

Auditor's Report

March 2025

SUMMARY:

General Revenue Fund Balance \$12.916 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 25%) 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 3/31/2025) without bank interest):

General Revenue (Restricted and Unrestricted) 101	11,916,059
County Law Enforcement 201	4,237,105
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	441,156
Building Capital Fund	413,649
ARPA Funds 560	2,283,178
Total	19,291,147



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 03/31/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	11,916,004.44	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	11,916,059.36	<u>11,916,059.36</u>
Liability			
21000	Accounts Payable Pending	125.71	
22001	Corrections Payable	-108.01	
22143	PR Benefit Plans Payable	-24,493.42	
22205	SUTA Payable	5,159.89	
22265	LAGERS Payable	-352,695.16	
	Total Liability:	-372,010.99	
Equity			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	10,058,737.44	
	Total Beginning Equity:	10,694,909.89	
Total Revenue		7,686,152.16	
Total Expense		6,092,991.70	
	Total Equity and Current Surplus (Deficit):	12,288,070.35	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,916,059.36</u>



Christian County, MO

Budget Report Group Summary

For Fiscal: 2025 Period Ending: 03/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,512,816.00	22,512,816.00	2,049,447.63	7,686,152.16	0.00	-14,826,663.84	34.14%
Revenue Total:	22,512,816.00	22,512,816.00	2,049,447.63	7,686,152.16	0.00	-14,826,663.84	34.14%
Expense							
010 - Commission	748,287.19	755,787.19	72,635.65	123,402.67	238.00	632,146.52	16.36%
020 - County Clerk	333,424.40	333,424.40	21,932.29	57,897.67	902.50	274,624.23	17.64%
030 - Elections	232,105.28	232,105.28	11,361.26	36,137.94	720.22	195,247.12	15.88%
040 - Facilities Management	1,120,019.35	1,120,019.35	86,275.79	305,328.58	24,485.10	790,205.67	29.45%
050 - Sheriff	12,392,116.84	12,392,116.84	701,910.78	2,703,246.38	27,508.35	9,661,362.11	22.04%
060 - Treasurer	169,313.01	169,313.01	12,987.74	39,450.52	379.90	129,482.59	23.52%
070 - Collector	442,488.63	442,488.63	26,143.47	90,807.95	0.00	351,680.68	20.52%
090 - Recorder	312,142.53	312,142.53	24,368.30	67,376.77	0.00	244,765.76	21.59%
110 - Consolidated Courts	386,350.00	386,350.00	29,665.13	66,878.42	9,651.52	309,820.06	19.81%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	14,483.05	48,003.61	67,053.86	99,765.53	53.56%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	122.16	882.60	297.21	3,975.19	22.89%
130 - Public Administrator	221,399.56	230,749.56	12,134.69	43,870.85	4,440.00	182,438.71	20.94%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	196,829.35	578,928.50	2,360.84	1,982,965.58	22.67%
150 - Juvenile Office	498,442.75	498,442.75	25,919.40	98,539.85	84,577.50	315,325.40	36.74%
160 - Coroner	280,153.30	280,153.30	19,922.32	50,511.58	6,000.00	223,641.72	20.17%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	552,213.68	822,297.08	251,274.19	3,049,843.45	26.04%
180 - University Extension	82,450.00	82,450.00	6,870.83	20,612.49	61,837.50	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	19,568.56	85,519.41	2,636.42	224,049.22	28.24%
200 - Planning & Development	459,703.58	459,703.58	30,898.52	101,070.24	110.88	358,522.46	22.01%
210 - Auditor	224,532.57	224,532.57	14,201.46	43,102.97	1,223.91	180,205.69	19.74%
230 - Recycle	132,487.07	132,487.07	8,950.66	28,685.12	34.32	103,767.63	21.68%
240 - Human Resources	709,548.52	709,548.52	53,157.26	151,265.50	125.93	558,157.09	21.34%
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	529,175.00	529,175.00	0.00	3,194,300.00	14.21%
Expense Total:	30,053,292.27	30,070,142.27	2,471,727.35	6,092,991.70	545,858.15	23,431,292.42	22.08%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	-422,279.72	1,593,160.46	-545,858.15	8,604,628.58	-13.86%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	264,022.84	834,257.71	0.00	-2,428,242.29	25.57%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

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	264,022.84	834,257.71	0.00	-2,428,242.29	25.57%
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	803,343.87	1,878,575.53	0.00	4,351,424.47	30.15%
Expense Total:	6,230,000.00	6,230,000.00	803,343.87	1,878,575.53	0.00	4,351,424.47	30.15%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-539,321.03	-1,044,317.82	0.00	1,923,182.18	35.19%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	2,588.67	7,421.63	0.00	-2,078.37	78.12%
Revenue Surplus (Deficit):	9,500.00	9,500.00	2,588.67	7,421.63	0.00	-2,078.37	78.12%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	60.00	220.00	4,760.00	67,020.00	6.92%
Expense Total:	72,000.00	72,000.00	60.00	220.00	4,760.00	67,020.00	6.92%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	2,528.67	7,201.63	-4,760.00	64,941.63	-3.91%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	446.46	1,457.61	0.00	-13,042.39	10.05%
Revenue Surplus (Deficit):	14,500.00	14,500.00	446.46	1,457.61	0.00	-13,042.39	10.05%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	3,035.45	6,945.18	8,579.41	1,975.41	88.71%
Expense Total:	17,500.00	17,500.00	3,035.45	6,945.18	8,579.41	1,975.41	88.71%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	-2,588.99	-5,487.57	-8,579.41	-11,066.98	468.90%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	1,814.68	9,703.57	0.00	-47,396.43	16.99%
Revenue Surplus (Deficit):	57,100.00	57,100.00	1,814.68	9,703.57	0.00	-47,396.43	16.99%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	40.00	1,440.37	557.53	88,002.10	2.22%
Expense Total:	90,000.00	90,000.00	40.00	1,440.37	557.53	88,002.10	2.22%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	1,774.68	8,263.20	-557.53	40,605.67	-23.42%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,118.28	3,694.45	0.00	-8,905.55	29.32%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,118.28	3,694.45	0.00	-8,905.55	29.32%
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: 03/31/2025

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	1,118.28	3,694.45	0.00	4,094.45	-923.61%
Fund: 215 - Sheriff's Conceal Carry							
Revenue	54,000.00	54,000.00	3,207.71	13,909.26	0.00	-40,090.74	25.76%
Revenue Surplus (Deficit):	54,000.00	54,000.00	3,207.71	13,909.26	0.00	-40,090.74	25.76%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,014.73	6,124.65	0.00	46,418.26	11.66%
610 - Expenses - Other	87,000.00	87,000.00	1,938.00	4,738.06	111.25	82,150.69	5.57%
Expense Total:	139,542.91	139,542.91	3,952.73	10,862.71	111.25	128,568.95	7.86%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	-745.02	3,046.55	-111.25	88,478.21	-3.43%
Fund: 219 - Family Violence							
Revenue	3,500.00	3,500.00	135.00	525.00	0.00	-2,975.00	15.00%
Revenue Surplus (Deficit):	3,500.00	3,500.00	135.00	525.00	0.00	-2,975.00	15.00%
Expense							
800 - Disbursements	3,500.00	3,500.00	135.00	525.00	0.00	2,975.00	15.00%
Expense Total:	3,500.00	3,500.00	135.00	525.00	0.00	2,975.00	15.00%
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	934.54	7,018.04	0.00	4,018.04	233.93%
Revenue Surplus (Deficit):	3,000.00	3,000.00	934.54	7,018.04	0.00	4,018.04	233.93%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	60.94	38.76	9,900.30	1.00%
Expense Total:	10,000.00	10,000.00	0.00	60.94	38.76	9,900.30	1.00%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	934.54	6,957.10	-38.76	13,918.34	-98.83%
Fund: 221 - Road Sales Tax							
Revenue	6,200,000.00	6,200,000.00	519,382.90	1,558,740.96	0.00	-4,641,259.04	25.14%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	519,382.90	1,558,740.96	0.00	-4,641,259.04	25.14%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	1,720.85	26,720.86	0.00	595,279.14	4.30%
800 - Disbursements	5,000,000.00	5,000,000.00	14,094.37	835,663.41	0.00	4,164,336.59	16.71%
Expense Total:	5,622,000.00	5,622,000.00	15,815.22	862,384.27	0.00	4,759,615.73	15.34%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	503,567.68	696,356.69	0.00	118,356.69	120.48%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

