

Auditor's Report

December 2024

SUMMARY:

General Revenue Fund Balance \$10.268 million (\$636,172) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget (currently 100%) most offices and departments are within that range. There will be additional adjustments later this week for funds that were received and distributed during the last week of 2024.

Fund Balances for Commission Controlled Funds (as of 11/30/2024) without bank interest):

General Revenue (Restricted and Unrestricted) 101	10,268,367
County Law Enforcement 201	5,260,445
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	438,053
ARPA Funds 560	2,661,016
Total	18,627,881



Christian County, MO

Fund Balance Report

As Of 12/31/2024

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	8,343,906.10	30,760,138.45	29,104,964.93	9,999,079.62
201 - Co. Law Enforcement	6,500,719.90	3,304,854.15	4,545,128.73	5,260,445.32
250 - LEST	531,416.40	3,291,252.13	3,384,614.98	438,053.55
256 - Building Capital Fund	0.00	1,849,163.41	972,571.72	876,591.69
560 - ARPA Funds	14,564,618.33	429,824.77	12,333,426.79	2,661,016.31
Report Total:	29,940,660.73	39,635,232.91	50,340,707.15	19,235,186.49



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 12/31/2024

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	10,268,367.03	
	Total Assets:	10,268,367.03	10,268,367.03
Liability			
22143	PR Benefit Plans Payable	-24,515.29	
22205	SUTA Payable	618.34	
22265	LAGERS Payable	-342,988.09	
	Total Liability:	-366,885.04	
Equity			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	8,343,906.10	
	Total Beginning Equity:	8,980,078.55	
Total Revenue		30,760,138.45	
Total Expense		29,104,964.93	
	Total Equity and Current Surplus (Deficit):	10,635,252.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		10,268,367.03



