0.00	-42,528.52	68.50%
Revenue Surplus (Deficit):	135,000.00	135,000.00	9,658.13	92,471.48	0.00	-42,528.52	68.50%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	313.05	9,964.57	1,514.90	132,520.53	7.97%
Expense Total:	144,000.00	144,000.00	313.05	9,964.57	1,514.90	132,520.53	7.97%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	9,345.08	82,506.91	-1,514.90	89,992.01	-899.91%
Fund: 275 - Tax Maintenance							
Revenue							
	182,000.00	182,000.00	0.00	144,107.94	0.00	-37,892.06	79.18%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	144,107.94	0.00	-37,892.06	79.18%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	58,584.25	0.00	190,615.75	23.51%
Expense Total:	249,200.00	249,200.00	0.00	58,584.25	0.00	190,615.75	23.51%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	85,523.69	0.00	152,723.69	-127.27%
Fund: 280 - Building Inspection							
Revenue							
	344,000.00	344,000.00	35,128.59	239,751.72	0.00	-104,248.28	69.70%
Revenue Surplus (Deficit):	344,000.00	344,000.00	35,128.59	239,751.72	0.00	-104,248.28	69.70%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	17,298.98	118,430.07	0.00	99,616.24	54.31%
610 - Expenses - Other	512,550.00	512,550.00	898.13	37,256.19	1,728.93	473,564.88	7.61%
Expense Total:	730,596.31	730,596.31	18,197.11	155,686.26	1,728.93	573,181.12	21.55%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	16,931.48	84,065.46	-1,728.93	468,932.84	-21.30%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 285 - County Elections</b>							
Revenue							
	326,000.00	326,000.00	0.00	113,452.23	0.00	-212,547.77	34.80%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	113,452.23	0.00	-212,547.77	34.80%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	113,291.17	0.00	210,708.83	34.97%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	324,000.00	324,000.00	0.00	113,291.17	0.00	210,708.83	34.97%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	161.06	0.00	-1,838.94	8.05%
<b>Fund: 288 - Elections 5%</b>							
Revenue							
	26,500.00	26,500.00	3,733.10	16,905.31	0.00	-9,594.69	63.79%
Revenue Surplus (Deficit):	26,500.00	26,500.00	3,733.10	16,905.31	0.00	-9,594.69	63.79%
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Expense Total:	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	3,733.10	16,705.31	0.00	6,555.31	164.58%
<b>Fund: 289 - HAVA</b>							
Revenue							
	65,480.00	65,480.00	0.00	23,707.00	0.00	-41,773.00	36.20%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	23,707.00	0.00	-41,773.00	36.20%
Expense							
610 - Expenses - Other	63,700.00	63,700.00	0.00	11,310.00	0.00	52,390.00	17.76%
Expense Total:	63,700.00	63,700.00	0.00	11,310.00	0.00	52,390.00	17.76%
Fund: 289 - HAVA Surplus (Deficit):	1,780.00	1,780.00	0.00	12,397.00	0.00	10,617.00	696.46%
<b>Fund: 420 - Stone Hollow NID</b>							
Revenue							
	22,630.00	22,630.00	0.00	18,698.81	0.00	-3,931.19	82.63%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	18,698.81	0.00	-3,931.19	82.63%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Expense Total:	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	0.00	-1,015.18	0.00	-1,182.36	-607.24%
<b>Fund: 430 - River Downs West NID</b>							
Revenue							
	41,800.00	41,800.00	0.00	39,903.36	0.00	-1,896.64	95.46%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	39,903.36	0.00	-1,896.64	95.46%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	43,675.65	43,675.65	0.00	43,675.65	0.00	0.00	100.00%
Expense Total:	43,675.65	43,675.65	0.00	43,675.65	0.00	0.00	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,875.65	-1,875.65	0.00	-3,772.29	0.00	-1,896.64	201.12%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	0.00	529,239.93	0.00	-100,735.07	84.01%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	529,239.93	0.00	-100,735.07	84.01%
Expense							
610 - Expenses - Other	629,975.00	629,975.00	0.00	529,175.00	0.00	100,800.00	84.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	629,975.00	629,975.00	0.00	529,175.00	0.00	100,800.00	84.00%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	64.93	0.00	64.93	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	3,968.55	52,384.72	0.00	-197,615.28	20.95%
Revenue Surplus (Deficit):	250,000.00	250,000.00	3,968.55	52,384.72	0.00	-197,615.28	20.95%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	62,417.32	1,219,837.67	1,709,040.49	-288,878.16	110.94%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	2,640,000.00	2,640,000.00	62,417.32	1,219,837.67	1,709,040.49	-288,878.16	110.94%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-58,448.77	-1,167,452.95	-1,709,040.49	-486,493.44	120.36%
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,163,487.87	-2,976,320.67	-7,792,290.45	10,373,963.28	50.93%

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General F	-7,540,476.27	-7,557,326.27	310,185.37	-2,200,318.80	-446,946.98	4,910,060.49
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-464,065.21	-1,733,292.53	0.00	1,234,207.47
205 - Federal Forfeiture I	-62,500.00	-62,500.00	-30.00	2,764.85	0.00	65,264.85
208 - Law Enforcement Training	-3,000.00	-3,000.00	173.78	-6,489.04	-1,990.53	-5,479.57
210 - Civil Process	-32,900.00	-32,900.00	-1,656.51	18,072.15	-1,770.91	49,201.24
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,205.57	8,929.83	0.00	9,329.83
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	-1,496.53	5,707.29	0.00	91,250.20
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	6,502.86	-672.50	12,830.36
221 - Road Sales Tax	578,000.00	578,000.00	-244,400.96	572,074.06	0.00	-5,925.94
222 - CART	104,000.00	104,000.00	825.09	285,638.99	0.00	181,638.99
231 - Common I	-204,525.00	-204,525.00	-348,935.99	124,362.00	-402,379.75	-73,492.75
232 - Common II	-213,725.78	-213,725.78	253,018.88	676,870.58	-1,215,503.95	-324,907.59
233 - Bridge	502,000.00	502,000.00	-3,800.00	154,174.13	-9,000.00	-356,825.87
235 - Road & Bridge Capital Reql	-8,910,000.00	-8,910,000.00	-6,542.50	-1,990,002.41	-3,018,207.19	3,901,790.40
241 - Assessment	-267,709.66	-267,709.66	-71,946.00	421,452.67	-7,766.69	681,395.64
250 - LEST	257,000.00	257,000.00	-121,179.67	-74,906.56	0.00	-331,906.56
255 - LERF	-90,500.00	-90,500.00	5,292.16	50,488.59	0.00	140,988.59
256 - Building Capital Fund	1,202,500.00	710,550.00	-445,604.39	1,563,230.25	-974,944.77	-122,264.52
260 - P.A. Training	-3,650.00	-3,650.00	718.05	1,138.91	-822.86	3,966.05
265 - Delinquent Taxes	-3,100.00	-3,100.00	-206.86	3,881.16	0.00	6,981.16
268 - Adm. Handling Cost	10,450.00	10,450.00	451.96	-9,382.41	0.00	-19,832.41
269 - Law Library	-10,380.00	-10,380.00	0.00	20,531.34	0.00	30,911.34
271 - Record Retention	-44,240.00	-44,240.00	2,945.00	13,067.48	0.00	57,307.48
272 - Record Technology	-9,000.00	-9,000.00	9,345.08	82,506.91	-1,514.90	89,992.01
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	85,523.69	0.00	152,723.69
280 - Building Inspection	-386,596.31	-386,596.31	16,931.48	84,065.46	-1,728.93	468,932.84
285 - County Elections	2,000.00	2,000.00	0.00	161.06	0.00	-1,838.94
288 - Elections 5%	10,150.00	10,150.00	3,733.10	16,705.31	0.00	6,555.31
289 - HAVA	1,780.00	1,780.00	0.00	12,397.00	0.00	10,617.00
420 - Stone Hollow NID	167.18	167.18	0.00	-1,015.18	0.00	-1,182.36
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	-3,772.29	0.00	-1,896.64
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	64.93	0.00	64.93
560 - ARPA Funds	-2,390,000.00	-2,390,000.00	-58,448.77	-1,167,452.95	-1,709,040.49	-486,493.44
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,163,487.87	-2,976,320.67	-7,792,290.45	10,373,963.28



