

2026 Christian County Government Proposed Version





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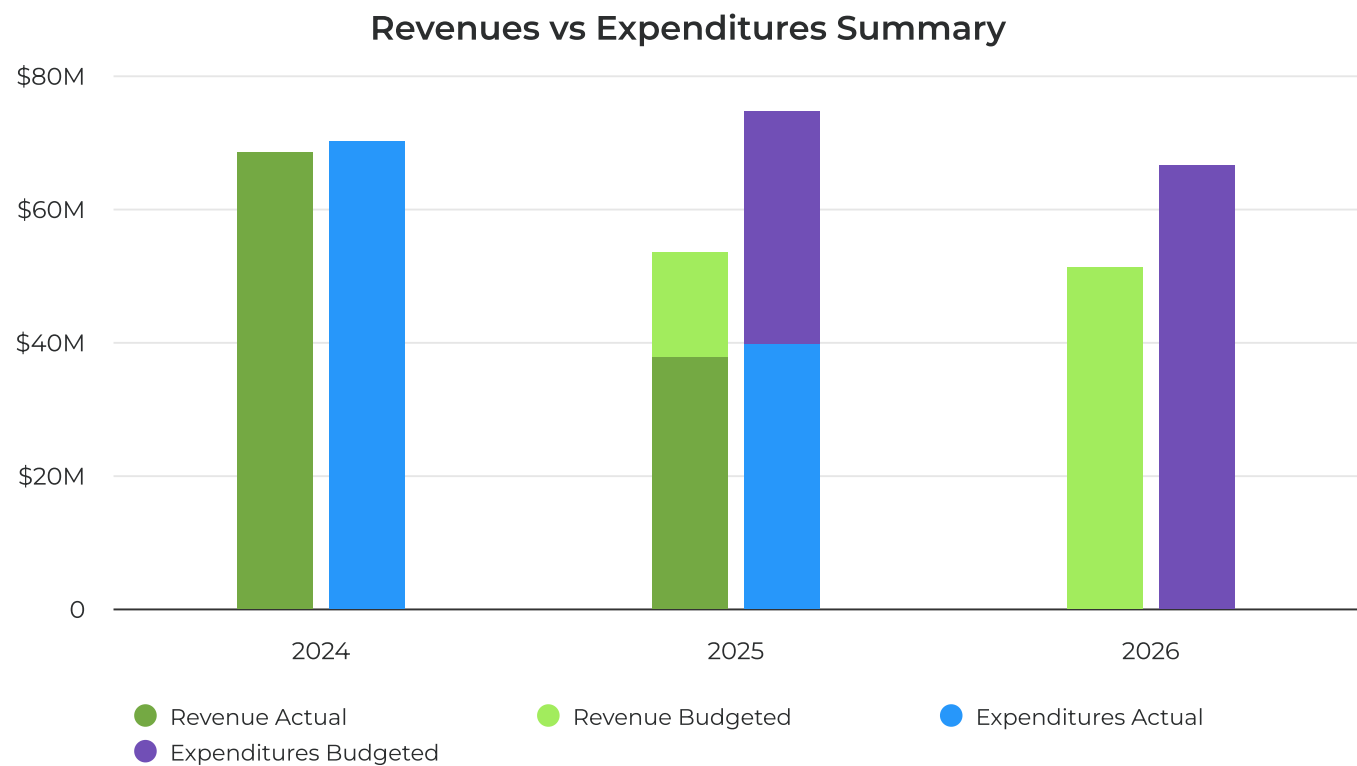
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Financials



All Funds Summary

Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

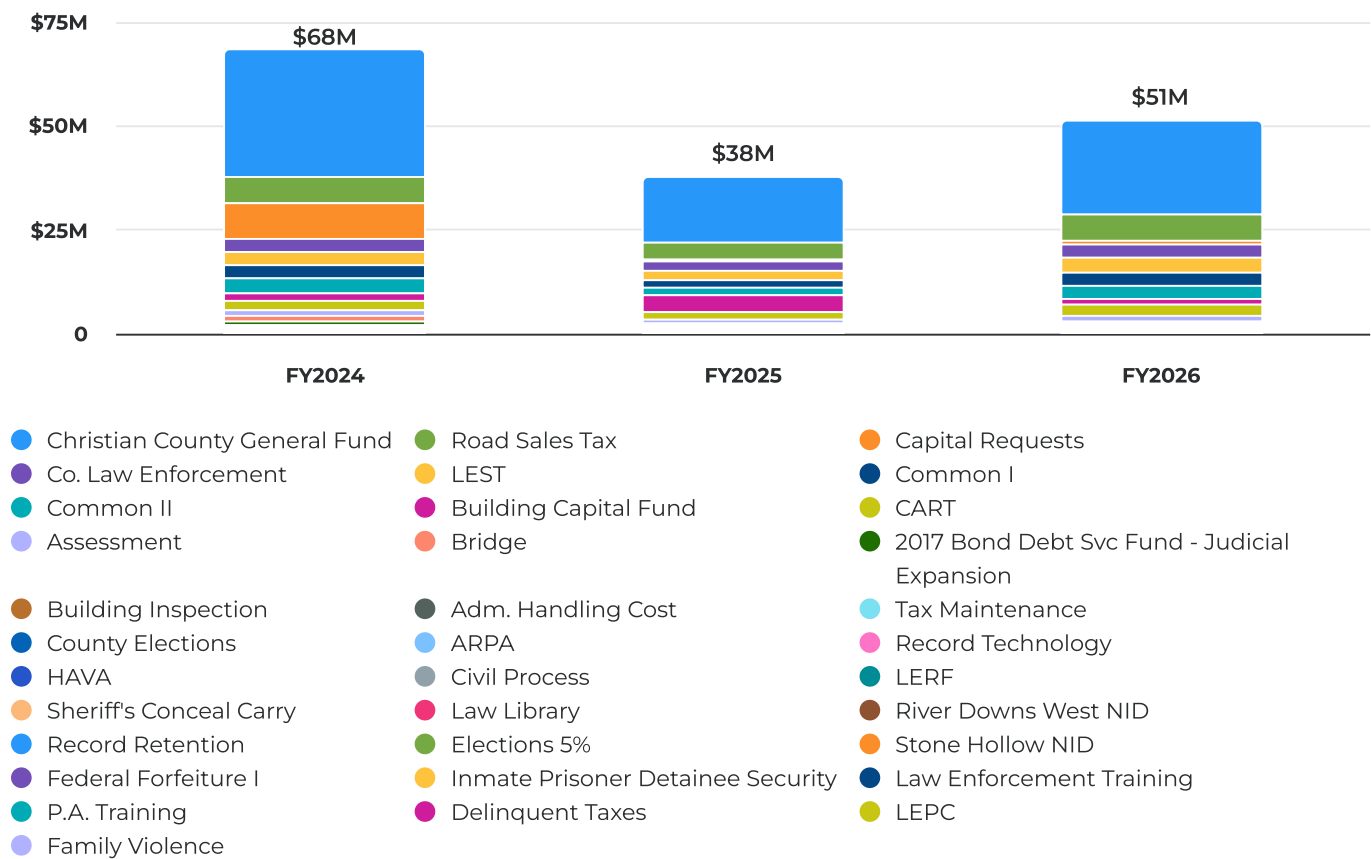
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$47,240,111	\$45,194,937	\$45,194,937	-
Revenues				
Taxes	\$19,711,345	\$13,422,676	\$19,424,737	\$19,552,182
Intergovernmental Revenues	\$4,661,414	\$2,626,052	\$4,164,700	\$3,600,885
Charges for Services	\$6,627,565	\$4,972,980	\$5,903,065	\$6,548,255
Interest	\$2,636,335	\$1,145,217	\$1,699,755	\$1,759,830
Other Revenue	\$662,733	\$652,992	\$622,280	\$2,198,600
Private Donations	-	\$1,200	-	-
Transfers	\$34,034,994	\$13,836,240	\$19,838,475	\$16,642,338
Sales of Surplus Assets	\$35,171	\$1,209,989	\$1,742,550	\$1,030,000
Total Revenues	\$68,369,557	\$37,867,347	\$53,395,562	\$51,332,090
Expenditures				
Payroll	\$15,603,699	\$10,048,576	\$18,751,105	\$20,507,304
Operating Expenses	\$15,394,744	\$10,851,929	\$24,223,341	\$19,910,427
Capital Outlays	\$3,070,275	\$4,356,454	\$9,594,602	\$7,065,310



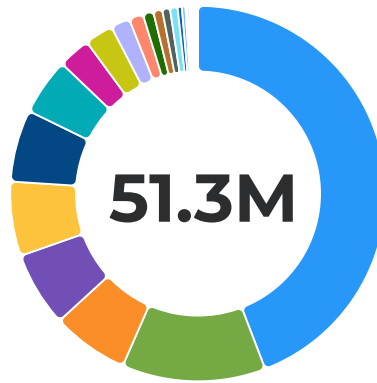
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Debt Service	\$5,239,655	\$4,205,275	\$6,922,613	\$5,589,214
Disbursements	\$7,790,184	\$4,876,207	\$7,923,000	\$8,353,500
Other Financing	\$22,853,531	\$5,315,247	\$6,771,975	\$4,602,575
County/Emergency Disaster	\$69,414	\$54,302	\$350,000	\$350,000
Total Expenditures	\$70,021,502	\$39,707,991	\$74,536,637	\$66,378,329
Total Revenues Less Expenditures	-\$1,651,945	-\$1,840,644	-\$21,141,074	-\$15,046,239
Ending Fund Balance	\$45,588,165	\$43,354,293	\$24,053,862	-\$15,046,239

Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund



Christian County General Fund	\$22,680,625	44.18%
Road Sales Tax	\$6,355,375	12.38%
Common I	\$3,392,720	6.61%
Co. Law Enforcement	\$3,310,000	6.45%
LEST	\$3,285,000	6.40%
Common II	\$3,190,350	6.22%
CART	\$2,513,000	4.90%
Assessment	\$1,431,685	2.79%
Building Capital Fund	\$1,260,000	2.45%
Capital Requests	\$850,000	1.66%
2017 Bond Debt Svc Fund - Judicial Expansion	\$627,075	1.22%
Bridge	\$462,500	0.90%
Adm. Handling Cost	\$398,185	0.78%
Building Inspection	\$345,000	0.67%
County Elections	\$336,000	0.65%
Tax Maintenance	\$191,300	0.37%
Record Technology	\$154,265	0.30%
Civil Process	\$83,500	0.16%
HAVA	\$83,300	0.16%
Sheriff's Conceal Carry	\$59,000	0.11%
LERF	\$54,500	0.11%
Law Library	\$53,500	0.10%
River Downs West NID	\$44,300	0.09%
Elections 5%	\$42,500	0.08%
Record Retention	\$37,760	0.07%
Stone Hollow NID	\$22,000	0.04%
Federal Forfeiture I	\$20,000	0.04%
Inmate Prisoner Detainee Security	\$12,750	0.02%
Law Enforcement Training	\$12,700	0.02%
Delinquent Taxes	\$8,750	0.02%
P.A. Training	\$7,950	0.02%
Family Violence	\$3,500	0.01%
LEPC	\$3,000	0.01%



Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625
Property Tax	101-41100	\$811,727	\$810,000	\$850,000	\$818,000
Surtax	101-41119	\$70,381	\$70,000	\$73,632	\$70,000
Cable Franchise Fees	101-41175	\$49,303	\$50,000	\$42,725	\$42,725
Sales Tax	101-41310	\$6,021,263	\$6,025,000	\$6,073,140	\$6,000,000
Marijuana Sales Tax	101-41311	\$253,217	-	\$234,823	-
Financial Institution Tax	101-41630	\$1,175	\$1,700	\$1,175	\$1,175
Interest on Financial Inst Tax	101-41631	\$108	\$15	\$88	\$80
Delinquent Tax Fees	101-41910	\$3,070	\$2,750	\$11,200	\$1,700
County Clerk Fees	101-42290	\$46,107	\$25,000	\$46,185	\$30,000
HIDTA Grant	101-43111	\$11,898	\$60,000	\$10,100	\$8,500
Payments in Lieu of Tax	101-43300	\$141,584	\$120,000	\$141,580	\$130,000
Miscellaneous Grants	101-43411	\$88,760	\$10,000	\$759,800	\$10,000
Miscellaneous Grants - Sheriff	101-43413	\$392,647	\$880,000	\$418,900	\$400,000
VOCA Grant	101-43414	\$149,786	\$120,000	\$111,600	\$120,000
HB 224 Grant	101-43415	\$23,455	\$45,000	\$14,810	\$15,000
Miscellaneous Grants - Prosecutor	101-43416	\$62,179	-	-	\$1,200
Emergency Management Grants	101-43417	\$74,984	\$50,000	\$128,180	\$50,000
STOP Grant	101-43419	\$55,403	-	\$46,410	-
Juvenile	101-43421	\$112,546	\$110,000	\$119,160	\$119,000
Election Cost Reimbursement	101-43610	\$14,893	\$1,200	\$721	\$12,000
Associate Division I Fees	101-44110	\$123	\$45	\$165	\$45
Circuit Clerk Fees	101-44111	\$96,002	\$90,000	\$86,420	\$90,000
38th Jud Cir Treatment Court	101-44113	-	\$1,400	-	-
Associate Division II Fees	101-44115	\$267	\$100	-	\$100
Public Administrator Fees	101-44119	\$23,639	\$20,000	\$41,920	\$20,000
Recorder of Deeds Fees	101-44120	\$333,484	\$300,000	\$340,980	\$320,000
Planning & Development Fees	101-44130	\$64,571	\$52,500	\$50,800	\$45,000
Collector Commissions & Fees	101-44194	\$1,315,425	\$1,300,000	\$1,382,000	\$1,350,000
Fees for HB 2224	101-44224	\$23,762	\$17,000	\$25,900	\$30,000
Inmate Medical Fees	101-44232	\$10,127	\$15,000	-	-
Prisoner Board	101-44233	\$19,254	\$30,000	\$7,700	\$7,500
Criminal Costs	101-44235	\$437,151	\$400,000	\$58,470	\$360,000
Prisoner INS	101-44236	\$1,220,396	\$1,180,000	\$1,455,010	\$1,500,000
Sheriff's Fees	101-44290	\$6,074	\$7,000	\$7,810	\$5,000
Recycle	101-44413	\$8,103	\$4,000	\$7,400	\$4,000
Child Support Reimbursement	101-44631	\$706	\$1,806	\$1,806	\$1,500



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Opioid Settlement - Unrestricted	101-45110	\$33,327	\$17,000	\$10,800	\$17,000
Opioid Settlement - Restricted	101-45111	\$315,152	\$116,000	\$61,500	\$116,000
Interest	101-46611	\$637,394	\$450,000	\$350,420	\$450,000
K-9 Unit Donation	101-47111	-	-	\$1,200	-
Rent	101-48100	\$22,440	\$27,600	\$27,600	\$27,600
Miscellaneous Revenue	101-48101	\$49,633	\$5,000	\$292,620	\$10,500
Expense Reimbursement	101-48102	\$32,411	\$7,500	\$7,500	\$15,000
LAGERS - Health Department	101-48103	\$58,433	\$66,500	\$82,080	\$62,000
School Contract - SHF	101-48104	\$33,702	\$33,700	\$69,430	\$78,000
Expense Reimbursement-SHF	101-48105	\$54,450	\$55,000	\$13,375	\$20,000
287(g) Reimbursement - SHF	101-48106	-	-	-	\$1,550,000
PHONE/VENDING COMMISSIONS	101-48200	\$138,783	\$110,000	\$135,250	\$125,000
Sale of Assets	101-48310	\$11,984	\$550,000	\$17,440	\$30,000
Transfer In - Cole Reimbursement	101-49201	\$4,549,016	\$6,230,000	\$6,962,310	\$4,900,000
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,384,615	\$3,025,000	\$3,824,165	\$3,612,000
Collector TMF Overage	101-49475	\$19,971	\$20,000	\$20,000	\$20,000
TRANSFERS IN ARPA	101-49560	\$9,534,916	-	-	\$85,000
Co. Law Enforcement		\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000
Sales Tax	201-41310	\$3,010,631	\$3,012,500	\$3,031,205	\$3,060,000
Interest	201-46611	\$314,994	\$250,000	\$255,030	\$250,000
Expense Reimbursement	201-48102	\$211	-	-	-
Federal Forfeiture I		\$15,478	\$9,500	\$20,600	\$20,000
DEA Funds	205-43122	\$7,836	\$2,500	\$15,200	\$15,000
Interest	205-46611	\$7,642	\$7,000	\$5,400	\$5,000
Law Enforcement Training		\$14,093	\$14,500	\$7,385	\$12,700
Post Commissions	208-43416	\$2,325	\$2,300	-	\$2,500
Circuit Clerk Fees	208-44111	\$11,528	\$12,000	\$7,210	\$10,000
Interest	208-46611	\$240	\$200	\$175	\$200
Civil Process		\$55,077	\$57,100	\$47,450	\$83,500
Civil Process Fees	210-44210	\$47,089	\$50,000	\$41,000	\$75,000
Interest	210-46611	\$7,988	\$7,100	\$6,450	\$8,500
Road Sales Tax		\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375
Sales Tax	221-41310	\$6,021,263	\$6,025,000	\$5,988,645	\$6,115,375
Interest	221-46611	\$287,256	\$175,000	\$234,190	\$240,000
Inmate Prisoner Detainee Security		\$11,817	\$12,600	\$15,044	\$12,750
Inmate Security Fees	212-45111	\$11,078	\$12,000	\$14,250	\$12,000
Inmate Security Fees - Cities	212-45112	\$4	-	\$4	-
Interest	212-46611	\$734	\$600	\$790	\$750
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
RECORDER FEES & FINES	219-44120	\$3,185	\$3,500	\$2,750	\$3,500
CART		\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000
CART	222-43354	\$2,463,455	\$2,365,000	\$2,636,280	\$2,500,000
Interest	222-46611	\$11,933	\$9,000	\$10,940	\$13,000
Sheriff's Conceal Carry		\$57,402	\$54,000	\$52,545	\$59,000
Conceal Carry Fees	215-44291	\$41,830	\$40,000	\$41,320	\$45,000
Interest	215-46611	\$15,572	\$14,000	\$11,225	\$14,000
LEPC		\$6,140	\$3,000	\$6,492	\$3,000
State Grant	220-43412	\$4,544	\$2,500	\$5,735	\$2,500
Interest	220-46611	\$1,596	\$500	\$757	\$500
Common I		\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720
Property Tax	231-41100	\$172,736	\$150,000	\$150,000	\$150,000
Surtax	231-41119	\$682	\$650	\$720	\$720
Financial Institution Tax	231-41630	\$3	-	-	-
Interest on Financial Inst Tax	231-41631	-	-	-	-
Disaster Grant	231-43110	\$99,811	\$11,977	-	-
National Forest Revenue	231-43301	\$18,482	\$20,000	-	\$18,000
Interest	231-46611	\$106,159	\$65,000	\$72,815	\$85,000
Miscellaneous Revenue	231-48101	\$4,181	-	\$3,055	-
Expense Reimbursement	231-48102	\$12	-	\$4,325	-
Sale of Assets	231-49210	\$8,809	-	-	-
Transfer In - Road Sales Tax	231-49290	\$2,060,179	\$2,250,000	\$1,636,170	\$2,300,000
Transfer In - Road Sales Tax Interest	231-49291	\$91,089	\$90,000	\$130,310	\$110,000
Transfer In - CART	231-49295	\$606,423	\$670,000	\$628,350	\$729,000
P.A. Training		\$8,295	\$6,350	\$8,363	\$7,950
Circuit Clerk Fees	260-44111	\$7,789	\$6,000	\$7,740	\$7,500
Interest	260-46611	\$507	\$350	\$435	\$450
Expense Reimbursement	260-48102	-	-	\$188	-
Common II		\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350
Property Tax	232-41100	\$87	\$87	\$87	\$87
Surtax	232-41119	\$9,875	\$9,500	\$10,441	\$10,500
Disaster Grant	232-43110	\$115,751	\$13,890	-	-
Interest	232-46611	\$84,072	\$70,000	\$63,445	\$70,000
Miscellaneous Revenue	232-48101	\$9,195	-	-	-
Expense Reimbursement	232-48102	\$12,367	-	\$81,495	-
Sale of Assets	232-49210	\$14,379	-	-	-
Transfer In - Road Sales Tax	232-49290	\$1,879,082	\$2,250,000	\$1,604,045	\$2,300,000
Transfer In - Road Sales Tax Interest	232-49291	\$279,287	\$85,000	\$126,580	\$110,000
Transfer In - CART	232-49295	\$814,005	\$635,000	\$592,812	\$699,763
Assessment		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
State of Missouri Reimbursement	241-43425	\$138,277	\$138,277	\$138,277	\$139,685
Annual On Line Fees	241-44150	\$10,954	\$12,000	\$4,000	-
Sale of Maps	241-44193	\$5,761	\$5,000	\$4,150	-
Collector 1% Withholding	241-44194	\$1,090,334	\$980,000	\$1,143,000	\$1,200,000



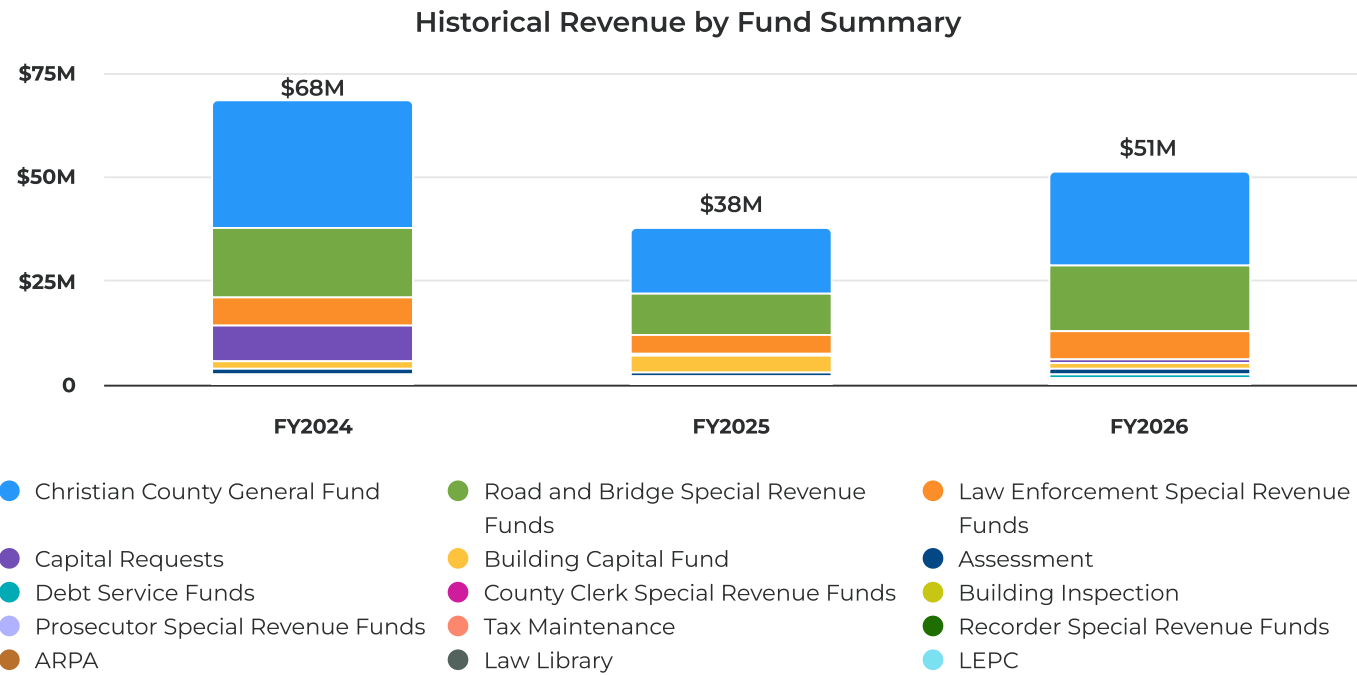
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Interest	241-46611	\$110,803	\$90,000	\$82,630	\$90,000
Miscellaneous Revenue	241-48101	-	\$1,000	-	\$1,000
Expense Reimbursement	241-48102	-	\$1,000	\$1,915	\$1,000
Transfer In - General Fund	241-49101	-	\$92,000	-	-
Delinquent Taxes		\$4,001	\$4,400	\$12,125	\$8,750
Delinquent Tax Fees	265-41910	\$3,070	\$3,500	\$11,450	\$8,000
Interest	265-46611	\$931	\$900	\$675	\$750
Capital Requests		\$8,324,929	\$615,000	\$837,865	\$850,000
Interest	235-46611	\$323,354	\$115,000	\$337,865	\$350,000
Transfer In - General Fund	235-49101	\$7,501,575	-	-	-
Transfer In - Road Sales Tax	235-49290	\$500,000	\$500,000	\$500,000	\$500,000
Bridge		\$1,354,855	\$612,500	\$333,641	\$462,500
Miscellaneous Grants	233-43411	\$724,427	\$162,500	-	-
Bridge Replacement	233-43431	\$14,784	-	-	-
Interest	233-46611	\$89,646	\$90,000	\$52,825	\$63,000
Expense Reimbursement	233-48102	\$143,587	-	\$16,996	-
Transfer In - CART	233-49295	\$369,518	\$350,000	\$252,880	\$388,500
Transfer In - CART Interest	233-49296	\$12,893	\$10,000	\$10,940	\$11,000
Adm. Handling Cost		\$253,092	\$400,600	\$316,930	\$398,185
Bad Check Fees	268-44930	\$175	\$250	-	-
Restitution Fees	268-44931	\$8,997	\$9,000	\$6,150	\$6,500
MOPS Fees	268-44932	\$120	\$150	\$150	\$185
Victim Restitution Revenue	268-45190	\$241,816	\$390,000	\$309,190	\$390,000
Interest	268-46611	\$1,705	\$1,200	\$1,440	\$1,500
Miscellaneous Revenue	268-48101	\$280	-	-	-
Law Library		\$51,092	\$9,620	\$67,580	\$53,500
Court Fees	269-44110	\$47,714	\$9,620	\$63,110	\$50,000
Interest	269-46611	\$3,377	-	\$4,470	\$3,500
Record Retention		\$40,350	\$37,760	\$38,560	\$37,760
Recorder of Deeds Fees	271-44120	\$30,909	\$35,000	\$31,200	\$35,000
Interest	271-46611	\$9,441	\$2,760	\$7,360	\$2,760
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance Fees	275-44194	\$175,136	\$170,000	\$184,100	\$177,300
Interest	275-46611	\$13,790	\$12,000	\$10,040	\$14,000
Building Capital Fund		\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Interest	256-46611	\$46,235	\$18,000	\$61,303	\$10,000
Expense Reimbursement	256-48102	-	-	\$50,000	-
Sale of Assets	256-48310	-	\$1,192,550	\$1,544,276	\$1,000,000
Transfer In - General Fund	256-49101	\$1,806,425	\$3,000,000	\$3,000,000	\$250,000
Record Technology		\$159,371	\$135,000	\$153,265	\$154,265
User Fees	272-44150	\$122,479	\$120,000	\$124,700	\$124,700
Interest	272-46611	\$36,876	\$15,000	\$28,565	\$28,565
Expense Reimbursement	272-48102	\$16	-	-	\$1,000
Building Inspection		\$415,618	\$344,000	\$393,785	\$345,000
Building Inspection	280-42312	\$368,219	\$320,000	\$357,700	\$325,000
Interest	280-46611	\$47,399	\$24,000	\$36,085	\$20,000
County Elections		\$305,693	\$326,000	\$201,080	\$336,000



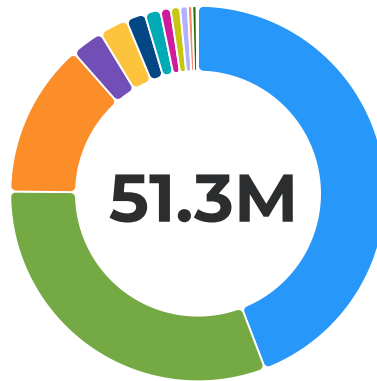
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Election Cost Reimbursement	285-43610	\$303,214	\$325,000	\$200,000	\$335,000
Interest	285-46611	\$2,479	\$1,000	\$1,080	\$1,000
Elections 5%		\$21,685	\$26,500	\$13,751	\$42,500
Miscellaneous Grants	288-43411	-	\$15,000	-	\$22,000
Elections Revenue	288-43610	\$19,371	\$10,000	\$11,626	\$18,500
Interest	288-46611	\$2,313	\$1,500	\$2,125	\$2,000
HAVA		\$73,313	\$65,480	\$12,900	\$83,300
HAVA Grant	289-43413	\$71,541	\$30,000	-	\$40,000
Interest	289-46611	\$1,772	\$500	\$1,240	\$800
Miscellaneous Revenue	289-48101	-	\$34,980	\$11,660	\$42,500
LEST		\$3,293,000	\$3,282,000	\$3,276,095	\$3,285,000
Sales Tax	250-41310	\$3,268,812	\$3,262,000	\$3,257,970	\$3,265,000
Interest	250-46611	\$24,188	\$20,000	\$18,125	\$20,000
LERF		\$55,530	\$49,500	\$51,575	\$54,500
Fines	255-45110	\$45,828	\$45,000	\$42,185	\$45,000
Interest	255-46611	\$9,702	\$4,500	\$9,390	\$9,500
Stone Hollow NID		\$29,085	\$22,630	\$24,200	\$22,000
Property Tax	420-41100	\$26,270	\$20,000	\$20,000	\$20,000
Interest	420-46611	\$2,815	\$1,130	\$2,700	\$2,000
Transfer In - General Fund	420-49101	-	\$1,500	\$1,500	-
River Downs West NID		\$46,709	\$41,800	\$43,800	\$44,300
Property Tax	430-41100	\$44,401	\$40,000	\$42,000	\$42,500
Interest	430-46611	\$2,308	\$1,800	\$1,800	\$1,800
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,975	\$627,075
Interest	455-46611	-	-	\$65	-
Transfer In - General Fund	455-49101	\$626,000	\$629,975	\$626,910	\$627,075
ARPA		\$429,825	\$250,000	\$63,000	-
Interest	560-46611	\$429,825	\$250,000	\$63,000	-
Total Revenues		\$68,369,557	\$53,395,562	\$54,538,687	\$51,332,090



Revenues by Fund Summary



FY26 Revenues by Fund Summary



Christian County General Fund	\$22,680,625	44.18%
Road and Bridge Special Revenue Funds	\$15,913,945	31.00%
Law Enforcement Special Revenue Funds	\$6,837,450	13.32%
Assessment	\$1,431,685	2.79%
Building Capital Fund	\$1,260,000	2.45%
Capital Requests	\$850,000	1.66%
Debt Service Funds	\$693,375	1.35%
County Clerk Special Revenue Funds	\$461,800	0.90%
Prosecutor Special Revenue Funds	\$414,885	0.81%
Building Inspection	\$345,000	0.67%
Recorder Special Revenue Funds	\$195,525	0.38%
Tax Maintenance	\$191,300	0.37%
Law Library	\$53,500	0.10%
LEPC	\$3,000	0.01%

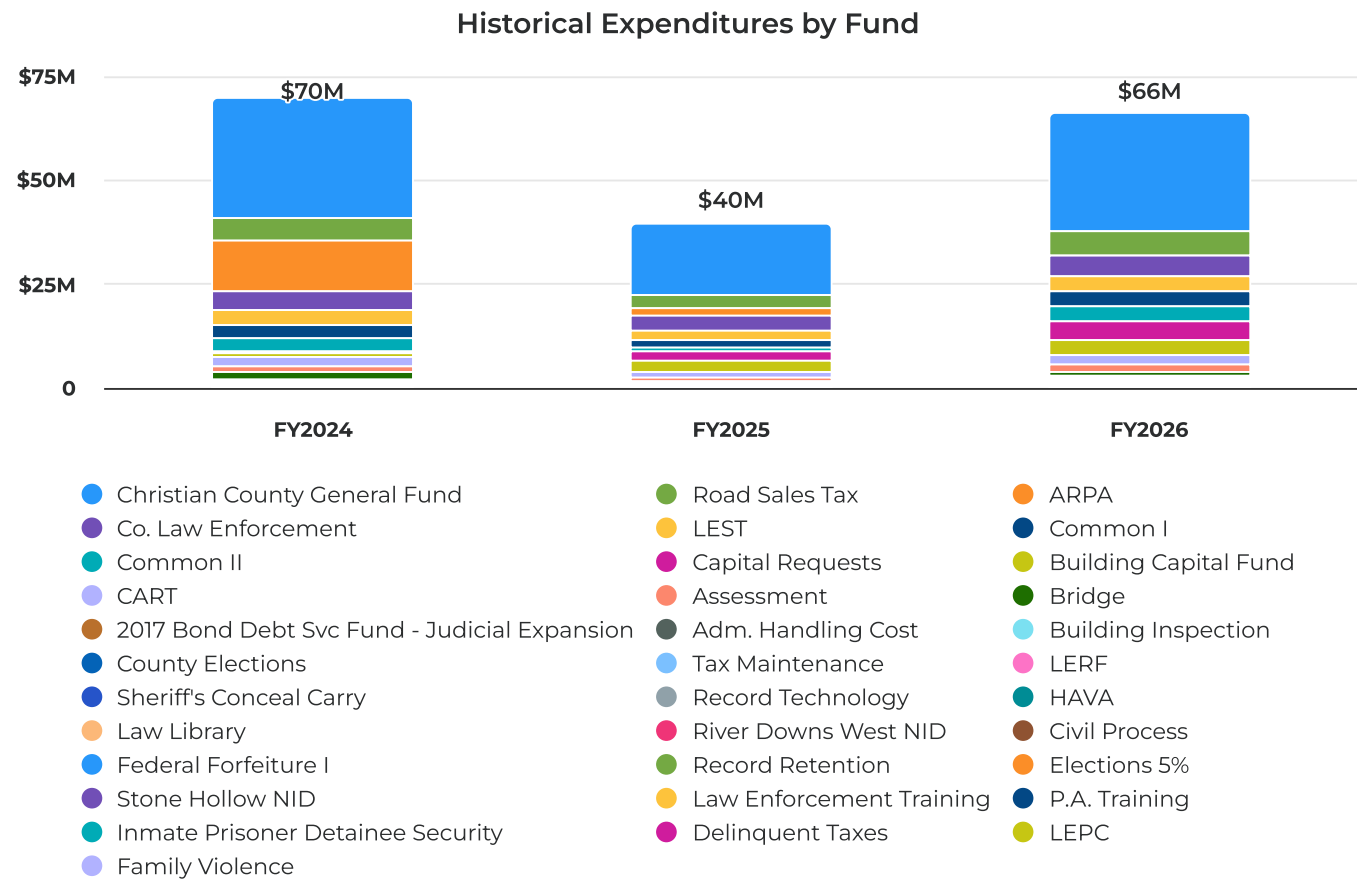
Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund	\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625
Law Enforcement Special Revenue Funds	\$6,828,232	\$6,741,700	\$6,756,929	\$6,837,450
Road and Bridge Special Revenue Funds	\$16,525,427	\$15,507,605	\$14,308,347	\$15,913,945
Prosecutor Special Revenue Funds	\$265,389	\$411,350	\$337,418	\$414,885
County Clerk Special Revenue Funds	\$400,690	\$417,980	\$227,731	\$461,800
Recorder Special Revenue Funds	\$202,907	\$176,260	\$194,575	\$195,525
Debt Service Funds	\$701,795	\$694,405	\$694,975	\$693,375
LEPC	\$6,140	\$3,000	\$6,492	\$3,000
Capital Requests	\$8,324,929	\$615,000	\$837,865	\$850,000
Assessment	\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
Building Capital Fund	\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Law Library	\$51,092	\$9,620	\$67,580	\$53,500
Tax Maintenance	\$188,927	\$182,000	\$194,140	\$191,300
Building Inspection	\$415,618	\$344,000	\$393,785	\$345,000

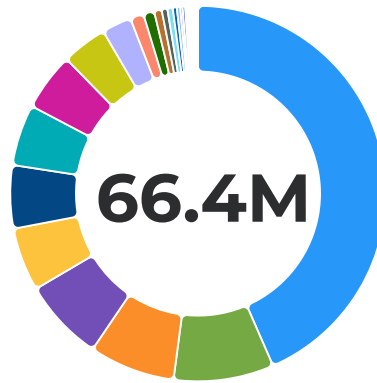


Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ARPA	\$429,825	\$250,000	\$63,000	-
Total Revenues	\$68,369,557	\$53,395,562	\$54,538,687	\$51,332,090

Expenditures by Fund



FY26 Expenditures by Fund



Christian County General Fund	\$28,854,397	43.47%
Road Sales Tax	\$5,725,000	8.62%
Co. Law Enforcement	\$4,900,000	7.38%
Capital Requests	\$4,691,685	7.07%
Common I	\$3,621,210	5.46%
LEST	\$3,612,000	5.44%
Common II	\$3,491,853	5.26%
Building Capital Fund	\$3,300,000	4.97%
CART	\$2,597,500	3.91%
Assessment	\$1,690,075	2.55%
Bridge	\$773,996	1.17%
2017 Bond Debt Svc Fund - Judicial Expansion	\$627,075	0.94%
Adm. Handling Cost	\$425,185	0.64%
County Elections	\$334,000	0.50%
Building Inspection	\$303,315	0.46%
LERF	\$230,000	0.35%
Tax Maintenance	\$190,000	0.29%
Sheriff's Conceal Carry	\$143,450	0.22%
Record Technology	\$142,000	0.21%
Law Library	\$100,000	0.15%
Civil Process	\$95,000	0.14%
ARPA	\$83,500	0.13%
HAVA	\$82,500	0.12%
Record Retention	\$82,000	0.12%
Elections 5%	\$80,450	0.12%
Federal Forfeiture I	\$79,500	0.12%
River Downs West NID	\$43,676	0.07%
Stone Hollow NID	\$21,963	0.03%
Law Enforcement Training	\$13,500	0.02%
P.A. Training	\$12,000	0.02%
LEPC	\$10,000	0.02%
Inmate Prisoner Detainee Security	\$10,000	0.02%
Delinquent Taxes	\$8,000	0.01%
Family Violence	\$3,500	0.01%



Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$29,104,965	\$30,068,642	\$25,380,648	\$28,854,397
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
Salary Other - CUSTODIAN	101-040-51120	\$269,044	\$284,890	\$284,890	\$282,090
Health Insurance	101-040-51210	\$31,225	\$39,148	\$39,148	\$61,200
FICA	101-040-51220	\$20,169	\$24,314	\$24,314	\$21,465
Lagers	101-040-51230	\$31,478	\$33,971	\$33,971	\$33,671
Unemployment Insurance	101-040-51250	\$317	\$900	\$900	\$300
Workers' Compensation	101-040-51260	\$12,572	\$9,872	\$9,872	\$12,045
Uniforms	101-040-51270	\$2,558	\$5,175	\$1,945	\$5,175
Utilities	101-040-52410	\$385,832	\$390,000	\$391,480	\$414,480
Repairs & Maintenance Equipment	101-040-52430	\$4,067	\$7,000	\$12,240	\$8,000
Vehicle Maintenance & Repair	101-040-52435	\$1,913	\$5,000	\$3,745	\$5,000
Building Repairs & Maintenance	101-040-52438	\$204,107	\$230,000	\$205,700	\$230,000
Elevator Maintenance	101-040-52439	\$34,624	\$35,000	\$19,625	\$35,000
Phone	101-040-52530	\$660	\$2,000	\$455	\$2,000
Training	101-040-52590	\$200	\$2,000	-	\$2,000
Office Expense	101-040-53600	\$854	\$1,250	\$1,300	\$1,250
Custodian Supplies	101-040-53610	\$32,440	\$26,000	\$27,900	\$30,000
Small Equipment	101-040-53618	\$1,420	\$3,500	-	\$3,500
Late Fees	101-040-53619	\$53	-	-	-
Fuel Expense	101-040-53626	\$7,481	\$12,500	\$6,675	\$10,500
Equipment	101-040-54750	\$3,552	\$7,500	\$4,890	\$7,500
Salary Elected Official- SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Salary Elected Official - TREASURER	101-060-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - TREASURER OTHER	101-060-51120	\$50,568	\$41,527	\$41,775	\$43,322
Health Insurance	101-060-51210	\$13,011	\$13,049	\$13,049	\$20,400
FICA	101-060-51220	\$9,030	\$9,248	\$8,996	\$9,567
Lagers	101-060-51230	\$14,258	\$14,506	\$12,973	\$15,007
Unemployment Insurance	101-060-51250	\$83	\$150	\$150	\$50
Workers' Compensation	101-060-51260	\$257	\$224	\$224	\$225
Repairs & Maintenance Equipment	101-060-52430	-	\$1,500	-	\$1,500
Dues	101-060-52500	\$460	\$500	\$500	\$500
Bond	101-060-52522	\$6,000	\$200	-	\$200



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Phone	101-060-52530	\$588	\$850	\$495	\$850
Mileage	101-060-52580	\$244	\$500	\$65	\$500
Training	101-060-52590	\$956	\$1,500	\$550	\$1,800
Office Expense	101-060-53600	\$1,529	\$2,700	\$3,670	\$3,500
Postage	101-060-53605	\$1,589	\$3,000	\$2,010	\$3,000
Small Equipment	101-060-53618	-	\$500	-	\$1,000
Salary Elected Official - COLLECTOR	101-070-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COLLECTOR OTHER	101-070-51120	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	101-070-51210	\$20,860	\$32,623	\$23,074	\$51,000
FICA	101-070-51220	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	101-070-51230	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	101-070-51250	\$313	\$715	\$715	\$324
Workers' Compensation	101-070-51260	\$483	\$465	\$465	\$571
Repairs & Maintenance Equipment	101-070-52430	-	\$5,590	-	-
Phone	101-070-52530	\$1,718	\$3,000	\$1,720	\$1,850
Training	101-070-52590	-	\$1,200	-	-
Office Expense	101-070-53600	-	\$5,000	-	-
Postage	101-070-53605	\$13,453	\$40,000	\$18,065	\$48,000
Computer Software	101-070-54756	\$36,000	\$55,000	-	-
Salary Elected Official - RECORDER	101-090-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	101-090-51120	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	101-090-51210	\$24,980	\$26,099	\$26,099	\$40,800
FICA	101-090-51220	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	101-090-51230	\$23,427	\$24,849	\$24,849	\$25,850
Unemployment Insurance	101-090-51250	\$211	\$600	\$600	\$235
Workers' Compensation	101-090-51260	\$458	\$448	\$448	\$476
Contract Labor	101-110-51130	-	\$40,000	-	\$40,000
Guardian Ad Litem Fees	101-110-52302	\$17,312	\$33,250	\$17,555	\$33,250
Court Reporter	101-110-52340	\$1,766	\$3,500	-	\$3,500
Repairs & Maintenance Equipment	101-110-52430	\$13,116	\$6,000	\$3,165	\$6,000
Dues	101-110-52500	\$2,941	\$4,200	\$1,960	\$4,200
Jury Expense	101-110-52515	\$38,834	\$50,000	\$42,885	\$55,000
Pretrial Services	101-110-52517	\$96,917	\$96,000	\$124,700	\$120,000
Phone	101-110-52530	\$12,694	\$14,000	\$12,330	\$14,000
Mileage	101-110-52580	\$1,155	\$1,400	\$2,665	\$2,000
Training	101-110-52590	\$10,837	\$10,000	\$16,465	\$15,000
Office Expense	101-110-53600	\$47,879	\$77,000	\$36,735	\$77,000
Postage	101-110-53605	\$10,153	\$14,000	\$12,125	\$14,000
Small Equipment	101-110-53618	\$5,025	\$7,500	\$9,295	\$7,500
Equipment	101-110-54750	\$190	\$14,500	\$10,400	\$14,500
Court Costs	101-110-57507	\$18,724	\$15,000	-	\$15,000
Legal Fees	101-121-52300	-	\$500	-	\$500



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Legal Fees-Treatment Court	101-121-52301	\$9,600	\$9,600	\$9,600	\$14,400
Guardian Ad Litem Fees	101-121-52302	\$34,008	\$34,008	\$40,000	\$40,000
Legal Fees - Status/Delinquency	101-121-52303	\$11,000	\$14,560	\$14,560	\$14,560
Legal Fees-Other Juvenile	101-121-52304	\$105,495	\$120,000	\$100,162	\$120,000
Consultant	101-121-52310	\$25,997	\$30,200	\$26,100	\$30,200
Court Reporter Replacement	101-121-52341	-	\$200	-	\$200
Dues	101-121-52500	\$410	\$755	\$410	\$755
Phone	101-121-52530	\$1,169	\$1,200	\$1,175	\$1,200
Mileage	101-121-52580	-	\$500	-	\$500
Training	101-121-52590	\$289	\$1,000	\$455	\$1,000
Office Expense	101-121-53600	\$417	\$1,000	\$360	\$1,000
Postage	101-121-53605	\$35	\$100	\$340	\$300
Small Equipment	101-121-53618	\$116	\$1,200	-	\$5,000
Court Reporter Replacement	101-122-52341	-	\$200	\$200	\$200
Dues	101-122-52500	\$418	\$755	\$410	\$755
Phone	101-122-52530	\$1,462	\$1,200	\$1,470	\$1,500
Mileage	101-122-52580	\$319	\$500	\$216	\$500
Training	101-122-52590	\$325	\$1,000	-	\$1,000
Office Expense	101-122-53600	\$94	\$1,000	\$596	\$1,000
Postage	101-122-53605	-	-	\$40	\$100
Small Equipment	101-122-53618	-	\$500	-	\$500
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$80,285	\$77,864	\$77,864	\$83,435
Health Insurance	101-130-51210	\$18,735	\$19,574	\$13,049	\$30,600
FICA	101-130-51220	\$11,248	\$12,005	\$10,266	\$12,636
Lagers	101-130-51230	\$18,176	\$18,831	\$13,765	\$19,821
Unemployment Insurance	101-130-51250	\$116	\$300	-	\$100
Workers' Compensation	101-130-51260	\$3,687	\$6,368	\$585	\$3,747
Repairs & Maintenance Equipment	101-130-52430	\$61	\$1,000	\$1,000	\$1,000
Computer Software Maintenance	101-130-52432	\$950	\$1,000	\$1,500	\$1,500
Bond	101-130-52522	-	\$2,350	\$3,000	\$3,000
Phone	101-130-52530	\$1,169	\$1,700	\$1,700	\$1,700
Training	101-130-52590	\$887	\$1,000	\$2,000	\$2,000
Office Expense	101-130-53600	\$2,131	\$6,000	\$6,000	\$3,000
Postage	101-130-53605	\$840	\$900	\$925	\$925
Fuel Expense	101-130-53626	\$896	\$1,000	\$1,500	\$1,000
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$159,669	\$175,553	\$164,714	\$172,894
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,370,639	\$1,637,943	\$1,715,535	\$1,788,539
Contract Labor	101-140-51130	-	\$35,000	-	\$35,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Health Insurance	101-140-51210	\$128,115	\$182,690	\$151,975	\$285,600
FICA	101-140-51220	\$112,322	\$136,415	\$138,575	\$147,958
Lagers	101-140-51230	\$168,415	\$215,601	\$216,555	\$233,277
PACAR Retirement	101-140-51232	\$15,504	\$15,504	\$15,504	\$15,504
Unemployment Insurance	101-140-51250	-\$63	\$3,969	\$860	\$1,391
Workers' Compensation	101-140-51260	\$7,757	\$8,226	\$13,560	\$11,306
Witness & Reporter Expense	101-140-52345	\$19,250	\$45,000	\$49,895	\$45,000
Vehicle Maintenance & Repair	101-140-52435	\$902	\$3,000	\$475	\$3,000
Dues	101-140-52500	\$5,688	\$8,000	\$5,545	\$8,806
Phone	101-140-52530	\$14,905	\$18,752	\$13,385	\$14,844
Office Expense	101-140-53600	\$15,069	\$17,500	\$13,810	\$18,500
Postage	101-140-53605	-	\$4,500	-	\$4,500
Other Grant Expense	101-140-53616	\$4,356	-	\$1,100	-
Small Equipment	101-140-53618	-	-	\$1,095	\$3,000
Late Fees	101-140-53619	\$45	-	\$26	-
Fuel Expense	101-140-53626	-	\$5,000	-	\$5,000
Vehicle Purchases	101-140-54752	\$10,000	-	-	-
Computer Software	101-140-54756	\$40,880	\$51,602	\$42,500	\$259,764
Child Abuse Team Grant	101-140-57583	\$58,898	-	-	-
Salary Other - JUVENILE	101-150-51120	\$176,111	\$186,971	\$165,751	\$353,472
Contract Labor	101-150-51130	-	\$5,000	\$350	\$5,000
Health Insurance	101-150-51210	\$23,679	\$26,099	\$22,300	\$10,200
FICA	101-150-51220	\$12,812	\$14,303	\$11,940	\$11,250
Lagers	101-150-51230	\$19,439	\$22,437	\$19,275	\$39,235
Unemployment Insurance	101-150-51250	\$256	\$600	\$100	\$50
Workers' Compensation	101-150-51260	\$9,011	\$9,340	\$1,350	\$17,143
Uniforms	101-150-51270	\$5,400	\$6,000	\$3,670	\$6,000
Legal Fees	101-150-52300	\$30,344	\$40,000	\$30,365	\$40,000
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450	\$15,000	\$11,700	\$5,000
OSCA Grant	101-150-52322	\$3,010	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,780	\$5,000	\$2,670	\$5,000
Dues	101-150-52500	\$700	\$1,000	\$600	\$1,000
Phone	101-150-52530	\$14,032	\$15,000	\$12,070	\$15,000
Publication Costs	101-150-52540	-	\$2,000	-	\$2,000
Travel	101-150-52585	\$1,687	\$5,000	\$11,050	\$10,000
Training	101-150-52590	\$550	\$5,000	\$3,745	\$5,000
Office Expense	101-150-53600	\$12,423	\$15,000	\$8,015	\$15,000
Postage	101-150-53605	\$478	\$700	\$475	\$700
Small Equipment	101-150-53618	\$2,392	\$10,000	\$3,500	\$10,000
Fuel Expense	101-150-53626	\$5,111	\$7,500	\$4,970	\$7,500
Equipment	101-150-54750	\$5,981	\$5,000	-	\$5,000
Juvenile Detention Fund	101-150-57505	\$101,493	\$101,493	\$101,493	\$101,493
Salary Elected Official - CORONER	101-160-51110	\$75,175	\$77,430	\$77,430	\$79,753



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Contract Services	101-160-51130	\$9,350	\$15,000	\$8,870	\$25,000
Health Insurance	101-160-51210	\$6,245	\$6,525	\$6,525	\$10,200
FICA	101-160-51220	\$5,311	\$5,923	\$5,923	\$6,101
Lagers	101-160-51230	\$8,796	\$9,292	\$9,292	\$9,570
Workers' Compensation	101-160-51260	\$162	\$144	\$560	\$144
Vehicle Maintenance & Repair	101-160-52435	\$37	\$500	\$500	\$500
Inquest & Autopsy Expense	101-160-52515	\$69,553	\$150,000	\$80,710	\$100,000
Bond	101-160-52522	\$400	-	-	\$400
Phone	101-160-52530	\$525	\$525	\$495	\$525
Transport & Removal	101-160-52588	-	\$2,000	\$1,250	\$2,000
Training	101-160-52590	-	\$3,000	\$1,100	\$11,000
Coroner Supplies	101-160-53610	\$1,643	\$4,500	-	\$4,000
Fuel Expense	101-160-53626	\$361	\$1,315	\$415	\$1,000
Equipment	101-160-54750	-	\$4,000	-	\$4,000
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Employee Health Services	101-170-52516	-	-	-	\$350,000
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
Extension Office Expense	101-180-52515	\$82,450	\$82,450	\$82,450	\$85,460
Salary Other - EMERGENCY MGT.	101-190-51120	\$158,046	\$172,786	\$172,481	\$181,330
Contract Labor	101-190-51130	\$1,344	\$24,000	\$8,050	-
Health Insurance	101-190-51210	\$18,215	\$21,205	\$19,575	\$30,600
FICA	101-190-51220	\$11,777	\$13,195	\$13,195	\$13,849
Lagers	101-190-51230	\$18,482	\$20,698	\$20,698	\$21,724
Unemployment Insurance	101-190-51250	\$158	\$488	\$488	\$150
Workers' Compensation	101-190-51260	\$3,228	\$3,283	\$1,172	\$3,888
Repairs & Maintenance Equipment	101-190-52430	\$146	\$3,500	\$645	\$3,500
Software Maintenance & Licenses	101-190-52432	\$13,000	\$18,000	\$15,105	\$19,334
Phone	101-190-52530	\$6,572	\$6,500	\$5,680	\$6,500
Training	101-190-52590	\$1,016	\$2,000	\$4,500	\$2,000
Office Expense	101-190-53600	\$7,838	\$9,000	\$6,120	\$9,000
Postage	101-190-53605	\$22	\$50	\$2	\$50
Other Grant Expense	101-190-53616	\$1,673	\$500	\$42,000	\$500
Small Equipment	101-190-53618	\$284	\$6,000	\$560	\$6,000
Fuel Expense	101-190-53626	\$2,823	\$4,000	\$2,320	\$4,000
Hazard Mitigation Plan	101-190-53750	-	\$2,000	-	\$2,000
Equipment	101-190-54750	\$6,416	\$5,000	-	\$5,000
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Salary Elected Official - AUDITOR	101-210-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - AUDITOR	101-210-51120	\$69,118	\$65,539	\$65,539	\$73,412
Health Insurance	101-210-51210	\$8,847	\$13,049	\$13,049	\$20,400
FICA	101-210-51220	\$10,813	\$11,085	\$11,085	\$11,869
Lagers	101-210-51230	\$16,357	\$14,836	\$14,836	\$15,724
Unemployment Insurance	101-210-51250	\$154	\$262	\$262	\$100
Workers' Compensation	101-210-51260	\$327	\$269	\$269	\$279
Repairs & Maintenance Equipment	101-210-52430	-	\$200	\$200	\$950
Dues	101-210-52500	\$150	\$525	\$385	\$550
Bond	101-210-52522	-	\$260	-	\$2,000
Phone	101-210-52530	\$1,051	\$1,500	\$1,280	\$1,400
Mileage	101-210-52580	\$130	\$250	\$1,240	\$1,500
Training	101-210-52590	\$3,298	\$5,000	\$4,310	\$10,000
Office Expense	101-210-53600	\$3,537	\$3,750	\$2,515	\$5,000
Postage	101-210-53605	\$48	\$150	\$130	\$200
Small Equipment	101-210-53618	-	\$500	-	\$500
Computer Software	101-210-54756	-	\$28,000	\$16,165	\$45,000
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$389,234	\$504,854	-	\$524,687
Contract Labor	101-240-51130	\$11,701	\$15,000	\$3,585	\$12,000
Health Insurance	101-240-51210	\$37,948	\$52,742	\$52,742	\$81,600
FICA	101-240-51220	\$31,562	\$38,598	\$38,598	\$40,116
Lagers	101-240-51230	\$43,665	\$60,546	\$60,546	\$62,926
Unemployment Insurance	101-240-51250	\$474	\$1,275	\$1,275	\$400



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Workers' Compensation	101-240-51260	\$861	\$932	\$932	\$944
Dues	101-240-52500	\$499	\$1,000	-	\$1,000
Phone	101-240-52530	\$4,491	\$4,500	\$4,195	\$5,000
Mileage	101-240-52580	\$157	\$300	-	\$300
Training	101-240-52590	\$1,672	\$5,000	-	\$5,000
Office Expense	101-240-53600	\$7,059	\$10,000	\$8,105	\$17,000
Postage	101-240-53605	\$51	\$300	\$60	\$500
Small Equipment	101-240-53618	\$30	\$2,500	\$520	\$2,500
Computer Software	101-240-54756	-\$635	\$12,000	\$19,020	\$15,000
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
Co. Law Enforcement		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Federal Forfeiture I		\$18,149	\$72,000	\$17,355	\$79,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Road Sales Tax		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000
Disbursements	221-610-59504	\$23,521	\$22,000	\$23,815	\$25,000
Disbursements - Special Roads	221-610-59505	\$475,000	\$600,000	\$872,505	\$600,000
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
DisburseTo Capital Projects	221-800-59506	\$500,000	\$500,000	\$500,000	\$500,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
CART		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500
Disbursements - Special Roads	222-610-59504	\$673,509	\$615,000	\$579,050	\$712,000
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Common I		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
P.A. Training		\$5,997	\$10,000	\$7,890	\$12,000
Training	260-610-52590	\$5,997	\$10,000	\$7,890	\$12,000
Common II		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Delinquent Taxes		\$3,705	\$7,500	\$4,400	\$8,000
Postage	265-610-53605	\$2,331	\$5,500	\$2,250	\$5,500
Fuel Expense	265-610-53626	\$1,374	\$2,000	\$2,150	\$2,500
Capital Requests		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Adm. Handling Cost		\$230,148	\$390,150	\$337,662	\$425,185
Contract Labor	268-610-51130	-	-	-	\$35,000
Administrative Fee to State	268-610-57509	\$115	\$150	\$150	\$185
Victim Restitution	268-610-57805	\$230,033	\$390,000	\$337,512	\$390,000
Law Library		\$24,857	\$20,000	\$24,585	\$100,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Building Inspection		\$350,995	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500



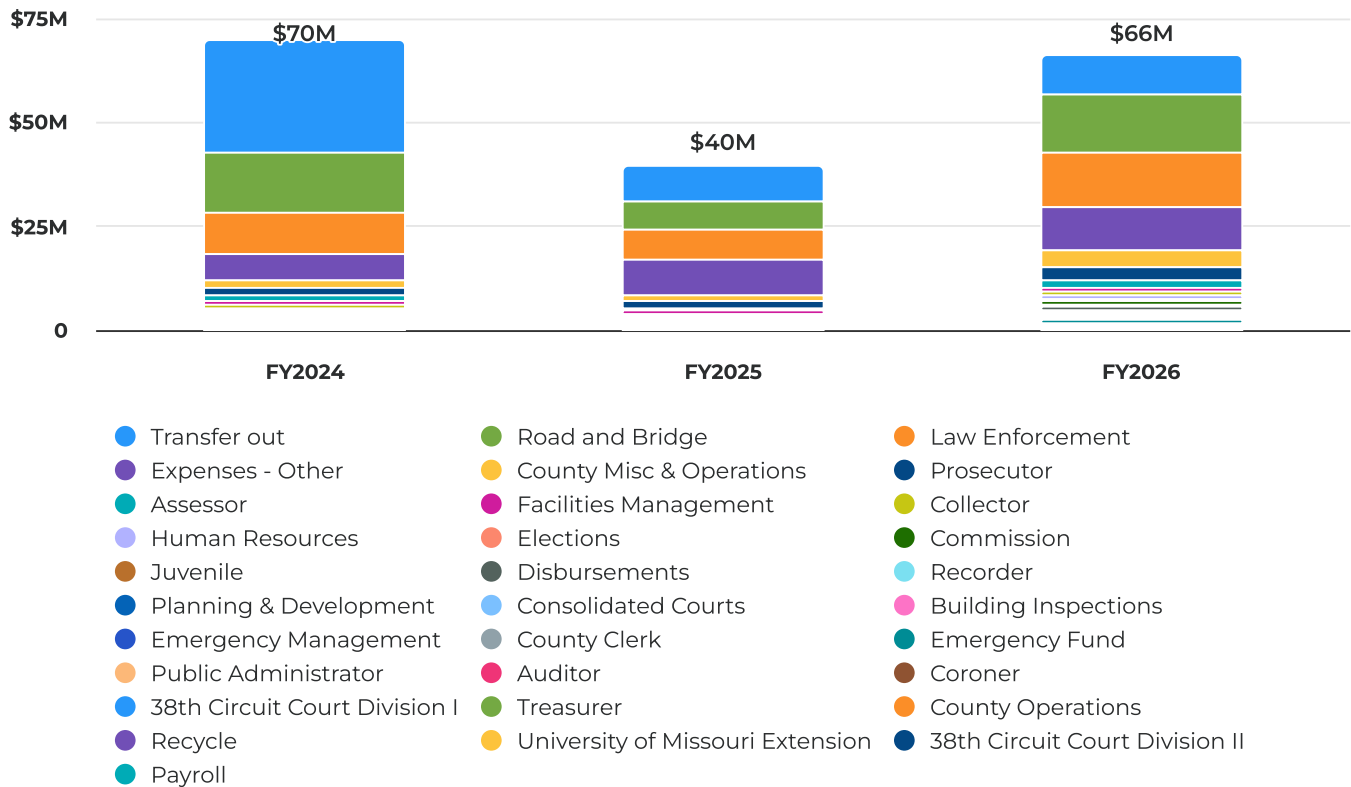
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Late Fees	280-610-53619	\$22	-	-	-
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
LEST		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,656,691	\$2,400,000	\$2,608,380	\$2,612,000
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$727,924	\$625,000	\$758,375	\$1,000,000
LERF		\$62,085	\$140,000	-	\$230,000
Witness & Reporter Expense	255-610-52345	-	\$10,000	-	\$10,000
Sheriff Supplies	255-610-53610	-	\$10,000	-	\$10,000
Other Grant Expense	255-610-53616	-	\$10,000	-	-
Narcotics Deterrence	255-610-54744	-	\$100,000	-	\$10,000
Equipment	255-610-54750	\$62,085	\$10,000	-	\$200,000
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451



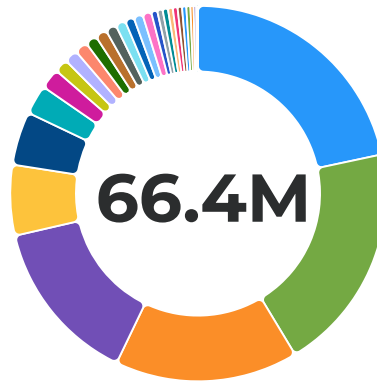
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
ARPA		\$12,333,427	\$2,640,000	\$2,640,000	\$83,500
Contract Labor	560-610-51130	\$68,000	-	-	-
Public Health- Vaccine/Testing/Mitigation	560-610-52515	\$116,865	\$915,000	\$915,000	-
Office Expense	560-610-53600	\$117,571	\$75,000	\$75,000	-
Infrastructure Project Expenditures	560-610-53720	\$2,042,599	\$650,000	\$650,000	-
Buildings & Building Improvements	560-610-54700	\$430,300	\$1,000,000	\$1,000,000	-
Equipment	560-610-54750	\$23,176	-	-	-
Transfer to GR	560-900-61000	\$9,534,916	-	-	\$83,500
Total Expenditures		\$70,021,502	\$74,536,637	\$60,659,579	\$66,378,329

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Road and Bridge	\$14,372,559	21.65%
Law Enforcement	\$13,085,671	19.71%
Expenses - Other	\$10,464,083	15.76%
Transfer out	\$9,472,575	14.27%
County Misc & Operations	\$4,030,250	6.07%
Prosecutor	\$3,053,883	4.60%
Assessor	\$1,690,075	2.55%
Facilities Management	\$1,165,176	1.76%
Commission	\$775,795	1.17%
Human Resources	\$768,973	1.16%
Elections	\$742,868	1.12%
Juvenile	\$665,044	1.00%
Collector	\$664,087	1.00%
Emergency Fund	\$625,000	0.94%
Recorder	\$579,700	0.87%
Disbursements	\$525,000	0.79%
Consolidated Courts	\$520,950	0.78%
Planning & Development	\$505,584	0.76%
County Operations	\$350,000	0.53%
Emergency Management	\$309,424	0.47%
Building Inspections	\$303,315	0.46%
County Clerk	\$278,705	0.42%
Auditor	\$270,623	0.41%
Coroner	\$254,193	0.38%
Public Administrator	\$246,202	0.37%
38th Circuit Court Division I	\$229,615	0.35%
Treasurer	\$183,160	0.28%
Recycle	\$148,105	0.22%
University of Missouri Extension	\$85,460	0.13%
Payroll	\$6,698	0.01%
38th Circuit Court Division II	\$5,555	0.01%

Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Commission		\$390,893	\$755,787	\$547,647	\$775,795
Christian County General Fund		\$390,893	\$755,787	\$547,647	\$775,795



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Christian County General Fund		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$521,419	\$636,155	\$416,126	\$742,868
Christian County General Fund		\$167,937	\$232,105	\$193,106	\$245,918
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Facilities Management		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176
Christian County General Fund		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176
Salary Other - CUSTODIAN	101-040-51120	\$269,044	\$284,890	\$284,890	\$282,090
Health Insurance	101-040-51210	\$31,225	\$39,148	\$39,148	\$61,200
FICA	101-040-51220	\$20,169	\$24,314	\$24,314	\$21,465
Lagers	101-040-51230	\$31,478	\$33,971	\$33,971	\$33,671
Unemployment Insurance	101-040-51250	\$317	\$900	\$900	\$300
Workers' Compensation	101-040-51260	\$12,572	\$9,872	\$9,872	\$12,045
Uniforms	101-040-51270	\$2,558	\$5,175	\$1,945	\$5,175
Utilities	101-040-52410	\$385,832	\$390,000	\$391,480	\$414,480
Repairs & Maintenance Equipment	101-040-52430	\$4,067	\$7,000	\$12,240	\$8,000
Vehicle Maintenance & Repair	101-040-52435	\$1,913	\$5,000	\$3,745	\$5,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Repairs & Maintenance	101-040-52438	\$204,107	\$230,000	\$205,700	\$230,000
Elevator Maintenance	101-040-52439	\$34,624	\$35,000	\$19,625	\$35,000
Phone	101-040-52530	\$660	\$2,000	\$455	\$2,000
Training	101-040-52590	\$200	\$2,000	-	\$2,000
Office Expense	101-040-53600	\$854	\$1,250	\$1,300	\$1,250
Custodian Supplies	101-040-53610	\$32,440	\$26,000	\$27,900	\$30,000
Small Equipment	101-040-53618	\$1,420	\$3,500	-	\$3,500
Late Fees	101-040-53619	\$53	-	-	-
Fuel Expense	101-040-53626	\$7,481	\$12,500	\$6,675	\$10,500
Equipment	101-040-54750	\$3,552	\$7,500	\$4,890	\$7,500
Treasurer		\$175,619	\$169,313	\$163,816	\$183,160
Christian County General Fund		\$175,619	\$169,313	\$163,816	\$183,160
Salary Elected Official - TREASURER	101-060-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - TREASURER OTHER	101-060-51120	\$50,568	\$41,527	\$41,775	\$43,322
Health Insurance	101-060-51210	\$13,011	\$13,049	\$13,049	\$20,400
FICA	101-060-51220	\$9,030	\$9,248	\$8,996	\$9,567
Lagers	101-060-51230	\$14,258	\$14,506	\$12,973	\$15,007
Unemployment Insurance	101-060-51250	\$83	\$150	\$150	\$50
Workers' Compensation	101-060-51260	\$257	\$224	\$224	\$225
Repairs & Maintenance Equipment	101-060-52430	-	\$1,500	-	\$1,500
Dues	101-060-52500	\$460	\$500	\$500	\$500
Bond	101-060-52522	\$6,000	\$200	-	\$200
Phone	101-060-52530	\$588	\$850	\$495	\$850
Mileage	101-060-52580	\$244	\$500	\$65	\$500
Training	101-060-52590	\$956	\$1,500	\$550	\$1,800
Office Expense	101-060-53600	\$1,529	\$2,700	\$3,670	\$3,500
Postage	101-060-53605	\$1,589	\$3,000	\$2,010	\$3,000
Small Equipment	101-060-53618	-	\$500	-	\$1,000
Collector		\$507,696	\$691,689	\$479,148	\$664,087
Christian County General Fund		\$353,810	\$442,489	\$349,798	\$474,087
Salary Elected Official - COLLECTOR	101-070-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COLLECTOR OTHER	101-070-51120	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	101-070-51210	\$20,860	\$32,623	\$23,074	\$51,000
FICA	101-070-51220	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	101-070-51230	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	101-070-51250	\$313	\$715	\$715	\$324
Workers' Compensation	101-070-51260	\$483	\$465	\$465	\$571
Repairs & Maintenance Equipment	101-070-52430	-	\$5,590	-	-
Phone	101-070-52530	\$1,718	\$3,000	\$1,720	\$1,850
Training	101-070-52590	-	\$1,200	-	-



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	101-070-53600	-	\$5,000	-	-
Postage	101-070-53605	\$13,453	\$40,000	\$18,065	\$48,000
Computer Software	101-070-54756	\$36,000	\$55,000	-	-
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Recorder		\$342,867	\$541,643	\$355,663	\$579,700
Christian County General Fund		\$281,748	\$312,143	\$312,143	\$352,200
Salary Elected Official - RECORDER	101-090-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	101-090-51120	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	101-090-51210	\$24,980	\$26,099	\$26,099	\$40,800
FICA	101-090-51220	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	101-090-51230	\$23,427	\$24,849	\$24,849	\$25,850
Unemployment Insurance	101-090-51250	\$211	\$600	\$600	\$235
Workers' Compensation	101-090-51260	\$458	\$448	\$448	\$476
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Consolidated Courts		\$302,401	\$406,350	\$314,865	\$520,950
Christian County General Fund		\$277,544	\$386,350	\$290,280	\$420,950
Contract Labor	101-110-51130	-	\$40,000	-	\$40,000
Guardian Ad Litem Fees	101-110-52302	\$17,312	\$33,250	\$17,555	\$33,250



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Court Reporter	101-110-52340	\$1,766	\$3,500	-	\$3,500
Repairs & Maintenance Equipment	101-110-52430	\$13,116	\$6,000	\$3,165	\$6,000
Dues	101-110-52500	\$2,941	\$4,200	\$1,960	\$4,200
Jury Expense	101-110-52515	\$38,834	\$50,000	\$42,885	\$55,000
Pretrial Services	101-110-52517	\$96,917	\$96,000	\$124,700	\$120,000
Phone	101-110-52530	\$12,694	\$14,000	\$12,330	\$14,000
Mileage	101-110-52580	\$1,155	\$1,400	\$2,665	\$2,000
Training	101-110-52590	\$10,837	\$10,000	\$16,465	\$15,000
Office Expense	101-110-53600	\$47,879	\$77,000	\$36,735	\$77,000
Postage	101-110-53605	\$10,153	\$14,000	\$12,125	\$14,000
Small Equipment	101-110-53618	\$5,025	\$7,500	\$9,295	\$7,500
Equipment	101-110-54750	\$190	\$14,500	\$10,400	\$14,500
Court Costs	101-110-57507	\$18,724	\$15,000	-	\$15,000
Law Library		\$24,857	\$20,000	\$24,585	\$100,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
38th Circuit Court Division I		\$188,536	\$214,823	\$193,162	\$229,615
Christian County General Fund		\$188,536	\$214,823	\$193,162	\$229,615
Legal Fees	101-121-52300	-	\$500	-	\$500
Legal Fees-Treatment Court	101-121-52301	\$9,600	\$9,600	\$9,600	\$14,400
Guardian Ad Litem Fees	101-121-52302	\$34,008	\$34,008	\$40,000	\$40,000
Legal Fees - Status/Delinquency	101-121-52303	\$11,000	\$14,560	\$14,560	\$14,560
Legal Fees-Other Juvenile	101-121-52304	\$105,495	\$120,000	\$100,162	\$120,000
Consultant	101-121-52310	\$25,997	\$30,200	\$26,100	\$30,200
Court Reporter Replacement	101-121-52341	-	\$200	-	\$200
Dues	101-121-52500	\$410	\$755	\$410	\$755
Phone	101-121-52530	\$1,169	\$1,200	\$1,175	\$1,200
Mileage	101-121-52580	-	\$500	-	\$500
Training	101-121-52590	\$289	\$1,000	\$455	\$1,000
Office Expense	101-121-53600	\$417	\$1,000	\$360	\$1,000
Postage	101-121-53605	\$35	\$100	\$340	\$300
Small Equipment	101-121-53618	\$116	\$1,200	-	\$5,000
38th Circuit Court Division II		\$2,617	\$5,155	\$2,932	\$5,555
Christian County General Fund		\$2,617	\$5,155	\$2,932	\$5,555
Court Reporter Replacement	101-122-52341	-	\$200	\$200	\$200
Dues	101-122-52500	\$418	\$755	\$410	\$755
Phone	101-122-52530	\$1,462	\$1,200	\$1,470	\$1,500
Mileage	101-122-52580	\$319	\$500	\$216	\$500
Training	101-122-52590	\$325	\$1,000	-	\$1,000
Office Expense	101-122-53600	\$94	\$1,000	\$596	\$1,000
Postage	101-122-53605	-	-	\$40	\$100
Small Equipment	101-122-53618	-	\$500	-	\$500
Public Administrator		\$216,228	\$229,250	\$212,513	\$246,202



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$216,228	\$229,250	\$212,513	\$246,202
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$80,285	\$77,864	\$77,864	\$83,435
Health Insurance	101-130-51210	\$18,735	\$19,574	\$13,049	\$30,600
FICA	101-130-51220	\$11,248	\$12,005	\$10,266	\$12,636
Lagers	101-130-51230	\$18,176	\$18,831	\$13,765	\$19,821
Unemployment Insurance	101-130-51250	\$116	\$300	-	\$100
Workers' Compensation	101-130-51260	\$3,687	\$6,368	\$585	\$3,747
Repairs & Maintenance Equipment	101-130-52430	\$61	\$1,000	\$1,000	\$1,000
Computer Software Maintenance	101-130-52432	\$950	\$1,000	\$1,500	\$1,500
Bond	101-130-52522	-	\$2,350	\$3,000	\$3,000
Phone	101-130-52530	\$1,169	\$1,700	\$1,700	\$1,700
Training	101-130-52590	\$887	\$1,000	\$2,000	\$2,000
Office Expense	101-130-53600	\$2,131	\$6,000	\$6,000	\$3,000
Postage	101-130-53605	\$840	\$900	\$925	\$925
Fuel Expense	101-130-53626	\$896	\$1,000	\$1,500	\$1,000
Prosecutor		\$2,132,352	\$2,564,255	\$2,545,109	\$3,053,883
Christian County General Fund		\$2,132,352	\$2,564,255	\$2,545,109	\$3,053,883
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$159,669	\$175,553	\$164,714	\$172,894
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,370,639	\$1,637,943	\$1,715,535	\$1,788,539
Contract Labor	101-140-51130	-	\$35,000	-	\$35,000
Health Insurance	101-140-51210	\$128,115	\$182,690	\$151,975	\$285,600
FICA	101-140-51220	\$112,322	\$136,415	\$138,575	\$147,958
Lagers	101-140-51230	\$168,415	\$215,601	\$216,555	\$233,277
PACAR Retirement	101-140-51232	\$15,504	\$15,504	\$15,504	\$15,504
Unemployment Insurance	101-140-51250	-\$63	\$3,969	\$860	\$1,391
Workers' Compensation	101-140-51260	\$7,757	\$8,226	\$13,560	\$11,306
Witness & Reporter Expense	101-140-52345	\$19,250	\$45,000	\$49,895	\$45,000
Vehicle Maintenance & Repair	101-140-52435	\$902	\$3,000	\$475	\$3,000
Dues	101-140-52500	\$5,688	\$8,000	\$5,545	\$8,806
Phone	101-140-52530	\$14,905	\$18,752	\$13,385	\$14,844
Office Expense	101-140-53600	\$15,069	\$17,500	\$13,810	\$18,500
Postage	101-140-53605	-	\$4,500	-	\$4,500
Other Grant Expense	101-140-53616	\$4,356	-	\$1,100	-
Small Equipment	101-140-53618	-	-	\$1,095	\$3,000
Late Fees	101-140-53619	\$45	-	\$26	-
Fuel Expense	101-140-53626	-	\$5,000	-	\$5,000
Vehicle Purchases	101-140-54752	\$10,000	-	-	-
Computer Software	101-140-54756	\$40,880	\$51,602	\$42,500	\$259,764



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Child Abuse Team Grant	101-140-57583	\$58,898	-	-	-
Juvenile		\$440,140	\$498,443	\$415,389	\$665,044
Christian County General Fund		\$440,140	\$498,443	\$415,389	\$665,044
Salary Other - JUVENILE	101-150-51120	\$176,111	\$186,971	\$165,751	\$353,472
Contract Labor	101-150-51130	-	\$5,000	\$350	\$5,000
Health Insurance	101-150-51210	\$23,679	\$26,099	\$22,300	\$10,200
FICA	101-150-51220	\$12,812	\$14,303	\$11,940	\$11,250
Lagers	101-150-51230	\$19,439	\$22,437	\$19,275	\$39,235
Unemployment Insurance	101-150-51250	\$256	\$600	\$100	\$50
Workers' Compensation	101-150-51260	\$9,011	\$9,340	\$1,350	\$17,143
Uniforms	101-150-51270	\$5,400	\$6,000	\$3,670	\$6,000
Legal Fees	101-150-52300	\$30,344	\$40,000	\$30,365	\$40,000
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450	\$15,000	\$11,700	\$5,000
OSCA Grant	101-150-52322	\$3,010	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,780	\$5,000	\$2,670	\$5,000
Dues	101-150-52500	\$700	\$1,000	\$600	\$1,000
Phone	101-150-52530	\$14,032	\$15,000	\$12,070	\$15,000
Publication Costs	101-150-52540	-	\$2,000	-	\$2,000
Travel	101-150-52585	\$1,687	\$5,000	\$11,050	\$10,000
Training	101-150-52590	\$550	\$5,000	\$3,745	\$5,000
Office Expense	101-150-53600	\$12,423	\$15,000	\$8,015	\$15,000
Postage	101-150-53605	\$478	\$700	\$475	\$700
Small Equipment	101-150-53618	\$2,392	\$10,000	\$3,500	\$10,000
Fuel Expense	101-150-53626	\$5,111	\$7,500	\$4,970	\$7,500
Equipment	101-150-54750	\$5,981	\$5,000	-	\$5,000
Juvenile Detention Fund	101-150-57505	\$101,493	\$101,493	\$101,493	\$101,493
Coroner		\$177,558	\$280,153	\$193,070	\$254,193
Christian County General Fund		\$177,558	\$280,153	\$193,070	\$254,193
Salary Elected Official - CORONER	101-160-51110	\$75,175	\$77,430	\$77,430	\$79,753
Contract Services	101-160-51130	\$9,350	\$15,000	\$8,870	\$25,000
Health Insurance	101-160-51210	\$6,245	\$6,525	\$6,525	\$10,200
FICA	101-160-51220	\$5,311	\$5,923	\$5,923	\$6,101
Lagers	101-160-51230	\$8,796	\$9,292	\$9,292	\$9,570
Workers' Compensation	101-160-51260	\$162	\$144	\$560	\$144
Vehicle Maintenance & Repair	101-160-52435	\$37	\$500	\$500	\$500
Inquest & Autopsy Expense	101-160-52515	\$69,553	\$150,000	\$80,710	\$100,000
Bond	101-160-52522	\$400	-	-	\$400
Phone	101-160-52530	\$525	\$525	\$495	\$525
Transport & Removal	101-160-52588	-	\$2,000	\$1,250	\$2,000
Training	101-160-52590	-	\$3,000	\$1,100	\$11,000
Coroner Supplies	101-160-53610	\$1,643	\$4,500	-	\$4,000
Fuel Expense	101-160-53626	\$361	\$1,315	\$415	\$1,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Equipment	101-160-54750	-	\$4,000	-	\$4,000
County Misc & Operations		\$1,783,686	\$4,123,415	\$2,382,411	\$4,030,250
Christian County General Fund		\$1,783,686	\$4,123,415	\$2,382,411	\$4,030,250
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
University of Missouri Extension		\$82,450	\$82,450	\$82,450	\$85,460
Christian County General Fund		\$82,450	\$82,450	\$82,450	\$85,460
Extension Office Expense	101-180-52515	\$82,450	\$82,450	\$82,450	\$85,460
Emergency Management		\$251,040	\$312,205	\$312,591	\$309,424



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$251,040	\$312,205	\$312,591	\$309,424
Salary Other - EMERGENCY MGT.	101-190-51120	\$158,046	\$172,786	\$172,481	\$181,330
Contract Labor	101-190-51130	\$1,344	\$24,000	\$8,050	-
Health Insurance	101-190-51210	\$18,215	\$21,205	\$19,575	\$30,600
FICA	101-190-51220	\$11,777	\$13,195	\$13,195	\$13,849
Lagers	101-190-51230	\$18,482	\$20,698	\$20,698	\$21,724
Unemployment Insurance	101-190-51250	\$158	\$488	\$488	\$150
Workers' Compensation	101-190-51260	\$3,228	\$3,283	\$1,172	\$3,888
Repairs & Maintenance Equipment	101-190-52430	\$146	\$3,500	\$645	\$3,500
Software Maintenance & Licenses	101-190-52432	\$13,000	\$18,000	\$15,105	\$19,334
Phone	101-190-52530	\$6,572	\$6,500	\$5,680	\$6,500
Training	101-190-52590	\$1,016	\$2,000	\$4,500	\$2,000
Office Expense	101-190-53600	\$7,838	\$9,000	\$6,120	\$9,000
Postage	101-190-53605	\$22	\$50	\$2	\$50
Other Grant Expense	101-190-53616	\$1,673	\$500	\$42,000	\$500
Small Equipment	101-190-53618	\$284	\$6,000	\$560	\$6,000
Fuel Expense	101-190-53626	\$2,823	\$4,000	\$2,320	\$4,000
Hazard Mitigation Plan	101-190-53750	-	\$2,000	-	\$2,000
Equipment	101-190-54750	\$6,416	\$5,000	-	\$5,000
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Christian County General Fund		\$363,319	\$459,704	\$440,766	\$505,584
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Auditor		\$190,878	\$224,533	\$210,623	\$270,623
Christian County General Fund		\$190,878	\$224,533	\$210,623	\$270,623
Salary Elected Official - AUDITOR	101-210-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - AUDITOR	101-210-51120	\$69,118	\$65,539	\$65,539	\$73,412
Health Insurance	101-210-51210	\$8,847	\$13,049	\$13,049	\$20,400
FICA	101-210-51220	\$10,813	\$11,085	\$11,085	\$11,869
Lagers	101-210-51230	\$16,357	\$14,836	\$14,836	\$15,724
Unemployment Insurance	101-210-51250	\$154	\$262	\$262	\$100
Workers' Compensation	101-210-51260	\$327	\$269	\$269	\$279
Repairs & Maintenance Equipment	101-210-52430	-	\$200	\$200	\$950
Dues	101-210-52500	\$150	\$525	\$385	\$550
Bond	101-210-52522	-	\$260	-	\$2,000
Phone	101-210-52530	\$1,051	\$1,500	\$1,280	\$1,400
Mileage	101-210-52580	\$130	\$250	\$1,240	\$1,500
Training	101-210-52590	\$3,298	\$5,000	\$4,310	\$10,000
Office Expense	101-210-53600	\$3,537	\$3,750	\$2,515	\$5,000
Postage	101-210-53605	\$48	\$150	\$130	\$200
Small Equipment	101-210-53618	-	\$500	-	\$500
Computer Software	101-210-54756	-	\$28,000	\$16,165	\$45,000
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Christian County General Fund		\$127,078	\$132,487	\$128,262	\$148,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Human Resources		\$528,768	\$709,549	\$189,579	\$768,973
Christian County General Fund		\$528,768	\$709,549	\$189,579	\$768,973
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$389,234	\$504,854	-	\$524,687



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Contract Labor	101-240-51130	\$11,701	\$15,000	\$3,585	\$12,000
Health Insurance	101-240-51210	\$37,948	\$52,742	\$52,742	\$81,600
FICA	101-240-51220	\$31,562	\$38,598	\$38,598	\$40,116
Lagers	101-240-51230	\$43,665	\$60,546	\$60,546	\$62,926
Unemployment Insurance	101-240-51250	\$474	\$1,275	\$1,275	\$400
Workers' Compensation	101-240-51260	\$861	\$932	\$932	\$944
Dues	101-240-52500	\$499	\$1,000	-	\$1,000
Phone	101-240-52530	\$4,491	\$4,500	\$4,195	\$5,000
Mileage	101-240-52580	\$157	\$300	-	\$300
Training	101-240-52590	\$1,672	\$5,000	-	\$5,000
Office Expense	101-240-53600	\$7,059	\$10,000	\$8,105	\$17,000
Postage	101-240-53605	\$51	\$300	\$60	\$500
Small Equipment	101-240-53618	\$30	\$2,500	\$520	\$2,500
Computer Software	101-240-54756	-\$635	\$12,000	\$19,020	\$15,000
Emergency Fund		-	\$365,000	-	\$625,000
Christian County General Fund		-	\$365,000	-	\$625,000
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
Transfer out		\$27,402,547	\$12,978,475	\$13,959,045	\$9,472,575
Christian County General Fund		\$9,934,000	\$3,723,475	\$3,629,975	\$877,075
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
Co. Law Enforcement		\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
LEST		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,656,691	\$2,400,000	\$2,608,380	\$2,612,000
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$727,924	\$625,000	\$758,375	\$1,000,000
ARPA		\$9,534,916	-	-	\$83,500
Transfer to GR	560-900-61000	\$9,534,916	-	-	\$83,500
Law Enforcement		\$9,922,442	\$12,764,160	\$11,251,554	\$13,085,671
Christian County General Fund		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Co. Law Enforcement		-\$2,928	-	-	-
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Federal Forfeiture I		\$18,141	\$72,000	\$12,695	\$77,000
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
LERF		\$62,085	\$40,000	-	\$220,000
Witness & Reporter Expense	255-610-52345	-	\$10,000	-	\$10,000
Sheriff Supplies	255-610-53610	-	\$10,000	-	\$10,000
Other Grant Expense	255-610-53616	-	\$10,000	-	-
Equipment	255-610-54750	\$62,085	\$10,000	-	\$200,000
Expenses - Other		\$6,257,853	\$18,090,763	\$13,558,654	\$10,464,083
Federal Forfeiture I		\$8	-	\$4,660	\$2,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Road Sales Tax		\$498,521	\$622,000	\$896,320	\$625,000
Disbursements	221-610-59504	\$23,521	\$22,000	\$23,815	\$25,000
Disbursements - Special Roads	221-610-59505	\$475,000	\$600,000	\$872,505	\$600,000
CART		\$673,509	\$615,000	\$579,050	\$712,000
Disbursements - Special Roads	222-610-59504	\$673,509	\$615,000	\$579,050	\$712,000
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
P.A. Training		\$5,997	\$10,000	\$7,890	\$12,000
Training	260-610-52590	\$5,997	\$10,000	\$7,890	\$12,000
Delinquent Taxes		\$3,705	\$7,500	\$4,400	\$8,000
Postage	265-610-53605	\$2,331	\$5,500	\$2,250	\$5,500
Fuel Expense	265-610-53626	\$1,374	\$2,000	\$2,150	\$2,500
Capital Requests		\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Adm. Handling Cost		\$230,148	\$390,150	\$337,662	\$425,185
Contract Labor	268-610-51130	-	-	-	\$35,000
Administrative Fee to State	268-610-57509	\$115	\$150	\$150	\$185
Victim Restitution	268-610-57805	\$230,033	\$390,000	\$337,512	\$390,000
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Building Inspection		\$22	-	-	-
Late Fees	280-610-53619	\$22	-	-	-
LERF		-	\$100,000	-	\$10,000
Narcotics Deterrence	255-610-54744	-	\$100,000	-	\$10,000
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
ARPA		\$2,798,511	\$2,640,000	\$2,640,000	-
Contract Labor	560-610-51130	\$68,000	-	-	-
Public Health-Vaccine/Testing/Mitigation	560-610-52515	\$116,865	\$915,000	\$915,000	-
Office Expense	560-610-53600	\$117,571	\$75,000	\$75,000	-
Infrastructure Project Expenditures	560-610-53720	\$2,042,599	\$650,000	\$650,000	-
Buildings & Building Improvements	560-610-54700	\$430,300	\$1,000,000	\$1,000,000	-
Equipment	560-610-54750	\$23,176	-	-	-
Road and Bridge		\$14,388,442	\$13,004,855	\$8,692,169	\$14,372,559
Road Sales Tax		\$4,309,637	\$4,500,000	\$3,481,335	\$4,600,000
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
CART		\$1,802,839	\$1,655,000	\$1,500,815	\$1,885,500
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Common I		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Common II		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Disbursements		\$500,000	\$525,000	\$500,000	\$525,000
Road Sales Tax		\$500,000	\$500,000	\$500,000	\$500,000
DisburseTo Capital Projects	221-800-59506	\$500,000	\$500,000	\$500,000	\$500,000
Capital Requests		-	\$25,000	-	\$25,000
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Assessor		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000

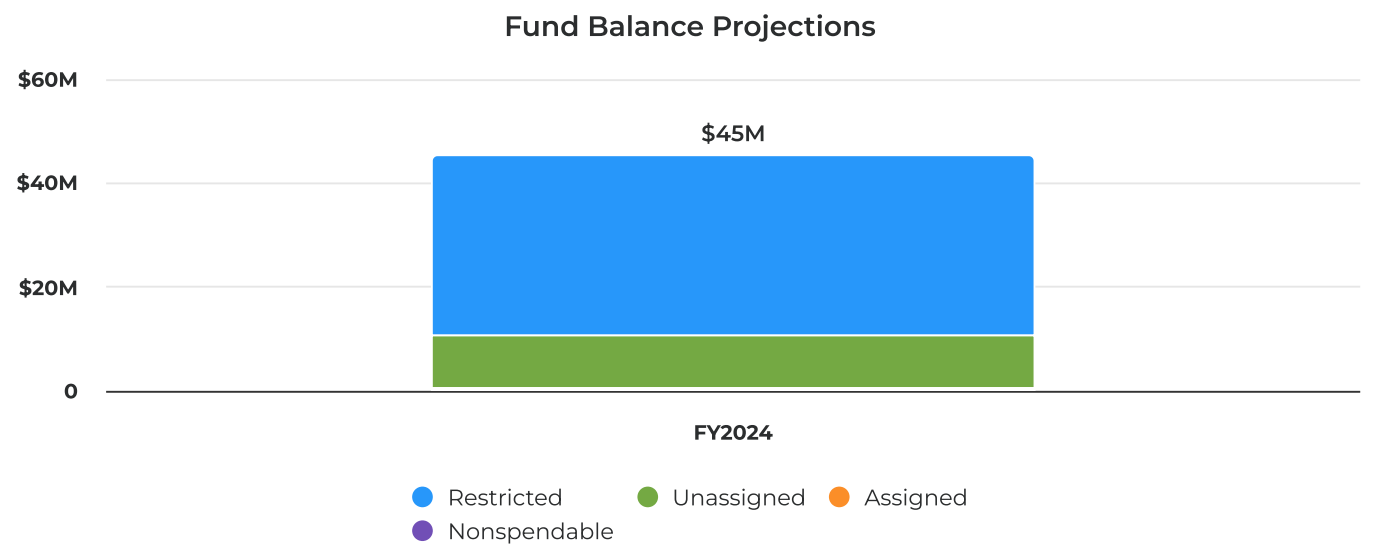


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Building Inspections		\$350,973	\$730,596	\$284,270	\$303,315
Building Inspection		\$350,973	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Payroll		-	-	\$2,045	\$6,698



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
County Operations		-	-	\$13,635	\$350,000
Christian County General Fund		-	-	\$13,635	\$350,000
Employee Health Services	101-170-52516	-	-	-	\$350,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Total Expenditures		\$70,021,502	\$74,536,637	\$60,659,579	\$66,378,329

Fund Balance



Financial Summary

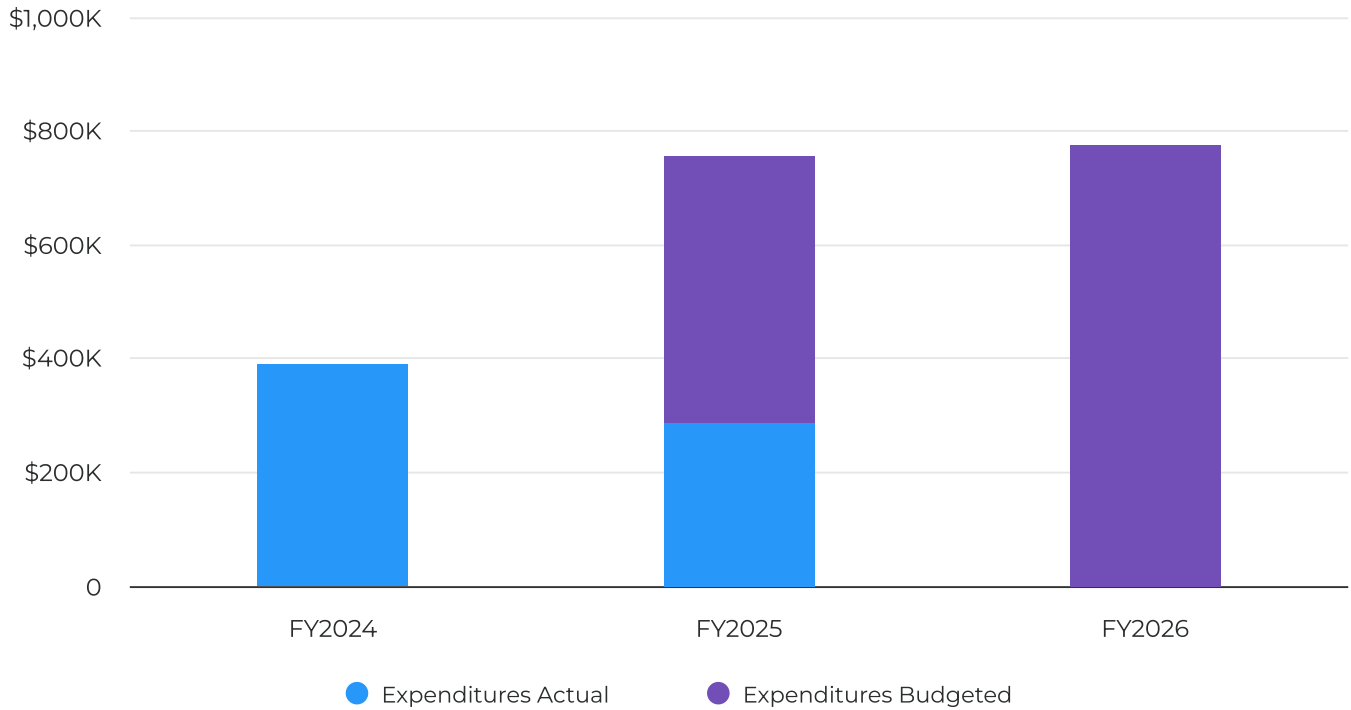
Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	\$6,111,879	\$4,931,373	\$6,395,913	\$7,210,110	\$8,977,053	\$10,040,750
Assigned	\$2,068,214	\$1,784,200	\$1,505,419	\$1,229,602	\$1,044,730	\$636,172
Committed	\$2,077	-	-	-	-	-
Restricted	\$9,539,220	\$16,314,715	\$26,155,270	\$36,447,694	\$37,158,505	\$34,458,191
Nonspendable	\$59,823	\$59,823	\$59,823	\$59,823	\$59,823	\$59,823
Total Fund Balance	\$17,781,213	\$23,090,110	\$34,116,425	\$44,947,229	\$47,240,111	\$45,194,937



Commission

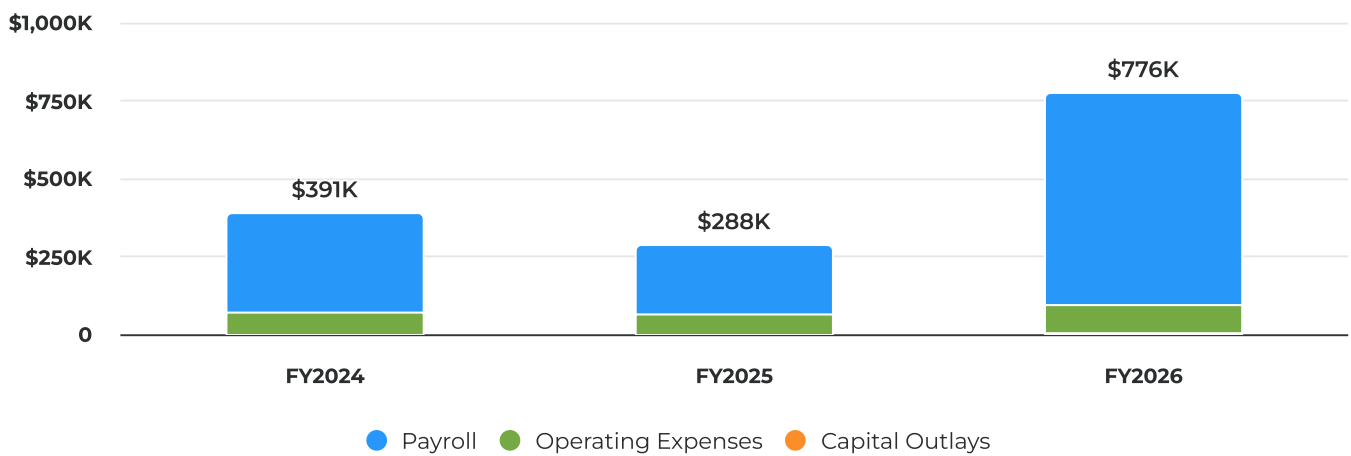
Expenditure Summary

Historical Expenditures Across Division

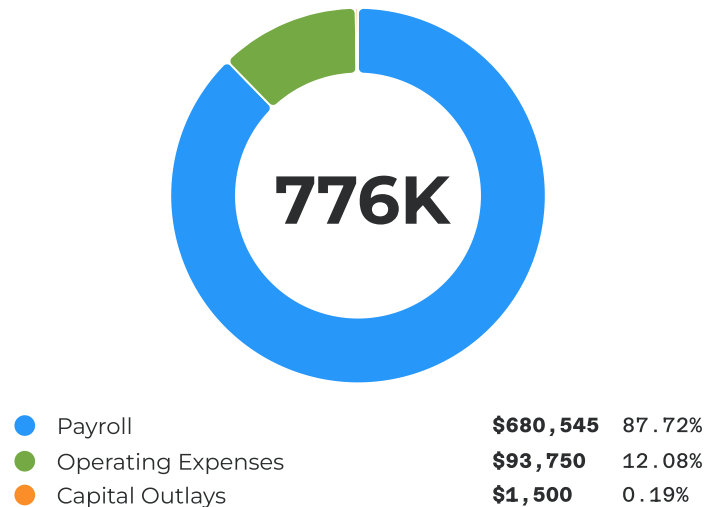


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

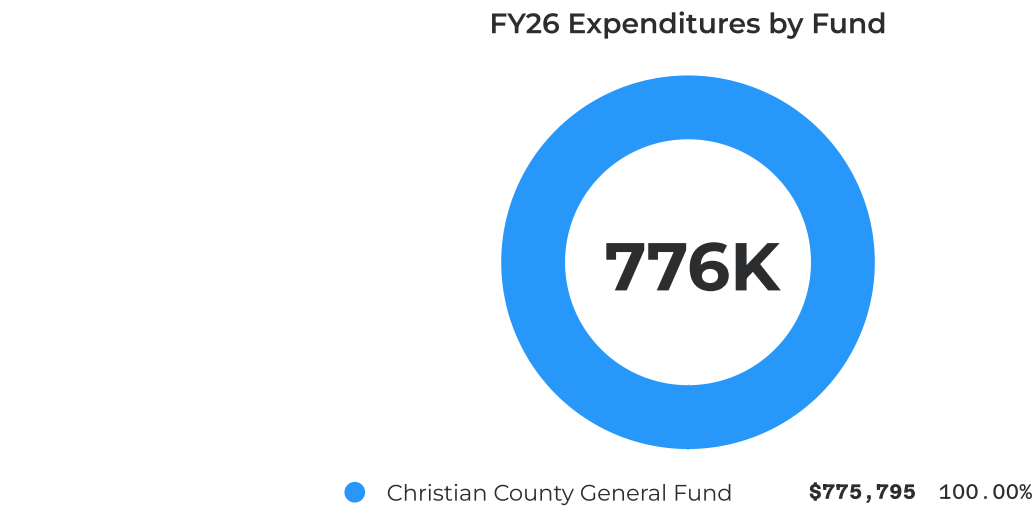
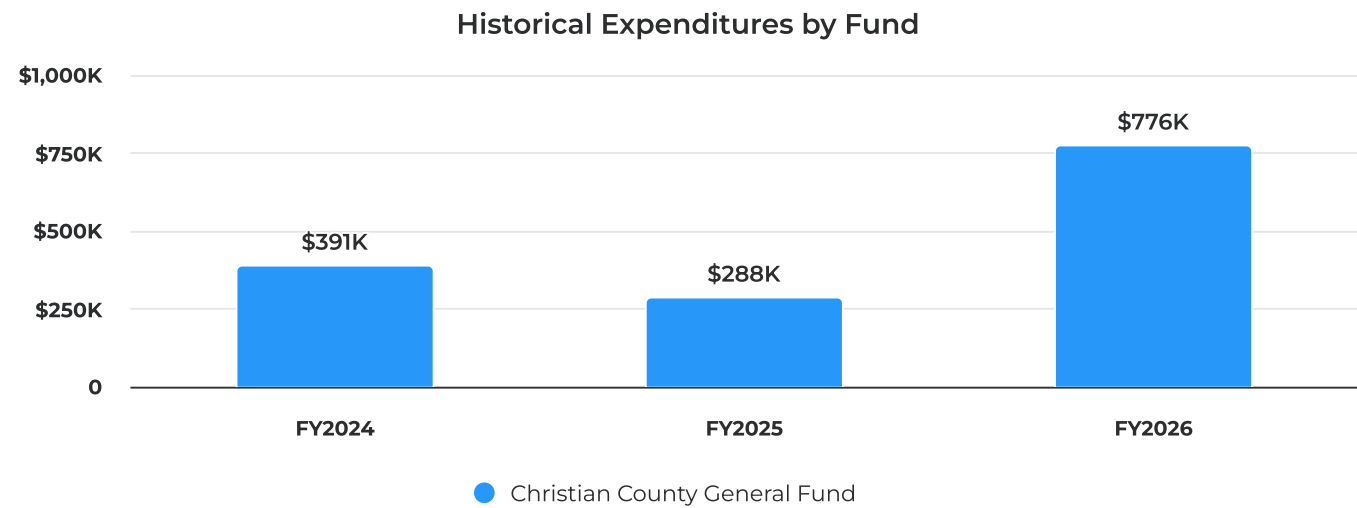


Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$320,283	\$677,187	\$468,608	\$680,545
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Operating Expenses		\$70,609	\$77,100	\$79,038	\$93,750
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Capital Outlays		-	\$1,500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
Total Expenditures		\$390,893	\$755,787	\$547,647	\$775,795



Expenditures by Fund



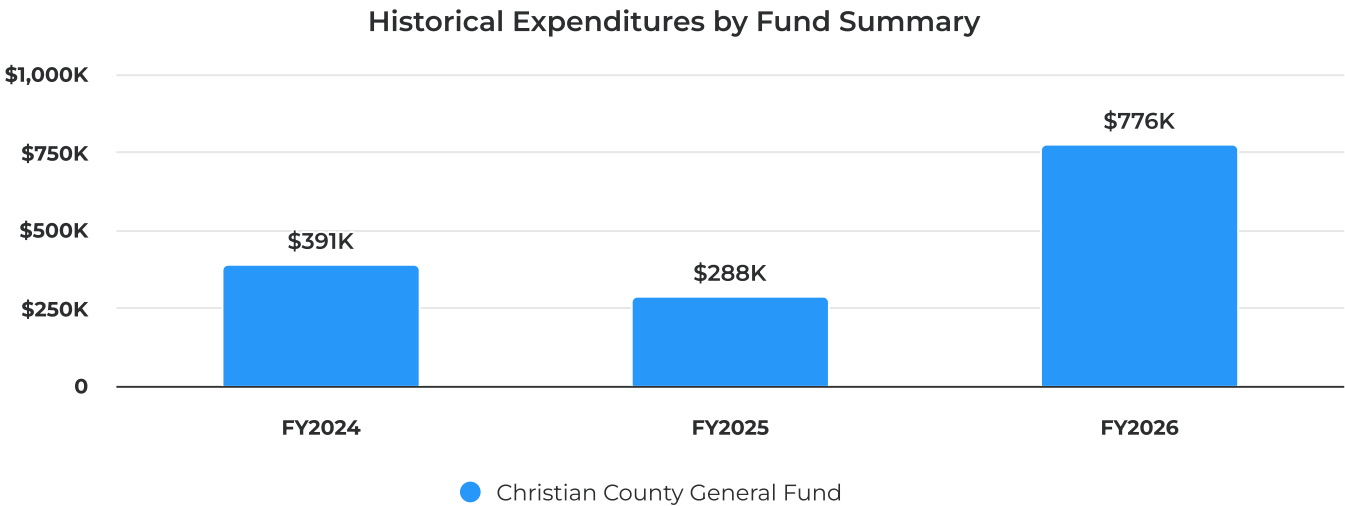
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Christian County General Fund		\$390,892.50	\$547,646.54	\$755,787.20	\$775,795.35
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075.20	\$232,857.25	\$232,857.25	\$239,842.90
Salary Other - COMMISSION	101-010-51120	\$35,201.53	\$141,305.00	\$291,804.20	\$270,824.00
Health Insurance	101-010-51210	\$11,449.24	\$22,275.00	\$40,779.00	\$61,200.00
FICA	101-010-51220	\$19,684.87	\$28,356.69	\$40,113.65	\$39,066.02
Lagers	101-010-51230	\$27,219.12	\$39,946.68	\$62,923.37	\$61,280.03
Unemployment Insurance	101-010-51250	\$105.62	\$207.69	\$487.50	\$150.00
Workers' Compensation	101-010-51260	\$547.80	\$3,660.00	\$8,222.22	\$8,182.40
Studies for County Improvement	101-010-52315	\$1,428.00	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800.00
Vehicle Maintenance & Repair	101-010-52435	\$418.18	\$33.23	\$1,000.00	\$1,000.00

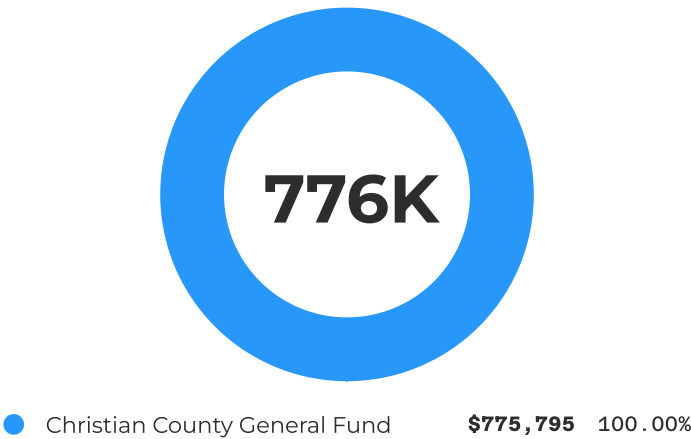


Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Dues	101-010-52500	\$51,310.00	\$52,035.00	\$56,300.00	\$63,900.00
Phone	101-010-52530	\$3,713.72	\$3,194.00	\$4,000.00	\$750.00
Mileage	101-010-52580	\$2,302.90	\$1,515.00	\$800.00	\$1,500.00
Training	101-010-52590	\$2,473.83	\$4,200.00	\$2,000.00	\$6,000.00
Office Expense	101-010-53600	\$5,066.41	\$6,211.00	\$6,000.00	\$5,000.00
Postage	101-010-53605	\$3,259.82	\$7,230.00	\$6,000.00	\$7,500.00
Small Equipment	101-010-53618	-	\$4,620.00	\$500.00	\$1,800.00
Late Fees	101-010-53619	\$604.94	-	-	-
Fuel Expense	101-010-53626	\$31.32	-	\$500.00	\$1,500.00
Equipment	101-010-54750	-	-	\$1,500.00	\$1,500.00
Total Expenditures		\$390,892.50	\$547,646.54	\$755,787.20	\$775,795.35

Expenditures by Fund Summary



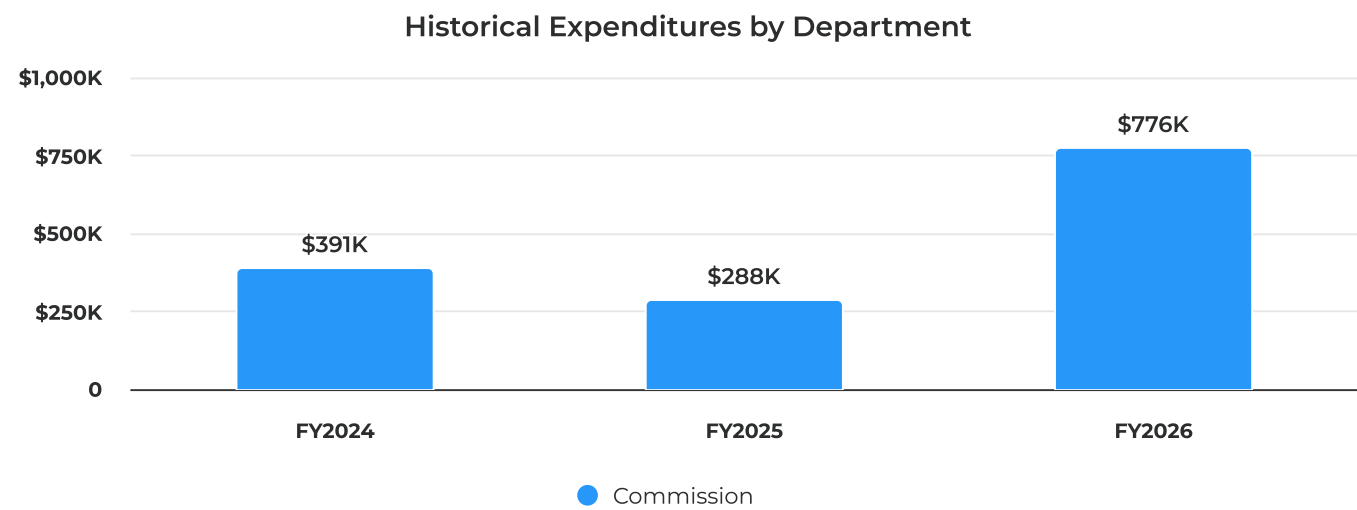
FY26 Expenditures by Fund Summary



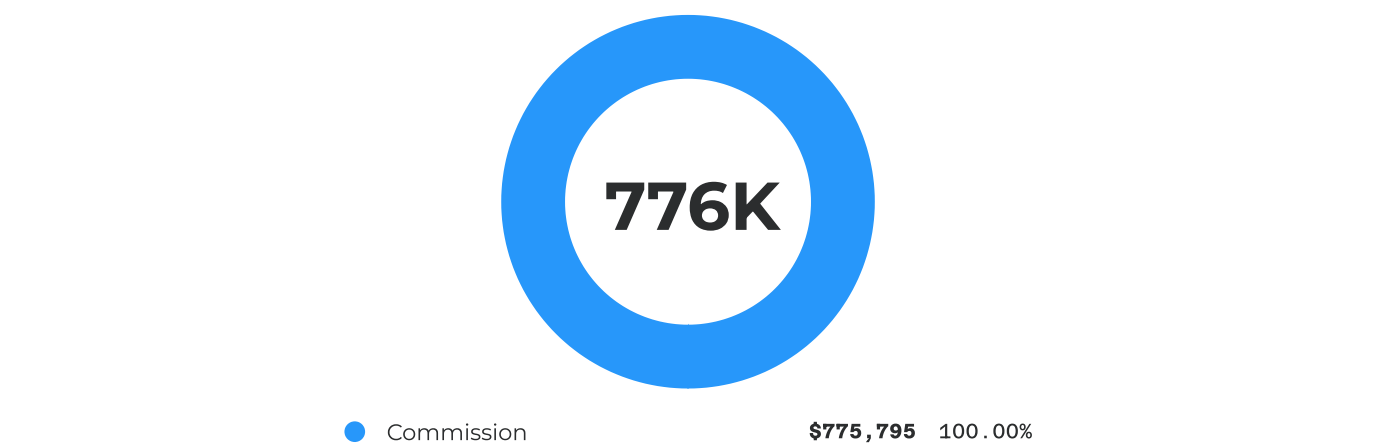
Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$390,892.50	\$755,787.20	\$547,646.54	\$775,795.35
Total Expenditures		\$390,892.50	\$755,787.20	\$547,646.54	\$775,795.35

Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

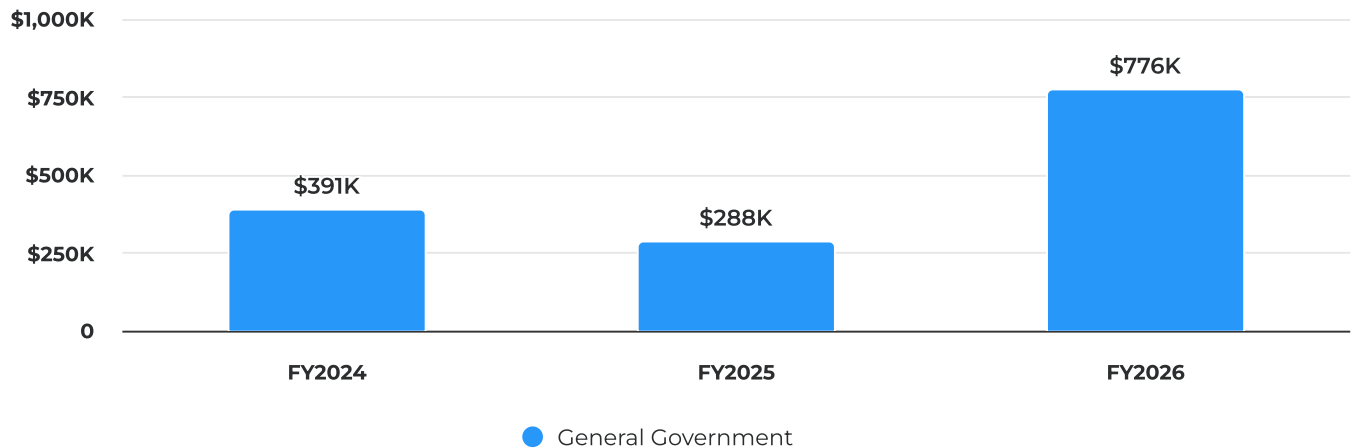
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Commission		\$390,893	\$755,787	\$547,647	\$775,795
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280



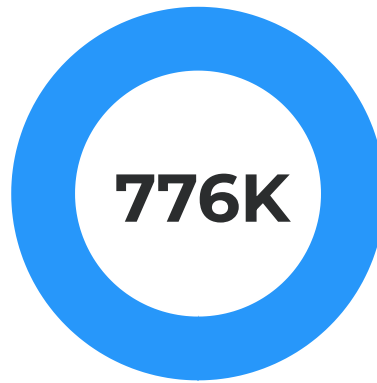
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
Total Expenditures		\$390,893	\$755,787	\$547,647	\$775,795

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



● General Government

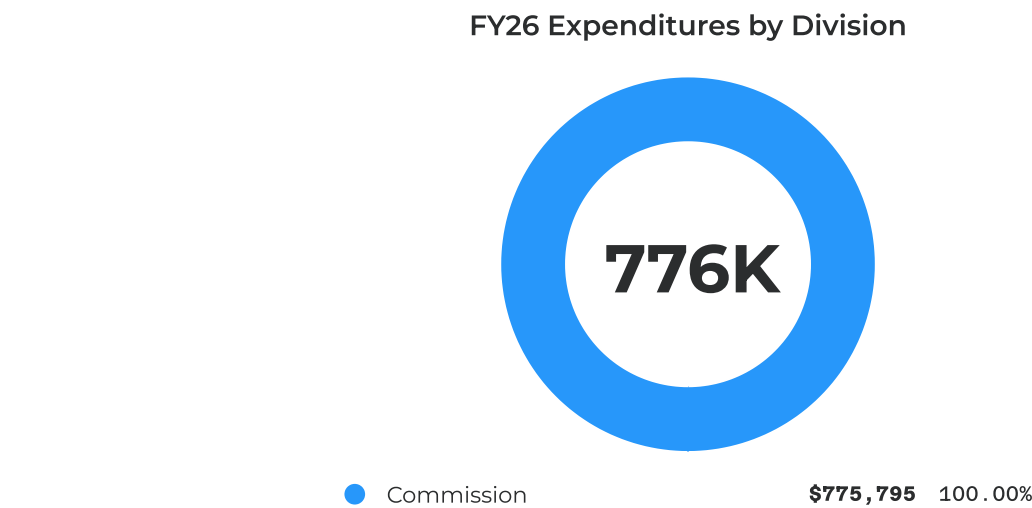
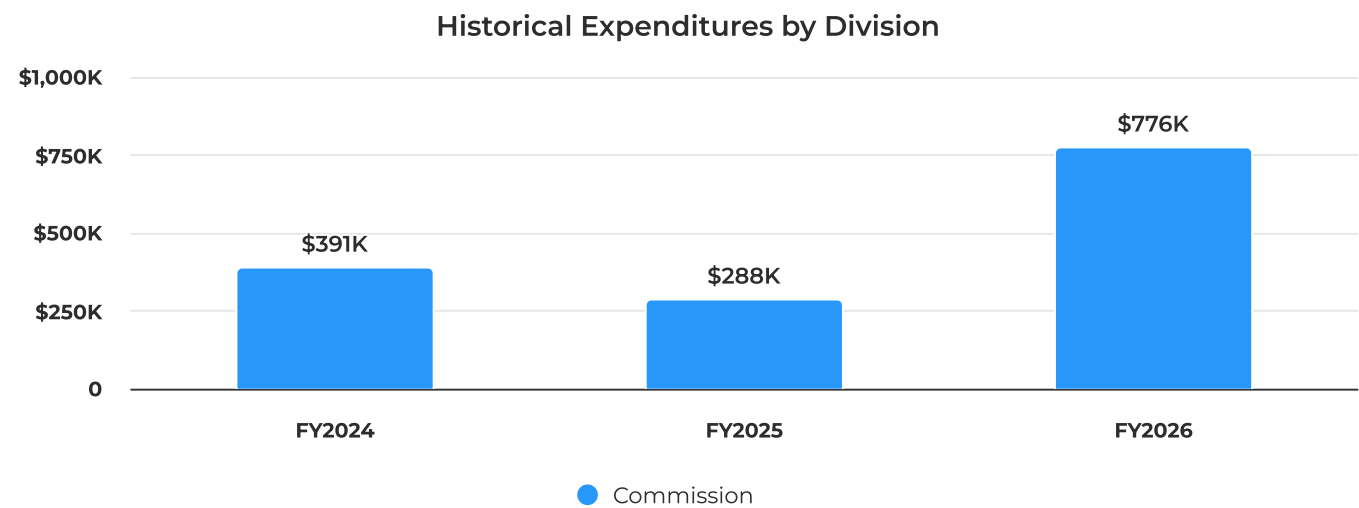
\$775,795 100.00%