Christian County, MO

Budget Report Group Summary

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	25,091,195.00	33,699,195.00	2,203,920.77	30,760,138.45	0.00	-2,939,056.55	91.28%
Revenue Total:	25,091,195.00	33,699,195.00	2,203,920.77	30,760,138.45	0.00	-2,939,056.55	91.28%
Expense							
010 - Commission	447,092.00	447,092.00	26,017.13	390,892.50	0.00	56,199.50	87.43%
020 - County Clerk	265,114.88	265,114.88	15,178.08	243,461.63	0.00	21,653.25	91.83%
030 - Elections	261,937.00	261,937.00	14,194.94	167,937.48	0.00	93,999.52	64.11%
040 - Facilities Management	1,118,748.40	1,118,748.40	78,042.61	1,044,568.01	0.00	74,180.39	93.37%
050 - Sheriff	12,070,424.00	12,070,424.00	833,928.66	9,750,735.65	0.00	2,319,688.35	80.78%
060 - Treasurer	174,443.88	186,721.88	16,542.51	175,619.44	0.00	11,102.44	94.05%
070 - Collector	434,827.88	434,827.88	31,605.15	353,809.81	0.00	81,018.07	81.37%
090 - Recorder	288,591.88	288,591.88	21,674.14	281,747.53	0.00	6,844.35	97.63%
110 - Consolidated Courts	392,650.00	392,650.00	32,304.80	277,543.91	0.00	115,106.09	70.68%
121 - 38th Circuit Associate Division No. 1	211,823.00	211,823.00	12,116.22	188,535.57	0.00	23,287.43	89.01%
122 - 38th Circuit Associate Division No. 2	5,515.00	5,515.00	359.02	2,617.02	0.00	2,897.98	47.45%
130 - Public Administrator	222,197.88	234,476.88	18,996.00	216,228.01	0.00	18,248.87	92.22%
140 - Prosecuting Attorney	2,830,060.50	2,830,060.50	116,411.29	2,132,352.05	0.00	697,708.45	75.35%
150 - Juvenile Office	560,258.00	560,258.00	34,966.04	440,139.78	0.00	120,118.22	78.56%
160 - Coroner	274,497.00	274,497.00	17,824.28	177,557.70	0.00	96,939.30	64.68%
170 - County Misc & Operations	3,771,690.72	4,371,690.72	195,845.11	1,783,685.85	0.00	2,588,004.87	40.80%
180 - University Extension	82,450.00	82,450.00	6,870.87	82,450.00	0.00	0.00	100.00%
190 - Emergency Management	286,880.00	307,711.00	19,049.67	251,040.02	0.00	56,670.98	81.58%
200 - Planning & Development	461,573.00	461,573.00	31,145.18	363,318.70	0.00	98,254.30	78.71%
210 - Auditor	253,354.88	253,354.88	13,963.11	190,877.64	0.00	62,477.24	75.34%
230 - Recycle	140,086.00	140,086.00	9,131.28	127,078.41	0.00	13,007.59	90.71%
240 - Human Resources	604,266.00	604,266.00	47,222.97	528,768.22	0.00	75,497.78	87.51%
250 - Emergency Fund	334,000.00	334,000.00	0.00	0.00	0.00	334,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	920,500.00	10,028,500.00	0.00	9,934,000.00	0.00	94,500.00	99.06%
Expense Total:	26,412,981.90	36,166,369.90	1,593,389.06	29,104,964.93	0.00	7,061,404.97	80.48%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-1,321,786.90	-2,467,174.90	610,531.71	1,655,173.52	0.00	4,122,348.42	-67.09%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,050,000.00	3,050,000.00	260,345.60	3,304,854.15	0.00	254,854.15	108.36%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,050,000.00	3,050,000.00	260,345.60	3,304,854.15	0.00	254,854.15	108.36%
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	-3,887.55	0.00	3,887.55	0.00%
900 - Transfer out	8,400,000.00	8,400,000.00	740,129.93	4,549,016.28	0.00	3,850,983.72	54.15%
Expense Total:	8,400,000.00	8,400,000.00	740,129.93	4,545,128.73	0.00	3,854,871.27	54.11%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-5,350,000.00	-5,350,000.00	-479,784.33	-1,240,274.58	0.00	4,109,725.42	23.18%
Fund: 205 - Federal Forfeiture I							
Revenue	53,000.00	53,000.00	2,485.92	14,907.98	0.00	-38,092.02	28.13%
Revenue Surplus (Deficit):	53,000.00	53,000.00	2,485.92	14,907.98	0.00	-38,092.02	28.13%
Expense							
610 - Expenses - Other	53,000.00	53,000.00	470.00	18,148.54	0.00	34,851.46	34.24%
Expense Total:	53,000.00	53,000.00	470.00	18,148.54	0.00	34,851.46	34.24%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	0.00	0.00	2,015.92	-3,240.56	0.00	-3,240.56	0.00%
Fund: 208 - Law Enforcement Training							
Revenue	22,500.00	22,500.00	320.00	14,062.89	0.00	-8,437.11	62.50%
Revenue Surplus (Deficit):	22,500.00	22,500.00	320.00	14,062.89	0.00	-8,437.11	62.50%
Expense							
610 - Expenses - Other	20,000.00	20,000.00	189.00	14,696.69	0.00	5,303.31	73.48%
Expense Total:	20,000.00	20,000.00	189.00	14,696.69	0.00	5,303.31	73.48%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	2,500.00	2,500.00	131.00	-633.80	0.00	-3,133.80	-25.35%
Fund: 210 - Civil Process							
Revenue	52,000.00	52,000.00	3,279.68	54,404.36	0.00	2,404.36	104.62%
Revenue Surplus (Deficit):	52,000.00	52,000.00	3,279.68	54,404.36	0.00	2,404.36	104.62%
Expense							
610 - Expenses - Other	50,000.00	50,000.00	0.00	17,809.83	0.00	32,190.17	35.62%
Expense Total:	50,000.00	50,000.00	0.00	17,809.83	0.00	32,190.17	35.62%
Fund: 210 - Civil Process Surplus (Deficit):	2,000.00	2,000.00	3,279.68	36,594.53	0.00	34,594.53	1,829.73%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	14,350.00	14,350.00	834.84	11,743.29	0.00	-2,606.71	81.83%
Revenue Surplus (Deficit):	14,350.00	14,350.00	834.84	11,743.29	0.00	-2,606.71	81.83%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	12,000.00	12,000.00	0.00	11,923.19	0.00	76.81	99.36%
Expense Total:	12,000.00	12,000.00	0.00	11,923.19	0.00	76.81	99.36%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	2,350.00	2,350.00	834.84	-179.90	0.00	-2,529.90	-7.66%
Fund: 215 - Sheriff's Conceal Carry Revenue	50,000.00	50,000.00	2,220.00	56,202.03	0.00	6,202.03	112.40%
Revenue Surplus (Deficit):	50,000.00	50,000.00	2,220.00	56,202.03	0.00	6,202.03	112.40%
Expense							
600 - Expenses - Payroll	50,764.00	50,764.00	1,963.19	35,874.67	0.00	14,889.33	70.67%
610 - Expenses - Other	109,000.00	109,000.00	454.82	14,104.32	0.00	94,895.68	12.94%
Expense Total:	159,764.00	159,764.00	2,418.01	49,978.99	0.00	109,785.01	31.28%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-109,764.00	-109,764.00	-198.01	6,223.04	0.00	115,987.04	-5.67%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	240.00	3,185.00	0.00	-315.00	91.00%
Revenue Surplus (Deficit):	3,500.00	3,500.00	240.00	3,185.00	0.00	-315.00	91.00%
Expense							
800 - Disbursements	3,500.00	3,500.00	240.00	3,185.00	0.00	315.00	91.00%
Expense Total:	3,500.00	3,500.00	240.00	3,185.00	0.00	315.00	91.00%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	4,150.00	4,150.00	17,987.60	23,930.91	0.00	19,780.91	576.65%
Revenue Surplus (Deficit):	4,150.00	4,150.00	17,987.60	23,930.91	0.00	19,780.91	576.65%
Expense							
610 - Expenses - Other	19,000.00	19,000.00	0.00	117.88	0.00	18,882.12	0.62%
Expense Total:	19,000.00	19,000.00	0.00	117.88	0.00	18,882.12	0.62%
Fund: 220 - LEPC Surplus (Deficit):	-14,850.00	-14,850.00	17,987.60	23,813.03	0.00	38,663.03	-160.36%
Fund: 221 - Road Sales Tax Revenue	5,947,000.00	6,284,695.93	544,515.55	6,308,519.59	0.00	23,823.66	100.38%
Revenue Surplus (Deficit):	5,947,000.00	6,284,695.93	544,515.55	6,308,519.59	0.00	23,823.66	100.38%
Expense							
610 - Expenses - Other	500,500.00	523,520.74	126,905.78	523,520.74	0.00	0.00	100.00%
800 - Disbursements	5,500,000.00	5,500,000.00	494,880.38	4,809,636.77	0.00	690,363.23	87.45%
Expense Total:	6,000,500.00	6,023,520.74	621,786.16	5,333,157.51	0.00	690,363.23	88.54%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-53,500.00	261,175.19	-77,270.61	975,362.08	0.00	714,186.89	373.45%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 222 - CART							
Revenue							
	2,005,000.00	2,478,800.00	232,979.43	2,475,388.05	0.00	-3,411.95	99.86%
Revenue Surplus (Deficit):	2,005,000.00	2,478,800.00	232,979.43	2,475,388.05	0.00	-3,411.95	99.86%
Expense							
610 - Expenses - Other	502,634.60	673,508.76	63,696.58	673,508.76	0.00	0.00	100.00%
800 - Disbursements	1,336,642.14	1,803,428.41	170,324.07	1,802,839.23	0.00	589.18	99.97%
Expense Total:	1,839,276.74	2,476,937.17	234,020.65	2,476,347.99	0.00	589.18	99.98%
Fund: 222 - CART Surplus (Deficit):	165,723.26	1,862.83	-1,041.22	-959.94	0.00	-2,822.77	-51.53%
Fund: 231 - Common I							
Revenue							
	3,256,580.99	3,441,100.00	191,643.44	3,161,456.50	0.00	-279,643.50	91.87%
Revenue Surplus (Deficit):	3,256,580.99	3,441,100.00	191,643.44	3,161,456.50	0.00	-279,643.50	91.87%
Expense							
600 - Expenses - Payroll	1,097,766.00	1,139,470.00	81,566.51	1,136,382.08	0.00	3,087.92	99.73%
610 - Expenses - Other	2,282,800.00	2,528,240.00	15,384.95	2,236,477.37	0.00	291,762.63	88.46%
Expense Total:	3,380,566.00	3,667,710.00	96,951.46	3,372,859.45	0.00	294,850.55	91.96%
Fund: 231 - Common I Surplus (Deficit):	-123,985.01	-226,610.00	94,691.98	-211,402.95	0.00	15,207.05	93.29%
Fund: 232 - Common II							
Revenue							
	3,148,181.43	3,148,181.43	342,905.97	3,212,458.69	0.00	64,277.26	102.04%
Revenue Surplus (Deficit):	3,148,181.43	3,148,181.43	342,905.97	3,212,458.69	0.00	64,277.26	102.04%
Expense							
600 - Expenses - Payroll	1,159,542.00	1,159,542.00	62,989.76	978,596.49	0.00	180,945.51	84.40%
610 - Expenses - Other	2,170,250.00	2,234,250.00	183,702.92	2,154,197.70	0.00	80,052.30	96.42%
Expense Total:	3,329,792.00	3,393,792.00	246,692.68	3,132,794.19	0.00	260,997.81	92.31%
Fund: 232 - Common II Surplus (Deficit):	-181,610.57	-245,610.57	96,213.29	79,664.50	0.00	325,275.07	-32.44%
Fund: 233 - Bridge							
Revenue							
	1,306,349.38	1,571,432.50	35,988.13	1,349,266.18	0.00	-222,166.32	85.86%
Revenue Surplus (Deficit):	1,306,349.38	1,571,432.50	35,988.13	1,349,266.18	0.00	-222,166.32	85.86%
Expense							
610 - Expenses - Other	1,755,031.96	1,775,000.00	5,870.00	1,770,311.89	0.00	4,688.11	99.74%
Expense Total:	1,755,031.96	1,775,000.00	5,870.00	1,770,311.89	0.00	4,688.11	99.74%
Fund: 233 - Bridge Surplus (Deficit):	-448,682.58	-203,567.50	30,118.13	-421,045.71	0.00	-217,478.21	206.83%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	510,000.00	8,011,575.00	125,000.00	8,286,459.47	0.00	274,884.47	103.43%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	510,000.00	8,011,575.00	125,000.00	8,286,459.47	0.00	274,884.47	103.43%
Expense							
610 - Expenses - Other	450,000.00	7,951,575.00	113,997.96	382,105.27	0.00	7,569,469.73	4.81%
800 - Disbursements	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00%
Expense Total:	500,000.00	8,001,575.00	113,997.96	382,105.27	0.00	7,619,469.73	4.78%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	10,000.00	10,000.00	11,002.04	7,904,354.20	0.00	7,894,354.20	79,043.54%
Fund: 241 - Assessment							
Revenue	1,254,276.60	1,254,276.60	113,760.29	1,349,255.57	0.00	94,978.97	107.57%
Revenue Surplus (Deficit):	1,254,276.60	1,254,276.60	113,760.29	1,349,255.57	0.00	94,978.97	107.57%
Expense							
600 - Expenses - Payroll	1,034,201.88	1,034,201.88	63,597.40	892,554.53	0.00	141,647.35	86.30%
610 - Expenses - Other	448,200.00	448,200.00	34,088.38	293,117.10	0.00	155,082.90	65.40%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,482,401.88	1,482,401.88	97,685.78	1,185,671.63	0.00	296,730.25	79.98%
Fund: 241 - Assessment Surplus (Deficit):	-228,125.28	-228,125.28	16,074.51	163,583.94	0.00	391,709.22	-71.71%
Fund: 250 - LEST							
Revenue	2,830,000.00	3,292,925.00	280,887.48	3,291,252.13	0.00	-1,672.87	99.95%
Revenue Surplus (Deficit):	2,830,000.00	3,292,925.00	280,887.48	3,291,252.13	0.00	-1,672.87	99.95%
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	2,940,000.00	3,384,616.00	272,490.69	3,384,614.98	0.00	1.02	100.00%
Expense Total:	2,940,000.00	3,384,616.00	272,490.69	3,384,614.98	0.00	1.02	100.00%
Fund: 250 - LEST Surplus (Deficit):	-110,000.00	-91,691.00	8,396.79	-93,362.85	0.00	-1,671.85	101.82%
Fund: 255 - LERF							
Revenue	49,500.00	49,500.00	1,703.12	54,876.21	0.00	5,376.21	110.86%
Revenue Surplus (Deficit):	49,500.00	49,500.00	1,703.12	54,876.21	0.00	5,376.21	110.86%
Expense							
610 - Expenses - Other	140,000.00	140,000.00	16,887.60	62,084.60	0.00	77,915.40	44.35%
Expense Total:	140,000.00	140,000.00	16,887.60	62,084.60	0.00	77,915.40	44.35%
Fund: 255 - LERF Surplus (Deficit):	-90,500.00	-90,500.00	-15,184.48	-7,208.39	0.00	83,291.61	7.97%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 256 - Building Capital Fund							
Revenue							
	1,202,500.00	2,708,725.00	0.00	1,849,163.41	0.00	-859,561.59	68.27%
Revenue Surplus (Deficit):	1,202,500.00	2,708,725.00	0.00	1,849,163.41	0.00	-859,561.59	68.27%
Expense							
610 - Expenses - Other	1,000,000.00	2,706,225.00	150,734.26	972,571.72	0.00	1,733,653.28	35.94%
Expense Total:	1,000,000.00	2,706,225.00	150,734.26	972,571.72	0.00	1,733,653.28	35.94%
Fund: 256 - Building Capital Fund Surplus (Deficit):	202,500.00	2,500.00	-150,734.26	876,591.69	0.00	874,091.69	35,063.67%
Fund: 260 - P.A. Training							
Revenue							
	5,825.00	5,825.00	398.77	8,248.50	0.00	2,423.50	141.61%
Revenue Surplus (Deficit):	5,825.00	5,825.00	398.77	8,248.50	0.00	2,423.50	141.61%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	543.36	5,996.57	0.00	1,503.43	79.95%
Expense Total:	7,500.00	7,500.00	543.36	5,996.57	0.00	1,503.43	79.95%
Fund: 260 - P.A. Training Surplus (Deficit):	-1,675.00	-1,675.00	-144.59	2,251.93	0.00	3,926.93	-134.44%
Fund: 265 - Delinquent Taxes							
Revenue							
	6,675.00	6,675.00	84.30	3,929.23	0.00	-2,745.77	58.86%
Revenue Surplus (Deficit):	6,675.00	6,675.00	84.30	3,929.23	0.00	-2,745.77	58.86%
Expense							
610 - Expenses - Other	5,500.00	5,500.00	294.87	3,704.91	0.00	1,795.09	67.36%
Expense Total:	5,500.00	5,500.00	294.87	3,704.91	0.00	1,795.09	67.36%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	1,175.00	1,175.00	-210.57	224.32	0.00	-950.68	19.09%
Fund: 268 - Adm. Handling Cost							
Revenue							
	397,590.00	397,590.00	41,617.61	253,497.38	0.00	-144,092.62	63.76%
Revenue Surplus (Deficit):	397,590.00	397,590.00	41,617.61	253,497.38	0.00	-144,092.62	63.76%
Expense							
610 - Expenses - Other	390,400.00	390,400.00	26,021.31	230,148.35	0.00	160,251.65	58.95%
Expense Total:	390,400.00	390,400.00	26,021.31	230,148.35	0.00	160,251.65	58.95%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	7,190.00	7,190.00	15,596.30	23,349.03	0.00	16,159.03	324.74%
Fund: 269 - Law Library							
Revenue							
	9,645.00	39,240.00	0.00	46,728.07	0.00	7,488.07	119.08%
Revenue Surplus (Deficit):	9,645.00	39,240.00	0.00	46,728.07	0.00	7,488.07	119.08%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	20,000.00	30,000.00	0.00	24,496.86	0.00	5,503.14	81.66%
Expense Total:	20,000.00	30,000.00	0.00	24,496.86	0.00	5,503.14	81.66%
Fund: 269 - Law Library Surplus (Deficit):	-10,355.00	9,240.00	0.00	22,231.21	0.00	12,991.21	240.60%
Fund: 271 - Record Retention							
Revenue							
	35,500.00	35,500.00	2,166.00	39,573.35	0.00	4,073.35	111.47%
Revenue Surplus (Deficit):	35,500.00	35,500.00	2,166.00	39,573.35	0.00	4,073.35	111.47%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	10,867.14	0.00	71,132.86	13.25%
Expense Total:	82,000.00	82,000.00	0.00	10,867.14	0.00	71,132.86	13.25%
Fund: 271 - Record Retention Surplus (Deficit):	-46,500.00	-46,500.00	2,166.00	28,706.21	0.00	75,206.21	-61.73%
Fund: 272 - Record Technology							
Revenue							
	68,000.00	68,000.00	10,647.96	156,381.01	0.00	88,381.01	229.97%
Revenue Surplus (Deficit):	68,000.00	68,000.00	10,647.96	156,381.01	0.00	88,381.01	229.97%
Expense							
610 - Expenses - Other	137,200.00	137,200.00	12,760.79	47,066.84	0.00	90,133.16	34.31%
Expense Total:	137,200.00	137,200.00	12,760.79	47,066.84	0.00	90,133.16	34.31%
Fund: 272 - Record Technology Surplus (Deficit):	-69,200.00	-69,200.00	-2,112.83	109,314.17	0.00	178,514.17	-157.97%
Fund: 275 - Tax Maintenance							
Revenue							
	174,000.00	174,000.00	0.00	180,631.50	0.00	6,631.50	103.81%
Revenue Surplus (Deficit):	174,000.00	174,000.00	0.00	180,631.50	0.00	6,631.50	103.81%
Expense							
610 - Expenses - Other	245,000.00	245,000.00	0.00	151,630.11	0.00	93,369.89	61.89%
Expense Total:	245,000.00	245,000.00	0.00	151,630.11	0.00	93,369.89	61.89%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-71,000.00	-71,000.00	0.00	29,001.39	0.00	100,001.39	-40.85%
Fund: 280 - Building Inspection							
Revenue							
	425,100.00	425,100.00	32,079.08	411,828.60	0.00	-13,271.40	96.88%
Revenue Surplus (Deficit):	425,100.00	425,100.00	32,079.08	411,828.60	0.00	-13,271.40	96.88%
Expense							
600 - Expenses - Payroll	288,290.00	288,290.00	13,828.36	207,842.24	0.00	80,447.76	72.09%
610 - Expenses - Other	163,750.00	163,750.00	957.38	143,152.90	0.00	20,597.10	87.42%
Expense Total:	452,040.00	452,040.00	14,785.74	350,995.14	0.00	101,044.86	77.65%
Fund: 280 - Building Inspection Surplus (Deficit):	-26,940.00	-26,940.00	17,293.34	60,833.46	0.00	87,773.46	-225.81%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 285 - County Elections							
Revenue							
	375,480.00	375,480.00	0.00	286,640.32	0.00	-88,839.68	76.34%
Revenue Surplus (Deficit):	375,480.00	375,480.00	0.00	286,640.32	0.00	-88,839.68	76.34%
Expense							
610 - Expenses - Other	374,000.00	374,000.00	0.00	244,331.03	0.00	129,668.97	65.33%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	374,000.00	374,000.00	0.00	244,331.03	0.00	129,668.97	65.33%
Fund: 285 - County Elections Surplus (Deficit):	1,480.00	1,480.00	0.00	42,309.29	0.00	40,829.29	2,858.74%
Fund: 288 - Elections 5%							
Revenue							
	14,650.00	14,650.00	6,162.76	21,457.58	0.00	6,807.58	146.47%
Revenue Surplus (Deficit):	14,650.00	14,650.00	6,162.76	21,457.58	0.00	6,807.58	146.47%
Expense							
610 - Expenses - Other	16,100.00	16,100.00	145.97	2,011.51	0.00	14,088.49	12.49%
Expense Total:	16,100.00	16,100.00	145.97	2,011.51	0.00	14,088.49	12.49%
Fund: 288 - Elections 5% Surplus (Deficit):	-1,450.00	-1,450.00	6,016.79	19,446.07	0.00	20,896.07	-1,341.11%
Fund: 289 - HAVA							
Revenue							
	41,258.00	41,258.00	0.00	73,152.55	0.00	31,894.55	177.31%
Revenue Surplus (Deficit):	41,258.00	41,258.00	0.00	73,152.55	0.00	31,894.55	177.31%
Expense							
610 - Expenses - Other	57,575.00	57,575.00	0.00	52,735.61	0.00	4,839.39	91.59%
Expense Total:	57,575.00	57,575.00	0.00	52,735.61	0.00	4,839.39	91.59%
Fund: 289 - HAVA Surplus (Deficit):	-16,317.00	-16,317.00	0.00	20,416.94	0.00	36,733.94	-125.13%
Fund: 420 - Stone Hollow NID							
Revenue							
	26,630.00	26,630.00	5,740.68	28,890.12	0.00	2,260.12	108.49%
Revenue Surplus (Deficit):	26,630.00	26,630.00	5,740.68	28,890.12	0.00	2,260.12	108.49%
Expense							
610 - Expenses - Other	22,962.60	22,962.60	2,998.72	22,962.60	0.00	0.00	100.00%
Expense Total:	22,962.60	22,962.60	2,998.72	22,962.60	0.00	0.00	100.00%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	3,667.40	3,667.40	2,741.96	5,927.52	0.00	2,260.12	161.63%
Fund: 430 - River Downs West NID							
Revenue							
	45,050.00	45,050.00	4,931.15	46,523.15	0.00	1,473.15	103.27%
Revenue Surplus (Deficit):	45,050.00	45,050.00	4,931.15	46,523.15	0.00	1,473.15	103.27%