Département	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 222 - CART							
Revenue							
	2,374,000.00	2,374,000.00	196,521.47	637,486.74	0.00	-1,736,513.26	26.85%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	196,521.47	637,486.74	0.00	-1,736,513.26	26.85%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	60,958.16	121,951.24	0.00	493,048.76	19.83%
800 - Disbursements	1,655,000.00	1,655,000.00	162,949.26	162,949.26	0.00	1,492,050.74	9.85%
Expense Total:	2,270,000.00	2,270,000.00	223,907.42	284,900.50	0.00	1,985,099.50	12.55%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	-27,385.95	352,586.24	0.00	248,586.24	339.03%
Fund: 231 - Common I							
Revenue							
	3,257,627.32	3,257,627.32	188,185.33	699,820.02	0.00	-2,557,807.30	21.48%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	188,185.33	699,820.02	0.00	-2,557,807.30	21.48%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	86,165.00	272,401.39	0.00	912,550.93	22.99%
610 - Expenses - Other	2,277,200.00	2,277,200.00	40,043.49	117,588.34	214,967.48	1,944,644.18	14.60%
Expense Total:	3,462,152.32	3,462,152.32	126,208.49	389,989.73	214,967.48	2,857,195.11	17.47%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	61,976.84	309,830.29	-214,967.48	299,387.81	-46.38%
Fund: 232 - Common II							
Revenue							
	3,063,477.23	3,063,477.23	323,475.33	811,289.05	0.00	-2,252,188.18	26.48%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	323,475.33	811,289.05	0.00	-2,252,188.18	26.48%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	66,262.25	201,360.41	0.00	923,592.60	17.90%
610 - Expenses - Other	2,152,250.00	2,152,250.00	55,503.21	131,087.31	326,865.49	1,694,297.20	21.28%
Expense Total:	3,277,203.01	3,277,203.01	121,765.46	332,447.72	326,865.49	2,617,889.80	20.12%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	201,709.87	478,841.33	-326,865.49	365,701.62	-71.11%
Fund: 233 - Bridge							
Revenue							
	612,500.00	612,500.00	39,256.05	71,646.56	0.00	-540,853.44	11.70%
Revenue Surplus (Deficit):	612,500.00	612,500.00	39,256.05	71,646.56	0.00	-540,853.44	11.70%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	0.00	28,980.00	3,800.00	77,720.00	29.67%
Expense Total:	110,500.00	110,500.00	0.00	28,980.00	3,800.00	77,720.00	29.67%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	39,256.05	42,666.56	-3,800.00	-463,133.44	7.74%
Fund: 235 - Road & Bridge Capital Requests							
Revenue							
	615,000.00	615,000.00	32,896.49	139,626.71	0.00	-475,373.29	22.70%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

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	32,896.49	139,626.71	0.00	-475,373.29	22.70%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	251,253.08	655,779.33	2,982,009.45	5,862,211.22	38.29%
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	251,253.08	655,779.33	2,982,009.45	5,887,211.22	38.19%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-218,356.59	-516,152.62	-2,982,009.45	5,411,837.93	39.26%
Fund: 241 - Assessment							
Revenue	1,319,276.60	1,319,276.60	18,733.71	1,038,526.81	0.00	-280,749.79	78.72%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	18,733.71	1,038,526.81	0.00	-280,749.79	78.72%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	70,306.31	206,970.33	0.00	915,915.93	18.43%
610 - Expenses - Other	464,100.00	464,100.00	15,236.82	41,180.44	28,623.88	394,295.68	15.04%
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	85,543.13	248,150.77	28,623.88	1,310,211.61	17.44%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-66,809.42	790,376.04	-28,623.88	1,029,461.82	-284.54%
Fund: 250 - LEST							
Revenue	3,282,000.00	3,282,000.00	282,864.35	795,563.59	0.00	-2,486,436.41	24.24%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	282,864.35	795,563.59	0.00	-2,486,436.41	24.24%
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	285,195.84	794,208.61	0.00	2,230,791.39	26.25%
Expense Total:	3,025,000.00	3,025,000.00	285,195.84	794,208.61	0.00	2,230,791.39	26.25%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	-2,331.49	1,354.98	0.00	-255,645.02	0.53%
Fund: 255 - LERF							
Revenue	49,500.00	49,500.00	2,969.37	8,501.55	0.00	-40,998.45	17.17%
Revenue Surplus (Deficit):	49,500.00	49,500.00	2,969.37	8,501.55	0.00	-40,998.45	17.17%
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	2,969.37	8,501.55	0.00	99,001.55	-9.39%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 256 - Building Capital Fund							
Revenue							
	4,002,500.00	4,002,500.00	2,699.14	12,332.50	0.00	-3,990,167.50	0.31%
Revenue Surplus (Deficit):	4,002,500.00	4,002,500.00	2,699.14	12,332.50	0.00	-3,990,167.50	0.31%
Expense							
610 - Expenses - Other	2,800,000.00	3,100,000.00	359,180.04	478,771.22	2,533,585.98	87,642.80	97.17%
Expense Total:	2,800,000.00	3,100,000.00	359,180.04	478,771.22	2,533,585.98	87,642.80	97.17%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	902,500.00	-356,480.90	-466,438.72	-2,533,585.98	-3,902,524.70	-332.41%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	588.38	1,890.06	0.00	-4,459.94	29.76%
Revenue Surplus (Deficit):	6,350.00	6,350.00	588.38	1,890.06	0.00	-4,459.94	29.76%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	1,700.00	2,376.48	458.05	7,165.47	28.35%
Expense Total:	10,000.00	10,000.00	1,700.00	2,376.48	458.05	7,165.47	28.35%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	-1,111.62	-486.42	-458.05	2,705.53	25.88%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	298.81	618.31	0.00	-3,781.69	14.05%
Revenue Surplus (Deficit):	4,400.00	4,400.00	298.81	618.31	0.00	-3,781.69	14.05%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	286.51	1,004.14	0.00	6,495.86	13.39%
Expense Total:	7,500.00	7,500.00	286.51	1,004.14	0.00	6,495.86	13.39%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	12.30	-385.83	0.00	2,714.17	12.45%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	79,993.85	101,479.19	0.00	-299,120.81	25.33%
Revenue Surplus (Deficit):	400,600.00	400,600.00	79,993.85	101,479.19	0.00	-299,120.81	25.33%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	78,599.94	113,118.15	0.00	277,031.85	28.99%
Expense Total:	390,150.00	390,150.00	78,599.94	113,118.15	0.00	277,031.85	28.99%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	1,393.91	-11,638.96	0.00	-22,088.96	-111.38%
Fund: 269 - Law Library							
Revenue							
	9,620.00	9,620.00	0.00	9,378.09	0.00	-241.91	97.49%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	9,378.09	0.00	-241.91	97.49%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

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	3,442.30	0.00	16,557.70	17.21%
Expense Total:	20,000.00	20,000.00	0.00	3,442.30	0.00	16,557.70	17.21%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	5,935.79	0.00	16,315.79	-57.18%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	2,760.32	9,845.06	0.00	-27,914.94	26.07%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,760.32	9,845.06	0.00	-27,914.94	26.07%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	3,407.51	0.00	78,592.49	4.16%
Expense Total:	82,000.00	82,000.00	0.00	3,407.51	0.00	78,592.49	4.16%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	2,760.32	6,437.55	0.00	50,677.55	-14.55%
Fund: 272 - Record Technology							
Revenue							
	135,000.00	135,000.00	13,067.37	39,173.81	0.00	-95,826.19	29.02%
Revenue Surplus (Deficit):	135,000.00	135,000.00	13,067.37	39,173.81	0.00	-95,826.19	29.02%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	389.10	4,791.32	831.40	138,377.28	3.90%
Expense Total:	144,000.00	144,000.00	389.10	4,791.32	831.40	138,377.28	3.90%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	12,678.27	34,382.49	-831.40	42,551.09	-372.79%
Fund: 275 - Tax Maintenance							
Revenue							
	182,000.00	182,000.00	0.00	51,929.25	0.00	-130,070.75	28.53%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	51,929.25	0.00	-130,070.75	28.53%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	38,018.35	0.00	211,181.65	15.26%
Expense Total:	249,200.00	249,200.00	0.00	38,018.35	0.00	211,181.65	15.26%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	13,910.90	0.00	81,110.90	-20.70%
Fund: 280 - Building Inspection							
Revenue							
	344,000.00	344,000.00	30,623.83	99,692.51	0.00	-244,307.49	28.98%
Revenue Surplus (Deficit):	344,000.00	344,000.00	30,623.83	99,692.51	0.00	-244,307.49	28.98%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	15,122.09	45,961.56	0.00	172,084.75	21.08%
610 - Expenses - Other	512,550.00	512,550.00	1,900.80	22,682.10	3,900.56	485,967.34	5.19%
Expense Total:	730,596.31	730,596.31	17,022.89	68,643.66	3,900.56	658,052.09	9.93%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	13,600.94	31,048.85	-3,900.56	413,744.60	-7.02%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 285 - County Elections							
Revenue							
	326,000.00	326,000.00	0.00	30,844.78	0.00	-295,155.22	9.46%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	30,844.78	0.00	-295,155.22	9.46%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	50,193.28	0.00	273,806.72	15.49%
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	50,193.28	0.00	273,806.72	15.49%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	-19,348.50	0.00	-21,348.50	-967.43%
Fund: 288 - Elections 5%							
Revenue							
	26,500.00	26,500.00	199.52	830.54	0.00	-25,669.46	3.13%
Revenue Surplus (Deficit):	26,500.00	26,500.00	199.52	830.54	0.00	-25,669.46	3.13%
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	0.00	0.00	16,350.00	0.00%
Expense Total:	16,350.00	16,350.00	0.00	0.00	0.00	16,350.00	0.00%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	199.52	830.54	0.00	-9,319.46	8.18%
Fund: 289 - HAVA							
Revenue							
	65,480.00	65,480.00	0.00	11,902.93	0.00	-53,577.07	18.18%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	11,902.93	0.00	-53,577.07	18.18%
Expense							
610 - Expenses - Other	63,700.00	63,700.00	0.00	0.00	0.00	63,700.00	0.00%
Expense Total:	63,700.00	63,700.00	0.00	0.00	0.00	63,700.00	0.00%
Fund: 289 - HAVA Surplus (Deficit):	1,780.00	1,780.00	0.00	11,902.93	0.00	10,122.93	668.70%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,630.00	22,630.00	230.70	17,994.36	0.00	-4,635.64	79.52%
Revenue Surplus (Deficit):	22,630.00	22,630.00	230.70	17,994.36	0.00	-4,635.64	79.52%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	0.00	0.00	22,462.82	0.00%
Expense Total:	22,462.82	22,462.82	0.00	0.00	0.00	22,462.82	0.00%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	230.70	17,994.36	0.00	17,827.18	10,763.46%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	146.51	39,408.49	0.00	-2,391.51	94.28%
Revenue Surplus (Deficit):	41,800.00	41,800.00	146.51	39,408.49	0.00	-2,391.51	94.28%