Expenditures by Function

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
General Government		\$390,893	\$755,787	\$547,647	\$775,795
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
Total Expenditures		\$390,893	\$755,787	\$547,647	\$775,795



Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Commission		\$390,893	\$755,787	\$547,647	\$775,795
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000



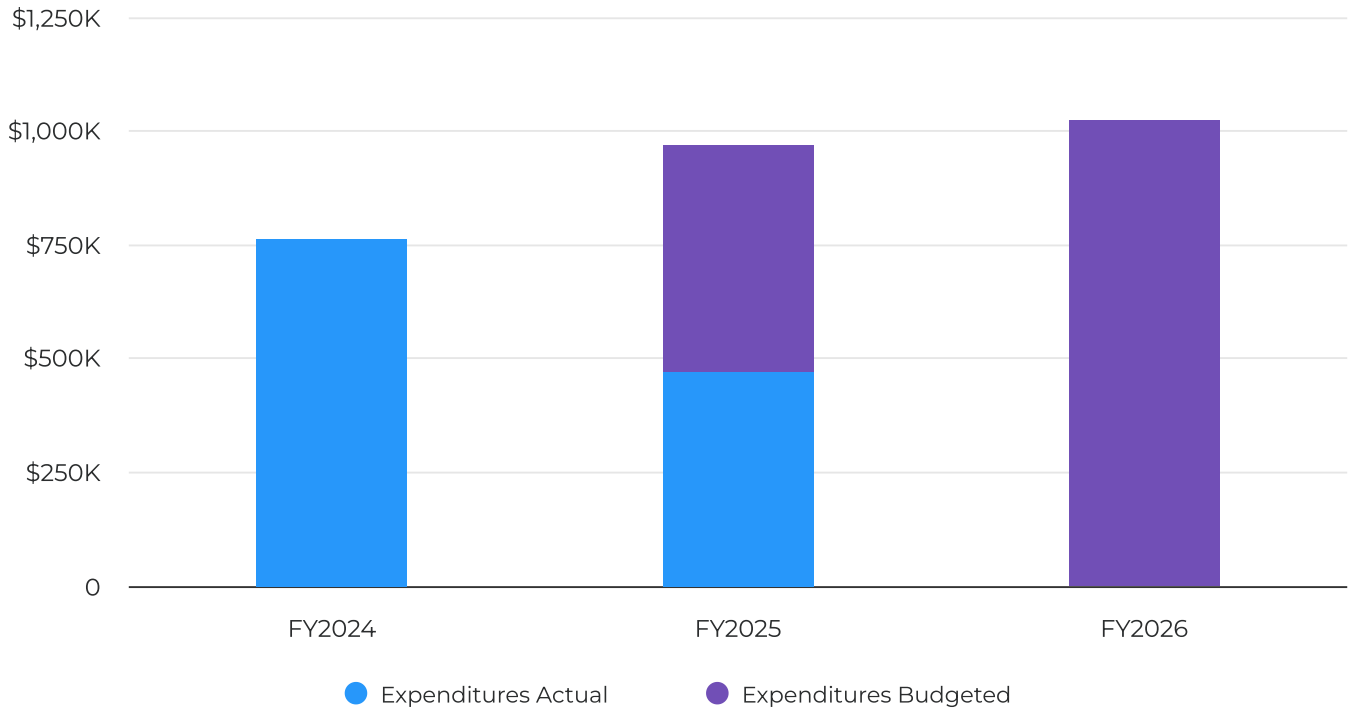
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
Total Expenditures		\$390,893	\$755,787	\$547,647	\$775,795



County Clerk

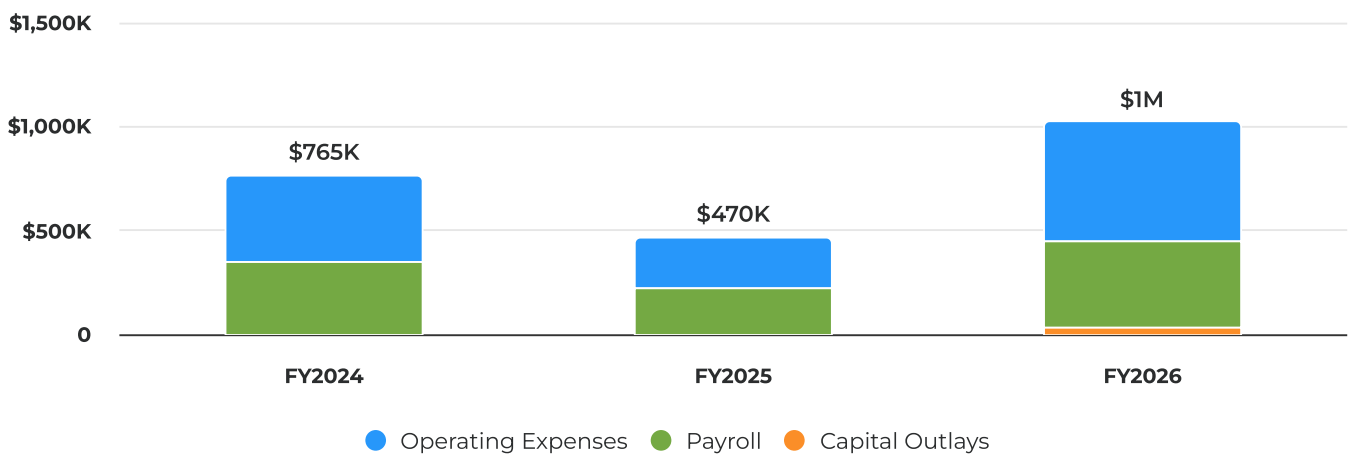
Expenditure Summary

Historical Expenditures Across Department

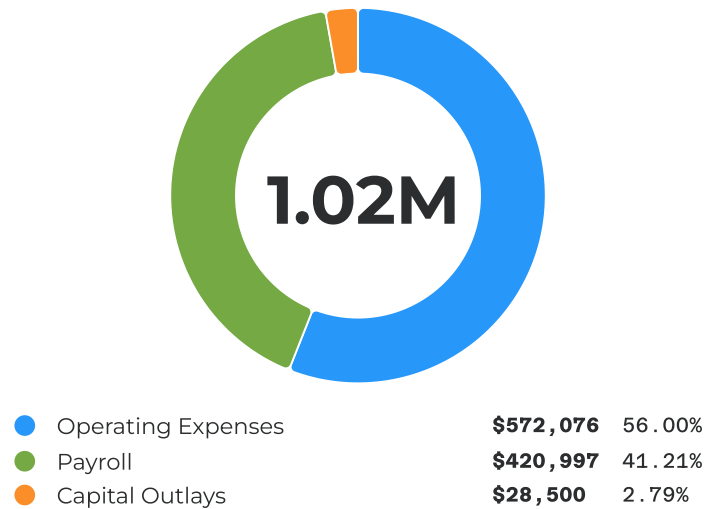


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$343,615	\$467,040	\$467,040	\$420,997
County Clerk	\$343,615	\$467,040	\$467,040	\$420,997
Christian County General Fund	\$343,615	\$467,040	\$467,040	\$420,997
Salary Elected Official - COUNTY CLERK	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	\$20,374	\$32,623	\$32,623	\$30,600
FICA	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	\$158	\$540	\$540	\$100
Workers' Compensation	\$248	\$1,492	\$1,492	\$312
Salary Other - ELECTION	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	\$14,494	\$19,574	\$19,574	\$38,620
FICA	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	\$106	\$450	\$450	\$192
Workers' Compensation	\$301	\$2,707	\$2,707	\$1,052
Operating Expenses	\$421,266	\$485,040	\$274,931	\$572,076
County Clerk	\$421,266	\$485,040	\$274,931	\$572,076
Christian County General Fund	\$67,784	\$95,990	\$51,911	\$101,126
Repairs & Maintenance Equipment	-	\$515	-	\$530
Software Maintenance & Licenses	\$9,955	\$15,540	\$16,800	\$16,000
Dues	\$1,050	\$1,525	\$1,050	\$1,525
Bond	-	\$250	-	\$425
Phone	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	\$299	\$300	\$230	\$150

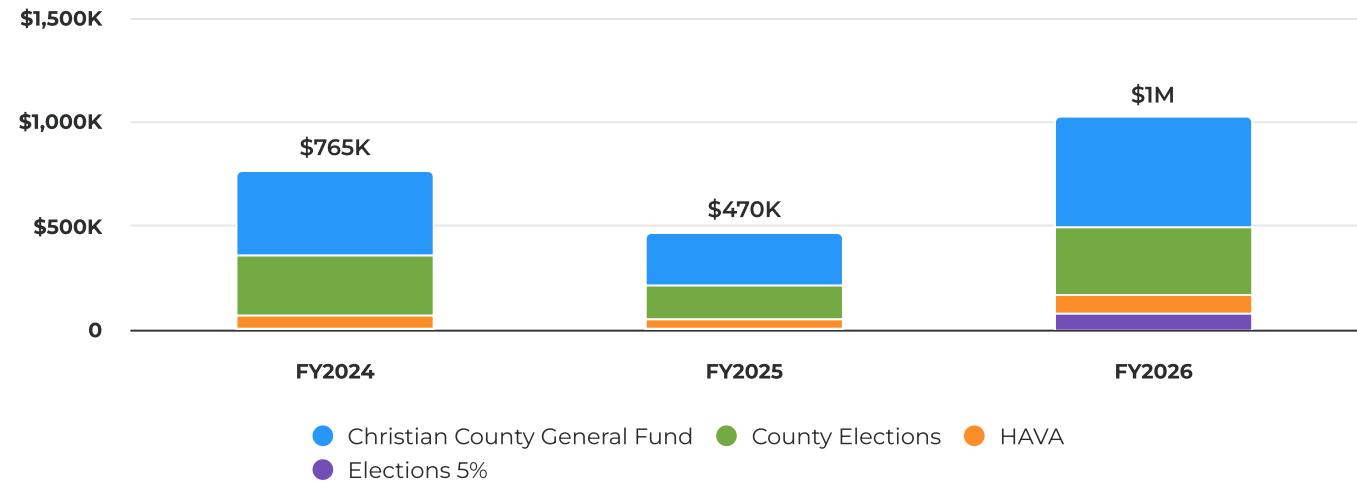


Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Training	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	\$6,408	\$7,700	\$3,105	\$10,000
Postage	\$978	\$2,650	\$605	\$2,900
Small Equipment	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	-	-	-	\$250
Canvassing	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	-	\$150	-	\$150
Software Maintenance & Licenses	\$375	\$1,200	\$1,555	\$1,236
Phone	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	\$2,839	\$5,000	\$3,906	\$5,000
Postage	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	-	\$1,000	\$760	\$1,000
County Elections	\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%	\$2,012	\$1,350	\$400	\$54,450
Mileage	\$246	\$550	-	\$650
Training	\$325	\$800	\$400	\$800
Office Expense	\$1,440	-	-	\$53,000
HAVA	\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	-	\$36,000	-	\$39,500
Grant Expenditures	\$69,996	\$25,000	\$22,620	\$40,000
Capital Outlays	-	\$17,500	-	\$28,500
County Clerk	-	\$17,500	-	\$28,500
Christian County General Fund	-	\$2,500	-	\$2,500
Equipment	-	\$1,000	-	\$1,000
Equipment	-	\$1,500	-	\$1,500
Elections 5%	-	\$15,000	-	\$26,000
Equipment	-	\$15,000	-	\$26,000
Total Expenditures	\$764,880	\$969,580	\$741,971	\$1,021,573

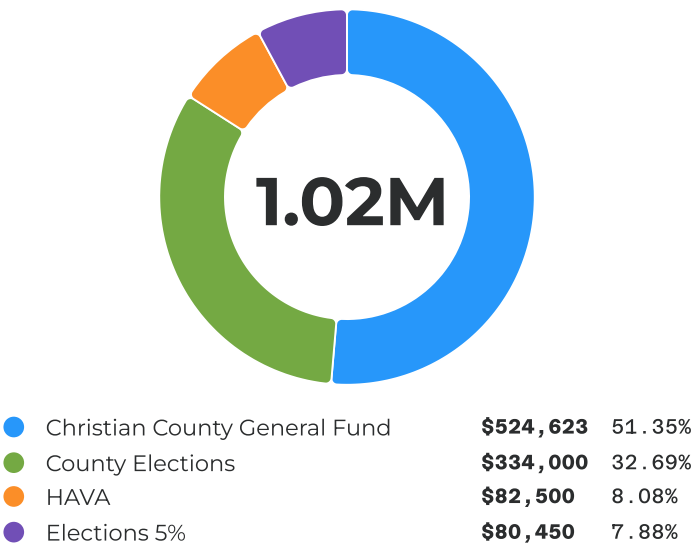


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$411,399	\$565,530	\$518,951	\$524,623
County Clerk		\$411,399	\$565,530	\$518,951	\$524,623
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781

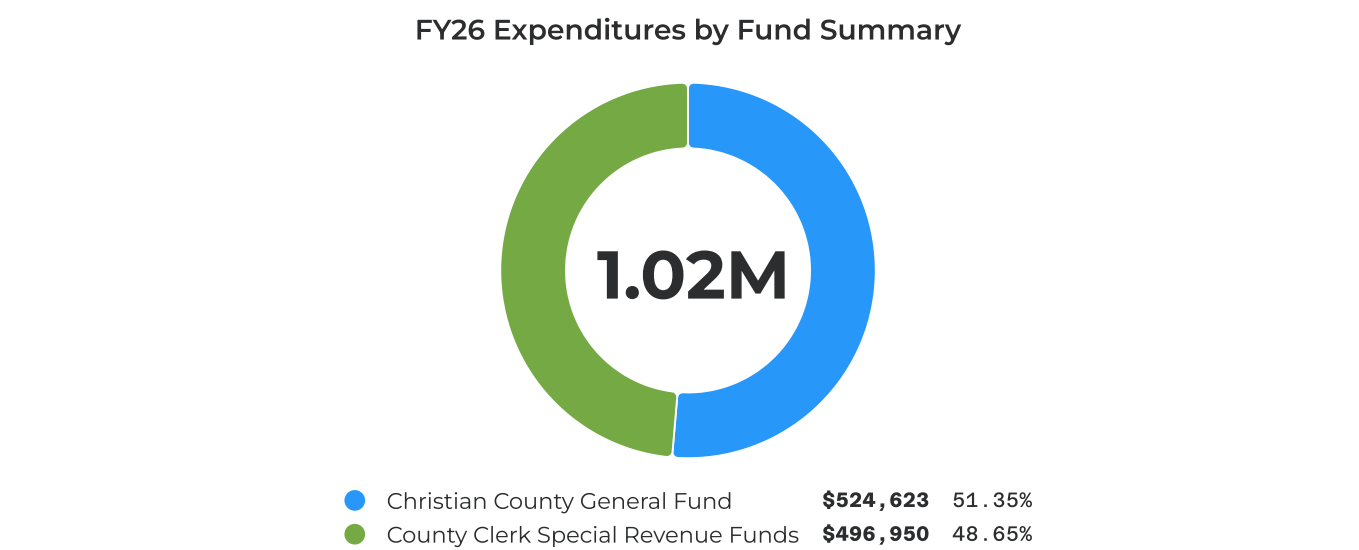
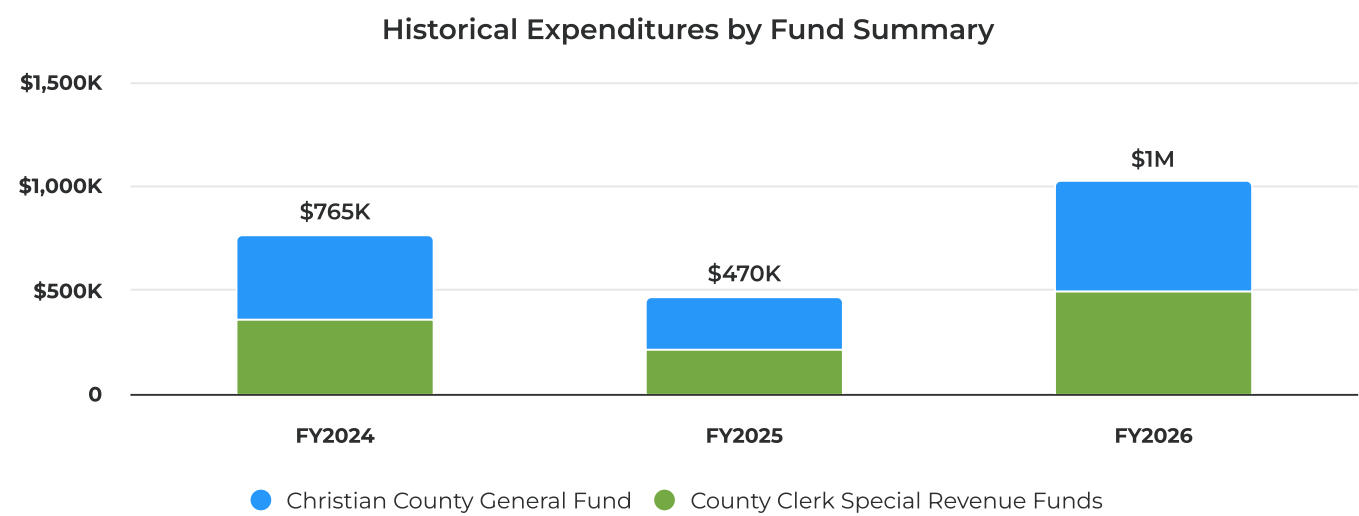


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$167,937	\$232,105	\$193,106	\$245,918
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
County Clerk		\$281,474	\$324,000	\$200,000	\$334,000
Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
County Clerk		\$2,012	\$16,350	\$400	\$80,450
Elections		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
County Clerk		\$69,996	\$63,700	\$22,620	\$82,500
Elections		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$764,880	\$969,580	\$741,971	\$1,021,573

Expenditures by Fund Summary



Expenditures by Fund Summary

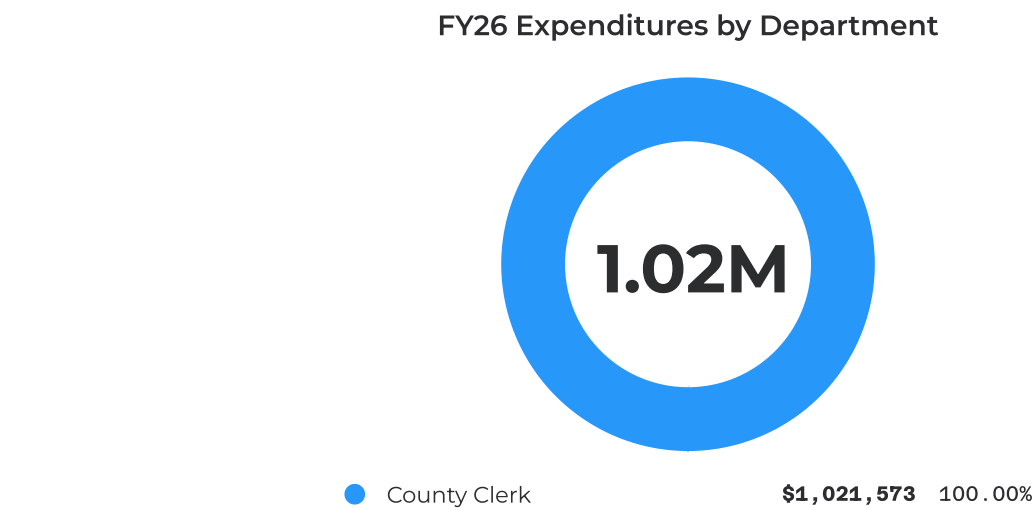
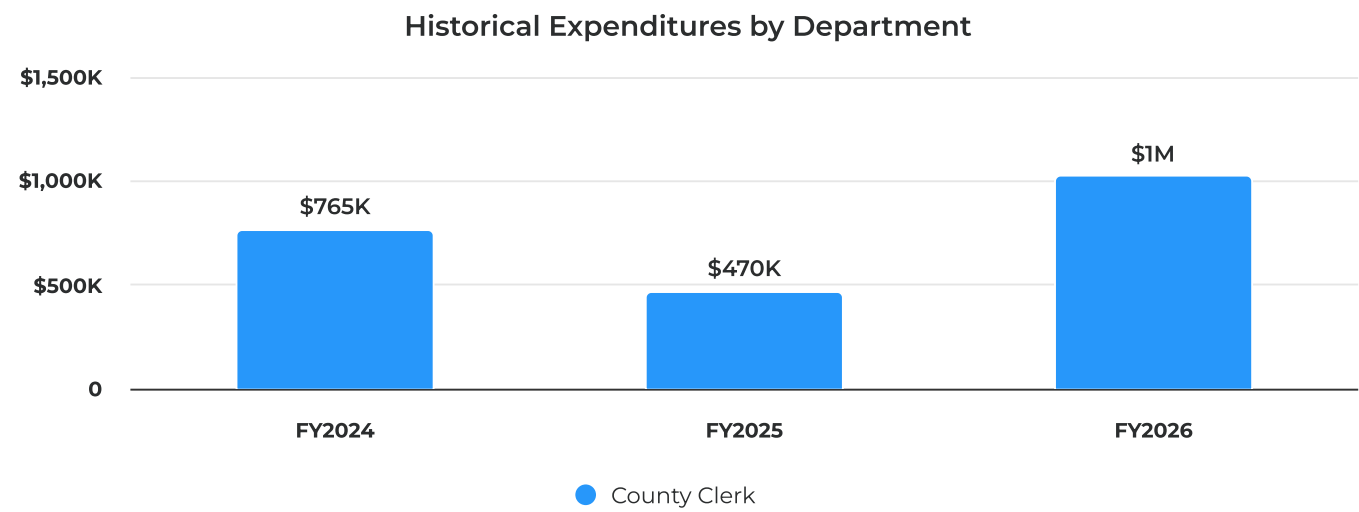
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$411,399	\$565,530	\$518,951	\$524,623
Payroll		\$343,615	\$467,040	\$467,040	\$420,997
County Clerk		\$343,615	\$467,040	\$467,040	\$420,997
County Clerk		\$218,738	\$296,414	\$296,414	\$238,213
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Elections		\$124,877	\$170,625	\$170,625	\$182,784
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Operating Expenses		\$67,784	\$95,990	\$51,911	\$101,126
County Clerk		\$67,784	\$95,990	\$51,911	\$101,126
County Clerk		\$24,724	\$36,010	\$29,430	\$39,492
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Elections		\$43,061	\$59,980	\$22,481	\$61,634
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Capital Outlays		-	\$2,500	-	\$2,500
County Clerk		-	\$2,500	-	\$2,500
County Clerk		-	\$1,000	-	\$1,000
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		-	\$1,500	-	\$1,500
Equipment	101-030-54750	-	\$1,500	-	\$1,500
County Clerk Special Revenue Funds		\$353,481	\$404,050	\$223,020	\$496,950
Operating Expenses		\$353,481	\$389,050	\$223,020	\$470,950
County Clerk		\$353,481	\$389,050	\$223,020	\$470,950
Elections		\$353,481	\$389,050	\$223,020	\$470,950
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Capital Outlays		-	\$15,000	-	\$26,000
County Clerk		-	\$15,000	-	\$26,000
Elections		-	\$15,000	-	\$26,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Total Expenditures		\$764,880	\$969,580	\$741,971	\$1,021,573



Expenditures by Department



Expenditures by Department

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk		\$764,880	\$969,580	\$741,971	\$1,021,573
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000

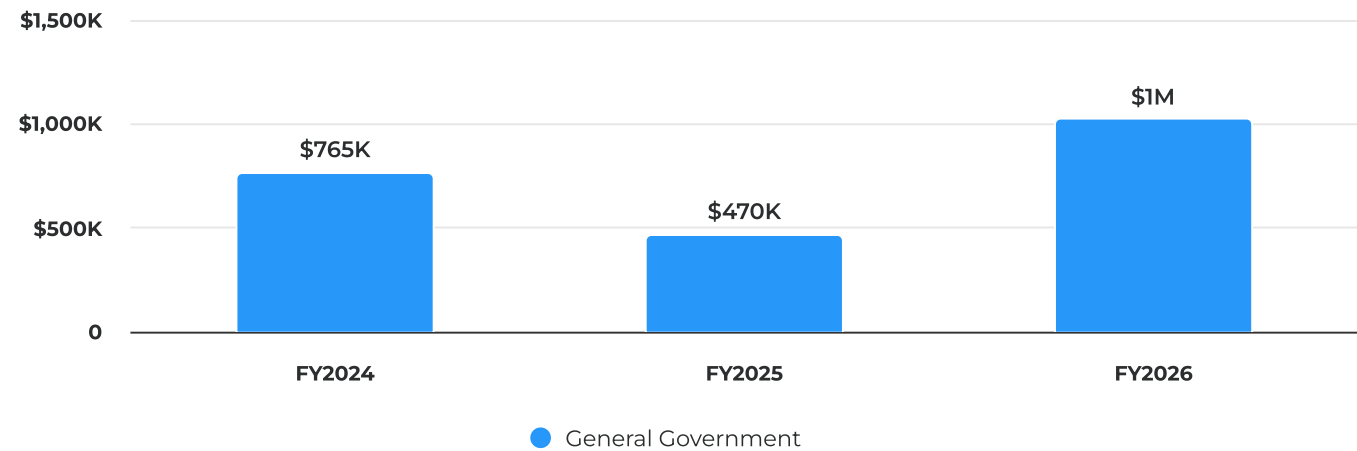


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$521,419	\$636,155	\$416,126	\$742,868
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$764,880	\$969,580	\$741,971	\$1,021,573

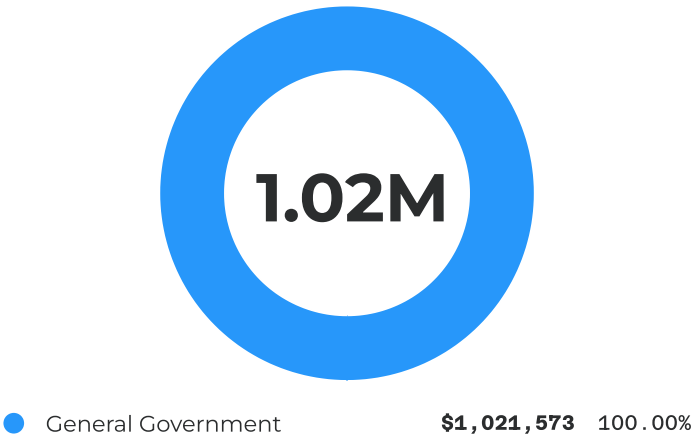


Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



Expenditures by Function

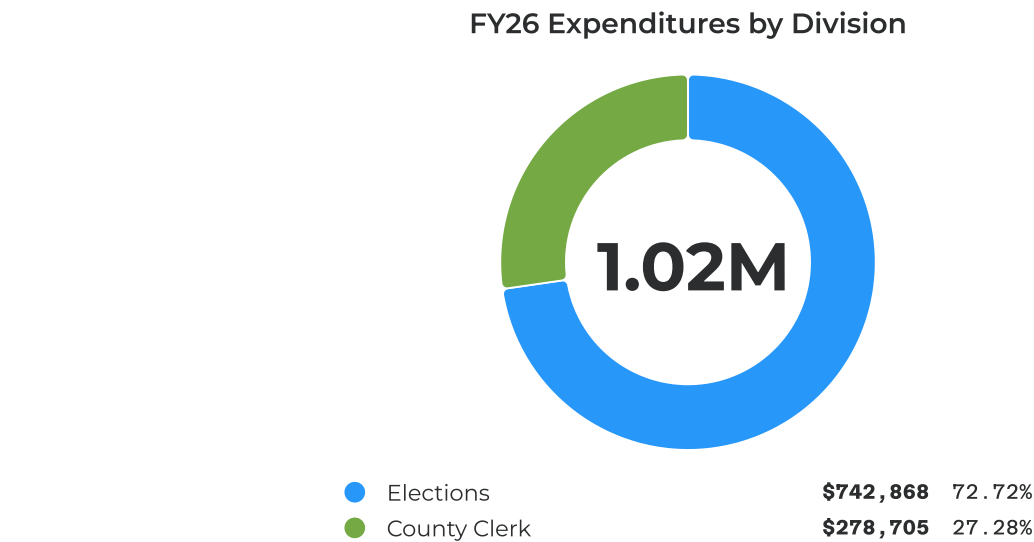
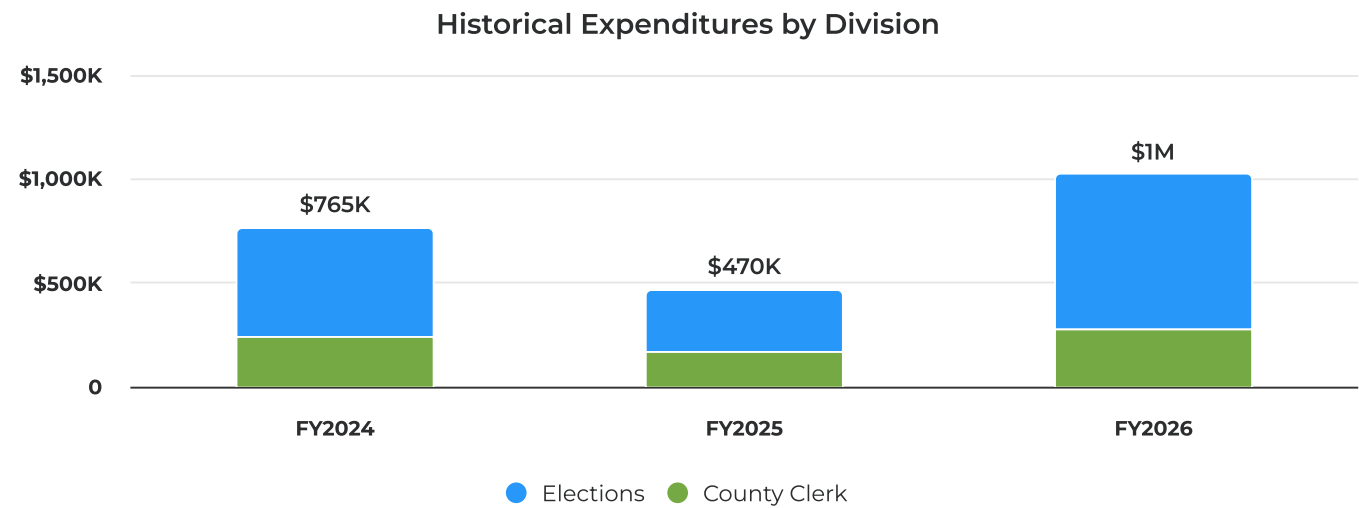
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
General Government		\$764,880	\$969,580	\$741,971	\$1,021,573
County Clerk		\$764,880	\$969,580	\$741,971	\$1,021,573
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance	101-020-52430	-	\$515	-	\$530



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Equipment					
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$521,419	\$636,155	\$416,126	\$742,868
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$764,880	\$969,580	\$741,971	\$1,021,573



Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Christian County General Fund		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$521,419	\$636,155	\$416,126	\$742,868
County Clerk		\$521,419	\$636,155	\$416,126	\$742,868
Christian County General Fund		\$167,937	\$232,105	\$193,106	\$245,918
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000



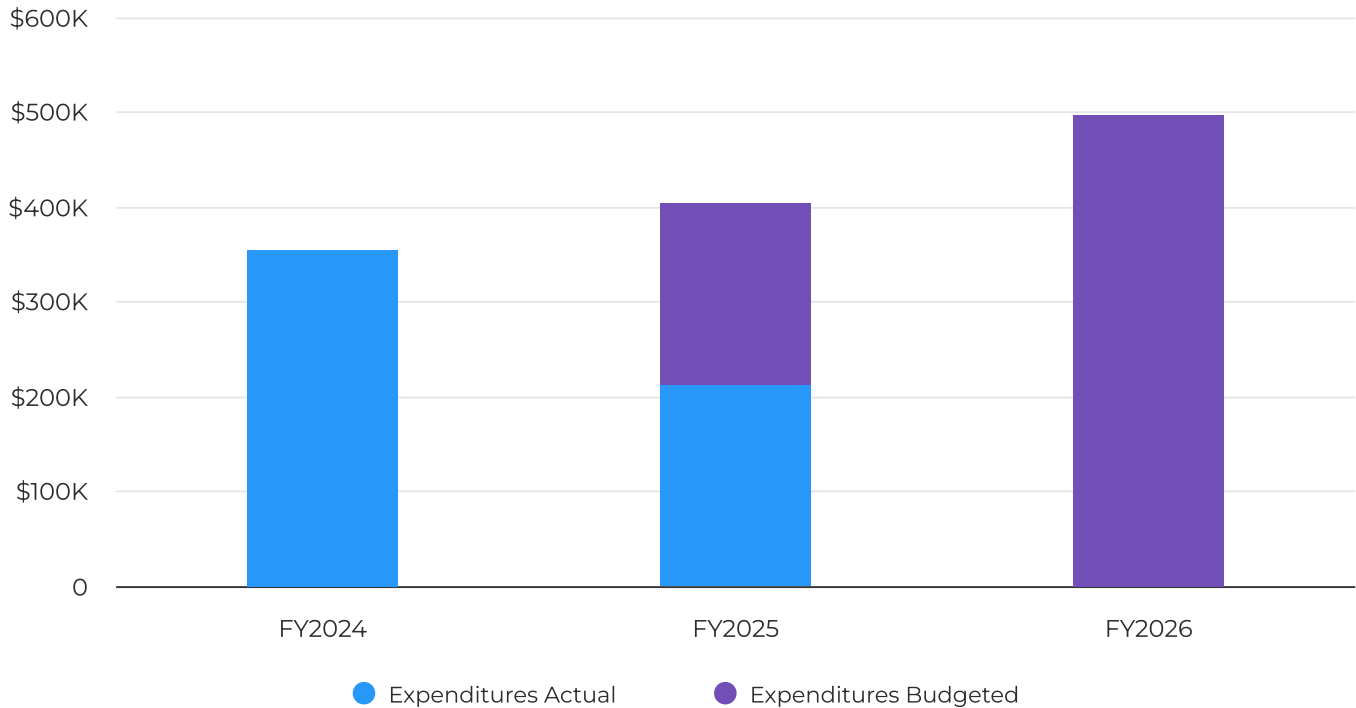
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$764,880	\$969,580	\$741,971	\$1,021,573



County Clerk Funds

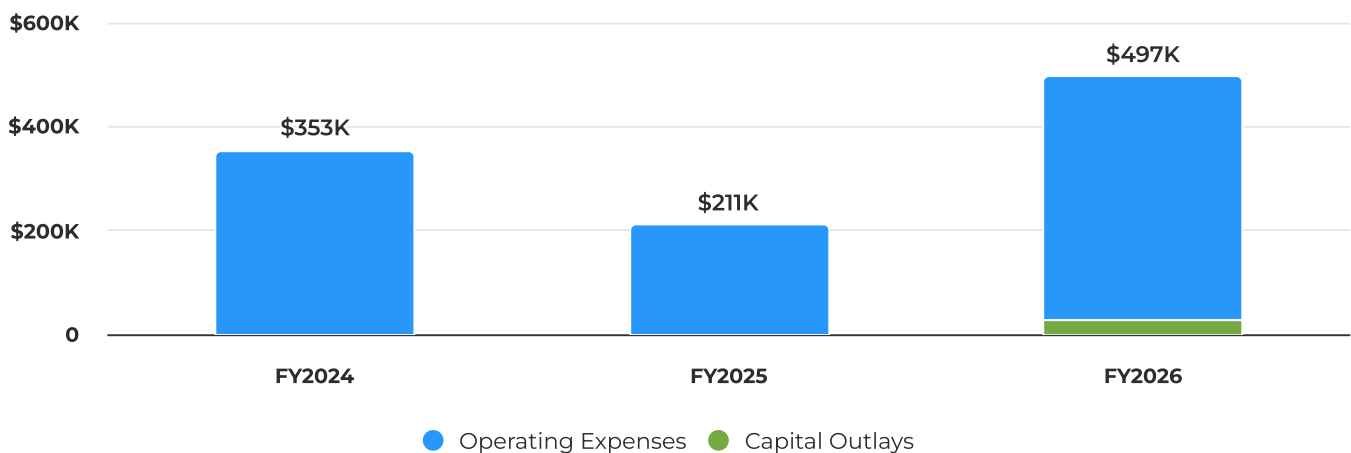
Expenditure Summary

Historical Expenditures Across Fund Summary

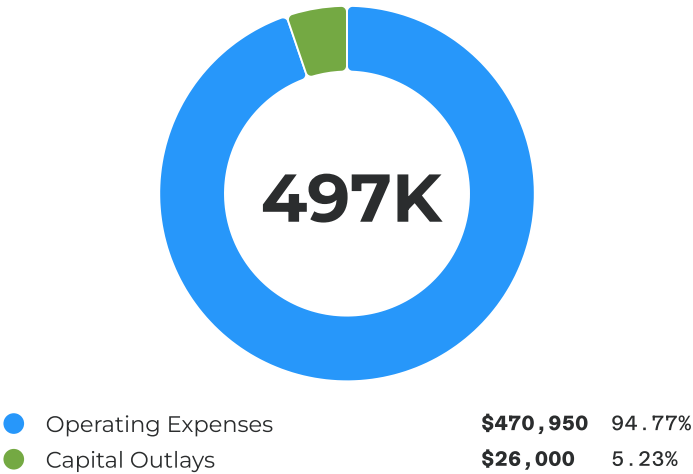


Expenditures by Expense Type

Historical Expenditures by Expense Type



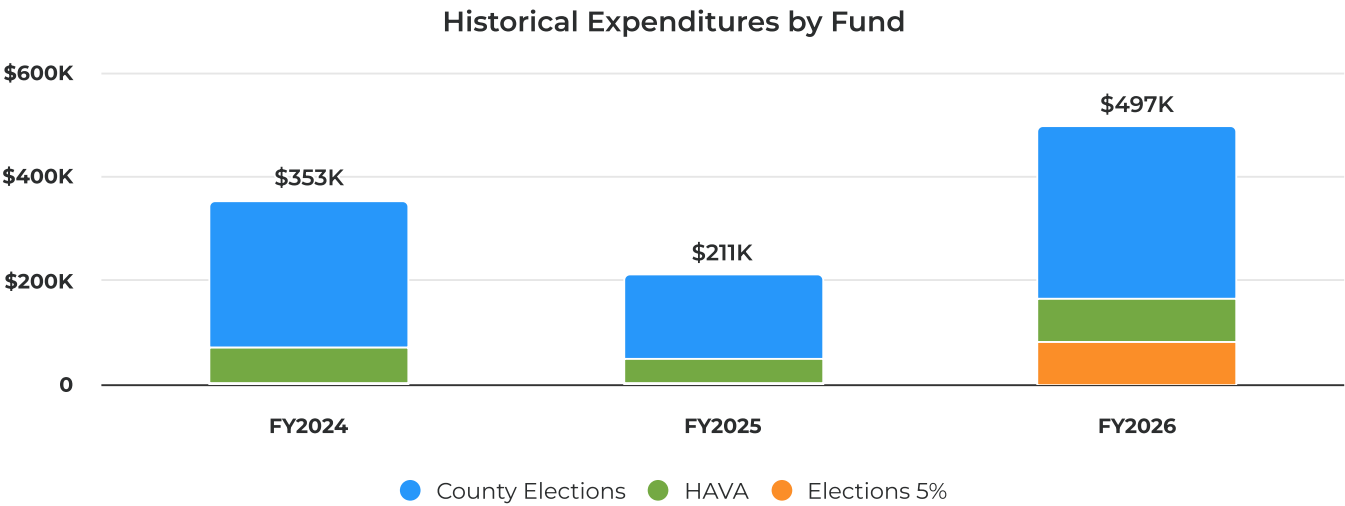
FY26 Expenditures by Expense Type



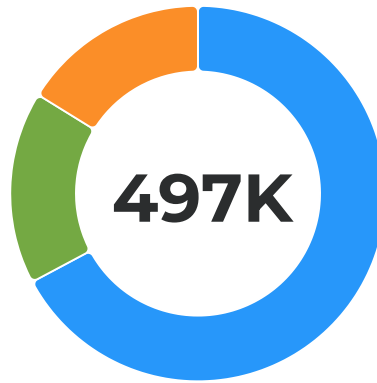
Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$353,481	\$389,050	\$223,020	\$470,950
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Capital Outlays		-	\$15,000	-	\$26,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Total Expenditures		\$353,481	\$404,050	\$223,020	\$496,950

Expenditures by Fund



FY26 Expenditures by Fund



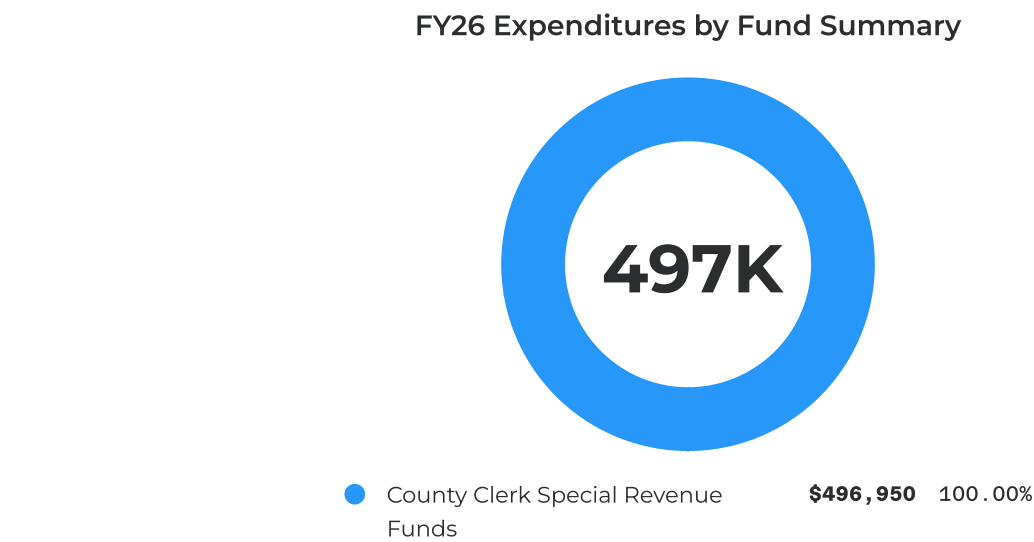
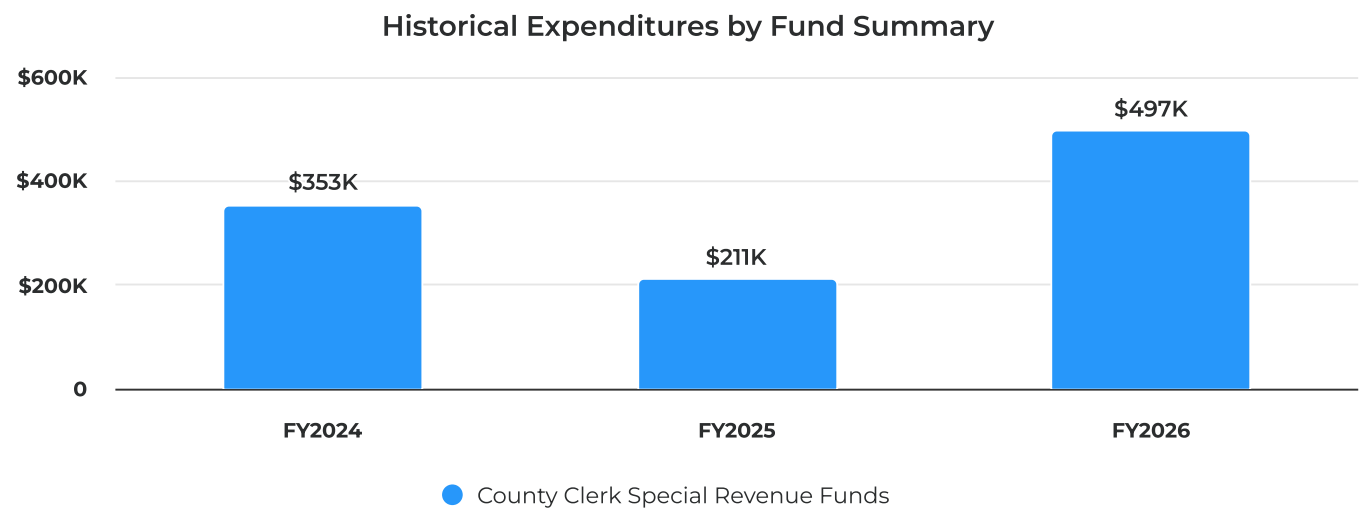
County Elections	\$334,000	67.21%
HAVA	\$82,500	16.60%
Elections 5%	\$80,450	16.19%

Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
County Clerk Special Revenue Funds		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
County Clerk Special Revenue Funds		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
County Clerk Special Revenue Funds		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$353,481	\$404,050	\$223,020	\$496,950



Expenditures by Fund Summary

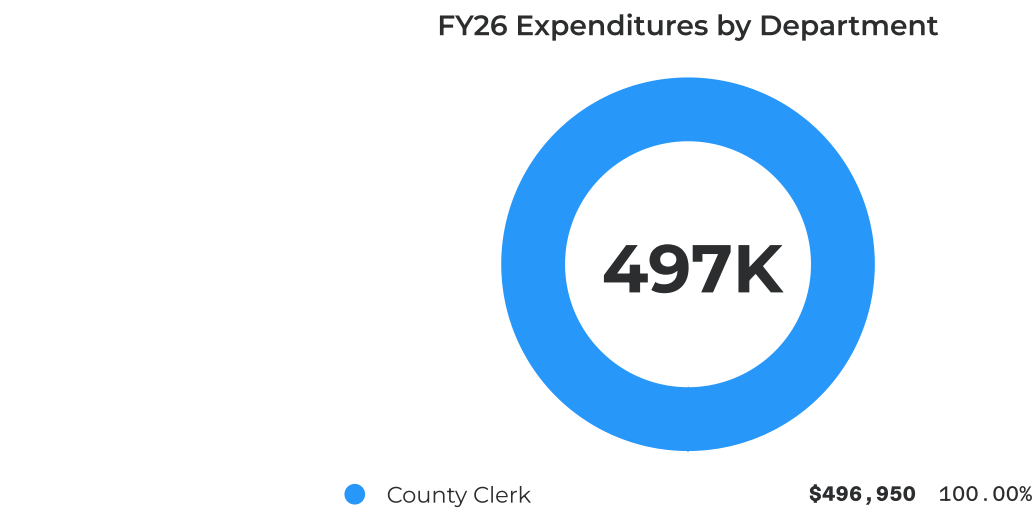
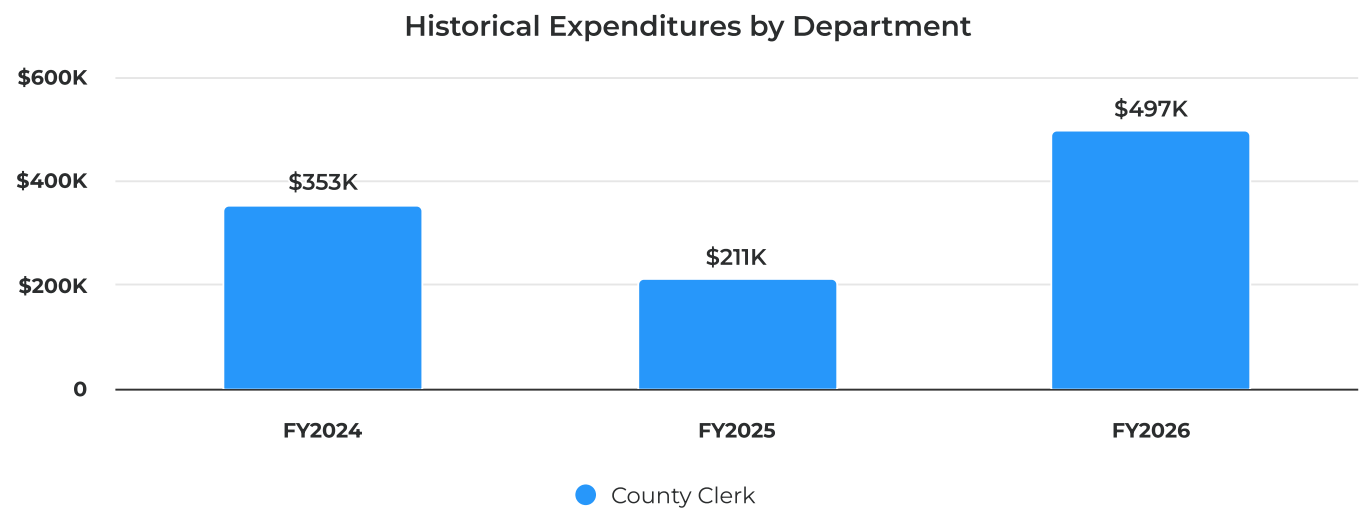


Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk Special Revenue Funds		\$353,481	\$404,050	\$223,020	\$496,950
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$353,481	\$404,050	\$223,020	\$496,950



Expenditures by Department



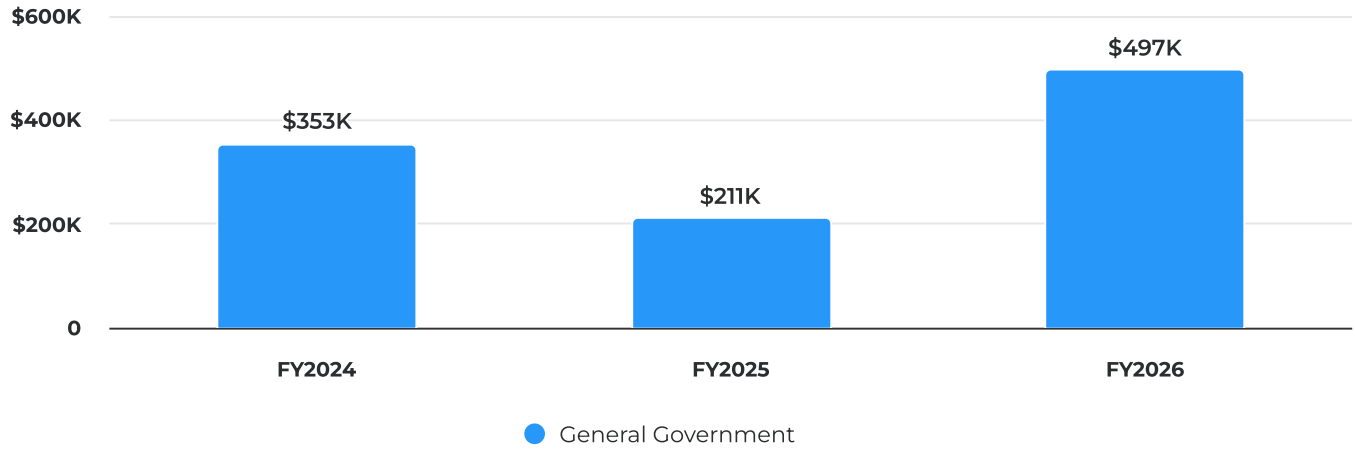
Expenditures by Department

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk		\$353,481	\$404,050	\$223,020	\$496,950
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$353,481	\$404,050	\$223,020	\$496,950

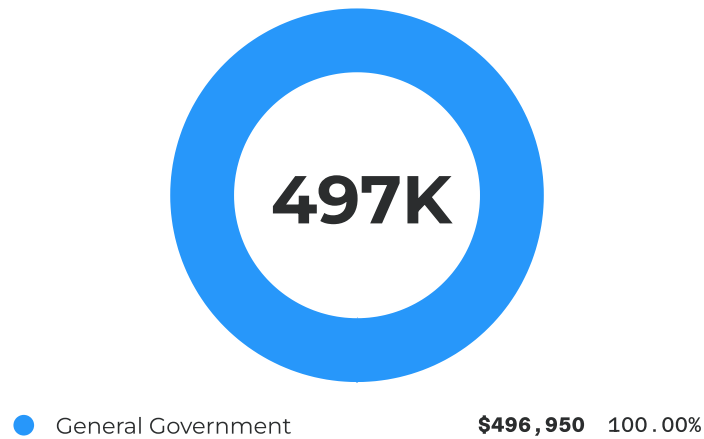


Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function

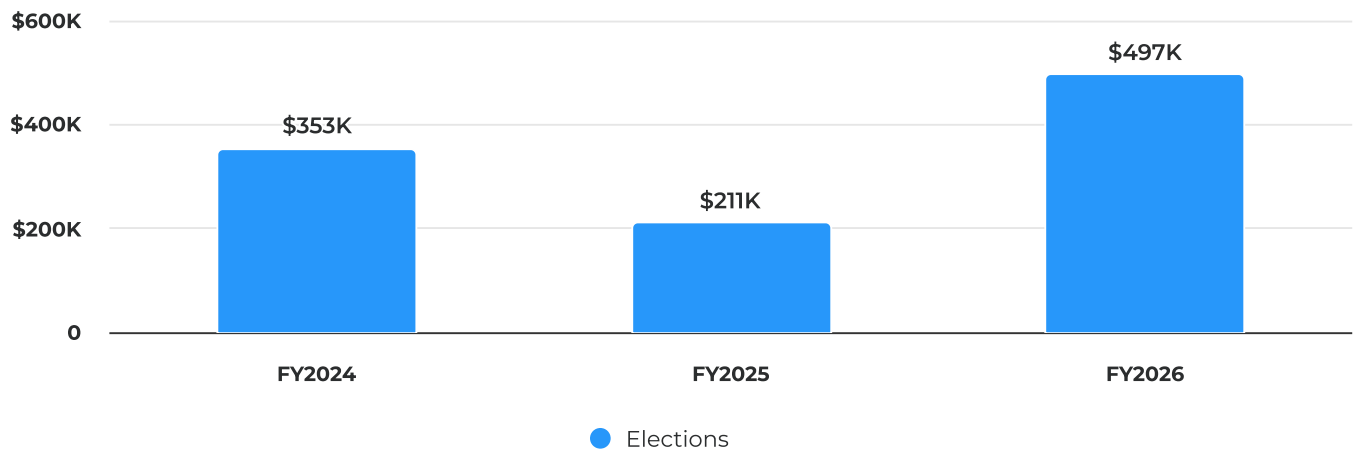


Expenditures by Function

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
General Government		\$353,481.35	\$404,050.00	\$223,020.00	\$496,950.00
County Elections		\$281,474.23	\$324,000.00	\$200,000.00	\$334,000.00
Election Expenses	285-610-52515	\$281,474.23	\$324,000.00	\$200,000.00	\$334,000.00
Elections 5%		\$2,011.51	\$16,350.00	\$400.00	\$80,450.00
Mileage	288-610-52580	\$246.02	\$550.00	-	\$650.00
Training	288-610-52590	\$325.00	\$800.00	\$400.00	\$800.00
Office Expense	288-610-53600	\$1,440.49	-	-	\$53,000.00
Equipment	288-610-54750	-	\$15,000.00	-	\$26,000.00
HAVA		\$69,995.61	\$63,700.00	\$22,620.00	\$82,500.00
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700.00	-	\$3,000.00
Software Licenses & Maintenance	289-610-52432	-	\$36,000.00	-	\$39,500.00
Grant Expenditures	289-610-52515	\$69,995.61	\$25,000.00	\$22,620.00	\$40,000.00
Total Expenditures		\$353,481.35	\$404,050.00	\$223,020.00	\$496,950.00

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



● Elections **\$496,950** 100.00%

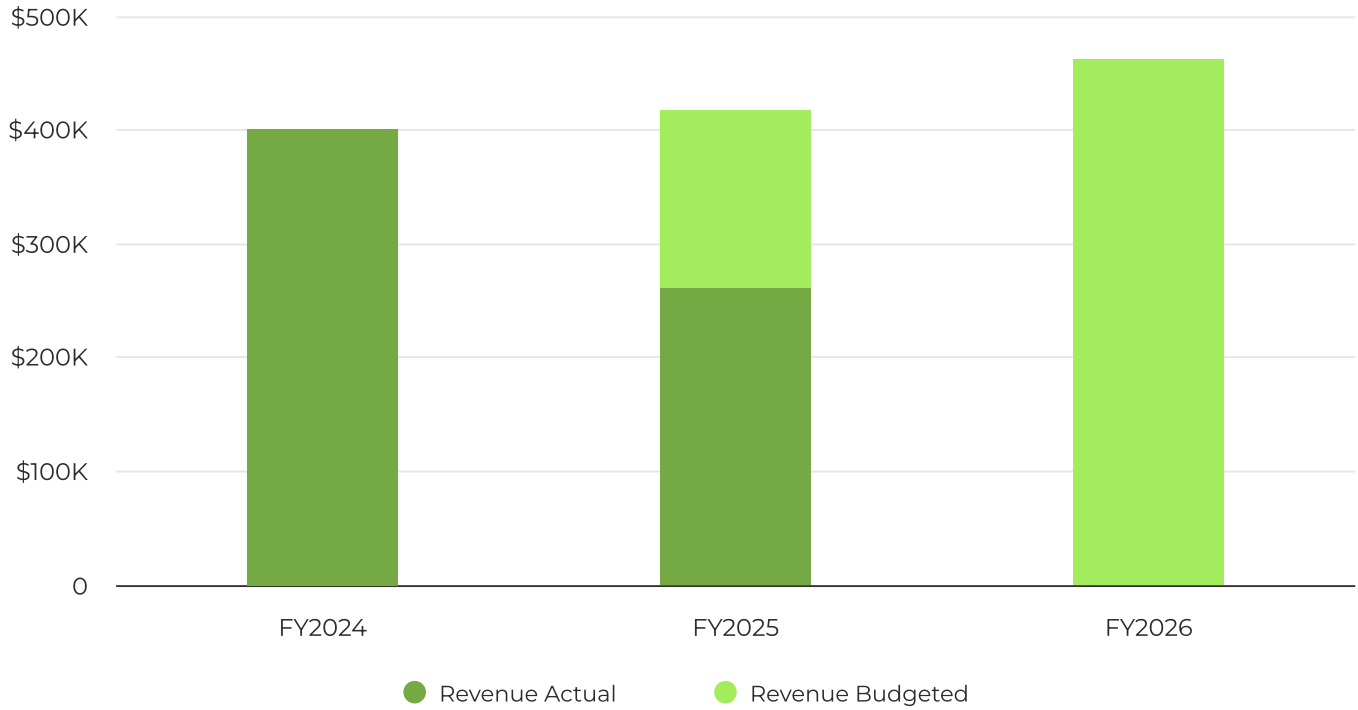
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections		\$353,481.35	\$404,050.00	\$223,020.00	\$496,950.00
Election Expenses	285-610-52515	\$281,474.23	\$324,000.00	\$200,000.00	\$334,000.00
Mileage	288-610-52580	\$246.02	\$550.00	-	\$650.00
Training	288-610-52590	\$325.00	\$800.00	\$400.00	\$800.00
Office Expense	288-610-53600	\$1,440.49	-	-	\$53,000.00
Equipment	288-610-54750	-	\$15,000.00	-	\$26,000.00
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700.00	-	\$3,000.00
Software Licenses & Maintenance	289-610-52432	-	\$36,000.00	-	\$39,500.00
Grant Expenditures	289-610-52515	\$69,995.61	\$25,000.00	\$22,620.00	\$40,000.00
Total Expenditures		\$353,481.35	\$404,050.00	\$223,020.00	\$496,950.00



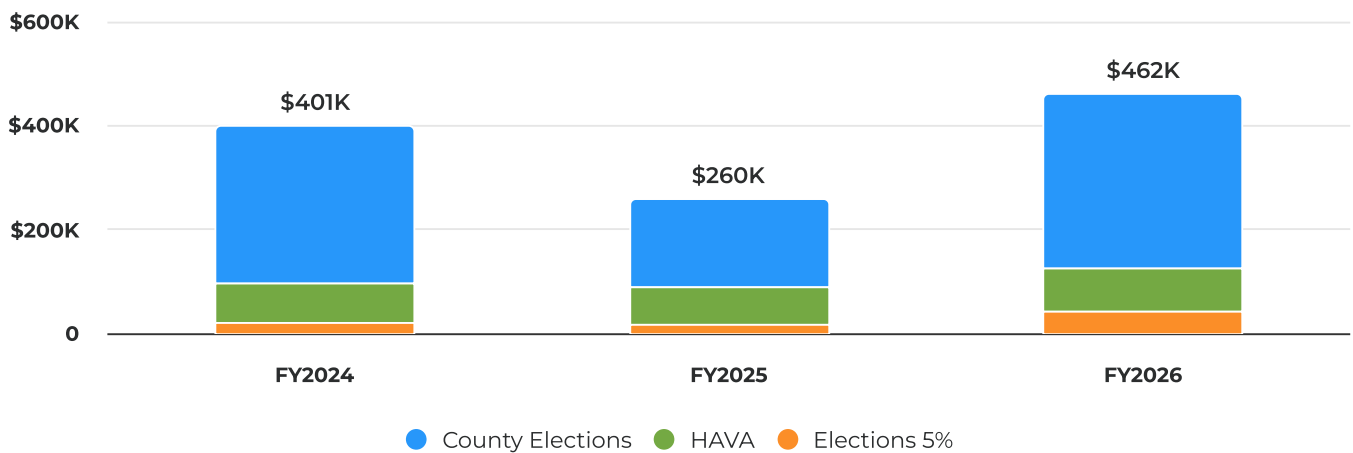
Revenue Summary

Historical Revenues Across Fund Summary

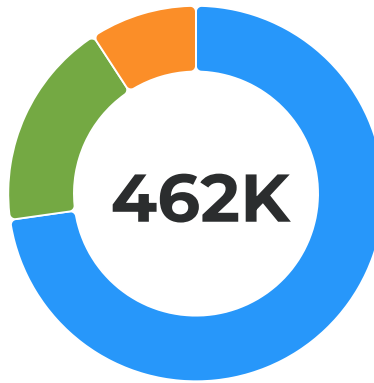


Revenues by Fund

Historical Revenues by Fund



FY26 Revenues by Fund



County Elections	\$336,000	72.76%
HAVA	\$83,300	18.04%
Elections 5%	\$42,500	9.20%

Revenues by Fund

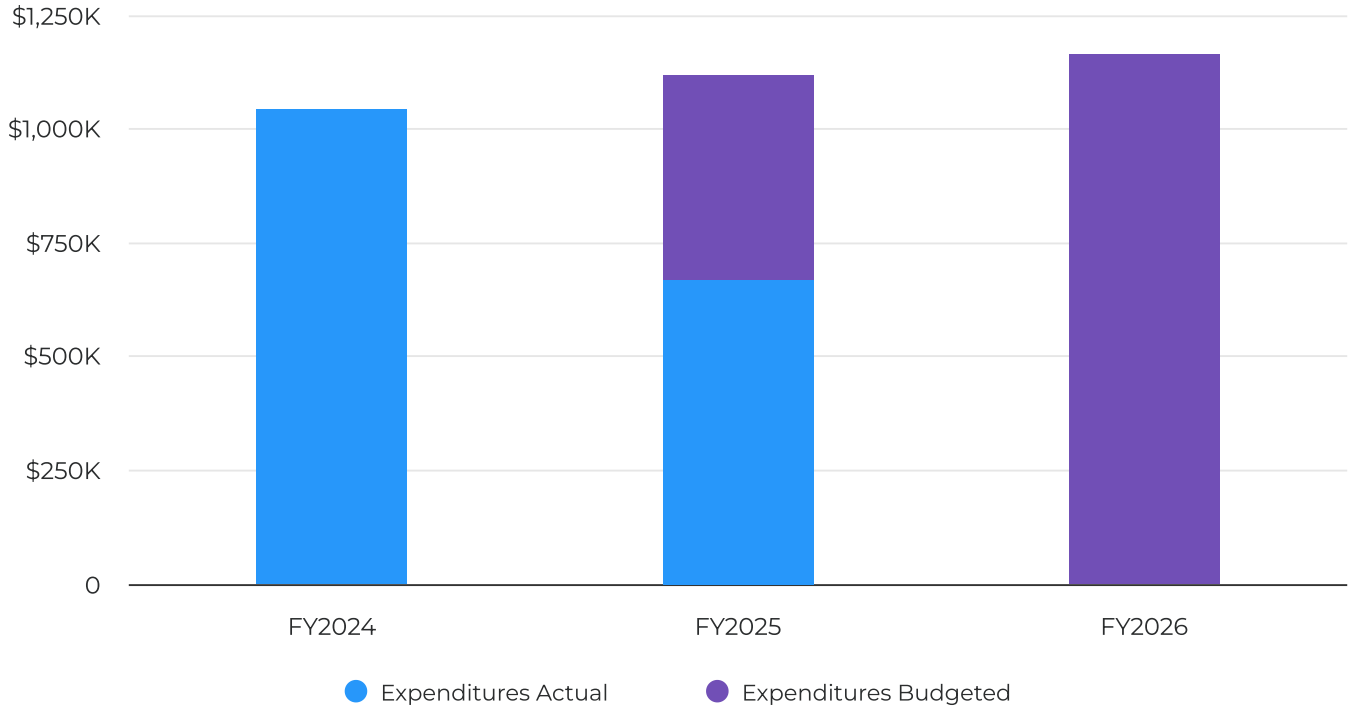
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Elections		\$305,693	\$326,000	\$201,080	\$336,000
Election Cost Reimbursement	285-43610	\$303,214	\$325,000	\$200,000	\$335,000
Interest	285-46611	\$2,479	\$1,000	\$1,080	\$1,000
Elections 5%		\$21,685	\$26,500	\$13,751	\$42,500
Miscellaneous Grants	288-43411	-	\$15,000	-	\$22,000
Elections Revenue	288-43610	\$19,371	\$10,000	\$11,626	\$18,500
Interest	288-46611	\$2,313	\$1,500	\$2,125	\$2,000
HAVA		\$73,313	\$65,480	\$12,900	\$83,300
HAVA Grant	289-43413	\$71,541	\$30,000	-	\$40,000
Interest	289-46611	\$1,772	\$500	\$1,240	\$800
Miscellaneous Revenue	289-48101	-	\$34,980	\$11,660	\$42,500
Total Revenues		\$400,690	\$417,980	\$227,731	\$461,800



Facilities Management

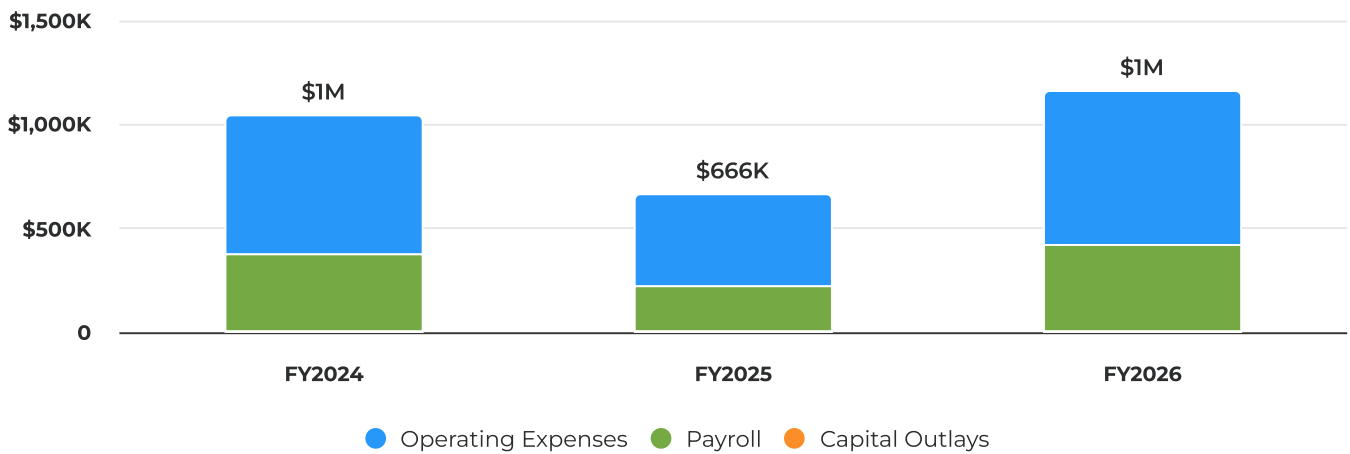
Expenditure Summary

Historical Expenditures Across Division

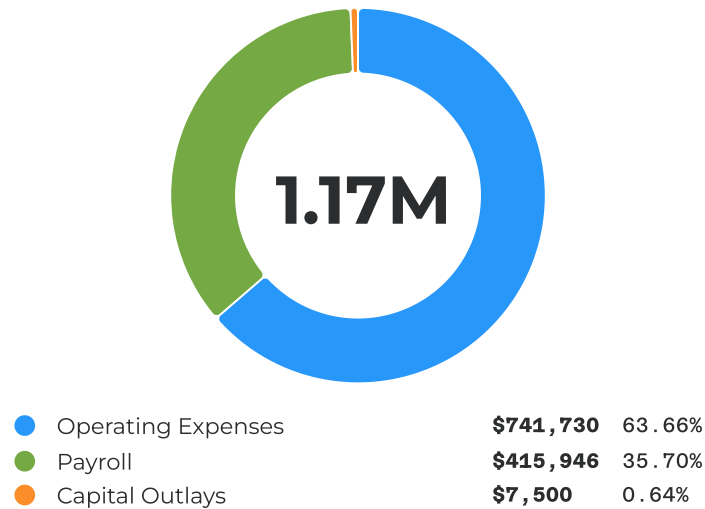


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



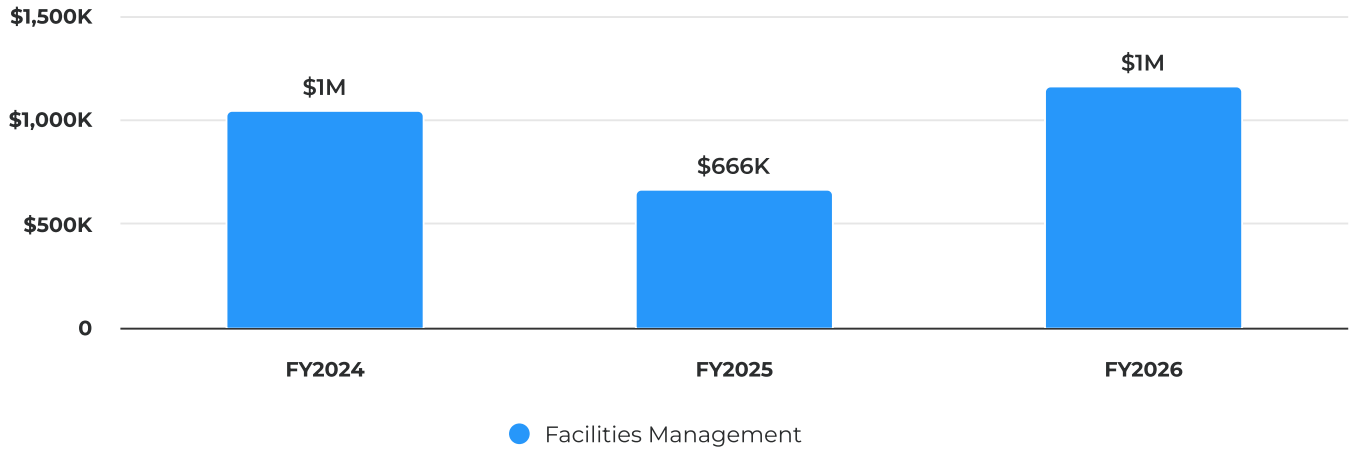
Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$367,363	\$398,269	\$395,039	\$415,946
Salary Other - CUSTODIAN	101-040-51120	\$269,044	\$284,890	\$284,890	\$282,090
Health Insurance	101-040-51210	\$31,225	\$39,148	\$39,148	\$61,200
FICA	101-040-51220	\$20,169	\$24,314	\$24,314	\$21,465
Lagers	101-040-51230	\$31,478	\$33,971	\$33,971	\$33,671
Unemployment Insurance	101-040-51250	\$317	\$900	\$900	\$300
Workers' Compensation	101-040-51260	\$12,572	\$9,872	\$9,872	\$12,045
Uniforms	101-040-51270	\$2,558	\$5,175	\$1,945	\$5,175
Operating Expenses		\$673,653	\$714,250	\$669,120	\$741,730
Utilities	101-040-52410	\$385,832	\$390,000	\$391,480	\$414,480
Repairs & Maintenance Equipment	101-040-52430	\$4,067	\$7,000	\$12,240	\$8,000
Vehicle Maintenance & Repair	101-040-52435	\$1,913	\$5,000	\$3,745	\$5,000
Building Repairs & Maintenance	101-040-52438	\$204,107	\$230,000	\$205,700	\$230,000
Elevator Maintenance	101-040-52439	\$34,624	\$35,000	\$19,625	\$35,000
Phone	101-040-52530	\$660	\$2,000	\$455	\$2,000
Training	101-040-52590	\$200	\$2,000	-	\$2,000
Office Expense	101-040-53600	\$854	\$1,250	\$1,300	\$1,250
Custodian Supplies	101-040-53610	\$32,440	\$26,000	\$27,900	\$30,000
Small Equipment	101-040-53618	\$1,420	\$3,500	-	\$3,500
Late Fees	101-040-53619	\$53	-	-	-
Fuel Expense	101-040-53626	\$7,481	\$12,500	\$6,675	\$10,500
Capital Outlays		\$3,552	\$7,500	\$4,890	\$7,500
Equipment	101-040-54750	\$3,552	\$7,500	\$4,890	\$7,500
Total Expenditures		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176



Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Facilities Management		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176
Salary Other - CUSTODIAN	101-040-51120	\$269,044	\$284,890	\$284,890	\$282,090
Health Insurance	101-040-51210	\$31,225	\$39,148	\$39,148	\$61,200
FICA	101-040-51220	\$20,169	\$24,314	\$24,314	\$21,465
Lagers	101-040-51230	\$31,478	\$33,971	\$33,971	\$33,671
Unemployment Insurance	101-040-51250	\$317	\$900	\$900	\$300
Workers' Compensation	101-040-51260	\$12,572	\$9,872	\$9,872	\$12,045
Uniforms	101-040-51270	\$2,558	\$5,175	\$1,945	\$5,175
Utilities	101-040-52410	\$385,832	\$390,000	\$391,480	\$414,480
Repairs & Maintenance Equipment	101-040-52430	\$4,067	\$7,000	\$12,240	\$8,000
Vehicle Maintenance & Repair	101-040-52435	\$1,913	\$5,000	\$3,745	\$5,000
Building Repairs & Maintenance	101-040-52438	\$204,107	\$230,000	\$205,700	\$230,000



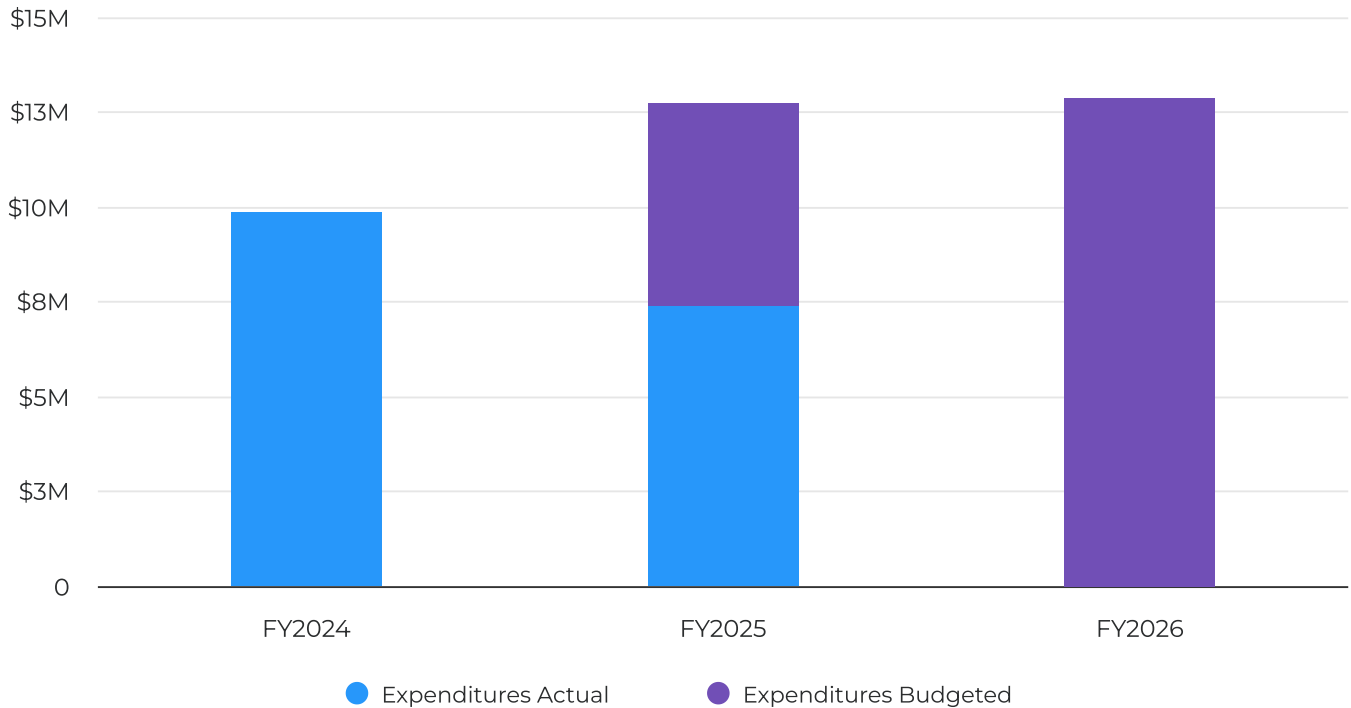
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elevator Maintenance	101-040-52439	\$34,624	\$35,000	\$19,625	\$35,000
Phone	101-040-52530	\$660	\$2,000	\$455	\$2,000
Training	101-040-52590	\$200	\$2,000	-	\$2,000
Office Expense	101-040-53600	\$854	\$1,250	\$1,300	\$1,250
Custodian Supplies	101-040-53610	\$32,440	\$26,000	\$27,900	\$30,000
Small Equipment	101-040-53618	\$1,420	\$3,500	-	\$3,500
Late Fees	101-040-53619	\$53	-	-	-
Fuel Expense	101-040-53626	\$7,481	\$12,500	\$6,675	\$10,500
Equipment	101-040-54750	\$3,552	\$7,500	\$4,890	\$7,500
Total Expenditures		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176



Sheriff

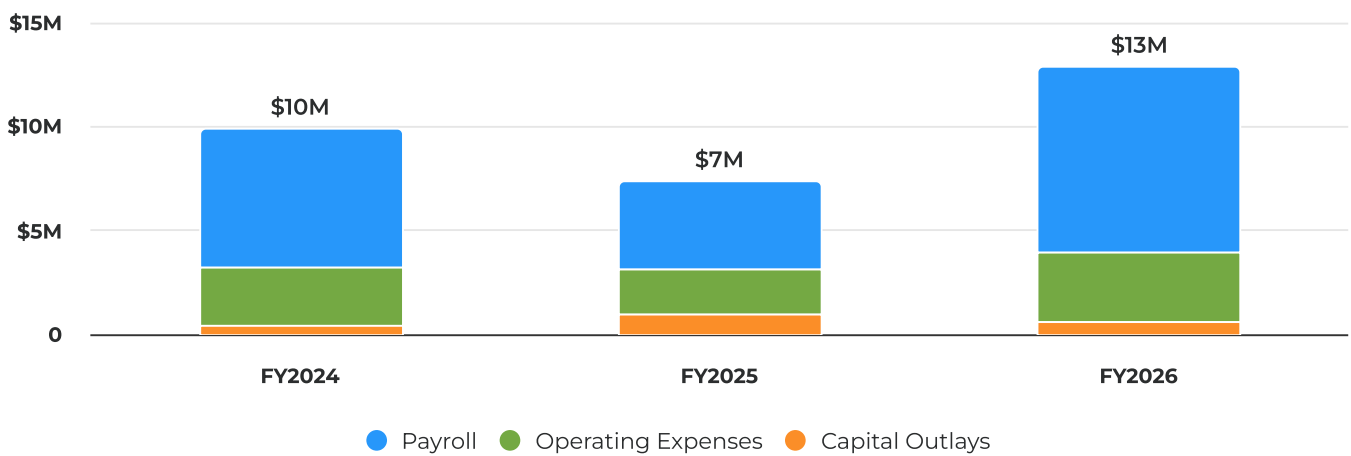
Expenditure Summary

Historical Expenditures Across Department

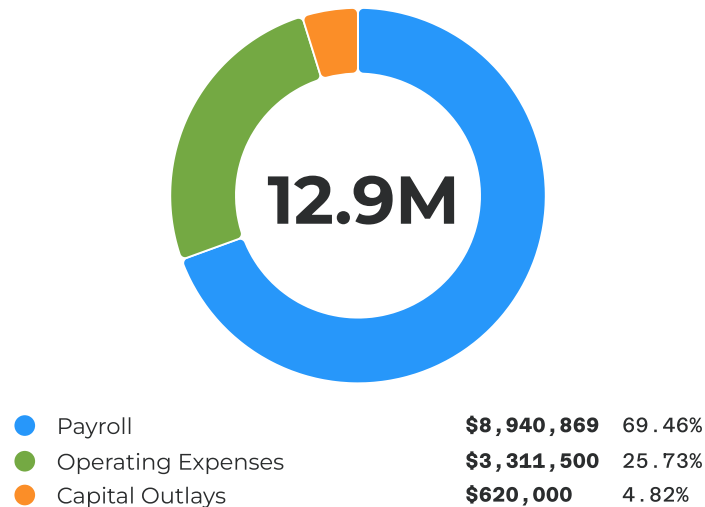


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$6,645,734	\$8,036,660	\$6,938,176	\$8,940,869
Law Enforcement	\$6,645,734	\$8,036,660	\$6,936,131	\$8,934,171
Christian County General Fund	\$6,613,747	\$7,984,117	\$6,909,695	\$8,875,222
Salary Elected Official-SHERIFF	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	\$1,348	\$1,300	\$1,540	\$1,800
Co. Law Enforcement	-\$3,888	-	-	-
Uniforms	-\$3,888	-	-	-
Sheriff's Conceal Carry	\$35,875	\$52,543	\$26,436	\$58,950
Salary Other - CONCEAL CARRY	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	\$3,903	\$6,525	\$3,265	\$10,200
FICA	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	\$53	\$150	\$25	\$50
Workers' Compensation	\$92	\$71	\$71	\$73
Sheriff Expenses	-	-	\$2,045	\$6,698
Christian County General Fund	-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	-	-	\$2,045	\$6,698
Operating Expenses	\$2,789,930	\$3,092,500	\$2,951,633	\$3,311,500
Law Enforcement	\$2,789,930	\$3,092,500	\$2,951,633	\$3,311,500



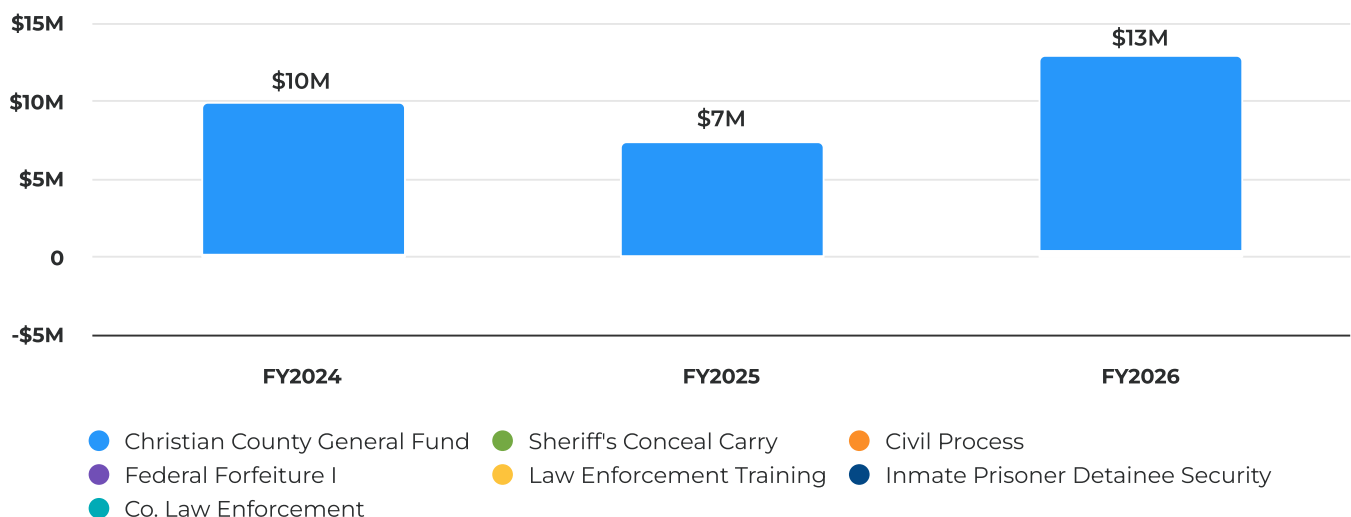
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund	\$2,726,606	\$2,968,000	\$2,913,153	\$3,191,500
Legal Fees	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	-	-	-	\$15,000
Inmate Medical	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	\$52,652	\$60,000	\$160,322	\$100,000
Phone	\$87,002	\$93,500	\$61,725	\$90,000
Training	\$3,176	-	-	-
Office Expense	\$24,931	\$30,000	\$34,890	\$32,000
Postage	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	\$478,984	\$550,000	\$530,400	\$550,000
Fees for HB 2224	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	\$4,680	\$6,000	\$4,430	\$5,000
Co. Law Enforcement	\$960	-	-	-
Fees for HB 224	\$960	-	-	-
Federal Forfeiture I	\$3,830	\$27,000	\$4,920	\$27,000
Travel and Meal Reimbursement	\$440	\$5,000	\$2,820	\$5,000
Training	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	\$750	\$2,000	-	\$2,000
Investigative Expense	\$1,200	\$10,000	-	\$10,000
Law Enforcement Training	\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	\$2,135	\$2,500	\$2,340	\$2,500
Training	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	-	-	\$46	-
Civil Process	\$17,810	\$30,000	\$8,935	\$35,000
Legal Fees	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	\$4,440	\$5,000	\$1,640	\$5,000
Training	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	\$3,406	\$10,000	\$3,375	\$10,000
Inmate Prisoner Detainee Security	\$11,923	\$13,000	-	\$10,000



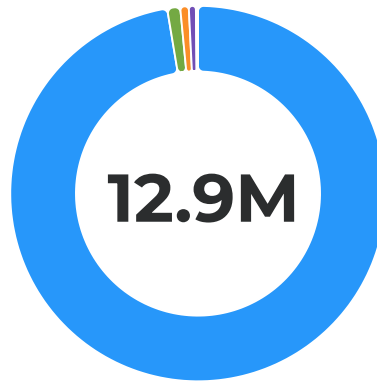
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Inmate Security Expense	\$11,923	\$13,000	-	\$10,000
Sheriff's Conceal Carry	\$14,104	\$37,000	\$11,739	\$34,500
Repairs & Maintenance Equipment	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	-	\$2,500	-	\$2,500
Training	\$557	\$10,000	\$3,200	\$10,000
Office Expense	\$3,737	\$5,000	\$640	\$5,000
Conceal Carry - State Expense	\$8,847	\$15,000	\$6,690	\$12,000
Capital Outlays	\$424,694	\$1,595,000	\$1,363,791	\$620,000
Law Enforcement	\$424,694	\$1,595,000	\$1,363,791	\$620,000
Christian County General Fund	\$410,383	\$1,440,000	\$1,351,606	\$460,000
Buildings & Building Improvements	-	\$930,000	\$930,366	-
Equipment	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	\$96,225	\$100,000	\$98,020	\$100,000
Federal Forfeiture I	\$14,311	\$45,000	\$7,775	\$50,000
Equipment	\$14,311	\$45,000	\$7,775	\$50,000
Civil Process	-	\$60,000	\$1,915	\$60,000
Equipment	-	\$60,000	\$1,915	\$60,000
Sheriff's Conceal Carry	-	\$50,000	\$2,495	\$50,000
Equipment	-	\$50,000	\$2,495	\$50,000
Total Expenditures	\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Christian County General Fund	\$12,533,420	97.37%
Sheriff's Conceal Carry	\$143,450	1.11%
Civil Process	\$95,000	0.74%
Federal Forfeiture I	\$77,000	0.60%
Law Enforcement Training	\$13,500	0.10%
Inmate Prisoner Detainee Security	\$10,000	0.08%

Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$9,750,736	\$12,392,117	\$11,176,499	\$12,533,420
Law Enforcement		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722
Law Enforcement		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500



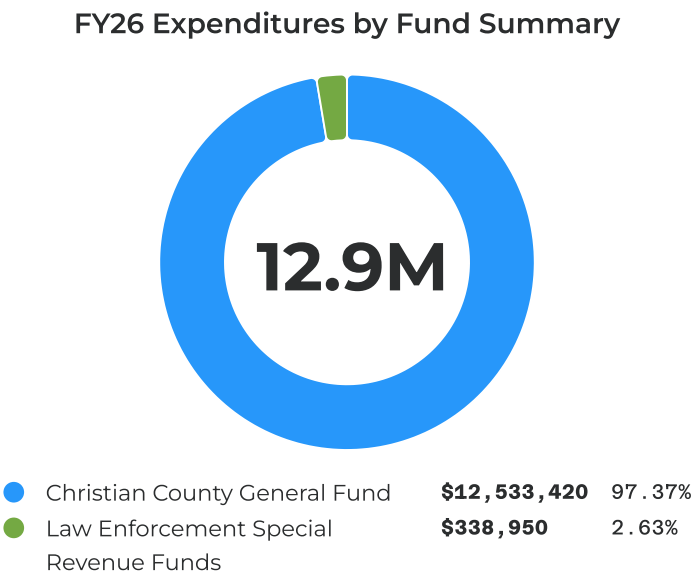
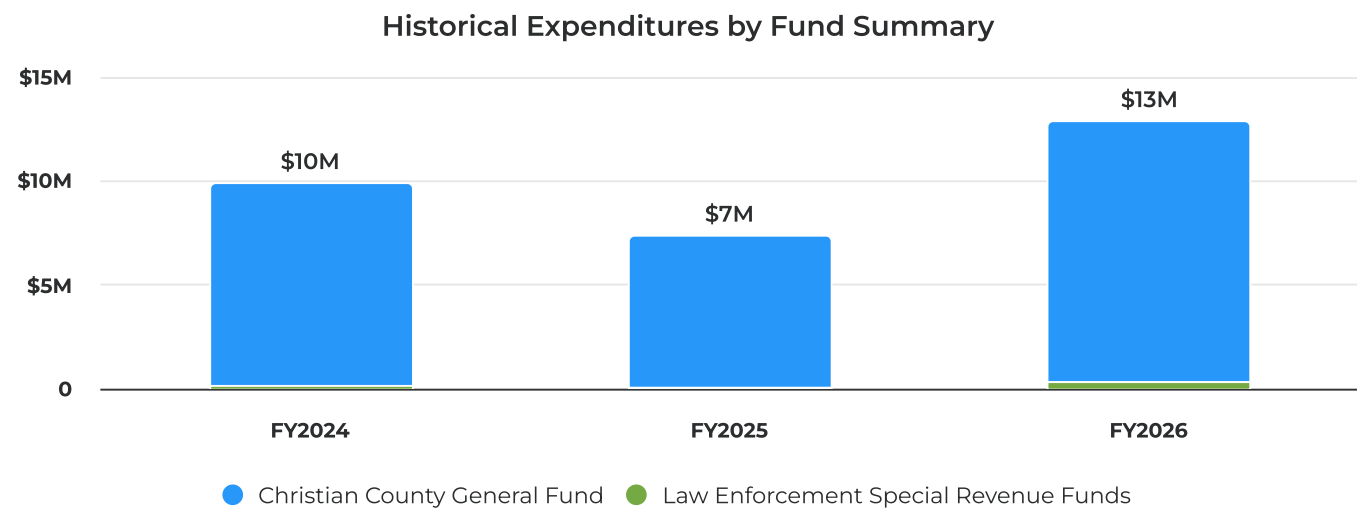
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Sheriff Expenses		-	-	\$2,045	\$6,698
Payroll		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Co. Law Enforcement		-\$2,928	-	-	-
Law Enforcement		-\$2,928	-	-	-
Law Enforcement		-\$2,928	-	-	-
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Federal Forfeiture I		\$18,141	\$72,000	\$12,695	\$77,000
Law Enforcement		\$18,141	\$72,000	\$12,695	\$77,000
Law Enforcement		\$18,141	\$72,000	\$12,695	\$77,000
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Law Enforcement		\$14,697	\$17,500	\$12,886	\$13,500
Law Enforcement		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$17,810	\$90,000	\$10,850	\$95,000
Law Enforcement		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Law Enforcement		\$11,923	\$13,000	-	\$10,000
Law Enforcement		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Law Enforcement		\$49,979	\$139,543	\$40,670	\$143,450
Law Enforcement		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Total Expenditures		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369



Expenditures by Fund Summary



Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$9,750,736	\$12,392,117	\$11,176,499	\$12,533,420
Payroll		\$6,613,747	\$7,984,117	\$6,911,740	\$8,881,920
Law Enforcement		\$6,613,747	\$7,984,117	\$6,909,695	\$8,875,222
Law Enforcement		\$6,613,747	\$7,984,117	\$6,909,695	\$8,875,222
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Sheriff Expenses		-	-	\$2,045	\$6,698
Payroll		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Operating Expenses		\$2,726,606	\$2,968,000	\$2,913,153	\$3,191,500
Law Enforcement		\$2,726,606	\$2,968,000	\$2,913,153	\$3,191,500
Law Enforcement		\$2,726,606	\$2,968,000	\$2,913,153	\$3,191,500
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Capital Outlays		\$410,383	\$1,440,000	\$1,351,606	\$460,000
Law Enforcement		\$410,383	\$1,440,000	\$1,351,606	\$460,000
Law Enforcement		\$410,383	\$1,440,000	\$1,351,606	\$460,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000

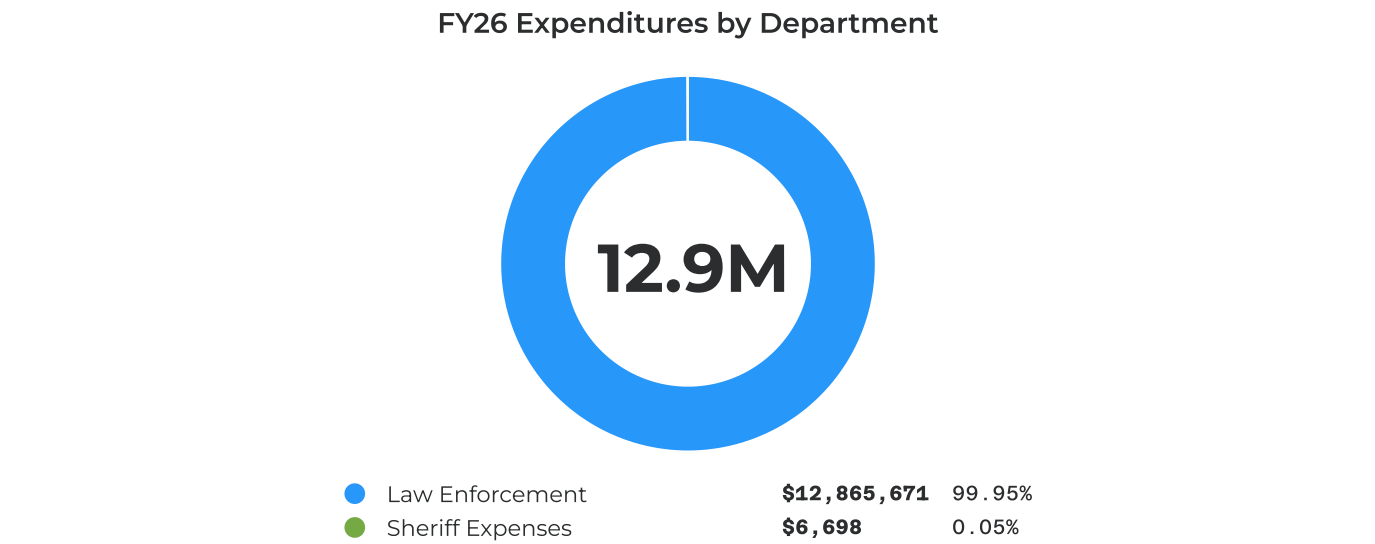
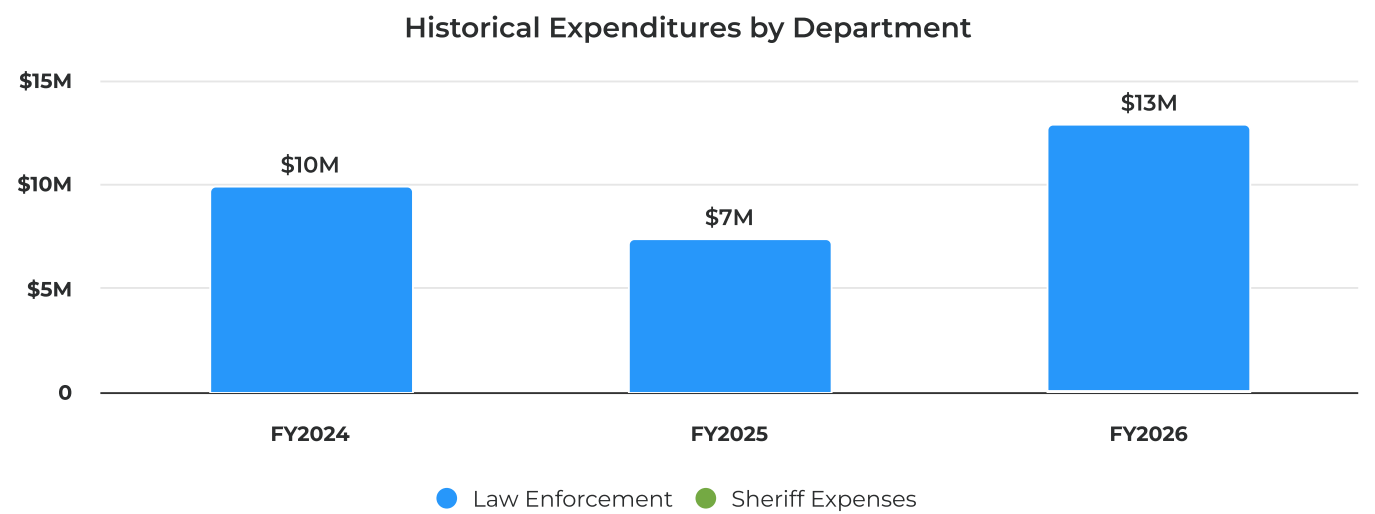


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Law Enforcement Special Revenue Funds		\$109,622	\$332,043	\$77,101	\$338,950
Payroll		\$31,987	\$52,543	\$26,436	\$58,950
Law Enforcement		\$31,987	\$52,543	\$26,436	\$58,950
Law Enforcement		\$31,987	\$52,543	\$26,436	\$58,950
Uniforms	201-610-51270	-\$3,888	-	-	-
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Operating Expenses		\$63,324	\$124,500	\$38,480	\$120,000
Law Enforcement		\$63,324	\$124,500	\$38,480	\$120,000
Law Enforcement		\$63,324	\$124,500	\$38,480	\$120,000
Fees for HB 224	201-610-57509	\$960	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Capital Outlays		\$14,311	\$155,000	\$12,185	\$160,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$14,311	\$155,000	\$12,185	\$160,000
Law Enforcement		\$14,311	\$155,000	\$12,185	\$160,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Total Expenditures		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369

Expenditures by Department



Expenditures by Department

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231



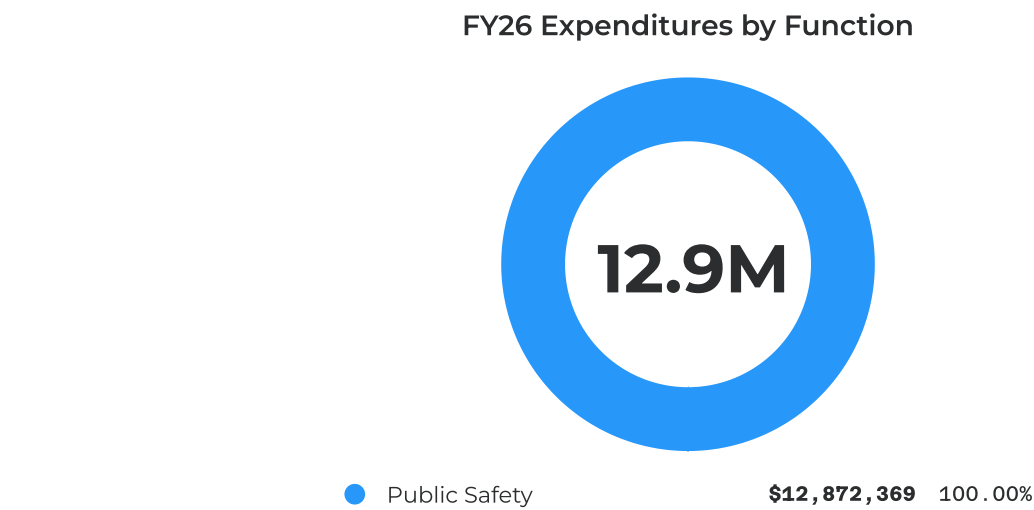
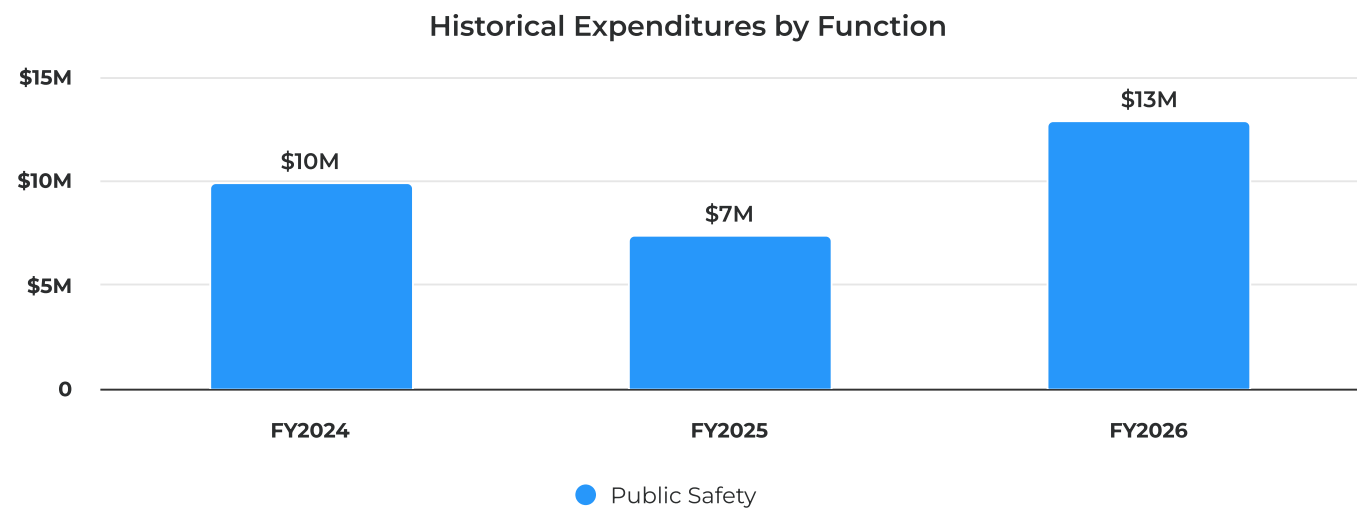
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Sheriff Expenses		-	-	\$2,045	\$6,698
Payroll		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Total Expenditures		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369



Expenditures by Function



Expenditures by Function

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Public Safety		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800



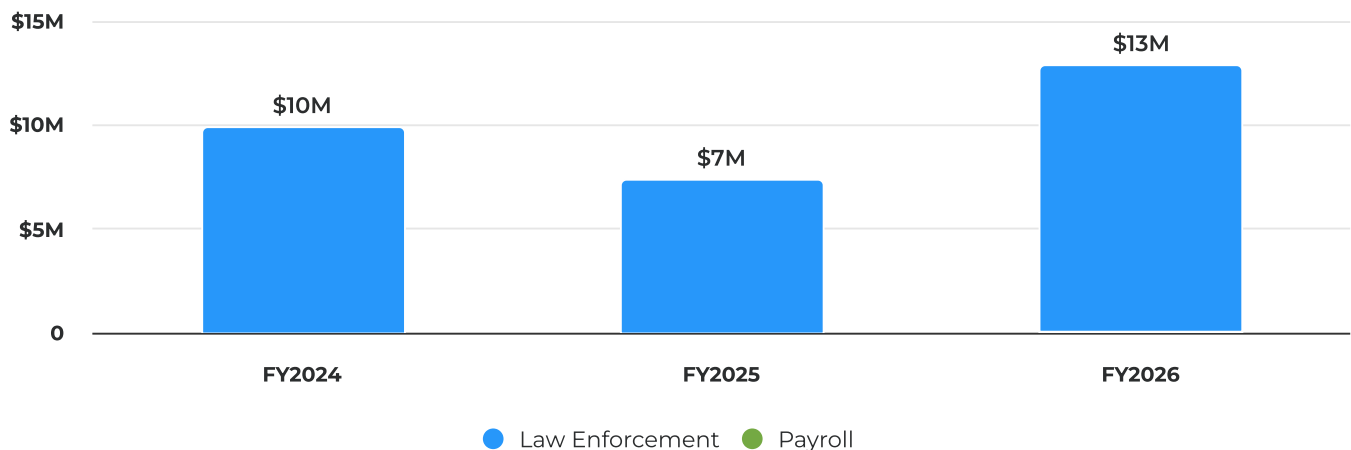
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000



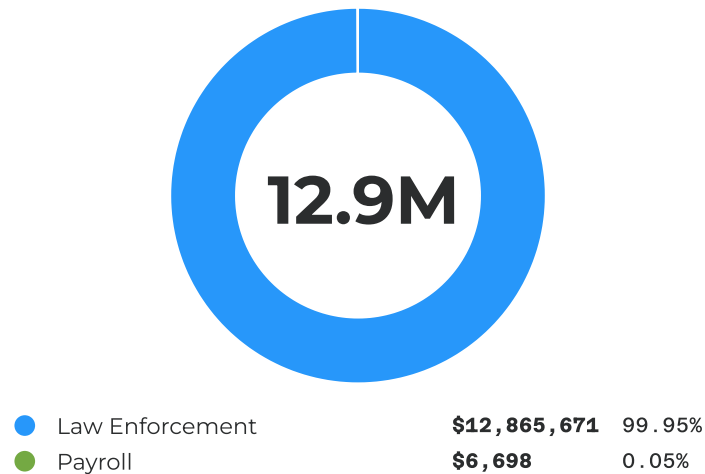
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Sheriff Expenses		-	-	\$2,045	\$6,698
Payroll		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Total Expenditures		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Law Enforcement		\$9,860,357	\$12,724,160	\$11,251,554	\$12,865,671
Christian County General Fund		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Co. Law Enforcement		-\$2,928	-	-	-
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Federal Forfeiture I		\$18,141	\$72,000	\$12,695	\$77,000
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200



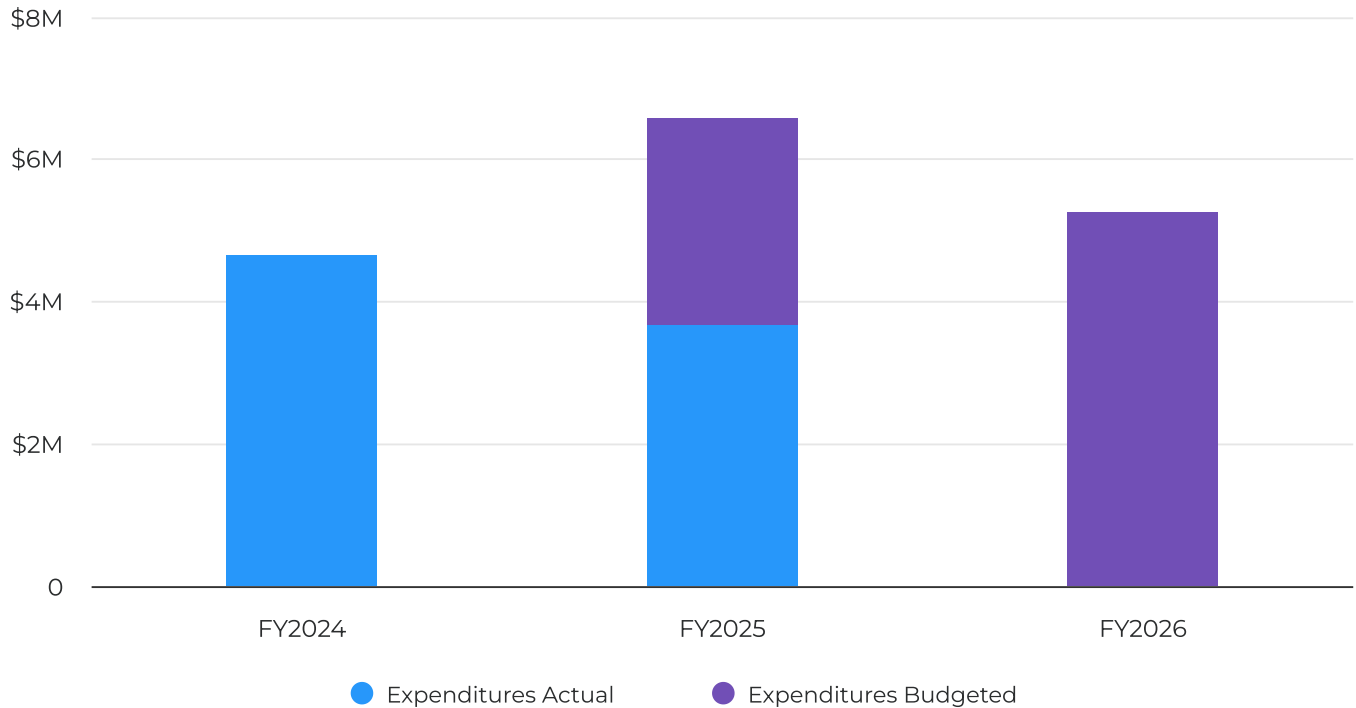
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Payroll		-	-	\$2,045	\$6,698
Sheriff Expenses		-	-	\$2,045	\$6,698
Christian County General Fund		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698
Total Expenditures		\$9,860,357	\$12,724,160	\$11,253,599	\$12,872,369



Sheriff Funds Revenue

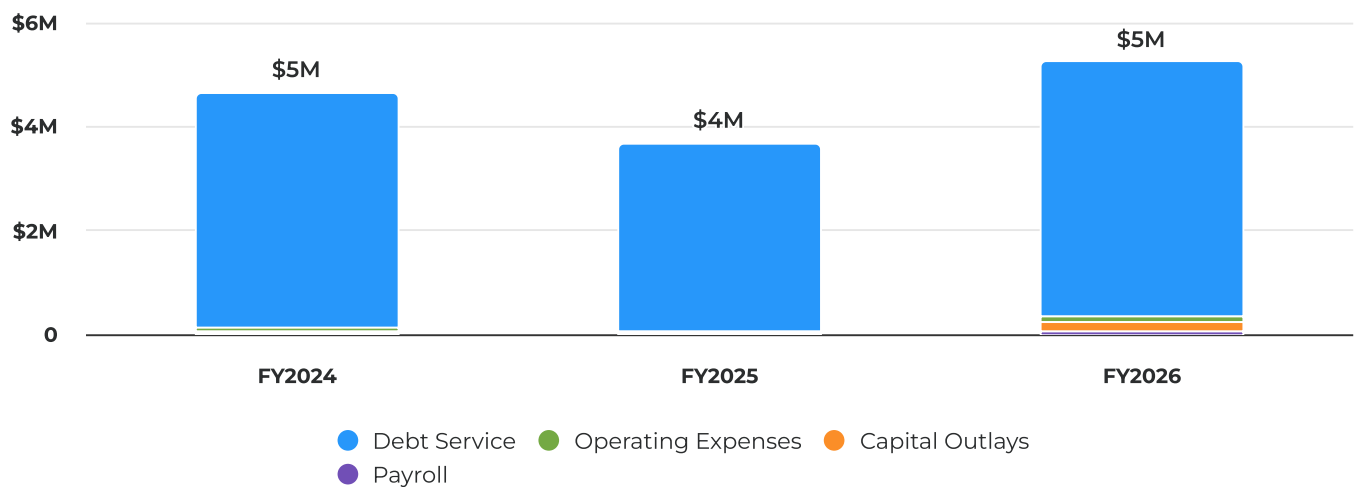
Expenditure Summary

Historical Expenditures Across Fund Summary

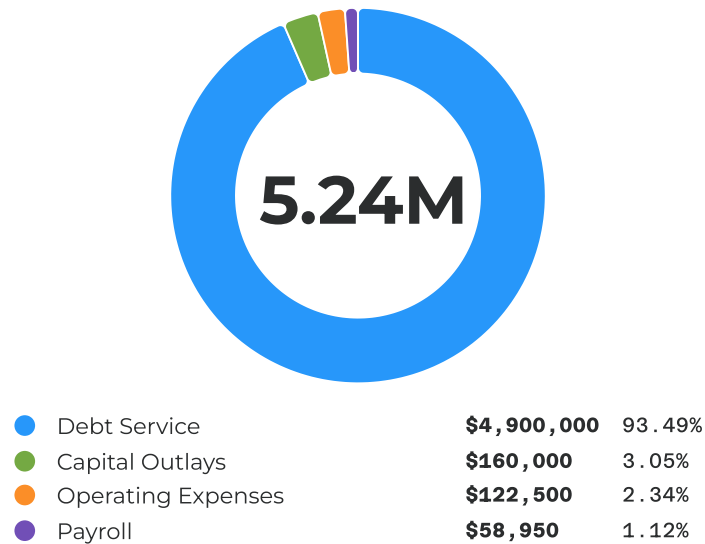


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



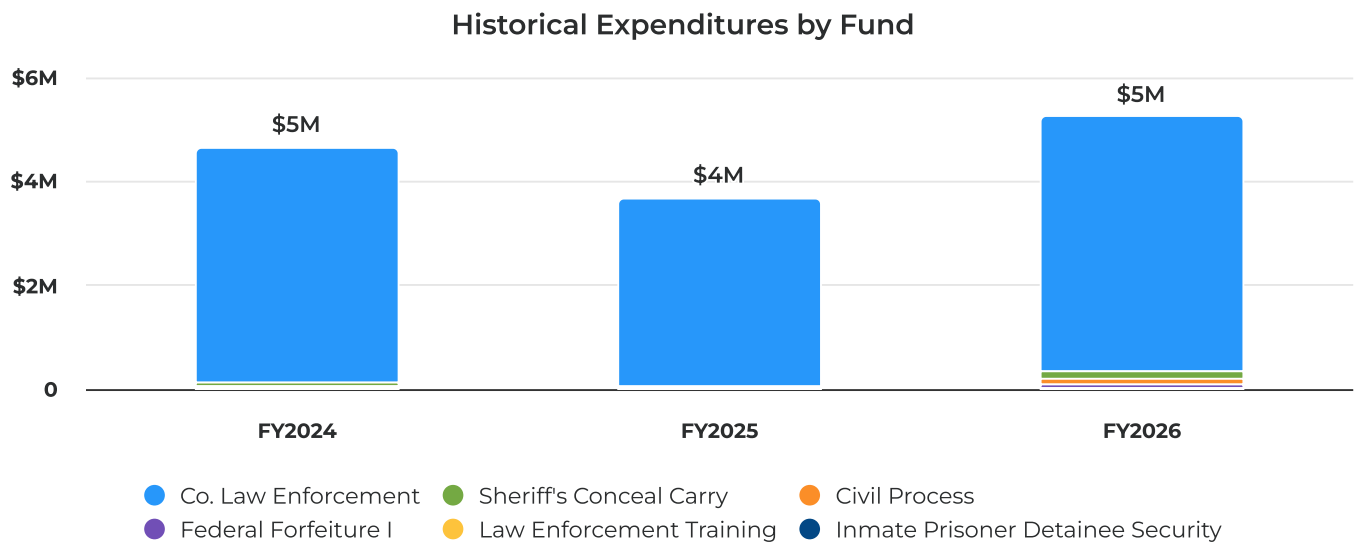
Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$31,987	\$52,543	\$26,436	\$58,950
Uniforms	201-610-51270	-\$3,888	-	-	-
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Operating Expenses		\$63,332	\$124,500	\$43,140	\$122,500
Fees for HB 224	201-610-57509	\$960	-	-	-
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000