Budget Report

For Fiscal: 2024 Period Ending: 12/31/2024

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):	1,374.35	1,374.35	4,931.15	2,847.50	0.00	1,473.15	207.19%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	627,500.00	627,500.00	0.00	626,000.22	0.00	-1,499.78	99.76%
Revenue Surplus (Deficit):	627,500.00	627,500.00	0.00	626,000.22	0.00	-1,499.78	99.76%
Expense							
610 - Expenses - Other	627,500.00	627,500.00	0.00	626,000.00	0.00	1,500.00	99.76%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	627,500.00	627,500.00	0.00	626,000.00	0.00	1,500.00	99.76%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	0.22	0.00	0.22	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	11,838.80	429,824.77	0.00	179,824.77	171.93%
Revenue Surplus (Deficit):	250,000.00	250,000.00	11,838.80	429,824.77	0.00	179,824.77	171.93%
Expense							
610 - Expenses - Other	10,150,000.00	4,694,000.00	378,380.99	2,798,510.63	0.00	1,895,489.37	59.62%
900 - Transfer out	1,000,000.00	10,108,000.00	57,651.72	9,534,916.16	0.00	573,083.84	94.33%
Expense Total:	11,150,000.00	14,802,000.00	436,032.71	12,333,426.79	0.00	2,468,573.21	83.32%
Fund: 560 - ARPA Funds Surplus (Deficit):	-10,900,000.00	-14,552,000.00	-424,193.91	-11,903,602.02	0.00	2,648,397.98	81.80%
Report Surplus (Deficit):	-18,776,281.33	-23,506,460.48	-210,851.78	-1,793,690.91	0.00	21,712,769.57	7.63%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General F	-1,321,786.90	-2,467,174.90	610,531.71	1,655,173.52	0.00	4,122,348.42
201 - Co. Law Enforcement	-5,350,000.00	-5,350,000.00	-479,784.33	-1,240,274.58	0.00	4,109,725.42
205 - Federal Forfeiture I	0.00	0.00	2,015.92	-3,240.56	0.00	-3,240.56
208 - Law Enforcement Training	2,500.00	2,500.00	131.00	-633.80	0.00	-3,133.80
210 - Civil Process	2,000.00	2,000.00	3,279.68	36,594.53	0.00	34,594.53
212 - Inmate Prisoner Detainee S	2,350.00	2,350.00	834.84	-179.90	0.00	-2,529.90
215 - Sheriff's Conceal Carry	-109,764.00	-109,764.00	-198.01	6,223.04	0.00	115,987.04
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-14,850.00	-14,850.00	17,987.60	23,813.03	0.00	38,663.03
221 - Road Sales Tax	-53,500.00	261,175.19	-77,270.61	975,362.08	0.00	714,186.89
222 - CART	165,723.26	1,862.83	-1,041.22	-959.94	0.00	-2,822.77
231 - Common I	-123,985.01	-226,610.00	94,691.98	-211,402.95	0.00	15,207.05
232 - Common II	-181,610.57	-245,610.57	96,213.29	79,664.50	0.00	325,275.07
233 - Bridge	-448,682.58	-203,567.50	30,118.13	-421,045.71	0.00	-217,478.21
235 - Road & Bridge Capital Reqt	10,000.00	10,000.00	11,002.04	7,904,354.20	0.00	7,894,354.20
241 - Assessment	-228,125.28	-228,125.28	16,074.51	163,583.94	0.00	391,709.22
250 - LEST	-110,000.00	-91,691.00	8,396.79	-93,362.85	0.00	-1,671.85
255 - LERF	-90,500.00	-90,500.00	-15,184.48	-7,208.39	0.00	83,291.61
256 - Building Capital Fund	202,500.00	2,500.00	-150,734.26	876,591.69	0.00	874,091.69
260 - P.A. Training	-1,675.00	-1,675.00	-144.59	2,251.93	0.00	3,926.93
265 - Delinquent Taxes	1,175.00	1,175.00	-210.57	224.32	0.00	-950.68
268 - Adm. Handling Cost	7,190.00	7,190.00	15,596.30	23,349.03	0.00	16,159.03
269 - Law Library	-10,355.00	9,240.00	0.00	22,231.21	0.00	12,991.21
271 - Record Retention	-46,500.00	-46,500.00	2,166.00	28,706.21	0.00	75,206.21
272 - Record Technology	-69,200.00	-69,200.00	-2,112.83	109,314.17	0.00	178,514.17
275 - Tax Maintenance	-71,000.00	-71,000.00	0.00	29,001.39	0.00	100,001.39
280 - Building Inspection	-26,940.00	-26,940.00	17,293.34	60,833.46	0.00	87,773.46
285 - County Elections	1,480.00	1,480.00	0.00	42,309.29	0.00	40,829.29
288 - Elections 5%	-1,450.00	-1,450.00	6,016.79	19,446.07	0.00	20,896.07
289 - HAVA	-16,317.00	-16,317.00	0.00	20,416.94	0.00	36,733.94
420 - Stone Hollow NID	3,667.40	3,667.40	2,741.96	5,927.52	0.00	2,260.12
430 - River Downs West NID	1,374.35	1,374.35	4,931.15	2,847.50	0.00	1,473.15
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.22	0.00	0.22
560 - ARPA Funds	-10,900,000.00	-14,552,000.00	-424,193.91	-11,903,602.02	0.00	2,648,397.98
Report Surplus (Deficit):	-18,776,281.33	-23,506,460.48	-210,851.78	-1,793,690.91	0.00	21,712,769.57