Budget Report

For Fiscal: 2025 Period Ending: 03/31/2025

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	146.51	-4,267.16	0.00	-2,391.51	227.50%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	529,175.00	529,175.00	0.00	-100,800.00	84.00%
Revenue Surplus (Deficit):	629,975.00	629,975.00	529,175.00	529,175.00	0.00	-100,800.00	84.00%
Expense							
610 - Expenses - Other	629,975.00	629,975.00	529,175.00	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	529,175.00	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	0.00	0.00	0.00	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	9,124.54	27,262.19	0.00	-222,737.81	10.90%
Revenue Surplus (Deficit):	250,000.00	250,000.00	9,124.54	27,262.19	0.00	-222,737.81	10.90%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	184,630.32	405,099.99	2,504,858.17	-269,958.16	110.23%
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	184,630.32	405,099.99	2,504,858.17	-269,958.16	110.23%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-175,505.78	-377,837.80	-2,504,858.17	-492,695.97	120.61%
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	-966,058.06	1,978,919.08	-9,159,805.56	13,769,737.92	34.28%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-7,540,476.27	-7,557,326.27	-422,279.72	1,593,160.46	-545,858.15	8,604,628.58
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-539,321.03	-1,044,317.82	0.00	1,923,182.18
205 - Federal Forfeiture I	-62,500.00	-62,500.00	2,528.67	7,201.63	-4,760.00	64,941.63
208 - Law Enforcement Training	-3,000.00	-3,000.00	-2,588.99	-5,487.57	-8,579.41	-11,066.98
210 - Civil Process	-32,900.00	-32,900.00	1,774.68	8,263.20	-557.53	40,605.67
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,118.28	3,694.45	0.00	4,094.45
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	-745.02	3,046.55	-111.25	88,478.21
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	934.54	6,957.10	-38.76	13,918.34
221 - Road Sales Tax	578,000.00	578,000.00	503,567.68	696,356.69	0.00	118,356.69
222 - CART	104,000.00	104,000.00	-27,385.95	352,586.24	0.00	248,586.24
231 - Common I	-204,525.00	-204,525.00	61,976.84	309,830.29	-214,967.48	299,387.81
232 - Common II	-213,725.78	-213,725.78	201,709.87	478,841.33	-326,865.49	365,701.62
233 - Bridge	502,000.00	502,000.00	39,256.05	42,666.56	-3,800.00	-463,133.44
235 - Road & Bridge Capital Reqt	-8,910,000.00	-8,910,000.00	-218,356.59	-516,152.62	-2,982,009.45	5,411,837.93
241 - Assessment	-267,709.66	-267,709.66	-66,809.42	790,376.04	-28,623.88	1,029,461.82
250 - LEST	257,000.00	257,000.00	-2,331.49	1,354.98	0.00	-255,645.02
255 - LERF	-90,500.00	-90,500.00	2,969.37	8,501.55	0.00	99,001.55
256 - Building Capital Fund	1,202,500.00	902,500.00	-356,480.90	-466,438.72	-2,533,585.98	-3,902,524.70
260 - P.A. Training	-3,650.00	-3,650.00	-1,111.62	-486.42	-458.05	2,705.53
265 - Delinquent Taxes	-3,100.00	-3,100.00	12.30	-385.83	0.00	2,714.17
268 - Adm. Handling Cost	10,450.00	10,450.00	1,393.91	-11,638.96	0.00	-22,088.96
269 - Law Library	-10,380.00	-10,380.00	0.00	5,935.79	0.00	16,315.79
271 - Record Retention	-44,240.00	-44,240.00	2,760.32	6,437.55	0.00	50,677.55
272 - Record Technology	-9,000.00	-9,000.00	12,678.27	34,382.49	-831.40	42,551.09
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	13,910.90	0.00	81,110.90
280 - Building Inspection	-386,596.31	-386,596.31	13,600.94	31,048.85	-3,900.56	413,744.60
285 - County Elections	2,000.00	2,000.00	0.00	-19,348.50	0.00	-21,348.50
288 - Elections 5%	10,150.00	10,150.00	199.52	830.54	0.00	-9,319.46
289 - HAVA	1,780.00	1,780.00	0.00	11,902.93	0.00	10,122.93
420 - Stone Hollow NID	167.18	167.18	230.70	17,994.36	0.00	17,827.18
430 - River Downs West NID	-1,875.65	-1,875.65	146.51	-4,267.16	0.00	-2,391.51
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.00	0.00	0.00
560 - ARPA Funds-	-2,390,000.00	-2,390,000.00	-175,505.78	-377,837.80	-2,504,858.17	-492,695.97
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	-966,058.06	1,978,919.08	-9,159,805.56	13,769,737.92



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2025

		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	11,958.42	11,460.64	-497.78	-4.16%	645,105.70	680,345.97	35,240.27	5.46%
<u>101-41119</u>	Surtax	70,381.18	73,632.25	3,251.07	4.62%	70,381.18	73,632.25	3,251.07	4.62%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	12,471.92	11,784.31	-687.61	-5.51%
<u>101-41310</u>	Sales Tax	429,510.25	495,067.29	65,557.04	15.26%	1,467,544.65	1,491,540.50	23,995.85	1.64%
<u>101-41311</u>	Marijuana Sales Tax	19,940.26	6,948.50	-12,991.76	-65.15%	57,713.25	66,093.47	8,380.22	14.52%
<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	324.22	237.80	-86.42	-26.65%	324.22	362.03	37.81	11.66%
<u>101-42290</u>	County Clerk Fees	707.50	723.00	15.50	2.19%	1,576.79	1,915.97	339.18	21.51%
<u>101-43111</u>	HIDTA Grant	502.36	0.00	-502.36	-100.00%	5,437.26	2,747.52	-2,689.74	-49.47%
<u>101-43411</u>	Miscellaneous Grants	12,012.00	14,395.70	2,383.70	19.84%	12,312.00	359,172.50	346,860.50	2,817.26%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	0.00	0.00	0.00%	20,468.78	56,542.84	36,074.06	176.24%
<u>101-43414</u>	VOCA Grant	16,378.82	15,350.76	-1,028.06	-6.28%	44,096.63	30,732.31	-13,364.32	-30.31%
<u>101-43415</u>	HB 224 Grant	7,265.10	1,335.90	-5,929.20	-81.61%	11,893.60	3,297.84	-8,595.76	-72.27%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	0.00	0.00	0.00	0.00%	9,238.17	0.00	-9,238.17	-100.00%
<u>101-43417</u>	Emergency Management Grants	0.00	1,890.00	1,890.00	0.00%	13,841.53	26,193.78	12,352.25	89.24%
<u>101-43419</u>	STOP Grant	0.00	5,203.01	5,203.01	0.00%	0.00	15,223.09	15,223.09	0.00%
<u>101-43421</u>	Juvenile	17,759.89	9,588.83	-8,171.06	-46.01%	35,199.41	31,579.92	-3,619.49	-10.28%
<u>101-44110</u>	Associate Division I Fees	0.00	3.00	3.00	0.00%	120.00	156.00	36.00	30.00%
<u>101-44111</u>	Circuit Clerk Fees	8,332.11	7,361.23	-970.88	-11.65%	20,510.82	21,305.74	794.92	3.88%
<u>101-44119</u>	Public Administrator Fees	3,625.30	2,135.00	-1,490.30	-41.11%	5,815.30	14,572.50	8,757.20	150.59%
<u>101-44120</u>	Recorder of Deeds Fees	22,235.75	22,655.25	419.50	1.89%	68,114.75	73,493.39	5,378.64	7.90%
<u>101-44130</u>	Planning & Development Fees	6,538.09	4,123.37	-2,414.72	-36.93%	16,888.22	15,041.33	-1,846.89	-10.94%
<u>101-44194</u>	Collector Commissions & Fees	46,816.88	48,259.91	1,443.03	3.08%	983,127.93	1,038,626.69	55,498.76	5.65%
<u>101-44224</u>	Fees for HB 2224	1,840.00	1,480.00	-360.00	-19.57%	4,472.00	5,858.50	1,386.50	31.00%
<u>101-44232</u>	Inmate Medical Fees	703.65	0.00	-703.65	-100.00%	3,332.87	0.00	-3,332.87	-100.00%
<u>101-44233</u>	Prisoner Board	120.00	0.00	-120.00	-100.00%	1,820.05	236.00	-1,584.05	-87.03%
<u>101-44235</u>	Criminal Costs	137.00	0.00	-137.00	-100.00%	27,597.95	0.00	-27,597.95	-100.00%
<u>101-44236</u>	Prisoner INS	79,291.10	112,600.60	33,309.50	42.01%	259,710.37	372,338.12	112,627.75	43.37%
<u>101-44290</u>	Sheriff's Fees	570.00	523.00	-47.00	-8.25%	1,482.00	2,086.50	604.50	40.79%
<u>101-44413</u>	Recycle	2,289.07	639.13	-1,649.94	-72.08%	2,289.07	2,448.73	159.66	6.97%
<u>101-44631</u>	Child Support Reimbursement	0.00	152.84	152.84	0.00%	0.00	1,298.33	1,298.33	0.00%
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	3,709.72	3,709.72	0.00%	0.00	3,709.72	3,709.72	0.00%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	21,021.77	21,021.77	0.00%	0.00	21,021.77	21,021.77	0.00%
<u>101-46611</u>	Interest	46,779.53	42,886.75	-3,892.78	-8.32%	239,514.28	407,603.68	168,089.40	70.18%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2025