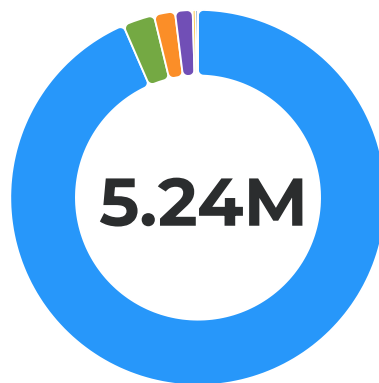


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Capital Outlays		\$14,311	\$155,000	\$12,185	\$160,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Debt Service		\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Total Expenditures		\$4,658,646	\$6,562,043	\$7,044,076	\$5,241,450

Expenditures by Fund



FY26 Expenditures by Fund



Co. Law Enforcement	\$4,900,000	93.49%
Sheriff's Conceal Carry	\$143,450	2.74%
Civil Process	\$95,000	1.81%
Federal Forfeiture I	\$79,500	1.52%
Law Enforcement Training	\$13,500	0.26%
Inmate Prisoner Detainee Security	\$10,000	0.19%

Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Co. Law Enforcement		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000
Law Enforcement Special Revenue Funds		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Federal Forfeiture I		\$18,149	\$72,000	\$17,355	\$79,500
Law Enforcement Special Revenue Funds		\$18,149	\$72,000	\$17,355	\$79,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Law Enforcement Special Revenue Funds		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000

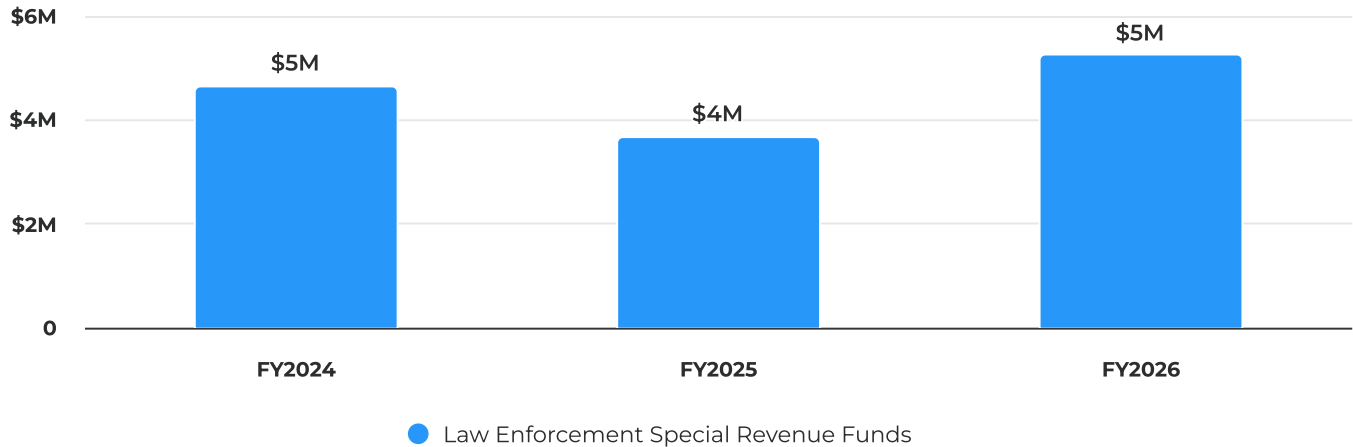


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Law Enforcement Special Revenue Funds		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Law Enforcement Special Revenue Funds		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursment	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Total Expenditures		\$4,658,646	\$6,562,043	\$7,044,076	\$5,241,450

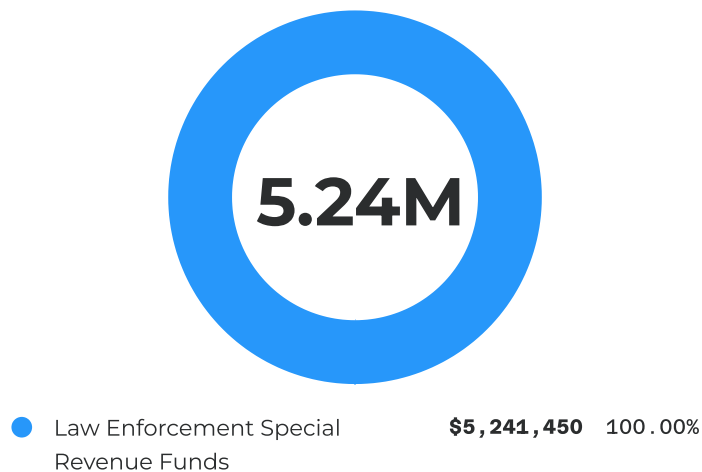


Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



Expenditures by Fund Summary

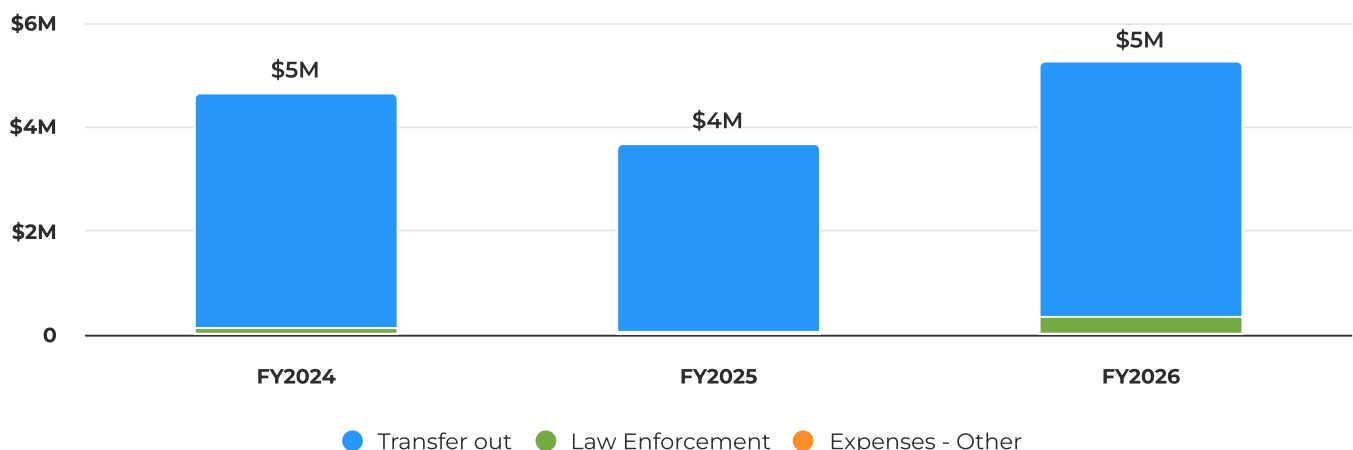
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds		\$4,658,646	\$6,562,043	\$7,044,076	\$5,241,450
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000



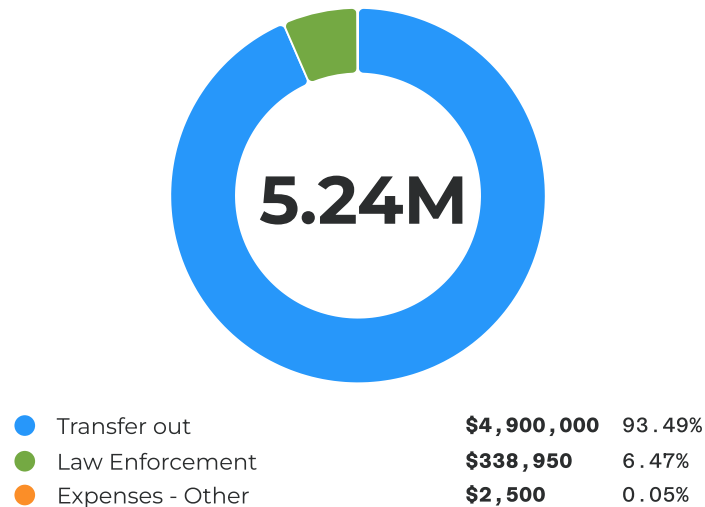
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Travel and Meal Reimbursement	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Total Expenditures		\$4,658,646	\$6,562,043	\$7,044,076	\$5,241,450

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

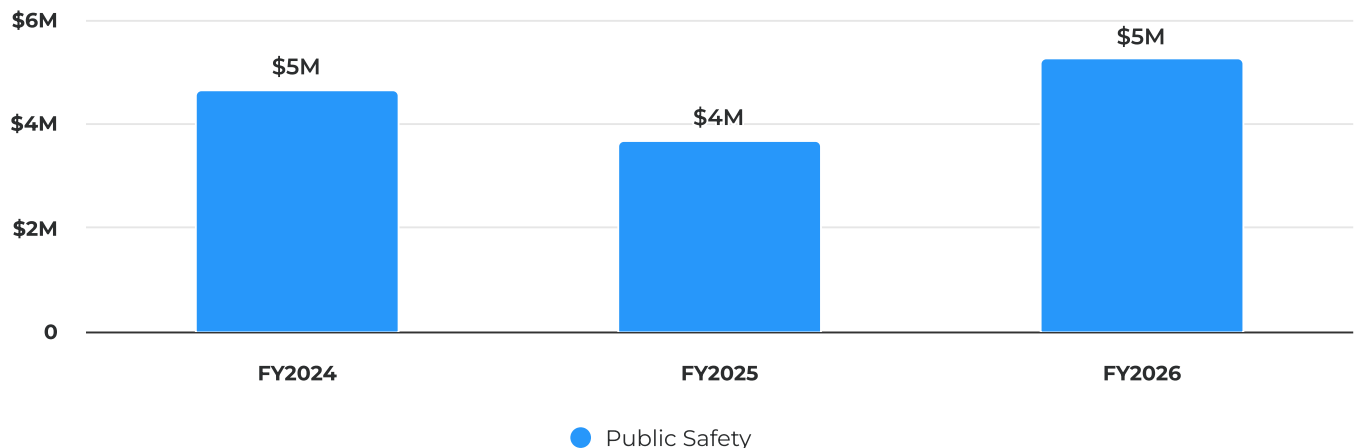
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Transfer out		\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Law Enforcement		\$109,622	\$332,043	\$77,101	\$338,950
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Travel and Meal Reimbursment	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500



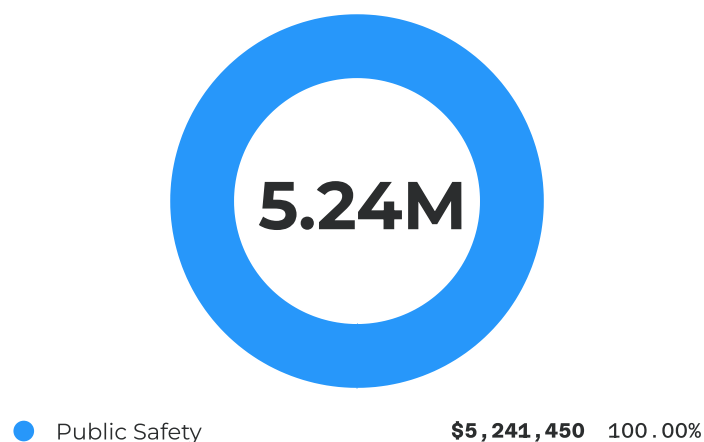
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Expenses - Other		\$8	-	\$4,660	\$2,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Total Expenditures		\$4,658,646	\$6,562,043	\$7,044,076	\$5,241,450

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



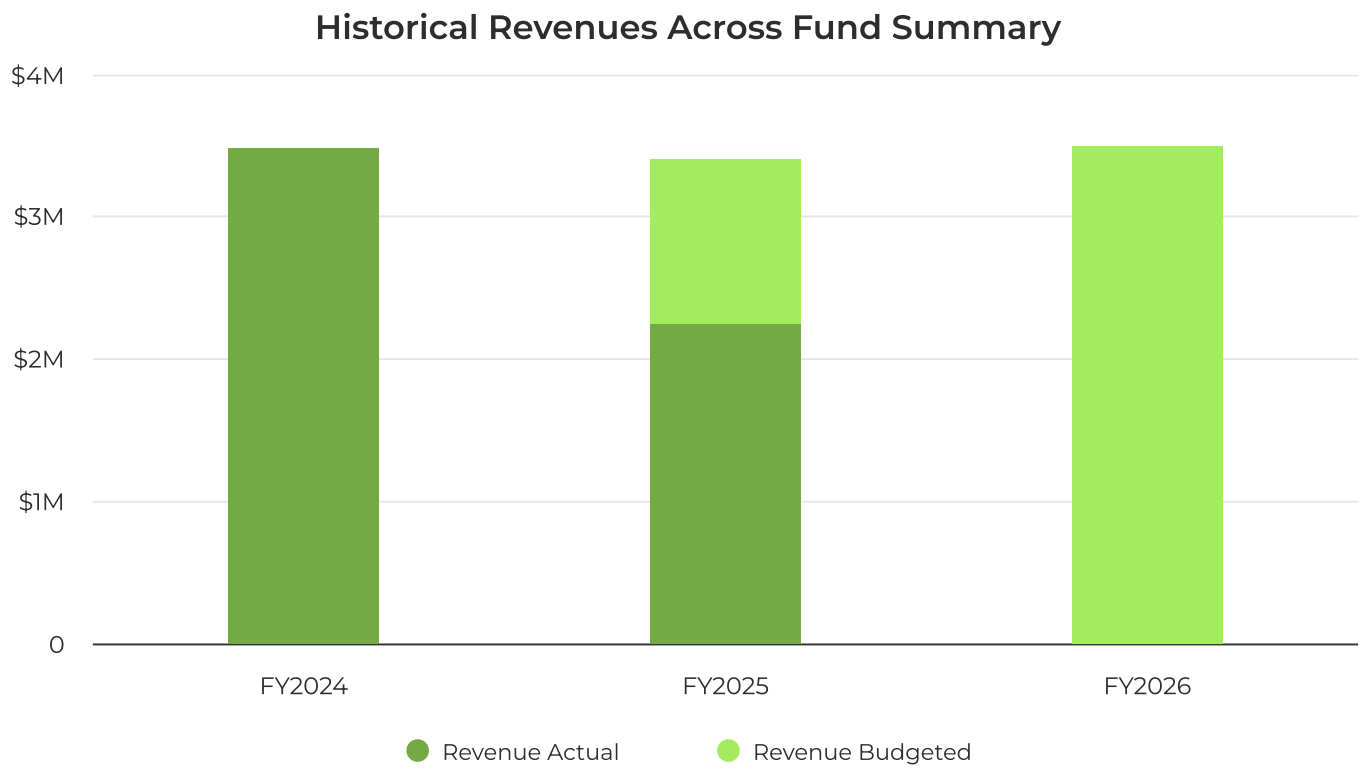
Expenditures by Function

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Public Safety		\$4,658,645.97	\$6,562,042.90	\$7,044,075.76	\$5,241,449.63
Co. Law Enforcement		\$4,546,088.73	\$6,230,000.00	\$6,962,315.00	\$4,900,000.00
Uniforms	201-610-51270	-\$3,887.55	-	-	-
Fees for HB 224	201-610-57509	\$960.00	-	-	-
Transfers	201-900-58856	\$4,549,016.28	\$6,230,000.00	\$6,962,315.00	\$4,900,000.00
Federal Forfeiture		\$18,148.54	\$72,000.00	\$17,355.00	\$79,500.00
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660.00	\$2,500.00
Vehicle Maintenance & Repair	205-610-52435	\$7.90	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440.00	\$5,000.00	\$2,820.00	\$5,000.00
Training	205-610-52590	\$1,440.00	\$10,000.00	\$2,100.00	\$10,000.00
Office Expense	205-610-53600	\$750.00	\$2,000.00	-	\$2,000.00
Investigative Expense	205-610-53617	\$1,200.00	\$10,000.00	-	\$10,000.00
Equipment	205-610-54750	\$14,310.64	\$45,000.00	\$7,775.00	\$50,000.00
Law Enforcement Training		\$14,696.69	\$17,500.00	\$12,886.25	\$13,500.00
Travel and Meal Reimbursment	208-610-52570	\$2,134.68	\$2,500.00	\$2,340.00	\$2,500.00
Training	208-610-52590	\$12,562.01	\$15,000.00	\$10,500.00	\$11,000.00
Office Expense	208-610-53600	-	-	\$46.25	-
Civil Process		\$17,809.83	\$90,000.00	\$10,850.00	\$95,000.00
Legal Fees	210-610-52300	-	-	\$1,820.00	\$5,000.00
Travel and Meal Reimbursement	210-610-52570	\$4,439.71	\$5,000.00	\$1,640.00	\$5,000.00
Training	210-610-52590	\$9,964.07	\$15,000.00	\$2,100.00	\$15,000.00
Office Expense	210-610-53600	\$3,406.05	\$10,000.00	\$3,375.00	\$10,000.00
Equipment	210-610-54750	-	\$60,000.00	\$1,915.00	\$60,000.00
Inmate Prisoner Detainee Security		\$11,923.19	\$13,000.00	-	\$10,000.00
Inmate Security Expense	212-620-52515	\$11,923.19	\$13,000.00	-	\$10,000.00
Sheriff's Conceal Carry		\$49,978.99	\$139,542.90	\$40,669.51	\$143,449.63
Salary Other - CONCEAL CARRY	215-600-51120	\$26,865.58	\$38,276.06	\$19,305.00	\$40,640.60
Health Insurance	215-600-51210	\$3,902.91	\$6,524.64	\$3,265.00	\$10,200.00
FICA	215-600-51220	\$2,035.36	\$2,928.12	\$1,450.00	\$3,109.01
Lagers	215-600-51230	\$2,926.16	\$4,593.13	\$2,320.00	\$4,876.87
Unemployment Insurance	215-600-51250	\$52.72	\$150.00	\$25.00	\$50.00



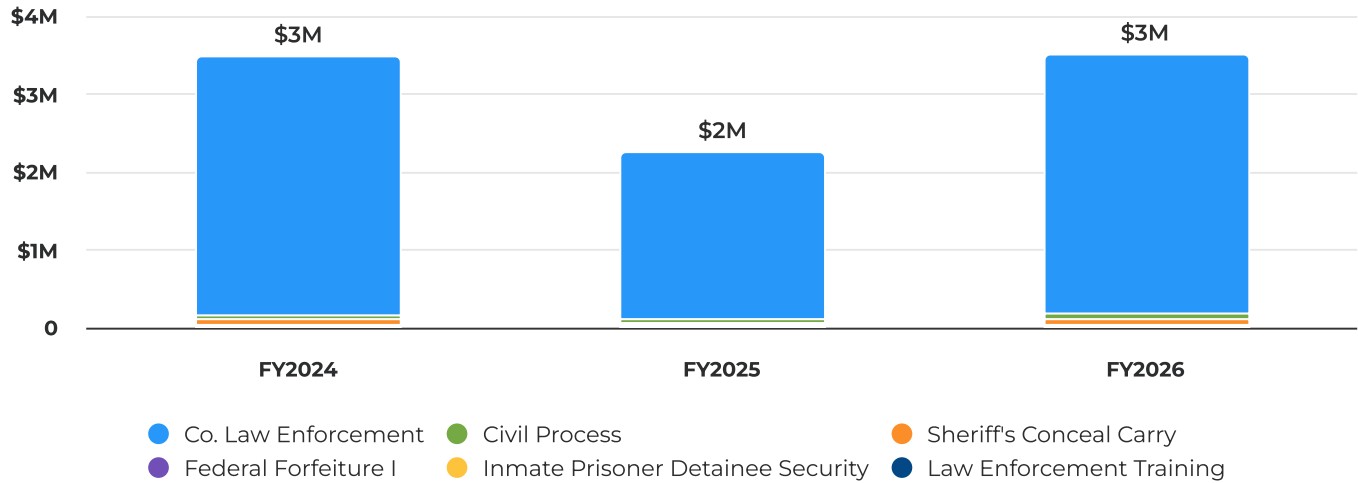
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Workers' Compensation	215-600-51260	\$91.94	\$70.96	\$70.96	\$73.15
Repairs & Maintenance Equipment	215-610-52430	\$8.60	\$3,500.00	-	\$3,500.00
Property & Liability Insurance	215-610-52520	\$955.19	\$1,000.00	\$1,208.55	\$1,500.00
Travel and Meal Reimbursement	215-610-52570	-	\$2,500.00	-	\$2,500.00
Training	215-610-52590	\$556.50	\$10,000.00	\$3,200.00	\$10,000.00
Office Expense	215-610-53600	\$3,737.03	\$5,000.00	\$640.00	\$5,000.00
Equipment	215-610-54750	-	\$50,000.00	\$2,495.00	\$50,000.00
Conceal Carry - State Expense	215-610-57508	\$8,847.00	\$15,000.00	\$6,690.00	\$12,000.00
Total Expenditures		\$4,658,645.97	\$6,562,042.90	\$7,044,075.76	\$5,241,449.63

Revenue Summary

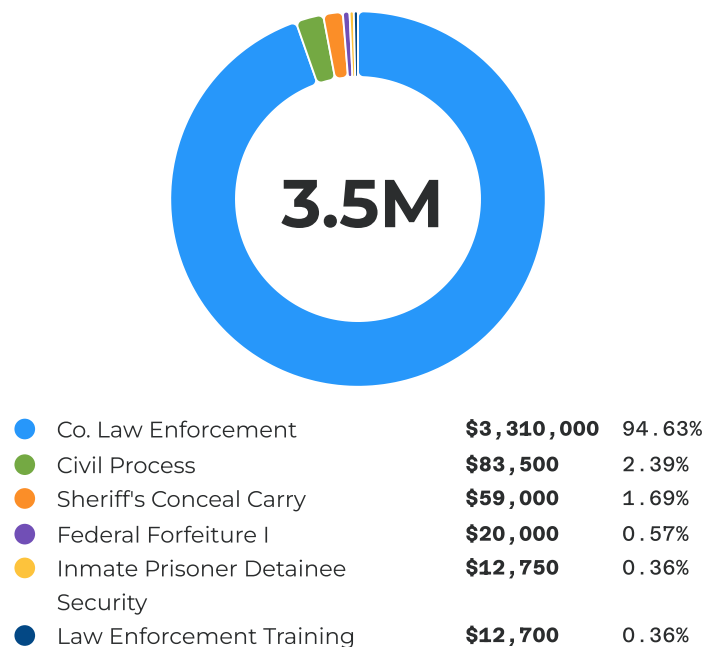


Revenues by Fund

Historical Revenues by Fund



FY26 Revenues by Fund



Revenues by Fund

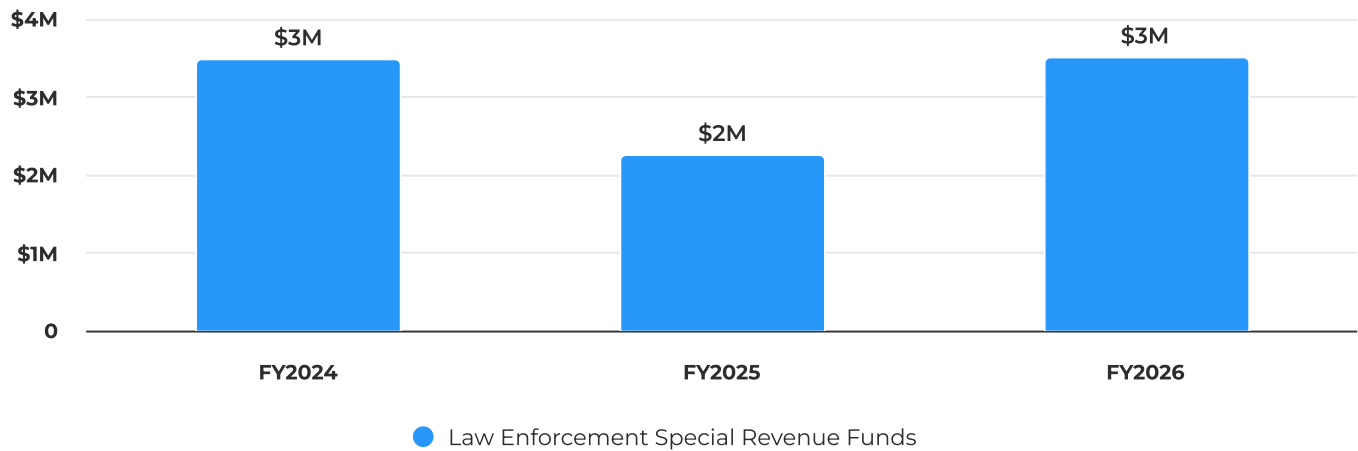
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Co. Law Enforcement		\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000
Sales Tax	201-41310	\$3,010,631	\$3,012,500	\$3,031,205	\$3,060,000
Interest	201-46611	\$314,994	\$250,000	\$255,030	\$250,000
Expense Reimbursement	201-48102	\$211	-	-	-
Federal Forfeiture I		\$15,478	\$9,500	\$20,600	\$20,000
DEA Funds	205-43122	\$7,836	\$2,500	\$15,200	\$15,000
Interest	205-46611	\$7,642	\$7,000	\$5,400	\$5,000
Law Enforcement Training		\$14,093	\$14,500	\$7,385	\$12,700



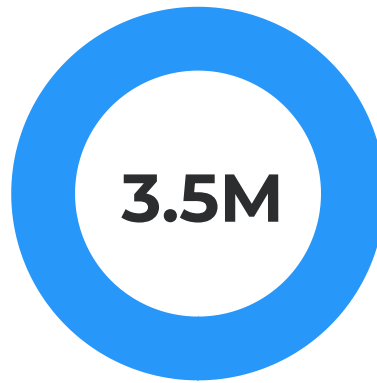
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Post Commissions	208-43416	\$2,325	\$2,300	-	\$2,500
Circuit Clerk Fees	208-44111	\$11,528	\$12,000	\$7,210	\$10,000
Interest	208-46611	\$240	\$200	\$175	\$200
Civil Process		\$55,077	\$57,100	\$47,450	\$83,500
Civil Process Fees	210-44210	\$47,089	\$50,000	\$41,000	\$75,000
Interest	210-46611	\$7,988	\$7,100	\$6,450	\$8,500
Inmate Prisoner Detainee Security		\$11,817	\$12,600	\$15,044	\$12,750
Inmate Security Fees	212-45111	\$11,078	\$12,000	\$14,250	\$12,000
Inmate Security Fees - Cities	212-45112	\$4	-	\$4	-
Interest	212-46611	\$734	\$600	\$790	\$750
Sheriff's Conceal Carry		\$57,402	\$54,000	\$52,545	\$59,000
Conceal Carry Fees	215-44291	\$41,830	\$40,000	\$41,320	\$45,000
Interest	215-46611	\$15,572	\$14,000	\$11,225	\$14,000
Total Revenues		\$3,479,703	\$3,410,200	\$3,429,259	\$3,497,950

Revenues by Fund Summary

Historical Revenues by Fund Summary



FY26 Revenues by Fund Summary



● Law Enforcement Special Revenue Funds **\$3,497,950** 100.00%

Revenues by Fund Summary

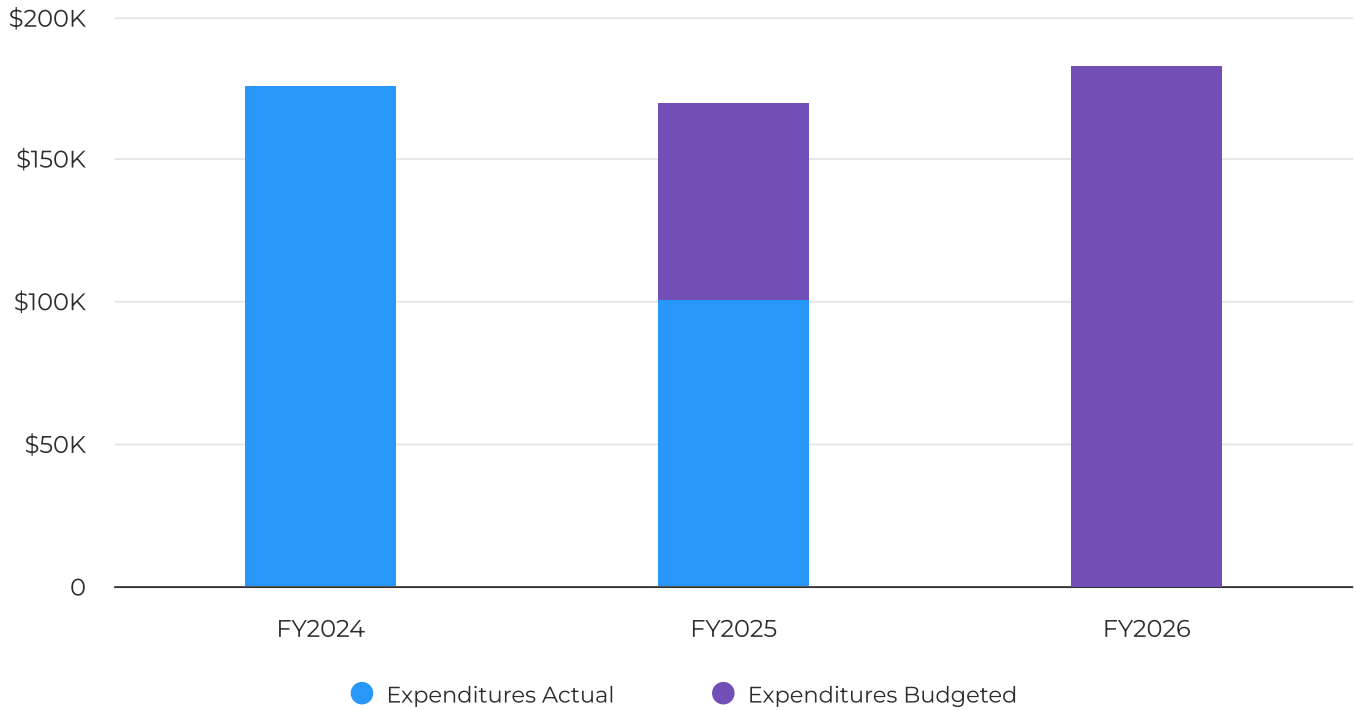
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds		\$3,479,703	\$3,410,200	\$3,429,259	\$3,497,950
Co. Law Enforcement		\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000
Sales Tax	201-41310	\$3,010,631	\$3,012,500	\$3,031,205	\$3,060,000
Interest	201-46611	\$314,994	\$250,000	\$255,030	\$250,000
Expense Reimbursement	201-48102	\$211	-	-	-
Federal Forfeiture I		\$15,478	\$9,500	\$20,600	\$20,000
DEA Funds	205-43122	\$7,836	\$2,500	\$15,200	\$15,000
Interest	205-46611	\$7,642	\$7,000	\$5,400	\$5,000
Law Enforcement Training		\$14,093	\$14,500	\$7,385	\$12,700
Post Commissions	208-43416	\$2,325	\$2,300	-	\$2,500
Circuit Clerk Fees	208-44111	\$11,528	\$12,000	\$7,210	\$10,000
Interest	208-46611	\$240	\$200	\$175	\$200
Civil Process		\$55,077	\$57,100	\$47,450	\$83,500
Civil Process Fees	210-44210	\$47,089	\$50,000	\$41,000	\$75,000
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Inmate Prisoner Detainee Security		\$11,817	\$12,600	\$15,044	\$12,750
Inmate Security Fees	212-45111	\$11,078	\$12,000	\$14,250	\$12,000
Inmate Security Fees - Cities	212-45112	\$4	-	\$4	-
Interest	212-46611	\$734	\$600	\$790	\$750
Sheriff's Conceal Carry		\$57,402	\$54,000	\$52,545	\$59,000
Conceal Carry Fees	215-44291	\$41,830	\$40,000	\$41,320	\$45,000
Interest	215-46611	\$15,572	\$14,000	\$11,225	\$14,000
Total Revenues		\$3,479,703	\$3,410,200	\$3,429,259	\$3,497,950



Treasurer

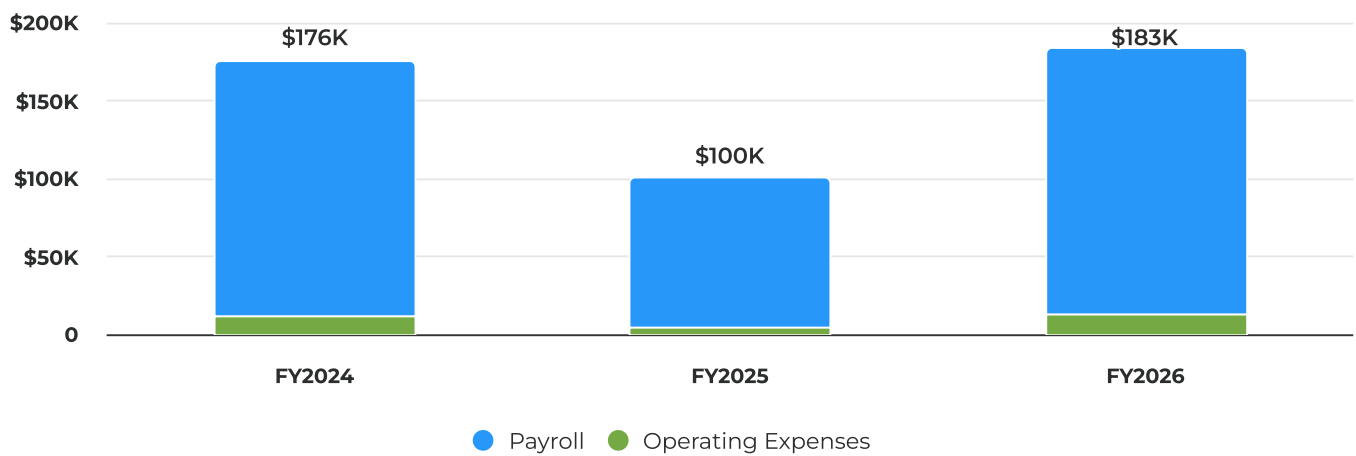
Expenditure Summary

Historical Expenditures Across Division

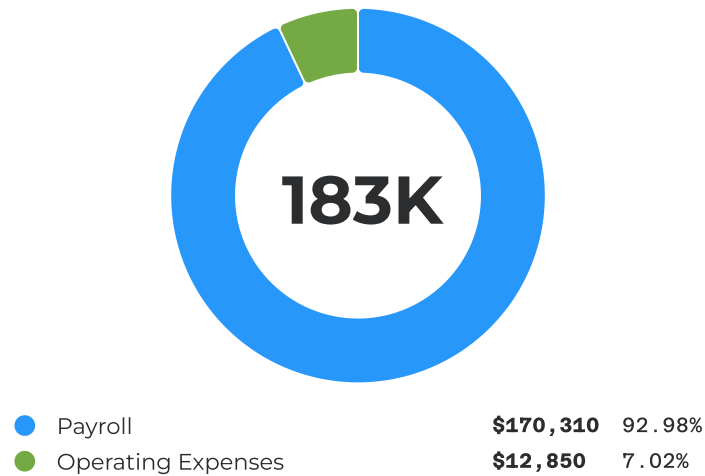


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

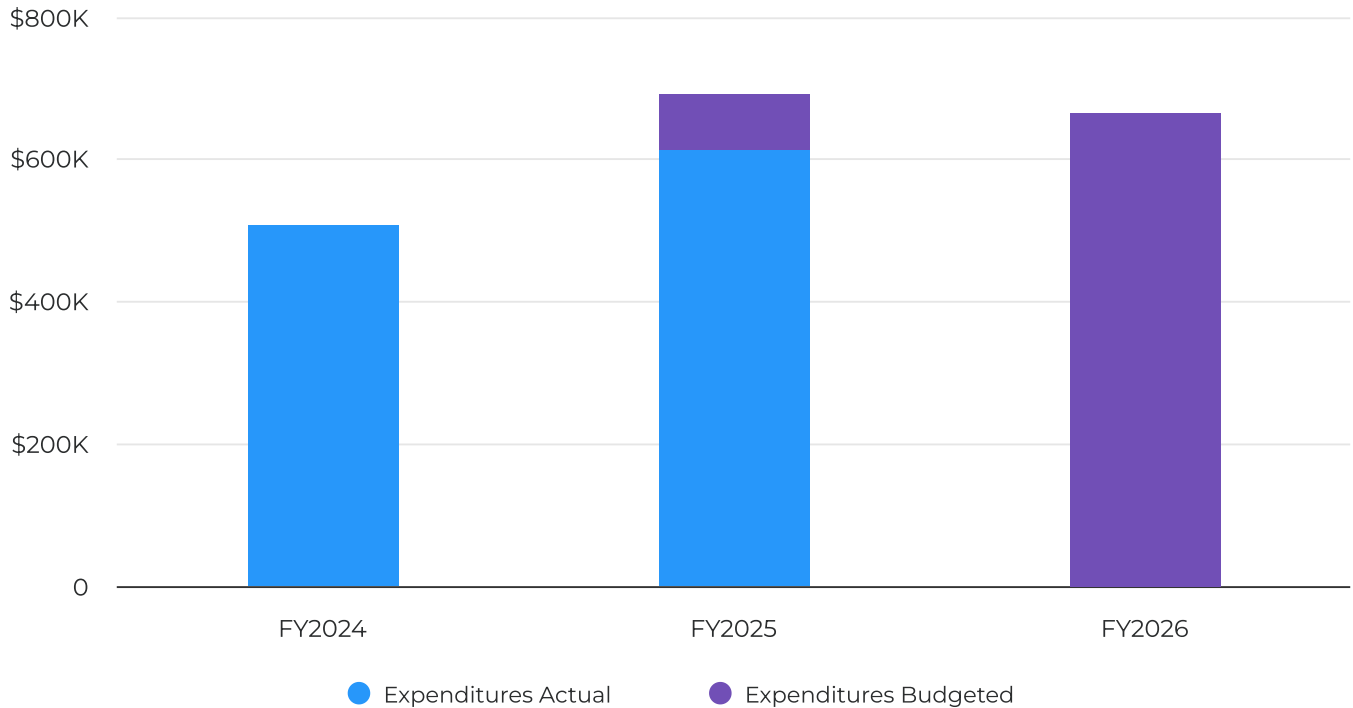
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$164,253	\$158,063	\$156,526	\$170,310
Salary Elected Official - TREASURER	101-060-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - TREASURER OTHER	101-060-51120	\$50,568	\$41,527	\$41,775	\$43,322
Health Insurance	101-060-51210	\$13,011	\$13,049	\$13,049	\$20,400
FICA	101-060-51220	\$9,030	\$9,248	\$8,996	\$9,567
Lagers	101-060-51230	\$14,258	\$14,506	\$12,973	\$15,007
Unemployment Insurance	101-060-51250	\$83	\$150	\$150	\$50
Workers' Compensation	101-060-51260	\$257	\$224	\$224	\$225
Operating Expenses		\$11,366	\$11,250	\$7,290	\$12,850
Repairs & Maintenance Equipment	101-060-52430	-	\$1,500	-	\$1,500
Dues	101-060-52500	\$460	\$500	\$500	\$500
Bond	101-060-52522	\$6,000	\$200	-	\$200
Phone	101-060-52530	\$588	\$850	\$495	\$850
Mileage	101-060-52580	\$244	\$500	\$65	\$500
Training	101-060-52590	\$956	\$1,500	\$550	\$1,800
Office Expense	101-060-53600	\$1,529	\$2,700	\$3,670	\$3,500
Postage	101-060-53605	\$1,589	\$3,000	\$2,010	\$3,000
Small Equipment	101-060-53618	-	\$500	-	\$1,000
Total Expenditures		\$175,619	\$169,313	\$163,816	\$183,160



Collector

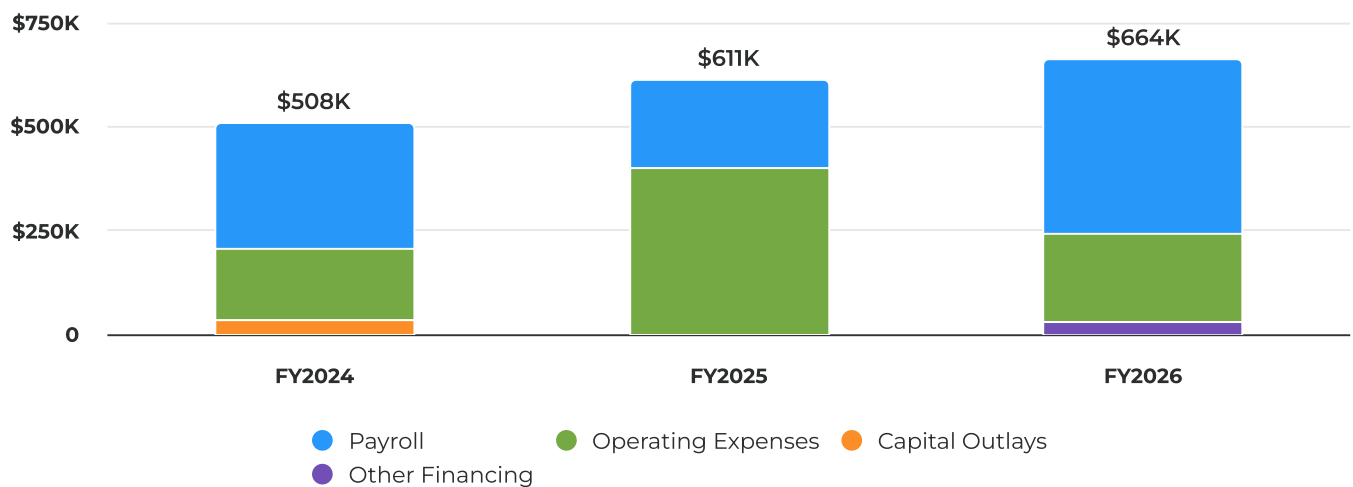
Expenditure Summary

Historical Expenditures Across Department

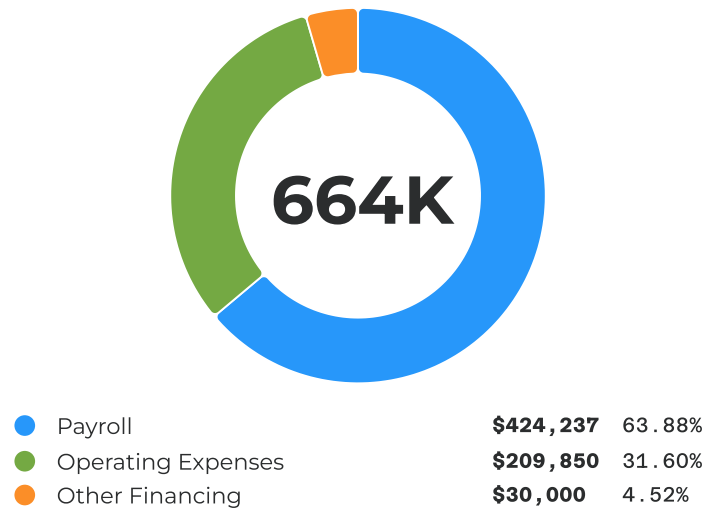


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



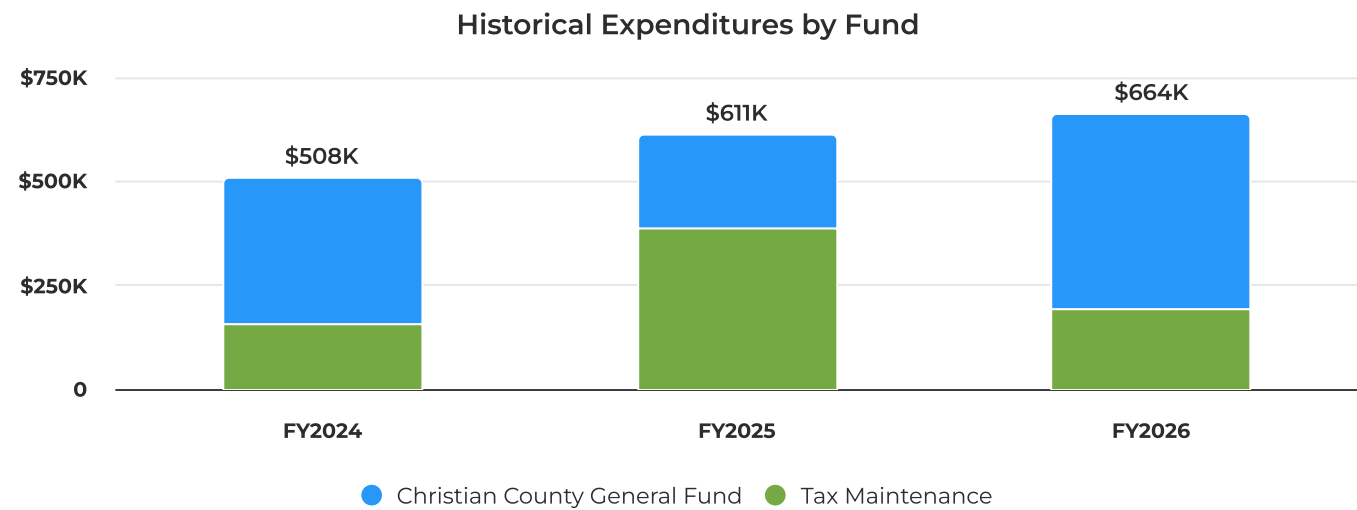
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$302,639	\$332,699	\$330,013	\$424,237
Collector	\$302,639	\$332,699	\$330,013	\$424,237
Christian County General Fund	\$302,639	\$332,699	\$330,013	\$424,237
Salary Elected Official - COLLECTOR	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COLLECTOR OTHER	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	\$20,860	\$32,623	\$23,074	\$51,000
FICA	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	\$313	\$715	\$715	\$324
Workers' Compensation	\$483	\$465	\$465	\$571
Operating Expenses	\$169,058	\$278,990	\$129,135	\$209,850
Collector	\$169,058	\$278,990	\$129,135	\$209,850
Christian County General Fund	\$15,171	\$54,790	\$19,785	\$49,850
Repairs & Maintenance Equipment	-	\$5,590	-	-
Phone	\$1,718	\$3,000	\$1,720	\$1,850
Training	-	\$1,200	-	-
Office Expense	-	\$5,000	-	-
Postage	\$13,453	\$40,000	\$18,065	\$48,000
Tax Maintenance	\$153,887	\$224,200	\$109,350	\$160,000
Tax Maintenance Expense	\$153,887	\$224,200	\$109,350	\$160,000
Capital Outlays	\$36,000	\$55,000	-	-
Collector	\$36,000	\$55,000	-	-
Christian County General Fund	\$36,000	\$55,000	-	-
Computer Software	\$36,000	\$55,000	-	-
Other Financing	-	\$25,000	\$20,000	\$30,000

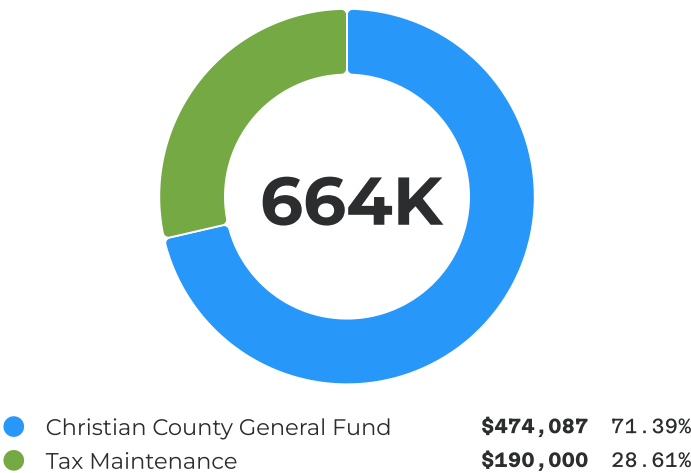


Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Collector	-	\$25,000	\$20,000	\$30,000
Tax Maintenance	-	\$25,000	\$20,000	\$30,000
Transfers Out - General Fund	-	\$25,000	\$20,000	\$30,000
Total Expenditures	\$507,696	\$691,689	\$479,148	\$664,087

Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

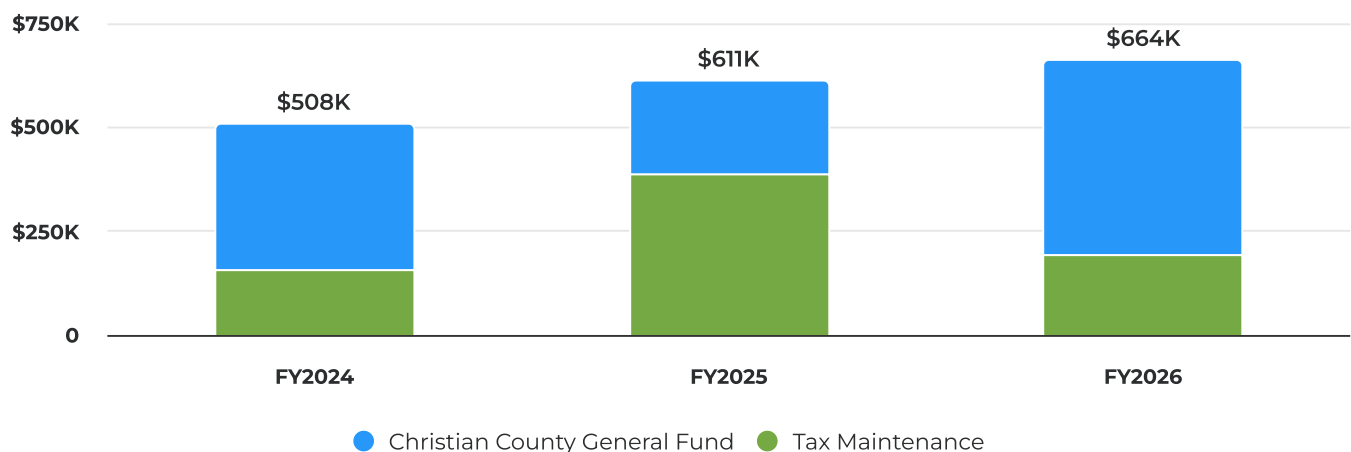
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$353,810	\$442,489	\$349,798	\$474,087
Collector		\$353,810	\$442,489	\$349,798	\$474,087
Collector		\$353,810	\$442,489	\$349,798	\$474,087
Salary Elected Official - COLLECTOR	101-070-51110	\$77,047	\$79,358	\$79,358	\$81,739



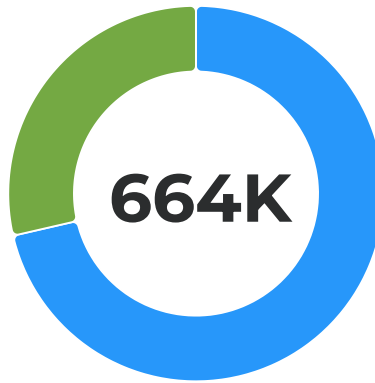
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Other - COLLECTOR OTHER	101-070-51120	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	101-070-51210	\$20,860	\$32,623	\$23,074	\$51,000
FICA	101-070-51220	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	101-070-51230	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	101-070-51250	\$313	\$715	\$715	\$324
Workers' Compensation	101-070-51260	\$483	\$465	\$465	\$571
Repairs & Maintenance Equipment	101-070-52430	-	\$5,590	-	-
Phone	101-070-52530	\$1,718	\$3,000	\$1,720	\$1,850
Training	101-070-52590	-	\$1,200	-	-
Office Expense	101-070-53600	-	\$5,000	-	-
Postage	101-070-53605	\$13,453	\$40,000	\$18,065	\$48,000
Computer Software	101-070-54756	\$36,000	\$55,000	-	-
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Collector		\$153,887	\$249,200	\$129,350	\$190,000
Collector		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$507,696	\$691,689	\$479,148	\$664,087

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



Christian County General Fund	\$474,087	71.39%
Tax Maintenance	\$190,000	28.61%

Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$353,810	\$442,489	\$349,798	\$474,087
Payroll		\$302,639	\$332,699	\$330,013	\$424,237
Collector		\$302,639	\$332,699	\$330,013	\$424,237
Collector		\$302,639	\$332,699	\$330,013	\$424,237
Salary Elected Official - COLLECTOR	101-070-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COLLECTOR OTHER	101-070-51120	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	101-070-51210	\$20,860	\$32,623	\$23,074	\$51,000
FICA	101-070-51220	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	101-070-51230	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	101-070-51250	\$313	\$715	\$715	\$324
Workers' Compensation	101-070-51260	\$483	\$465	\$465	\$571
Operating Expenses		\$15,171	\$54,790	\$19,785	\$49,850
Collector		\$15,171	\$54,790	\$19,785	\$49,850
Collector		\$15,171	\$54,790	\$19,785	\$49,850
Repairs & Maintenance Equipment	101-070-52430	-	\$5,590	-	-
Phone	101-070-52530	\$1,718	\$3,000	\$1,720	\$1,850
Training	101-070-52590	-	\$1,200	-	-
Office Expense	101-070-53600	-	\$5,000	-	-
Postage	101-070-53605	\$13,453	\$40,000	\$18,065	\$48,000
Capital Outlays		\$36,000	\$55,000	-	-
Collector		\$36,000	\$55,000	-	-
Collector		\$36,000	\$55,000	-	-
Computer Software	101-070-54756	\$36,000	\$55,000	-	-
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000



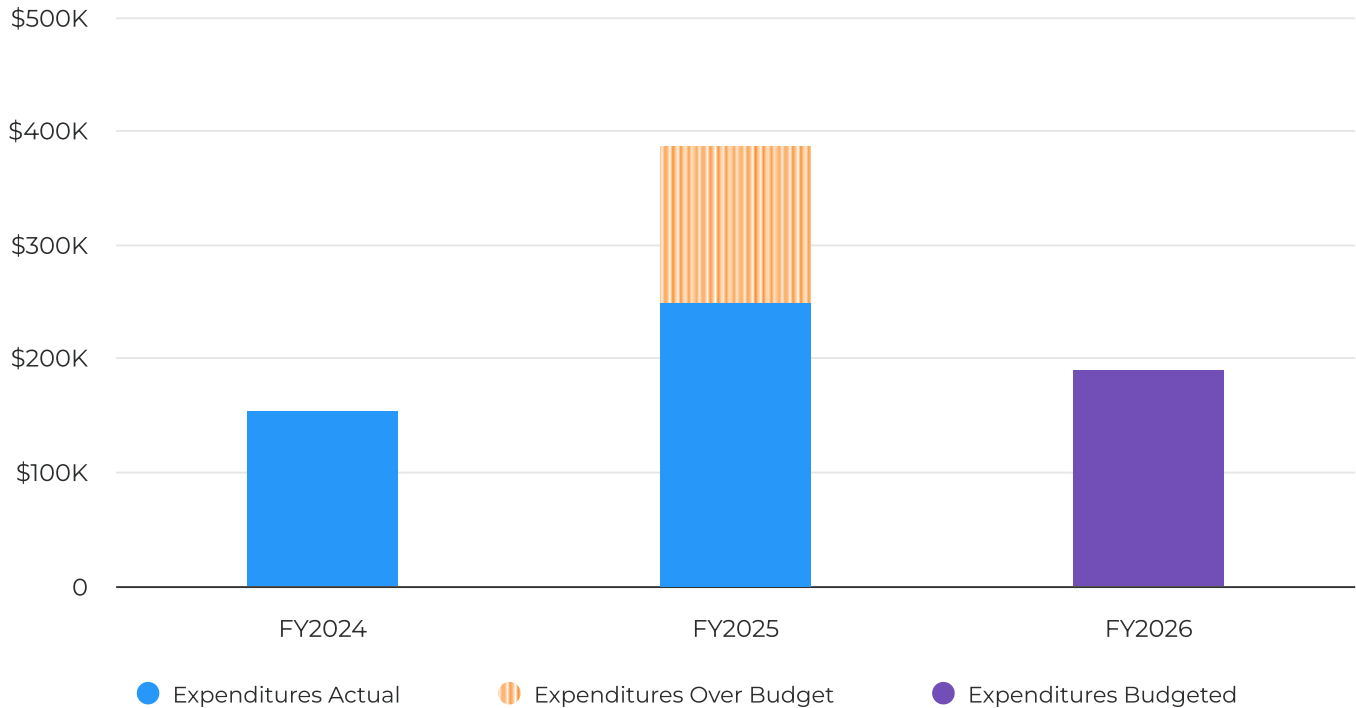
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$153,887	\$224,200	\$109,350	\$160,000
Collector		\$153,887	\$224,200	\$109,350	\$160,000
Collector		\$153,887	\$224,200	\$109,350	\$160,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Other Financing		-	\$25,000	\$20,000	\$30,000
Collector		-	\$25,000	\$20,000	\$30,000
Collector		-	\$25,000	\$20,000	\$30,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$507,696	\$691,689	\$479,148	\$664,087



Collector Funds

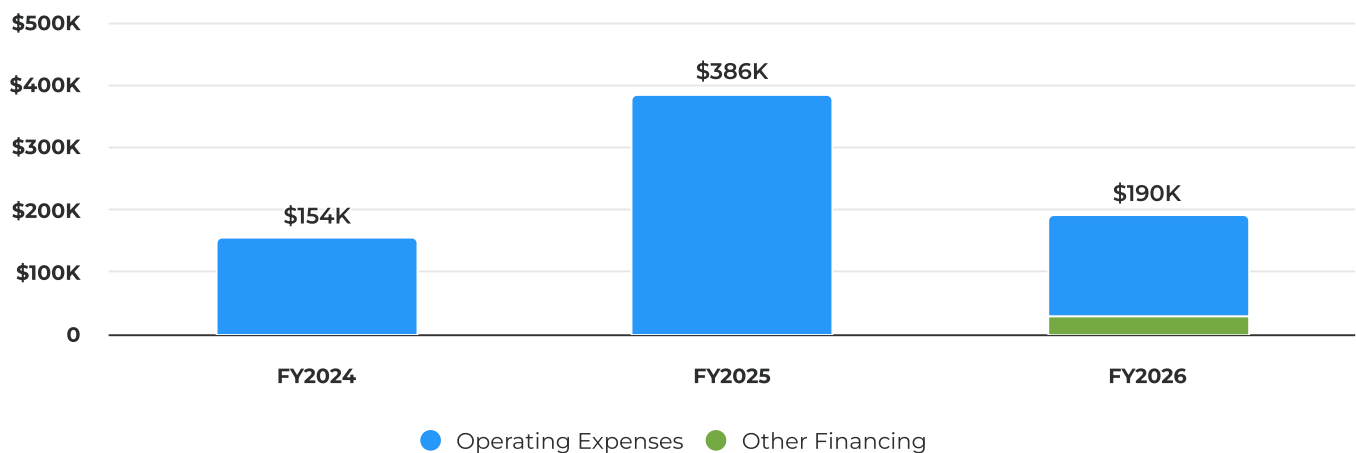
Expenditure Summary

Historical Expenditures Across Fund Summary

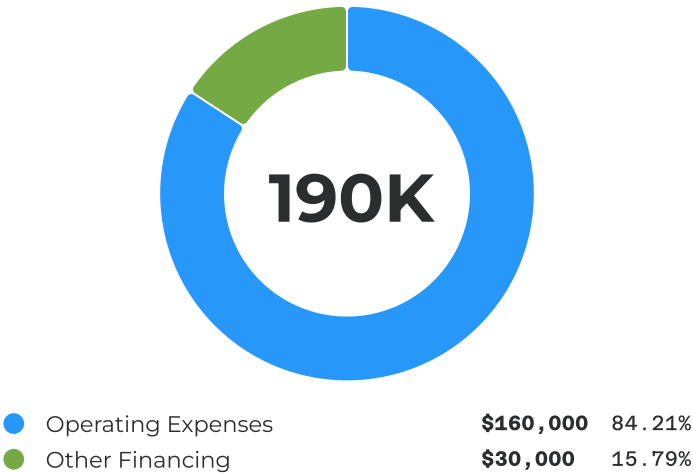


Expenditures by Expense Type

Historical Expenditures by Expense Type



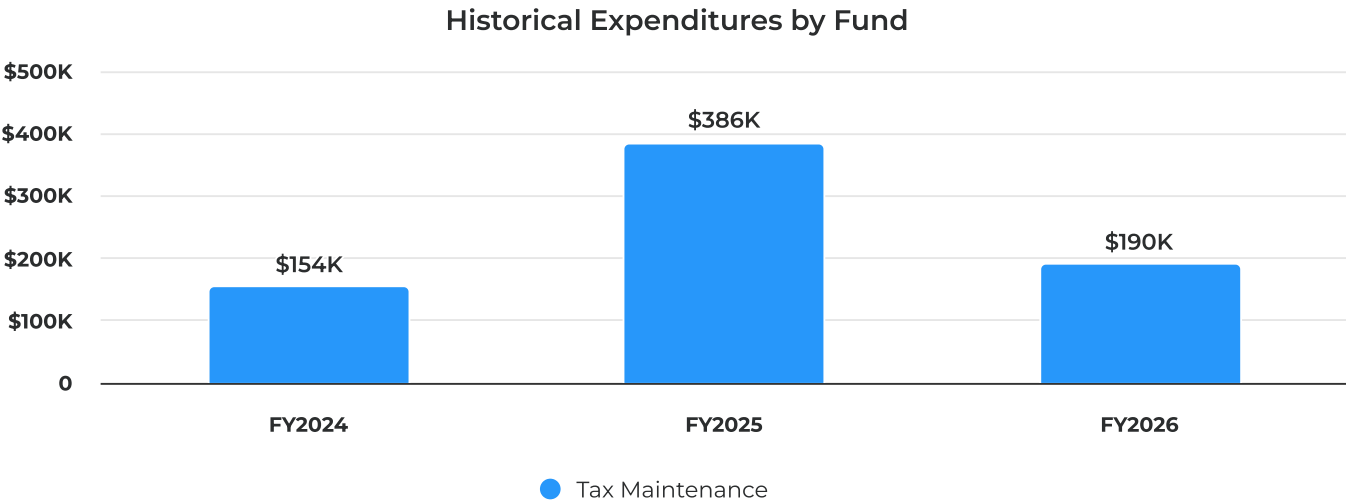
FY26 Expenditures by Expense Type



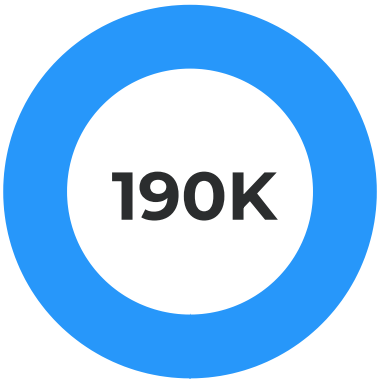
Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$153,887	\$224,200	\$109,350	\$160,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Other Financing		-	\$25,000	\$20,000	\$30,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000

Expenditures by Fund



FY26 Expenditures by Fund



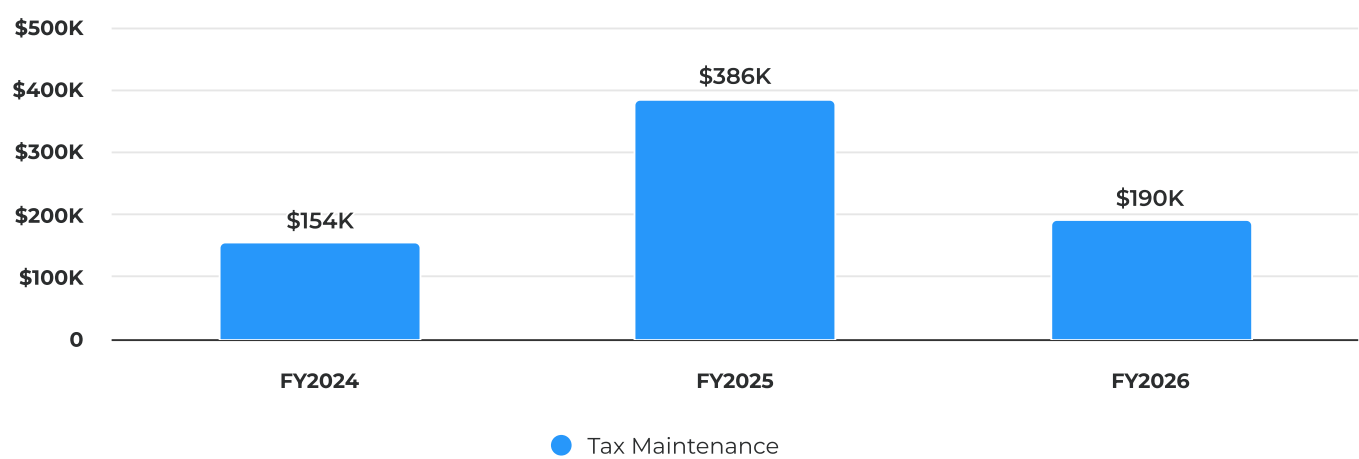
● Tax Maintenance \$190,000 100.00%

Expenditures by Fund

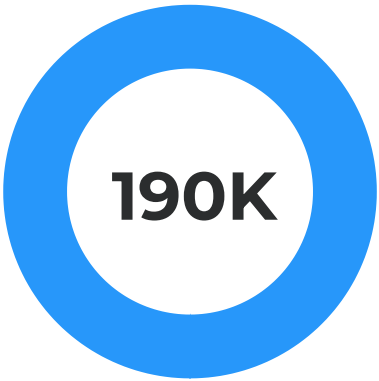
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



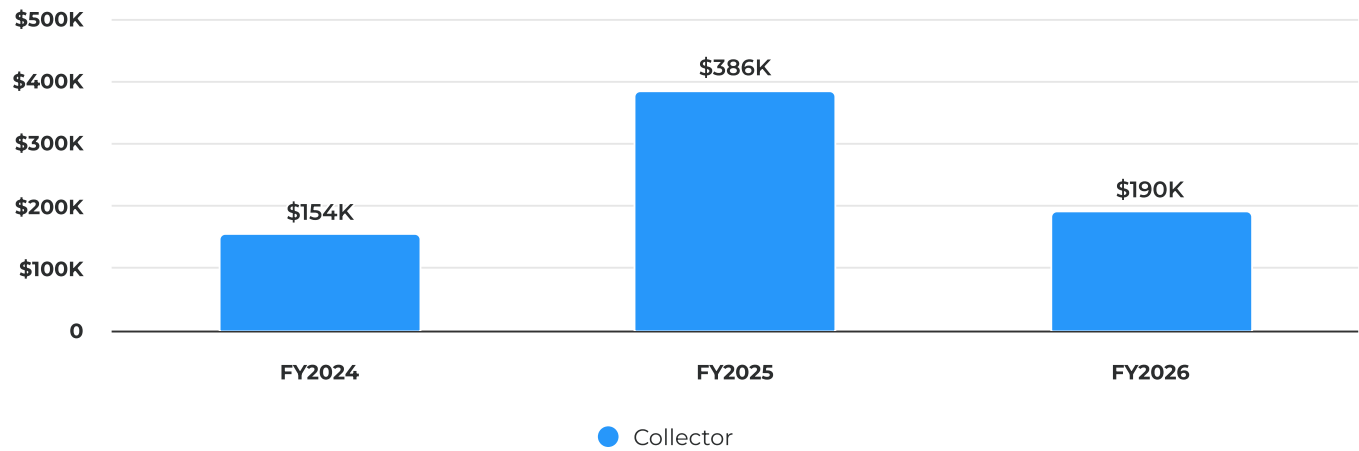
● Tax Maintenance \$190,000 100.00%

Expenditures by Fund Summary

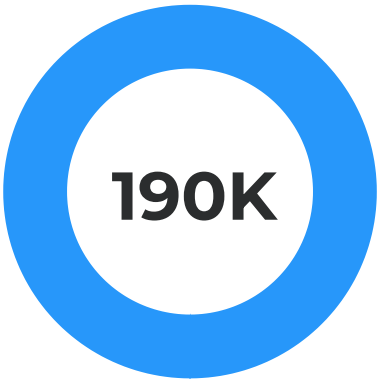
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



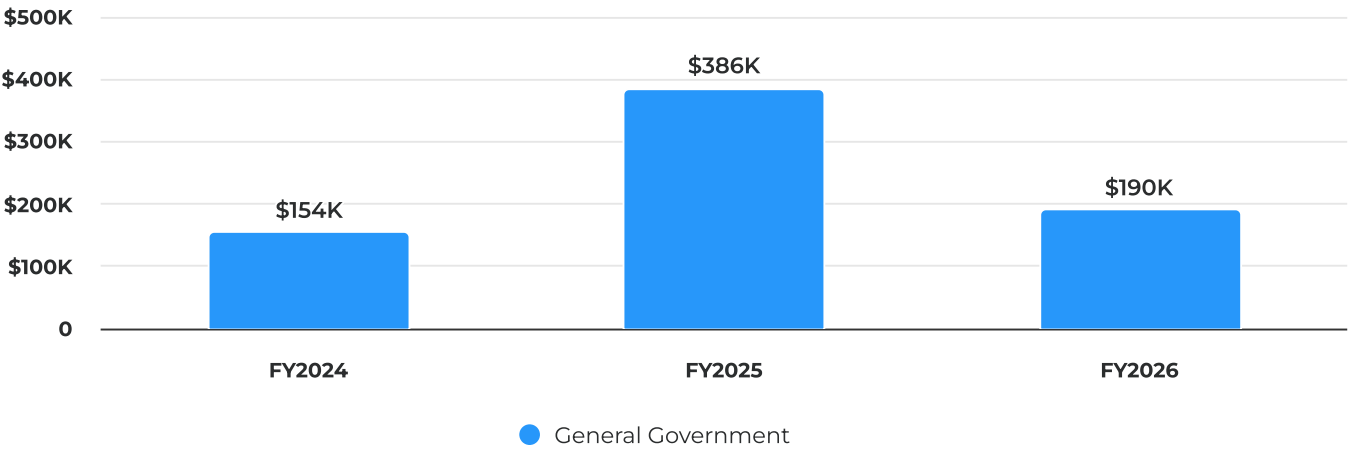
Collector \$190,000 100.00%

Expenditures by Department

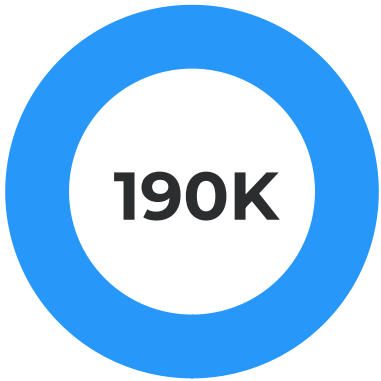
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Collector		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



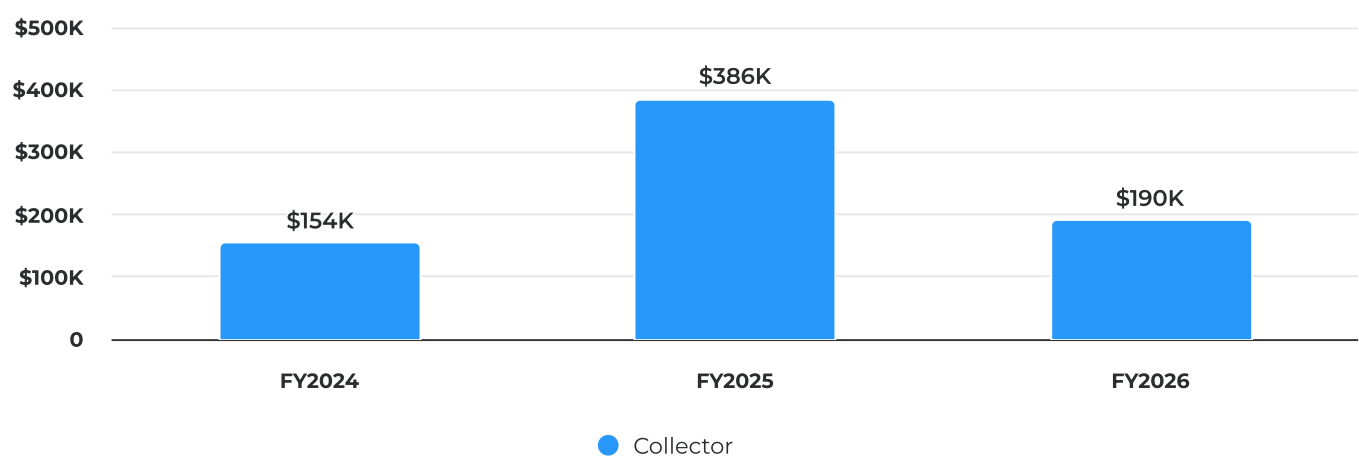
● General Government \$190,000 100.00%

Expenditures by Function

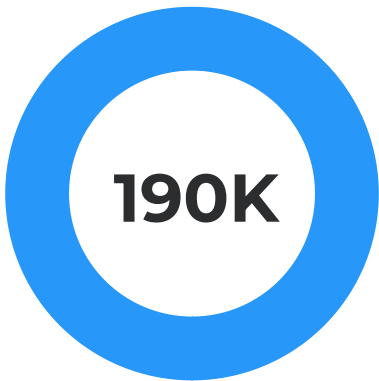
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
General Government		\$153,886.58	\$249,200.00	\$129,350.00	\$190,000.00
Tax Maintenance		\$153,886.58	\$249,200.00	\$129,350.00	\$190,000.00
Tax Maintenance Expense	275-610-52515	\$153,886.58	\$224,200.00	\$109,350.00	\$160,000.00
Transfers Out - General Fund	275-610-60101	-	\$25,000.00	\$20,000.00	\$30,000.00
Total Expenditures		\$153,886.58	\$249,200.00	\$129,350.00	\$190,000.00

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



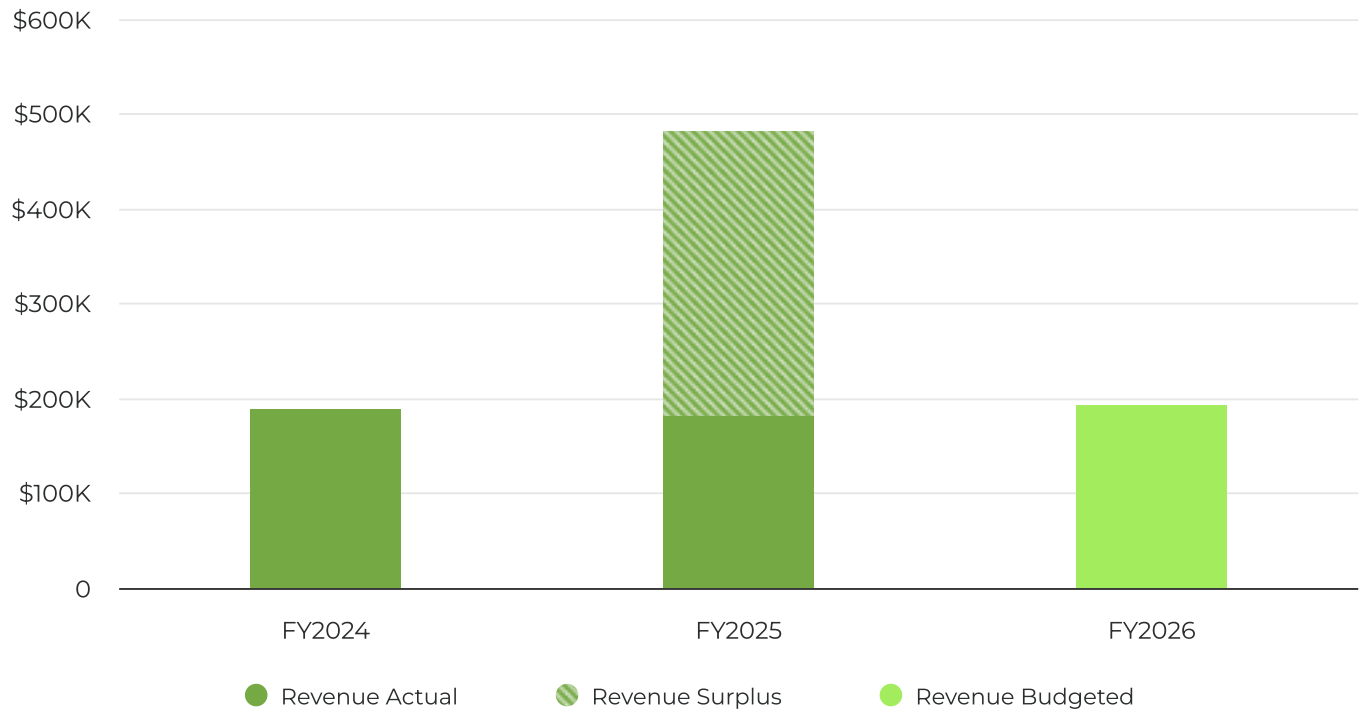
Collector \$190,000 100.00%

Expenditures by Division

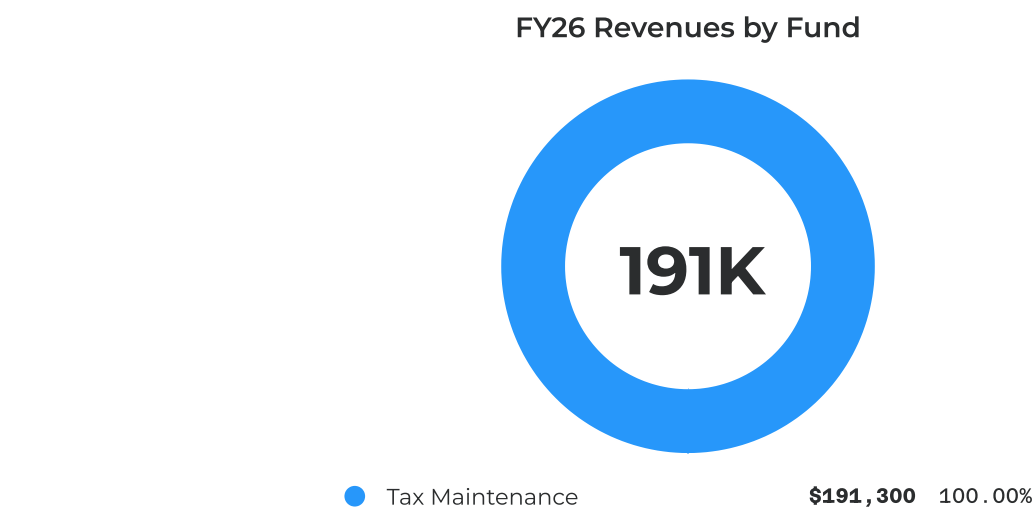
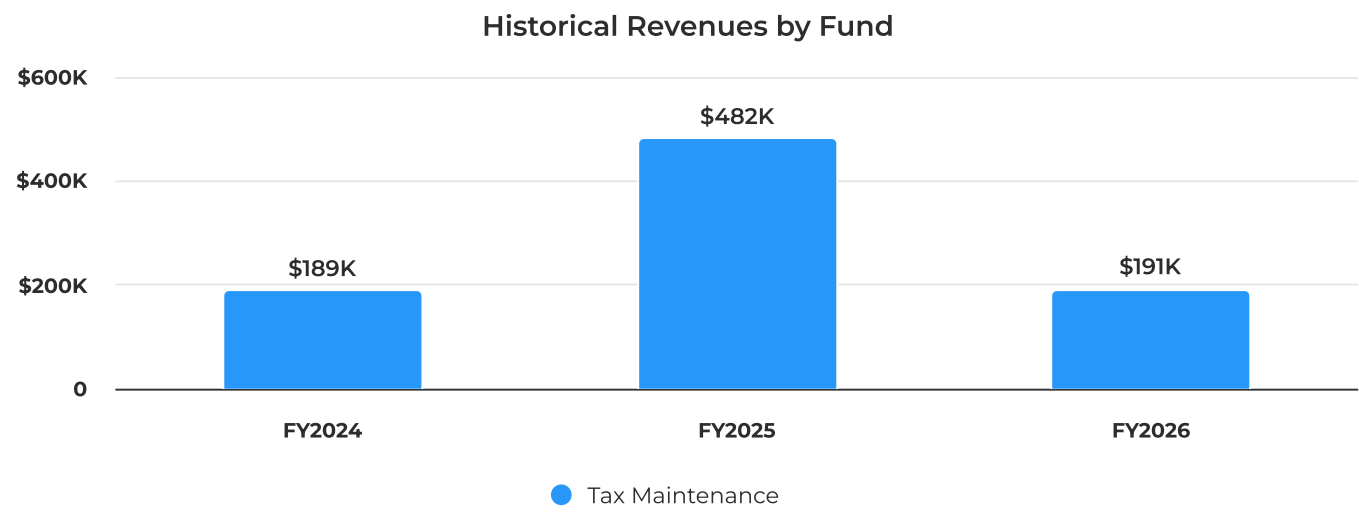
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Collector		\$153,886.58	\$249,200.00	\$129,350.00	\$190,000.00
Tax Maintenance Expense	275-610-52515	\$153,886.58	\$224,200.00	\$109,350.00	\$160,000.00
Transfers Out - General Fund	275-610-60101	-	\$25,000.00	\$20,000.00	\$30,000.00
Total Expenditures		\$153,886.58	\$249,200.00	\$129,350.00	\$190,000.00

Revenue Summary

Historical Revenues Across Fund Summary



Revenues by Fund

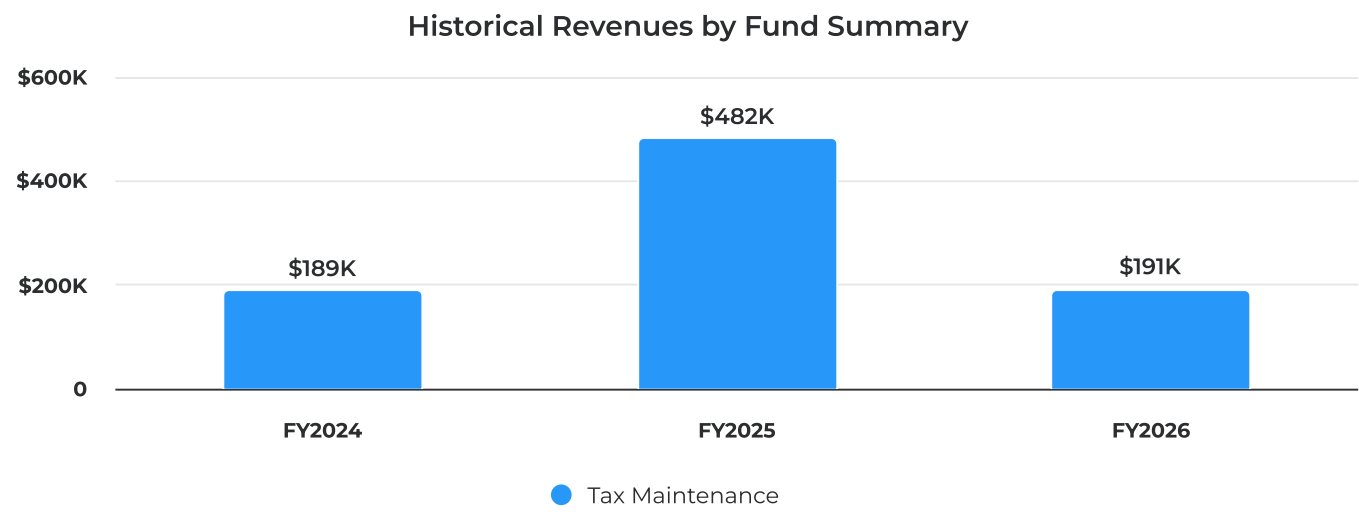


Revenues by Fund

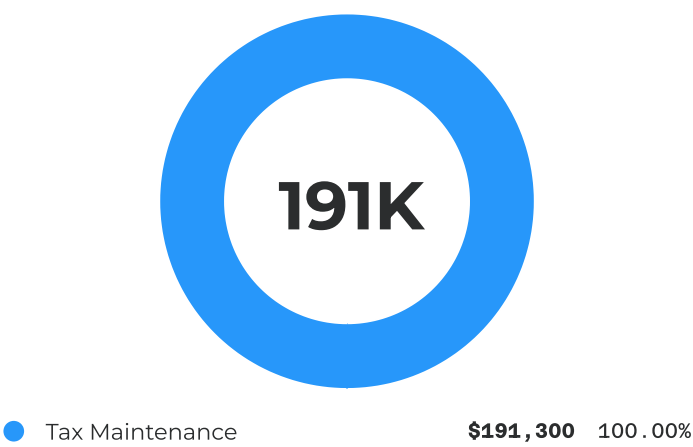
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance Fees	275-44194	\$175,136	\$170,000	\$184,100	\$177,300
Interest	275-46611	\$13,790	\$12,000	\$10,040	\$14,000
Total Revenues		\$188,927	\$182,000	\$194,140	\$191,300



Revenues by Fund Summary



FY26 Revenues by Fund Summary



Revenues by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance Fees	275-44194	\$175,136	\$170,000	\$184,100	\$177,300
Interest	275-46611	\$13,790	\$12,000	\$10,040	\$14,000
Total Revenues		\$188,927	\$182,000	\$194,140	\$191,300

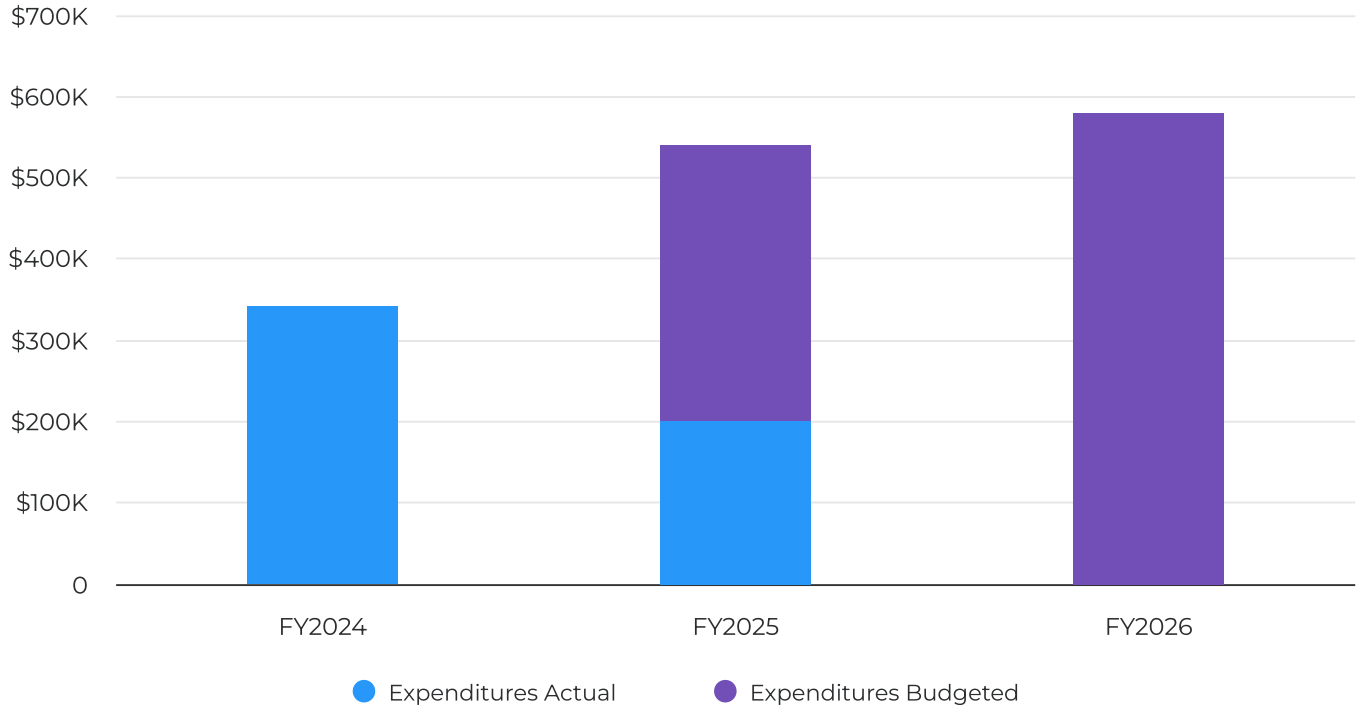
Personnel Summary

Summary of Goals

Recorder of Deeds

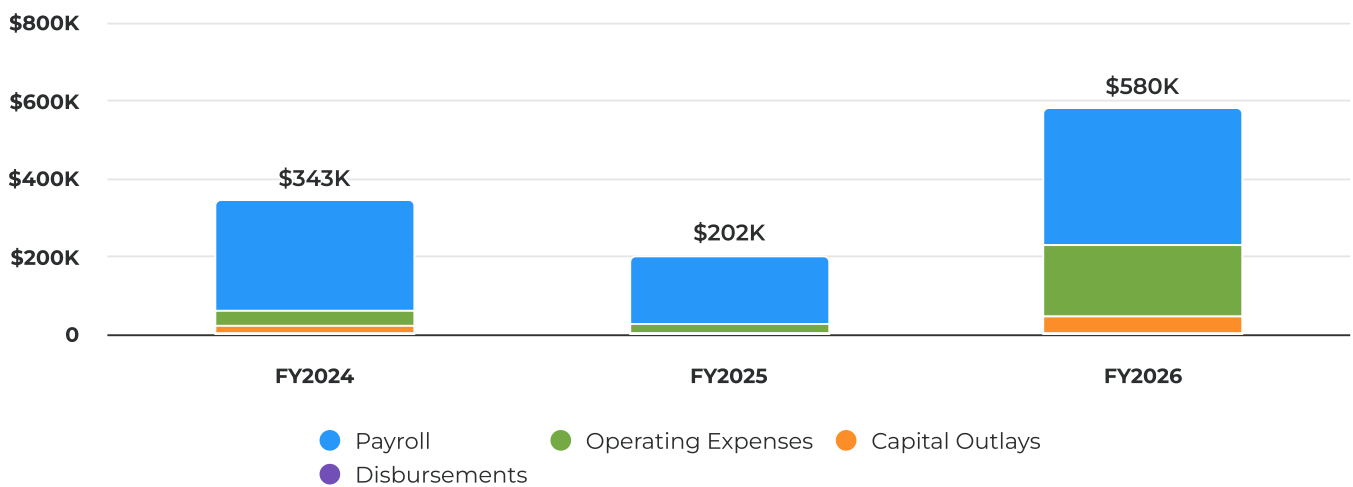
Expenditure Summary

Historical Expenditures Across Department

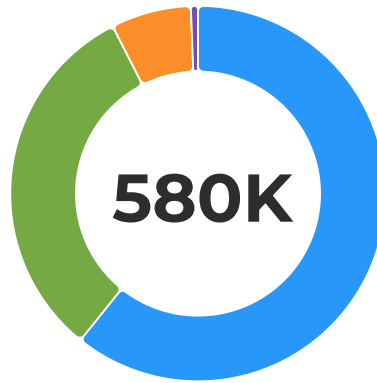


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Payroll	\$352,200	60.76%
Operating Expenses	\$184,000	31.74%
Capital Outlays	\$40,000	6.90%
Disbursements	\$3,500	0.60%

Expenditures by Expense Type

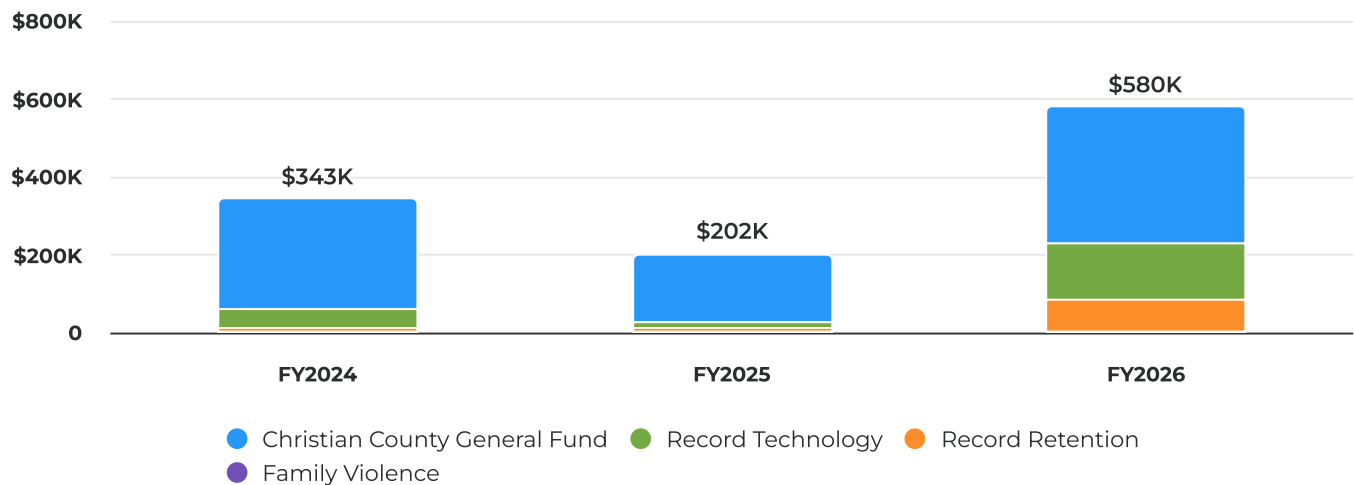
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$281,748	\$312,143	\$312,143	\$352,200
Recorder	\$281,748	\$312,143	\$312,143	\$352,200
Christian County General Fund	\$281,748	\$312,143	\$312,143	\$352,200
Salary Elected Official - RECORDER	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	\$24,980	\$26,099	\$26,099	\$40,800
FICA	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	\$23,427	\$24,849	\$24,849	\$25,850
Unemployment Insurance	\$211	\$600	\$600	\$235
Workers' Compensation	\$458	\$448	\$448	\$476
Operating Expenses	\$39,293	\$186,000	\$40,770	\$184,000
Recorder	\$39,293	\$186,000	\$40,770	\$184,000
Record Retention	\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	-	\$1,000	-	\$1,000
Archiving	\$11,047	\$80,000	\$21,450	\$80,000
Postage	-\$180	-	-	-
Record Technology	\$28,426	\$104,000	\$19,320	\$102,000
Repairs & Maintenance	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	-	\$10,000	-	-
Computer Software Maintenance	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	\$4,068	\$8,000	\$3,040	\$10,000
Phone	\$1,465	\$3,000	\$1,480	\$4,000



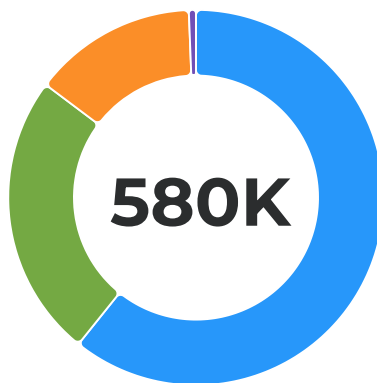
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Mileage	\$233	\$2,000	\$1,430	\$5,000
Training	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	\$7,871	\$40,000	\$9,740	\$40,000
Postage	\$798	\$3,000	\$715	\$3,000
Capital Outlays	\$18,641	\$40,000	-	\$40,000
Recorder	\$18,641	\$40,000	-	\$40,000
Record Technology	\$18,641	\$40,000	-	\$40,000
Buildings & Building Improvements	\$11,596	\$10,000	-	\$10,000
Equipment	\$7,045	\$30,000	-	\$30,000
Disbursements	\$3,185	\$3,500	\$2,750	\$3,500
Recorder	\$3,185	\$3,500	\$2,750	\$3,500
Family Violence	\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	\$3,185	\$3,500	\$2,750	\$3,500
Total Expenditures	\$342,867	\$541,643	\$355,663	\$579,700

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Christian County General Fund	\$352,200	60.76%
Record Technology	\$142,000	24.50%
Record Retention	\$82,000	14.15%
Family Violence	\$3,500	0.60%

Expenditures by Fund

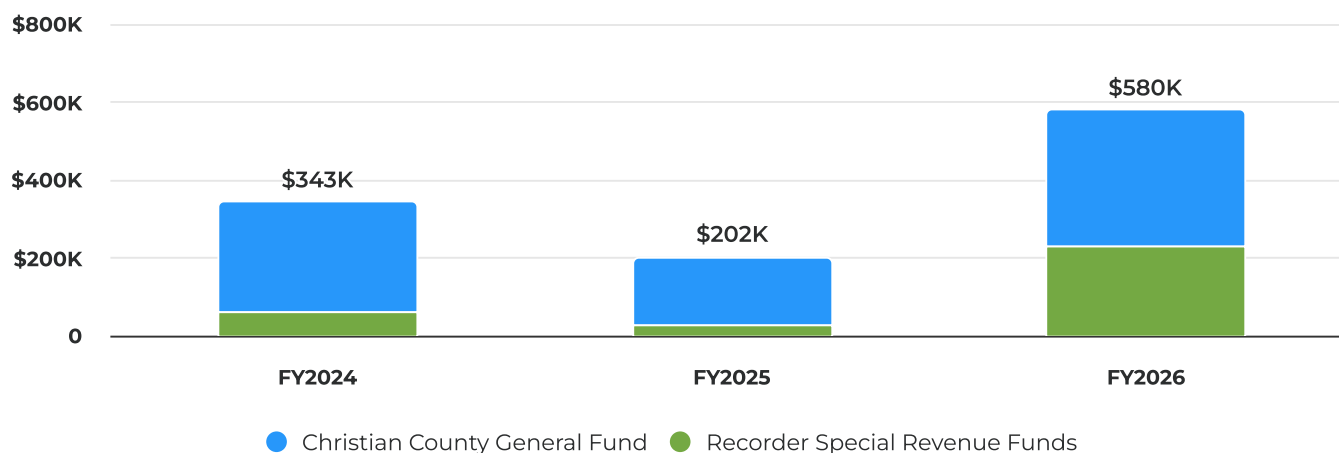
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$281,748	\$312,143	\$312,143	\$352,200
Recorder		\$281,748	\$312,143	\$312,143	\$352,200
Recorder		\$281,748	\$312,143	\$312,143	\$352,200
Salary Elected Official - RECORDER	101-090-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	101-090-51120	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	101-090-51210	\$24,980	\$26,099	\$26,099	\$40,800
FICA	101-090-51220	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	101-090-51230	\$23,427	\$24,849	\$24,849	\$25,850
Unemployment Insurance	101-090-51250	\$211	\$600	\$600	\$235
Workers' Compensation	101-090-51260	\$458	\$448	\$448	\$476
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Recorder		\$3,185	\$3,500	\$2,750	\$3,500
Recorder		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Recorder		\$10,867	\$82,000	\$21,450	\$82,000
Recorder		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000



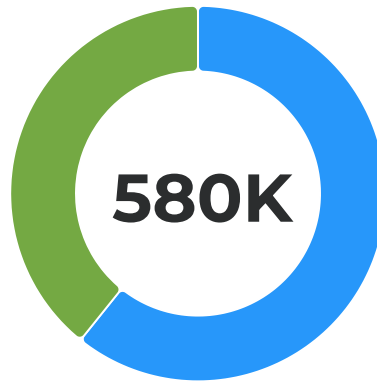
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder		\$47,067	\$144,000	\$19,320	\$142,000
Recorder		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Total Expenditures		\$342,867	\$541,643	\$355,663	\$579,700

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



Christian County General Fund	\$352,200	60.76%
Recorder Special Revenue Funds	\$227,500	39.24%

Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$281,748	\$312,143	\$312,143	\$352,200
Payroll		\$281,748	\$312,143	\$312,143	\$352,200
Recorder		\$281,748	\$312,143	\$312,143	\$352,200
Recorder		\$281,748	\$312,143	\$312,143	\$352,200
Salary Elected Official - RECORDER	101-090-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	101-090-51120	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	101-090-51210	\$24,980	\$26,099	\$26,099	\$40,800
FICA	101-090-51220	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	101-090-51230	\$23,427	\$24,849	\$24,849	\$25,850
Unemployment Insurance	101-090-51250	\$211	\$600	\$600	\$235
Workers' Compensation	101-090-51260	\$458	\$448	\$448	\$476
Recorder Special Revenue Funds		\$61,119	\$229,500	\$43,520	\$227,500
Operating Expenses		\$39,293	\$186,000	\$40,770	\$184,000
Recorder		\$39,293	\$186,000	\$40,770	\$184,000
Recorder		\$39,293	\$186,000	\$40,770	\$184,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000



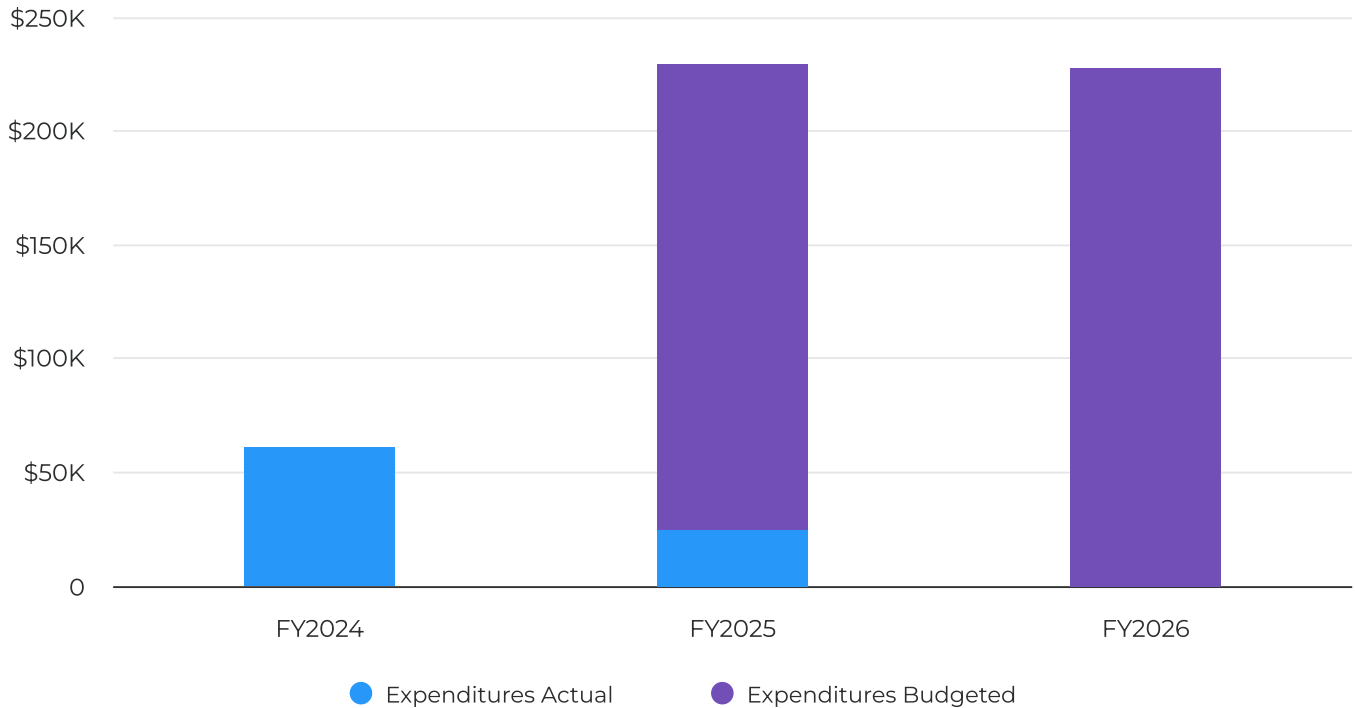
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Capital Outlays		\$18,641	\$40,000	-	\$40,000
Recorder		\$18,641	\$40,000	-	\$40,000
Recorder		\$18,641	\$40,000	-	\$40,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Disbursements		\$3,185	\$3,500	\$2,750	\$3,500
Recorder		\$3,185	\$3,500	\$2,750	\$3,500
Recorder		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Total Expenditures		\$342,867	\$541,643	\$355,663	\$579,700



Recorder Funds

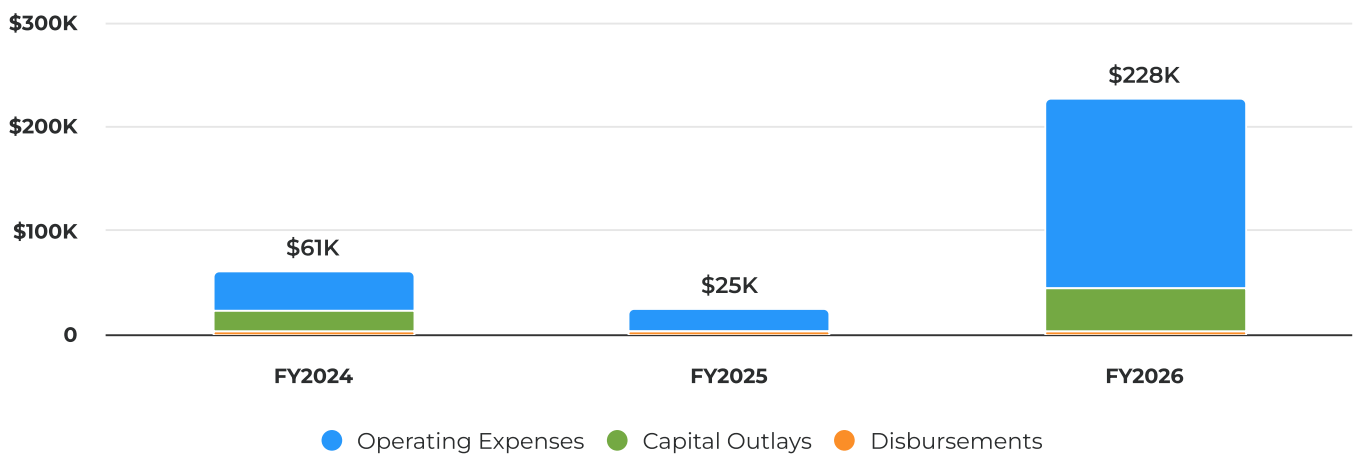
Expenditure Summary

Historical Expenditures Across Fund Summary

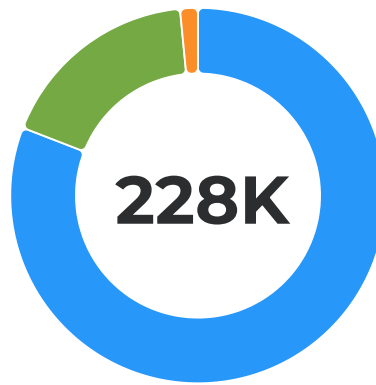


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



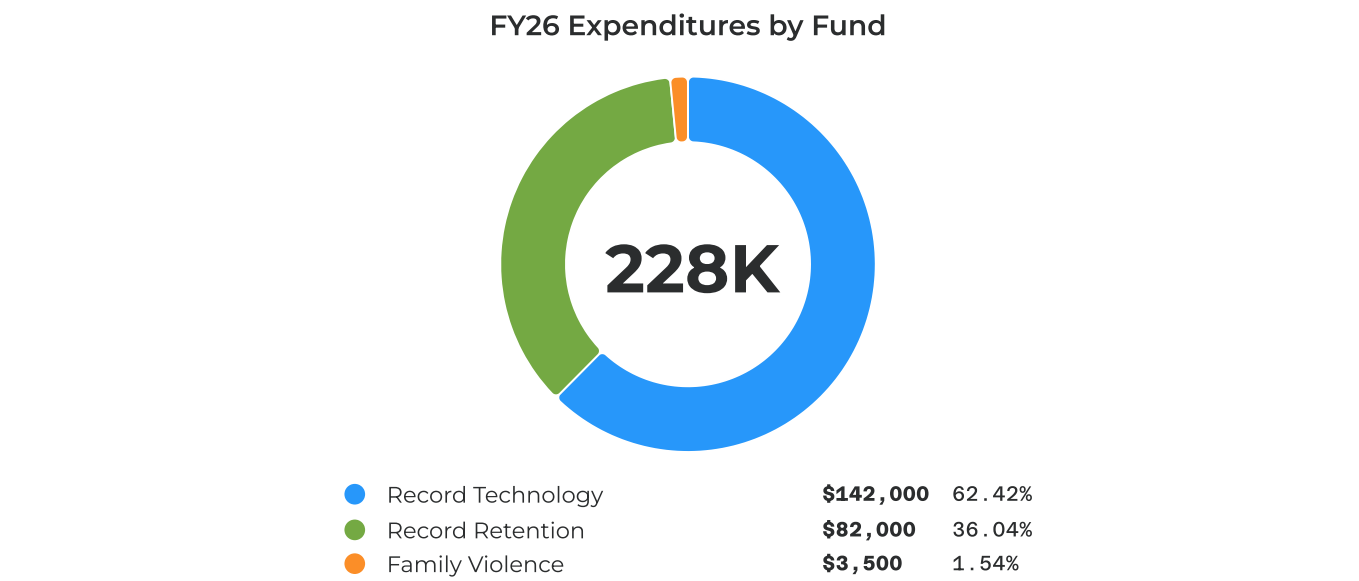
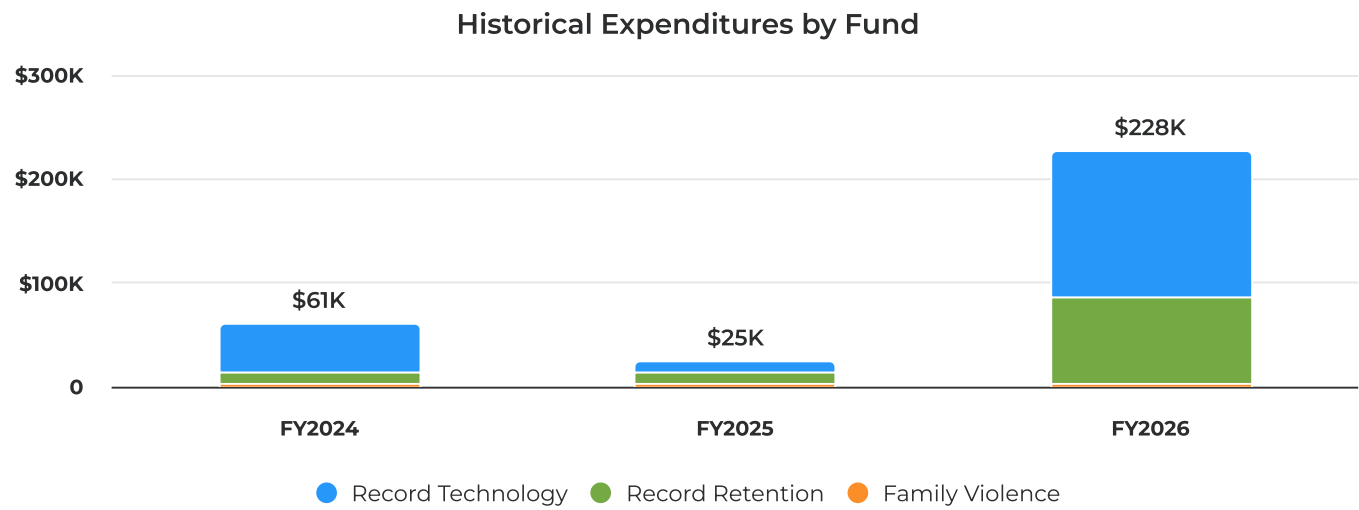
Operating Expenses	\$184,000	80.88%
Capital Outlays	\$40,000	17.58%
Disbursements	\$3,500	1.54%

Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$39,293	\$186,000	\$40,770	\$184,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Capital Outlays		\$18,641	\$40,000	-	\$40,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Disbursements		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Total Expenditures		\$61,119	\$229,500	\$43,520	\$227,500



Expenditures by Fund



Expenditures by Fund

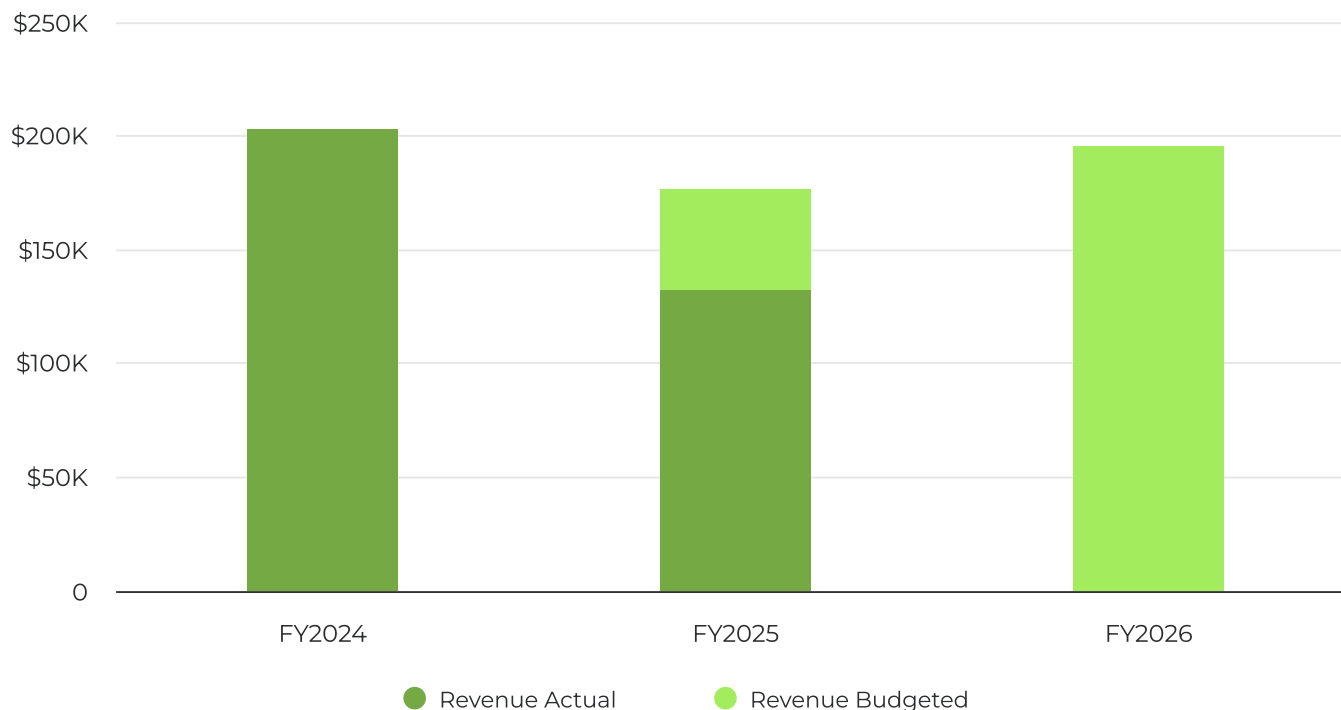
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Recorder Special Revenue Funds		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Recorder Special Revenue Funds		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000
Recorder Special Revenue Funds		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Total Expenditures		\$61,119	\$229,500	\$43,520	\$227,500