Christian County, MO

# Prior-Year Comparative Income Statement

## Account Summary

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<b>Fund: 101 - Christian County General Fund</b>									
<b>Revenue</b>									
<u>101-41100</u>	Property Tax	3,636.96	4,448.10	811.14	22.30%	667,799.42	705,785.58	37,986.16	5.69%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	70,381.18	73,632.25	3,251.07	4.62%
<u>101-41175</u>	Cable Franchise Fees	12,388.58	11,130.37	-1,258.21	-10.16%	37,309.47	34,180.61	-3,128.86	-8.39%
<u>101-41310</u>	Sales Tax	539,132.26	488,936.94	-50,195.32	-9.31%	3,451,459.87	3,483,261.33	31,801.46	0.92%
<u>101-41311</u>	Marijuana Sales Tax	23,050.52	25,845.13	2,794.61	12.12%	145,130.00	183,946.64	38,816.64	26.75%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	107.56	88.91	-18.65	-17.34%
<u>101-41910</u>	Delinquent Tax Fees	0.00	20.00	20.00	0.00%	2,033.19	5,745.34	3,712.15	182.58%
<u>101-42290</u>	County Clerk Fees	12,710.74	15,955.32	3,244.58	25.53%	37,245.35	39,048.98	1,803.63	4.84%
<u>101-43111</u>	HIDTA Grant	407.04	0.00	-407.04	-100.00%	8,285.25	5,051.03	-3,234.22	-39.04%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	141,584.00	148,882.00	7,298.00	5.15%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	71,879.24	379,903.94	308,024.70	428.53%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	13,654.21	50,881.00	37,226.79	272.64%	182,743.19	290,249.15	107,505.96	58.83%
<u>101-43414</u>	VOCA Grant	0.00	10,910.63	10,910.63	0.00%	73,057.09	78,076.41	5,019.32	6.87%
<u>101-43415</u>	HB 224 Grant	357.70	2,896.14	2,538.44	709.66%	20,272.20	10,298.83	-9,973.37	-49.20%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	48,205.67	0.00	-48,205.67	-100.00%	57,443.84	0.00	-57,443.84	-100.00%
<u>101-43417</u>	Emergency Management Grants	21,022.30	22,837.99	1,815.69	8.64%	55,035.95	89,520.72	34,484.77	62.66%
<u>101-43419</u>	STOP Grant	3,966.08	0.00	-3,966.08	-100.00%	34,983.34	23,207.88	-11,775.46	-33.66%
<u>101-43421</u>	Juvenile	9,107.71	0.00	-9,107.71	-100.00%	67,560.72	59,583.80	-7,976.92	-11.81%
<u>101-43610</u>	Election Cost Reimbursement	0.00	2,833.26	2,833.26	0.00%	2,409.66	3,554.06	1,144.40	47.49%
<u>101-44110</u>	Associate Division I Fees	0.00	6.70	6.70	0.00%	120.00	175.40	55.40	46.17%
<u>101-44111</u>	Circuit Clerk Fees	9,563.46	11,065.52	1,502.06	15.71%	60,402.10	54,278.05	-6,124.05	-10.14%
<u>101-44115</u>	Associate Division II Fees	111.00	0.00	-111.00	-100.00%	267.00	0.00	-267.00	-100.00%
<u>101-44119</u>	Public Administrator Fees	3,516.59	2,345.00	-1,171.59	-33.32%	15,853.14	23,305.00	7,451.86	47.01%
<u>101-44120</u>	Recorder of Deeds Fees	30,919.50	34,239.25	3,319.75	10.74%	182,238.75	204,733.64	22,494.89	12.34%
<u>101-44130</u>	Planning & Development Fees	9,597.30	3,280.00	-6,317.30	-65.82%	44,010.63	28,686.33	-15,324.30	-34.82%
<u>101-44194</u>	Collector Commissions & Fees	14,274.70	17,954.63	3,679.93	25.78%	1,069,843.36	1,140,033.96	70,190.60	6.56%
<u>101-44224</u>	Fees for HB 2224	1,780.00	2,880.00	1,100.00	61.80%	13,532.00	15,838.50	2,306.50	17.04%
<u>101-44232</u>	Inmate Medical Fees	907.16	0.00	-907.16	-100.00%	9,171.39	0.00	-9,171.39	-100.00%
<u>101-44233</u>	Prisoner Board	957.00	1,319.58	362.58	37.89%	16,133.32	5,179.08	-10,954.24	-67.90%
<u>101-44235</u>	Criminal Costs	109,052.00	65,234.77	-43,817.23	-40.18%	413,162.55	94,470.76	-318,691.79	-77.13%
<u>101-44236</u>	Prisoner INS	112,559.48	109,777.70	-2,781.78	-2.47%	670,318.39	837,286.72	166,968.33	24.91%
<u>101-44290</u>	Sheriff's Fees	129.00	712.00	583.00	451.94%	3,453.00	4,619.50	1,166.50	33.78%
<u>101-44413</u>	Recycle	0.00	0.00	0.00	0.00%	4,550.93	3,721.90	-829.03	-18.22%
<u>101-44631</u>	Child Support Reimbursement	0.00	157.81	157.81	0.00%	559.12	1,667.77	1,108.65	198.28%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	0.00	0.00	0.00%	2,164.11	11,377.43	9,213.32	425.73%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	0.00	0.00	0.00%	12,263.28	64,472.11	52,208.83	425.73%
<u>101-46611</u>	Interest	46,559.27	193.47	-46,365.80	-99.58%	418,875.19	237,468.42	-181,406.77	-43.31%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	1,200.00	1,200.00	0.00%
<u>101-48100</u>	Rent	11,220.00	0.00	-11,220.00	-100.00%	11,220.00	13,800.00	2,580.00	22.99%
<u>101-48101</u>	Miscellaneous Revenue	1,322.69	1,957.72	635.03	48.01%	22,813.27	150,305.03	127,491.76	558.85%
<u>101-48102</u>	Expense Reimbursement	1,574.25	74.00	-1,500.25	-95.30%	8,603.68	7,578.26	-1,025.42	-11.92%
<u>101-48103</u>	LAGERS - Health Department	5,469.38	7,268.70	1,799.32	32.90%	36,075.69	48,309.72	12,234.03	33.91%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	33,702.20	69,426.54	35,724.34	106.00%
<u>101-48105</u>	Expense Reimbursement-SHF	3,982.88	1,964.40	-2,018.48	-50.68%	48,897.33	15,339.73	-33,557.60	-68.63%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	10,596.08	13,485.04	2,888.96	27.26%	83,341.09	94,552.27	11,211.18	13.45%
<u>101-48310</u>	Sale of Assets	0.00	0.00	0.00	0.00%	0.00	17,439.31	17,439.31	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	528,630.06	711,997.85	183,367.79	34.69%	2,515,220.85	3,612,959.92	1,097,739.07	43.64%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	336,225.78	385,218.70	48,992.92	14.57%	1,972,718.85	1,978,622.49	5,903.64	0.30%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	19,970.62	20,000.00	29.38	0.15%
<u>101-49560</u>	TRANSFERS IN ARPA	25,811.02	0.00	-25,811.02	-100.00%	9,397,712.15	0.00	-9,397,712.15	-100.00%
Revenue Total:		1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
<b>Expense</b>									
<b>Department: 010 - Commission</b>									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	130,428.00	134,340.60	-3,912.60	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,802.29	16,468.17	-13,665.88	-487.67%	20,373.20	31,071.83	-10,698.63	-52.51%
<u>101-010-51210</u>	Health Insurance	1,040.84	1,712.72	-671.88	-64.55%	6,765.46	8,835.41	-2,069.95	-30.60%
<u>101-010-51220</u>	FICA	1,505.71	2,611.15	-1,105.44	-73.42%	11,302.21	12,595.07	-1,292.86	-11.44%
<u>101-010-51230</u>	Lagers	2,362.53	3,156.42	-793.89	-33.60%	15,587.82	14,033.07	1,554.75	9.97%
<u>101-010-51250</u>	Unemployment Insurance	0.00	19.75	-19.75	0.00%	52.82	25.08	27.74	52.52%
<u>101-010-51260</u>	Workers' Compensation	479.98	0.00	479.98	100.00%	528.02	0.00	528.02	100.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	33.23	-33.23	0.00%
<u>101-010-52500</u>	Dues	0.00	0.00	0.00	0.00%	50,450.00	50,110.00	340.00	0.67%
<u>101-010-52530</u>	Phone	323.01	283.85	39.16	12.12%	2,461.97	1,761.70	700.27	28.44%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	1,251.00	906.90	344.10	27.51%
<u>101-010-52590</u>	Training	0.00	0.00	0.00	0.00%	1,659.31	2,567.18	-907.87	-54.71%
<u>101-010-53600</u>	Office Expense	401.55	651.50	-249.95	-62.25%	2,619.74	3,599.12	-979.38	-37.38%
<u>101-010-53605</u>	Postage	306.00	1,056.41	-750.41	-245.23%	1,398.72	4,359.89	-2,961.17	-211.71%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,977.97	-1,977.97	0.00%
<u>101-010-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	565.94	0.00	565.94	100.00%
Department 010 - Commission Total:		26,612.31	43,872.05	-17,259.74	-64.86%	245,444.21	266,217.05	-20,772.84	-8.46%
<b>Department: 020 - County Clerk</b>									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	6,030.27	9,317.96	-3,287.69	-54.52%	64,444.87	63,413.84	1,031.03	1.60%
<u>101-020-51210</u>	Health Insurance	1,899.53	2,174.88	-275.35	-14.50%	14,389.61	13,194.14	1,195.47	8.31%
<u>101-020-51220</u>	FICA	891.47	1,164.12	-272.65	-30.58%	8,155.26	8,251.11	-95.85	-1.18%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51230</u>	Lagers	1,398.96	1,514.69	-115.73	-8.27%	11,599.26	11,077.66	521.60	4.50%
<u>101-020-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.36	70.42	87.94	55.53%
<u>101-020-51260</u>	Workers' Compensation	216.99	0.00	216.99	100.00%	238.97	0.00	238.97	100.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	1,293.25	294.95	998.30	77.19%	7,011.50	8,680.35	-1,668.85	-23.80%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,050.00	0.00	0.00%
<u>101-020-52530</u>	Phone	131.90	144.66	-12.76	-9.67%	923.23	1,005.47	-82.24	-8.91%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	114.52	-114.52	0.00%
<u>101-020-52590</u>	Training	1,660.82	0.00	1,660.82	100.00%	2,460.82	2,115.74	345.08	14.02%
<u>101-020-53600</u>	Office Expense	330.62	26.67	303.95	91.93%	3,803.44	1,605.27	2,198.17	57.79%
<u>101-020-53605</u>	Postage	164.96	58.87	106.09	64.31%	627.08	360.74	266.34	42.47%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	519.98	839.99	-320.01	-61.54%
<b>Department 020 - County Clerk Total:</b>		<b>19,945.45</b>	<b>20,801.28</b>	<b>-855.83</b>	<b>-4.29%</b>	<b>159,832.48</b>	<b>157,562.85</b>	<b>2,269.63</b>	<b>1.42%</b>
<b>Department: 030 - Elections</b>									
<u>101-030-51120</u>	Salary Other - ELECTION	6,811.89	6,538.53	273.36	4.01%	43,951.74	50,882.75	-6,931.01	-15.77%
<u>101-030-51210</u>	Health Insurance	1,222.99	1,087.44	135.55	11.08%	7,468.03	8,010.94	-542.91	-7.27%
<u>101-030-51220</u>	FICA	514.35	491.86	22.49	4.37%	3,327.57	3,832.47	-504.90	-15.17%
<u>101-030-51230</u>	Lagers	796.99	784.63	12.36	1.55%	5,142.38	6,105.91	-963.53	-18.74%
<u>101-030-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.57	54.99	50.58	47.91%
<u>101-030-51260</u>	Workers' Compensation	262.99	0.00	262.99	100.00%	289.74	0.00	289.74	100.00%
<u>101-030-52312</u>	Canvassing	1,020.00	0.00	1,020.00	100.00%	24,956.85	2,943.93	22,012.92	88.20%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	300.00	777.00	-477.00	-159.00%
<u>101-030-52530</u>	Phone	131.90	144.66	-12.76	-9.67%	923.23	1,005.47	-82.24	-8.91%
<u>101-030-53600</u>	Office Expense	175.31	644.20	-468.89	-267.46%	1,092.38	2,645.61	-1,553.23	-142.19%
<u>101-030-53605</u>	Postage	438.74	514.22	-75.48	-17.20%	4,725.16	4,836.46	-111.30	-2.36%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
<b>Department 030 - Elections Total:</b>		<b>11,375.16</b>	<b>10,205.54</b>	<b>1,169.62</b>	<b>10.28%</b>	<b>92,282.65</b>	<b>81,595.53</b>	<b>10,687.12</b>	<b>11.58%</b>
<b>Department: 040 - Facilities Management</b>									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,430.28	21,139.26	-708.98	-3.47%	154,124.23	157,210.63	-3,086.40	-2.00%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	18,214.70	19,030.20	-815.50	-4.48%
<u>101-040-51220</u>	FICA	1,527.86	1,565.90	-38.04	-2.49%	11,545.14	11,667.97	-122.83	-1.06%
<u>101-040-51230</u>	Lagers	2,390.34	2,536.70	-146.36	-6.12%	18,032.50	18,865.25	-832.75	-4.62%
<u>101-040-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	316.76	150.54	166.22	52.48%
<u>101-040-51260</u>	Workers' Compensation	10,960.60	0.00	10,960.60	100.00%	12,120.62	0.00	12,120.62	100.00%
<u>101-040-51270</u>	Uniforms	173.55	148.44	25.11	14.47%	1,808.32	1,156.04	652.28	36.07%
<u>101-040-52410</u>	Utilities	55,055.08	10,004.16	45,050.92	81.83%	246,996.22	240,726.97	6,269.25	2.54%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	1,183.96	0.00	1,183.96	100.00%	1,863.48	6,280.42	-4,416.94	-237.03%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	167.05	-167.05	0.00%	256.88	2,463.08	-2,206.20	-858.84%
<u>101-040-52438</u>	Building Repairs & Maintenance	16,745.79	13,294.85	3,450.94	20.61%	98,437.01	117,536.01	-19,099.00	-19.40%
<u>101-040-52439</u>	Elevator Maintenance	1,905.00	1,957.02	-52.02	-2.73%	20,890.75	11,767.12	9,123.63	43.67%
<u>101-040-52530</u>	Phone	40.40	169.38	-128.98	-319.26%	442.07	436.45	5.62	1.27%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%



Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-53600</u>	Office Expense	24.36	24.42	-0.06	-0.25%	385.49	673.01	-287.52	-74.59%
<u>101-040-53610</u>	Custodian Supplies	2,689.23	634.89	2,054.34	76.39%	17,496.93	15,946.22	1,550.71	8.86%
<u>101-040-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	53.25	0.00	53.25	100.00%
<u>101-040-53626</u>	Fuel Expense	902.14	693.53	208.61	23.12%	4,820.32	4,030.90	789.42	16.38%
<u>101-040-54750</u>	Equipment	558.86	0.00	558.86	100.00%	3,552.46	2,443.39	1,109.07	31.22%
Department 040 - Facilities Management Total:		117,189.55	55,054.20	62,135.35	53.02%	611,557.13	610,384.20	1,172.93	0.19%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,944.83	10,174.02	-229.19	-2.30%	72,430.37	75,533.99	-3,103.62	-4.28%
<u>101-050-51120</u>	Salary Other-Sheriff	373,708.00	398,872.53	-25,164.53	-6.73%	2,772,430.33	3,004,251.91	-231,821.58	-8.36%
<u>101-050-51210</u>	Health Insurance	41,633.63	42,410.17	-776.54	-1.87%	282,067.81	318,076.29	-36,008.48	-12.77%
<u>101-050-51220</u>	FICA	28,394.13	30,309.07	-1,914.94	-6.74%	211,013.12	227,889.32	-16,876.20	-8.00%
<u>101-050-51230</u>	Lagers	34,845.04	41,778.22	-6,933.18	-19.90%	250,779.94	318,205.56	-67,425.62	-26.89%
<u>101-050-51250</u>	Unemployment Insurance	244.04	50.55	193.49	79.29%	5,545.43	2,759.23	2,786.20	50.24%
<u>101-050-51260</u>	Workers' Compensation	170,037.69	0.00	170,037.69	100.00%	187,122.79	0.00	187,122.79	100.00%
<u>101-050-51270</u>	Uniforms	-4,133.90	3,530.76	-7,664.66	-185.41%	16,180.89	23,713.94	-7,533.05	-46.56%
<u>101-050-51280</u>	Staff Meals- Jail	119.22	28.02	91.20	76.50%	778.51	1,057.62	-279.11	-35.85%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	2,107.50	216.00	1,891.50	89.75%
<u>101-050-52331</u>	Inmate Medical	58,769.82	60,972.30	-2,202.48	-3.75%	434,137.31	426,806.10	7,331.21	1.69%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	1,292.21	162.61	1,129.60	87.42%	6,370.68	5,625.91	744.77	11.69%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	15,858.44	5,001.57	10,856.87	68.46%	71,277.59	90,290.37	-19,012.78	-26.67%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	9,251.50	2,025.00	7,226.50	78.11%	34,447.45	26,150.00	8,297.45	24.09%
<u>101-050-52517</u>	Media Services	0.00	0.00	0.00	0.00%	0.00	5,000.00	-5,000.00	0.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	233,359.63	359,842.34	-126,482.71	-54.20%
<u>101-050-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	47,652.31	161,816.67	-114,164.36	-239.58%
<u>101-050-52530</u>	Phone	7,237.19	4,988.59	2,248.60	31.07%	49,915.88	35,724.32	14,191.56	28.43%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	3,176.42	0.00	3,176.42	100.00%
<u>101-050-53600</u>	Office Expense	1,808.85	2,531.95	-723.10	-39.98%	15,193.92	20,341.46	-5,147.54	-33.88%
<u>101-050-53605</u>	Postage	145.99	230.99	-85.00	-58.22%	1,355.49	1,404.81	-49.32	-3.64%
<u>101-050-53610</u>	Enforcement Supplies	3,607.58	1,062.48	2,545.10	70.55%	11,275.40	13,205.25	-1,929.85	-17.12%
<u>101-050-53612</u>	Jail Supplies	1,448.96	53.94	1,395.02	96.28%	10,259.27	8,357.57	1,901.70	18.54%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	254,093.18	429,727.81	-175,634.63	-69.12%
<u>101-050-53617</u>	Investigative Expense	2,237.40	348.00	1,889.40	84.45%	7,009.60	2,706.00	4,303.60	61.40%
<u>101-050-53618</u>	Small Equipment	11,028.85	1,797.34	9,231.51	83.70%	55,551.92	22,624.52	32,927.40	59.27%
<u>101-050-53626</u>	Fuel Expense	15,246.79	17,207.80	-1,961.01	-12.86%	107,993.75	116,457.01	-8,463.26	-7.84%
<u>101-050-53635</u>	Prisoner Food & Board	42,395.40	24,676.26	17,719.14	41.79%	279,455.80	281,172.93	-1,717.13	-0.61%
<u>101-050-54700</u>	Buildings & Building Improvements	0.00	319,646.59	-319,646.59	0.00%	0.00	869,731.79	-869,731.79	0.00%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	6,174.12	7,824.74	-1,650.62	-26.73%
<u>101-050-54752</u>	Vehicle Purchases	4,303.96	1,141.96	3,162.00	73.47%	144,044.30	39,261.32	104,782.98	72.74%
<u>101-050-54755</u>	Computer Hardware	-40.00	0.00	-40.00	-100.00%	13,089.89	6,112.00	6,977.89	53.31%
<u>101-050-54756</u>	Computer Software	13,240.77	0.00	13,240.77	100.00%	80,067.90	62,864.71	17,203.19	21.49%
<u>101-050-57509</u>	Fees for HB 2224	1,780.00	2,880.00	-1,100.00	-61.80%	13,532.00	14,698.50	-1,166.50	-8.62%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-57800</u>	K-9 Unit Expense	425.80	287.90	137.90	32.39%	2,244.88	1,945.68	299.20	13.33%
Department 050 - Sheriff Total:		844,832.19	972,168.62	-127,336.43	-15.07%	5,682,135.38	6,981,395.67	-1,299,260.29	-22.87%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	3,017.59	430.11	12.48%	25,857.75	25,050.40	807.35	3.12%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	7,285.88	7,612.08	-326.20	-4.48%
<u>101-060-51220</u>	FICA	656.34	639.77	16.57	2.52%	4,952.96	5,012.34	-59.38	-1.20%
<u>101-060-51230</u>	Lagers	1,096.80	1,094.65	2.15	0.20%	8,226.00	6,911.14	1,314.86	15.98%
<u>101-060-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.77	25.07	27.70	52.49%
<u>101-060-51260</u>	Workers' Compensation	224.66	0.00	224.66	100.00%	247.49	0.00	247.49	100.00%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	460.00	500.00	-40.00	-8.70%
<u>101-060-52530</u>	Phone	48.96	49.09	-0.13	-0.27%	342.72	294.68	48.04	14.02%
<u>101-060-53600</u>	Office Expense	139.97	39.99	99.98	71.43%	1,090.17	1,489.23	-399.06	-36.61%
<u>101-060-53605</u>	Postage	79.36	137.59	-58.23	-73.37%	732.69	1,026.15	-293.46	-40.05%
Department 060 - Treasurer Total:		12,661.31	12,170.60	490.71	3.88%	93,698.53	93,704.69	-6.16	-0.01%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	13,738.14	13,501.79	236.35	1.72%	93,576.02	110,190.39	-16,614.37	-17.75%
<u>101-070-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	13,010.50	15,224.16	-2,213.66	-17.01%
<u>101-070-51220</u>	FICA	1,464.36	1,470.54	-6.18	-0.42%	10,283.13	11,726.62	-1,443.49	-14.04%
<u>101-070-51230</u>	Lagers	1,821.69	2,284.62	-462.93	-25.41%	13,543.92	15,804.97	-2,261.05	-16.69%
<u>101-070-51250</u>	Unemployment Insurance	6.71	1.50	5.21	77.65%	226.68	133.84	92.84	40.96%
<u>101-070-51260</u>	Workers' Compensation	421.71	0.00	421.71	100.00%	465.66	0.00	465.66	100.00%
<u>101-070-52530</u>	Phone	170.75	171.17	-0.42	-0.25%	853.69	856.29	-2.60	-0.30%
<u>101-070-53605</u>	Postage	91.67	126.21	-34.54	-37.68%	8,421.73	12,007.38	-3,585.65	-42.58%
Department 070 - Collector Total:		25,723.39	25,835.19	-111.80	-0.43%	184,831.43	211,727.25	-26,895.82	-14.55%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,508.92	10,826.25	-317.33	-3.02%	81,015.74	82,324.45	-1,308.71	-1.62%
<u>101-090-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	14,571.76	13,998.25	573.51	3.94%
<u>101-090-51220</u>	FICA	1,223.01	1,260.35	-37.34	-3.05%	9,345.65	9,567.58	-221.93	-2.37%
<u>101-090-51230</u>	Lagers	1,805.42	1,836.47	-31.05	-1.72%	13,542.13	14,040.89	-498.76	-3.68%
<u>101-090-51250</u>	Unemployment Insurance	5.30	3.58	1.72	32.45%	209.71	106.79	102.92	49.08%
<u>101-090-51260</u>	Workers' Compensation	400.24	0.00	400.24	100.00%	441.47	0.00	441.47	100.00%
Department 090 - Recorder Total:		21,951.25	22,206.01	-254.76	-1.16%	163,576.56	165,821.56	-2,245.00	-1.37%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	2,250.00	400.00	1,850.00	82.22%	10,402.25	9,177.10	1,225.15	11.78%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,200.74	1,582.00	-381.26	-31.75%
<u>101-110-52500</u>	Dues	200.00	425.00	-225.00	-112.50%	2,941.40	1,903.95	1,037.45	35.27%
<u>101-110-52515</u>	Jury Expense	2,318.64	6,466.06	-4,147.42	-178.87%	17,632.94	27,407.02	-9,774.08	-55.43%
<u>101-110-52517</u>	Pretrial Services	10,295.39	11,258.85	-963.46	-9.36%	58,573.29	73,608.55	-15,035.26	-25.67%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-52530</u>	Phone	1,034.84	1,061.10	-26.26	-2.54%	7,448.65	7,430.83	17.82	0.24%
<u>101-110-52580</u>	Mileage	0.00	39.20	-39.20	0.00%	637.27	1,371.65	-734.38	-115.24%
<u>101-110-52590</u>	Training	226.10	-425.00	651.10	287.97%	7,386.33	8,156.31	-769.98	-10.42%
<u>101-110-53600</u>	Office Expense	9,547.08	1,118.19	8,428.89	88.29%	24,611.83	19,570.91	5,040.92	20.48%
<u>101-110-53605</u>	Postage	726.13	926.87	-200.74	-27.65%	5,868.89	6,988.20	-1,119.31	-19.07%
<u>101-110-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,996.91	4,777.40	-2,780.49	-139.24%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	190.38	5,199.00	-5,008.62	-2,630.85%
<u>101-110-57507</u>	Court Costs	0.00	198.00	-198.00	0.00%	3,266.13	198.00	3,068.13	93.94%
<b>Department 110 - Consolidated Courts Total:</b>		<b>26,598.18</b>	<b>21,468.27</b>	<b>5,129.91</b>	<b>19.29%</b>	<b>142,157.01</b>	<b>167,370.92</b>	<b>-25,213.91</b>	<b>-17.74%</b>
<b>Department: 121 - 38th Circuit Associate Division No. 1</b>									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	800.00	0.00	0.00%	5,600.00	5,600.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	19,838.00	23,331.00	-3,493.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	6,416.62	8,493.31	-2,076.69	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	8,084.00	9,928.00	-1,844.00	-22.81%	63,715.00	60,009.00	3,706.00	5.82%
<u>101-121-52310</u>	Consultant	2,167.47	2,173.50	-6.03	-0.28%	15,218.79	15,223.55	-4.76	-0.03%
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.43	97.67	-0.24	-0.25%	681.94	684.06	-2.12	-0.31%
<u>101-121-52590</u>	Training	0.00	43.46	-43.46	0.00%	74.95	268.86	-193.91	-258.72%
<u>101-121-53600</u>	Office Expense	149.31	362.58	-213.27	-142.84%	292.54	540.54	-248.00	-84.77%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	2.55	167.95	-165.40	-6,486.27%
<u>101-121-53618</u>	Small Equipment	0.00	1,184.97	-1,184.97	0.00%	0.00	1,184.97	-1,184.97	0.00%