		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	200.00	200.00	0.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	0.00	13,800.00	13,800.00	0.00%
<u>101-48101</u>	Miscellaneous Revenue	2,426.09	2,319.67	-106.42	-4.39%	5,759.29	5,783.68	24.39	0.42%
<u>101-48102</u>	Expense Reimbursement	1,368.45	861.97	-506.48	-37.01%	4,771.89	2,298.89	-2,473.00	-51.82%
<u>101-48103</u>	LAGERS - Health Department	5,745.75	6,054.49	308.74	5.37%	14,647.77	17,404.22	2,756.45	18.82%
<u>101-48104</u>	School Contract - SHF	33,702.20	34,713.27	1,011.07	3.00%	33,702.20	69,426.54	35,724.34	106.00%
<u>101-48105</u>	Expense Reimbursement-SHF	2,550.00	601.25	-1,948.75	-76.42%	4,018.00	1,101.25	-2,916.75	-72.59%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	10,979.79	12,961.89	1,982.10	18.05%	35,485.29	37,628.04	2,142.75	6.04%
<u>101-48310</u>	Sale of Assets	0.00	10.13	10.13	0.00%	0.00	14,675.19	14,675.19	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	381,235.55	803,343.87	422,108.32	110.72%	902,319.57	1,878,575.53	976,255.96	108.19%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	286,475.24	285,195.84	-1,279.40	-0.45%	888,689.14	794,208.61	-94,480.53	-10.63%
<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	44,147.04	0.00	-44,147.04	-100.00%	114,854.88	0.00	-114,854.88	-100.00%
Revenue Total:		1,574,648.59	2,049,447.63	474,799.04	30.15%	6,066,726.91	7,686,152.16	1,619,425.25	26.69%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	52,171.20	53,736.24	-1,565.04	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,865.98	0.00	2,865.98	100.00%	7,728.89	0.00	7,728.89	100.00%
<u>101-010-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	2,602.10	3,262.32	-660.22	-25.37%
<u>101-010-51220</u>	FICA	1,510.60	1,365.92	144.68	9.58%	4,504.35	4,097.76	406.59	9.03%
<u>101-010-51230</u>	Lagers	2,034.66	1,441.00	593.66	29.18%	6,103.98	4,323.00	1,780.98	29.18%
<u>101-010-51250</u>	Unemployment Insurance	12.44	0.00	12.44	100.00%	35.43	0.00	35.43	100.00%
<u>101-010-51260</u>	Workers' Compensation	48.04	0.00	48.04	100.00%	48.04	0.00	48.04	100.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	33.23	-33.23	0.00%	0.00	33.23	-33.23	0.00%
<u>101-010-52500</u>	Dues	0.00	50,000.00	-50,000.00	0.00%	300.00	50,110.00	-49,810.00	-16,603.33%
<u>101-010-52530</u>	Phone	323.11	243.48	79.63	24.64%	1,170.64	609.13	561.51	47.97%
<u>101-010-52580</u>	Mileage	566.82	298.90	267.92	47.27%	759.78	697.60	62.18	8.18%
<u>101-010-52590</u>	Training	469.08	85.00	384.08	81.88%	764.31	2,024.75	-1,260.44	-164.91%
<u>101-010-53600</u>	Office Expense	316.68	137.55	179.13	56.56%	1,075.86	1,793.45	-717.59	-66.70%
<u>101-010-53605</u>	Postage	0.88	31.05	-30.17	-3,428.41%	0.88	2,296.25	-2,295.37	260,837.50%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	418.94	-418.94	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:		26,579.53	72,635.65	-46,056.12	-173.28%	77,831.40	123,402.67	-45,571.27	-58.55%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,232.22	9,418.54	-186.32	-2.02%	26,956.13	21,473.35	5,482.78	20.34%
<u>101-020-51210</u>	Health Insurance	2,081.68	1,631.17	450.51	21.64%	6,245.04	4,512.90	1,732.14	27.74%
<u>101-020-51220</u>	FICA	1,134.33	1,173.72	-39.39	-3.47%	3,346.32	3,003.88	342.44	10.23%
<u>101-020-51230</u>	Lagers	1,474.06	1,526.24	-52.18	-3.54%	4,411.25	4,303.47	107.78	2.44%
<u>101-020-51250</u>	Unemployment Insurance	46.83	22.28	24.55	52.42%	138.61	53.80	84.81	61.19%
<u>101-020-51260</u>	Workers' Compensation	21.98	0.00	21.98	100.00%	21.98	0.00	21.98	100.00%

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		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	1,600.00	-1,600.00	0.00%	975.00	2,938.20	-1,963.20	-201.35%
<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	131.99	144.72	-12.73	-9.64%	396.05	426.65	-30.60	-7.73%
<u>101-020-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	450.00	-450.00	0.00%
<u>101-020-53600</u>	Office Expense	410.93	280.09	130.84	-31.84%	1,424.03	763.13	660.90	46.41%
<u>101-020-53605</u>	Postage	41.60	31.05	10.55	25.36%	356.01	108.85	247.16	69.43%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 020 - County Clerk Total:		20,502.30	21,932.29	-1,429.99	-6.97%	63,100.46	57,897.67	5,202.79	8.25%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	5,622.23	6,546.10	-923.87	-16.43%	16,854.23	21,169.87	-4,315.64	-25.61%
<u>101-030-51210</u>	Health Insurance	1,040.84	1,087.43	-46.59	-4.48%	3,122.52	3,642.90	-520.38	-16.67%
<u>101-030-51220</u>	FICA	425.43	492.43	-67.00	-15.75%	1,275.35	1,592.89	-317.54	-24.90%
<u>101-030-51230</u>	Lagers	657.80	785.53	-127.73	-19.42%	1,971.96	2,540.38	-568.42	-28.83%
<u>101-030-51250</u>	Unemployment Insurance	29.36	14.43	14.93	50.85%	88.00	52.41	35.59	40.44%
<u>101-030-51260</u>	Workers' Compensation	26.75	0.00	26.75	100.00%	26.75	0.00	26.75	100.00%
<u>101-030-52312</u>	Canvassing	0.00	1,719.54	-1,719.54	0.00%	20,611.03	2,343.93	18,267.10	88.63%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	75.00	75.00	0.00	0.00%
<u>101-030-52530</u>	Phone	131.99	144.72	-12.73	-9.64%	396.05	426.65	-30.60	-7.73%
<u>101-030-53600</u>	Office Expense	380.70	375.70	5.00	1.31%	654.60	1,167.52	-512.92	-78.36%
<u>101-030-53605</u>	Postage	964.01	195.38	768.63	79.73%	2,389.49	2,626.39	-236.90	-9.91%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 030 - Elections Total:		9,279.11	11,361.26	-2,082.15	-22.44%	47,464.98	36,137.94	11,327.04	23.86%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,338.51	20,761.49	-422.98	-2.08%	61,867.58	62,509.53	-641.95	-1.04%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	7,806.30	8,155.80	-349.50	-4.48%
<u>101-040-51220</u>	FICA	1,520.85	1,536.99	-16.14	-1.06%	4,627.71	4,628.29	-0.58	-0.01%
<u>101-040-51230</u>	Lagers	2,379.61	2,491.39	-111.78	-4.70%	7,238.51	7,501.14	-262.63	-3.63%
<u>101-040-51250</u>	Unemployment Insurance	81.93	38.69	43.24	52.78%	296.34	145.41	150.93	50.93%
<u>101-040-51260</u>	Workers' Compensation	1,160.02	0.00	1,160.02	100.00%	1,160.02	0.00	1,160.02	100.00%
<u>101-040-51270</u>	Uniforms	329.46	145.36	184.10	55.88%	1,182.12	505.80	676.32	57.21%
<u>101-040-52410</u>	Utilities	27,993.40	26,610.80	1,382.60	4.94%	118,544.23	128,374.35	-9,830.12	-8.29%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	428.50	1,329.24	-900.74	-210.21%	676.57	5,203.83	-4,527.26	-669.15%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	130.16	32.98	97.18	74.66%	256.88	799.60	-542.72	-211.27%
<u>101-040-52438</u>	Building Repairs & Maintenance	7,350.51	24,437.29	-17,086.78	-232.46%	36,388.38	69,210.78	-32,822.40	-90.20%
<u>101-040-52439</u>	Elevator Maintenance	2,656.10	1,982.02	674.08	25.38%	7,036.87	5,896.06	1,140.81	16.21%
<u>101-040-52530</u>	Phone	40.40	40.44	-0.04	-0.10%	280.53	105.31	175.22	62.46%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%
<u>101-040-53600</u>	Office Expense	24.38	105.41	-81.03	-332.36%	73.16	616.70	-543.54	-742.95%
<u>101-040-53610</u>	Custodian Supplies	1,562.45	2,979.36	-1,416.91	-90.69%	8,120.01	7,654.53	465.48	5.73%
<u>101-040-53626</u>	Fuel Expense	581.45	597.34	-15.89	-2.73%	1,690.75	1,578.06	112.69	6.67%