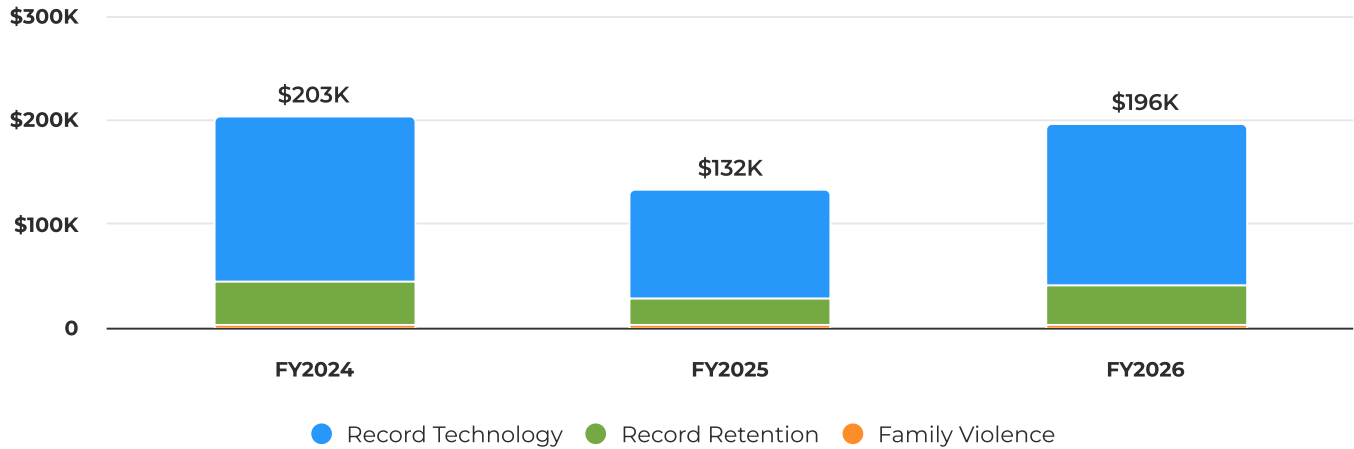
Revenue Summary

Historical Revenues Across Fund Summary

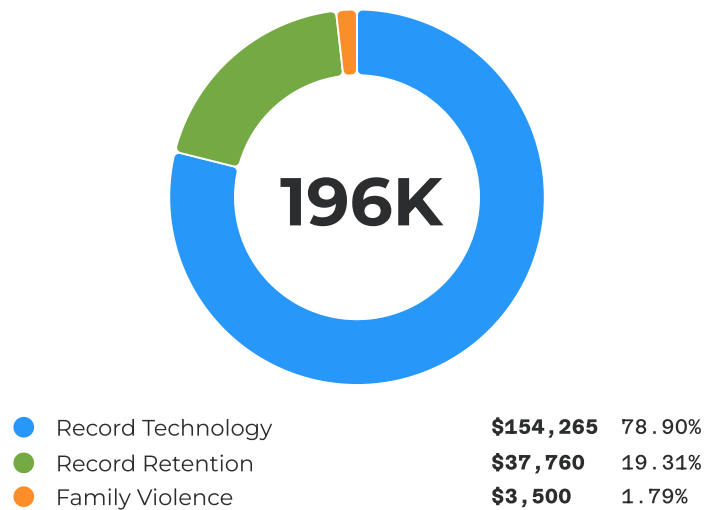


Revenues by Fund

Historical Revenues by Fund



FY26 Revenues by Fund



Revenues by Fund

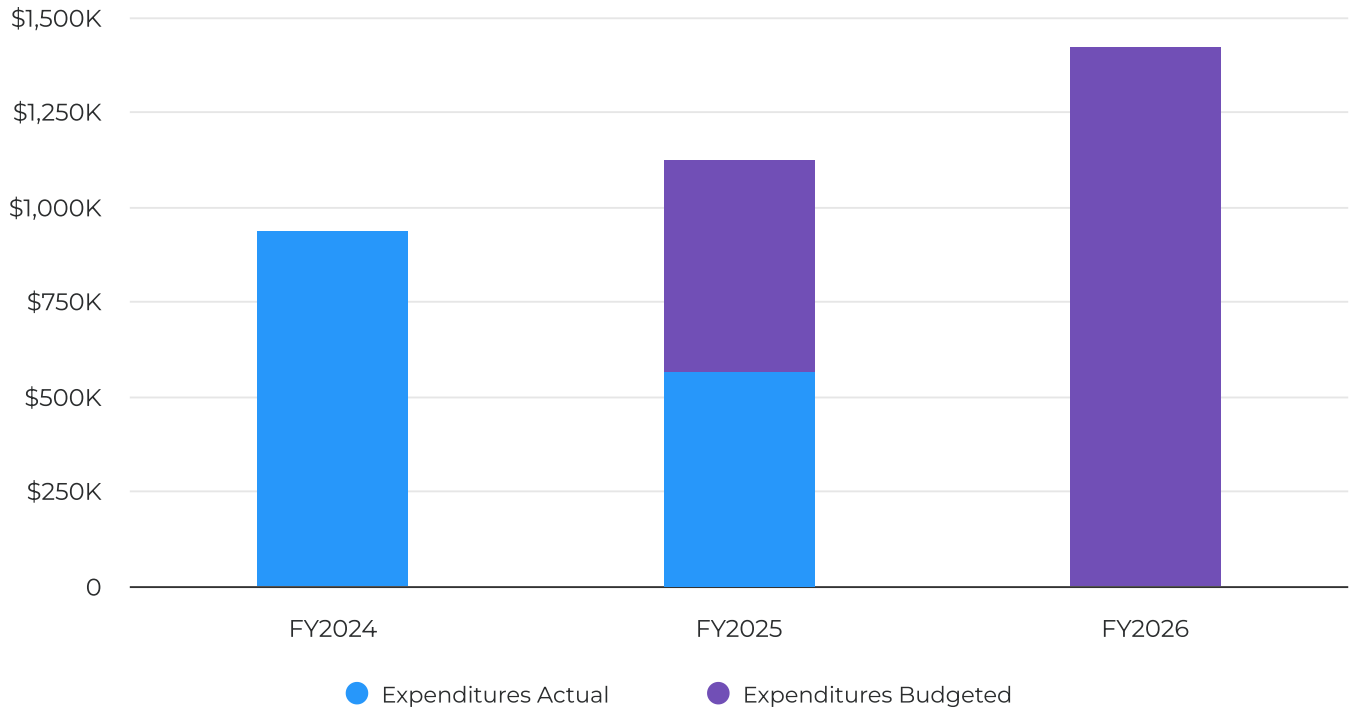
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
RECORDER FEES & FINES	219-44120	\$3,185	\$3,500	\$2,750	\$3,500
Record Retention		\$40,350	\$37,760	\$38,560	\$37,760
Recorder of Deeds Fees	271-44120	\$30,909	\$35,000	\$31,200	\$35,000
Interest	271-46611	\$9,441	\$2,760	\$7,360	\$2,760
Record Technology		\$159,371	\$135,000	\$153,265	\$154,265
User Fees	272-44150	\$122,479	\$120,000	\$124,700	\$124,700
Interest	272-46611	\$36,876	\$15,000	\$28,565	\$28,565
Expense Reimbursement	272-48102	\$16	-	-	\$1,000
Total Revenues		\$202,907	\$176,260	\$194,575	\$195,525



38th Circuit Court

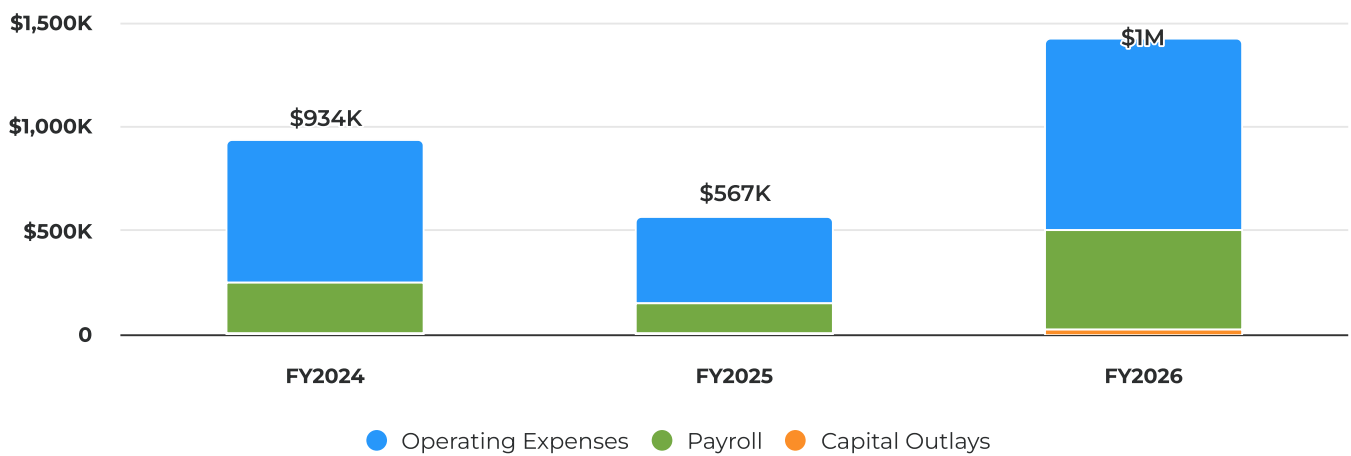
Expenditure Summary

Historical Expenditures Across Division

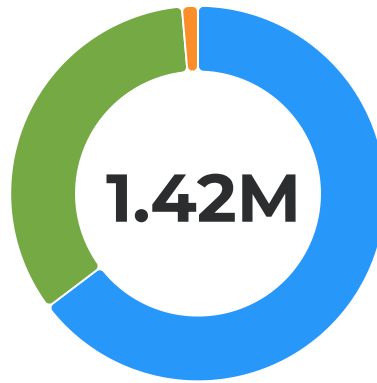


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Operating Expenses	\$919,313	64.69%
Payroll	\$482,351	33.94%
Capital Outlays	\$19,500	1.37%

Expenditures by Expense Type

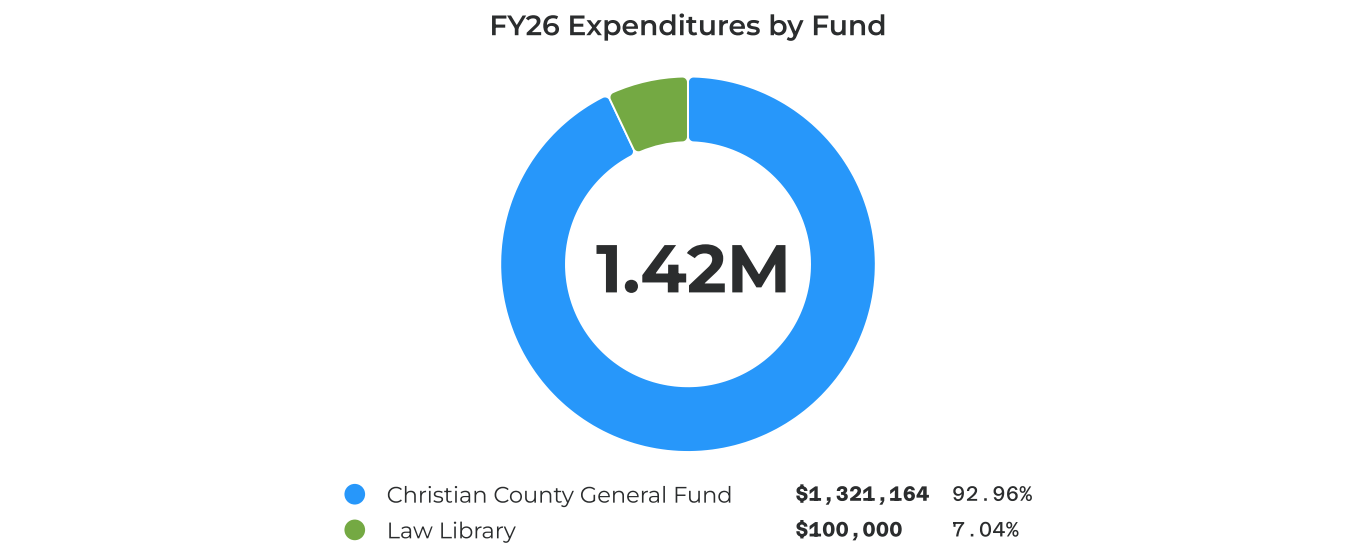
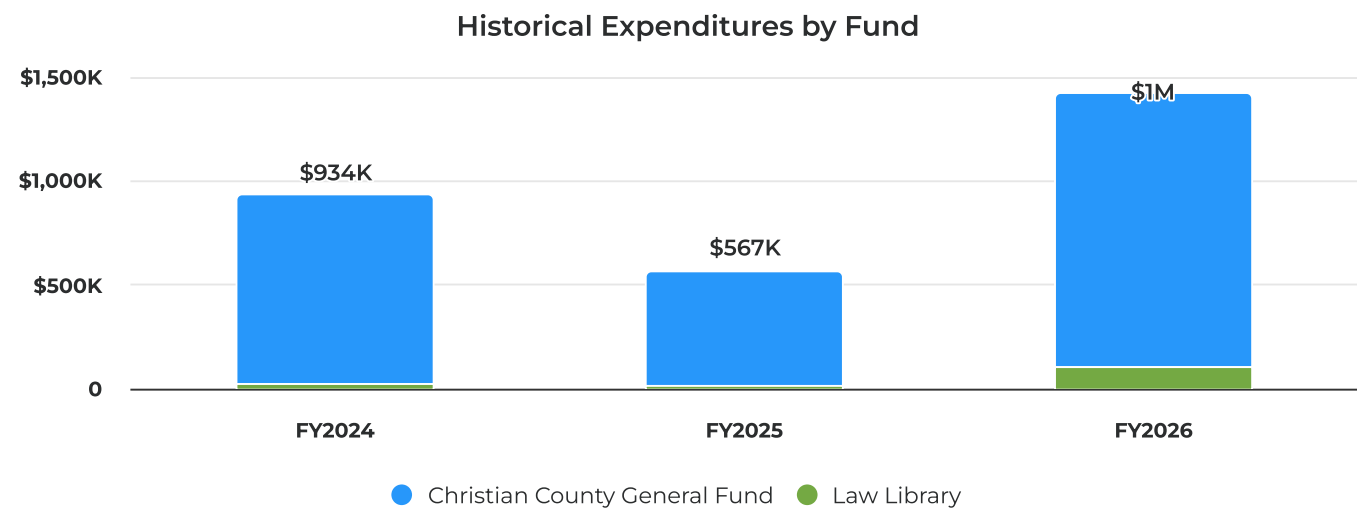
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$246,708	\$310,750	\$224,736	\$482,351
Contract Labor	101-110-51130	-	\$40,000	-	\$40,000
Salary Other - JUVENILE	101-150-51120	\$176,111	\$186,971	\$165,751	\$353,472
Contract Labor	101-150-51130	-	\$5,000	\$350	\$5,000
Health Insurance	101-150-51210	\$23,679	\$26,099	\$22,300	\$10,200
FICA	101-150-51220	\$12,812	\$14,303	\$11,940	\$11,250
Lagers	101-150-51230	\$19,439	\$22,437	\$19,275	\$39,235
Unemployment Insurance	101-150-51250	\$256	\$600	\$100	\$50
Workers' Compensation	101-150-51260	\$9,011	\$9,340	\$1,350	\$17,143
Uniforms	101-150-51270	\$5,400	\$6,000	\$3,670	\$6,000
Operating Expenses		\$680,814	\$794,521	\$691,212	\$919,313
Guardian Ad Litem Fees	101-110-52302	\$17,312	\$33,250	\$17,555	\$33,250
Court Reporter	101-110-52340	\$1,766	\$3,500	-	\$3,500
Repairs & Maintenance Equipment	101-110-52430	\$13,116	\$6,000	\$3,165	\$6,000
Dues	101-110-52500	\$2,941	\$4,200	\$1,960	\$4,200
Jury Expense	101-110-52515	\$38,834	\$50,000	\$42,885	\$55,000
Pretrial Services	101-110-52517	\$96,917	\$96,000	\$124,700	\$120,000
Phone	101-110-52530	\$12,694	\$14,000	\$12,330	\$14,000
Mileage	101-110-52580	\$1,155	\$1,400	\$2,665	\$2,000
Training	101-110-52590	\$10,837	\$10,000	\$16,465	\$15,000
Office Expense	101-110-53600	\$47,879	\$77,000	\$36,735	\$77,000
Postage	101-110-53605	\$10,153	\$14,000	\$12,125	\$14,000
Small Equipment	101-110-53618	\$5,025	\$7,500	\$9,295	\$7,500
Court Costs	101-110-57507	\$18,724	\$15,000	-	\$15,000
Legal Fees	101-121-52300	-	\$500	-	\$500
Legal Fees-Treatment Court	101-121-52301	\$9,600	\$9,600	\$9,600	\$14,400
Guardian Ad Litem Fees	101-121-52302	\$34,008	\$34,008	\$40,000	\$40,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Legal Fees - Status/Delinquency	101-121-52303	\$11,000	\$14,560	\$14,560	\$14,560
Legal Fees-Other Juvenile	101-121-52304	\$105,495	\$120,000	\$100,162	\$120,000
Consultant	101-121-52310	\$25,997	\$30,200	\$26,100	\$30,200
Court Reporter Replacement	101-121-52341	-	\$200	-	\$200
Dues	101-121-52500	\$410	\$755	\$410	\$755
Phone	101-121-52530	\$1,169	\$1,200	\$1,175	\$1,200
Mileage	101-121-52580	-	\$500	-	\$500
Training	101-121-52590	\$289	\$1,000	\$455	\$1,000
Office Expense	101-121-53600	\$417	\$1,000	\$360	\$1,000
Postage	101-121-53605	\$35	\$100	\$340	\$300
Small Equipment	101-121-53618	\$116	\$1,200	-	\$5,000
Court Reporter Replacement	101-122-52341	-	\$200	\$200	\$200
Dues	101-122-52500	\$418	\$755	\$410	\$755
Phone	101-122-52530	\$1,462	\$1,200	\$1,470	\$1,500
Mileage	101-122-52580	\$319	\$500	\$216	\$500
Training	101-122-52590	\$325	\$1,000	-	\$1,000
Office Expense	101-122-53600	\$94	\$1,000	\$596	\$1,000
Postage	101-122-53605	-	-	\$40	\$100
Small Equipment	101-122-53618	-	\$500	-	\$500
Legal Fees	101-150-52300	\$30,344	\$40,000	\$30,365	\$40,000
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450	\$15,000	\$11,700	\$5,000
OSCA Grant	101-150-52322	\$3,010	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,780	\$5,000	\$2,670	\$5,000
Dues	101-150-52500	\$700	\$1,000	\$600	\$1,000
Phone	101-150-52530	\$14,032	\$15,000	\$12,070	\$15,000
Publication Costs	101-150-52540	-	\$2,000	-	\$2,000
Travel	101-150-52585	\$1,687	\$5,000	\$11,050	\$10,000
Training	101-150-52590	\$550	\$5,000	\$3,745	\$5,000
Office Expense	101-150-53600	\$12,423	\$15,000	\$8,015	\$15,000
Postage	101-150-53605	\$478	\$700	\$475	\$700
Small Equipment	101-150-53618	\$2,392	\$10,000	\$3,500	\$10,000
Fuel Expense	101-150-53626	\$5,111	\$7,500	\$4,970	\$7,500
Juvenile Detention Fund	101-150-57505	\$101,493	\$101,493	\$101,493	\$101,493
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
Capital Outlays		\$6,171	\$19,500	\$10,400	\$19,500
Equipment	101-110-54750	\$190	\$14,500	\$10,400	\$14,500
Equipment	101-150-54750	\$5,981	\$5,000	-	\$5,000
Total Expenditures		\$933,693	\$1,124,771	\$926,348	\$1,421,164



Expenditures by Fund



Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Christian County General Fund		\$908,836.28	\$901,763.30	\$1,104,770.75	\$1,321,163.78
Contract Labor	101-110-51130	-	-	\$40,000.00	\$40,000.00
Guardian Ad Litem Fees	101-110-52302	\$17,312.25	\$17,555.00	\$33,250.00	\$33,250.00
Court Reporter	101-110-52340	\$1,765.87	-	\$3,500.00	\$3,500.00
Repairs & Maintenance Equipment	101-110-52430	\$13,115.74	\$3,165.00	\$6,000.00	\$6,000.00
Dues	101-110-52500	\$2,941.40	\$1,960.00	\$4,200.00	\$4,200.00
Jury Expense	101-110-52515	\$38,834.38	\$42,885.00	\$50,000.00	\$55,000.00
Pretrial Services	101-110-52517	\$96,917.09	\$124,700.00	\$96,000.00	\$120,000.00
Phone	101-110-52530	\$12,694.02	\$12,330.00	\$14,000.00	\$14,000.00
Mileage	101-110-52580	\$1,155.11	\$2,665.00	\$1,400.00	\$2,000.00
Training	101-110-52590	\$10,837.05	\$16,465.00	\$10,000.00	\$15,000.00
Office Expense	101-110-53600	\$47,878.62	\$36,735.00	\$77,000.00	\$77,000.00

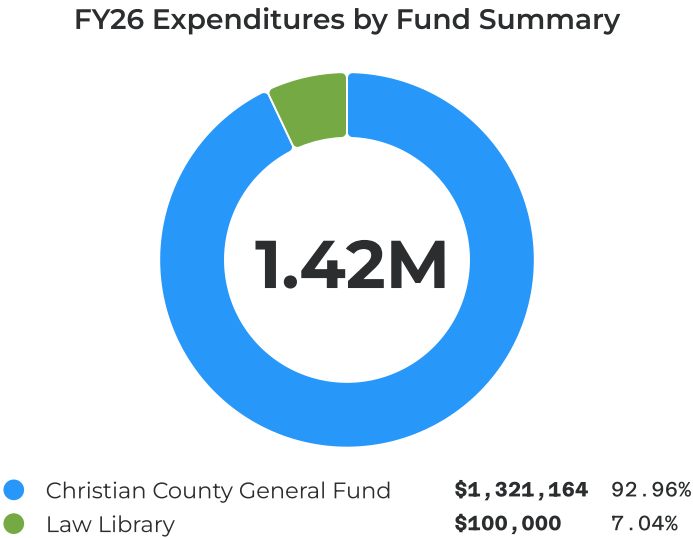
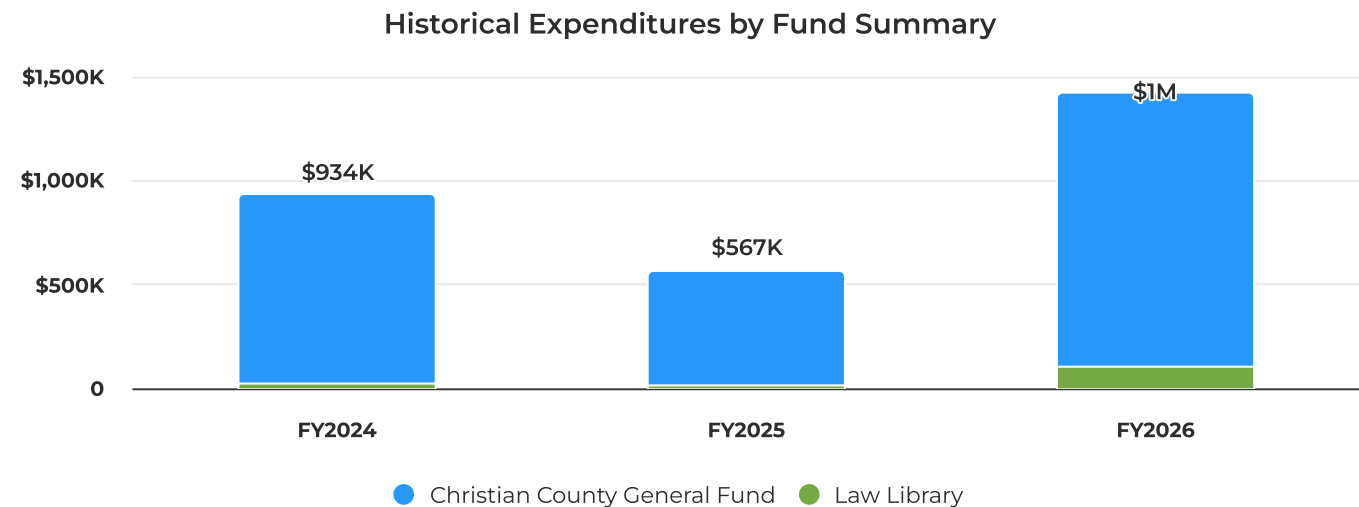


Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Postage	101-110-53605	\$10,153.07	\$12,125.00	\$14,000.00	\$14,000.00
Small Equipment	101-110-53618	\$5,024.84	\$9,295.00	\$7,500.00	\$7,500.00
Equipment	101-110-54750	\$190.38	\$10,400.00	\$14,500.00	\$14,500.00
Court Costs	101-110-57507	\$18,724.09	-	\$15,000.00	\$15,000.00
Legal Fees	101-121-52300	-	-	\$500.00	\$500.00
Legal Fees-Treatment Court	101-121-52301	\$9,600.00	\$9,600.00	\$9,600.00	\$14,400.00
Guardian Ad Litem Fees	101-121-52302	\$34,008.00	\$40,000.00	\$34,008.00	\$40,000.00
Legal Fees - Status/Delinquency	101-121-52303	\$10,999.92	\$14,560.00	\$14,560.00	\$14,560.00
Legal Fees-Other Juvenile	101-121-52304	\$105,495.00	\$100,162.00	\$120,000.00	\$120,000.00
Consultant	101-121-52310	\$25,997.18	\$26,100.00	\$30,200.00	\$30,200.00
Court Reporter Replacement	101-121-52341	-	-	\$200.00	\$200.00
Dues	101-121-52500	\$410.00	\$410.00	\$755.00	\$755.00
Phone	101-121-52530	\$1,169.27	\$1,175.00	\$1,200.00	\$1,200.00
Mileage	101-121-52580	-	-	\$500.00	\$500.00
Training	101-121-52590	\$288.68	\$455.00	\$1,000.00	\$1,000.00
Office Expense	101-121-53600	\$416.50	\$360.00	\$1,000.00	\$1,000.00
Postage	101-121-53605	\$34.55	\$340.00	\$100.00	\$300.00
Small Equipment	101-121-53618	\$116.47	-	\$1,200.00	\$5,000.00
Court Reporter Replacement	101-122-52341	-	\$200.00	\$200.00	\$200.00
Dues	101-122-52500	\$418.45	\$410.00	\$755.00	\$755.00
Phone	101-122-52530	\$1,461.56	\$1,470.00	\$1,200.00	\$1,500.00
Mileage	101-122-52580	\$318.85	\$216.00	\$500.00	\$500.00
Training	101-122-52590	\$324.66	-	\$1,000.00	\$1,000.00
Office Expense	101-122-53600	\$93.50	\$596.00	\$1,000.00	\$1,000.00
Postage	101-122-53605	-	\$40.00	-	\$100.00
Small Equipment	101-122-53618	-	-	\$500.00	\$500.00
Salary Other - JUVENILE	101-150-51120	\$176,111.21	\$165,751.00	\$186,971.20	\$353,472.00
Contract Labor	101-150-51130	-	\$350.00	\$5,000.00	\$5,000.00
Health Insurance	101-150-51210	\$23,679.11	\$22,300.00	\$26,098.56	\$10,200.00
FICA	101-150-51220	\$12,811.82	\$11,940.00	\$14,303.30	\$11,250.00
Lagers	101-150-51230	\$19,438.57	\$19,275.00	\$22,436.54	\$39,235.39
Unemployment Insurance	101-150-51250	\$256.35	\$100.30	\$600.00	\$50.00
Workers' Compensation	101-150-51260	\$9,010.95	\$1,350.00	\$9,340.15	\$17,143.39
Uniforms	101-150-51270	\$5,400.26	\$3,670.00	\$6,000.00	\$6,000.00
Legal Fees	101-150-52300	\$30,344.00	\$30,365.00	\$40,000.00	\$40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450.00	\$11,700.00	\$15,000.00	\$5,000.00
OSCA Grant	101-150-52322	\$3,010.00	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,779.84	\$2,670.00	\$5,000.00	\$5,000.00
Dues	101-150-52500	\$700.00	\$600.00	\$1,000.00	\$1,000.00
Phone	101-150-52530	\$14,032.02	\$12,070.00	\$15,000.00	\$15,000.00
Publication Costs	101-150-52540	-	-	\$2,000.00	\$2,000.00
Travel	101-150-52585	\$1,687.39	\$11,050.00	\$5,000.00	\$10,000.00



Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Training	101-150-52590	\$550.00	\$3,745.00	\$5,000.00	\$5,000.00
Office Expense	101-150-53600	\$12,422.78	\$8,015.00	\$15,000.00	\$15,000.00
Postage	101-150-53605	\$477.66	\$475.00	\$700.00	\$700.00
Small Equipment	101-150-53618	\$2,392.46	\$3,500.00	\$10,000.00	\$10,000.00
Fuel Expense	101-150-53626	\$5,111.38	\$4,970.00	\$7,500.00	\$7,500.00
Equipment	101-150-54750	\$5,980.98	-	\$5,000.00	\$5,000.00
Juvenile Detention Fund	101-150-57505	\$101,493.00	\$101,493.00	\$101,493.00	\$101,493.00
Law Library		\$24,856.95	\$24,585.00	\$20,000.00	\$100,000.00
Law Library Expense	269-610-52515	\$24,856.95	\$24,585.00	\$20,000.00	\$100,000.00
Total Expenditures		\$933,693.23	\$926,348.30	\$1,124,770.75	\$1,421,163.78

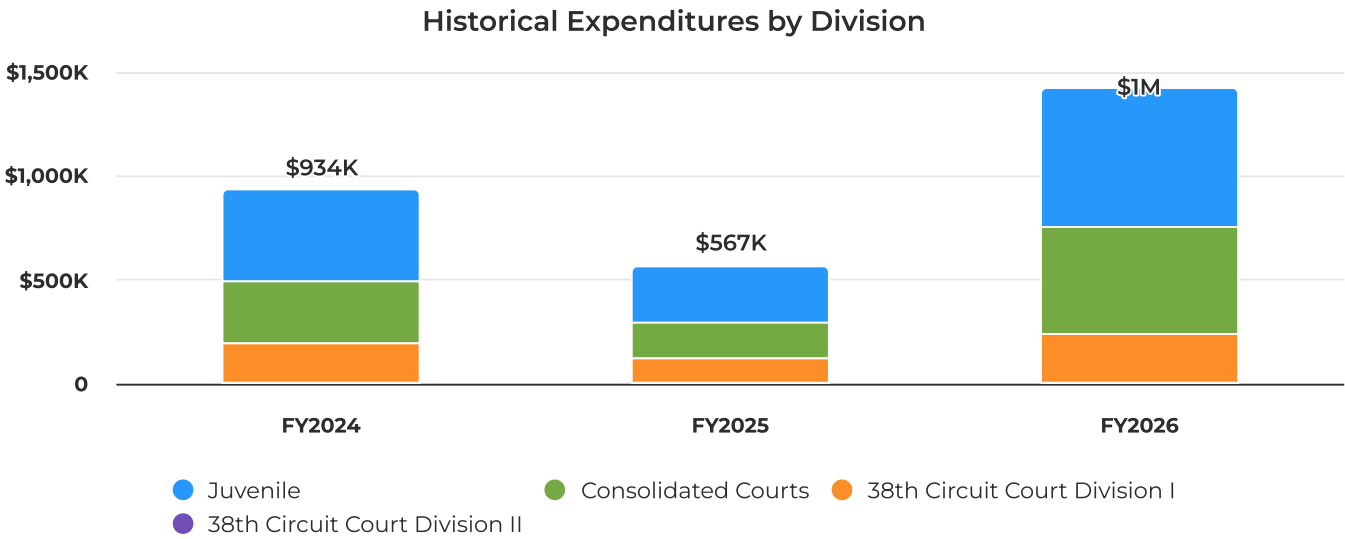
Expenditures by Fund Summary



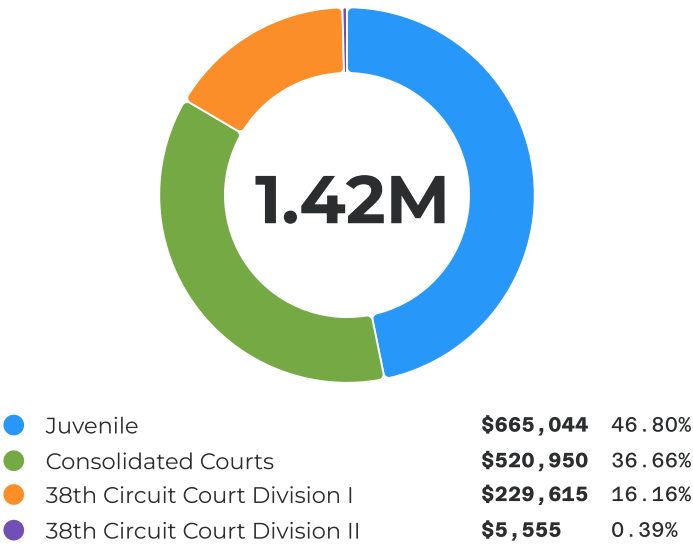
Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$908,836.28	\$1,104,770.75	\$901,763.30	\$1,321,163.78
Law Library		\$24,856.95	\$20,000.00	\$24,585.00	\$100,000.00
Total Expenditures		\$933,693.23	\$1,124,770.75	\$926,348.30	\$1,421,163.78

Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Consolidated Courts		\$302,401	\$406,350	\$314,865	\$520,950
Contract Labor	101-110-51130	-	\$40,000	-	\$40,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Guardian Ad Litem Fees	101-110-52302	\$17,312	\$33,250	\$17,555	\$33,250
Court Reporter	101-110-52340	\$1,766	\$3,500	-	\$3,500
Repairs & Maintenance Equipment	101-110-52430	\$13,116	\$6,000	\$3,165	\$6,000
Dues	101-110-52500	\$2,941	\$4,200	\$1,960	\$4,200
Jury Expense	101-110-52515	\$38,834	\$50,000	\$42,885	\$55,000
Pretrial Services	101-110-52517	\$96,917	\$96,000	\$124,700	\$120,000
Phone	101-110-52530	\$12,694	\$14,000	\$12,330	\$14,000
Mileage	101-110-52580	\$1,155	\$1,400	\$2,665	\$2,000
Training	101-110-52590	\$10,837	\$10,000	\$16,465	\$15,000
Office Expense	101-110-53600	\$47,879	\$77,000	\$36,735	\$77,000
Postage	101-110-53605	\$10,153	\$14,000	\$12,125	\$14,000
Small Equipment	101-110-53618	\$5,025	\$7,500	\$9,295	\$7,500
Equipment	101-110-54750	\$190	\$14,500	\$10,400	\$14,500
Court Costs	101-110-57507	\$18,724	\$15,000	-	\$15,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
38th Circuit Court Division I		\$188,536	\$214,823	\$193,162	\$229,615
Legal Fees	101-121-52300	-	\$500	-	\$500
Legal Fees-Treatment Court	101-121-52301	\$9,600	\$9,600	\$9,600	\$14,400
Guardian Ad Litem Fees	101-121-52302	\$34,008	\$34,008	\$40,000	\$40,000
Legal Fees - Status/Delinquency	101-121-52303	\$11,000	\$14,560	\$14,560	\$14,560
Legal Fees-Other Juvenile	101-121-52304	\$105,495	\$120,000	\$100,162	\$120,000
Consultant	101-121-52310	\$25,997	\$30,200	\$26,100	\$30,200
Court Reporter Replacement	101-121-52341	-	\$200	-	\$200
Dues	101-121-52500	\$410	\$755	\$410	\$755
Phone	101-121-52530	\$1,169	\$1,200	\$1,175	\$1,200
Mileage	101-121-52580	-	\$500	-	\$500
Training	101-121-52590	\$289	\$1,000	\$455	\$1,000
Office Expense	101-121-53600	\$417	\$1,000	\$360	\$1,000
Postage	101-121-53605	\$35	\$100	\$340	\$300
Small Equipment	101-121-53618	\$116	\$1,200	-	\$5,000
38th Circuit Court Division II		\$2,617	\$5,155	\$2,932	\$5,555
Court Reporter Replacement	101-122-52341	-	\$200	\$200	\$200
Dues	101-122-52500	\$418	\$755	\$410	\$755
Phone	101-122-52530	\$1,462	\$1,200	\$1,470	\$1,500
Mileage	101-122-52580	\$319	\$500	\$216	\$500
Training	101-122-52590	\$325	\$1,000	-	\$1,000
Office Expense	101-122-53600	\$94	\$1,000	\$596	\$1,000
Postage	101-122-53605	-	-	\$40	\$100
Small Equipment	101-122-53618	-	\$500	-	\$500
Juvenile		\$440,140	\$498,443	\$415,389	\$665,044
Salary Other - JUVENILE	101-150-51120	\$176,111	\$186,971	\$165,751	\$353,472
Contract Labor	101-150-51130	-	\$5,000	\$350	\$5,000
Health Insurance	101-150-51210	\$23,679	\$26,099	\$22,300	\$10,200



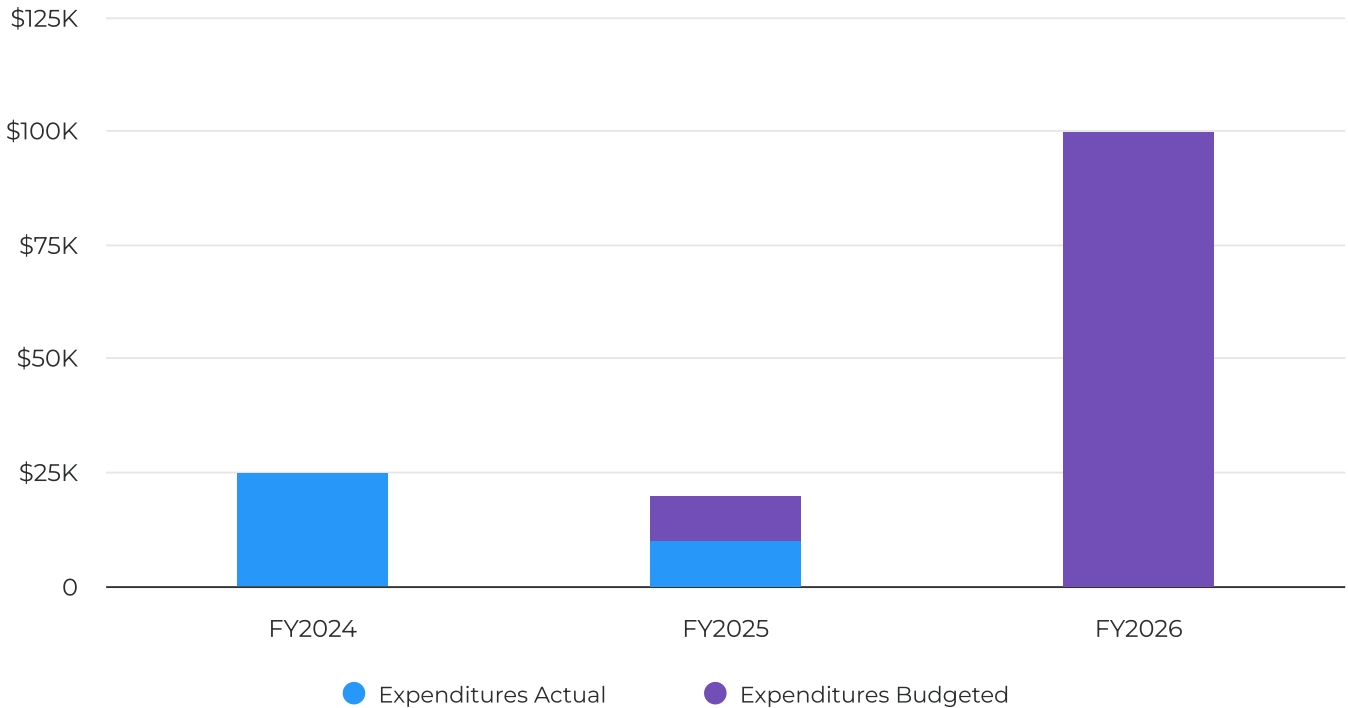
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
FICA	101-150-51220	\$12,812	\$14,303	\$11,940	\$11,250
Lagers	101-150-51230	\$19,439	\$22,437	\$19,275	\$39,235
Unemployment Insurance	101-150-51250	\$256	\$600	\$100	\$50
Workers' Compensation	101-150-51260	\$9,011	\$9,340	\$1,350	\$17,143
Uniforms	101-150-51270	\$5,400	\$6,000	\$3,670	\$6,000
Legal Fees	101-150-52300	\$30,344	\$40,000	\$30,365	\$40,000
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450	\$15,000	\$11,700	\$5,000
OSCA Grant	101-150-52322	\$3,010	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,780	\$5,000	\$2,670	\$5,000
Dues	101-150-52500	\$700	\$1,000	\$600	\$1,000
Phone	101-150-52530	\$14,032	\$15,000	\$12,070	\$15,000
Publication Costs	101-150-52540	-	\$2,000	-	\$2,000
Travel	101-150-52585	\$1,687	\$5,000	\$11,050	\$10,000
Training	101-150-52590	\$550	\$5,000	\$3,745	\$5,000
Office Expense	101-150-53600	\$12,423	\$15,000	\$8,015	\$15,000
Postage	101-150-53605	\$478	\$700	\$475	\$700
Small Equipment	101-150-53618	\$2,392	\$10,000	\$3,500	\$10,000
Fuel Expense	101-150-53626	\$5,111	\$7,500	\$4,970	\$7,500
Equipment	101-150-54750	\$5,981	\$5,000	-	\$5,000
Juvenile Detention Fund	101-150-57505	\$101,493	\$101,493	\$101,493	\$101,493
Total Expenditures		\$933,693	\$1,124,771	\$926,348	\$1,421,164



Law Library

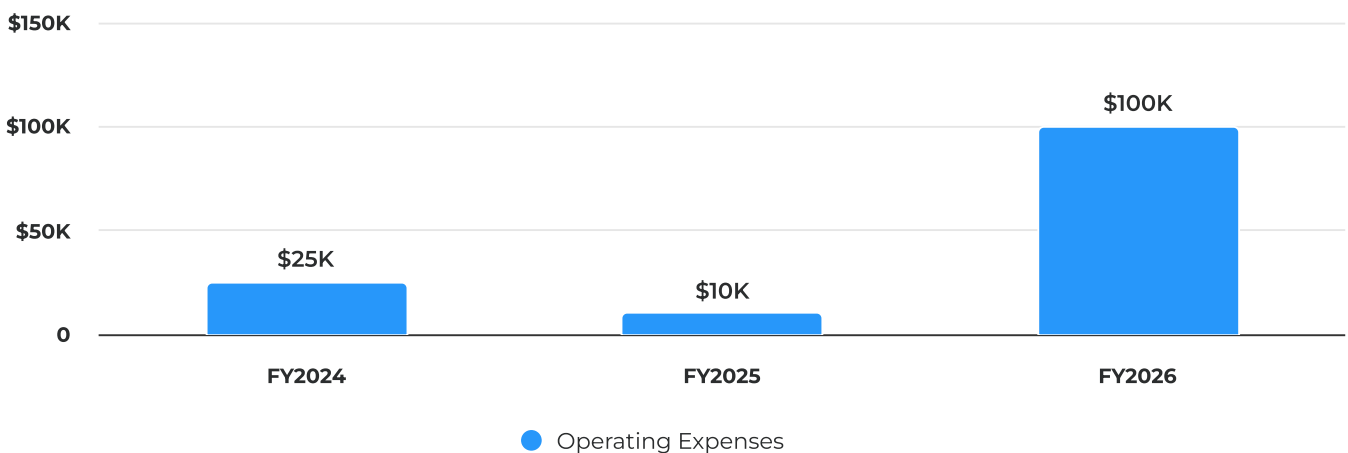
Expenditure Summary

Historical Expenditures Across Fund Summary

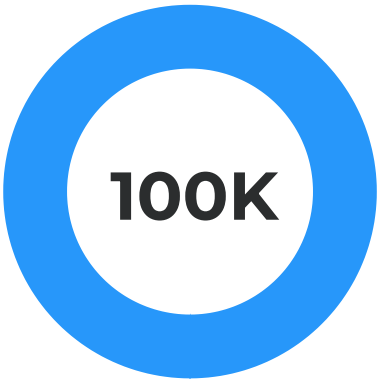


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



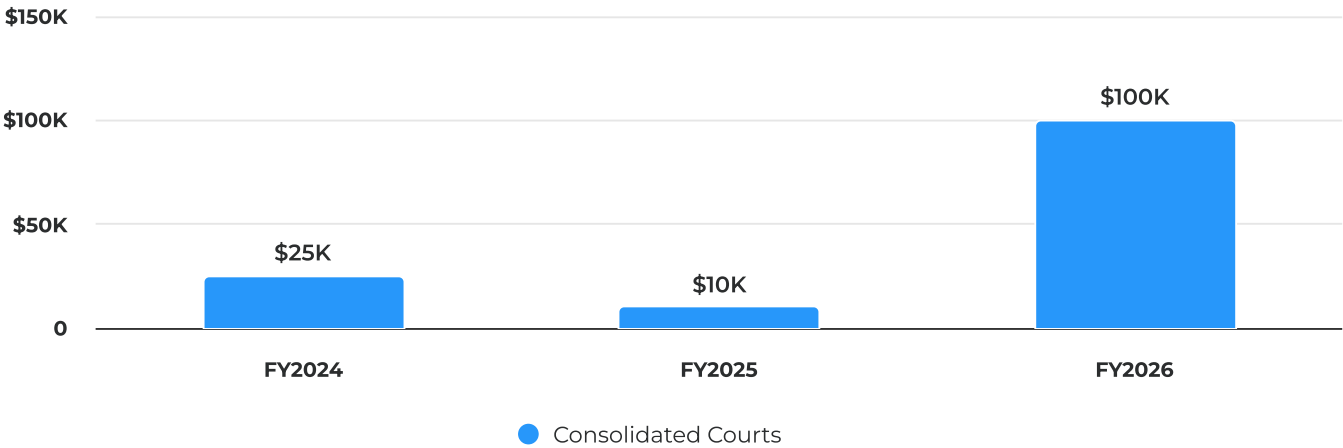
● Operating Expenses \$100,000 100.00%

Expenditures by Expense Type

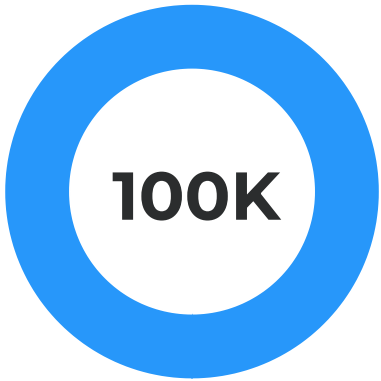
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$24,857	\$20,000	\$24,585	\$100,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
Total Expenditures		\$24,857	\$20,000	\$24,585	\$100,000

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



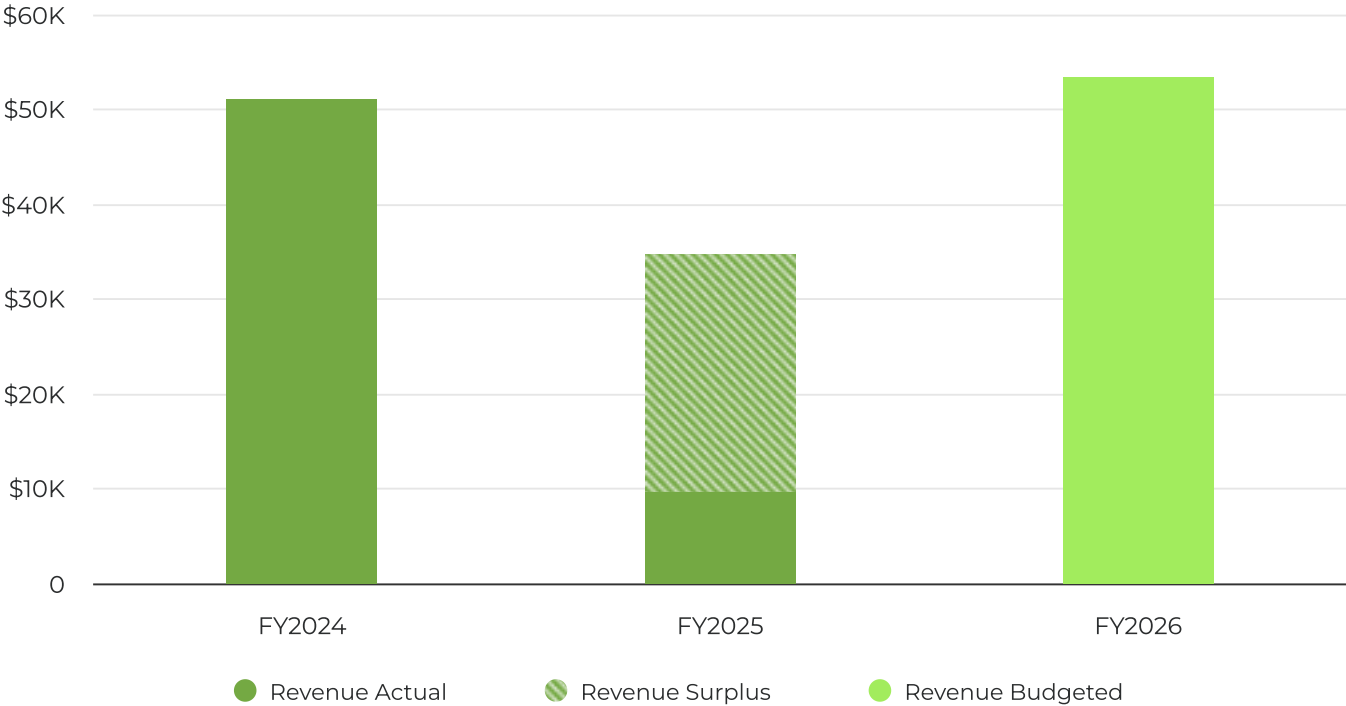
● Consolidated Courts \$100,000 100.00%

Expenditures by Division

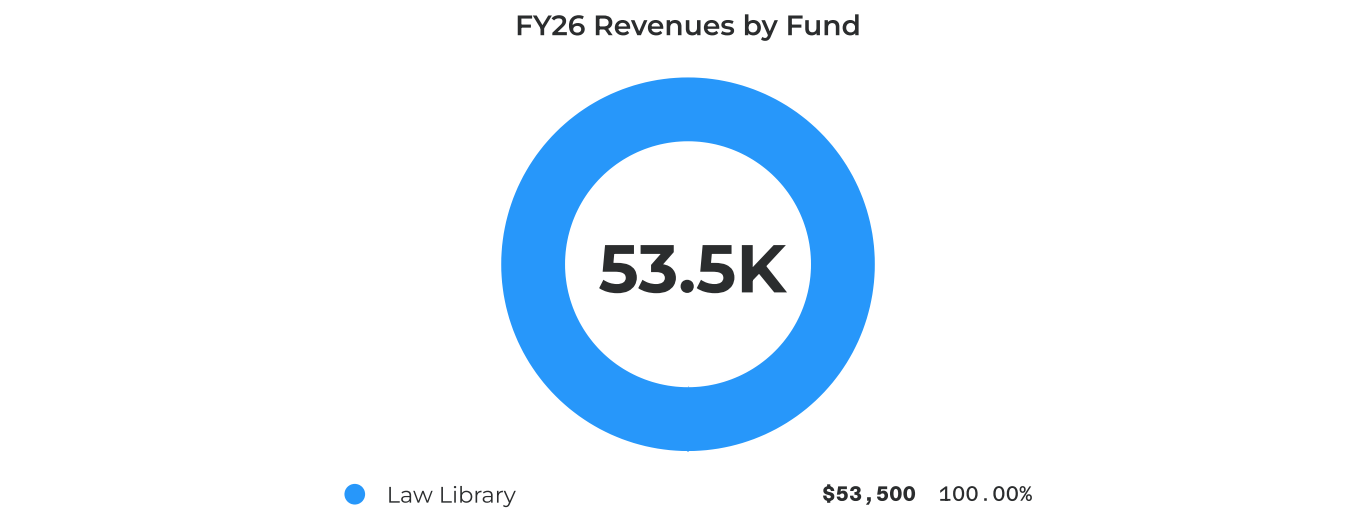
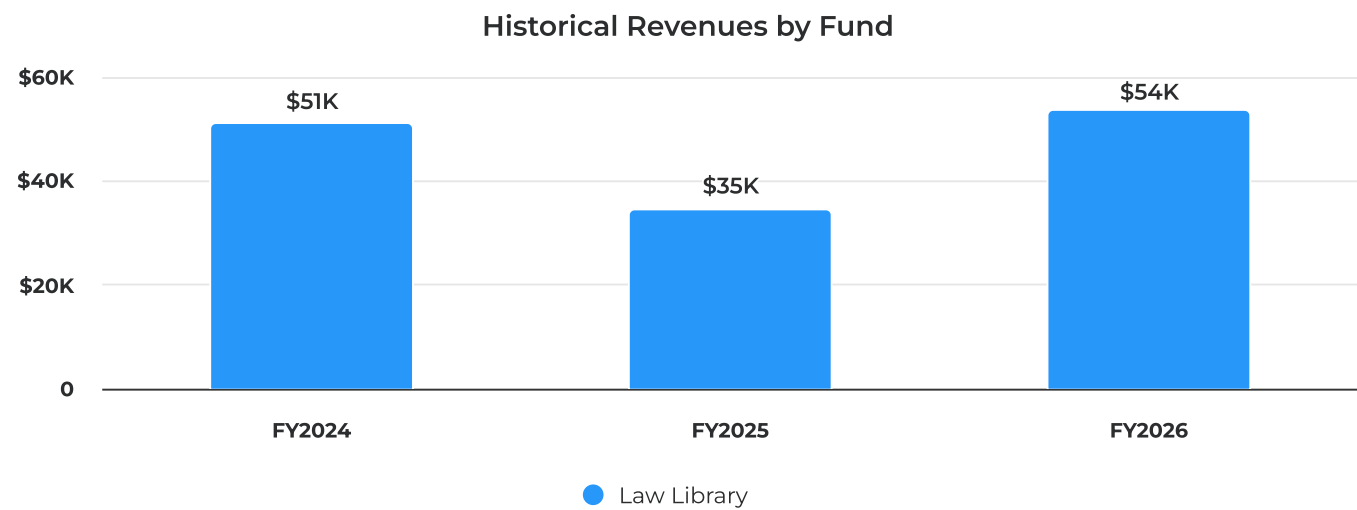
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Consolidated Courts		\$24,856.95	\$20,000.00	\$24,585.00	\$100,000.00
Law Library Expense	269-610-52515	\$24,856.95	\$20,000.00	\$24,585.00	\$100,000.00
Total Expenditures		\$24,856.95	\$20,000.00	\$24,585.00	\$100,000.00

Revenue Summary

Historical Revenues Across Fund Summary



Revenues by Fund



Revenues by Fund

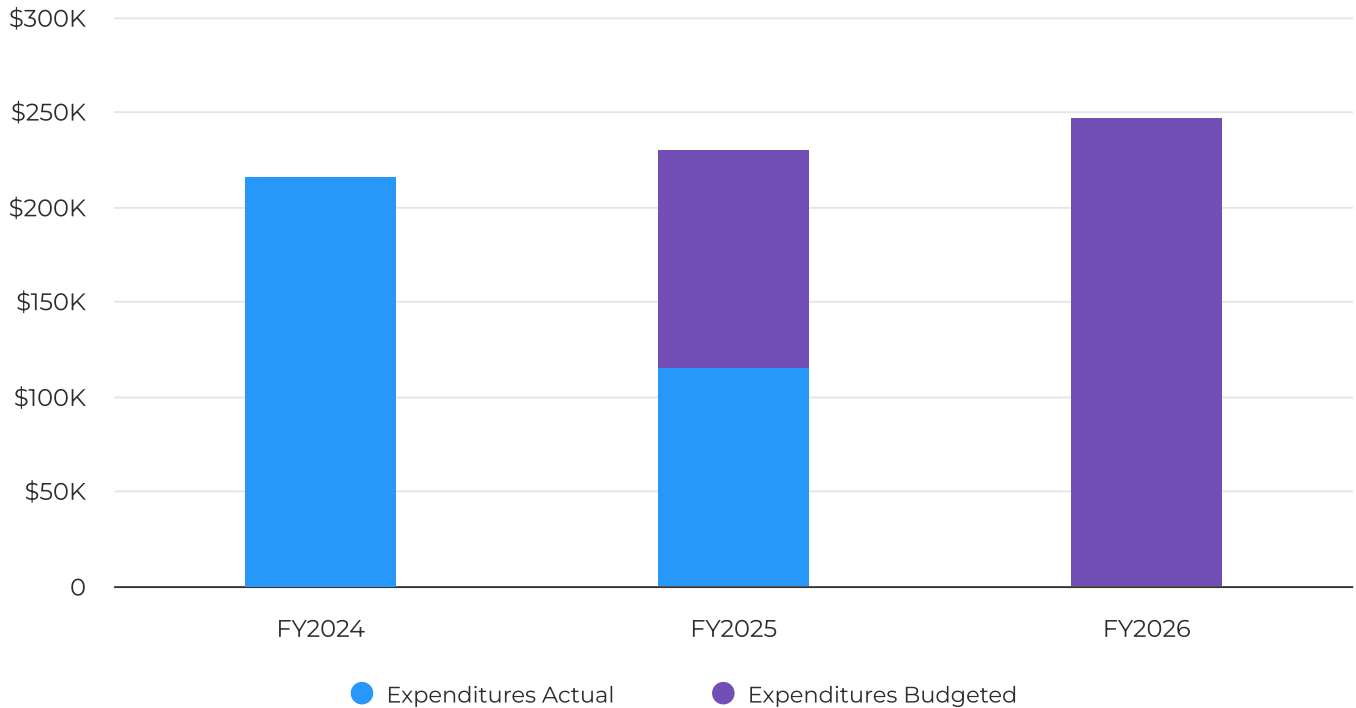
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Library		\$51,092	\$9,620	\$67,580	\$53,500
Court Fees	269-44110	\$47,714	\$9,620	\$63,110	\$50,000
Interest	269-46611	\$3,377	-	\$4,470	\$3,500
Total Revenues		\$51,092	\$9,620	\$67,580	\$53,500



Public Administrator

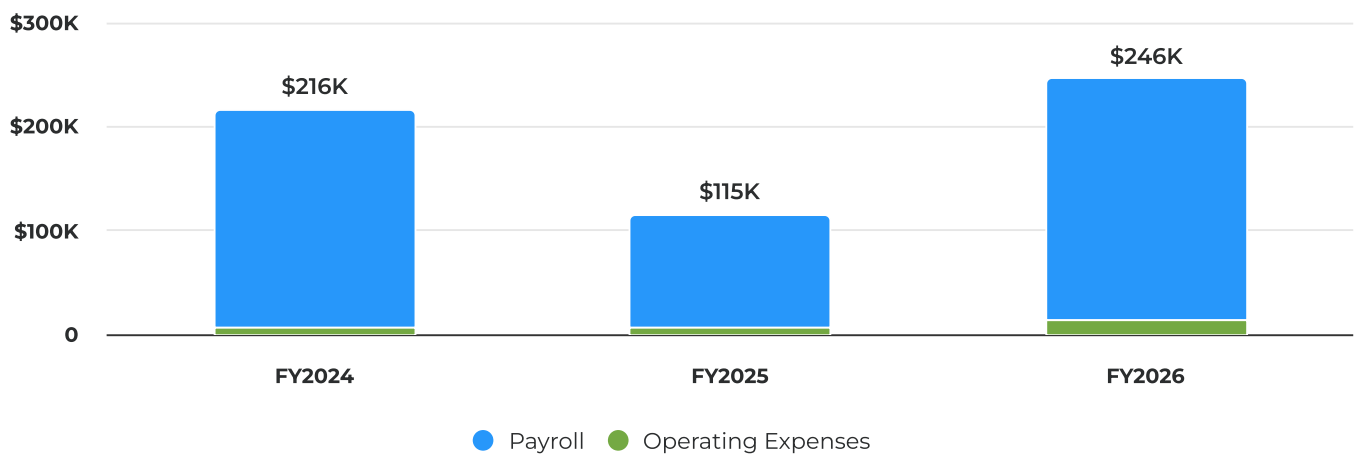
Expenditure Summary

Historical Expenditures Across Division

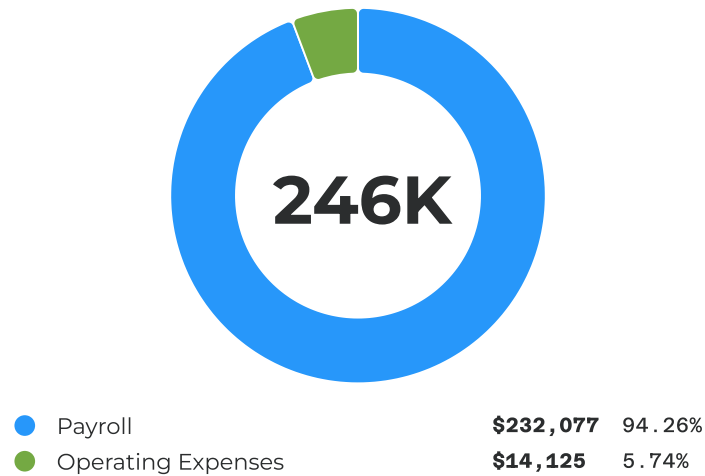


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

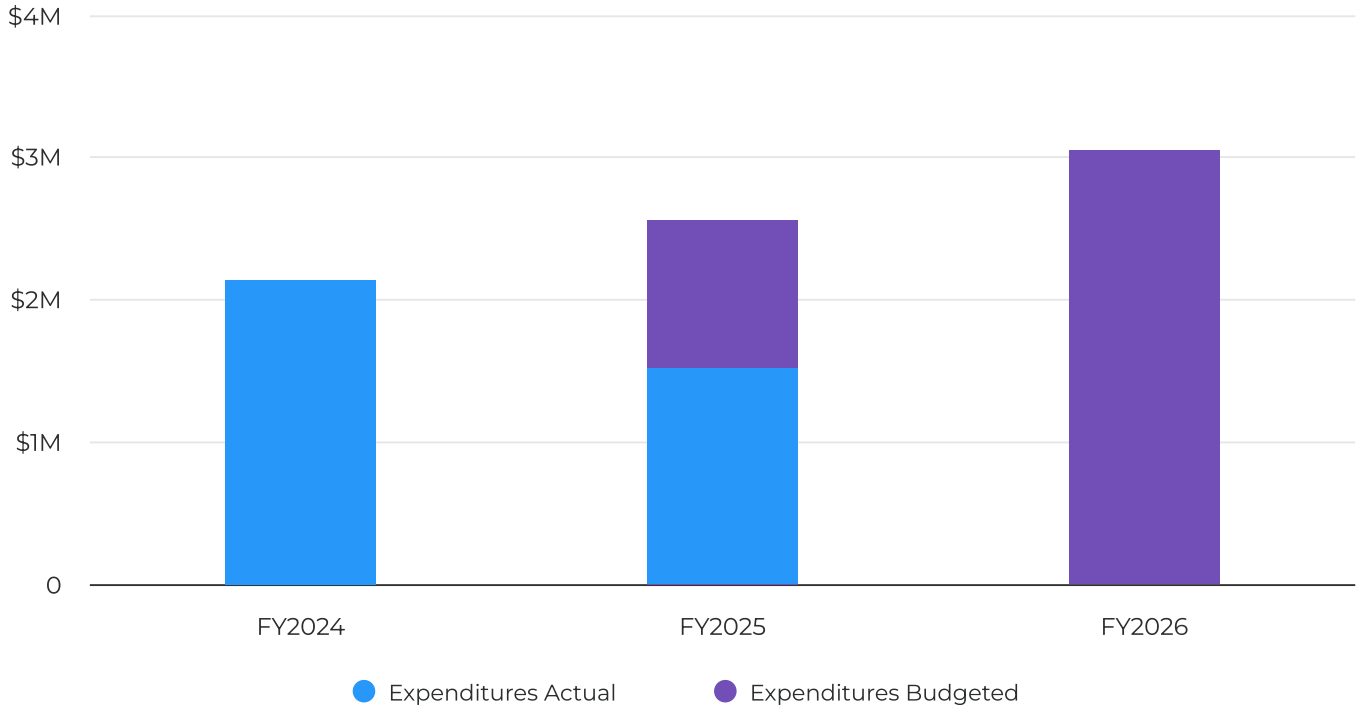
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$209,294	\$214,300	\$194,888	\$232,077
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$80,285	\$77,864	\$77,864	\$83,435
Health Insurance	101-130-51210	\$18,735	\$19,574	\$13,049	\$30,600
FICA	101-130-51220	\$11,248	\$12,005	\$10,266	\$12,636
Lagers	101-130-51230	\$18,176	\$18,831	\$13,765	\$19,821
Unemployment Insurance	101-130-51250	\$116	\$300	-	\$100
Workers' Compensation	101-130-51260	\$3,687	\$6,368	\$585	\$3,747
Operating Expenses		\$6,934	\$14,950	\$17,625	\$14,125
Repairs & Maintenance Equipment	101-130-52430	\$61	\$1,000	\$1,000	\$1,000
Computer Software Maintenance	101-130-52432	\$950	\$1,000	\$1,500	\$1,500
Bond	101-130-52522	-	\$2,350	\$3,000	\$3,000
Phone	101-130-52530	\$1,169	\$1,700	\$1,700	\$1,700
Training	101-130-52590	\$887	\$1,000	\$2,000	\$2,000
Office Expense	101-130-53600	\$2,131	\$6,000	\$6,000	\$3,000
Postage	101-130-53605	\$840	\$900	\$925	\$925
Fuel Expense	101-130-53626	\$896	\$1,000	\$1,500	\$1,000
Total Expenditures		\$216,228	\$229,250	\$212,513	\$246,202



Prosecuting Attorney

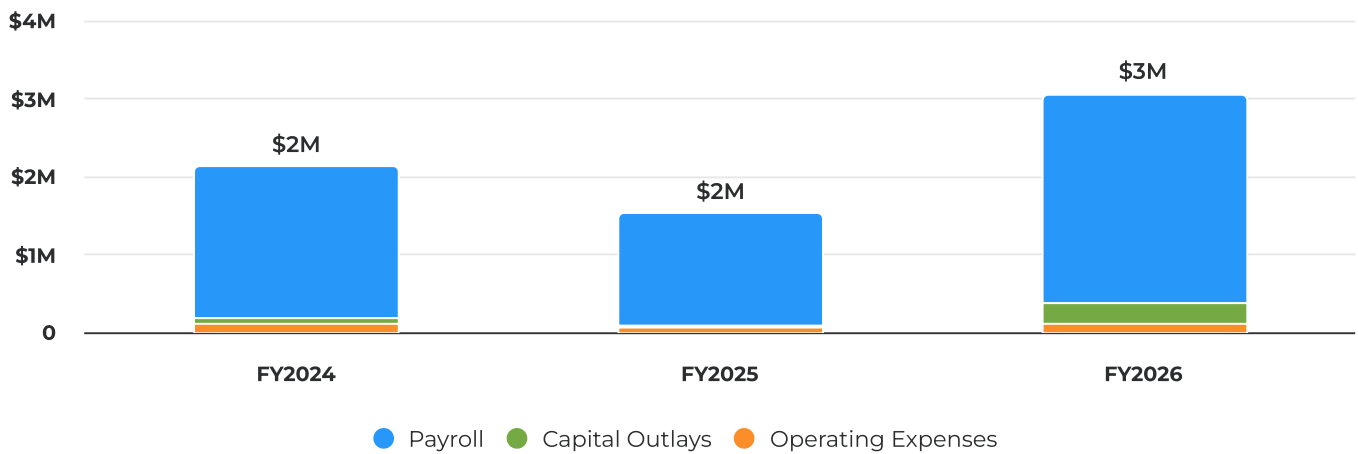
Expenditure Summary

Historical Expenditures Across Division

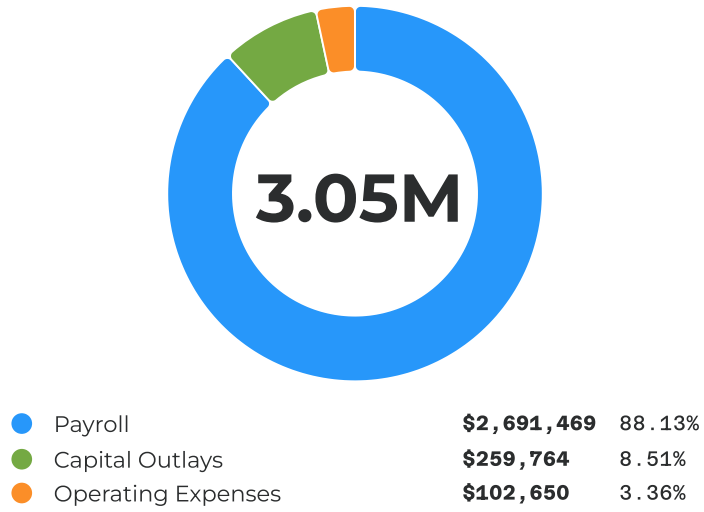


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

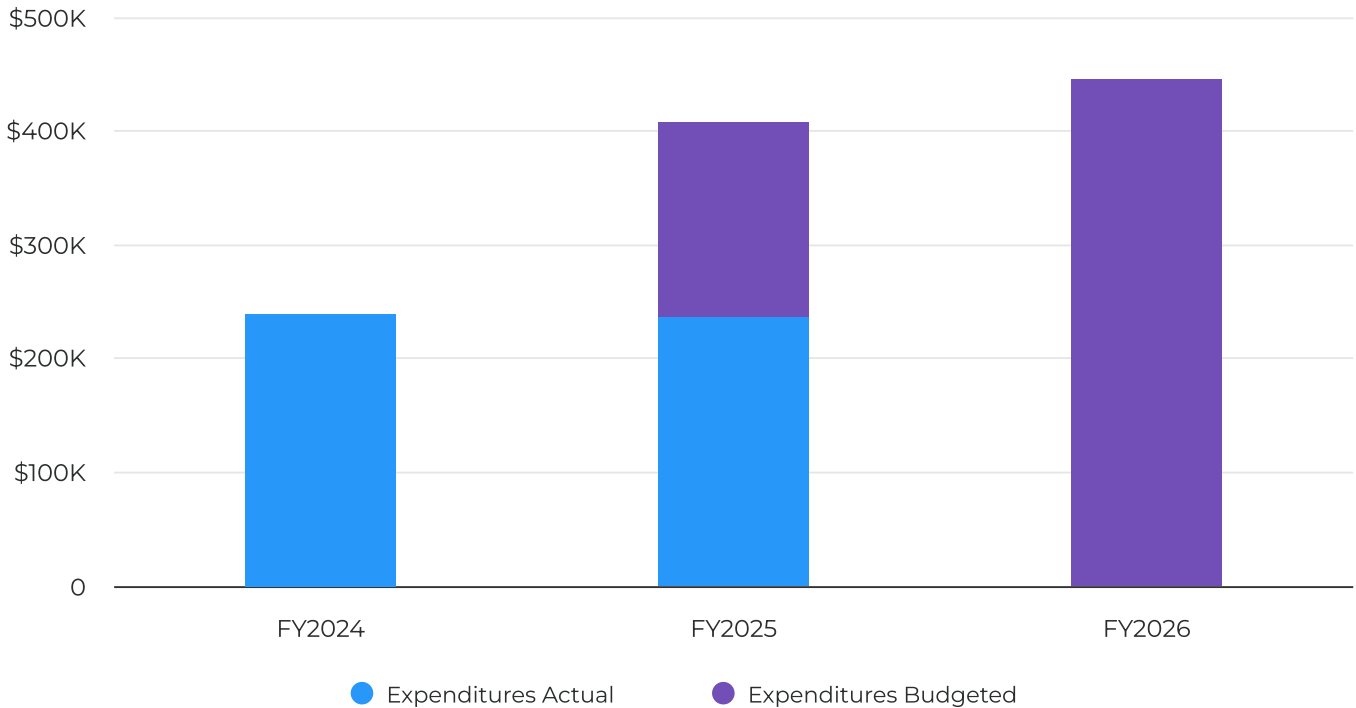
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$1,962,359	\$2,410,901	\$2,417,278	\$2,691,469
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$159,669	\$175,553	\$164,714	\$172,894
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,370,639	\$1,637,943	\$1,715,535	\$1,788,539
Contract Labor	101-140-51130	-	\$35,000	-	\$35,000
Health Insurance	101-140-51210	\$128,115	\$182,690	\$151,975	\$285,600
FICA	101-140-51220	\$112,322	\$136,415	\$138,575	\$147,958
Lagers	101-140-51230	\$168,415	\$215,601	\$216,555	\$233,277
PACAR Retirement	101-140-51232	\$15,504	\$15,504	\$15,504	\$15,504
Unemployment Insurance	101-140-51250	-\$63	\$3,969	\$860	\$1,391
Workers' Compensation	101-140-51260	\$7,757	\$8,226	\$13,560	\$11,306
Operating Expenses		\$119,114	\$101,752	\$85,331	\$102,650
Witness & Reporter Expense	101-140-52345	\$19,250	\$45,000	\$49,895	\$45,000
Vehicle Maintenance & Repair	101-140-52435	\$902	\$3,000	\$475	\$3,000
Dues	101-140-52500	\$5,688	\$8,000	\$5,545	\$8,806
Phone	101-140-52530	\$14,905	\$18,752	\$13,385	\$14,844
Office Expense	101-140-53600	\$15,069	\$17,500	\$13,810	\$18,500
Postage	101-140-53605	-	\$4,500	-	\$4,500
Other Grant Expense	101-140-53616	\$4,356	-	\$1,100	-
Small Equipment	101-140-53618	-	-	\$1,095	\$3,000
Late Fees	101-140-53619	\$45	-	\$26	-
Fuel Expense	101-140-53626	-	\$5,000	-	\$5,000
Child Abuse Team Grant	101-140-57583	\$58,898	-	-	-
Capital Outlays		\$50,880	\$51,602	\$42,500	\$259,764
Vehicle Purchases	101-140-54752	\$10,000	-	-	-
Computer Software	101-140-54756	\$40,880	\$51,602	\$42,500	\$259,764
Total Expenditures		\$2,132,352	\$2,564,255	\$2,545,109	\$3,053,883



Prosecutor Funds

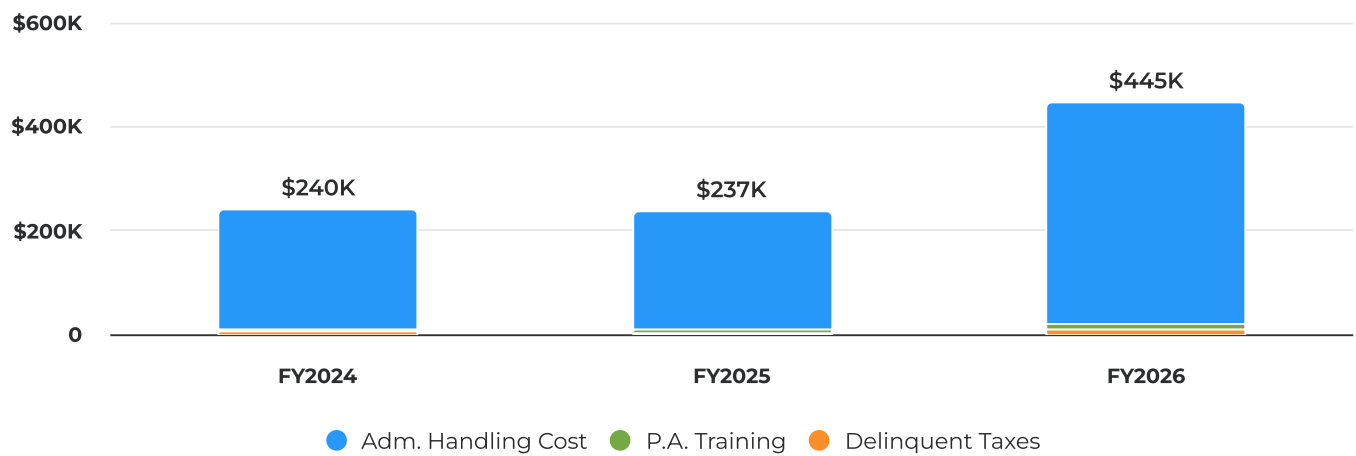
Expenditure Summary

Historical Expenditures Across Fund Summary

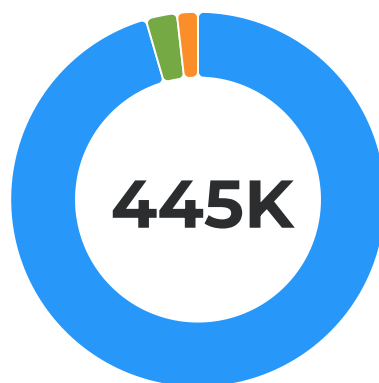


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



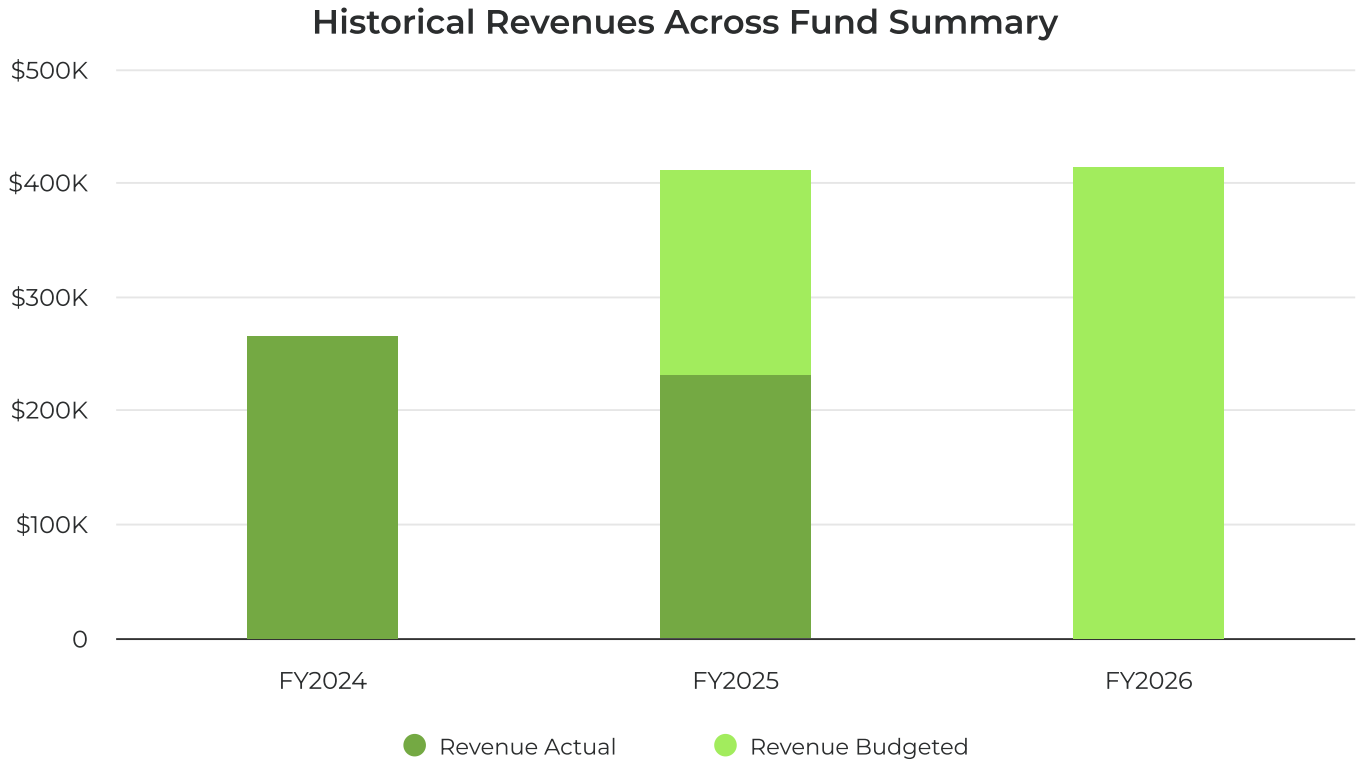
● Adm. Handling Cost	\$425,185	95.51%
● P.A. Training	\$12,000	2.70%
● Delinquent Taxes	\$8,000	1.80%

Expenditures by Fund

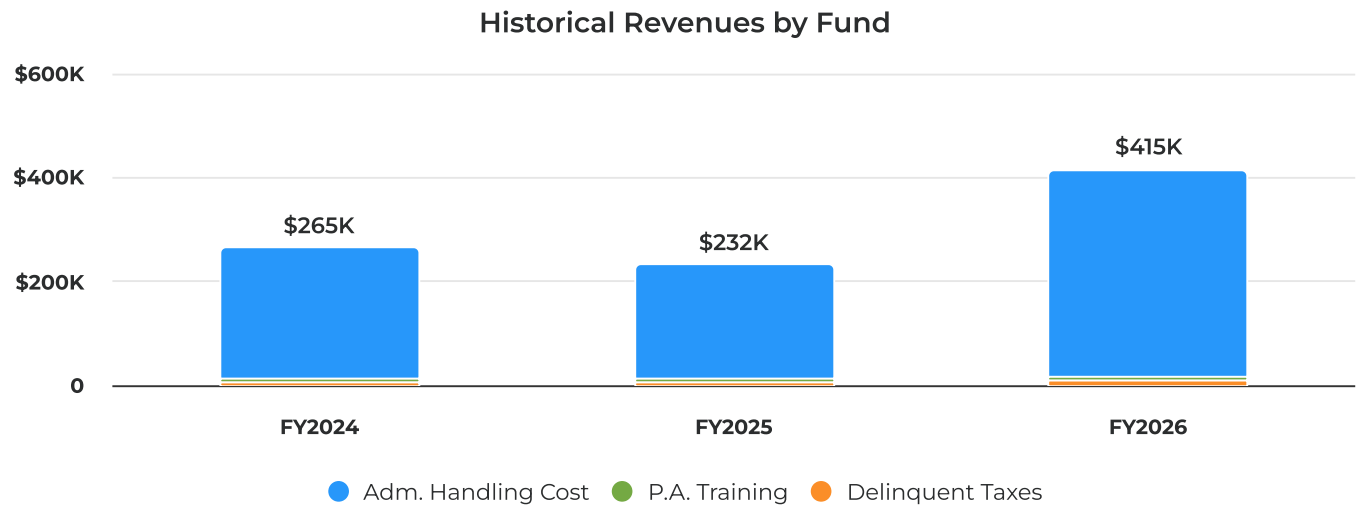
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
P.A. Training		\$5,997	\$10,000	\$7,890	\$12,000
Prosecutor Special Revenue Funds		\$5,997	\$10,000	\$7,890	\$12,000
Training	260-610-52590	\$5,997	\$10,000	\$7,890	\$12,000
Delinquent Taxes		\$3,705	\$7,500	\$4,400	\$8,000
Prosecutor Special Revenue Funds		\$3,705	\$7,500	\$4,400	\$8,000
Postage	265-610-53605	\$2,331	\$5,500	\$2,250	\$5,500
Fuel Expense	265-610-53626	\$1,374	\$2,000	\$2,150	\$2,500
Adm. Handling Cost		\$230,148	\$390,150	\$337,662	\$425,185
Prosecutor Special Revenue Funds		\$230,148	\$390,150	\$337,662	\$425,185
Contract Labor	268-610-51130	-	-	-	\$35,000
Administrative Fee to State	268-610-57509	\$115	\$150	\$150	\$185
Victim Restitution	268-610-57805	\$230,033	\$390,000	\$337,512	\$390,000
Total Expenditures		\$239,850	\$407,650	\$349,952	\$445,185



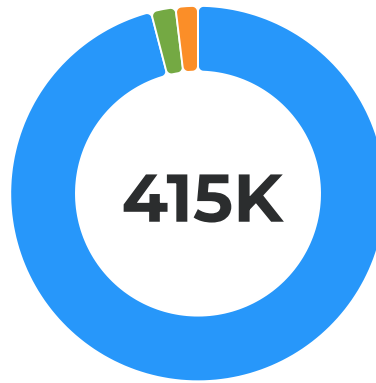
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



● Adm. Handling Cost	\$398,185	95.97%
● Delinquent Taxes	\$8,750	2.11%
● P.A. Training	\$7,950	1.92%

Revenues by Fund

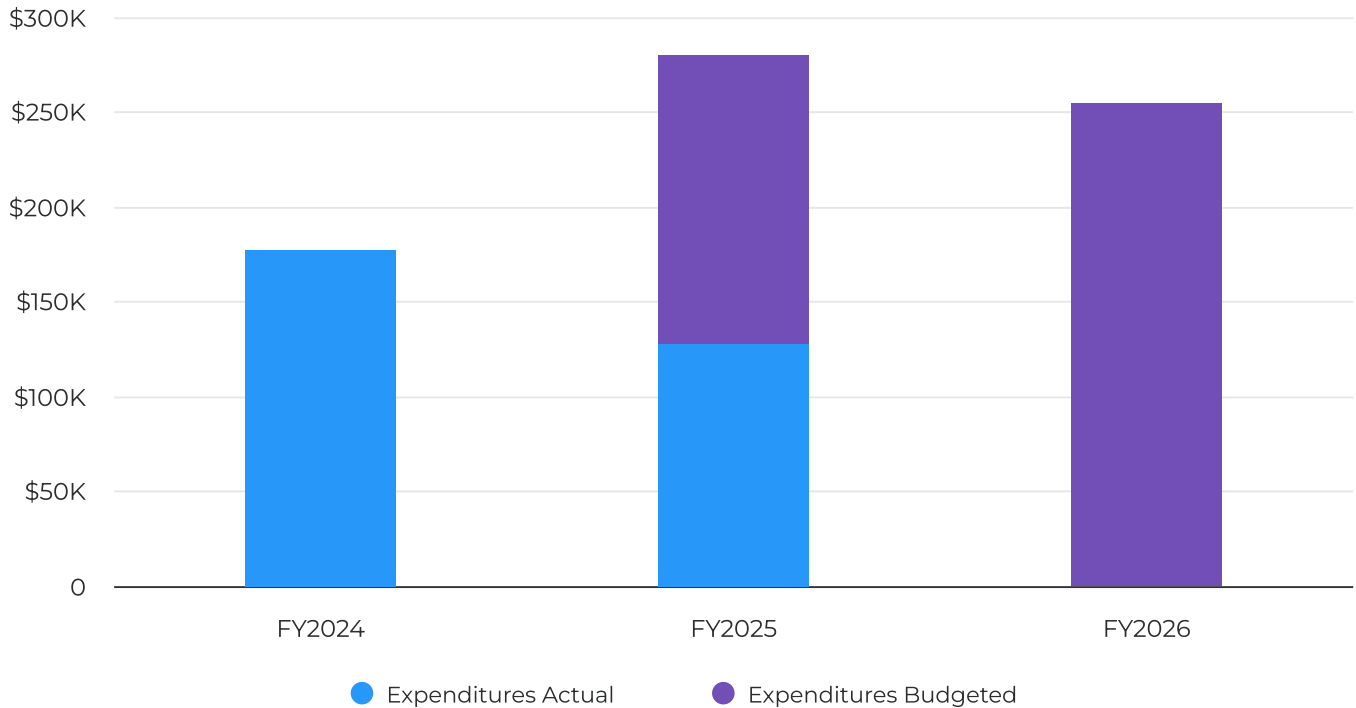
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
P.A. Training		\$8,295	\$6,350	\$8,363	\$7,950
Circuit Clerk Fees	260-44111	\$7,789	\$6,000	\$7,740	\$7,500
Interest	260-46611	\$507	\$350	\$435	\$450
Expense Reimbursement	260-48102	-	-	\$188	-
Delinquent Taxes		\$4,001	\$4,400	\$12,125	\$8,750
Delinquent Tax Fees	265-41910	\$3,070	\$3,500	\$11,450	\$8,000
Interest	265-46611	\$931	\$900	\$675	\$750
Adm. Handling Cost		\$253,092	\$400,600	\$316,930	\$398,185
Bad Check Fees	268-44930	\$175	\$250	-	-
Restitution Fees	268-44931	\$8,997	\$9,000	\$6,150	\$6,500
MOPS Fees	268-44932	\$120	\$150	\$150	\$185
Victim Restitution Revenue	268-45190	\$241,816	\$390,000	\$309,190	\$390,000
Interest	268-46611	\$1,705	\$1,200	\$1,440	\$1,500
Miscellaneous Revenue	268-48101	\$280	-	-	-
Total Revenues		\$265,389	\$411,350	\$337,418	\$414,885



Coroner

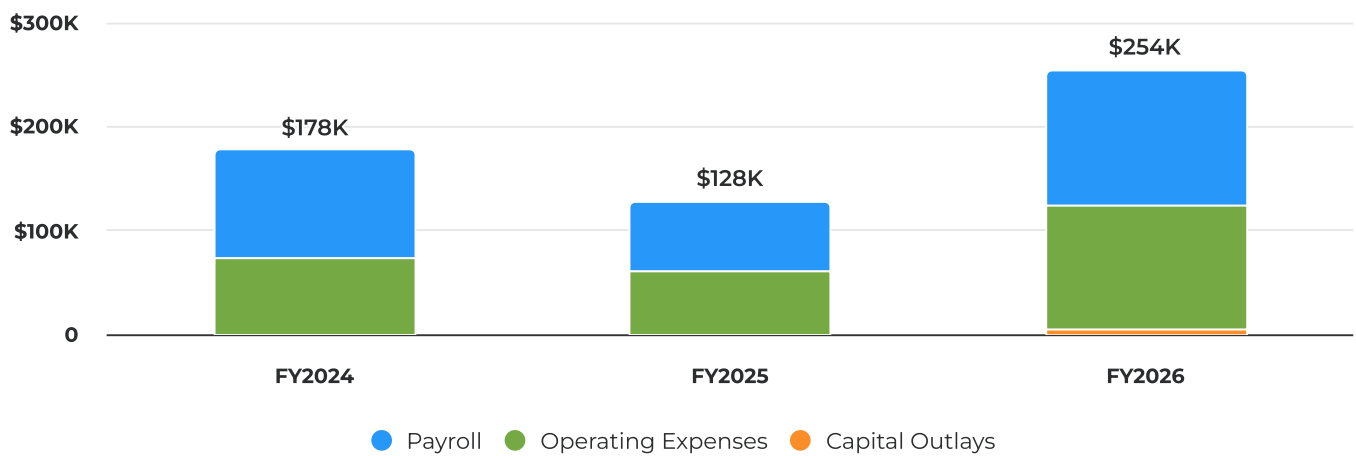
Expenditure Summary

Historical Expenditures Across Division

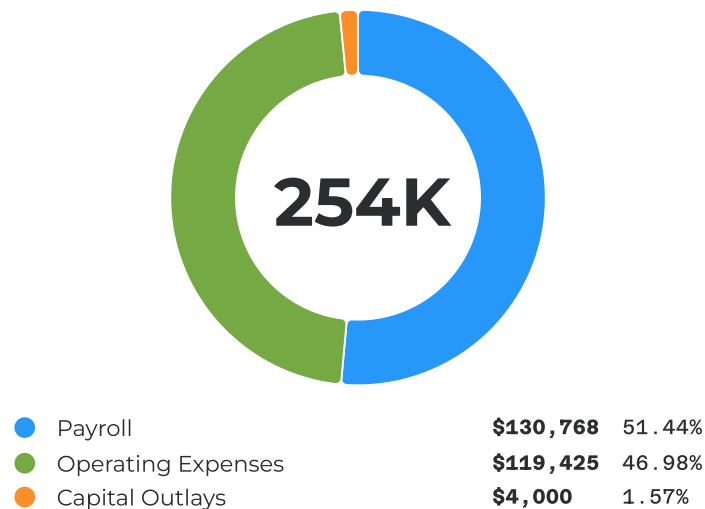


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

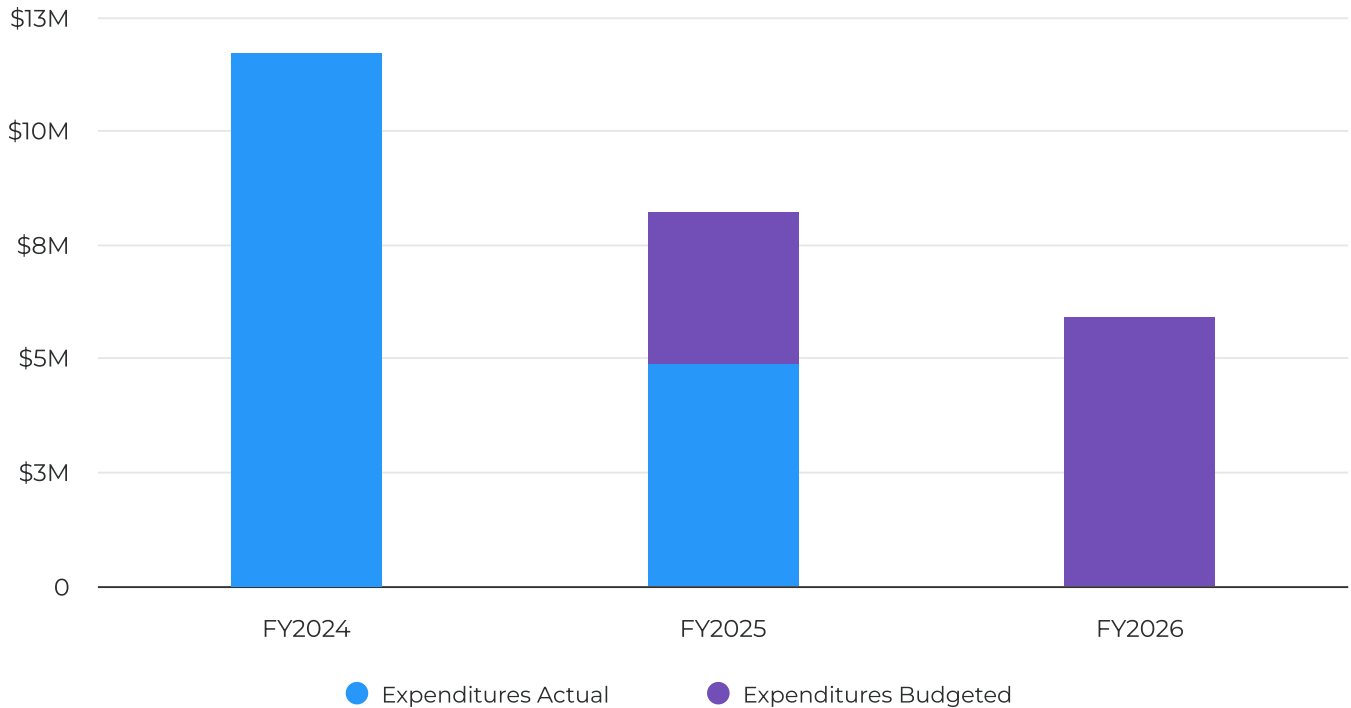
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$105,039	\$114,313	\$108,600	\$130,768
Salary Elected Official - CORONER	101-160-51110	\$75,175	\$77,430	\$77,430	\$79,753
Contract Services	101-160-51130	\$9,350	\$15,000	\$8,870	\$25,000
Health Insurance	101-160-51210	\$6,245	\$6,525	\$6,525	\$10,200
FICA	101-160-51220	\$5,311	\$5,923	\$5,923	\$6,101
Lagers	101-160-51230	\$8,796	\$9,292	\$9,292	\$9,570
Workers' Compensation	101-160-51260	\$162	\$144	\$560	\$144
Operating Expenses		\$72,519	\$161,840	\$84,470	\$119,425
Vehicle Maintenance & Repair	101-160-52435	\$37	\$500	\$500	\$500
Inquest & Autopsy Expense	101-160-52515	\$69,553	\$150,000	\$80,710	\$100,000
Bond	101-160-52522	\$400	-	-	\$400
Phone	101-160-52530	\$525	\$525	\$495	\$525
Transport & Removal	101-160-52588	-	\$2,000	\$1,250	\$2,000
Training	101-160-52590	-	\$3,000	\$1,100	\$11,000
Coroner Supplies	101-160-53610	\$1,643	\$4,500	-	\$4,000
Fuel Expense	101-160-53626	\$361	\$1,315	\$415	\$1,000
Capital Outlays		-	\$4,000	-	\$4,000
Equipment	101-160-54750	-	\$4,000	-	\$4,000
Total Expenditures		\$177,558	\$280,153	\$193,070	\$254,193



County Operations

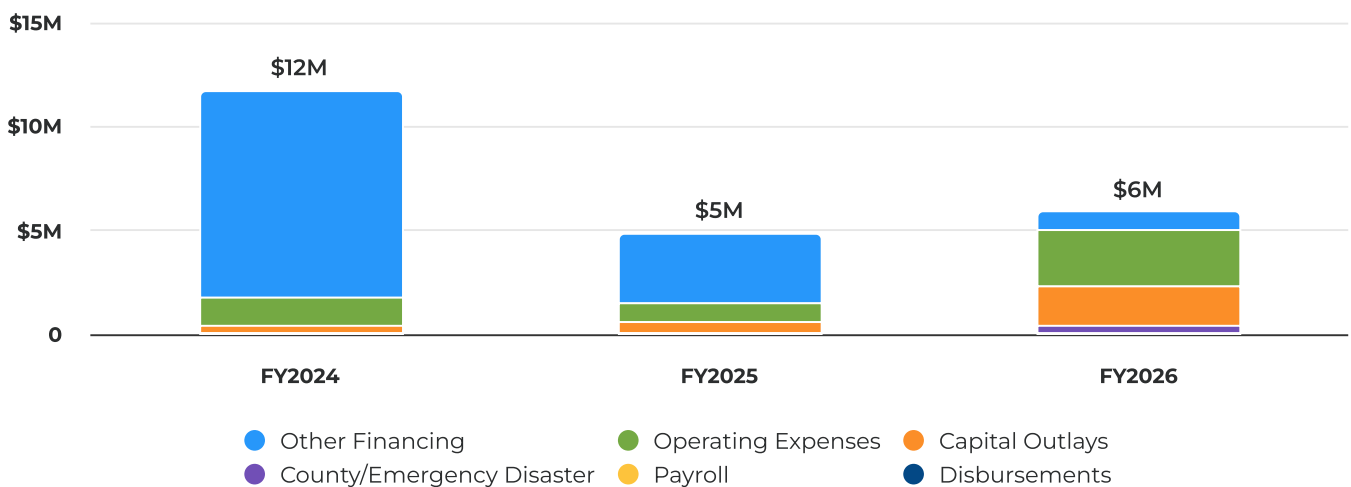
Expenditure Summary

Historical Expenditures Across Division

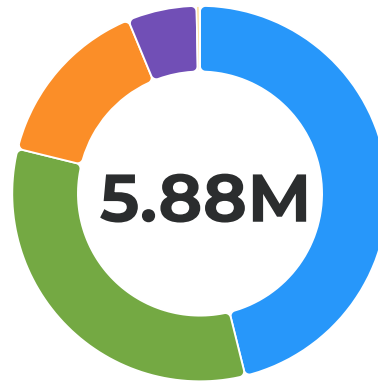


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Operating Expenses	\$2,712,750	46.12%
Capital Outlays	\$1,925,000	32.73%
Other Financing	\$877,075	14.91%
County/Emergency Disaster	\$350,000	5.95%
Payroll	\$15,000	0.26%
Disbursements	\$2,500	0.04%

Expenditures by Expense Type

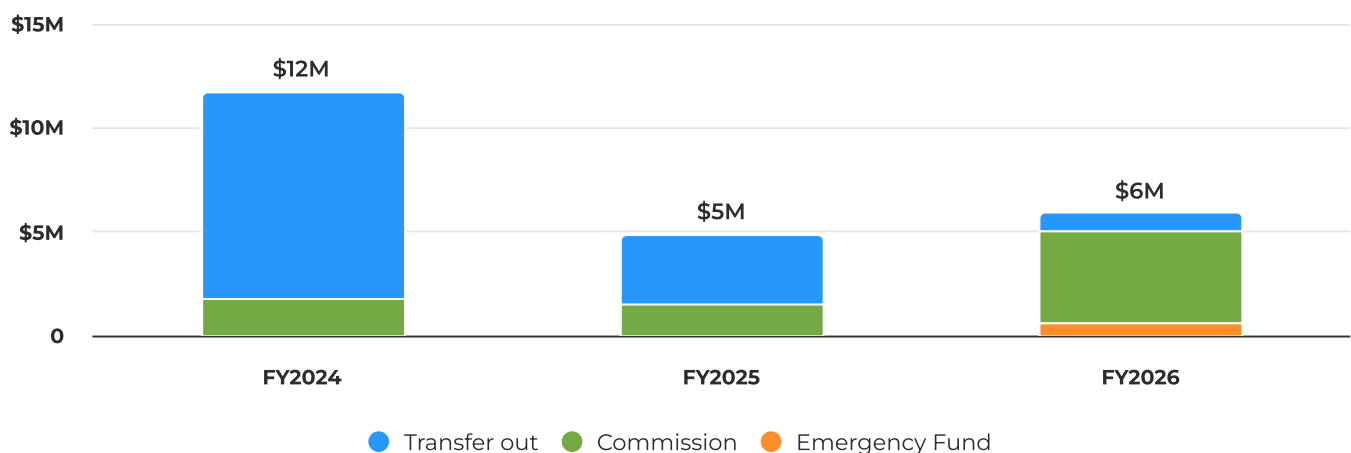
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$8,547	\$10,000	\$6,335	\$15,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Operating Expenses		\$1,388,779	\$2,032,415	\$1,186,172	\$2,712,750
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Employee Health Services	101-170-52516	-	-	-	\$350,000
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000



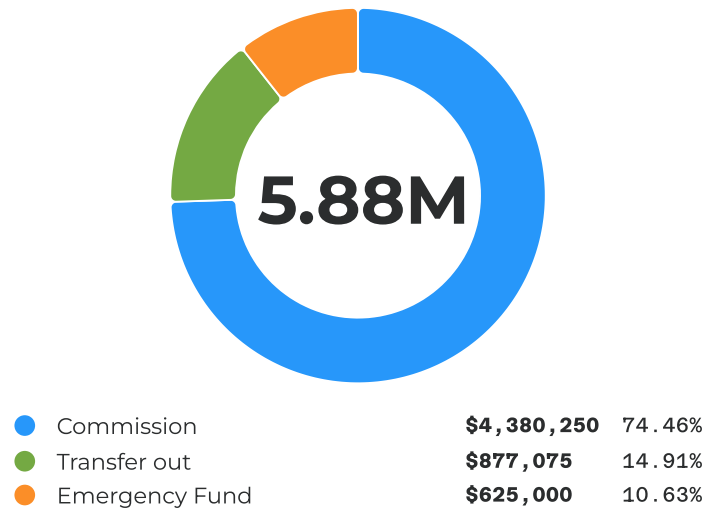
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Capital Outlays		\$314,452	\$2,095,000	\$1,092,120	\$1,925,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000
Disbursements		\$2,493	\$2,500	\$287	\$2,500
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
Other Financing		\$9,934,000	\$3,721,975	\$3,629,975	\$877,075
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
County/Emergency Disaster		\$69,414	\$350,000	\$111,133	\$350,000
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
Total Expenditures		\$11,717,686	\$8,211,890	\$6,026,021	\$5,882,325

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

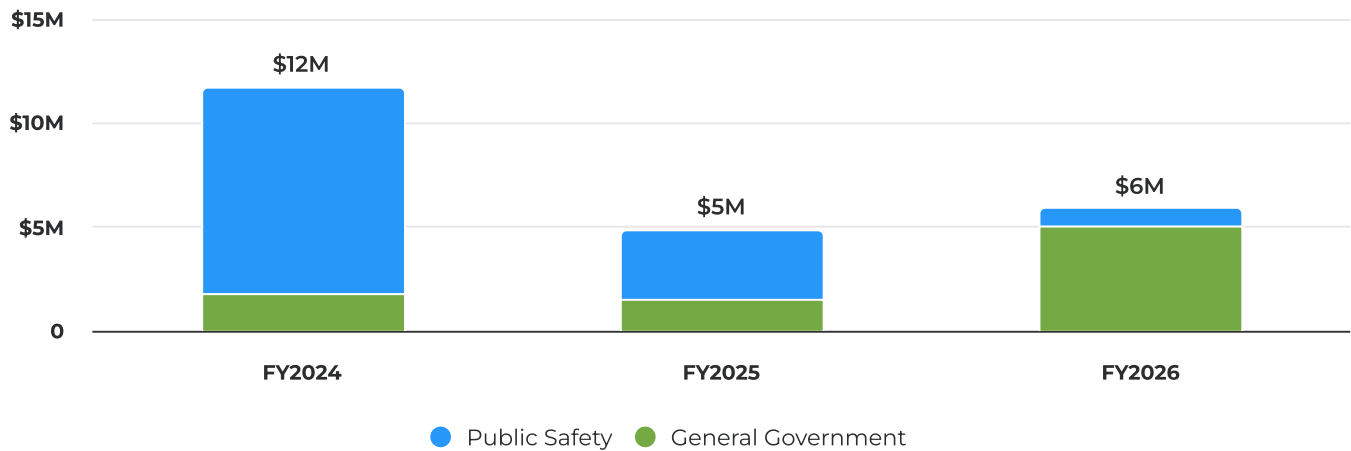
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Commission		\$1,783,686	\$4,123,415	\$2,396,046	\$4,380,250
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Employee Health Services	101-170-52516	-	-	-	\$350,000
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000



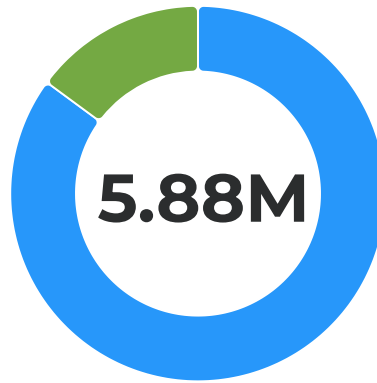
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
Emergency Fund		-	\$365,000	-	\$625,000
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
Transfer out		\$9,934,000	\$3,723,475	\$3,629,975	\$877,075
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
Total Expenditures		\$11,717,686	\$8,211,890	\$6,026,021	\$5,882,325

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



General Government	\$5,005,250	85.09%
Public Safety	\$877,075	14.91%

Expenditures by Function

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
General Government		\$1,783,686	\$4,488,415	\$2,396,046	\$5,005,250
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Employee Health Services	101-170-52516	-	-	-	\$350,000
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000



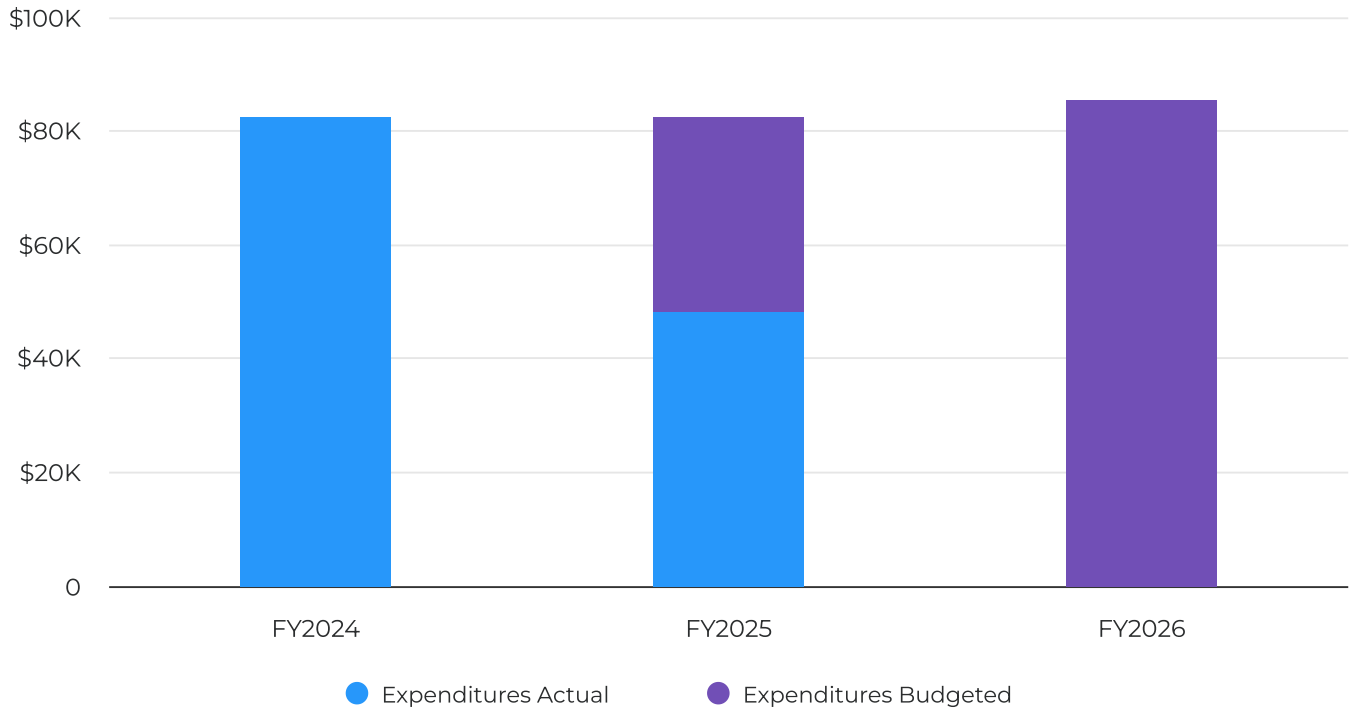
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
Public Safety		\$9,934,000	\$3,723,475	\$3,629,975	\$877,075
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
Total Expenditures		\$11,717,686	\$8,211,890	\$6,026,021	\$5,882,325



University of Missouri Extension

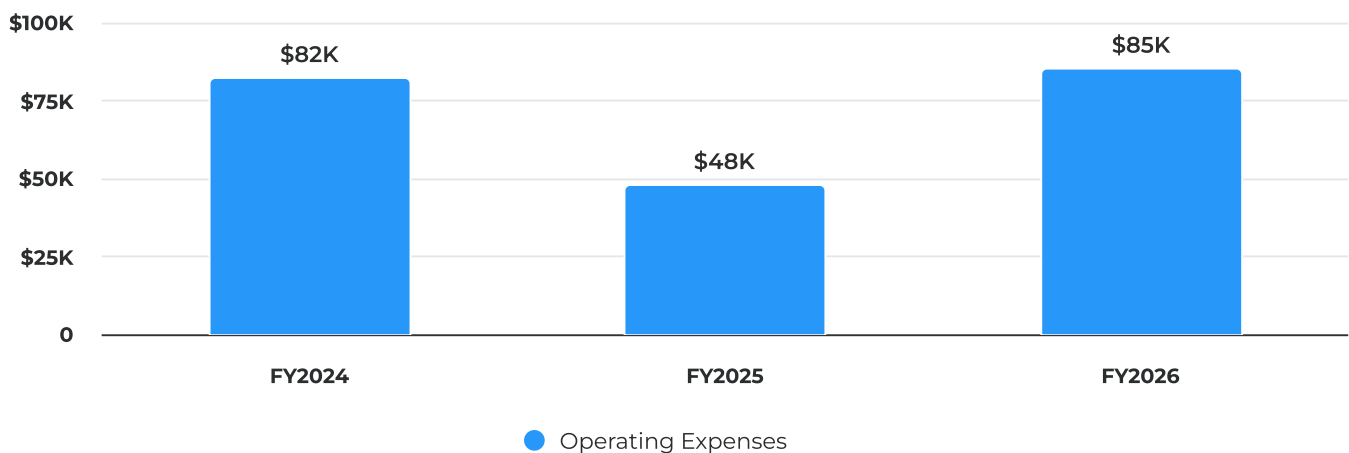
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Operating Expenses **\$85,460** 100.00%

Expenditures by Expense Type

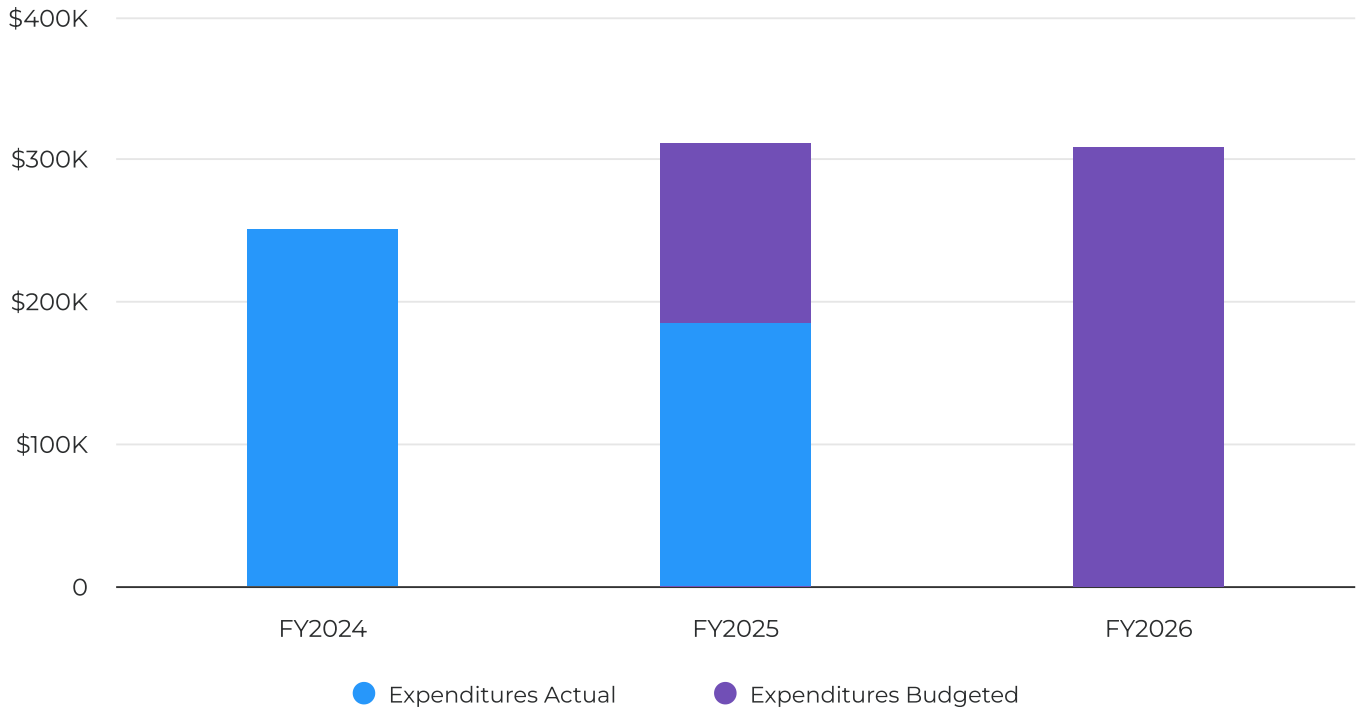
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$82,450	\$82,450	\$82,450	\$85,460
Extension Office Expense	101-180-52515	\$82,450	\$82,450	\$82,450	\$85,460
Total Expenditures		\$82,450	\$82,450	\$82,450	\$85,460



Emergency Management

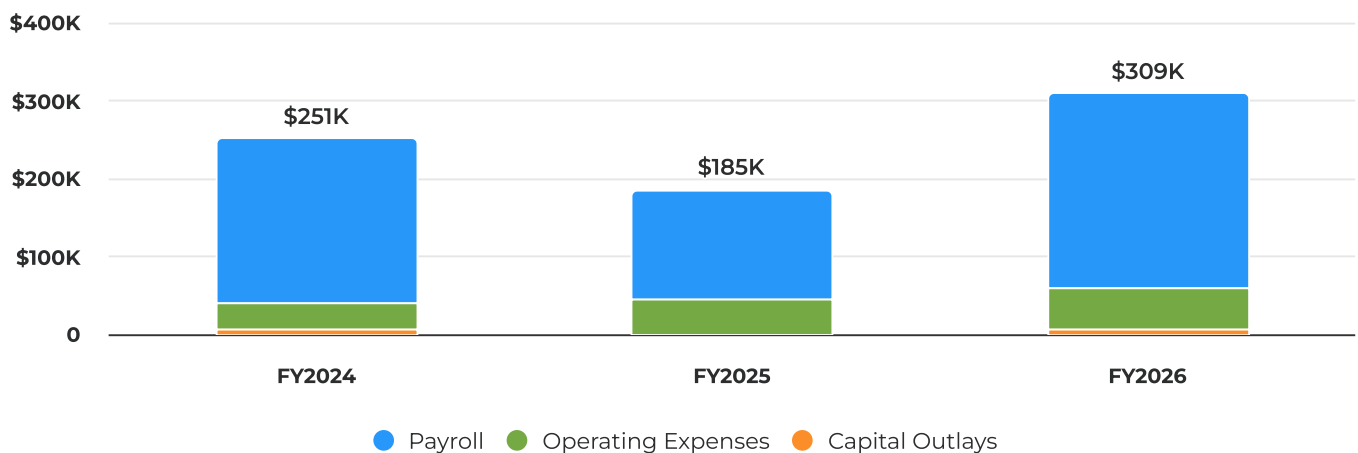
Expenditure Summary

Historical Expenditures Across Department

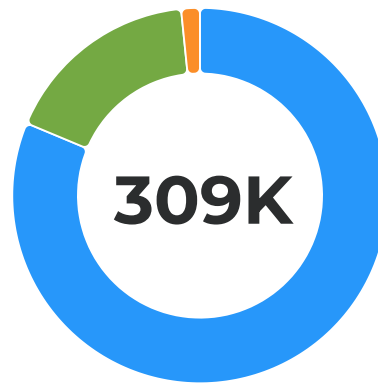


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Payroll	\$251,540	81.29%
Operating Expenses	\$52,884	17.09%
Capital Outlays	\$5,000	1.62%