<b>Department 121 - 38th Circuit Associate Division No. 1 Total:</b>		<b>15,048.87</b>	<b>19,136.51</b>	<b>-4,087.64</b>	<b>-27.16%</b>	<b>112,250.39</b>	<b>115,913.24</b>	<b>-3,662.85</b>	<b>-3.26%</b>
<b>Department: 122 - 38th Circuit Associate Division No. 2</b>									
<u>101-122-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	178.00	0.00	178.00	100.00%
<u>101-122-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	2,880.00	0.00	2,880.00	100.00%
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	418.45	410.00	8.45	2.02%
<u>101-122-52530</u>	Phone	121.79	122.09	-0.30	-0.25%	852.42	855.07	-2.65	-0.31%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
<u>101-122-52590</u>	Training	295.00	0.00	295.00	100.00%	295.00	0.00	295.00	100.00%
<u>101-122-53600</u>	Office Expense	149.32	0.00	149.32	100.00%	242.82	297.21	-54.39	-22.40%
<u>101-122-53605</u>	Postage	0.00	9.66	-9.66	0.00%	0.00	28.23	-28.23	0.00%
<u>101-122-53618</u>	Small Equipment	74.27	0.00	74.27	100.00%	74.27	0.00	74.27	100.00%
<b>Department 122 - 38th Circuit Associate Division No. 2 Total:</b>		<b>640.38</b>	<b>131.75</b>	<b>508.63</b>	<b>79.43%</b>	<b>4,940.96</b>	<b>1,696.62</b>	<b>3,244.34</b>	<b>65.66%</b>
<b>Department: 130 - Public Administrator</b>									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.96	4,700.33	1,340.63	22.19%	45,306.75	34,365.06	10,941.69	24.15%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	10,928.82	7,612.08	3,316.74	30.35%
<u>101-130-51220</u>	FICA	849.86	767.43	82.43	9.70%	6,406.78	5,810.09	596.69	9.31%
<u>101-130-51230</u>	Lagers	1,400.22	979.38	420.84	30.06%	10,501.59	7,958.61	2,542.98	24.22%
<u>101-130-51250</u>	Unemployment Insurance	0.00	6.01	-6.01	0.00%	105.63	56.70	48.93	46.32%
<u>101-130-51260</u>	Workers' Compensation	3,324.60	0.00	3,324.60	100.00%	3,550.33	0.00	3,550.33	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	61.02	247.05	-186.03	-304.87%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	2,346.00	-2,346.00	0.00%
<u>101-130-52530</u>	Phone	97.43	138.11	-40.68	-41.75%	681.94	947.68	-265.74	-38.97%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	500.00	375.57	124.43	24.89%
<u>101-130-53600</u>	Office Expense	230.00	0.00	230.00	100.00%	1,979.85	1,623.77	356.08	17.99%
<u>101-130-53605</u>	Postage	67.52	128.19	-60.67	-89.85%	474.94	579.15	-104.21	-21.94%
<u>101-130-53626</u>	Fuel Expense	140.82	56.61	84.21	59.80%	686.75	359.76	326.99	47.61%
<b>Department 130 - Public Administrator Total:</b>		<b>19,639.35</b>	<b>14,511.70</b>	<b>5,127.65</b>	<b>26.11%</b>	<b>125,634.50</b>	<b>108,065.12</b>	<b>17,569.38</b>	<b>13.98%</b>
<b>Department: 140 - Prosecuting Attorney</b>									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,431.05	12,717.53	-286.48	-2.30%	90,538.04	94,417.59	-3,879.55	-4.28%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	111,471.99	131,677.02	-20,205.03	-18.13%	793,167.92	954,229.27	-161,061.35	-20.31%
<u>101-140-51210</u>	Health Insurance	10,928.82	13,049.28	-2,120.46	-19.40%	78,440.91	86,451.48	-8,010.57	-10.21%
<u>101-140-51220</u>	FICA	9,096.55	10,644.99	-1,548.44	-17.02%	64,708.25	77,089.48	-12,381.23	-19.13%
<u>101-140-51230</u>	Lagers	12,934.86	16,304.25	-3,369.39	-26.05%	95,527.46	119,792.59	-24,265.13	-25.40%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	9,044.00	9,044.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	50.26	14.68	35.58	70.79%	1,422.03	702.42	719.61	50.60%
<u>101-140-51260</u>	Workers' Compensation	7,739.43	0.00	7,739.43	100.00%	7,645.68	0.00	7,645.68	100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	833.74	3,070.25	-2,236.51	-268.25%	9,925.25	21,742.50	-11,817.25	-119.06%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	64.50	235.32	-170.82	-264.84%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,688.20	5,542.41	145.79	2.56%
<u>101-140-52530</u>	Phone	1,222.07	1,104.89	117.18	9.59%	8,754.67	8,510.72	243.95	2.79%
<u>101-140-53600</u>	Office Expense	504.36	885.83	-381.47	-75.63%	7,710.97	8,677.42	-966.45	-12.53%
<u>101-140-53616</u>	Other Grant Expense	2,578.31	0.00	2,578.31	100.00%	3,354.77	1,099.60	2,255.17	67.22%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,091.91	-1,091.91	0.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	32.30	26.00	6.30	19.50%
<u>101-140-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	100.00%
<u>101-140-54756</u>	Computer Software	7,700.00	255.00	7,445.00	96.69%	36,469.70	37,790.62	-1,320.92	-3.62%
<u>101-140-57583</u>	Child Abuse Team Grant	10,680.54	0.00	10,680.54	100.00%	20,203.22	0.00	20,203.22	100.00%
<b>Department 140 - Prosecuting Attorney Total:</b>		<b>189,463.98</b>	<b>191,015.72</b>	<b>-1,551.74</b>	<b>-0.82%</b>	<b>1,242,697.87</b>	<b>1,426,443.33</b>	<b>-183,745.46</b>	<b>-14.79%</b>
<b>Department: 150 - Juvenile Office</b>									
<u>101-150-51120</u>	Salary Other - JUVENILE	13,763.75	11,331.71	2,432.04	17.67%	99,534.14	103,449.73	-3,915.59	-3.93%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-150-51210</u>	Health Insurance	2,081.68	1,631.16	450.52	21.64%	13,270.71	14,136.72	-866.01	-6.53%
<u>101-150-51220</u>	FICA	997.25	809.21	188.04	18.86%	7,232.12	7,488.44	-256.32	-3.54%
<u>101-150-51230</u>	Lagers	1,549.89	1,324.76	225.13	14.53%	10,811.60	11,982.21	-1,170.61	-10.83%
<u>101-150-51250</u>	Unemployment Insurance	15.59	0.00	15.59	100.00%	254.33	100.30	154.03	60.56%
<u>101-150-51260</u>	Workers' Compensation	7,813.89	0.00	7,813.89	100.00%	8,688.89	0.00	8,688.89	100.00%
<u>101-150-51270</u>	Uniforms	0.00	294.94	-294.94	0.00%	2,822.79	2,749.79	73.00	2.59%
<u>101-150-52300</u>	Legal Fees	2,532.00	2,500.00	32.00	1.26%	17,708.00	17,861.00	-153.00	-0.86%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	400.00	-400.00	0.00%	6,000.00	8,765.00	-2,765.00	-46.08%
<u>101-150-52322</u>	OSCA Grant	0.00	0.00	0.00	0.00%	3,010.00	0.00	3,010.00	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance Favorable / (Unfavorable)	Variance %	2024	2025	YTD Variance Favorable / (Unfavorable)	Variance %
		July Activity	July Activity			YTD Activity	YTD Activity		
<u>101-150-52435</u>	Vehicle Maintenance & Repair	191.11	127.84	63.27	33.11%	5,426.66	1,913.77	3,512.89	64.73%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	700.00	600.00	100.00	14.29%
<u>101-150-52530</u>	Phone	1,206.93	1,082.42	124.51	10.32%	8,883.77	7,578.39	1,305.38	14.69%
<u>101-150-52585</u>	Travel	0.00	140.00	-140.00	0.00%	20.00	5,396.00	-5,376.00	-26,880.00%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	550.00	3,745.00	-3,195.00	-580.91%
<u>101-150-53600</u>	Office Expense	552.39	728.46	-176.07	-31.87%	8,346.20	5,128.31	3,217.89	38.56%
<u>101-150-53605</u>	Postage	117.99	0.00	117.99	100.00%	336.09	314.64	21.45	6.38%
<u>101-150-53618</u>	Small Equipment	0.00	2,419.80	-2,419.80	0.00%	899.99	2,419.80	-1,519.81	-168.87%
<u>101-150-53626</u>	Fuel Expense	308.11	365.70	-57.59	-18.69%	2,786.24	3,357.65	-571.41	-20.51%
<u>101-150-54750</u>	Equipment	3,220.00	0.00	3,220.00	100.00%	5,980.98	0.00	5,980.98	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	59,204.25	59,204.25	0.00	0.00%
<b>Department 150 - Juvenile Office Total:</b>		<b>42,808.33</b>	<b>31,613.75</b>	<b>11,194.58</b>	<b>26.15%</b>	<b>262,466.76</b>	<b>256,541.00</b>	<b>5,925.76</b>	<b>2.26%</b>
<b>Department: 160 - Coroner</b>									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	43,370.10	44,671.20	-1,301.10	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	750.00	0.00	0.00%	5,100.00	5,850.00	-750.00	-14.71%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	3,642.94	3,806.04	-163.10	-4.48%
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	3,056.55	3,148.64	-92.09	-3.01%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	5,074.35	5,360.55	-286.20	-5.64%
<u>101-160-51260</u>	Workers' Compensation	128.05	0.00	128.05	100.00%	156.84	0.00	156.84	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	10,058.00	0.00	10,058.00	100.00%	24,872.00	40,354.00	-15,482.00	-62.25%
<u>101-160-52530</u>	Phone	40.40	40.44	-0.04	-0.10%	323.13	332.18	-9.05	-2.80%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	0.00	550.00	-550.00	0.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	1,100.00	-1,100.00	0.00%
<u>101-160-53610</u>	Coroner Supplies	582.89	0.00	582.89	100.00%	992.89	0.00	992.89	100.00%
<u>101-160-53626</u>	Fuel Expense	27.14	0.00	27.14	100.00%	216.79	202.82	13.97	6.44%
<b>Department 160 - Coroner Total:</b>		<b>18,970.00</b>	<b>8,422.32</b>	<b>10,547.68</b>	<b>55.60%</b>	<b>86,805.59</b>	<b>105,375.43</b>	<b>-18,569.84</b>	<b>-21.39%</b>
<b>Department: 170 - County Misc &amp; Operations</b>									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	28,528.56	-3,722.63	-15.01%
<u>101-170-51285</u>	Employee Screening	360.00	960.00	-600.00	-166.67%	4,867.00	4,050.00	817.00	16.79%
<u>101-170-52300</u>	Legal Fees	227.50	1,431.86	-1,204.36	-529.39%	1,295.00	7,106.46	-5,811.46	-448.76%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	72,916.69	72,916.69	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	0.00	33,000.00	-33,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	1,884.98	106.11	1,778.87	94.37%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	0.00	5,845.00	-5,845.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	5,076.46	7,302.22	-2,225.76	-43.84%	108,426.30	84,585.41	23,840.89	21.99%
<u>101-170-52432</u>	Computer Software	6,824.32	50,501.39	-43,677.07	-640.02%	51,646.55	154,209.90	-102,563.35	-198.59%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	5,120.00	0.00	5,120.00	100.00%	11,809.19	12,438.94	-629.75	-5.33%
<u>101-170-52500</u>	Organizational Dues	12,710.45	0.00	12,710.45	100.00%	29,980.45	25,372.49	4,607.96	15.37%