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		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-54750</u>	Equipment	0.00	468.39	-468.39	0.00%	0.00	2,443.39	-2,443.39	0.00%
Department 040 - Facilities Management Total:		69,179.83	86,275.79	-17,095.96	-24.71%	257,445.96	305,328.58	-47,882.62	-18.60%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,613.16	10,055.38	-442.22	-4.60%	28,839.48	30,166.14	-1,326.66	-4.60%
<u>101-050-51120</u>	Salary Other-Sheriff	369,795.98	401,356.03	-31,560.05	-8.53%	1,097,868.35	1,211,951.79	-114,083.44	-10.39%
<u>101-050-51210</u>	Health Insurance	40,852.98	46,488.08	-5,635.10	-13.79%	119,176.23	142,454.69	-23,278.46	-19.53%
<u>101-050-51220</u>	FICA	28,111.43	30,338.36	-2,226.93	-7.92%	83,427.84	91,530.31	-8,102.47	-9.71%
<u>101-050-51230</u>	Lagers	33,356.21	42,970.51	-9,614.30	-28.82%	98,600.98	128,564.66	-29,963.68	-30.39%
<u>101-050-51250</u>	Unemployment Insurance	926.15	434.31	491.84	53.11%	4,624.88	2,452.75	2,172.13	46.97%
<u>101-050-51260</u>	Workers' Compensation	17,085.10	0.00	17,085.10	100.00%	17,085.10	0.00	17,085.10	100.00%
<u>101-050-51270</u>	Uniforms	907.97	3,002.35	-2,094.38	-230.67%	10,480.79	9,061.57	1,419.22	13.54%
<u>101-050-51280</u>	Staff Meals- Jail	91.94	64.76	27.18	29.56%	319.41	396.63	-77.22	-24.18%
<u>101-050-52300</u>	Legal Fees	0.00	216.00	-216.00	0.00%	0.00	216.00	-216.00	0.00%
<u>101-050-52331</u>	Inmate Medical	117,539.64	60,972.30	56,567.34	48.13%	199,058.03	182,916.90	16,141.13	8.11%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	305.70	361.22	-55.52	-18.16%	3,181.10	1,711.28	1,469.82	46.20%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	8,538.39	14,593.82	-6,055.43	-70.92%	21,356.25	43,833.26	-22,477.01	-105.25%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	14,635.98	1,300.00	13,335.98	91.12%	14,643.73	13,800.00	843.73	5.76%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	0.00	100,000.00	-100,000.00	0.00%
<u>101-050-52530</u>	Phone	5,069.77	9,948.92	-4,879.15	-96.24%	19,125.54	16,507.63	2,617.91	13.69%
<u>101-050-52590</u>	Training	3,176.42	0.00	3,176.42	100.00%	3,176.42	0.00	3,176.42	100.00%
<u>101-050-53600</u>	Office Expense	1,996.37	2,833.24	-836.87	-41.92%	7,424.34	9,646.82	-2,222.48	-29.94%
<u>101-050-53605</u>	Postage	112.21	147.93	-35.72	-31.83%	459.72	544.09	-84.37	-18.35%
<u>101-050-53610</u>	Enforcement Supplies	1,544.80	1,372.27	172.53	11.17%	3,440.66	7,465.72	-4,025.06	-116.99%
<u>101-050-53612</u>	Jail Supplies	4,427.94	2,245.35	2,182.59	49.29%	5,753.75	5,176.85	576.90	10.03%
<u>101-050-53616</u>	Other Grant Expense	5,488.14	7,443.00	-1,954.86	-35.62%	129,447.82	421,477.81	-292,029.99	-225.60%
<u>101-050-53617</u>	Investigative Expense	343.40	360.00	-16.60	-4.83%	3,721.20	1,314.00	2,407.20	64.69%
<u>101-050-53618</u>	Small Equipment	654.36	2,615.00	-1,960.64	-299.63%	29,514.96	5,758.96	23,756.00	80.49%
<u>101-050-53626</u>	Fuel Expense	13,020.68	14,339.88	-1,319.20	-10.13%	37,743.81	46,760.75	-9,016.94	-23.89%
<u>101-050-53635</u>	Prisoner Food & Board	62,226.30	29,807.81	32,418.49	52.10%	128,418.46	128,251.09	167.37	0.13%
<u>101-050-54750</u>	Equipment	0.00	7,824.74	-7,824.74	0.00%	1,244.92	7,824.74	-6,579.82	-528.53%
<u>101-050-54752</u>	Vehicle Purchases	1,141.96	2,270.96	-1,129.00	-98.87%	28,716.46	31,428.98	-2,712.52	-9.45%
<u>101-050-54755</u>	Computer Hardware	130.08	6,112.00	-5,981.92	-4,598.65%	10,919.90	6,112.00	4,807.90	44.03%
<u>101-050-54756</u>	Computer Software	6,574.92	1,810.76	4,764.16	72.46%	56,184.72	50,295.28	5,889.44	10.48%
<u>101-050-57509</u>	Fees for HB 2224	1,840.00	340.00	1,500.00	81.52%	4,472.00	4,718.50	-246.50	-5.51%
<u>101-050-57800</u>	K-9 Unit Expense	291.80	285.80	6.00	2.06%	920.50	907.18	13.32	1.45%
Department 050 - Sheriff Total:		749,799.78	701,910.78	47,889.00	6.39%	2,169,347.35	2,703,246.38	-533,899.03	-24.61%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	3,011.38	436.32	12.66%	10,343.10	11,467.95	-1,124.85	-10.88%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	3,122.52	3,262.32	-139.80	-4.48%
<u>101-060-51220</u>	FICA	656.34	639.30	17.04	2.60%	1,969.02	2,104.09	-135.07	-6.86%

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		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-060-51230</u>	Lagers	1,096.80	732.54	364.26	33.21%	3,290.40	2,346.77	943.63	28.68%
<u>101-060-51250</u>	Unemployment Insurance	14.52	7.85	6.67	45.94%	43.56	23.41	20.15	46.26%
<u>101-060-51260</u>	Workers' Compensation	22.83	0.00	22.83	100.00%	22.83	0.00	22.83	100.00%
<u>101-060-52530</u>	Phone	49.01	49.11	-0.10	-0.20%	147.07	147.34	-0.27	-0.18%
<u>101-060-53600</u>	Office Expense	120.74	1,222.19	-1,101.45	-912.25%	229.56	1,329.27	-1,099.71	-479.05%
<u>101-060-53605</u>	Postage	89.44	133.45	-44.01	-49.21%	371.49	455.93	-84.44	-22.73%
Département 060 - Treasurer Total:		12,464.90	12,987.74	-522.84	-4.19%	37,319.59	39,450.52	-2,130.93	-5.71%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	12,249.71	13,946.59	-1,696.88	-13.85%	36,920.85	43,715.41	-6,794.56	-18.40%
<u>101-070-51210</u>	Health Insurance	1,561.26	2,174.88	-613.62	-39.30%	4,683.78	6,524.64	-1,840.86	-39.30%
<u>101-070-51220</u>	FICA	1,351.63	1,504.57	-152.94	-11.32%	4,068.01	4,657.18	-589.17	-14.48%
<u>101-070-51230</u>	Lagers	1,791.18	1,927.05	-135.87	-7.59%	5,431.28	5,872.45	-441.17	-8.12%
<u>101-070-51250</u>	Unemployment Insurance	61.93	31.38	30.55	49.33%	189.30	109.23	80.07	42.30%
<u>101-070-51260</u>	Workers' Compensation	43.95	0.00	43.95	100.00%	43.95	0.00	43.95	100.00%
<u>101-070-52530</u>	Phone	0.00	171.27	-171.27	0.00%	341.96	342.54	-0.58	-0.17%
<u>101-070-53605</u>	Postage	362.25	283.25	79.00	21.81%	7,836.18	11,273.06	-3,436.88	-43.86%
Department 070 - Collector Total:		23,348.59	26,143.47	-2,794.88	-11.97%	77,295.35	90,807.95	-13,512.60	-17.48%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,824.92	12,820.28	-1,995.36	-18.43%	32,504.25	33,994.51	-1,490.26	-4.58%
<u>101-090-51210</u>	Health Insurance	2,081.68	2,036.41	45.27	2.17%	6,245.04	5,298.73	946.31	15.15%
<u>101-090-51220</u>	FICA	1,244.76	1,414.84	-170.08	-13.66%	3,736.55	3,908.27	-171.72	-4.60%
<u>101-090-51230</u>	Lagers	1,805.78	1,960.50	-154.72	-8.57%	5,416.63	5,775.03	-358.40	-6.62%
<u>101-090-51250</u>	Unemployment Insurance	54.67	31.79	22.88	41.85%	166.73	86.79	79.94	47.95%
<u>101-090-51260</u>	Workers' Compensation	41.23	0.00	41.23	100.00%	41.23	0.00	41.23	100.00%
Department 090 - Recorder Total:		21,979.72	24,368.30	-2,388.58	-10.87%	65,890.47	67,376.77	-1,486.30	-2.26%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	4,622.25	1,534.05	3,088.20	66.81%	5,082.25	4,500.60	581.65	11.44%
<u>101-110-52500</u>	Dues	400.00	0.00	400.00	100.00%	2,087.90	978.95	1,108.95	53.11%
<u>101-110-52515</u>	Jury Expense	3,073.00	2,546.38	526.62	17.14%	10,337.97	7,127.91	3,210.06	31.05%
<u>101-110-52517</u>	Pretrial Services	8,352.35	20,605.90	-12,253.55	-146.71%	28,838.25	30,333.30	-1,495.05	-5.18%
<u>101-110-52530</u>	Phone	1,035.58	1,061.58	-26.00	-2.51%	3,312.92	2,979.38	333.54	10.07%
<u>101-110-52580</u>	Mileage	241.71	399.42	-157.71	-65.25%	324.83	703.58	-378.75	-116.60%
<u>101-110-52590</u>	Training	1,222.47	990.50	231.97	18.98%	3,181.61	3,910.31	-728.70	-22.90%
<u>101-110-53600</u>	Office Expense	1,980.24	1,612.02	368.22	18.59%	7,424.98	9,256.71	-1,831.73	-24.67%
<u>101-110-53605</u>	Postage	797.89	770.08	27.81	3.49%	2,337.86	2,654.50	-316.64	-13.54%
<u>101-110-53618</u>	Small Equipment	0.00	145.20	-145.20	0.00%	135.77	4,433.18	-4,297.41	-3,165.21%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	190.38	0.00	190.38	100.00%
<u>101-110-57507</u>	Court Costs	198.00	0.00	198.00	100.00%	198.00	0.00	198.00	100.00%
Department 110 - Consolidated Courts Total:		21,923.49	29,665.13	-7,741.64	-35.31%	63,452.72	66,878.42	-3,425.70	-5.40%