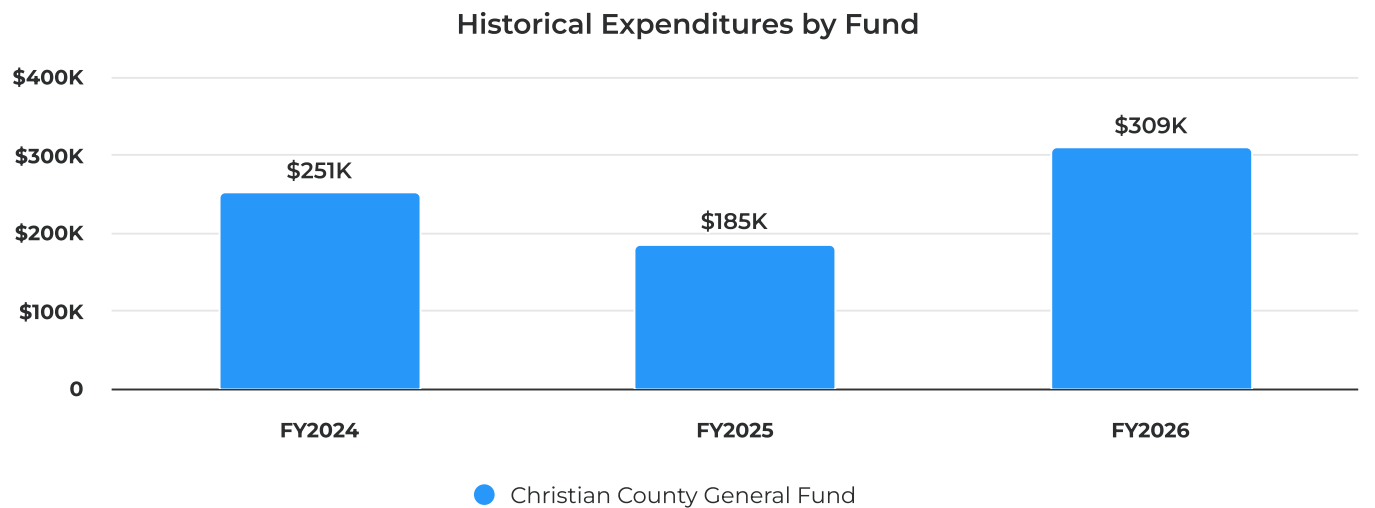
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$211,250	\$255,655	\$235,659	\$251,540
Emergency Management	\$211,250	\$255,655	\$235,659	\$251,540
Christian County General Fund	\$211,250	\$255,655	\$235,659	\$251,540
Salary Other - EMERGENCY MGT.	\$158,046	\$172,786	\$172,481	\$181,330
Contract Labor	\$1,344	\$24,000	\$8,050	-
Health Insurance	\$18,215	\$21,205	\$19,575	\$30,600
FICA	\$11,777	\$13,195	\$13,195	\$13,849
Lagers	\$18,482	\$20,698	\$20,698	\$21,724
Unemployment Insurance	\$158	\$488	\$488	\$150
Workers' Compensation	\$3,228	\$3,283	\$1,172	\$3,888
Operating Expenses	\$33,374	\$51,550	\$76,932	\$52,884
Emergency Management	\$33,374	\$51,550	\$76,932	\$52,884
Christian County General Fund	\$33,374	\$51,550	\$76,932	\$52,884
Repairs & Maintenance Equipment	\$146	\$3,500	\$645	\$3,500
Software Maintenance & Licenses	\$13,000	\$18,000	\$15,105	\$19,334
Phone	\$6,572	\$6,500	\$5,680	\$6,500
Training	\$1,016	\$2,000	\$4,500	\$2,000
Office Expense	\$7,838	\$9,000	\$6,120	\$9,000
Postage	\$22	\$50	\$2	\$50
Other Grant Expense	\$1,673	\$500	\$42,000	\$500
Small Equipment	\$284	\$6,000	\$560	\$6,000
Fuel Expense	\$2,823	\$4,000	\$2,320	\$4,000
Hazard Mitigation Plan	-	\$2,000	-	\$2,000
Capital Outlays	\$6,416	\$5,000	-	\$5,000
Emergency Management	\$6,416	\$5,000	-	\$5,000

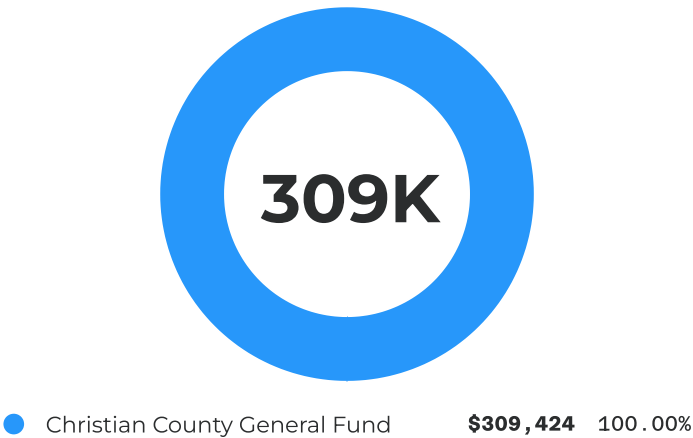


Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund	\$6,416	\$5,000	-	\$5,000
Equipment	\$6,416	\$5,000	-	\$5,000
Total Expenditures	\$251,040	\$312,205	\$312,591	\$309,424

Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$251,040	\$312,205	\$312,591	\$309,424
Emergency Management		\$251,040	\$312,205	\$312,591	\$309,424
Emergency Management		\$251,040	\$312,205	\$312,591	\$309,424
Salary Other - EMERGENCY MGT.	101-190-51120	\$158,046	\$172,786	\$172,481	\$181,330
Contract Labor	101-190-51130	\$1,344	\$24,000	\$8,050	-

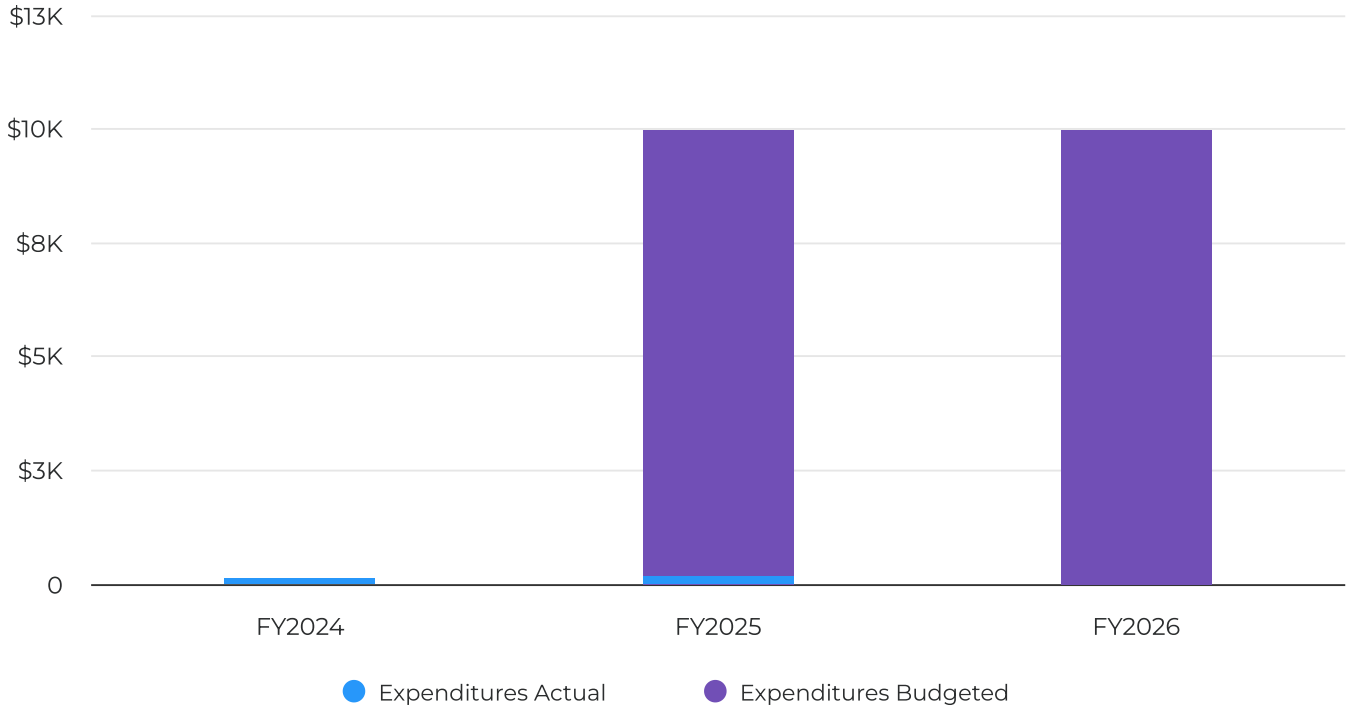
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Health Insurance	101-190-51210	\$18,215	\$21,205	\$19,575	\$30,600
FICA	101-190-51220	\$11,777	\$13,195	\$13,195	\$13,849
Lagers	101-190-51230	\$18,482	\$20,698	\$20,698	\$21,724
Unemployment Insurance	101-190-51250	\$158	\$488	\$488	\$150
Workers' Compensation	101-190-51260	\$3,228	\$3,283	\$1,172	\$3,888
Repairs & Maintenance Equipment	101-190-52430	\$146	\$3,500	\$645	\$3,500
Software Maintenance & Licenses	101-190-52432	\$13,000	\$18,000	\$15,105	\$19,334
Phone	101-190-52530	\$6,572	\$6,500	\$5,680	\$6,500
Training	101-190-52590	\$1,016	\$2,000	\$4,500	\$2,000
Office Expense	101-190-53600	\$7,838	\$9,000	\$6,120	\$9,000
Postage	101-190-53605	\$22	\$50	\$2	\$50
Other Grant Expense	101-190-53616	\$1,673	\$500	\$42,000	\$500
Small Equipment	101-190-53618	\$284	\$6,000	\$560	\$6,000
Fuel Expense	101-190-53626	\$2,823	\$4,000	\$2,320	\$4,000
Hazard Mitigation Plan	101-190-53750	-	\$2,000	-	\$2,000
Equipment	101-190-54750	\$6,416	\$5,000	-	\$5,000
Total Expenditures		\$251,040	\$312,205	\$312,591	\$309,424



Local Emergency Planning Committee

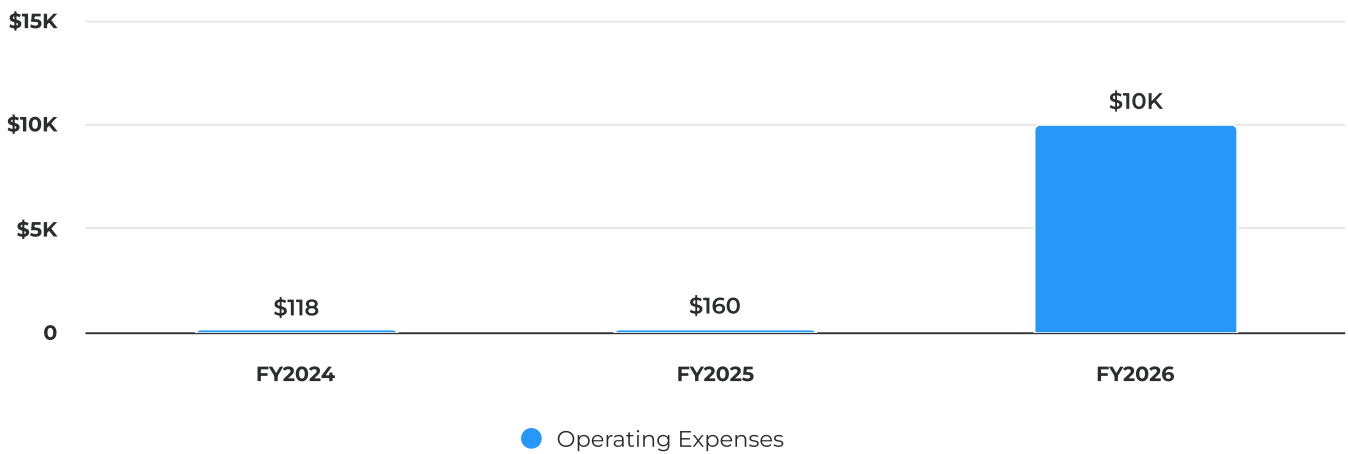
Expenditure Summary

Historical Expenditures Across Fund Summary

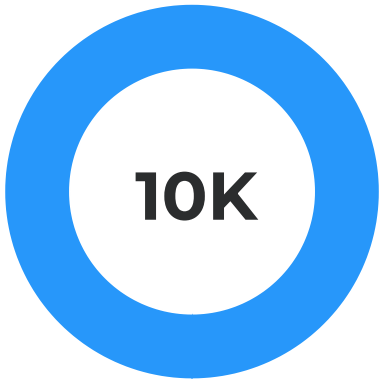


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



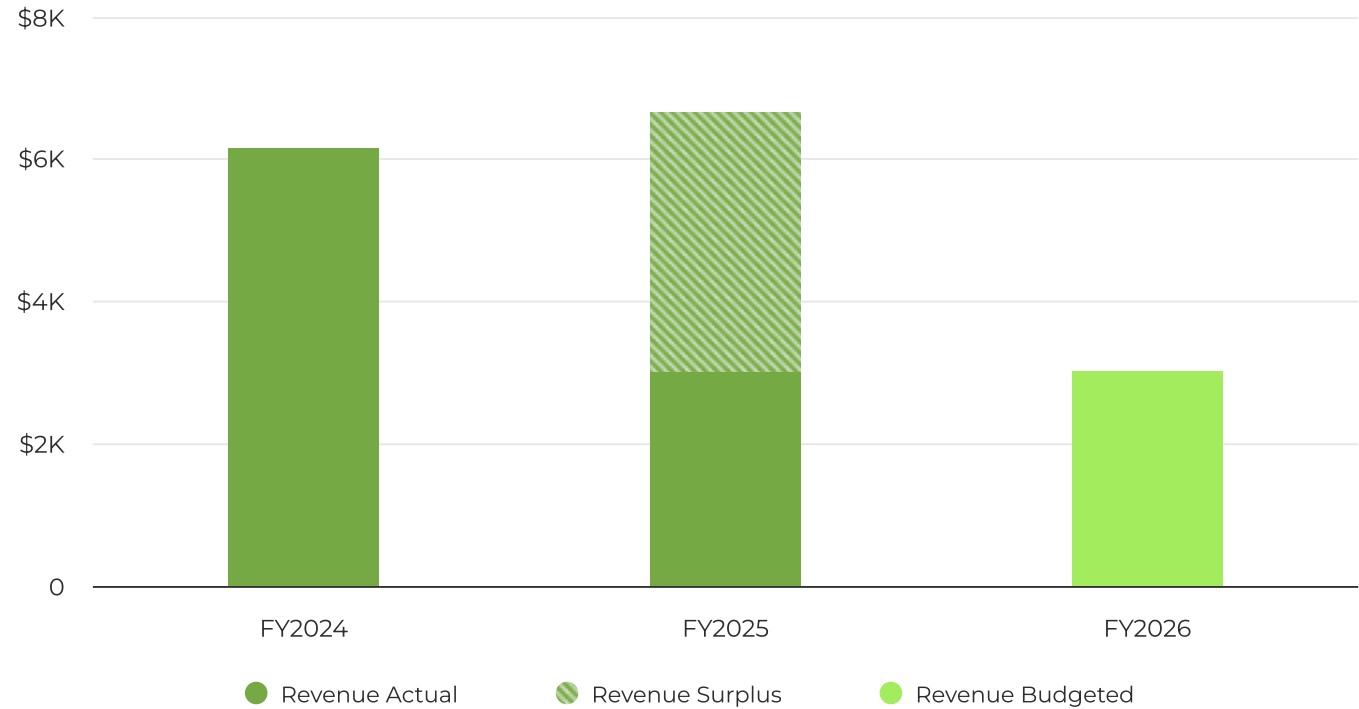
Operating Expenses \$10,000 100.00%

Expenditures by Expense Type

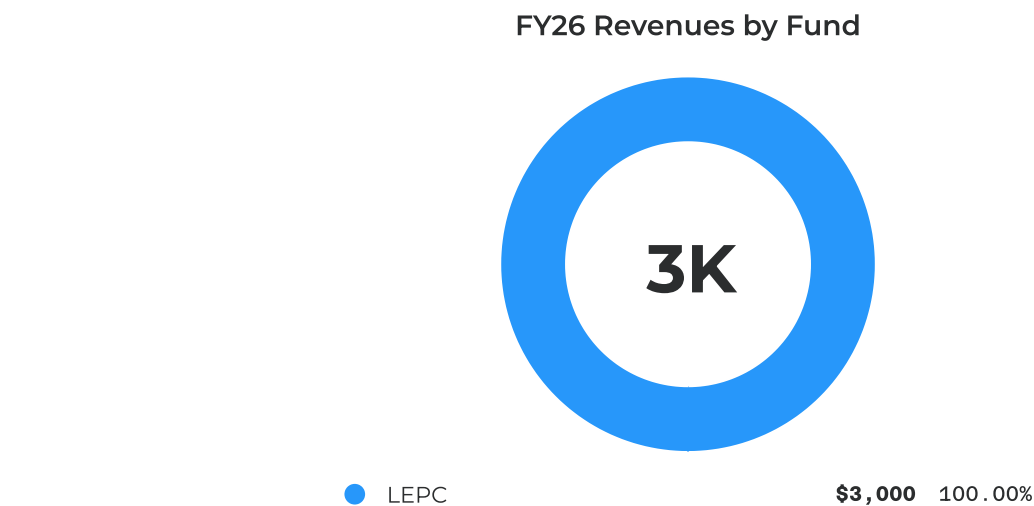
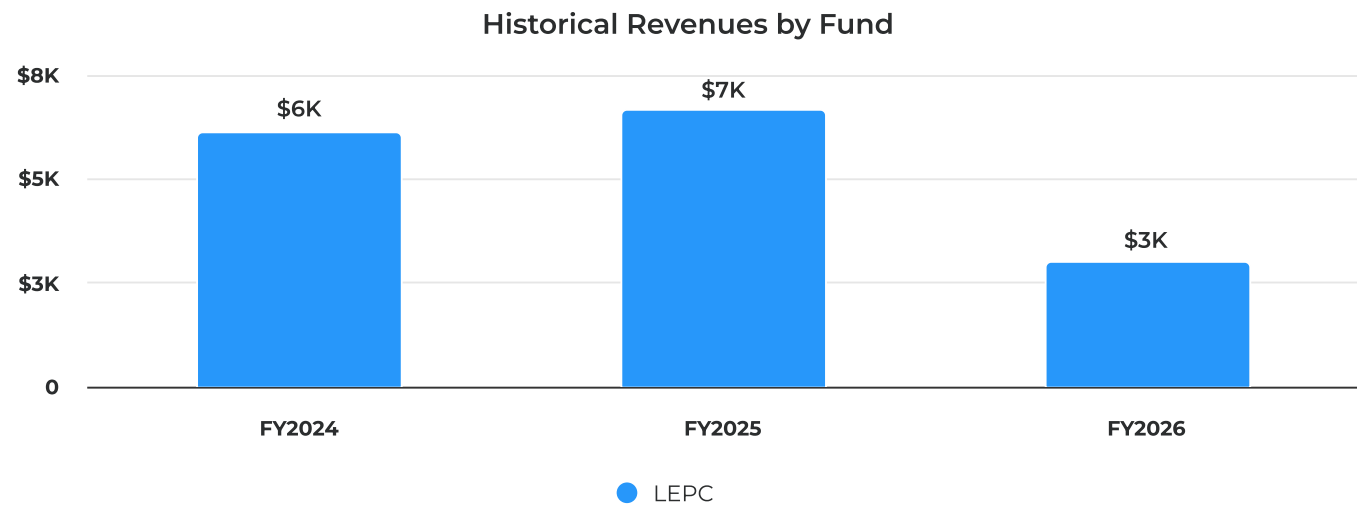
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Operating Expenses		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Total Expenditures		\$118	\$10,000	\$245	\$10,000

Revenue Summary

Historical Revenues Across Fund Summary



Revenues by Fund



Revenues by Fund

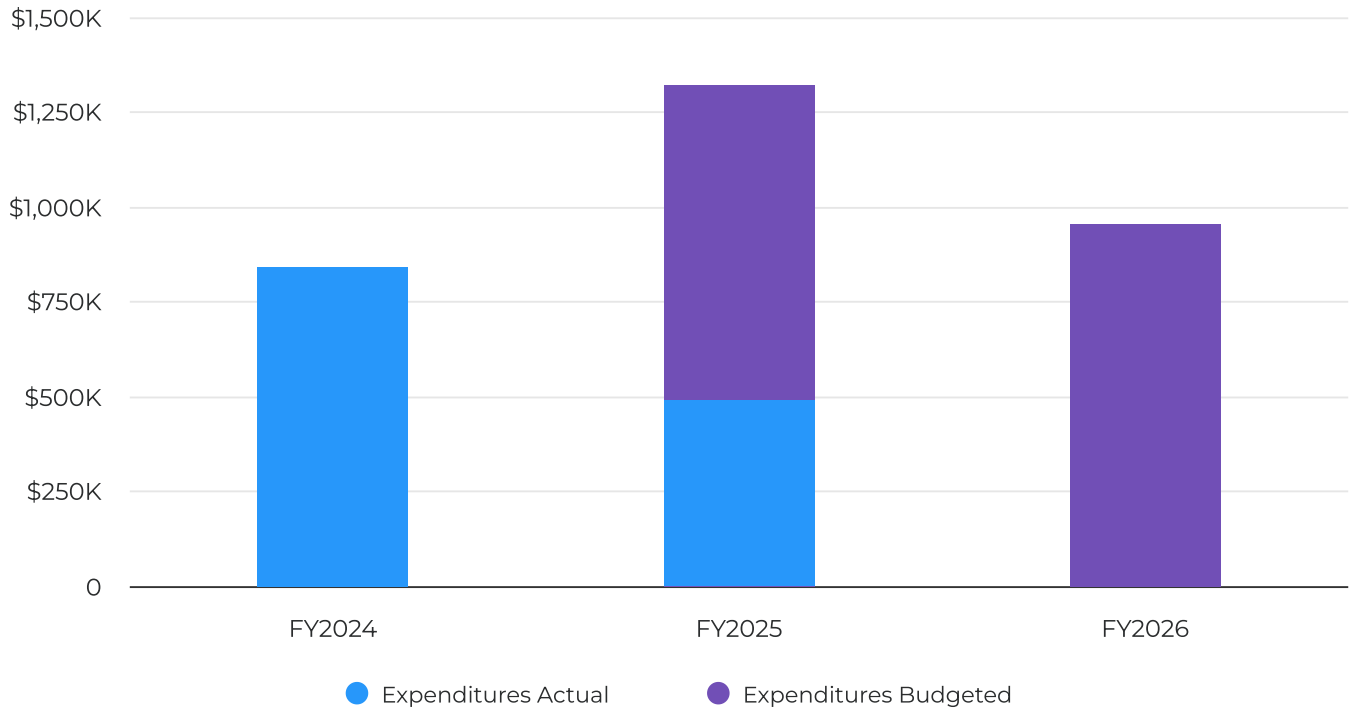
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC		\$6,140	\$3,000	\$6,492	\$3,000
State Grant	220-43412	\$4,544	\$2,500	\$5,735	\$2,500
Interest	220-46611	\$1,596	\$500	\$757	\$500
Total Revenues		\$6,140	\$3,000	\$6,492	\$3,000



Resource Management

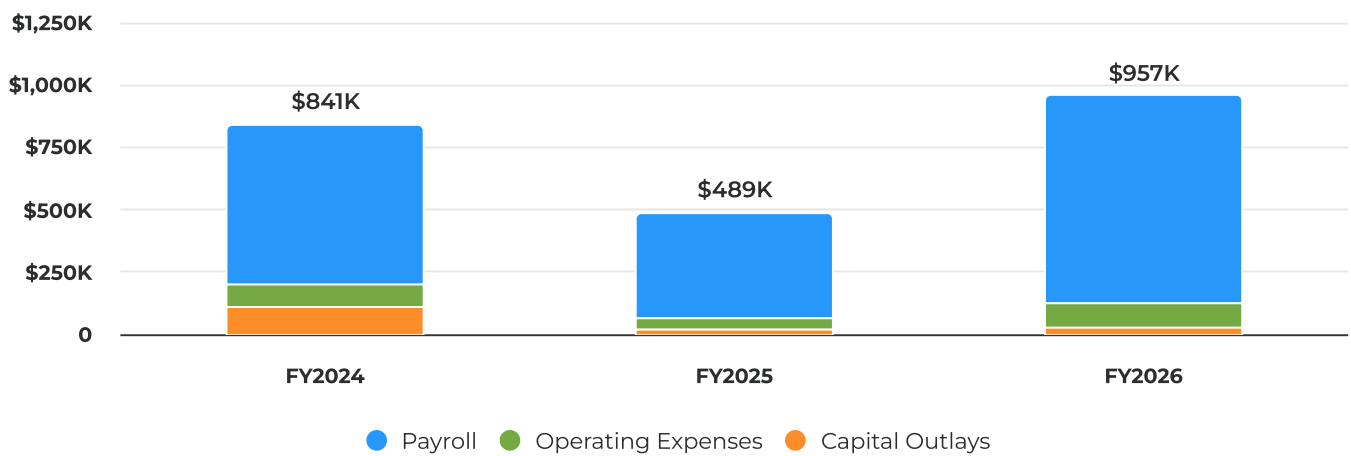
Expenditure Summary

Historical Expenditures Across Department

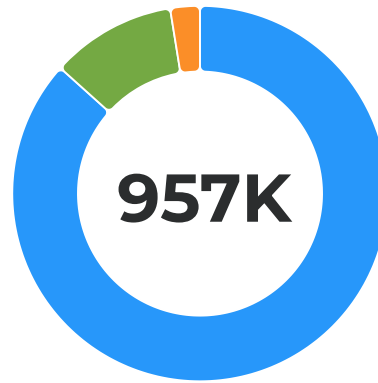


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Payroll	\$829,305	86.66%
Operating Expenses	\$103,198	10.78%
Capital Outlays	\$24,500	2.56%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$643,563	\$739,489	\$738,984	\$829,305
Planning & Development	\$326,051	\$403,256	\$403,256	\$450,936
Christian County General Fund	\$326,051	\$403,256	\$403,256	\$450,936
Salary Other - P & D	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	\$28,051	\$33,928	\$33,928	\$63,240
FICA	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	\$367	\$930	\$930	\$310
Workers' Compensation	\$2,434	\$6,342	\$6,342	\$3,673
Recycle	\$109,670	\$118,187	\$117,682	\$134,105
Christian County General Fund	\$109,670	\$118,187	\$117,682	\$134,105
Salary Other - RECYCLE	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	\$12,490	\$13,049	\$13,049	\$20,400
FICA	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	\$106	\$300	\$300	\$100
Workers' Compensation	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	\$872	\$1,400	\$895	\$1,200
Building Inspections	\$207,842	\$218,046	\$218,046	\$244,265
Building Inspection	\$207,842	\$218,046	\$218,046	\$244,265
Salary Other - BUILDING INSPECTION	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	\$11,762	\$11,744	\$11,744	\$18,360
FICA	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	\$306	\$500	\$500	\$190
Workers' Compensation	\$5,411	\$7,723	\$7,723	\$8,246
Operating Expenses	\$85,507	\$110,298	\$76,844	\$103,198



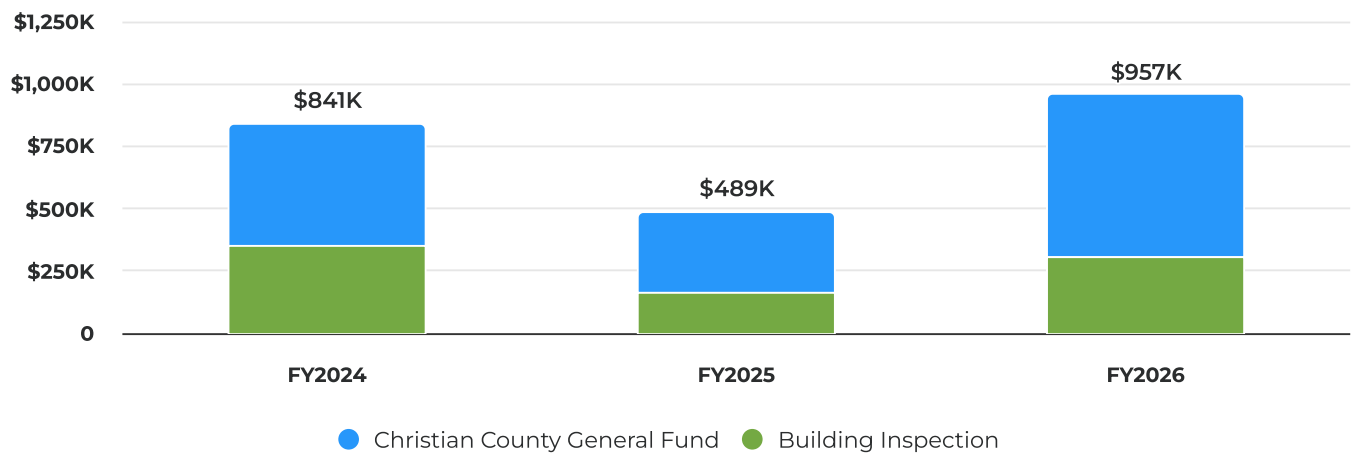
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Planning & Development	\$35,867	\$51,448	\$37,510	\$49,648
Christian County General Fund	\$35,867	\$51,448	\$37,510	\$49,648
Grant Expense	-	\$1,348	-	\$1,348
GIS	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	-	\$500	-	\$500
Vehicle Maintenance & Repair	\$536	\$500	\$1,220	\$500
Dues	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	-	-	\$2,000	\$500
Vehicle Insurance	\$636	\$700	-	\$700
Phone	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	-	\$500	-	\$500
Training	\$285	\$2,500	-	\$2,500
Office Expense	\$7,920	\$8,200	\$4,620	\$8,200
Postage	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	\$316	\$2,000	-	\$2,000
Late Fees	\$39	-	-	-
Fuel Expense	\$724	\$1,000	\$110	\$500
Recycle	\$17,408	\$14,300	\$6,630	\$14,000
Christian County General Fund	\$17,408	\$14,300	\$6,630	\$14,000
Utilities	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	-	\$1,000	-	\$1,000
Phone	\$1,091	\$500	\$405	\$500
Office Expense	\$42	\$500	\$230	\$500
Fuel Expense	\$1,161	\$1,500	\$1,005	\$1,200
Building Inspections	\$32,231	\$44,550	\$32,704	\$39,550
Building Inspection	\$32,231	\$44,550	\$32,704	\$39,550
Consultant	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	\$547	\$2,000	\$1,655	\$2,000
Dues	\$292	\$500	-	\$500
Refunds	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	\$1,378	\$2,000	\$1,088	\$2,000
Phone	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	-	\$250	-	\$250
Training	\$1,344	\$2,000	\$600	\$2,000
Office Expense	\$3,569	\$5,000	\$5,240	\$5,000
Postage	\$500	\$500	-	\$500



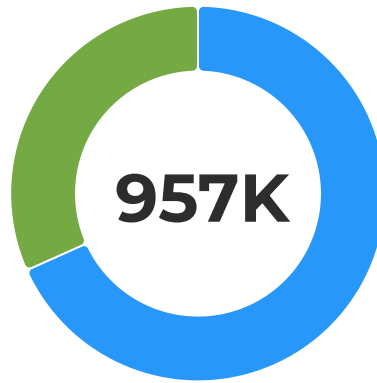
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Fuel Expense	\$2,858	\$4,500	\$890	\$2,000
Capital Outlays	\$112,301	\$473,000	\$37,470	\$24,500
Planning & Development	\$1,401	\$455,000	-	\$5,000
Christian County General Fund	\$1,401	\$5,000	-	\$5,000
Equipment	\$1,401	\$5,000	-	\$5,000
Building Inspection	-	\$450,000	-	-
Buildings & Building Maintenance	-	\$450,000	-	-
Recycle	-	-	\$3,950	-
Christian County General Fund	-	-	\$3,950	-
Equipment	-	-	\$3,950	-
Building Inspections	\$110,900	\$18,000	\$33,520	\$19,500
Building Inspection	\$110,900	\$18,000	\$33,520	\$19,500
Equipment	\$95,100	-	-	\$1,500
Computer Software	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures	\$841,371	\$1,322,787	\$853,298	\$957,003

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Christian County General Fund	\$653,688	68.31%
Building Inspection	\$303,315	31.69%

Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$490,397	\$592,191	\$569,028	\$653,688
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-



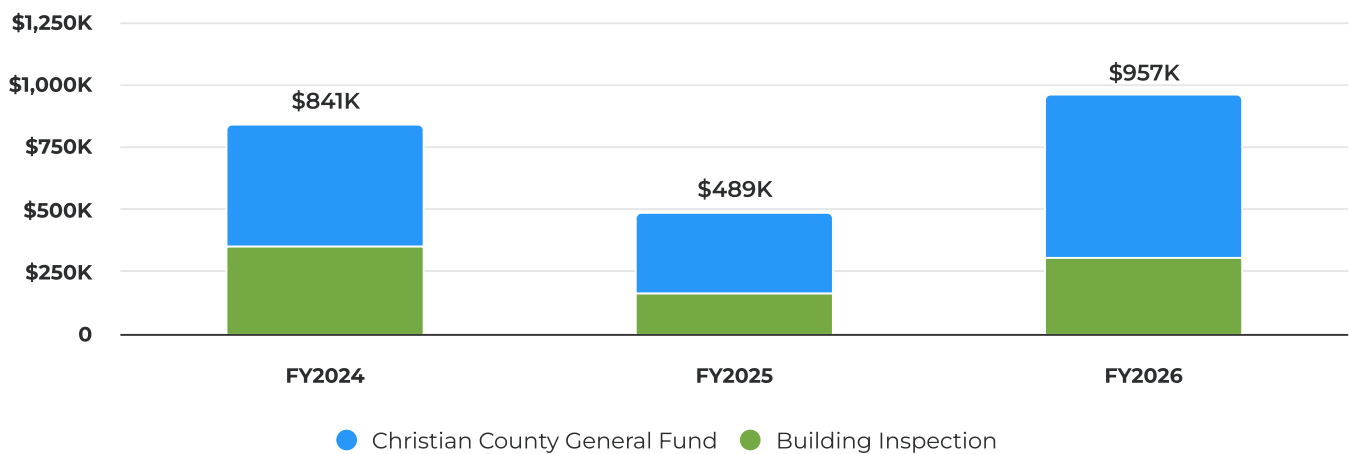
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Building Inspection		\$350,973	\$730,596	\$284,270	\$303,315
Planning & Development		-	\$450,000	-	-
Building Inspections		-	\$450,000	-	-
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Building Inspections		\$350,973	\$280,596	\$284,270	\$303,315
Building Inspections		\$350,973	\$280,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000



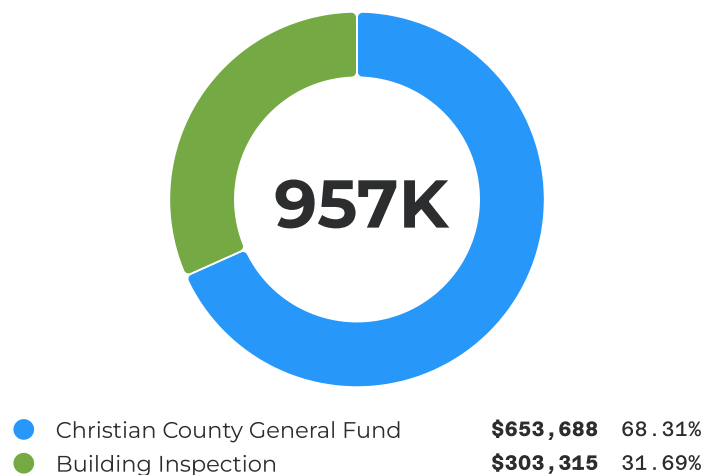
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$841,371	\$1,322,787	\$853,298	\$957,003

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



Expenditures by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$490,397	\$592,191	\$569,028	\$653,688
Payroll		\$435,721	\$521,443	\$520,938	\$585,040
Planning & Development		\$326,051	\$403,256	\$403,256	\$450,936
Planning & Development		\$326,051	\$403,256	\$403,256	\$450,936
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Recycle		\$109,670	\$118,187	\$117,682	\$134,105
Recycle		\$109,670	\$118,187	\$117,682	\$134,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Operating Expenses		\$53,276	\$65,748	\$44,140	\$63,648
Planning & Development		\$35,867	\$51,448	\$37,510	\$49,648
Planning & Development		\$35,867	\$51,448	\$37,510	\$49,648
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500



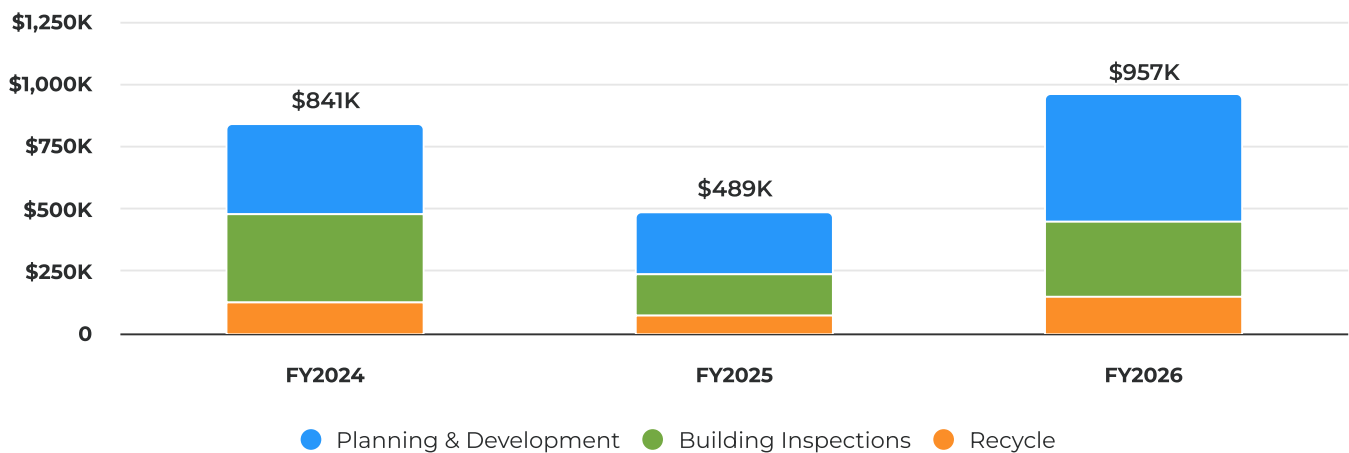
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Recycle		\$17,408	\$14,300	\$6,630	\$14,000
Recycle		\$17,408	\$14,300	\$6,630	\$14,000
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Capital Outlays		\$1,401	\$5,000	\$3,950	\$5,000
Planning & Development		\$1,401	\$5,000	-	\$5,000
Planning & Development		\$1,401	\$5,000	-	\$5,000
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Recycle		-	-	\$3,950	-
Recycle		-	-	\$3,950	-
Equipment	101-230-54750	-	-	\$3,950	-
Building Inspection		\$350,973	\$730,596	\$284,270	\$303,315
Payroll		\$207,842	\$218,046	\$218,046	\$244,265
Building Inspections		\$207,842	\$218,046	\$218,046	\$244,265
Building Inspections		\$207,842	\$218,046	\$218,046	\$244,265
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Operating Expenses		\$32,231	\$44,550	\$32,704	\$39,550
Building Inspections		\$32,231	\$44,550	\$32,704	\$39,550
Building Inspections		\$32,231	\$44,550	\$32,704	\$39,550
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000



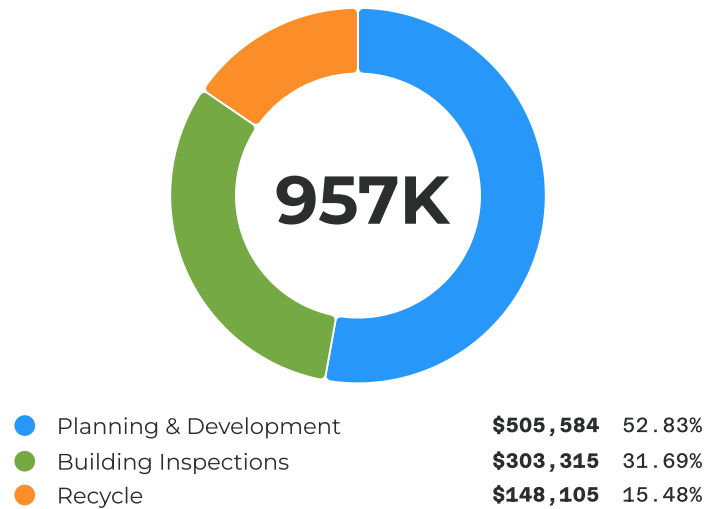
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Capital Outlays		\$110,900	\$468,000	\$33,520	\$19,500
Planning & Development		-	\$450,000	-	-
Building Inspections		-	\$450,000	-	-
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Building Inspections		\$110,900	\$18,000	\$33,520	\$19,500
Building Inspections		\$110,900	\$18,000	\$33,520	\$19,500
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$841,371	\$1,322,787	\$853,298	\$957,003

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Planning & Development		\$363,319	\$909,704	\$440,766	\$505,584
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Building Inspections		-	\$450,000	-	-



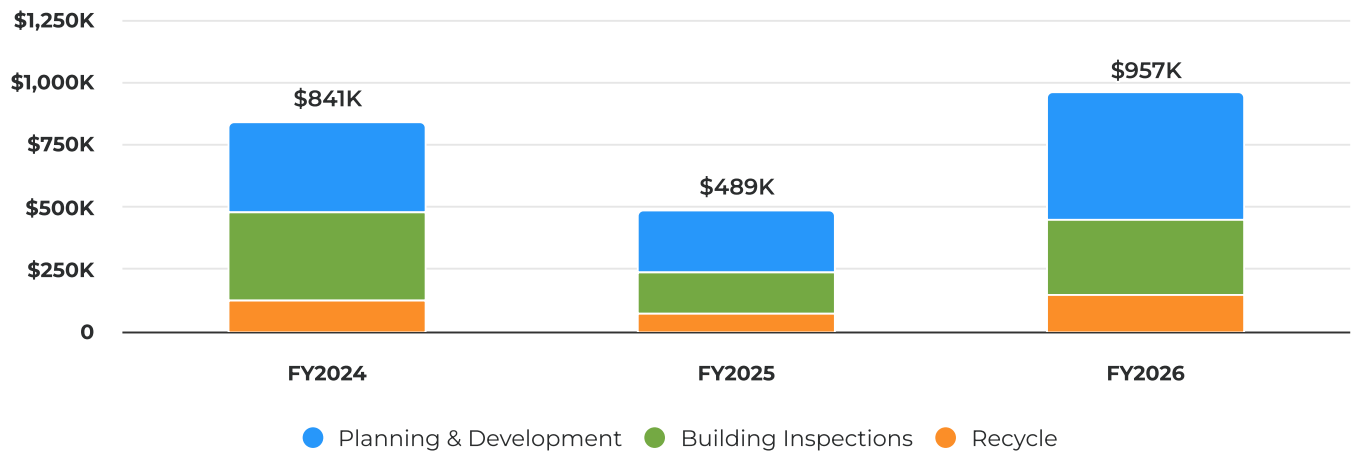
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Building Inspections		\$350,973	\$280,596	\$284,270	\$303,315
Building Inspections		\$350,973	\$280,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000



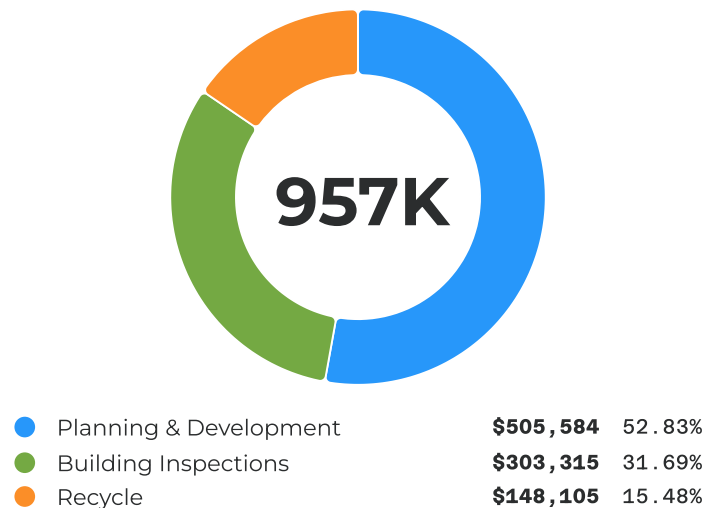
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Expenditures		\$841,371	\$1,322,787	\$853,298	\$957,003

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Christian County General Fund		\$363,319	\$459,704	\$440,766	\$505,584
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Christian County General Fund		\$127,078	\$132,487	\$128,262	\$148,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Building Inspections		\$350,973	\$730,596	\$284,270	\$303,315



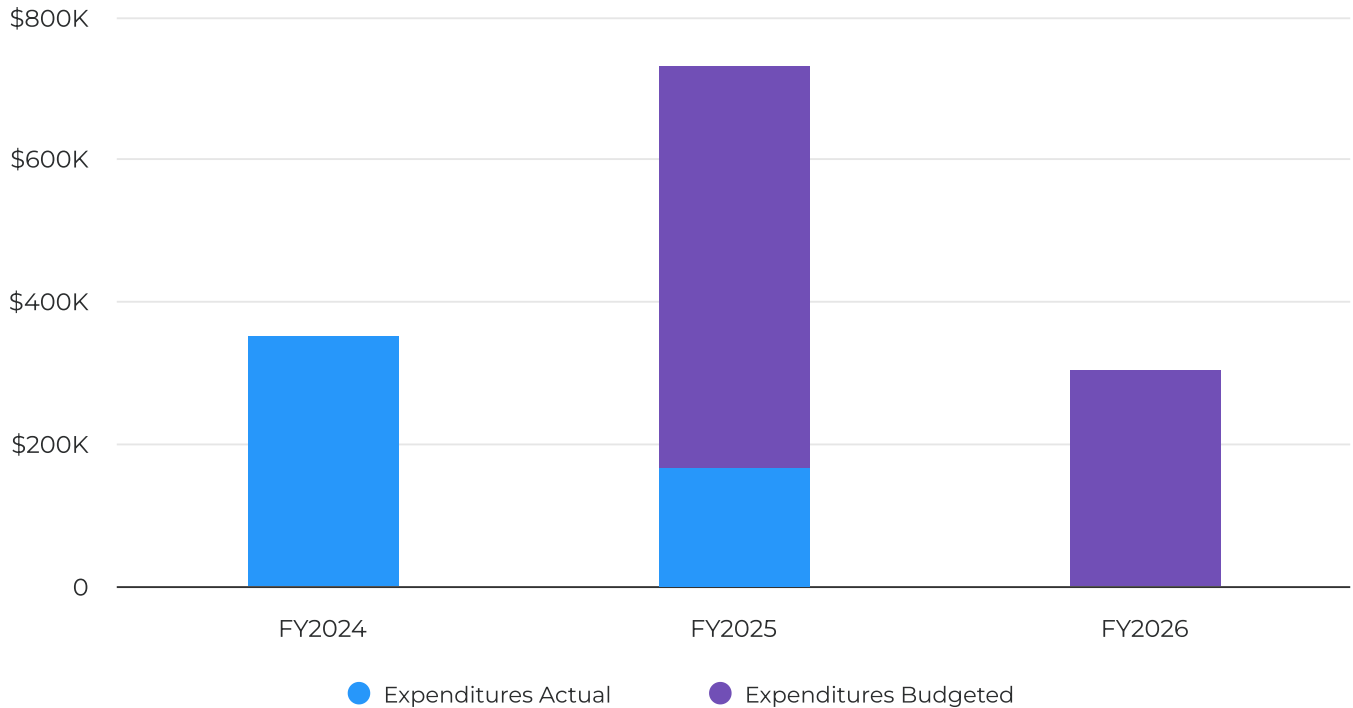
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Planning & Development		-	\$450,000	-	-
Building Inspection		-	\$450,000	-	-
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Building Inspections		\$350,973	\$280,596	\$284,270	\$303,315
Building Inspection		\$350,973	\$280,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$841,371	\$1,322,787	\$853,298	\$957,003



Building Inspections

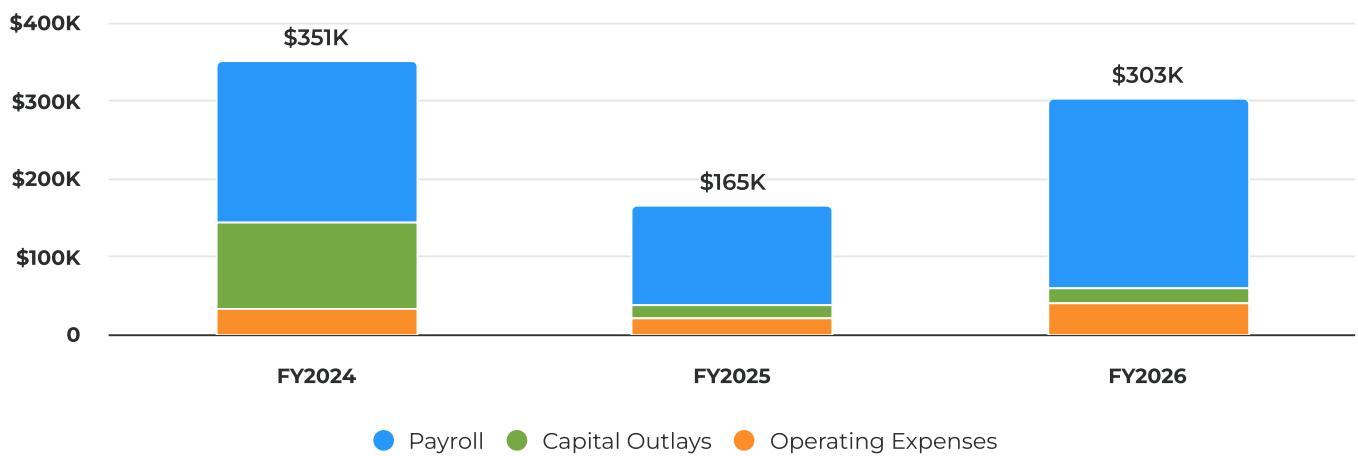
Expenditure Summary

Historical Expenditures Across Fund Summary

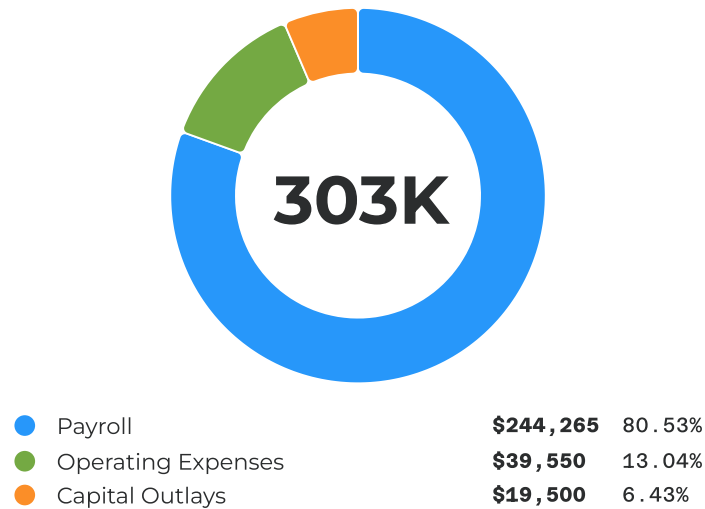


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

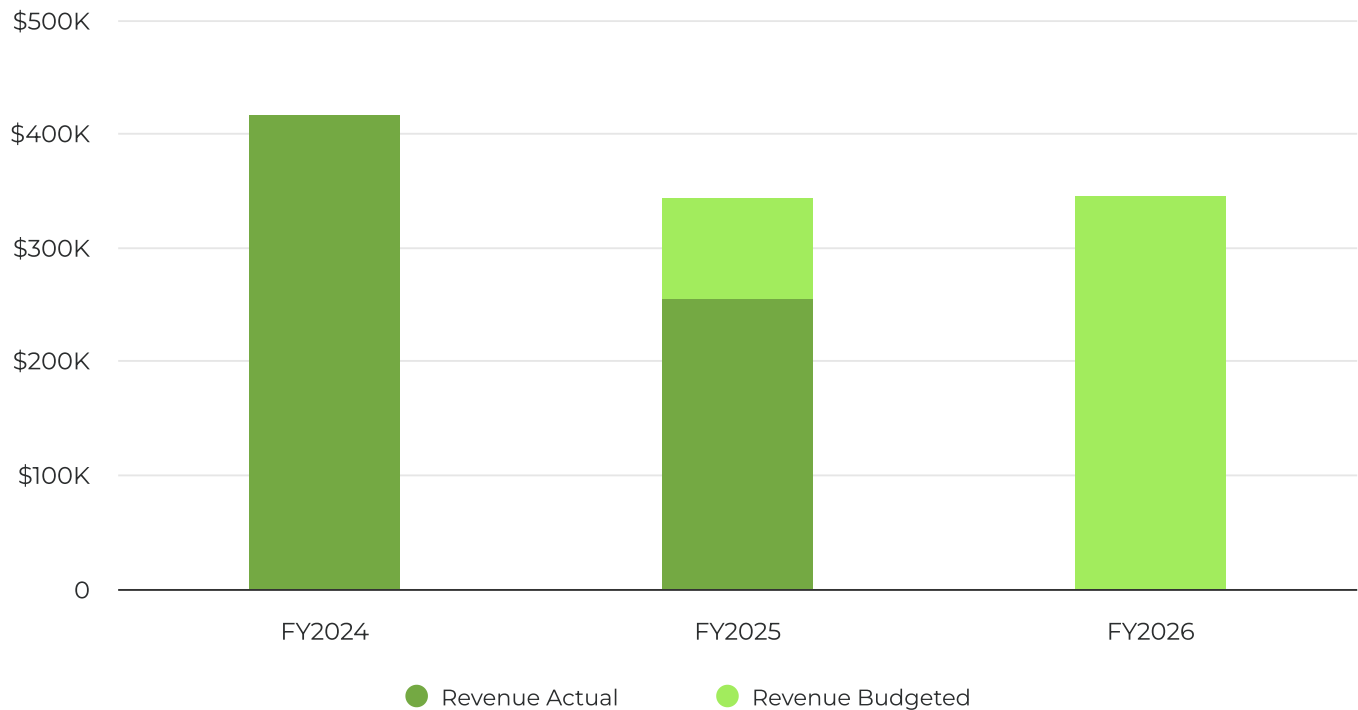
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$207,842	\$218,046	\$218,046	\$244,265
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Operating Expenses		\$32,253	\$44,550	\$32,704	\$39,550
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Late Fees	280-610-53619	\$22	-	-	-
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Capital Outlays		\$110,900	\$468,000	\$33,520	\$19,500
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Expenditures		\$350,995	\$730,596	\$284,270	\$303,315

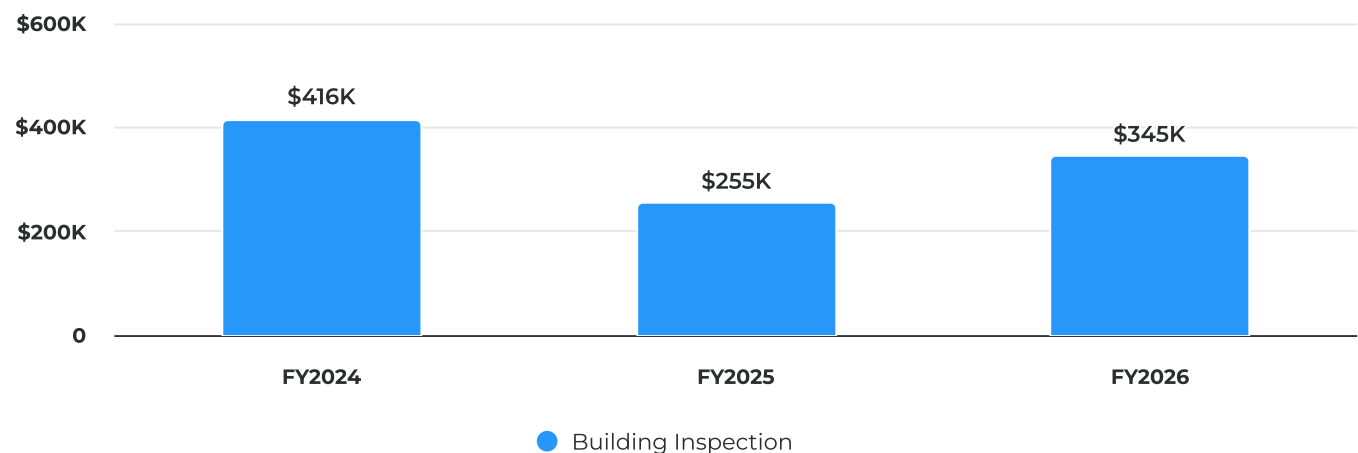
Revenue Summary

Historical Revenues Across Fund Summary



Revenues by Fund

Historical Revenues by Fund



FY26 Revenues by Fund



● Building Inspection \$345,000 100.00%

Revenues by Fund

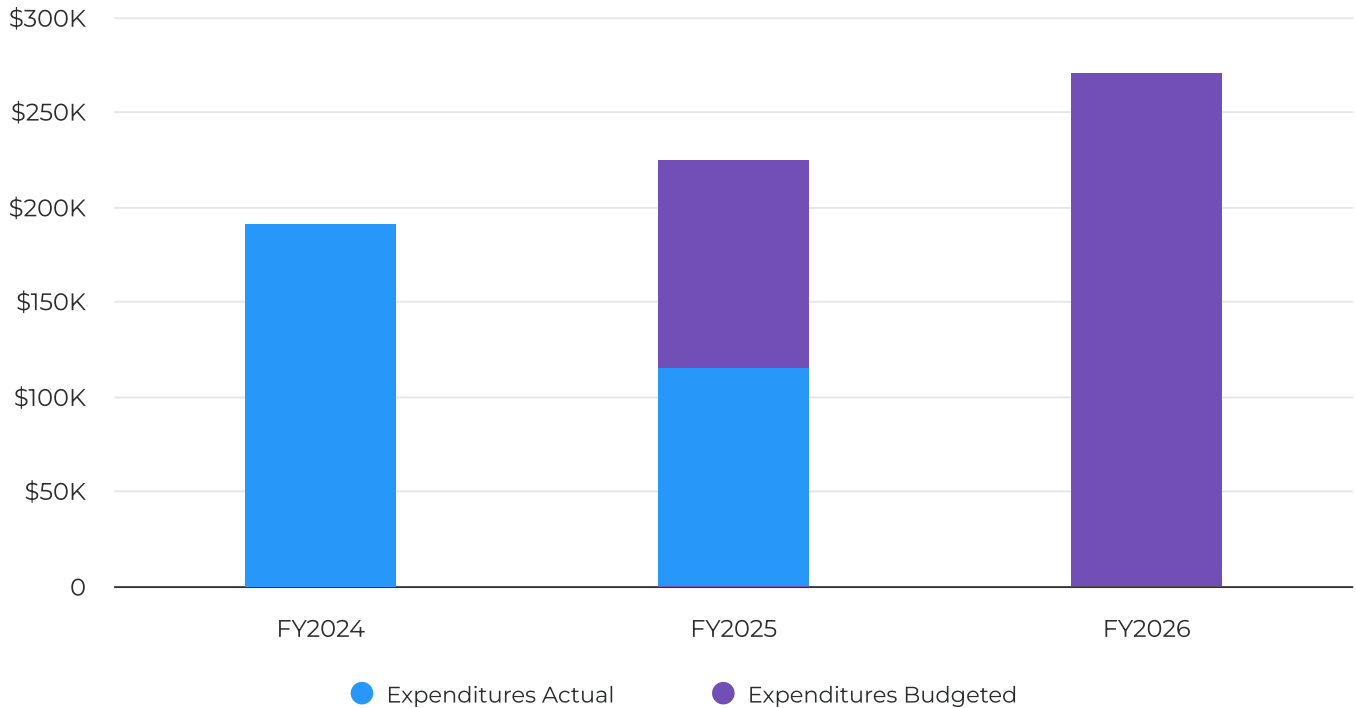
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection		\$415,618	\$344,000	\$393,785	\$345,000
Building Inspection	280-42312	\$368,219	\$320,000	\$357,700	\$325,000
Interest	280-46611	\$47,399	\$24,000	\$36,085	\$20,000
Total Revenues		\$415,618	\$344,000	\$393,785	\$345,000



Auditor

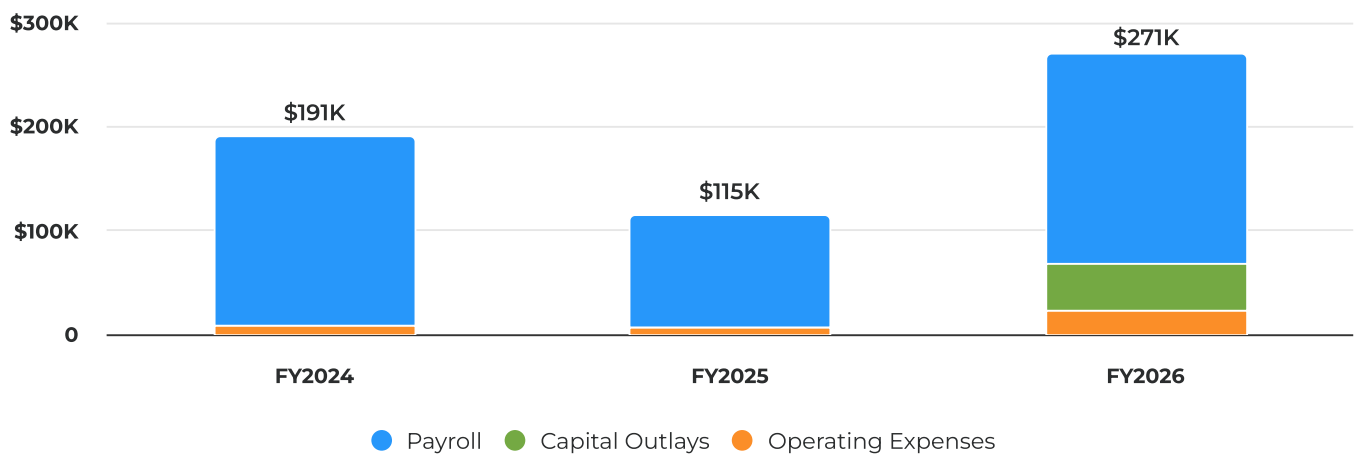
Expenditure Summary

Historical Expenditures Across Division

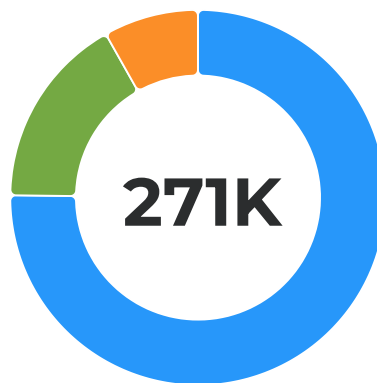


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Payroll	\$203,523	75.21%
Capital Outlays	\$45,000	16.63%
Operating Expenses	\$22,100	8.17%

Expenditures by Expense Type

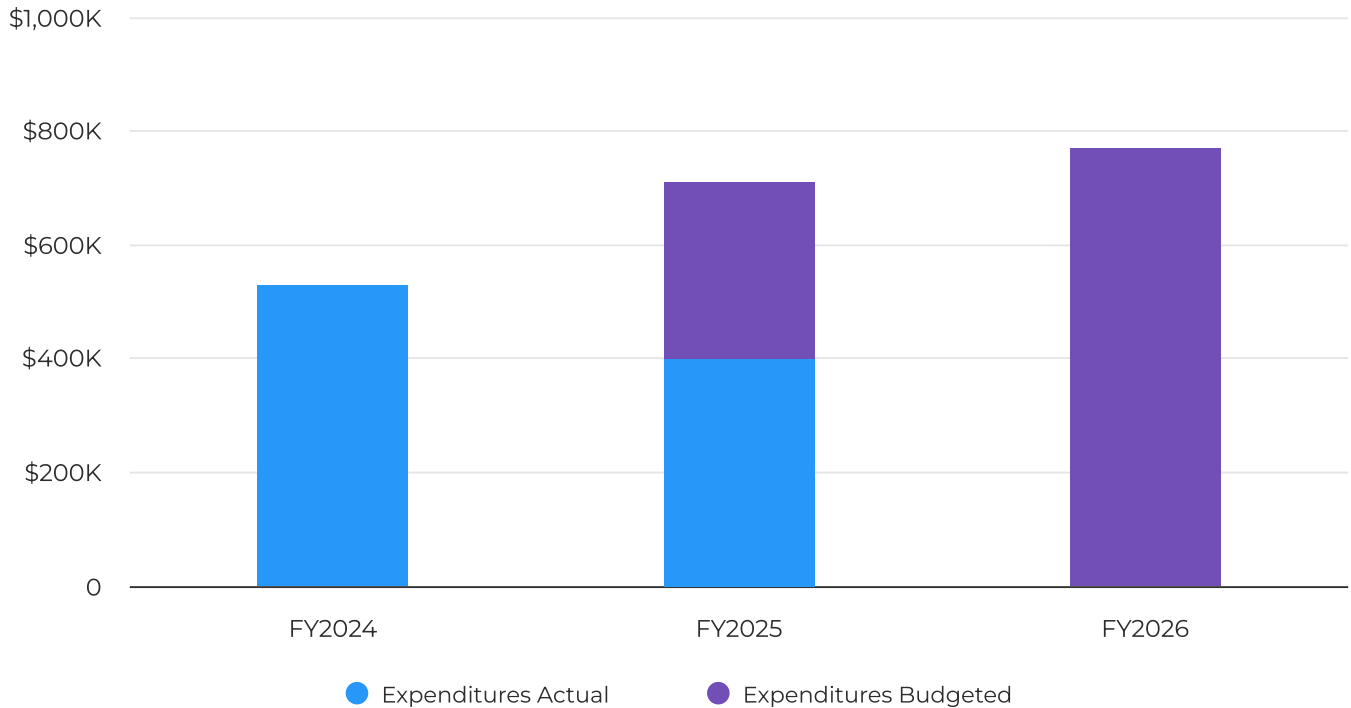
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$182,663	\$184,398	\$184,398	\$203,523
Salary Elected Official - AUDITOR	101-210-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - AUDITOR	101-210-51120	\$69,118	\$65,539	\$65,539	\$73,412
Health Insurance	101-210-51210	\$8,847	\$13,049	\$13,049	\$20,400
FICA	101-210-51220	\$10,813	\$11,085	\$11,085	\$11,869
Lagers	101-210-51230	\$16,357	\$14,836	\$14,836	\$15,724
Unemployment Insurance	101-210-51250	\$154	\$262	\$262	\$100
Workers' Compensation	101-210-51260	\$327	\$269	\$269	\$279
Operating Expenses		\$8,214	\$12,135	\$10,060	\$22,100
Repairs & Maintenance Equipment	101-210-52430	-	\$200	\$200	\$950
Dues	101-210-52500	\$150	\$525	\$385	\$550
Bond	101-210-52522	-	\$260	-	\$2,000
Phone	101-210-52530	\$1,051	\$1,500	\$1,280	\$1,400
Mileage	101-210-52580	\$130	\$250	\$1,240	\$1,500
Training	101-210-52590	\$3,298	\$5,000	\$4,310	\$10,000
Office Expense	101-210-53600	\$3,537	\$3,750	\$2,515	\$5,000
Postage	101-210-53605	\$48	\$150	\$130	\$200
Small Equipment	101-210-53618	-	\$500	-	\$500
Capital Outlays		-	\$28,000	\$16,165	\$45,000
Computer Software	101-210-54756	-	\$28,000	\$16,165	\$45,000
Total Expenditures		\$190,878	\$224,533	\$210,623	\$270,623



Employee Services

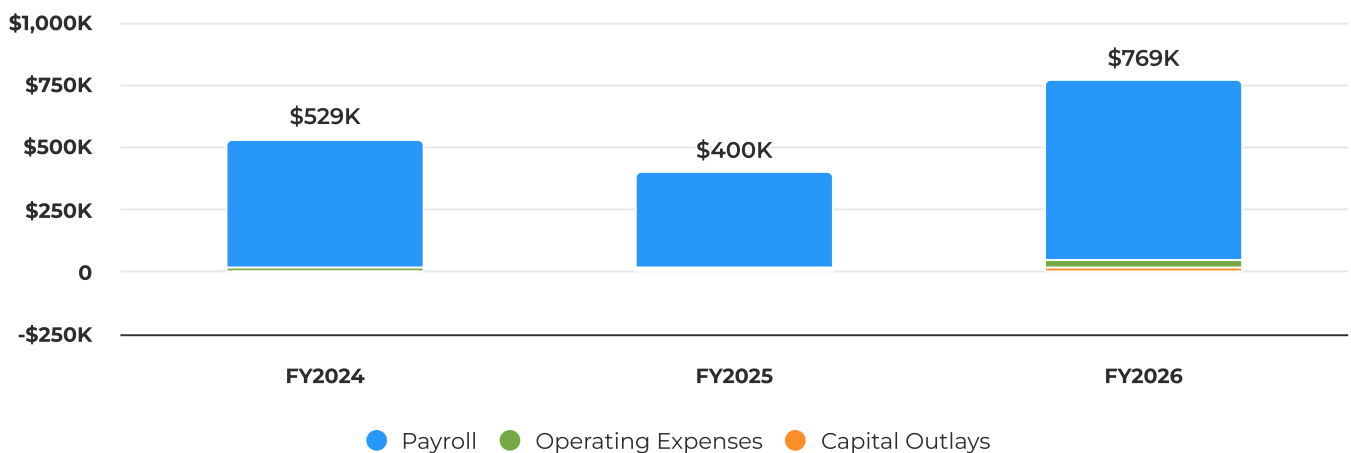
Expenditure Summary

Historical Expenditures Across Division

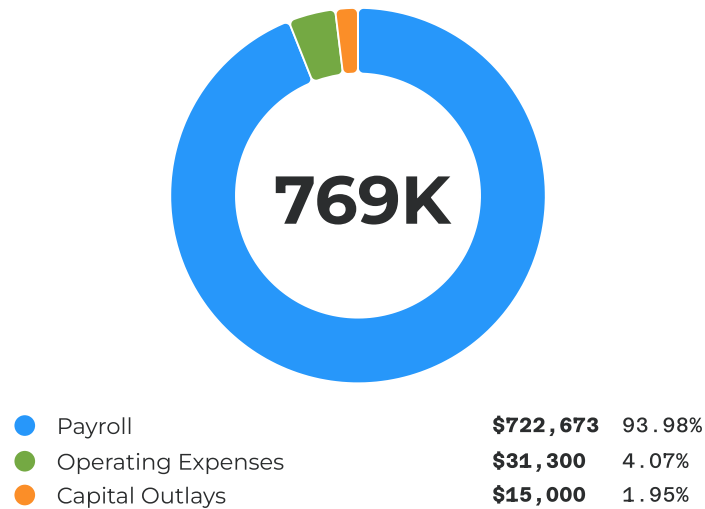


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

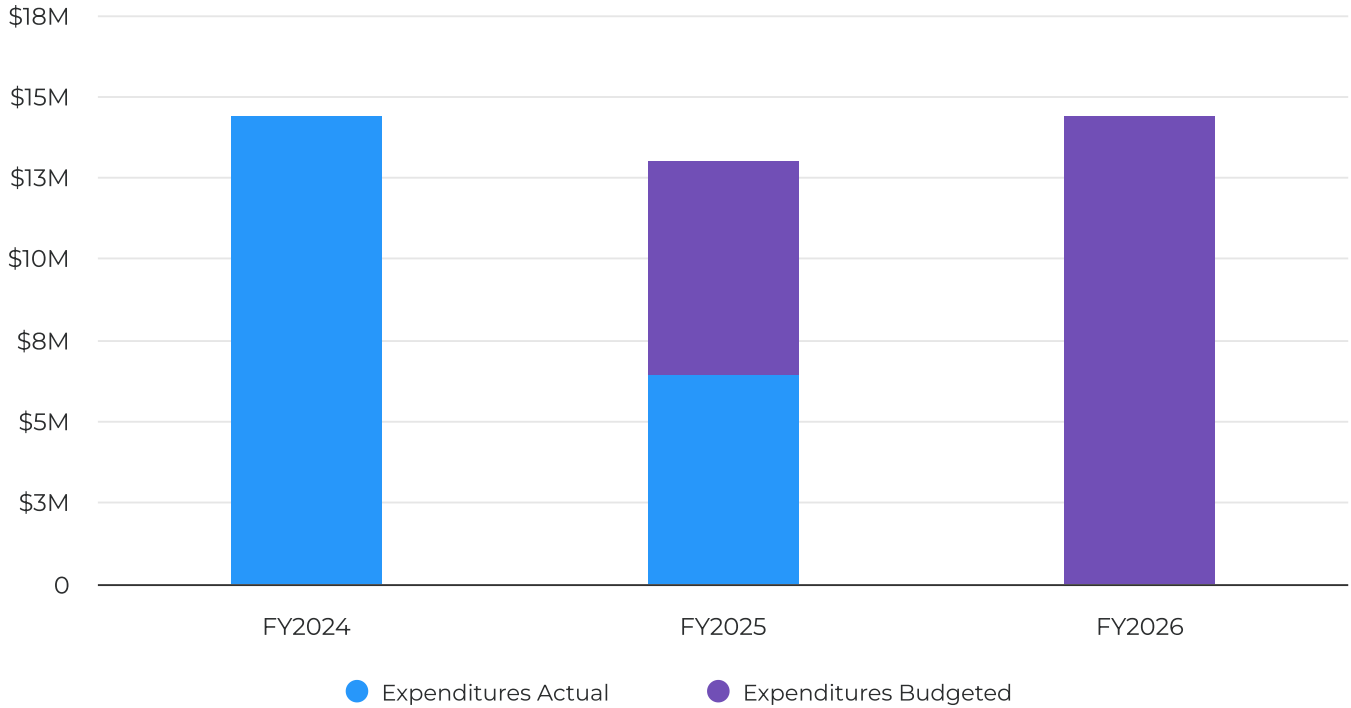
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$515,444	\$673,949	\$157,679	\$722,673
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$389,234	\$504,854	-	\$524,687
Contract Labor	101-240-51130	\$11,701	\$15,000	\$3,585	\$12,000
Health Insurance	101-240-51210	\$37,948	\$52,742	\$52,742	\$81,600
FICA	101-240-51220	\$31,562	\$38,598	\$38,598	\$40,116
Lagers	101-240-51230	\$43,665	\$60,546	\$60,546	\$62,926
Unemployment Insurance	101-240-51250	\$474	\$1,275	\$1,275	\$400
Workers' Compensation	101-240-51260	\$861	\$932	\$932	\$944
Operating Expenses		\$13,959	\$23,600	\$12,880	\$31,300
Dues	101-240-52500	\$499	\$1,000	-	\$1,000
Phone	101-240-52530	\$4,491	\$4,500	\$4,195	\$5,000
Mileage	101-240-52580	\$157	\$300	-	\$300
Training	101-240-52590	\$1,672	\$5,000	-	\$5,000
Office Expense	101-240-53600	\$7,059	\$10,000	\$8,105	\$17,000
Postage	101-240-53605	\$51	\$300	\$60	\$500
Small Equipment	101-240-53618	\$30	\$2,500	\$520	\$2,500
Capital Outlays		-\$635	\$12,000	\$19,020	\$15,000
Computer Software	101-240-54756	-\$635	\$12,000	\$19,020	\$15,000
Total Expenditures		\$528,768	\$709,549	\$189,579	\$768,973



Highway Department

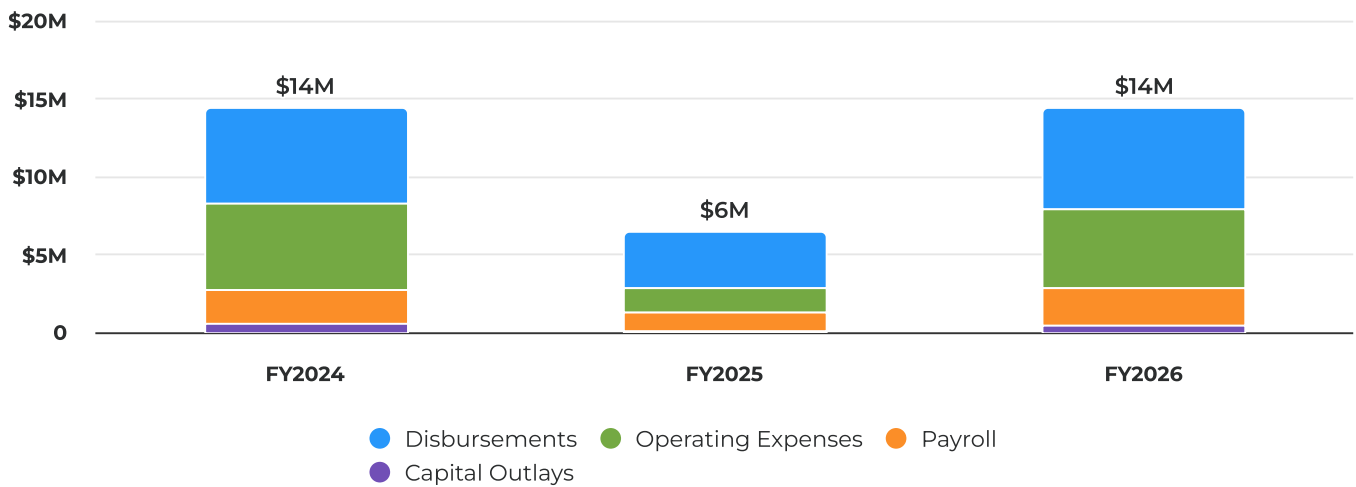
Expenditure Summary

Historical Expenditures Across Division

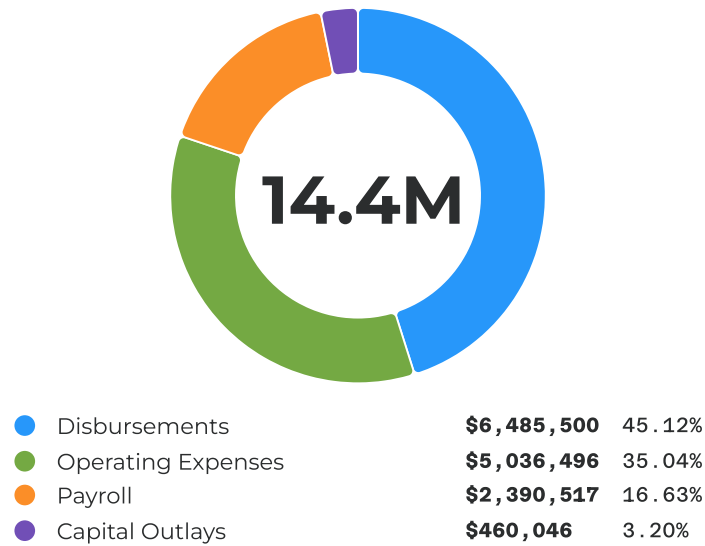


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$2,132,643	\$2,332,405	\$2,329,435	\$2,390,517
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Operating Expenses		\$5,570,907	\$4,037,450	\$1,343,489	\$5,036,496
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000

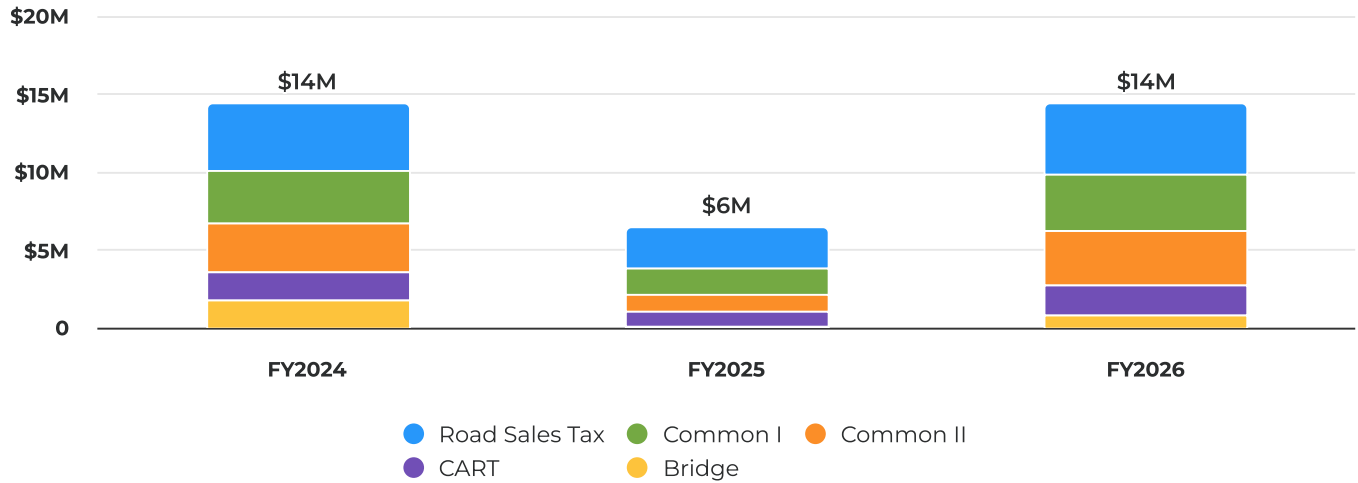


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Capital Outlays		\$572,416	\$480,000	\$37,095	\$460,046
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Disbursements		\$6,112,476	\$6,155,000	\$4,982,150	\$6,485,500
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Total Expenditures		\$14,388,442	\$13,004,855	\$8,692,169	\$14,372,559

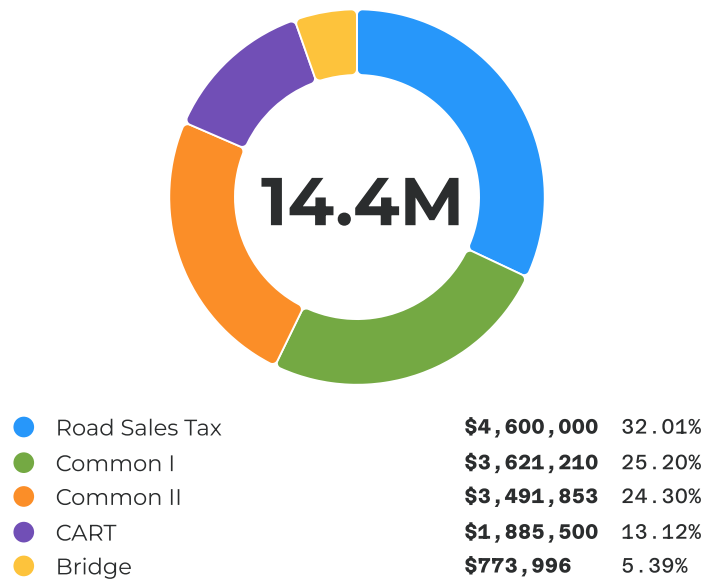


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Road Sales Tax		\$4,309,636.77	\$3,481,335.00	\$4,500,000.00	\$4,600,000.00
Disbursements - Common I	221-800-59501	\$2,176,778.16	\$1,750,710.00	\$2,250,000.00	\$2,300,000.00
Disbursements - Common II	221-800-59502	\$2,132,858.61	\$1,730,625.00	\$2,250,000.00	\$2,300,000.00
CART		\$1,802,839.23	\$1,500,815.00	\$1,655,000.00	\$1,885,500.00
Disbursements - Common I	222-800-59501	\$730,907.23	\$644,175.00	\$670,000.00	\$729,000.00
Disbursements - Common II	222-800-59502	\$689,521.18	\$592,815.00	\$635,000.00	\$768,000.00



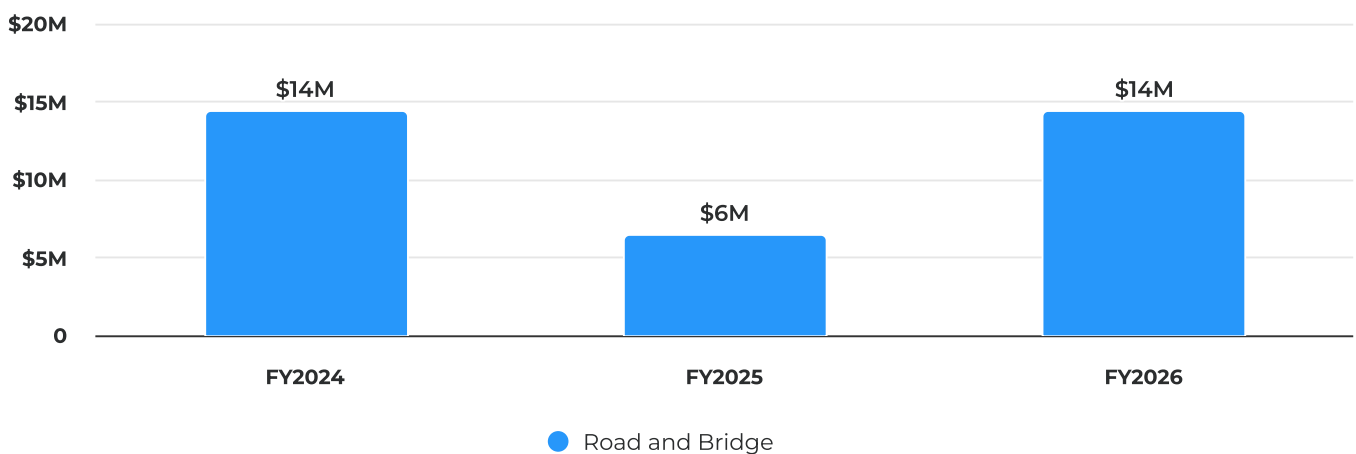
Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Disbursements - Bridge	222-800-59503	\$382,410.82	\$263,825.00	\$350,000.00	\$388,500.00
Common I		\$3,372,859.45	\$1,847,593.83	\$3,462,152.33	\$3,621,209.53
Salary Other - COMMON ROAD	231-600-51120	\$822,843.24	\$854,028.93	\$854,028.93	\$863,475.73
Health Insurance	231-600-51210	\$102,494.43	\$107,656.56	\$107,656.56	\$168,300.00
FICA	231-600-51220	\$62,156.16	\$64,988.96	\$64,988.96	\$65,757.54
Lagers	231-600-51230	\$94,100.56	\$101,943.47	\$101,943.47	\$103,149.09
Unemployment Insurance	231-600-51250	\$871.30	\$2,475.00	\$2,475.00	\$825.00
Workers' Compensation	231-600-51260	\$53,916.39	\$53,859.40	\$53,859.40	\$52,906.27
Uniforms	231-610-51270	\$9,591.65	\$11,370.00	\$11,500.00	\$11,500.00
Utilities	231-610-52410	\$11,215.12	\$14,935.00	\$14,500.00	\$15,500.00
Repairs & Maintenance Equipment	231-610-52430	\$88,296.06	\$91,415.00	\$95,000.00	\$95,000.00
Tire & Tire Repair	231-610-52436	\$23,447.45	\$6,155.00	\$23,000.00	\$20,000.00
Building Repairs & Maintenance	231-610-52438	\$10,553.40	\$2,160.00	\$18,000.00	\$45,000.00
Property & Liability Insurance	231-610-52520	\$21,035.07	\$26,965.53	\$21,000.00	\$30,000.00
Vehicle Insurance	231-610-52525	\$64,670.63	\$73,860.97	\$65,000.00	\$75,000.00
Phone	231-610-52530	\$3,973.77	\$5,200.00	\$5,200.00	\$4,500.00
Training	231-610-52590	\$785.76	\$630.00	\$1,000.00	\$750.00
Shop Expense	231-610-53601	\$24,548.09	\$40,095.00	\$35,000.00	\$50,000.00
Road Signs	231-610-53613	\$20,503.23	\$12,720.00	\$17,000.00	\$18,000.00
Snow Removal	231-610-53615	\$8,777.00	\$28,340.00	\$45,000.00	\$45,000.00
Small Equipment	231-610-53618	\$796.84	-	\$1,000.00	\$1,500.00
Fuel Expense	231-610-53626	\$97,511.23	\$80,550.00	\$110,000.00	\$100,000.00
Road Maintenance & Repair	231-610-53720	\$1,522,092.88	\$231,150.00	\$1,650,000.00	\$1,650,000.00
Buildings & Building Improvements	231-610-54700	\$195,011.10	\$34,085.00	\$40,000.00	\$25,000.00
Equipment	231-610-54750	\$133,668.09	\$3,010.00	\$125,000.00	\$180,045.90
Common II		\$3,132,794.19	\$1,804,465.19	\$3,277,203.00	\$3,491,853.19
Salary Other - COMMON ROAD	232-600-51120	\$704,572.84	\$812,052.90	\$812,052.90	\$760,634.24
Health Insurance	232-600-51210	\$81,213.83	\$101,131.92	\$101,131.92	\$158,100.00
FICA	232-600-51220	\$53,265.60	\$61,800.06	\$61,800.06	\$57,981.97
Lagers	232-600-51230	\$78,778.68	\$96,941.27	\$96,941.27	\$90,952.11
Unemployment Insurance	232-600-51250	\$859.16	\$2,325.00	\$2,325.00	\$775.00
Workers' Compensation	232-600-51260	\$59,906.38	\$50,701.86	\$50,701.86	\$46,159.87
Uniforms	232-610-51270	\$8,072.62	\$8,160.00	\$11,000.00	\$10,000.00
Utilities	232-610-52410	\$9,966.75	\$11,555.00	\$12,500.00	\$12,500.00
Repairs & Maintenance	232-610-52430	\$98,774.08	\$87,100.00	\$95,000.00	\$100,000.00



Category	Account ID	FY 2024 Actual	FY 2025 Projected	FY 2025 2025 1st Amended	FY 2026 Budgeted
Equipment					
Tire & Tire Repair	232-610-52436	\$28,797.39	\$11,120.00	\$25,000.00	\$25,000.00
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,350.72	-	\$20,000.00	\$15,000.00
Property & Liability Insurance	232-610-52520	\$21,598.54	\$25,640.15	\$22,000.00	\$26,000.00
Vehicle Insurance	232-610-52525	\$49,065.06	\$59,352.04	\$50,000.00	\$60,000.00
Phone	232-610-52530	\$3,297.21	\$2,905.00	\$3,750.00	\$3,500.00
Training	232-610-52590	\$801.02	\$1,630.00	\$1,000.00	\$750.00
Shop Expense	232-610-53601	\$22,679.16	\$50,295.00	\$29,000.00	\$50,000.00
Road Signs	232-610-53613	\$19,536.77	\$10,890.00	\$17,000.00	\$18,000.00
Snow Removal	232-610-53615	\$13,038.18	\$47,195.00	\$50,000.00	\$50,000.00
Small Equipment	232-610-53618	\$490.45	\$2,400.00	\$1,000.00	\$1,500.00
Fuel Expense	232-610-53626	\$82,626.78	\$81,370.00	\$100,000.00	\$100,000.00
Road Maintenance & Repair	232-610-53720	\$1,549,365.97	\$279,900.00	\$1,400,000.00	\$1,650,000.00
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000.00
Equipment	232-610-54750	\$243,737.00	-	\$315,000.00	\$215,000.00
Bridge		\$1,770,311.89	\$57,960.00	\$110,500.00	\$773,996.00
Bridge Construction & Maintenance	233-610-53720	\$1,770,311.89	\$57,960.00	\$110,500.00	\$773,996.00
Total Expenditures		\$14,388,441.53	\$8,692,169.02	\$13,004,855.33	\$14,372,558.73

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



● Road and Bridge

\$14,372,559 100.00%

Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge		\$14,388,442	\$13,004,855	\$8,692,169	\$14,372,559
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500



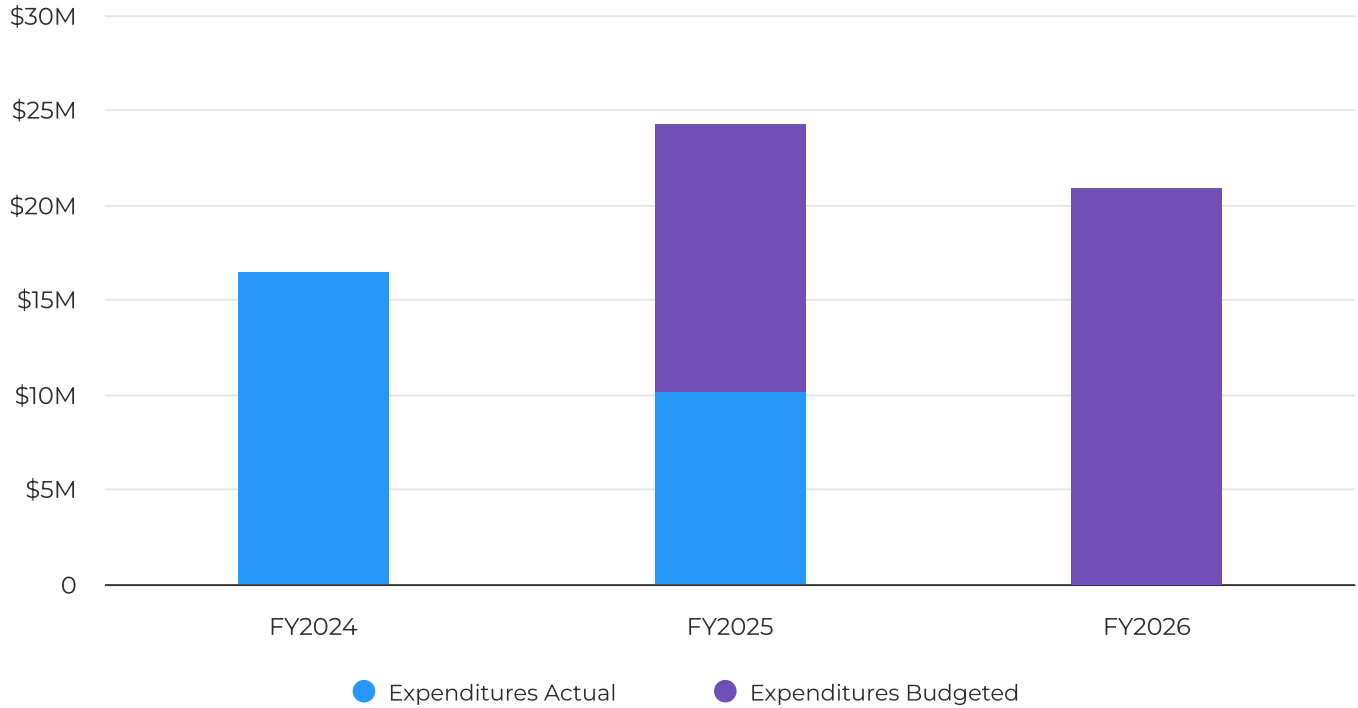
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Total Expenditures		\$14,388,442	\$13,004,855	\$8,692,169	\$14,372,559



Road and Bridge Funds

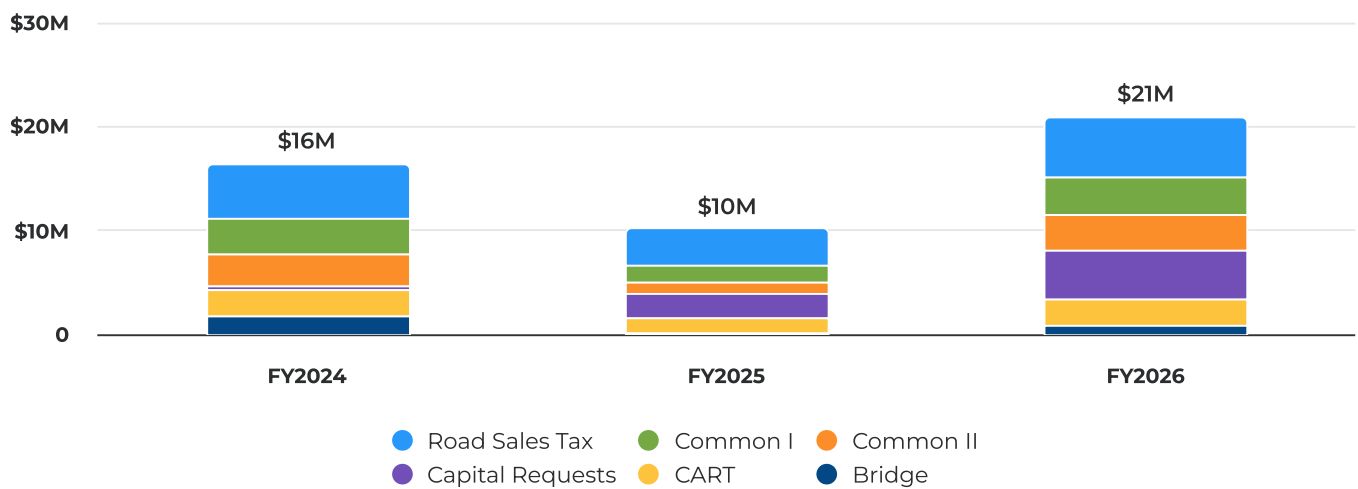
Expenditure Summary

Historical Expenditures Across Fund Summary

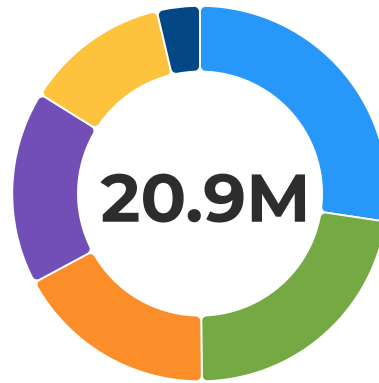


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Road Sales Tax	\$5,725,000	27.39%
Capital Requests	\$4,691,685	22.45%
Common I	\$3,621,210	17.33%
Common II	\$3,491,853	16.71%
CART	\$2,597,500	12.43%
Bridge	\$773,996	3.70%

Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Sales Tax		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000
Road and Bridge Special Revenue Funds		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000
Disbursements	221-610-59504	\$23,521	\$22,000	\$23,815	\$25,000
Disbursements - Special Roads	221-610-59505	\$475,000	\$600,000	\$872,505	\$600,000
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
DisburseTo Capital Projects	221-800-59506	\$500,000	\$500,000	\$500,000	\$500,000
CART		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500
Road and Bridge Special Revenue Funds		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500
Disbursements - Special Roads	222-610-59504	\$673,509	\$615,000	\$579,050	\$712,000
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Common I		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Road and Bridge Special Revenue Funds		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758



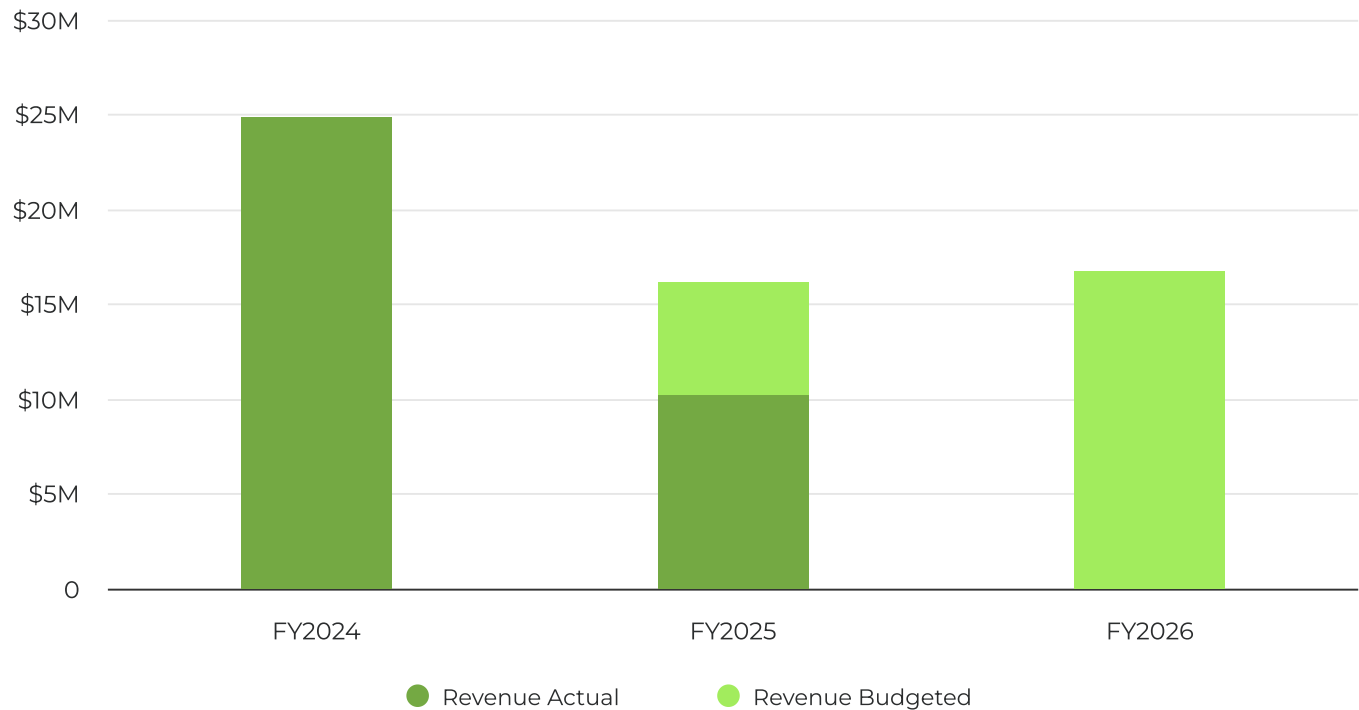
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Common II		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Road and Bridge Special Revenue Funds		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Capital Requests		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685
Capital Requests		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996
Road and Bridge Special Revenue Funds		\$1,770,312	\$110,500	\$57,960	\$773,996
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Total Expenditures		\$16,442,576	\$24,266,855	\$15,587,364	\$20,901,243

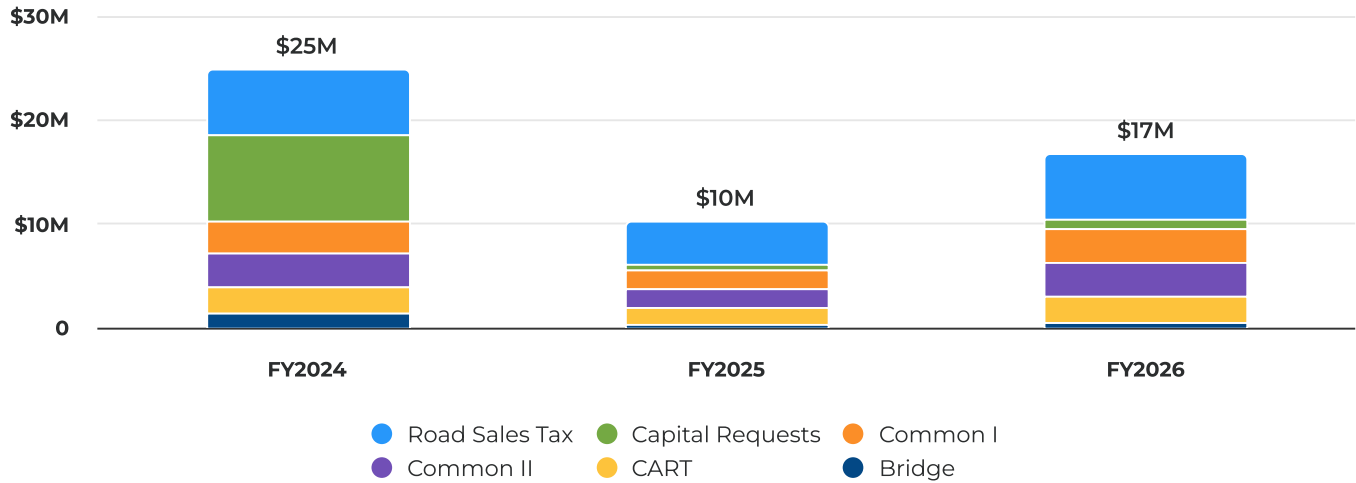
Revenue Summary

Historical Revenues Across Fund Summary



Revenues by Fund

Historical Revenues by Fund



FY26 Revenues by Fund



Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Sales Tax		\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375
Sales Tax	221-41310	\$6,021,263	\$6,025,000	\$5,988,645	\$6,115,375
Interest	221-46611	\$287,256	\$175,000	\$234,190	\$240,000
CART		\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000
CART	222-43354	\$2,463,455	\$2,365,000	\$2,636,280	\$2,500,000
Interest	222-46611	\$11,933	\$9,000	\$10,940	\$13,000
Common I		\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720
Property Tax	231-41100	\$172,736	\$150,000	\$150,000	\$150,000
Surtax	231-41119	\$682	\$650	\$720	\$720



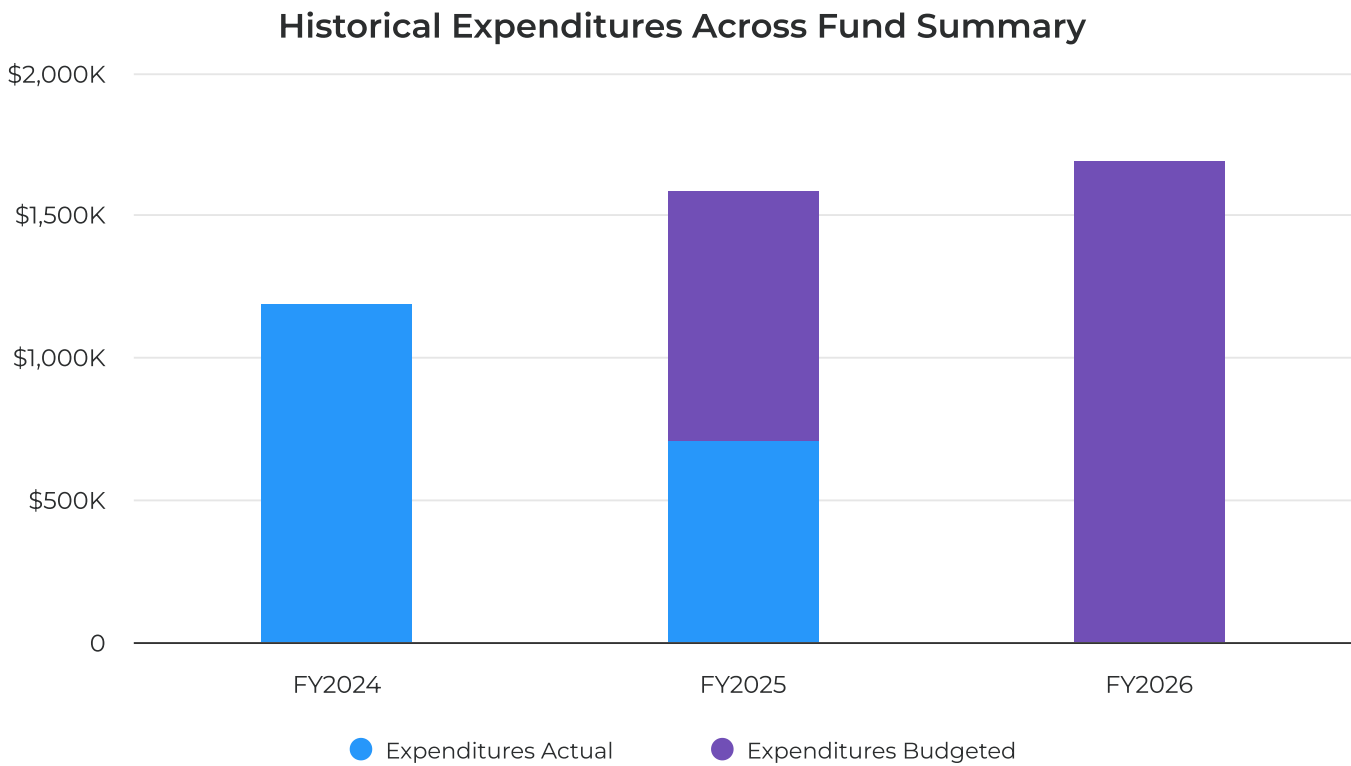
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Financial Institution Tax	231-41630	\$3	-	-	-
Interest on Financial Inst Tax	231-41631	-	-	-	-
Disaster Grant	231-43110	\$99,811	\$11,977	-	-
National Forest Revenue	231-43301	\$18,482	\$20,000	-	\$18,000
Interest	231-46611	\$106,159	\$65,000	\$72,815	\$85,000
Miscellaneous Revenue	231-48101	\$4,181	-	\$3,055	-
Expense Reimbursement	231-48102	\$12	-	\$4,325	-
Sale of Assets	231-49210	\$8,809	-	-	-
Transfer In - Road Sales Tax	231-49290	\$2,060,179	\$2,250,000	\$1,636,170	\$2,300,000
Transfer In - Road Sales Tax Interest	231-49291	\$91,089	\$90,000	\$130,310	\$110,000
Transfer In - CART	231-49295	\$606,423	\$670,000	\$628,350	\$729,000
Common II		\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350
Property Tax	232-41100	\$87	\$87	\$87	\$87
Surtax	232-41119	\$9,875	\$9,500	\$10,441	\$10,500
Disaster Grant	232-43110	\$115,751	\$13,890	-	-
Interest	232-46611	\$84,072	\$70,000	\$63,445	\$70,000
Miscellaneous Revenue	232-48101	\$9,195	-	-	-
Expense Reimbursement	232-48102	\$12,367	-	\$81,495	-
Sale of Assets	232-49210	\$14,379	-	-	-
Transfer In - Road Sales Tax	232-49290	\$1,879,082	\$2,250,000	\$1,604,045	\$2,300,000
Transfer In - Road Sales Tax Interest	232-49291	\$279,287	\$85,000	\$126,580	\$110,000
Transfer In - CART	232-49295	\$814,005	\$635,000	\$592,812	\$699,763
Capital Requests		\$8,324,929	\$615,000	\$837,865	\$850,000
Interest	235-46611	\$323,354	\$115,000	\$337,865	\$350,000
Transfer In - General Fund	235-49101	\$7,501,575	-	-	-
Transfer In - Road Sales Tax	235-49290	\$500,000	\$500,000	\$500,000	\$500,000
Bridge		\$1,354,855	\$612,500	\$333,641	\$462,500
Miscellaneous Grants	233-43411	\$724,427	\$162,500	-	-
Bridge Replacement	233-43431	\$14,784	-	-	-
Interest	233-46611	\$89,646	\$90,000	\$52,825	\$63,000
Expense Reimbursement	233-48102	\$143,587	-	\$16,996	-
Transfer In - CART	233-49295	\$369,518	\$350,000	\$252,880	\$388,500
Transfer In - CART Interest	233-49296	\$12,893	\$10,000	\$10,940	\$11,000
Total Revenues		\$24,850,357	\$16,122,605	\$15,146,212	\$16,763,945



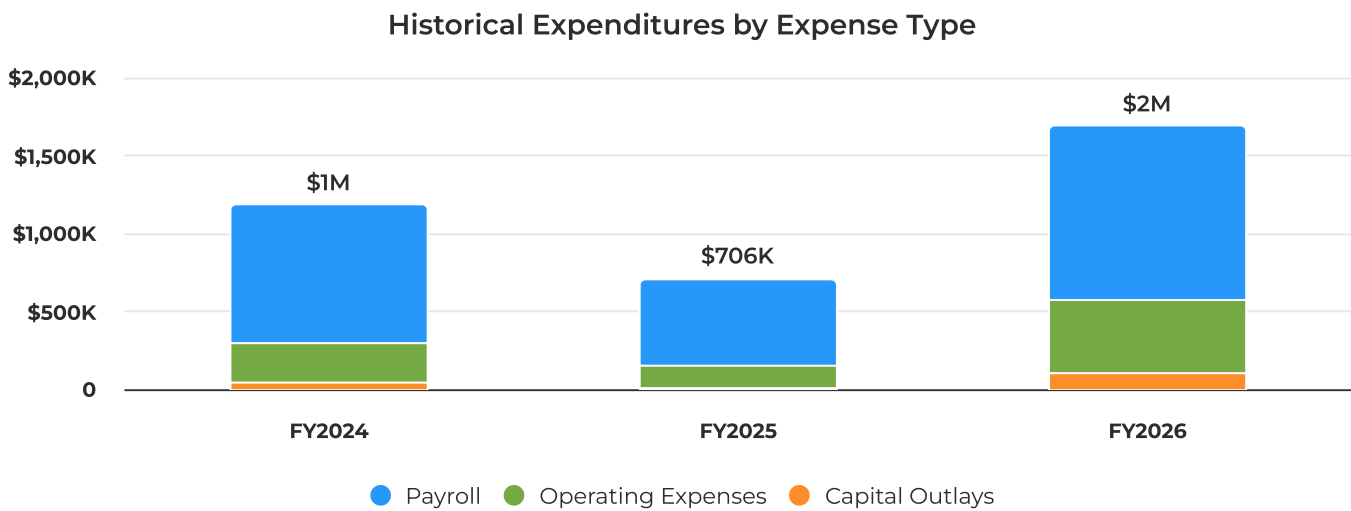
Assessment Fund

The Assessment Fund is established under RSMo 137-750. Expenditures from this fund are limited to only being used for the operations of the County Assessor's Office. Only revenues received under RSMo 137.037, 137.720 and 137.750 may be deposited into this fund.