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	139,390.90	132,019.44	-7,371.46	-5.29%	757,879.57	811,727.04	53,847.47	7.11%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	64,481.87	70,381.18	5,899.31	9.15%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	50,221.26	49,302.92	-918.34	-1.83%
<u>101-41310</u>	Sales Tax	487,864.68	520,691.93	32,827.25	6.73%	5,827,748.68	6,021,262.92	193,514.24	3.32%
<u>101-41311</u>	Marijuana Sales Tax	21,763.23	15,492.75	-6,270.48	-28.81%	21,763.23	253,217.01	231,453.78	1,063.51%
<u>101-41630</u>	Financial Institution Tax	1,704.93	1,174.93	-530.00	-31.09%	1,704.93	1,174.93	-530.00	-31.09%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	26.83	107.56	80.73	300.89%
<u>101-41910</u>	Delinquent Tax Fees	611.09	84.30	-526.79	-86.20%	5,943.25	3,069.62	-2,873.63	-48.35%
<u>101-42290</u>	County Clerk Fees	830.00	1,511.00	681.00	82.05%	43,393.29	46,107.44	2,714.15	6.25%
<u>101-43111</u>	HIDTA Grant	12,059.77	0.00	-12,059.77	-100.00%	95,380.90	11,897.73	-83,483.17	-87.53%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	124,293.00	141,584.00	17,291.00	13.91%
<u>101-43301</u>	National Forest Revenue-LATCF	0.00	0.00	0.00	0.00%	84,182.36	0.00	-84,182.36	-100.00%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	0.00	88,759.86	88,759.86	0.00%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	59,516.30	59,516.30	0.00%	199,167.93	392,646.96	193,479.03	97.14%
<u>101-43414</u>	VOCA Grant	22,842.08	24,666.49	1,824.41	7.99%	140,112.17	149,785.54	9,673.37	6.90%
<u>101-43415</u>	HB 224 Grant	4,359.40	907.49	-3,451.91	-79.18%	55,476.95	23,454.71	-32,022.24	-57.72%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	0.00	0.00	0.00	0.00%	0.00	62,178.95	62,178.95	0.00%
<u>101-43417</u>	Emergency Management Grants	0.00	0.00	0.00	0.00%	74,502.26	56,996.65	-17,505.61	-23.50%
<u>101-43419</u>	STOP Grant	0.00	6,033.54	6,033.54	0.00%	64,623.79	55,402.87	-9,220.92	-14.27%
<u>101-43421</u>	Juvenile	17,650.04	0.00	-17,650.04	-100.00%	150,567.58	112,546.37	-38,021.21	-25.25%
<u>101-43610</u>	Election Cost Reimbursement	0.00	9,423.72	9,423.72	0.00%	27,901.61	14,893.00	-13,008.61	-46.62%
<u>101-44110</u>	Associate Division I Fees	0.00	0.00	0.00	0.00%	48.00	123.00	75.00	156.25%
<u>101-44111</u>	Circuit Clerk Fees	7,803.22	5,581.56	-2,221.66	-28.47%	95,833.06	96,002.00	168.94	0.18%
<u>101-44113</u>	38th Jud Cir Treatment Court	0.00	0.00	0.00	0.00%	1,800.00	0.00	-1,800.00	-100.00%
<u>101-44115</u>	Associate Division II Fees	0.00	0.00	0.00	0.00%	363.00	267.00	-96.00	-26.45%
<u>101-44119</u>	Public Administrator Fees	647.50	855.75	208.25	32.16%	28,515.74	23,638.89	-4,876.85	-17.10%
<u>101-44120</u>	Recorder of Deeds Fees	26,304.00	25,226.00	-1,078.00	-4.10%	329,084.00	333,484.25	4,400.25	1.34%
<u>101-44130</u>	Planning & Development Fees	7,875.00	3,317.54	-4,557.46	-57.87%	60,780.41	64,570.71	3,790.30	6.24%
<u>101-44194</u>	Collector Commissions & Fees	202,346.10	193,241.10	-9,105.00	-4.50%	1,227,365.12	1,315,425.00	88,059.88	7.17%
<u>101-44224</u>	Fees for HB 2224	1,720.00	1,880.00	160.00	9.30%	13,720.00	23,762.00	10,042.00	73.19%
<u>101-44232</u>	Inmate Medical Fees	4,898.00	0.00	-4,898.00	-100.00%	12,373.49	10,126.80	-2,246.69	-18.16%
<u>101-44233</u>	Prisoner Board	2,875.00	0.00	-2,875.00	-100.00%	18,597.66	19,254.01	656.35	3.53%
<u>101-44235</u>	Criminal Costs	0.00	2,925.00	2,925.00	0.00%	338,912.88	437,150.91	98,238.03	28.99%
<u>101-44236</u>	Prisoner INS	92,451.64	107,548.64	15,097.00	16.33%	1,258,425.43	1,220,396.14	-38,029.29	-3.02%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-44290</u>	Sheriff's Fees	475.00	392.00	-83.00	-17.47%	7,063.00	6,074.00	-989.00	-14.00%
<u>101-44413</u>	Recycle	0.00	0.00	0.00	0.00%	4,786.35	8,102.84	3,316.49	69.29%
<u>101-44631</u>	Child Support Reimbursement	0.00	0.00	0.00	0.00%	581.96	706.37	124.41	21.38%
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	0.00	0.00	0.00%	19,828.31	33,326.79	13,498.48	68.08%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	0.00	0.00	0.00%	134,807.97	315,151.79	180,343.82	133.78%
<u>101-46611</u>	Interest	41,774.04	151.26	-41,622.78	-99.64%	497,048.72	595,924.06	98,875.34	19.89%
<u>101-47101</u>	Private Donations - PA	0.00	0.00	0.00	0.00%	1,000.00	0.00	-1,000.00	-100.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	22,440.00	22,440.00	0.00	0.00%
<u>101-48101</u>	Miscellaneous Revenue	1,030.02	1,684.91	654.89	63.58%	162,698.25	49,633.08	-113,065.17	-69.49%
<u>101-48102</u>	Expense Reimbursement	33,379.60	403.45	-32,976.15	-98.79%	67,086.82	32,411.37	-34,675.45	-51.69%
<u>101-48103</u>	LAGERS - Health Department	5,588.28	5,334.92	-253.36	-4.53%	68,858.89	58,432.55	-10,426.34	-15.14%
<u>101-48104</u>	School Contract - SHF	33,702.20	0.00	-33,702.20	-100.00%	33,702.20	33,702.20	0.00	0.00%
<u>101-48105</u>	Expense Reimbursement-SHF	1,373.34	1,387.28	13.94	1.02%	15,731.26	54,250.08	38,518.82	244.86%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	11,948.34	12,134.35	186.01	1.56%	155,073.58	138,783.34	-16,290.24	-10.50%
<u>101-48300</u>	Insurance Reimbursement	0.00	0.00	0.00	0.00%	1,695.56	0.00	-1,695.56	-100.00%
<u>101-48310</u>	Sale of Assets	0.00	62.78	62.78	0.00%	11,690.36	11,983.97	293.61	2.51%
<u>101-49201</u>	Transfer In - Cole Reimbursement	141,154.64	740,129.93	598,975.29	424.34%	2,629,422.58	4,549,016.28	1,919,593.70	73.00%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	272,670.54	272,490.69	-179.85	-0.07%	3,363,718.00	3,384,614.98	20,896.98	0.62%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	0.00	19,970.62	19,970.62	0.00%
<u>101-49560</u>	TRANSFERS IN ARPA	42,988.03	57,651.72	14,663.69	34.11%	460,706.13	9,534,916.16	9,074,210.03	1,969.63%
	Revenue Total:	1,642,080.61	2,203,920.77	561,840.16	34.22%	18,833,130.19	30,760,138.45	11,927,008.26	63.33%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	24,153.27	17,390.40	6,762.87	28.00%	209,328.34	226,075.20	-16,746.86	-8.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	1,266.84	2,125.35	-858.51	-67.77%	34,457.95	35,201.53	-743.58	-2.16%
<u>101-010-51210</u>	Health Insurance	491.00	1,040.84	-549.84	-111.98%	11,293.00	11,449.24	-156.24	-1.38%
<u>101-010-51220</u>	FICA	1,944.70	1,483.04	461.66	23.74%	18,580.57	19,684.87	-1,104.30	-5.94%
<u>101-010-51230</u>	Lagers	3,078.79	2,034.66	1,044.13	33.91%	29,861.78	27,219.12	2,642.66	8.85%
<u>101-010-51250</u>	Unemployment Insurance	0.00	10.19	-10.19	0.00%	39.04	105.62	-66.58	-170.54%
<u>101-010-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	585.16	547.80	37.36	6.38%
<u>101-010-52315</u>	Studies for County Improvement	0.00	0.00	0.00	0.00%	6,168.00	1,428.00	4,740.00	76.85%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	250.00	-250.00	0.00%	114.18	418.18	-304.00	-266.25%
<u>101-010-52500</u>	Dues	0.00	0.00	0.00	0.00%	50,450.00	51,310.00	-860.00	-1.70%
<u>101-010-52530</u>	Phone	122.00	364.55	-242.55	-198.81%	3,906.75	3,713.72	193.03	4.94%
<u>101-010-52580</u>	Mileage	264.62	668.00	-403.38	-152.44%	1,232.13	2,302.90	-1,070.77	-86.90%
<u>101-010-52590</u>	Training	0.00	0.00	0.00	0.00%	2,551.55	2,473.83	77.72	3.05%
<u>101-010-53600</u>	Office Expense	281.18	647.34	-366.16	-130.22%	7,180.67	5,066.41	2,114.26	29.44%
<u>101-010-53605</u>	Postage	0.00	2.76	-2.76	0.00%	8.16	3,259.82	-3,251.66	-39,848.77%
<u>101-010-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	0.00	604.94	-604.94	0.00%
<u>101-010-53626</u>	Fuel Expense	96.27	0.00	96.27	100.00%	228.76	31.32	197.44	86.31%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