<u>101-170-52510</u>	BOE Board Meetings	75.00	0.00	75.00	100.00%	75.00	0.00	75.00	100.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	132,131.44	167,262.66	-35,131.22	-26.59%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	22,423.22	25,660.69	-3,237.47	-14.44%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-52530</u>	Phone & Internet	9,005.22	13,456.17	-4,450.95	-49.43%	74,457.13	81,724.98	-7,267.85	-9.76%
<u>101-170-52540</u>	Publication Costs	254.58	180.88	73.70	28.95%	3,170.13	3,006.20	163.93	5.17%
<u>101-170-53618</u>	Small Equipment	-1,055.47	0.00	-1,055.47	-100.00%	1,472.00	377.96	1,094.04	74.32%
<u>101-170-54700</u>	Land, Bldgs & Improvements	2,969.80	19,543.75	-16,573.95	-558.08%	121,678.99	539,031.86	-417,352.87	-343.00%
<u>101-170-54750</u>	Equipment	40,297.91	0.00	40,297.91	100.00%	100,247.95	0.00	100,247.95	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	1,160.70	-1,160.70	0.00%	0.00	3,482.10	-3,482.10	0.00%
<u>101-170-57506</u>	ELECTIONS	730.11	438.12	291.99	39.99%	41,443.45	32,514.97	8,928.48	21.54%
<u>101-170-57582</u>	ARPA Expenses	25,811.02	0.00	25,811.02	100.00%	272,074.78	0.00	272,074.78	100.00%
<u>101-170-57800</u>	Misc	-453.90	-340.11	-113.79	-25.07%	7,042.49	135,330.94	-128,288.45	-1,821.63%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	0.00	722.75	-722.75	0.00%	0.00	13,632.45	-13,632.45	0.00%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	1,486.84	287.02	1,199.82	80.70%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	16,808.35	-16,808.35	0.00%	0.00	41,800.21	-41,800.21	0.00%
Department 170 - County Misc & Operations Total:		118,369.67	122,582.75	-4,213.08	-3.56%	1,085,335.51	1,472,271.60	-386,936.09	-35.65%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,140.13	12,412.44	-272.31	-2.24%	90,734.46	93,815.38	-3,080.92	-3.40%
<u>101-190-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	8,050.00	-8,050.00	0.00%
<u>101-190-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	10,408.40	11,418.12	-1,009.72	-9.70%
<u>101-190-51220</u>	FICA	902.09	903.14	-1.05	-0.12%	6,760.51	6,833.23	-72.72	-1.08%
<u>101-190-51230</u>	Lagers	1,410.81	1,489.49	-78.68	-5.58%	10,606.29	11,252.40	-646.11	-6.09%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.42	75.23	83.19	52.51%
<u>101-190-51260</u>	Workers' Compensation	2,824.68	0.00	2,824.68	100.00%	3,111.75	0.00	3,111.75	100.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	75.92	642.53	-566.61	-746.33%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	1,166.64	-1,166.64	0.00%	13,000.00	15,101.64	-2,101.64	-16.17%
<u>101-190-52530</u>	Phone	535.27	495.67	39.60	7.40%	3,991.70	3,470.78	520.92	13.05%
<u>101-190-52590</u>	Training	72.11	45.00	27.11	37.60%	792.11	3,363.68	-2,571.57	-324.65%
<u>101-190-53600</u>	Office Expense	34.24	126.77	-92.53	-270.24%	5,359.99	4,430.78	929.21	17.34%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	7.89	0.00	7.89	100.00%
<u>101-190-53616</u>	Other Grant Expense	217.92	0.00	217.92	100.00%	217.92	15,458.10	-15,240.18	-6,993.47%
<u>101-190-53618</u>	Small Equipment	149.97	425.74	-275.77	-183.88%	149.97	425.74	-275.77	-183.88%
<u>101-190-53626</u>	Fuel Expense	320.42	245.75	74.67	23.30%	1,884.26	1,403.78	480.48	25.50%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	3,295.50	0.00	3,295.50	100.00%
Department 190 - Emergency Management Total:		20,168.90	18,941.80	1,227.10	6.08%	150,555.09	175,741.39	-25,186.30	-16.73%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	20,576.44	21,103.22	-526.78	-2.56%	138,973.90	167,972.77	-28,998.87	-20.87%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,555.49	-369.73	-16.92%	15,560.53	18,975.82	-3,415.29	-21.95%
<u>101-200-51220</u>	FICA	1,559.42	1,591.06	-31.64	-2.03%	10,527.61	12,684.64	-2,157.03	-20.49%
<u>101-200-51230</u>	Lagers	2,104.03	2,532.39	-428.36	-20.36%	15,753.12	16,695.89	-942.77	-5.98%
<u>101-200-51250</u>	Unemployment Insurance	13.69	0.00	13.69	100.00%	310.45	155.51	154.94	49.91%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-51260</u>	Workers' Compensation	2,132.31	0.00	2,132.31	100.00%	2,346.46	0.00	2,346.46	100.00%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	4,375.00	9,260.00	-4,885.00	-111.66%
<u>101-200-52343</u>	Stormwater	2,418.00	0.00	2,418.00	100.00%	4,818.00	0.00	4,818.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	29.00	0.00	29.00	100.00%	536.43	610.00	-73.57	-13.71%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	536.80	810.00	-273.20	-50.89%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	1,175.00	525.00	650.00	55.32%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
<u>101-200-52530</u>	Phone	162.19	202.54	-40.35	-24.88%	1,175.55	1,247.52	-71.97	-6.12%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	285.26	0.00	285.26	100.00%
<u>101-200-53600</u>	Office Expense	439.99	233.08	206.91	47.03%	4,815.20	2,869.81	1,945.39	40.40%
<u>101-200-53605</u>	Postage	400.00	200.00	200.00	50.00%	4,521.26	3,047.58	1,473.68	32.59%
<u>101-200-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	39.00	0.00	39.00	100.00%
<u>101-200-53626</u>	Fuel Expense	67.52	0.00	67.52	100.00%	681.84	53.09	628.75	92.21%
Department 200 - Planning & Development Total:		32,088.35	28,417.78	3,670.57	11.44%	206,431.41	235,907.63	-29,476.22	-14.28%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,642.08	4,854.04	-211.96	-4.57%	43,329.48	36,398.56	6,930.92	16.00%
<u>101-210-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	6,245.04	3,806.04	2,439.00	39.05%
<u>101-210-51220</u>	FICA	792.03	815.87	-23.84	-3.01%	6,428.71	6,129.79	298.92	4.65%
<u>101-210-51230</u>	Lagers	1,074.56	1,315.02	-240.46	-22.38%	10,027.57	9,861.87	165.70	1.65%
<u>101-210-51250</u>	Unemployment Insurance	7.31	0.00	7.31	100.00%	112.90	50.14	62.76	55.59%
<u>101-210-51260</u>	Workers' Compensation	286.00	0.00	286.00	100.00%	315.47	0.00	315.47	100.00%
<u>101-210-52500</u>	Dues	0.00	0.00	0.00	0.00%	150.00	150.00	0.00	0.00%
<u>101-210-52530</u>	Phone	73.07	113.26	-40.19	-55.00%	511.45	793.09	-281.64	-55.07%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	129.98	618.10	-488.12	-375.53%
<u>101-210-52590</u>	Training	0.00	945.00	-945.00	0.00%	2,449.37	3,099.87	-650.50	-26.56%
<u>101-210-53600</u>	Office Expense	118.92	124.91	-5.99	-5.04%	1,671.02	1,473.52	197.50	11.82%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	47.88	84.18	-36.30	-75.81%
<u>101-210-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 210 - Auditor Total:		13,441.07	14,816.30	-1,375.23	-10.23%	115,868.97	108,248.76	7,620.21	6.58%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,759.76	6,129.60	-369.84	-6.42%	43,553.64	46,188.63	-2,634.99	-6.05%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	7,285.88	7,612.08	-326.20	-4.48%
<u>101-230-51220</u>	FICA	436.85	464.86	-28.01	-6.41%	3,305.45	3,505.04	-199.59	-6.04%
<u>101-230-51230</u>	Lagers	673.89	735.54	-61.65	-9.15%	5,095.81	5,542.57	-446.76	-8.77%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.59	50.16	55.43	52.50%
<u>101-230-51260</u>	Workers' Compensation	5,201.59	0.00	5,201.59	100.00%	5,734.15	0.00	5,734.15	100.00%
<u>101-230-51270</u>	Uniforms	66.94	105.00	-38.06	-56.86%	516.41	550.05	-33.64	-6.51%
<u>101-230-52410</u>	Utilities	162.65	307.88	-145.23	-89.29%	2,175.39	2,738.11	-562.72	-25.87%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,477.25	359.03	1,118.22	75.70%
<u>101-230-52530</u>	Phone	116.11	40.44	75.67	65.17%	889.18	283.08	606.10	68.16%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	41.98	113.30	-71.32	-169.89%
<u>101-230-53626</u>	Fuel Expense	130.33	113.06	17.27	13.25%	784.23	613.16	171.07	21.81%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 230 - Recycle Total:		13,588.96	8,983.82	4,605.14	33.89%	70,964.96	69,530.21	1,434.75	2.02%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	34,774.80	36,488.10	-1,713.30	-4.93%	196,864.61	275,510.26	-78,645.65	-39.95%
<u>101-240-51130</u>	Contract Labor	2,480.52	0.00	2,480.52	100.00%	2,480.52	1,790.25	690.27	27.83%
<u>101-240-51210</u>	Health Insurance	3,122.52	4,213.83	-1,091.31	-34.95%	19,775.96	30,176.50	-10,400.54	-52.59%
<u>101-240-51220</u>	FICA	2,556.80	2,657.85	-101.05	-3.95%	17,332.09	20,243.19	-2,911.10	-16.80%
<u>101-240-51230</u>	Lagers	3,357.53	3,895.33	-537.80	-16.02%	25,209.48	29,778.10	-4,568.62	-18.12%
<u>101-240-51250</u>	Unemployment Insurance	29.98	6.18	23.80	79.39%	419.23	225.74	193.49	46.15%
<u>101-240-51260</u>	Workers' Compensation	753.71	0.00	753.71	100.00%	829.69	0.00	829.69	100.00%
<u>101-240-52500</u>	Dues	195.00	0.00	195.00	100.00%	195.00	0.00	195.00	100.00%
<u>101-240-52530</u>	Phone	369.52	370.25	-0.73	-0.20%	2,642.32	2,592.62	49.70	1.88%
<u>101-240-52590</u>	Training	1,080.09	0.00	1,080.09	100.00%	1,080.09	0.00	1,080.09	100.00%
<u>101-240-53600</u>	Office Expense	949.56	780.57	168.99	17.80%	4,339.35	4,831.07	-491.72	-11.33%
<u>101-240-53605</u>	Postage	3.79	3.45	0.34	8.97%	20.63	31.52	-10.89	-52.79%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	29.99	259.99	-230.00	-766.92%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	-1,475.00	9,510.00	-10,985.00	-744.75%
Department 240 - Human Resources Total:		49,673.82	48,415.56	1,258.26	2.53%	269,743.96	374,949.24	-105,205.28	-39.00%
Department: 900 - Transfer out									
<u>101-900-61000</u>	Transfer to Capital Projects Funds	0.00	0.00	0.00	0.00%	9,308,000.00	2,807,450.00	6,500,550.00	69.84%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	520,325.00	529,175.00	-8,850.00	-1.70%
Department 900 - Transfer out Total:		0.00	0.00	0.00	0.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:		1,647,661.30	1,697,642.35	-49,981.05	-3.03%	20,985,632.16	16,571,184.10	4,414,448.06	21.04%
Fund 101 Surplus (Deficit):		304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):		304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%



Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

Group Summary

Department	2024 July Activity	2025 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 101 - Christian County General Fund</b>								
Revenue								
	1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
Revenue Total:	1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
Expense								
010 - Commission	26,612.31	43,872.05	-17,259.74	-64.86%	245,444.21	266,217.05	-20,772.84	-8.46%
020 - County Clerk	19,945.45	20,801.28	-855.83	-4.29%	159,832.48	157,562.85	2,269.63	1.42%
030 - Elections	11,375.16	10,205.54	1,169.62	10.28%	92,282.65	81,595.53	10,687.12	11.58%
040 - Facilities Management	117,189.55	55,054.20	62,135.35	53.02%	611,557.13	610,384.20	1,172.93	0.19%
050 - Sheriff	844,832.19	972,168.62	-127,336.43	-15.07%	5,682,135.38	6,981,395.67	-1,299,260.29	-22.87%
060 - Treasurer	12,661.31	12,170.60	490.71	3.88%	93,698.53	93,704.69	-6.16	-0.01%
070 - Collector	25,723.39	25,835.19	-111.80	-0.43%	184,831.43	211,727.25	-26,895.82	-14.55%
090 - Recorder	21,951.25	22,206.01	-254.76	-1.16%	163,576.56	165,821.56	-2,245.00	-1.37%
110 - Consolidated Courts	26,598.18	21,468.27	5,129.91	19.29%	142,157.01	167,370.92	-25,213.91	-17.74%
121 - 38th Circuit Associate Division No. 1	15,048.87	19,136.51	-4,087.64	-27.16%	112,250.39	115,913.24	-3,662.85	-3.26%
122 - 38th Circuit Associate Division No. 2	640.38	131.75	508.63	79.43%	4,940.96	1,696.62	3,244.34	65.66%
130 - Public Administrator	19,639.35	14,511.70	5,127.65	26.11%	125,634.50	108,065.12	17,569.38	13.98%
140 - Prosecuting Attorney	189,463.98	191,015.72	-1,551.74	-0.82%	1,242,697.87	1,426,443.33	-183,745.46	-14.79%
150 - Juvenile Office	42,808.33	31,613.75	11,194.58	26.15%	262,466.76	256,541.00	5,925.76	2.26%
160 - Coroner	18,970.00	8,422.32	10,547.68	55.60%	86,805.59	105,375.43	-18,569.84	-21.39%
170 - County Misc & Operations	118,369.67	122,582.75	-4,213.08	-3.56%	1,085,335.51	1,472,271.60	-386,936.09	-35.65%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
190 - Emergency Management	20,168.90	18,941.80	1,227.10	6.08%	150,555.09	175,741.39	-25,186.30	-16.73%
200 - Planning & Development	32,088.35	28,417.78	3,670.57	11.44%	206,431.41	235,907.63	-29,476.22	-14.28%
210 - Auditor	13,441.07	14,816.30	-1,375.23	-10.23%	115,868.97	108,248.76	7,620.21	6.58%
230 - Recycle	13,588.96	8,983.82	4,605.14	33.89%	70,964.96	69,530.21	1,434.75	2.02%
240 - Human Resources	49,673.82	48,415.56	1,258.26	2.53%	269,743.96	374,949.24	-105,205.28	-39.00%
900 - Transfer out	0.00	0.00	0.00	0.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:	1,647,661.30	1,697,642.35	-49,981.05	-3.03%	20,985,632.16	16,571,184.10	4,414,448.06	21.04%
Fund 101 Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

Fund Summary

Fund	2024	2025	July Variance		2024	2025	YTD Variance	
	July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%

# Missouri Sheriffs' Retirement System

RECEIVED

NOV 27 2023

PAULA BRUMFIELD  
COUNTY CLERK



**J. Kent Oberkrom**  
Chairman  
Henry County Sheriff

**Jim Arnott**  
Vice Chairman  
Greene County Sheriff

**Kenny Jones**  
Board Member  
Moniteau County Retired  
Sheriff

1739 Elm Court, Suite 202 ■ P.O. Box 105257 ■ Jefferson City, MO 65110-5257  
Phone: 573-634-3858 ■ Fax: 573-634-3947 ■ Email: info@sherretmo.com  
Website: sherretmo.com

**Kevin Bond**  
Board Member  
Pettis County Retired  
Sheriff

**Dwayne Carey**  
Board Member  
Boone County Sheriff

**Melissa Lorts**  
Executive Director

#13799

November 21, 2023

Dear County Clerk,

With the Governor's signature on SB 20, SB 75 and SB 186, active sheriffs will be required to make mandatory contributions of 5% of their compensation to the Missouri Sheriffs' Retirement System (MSRS) beginning January 1, 2024. After a review of the language by our accounting firm, we have determined how to handle the 5% contribution based on IRS guidance.

The recommendation from Williams Keepers is to treat the 5% as an after-tax contribution and it should be included as part of the taxable income no matter who is paying the contribution.

Attached is a form to complete with each submission to the Missouri Sheriffs' Retirement System. We ask them to complete and return to the MSRS with each contribution payment. Checks should be made payable to Missouri Sheriffs' Retirement System.

An additional form is attached for salary verification. This will need to be completed each quarter. A reminder will be sent out each quarter. Please complete the form and mail it with the sheriffs' retirement contribution.

If you have any questions regarding the 5% contribution, please feel free to contact us.

Sincerely,

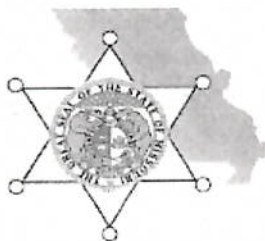
Melissa Lorts  
Executive Director

# Missouri Sheriffs' Retirement System

**Dwayne Carey**  
Chairman  
Boone County Sheriff

**Kevin Bond**  
Vice Chairman  
Pettis County Retired Sheriff

**Jim Arnott**  
Board Member  
Greene County Sheriff



**Kenny Jones**  
Board Member  
Moniteau County  
Retired Sheriff

**Rodney Herring**  
Board Member  
Grundy County Sheriff

**Melissa Lorts**  
Executive Director

1739 Elm Court, Suite 202 ■ P.O. Box 105257 ■ Jefferson City, MO 65110-5257  
Phone: 573-634-3858 ■ Fax: 573-634-3947 ■ Email: [info@sherretmo.com](mailto:info@sherretmo.com)  
Website: [sherretmo.com](http://sherretmo.com)

July 30, 2025

To: County Clerks, Human Resources Staff, Payroll Officers

With the Governor's signature on HB 147 and HB 225, the Missouri Sheriffs' Retirement System has secured new funding avenues beginning on August 28, 2025.

The 5% sheriff contribution will change to a pre-tax deduction. The calculation for the 5% does not change. The 5% will still be calculated on gross salary not including travel and mileage reimbursements, uniform, or housing allowance.

The new funding is a combination of jail per diem reimbursed by the state of Missouri and a fee from civil process service by the Sheriffs participating in the retirement system.

Enclosed you will find the new form to verify the sheriff's salary with the July increase based on the associate judge's raise. Please complete this form and return to our office no later than August 15<sup>th</sup>. With the change in state law, you will no longer need to complete the quarterly forms that were previously requested.