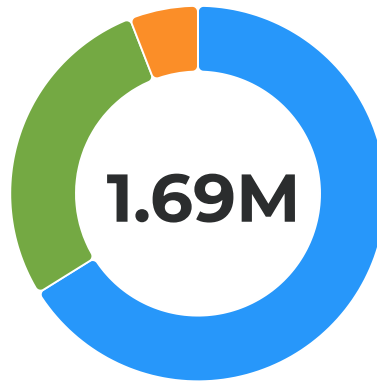
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Payroll	\$1,117,975	66.15%
● Operating Expenses	\$472,100	27.93%
● Capital Outlays	\$100,000	5.92%

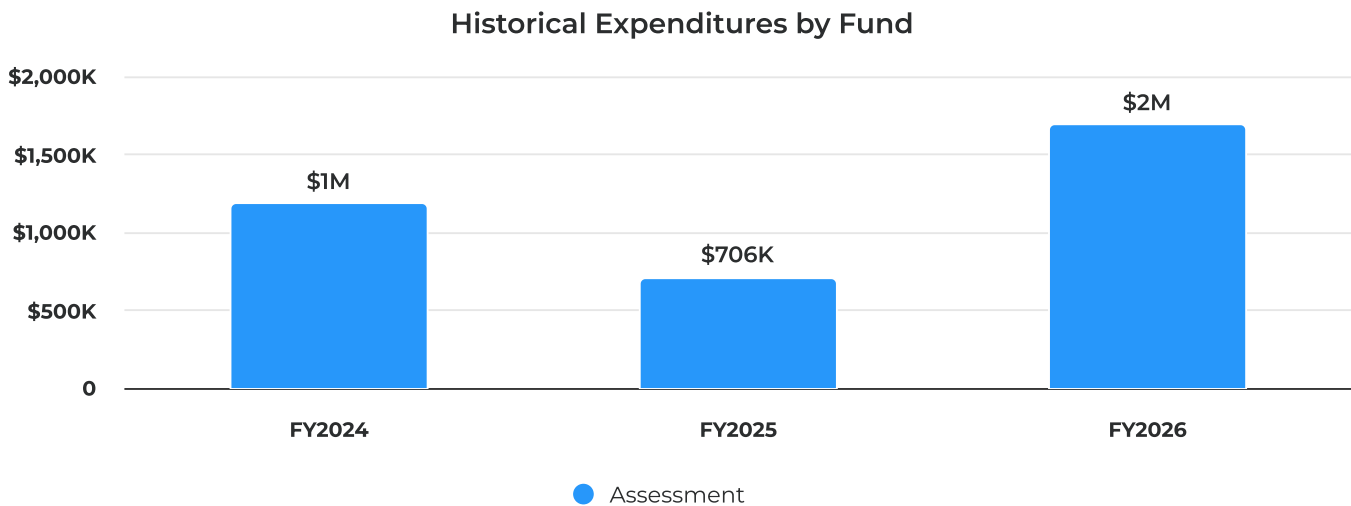
Expenditures by Expense Type

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll		\$892,555	\$1,122,886	\$1,122,886	\$1,117,975
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Operating Expenses		\$255,862	\$364,100	\$281,456	\$472,100
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000

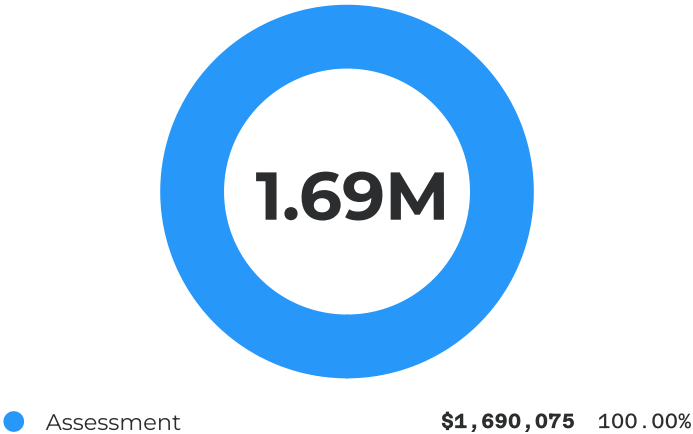


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Capital Outlays		\$37,255	\$100,000	\$12,850	\$100,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Total Expenditures		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075

Expenditures by Fund



FY26 Expenditures by Fund

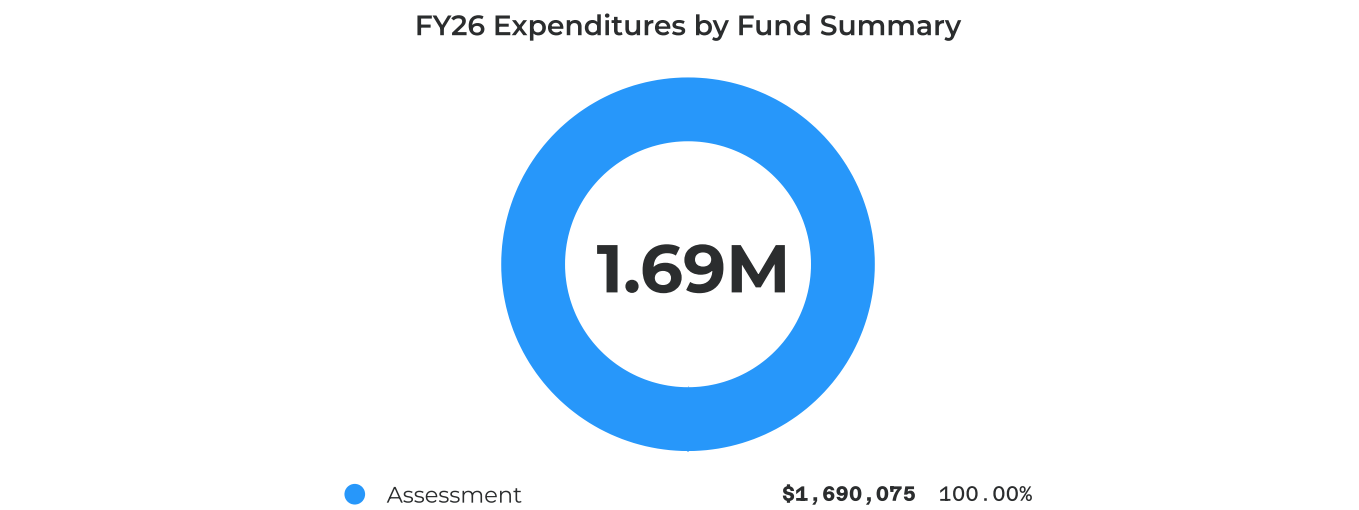
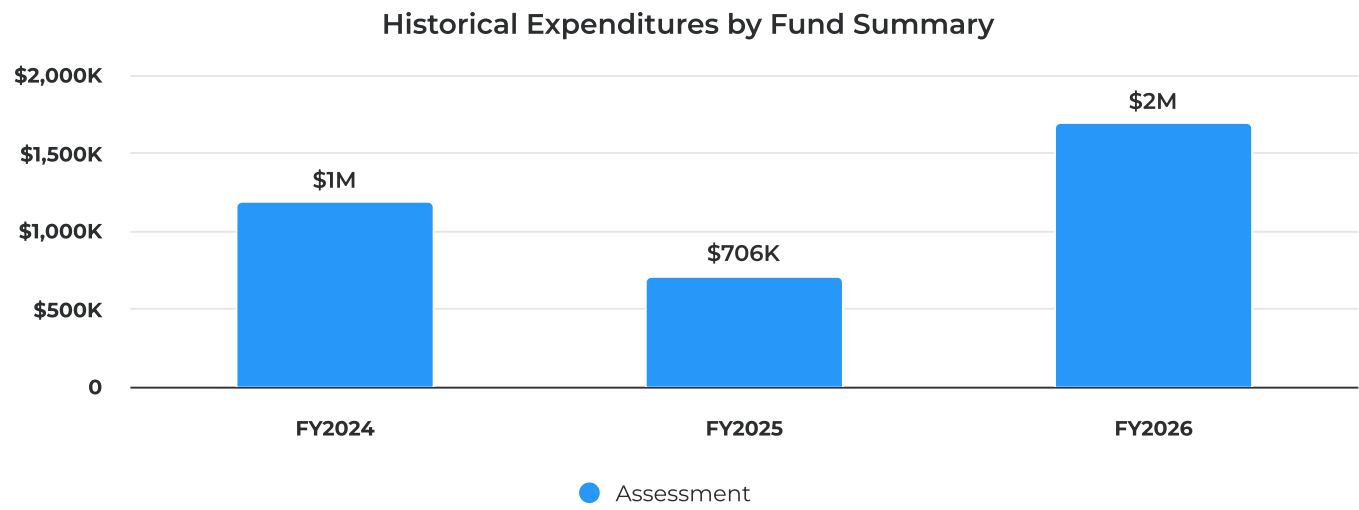


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Total Expenditures		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075



Expenditures by Fund Summary



Expenditures by Fund Summary

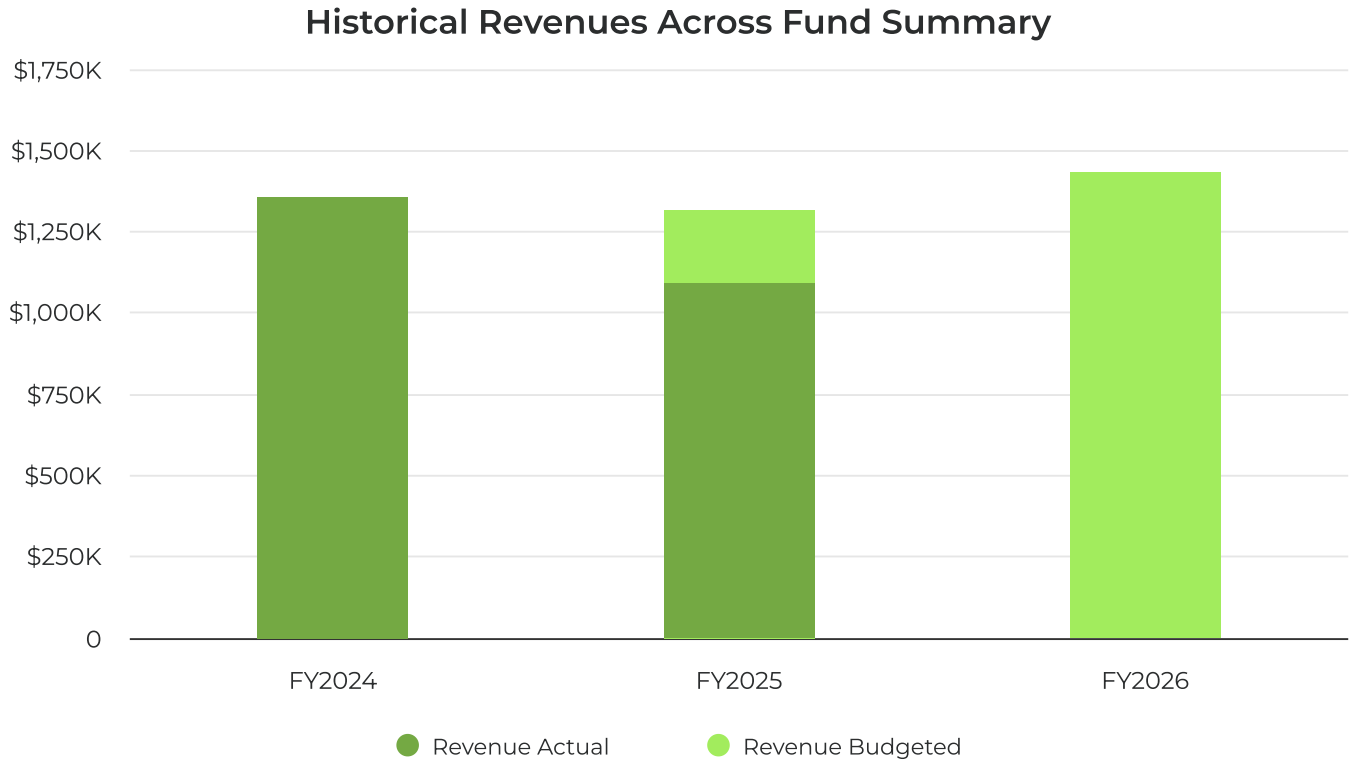
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000



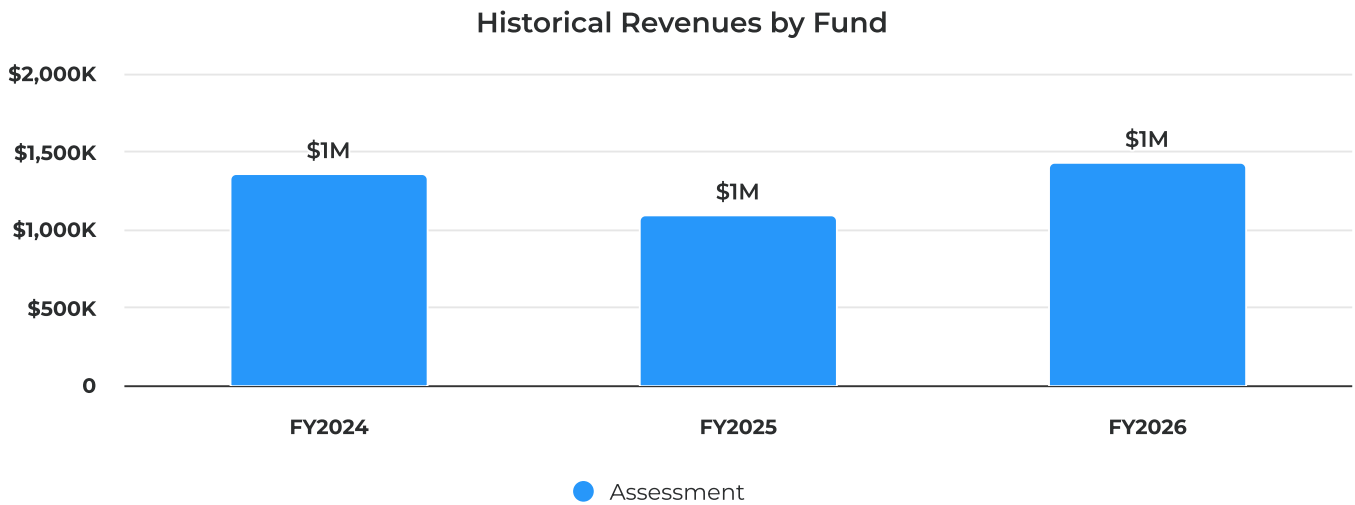
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Total Expenditures		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075



Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



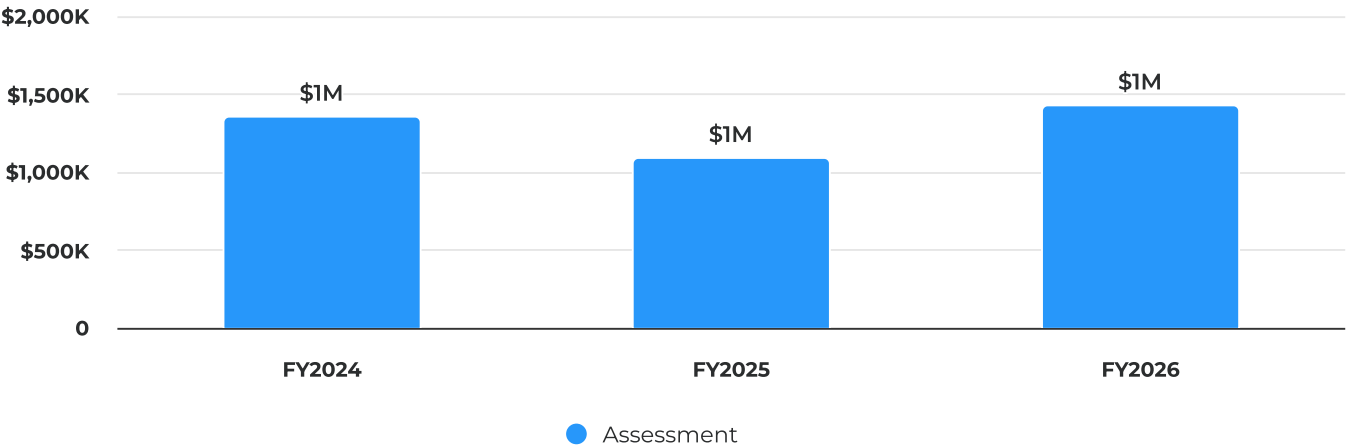
● Assessment **\$1,431,685** 100.00%

Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
State of Missouri Reimbursement	241-43425	\$138,277	\$138,277	\$138,277	\$139,685
Annual On Line Fees	241-44150	\$10,954	\$12,000	\$4,000	-
Sale of Maps	241-44193	\$5,761	\$5,000	\$4,150	-
Collector 1% Withholding	241-44194	\$1,090,334	\$980,000	\$1,143,000	\$1,200,000
Interest	241-46611	\$110,803	\$90,000	\$82,630	\$90,000
Miscellaneous Revenue	241-48101	-	\$1,000	-	\$1,000
Expense Reimbursement	241-48102	-	\$1,000	\$1,915	\$1,000
Transfer In - General Fund	241-49101	-	\$92,000	-	-
Total Revenues		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685

Revenues by Fund Summary

Historical Revenues by Fund Summary



FY26 Revenues by Fund Summary



● Assessment **\$1,431,685** 100.00%

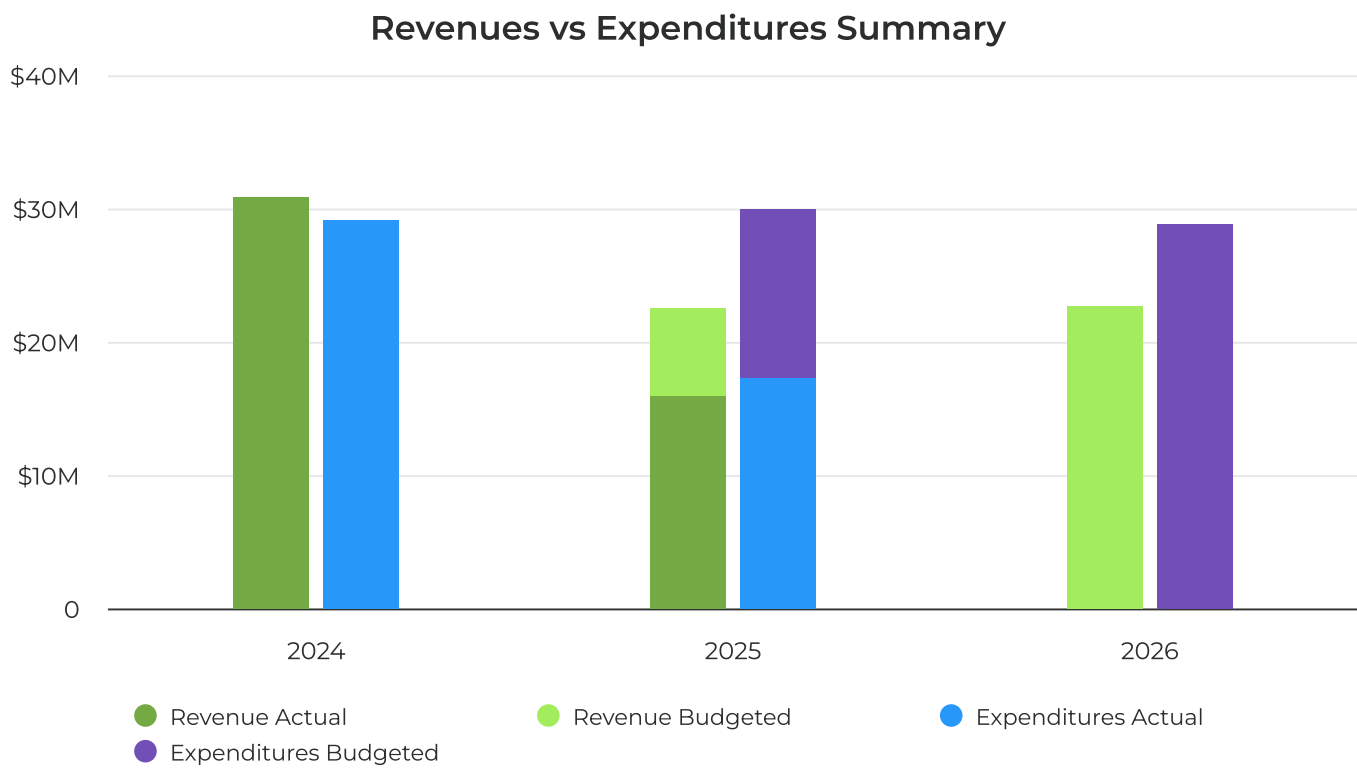
Revenues by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
Assessment		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
State of Missouri Reimbursement	241-43425	\$138,277	\$138,277	\$138,277	\$139,685
Annual On Line Fees	241-44150	\$10,954	\$12,000	\$4,000	-
Sale of Maps	241-44193	\$5,761	\$5,000	\$4,150	-
Collector 1% Withholding	241-44194	\$1,090,334	\$980,000	\$1,143,000	\$1,200,000
Interest	241-46611	\$110,803	\$90,000	\$82,630	\$90,000
Miscellaneous Revenue	241-48101	-	\$1,000	-	\$1,000
Expense Reimbursement	241-48102	-	\$1,000	\$1,915	\$1,000
Transfer In - General Fund	241-49101	-	\$92,000	-	-
Total Revenues		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685



Christian County General Fund Complete

Summary



Comprehensive Fund Summary

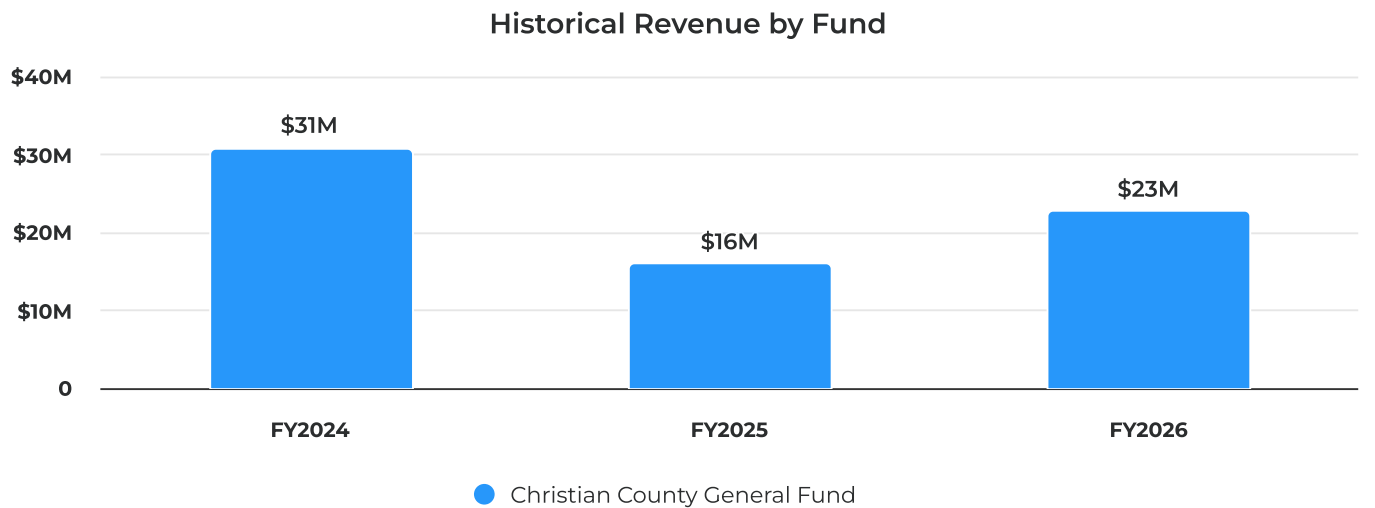
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$8,980,079	\$10,676,922	\$10,676,922	-
Revenues				
Taxes	\$7,156,588	\$5,002,734	\$6,905,000	\$6,888,000
Intergovernmental Revenues	\$999,435	\$987,979	\$1,399,556	\$855,700
Charges for Services	\$4,273,525	\$2,782,393	\$3,736,245	\$4,075,570
Interest	\$638,677	\$237,742	\$451,715	\$451,255
Other Revenue	\$251,069	\$313,506	\$195,300	\$1,763,100
Private Donations	-	\$1,200	-	-
Transfers	\$17,488,518	\$6,637,891	\$9,275,000	\$8,617,000
Sales of Surplus Assets	\$11,984	\$17,439	\$550,000	\$30,000
Total Revenues	\$30,819,796	\$15,980,885	\$22,512,816	\$22,680,625
Expenditures				
Payroll	\$12,270,673	\$8,081,142	\$15,025,225	\$16,660,597
Operating Expenses	\$5,999,765	\$4,194,698	\$7,242,341	\$8,214,461
Capital Outlays	\$828,621	\$1,599,241	\$3,726,602	\$2,749,764

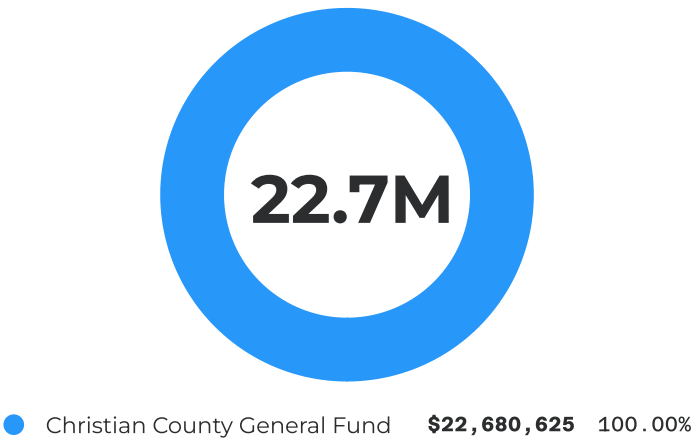


Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Disbursements	\$2,493	\$287	\$2,500	\$2,500
Other Financing	\$9,934,000	\$3,336,625	\$3,721,975	\$877,075
County/Emergency Disaster	\$69,414	\$54,302	\$350,000	\$350,000
Total Expenditures	\$29,104,965	\$17,266,295	\$30,068,642	\$28,854,397
Total Revenues Less Expenditures	\$1,714,831	-\$1,285,411	-\$7,555,826	-\$6,173,772
Ending Fund Balance	\$10,694,910	\$9,391,512	\$3,121,096	-\$6,173,772

Revenues by Fund



FY26 Revenues by Fund



Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund		\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625
Property Tax	101-41100	\$811,727	\$810,000	\$850,000	\$818,000
Surtax	101-41119	\$70,381	\$70,000	\$73,632	\$70,000
Cable Franchise Fees	101-41175	\$49,303	\$50,000	\$42,725	\$42,725



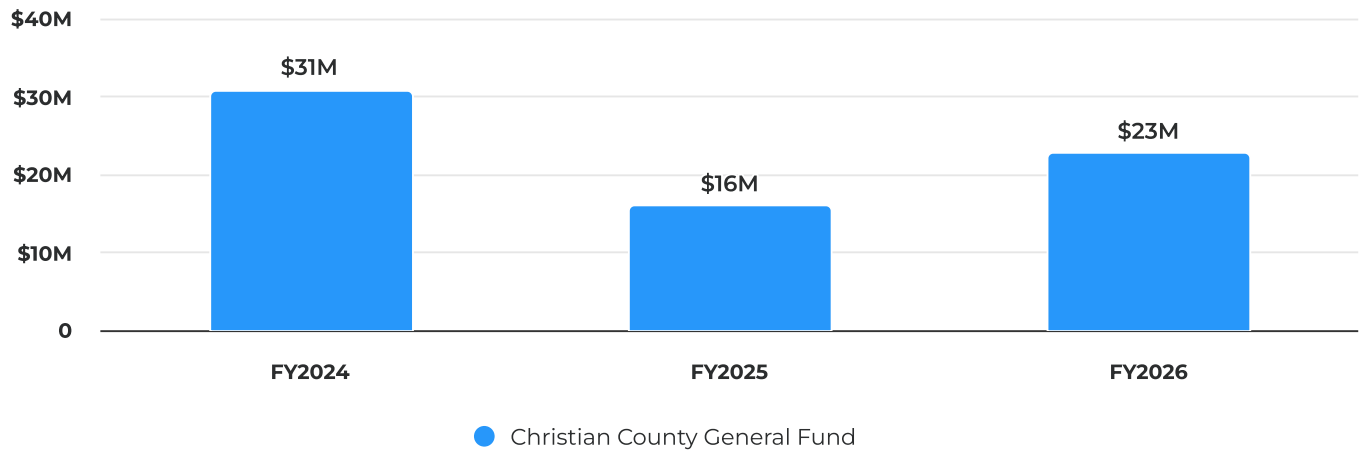
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Sales Tax	101-41310	\$6,021,263	\$6,025,000	\$6,073,140	\$6,000,000
Marijuana Sales Tax	101-41311	\$253,217	-	\$234,823	-
Financial Institution Tax	101-41630	\$1,175	\$1,700	\$1,175	\$1,175
Interest on Financial Inst Tax	101-41631	\$108	\$15	\$88	\$80
Delinquent Tax Fees	101-41910	\$3,070	\$2,750	\$11,200	\$1,700
County Clerk Fees	101-42290	\$46,107	\$25,000	\$46,185	\$30,000
HIDTA Grant	101-43111	\$11,898	\$60,000	\$10,100	\$8,500
Payments in Lieu of Tax	101-43300	\$141,584	\$120,000	\$141,580	\$130,000
Miscellaneous Grants	101-43411	\$88,760	\$10,000	\$759,800	\$10,000
Miscellaneous Grants - Sheriff	101-43413	\$392,647	\$880,000	\$418,900	\$400,000
VOCA Grant	101-43414	\$149,786	\$120,000	\$111,600	\$120,000
HB 224 Grant	101-43415	\$23,455	\$45,000	\$14,810	\$15,000
Miscellaneous Grants - Prosecutor	101-43416	\$62,179	-	-	\$1,200
Emergency Management Grants	101-43417	\$74,984	\$50,000	\$128,180	\$50,000
STOP Grant	101-43419	\$55,403	-	\$46,410	-
Juvenile	101-43421	\$112,546	\$110,000	\$119,160	\$119,000
Election Cost Reimbursement	101-43610	\$14,893	\$1,200	\$721	\$12,000
Associate Division I Fees	101-44110	\$123	\$45	\$165	\$45
Circuit Clerk Fees	101-44111	\$96,002	\$90,000	\$86,420	\$90,000
38th Jud Cir Treatment Court	101-44113	-	\$1,400	-	-
Associate Division II Fees	101-44115	\$267	\$100	-	\$100
Public Administrator Fees	101-44119	\$23,639	\$20,000	\$41,920	\$20,000
Recorder of Deeds Fees	101-44120	\$333,484	\$300,000	\$340,980	\$320,000
Planning & Development Fees	101-44130	\$64,571	\$52,500	\$50,800	\$45,000
Collector Commissions & Fees	101-44194	\$1,315,425	\$1,300,000	\$1,382,000	\$1,350,000
Fees for HB 2224	101-44224	\$23,762	\$17,000	\$25,900	\$30,000
Inmate Medical Fees	101-44232	\$10,127	\$15,000	-	-
Prisoner Board	101-44233	\$19,254	\$30,000	\$7,700	\$7,500
Criminal Costs	101-44235	\$437,151	\$400,000	\$58,470	\$360,000
Prisoner INS	101-44236	\$1,220,396	\$1,180,000	\$1,455,010	\$1,500,000
Sheriff's Fees	101-44290	\$6,074	\$7,000	\$7,810	\$5,000
Recycle	101-44413	\$8,103	\$4,000	\$7,400	\$4,000
Child Support Reimbursement	101-44631	\$706	\$1,806	\$1,806	\$1,500
Opioid Settlement - Unrestricted	101-45110	\$33,327	\$17,000	\$10,800	\$17,000
Opioid Settlement - Restricted	101-45111	\$315,152	\$116,000	\$61,500	\$116,000
Interest	101-46611	\$637,394	\$450,000	\$350,420	\$450,000
K-9 Unit Donation	101-47111	-	-	\$1,200	-
Rent	101-48100	\$22,440	\$27,600	\$27,600	\$27,600



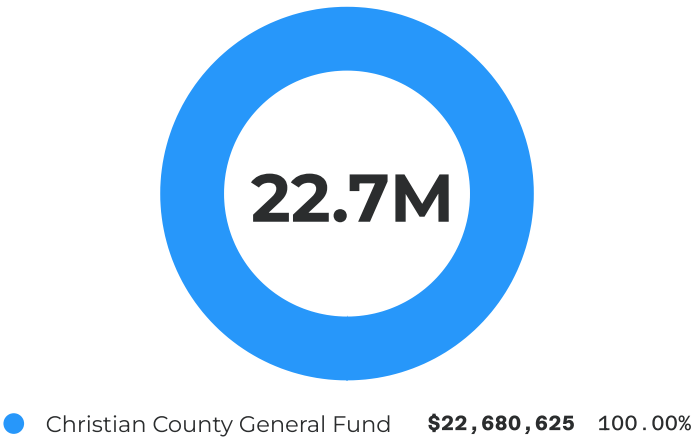
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous Revenue	101-48101	\$49,633	\$5,000	\$292,620	\$10,500
Expense Reimbursement	101-48102	\$32,411	\$7,500	\$7,500	\$15,000
LAGERS - Health Department	101-48103	\$58,433	\$66,500	\$82,080	\$62,000
School Contract - SHF	101-48104	\$33,702	\$33,700	\$69,430	\$78,000
Expense Reimbursement- SHF	101-48105	\$54,450	\$55,000	\$13,375	\$20,000
287(g) Reimbursement - SHF	101-48106	-	-	-	\$1,550,000
PHONE/VENDING COMMISSIONS	101-48200	\$138,783	\$110,000	\$135,250	\$125,000
Sale of Assets	101-48310	\$11,984	\$550,000	\$17,440	\$30,000
Transfer In - Cole Reimbursement	101-49201	\$4,549,016	\$6,230,000	\$6,962,310	\$4,900,000
TRANSFERS IN - LEST Reimbursement	101-49250	\$3,384,615	\$3,025,000	\$3,824,165	\$3,612,000
Collector TMF Overage	101-49475	\$19,971	\$20,000	\$20,000	\$20,000
TRANSFERS IN ARPA	101-49560	\$9,534,916	-	-	\$85,000
Total Revenues		\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625

Revenues by Fund Summary

Historical Revenue by Fund Summary



FY26 Revenues by Fund Summary

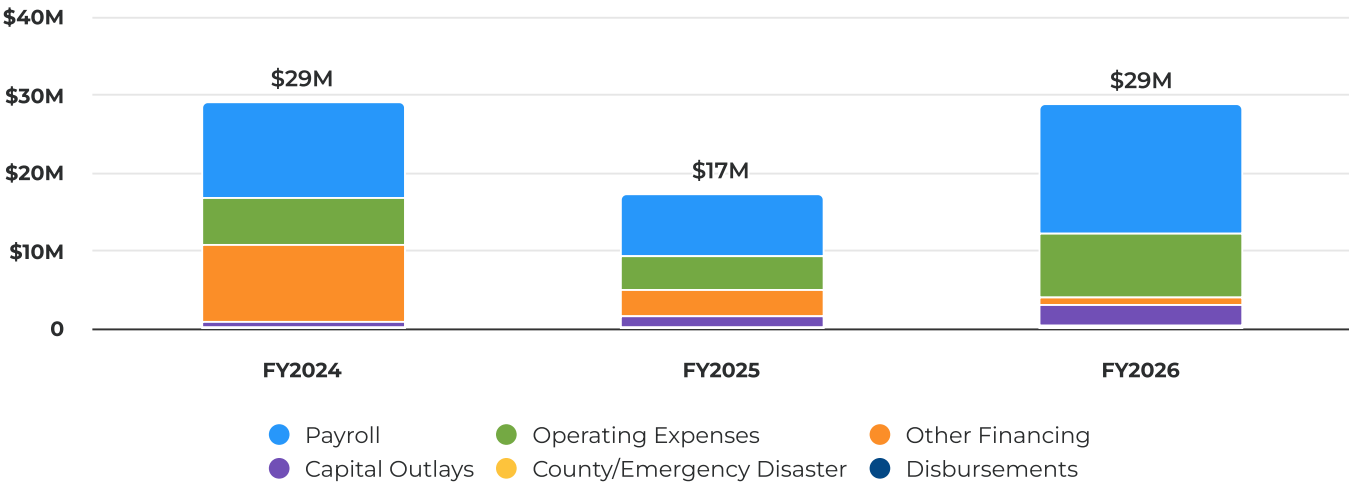


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Christian County General Fund	\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625
Total Revenues	\$30,819,796	\$22,512,816	\$24,426,300	\$22,680,625

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



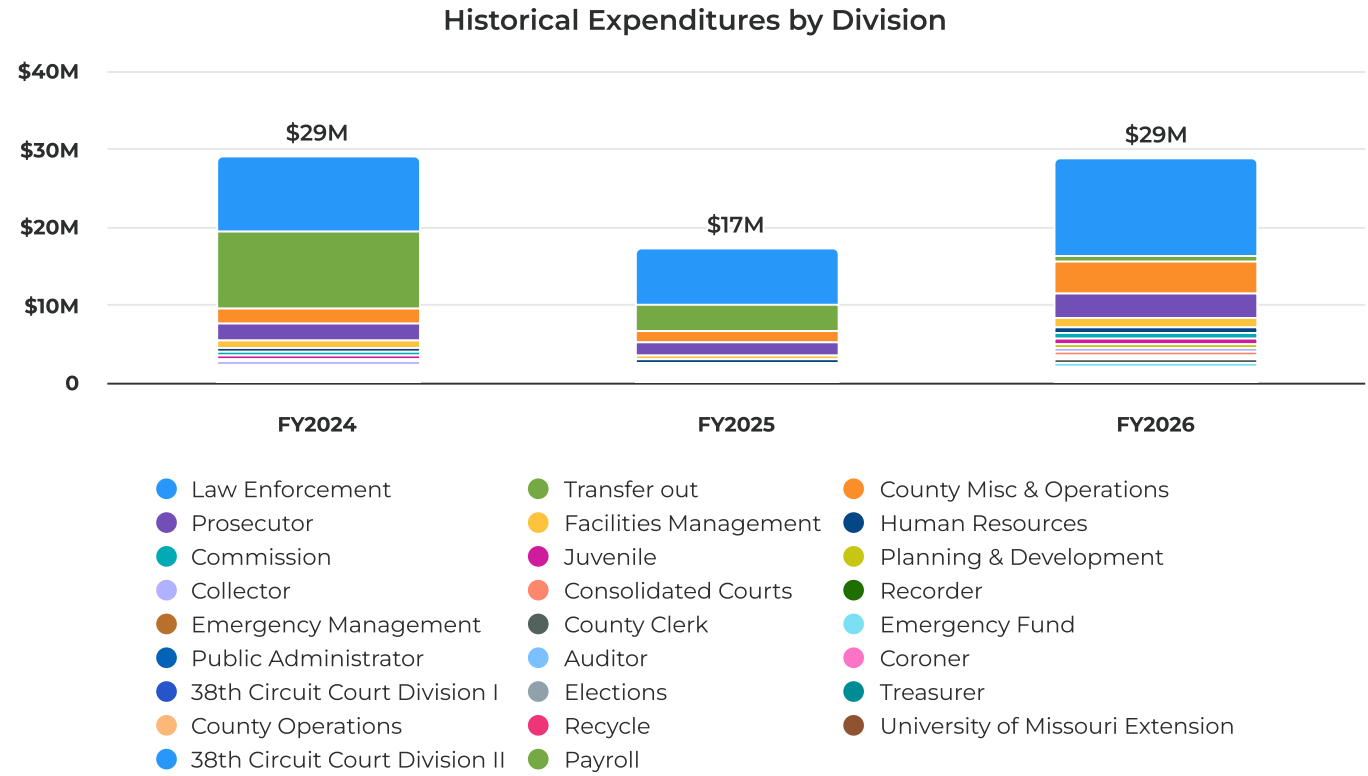
Payroll	\$16,660,597	57.74%
Operating Expenses	\$8,214,461	28.47%
Capital Outlays	\$2,749,764	9.53%
Other Financing	\$877,075	3.04%
County/Emergency Disaster	\$350,000	1.21%
Disbursements	\$2,500	0.01%

Expenditures by Expense Type

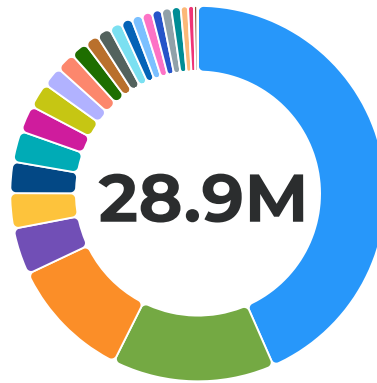
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Payroll	\$12,270,672.66	\$15,025,224.50	\$13,091,617.79	\$16,660,597.46
Christian County General Fund	\$12,270,672.66	\$15,025,224.50	\$13,091,617.79	\$16,660,597.46
Operating Expenses	\$5,999,764.52	\$7,242,341.12	\$6,006,984.15	\$8,214,461.02
Christian County General Fund	\$5,999,764.52	\$7,242,341.12	\$6,006,984.15	\$8,214,461.02
Capital Outlays	\$828,620.54	\$3,726,601.64	\$2,540,651.46	\$2,749,763.88
Christian County General Fund	\$828,620.54	\$3,726,601.64	\$2,540,651.46	\$2,749,763.88
Disbursements	\$2,493.30	\$2,500.00	\$287.02	\$2,500.00
Christian County General Fund	\$2,493.30	\$2,500.00	\$287.02	\$2,500.00
Other Financing	\$9,934,000.00	\$3,721,975.00	\$3,629,975.00	\$877,075.00
Christian County General Fund	\$9,934,000.00	\$3,721,975.00	\$3,629,975.00	\$877,075.00
County/Emergency Disaster	\$69,413.91	\$350,000.00	\$111,132.53	\$350,000.00
Christian County General Fund	\$69,413.91	\$350,000.00	\$111,132.53	\$350,000.00
Total Expenditures	\$29,104,964.93	\$30,068,642.26	\$25,380,647.95	\$28,854,397.36



Expenditures by Division



FY26 Expenditures by Division



Law Enforcement	\$12,526,722	43.41%
County Misc & Operations	\$4,030,250	13.97%
Prosecutor	\$3,053,883	10.58%
Facilities Management	\$1,165,176	4.04%
Transfer out	\$877,075	3.04%
Commission	\$775,795	2.69%
Human Resources	\$768,973	2.67%
Juvenile	\$665,044	2.30%
Emergency Fund	\$625,000	2.17%
Planning & Development	\$505,584	1.75%
Collector	\$474,087	1.64%
Consolidated Courts	\$420,950	1.46%
Recorder	\$352,200	1.22%
County Operations	\$350,000	1.21%
Emergency Management	\$309,424	1.07%
County Clerk	\$278,705	0.97%
Auditor	\$270,623	0.94%
Coroner	\$254,193	0.88%
Public Administrator	\$246,202	0.85%
Elections	\$245,918	0.85%
38th Circuit Court Division I	\$229,615	0.80%
Treasurer	\$183,160	0.63%
Recycle	\$148,105	0.51%
University of Missouri Extension	\$85,460	0.30%
Payroll	\$6,698	0.02%
38th Circuit Court Division II	\$5,555	0.02%

Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Commission		\$390,893	\$755,787	\$547,647	\$775,795
Christian County General Fund		\$390,893	\$755,787	\$547,647	\$775,795
Salary Elected Official - COMMISSIONER	101-010-51110	\$226,075	\$232,857	\$232,857	\$239,843
Salary Other - COMMISSION	101-010-51120	\$35,202	\$291,804	\$141,305	\$270,824
Health Insurance	101-010-51210	\$11,449	\$40,779	\$22,275	\$61,200
FICA	101-010-51220	\$19,685	\$40,114	\$28,357	\$39,066



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Lagers	101-010-51230	\$27,219	\$62,923	\$39,947	\$61,280
Unemployment Insurance	101-010-51250	\$106	\$488	\$208	\$150
Workers' Compensation	101-010-51260	\$548	\$8,222	\$3,660	\$8,182
Studies for County Improvement	101-010-52315	\$1,428	-	-	-
Computer Software	101-010-52432	-	-	-	\$4,800
Vehicle Maintenance & Repair	101-010-52435	\$418	\$1,000	\$33	\$1,000
Dues	101-010-52500	\$51,310	\$56,300	\$52,035	\$63,900
Phone	101-010-52530	\$3,714	\$4,000	\$3,194	\$750
Mileage	101-010-52580	\$2,303	\$800	\$1,515	\$1,500
Training	101-010-52590	\$2,474	\$2,000	\$4,200	\$6,000
Office Expense	101-010-53600	\$5,066	\$6,000	\$6,211	\$5,000
Postage	101-010-53605	\$3,260	\$6,000	\$7,230	\$7,500
Small Equipment	101-010-53618	-	\$500	\$4,620	\$1,800
Late Fees	101-010-53619	\$605	-	-	-
Fuel Expense	101-010-53626	\$31	\$500	-	\$1,500
Equipment	101-010-54750	-	\$1,500	-	\$1,500
County Clerk		\$243,462	\$333,424	\$325,844	\$278,705
Christian County General Fund		\$243,462	\$333,424	\$325,844	\$278,705
Salary Elected Official - COUNTY CLERK	101-020-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COUNTY CLERK OTHER	101-020-51120	\$89,994	\$139,462	\$139,462	\$91,434
Health Insurance	101-020-51210	\$20,374	\$32,623	\$32,623	\$30,600
FICA	101-020-51220	\$12,515	\$16,717	\$16,717	\$13,248
Lagers	101-020-51230	\$18,402	\$26,222	\$26,222	\$20,781
Unemployment Insurance	101-020-51250	\$158	\$540	\$540	\$100
Workers' Compensation	101-020-51260	\$248	\$1,492	\$1,492	\$312
Repairs & Maintenance Equipment	101-020-52430	-	\$515	-	\$530
Software Maintenance & Licenses	101-020-52432	\$9,955	\$15,540	\$16,800	\$16,000
Dues	101-020-52500	\$1,050	\$1,525	\$1,050	\$1,525
Bond	101-020-52522	-	\$250	-	\$425
Phone	101-020-52530	\$1,609	\$1,930	\$1,725	\$1,987
Mileage	101-020-52580	\$299	\$300	\$230	\$150
Training	101-020-52590	\$3,769	\$4,100	\$4,235	\$4,225
Office Expense	101-020-53600	\$6,408	\$7,700	\$3,105	\$10,000
Postage	101-020-53605	\$978	\$2,650	\$605	\$2,900
Small Equipment	101-020-53618	\$655	\$1,500	\$1,680	\$1,500
Fuel Expense	101-020-53626	-	-	-	\$250
Equipment	101-020-54750	-	\$1,000	-	\$1,000
Elections		\$167,937	\$232,105	\$193,106	\$245,918
Christian County General Fund		\$167,937	\$232,105	\$193,106	\$245,918



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Other - ELECTION	101-030-51120	\$92,213	\$123,606	\$123,606	\$119,448
Health Insurance	101-030-51210	\$14,494	\$19,574	\$19,574	\$38,620
FICA	101-030-51220	\$6,975	\$9,456	\$9,456	\$9,138
Lagers	101-030-51230	\$10,789	\$14,833	\$14,833	\$14,334
Unemployment Insurance	101-030-51250	\$106	\$450	\$450	\$192
Workers' Compensation	101-030-51260	\$301	\$2,707	\$2,707	\$1,052
Canvassing	101-030-52312	\$27,622	\$42,000	\$5,890	\$43,260
Repairs & Maintenance Equipment	101-030-52430	-	\$150	-	\$150
Software Maintenance & Licenses	101-030-52432	\$375	\$1,200	\$1,555	\$1,236
Phone	101-030-52530	\$1,685	\$1,930	\$1,725	\$1,988
Office Expense	101-030-53600	\$2,839	\$5,000	\$3,906	\$5,000
Postage	101-030-53605	\$10,540	\$8,700	\$8,645	\$9,000
Small Equipment	101-030-53618	-	\$1,000	\$760	\$1,000
Equipment	101-030-54750	-	\$1,500	-	\$1,500
Facilities Management		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176
Christian County General Fund		\$1,044,568	\$1,120,019	\$1,069,049	\$1,165,176
Salary Other - CUSTODIAN	101-040-51120	\$269,044	\$284,890	\$284,890	\$282,090
Health Insurance	101-040-51210	\$31,225	\$39,148	\$39,148	\$61,200
FICA	101-040-51220	\$20,169	\$24,314	\$24,314	\$21,465
Lagers	101-040-51230	\$31,478	\$33,971	\$33,971	\$33,671
Unemployment Insurance	101-040-51250	\$317	\$900	\$900	\$300
Workers' Compensation	101-040-51260	\$12,572	\$9,872	\$9,872	\$12,045
Uniforms	101-040-51270	\$2,558	\$5,175	\$1,945	\$5,175
Utilities	101-040-52410	\$385,832	\$390,000	\$391,480	\$414,480
Repairs & Maintenance Equipment	101-040-52430	\$4,067	\$7,000	\$12,240	\$8,000
Vehicle Maintenance & Repair	101-040-52435	\$1,913	\$5,000	\$3,745	\$5,000
Building Repairs & Maintenance	101-040-52438	\$204,107	\$230,000	\$205,700	\$230,000
Elevator Maintenance	101-040-52439	\$34,624	\$35,000	\$19,625	\$35,000
Phone	101-040-52530	\$660	\$2,000	\$455	\$2,000
Training	101-040-52590	\$200	\$2,000	-	\$2,000
Office Expense	101-040-53600	\$854	\$1,250	\$1,300	\$1,250
Custodian Supplies	101-040-53610	\$32,440	\$26,000	\$27,900	\$30,000
Small Equipment	101-040-53618	\$1,420	\$3,500	-	\$3,500
Late Fees	101-040-53619	\$53	-	-	-
Fuel Expense	101-040-53626	\$7,481	\$12,500	\$6,675	\$10,500
Equipment	101-040-54750	\$3,552	\$7,500	\$4,890	\$7,500
Treasurer		\$175,619	\$169,313	\$163,816	\$183,160
Christian County General Fund		\$175,619	\$169,313	\$163,816	\$183,160



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Elected Official - TREASURER	101-060-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - TREASURER OTHER	101-060-51120	\$50,568	\$41,527	\$41,775	\$43,322
Health Insurance	101-060-51210	\$13,011	\$13,049	\$13,049	\$20,400
FICA	101-060-51220	\$9,030	\$9,248	\$8,996	\$9,567
Lagers	101-060-51230	\$14,258	\$14,506	\$12,973	\$15,007
Unemployment Insurance	101-060-51250	\$83	\$150	\$150	\$50
Workers' Compensation	101-060-51260	\$257	\$224	\$224	\$225
Repairs & Maintenance Equipment	101-060-52430	-	\$1,500	-	\$1,500
Dues	101-060-52500	\$460	\$500	\$500	\$500
Bond	101-060-52522	\$6,000	\$200	-	\$200
Phone	101-060-52530	\$588	\$850	\$495	\$850
Mileage	101-060-52580	\$244	\$500	\$65	\$500
Training	101-060-52590	\$956	\$1,500	\$550	\$1,800
Office Expense	101-060-53600	\$1,529	\$2,700	\$3,670	\$3,500
Postage	101-060-53605	\$1,589	\$3,000	\$2,010	\$3,000
Small Equipment	101-060-53618	-	\$500	-	\$1,000
Collector		\$353,810	\$442,489	\$349,798	\$474,087
Christian County General Fund		\$353,810	\$442,489	\$349,798	\$474,087
Salary Elected Official - COLLECTOR	101-070-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - COLLECTOR OTHER	101-070-51120	\$162,777	\$172,636	\$179,500	\$235,498
Health Insurance	101-070-51210	\$20,860	\$32,623	\$23,074	\$51,000
FICA	101-070-51220	\$17,960	\$19,278	\$19,278	\$24,269
Lagers	101-070-51230	\$23,200	\$27,623	\$27,623	\$30,837
Unemployment Insurance	101-070-51250	\$313	\$715	\$715	\$324
Workers' Compensation	101-070-51260	\$483	\$465	\$465	\$571
Repairs & Maintenance Equipment	101-070-52430	-	\$5,590	-	-
Phone	101-070-52530	\$1,718	\$3,000	\$1,720	\$1,850
Training	101-070-52590	-	\$1,200	-	-
Office Expense	101-070-53600	-	\$5,000	-	-
Postage	101-070-53605	\$13,453	\$40,000	\$18,065	\$48,000
Computer Software	101-070-54756	\$36,000	\$55,000	-	-
Recorder		\$281,748	\$312,143	\$312,143	\$352,200
Christian County General Fund		\$281,748	\$312,143	\$312,143	\$352,200
Salary Elected Official - RECORDER	101-090-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - RECORDER OTHER	101-090-51120	\$139,484	\$162,301	\$162,301	\$182,858
Health Insurance	101-090-51210	\$24,980	\$26,099	\$26,099	\$40,800
FICA	101-090-51220	\$16,140	\$18,487	\$18,487	\$20,242
Lagers	101-090-51230	\$23,427	\$24,849	\$24,849	\$25,850



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Unemployment Insurance	101-090-51250	\$211	\$600	\$600	\$235
Workers' Compensation	101-090-51260	\$458	\$448	\$448	\$476
Consolidated Courts		\$277,544	\$386,350	\$290,280	\$420,950
Christian County General Fund		\$277,544	\$386,350	\$290,280	\$420,950
Contract Labor	101-110-51130	-	\$40,000	-	\$40,000
Guardian Ad Litem Fees	101-110-52302	\$17,312	\$33,250	\$17,555	\$33,250
Court Reporter	101-110-52340	\$1,766	\$3,500	-	\$3,500
Repairs & Maintenance Equipment	101-110-52430	\$13,116	\$6,000	\$3,165	\$6,000
Dues	101-110-52500	\$2,941	\$4,200	\$1,960	\$4,200
Jury Expense	101-110-52515	\$38,834	\$50,000	\$42,885	\$55,000
Pretrial Services	101-110-52517	\$96,917	\$96,000	\$124,700	\$120,000
Phone	101-110-52530	\$12,694	\$14,000	\$12,330	\$14,000
Mileage	101-110-52580	\$1,155	\$1,400	\$2,665	\$2,000
Training	101-110-52590	\$10,837	\$10,000	\$16,465	\$15,000
Office Expense	101-110-53600	\$47,879	\$77,000	\$36,735	\$77,000
Postage	101-110-53605	\$10,153	\$14,000	\$12,125	\$14,000
Small Equipment	101-110-53618	\$5,025	\$7,500	\$9,295	\$7,500
Equipment	101-110-54750	\$190	\$14,500	\$10,400	\$14,500
Court Costs	101-110-57507	\$18,724	\$15,000	-	\$15,000
38th Circuit Court Division I		\$188,536	\$214,823	\$193,162	\$229,615
Christian County General Fund		\$188,536	\$214,823	\$193,162	\$229,615
Legal Fees	101-121-52300	-	\$500	-	\$500
Legal Fees-Treatment Court	101-121-52301	\$9,600	\$9,600	\$9,600	\$14,400
Guardian Ad Litem Fees	101-121-52302	\$34,008	\$34,008	\$40,000	\$40,000
Legal Fees - Status/Delinquency	101-121-52303	\$11,000	\$14,560	\$14,560	\$14,560
Legal Fees-Other Juvenile	101-121-52304	\$105,495	\$120,000	\$100,162	\$120,000
Consultant	101-121-52310	\$25,997	\$30,200	\$26,100	\$30,200
Court Reporter Replacement	101-121-52341	-	\$200	-	\$200
Dues	101-121-52500	\$410	\$755	\$410	\$755
Phone	101-121-52530	\$1,169	\$1,200	\$1,175	\$1,200
Mileage	101-121-52580	-	\$500	-	\$500
Training	101-121-52590	\$289	\$1,000	\$455	\$1,000
Office Expense	101-121-53600	\$417	\$1,000	\$360	\$1,000
Postage	101-121-53605	\$35	\$100	\$340	\$300
Small Equipment	101-121-53618	\$116	\$1,200	-	\$5,000
38th Circuit Court Division II		\$2,617	\$5,155	\$2,932	\$5,555
Christian County General Fund		\$2,617	\$5,155	\$2,932	\$5,555
Court Reporter Replacement	101-122-52341	-	\$200	\$200	\$200
Dues	101-122-52500	\$418	\$755	\$410	\$755



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Phone	101-122-52530	\$1,462	\$1,200	\$1,470	\$1,500
Mileage	101-122-52580	\$319	\$500	\$216	\$500
Training	101-122-52590	\$325	\$1,000	-	\$1,000
Office Expense	101-122-53600	\$94	\$1,000	\$596	\$1,000
Postage	101-122-53605	-	-	\$40	\$100
Small Equipment	101-122-53618	-	\$500	-	\$500
Public Administrator		\$216,228	\$229,250	\$212,513	\$246,202
Christian County General Fund		\$216,228	\$229,250	\$212,513	\$246,202
Salary Elected Official - PUBLIC ADMINISTRATOR	101-130-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - PUBLIC ADM. OTHER	101-130-51120	\$80,285	\$77,864	\$77,864	\$83,435
Health Insurance	101-130-51210	\$18,735	\$19,574	\$13,049	\$30,600
FICA	101-130-51220	\$11,248	\$12,005	\$10,266	\$12,636
Lagers	101-130-51230	\$18,176	\$18,831	\$13,765	\$19,821
Unemployment Insurance	101-130-51250	\$116	\$300	-	\$100
Workers' Compensation	101-130-51260	\$3,687	\$6,368	\$585	\$3,747
Repairs & Maintenance Equipment	101-130-52430	\$61	\$1,000	\$1,000	\$1,000
Computer Software Maintenance	101-130-52432	\$950	\$1,000	\$1,500	\$1,500
Bond	101-130-52522	-	\$2,350	\$3,000	\$3,000
Phone	101-130-52530	\$1,169	\$1,700	\$1,700	\$1,700
Training	101-130-52590	\$887	\$1,000	\$2,000	\$2,000
Office Expense	101-130-53600	\$2,131	\$6,000	\$6,000	\$3,000
Postage	101-130-53605	\$840	\$900	\$925	\$925
Fuel Expense	101-130-53626	\$896	\$1,000	\$1,500	\$1,000
Prosecutor		\$2,132,352	\$2,564,255	\$2,545,109	\$3,053,883
Christian County General Fund		\$2,132,352	\$2,564,255	\$2,545,109	\$3,053,883
Salary Elected Official - PROSECUTING ATTORNEY	101-140-51110	\$159,669	\$175,553	\$164,714	\$172,894
Salary Other - PROSECUTING ATTORNEY	101-140-51120	\$1,370,639	\$1,637,943	\$1,715,535	\$1,788,539
Contract Labor	101-140-51130	-	\$35,000	-	\$35,000
Health Insurance	101-140-51210	\$128,115	\$182,690	\$151,975	\$285,600
FICA	101-140-51220	\$112,322	\$136,415	\$138,575	\$147,958
Lagers	101-140-51230	\$168,415	\$215,601	\$216,555	\$233,277
PACAR Retirement	101-140-51232	\$15,504	\$15,504	\$15,504	\$15,504
Unemployment Insurance	101-140-51250	-\$63	\$3,969	\$860	\$1,391
Workers' Compensation	101-140-51260	\$7,757	\$8,226	\$13,560	\$11,306
Witness & Reporter Expense	101-140-52345	\$19,250	\$45,000	\$49,895	\$45,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Vehicle Maintenance & Repair	101-140-52435	\$902	\$3,000	\$475	\$3,000
Dues	101-140-52500	\$5,688	\$8,000	\$5,545	\$8,806
Phone	101-140-52530	\$14,905	\$18,752	\$13,385	\$14,844
Office Expense	101-140-53600	\$15,069	\$17,500	\$13,810	\$18,500
Postage	101-140-53605	-	\$4,500	-	\$4,500
Other Grant Expense	101-140-53616	\$4,356	-	\$1,100	-
Small Equipment	101-140-53618	-	-	\$1,095	\$3,000
Late Fees	101-140-53619	\$45	-	\$26	-
Fuel Expense	101-140-53626	-	\$5,000	-	\$5,000
Vehicle Purchases	101-140-54752	\$10,000	-	-	-
Computer Software	101-140-54756	\$40,880	\$51,602	\$42,500	\$259,764
Child Abuse Team Grant	101-140-57583	\$58,898	-	-	-
Juvenile		\$440,140	\$498,443	\$415,389	\$665,044
Christian County General Fund		\$440,140	\$498,443	\$415,389	\$665,044
Salary Other - JUVENILE	101-150-51120	\$176,111	\$186,971	\$165,751	\$353,472
Contract Labor	101-150-51130	-	\$5,000	\$350	\$5,000
Health Insurance	101-150-51210	\$23,679	\$26,099	\$22,300	\$10,200
FICA	101-150-51220	\$12,812	\$14,303	\$11,940	\$11,250
Lagers	101-150-51230	\$19,439	\$22,437	\$19,275	\$39,235
Unemployment Insurance	101-150-51250	\$256	\$600	\$100	\$50
Workers' Compensation	101-150-51260	\$9,011	\$9,340	\$1,350	\$17,143
Uniforms	101-150-51270	\$5,400	\$6,000	\$3,670	\$6,000
Legal Fees	101-150-52300	\$30,344	\$40,000	\$30,365	\$40,000
Testing, Evaluation & Counseling Services	101-150-52320	\$9,450	\$15,000	\$11,700	\$5,000
OSCA Grant	101-150-52322	\$3,010	-	-	-
Vehicle Maintenance & Repair	101-150-52435	\$5,780	\$5,000	\$2,670	\$5,000
Dues	101-150-52500	\$700	\$1,000	\$600	\$1,000
Phone	101-150-52530	\$14,032	\$15,000	\$12,070	\$15,000
Publication Costs	101-150-52540	-	\$2,000	-	\$2,000
Travel	101-150-52585	\$1,687	\$5,000	\$11,050	\$10,000
Training	101-150-52590	\$550	\$5,000	\$3,745	\$5,000
Office Expense	101-150-53600	\$12,423	\$15,000	\$8,015	\$15,000
Postage	101-150-53605	\$478	\$700	\$475	\$700
Small Equipment	101-150-53618	\$2,392	\$10,000	\$3,500	\$10,000
Fuel Expense	101-150-53626	\$5,111	\$7,500	\$4,970	\$7,500
Equipment	101-150-54750	\$5,981	\$5,000	-	\$5,000
Juvenile Detention Fund	101-150-57505	\$101,493	\$101,493	\$101,493	\$101,493
Coroner		\$177,558	\$280,153	\$193,070	\$254,193
Christian County General Fund		\$177,558	\$280,153	\$193,070	\$254,193
Salary Elected Official - CORONER	101-160-51110	\$75,175	\$77,430	\$77,430	\$79,753
Contract Services	101-160-51130	\$9,350	\$15,000	\$8,870	\$25,000
Health Insurance	101-160-51210	\$6,245	\$6,525	\$6,525	\$10,200



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
FICA	101-160-51220	\$5,311	\$5,923	\$5,923	\$6,101
Lagers	101-160-51230	\$8,796	\$9,292	\$9,292	\$9,570
Workers' Compensation	101-160-51260	\$162	\$144	\$560	\$144
Vehicle Maintenance & Repair	101-160-52435	\$37	\$500	\$500	\$500
Inquest & Autopsy Expense	101-160-52515	\$69,553	\$150,000	\$80,710	\$100,000
Bond	101-160-52522	\$400	-	-	\$400
Phone	101-160-52530	\$525	\$525	\$495	\$525
Transport & Removal	101-160-52588	-	\$2,000	\$1,250	\$2,000
Training	101-160-52590	-	\$3,000	\$1,100	\$11,000
Coroner Supplies	101-160-53610	\$1,643	\$4,500	-	\$4,000
Fuel Expense	101-160-53626	\$361	\$1,315	\$415	\$1,000
Equipment	101-160-54750	-	\$4,000	-	\$4,000
County Misc & Operations		\$1,783,686	\$4,123,415	\$2,382,411	\$4,030,250
Christian County General Fund		\$1,783,686	\$4,123,415	\$2,382,411	\$4,030,250
Public Defender Rent	101-170-25400	\$24,806	\$28,530	\$28,529	\$30,000
Employee Screening	101-170-51285	\$8,547	\$10,000	\$6,335	\$15,000
Legal Fees	101-170-52300	\$1,453	\$70,000	\$10,075	\$85,000
County Counselor	101-170-52301	\$125,000	-	\$104,170	\$125,000
Audit	101-170-52305	-	\$30,000	\$41,000	\$55,000
Studies for County Improvement	101-170-52315	-	\$8,000	-	\$5,000
38TH Judicial Circuit Treatment Court	101-170-52320	-	\$3,500	-	-
Court Reporter	101-170-52340	\$1,885	\$2,000	\$215	\$2,000
GIS	101-170-52342	\$60,000	\$40,000	\$5,845	\$60,000
Computer Hardware Maintenance	101-170-52431	\$137,599	\$295,000	\$254,230	\$175,000
Computer Software	101-170-52432	\$133,452	\$225,000	\$248,240	\$210,000
Vehicle/Equipment Maintenance & Repair	101-170-52435	\$19,248	\$15,000	\$16,700	\$5,000
Organizational Dues	101-170-52500	\$42,734	\$40,000	\$13,675	\$40,000
BOE Board Meetings	101-170-52510	\$75	\$750	\$250	\$750
Property & Liability Insurance	101-170-52520	\$133,785	\$185,000	\$177,933	\$200,000
Vehicle Insurance	101-170-52525	\$22,423	\$25,000	\$25,661	\$30,000
Phone & Internet	101-170-52530	\$129,166	\$115,000	\$134,000	\$130,000
Publication Costs	101-170-52540	\$4,364	\$4,500	\$5,655	\$7,500
Small Equipment	101-170-53618	\$2,906	\$15,000	\$760	\$12,500
Fuel Expense	101-170-53626	-	-	-	\$10,000
Land, Bldgs & Improvements	101-170-54700	\$213,139	\$1,420,000	\$1,038,975	\$1,250,000
Equipment	101-170-54750	\$99,771	\$75,000	\$49,700	\$75,000
Computer Hardware	101-170-54755	\$1,543	\$600,000	\$3,445	\$600,000
ELECTIONS	101-170-57506	\$114,292	\$30,000	\$72,000	\$30,000
ARPA Expenses	101-170-57582	\$409,279	-	-	-
LATCF Expenses	101-170-57584	-	\$168,635	-	-



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Misc	101-170-57800	\$26,313	\$50,000	\$33,600	\$75,000
Opioid Settlement Expenses	101-170-57802	-	\$315,000	-	\$450,000
Disburse Fin Institution Tax	101-170-59500	\$2,493	\$2,500	\$287	\$2,500
County/Emergency Disaster	101-170-63515	\$69,414	\$350,000	\$111,133	\$350,000
University of Missouri Extension		\$82,450	\$82,450	\$82,450	\$85,460
Christian County General Fund		\$82,450	\$82,450	\$82,450	\$85,460
Extension Office Expense	101-180-52515	\$82,450	\$82,450	\$82,450	\$85,460
Emergency Management		\$251,040	\$312,205	\$312,591	\$309,424
Christian County General Fund		\$251,040	\$312,205	\$312,591	\$309,424
Salary Other - EMERGENCY MGT.	101-190-51120	\$158,046	\$172,786	\$172,481	\$181,330
Contract Labor	101-190-51130	\$1,344	\$24,000	\$8,050	-
Health Insurance	101-190-51210	\$18,215	\$21,205	\$19,575	\$30,600
FICA	101-190-51220	\$11,777	\$13,195	\$13,195	\$13,849
Lagers	101-190-51230	\$18,482	\$20,698	\$20,698	\$21,724
Unemployment Insurance	101-190-51250	\$158	\$488	\$488	\$150
Workers' Compensation	101-190-51260	\$3,228	\$3,283	\$1,172	\$3,888
Repairs & Maintenance Equipment	101-190-52430	\$146	\$3,500	\$645	\$3,500
Software Maintenance & Licenses	101-190-52432	\$13,000	\$18,000	\$15,105	\$19,334
Phone	101-190-52530	\$6,572	\$6,500	\$5,680	\$6,500
Training	101-190-52590	\$1,016	\$2,000	\$4,500	\$2,000
Office Expense	101-190-53600	\$7,838	\$9,000	\$6,120	\$9,000
Postage	101-190-53605	\$22	\$50	\$2	\$50
Other Grant Expense	101-190-53616	\$1,673	\$500	\$42,000	\$500
Small Equipment	101-190-53618	\$284	\$6,000	\$560	\$6,000
Fuel Expense	101-190-53626	\$2,823	\$4,000	\$2,320	\$4,000
Hazard Mitigation Plan	101-190-53750	-	\$2,000	-	\$2,000
Equipment	101-190-54750	\$6,416	\$5,000	-	\$5,000
Planning & Development		\$363,319	\$459,704	\$440,766	\$505,584
Christian County General Fund		\$363,319	\$459,704	\$440,766	\$505,584
Salary Other - P & D	101-200-51120	\$249,389	\$297,142	\$297,142	\$320,696
Health Insurance	101-200-51210	\$28,051	\$33,928	\$33,928	\$63,240
FICA	101-200-51220	\$18,880	\$29,256	\$29,256	\$24,533
Lagers	101-200-51230	\$26,930	\$35,657	\$35,657	\$38,484
Unemployment Insurance	101-200-51250	\$367	\$930	\$930	\$310
Workers' Compensation	101-200-51260	\$2,434	\$6,342	\$6,342	\$3,673
Grant Expense	101-200-52321	-	\$1,348	-	\$1,348
GIS	101-200-52342	\$4,375	\$11,000	\$9,260	\$11,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Stormwater	101-200-52343	\$8,418	\$10,000	\$10,000	\$10,000
Repairs & Maintenance Equipment	101-200-52430	-	\$500	-	\$500
Vehicle Maintenance & Repair	101-200-52435	\$536	\$500	\$1,220	\$500
Dues	101-200-52500	\$1,337	\$1,400	\$1,620	\$1,400
BOA Board Meetings	101-200-52510	\$1,625	\$2,000	\$1,050	\$2,000
Refunds	101-200-52515	-	-	\$2,000	\$500
Vehicle Insurance	101-200-52525	\$636	\$700	-	\$700
Phone	101-200-52530	\$1,987	\$2,000	\$1,930	\$2,000
Mileage	101-200-52580	-	\$500	-	\$500
Training	101-200-52590	\$285	\$2,500	-	\$2,500
Office Expense	101-200-53600	\$7,920	\$8,200	\$4,620	\$8,200
Postage	101-200-53605	\$7,669	\$7,800	\$5,700	\$6,000
Small Equipment	101-200-53618	\$316	\$2,000	-	\$2,000
Late Fees	101-200-53619	\$39	-	-	-
Fuel Expense	101-200-53626	\$724	\$1,000	\$110	\$500
Equipment	101-200-54750	\$1,401	\$5,000	-	\$5,000
Auditor		\$190,878	\$224,533	\$210,623	\$270,623
Christian County General Fund		\$190,878	\$224,533	\$210,623	\$270,623
Salary Elected Official - AUDITOR	101-210-51110	\$77,047	\$79,358	\$79,358	\$81,739
Salary Other - AUDITOR	101-210-51120	\$69,118	\$65,539	\$65,539	\$73,412
Health Insurance	101-210-51210	\$8,847	\$13,049	\$13,049	\$20,400
FICA	101-210-51220	\$10,813	\$11,085	\$11,085	\$11,869
Lagers	101-210-51230	\$16,357	\$14,836	\$14,836	\$15,724
Unemployment Insurance	101-210-51250	\$154	\$262	\$262	\$100
Workers' Compensation	101-210-51260	\$327	\$269	\$269	\$279
Repairs & Maintenance Equipment	101-210-52430	-	\$200	\$200	\$950
Dues	101-210-52500	\$150	\$525	\$385	\$550
Bond	101-210-52522	-	\$260	-	\$2,000
Phone	101-210-52530	\$1,051	\$1,500	\$1,280	\$1,400
Mileage	101-210-52580	\$130	\$250	\$1,240	\$1,500
Training	101-210-52590	\$3,298	\$5,000	\$4,310	\$10,000
Office Expense	101-210-53600	\$3,537	\$3,750	\$2,515	\$5,000
Postage	101-210-53605	\$48	\$150	\$130	\$200
Small Equipment	101-210-53618	-	\$500	-	\$500
Computer Software	101-210-54756	-	\$28,000	\$16,165	\$45,000
Recycle		\$127,078	\$132,487	\$128,262	\$148,105
Christian County General Fund		\$127,078	\$132,487	\$128,262	\$148,105
Salary Other - RECYCLE	101-230-51120	\$75,659	\$82,083	\$82,083	\$89,331
Health Insurance	101-230-51210	\$12,490	\$13,049	\$13,049	\$20,400
FICA	101-230-51220	\$5,743	\$6,279	\$6,279	\$6,834
Lagers	101-230-51230	\$8,852	\$9,850	\$9,850	\$10,720



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Unemployment Insurance	101-230-51250	\$106	\$300	\$300	\$100
Workers' Compensation	101-230-51260	\$5,949	\$5,225	\$5,225	\$5,521
Uniforms	101-230-51270	\$872	\$1,400	\$895	\$1,200
Utilities	101-230-52410	\$4,358	\$4,800	\$4,270	\$4,800
Repairs & Maintenance Equipment	101-230-52430	\$10,756	\$6,000	\$720	\$6,000
Vehicle Maintenance & Repair	101-230-52435	-	\$1,000	-	\$1,000
Phone	101-230-52530	\$1,091	\$500	\$405	\$500
Office Expense	101-230-53600	\$42	\$500	\$230	\$500
Fuel Expense	101-230-53626	\$1,161	\$1,500	\$1,005	\$1,200
Equipment	101-230-54750	-	-	\$3,950	-
Human Resources		\$528,768	\$709,549	\$189,579	\$768,973
Christian County General Fund		\$528,768	\$709,549	\$189,579	\$768,973
Salary Other - EMPLOYEE SERVICES	101-240-51120	\$389,234	\$504,854	-	\$524,687
Contract Labor	101-240-51130	\$11,701	\$15,000	\$3,585	\$12,000
Health Insurance	101-240-51210	\$37,948	\$52,742	\$52,742	\$81,600
FICA	101-240-51220	\$31,562	\$38,598	\$38,598	\$40,116
Lagers	101-240-51230	\$43,665	\$60,546	\$60,546	\$62,926
Unemployment Insurance	101-240-51250	\$474	\$1,275	\$1,275	\$400
Workers' Compensation	101-240-51260	\$861	\$932	\$932	\$944
Dues	101-240-52500	\$499	\$1,000	-	\$1,000
Phone	101-240-52530	\$4,491	\$4,500	\$4,195	\$5,000
Mileage	101-240-52580	\$157	\$300	-	\$300
Training	101-240-52590	\$1,672	\$5,000	-	\$5,000
Office Expense	101-240-53600	\$7,059	\$10,000	\$8,105	\$17,000
Postage	101-240-53605	\$51	\$300	\$60	\$500
Small Equipment	101-240-53618	\$30	\$2,500	\$520	\$2,500
Computer Software	101-240-54756	-\$635	\$12,000	\$19,020	\$15,000
Emergency Fund		-	\$365,000	-	\$625,000
Christian County General Fund		-	\$365,000	-	\$625,000
Emergency Fund	101-250-57900	-	\$365,000	-	\$625,000
Transfer out		\$9,934,000	\$3,723,475	\$3,629,975	\$877,075
Christian County General Fund		\$9,934,000	\$3,723,475	\$3,629,975	\$877,075
NID - Stone Hollow	101-900-52420	-	\$1,500	-	-
Transfer to Capital Projects Funds	101-900-61000	\$9,308,000	\$3,000,000	\$3,000,000	\$250,000
Transfers Out - Assessor	101-900-61401	-	\$92,000	-	-
Transfers Out - Bond Svc Fund	101-900-61455	\$626,000	\$629,975	\$629,975	\$627,075
Law Enforcement		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722
Christian County General Fund		\$9,750,736	\$12,392,117	\$11,174,454	\$12,526,722

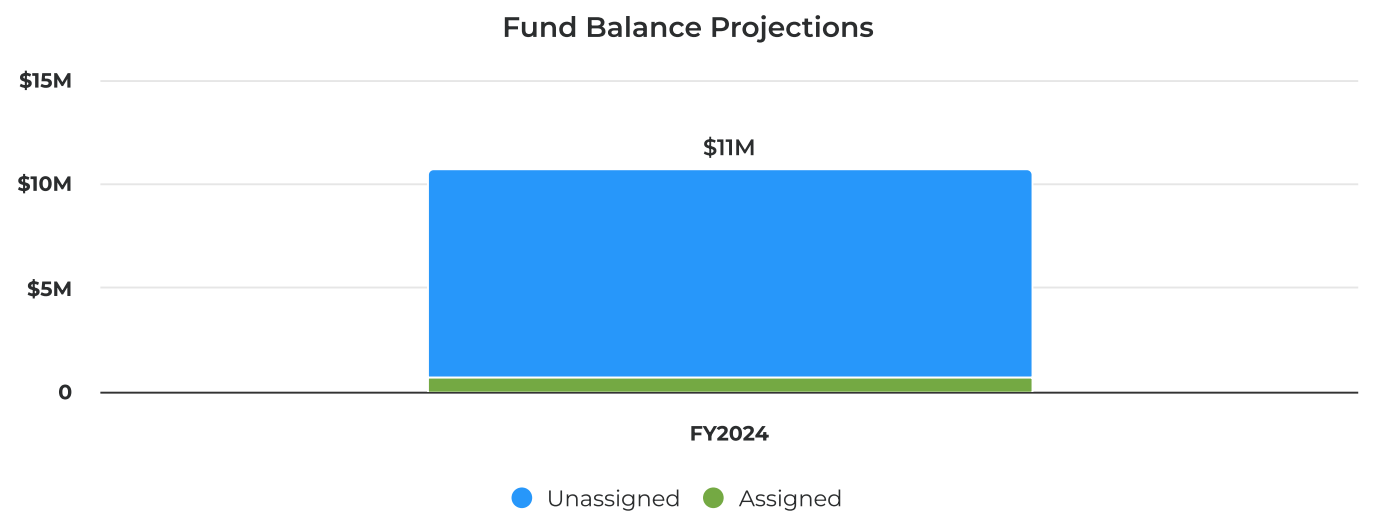


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Salary Elected Official-SHERIFF	101-050-51110	\$127,735	\$140,444	\$131,771	\$145,231
Salary Other-Sheriff	101-050-51120	\$4,911,733	\$5,760,375	\$5,212,800	\$6,179,865
Health Insurance	101-050-51210	\$503,767	\$678,563	\$529,563	\$1,065,132
FICA	101-050-51220	\$373,696	\$449,301	\$395,786	\$481,426
Lagers	101-050-51230	\$458,016	\$628,988	\$550,570	\$673,274
Unemployment Insurance	101-050-51250	\$6,398	\$16,857	\$3,150	\$6,008
Workers' Compensation	101-050-51260	\$194,131	\$263,290	\$47,075	\$280,486
Uniforms	101-050-51270	\$36,923	\$45,000	\$37,440	\$42,000
Staff Meals- Jail	101-050-51280	\$1,348	\$1,300	\$1,540	\$1,800
Legal Fees	101-050-52300	\$6,474	\$30,000	\$5,500	\$30,000
Consultant	101-050-52310	-	-	-	\$15,000
Inmate Medical	101-050-52331	\$727,986	\$800,000	\$731,670	\$800,000
287(g) Grant Expenses	101-050-52351	-	-	\$10,000	\$250,000
Repairs & Maintenance Equipment	101-050-52430	\$12,502	\$15,000	\$9,900	\$15,000
Vehicle Maintenance & Repair	101-050-52435	\$129,908	\$115,000	\$172,605	\$125,000
WARRANT, GUARD/TRANSPORT	101-050-52502	\$59,444	\$75,000	\$52,765	\$60,000
Media Services	101-050-52517	\$2,500	\$7,500	\$5,000	\$7,500
Property & Liability Insurance	101-050-52520	\$233,360	\$250,000	\$363,456	\$250,000
Vehicle Insurance	101-050-52525	\$52,652	\$60,000	\$160,322	\$100,000
Phone	101-050-52530	\$87,002	\$93,500	\$61,725	\$90,000
Training	101-050-52590	\$3,176	-	-	-
Office Expense	101-050-53600	\$24,931	\$30,000	\$34,890	\$32,000
Postage	101-050-53605	\$2,368	\$3,000	\$2,350	\$3,000
Enforcement Supplies	101-050-53610	\$70,888	\$35,000	\$22,700	\$35,000
Jail Supplies	101-050-53612	\$23,066	\$30,000	\$17,550	\$25,000
Other Grant Expense	101-050-53616	\$502,120	\$500,000	\$430,000	\$400,000
Investigative Expense	101-050-53617	\$23,846	\$25,000	\$5,100	\$20,000
Small Equipment	101-050-53618	\$66,338	\$100,000	\$39,970	\$135,000
Fuel Expense	101-050-53626	\$190,628	\$220,000	\$226,840	\$220,000
Prisoner Food & Board	101-050-53635	\$478,984	\$550,000	\$530,400	\$550,000
Buildings & Building Improvements	101-050-54700	-	\$930,000	\$930,366	-
Equipment	101-050-54750	\$6,174	\$50,000	\$11,740	\$50,000
Vehicle Purchases	101-050-54752	\$294,894	\$350,000	\$302,305	\$300,000
Computer Hardware	101-050-54755	\$13,090	\$10,000	\$9,175	\$10,000
Computer Software	101-050-54756	\$96,225	\$100,000	\$98,020	\$100,000
Fees for HB 2224	101-050-57509	\$23,752	\$23,000	\$25,980	\$24,000
K-9 Unit Expense	101-050-57800	\$4,680	\$6,000	\$4,430	\$5,000
Payroll		-	-	\$2,045	\$6,698
Christian County General Fund		-	-	\$2,045	\$6,698
Sheriff Retirement Contribution	101-050-51232	-	-	\$2,045	\$6,698



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Operations		-	-	\$13,635	\$350,000
Christian County General Fund		-	-	\$13,635	\$350,000
Employee Health Services	101-170-52516	-	-	-	\$350,000
Employee Benefits Over (Under) Deducted	101-170-57815	-	-	\$13,635	-
Total Expenditures		\$29,104,965	\$30,068,642	\$25,380,648	\$28,854,397

Fund Balance



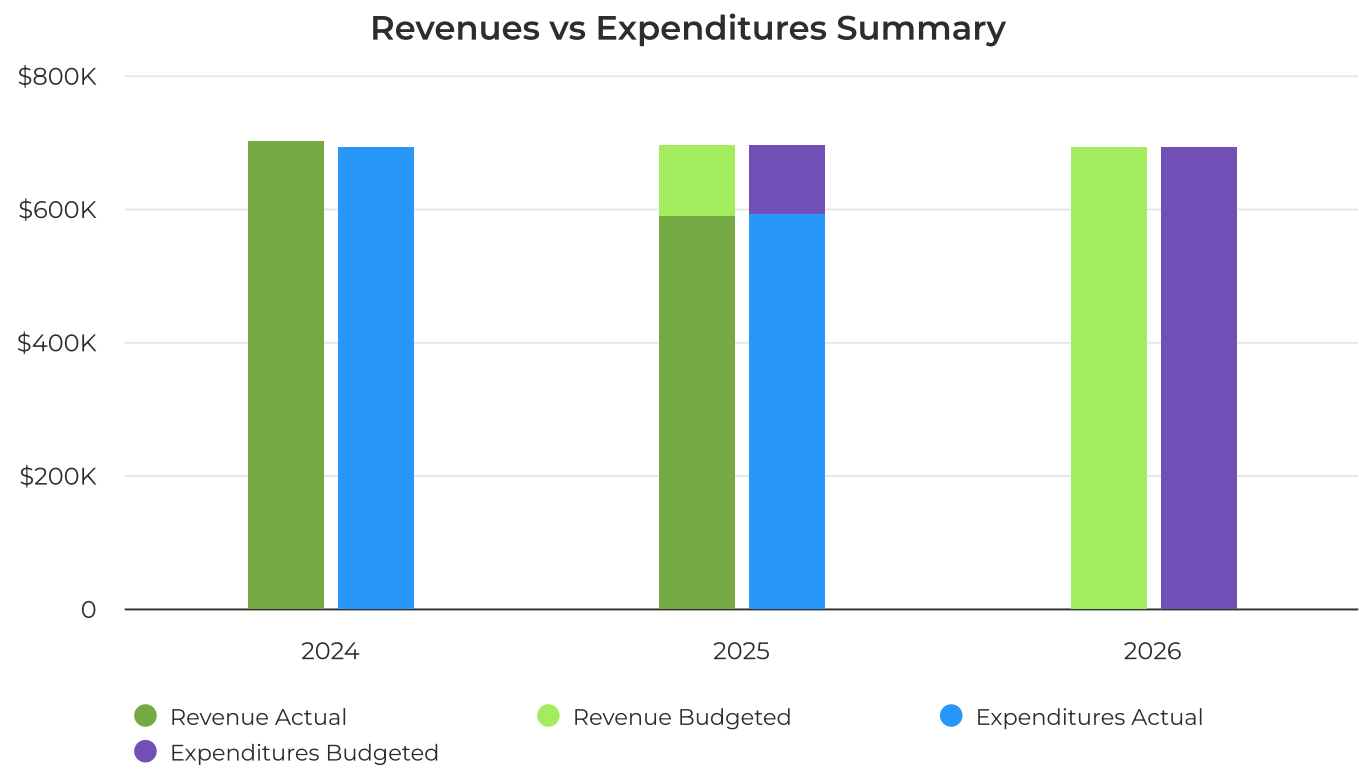
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	\$6,111,879	\$4,931,373	\$6,237,093	\$7,008,395	\$7,935,349	\$10,040,750
Assigned	\$2,068,214	\$1,784,200	\$1,505,419	\$1,229,602	\$1,044,730	\$636,172
Total Fund Balance	\$8,180,093	\$6,715,573	\$7,742,513	\$8,237,997	\$8,980,079	\$10,676,922



Debt Service Funds

Summary



Comprehensive Fund Summary

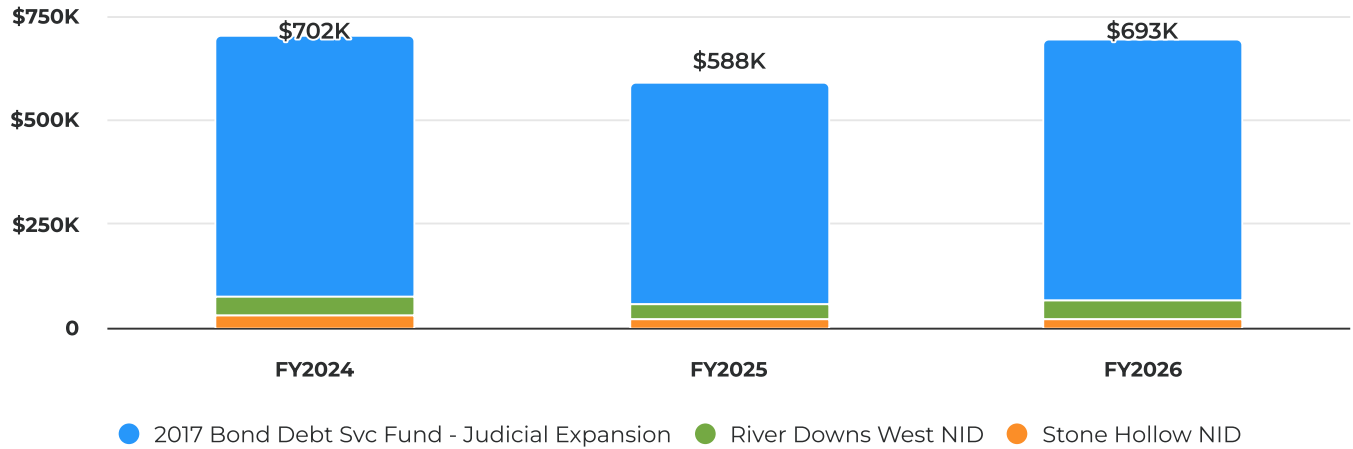
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$86,760	\$95,916	\$95,916	-
Revenues				
Taxes	\$70,672	\$55,967	\$60,000	\$62,500
Interest	\$5,123	\$2,700	\$2,930	\$3,800
Transfers	\$626,000	\$529,175	\$631,475	\$627,075
Total Revenues	\$701,795	\$587,842	\$694,405	\$693,375
Expenditures				
Operating Expenses	\$2,000	\$250	\$3,500	\$3,500
Debt Service	\$690,638	\$592,315	\$692,613	\$689,214
Total Expenditures	\$692,638	\$592,565	\$696,113	\$692,714
Total Revenues Less Expenditures	\$9,156	-\$4,723	-\$1,708	\$661
Ending Fund Balance	\$95,916	\$91,194	\$94,208	\$661

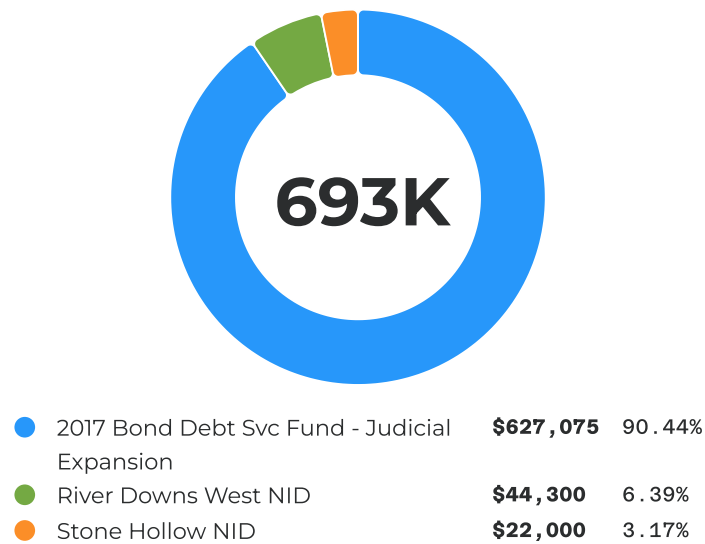


Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund

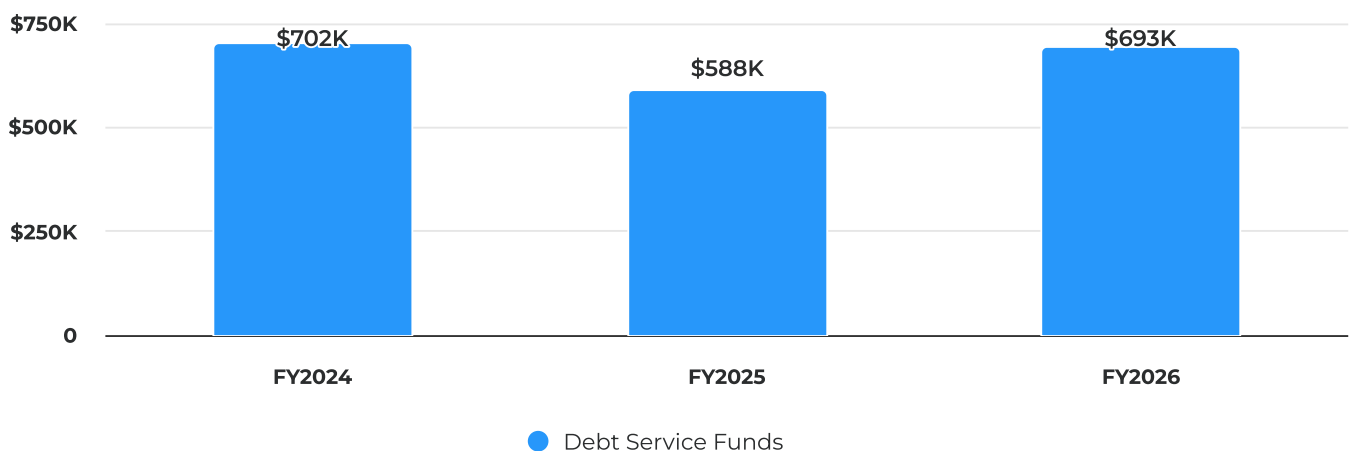


Revenues by Fund

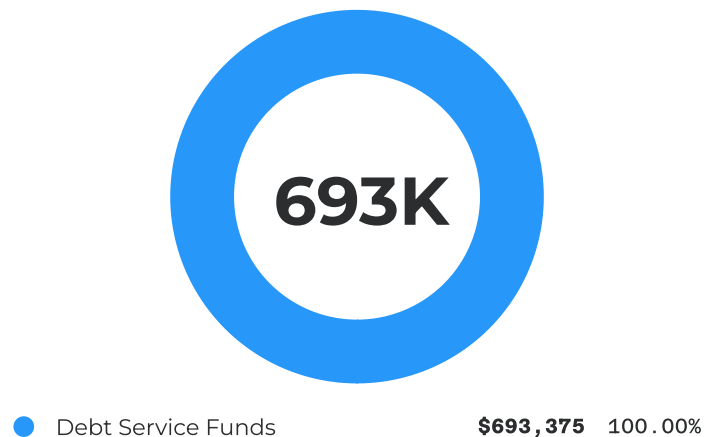
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Stone Hollow NID		\$29,085	\$22,630	\$24,200	\$22,000
Property Tax	420-41100	\$26,270	\$20,000	\$20,000	\$20,000
Interest	420-46611	\$2,815	\$1,130	\$2,700	\$2,000
Transfer In - General Fund	420-49101	-	\$1,500	\$1,500	-
River Downs West NID		\$46,709	\$41,800	\$43,800	\$44,300
Property Tax	430-41100	\$44,401	\$40,000	\$42,000	\$42,500
Interest	430-46611	\$2,308	\$1,800	\$1,800	\$1,800
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,975	\$627,075
Interest	455-46611	-	-	\$65	-
Transfer In - General Fund	455-49101	\$626,000	\$629,975	\$626,910	\$627,075
Total Revenues		\$701,795	\$694,405	\$694,975	\$693,375

Revenues by Fund Summary

Historical Revenue by Fund Summary



FY26 Revenues by Fund Summary

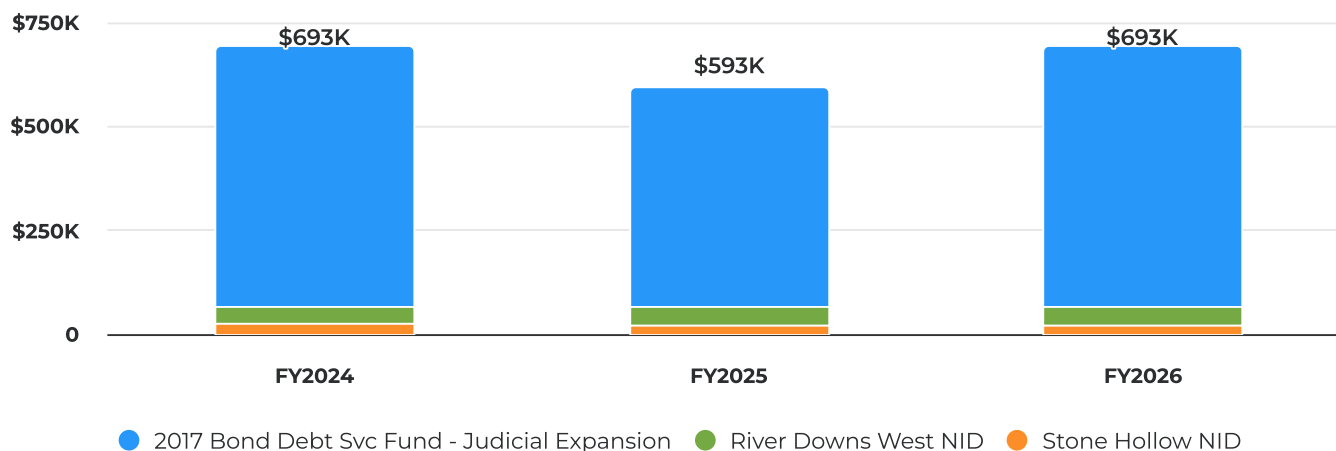


Revenues by Fund Summary

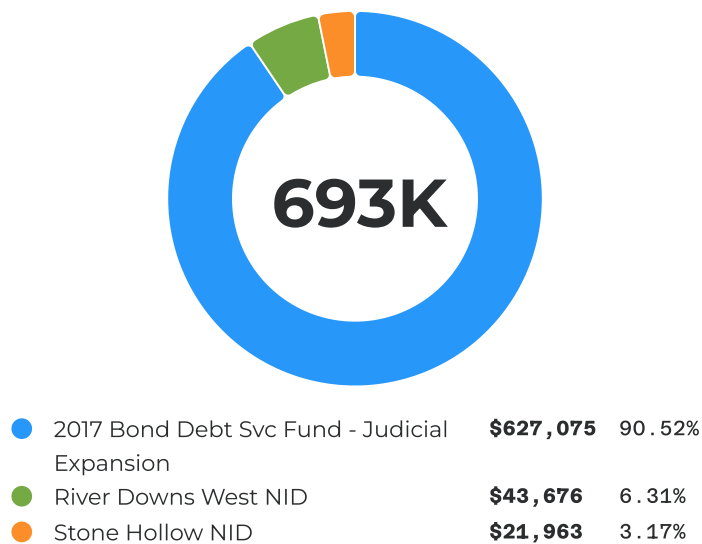
Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Debt Service Funds	\$701,795	\$694,405	\$694,975	\$693,375
Total Revenues	\$701,795	\$694,405	\$694,975	\$693,375

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

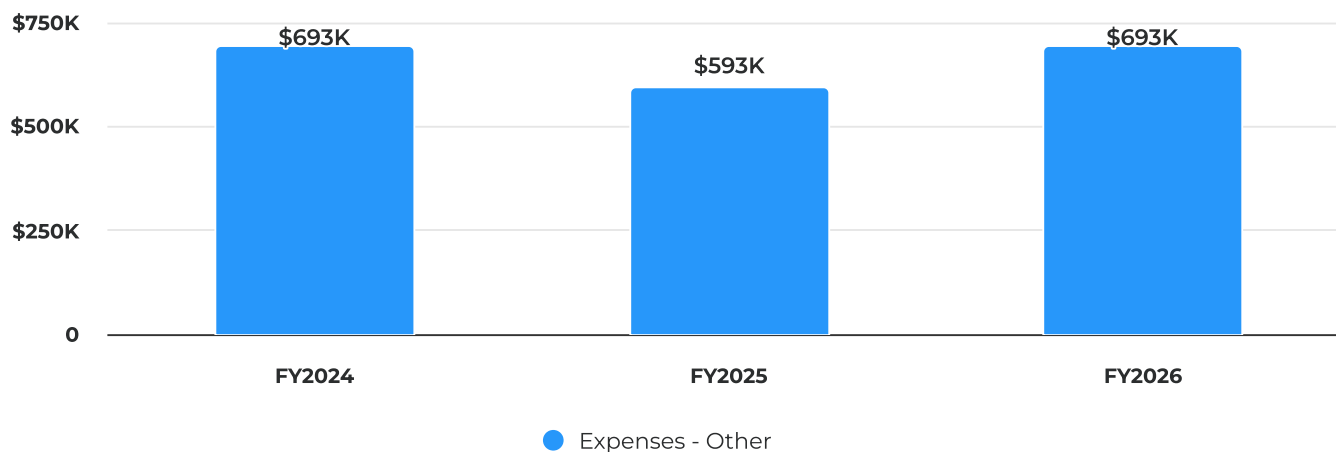
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224



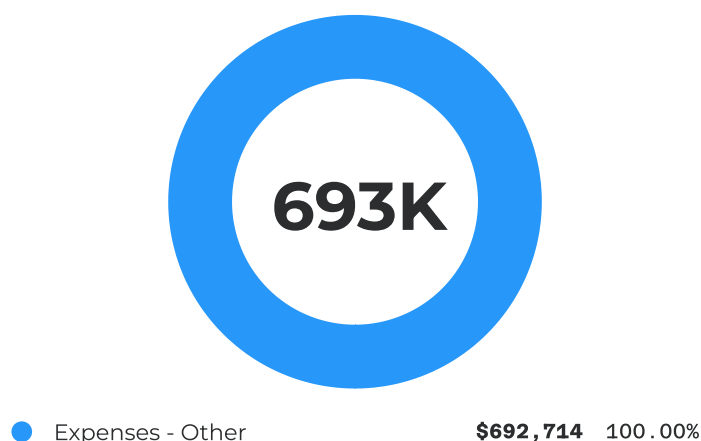
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
Total Expenditures		\$692,638	\$696,113	\$692,863	\$692,714

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

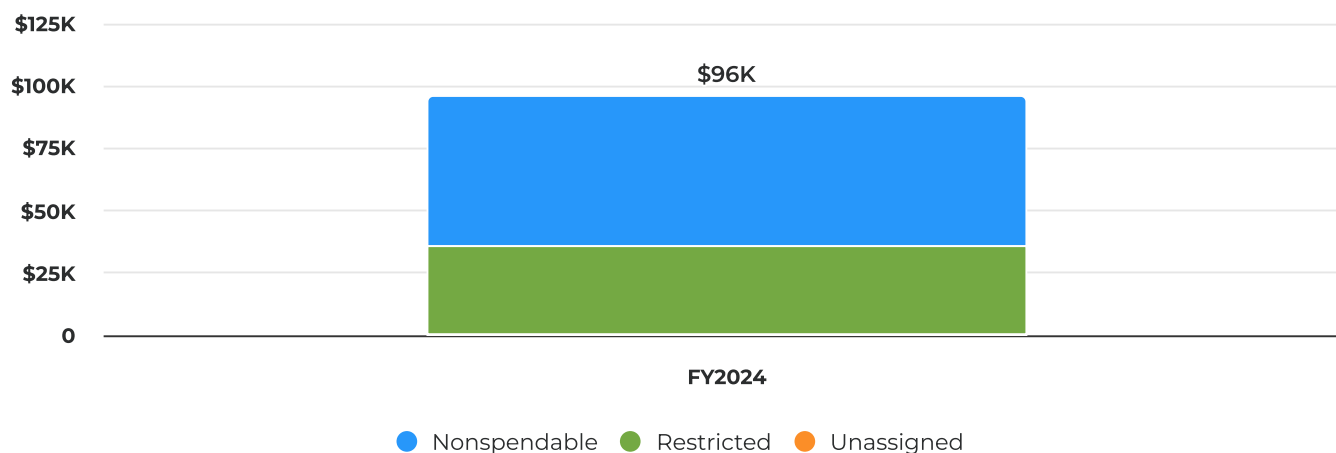
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$692,638	\$696,113	\$692,863	\$692,714
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
Total Expenditures		\$692,638	\$696,113	\$692,863	\$692,714

Fund Balance

Fund Balance Projections



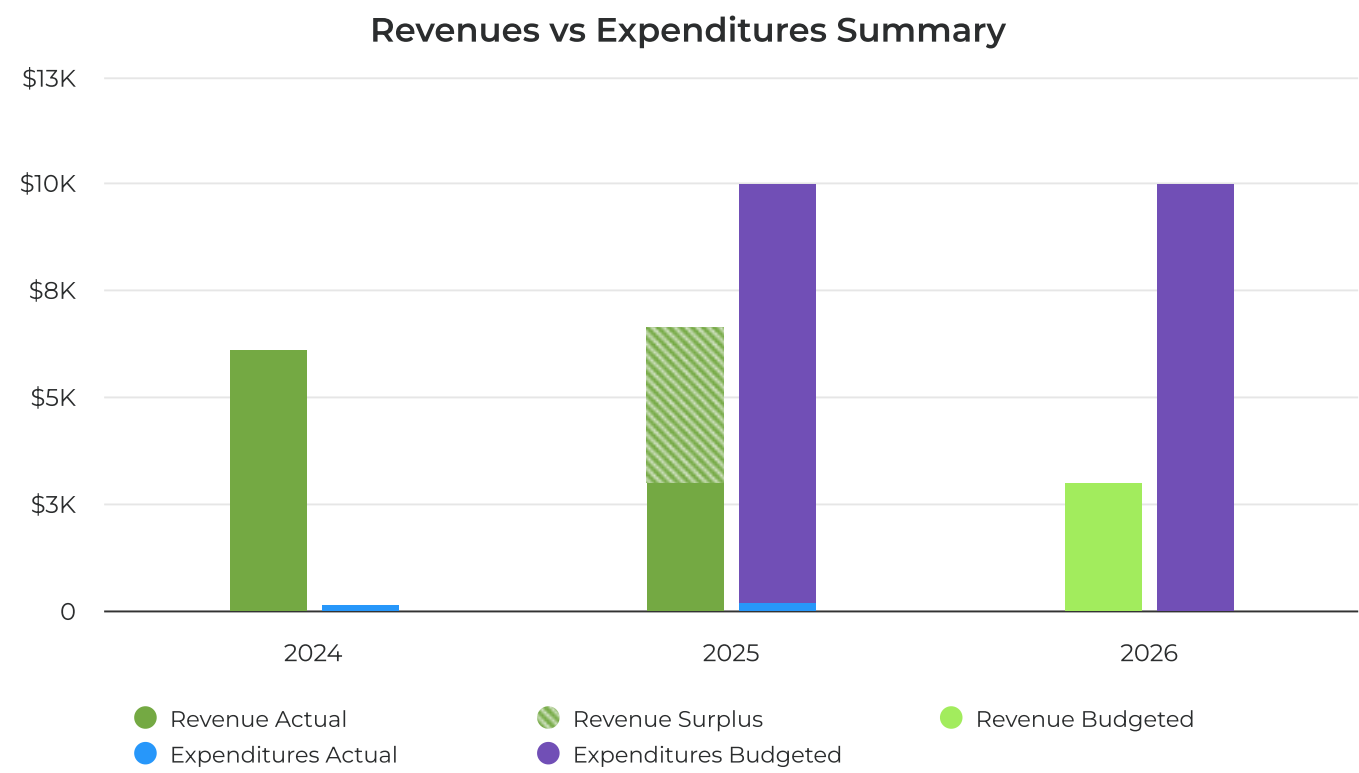
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	-	-	-	-	-	-
Restricted	\$10,498	\$14,303	\$21,925	\$21,599	\$26,937	\$36,093
Nonspendable	\$59,823	\$59,823	\$59,823	\$59,823	\$59,823	\$59,823
Total Fund Balance	\$70,321	\$74,126	\$81,748	\$81,422	\$86,760	\$95,916



LEPC Summary

Summary

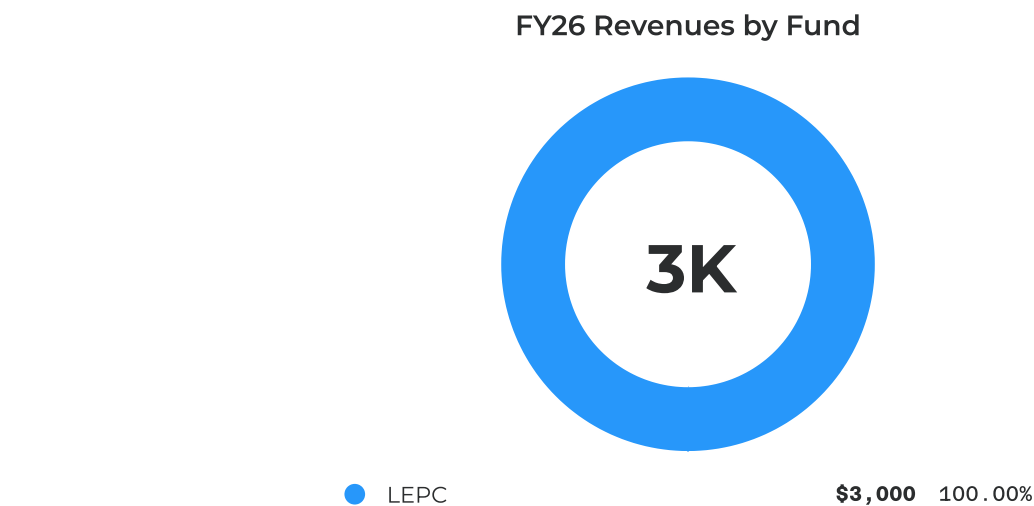
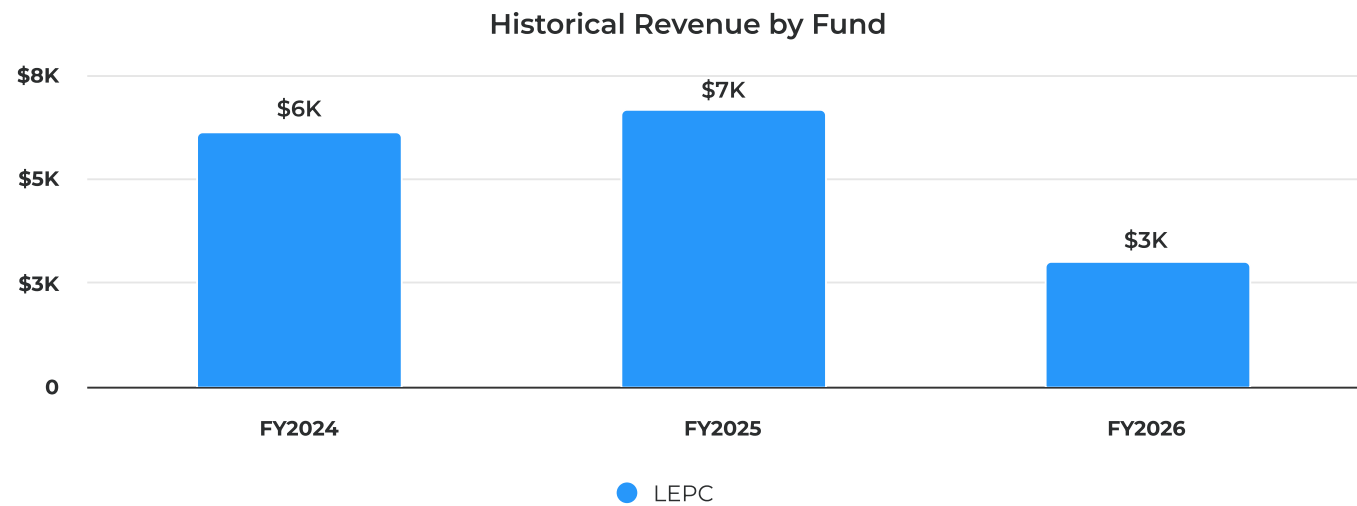


Comprehensive Fund Summary

Comprehensive Fund Summary				
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$25,478	\$49,487	\$49,487	-
Revenues				
Intergovernmental Revenues	\$4,544	\$5,736	\$2,500	\$2,500
Interest	\$1,596	\$927	\$500	\$500
Total Revenues	\$6,140	\$6,663	\$3,000	\$3,000
Expenditures				
Operating Expenses	\$118	\$160	\$10,000	\$10,000
Total Expenditures	\$118	\$160	\$10,000	\$10,000
Total Revenues Less Expenditures	\$6,022	\$6,503	-\$7,000	-\$7,000
Ending Fund Balance	\$31,500	\$55,990	\$42,487	-\$7,000



Revenues by Fund

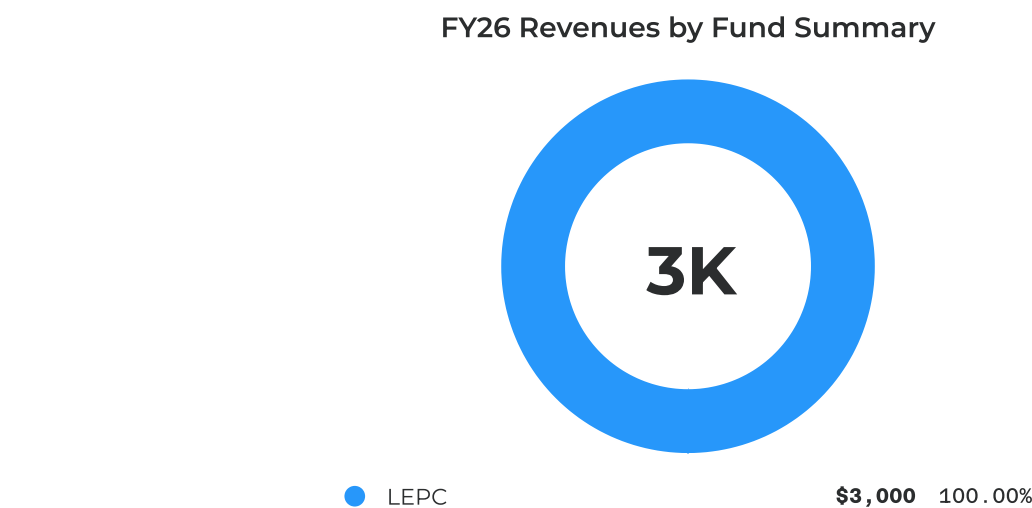
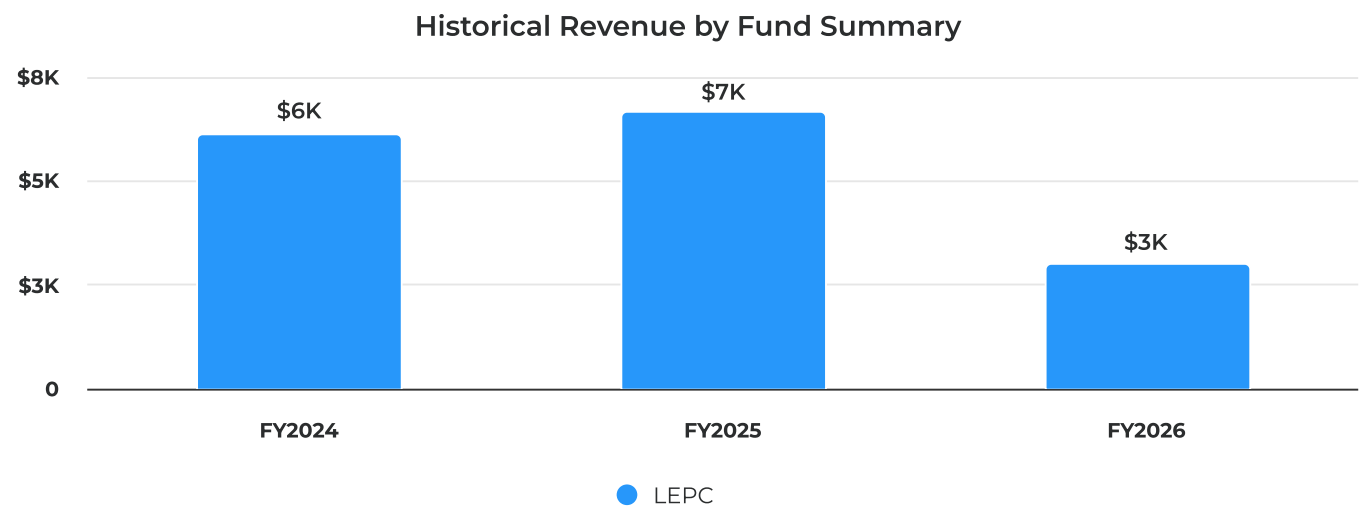


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC		\$6,140	\$3,000	\$6,492	\$3,000
State Grant	220-43412	\$4,544	\$2,500	\$5,735	\$2,500
Interest	220-46611	\$1,596	\$500	\$757	\$500
Total Revenues		\$6,140	\$3,000	\$6,492	\$3,000



Revenues by Fund Summary

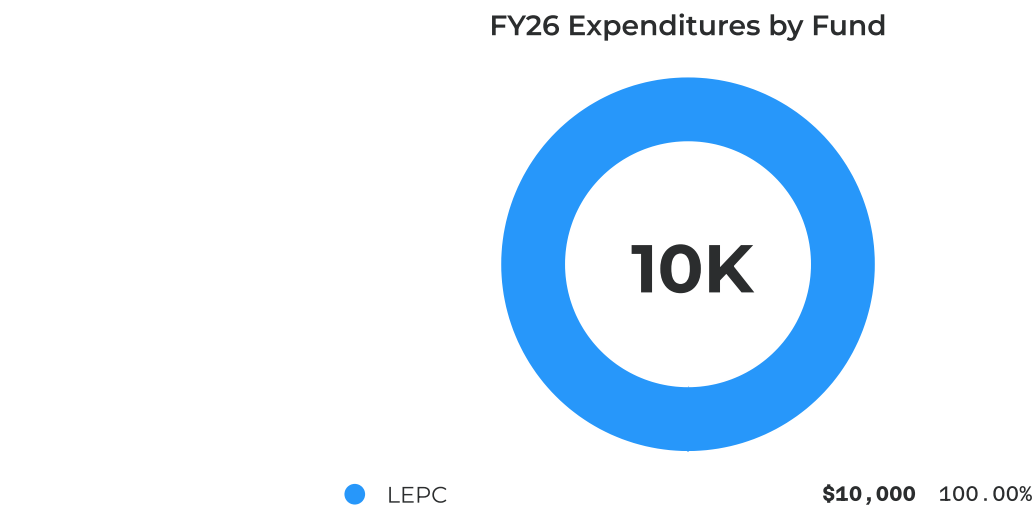
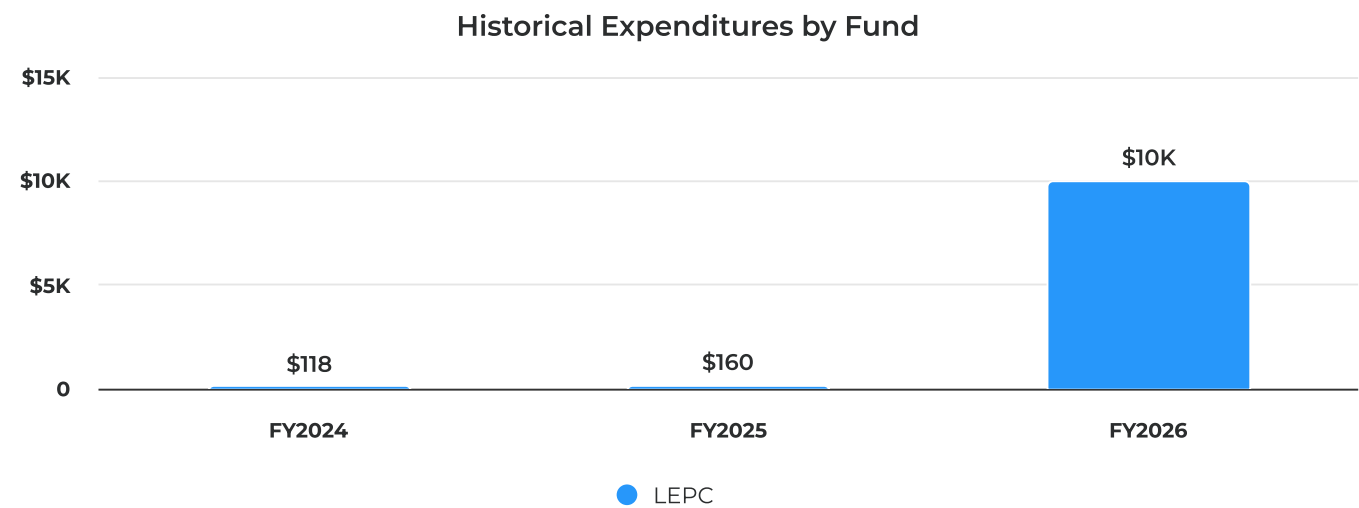


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC	\$6,140	\$3,000	\$6,492	\$3,000
Total Revenues	\$6,140	\$3,000	\$6,492	\$3,000



Expenditures by Fund

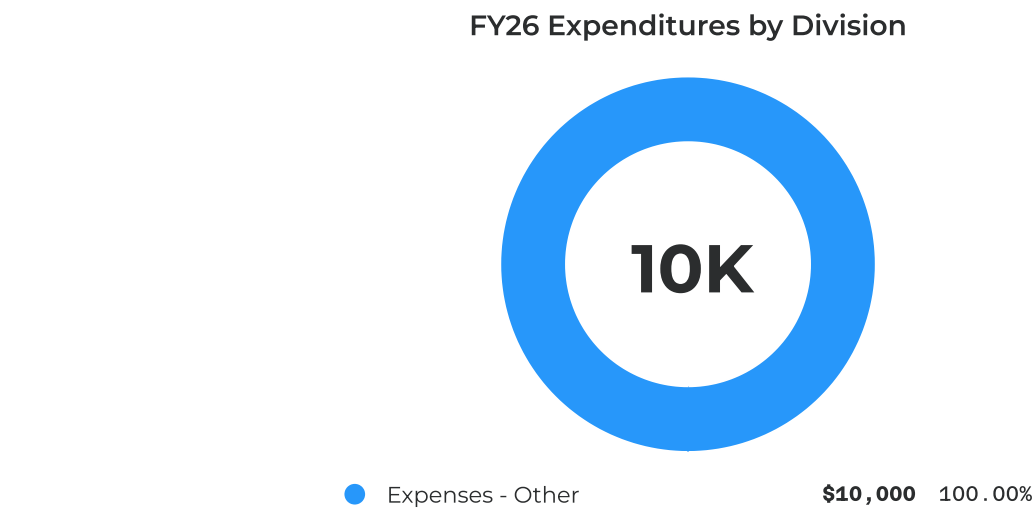
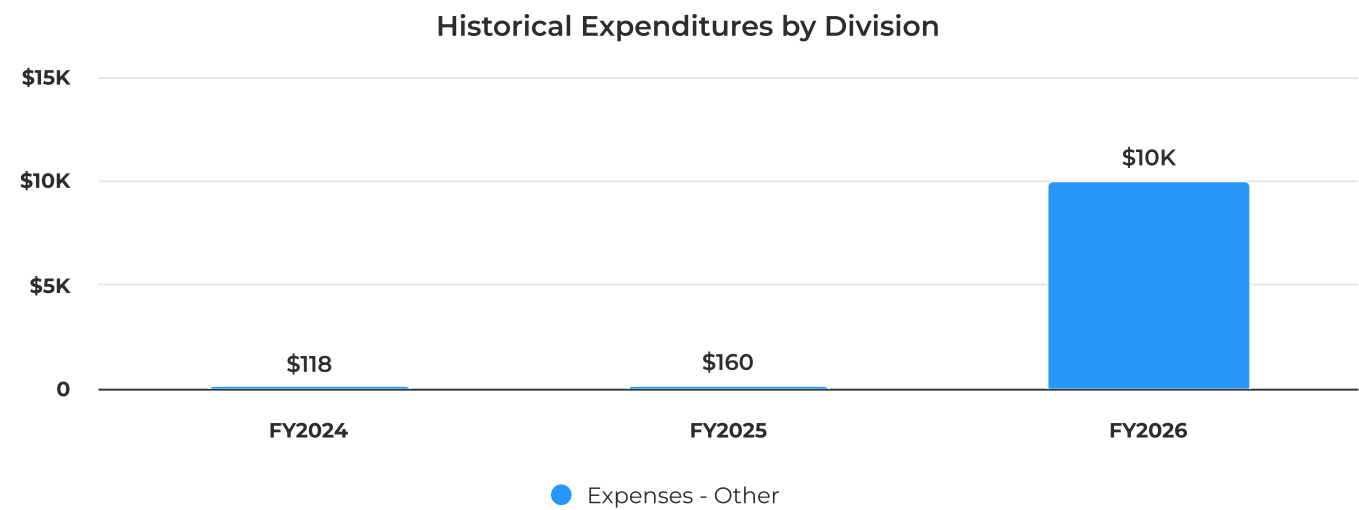


