ORDER OF THE CHRISITIAN COUNTY COMMISSION

OZARK, MISSOURI

DATE ISSUED: January 21, 2025

SUBJECT: APPROPRIATION ORDER

WHEREAS, the Christian County Commission has reviewed the budget recommendations of the Christian County Auditor in her capacity as Christian County Budget Officer; and

WHEREAS, the Christian County Commission is advised that the budget for the year 2025 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745 RSMo) and has been made available for public distribution online and in person between November 14, 2024 and January 21, 2025. The Commission held 6 posted public meetings. A meeting was held on August 13, 2024 with the Circuit Courts. Public presentations were held on November 14, 2024 and January 21, 2025. Three decision sessions were held for offices, departments and other groups on December 12, 2024, December 17, 2024 and December 19, 2024.

WHEREAS, the Christian County Commission considered the 2024 budget recommendations and public comments;

IT IS HEREBY ORDERED, that although the county Commission has not set the estimated tax rate for the General Revenue Fund pursuant to RSMo 50.610, the property tax revenue has been estimated based on prior year's revenues. The tax levy should generate estimated property tax revenue of $810,000. This revenue is a portion of anticipated revenues of $53,187,512 plus prior year surplus of $45,078,191 less net transfers out of $12,978,475 should generate $85,287,228 available for appropriation in 2025.

IT IS FURTHER ORDERED, adjudged and decreed that $30,068,642 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the General Revenue Fund, Fund 101.

IT IS FURTHER ORDERED, of the $3,262,500 anticipated revenues plus prior year surplus of $5,260,445; $6,230,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the County Law Enforcement Fund, Fund 201.

IT IS FURTHER ORDERED, of the $3,000 anticipated revenues plus prior year surplus of $49,290; $10,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Local Emergency Planning Committee Fund, Fund 220.

IT IS FURTHER ORDERED, of the $6,200,000 anticipated revenues plus prior year surplus of $5861929; $5,622,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures and transfers of the Road Sales Tax Fund, Fund 221.

IT IS FURTHER ORDERED, of the $2,374,000 anticipated revenues plus prior year surplus of $5,207; $2,270,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures and transfers of the County Aid Road Trust (CART), Fund 222.

IT IS FURTHER ORDERED, that although the County Commission has not set the estimated tax rate for the Common I Road Fund pursuant to RSMo 50.610, the property tax revenue has been estimated based on prior year's revenues. The tax levy should generate estimated property tax revenue of $150,000. This revenue is a portion of anticipated revenues of $3,257,627 plus prior year surplus of $1,782,072 should generate $5,039,990 available for appropriation in 2025.

IT IS FURTHER ORDERED, adjudged and decreed that $3,462,152 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Common I Road Fund, Fund 231.

IT IS FURTHER ORDERED, that although the County Commission has not set the estimated tax rate for the Common II Road Fund pursuant to RSMo 50.610, the property tax revenue has been estimated based on prior year's revenues. The tax levy should generate estimated property tax revenue of $0.00. This revenue is a portion of anticipated revenues of $3,063,477 plus prior year surplus of $1,414,004 should generate $4,477,481 available for appropriation in 2025.

IT IS FURTHER ORDERED, adjudged and decreed that $3,277,203 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Common II Road Fund, Fund 232.

IT IS FURTHER ORDERED, of the $612,500 anticipated revenues plus prior year surplus of $1,400,936; $110,500 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Bridge Fund, Fund 233.

IT IS FURTHER ORDERED, of the $615,000 anticipated revenues plus prior year surplus of $9,643,537; $9,525,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Road & Bridge Capital Fund, Fund 235.

IT IS FURTHER ORDERED, of the $1,139,276 anticipated revenues plus prior year surplus of $1,723,671; $1,586,986 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Assessment Fund, Fund 241.

IT IS FURTHER ORDERED, of the $3,282,000 anticipated revenues plus prior year surplus of $438,053; $3,025,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Law Enforcement Sales Tax Fund (LEST), Fund 250.

IT IS FURTHER ORDERED, of the $49,500 anticipated revenues plus prior year surplus of $163,905; $140,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Law Enforcement Restitution Fund (LERF), Fund 255.

IT IS FURTHER ORDERED, of the $4,002,500 anticipated revenues plus prior year surplus of $876,591; $3,100,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Building Capital Fund, Fund 256.

IT IS FURTHER ORDERED, of the $344,000 anticipated revenues plus prior year surplus of $949,977; $730,596 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Building Inspections Fund, Fund 280.