		2023 Dec. Activity	2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023 YTD Activity	2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<u>101-010-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,571.40	0.00	2,571.40	100.00%
	Department 010 - Commission Total:	31,698.67	26,017.13	5,681.54	17.92%	378,557.44	390,892.50	-12,335.06	-3.26%
	Department: 020 - County Clerk								
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	12,376.09	4,250.80	8,125.29	65.65%	91,368.61	89,993.57	1,375.04	1.50%
<u>101-020-51210</u>	Health Insurance	1,964.00	1,196.97	767.03	39.05%	17,430.50	20,374.45	-2,943.95	-16.89%
<u>101-020-51220</u>	FICA	1,559.70	760.83	798.87	51.22%	11,989.45	12,514.65	-525.20	-4.38%
<u>101-020-51230</u>	Lagers	2,181.00	1,190.77	990.23	45.40%	16,829.68	18,402.30	-1,572.62	-9.34%
<u>101-020-51250</u>	Unemployment Insurance	12.17	0.00	12.17	100.00%	165.73	158.36	7.37	4.45%
<u>101-020-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	237.42	247.92	-10.50	-4.42%
<u>101-020-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	90.00	0.00	90.00	100.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	900.00	-900.00	0.00%	13,839.00	9,954.75	3,884.25	28.07%
<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	132.07	137.00	-4.93	-3.73%	1,841.27	1,608.90	232.37	12.62%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	299.36	-299.36	0.00%
<u>101-020-52590</u>	Training	0.00	0.00	0.00	0.00%	3,165.29	3,768.74	-603.45	-19.06%
<u>101-020-53600</u>	Office Expense	664.70	799.16	-134.46	-20.23%	7,434.39	6,408.49	1,025.90	13.80%
<u>101-020-53605</u>	Postage	0.00	15.87	-15.87	0.00%	375.76	978.13	-602.37	-160.31%
<u>101-020-53618</u>	Small Equipment	931.82	0.00	931.82	100.00%	3,123.70	655.17	2,468.53	79.03%
	Department 020 - County Clerk Total:	28,053.04	15,178.08	12,874.96	45.90%	240,280.38	243,461.63	-3,181.25	-1.32%
	Department: 030 - Elections								
<u>101-030-51120</u>	Salary Other - ELECTION	7,800.03	7,701.17	98.86	1.27%	65,567.76	92,212.51	-26,644.75	-40.64%
<u>101-030-51210</u>	Health Insurance	982.00	1,405.13	-423.13	-43.09%	11,538.50	14,493.69	-2,955.19	-25.61%
<u>101-030-51220</u>	FICA	591.88	580.30	11.58	1.96%	4,958.66	6,975.34	-2,016.68	-40.67%
<u>101-030-51230</u>	Lagers	982.80	901.03	81.77	8.32%	8,261.52	10,788.84	-2,527.32	-30.59%
<u>101-030-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	83.25	105.57	-22.32	-26.81%
<u>101-030-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	263.02	300.58	-37.56	-14.28%
<u>101-030-52312</u>	Canvassing	0.00	2,665.31	-2,665.31	0.00%	7,259.24	27,622.16	-20,362.92	-280.51%
<u>101-030-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	120.00	0.00	120.00	100.00%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	75.00	-75.00	0.00%	600.00	375.00	225.00	37.50%
<u>101-030-52530</u>	Phone	132.07	137.00	-4.93	-3.73%	1,839.92	1,684.90	155.02	8.43%
<u>101-030-53600</u>	Office Expense	492.24	50.22	442.02	89.80%	1,993.48	2,838.93	-845.45	-42.41%
<u>101-030-53605</u>	Postage	404.94	679.78	-274.84	-67.87%	6,653.69	10,539.96	-3,886.27	-58.41%
<u>101-030-53618</u>	Small Equipment	133.95	0.00	133.95	100.00%	930.33	0.00	930.33	100.00%
<u>101-030-54750</u>	Equipment	0.00	0.00	0.00	0.00%	119,908.00	0.00	119,908.00	100.00%
	Department 030 - Elections Total:	11,519.91	14,194.94	-2,675.03	-23.22%	229,977.37	167,937.48	62,039.89	26.98%
	Department: 040 - Facilities Management								
<u>101-040-51120</u>	Salary Other - CUSTODIAN	31,665.27	21,221.94	10,443.33	32.98%	253,005.20	269,043.52	-16,038.32	-6.34%
<u>101-040-51210</u>	Health Insurance	2,700.50	2,602.10	98.40	3.64%	28,969.00	31,225.20	-2,256.20	-7.79%
<u>101-040-51220</u>	FICA	2,369.99	1,596.07	773.92	32.65%	19,012.99	20,168.85	-1,155.86	-6.08%
<u>101-040-51230</u>	Lagers	3,802.14	2,482.95	1,319.19	34.70%	28,638.63	31,478.05	-2,839.42	-9.91%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-040-51250</u>	Unemployment Insurance	4.52	0.00	4.52	100.00%	287.15	316.76	-29.61	-10.31%
<u>101-040-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	12,948.40	12,572.37	376.03	2.90%
<u>101-040-51270</u>	Uniforms	38.61	179.06	-140.45	-363.77%	1,941.34	2,557.94	-616.60	-31.76%
<u>101-040-52410</u>	Utilities	174.14	21,129.90	-20,955.76	-12,033.86%	343,794.23	385,832.31	-42,038.08	-12.23%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	105.76	320.32	-214.56	-202.87%	5,481.03	4,067.13	1,413.90	25.80%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	548.90	373.46	175.44	31.96%	4,340.51	1,913.20	2,427.31	55.92%
<u>101-040-52438</u>	Building Repairs & Maintenance	7,623.68	24,598.25	-16,974.57	-222.66%	191,498.95	204,107.10	-12,608.15	-6.58%
<u>101-040-52439</u>	Elevator Maintenance	890.00	1,957.02	-1,067.02	-119.89%	21,615.75	34,624.41	-13,008.66	-60.18%
<u>101-040-52530</u>	Phone	0.00	80.88	-80.88	0.00%	1,601.18	659.76	941.42	58.80%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	200.00	-200.00	0.00%
<u>101-040-53600</u>	Office Expense	24.40	24.38	0.02	0.08%	1,615.93	853.69	762.24	47.17%
<u>101-040-53610</u>	Custodian Supplies	1,732.17	1,140.98	591.19	34.13%	24,927.32	32,440.27	-7,512.95	-30.14%
<u>101-040-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	999.98	1,420.43	-420.45	-42.05%
<u>101-040-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	0.00	53.25	-53.25	0.00%
<u>101-040-53626</u>	Fuel Expense	705.11	335.30	369.81	52.45%	9,466.82	7,481.31	1,985.51	20.97%
<u>101-040-54750</u>	Equipment	0.00	0.00	0.00	0.00%	16,761.00	3,552.46	13,208.54	78.81%
Department 040 - Facilities Management Total:		52,385.19	78,042.61	-25,657.42	-48.98%	966,905.41	1,044,568.01	-77,662.60	-8.03%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	14,419.74	10,055.38	4,364.36	30.27%	122,404.46	127,734.96	-5,330.50	-4.35%
<u>101-050-51120</u>	Salary Other-Sheriff	500,774.31	394,442.61	106,331.70	21.23%	4,327,686.92	4,911,733.07	-584,046.15	-13.50%
<u>101-050-51210</u>	Health Insurance	35,352.01	44,756.13	-9,404.12	-26.60%	456,875.68	503,766.80	-46,891.12	-10.26%
<u>101-050-51220</u>	FICA	38,492.84	29,876.58	8,616.26	22.38%	328,197.88	373,696.20	-45,498.32	-13.86%
<u>101-050-51230</u>	Lagers	44,555.54	38,742.13	5,813.41	13.05%	409,477.60	458,015.98	-48,538.38	-11.85%
<u>101-050-51250</u>	Unemployment Insurance	215.41	124.74	90.67	42.09%	4,475.88	6,397.99	-1,922.11	-42.94%
<u>101-050-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	209,217.60	194,131.07	15,086.53	7.21%
<u>101-050-51270</u>	Uniforms	3,005.82	1,894.44	1,111.38	36.97%	33,593.13	36,923.13	-3,330.00	-9.91%
<u>101-050-51280</u>	Staff Meals- Jail	75.42	123.84	-48.42	-64.20%	219.33	1,347.69	-1,128.36	-514.46%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	27,500.00	6,473.50	21,026.50	76.46%
<u>101-050-52331</u>	Inmate Medical	0.00	58,769.82	-58,769.82	0.00%	417,243.09	727,986.41	-310,743.32	-74.48%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	2,147.92	557.39	1,590.53	74.05%	7,126.70	12,501.92	-5,375.22	-75.42%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	4,664.58	6,464.96	-1,800.38	-38.60%	97,788.65	129,908.13	-32,119.48	-32.85%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	10,460.88	5,925.00	4,535.88	43.36%	49,473.64	59,443.80	-9,970.16	-20.15%
<u>101-050-52517</u>	Media Services	0.00	0.00	0.00	0.00%	0.00	2,500.00	-2,500.00	0.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	105,738.15	233,359.63	-127,621.48	-120.70%
<u>101-050-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	64,003.90	52,652.31	11,351.59	17.74%
<u>101-050-52530</u>	Phone	7,119.68	7,528.94	-409.26	-5.75%	63,290.03	87,001.84	-23,711.81	-37.47%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	3,176.42	-3,176.42	0.00%
<u>101-050-53600</u>	Office Expense	1,669.97	1,585.74	84.23	5.04%	22,634.84	24,931.00	-2,296.16	-10.14%
<u>101-050-53605</u>	Postage	147.94	173.21	-25.27	-17.08%	3,103.22	2,367.91	735.31	23.70%
<u>101-050-53610</u>	Enforcement Supplies	3,549.11	118.00	3,431.11	96.68%	22,941.85	70,888.19	-47,946.34	-208.99%
<u>101-050-53612</u>	Jail Supplies	961.35	9,510.95	-8,549.60	-889.33%	16,605.62	23,065.93	-6,460.31	-38.90%
<u>101-050-53616</u>	Other Grant Expense	4,176.16	71,754.15	-67,577.99	-1,618.18%	203,598.03	502,120.20	-298,522.17	-146.62%

Prior-Year Comparative Income Statement

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		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-050-53617</u>	Investigative Expense	3,204.00	9,212.16	-6,008.16	-187.52%	13,223.53	23,845.90	-10,622.37	-80.33%
<u>101-050-53618</u>	Small Equipment	97.37	1,473.94	-1,376.57	-1,413.75%	70,924.59	66,338.37	4,586.22	6.47%
<u>101-050-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	153.61	0.00	153.61	100.00%
<u>101-050-53626</u>	Fuel Expense	12,407.72	13,382.12	-974.40	-7.85%	194,227.90	190,628.20	3,599.70	1.85%
<u>101-050-53635</u>	Prisoner Food & Board	39,794.34	30,755.82	9,038.52	22.71%	452,140.38	478,983.53	-26,843.15	-5.94%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	12,536.54	6,174.12	6,362.42	50.75%
<u>101-050-54752</u>	Vehicle Purchases	13,060.00	86,522.46	-73,462.46	-562.50%	100,104.50	294,894.00	-194,789.50	-194.59%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	11,070.96	13,089.89	-2,018.93	-18.24%
<u>101-050-54756</u>	Computer Software	1,107.86	7,722.25	-6,614.39	-597.04%	131,252.91	96,225.25	35,027.66	26.69%
<u>101-050-57509</u>	Fees for HB 2224	1,720.00	1,880.00	-160.00	-9.30%	12,840.00	23,752.00	-10,912.00	-84.98%
<u>101-050-57800</u>	K-9 Unit Expense	248.90	575.90	-327.00	-131.38%	5,383.67	4,680.31	703.36	13.06%
Department 050 - Sheriff Total:		743,428.87	833,928.66	-90,499.79	-12.17%	7,997,054.79	9,750,735.65	-1,753,680.86	-21.93%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	4,788.45	6,354.55	-1,566.10	-32.71%	41,443.36	50,567.56	-9,124.20	-22.02%
<u>101-060-51210</u>	Health Insurance	982.00	1,561.26	-579.26	-58.99%	11,784.00	13,010.50	-1,226.50	-10.41%
<u>101-060-51220</u>	FICA	936.49	876.08	60.41	6.45%	7,913.46	9,030.29	-1,116.83	-14.11%
<u>101-060-51230</u>	Lagers	1,640.49	1,096.80	543.69	33.14%	14,210.46	14,258.40	-47.94	-0.34%
<u>101-060-51250</u>	Unemployment Insurance	0.00	15.17	-15.17	0.00%	39.04	82.94	-43.90	-112.45%
<u>101-060-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	270.91	256.75	14.16	5.23%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	460.00	-460.00	0.00%
<u>101-060-52522</u>	Bond	0.00	0.00	0.00	0.00%	80.00	6,000.00	-5,920.00	-7,400.00%
<u>101-060-52530</u>	Phone	49.05	49.01	0.04	0.08%	744.00	587.62	156.38	21.02%
<u>101-060-52580</u>	Mileage	185.37	243.74	-58.37	-31.49%	388.55	243.74	144.81	37.27%
<u>101-060-52590</u>	Training	200.00	200.00	0.00	0.00%	1,438.42	956.44	481.98	33.51%
<u>101-060-53600</u>	Office Expense	399.31	70.18	329.13	82.42%	1,790.96	1,529.34	261.62	14.61%
<u>101-060-53605</u>	Postage	48.75	149.04	-100.29	-205.72%	1,888.68	1,589.02	299.66	15.87%
Department 060 - Treasurer Total:		17,461.40	16,542.51	918.89	5.26%	153,331.42	175,619.44	-22,288.02	-14.54%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	20,284.39	15,835.60	4,448.79	21.93%	129,440.07	162,776.63	-33,336.56	-25.75%
<u>101-070-51210</u>	Health Insurance	1,473.00	1,561.26	-88.26	-5.99%	16,694.00	20,859.73	-4,165.73	-24.95%
<u>101-070-51220</u>	FICA	2,149.87	1,642.86	507.01	23.58%	15,001.36	17,959.69	-2,958.33	-19.72%
<u>101-070-51230</u>	Lagers	2,705.08	1,908.11	796.97	29.46%	19,882.06	23,199.78	-3,317.72	-16.69%
<u>101-070-51250</u>	Unemployment Insurance	13.41	28.79	-15.38	-114.69%	215.81	312.87	-97.06	-44.97%
<u>101-070-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	484.68	483.04	1.64	0.34%
<u>101-070-52530</u>	Phone	171.04	170.93	0.11	0.06%	2,540.22	1,718.45	821.77	32.35%
<u>101-070-53605</u>	Postage	4,818.11	4,530.92	287.19	5.96%	13,400.47	13,452.78	-52.31	-0.39%
<u>101-070-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	0.00	36,000.00	-36,000.00	0.00%
Department 070 - Collector Total:		39,846.39	31,605.15	8,241.24	20.68%	268,998.25	353,809.81	-84,811.56	-31.53%