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		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
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%	2,400.00	2,400.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	8,502.00	9,999.00	-1,497.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	2,749.98	3,639.99	-890.01	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	10,602.00	6,818.00	3,784.00	35.69%	25,577.00	24,445.00	1,132.00	4.43%
<u>101-121-52310</u>	Consultant	2,152.40	2,156.99	-4.59	-0.21%	6,484.06	6,423.15	60.91	0.94%
<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	97.52	97.73	-0.21	-0.22%	292.64	293.20	-0.56	-0.19%
<u>101-121-52590</u>	Training	0.00	64.00	-64.00	0.00%	74.95	177.40	-102.45	-136.69%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	0.00	141.07	-141.07	0.00%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	1.27	74.80	-73.53	-5,789.76%
Department 121 - 38th Circuit Associate Division No. 1 Total:		17,402.58	14,483.05	2,919.53	16.78%	46,491.90	48,003.61	-1,511.71	-3.25%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52300</u>	Legal Fees	178.00	0.00	178.00	100.00%	178.00	0.00	178.00	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	121.89	122.16	-0.27	-0.22%	365.79	366.49	-0.70	-0.19%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
<u>101-122-53600</u>	Office Expense	93.50	0.00	93.50	100.00%	93.50	0.00	93.50	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		393.39	122.16	271.23	68.95%	1,055.74	882.60	173.14	16.40%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.96	2,746.55	3,294.41	54.53%	18,122.43	13,225.65	4,896.78	27.02%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,087.44	473.82	30.35%	4,683.78	2,174.88	2,508.90	53.57%
<u>101-130-51220</u>	FICA	849.86	636.50	213.36	25.11%	2,549.58	2,290.96	258.62	10.14%
<u>101-130-51230</u>	Lagers	1,400.22	1,062.12	338.10	24.15%	4,200.60	3,270.49	930.11	22.14%
<u>101-130-51250</u>	Unemployment Insurance	30.80	7.16	23.64	76.75%	92.40	28.08	64.32	69.61%
<u>101-130-51260</u>	Workers' Compensation	225.73	0.00	225.73	100.00%	225.73	0.00	225.73	100.00%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	61.02	0.00	61.02	100.00%
<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	97.52	138.17	-40.65	-41.68%	292.64	354.62	-61.98	-21.18%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	375.57	-375.57	0.00%
<u>101-130-53600</u>	Office Expense	63.00	289.05	-226.05	-358.81%	1,069.09	1,172.58	-103.49	-9.68%
<u>101-130-53605</u>	Postage	75.60	63.22	12.38	16.38%	241.90	258.23	-16.33	-6.75%
<u>101-130-53626</u>	Fuel Expense	66.02	0.00	66.02	100.00%	264.20	60.35	203.85	77.16%
Department 130 - Public Administrator Total:		16,337.65	12,134.69	4,202.96	25.73%	49,583.41	43,870.85	5,712.56	11.52%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,016.46	12,569.24	-552.78	-4.60%	36,049.38	37,707.72	-1,658.34	-4.60%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	105,372.78	127,475.13	-22,102.35	-20.98%	316,315.13	370,989.07	-54,673.94	-17.28%
<u>101-140-51210</u>	Health Insurance	11,449.24	12,505.56	-1,056.32	-9.23%	35,246.03	33,710.64	1,535.39	4.36%
<u>101-140-51220</u>	FICA	8,599.09	10,244.23	-1,645.14	-19.13%	25,766.74	29,902.12	-4,135.38	-16.05%
<u>101-140-51230</u>	Lagers	13,226.74	15,991.15	-2,764.41	-20.90%	38,148.35	47,173.87	-9,025.52	-23.66%

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		March Variance				YTD Variance			
		2024	2025	Favorable /		2024	2025	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	3,876.00	3,876.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	177.12	109.14	67.98	38.38%	1,268.93	635.42	633.51	49.92%
<u>101-140-51260</u>	Workers' Compensation	87.74	0.00	87.74	100.00%	9.42	0.00	9.42	100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	993.31	1,742.76	-749.45	-75.45%	2,887.36	4,538.86	-1,651.50	-57.20%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	127.28	-127.28	0.00%	0.00	127.28	-127.28	0.00%
<u>101-140-52500</u>	Dues	0.00	2,112.41	-2,112.41	0.00%	5,688.20	5,542.41	145.79	2.56%
<u>101-140-52530</u>	Phone	1,222.27	1,234.27	-12.00	-0.98%	3,871.70	3,379.40	492.30	12.72%
<u>101-140-53600</u>	Office Expense	504.26	834.18	-329.92	-65.43%	2,906.44	2,947.18	-40.74	-1.40%
<u>101-140-53616</u>	Other Grant Expense	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%
<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	10,000.00	0.00	10,000.00	100.00%	10,000.00	0.00	10,000.00	100.00%
<u>101-140-54756</u>	Computer Software	0.00	10,592.00	-10,592.00	0.00%	20,779.70	37,280.62	-16,500.92	-79.41%
<u>101-140-57583</u>	Child Abuse Team Grant	6,382.69	0.00	6,382.69	100.00%	6,382.69	0.00	6,382.69	100.00%
Department 140 - Prosecuting Attorney Total:		171,523.70	196,829.35	-25,305.65	-14.75%	509,428.37	578,928.50	-69,500.13	-13.64%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	13,044.18	14,376.01	-1,331.83	-10.21%	41,289.14	43,405.03	-2,115.89	-5.12%
<u>101-150-51210</u>	Health Insurance	1,821.47	2,174.88	-353.41	-19.40%	5,984.83	6,524.64	-539.81	-9.02%
<u>101-150-51220</u>	FICA	943.70	1,037.74	-94.04	-9.97%	2,993.90	3,134.40	-140.50	-4.69%
<u>101-150-51230</u>	Lagers	1,449.07	1,690.08	-241.01	-16.63%	4,270.37	5,103.04	-832.67	-19.50%
<u>101-150-51250</u>	Unemployment Insurance	54.83	27.04	27.79	50.68%	196.34	99.37	96.97	49.39%
<u>101-150-51260</u>	Workers' Compensation	875.00	0.00	875.00	100.00%	875.00	0.00	875.00	100.00%
<u>101-150-51270</u>	Uniforms	120.00	0.00	120.00	100.00%	996.77	394.88	601.89	60.38%
<u>101-150-52300</u>	Legal Fees	2,540.00	2,500.00	40.00	1.57%	7,556.00	7,500.00	56.00	0.74%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	1,490.00	160.00	1,330.00	89.26%	5,700.00	1,385.00	4,315.00	75.70%
<u>101-150-52322</u>	OSCA Grant	2,390.00	0.00	2,390.00	100.00%	3,010.00	0.00	3,010.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	1,681.20	85.95	1,595.25	94.89%	4,571.47	1,065.93	3,505.54	76.68%
<u>101-150-52530</u>	Phone	1,185.21	1,082.64	102.57	8.65%	4,058.10	2,555.49	1,502.61	37.03%
<u>101-150-52585</u>	Travel	0.00	1,309.40	-1,309.40	0.00%	0.00	2,999.69	-2,999.69	0.00%
<u>101-150-52590</u>	Training	0.00	365.00	-365.00	0.00%	300.00	3,745.00	-3,445.00	-1,148.33%
<u>101-150-53600</u>	Office Expense	426.17	516.27	-90.10	-21.14%	2,097.88	2,149.23	-51.35	-2.45%
<u>101-150-53605</u>	Postage	33.28	0.00	33.28	100.00%	121.24	86.25	34.99	28.86%
<u>101-150-53618</u>	Small Equipment	400.00	0.00	400.00	100.00%	899.99	0.00	899.99	100.00%
<u>101-150-53626</u>	Fuel Expense	461.77	594.39	-132.62	-28.72%	1,285.01	1,476.40	-191.39	-14.89%
<u>101-150-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,320.74	0.00	2,320.74	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	0.00	8,457.75	100.00%	25,373.25	16,915.50	8,457.75	33.33%
Department 150 - Juvenile Office Total:		37,373.63	25,919.40	11,454.23	30.65%	113,900.03	98,539.85	15,360.18	13.49%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	17,348.04	17,868.48	-520.44	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	1,250.00	-500.00	-66.67%	1,850.00	3,000.00	-1,150.00	-62.16%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	1,561.26	1,631.16	-69.90	-4.48%