If you have further questions or concerns, please contact our office at 573-634-3858 or via email at [melissal@sherretmo.com](mailto:melissal@sherretmo.com).

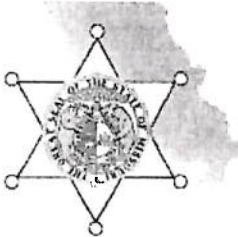
Sincerely,

Melissa Lorts  
Executive Director

RECEIVED

AUG 05 2025

PAULA BRUMFIELD  
COUNTY CLERK



# Missouri Sheriffs' Retirement System

1739 Elm Court, Suite 202 ■ P.O. Box 105257 ■ Jefferson City, MO 65110-5257

Phone: 573-634-3858 ■ Fax: 573-634-3947 ■ Email: [info@sherretmo.com](mailto:info@sherretmo.com)

Website: [sherretmo.com](http://sherretmo.com)

## SHERIFFS' 5% CONTRIBUTION VERIFICATION

In order for the Missouri Sheriffs' Retirement System to properly determine the sheriffs' 5% contribution calculation, it is necessary to receive verification of his/her salary. Please complete with your official seal and return to the Sheriffs' Retirement System office via fax at: 573-634-3947.

LAST NAME	FIRST NAME	MIDDLE	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE	LAST 4 -SOCIAL SECURITY #	DATE OF BIRTH
HOME ADDRESS		CITY	STATE	ZIP	HOME TELEPHONE #

COUNTY OF SERVICE AS SHERIFF: \_\_\_\_\_

(INSERT COUNTY NAME)

COMPENSATION FOR THE IDENTIFIED SHERIFF, NOT INCLUDING TRAVEL AND MILEAGE REIMBURSEMENT, UNIFORM, OR HOUSING ALLOWANCE.

### ANNUAL GROSS SALARY INFORMATION:

New July 2025 Sheriff Salary: \_\_\_\_\_

Retirement Contribution Percentage Paid by County: \_\_\_\_\_

Retirement Contribution Percentage Paid by Sheriff: \_\_\_\_\_

Number of Pay Periods: \_\_\_\_\_ Date of Next Salary Increase: \_\_\_\_\_

I, \_\_\_\_\_, CERTIFY THAT THE OFFICIAL RECORDS OF THE COUNTY COMMISSION OF  
COUNTY MISSOURI, HAVE BEEN REVIEWED AND THE INFORMATION ABOVE IS ACCURATE. CERTIFIED THIS  
DAY \_\_\_\_\_, \_\_\_\_\_.

OFFICIAL SEAL

\_\_\_\_\_  
SIGNATURE

**Paula Brumfield**

---

**From:** Amy Dent  
**Sent:** Thursday, November 30, 2023 10:36 AM  
**To:** Paula Brumfield  
**Cc:** Madison Hires Raines  
**Subject:** RE: Sheriff's Retirement System

I appreciate that. One of the other auditor's asked our association how it was being handled and so far, we are all in agreement.

---

**From:** Paula Brumfield <pbrumfield@christiancountymo.gov>  
**Sent:** Thursday, November 30, 2023 10:34 AM  
**To:** Amy Dent <adent@christiancountymo.gov>  
**Cc:** Madison Hires Raines <mhiresraines@christiancountymo.gov>  
**Subject:** RE: Sheriff's Retirement System

Thank you for the clarification. Just wanted to keep you in the loop in case he brings it up.

***Paula Brumfield***  
***Christian County Clerk***

100 W. Church, Room 304

Ozark, MO 65721

Phone: (417) 582-4340

Fax: (417)-581-8331

Email: [pbrumfield@christiancountymo.gov](mailto:pbrumfield@christiancountymo.gov)

---

**From:** Amy Dent <adent@christiancountymo.gov>  
**Sent:** Thursday, November 30, 2023 10:25 AM  
**To:** Paula Brumfield <pbrumfield@christiancountymo.gov>  
**Cc:** Madison Hires Raines <mhiresraines@christiancountymo.gov>  
**Subject:** RE: Sheriff's Retirement System

That isn't a voluntary contribution on our part, it is outlined in the statute.

---

**From:** Paula Brumfield <pbrumfield@christiancountymo.gov>  
**Sent:** Thursday, November 30, 2023 10:22 AM  
**To:** Amy Dent <adent@christiancountymo.gov>  
**Cc:** Madison Hires Raines <mhiresraines@christiancountymo.gov>  
**Subject:** RE: Sheriff's Retirement System

Amy,

That's the way I interpret the letter. I'm not sure if he will mention that we contribute a monthly amount to the Prosecutor's retirement (PACARS).

***Paula Brumfield***  
***Christian County Clerk***

100 W. Church, Room 304

Ozark, MO 65721  
Phone: (417) 582-4340  
Fax: (417)-581-8331  
Email: [pbrumfield@christiancountymo.gov](mailto:pbrumfield@christiancountymo.gov)

---

**From:** Amy Dent <[adent@christiancountymo.gov](mailto:adent@christiancountymo.gov)>  
**Sent:** Thursday, November 30, 2023 9:41 AM  
**To:** Paula Brumfield <[pbrumfield@christiancountymo.gov](mailto:pbrumfield@christiancountymo.gov)>  
**Subject:** RE: Sheriff's Retirement System

This is going to be deducted from the Sheriff's salary and not paid by the taxpayers, correct?

---

**From:** Paula Brumfield <[pbrumfield@christiancountymo.gov](mailto:pbrumfield@christiancountymo.gov)>  
**Sent:** Wednesday, November 29, 2023 4:44 PM  
**To:** Amy Dent <[adent@christiancountymo.gov](mailto:adent@christiancountymo.gov)>  
**Cc:** Madison Hires Raines <[mhiresraines@christiancountymo.gov](mailto:mhiresraines@christiancountymo.gov)>  
**Subject:** Sheriff's Retirement System

Amy,  
FYI  
We received the attached letter regarding the Sheriff contributing 5% to his Sheriff's Retirement System effective 1/1/2024.

Thanks,

***Paula Brumfield***  
***Christian County Clerk***

100 W. Church, Room 304  
Ozark, MO 65721  
Phone: (417) 582-4340  
Fax: (417)-581-8331  
Email: [pbrumfield@christiancountymo.gov](mailto:pbrumfield@christiancountymo.gov)

## Madison Hires Raines

---

**From:** N. Austin Fax <afax@lowtherjohnson.com>  
**Sent:** Wednesday, July 23, 2025 7:00 PM  
**To:** Madison Hires Raines  
**Cc:** Paula Brumfield; Mark Hamilton  
**Subject:** RE: Retirement Deduction Update - Missouri Sheriffs' Retirement System  
**Attachments:** 1624607.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Madi:

I spoke with the Sheriff this morning and I am attaching a copy of an opinion letter I previously wrote for Greene County on this issue that I believe addresses your question. I believe Sheriff Cole has a copy of this letter as it was provided to him by Sheriff Arnott.

As far as your other questions, you are correct that the statute uses the word "may," indicating that the County "may appropriate funds for deposit in the sheriffs' retirement fund." The use of the word "may" is permissive, not mandatory. So, the County would have to choose to do that. As far as your question as to who is the "deciding voice" for whether the County pays, that decision would need to be made by the Commissioners, as they control the purse strings of the County.

Please let me know if you have any additional questions.

**N. Austin Fax**  
Lowther Johnson Attorneys at Law, LLC  
901 E. St. Louis Street, 20<sup>th</sup> Flr.  
Springfield, MO 65806  
Phone: 417.866.7777 Ext. 253  
Fax: 417.866.1752  
<http://www.lowtherjohnson.com>



NOTE: E-mail communication is not a secure method of communication. Any e-mail that is sent to you or by you may be copied and held by various computers it passes through as it goes from me to you or vice versa. Persons not participating in our communication may intercept our communications by improperly accessing your computer or my computer or even some computer unconnected to either of us which the e-mail passed through. I am communicating to you via e-mail because you have consented to receive communications via this medium. If you change your mind and want future communications to be sent in a different fashion, please let me know AT ONCE. The information contained in this electronic message may be attorney-client privileged, confidential, and exempt from disclosure under applicable law and is intended only for the use of the individual(s) to whom this electronic message is addressed. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this electronic communication or any attachment thereto is strictly prohibited. If you have received this electronic communication in error, you should





**CO-FOUNDER**

THEODORE L. JOHNSON, III

**MEMBERS**

MICHAEL K. CULLY <sup>1</sup>

JOHN W. HOUSLEY

DAVID A. FIELDER

GLENN P. GREEN

THOMAS M. BENSON

RANDY J. REICHARD

LEE J. VIOREL

RUSSELL W. COOK <sup>1,2</sup>

MATHEW L. PLACZEK

KYLE HARMON

GREGGORY D. GROVES

N. AUSTIN FAX

ADLAI GROVES

MEGAN N. CRESON

KENNETH A. BECK

KEVIN A. SCHARF

**ASSOCIATES**

AIMEE L. MORRISON

B. JACOB HASKINS

COLBY R. HALL

MCKINLEY H. GROVES

<sup>1</sup> ALSO ADMITTED IN ARKANSAS

<sup>2</sup> ALSO ADMITTED IN KANSAS

**DIRECT EMAIL**

AFAX@LOWTHERJOHNSON.COM

901 ST. LOUIS STREET

20<sup>TH</sup> FLOOR

SPRINGFIELD, MISSOURI

65806-2592

TELEPHONE :

(417) 866-7777 EXT

FACSIMILE :

(417) 866-1752

**WEB**

www.lowtherjohnson.com

January 23, 2024

Chris Coulter

**VIA EMAIL—ccoulter@greencountymo.gov**

RE: **Opinion Letter  
Sheriff's Retirement  
Matter ID 1500-002**

Dear Chris:

In light of the passage of Senate Bills 20, 75, and 186, you have asked me for an opinion as to whether the County can cover the cost of the new retirement fund contribution for County Sheriffs or whether any contribution from the County would result in a deduction in the Sheriff's pay by statute.

To begin, our legislature has authorized, by way of RSMo. § 57.952, the creation of a statutory "Sheriffs' Retirement Fund," which was originally passed in 1983. As amended by the most recent legislation, the statute now reads:

"1. There is hereby authorized a 'Sheriffs' Retirement Fund' which shall be under the management of a board of directors described in section 57.958. The board of directors shall be responsible for the administration and the investment of the funds of such sheriffs' retirement fund. The general assembly **and the governing body of a county may appropriate funds for deposit in the sheriffs' retirement fund.** If insufficient funds are generated to provide the benefits payable pursuant to the provisions of sections 57.949 to 57.997, the board shall proportion the benefits according to the funds available.

2. The board may accept **gifts, donations, grants, and bequests** from **public** or private sources to the sheriffs' retirement fund.

3. Each county shall make the payroll deductions for member contributions mandated under section 57.961, and the county shall transmit such moneys to the board for deposit into the sheriffs' retirement fund." (emphasis added).