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		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	15,702.02	10,628.24	5,073.78	32.31%	125,310.64	139,483.52	-14,172.88	-11.31%
<u>101-090-51210</u>	Health Insurance	1,964.00	2,081.68	-117.68	-5.99%	23,568.00	24,980.16	-1,412.16	-5.99%
<u>101-090-51220</u>	FICA	1,797.18	1,232.13	565.05	31.44%	14,586.52	16,140.49	-1,553.97	-10.65%
<u>101-090-51230</u>	Lagers	2,700.42	1,805.41	895.01	33.14%	22,884.33	23,427.37	-543.04	-2.37%
<u>101-090-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	156.23	211.18	-54.95	-35.17%
<u>101-090-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	467.92	457.97	9.95	2.13%
Department 090 - Recorder Total:		30,395.11	21,674.14	8,720.97	28.69%	258,313.22	281,747.53	-23,434.31	-9.07%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	900.00	0.00	900.00	100.00%	18,653.52	17,312.25	1,341.27	7.19%
<u>101-110-52340</u>	Court Reporter	0.00	965.87	-965.87	0.00%	1,304.34	1,765.87	-461.53	-35.38%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	804.00	11,915.00	-11,111.00	-1,381.97%	11,086.41	13,115.74	-2,029.33	-18.30%
<u>101-110-52500</u>	Dues	0.00	0.00	0.00	0.00%	2,828.95	2,941.40	-112.45	-3.97%
<u>101-110-52515</u>	Jury Expense	4,578.68	2,567.96	2,010.72	43.91%	28,202.96	38,834.38	-10,631.42	-37.70%
<u>101-110-52517</u>	Pretrial Services	9,903.55	8,950.95	952.60	9.62%	84,616.88	96,917.09	-12,300.21	-14.54%
<u>101-110-52530</u>	Phone	830.83	1,265.34	-434.51	-52.30%	13,052.68	12,694.02	358.66	2.75%
<u>101-110-52580</u>	Mileage	0.00	148.42	-148.42	0.00%	517.44	1,155.11	-637.67	-123.24%
<u>101-110-52590</u>	Training	320.46	301.08	19.38	6.05%	3,767.74	10,837.05	-7,069.31	-187.63%
<u>101-110-53600</u>	Office Expense	8,076.86	5,179.00	2,897.86	35.88%	56,564.31	47,878.62	8,685.69	15.36%
<u>101-110-53605</u>	Postage	997.76	813.18	184.58	18.50%	10,692.72	10,153.07	539.65	5.05%
<u>101-110-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	14,263.14	5,024.84	9,238.30	64.77%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	5,284.35	190.38	5,093.97	96.40%
<u>101-110-57507</u>	Court Costs	0.00	198.00	-198.00	0.00%	7,680.71	18,724.09	-11,043.38	-143.78%
Department 110 - Consolidated Courts Total:		26,412.14	32,304.80	-5,892.66	-22.31%	258,516.15	277,543.91	-19,027.76	-7.36%
Department: 121 - 38th Circuit Associate Division No. 1									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	800.00	0.00	0.00%	9,600.00	9,600.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	2,834.00	0.00	0.00%	34,008.00	34,008.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	916.66	0.00	0.00%	11,119.92	10,999.92	120.00	1.08%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	6,736.00	5,332.00	1,404.00	20.84%	99,922.00	105,495.00	-5,573.00	-5.58%
<u>101-121-52310</u>	Consultant	4,450.37	2,136.03	2,314.34	52.00%	28,064.98	25,997.18	2,067.80	7.37%
<u>101-121-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	99.99	0.00	99.99	100.00%
<u>101-121-52500</u>	Dues	100.00	0.00	100.00	100.00%	510.00	410.00	100.00	19.61%
<u>101-121-52530</u>	Phone	97.60	97.53	0.07	0.07%	1,546.36	1,169.27	377.09	24.39%
<u>101-121-52590</u>	Training	0.00	0.00	0.00	0.00%	1,451.51	288.68	1,162.83	80.11%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	84.84	416.50	-331.66	-390.92%
<u>101-121-53605</u>	Postage	38.04	0.00	38.04	100.00%	86.88	34.55	52.33	60.23%
<u>101-121-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	116.47	-116.47	0.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		15,972.67	12,116.22	3,856.45	24.14%	186,494.48	188,535.57	-2,041.09	-1.09%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,174.07	0.00	1,174.07	100.00%

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For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	518.45	418.45	100.00	19.29%
<u>101-122-52530</u>	Phone	122.00	121.91	0.09	0.07%	1,705.72	1,461.56	244.16	14.31%
<u>101-122-52580</u>	Mileage	0.00	237.11	-237.11	0.00%	0.00	318.85	-318.85	0.00%
<u>101-122-52590</u>	Training	0.00	0.00	0.00	0.00%	466.93	324.66	142.27	30.47%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	350.00	93.50	256.50	73.29%
<u>101-122-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	546.00	0.00	546.00	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		122.00	359.02	-237.02	-194.28%	4,761.17	2,617.02	2,144.15	45.03%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADMN	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	8,389.80	7,889.05	500.75	5.97%	72,528.09	80,284.81	-7,756.72	-10.69%
<u>101-130-51210</u>	Health Insurance	1,473.00	1,561.26	-88.26	-5.99%	17,185.00	18,735.12	-1,550.12	-9.02%
<u>101-130-51220</u>	FICA	1,210.61	991.26	219.35	18.12%	10,277.94	11,247.96	-970.02	-9.44%
<u>101-130-51230</u>	Lagers	2,094.30	1,384.67	709.63	33.88%	16,629.12	18,176.09	-1,546.97	-9.30%
<u>101-130-51250</u>	Unemployment Insurance	0.00	10.46	-10.46	0.00%	78.13	116.09	-37.96	-48.59%
<u>101-130-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	4,025.20	3,687.35	337.85	8.39%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	0.00	61.02	-61.02	0.00%
<u>101-130-52432</u>	Computer Software Maintenance	950.00	950.00	0.00	0.00%	950.00	950.00	0.00	0.00%
<u>101-130-52530</u>	Phone	97.60	97.53	0.07	0.07%	1,372.57	1,169.27	203.30	14.81%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	767.00	887.00	-120.00	-15.65%
<u>101-130-53600</u>	Office Expense	65.08	66.00	-0.92	-1.41%	1,605.52	2,130.85	-525.33	-32.72%
<u>101-130-53605</u>	Postage	61.20	56.86	4.34	7.09%	800.43	839.91	-39.48	-4.93%
<u>101-130-53618</u>	Small Equipment	1,060.00	0.00	1,060.00	100.00%	1,060.00	0.00	1,060.00	100.00%
<u>101-130-53626</u>	Fuel Expense	0.00	62.23	-62.23	0.00%	1,036.22	895.70	140.52	13.56%
Department 130 - Public Administrator Total:		23,633.08	18,996.00	4,637.08	19.62%	199,654.80	216,228.01	-16,573.21	-8.30%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	18,024.69	12,569.24	5,455.45	30.27%	153,005.71	159,668.86	-6,663.15	-4.35%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	167,147.97	71,994.82	95,153.15	56.93%	1,402,405.04	1,370,638.99	31,766.05	2.27%
<u>101-140-51210</u>	Health Insurance	12,521.00	6,461.72	6,059.28	48.39%	136,254.58	128,115.49	8,139.09	5.97%
<u>101-140-51220</u>	FICA	13,814.81	6,100.48	7,714.33	55.84%	115,041.67	112,322.17	2,719.50	2.36%
<u>101-140-51230</u>	Lagers	21,610.28	12,294.68	9,315.60	43.11%	173,181.20	168,414.74	4,766.46	2.75%
<u>101-140-51232</u>	PACAR Retirement	969.00	1,292.00	-323.00	-33.33%	11,628.00	15,504.00	-3,876.00	-33.33%
<u>101-140-51250</u>	Unemployment Insurance	-18.18	-1,560.06	1,541.88	8,481.19%	1,212.44	-62.99	1,275.43	105.20%
<u>101-140-51260</u>	Workers' Compensation	-28.93	-64.78	35.85	123.92%	4,065.64	7,757.29	-3,691.65	-90.80%
<u>101-140-52345</u>	Witness & Reporter Expense	2,946.34	2,163.17	783.17	26.58%	15,987.55	19,250.04	-3,262.49	-20.41%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	125.00	-125.00	0.00%	246.18	901.95	-655.77	-266.38%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	5,688.20	-5,688.20	0.00%
<u>101-140-52530</u>	Phone	899.72	1,556.21	-656.49	-72.97%	15,577.27	14,905.28	671.99	4.31%
<u>101-140-53600</u>	Office Expense	539.03	3,478.81	-2,939.78	-545.38%	17,063.47	15,069.02	1,994.45	11.69%
<u>101-140-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	939.68	4,355.81	-3,416.13	-363.54%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	0.00	45.13	-45.13	0.00%
<u>101-140-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	0.00	10,000.00	-10,000.00	0.00%