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				March Variance				YTD Variance	
		2024	2025	Favorable /		2024	2025	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	1,211.52	1,251.78	-40.26	-3.32%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	2,029.74	2,144.22	-114.48	-5.64%
<u>101-160-51260</u>	Workers' Compensation	28.79	0.00	28.79	100.00%	28.79	0.00	28.79	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	9,700.00	-9,700.00	0.00%	0.00	23,154.00	-23,154.00	0.00%
<u>101-160-52530</u>	Phone	40.40	40.44	-0.04	-0.10%	161.59	80.88	80.71	49.95%
<u>101-160-52588</u>	Transport & Removal	0.00	200.00	-200.00	0.00%	0.00	200.00	-200.00	0.00%
<u>101-160-52590</u>	Training	0.00	1,100.00	-1,100.00	0.00%	0.00	1,100.00	-1,100.00	0.00%
<u>101-160-53610</u>	Coroner Supplies	350.00	0.00	350.00	100.00%	350.00	0.00	350.00	100.00%
<u>101-160-53626</u>	Fuel Expense	24.46	0.00	24.46	100.00%	74.31	81.06	-6.75	-9.08%
Department 160 - Coroner Total:		8,577.17	19,922.32	-11,345.15	-132.27%	24,615.25	50,511.58	-25,896.33	-105.20%
Department: 170 - County Misc & Operations									
<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	1,186.00	90.00	1,096.00	92.41%	3,109.00	1,304.00	1,805.00	58.06%
<u>101-170-52300</u>	Legal Fees	0.00	2,732.10	-2,732.10	0.00%	875.00	4,119.60	-3,244.60	-370.81%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	31,250.01	31,250.01	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	15,000.00	-15,000.00	0.00%	0.00	19,000.00	-19,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	925.00	106.11	818.89	88.53%
<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	11,125.62	34,092.42	-22,966.80	-206.43%	66,058.13	66,912.91	-854.78	-1.29%
<u>101-170-52432</u>	Computer Software	200.00	7,381.75	-7,181.75	-3,590.88%	18,645.83	68,828.66	-50,182.83	-269.14%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	0.00	0.00	0.00%	72.12	1,956.75	-1,884.63	-2,613.19%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	17,270.00	14,800.00	2,470.00	14.30%
<u>101-170-52530</u>	Phone & Internet	10,766.38	10,628.04	138.34	1.28%	32,028.24	32,880.48	-852.24	-2.66%
<u>101-170-52540</u>	Publication Costs	260.43	948.37	-687.94	-264.16%	2,045.58	2,275.03	-229.45	-11.22%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	750.00	0.00	750.00	100.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	53,168.27	459,208.64	-406,040.37	-763.69%	77,058.42	474,414.51	-397,356.09	-515.66%
<u>101-170-54750</u>	Equipment	2,435.00	0.00	2,435.00	100.00%	7,744.46	0.00	7,744.46	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	1,160.70	-1,160.70	0.00%
<u>101-170-57506</u>	ELECTIONS	651.95	566.76	85.19	13.07%	651.95	31,215.63	-30,563.68	-4,688.04%
<u>101-170-57582</u>	ARPA Expenses	25,509.67	0.00	25,509.67	100.00%	96,217.51	0.00	96,217.51	100.00%
<u>101-170-57800</u>	Misc	-1,816.41	11,203.85	-13,020.26	-716.81%	1,363.45	29,558.92	-28,195.47	-2,067.95%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	-54.92	54.92	0.00%	1,486.84	340.21	1,146.63	77.12%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	0.00	0.00	0.00%	0.00	7,800.00	-7,800.00	0.00%
Department 170 - County Misc & Operations Total:		113,903.58	552,213.68	-438,310.10	-384.81%	382,357.47	822,297.08	-439,939.61	-115.06%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	20,612.49	20,612.49	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	20,612.49	20,612.49	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	11,999.35	12,416.80	-417.45	-3.48%	35,981.39	37,450.48	-1,469.09	-4.08%
<u>101-190-51130</u>	Contract Labor	0.00	1,652.00	-1,652.00	0.00%	0.00	5,306.00	-5,306.00	0.00%
<u>101-190-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	4,163.36	4,893.48	-730.12	-17.54%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2025

		March Variance				YTD Variance			
		2024	2025	Favorable /	Variance %	2024	2025	Favorable /	Variance %
		March Activity	March Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<u>101-190-51220</u>	FICA	891.30	900.04	-8.74	-0.98%	2,678.42	2,717.31	-38.89	-1.45%
<u>101-190-51230</u>	Lagers	1,403.92	1,490.00	-86.08	-6.13%	4,209.80	4,494.03	-284.23	-6.75%
<u>101-190-51250</u>	Unemployment Insurance	32.65	13.43	19.22	58.87%	155.87	75.23	80.64	51.74%
<u>101-190-51260</u>	Workers' Compensation	287.07	0.00	287.07	100.00%	287.07	0.00	287.07	100.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	531.61	-531.61	0.00%	0.00	531.61	-531.61	0.00%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,000.00	13,935.00	-935.00	-7.19%
<u>101-190-52530</u>	Phone	535.53	495.84	39.69	7.41%	1,852.07	1,286.65	565.42	30.53%
<u>101-190-52590</u>	Training	150.00	110.00	40.00	26.67%	530.00	1,915.10	-1,385.10	-261.34%
<u>101-190-53600</u>	Office Expense	1,238.69	211.22	1,027.47	82.95%	3,754.85	3,130.05	624.80	16.64%
<u>101-190-53605</u>	Postage	3.95	0.00	3.95	100.00%	4.58	0.00	4.58	100.00%
<u>101-190-53616</u>	Other Grant Expense	0.00	11.33	-11.33	0.00%	0.00	9,280.04	-9,280.04	0.00%
<u>101-190-53626</u>	Fuel Expense	227.55	105.13	122.42	53.80%	640.56	504.43	136.13	21.25%
Department 190 - Emergency Management Total:		18,331.27	19,568.56	-1,237.29	-6.75%	67,257.97	85,519.41	-18,261.44	-27.15%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	17,202.02	22,425.00	-5,222.98	-30.36%	55,693.74	68,175.35	-12,481.61	-22.41%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,827.34	-641.58	-29.35%	6,817.49	7,938.31	-1,120.82	-16.44%
<u>101-200-51220</u>	FICA	1,300.47	1,692.80	-392.33	-30.17%	4,212.93	5,146.44	-933.51	-22.16%
<u>101-200-51230</u>	Lagers	2,012.62	2,158.56	-145.94	-7.25%	6,312.77	6,583.74	-270.97	-4.29%
<u>101-200-51250</u>	Unemployment Insurance	73.07	32.45	40.62	55.59%	271.15	149.74	121.41	44.78%
<u>101-200-51260</u>	Workers' Compensation	214.15	0.00	214.15	100.00%	214.15	0.00	214.15	100.00%
<u>101-200-52342</u>	GIS	0.00	600.00	-600.00	0.00%	4,150.00	8,210.00	-4,060.00	-97.83%
<u>101-200-52343</u>	Stormwater	1,200.00	0.00	1,200.00	100.00%	2,400.00	0.00	2,400.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	270.00	-270.00	0.00%	438.48	610.00	-171.52	-39.12%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	366.00	566.00	-200.00	-54.64%
<u>101-200-52510</u>	BOA Board Meetings	0.00	275.00	-275.00	0.00%	400.00	525.00	-125.00	-31.25%
<u>101-200-52530</u>	Phone	162.29	162.60	-0.31	-0.19%	527.38	447.37	80.01	15.17%
<u>101-200-52590</u>	Training	35.95	0.00	35.95	100.00%	35.95	0.00	35.95	100.00%
<u>101-200-53600</u>	Office Expense	418.41	454.77	-36.36	-8.69%	2,117.14	1,338.42	778.72	36.78%
<u>101-200-53605</u>	Postage	1,064.92	0.00	1,064.92	100.00%	2,713.05	1,356.50	1,356.55	50.00%
<u>101-200-53626</u>	Fuel Expense	69.44	0.00	69.44	100.00%	268.44	23.37	245.07	91.29%
Department 200 - Planning & Development Total:		25,939.10	30,898.52	-4,959.42	-19.12%	86,938.67	101,070.24	-14,131.57	-16.25%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	17,780.04	18,313.44	-533.40	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	6,195.09	4,840.63	1,354.46	21.86%	18,540.90	14,602.92	3,937.98	21.24%
<u>101-210-51210</u>	Health Insurance	1,040.84	543.72	497.12	47.76%	3,122.52	1,631.16	1,491.36	47.76%
<u>101-210-51220</u>	FICA	876.62	814.86	61.76	7.05%	2,626.48	2,450.76	175.72	6.69%
<u>101-210-51230</u>	Lagers	1,418.25	1,313.41	104.84	7.39%	4,249.54	3,949.97	299.57	7.05%
<u>101-210-51250</u>	Unemployment Insurance	29.39	12.10	17.29	58.83%	87.93	36.51	51.42	58.48%
<u>101-210-51260</u>	Workers' Compensation	29.47	0.00	29.47	100.00%	29.47	0.00	29.47	100.00%
<u>101-210-52500</u>	Dues	150.00	0.00	150.00	100.00%	150.00	0.00	150.00	100.00%
<u>101-210-52530</u>	Phone	73.14	113.30	-40.16	-54.91%	219.48	299.90	-80.42	-36.64%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2025