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Total Expenditures		\$118	\$10,000	\$245	\$10,000



Expenditures by Division

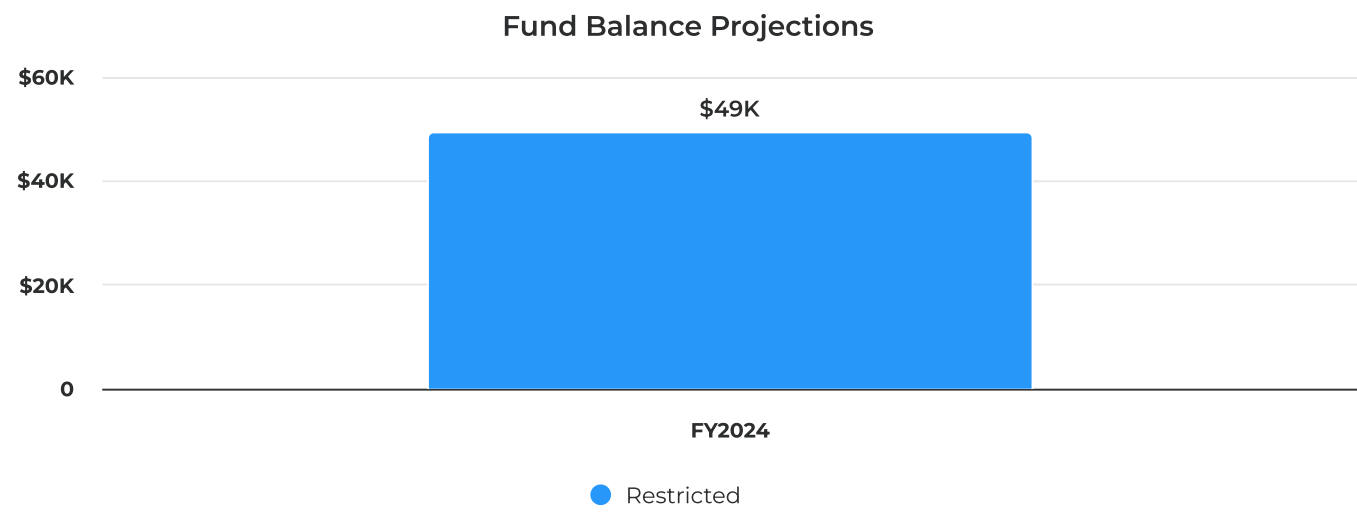


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$118	\$10,000	\$245	\$10,000
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Total Expenditures		\$118	\$10,000	\$245	\$10,000



Fund Balance



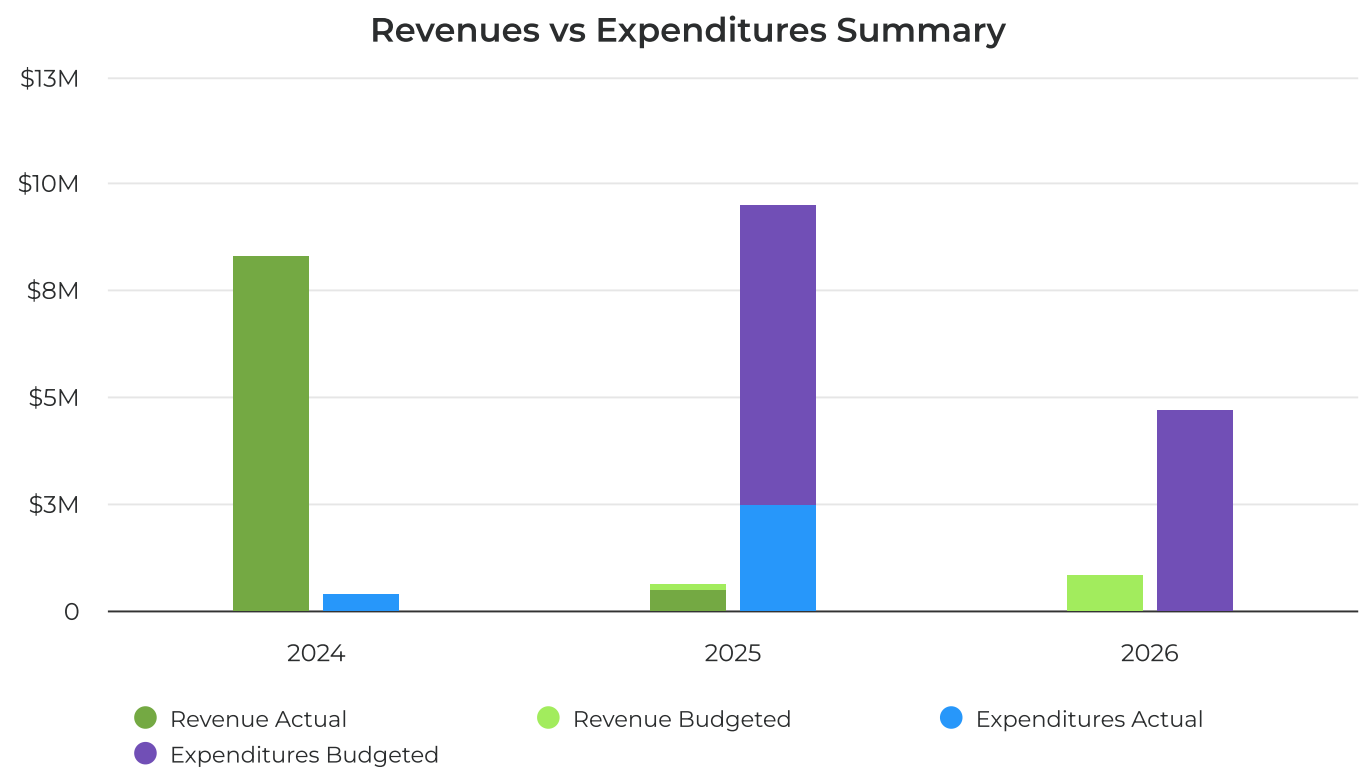
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$16,341	\$19,858	\$19,762	\$25,630	\$25,478	\$49,487
Total Fund Balance	\$16,341	\$19,858	\$19,762	\$25,630	\$25,478	\$49,487



Capital Requests Fund

Summary



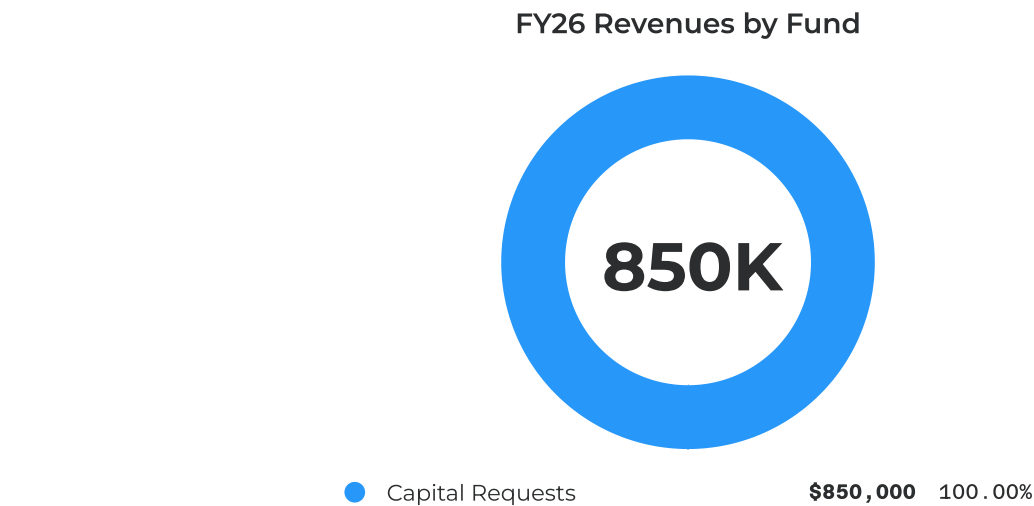
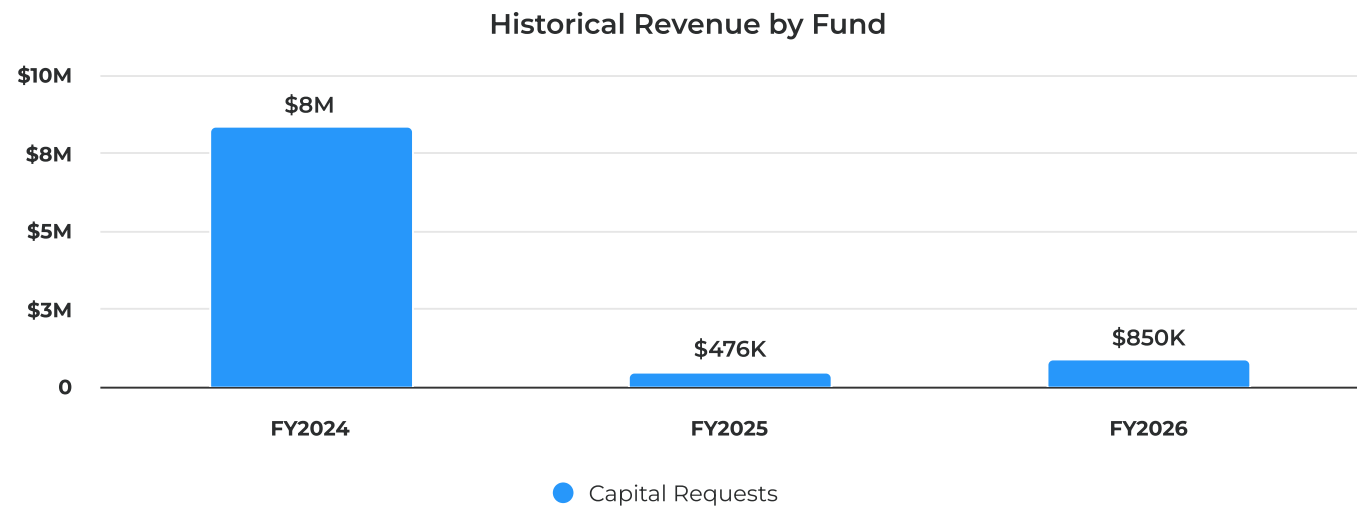
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$2,132,412	\$9,682,007	\$9,682,007	-
Revenues				
Interest	\$323,354	\$226,452	\$115,000	\$350,000
Transfers	\$8,001,575	\$250,000	\$500,000	\$500,000
Total Revenues	\$8,324,929	\$476,452	\$615,000	\$850,000
Expenditures				
Operating Expenses	\$382,105	\$2,476,038	\$9,500,000	\$4,666,685
Disbursements	-	-	\$25,000	\$25,000
Total Expenditures	\$382,105	\$2,476,038	\$9,525,000	\$4,691,685
Total Revenues Less Expenditures	\$7,942,824	-\$1,999,586	-\$8,910,000	-\$3,841,685
Ending Fund Balance	\$10,075,236	\$7,682,421	\$772,007	-\$3,841,685



Revenues by Fund

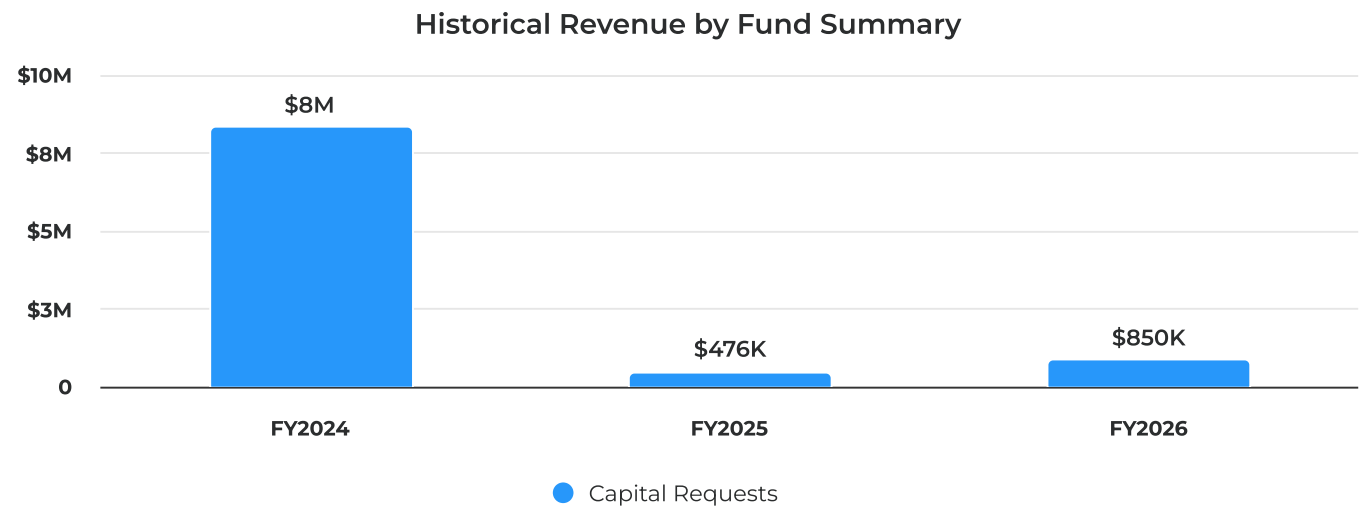


Revenues by Fund

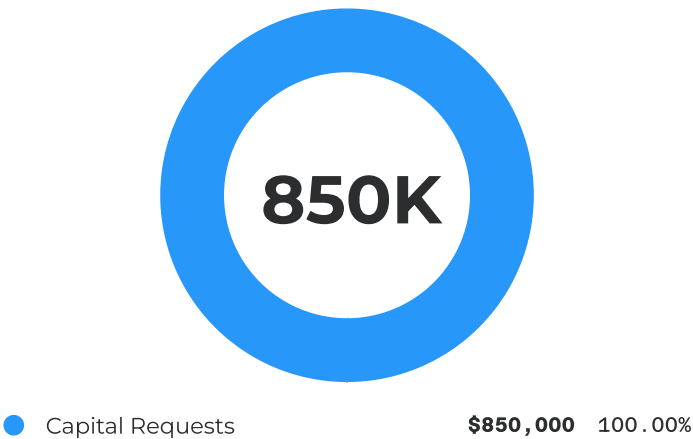
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests		\$8,324,929	\$615,000	\$837,865	\$850,000
Interest	235-46611	\$323,354	\$115,000	\$337,865	\$350,000
Transfer In - General Fund	235-49101	\$7,501,575	-	-	-
Transfer In - Road Sales Tax	235-49290	\$500,000	\$500,000	\$500,000	\$500,000
Total Revenues		\$8,324,929	\$615,000	\$837,865	\$850,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

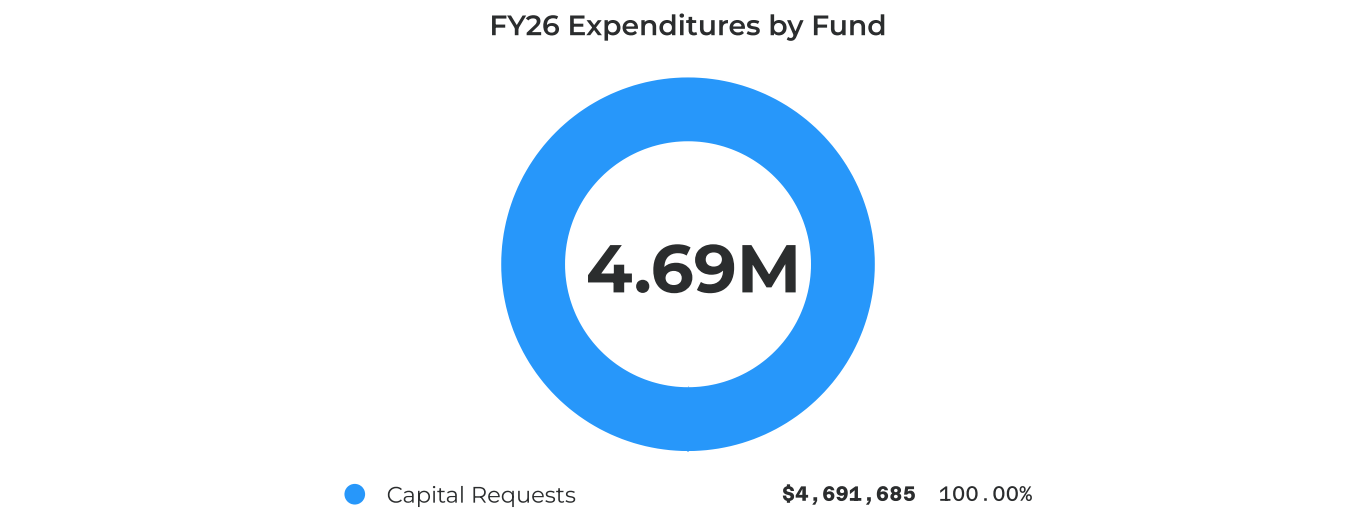
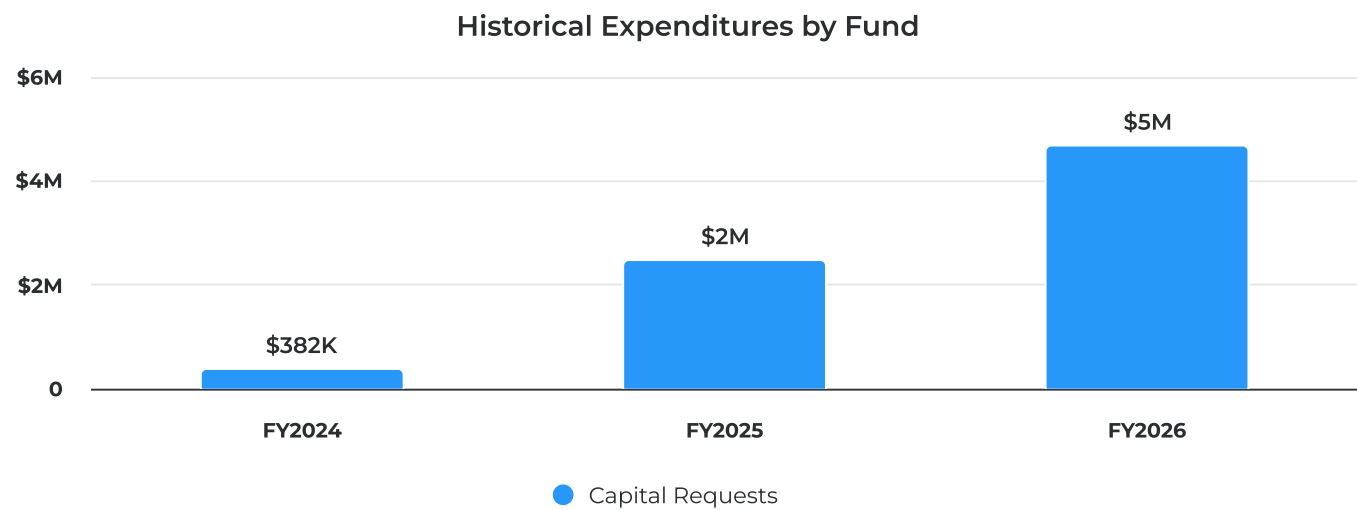


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests	\$8,324,929	\$615,000	\$837,865	\$850,000
Total Revenues	\$8,324,929	\$615,000	\$837,865	\$850,000



Expenditures by Fund

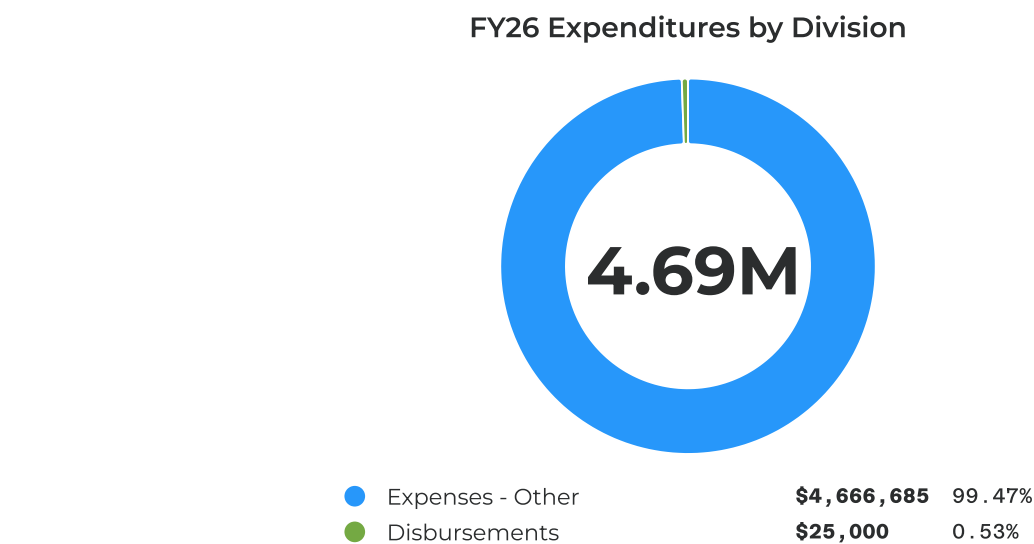
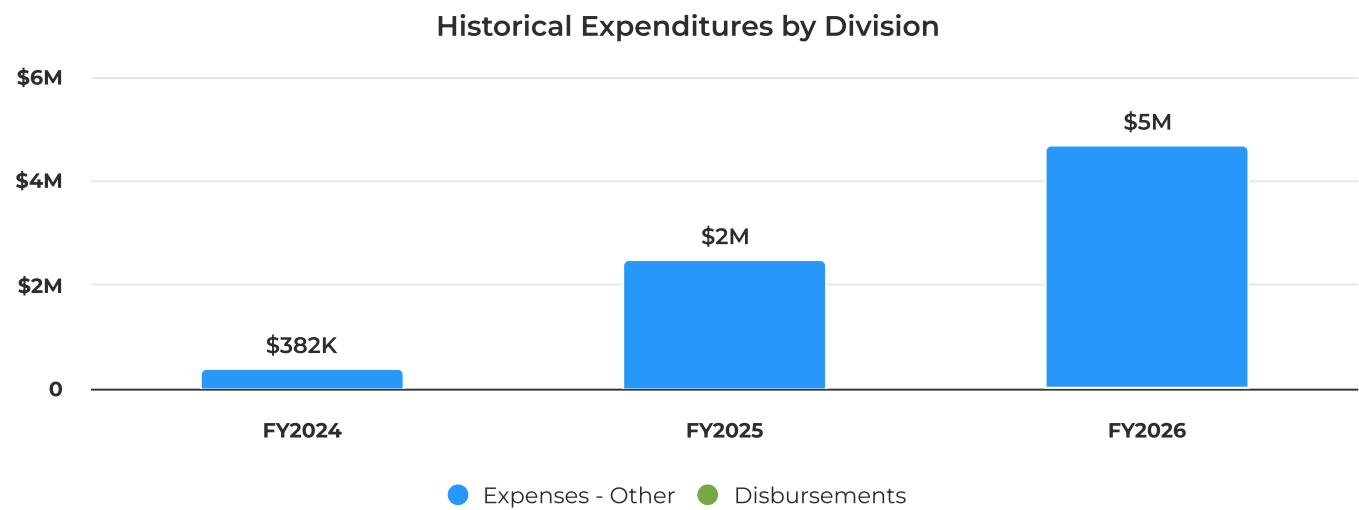


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Total Expenditures		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685



Expenditures by Division

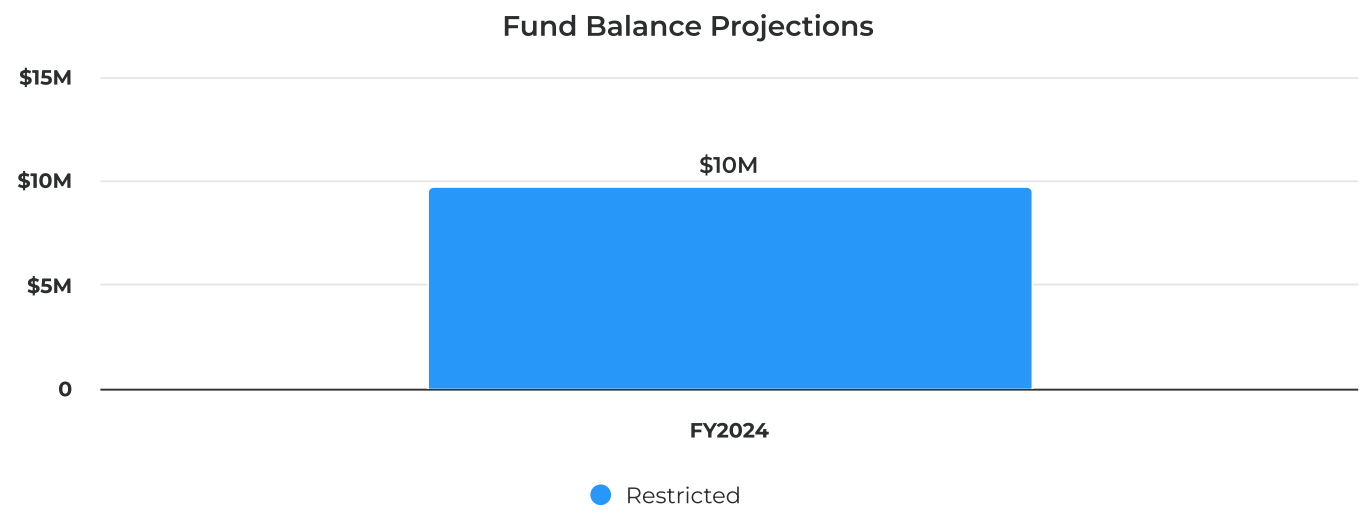


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Capital Requests		\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements		-	\$25,000	-	\$25,000
Capital Requests		-	\$25,000	-	\$25,000
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Total Expenditures		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685



Fund Balance



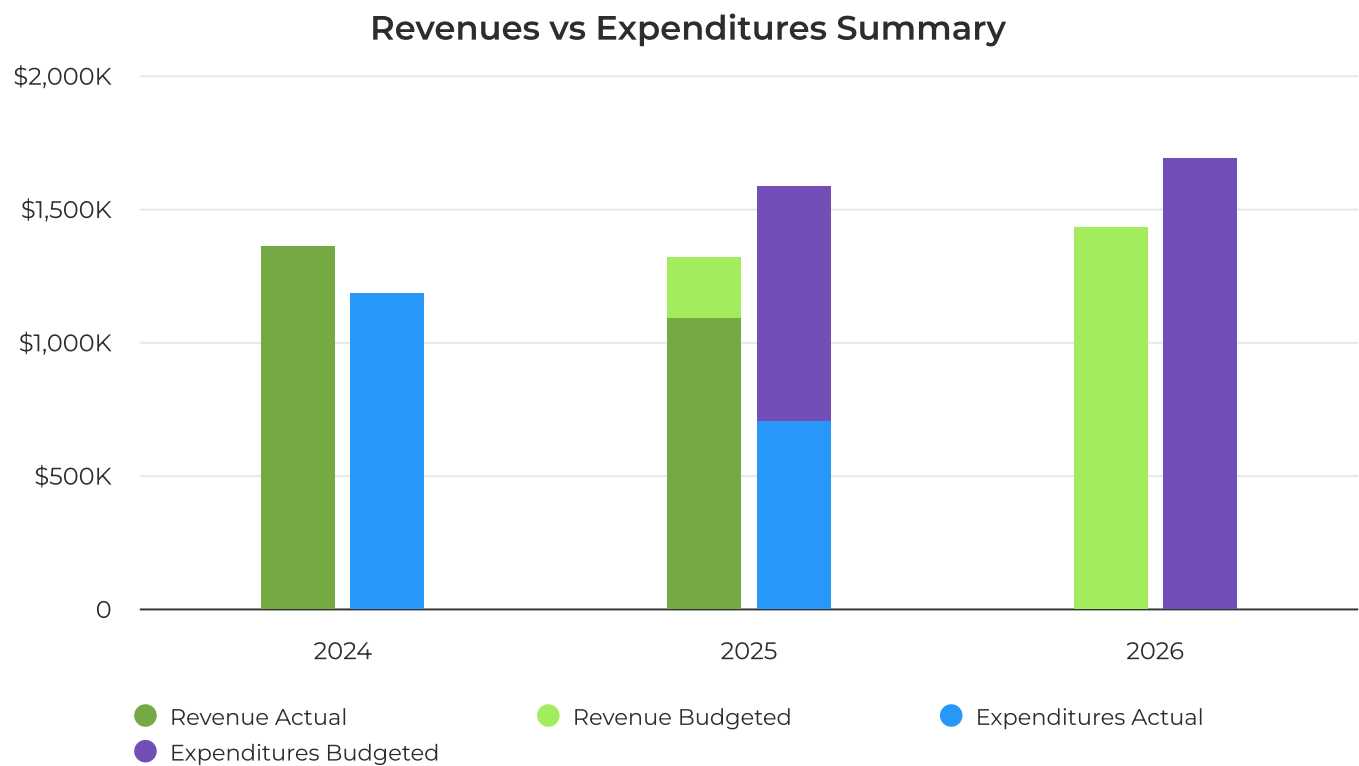
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	-	-	\$712,747	\$1,228,682	\$2,132,412	\$9,682,007
Total Fund Balance	-	-	\$712,747	\$1,228,682	\$2,132,412	\$9,682,007



Assessment Summary

Summary



Comprehensive Fund Summary

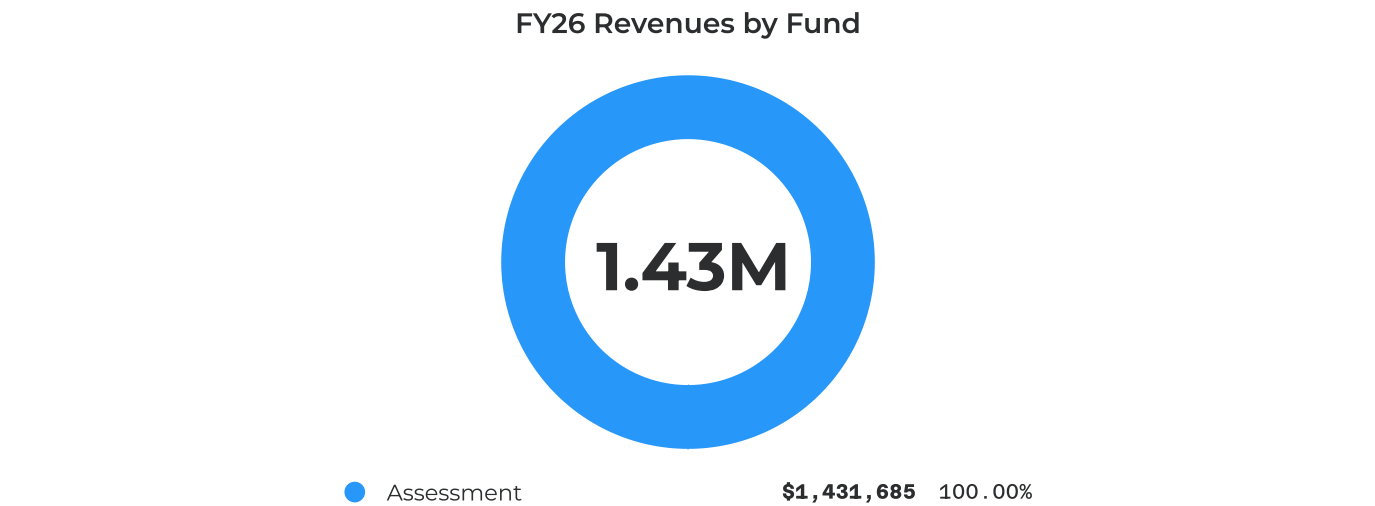
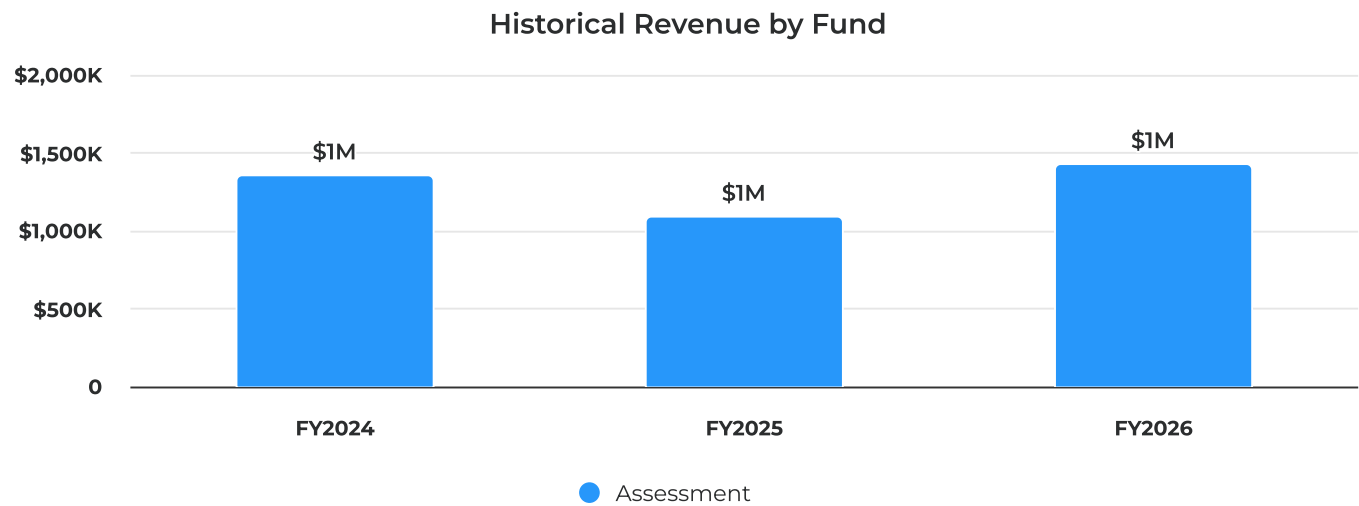
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$1,559,605	\$1,730,063	\$1,730,063	-
Revenues				
Intergovernmental Revenues	\$138,277	-	\$138,277	\$139,685
Charges for Services	\$1,107,050	\$1,031,664	\$997,000	\$1,200,000
Interest	\$110,803	\$58,429	\$90,000	\$90,000
Other Revenue	-	\$959	\$2,000	\$2,000
Transfers	-	-	\$92,000	-
Total Revenues	\$1,356,130	\$1,091,052	\$1,319,277	\$1,431,685
Expenditures				
Payroll	\$892,555	\$558,271	\$1,122,886	\$1,117,975
Operating Expenses	\$255,862	\$139,600	\$364,100	\$472,100
Capital Outlays	\$37,255	\$7,764	\$100,000	\$100,000
Total Expenditures	\$1,185,672	\$705,635	\$1,586,986	\$1,690,075
Total Revenues Less Expenditures	\$170,458	\$385,418	-\$267,710	-\$258,390



Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Ending Fund Balance	\$1,730,063	\$2,115,481	\$1,462,354	-\$258,390

Revenues by Fund



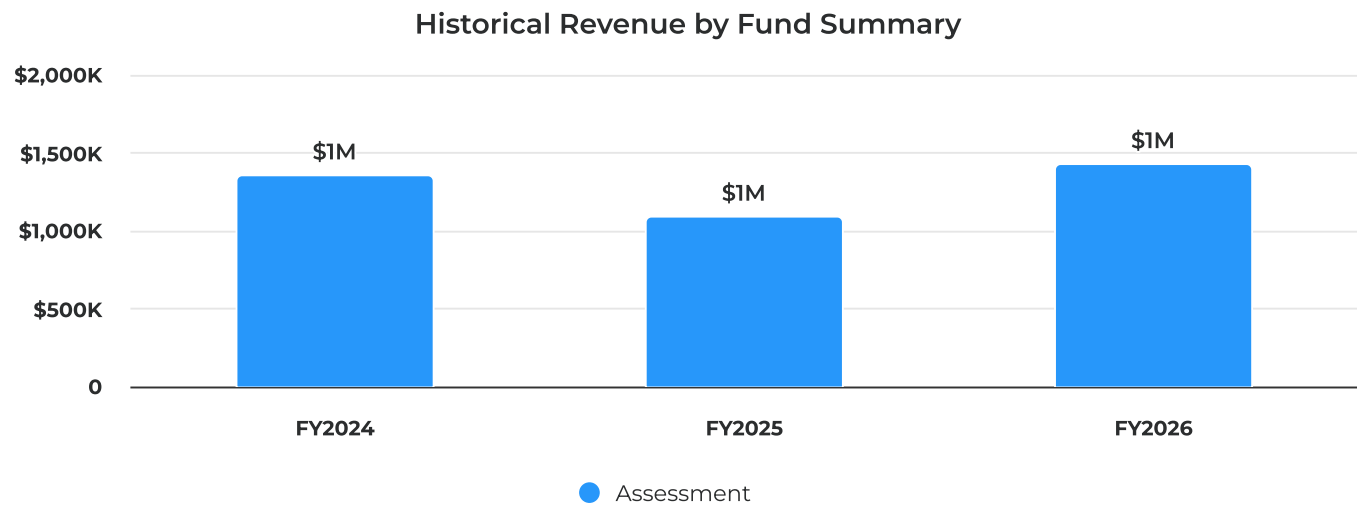
Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
State of Missouri Reimbursement	241-43425	\$138,277	\$138,277	\$138,277	\$139,685
Annual On Line Fees	241-44150	\$10,954	\$12,000	\$4,000	-
Sale of Maps	241-44193	\$5,761	\$5,000	\$4,150	-
Collector 1% Withholding	241-44194	\$1,090,334	\$980,000	\$1,143,000	\$1,200,000
Interest	241-46611	\$110,803	\$90,000	\$82,630	\$90,000
Miscellaneous Revenue	241-48101	-	\$1,000	-	\$1,000
Expense Reimbursement	241-48102	-	\$1,000	\$1,915	\$1,000
Transfer In - General Fund	241-49101	-	\$92,000	-	-

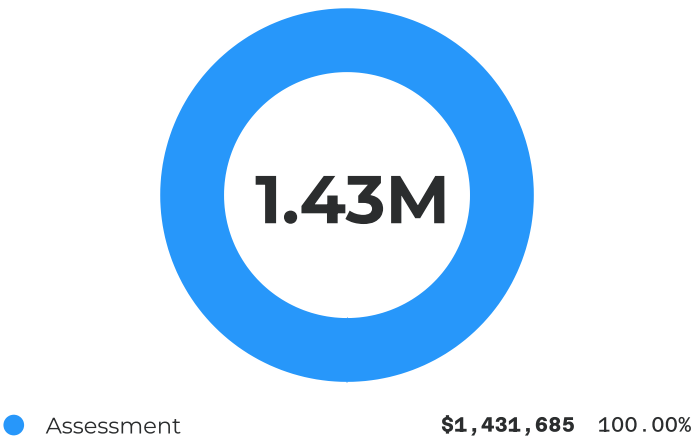


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Revenues		\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685

Revenues by Fund Summary



FY26 Revenues by Fund Summary

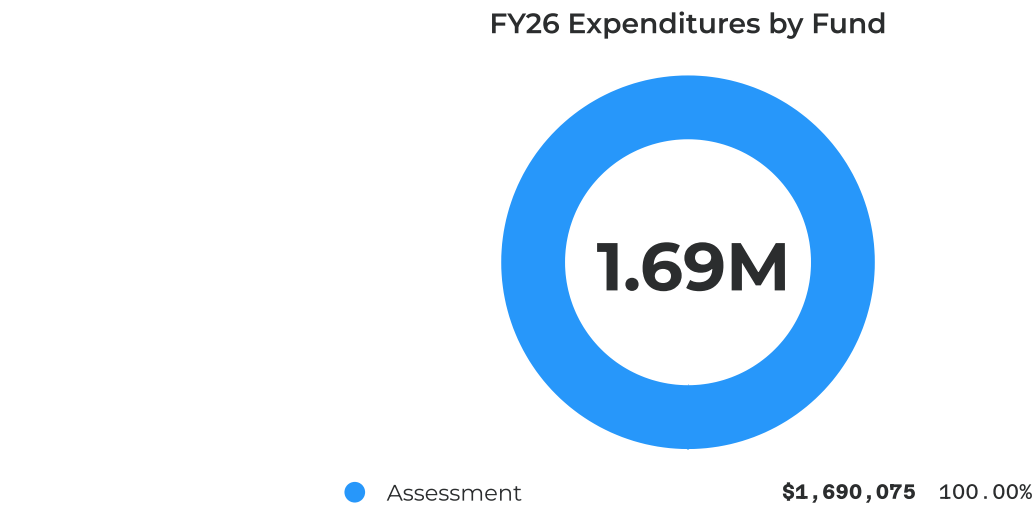
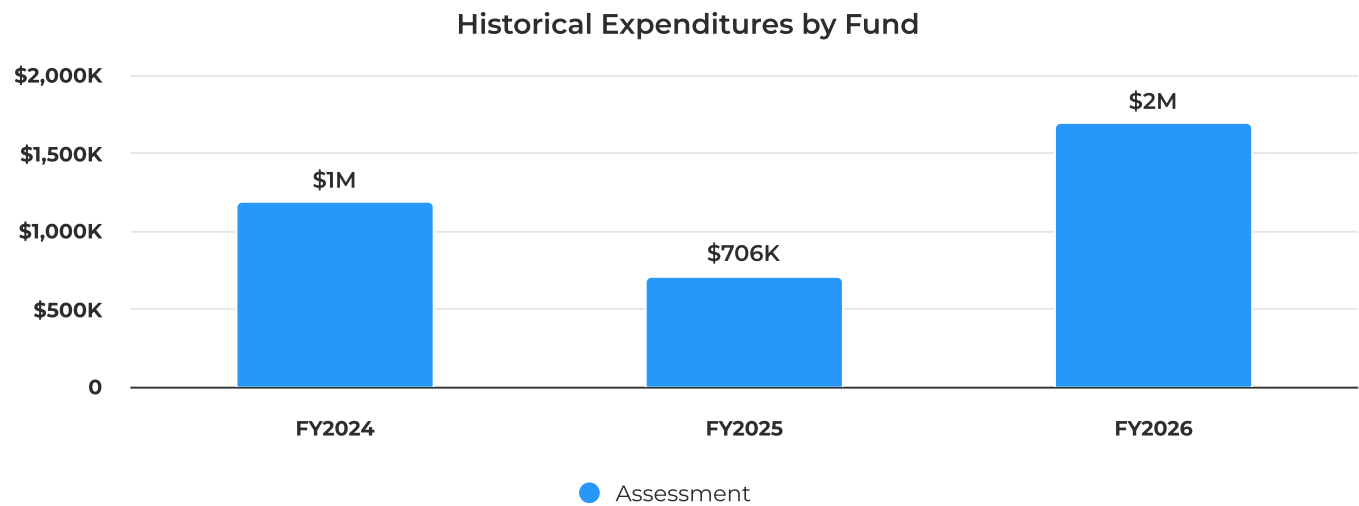


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment	\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685
Total Revenues	\$1,356,130	\$1,319,277	\$1,373,972	\$1,431,685



Expenditures by Fund



Expenditures by Fund

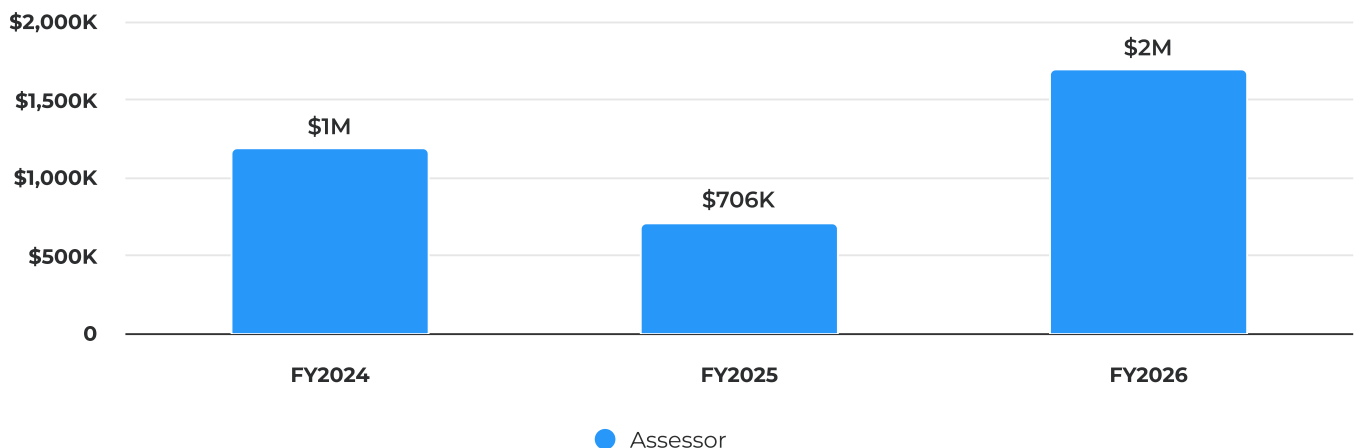
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000



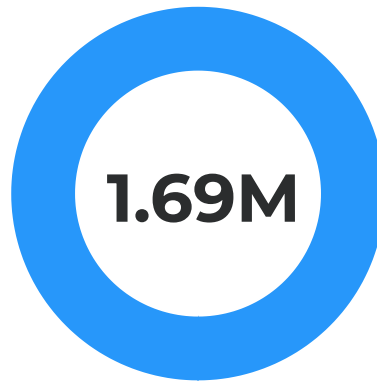
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Total Expenditures		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



● Assessor

\$1,690,075 100.00%

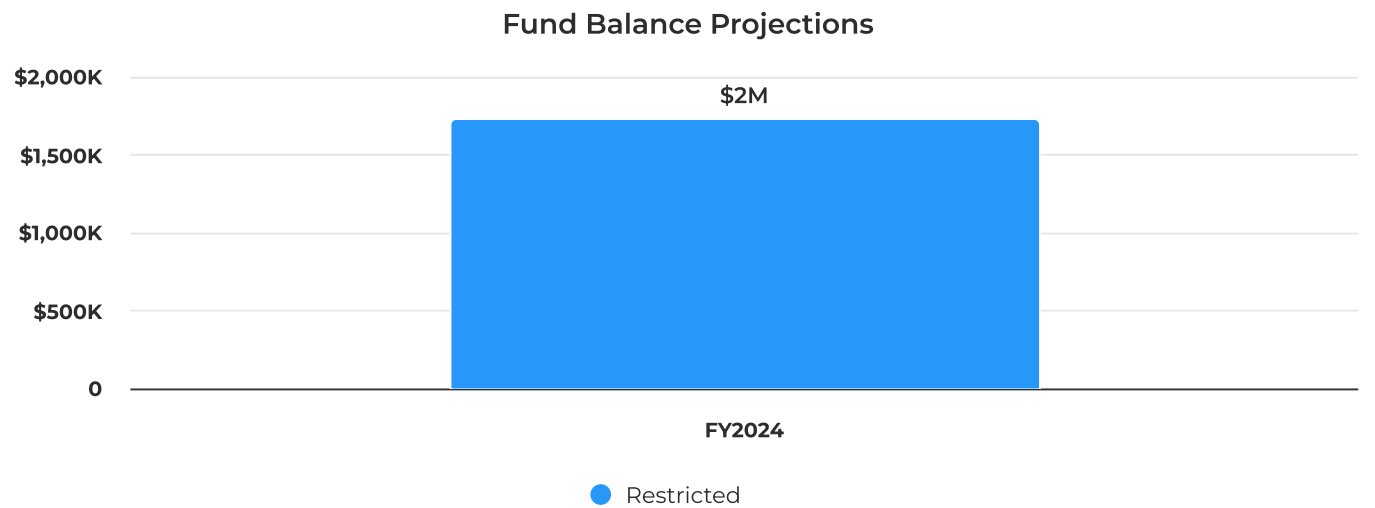
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Assessor		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Assessment		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075
Salary Elected Official - ASSESSOR	241-600-51110	\$77,087	\$79,358	\$79,358	\$81,739
Salary Other - ASSESSOR	241-600-51120	\$596,160	\$751,785	\$751,785	\$707,670
Health Insurance	241-600-51210	\$85,089	\$110,919	\$110,919	\$163,200
FICA	241-600-51220	\$49,228	\$63,559	\$63,559	\$60,390
Lagers	241-600-51230	\$75,036	\$99,701	\$99,701	\$94,729
Unemployment Insurance	241-600-51250	\$772	\$2,400	\$2,400	\$750
Workers' Compensation	241-600-51260	\$9,184	\$15,164	\$15,164	\$9,497
Legal Fees	241-610-52300	\$8,268	\$50,000	\$50,000	\$60,000
Contracts	241-610-52313	\$31,586	\$62,000	\$47,345	\$114,000
Assessment Lists	241-610-52314	\$19,275	\$18,000	\$19,275	\$25,000
Repairs & Maintenance Equipment	241-610-52430	\$13	\$3,000	-	\$3,000
Computer Hardware Maintenance	241-610-52431	\$1,495	\$10,000	\$5,885	\$25,000
Computer Software Maintenance	241-610-52432	\$42,452	\$45,000	\$26,235	\$50,000
Vehicle Maintenance & Repair	241-610-52435	\$2,559	\$5,000	\$2,075	\$5,000
Property & Liability Insurance	241-610-52520	\$19,903	\$22,000	\$26,243	\$30,000
Vehicle Insurance	241-610-52525	\$2,646	\$5,000	\$3,048	\$6,000
Phone	241-610-52530	\$4,382	\$8,000	\$4,950	\$6,000
Printing	241-610-52550	-	\$10,000	\$1,100	\$15,000
Mileage	241-610-52580	\$3,672	\$10,000	\$2,090	\$10,000
Assessor Mileage	241-610-52581	-	\$2,000	-	\$2,000
Meetings -Assessor	241-610-52591	\$1,533	\$7,500	\$1,780	\$7,500
Meetings - Staff	241-610-52592	\$2,877	\$14,000	\$2,545	\$15,000
Office Expense	241-610-53600	\$5,224	\$17,000	\$18,510	\$20,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Photocopy	241-610-53602	\$565	\$2,000	\$810	\$2,000
Stationary	241-610-53603	-	\$2,500	-	\$5,000
Film & Processing	241-610-53604	-	\$100	-	\$100
Postage	241-610-53605	\$49,892	\$45,000	\$45,245	\$40,000
Mapping	241-610-53614	\$48,483	\$8,500	\$9,320	\$9,000
Small Equipment	241-610-53618	-	\$2,500	-	\$2,500
Appraisal Guides	241-610-53645	\$11,037	\$15,000	\$15,000	\$20,000
Buildings & Building Improvements	241-610-54700	-	\$20,000	-	-
Equipment	241-610-54750	\$27,133	\$40,000	-	\$60,000
Computer Hardware	241-610-54755	-	\$20,000	-	\$20,000
Computer Software	241-610-54756	\$10,122	\$20,000	\$12,850	\$20,000
Total Expenditures		\$1,185,672	\$1,586,986	\$1,417,192	\$1,690,075

Fund Balance



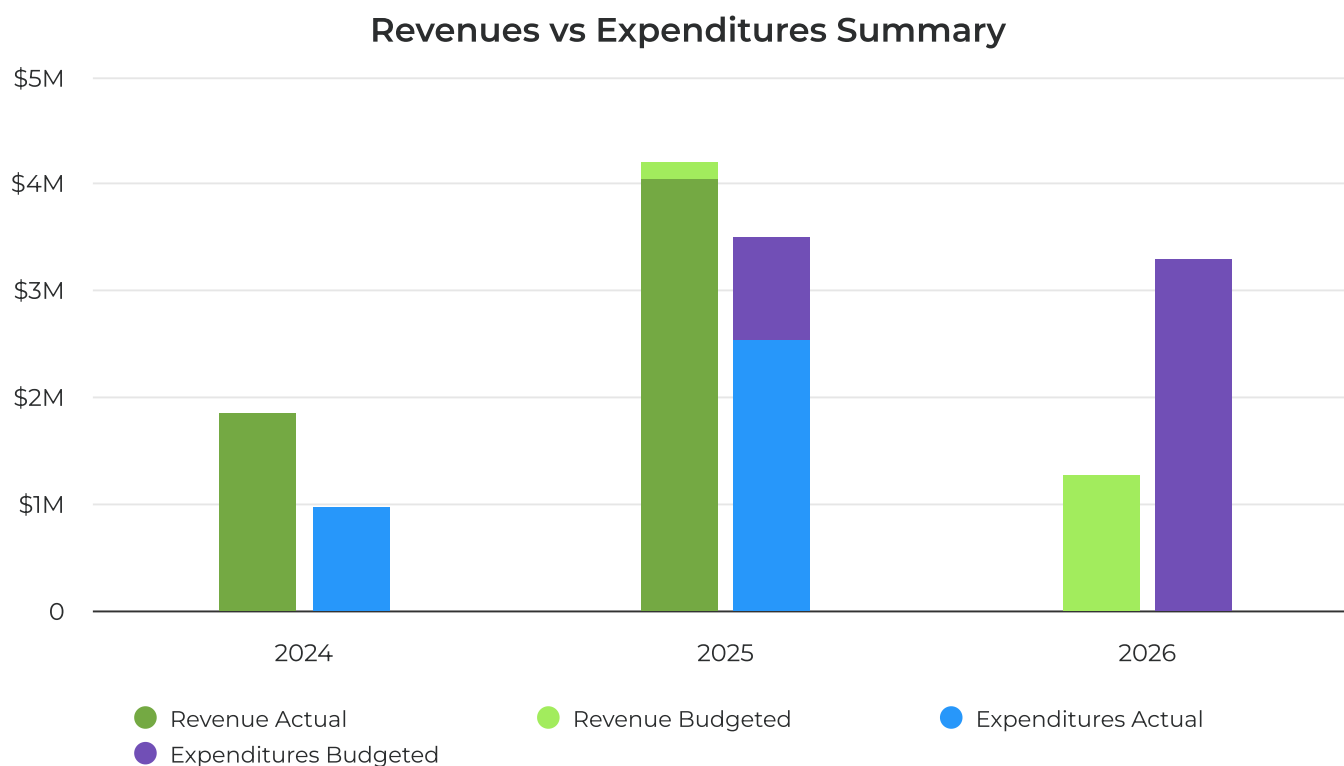
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$1,442,221	\$1,646,654	\$1,538,144	\$1,354,230	\$1,559,605	\$1,730,063
Total Fund Balance	\$1,442,221	\$1,646,654	\$1,538,144	\$1,354,230	\$1,559,605	\$1,730,063



Building Capital Fund Summary

Summary



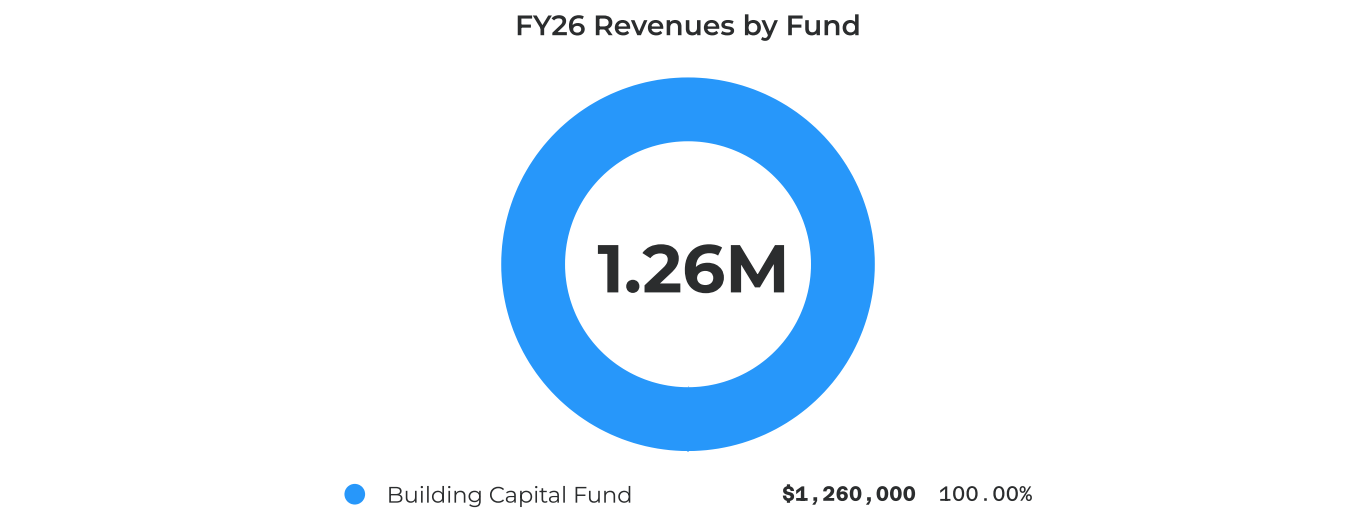
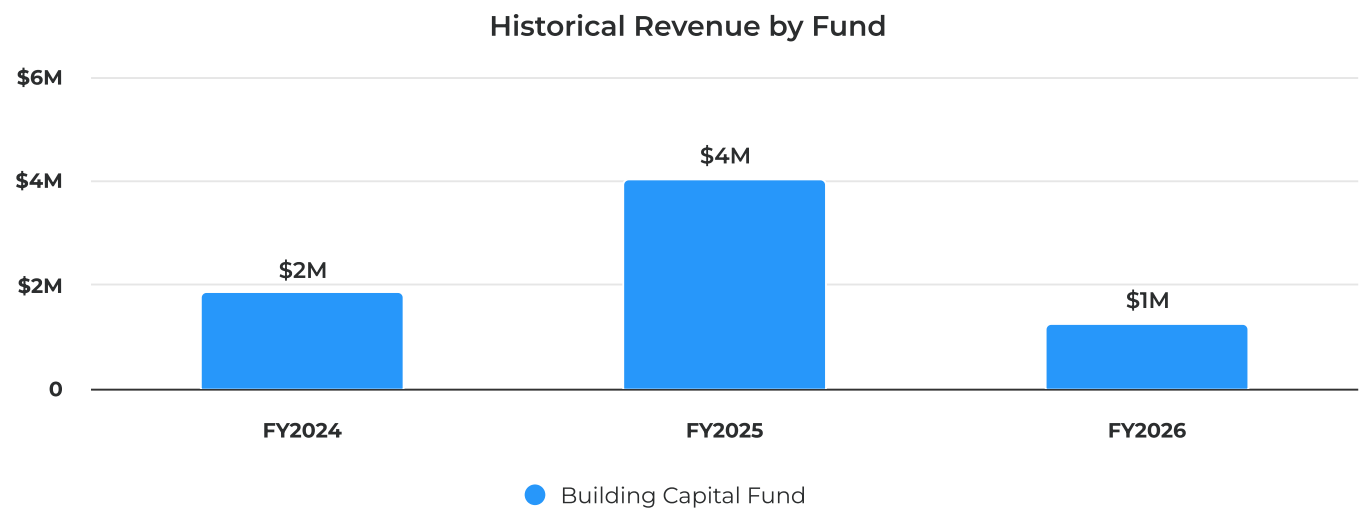
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	-	\$880,089	\$880,089	-
Revenues				
Interest	\$46,235	\$47,015	\$18,000	\$10,000
Transfers	\$1,806,425	\$2,807,450	\$3,000,000	\$250,000
Sales of Surplus Assets	-	\$1,192,550	\$1,192,550	\$1,000,000
Total Revenues	\$1,852,660	\$4,047,015	\$4,210,550	\$1,260,000
Expenditures				
Capital Outlays	\$972,572	\$2,543,020	\$3,500,000	\$3,300,000
Total Expenditures	\$972,572	\$2,543,020	\$3,500,000	\$3,300,000
Total Revenues Less Expenditures	\$880,089	\$1,503,995	\$710,550	-\$2,040,000
Ending Fund Balance	\$880,089	\$2,384,084	\$1,590,639	-\$2,040,000



Revenues by Fund

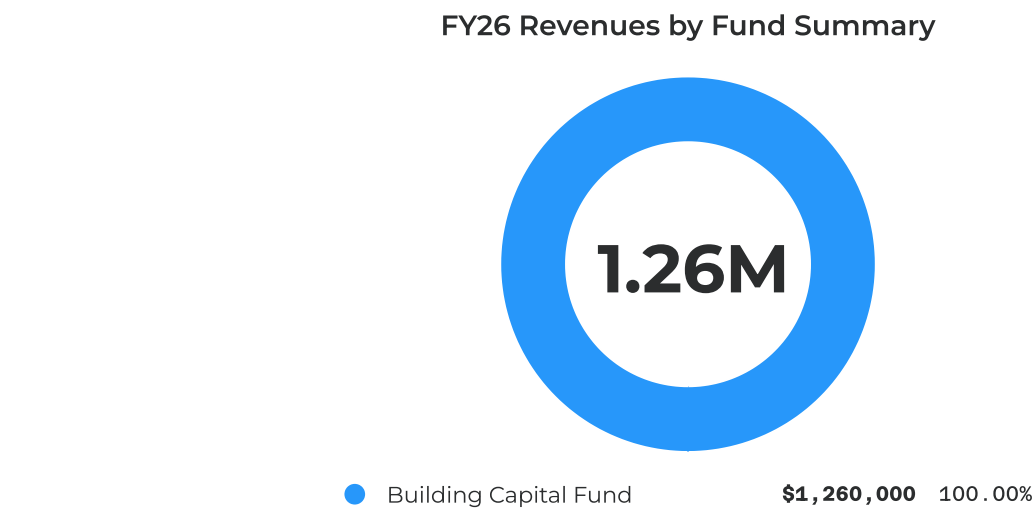
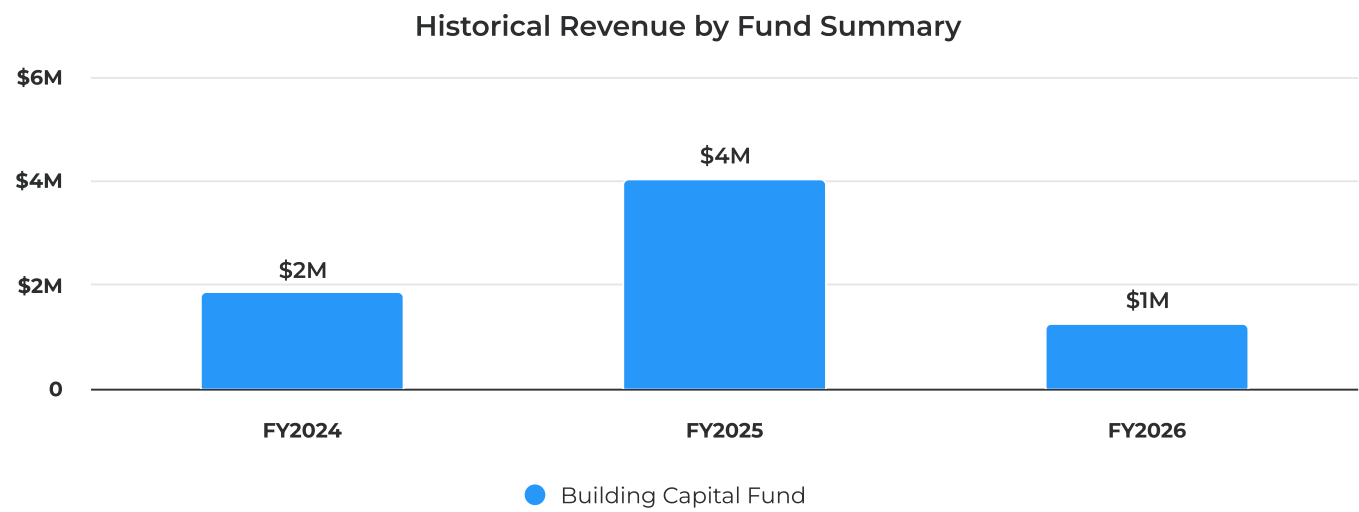


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund		\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Interest	256-46611	\$46,235	\$18,000	\$61,303	\$10,000
Expense Reimbursement	256-48102	-	-	\$50,000	-
Sale of Assets	256-48310	-	\$1,192,550	\$1,544,276	\$1,000,000
Transfer In - General Fund	256-49101	\$1,806,425	\$3,000,000	\$3,000,000	\$250,000
Total Revenues		\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000



Revenues by Fund Summary

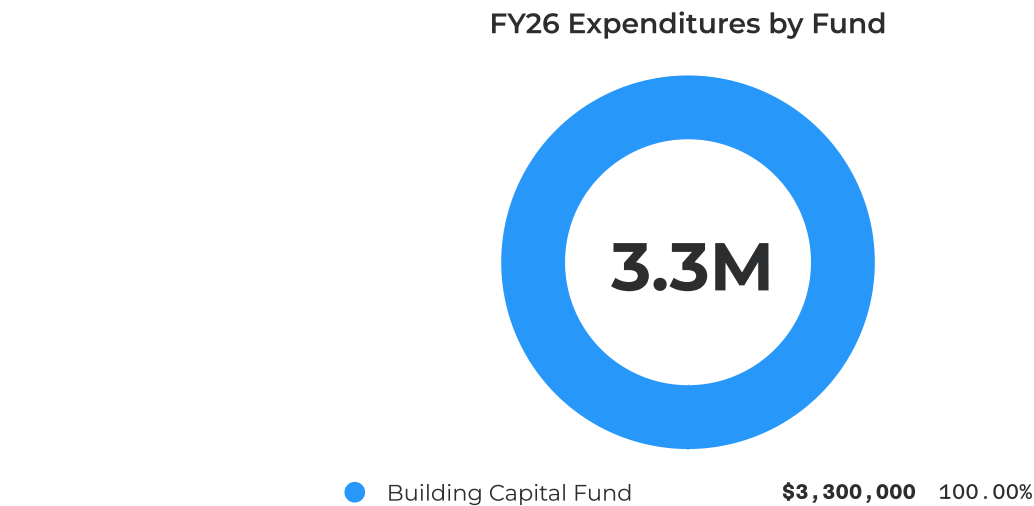
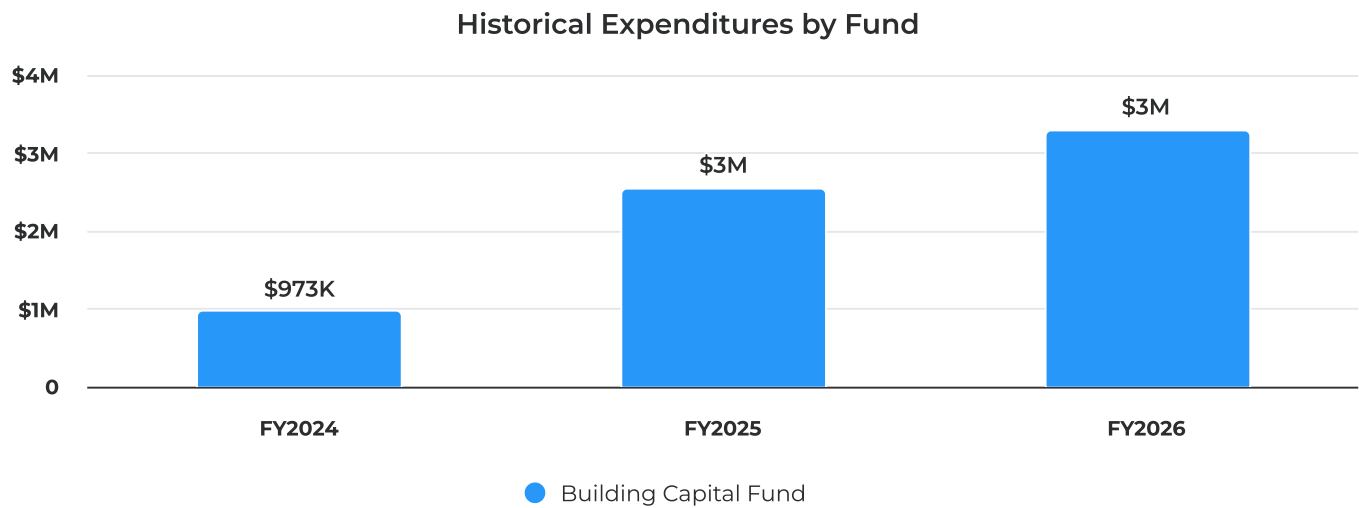


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund	\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Total Revenues	\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000



Expenditures by Fund

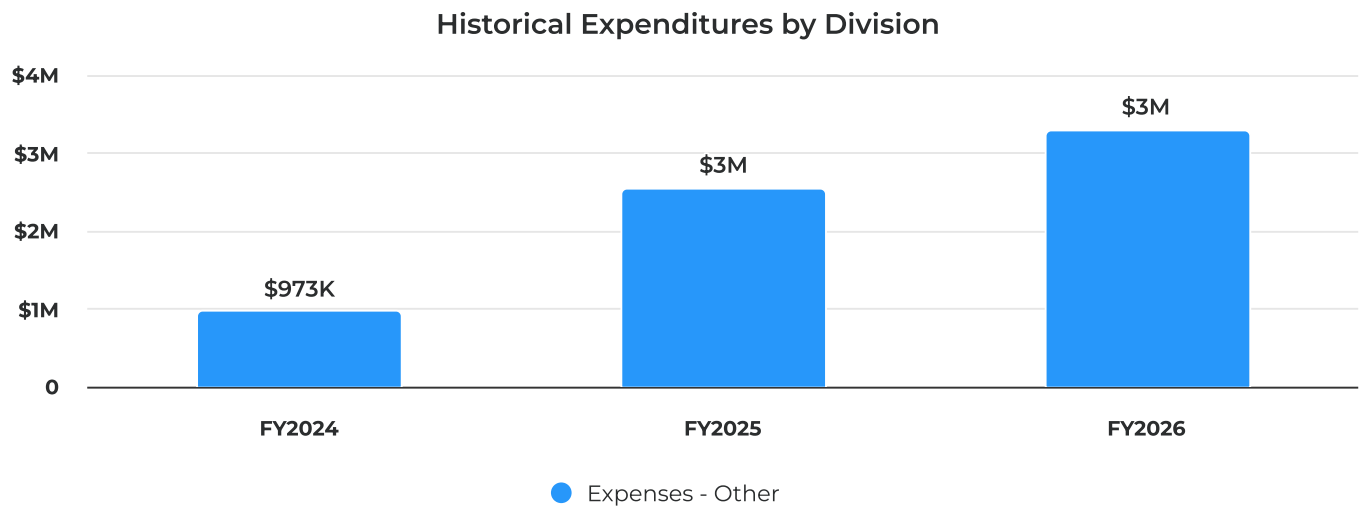


Expenditures by Fund

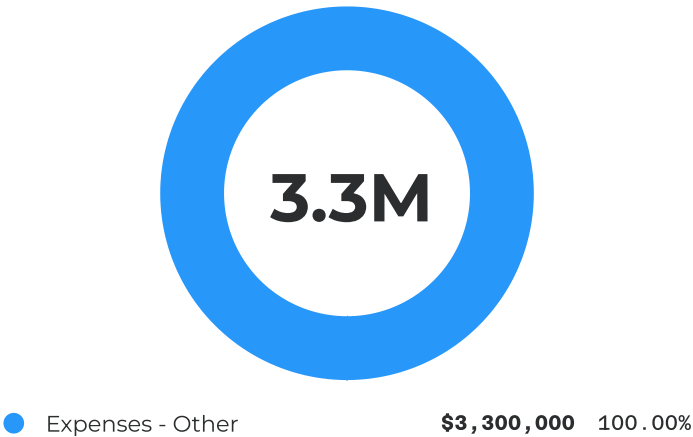
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Total Expenditures		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000



Expenditures by Division



FY26 Expenditures by Division

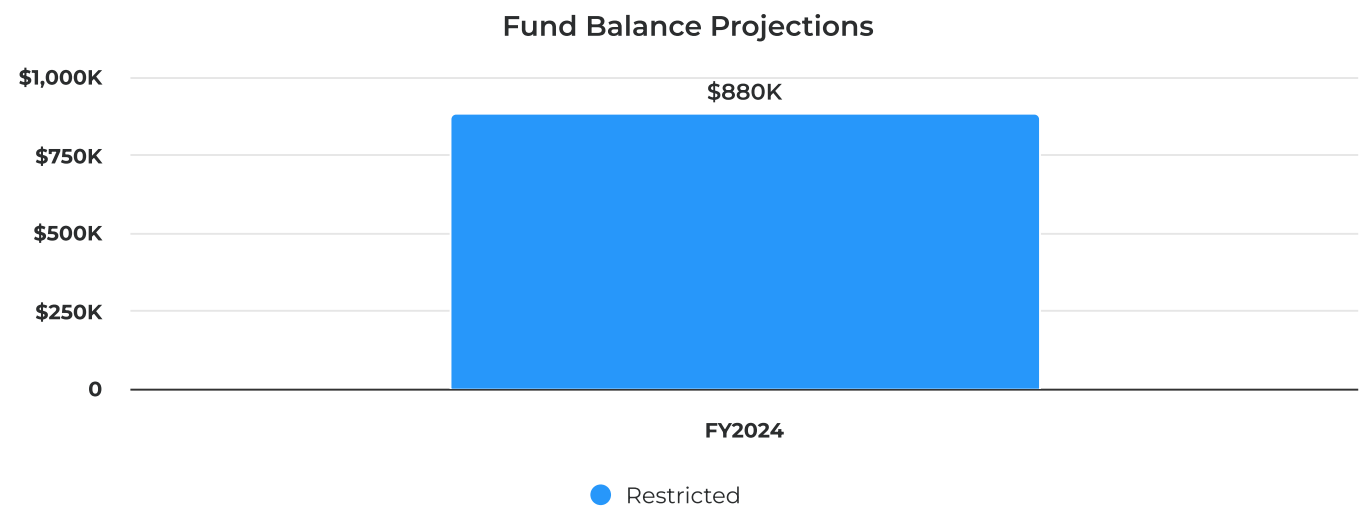


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Total Expenditures		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000



Fund Balance



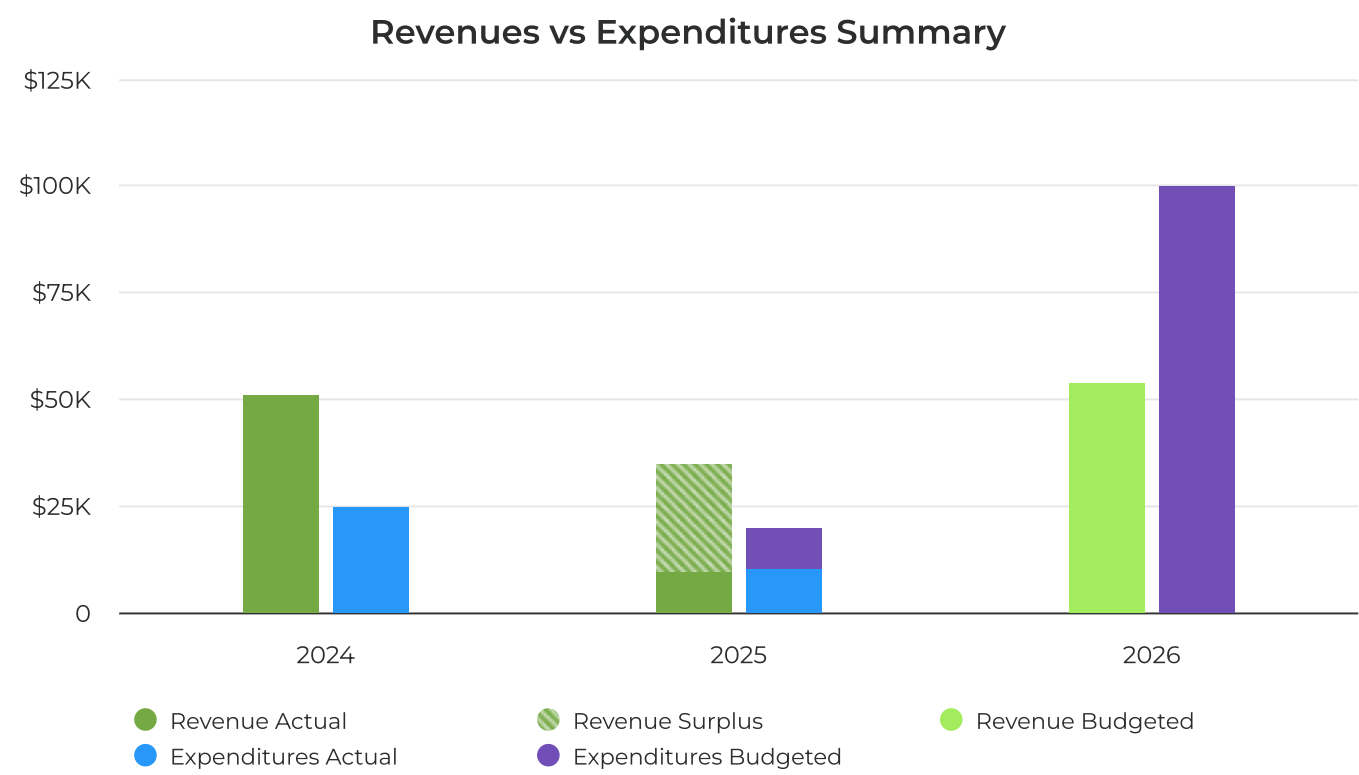
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	-	-	-	-	-	\$880,089
Total Fund Balance	-	-	-	-	-	\$880,089



Law Library Summary

Summary



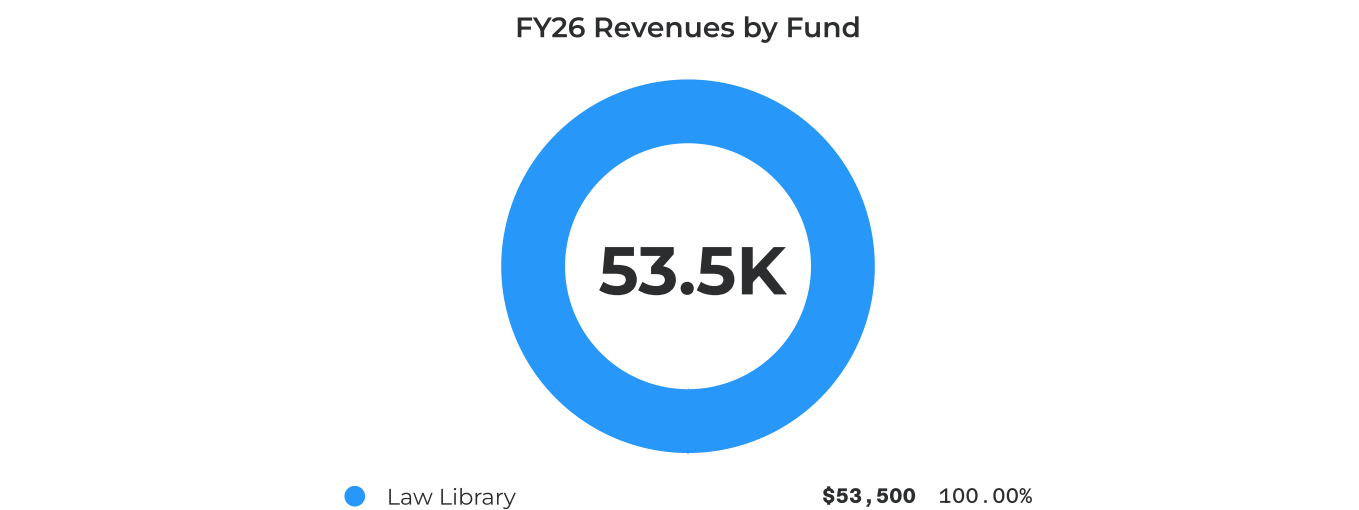
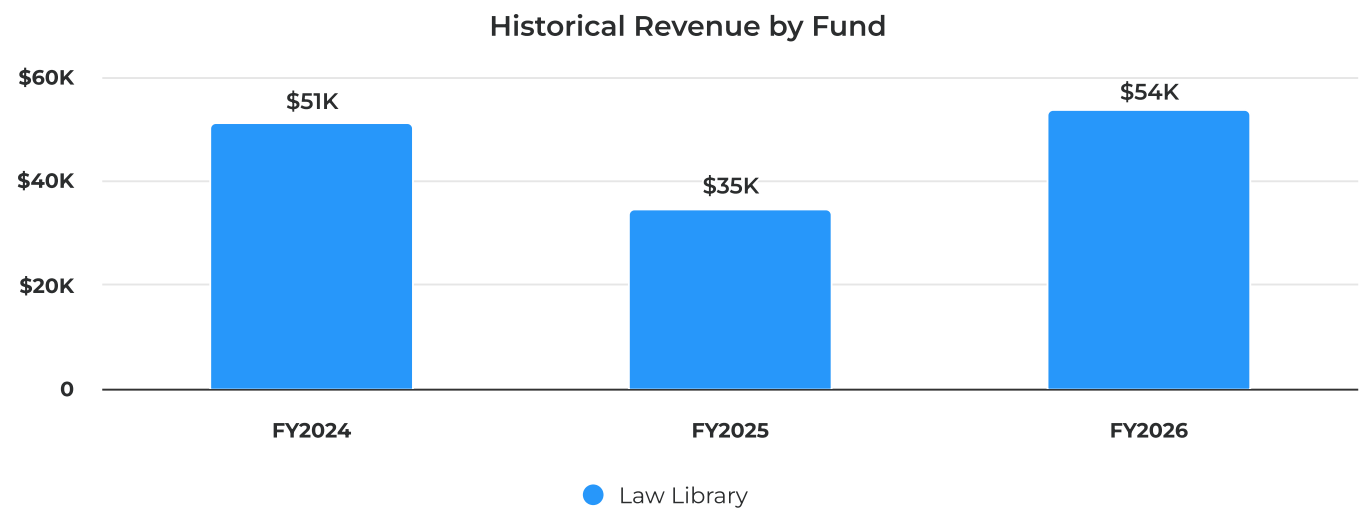
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$52,148	\$78,383	\$78,383	-
Revenues				
Charges for Services	\$47,714	\$32,454	\$9,620	\$50,000
Interest	\$3,377	\$2,223	-	\$3,500
Total Revenues	\$51,092	\$34,677	\$9,620	\$53,500
Expenditures				
Operating Expenses	\$24,857	\$9,951	\$20,000	\$100,000
Total Expenditures	\$24,857	\$9,951	\$20,000	\$100,000
Total Revenues Less Expenditures	\$26,235	\$24,726	-\$10,380	-\$46,500
Ending Fund Balance	\$78,383	\$103,109	\$68,003	-\$46,500



Revenues by Fund

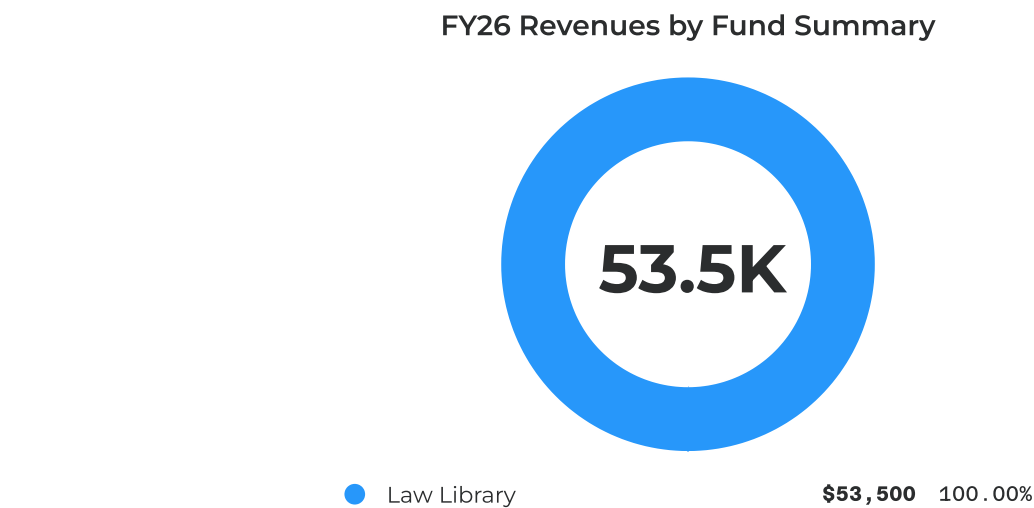
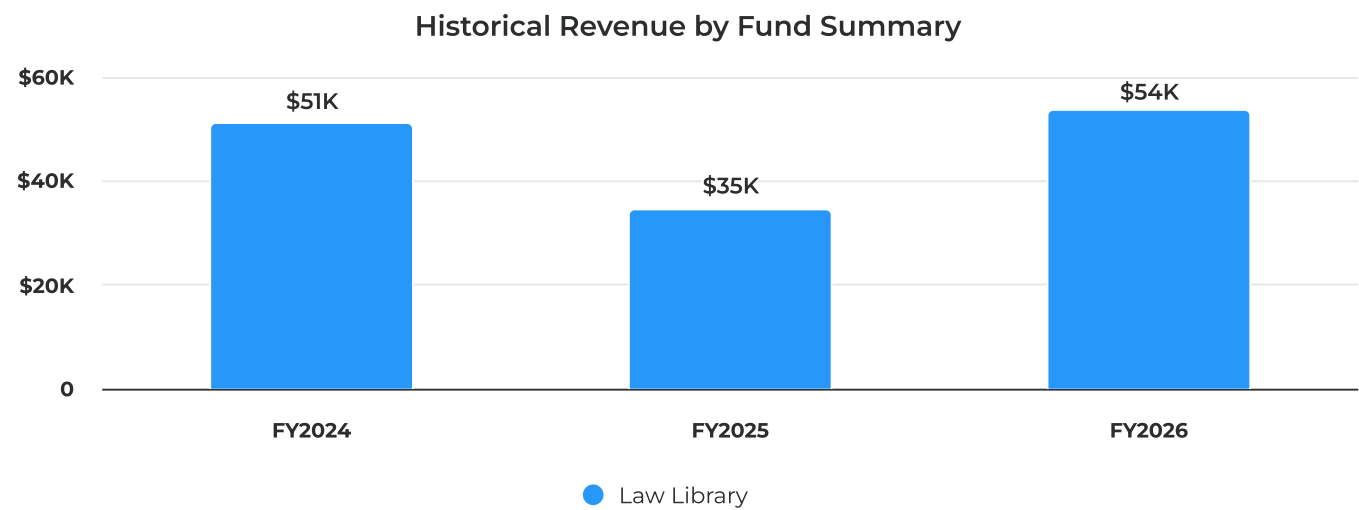


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Library		\$51,092	\$9,620	\$67,580	\$53,500
Court Fees	269-44110	\$47,714	\$9,620	\$63,110	\$50,000
Interest	269-46611	\$3,377	-	\$4,470	\$3,500
Total Revenues		\$51,092	\$9,620	\$67,580	\$53,500



Revenues by Fund Summary

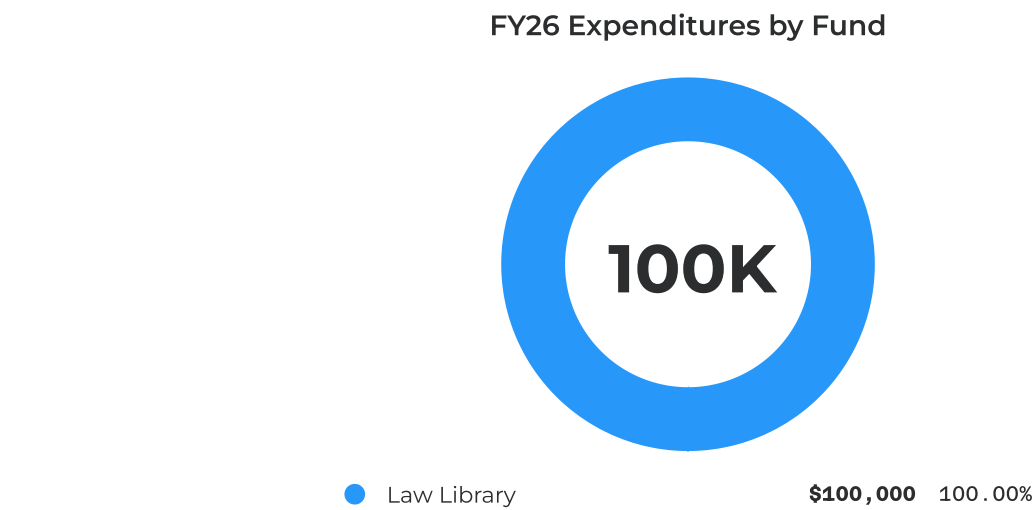
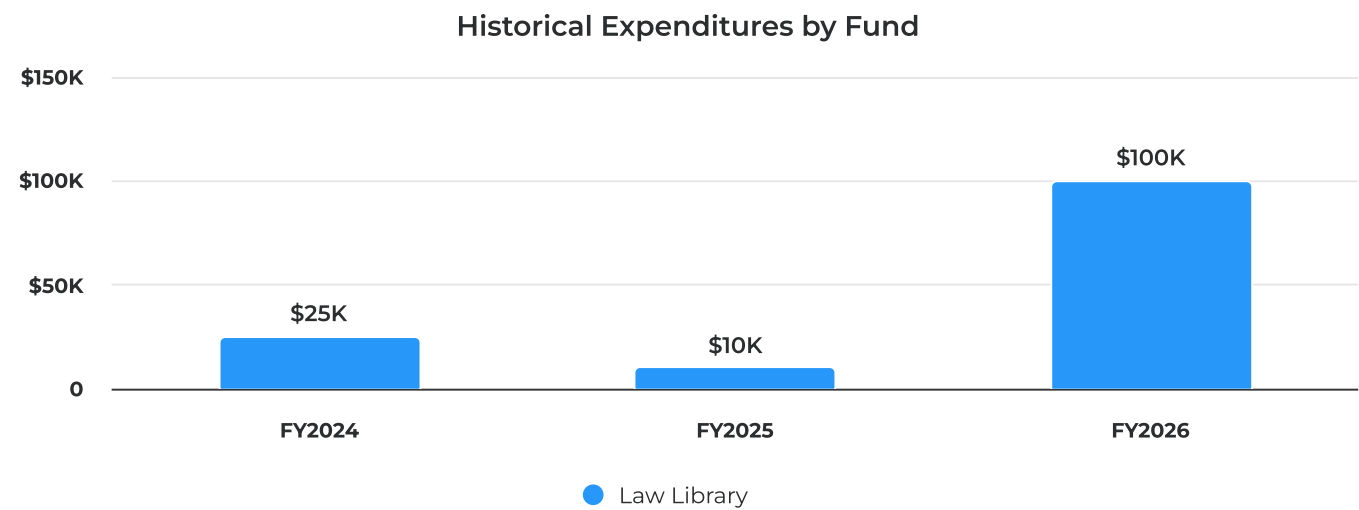


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Library	\$51,092	\$9,620	\$67,580	\$53,500
Total Revenues	\$51,092	\$9,620	\$67,580	\$53,500



Expenditures by Fund

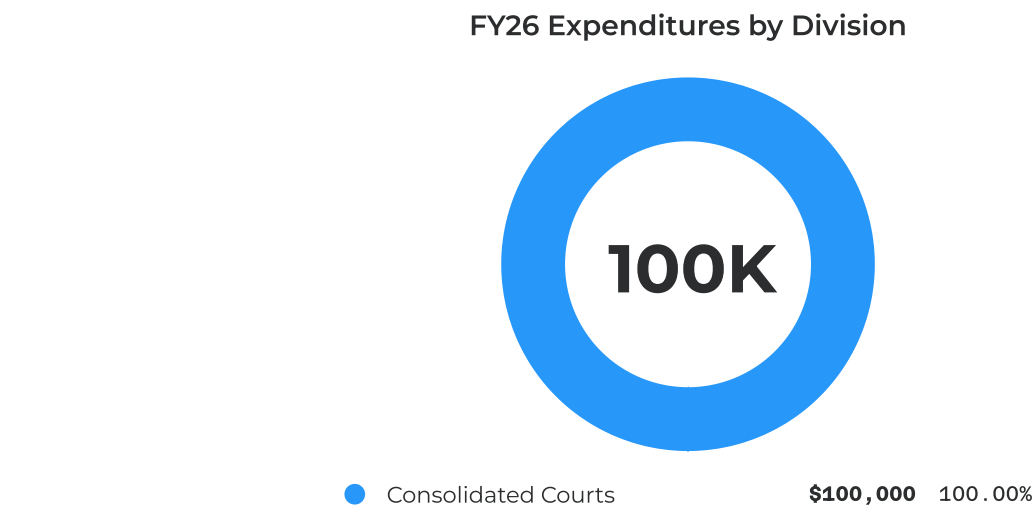
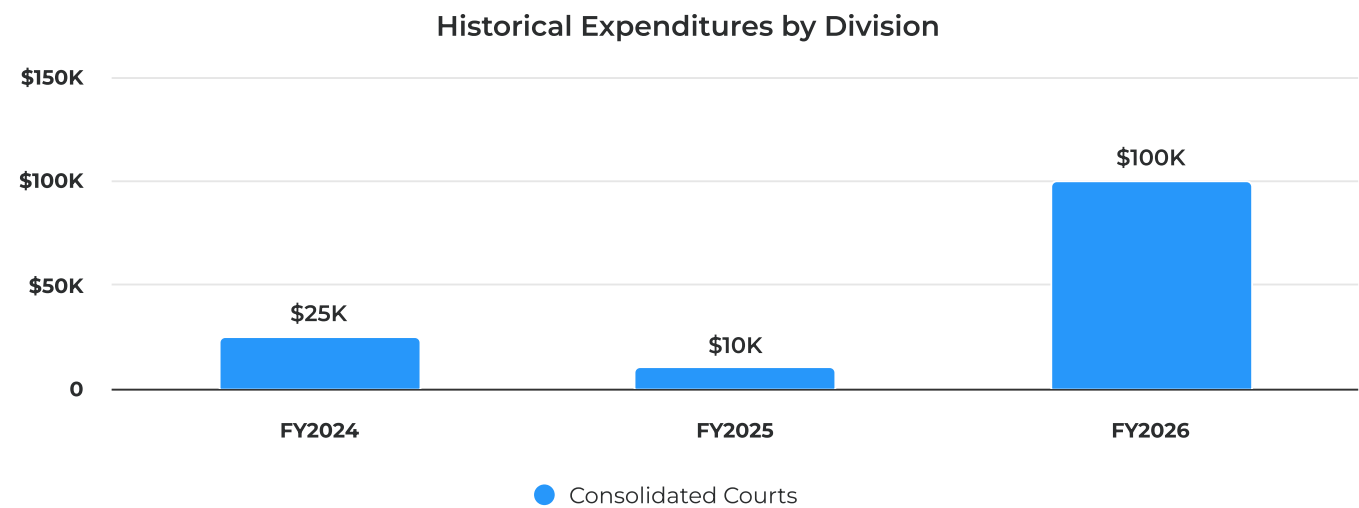


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Library		\$24,857	\$20,000	\$24,585	\$100,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
Total Expenditures		\$24,857	\$20,000	\$24,585	\$100,000



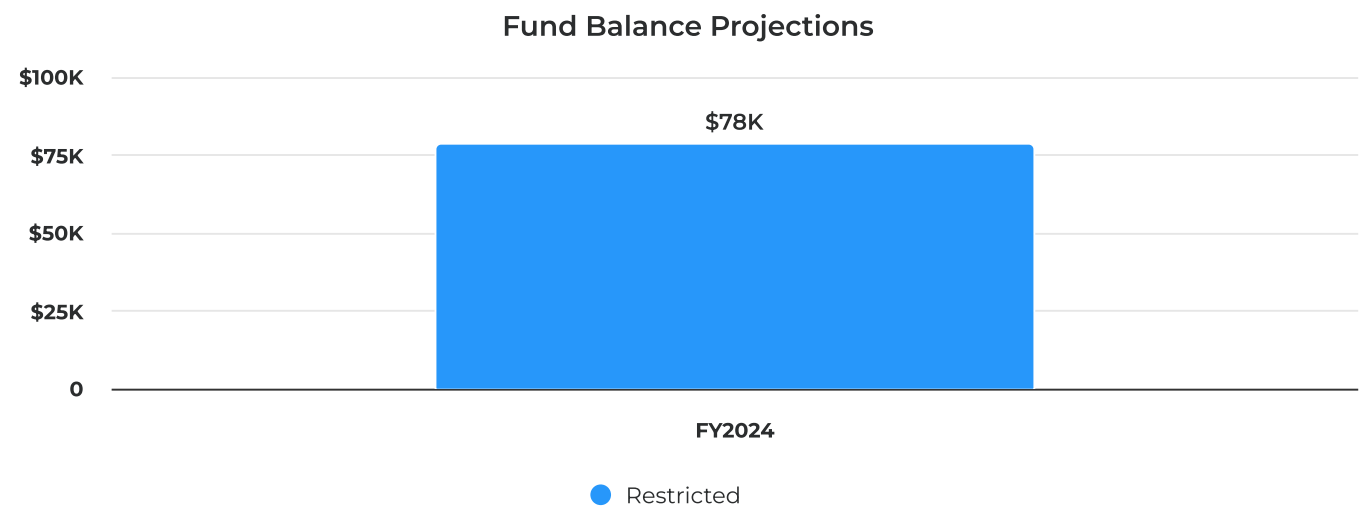
Expenditures by Division



Expenditures by Division					
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Consolidated Courts		\$24,857	\$20,000	\$24,585	\$100,000
Law Library		\$24,857	\$20,000	\$24,585	\$100,000
Law Library Expense	269-610-52515	\$24,857	\$20,000	\$24,585	\$100,000
Total Expenditures		\$24,857	\$20,000	\$24,585	\$100,000



Fund Balance



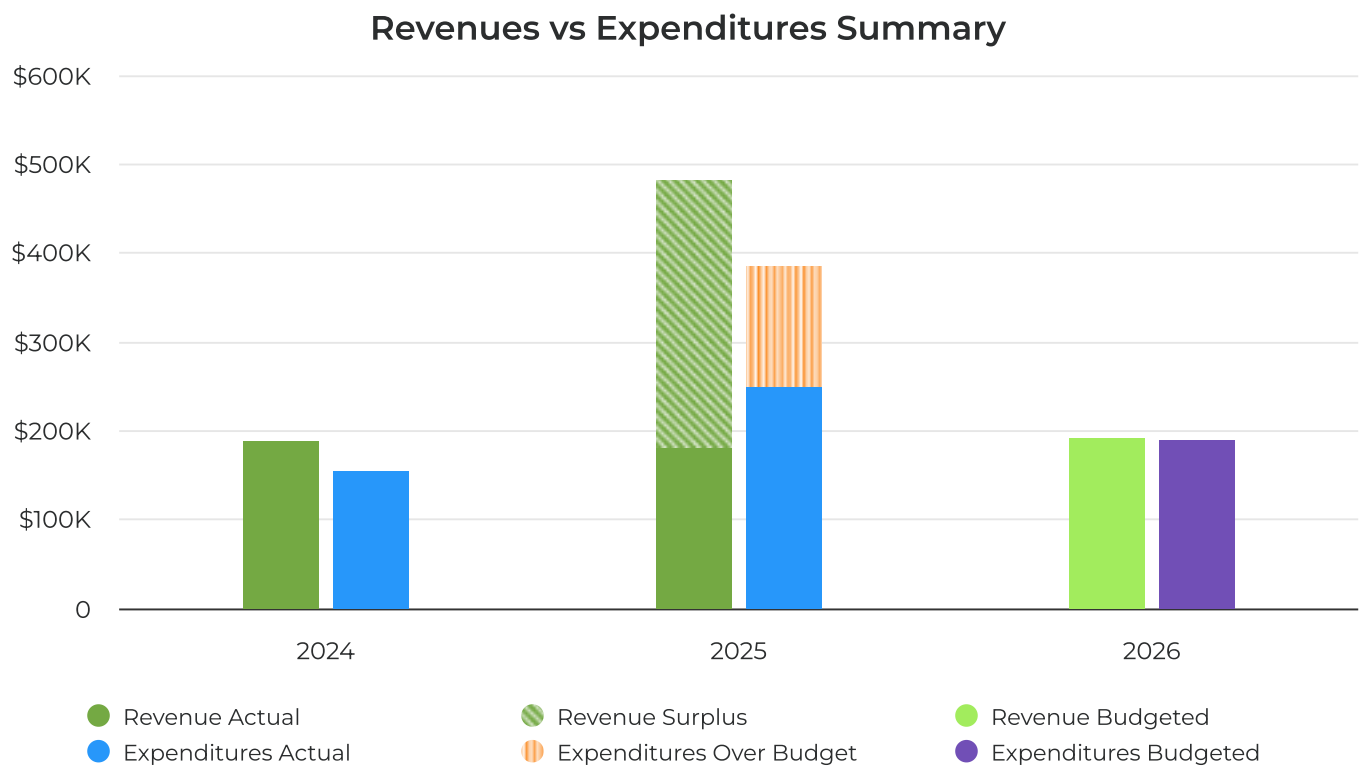
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$7,595	\$7,181	\$5,367	\$21,410	\$52,148	\$78,383
Total Fund Balance	\$7,595	\$7,181	\$5,367	\$21,410	\$52,148	\$78,383



Tax Maintenance Fund

Summary



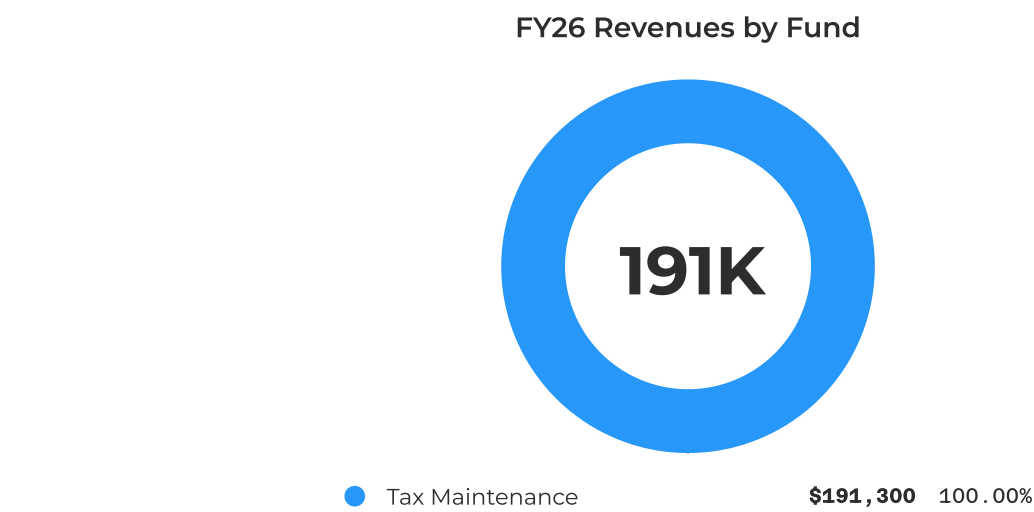
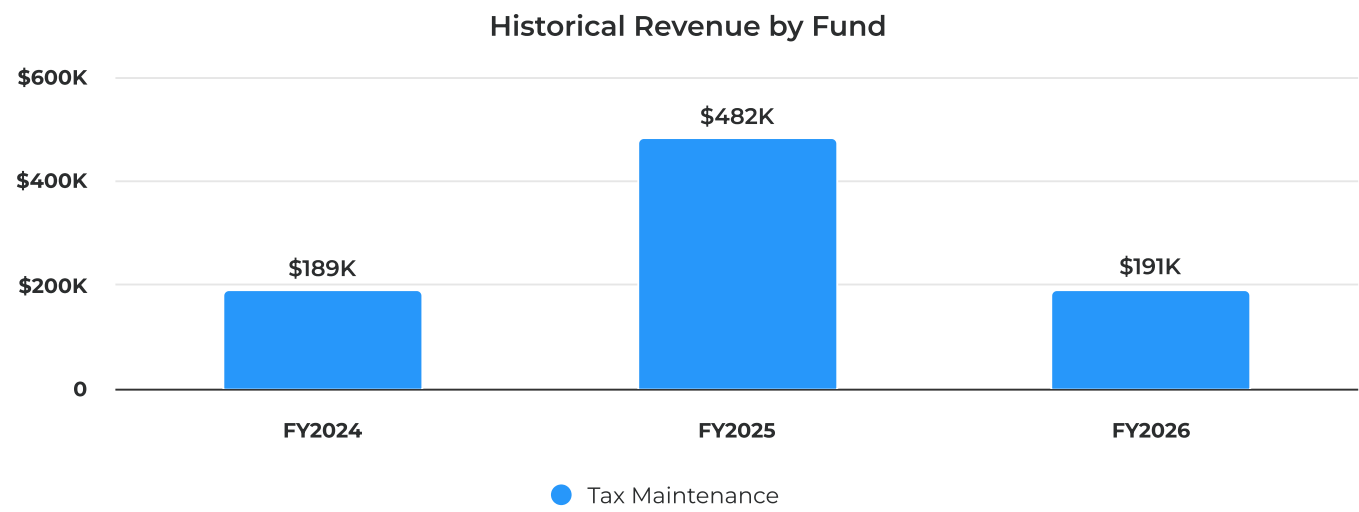
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$204,984	\$240,023	\$240,023	-
Revenues				
Charges for Services	\$175,136	\$474,983	\$170,000	\$177,300
Interest	\$13,790	\$6,671	\$12,000	\$14,000
Total Revenues	\$188,927	\$481,654	\$182,000	\$191,300
Expenditures				
Operating Expenses	\$153,887	\$385,529	\$224,200	\$160,000
Other Financing	-	-	\$25,000	\$30,000
Total Expenditures	\$153,887	\$385,529	\$249,200	\$190,000
Total Revenues Less Expenditures	\$35,040	\$96,125	-\$67,200	\$1,300
Ending Fund Balance	\$240,023	\$336,148	\$172,823	\$1,300



Revenues by Fund

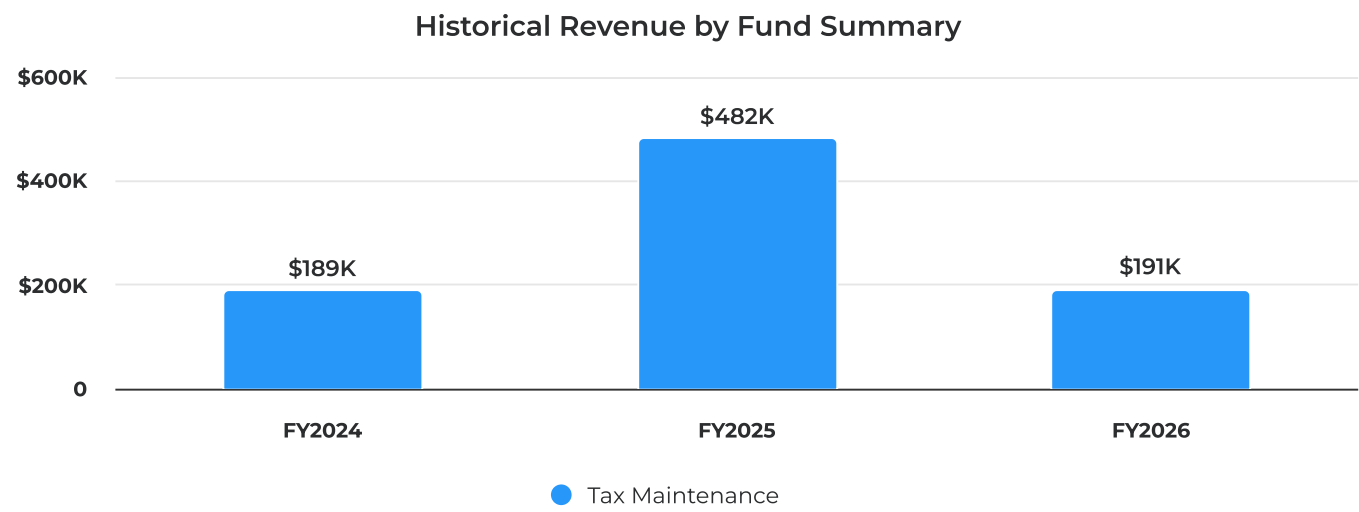


Revenues by Fund

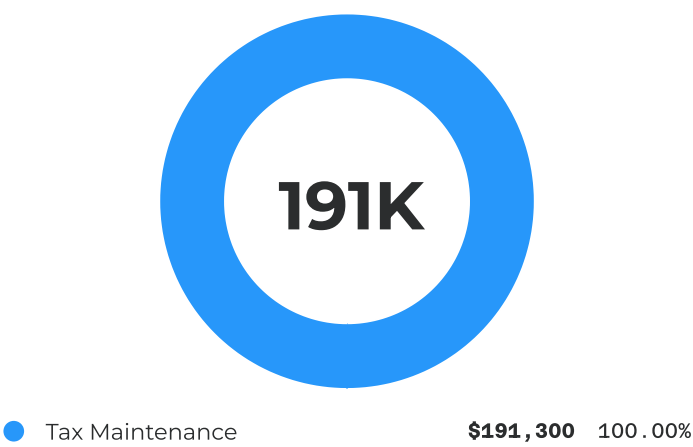
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance Fees	275-44194	\$175,136	\$170,000	\$184,100	\$177,300
Interest	275-46611	\$13,790	\$12,000	\$10,040	\$14,000
Total Revenues		\$188,927	\$182,000	\$194,140	\$191,300



Revenues by Fund Summary



FY26 Revenues by Fund Summary

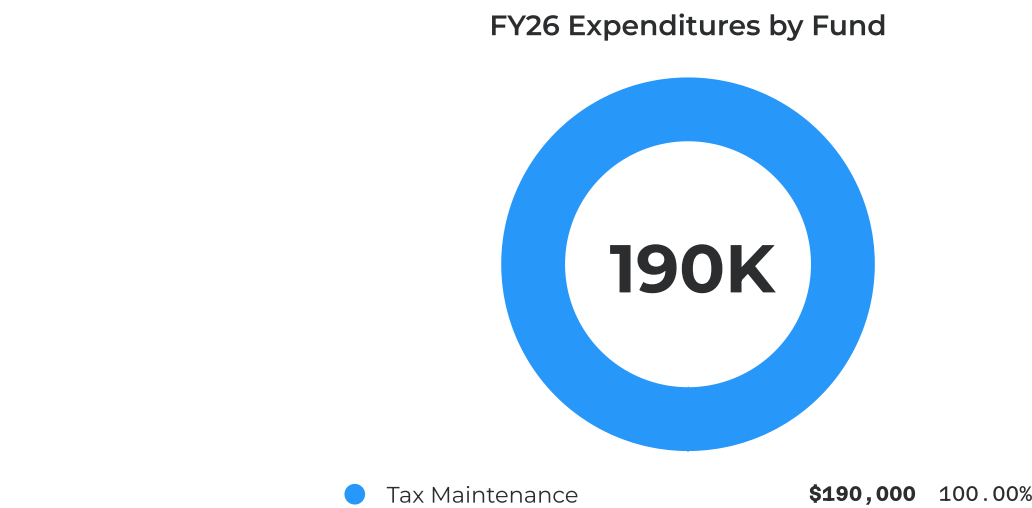
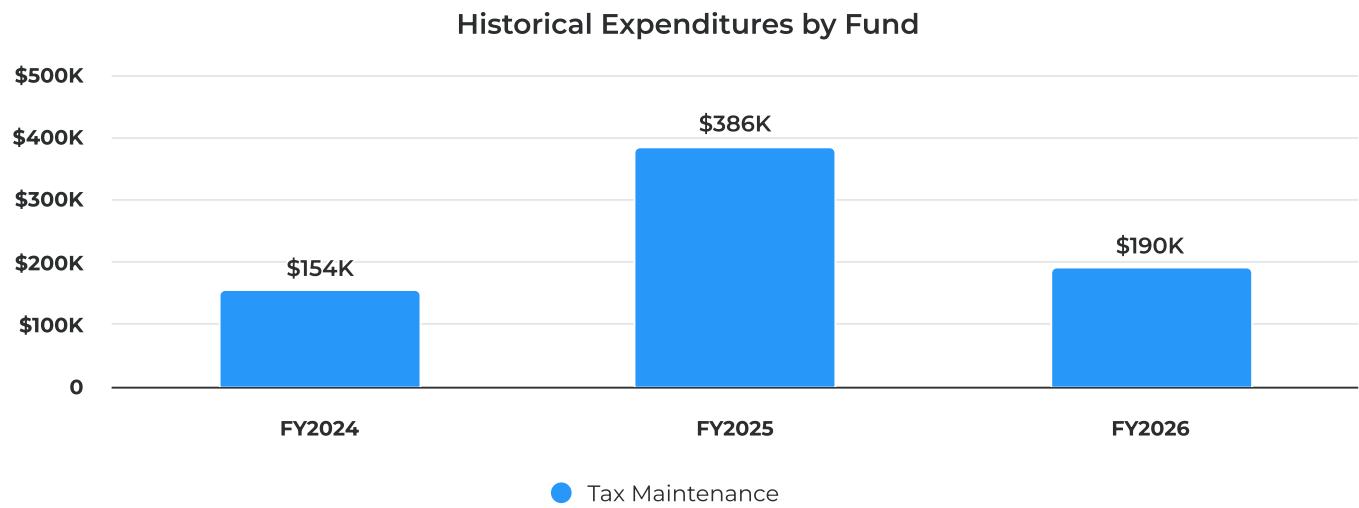


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance	\$188,927	\$182,000	\$194,140	\$191,300
Total Revenues	\$188,927	\$182,000	\$194,140	\$191,300



Expenditures by Fund

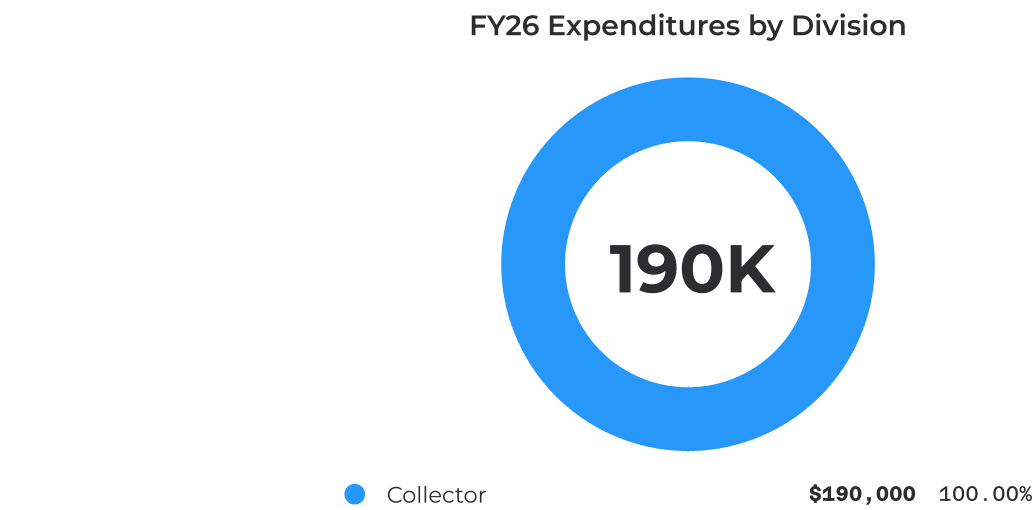
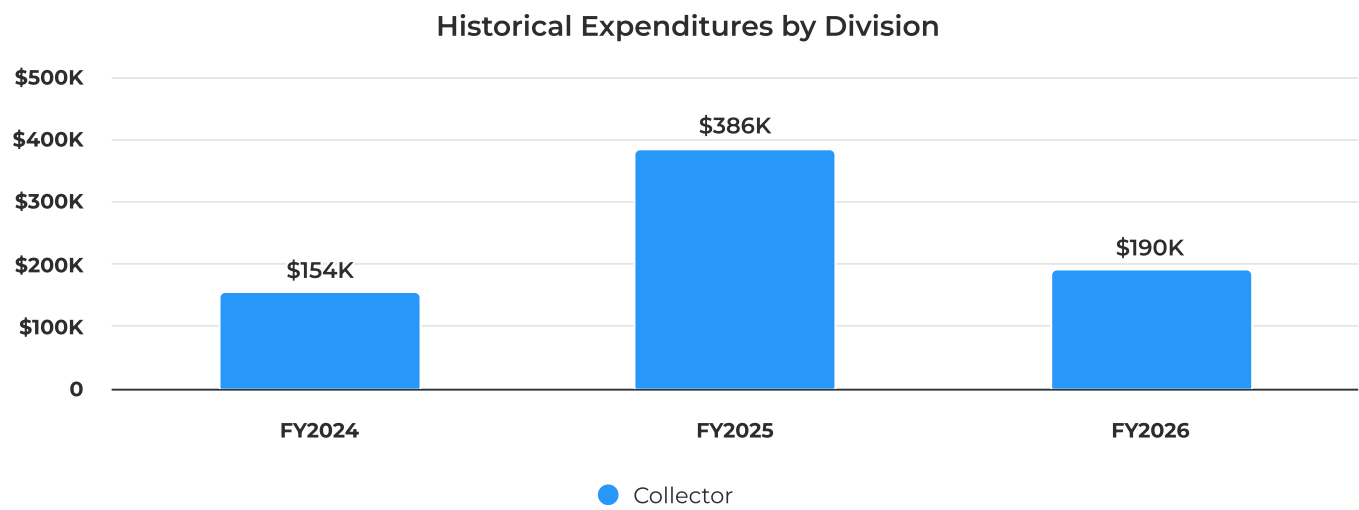