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		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-140-54755</u>	Computer Hardware	1,322.73	0.00	1,322.73	100.00%	9,251.79	0.00	9,251.79	100.00%
<u>101-140-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	43,187.59	40,879.70	2,307.89	5.34%
<u>101-140-57583</u>	Child Abuse Team Grant	0.00	0.00	0.00	0.00%	3,178.07	58,898.37	-55,720.30	-1,753.27%
Department 140 - Prosecuting Attorney Total:		239,748.46	116,411.29	123,337.17	51.44%	2,102,225.88	2,132,352.05	-30,126.17	-1.43%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	26,635.91	14,001.46	12,634.45	47.43%	209,094.64	176,111.21	32,983.43	15.77%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	297.50	0.00	297.50	100.00%
<u>101-150-51210</u>	Health Insurance	2,455.00	2,081.68	373.32	15.21%	25,041.00	23,679.11	1,361.89	5.44%
<u>101-150-51220</u>	FICA	1,977.74	1,015.43	962.31	48.66%	15,341.82	12,811.82	2,530.00	16.49%
<u>101-150-51230</u>	Lagers	2,299.36	1,577.71	721.65	31.38%	19,183.23	19,438.57	-255.34	-1.33%
<u>101-150-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	273.41	256.35	17.06	6.24%
<u>101-150-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	10,632.39	9,010.95	1,621.44	15.25%
<u>101-150-51270</u>	Uniforms	184.97	575.16	-390.19	-210.95%	6,063.58	5,400.26	663.32	10.94%
<u>101-150-52300</u>	Legal Fees	2,628.00	2,500.00	128.00	4.87%	7,088.00	30,344.00	-23,256.00	-328.10%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	720.00	-720.00	0.00%	5,100.00	9,450.00	-4,350.00	-85.29%
<u>101-150-52321</u>	DYS Grant	0.00	0.00	0.00	0.00%	19,034.49	0.00	19,034.49	100.00%
<u>101-150-52322</u>	OSCA Grant	3,600.00	0.00	3,600.00	100.00%	14,110.00	3,010.00	11,100.00	78.67%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	0.00	64.88	-64.88	0.00%	4,903.25	5,779.84	-876.59	-17.88%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	775.00	700.00	75.00	9.68%
<u>101-150-52530</u>	Phone	389.64	1,611.65	-1,222.01	-313.63%	14,258.06	14,032.02	226.04	1.59%
<u>101-150-52540</u>	Publication Costs	0.00	0.00	0.00	0.00%	650.00	0.00	650.00	100.00%
<u>101-150-52585</u>	Travel	0.00	0.00	0.00	0.00%	3,475.34	1,687.39	1,787.95	51.45%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	3,625.00	550.00	3,075.00	84.83%
<u>101-150-53600</u>	Office Expense	316.99	458.85	-141.86	-44.75%	8,978.94	12,422.78	-3,443.84	-38.35%
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	602.52	477.66	124.86	20.72%
<u>101-150-53618</u>	Small Equipment	0.00	1,492.47	-1,492.47	0.00%	10,036.57	2,392.46	7,644.11	76.16%
<u>101-150-53626</u>	Fuel Expense	487.61	409.00	78.61	16.12%	9,636.03	5,111.38	4,524.65	46.96%
<u>101-150-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,630.71	5,980.98	-3,350.27	-127.35%
<u>101-150-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	35,000.00	0.00	35,000.00	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	101,493.00	101,493.00	0.00	0.00%
Department 150 - Juvenile Office Total:		49,432.97	34,966.04	14,466.93	29.27%	527,324.48	440,139.78	87,184.70	16.53%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	8,031.51	5,782.68	2,248.83	28.00%	69,606.42	75,174.84	-5,568.42	-8.00%
<u>101-160-51130</u>	Contract Services	750.00	1,250.00	-500.00	-66.67%	10,000.00	9,350.00	650.00	6.50%
<u>101-160-51210</u>	Health Insurance	491.00	520.42	-29.42	-5.99%	5,892.00	6,245.04	-353.04	-5.99%
<u>101-160-51220</u>	FICA	582.00	405.72	176.28	30.29%	4,936.00	5,311.07	-375.07	-7.60%
<u>101-160-51230</u>	Lagers	1,011.96	676.58	335.38	33.14%	8,770.32	8,795.54	-25.22	-0.29%
<u>101-160-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	343.81	162.12	181.69	52.85%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	41.48	37.26	4.22	10.17%
<u>101-160-52515</u>	Inquest & Autopsy Expense	3,850.00	9,108.00	-5,258.00	-136.57%	87,169.37	69,553.00	17,616.37	20.21%
<u>101-160-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	400.00	-400.00	0.00%

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For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-160-52530</u>	Phone	0.00	80.88	-80.88	0.00%	540.32	525.28	15.04	2.78%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	600.00	0.00	600.00	100.00%
<u>101-160-52590</u>	Training	550.00	0.00	550.00	100.00%	550.00	0.00	550.00	100.00%
<u>101-160-53610</u>	Coroner Supplies	1,730.00	0.00	1,730.00	100.00%	1,860.00	1,642.89	217.11	11.67%
<u>101-160-53626</u>	Fuel Expense	22.40	0.00	22.40	100.00%	555.13	360.66	194.47	35.03%
Department 160 - Coroner Total:		17,018.87	17,824.28	-805.41	-4.73%	190,864.85	177,557.70	13,307.15	6.97%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	24,805.93	0.00	0.00%
<u>101-170-51260</u>	Workers' Compensation Premium	0.00	0.00	0.00	0.00%	50,471.00	0.00	50,471.00	100.00%
<u>101-170-51285</u>	Employee Screening	0.00	555.00	-555.00	0.00%	4,725.00	8,547.00	-3,822.00	-80.89%
<u>101-170-52300</u>	Legal Fees	0.00	157.50	-157.50	0.00%	28,637.50	1,452.50	27,185.00	94.93%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	125,000.04	125,000.04	0.00	0.00%
<u>101-170-52320</u>	38TH Judicial Circuit Treatment Court	0.00	0.00	0.00	0.00%	1,800.00	0.00	1,800.00	100.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	1,165.81	1,884.98	-719.17	-61.69%
<u>101-170-52342</u>	GIS	5,555.00	0.00	5,555.00	100.00%	5,555.00	60,000.00	-54,445.00	-980.11%
<u>101-170-52431</u>	Computer Hardware Maintenance	11,743.63	12,094.13	-350.50	-2.98%	144,617.86	137,599.15	7,018.71	4.85%
<u>101-170-52432</u>	Computer Software	565.00	49,606.28	-49,041.28	-8,679.87%	123,320.59	133,451.68	-10,131.09	-8.22%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	39.60	312.00	-272.40	-687.88%	8,178.28	19,247.68	-11,069.40	-135.35%
<u>101-170-52500</u>	Organizational Dues	1,064.00	0.00	1,064.00	100.00%	36,062.77	42,734.45	-6,671.68	-18.50%
<u>101-170-52510</u>	BOE Board Meetings	0.00	0.00	0.00	0.00%	150.00	75.00	75.00	50.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	1,654.00	-1,654.00	0.00%	172,578.43	133,785.44	38,792.99	22.48%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	21,601.16	22,423.22	-822.06	-3.81%
<u>101-170-52530</u>	Phone & Internet	10,527.15	10,627.86	-100.71	-0.96%	106,464.56	129,165.78	-22,701.22	-21.32%
<u>101-170-52540</u>	Publication Costs	51.00	324.36	-273.36	-536.00%	3,741.54	4,364.28	-622.74	-16.64%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,266.38	2,906.00	-1,639.62	-129.47%
<u>101-170-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	25.00	0.00	25.00	100.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	81,965.00	24,382.28	57,582.72	70.25%	253,340.43	213,138.57	40,201.86	15.87%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	605,915.14	99,770.85	506,144.29	83.53%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	1,543.05	-1,543.05	0.00%
<u>101-170-57506</u>	ELECTIONS	0.00	113.85	-113.85	0.00%	28,160.91	114,291.66	-86,130.75	-305.85%
<u>101-170-57582</u>	ARPA Expenses	24,663.52	57,651.72	-32,988.20	-133.75%	295,161.47	409,278.79	-114,117.32	-38.66%
<u>101-170-57800</u>	Misc	1,440.26	-2,434.00	3,874.26	269.00%	122,693.96	26,312.59	96,381.37	78.55%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	1,006.46	-1,006.46	0.00%	23.19	2,493.30	-2,470.11	-10,651.62%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	29,377.00	-29,377.00	0.00%	0.00	69,413.91	-69,413.91	0.00%
Department 170 - County Misc & Operations Total:		148,030.83	195,845.11	-47,814.28	-32.30%	2,165,461.95	1,783,685.85	381,776.10	17.63%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	11,579.28	6,870.87	4,708.41	40.66%	82,175.00	82,450.00	-275.00	-0.33%
Department 180 - University Extension Total:		11,579.28	6,870.87	4,708.41	40.66%	82,175.00	82,450.00	-275.00	-0.33%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,358.16	12,245.85	112.31	0.91%	101,943.75	158,046.22	-56,102.47	-55.03%
<u>101-190-51130</u>	Contract Labor	0.00	1,344.00	-1,344.00	0.00%	0.00	1,344.00	-1,344.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-190-51210</u>	Health Insurance	491.00	1,561.26	-1,070.26	-217.98%	6,137.50	18,214.70	-12,077.20	-196.78%
<u>101-190-51220</u>	FICA	927.56	910.17	17.39	1.87%	7,377.91	11,777.23	-4,399.32	-59.63%
<u>101-190-51230</u>	Lagers	1,557.13	1,432.75	124.38	7.99%	12,799.53	18,481.72	-5,682.19	-44.39%
<u>101-190-51250</u>	Unemployment Insurance	3.21	0.00	3.21	100.00%	86.89	158.42	-71.53	-82.32%
<u>101-190-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	3,426.24	3,228.18	198.06	5.78%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	293.08	145.61	147.47	50.32%
<u>101-190-52432</u>	Software Maintenance & Licenses	888.00	0.00	888.00	100.00%	14,082.19	13,000.00	1,082.19	7.68%
<u>101-190-52530</u>	Phone	294.54	696.16	-401.62	-136.35%	6,829.57	6,572.05	257.52	3.77%
<u>101-190-52590</u>	Training	0.00	116.63	-116.63	0.00%	50.00	1,015.96	-965.96	-1,931.92%
<u>101-190-53600</u>	Office Expense	109.51	534.21	-424.70	-387.82%	7,538.12	7,837.62	-299.50	-3.97%
<u>101-190-53605</u>	Postage	0.63	7.79	-7.16	-1,136.51%	9.33	22.38	-13.05	-139.87%
<u>101-190-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	5,364.31	1,672.69	3,691.62	68.82%
<u>101-190-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	638.30	284.43	353.87	55.44%
<u>101-190-53626</u>	Fuel Expense	172.50	200.85	-28.35	-16.43%	3,815.39	2,822.96	992.43	26.01%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	9,090.31	6,415.85	2,674.46	29.42%
Department 190 - Emergency Management Total:		16,802.24	19,049.67	-2,247.43	-13.38%	179,482.42	251,040.02	-71,557.60	-39.87%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	30,377.82	20,770.48	9,607.34	31.63%	241,598.03	249,389.02	-7,790.99	-3.22%
<u>101-200-51210</u>	Health Insurance	2,553.20	2,185.75	367.45	14.39%	25,482.90	28,050.58	-2,567.68	-10.08%
<u>101-200-51220</u>	FICA	2,311.78	1,571.60	740.18	32.02%	18,290.74	18,880.36	-589.62	-3.22%
<u>101-200-51230</u>	Lagers	3,827.61	2,118.34	1,709.27	44.66%	26,625.67	26,929.77	-304.10	-1.14%
<u>101-200-51250</u>	Unemployment Insurance	14.03	17.06	-3.03	-21.60%	345.72	366.61	-20.89	-6.04%
<u>101-200-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	6,603.54	2,434.34	4,169.20	63.14%
<u>101-200-52342</u>	GIS	3,002.00	0.00	3,002.00	100.00%	10,402.00	4,375.00	6,027.00	57.94%
<u>101-200-52343</u>	Stormwater	0.00	2,400.00	-2,400.00	0.00%	7,818.00	8,418.00	-600.00	-7.67%
<u>101-200-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	89.71	0.00	89.71	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	469.49	536.43	-66.94	-14.26%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	996.00	1,336.80	-340.80	-34.22%
<u>101-200-52510</u>	BOA Board Meetings	0.00	75.00	-75.00	0.00%	1,225.00	1,625.00	-400.00	-32.65%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	23.90	0.00	23.90	100.00%
<u>101-200-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	0.00	636.00	-636.00	0.00%
<u>101-200-52530</u>	Phone	122.00	202.79	-80.79	-66.22%	2,437.03	1,986.84	450.19	18.47%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	375.00	285.26	89.74	23.93%
<u>101-200-53600</u>	Office Expense	552.70	403.60	149.10	26.98%	7,263.49	7,920.11	-656.62	-9.04%
<u>101-200-53605</u>	Postage	1,003.00	0.00	1,003.00	100.00%	8,907.25	7,669.26	1,237.99	13.90%
<u>101-200-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	374.59	315.97	58.62	15.65%
<u>101-200-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	39.99	39.00	0.99	2.48%
<u>101-200-53626</u>	Fuel Expense	111.25	0.00	111.25	100.00%	1,244.50	723.79	520.71	41.84%
<u>101-200-54750</u>	Equipment	1,199.00	1,400.56	-201.56	-16.81%	1,199.00	1,400.56	-201.56	-16.81%
Department 200 - Planning & Development Total:		45,074.39	31,145.18	13,929.21	30.90%	361,811.55	363,318.70	-1,507.15	-0.42%