		2024	2025	March Variance		2024	2025	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	415.10	-415.10	0.00%
<u>101-210-52590</u>	Training	235.00	410.95	-175.95	-74.87%	235.00	764.45	-529.45	-225.30%
<u>101-210-53600</u>	Office Expense	117.00	48.01	68.99	58.97%	1,057.97	554.58	503.39	47.58%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	47.88	84.18	-36.30	-75.81%
Department 210 - Auditor Total:		16,091.48	14,201.46	1,890.02	11.75%	48,147.21	43,102.97	5,044.24	10.48%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,740.80	6,129.60	-388.80	-6.77%	17,239.02	18,388.80	-1,149.78	-6.67%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	3,122.52	3,262.32	-139.80	-4.48%
<u>101-230-51220</u>	FICA	435.40	464.86	-29.46	-6.77%	1,307.46	1,394.58	-87.12	-6.66%
<u>101-230-51230</u>	Lagers	671.68	735.54	-63.86	-9.51%	2,016.99	2,206.62	-189.63	-9.40%
<u>101-230-51250</u>	Unemployment Insurance	30.04	15.43	14.61	48.64%	90.24	47.51	42.73	47.35%
<u>101-230-51260</u>	Workers' Compensation	532.56	0.00	532.56	100.00%	532.56	0.00	532.56	100.00%
<u>101-230-51270</u>	Uniforms	67.28	51.48	15.80	23.48%	229.79	221.38	8.41	3.66%
<u>101-230-52410</u>	Utilities	276.95	162.65	114.30	41.27%	1,161.69	487.95	673.74	58.00%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	1,347.30	208.00	1,139.30	84.56%	1,410.25	208.00	1,202.25	85.25%
<u>101-230-52530</u>	Phone	110.59	40.44	70.15	63.43%	442.33	80.88	361.45	81.72%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	0.00	113.30	-113.30	0.00%
<u>101-230-53626</u>	Fuel Expense	63.85	55.22	8.63	13.52%	291.85	298.78	-6.93	-2.37%
<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:		10,317.29	8,950.66	1,366.63	13.25%	27,844.70	28,685.12	-840.42	-3.02%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	28,729.96	36,623.27	-7,893.31	-27.47%	89,958.49	108,933.92	-18,975.43	-21.09%
<u>101-240-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	1,790.25	-1,790.25	0.00%
<u>101-240-51210</u>	Health Insurance	2,602.10	4,349.76	-1,747.66	-67.16%	8,326.72	13,049.28	-4,722.56	-56.72%
<u>101-240-51220</u>	FICA	2,103.89	2,688.40	-584.51	-27.78%	6,598.42	7,993.62	-1,395.20	-21.14%
<u>101-240-51230</u>	Lagers	3,361.40	4,073.39	-711.99	-21.18%	10,090.38	12,138.04	-2,047.66	-20.29%
<u>101-240-51250</u>	Unemployment Insurance	29.03	31.56	-2.53	-8.72%	309.21	192.58	116.63	37.72%
<u>101-240-51260</u>	Workers' Compensation	75.98	0.00	75.98	100.00%	75.98	0.00	75.98	100.00%
<u>101-240-52530</u>	Phone	345.61	370.38	-24.77	-7.17%	1,211.48	984.86	226.62	18.71%
<u>101-240-53600</u>	Office Expense	458.59	925.51	-466.92	-101.82%	4,137.22	2,077.35	2,059.87	49.79%
<u>101-240-53605</u>	Postage	8.93	0.00	8.93	100.00%	12.09	10.61	1.48	12.24%
<u>101-240-53618</u>	Small Equipment	0.00	259.99	-259.99	0.00%	0.00	259.99	-259.99	0.00%
<u>101-240-54756</u>	Computer Software	0.00	3,835.00	-3,835.00	0.00%	6,325.00	3,835.00	2,490.00	39.37%
Department 240 - Human Resources Total:		37,715.49	53,157.26	-15,441.77	-40.94%	127,044.99	151,265.50	-24,220.51	-19.06%
Department: 900 - Transfer out									
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	520,325.00	529,175.00	-8,850.00	-1.70%	520,325.00	529,175.00	-8,850.00	-1.70%
Department 900 - Transfer out Total:		520,325.00	529,175.00	-8,850.00	-1.70%	520,325.00	529,175.00	-8,850.00	-1.70%
Expense Total:		1,956,159.41	2,471,727.35	-515,567.94	-26.36%	4,884,751.48	6,092,991.70	-1,208,240.22	-24.73%
Fund 101 Surplus (Deficit):		-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%
Total Surplus (Deficit):		-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2025

Group Summary

Department	2024 March Activity	2025 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,574,648.59	2,049,447.63	474,799.04	30.15%	6,066,726.91	7,686,152.16	1,619,425.25	26.69%
Revenue Total:	1,574,648.59	2,049,447.63	474,799.04	30.15%	6,066,726.91	7,686,152.16	1,619,425.25	26.69%
Expense								
010 - Commission	26,579.53	72,635.65	-46,056.12	-173.28%	77,831.40	123,402.67	-45,571.27	-58.55%
020 - County Clerk	20,502.30	21,932.29	-1,429.99	-6.97%	63,100.46	57,897.67	5,202.79	8.25%
030 - Elections	9,279.11	11,361.26	-2,082.15	-22.44%	47,464.98	36,137.94	11,327.04	23.86%
040 - Facilities Management	69,179.83	86,275.79	-17,095.96	-24.71%	257,445.96	305,328.58	-47,882.62	-18.60%
050 - Sheriff	749,799.78	701,910.78	47,889.00	6.39%	2,169,347.35	2,703,246.38	-533,899.03	-24.61%
060 - Treasurer	12,464.90	12,987.74	-522.84	-4.19%	37,319.59	39,450.52	-2,130.93	-5.71%
070 - Collector	23,348.59	26,143.47	-2,794.88	-11.97%	77,295.35	90,807.95	-13,512.60	-17.48%
090 - Recorder	21,979.72	24,368.30	-2,388.58	-10.87%	65,890.47	67,376.77	-1,486.30	-2.26%
110 - Consolidated Courts	21,923.49	29,665.13	-7,741.64	-35.31%	63,452.72	66,878.42	-3,425.70	-5.40%
121 - 38th Circuit Associate Division No. 1	17,402.58	14,483.05	2,919.53	16.78%	46,491.90	48,003.61	-1,511.71	-3.25%
122 - 38th Circuit Associate Division No. 2	393.39	122.16	271.23	68.95%	1,055.74	882.60	173.14	16.40%
130 - Public Administrator	16,337.65	12,134.69	4,202.96	25.73%	49,583.41	43,870.85	5,712.56	11.52%
140 - Prosecuting Attorney	171,523.70	196,829.35	-25,305.65	-14.75%	509,428.37	578,928.50	-69,500.13	-13.64%
150 - Juvenile Office	37,373.63	25,919.40	11,454.23	30.65%	113,900.03	98,539.85	15,360.18	13.49%
160 - Coroner	8,577.17	19,922.32	-11,345.15	-132.27%	24,615.25	50,511.58	-25,896.33	-105.20%
170 - County Misc & Operations	113,903.58	552,213.68	-438,310.10	-384.81%	382,357.47	822,297.08	-439,939.61	-115.06%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	20,612.49	20,612.49	0.00	0.00%
190 - Emergency Management	18,331.27	19,568.56	-1,237.29	-6.75%	67,257.97	85,519.41	-18,261.44	-27.15%
200 - Planning & Development	25,939.10	30,898.52	-4,959.42	-19.12%	86,938.67	101,070.24	-14,131.57	-16.25%
210 - Auditor	16,091.48	14,201.46	1,890.02	11.75%	48,147.21	43,102.97	5,044.24	10.48%
230 - Recycle	10,317.29	8,950.66	1,366.63	13.25%	27,844.70	28,685.12	-840.42	-3.02%
240 - Human Resources	37,715.49	53,157.26	-15,441.77	-40.94%	127,044.99	151,265.50	-24,220.51	-19.06%
900 - Transfer out	520,325.00	529,175.00	-8,850.00	-1.70%	520,325.00	529,175.00	-8,850.00	-1.70%
Expense Total:	1,956,159.41	2,471,727.35	-515,567.94	-26.36%	4,884,751.48	6,092,991.70	-1,208,240.22	-24.73%
Fund 101 Surplus (Deficit):	-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%
Total Surplus (Deficit):	-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%

Fund Summary

Fund	2024	2025	March Variance		2024	2025	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%
Total Surplus (Deficit):	-381,510.82	-422,279.72	-40,768.90	-10.69%	1,181,975.43	1,593,160.46	411,185.03	34.79%