I have read the opinion letter from Damon Phillips, the Sheriff's personal counsel, regarding the implementation of the new bill. I agree with Damon's opinion that "subsection 1 of § 57.952, RSMo. does clearly authorize the County appropriating funds, not just limited to mandatory contributions..." I also agree, especially given the legislative history, that there is a "clear legislative intent" to expand potential funding sources to the Counties.

While previous iterations of the statute expressly prohibited the County from appropriating funds to the Sheriffs' Retirement Fund ("Neither the general assembly, nor the governing body of a county may appropriate funds..."), the latest iteration of the statute expressly authorizes the practice ("The general assembly and the governing body of a county may appropriate funds.").

Moreover, I see nothing in the plain language of the statute that would *limit* such appropriation of funds to donations, grants, bequests, or matching funds. Surely if the legislature had intended to limit the application of this statute to matching funds, it would have clearly told us so.

The question, as I understand it from the Auditor, is if the County pays contributions into the retirement fund, whether such contributions "will be added to [the Sheriff's] taxable wage base as a benefit and then by the end of the year [whether] he will exceed his statutory annual salary." This question, I presume, is based in part off of the letter from the MSRS, which concludes that their accountants recommend treating any such contributions as "an after-tax contribution and it should be included as part of the taxable income no matter who is paying the contribution."

While I agree the amendments do not provide a lot of clarity on the topic of how these contributions are to be taxed, I do not believe our legislature intended for these contributions to be treated as part of the Sheriff's salary base.

The Sheriff's salary, as well as his retirement benefits, are set by Chapter 57 of the Missouri Revised Statutes.

RSMo. § 57.317 provides that "[e]xcept in a noncharter county of the first classification with more than one hundred fifty thousand and less than two hundred thousand inhabitants, the county sheriff in any county of the first or second classification shall receive an annual salary equal to eighty percent of the compensation of an associate circuit judge of the county."

Though there are no cases or Attorney General's opinions that I could find on point, the key word to me is "salary." That word is important because later in Chapter 57, specifically in the sections relating to the retirement fund, the word "compensation" is used frequently. For example, RSMo. § 57.961 provides that "[t]he officer or officers responsible for making up the payrolls for each county shall cause the contribution provided for in this section to be deducted from the compensation of the member in the employ of the county, on each and every payroll, for each and every payroll to the date his or her membership terminates. When deducted, each contribution shall be paid by the county to the system; the payments shall be made in the manner and shall be accompanied by such supporting data as the board shall from time to time prescribe. When paid to the system, each of the contributions shall be credited to the member from whose compensation the contributions were deducted. The contributions so deducted shall be treated as employee contributions for purposes of determining the member's pay that is includable in the member's gross income for federal income tax purposes."

The word "salary" is not defined by Chapter 57. However, RSMo. § 57.949 does have a definition of the word "compensation," to include "all salary and other compensation payable by a county to an employee for personal services rendered as an employee, but not including travel and mileage reimbursement, uniform allowance, or housing allowance."<sup>1</sup> We know from that definition that a Sheriff's

---

<sup>1</sup> For whatever reason, the legislature chose to use at least three different terms in Chapter 57 to describe monies that get paid to Sheriffs. As noted above, RSMo. § 57.317 uses the term "salary," which is undefined by the statute, to describe monies paid to the Sheriff equal to an associate circuit judge. When dealing with the retirement section of the Chapter, RSMo. § 57.961 and other statutes use the word "compensation," which is defined to include the Sheriff's salary and any other monies paid to the Sheriff. Additionally, RSMo. § 57.961.2

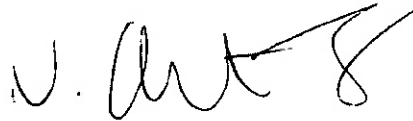
"salary" may not always be his "compensation," as the definition contemplates that "compensation" includes the Sheriff's salary and potentially other monies made payable to the Sheriff.

In my opinion, the Sheriff's "salary" (which would be 80% of the salary of an associate circuit judge), along with any other monies paid by the County to the Sheriff for his services (which I believe would include retirement benefits), would constitute his "compensation." That total "compensation," to include any retirement contributions from the County, may very well be taxable as part of the Sheriff's income. I do not have an opinion on that and will defer to the Sheriff's accountants on that question (though I note that the statute seems clear that the 5% would be taxable as gross income and it appears that the MSRS has concluded that any benefits provided from the County would be taxable as income). But I do not believe that every dollar contributed by the County to the Sheriff's retirement fund would require an offset from his statutory "salary" as contemplated by RSMo. § 57.317.

If you have any further questions, please let me know.

Very truly yours,

OFFICE OF COUNTY COUNSELOR,

A handwritten signature in black ink, appearing to read "N. Austin Fax", with a stylized flourish at the end.

N. Austin Fax

NAF:naf

---

states that "[n]otwithstanding any other provision of law to the contrary, each person who is a member of the system on or after January 1, 2024, shall be required to contribute five percent of the member's pay to the retirement system." The word "pay" is also not defined. Black's Law Dictionary defines "pay" as "[c]ompensation for services performed; salary, wages, stipend, or other remuneration given for work done." Given Black's Law Dictionary defines "pay" as synonymous with "salary," it is my opinion that our legislature intended those terms to be used interchangeably in Chapter 57. Though I note that is not at all clear from the statute itself.

## Madison Hires Raines

---

**From:** Amy Dent  
**Sent:** Monday, August 4, 2025 1:09 PM  
**To:** Madison Hires Raines  
**Subject:** Fw: HB 225 follow-up

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

I got a little clarification on the Sheriff's retirement contribution. Hope it helps!

---

**From:** Jimmy Laughlin <jimmy\_laughlin@camdencountymo.gov>  
**Sent:** Monday, August 4, 2025 12:32 PM  
**To:** Amy Dent <adent@christiancountymo.gov>; krieman@boonecountymo.org <krieman@boonecountymo.org>; Tara Horn <thorn@co.buchanan.mo.us>; rpage@callawaycounty.org <rpage@callawaycounty.org>; Pete Frazier <pfrazier@capecounty.us>; JackB@casscounty.com <JackB@casscounty.com>; Hurlbert, Victor <vhurlbert@claycountymo.gov>; Angela Gibson (agibson@franklinmo.gov) <agibson@franklinmo.gov>; mruether@colecounty.org <mruether@colecounty.org>; Cindy Stein <CStein@greenecountymo.gov>; Sarah Hoover <shoover@jaspercountymo.gov>; Kristy Apprill <KApprill@Jeffcomo.org>; cdavis@jocoauditor.com <cdavis@jocoauditor.com>; Kali Rechterman <k.rechterman@lafayettecountymo.gov>; Brenda Schulte <auditor@lincolncountyauditor.com>; mmajor@newtoncountymo.gov <mmajor@newtoncountymo.gov>; dillonb@pettisco.com <dillonb@pettisco.com>; krobinson@co.platte.mo.us <krobinson@co.platte.mo.us>; Auditor@salinecountymo.org <Auditor@salinecountymo.org>; Statler, Brent <BStatler@sccmo.org>; Louie Seiberlich <lseiberlich@sfcgov.org>; David Clark <david.clark@taneycountymo.gov>  
**Cc:** Jimmy Laughlin <jimmy\_laughlin@camdencountymo.gov>  
**Subject:** HB 225 follow-up

**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To All,

In reference to our Webex meeting last week on Aug. 1 about HR 225 that is dealing with the Sheriff's retirement (57.961). I would encourage when looking at bill changes to read the "Truly Agreed to and Finally Passed" bills, versus the summary that can have inaccuracies in them.

We have meet with our lobbyist and the Commissioners lobbyist. After that meeting there was no change to the statute. The reason for the change was mainly to meet IRS requirements. Please see the information portion below. Effective dates are Sheriff salary portion of the bill is effective 8/28/25 and the per diem of the bill is effective 1/1/26.

*Here is the information for 57.961.3:*

*The employer pick-up provision in the Internal Revenue Code (414(h)(2)) provides that a governmental plan can designate the contributions as employee contributions (see subsection 5 of this section) within the plan, but the employer "picks up" (pays the employee contribution to the plan from the employee's salary) so that the designation by the IRS is as*

employer contributions. For example, if the salary of an employee is \$2000 with a five percent contribution rate (\$100) with an employer pickup, then the technical salary for IRS purposes would be \$1900 since the employee contribution rate is basically taken out pre-tax resulting in an additional take-home pay. See also, MOSERS/MPERS statutes repeating the language (Section 104.1091.8(1); 104.1205; 476.521).

Hope this helps clarify. Have a great week.

Thanks

Jimmy

*Jimmy Laughlin*  
Camden County Auditor

**Jimmy Laughlin**  
Camden County Auditor

(573) 346-4440 Ext 1341 Work  
jimmy\_laughlin@camdenmo.org

#1 Court Circle NW Suite 7  
Camdenton, MO 65020

---

**CONFIDENTIALITY NOTICE:**

*The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.*

## Madison Hires Raines

---

**From:** N. Austin Fax <afax@lowtherjohnson.com>  
**Sent:** Tuesday, August 5, 2025 1:40 PM  
**To:** Madison Hires Raines  
**Cc:** Mark Hamilton; Paula Brumfield  
**Subject:** RE: HB 225 follow-up

**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Madi:

Pursuant to RSMo. 57.961, the County is "required to contribute five percent of the member's pay" to the Sheriffs' retirement system. The statute also provides that "[t]he officer or officers responsible for making up the payrolls for each county shall cause the contribution provided for in this section to be deducted from the compensation of the member in the employ of the county, on each and every payroll, for each and every payroll to the date his or her membership terminates."

As we discussed last time, the County Commission can choose to make that contribution on the Sheriff's behalf. But regardless of whether they choose to or not, that contribution has to be made. I am not sure where the Commission landed on that, but that's the first question that needs to be determined.

As far as the below, the determination of whether a contribution is considered by the IRS as an employee or an employer contribution is purely an income tax question. It really just changes whether the Sheriff gets taxed on that contribution now, or whether he gets taxed on it after he pulls out the retirement. I don't have an opinion on that. My recommendation would be to contact the County's accountants and I would suspect they can walk you through how to structure that for payroll purposes. Sorry I can't be of more help on that one.

### N. Austin Fax

Lowther Johnson Attorneys at Law, LLC  
901 E. St. Louis Street, 20<sup>th</sup> Flr.  
Springfield, MO 65806  
Phone: 417.866.7777 Ext. 253  
Fax: 417.866.1752  
<http://www.lowtherjohnson.com>



NOTE: E-mail communication is not a secure method of communication. Any e-mail that is sent to you or by you may be copied and held by various computers it passes through as it goes from me to you or vice versa. Persons not participating in our communication may intercept our communications by improperly accessing your computer or my computer or even some computer unconnected to either of us which the e-mail passed through. I am communicating to you via e-mail because you have consented to receive communications via this medium. If you change your mind and want future communications to be sent in a different fashion, please let me know AT ONCE. The information contained in this electronic message may be attorney-client privileged, confidential, and exempt from disclosure under applicable law and is intended only for the use of the individual(s) to whom this electronic message is addressed. If the reader of this message is