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		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	8,231.49	5,926.68	2,304.81	28.00%	71,339.58	77,046.84	-5,707.26	-8.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	8,525.60	4,701.56	3,824.04	44.85%	73,384.12	69,118.17	4,265.95	5.81%
<u>101-210-51210</u>	Health Insurance	982.00	520.42	461.58	47.00%	11,784.00	8,847.14	2,936.86	24.92%
<u>101-210-51220</u>	FICA	1,227.99	796.58	431.41	35.13%	10,424.31	10,812.81	-388.50	-3.73%
<u>101-210-51230</u>	Lagers	2,111.38	1,243.51	867.87	41.10%	18,235.12	16,356.81	1,878.31	10.30%
<u>101-210-51250</u>	Unemployment Insurance	0.00	7.63	-7.63	0.00%	78.12	154.28	-76.16	-97.49%
<u>101-210-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	349.72	327.26	22.46	6.42%
<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	73.20	153.17	-79.97	-109.25%	1,034.37	1,051.19	-16.82	-1.63%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	129.98	-129.98	0.00%
<u>101-210-52590</u>	Training	231.98	276.68	-44.70	-19.27%	2,021.41	3,298.05	-1,276.64	-63.16%
<u>101-210-53600</u>	Office Expense	222.73	336.88	-114.15	-51.25%	2,256.12	3,537.23	-1,281.11	-56.78%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	43.80	47.88	-4.08	-9.32%
<u>101-210-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	2,091.37	0.00	2,091.37	100.00%
Department 210 - Auditor Total:		21,606.37	13,963.11	7,643.26	35.38%	193,192.04	190,877.64	2,314.40	1.20%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	8,090.57	5,952.00	2,138.57	26.43%	68,384.73	75,659.10	-7,274.37	-10.64%
<u>101-230-51210</u>	Health Insurance	982.00	1,040.84	-58.84	-5.99%	11,784.00	12,490.08	-706.08	-5.99%
<u>101-230-51220</u>	FICA	615.37	451.54	163.83	26.62%	5,188.78	5,742.64	-553.86	-10.67%
<u>101-230-51230</u>	Lagers	1,019.39	696.38	323.01	31.69%	8,616.30	8,852.17	-235.87	-2.74%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	78.10	105.59	-27.49	-35.20%
<u>101-230-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	6,144.18	5,948.54	195.64	3.18%
<u>101-230-51270</u>	Uniforms	102.62	50.12	52.50	51.16%	882.28	872.01	10.27	1.16%
<u>101-230-52410</u>	Utilities	0.00	791.27	-791.27	0.00%	4,020.90	4,358.36	-337.46	-8.39%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	21.32	-21.32	0.00%	87.90	10,755.63	-10,667.73	-12,136.21%
<u>101-230-52530</u>	Phone	0.00	80.88	-80.88	0.00%	761.41	1,091.23	-329.82	-43.32%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	86.17	41.98	44.19	51.28%
<u>101-230-53626</u>	Fuel Expense	116.00	46.93	69.07	59.54%	1,487.05	1,161.08	325.97	21.92%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,744.10	0.00	1,744.10	100.00%
Department 230 - Recycle Total:		10,925.95	9,131.28	1,794.67	16.43%	109,265.90	127,078.41	-17,812.51	-16.30%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	44,008.23	35,351.25	8,656.98	19.67%	281,342.60	389,233.84	-107,891.24	-38.35%
<u>101-240-51130</u>	Contract Labor	0.00	766.00	-766.00	0.00%	0.00	11,700.70	-11,700.70	0.00%
<u>101-240-51210</u>	Health Insurance	2,946.00	3,642.94	-696.94	-23.66%	33,388.00	37,947.73	-4,559.73	-13.66%
<u>101-240-51220</u>	FICA	3,261.53	2,606.80	654.73	20.07%	27,350.00	31,561.96	-4,211.96	-15.40%
<u>101-240-51230</u>	Lagers	5,030.83	3,433.50	1,597.33	31.75%	39,983.84	43,665.40	-3,681.56	-9.21%
<u>101-240-51250</u>	Unemployment Insurance	0.00	13.97	-13.97	0.00%	324.48	474.03	-149.55	-46.09%
<u>101-240-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	757.56	860.75	-103.19	-13.62%
<u>101-240-52500</u>	Dues	244.00	40.00	204.00	83.61%	479.00	499.00	-20.00	-4.18%
<u>101-240-52530</u>	Phone	243.74	496.21	-252.47	-103.58%	4,481.55	4,490.84	-9.29	-0.21%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

		2023	2024	Dec. Variance		2023	2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-240-52580</u>	Mileage	111.35	0.00	111.35	100.00%	111.35	156.78	-45.43	-40.80%
<u>101-240-52590</u>	Training	550.00	0.00	550.00	100.00%	869.00	1,672.09	-803.09	-92.42%
<u>101-240-53600</u>	Office Expense	2,083.78	622.50	1,461.28	70.13%	9,174.56	7,059.15	2,115.41	23.06%
<u>101-240-53605</u>	Postage	0.00	9.92	-9.92	0.00%	58.23	51.08	7.15	12.28%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	4,784.17	29.99	4,754.18	99.37%
<u>101-240-54756</u>	Computer Software	0.00	239.88	-239.88	0.00%	5,145.50	-635.12	5,780.62	112.34%
Department 240 - Human Resources Total:		58,479.46	47,222.97	11,256.49	19.25%	408,249.84	528,768.22	-120,518.38	-29.52%
Department: 900 - Transfer out									
<u>101-900-61000</u>	Transfer to Capital Projects Funds	0.00	0.00	0.00	0.00%	0.00	9,308,000.00	-9,308,000.00	0.00%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	628,149.97	626,000.00	2,149.97	0.34%
Department 900 - Transfer out Total:		0.00	0.00	0.00	0.00%	628,149.97	9,934,000.00	-9,305,850.03	-1,481.47%
Expense Total:		1,639,627.29	1,593,389.06	46,238.23	2.82%	18,091,048.76	29,104,964.93	-11,013,916.17	-60.88%
Fund 101 Surplus (Deficit):		2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%
Total Surplus (Deficit):		2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Group Summary

Department	2023 Dec. Activity	2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023 YTD Activity	2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,642,080.61	2,203,920.77	561,840.16	34.22%	18,833,130.19	30,760,138.45	11,927,008.26	63.33%
Revenue Total:	1,642,080.61	2,203,920.77	561,840.16	34.22%	18,833,130.19	30,760,138.45	11,927,008.26	63.33%
Expense								
010 - Commission	31,698.67	26,017.13	5,681.54	17.92%	378,557.44	390,892.50	-12,335.06	-3.26%
020 - County Clerk	28,053.04	15,178.08	12,874.96	45.90%	240,280.38	243,461.63	-3,181.25	-1.32%
030 - Elections	11,519.91	14,194.94	-2,675.03	-23.22%	229,977.37	167,937.48	62,039.89	26.98%
040 - Facilities Management	52,385.19	78,042.61	-25,657.42	-48.98%	966,905.41	1,044,568.01	-77,662.60	-8.03%
050 - Sheriff	743,428.87	833,928.66	-90,499.79	-12.17%	7,997,054.79	9,750,735.65	-1,753,680.86	-21.93%
060 - Treasurer	17,461.40	16,542.51	918.89	5.26%	153,331.42	175,619.44	-22,288.02	-14.54%
070 - Collector	39,846.39	31,605.15	8,241.24	20.68%	268,998.25	353,809.81	-84,811.56	-31.53%
090 - Recorder	30,395.11	21,674.14	8,720.97	28.69%	258,313.22	281,747.53	-23,434.31	-9.07%
110 - Consolidated Courts	26,412.14	32,304.80	-5,892.66	-22.31%	258,516.15	277,543.91	-19,027.76	-7.36%
121 - 38th Circuit Associate Division No. 1	15,972.67	12,116.22	3,856.45	24.14%	186,494.48	188,535.57	-2,041.09	-1.09%
122 - 38th Circuit Associate Division No. 2	122.00	359.02	-237.02	-194.28%	4,761.17	2,617.02	2,144.15	45.03%
130 - Public Administrator	23,633.08	18,996.00	4,637.08	19.62%	199,654.80	216,228.01	-16,573.21	-8.30%
140 - Prosecuting Attorney	239,748.46	116,411.29	123,337.17	51.44%	2,102,225.88	2,132,352.05	-30,126.17	-1.43%
150 - Juvenile Office	49,432.97	34,966.04	14,466.93	29.27%	527,324.48	440,139.78	87,184.70	16.53%
160 - Coroner	17,018.87	17,824.28	-805.41	-4.73%	190,864.85	177,557.70	13,307.15	6.97%
170 - County Misc & Operations	148,030.83	195,845.11	-47,814.28	-32.30%	2,165,461.95	1,783,685.85	381,776.10	17.63%
180 - University Extension	11,579.28	6,870.87	4,708.41	40.66%	82,175.00	82,450.00	-275.00	-0.33%
190 - Emergency Management	16,802.24	19,049.67	-2,247.43	-13.38%	179,482.42	251,040.02	-71,557.60	-39.87%
200 - Planning & Development	45,074.39	31,145.18	13,929.21	30.90%	361,811.55	363,318.70	-1,507.15	-0.42%
210 - Auditor	21,606.37	13,963.11	7,643.26	35.38%	193,192.04	190,877.64	2,314.40	1.20%
230 - Recycle	10,925.95	9,131.28	1,794.67	16.43%	109,265.90	127,078.41	-17,812.51	-16.30%
240 - Human Resources	58,479.46	47,222.97	11,256.49	19.25%	408,249.84	528,768.22	-120,518.38	-29.52%
900 - Transfer out	0.00	0.00	0.00	0.00%	628,149.97	9,934,000.00	-9,305,850.03	-1,481.47%
Expense Total:	1,639,627.29	1,593,389.06	46,238.23	2.82%	18,091,048.76	29,104,964.93	-11,013,916.17	-60.88%
Fund 101 Surplus (Deficit):	2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%
Total Surplus (Deficit):	2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Fund Summary

Fund	2023	2024	Dec. Variance		2023	2024	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%
Total Surplus (Deficit):	2,453.32	610,531.71	608,078.39	24,785.94%	742,081.43	1,655,173.52	913,092.09	123.04%