IT IS FURTHER ORDERED, of the $22,630 anticipated revenues plus prior year surplus of $48,867; $22,462 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Stone Hollow Debt Service Fund, Fund 420.

IT IS FURTHER ORDERED, of the $41,800 anticipated revenues plus prior year surplus of $46,666; $43,675 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the River Downs Debt Service Fund, Fund 430.

IT IS FURTHER ORDERED, of the $629,975 anticipated transfers plus prior year surplus of $0.22; $629,975 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the 2017 Bond Debt Service Fund (Judicial Expansion), Fund 455.

IT IS FURTHER ORDERED, of the $250,000 anticipated revenues plus prior year surplus of $2,661,016; $2,640,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the American Rescue Plan Act Fund (ARPA), Fund 560.

Discretionary Funds – These funds are not ordered by the County Commission and are spent at the discretion of other office holders. They are listed here for informational purposes.

IT IS HEREBY NOTED, of the $9,500 anticipated revenues plus prior year surplus of $142,862; $72,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Federal Forfeiture Fund, Fund 205.

IT IS HEREBY NOTED, of the $14,500 anticipated revenues plus prior year surplus of $7,635; $17,500 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Law Enforcement Training Fund, Fund 208.

IT IS HEREBY NOTED, of the $57,100 anticipated revenues plus prior year surplus of $168,613; $90,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Civil Process Fund, Fund 210.

IT IS HEREBY NOTED, of the $12,600 anticipated revenues plus prior year surplus of $18,436; $13,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Inmate Prisoner Detainee Security Fund, Fund 212.

IT IS HEREBY NOTED, of the $54,000 anticipated revenues plus prior year surplus of $300,924; $139,542 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Sheriff's Conceal Carry Fund, Fund 215.

IT IS HEREBY NOTED, of the $3,500 anticipated revenues plus prior year surplus of $0.00; $3,500 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Family Violence Fund, Fund 219.

IT IS HEREBY NOTED, of the $6,350 anticipated revenues plus prior year surplus of $11,776; $10,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Prosecuting Attorney Training Fund, Fund 260.

IT IS HEREBY NOTED, of the $4,400 anticipated revenues plus prior year surplus of $17,997; $7,500 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Delinquent Tax Fund, Fund 265.

IT IS HEREBY NOTED, of the $400,600 anticipated revenues plus prior year surplus of $49,962; $390,150 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Administrative Handling Fund, Fund 268.

IT IS HEREBY NOTED, of the $9,620 anticipated revenues plus prior year surplus of $74,379; $20,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Law Library Fund, Fund 269.

IT IS HEREBY NOTED, of the $37,760 anticipated revenues plus prior year surplus of $194,710; $82,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Record Retention Fund, Fund 271.

IT IS HEREBY NOTED, of the $135,000 anticipated revenues plus prior year surplus of $749,637; $144,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Record Technology Fund, Fund 272.

IT IS HEREBY NOTED, of the $182,000 anticipated revenues plus prior year surplus of $233,984; $249,200 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Tax Maintenance Fund, Fund 275.

IT IS HEREBY NOTED, of the $326,000 anticipated revenues plus prior year surplus of $47,506; $324,000 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the County Elections Fund, Fund 285.

IT IS HEREBY NOTED, of the $26,500 anticipated revenues plus prior year surplus of $56,935; $16,350 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Elections 5% Fund, Fund 288.

IT IS HEREBY NOTED, of the $65,480 anticipated revenues plus prior year surplus of $41,882; $63,700 is hereby appropriated, apportioned and set aside for the payment of proposed expenditures of the Help America Vote Act Fund (HAVA), Fund 289.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the recorders of this Commission, and recorded on the Records of this Commission, is hereby approved and adopted as the revised and final budget for Christian County, Missouri, for the year 2025.

Done this 21st day of January 2025 in Ozark, Missouri, County of Christian.

THE CHRISTIAN COUNTY COMMISSION

Lynn Morris	Bradley A. Jackson	Johnny Williams
Presiding Commissioner	Eastern Commissioner	Western Commissioner

Amy Dent
County Auditor

CERTIFICATION)

STATE OF MISSOURI) SS.

COUNTY OF CHRISTIAN)

I, Paula Brumfield, Clerk of the County Commission in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission on January 21, 2025 as the same appears on record in my office.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission at my office in Ozark, Missouri, this 21st day of January 2025.

Attest: Paula Brumfield
County Clerk

COUNTY CLERK
SEAL
CHRISTIAN COUNTY, MO