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000



Expenditures by Division

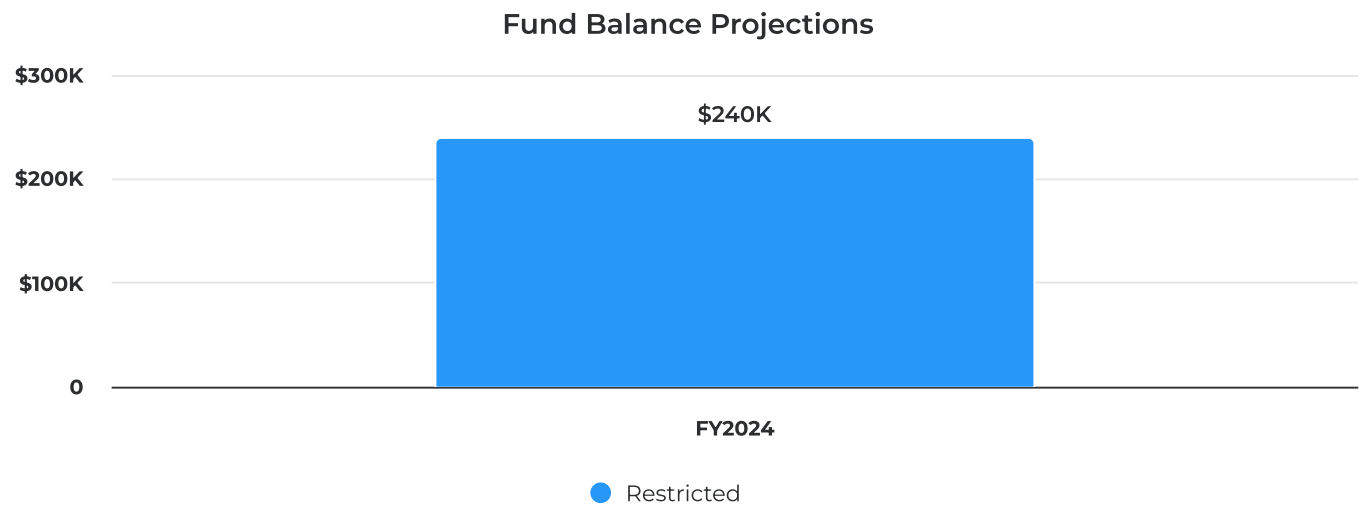


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Collector		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000



Fund Balance



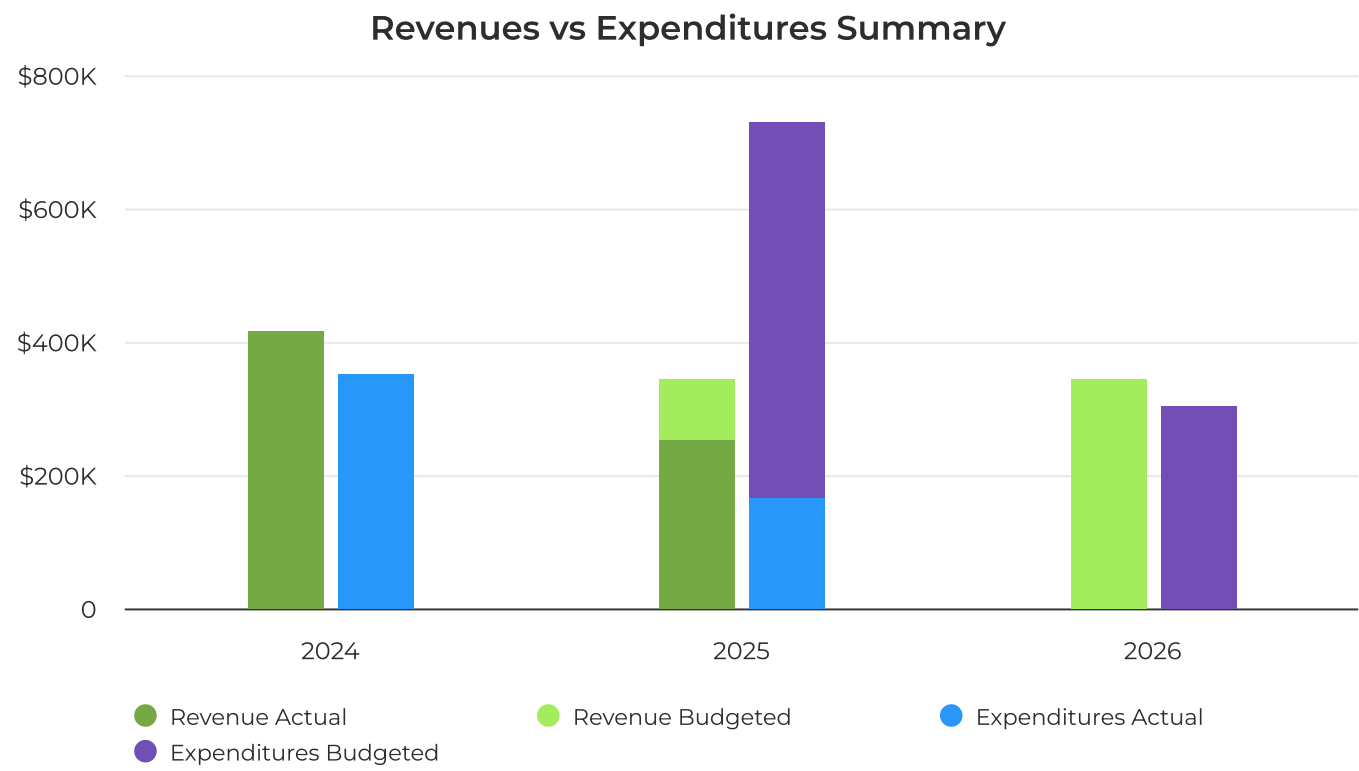
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$151,555	\$146,170	\$159,736	\$154,330	\$204,984	\$240,023
Total Fund Balance	\$151,555	\$146,170	\$159,736	\$154,330	\$204,984	\$240,023



Building Inspection

Summary



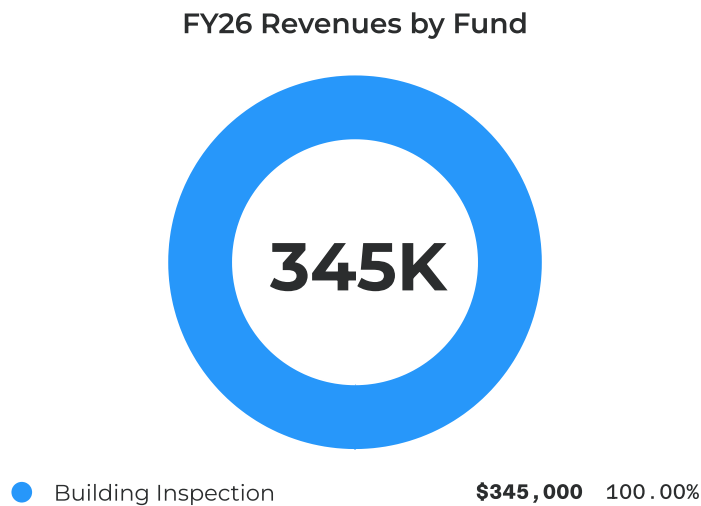
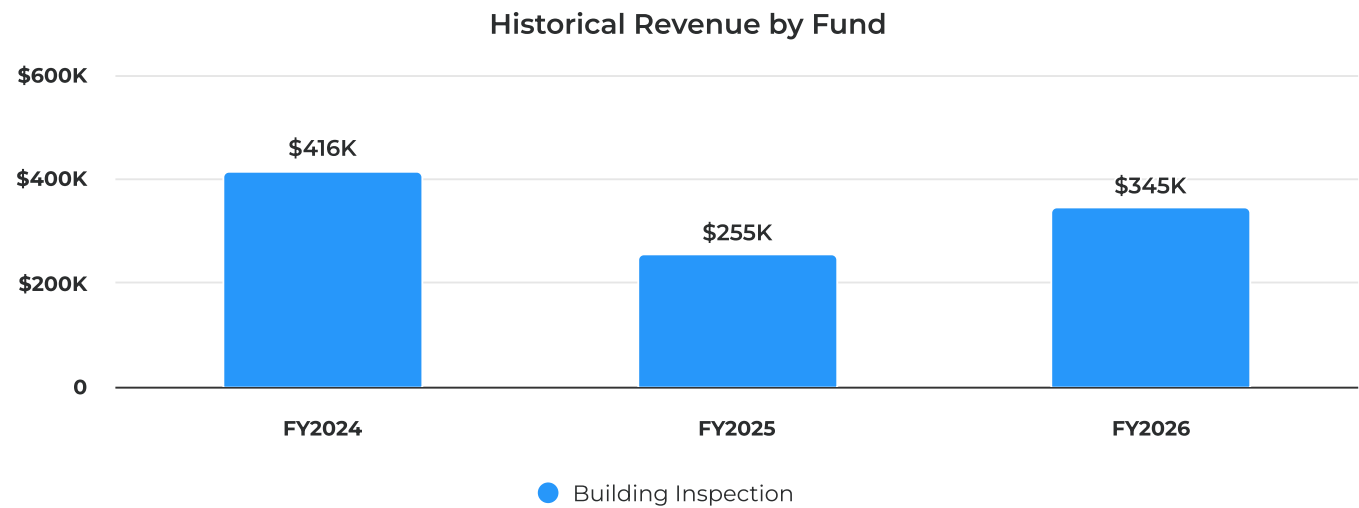
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$889,144	\$953,767	\$953,767	-
Revenues				
Charges for Services	\$368,219	\$228,877	\$320,000	\$325,000
Interest	\$47,399	\$25,738	\$24,000	\$20,000
Total Revenues	\$415,618	\$254,615	\$344,000	\$345,000
Expenditures				
Payroll	\$207,842	\$126,909	\$218,046	\$244,265
Operating Expenses	\$32,253	\$21,634	\$44,550	\$39,550
Capital Outlays	\$110,900	\$16,797	\$468,000	\$19,500
Total Expenditures	\$350,995	\$165,340	\$730,596	\$303,315
Total Revenues Less Expenditures	\$64,623	\$89,275	-\$386,596	\$41,685
Ending Fund Balance	\$953,767	\$1,043,043	\$567,171	\$41,685



Revenues by Fund

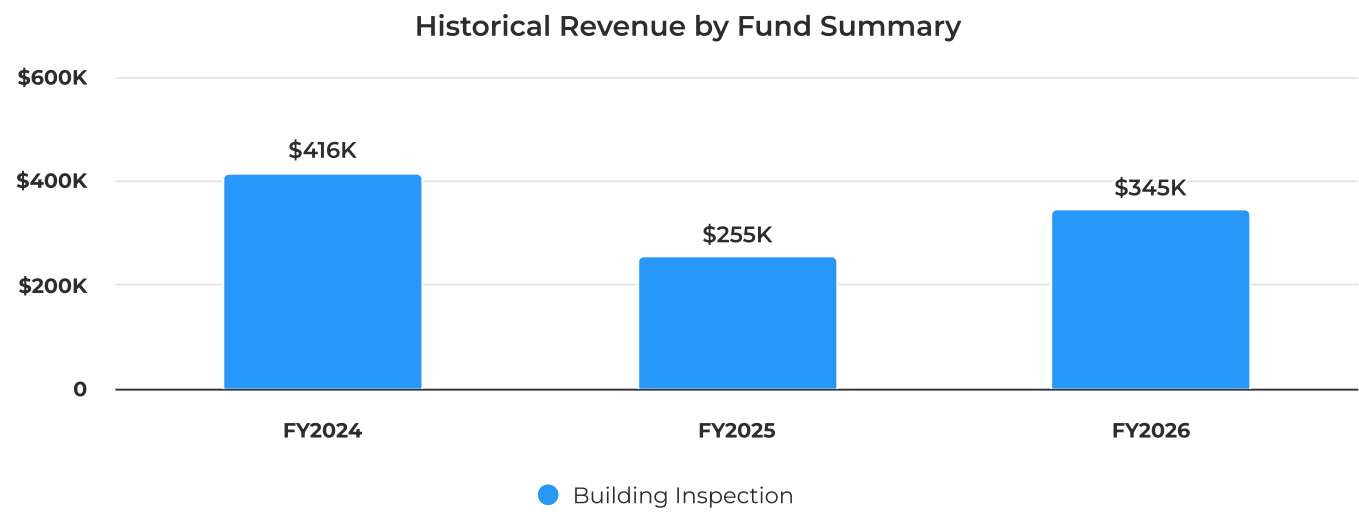


Revenues by Fund

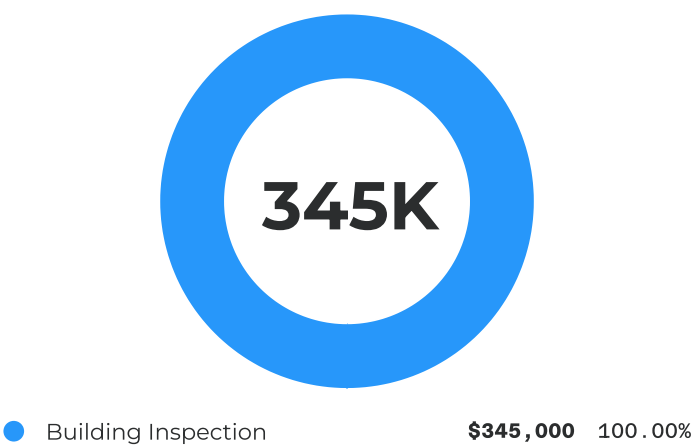
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection		\$415,618	\$344,000	\$393,785	\$345,000
Building Inspection	280-42312	\$368,219	\$320,000	\$357,700	\$325,000
Interest	280-46611	\$47,399	\$24,000	\$36,085	\$20,000
Total Revenues		\$415,618	\$344,000	\$393,785	\$345,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary



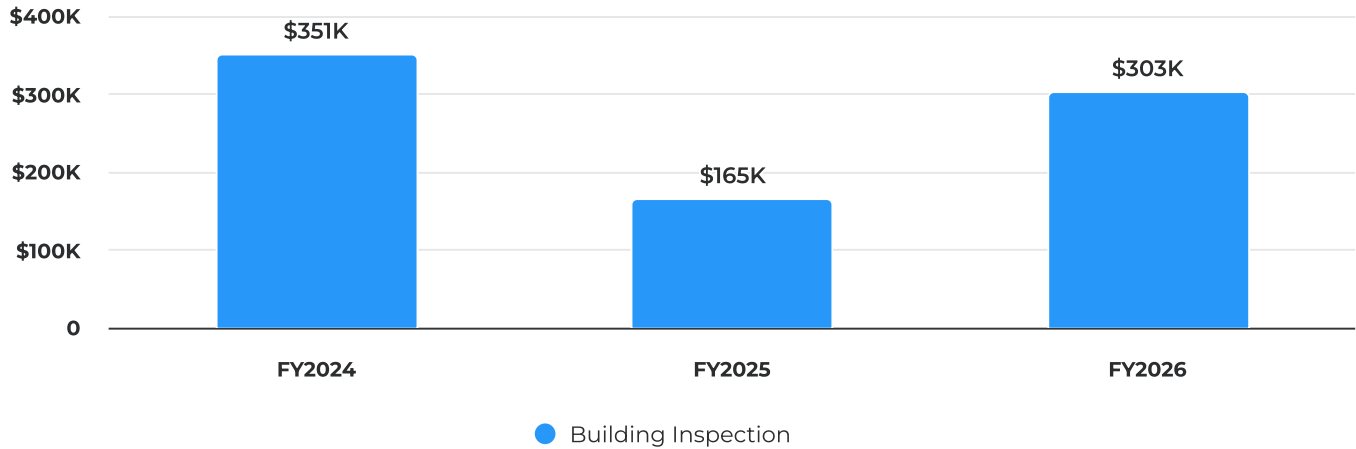
Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection	\$415,618	\$344,000	\$393,785	\$345,000
Total Revenues	\$415,618	\$344,000	\$393,785	\$345,000

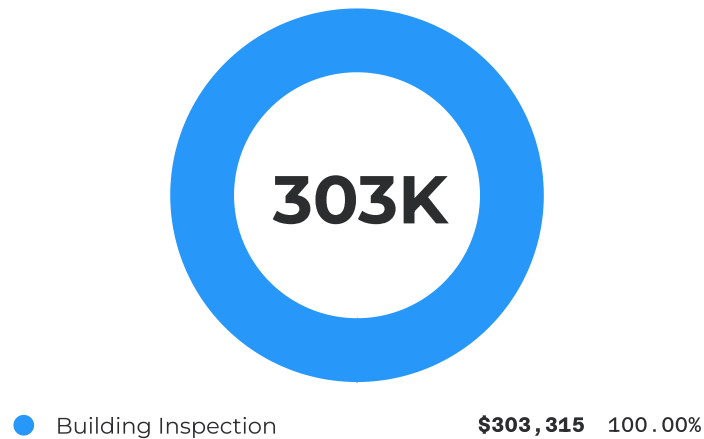


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

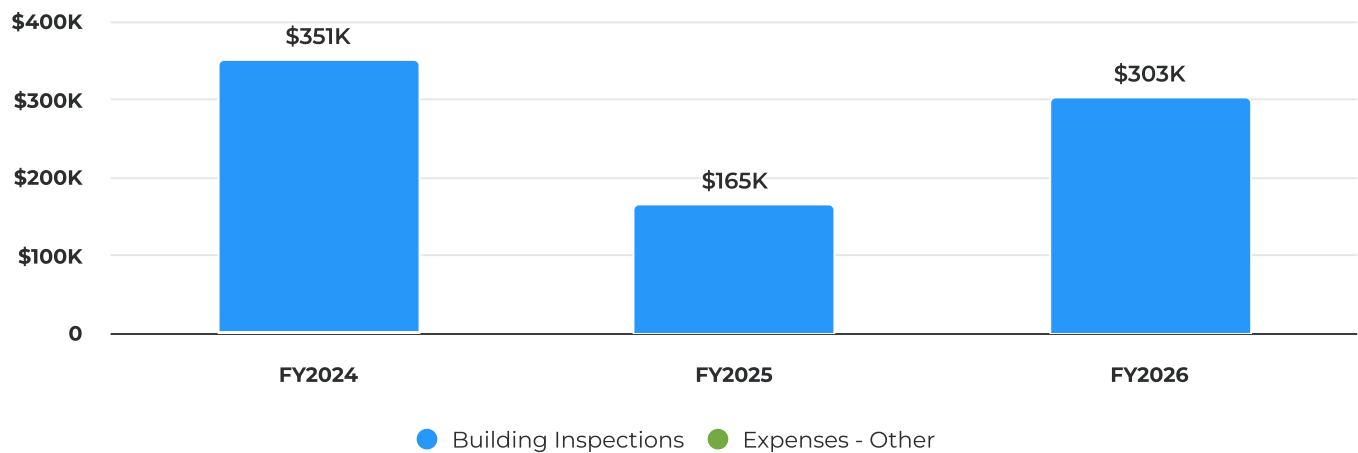
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection		\$350,995	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000



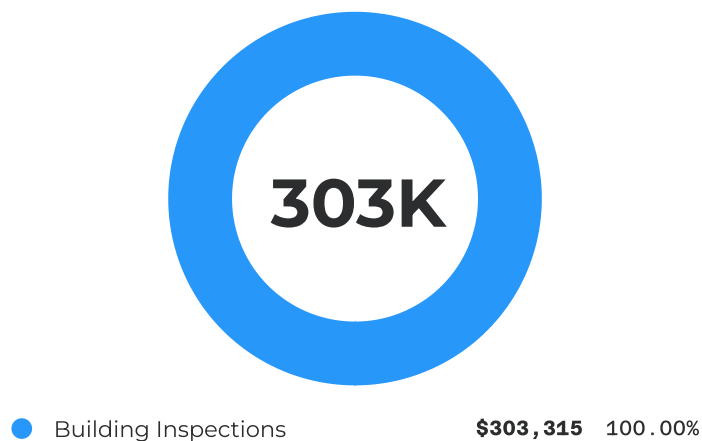
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Late Fees	280-610-53619	\$22	-	-	-
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$350,995	\$730,596	\$284,270	\$303,315

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division

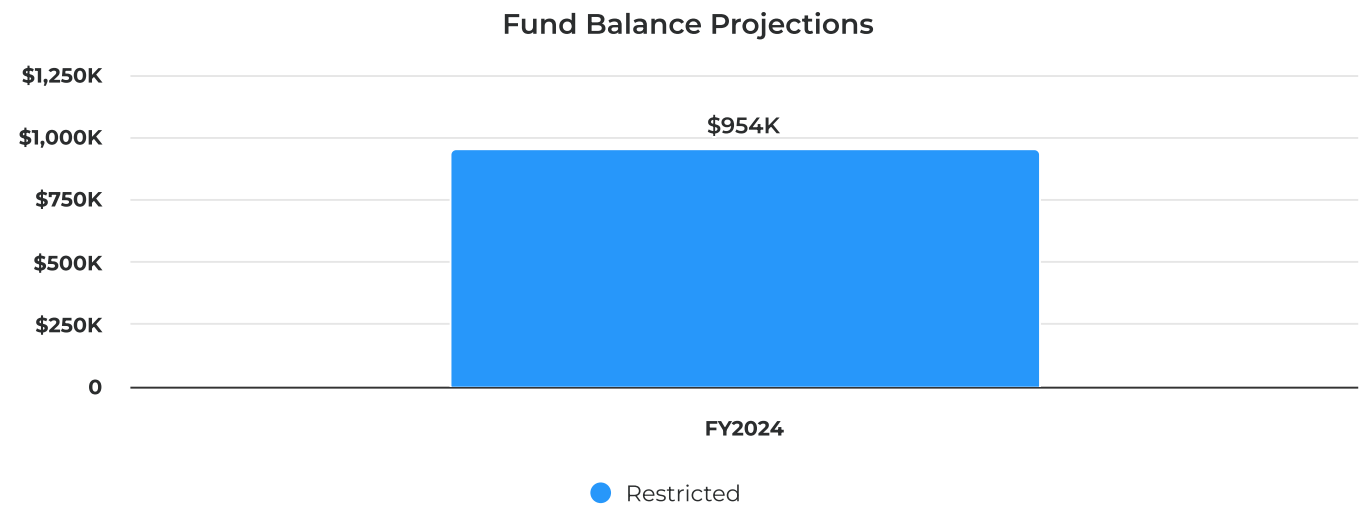


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$22	-	-	-
Building Inspection		\$22	-	-	-
Late Fees	280-610-53619	\$22	-	-	-
Building Inspections		\$350,973	\$730,596	\$284,270	\$303,315
Building Inspection		\$350,973	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$350,995	\$730,596	\$284,270	\$303,315



Fund Balance



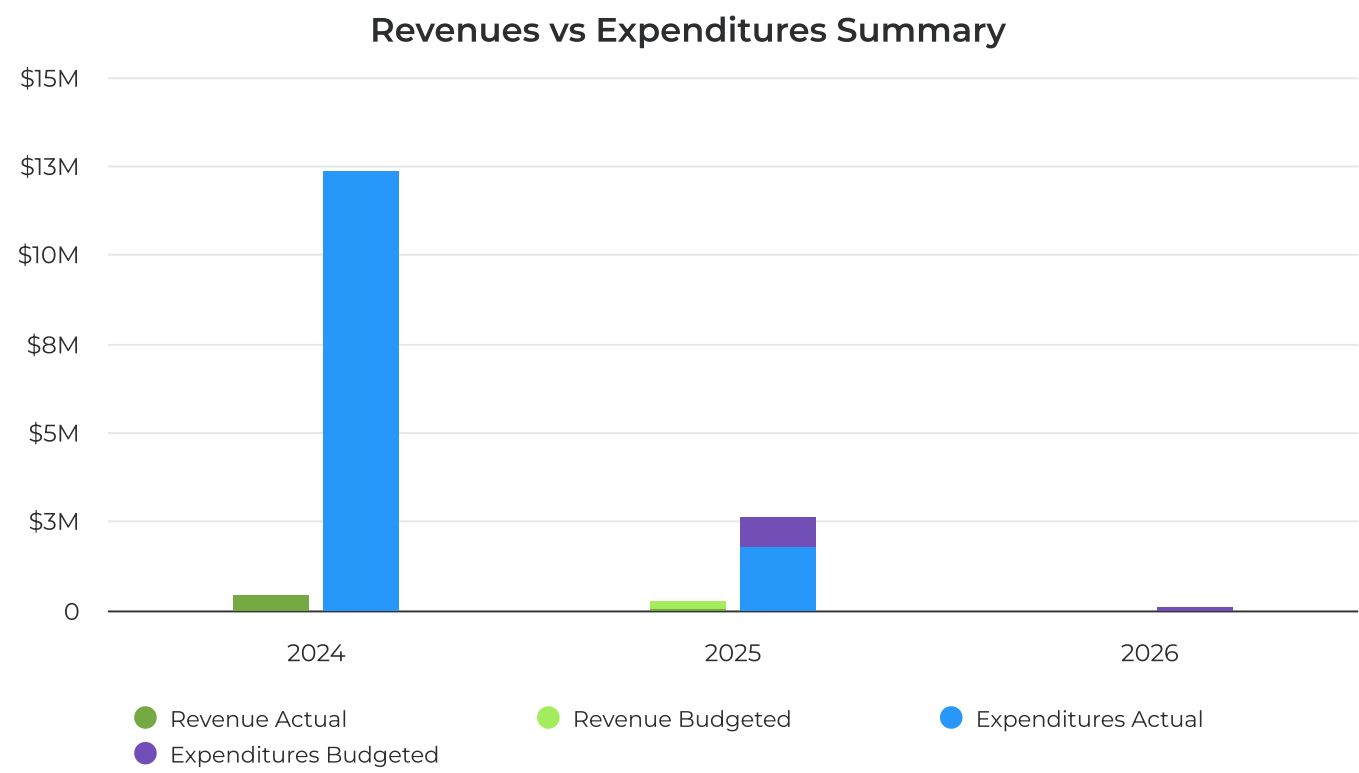
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$521,424	\$657,229	\$709,540	\$764,645	\$889,144	\$953,767
Total Fund Balance	\$521,424	\$657,229	\$709,540	\$764,645	\$889,144	\$953,767



American Rescue Plan Act Fund

Summary



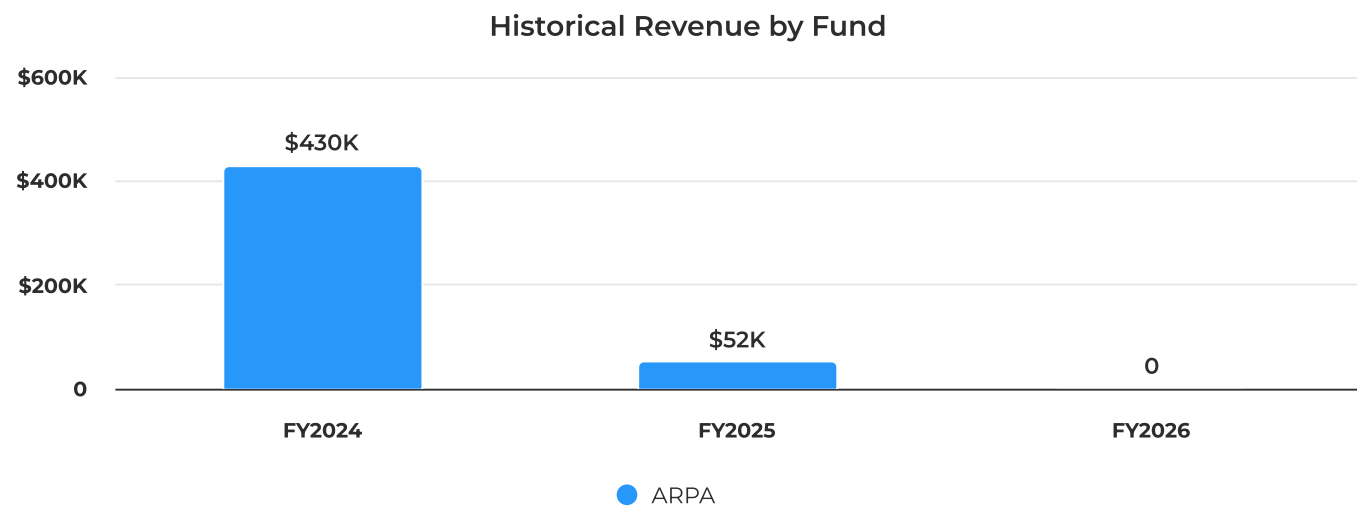
Comprehensive Fund Summary

Comprehensive Fund Summary

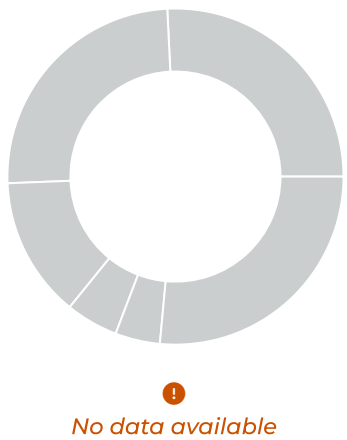
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$14,564,618	\$2,661,016	\$2,661,016	-
Revenues				
Interest	\$429,825	\$52,385	\$250,000	-
Total Revenues	\$429,825	\$52,385	\$250,000	-
Expenditures				
Payroll	\$68,000	\$39,667	-	-
Operating Expenses	\$2,277,035	\$1,583,915	\$1,640,000	-
Capital Outlays	\$453,476	\$165,000	\$1,000,000	-
Other Financing	\$9,534,916	-	-	\$83,500
Total Expenditures	\$12,333,427	\$1,788,582	\$2,640,000	\$83,500
Total Revenues Less Expenditures	-\$11,903,602	-\$1,736,197	-\$2,390,000	-\$83,500
Ending Fund Balance	\$2,661,016	\$924,819	\$271,016	-\$83,500



Revenues by Fund



FY26 Revenues by Fund

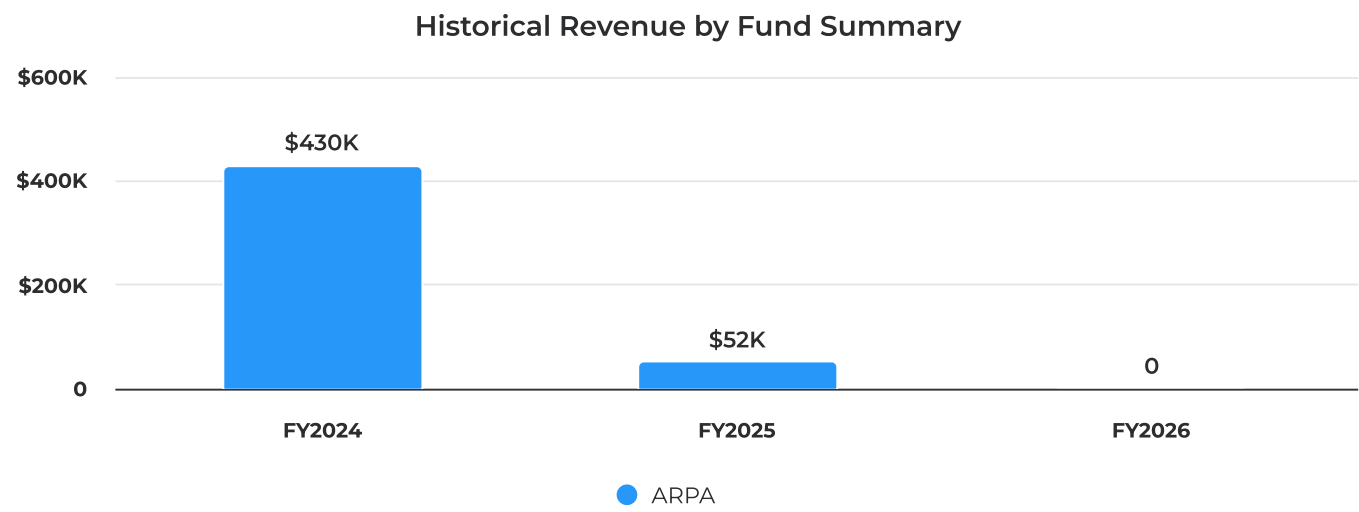


Revenues by Fund

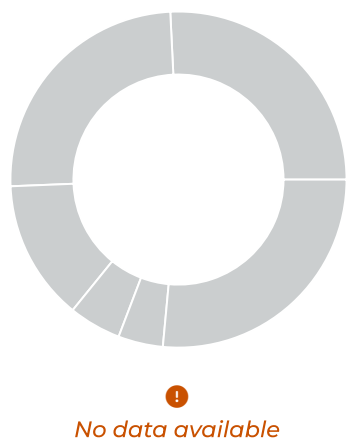
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ARPA		\$429,825	\$250,000	\$63,000	-
Interest	560-46611	\$429,825	\$250,000	\$63,000	-
Total Revenues		\$429,825	\$250,000	\$63,000	-



Revenues by Fund Summary



FY26 Revenues by Fund Summary

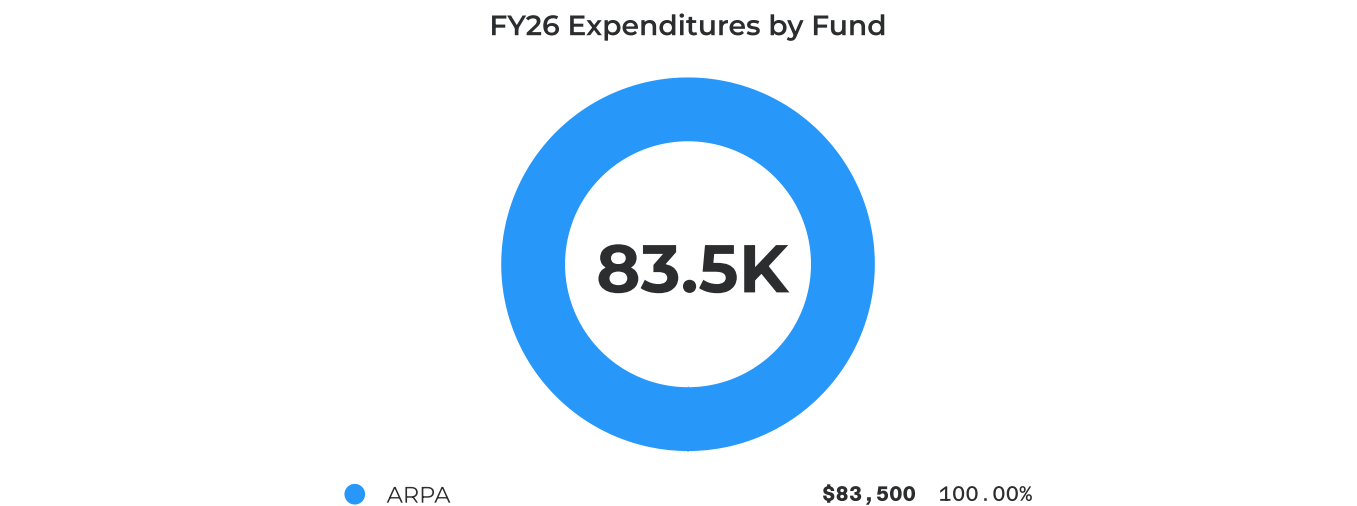
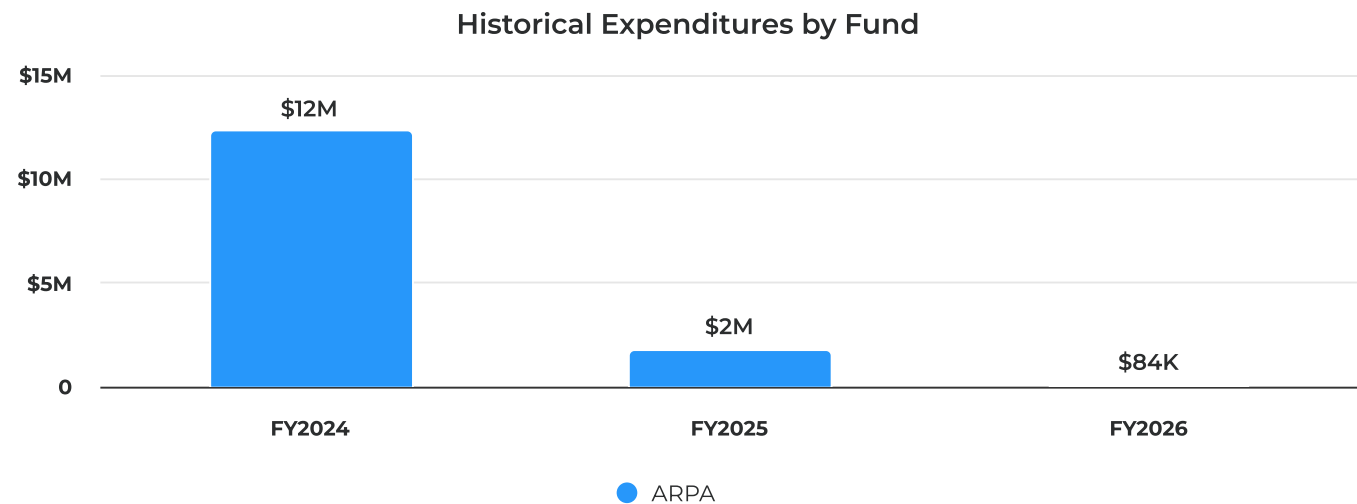


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ARPA	\$429,825	\$250,000	\$63,000	-
Total Revenues	\$429,825	\$250,000	\$63,000	-



Expenditures by Fund



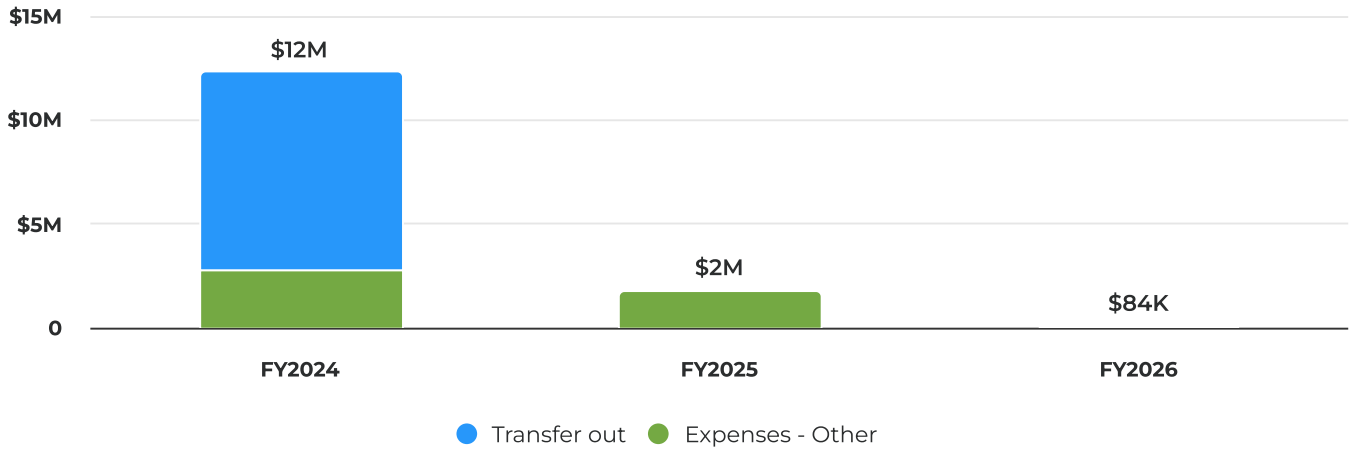
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
ARPA		\$12,333,427	\$2,640,000	\$2,640,000	\$83,500
Contract Labor	560-610-51130	\$68,000	-	-	-
Public Health-Vaccine/Testing/Mitigation	560-610-52515	\$116,865	\$915,000	\$915,000	-
Office Expense	560-610-53600	\$117,571	\$75,000	\$75,000	-
Infrastructure Project Expenditures	560-610-53720	\$2,042,599	\$650,000	\$650,000	-
Buildings & Building Improvements	560-610-54700	\$430,300	\$1,000,000	\$1,000,000	-
Equipment	560-610-54750	\$23,176	-	-	-
Transfer to GR	560-900-61000	\$9,534,916	-	-	\$83,500
Total Expenditures		\$12,333,427	\$2,640,000	\$2,640,000	\$83,500

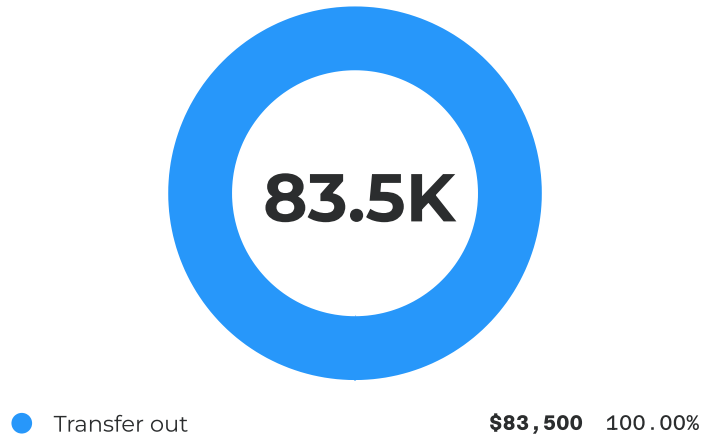


Expenditures by Division

Historical Expenditures by Division



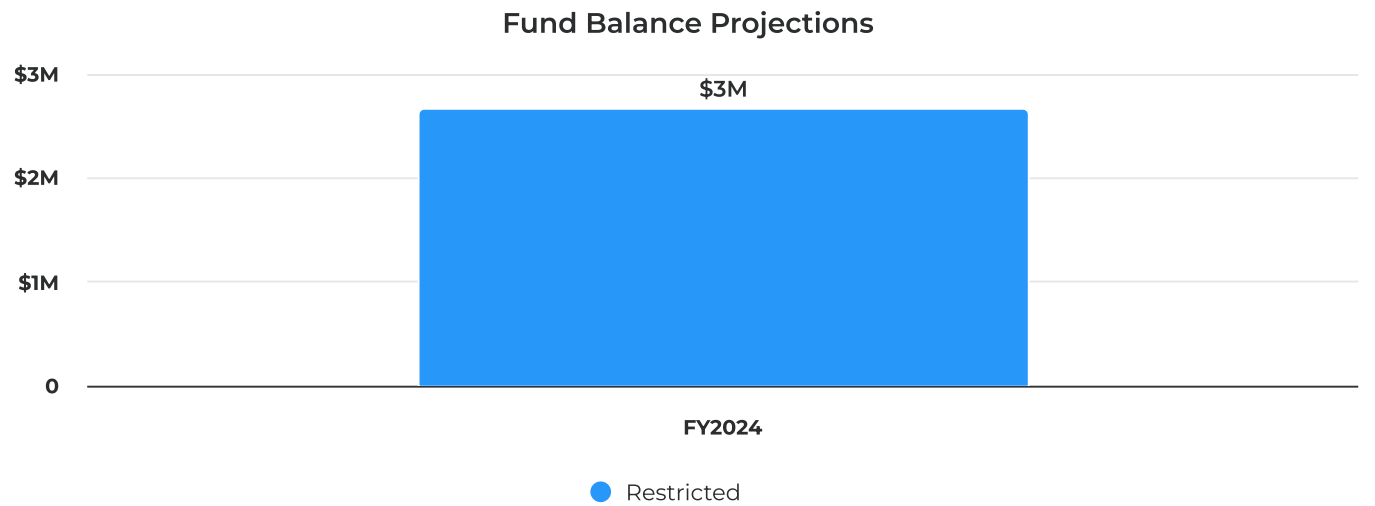
FY26 Expenditures by Division



Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Transfer out		\$9,534,916	-	-	\$83,500
ARPA		\$9,534,916	-	-	\$83,500
Transfer to GR	560-900-61000	\$9,534,916	-	-	\$83,500
Expenses - Other		\$2,798,511	\$2,640,000	\$2,640,000	-
ARPA		\$2,798,511	\$2,640,000	\$2,640,000	-
Contract Labor	560-610-51130	\$68,000	-	-	-
Public Health- Vaccine/Testing/Mitigation	560-610-52515	\$116,865	\$915,000	\$915,000	-
Office Expense	560-610-53600	\$117,571	\$75,000	\$75,000	-
Infrastructure Project Expenditures	560-610-53720	\$2,042,599	\$650,000	\$650,000	-
Buildings & Building Improvements	560-610-54700	\$430,300	\$1,000,000	\$1,000,000	-
Equipment	560-610-54750	\$23,176	-	-	-
Total Expenditures		\$12,333,427	\$2,640,000	\$2,640,000	\$83,500

Fund Balance



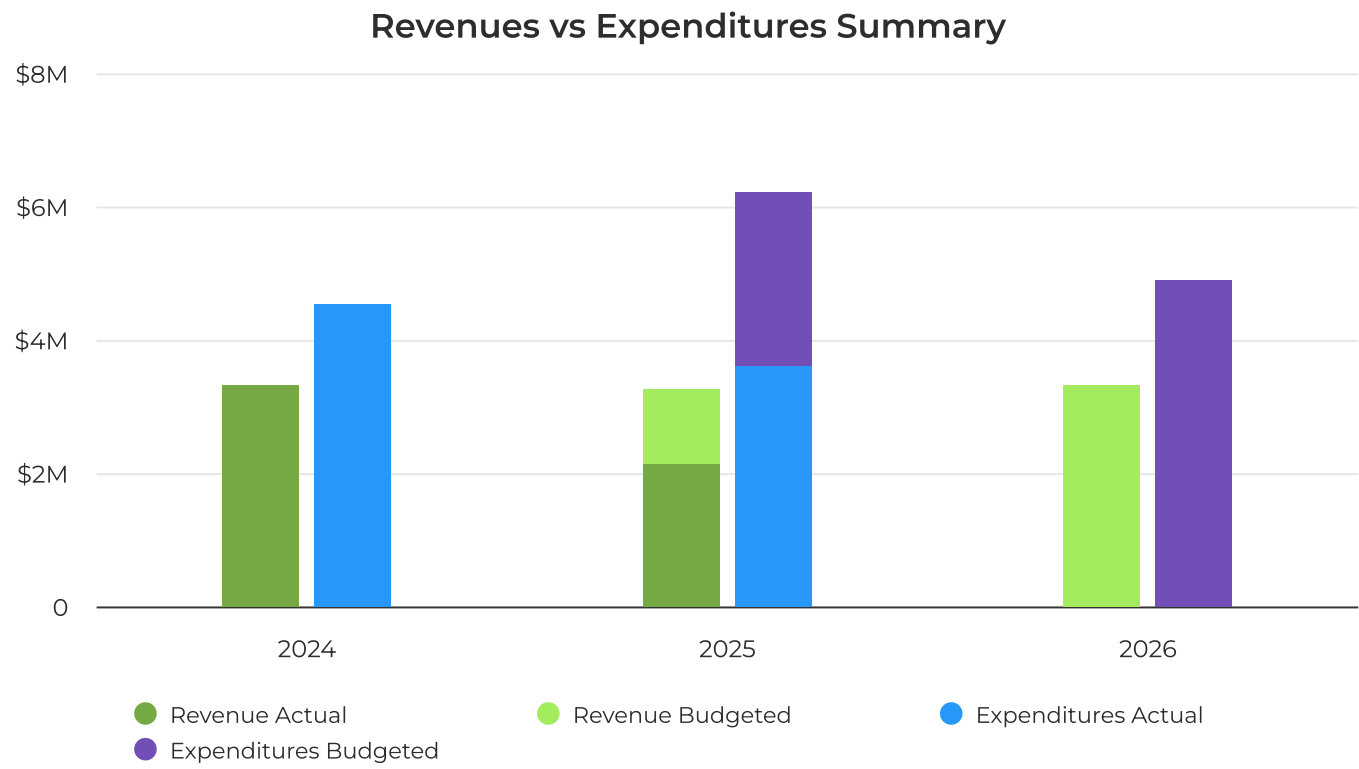
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	-	-	\$12,725	\$201,715	\$1,041,704	-
Restricted	-	-	\$8,481,688	\$15,966,491	\$13,522,914	\$2,661,016
Total Fund Balance	-	-	\$8,494,412	\$16,168,206	\$14,564,618	\$2,661,016



County Law Enforcement

Summary



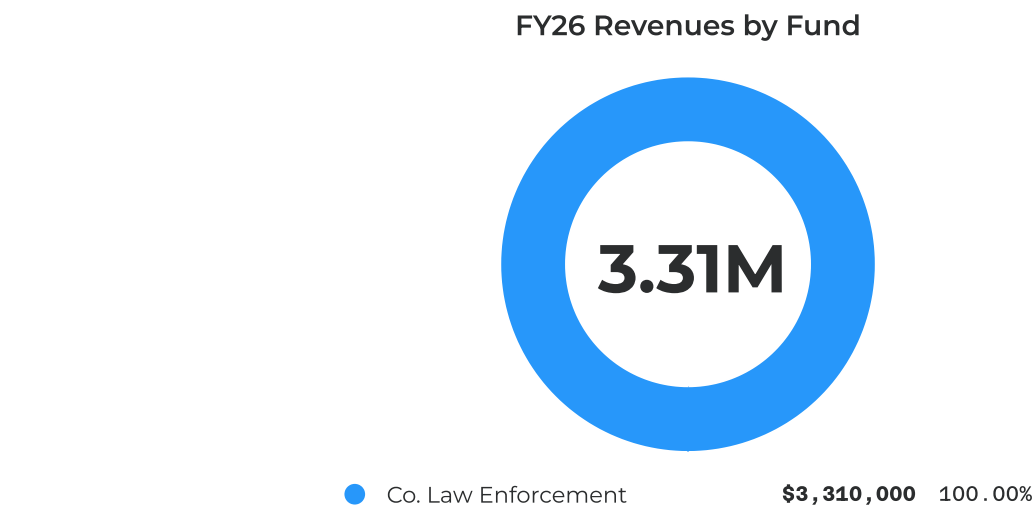
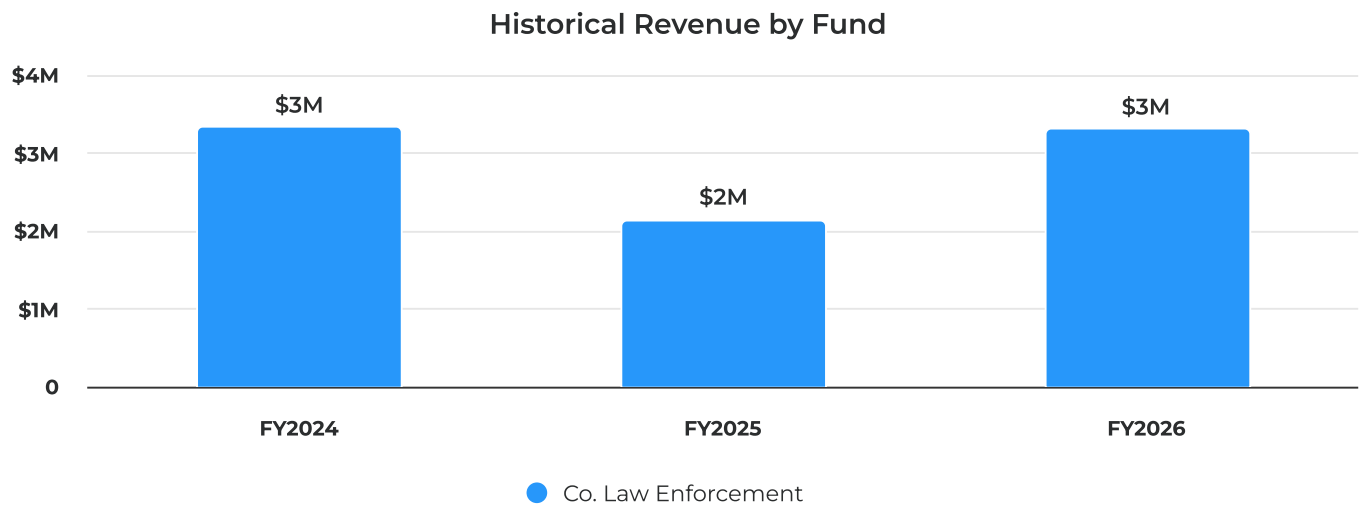
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$6,500,720	\$5,280,466	\$5,280,466	-
Revenues				
Taxes	\$3,010,631	\$2,023,446	\$3,012,500	\$3,060,000
Interest	\$314,994	\$116,132	\$250,000	\$250,000
Other Revenue	\$211	\$3,464	-	-
Total Revenues	\$3,325,835	\$2,143,042	\$3,262,500	\$3,310,000
Expenditures				
Payroll	-\$3,888	-	-	-
Operating Expenses	\$960	-	-	-
Debt Service	\$4,549,016	\$3,612,960	\$6,230,000	\$4,900,000
Total Expenditures	\$4,546,089	\$3,612,960	\$6,230,000	\$4,900,000
Total Revenues Less Expenditures	-\$1,220,254	-\$1,469,918	-\$2,967,500	-\$1,590,000
Ending Fund Balance	\$5,280,466	\$3,810,548	\$2,312,966	-\$1,590,000



Revenues by Fund

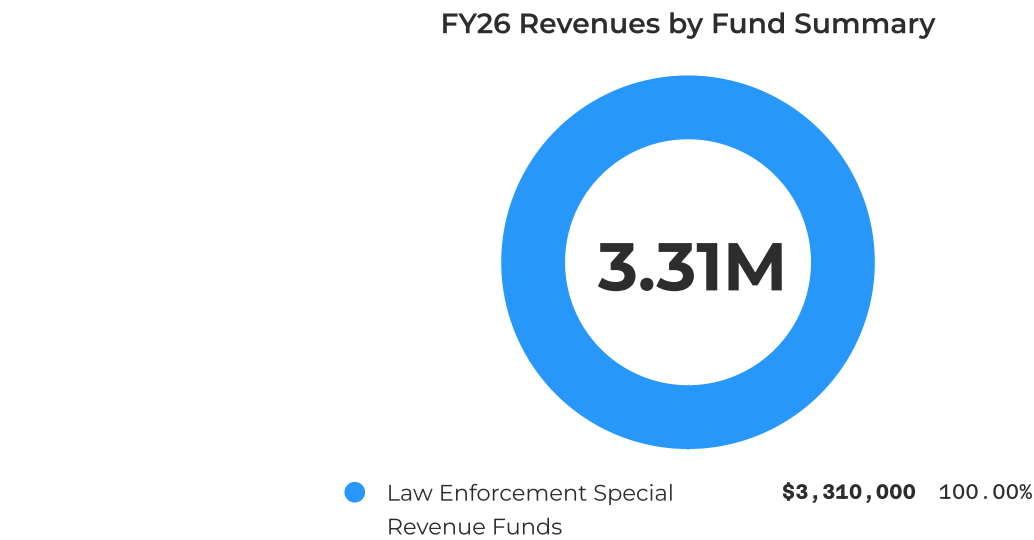
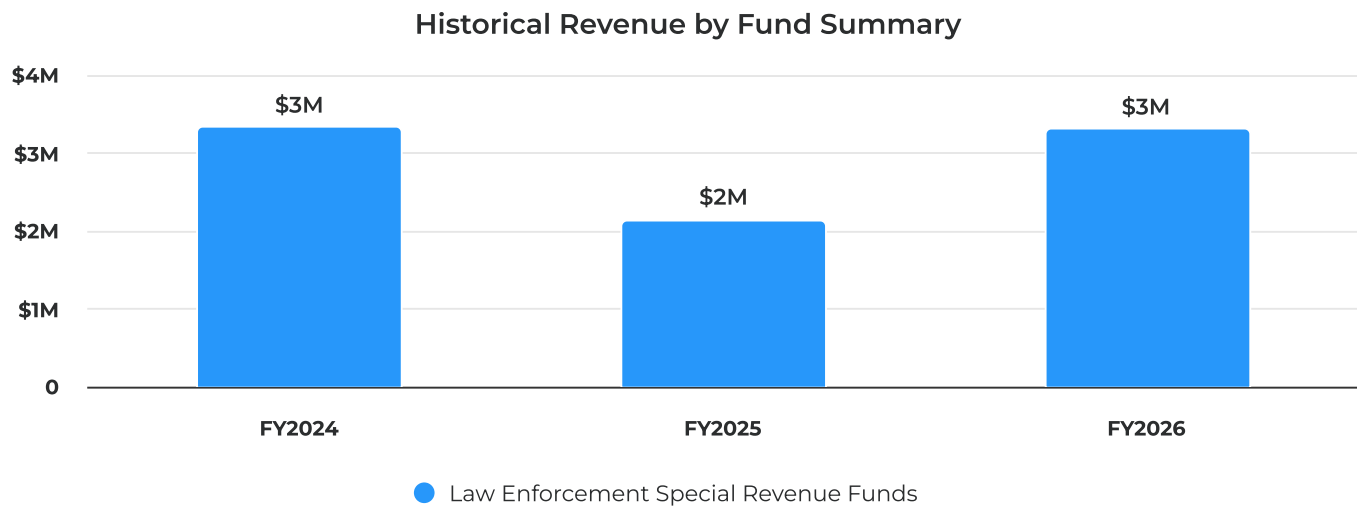


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Co. Law Enforcement		\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000
Sales Tax	201-41310	\$3,010,631	\$3,012,500	\$3,031,205	\$3,060,000
Interest	201-46611	\$314,994	\$250,000	\$255,030	\$250,000
Expense Reimbursement	201-48102	\$211	-	-	-
Total Revenues		\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000



Revenues by Fund Summary

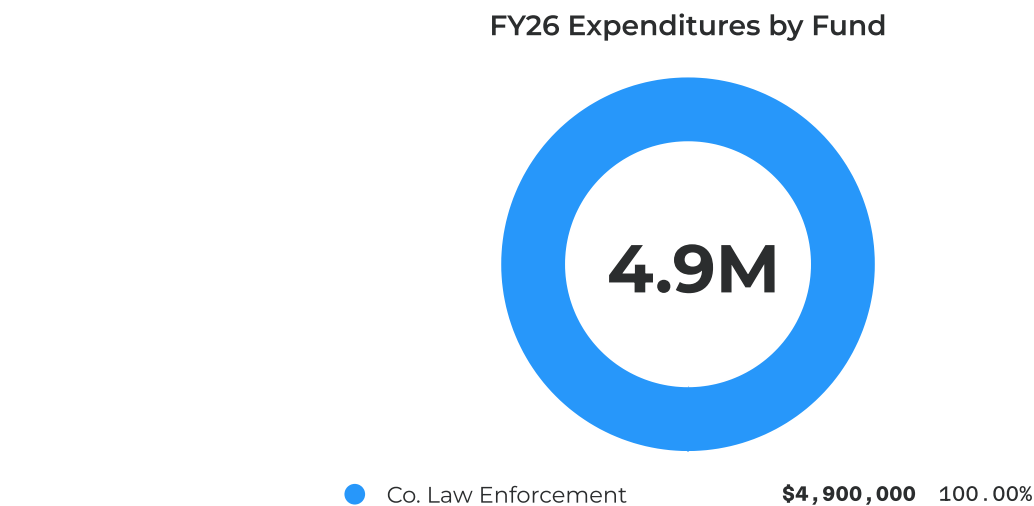
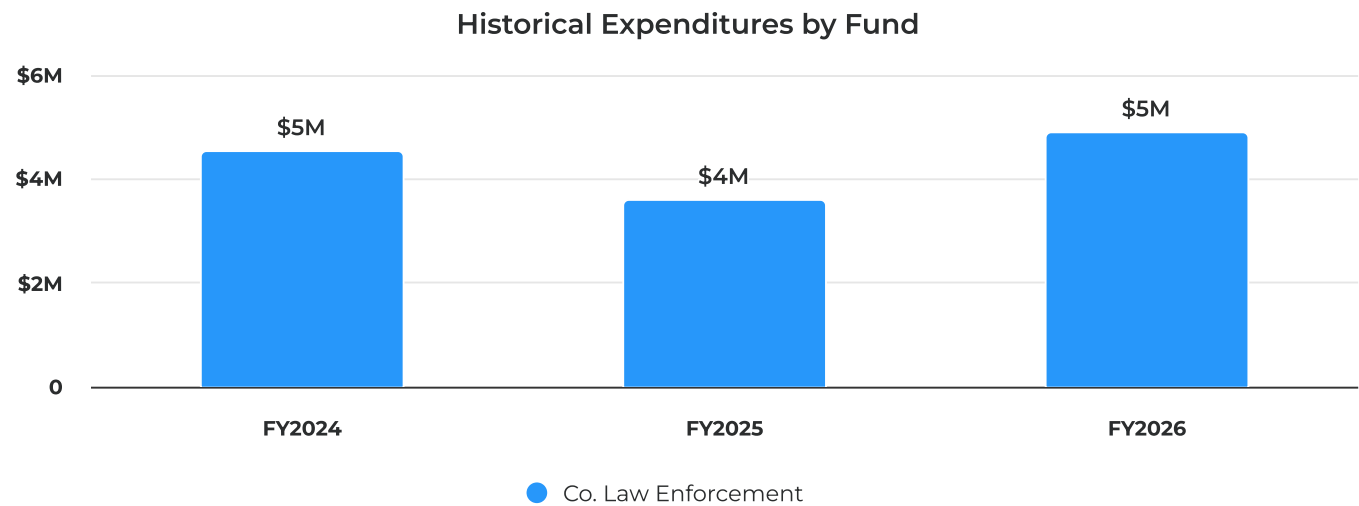


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000
Total Revenues	\$3,325,835	\$3,262,500	\$3,286,235	\$3,310,000



Expenditures by Fund

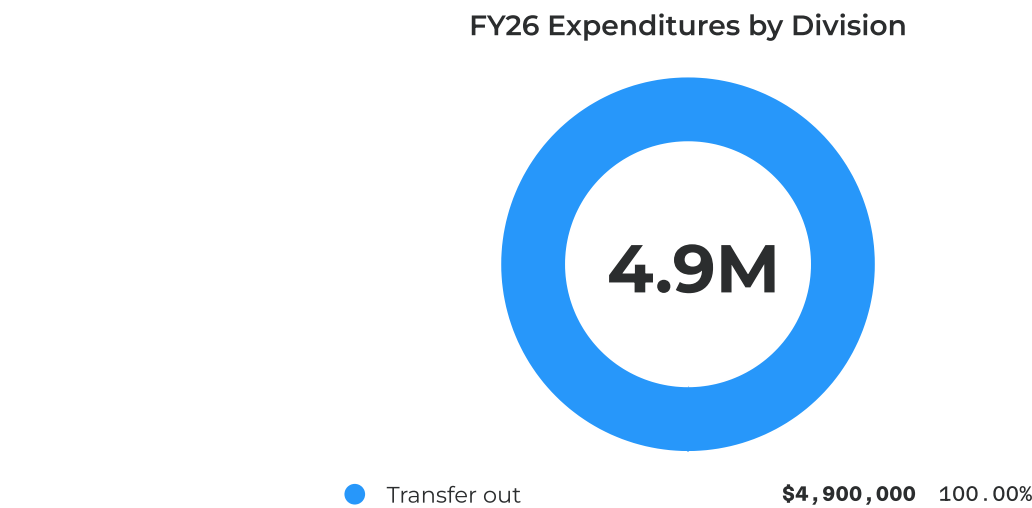
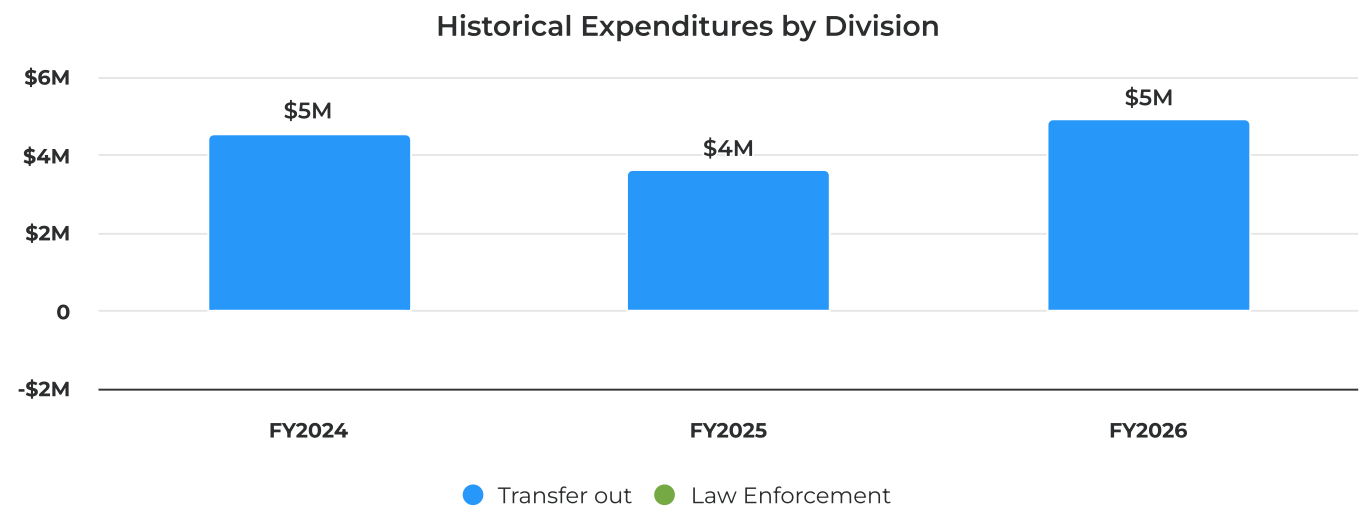


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Co. Law Enforcement		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Total Expenditures		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000



Expenditures by Division

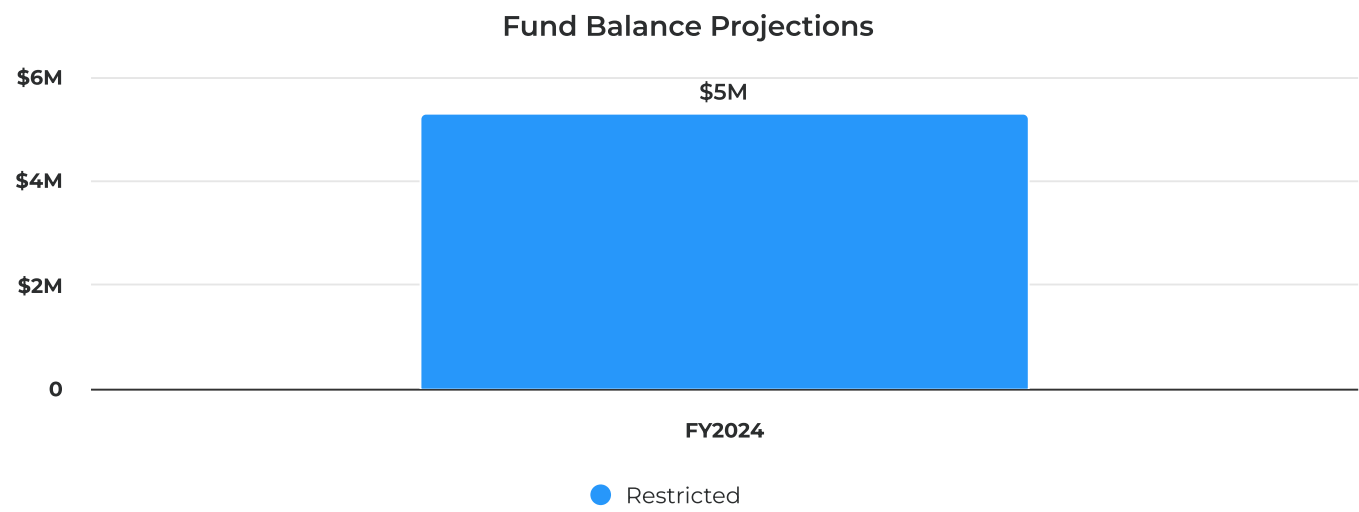


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Transfer out		\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Co. Law Enforcement		\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Transfers	201-900-58856	\$4,549,016	\$6,230,000	\$6,962,315	\$4,900,000
Law Enforcement		-\$2,928	-	-	-
Co. Law Enforcement		-\$2,928	-	-	-
Uniforms	201-610-51270	-\$3,888	-	-	-
Fees for HB 224	201-610-57509	\$960	-	-	-
Total Expenditures		\$4,546,089	\$6,230,000	\$6,962,315	\$4,900,000



Fund Balance



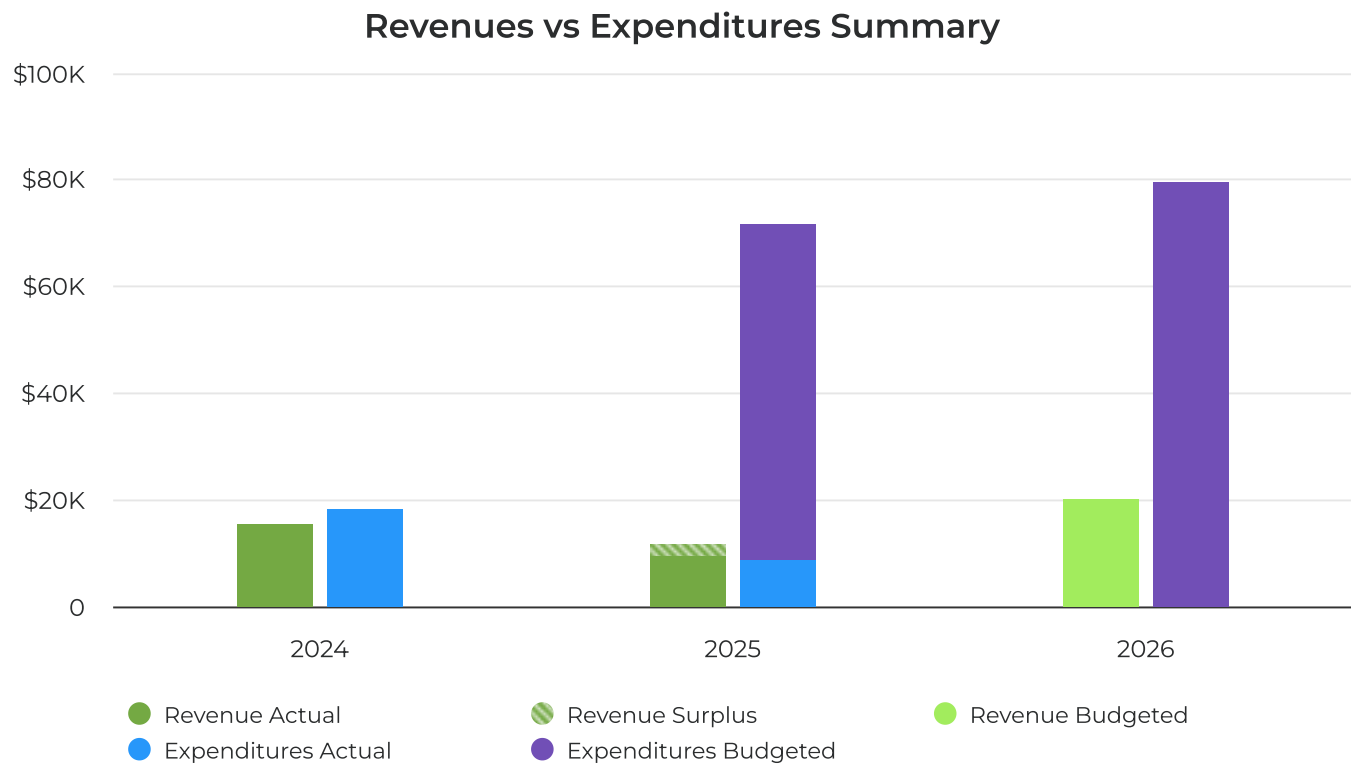
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$946,418	\$3,239,529	\$5,554,888	\$5,880,841	\$6,500,720	\$5,280,466
Total Fund Balance	\$946,418	\$3,239,529	\$5,554,888	\$5,880,841	\$6,500,720	\$5,280,466



Federal Forfeiture I

Summary



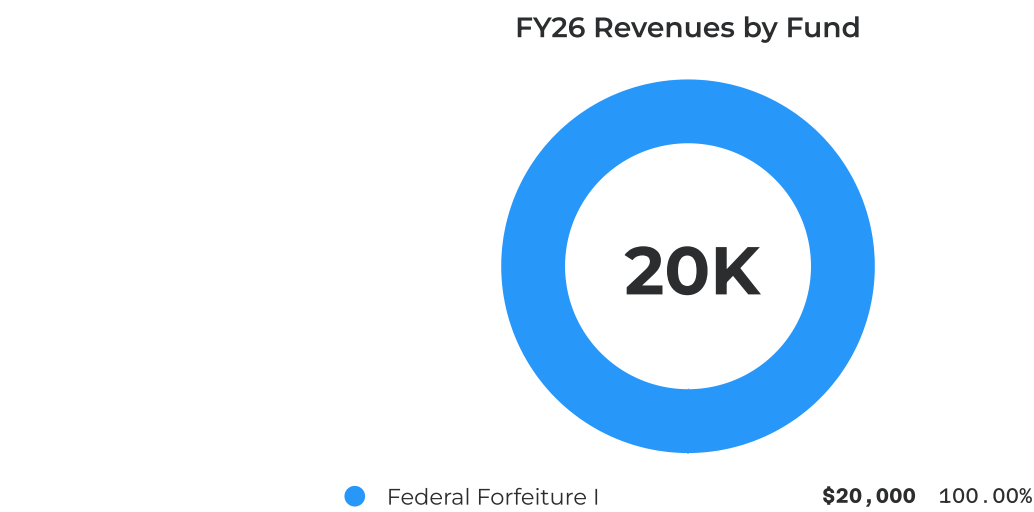
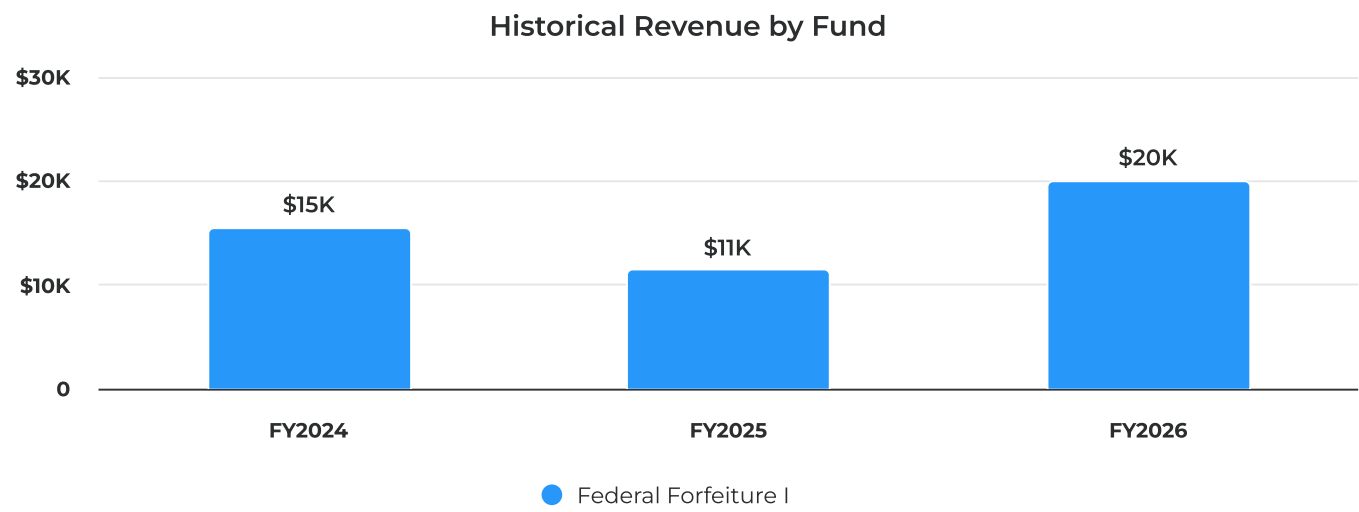
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$146,103	\$143,433	\$143,433	-
Revenues				
Intergovernmental Revenues	\$7,836	\$7,631	\$2,500	\$15,000
Interest	\$7,642	\$3,843	\$7,000	\$5,000
Total Revenues	\$15,478	\$11,475	\$9,500	\$20,000
Expenditures				
Operating Expenses	\$3,838	\$4,996	\$27,000	\$29,500
Capital Outlays	\$14,311	\$3,885	\$45,000	\$50,000
Total Expenditures	\$18,149	\$8,881	\$72,000	\$79,500
Total Revenues Less Expenditures	-\$2,671	\$2,594	-\$62,500	-\$59,500
Ending Fund Balance	\$143,433	\$146,027	\$80,933	-\$59,500



Revenues by Fund

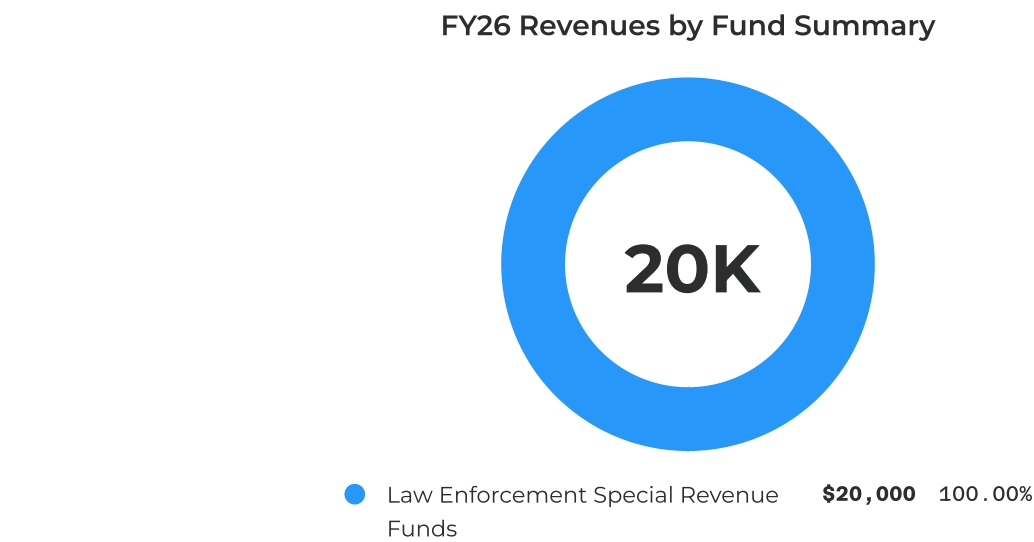
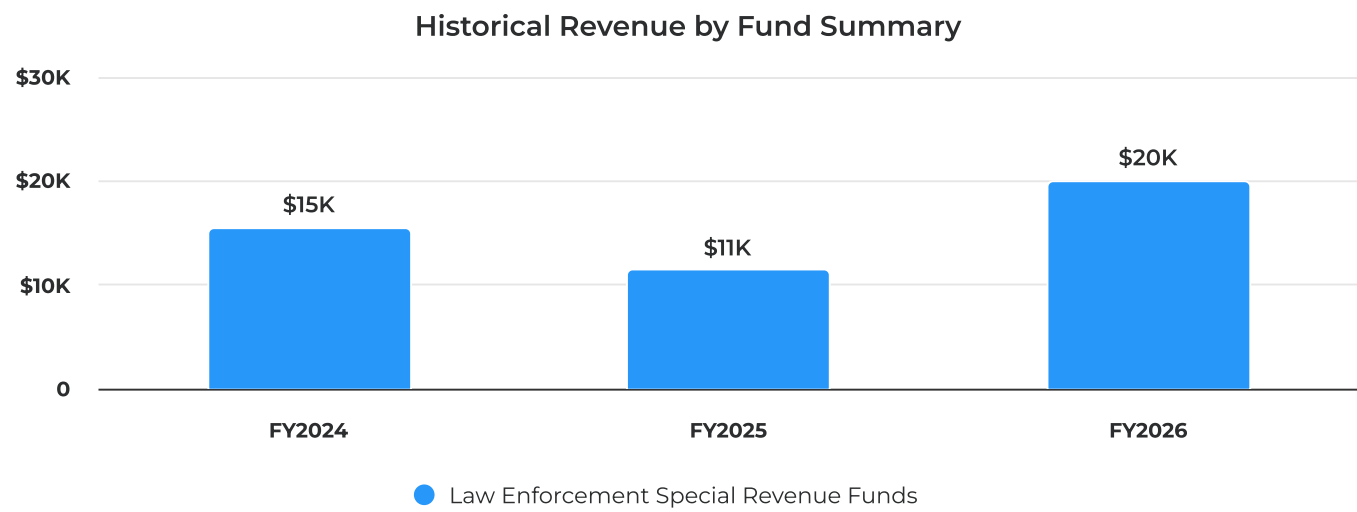


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Federal Forfeiture I		\$15,478	\$9,500	\$20,600	\$20,000
DEA Funds	205-43122	\$7,836	\$2,500	\$15,200	\$15,000
Interest	205-46611	\$7,642	\$7,000	\$5,400	\$5,000
Total Revenues		\$15,478	\$9,500	\$20,600	\$20,000



Revenues by Fund Summary

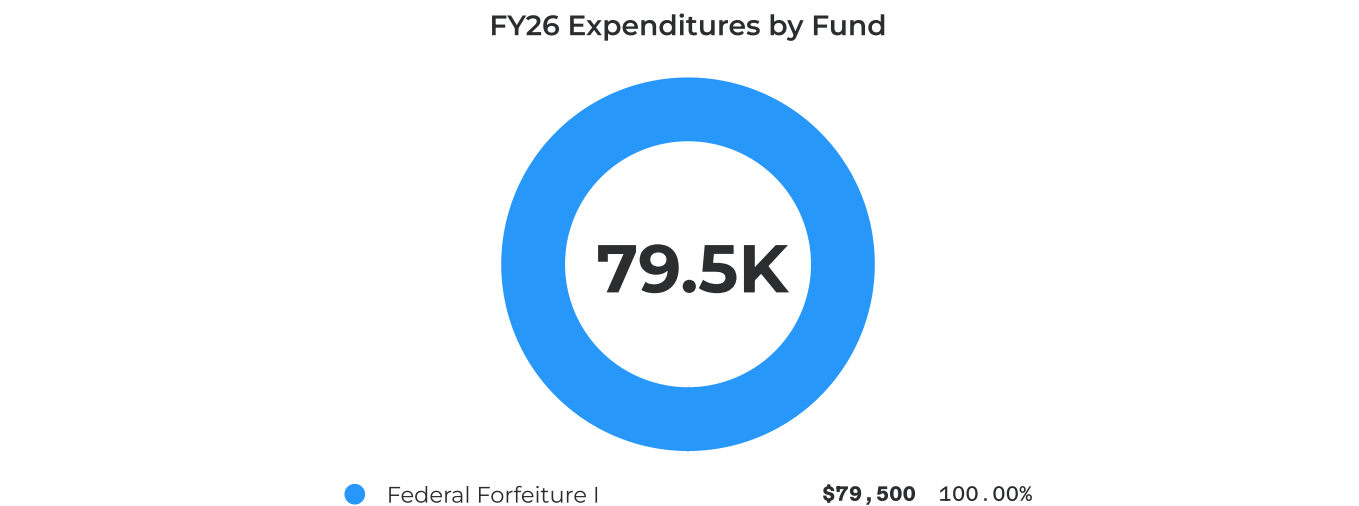
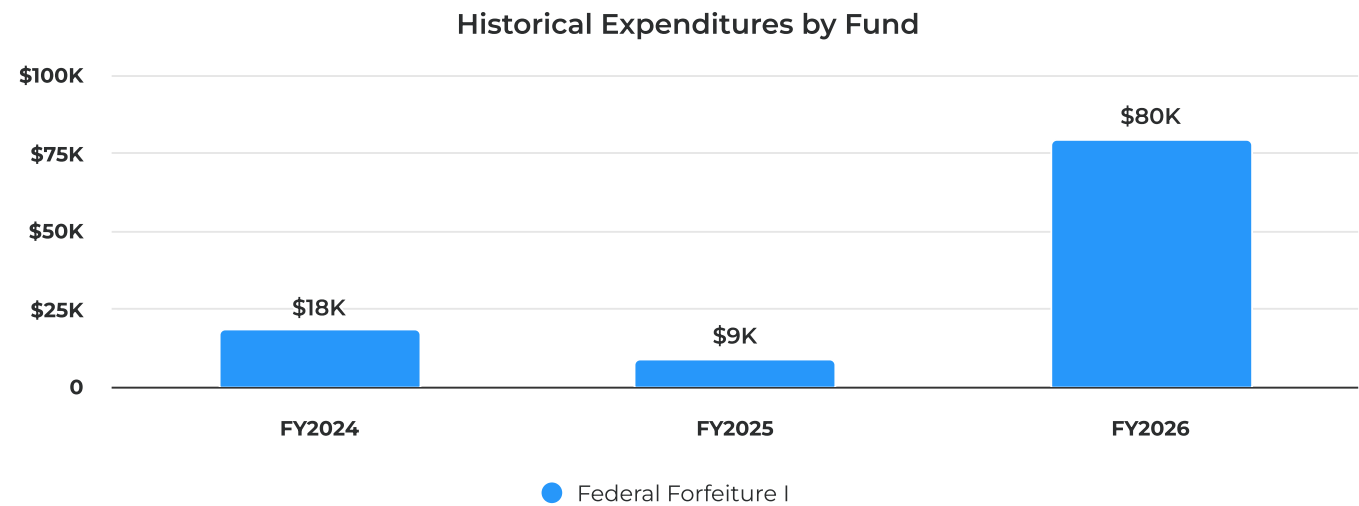


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$15,478	\$9,500	\$20,600	\$20,000
Total Revenues	\$15,478	\$9,500	\$20,600	\$20,000



Expenditures by Fund



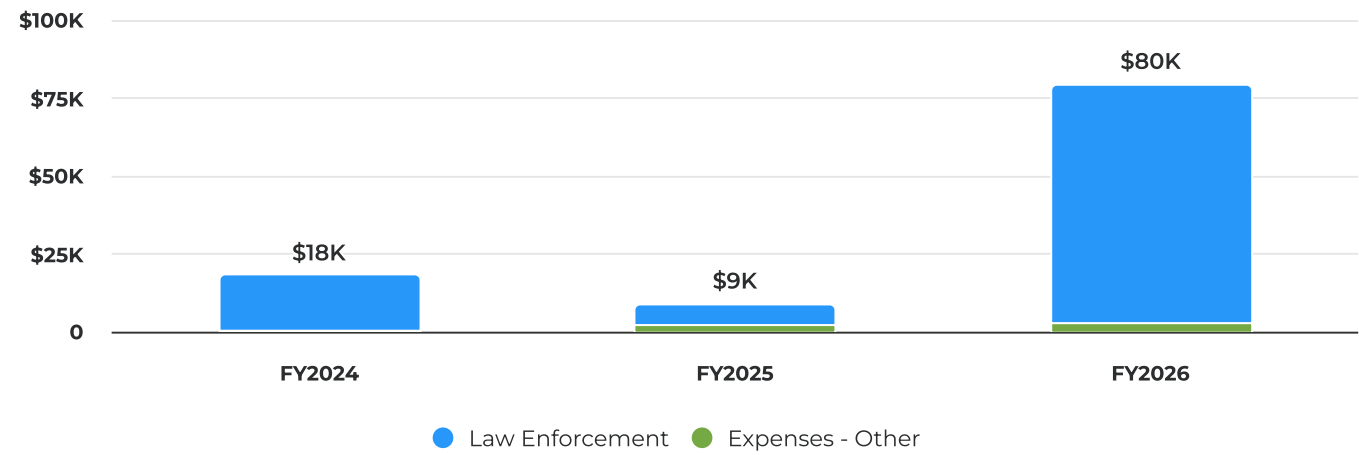
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Federal Forfeiture I		\$18,149	\$72,000	\$17,355	\$79,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Total Expenditures		\$18,149	\$72,000	\$17,355	\$79,500

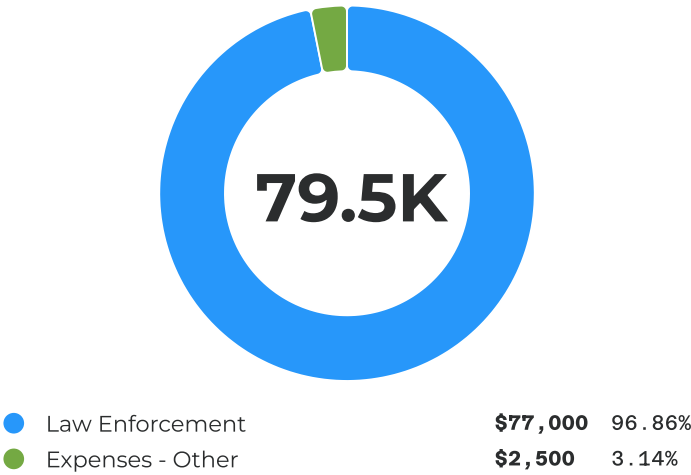


Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



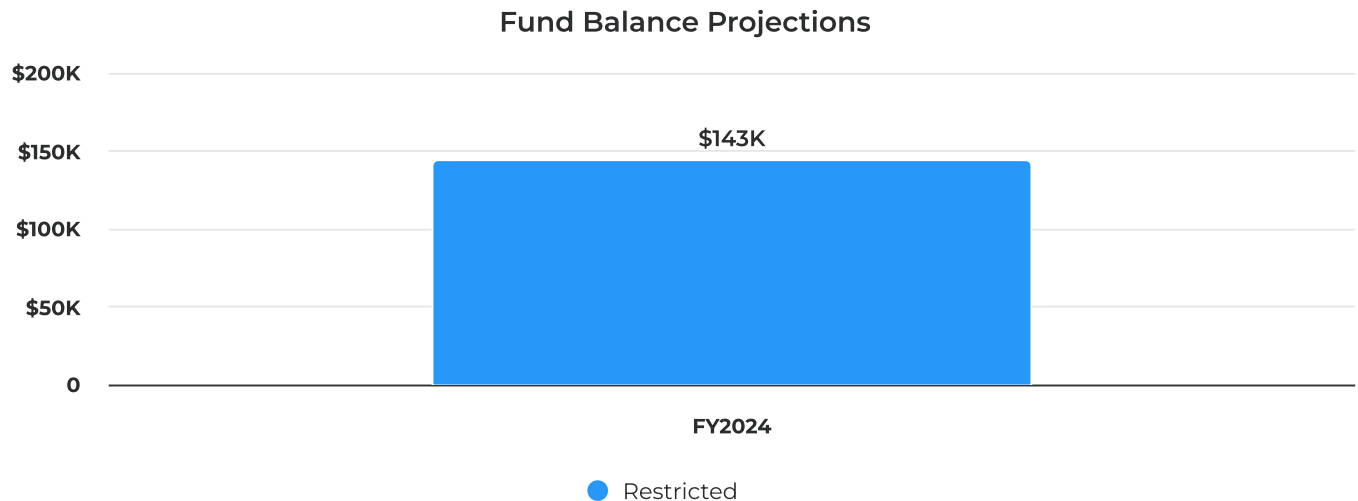
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$18,141	\$72,000	\$12,695	\$77,000
Federal Forfeiture I		\$18,141	\$72,000	\$12,695	\$77,000
Travel and Meal Reimbursement	205-610-52570	\$440	\$5,000	\$2,820	\$5,000
Training	205-610-52590	\$1,440	\$10,000	\$2,100	\$10,000
Office Expense	205-610-53600	\$750	\$2,000	-	\$2,000
Investigative Expense	205-610-53617	\$1,200	\$10,000	-	\$10,000
Equipment	205-610-54750	\$14,311	\$45,000	\$7,775	\$50,000
Expenses - Other		\$8	-	\$4,660	\$2,500
Federal Forfeiture I		\$8	-	\$4,660	\$2,500
Repairs & Maintenance Equipment	205-610-52430	-	-	\$4,660	\$2,500
Vehicle Maintenance & Repair	205-610-52435	\$8	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Expenditures		\$18,149	\$72,000	\$17,355	\$79,500

Fund Balance



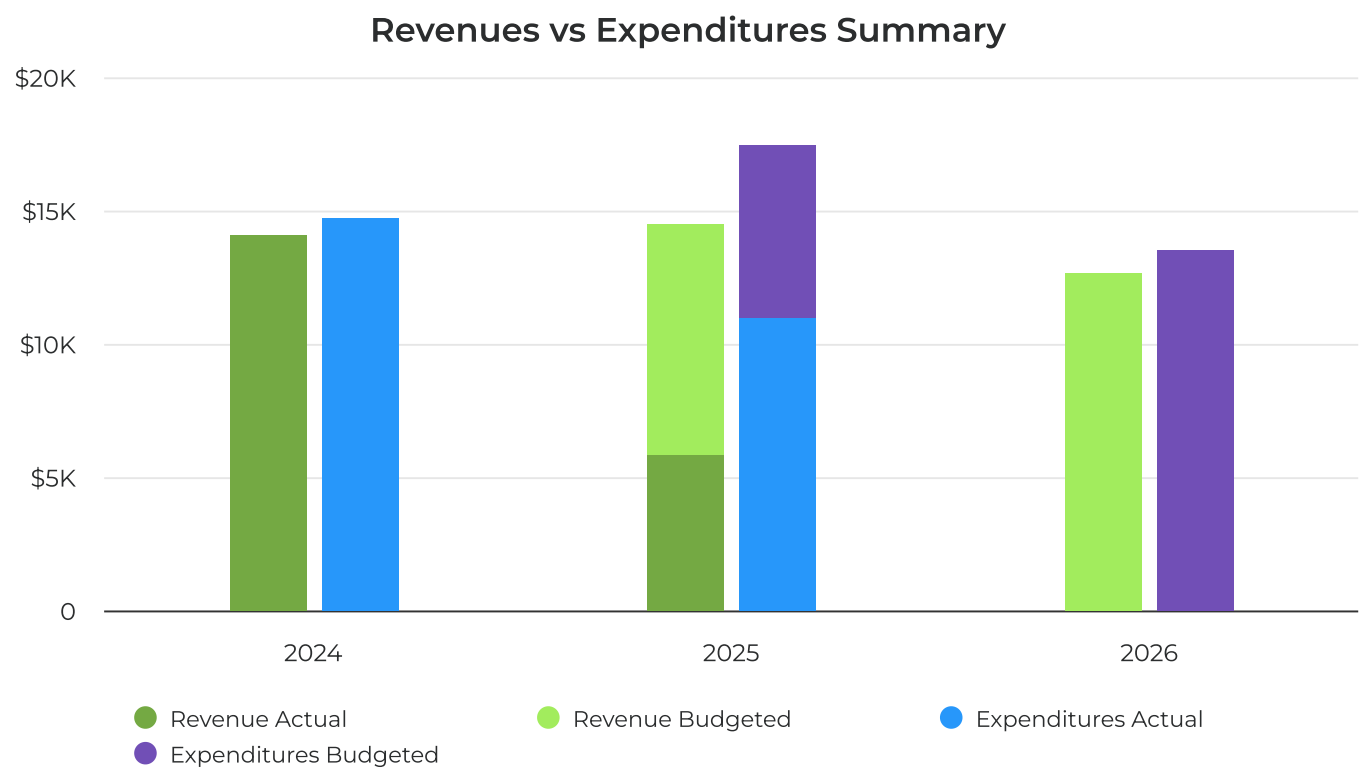
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$110,507	\$112,757	\$110,927	\$101,379	\$146,103	\$143,433
Total Fund Balance	\$110,507	\$112,757	\$110,927	\$101,379	\$146,103	\$143,433



Law Enforcement Training

Summary

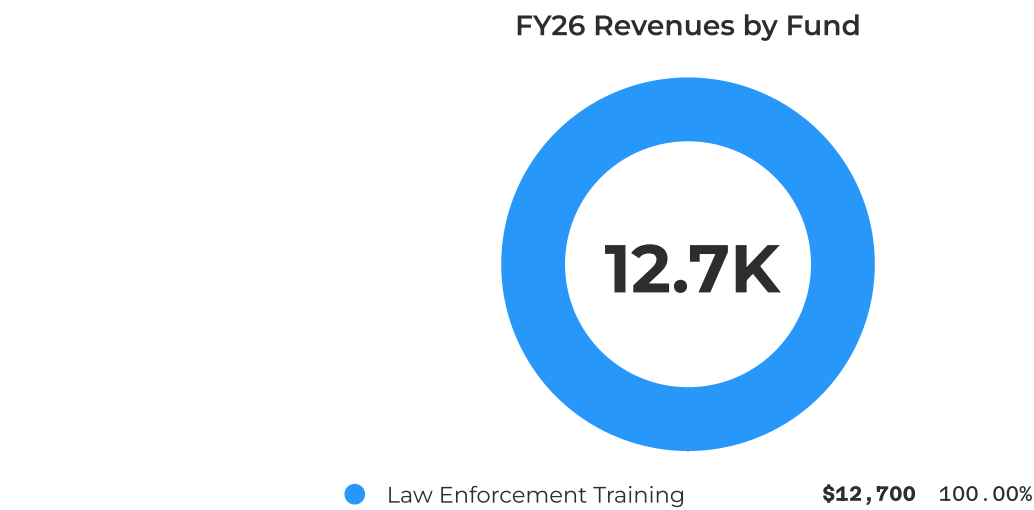
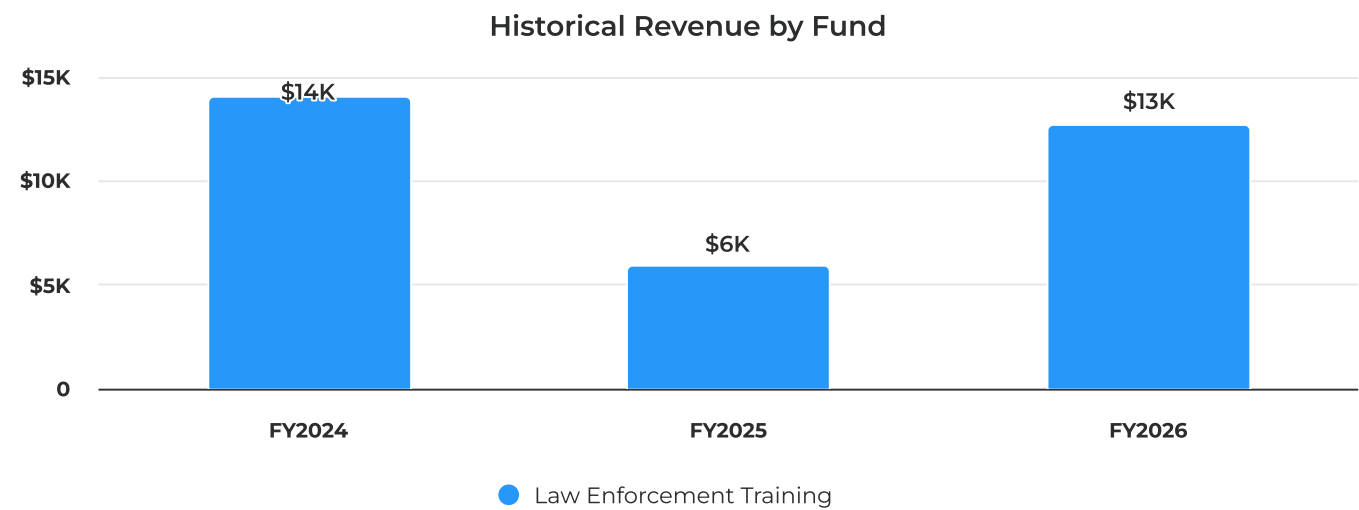


Comprehensive Fund Summary

Comprehensive Fund Summary				
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$8,269	\$7,666	\$7,666	-
Revenues				
Charges for Services	\$13,853	\$5,768	\$14,300	\$12,500
Interest	\$240	\$106	\$200	\$200
Total Revenues	\$14,093	\$5,874	\$14,500	\$12,700
Expenditures				
Operating Expenses	\$14,697	\$11,016	\$17,500	\$13,500
Total Expenditures	\$14,697	\$11,016	\$17,500	\$13,500
Total Revenues Less Expenditures	-\$603	-\$5,142	-\$3,000	-\$800
Ending Fund Balance	\$7,666	\$2,524	\$4,666	-\$800



Revenues by Fund

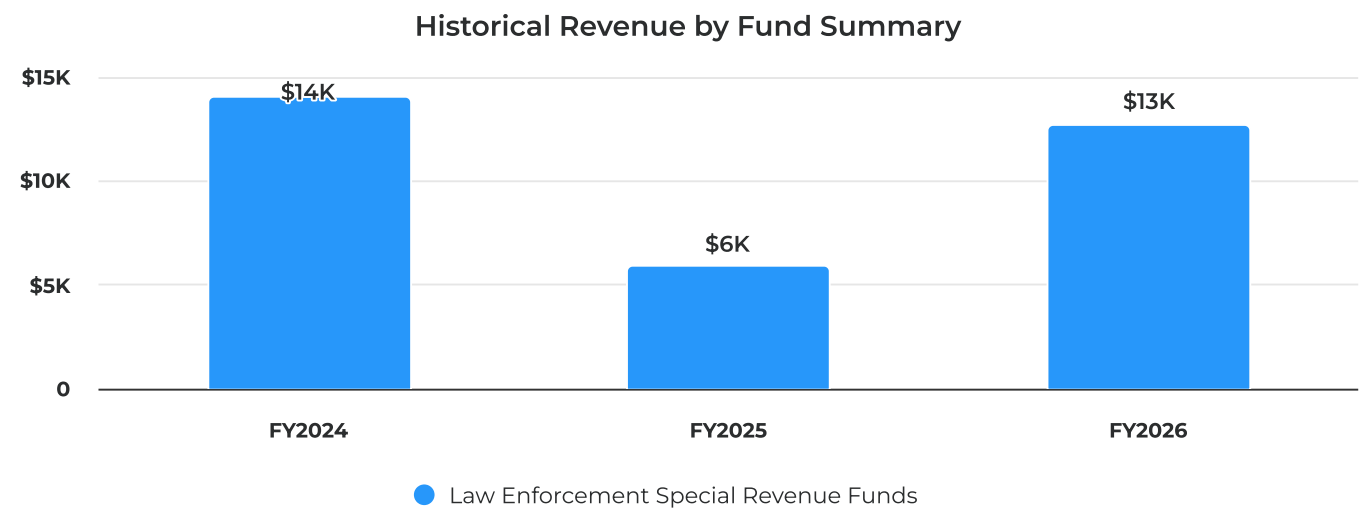


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Training		\$14,093	\$14,500	\$7,385	\$12,700
Post Commissions	208-43416	\$2,325	\$2,300	-	\$2,500
Circuit Clerk Fees	208-44111	\$11,528	\$12,000	\$7,210	\$10,000
Interest	208-46611	\$240	\$200	\$175	\$200
Total Revenues		\$14,093	\$14,500	\$7,385	\$12,700



Revenues by Fund Summary



FY26 Revenues by Fund Summary

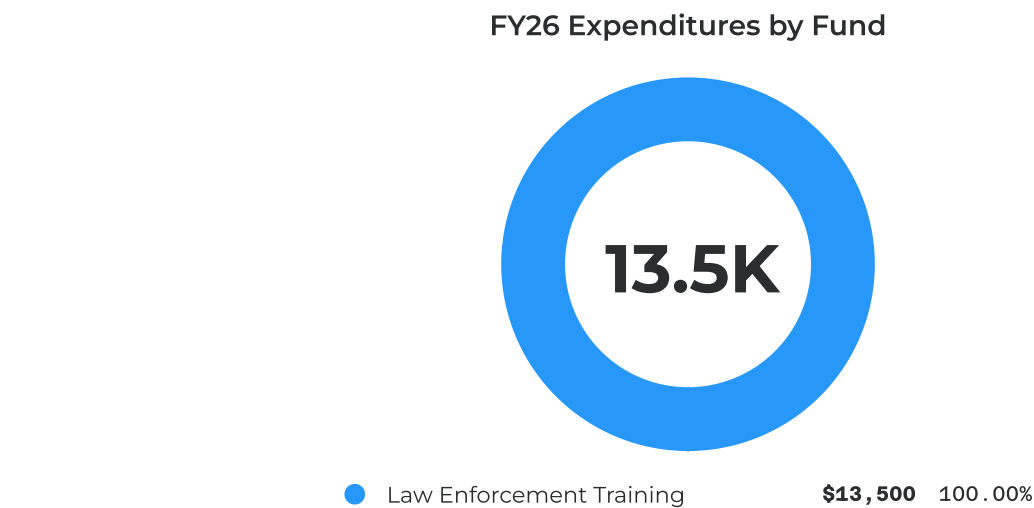
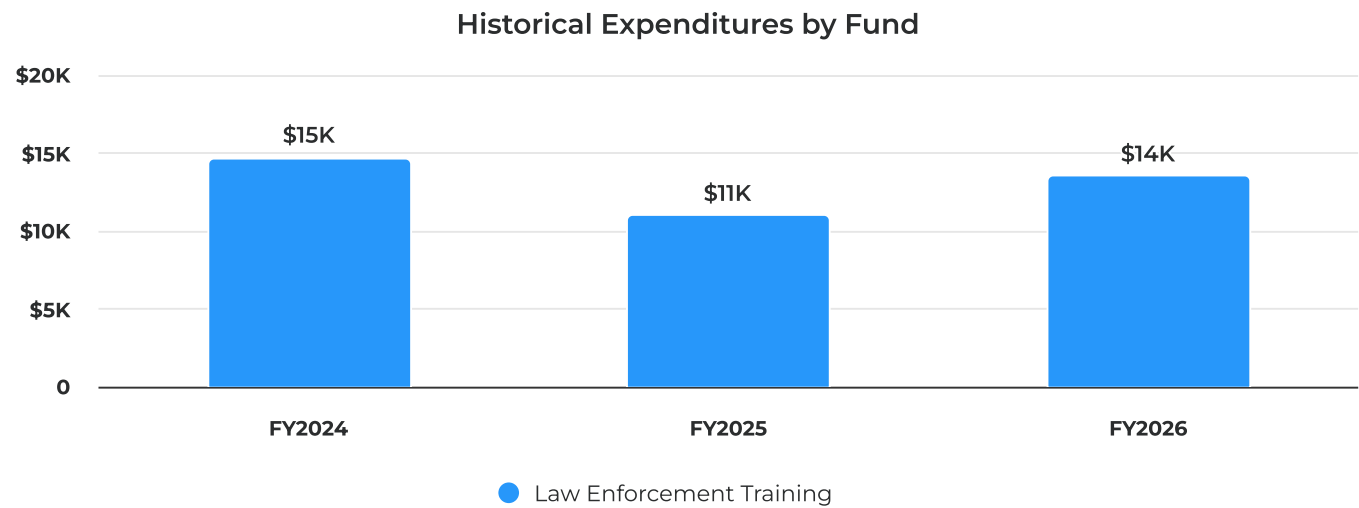


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$14,093	\$14,500	\$7,385	\$12,700
Total Revenues	\$14,093	\$14,500	\$7,385	\$12,700



Expenditures by Fund

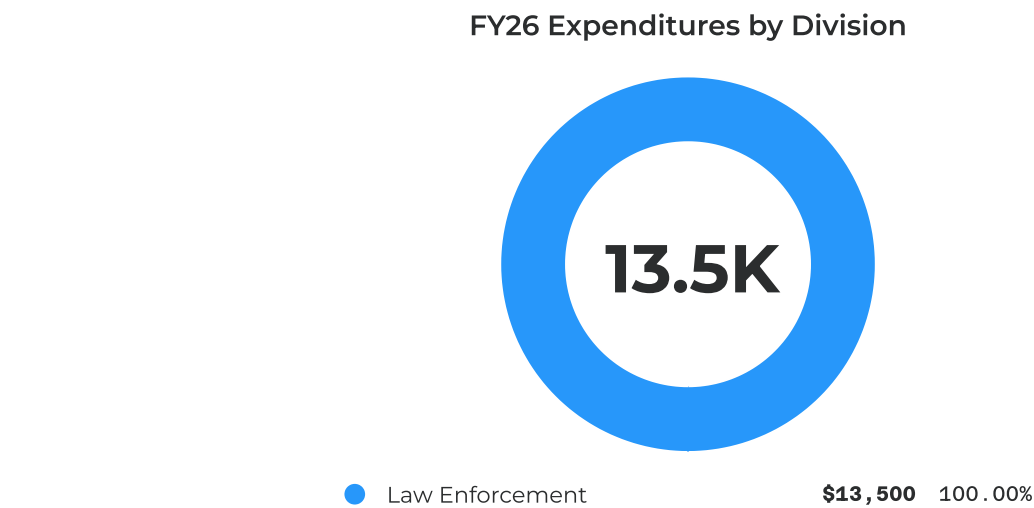
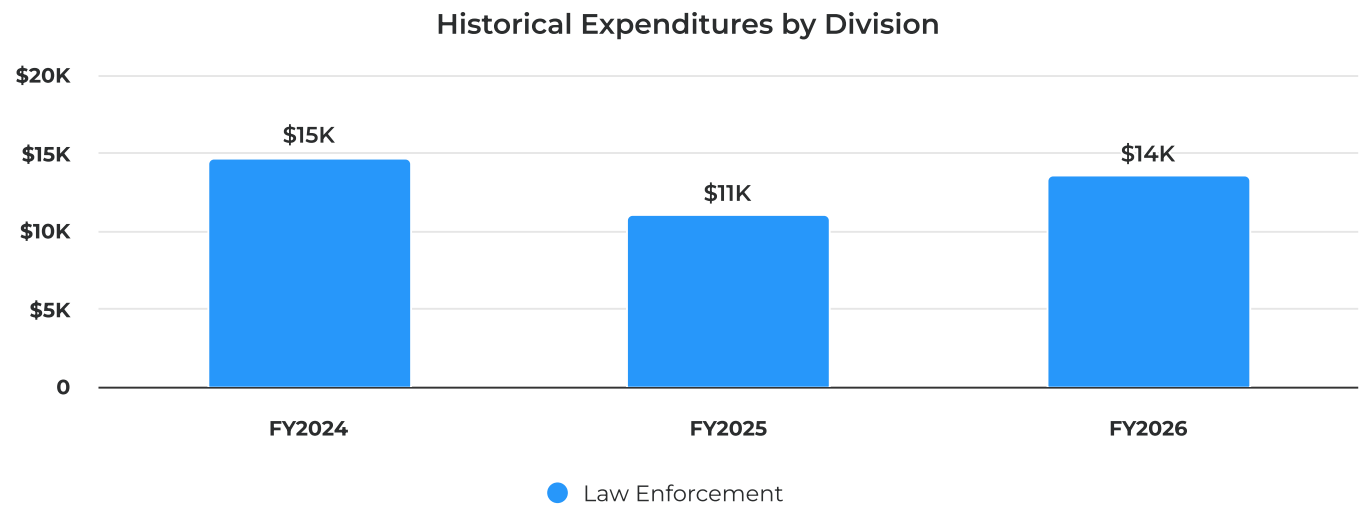


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursement	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Total Expenditures		\$14,697	\$17,500	\$12,886	\$13,500



Expenditures by Division

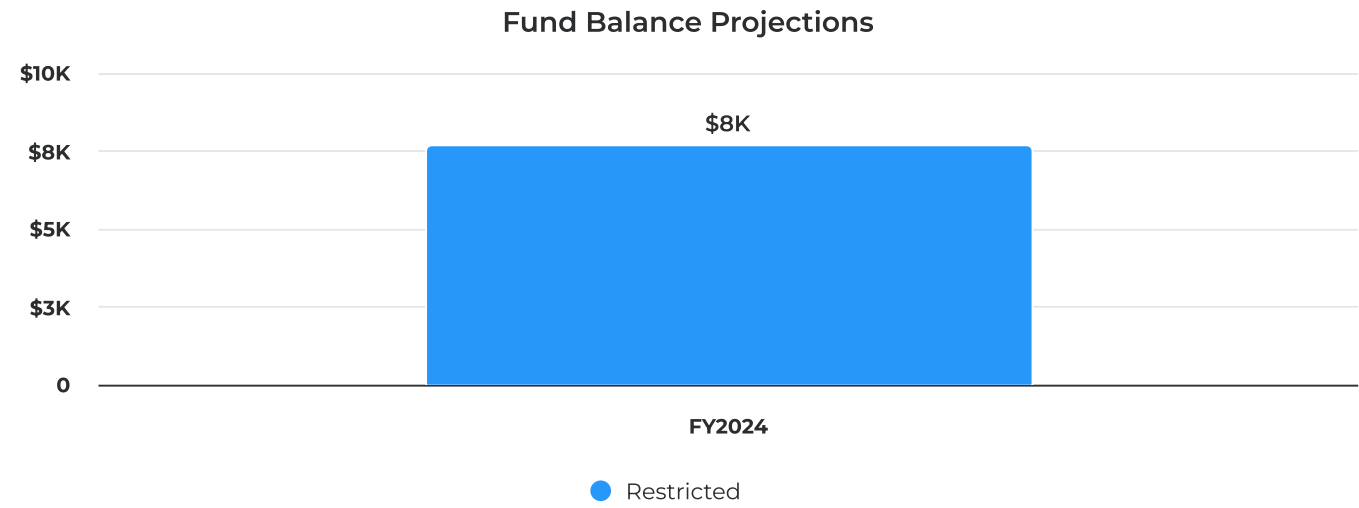


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$14,697	\$17,500	\$12,886	\$13,500
Law Enforcement Training		\$14,697	\$17,500	\$12,886	\$13,500
Travel and Meal Reimbursement	208-610-52570	\$2,135	\$2,500	\$2,340	\$2,500
Training	208-610-52590	\$12,562	\$15,000	\$10,500	\$11,000
Office Expense	208-610-53600	-	-	\$46	-
Total Expenditures		\$14,697	\$17,500	\$12,886	\$13,500



Fund Balance



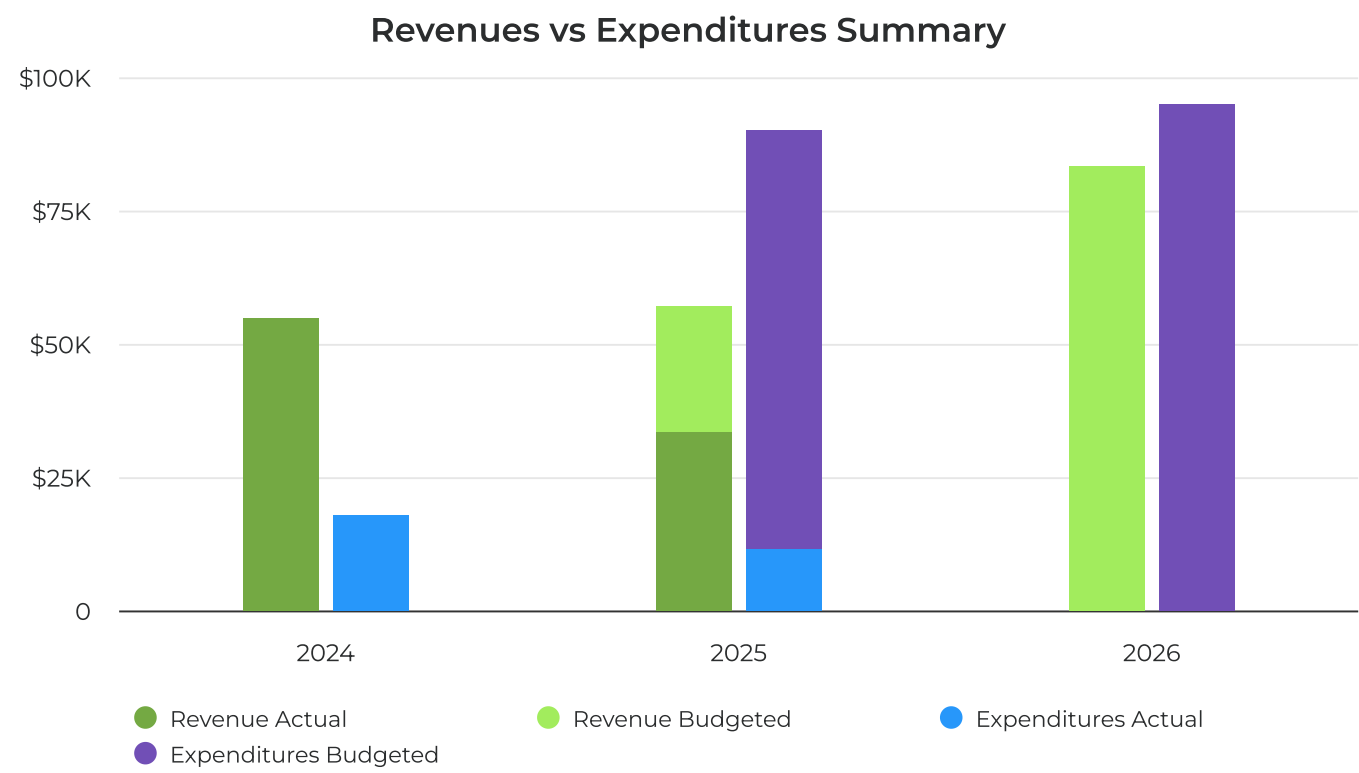
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$6,802	\$10,053	\$14,012	\$5,994	\$8,269	\$7,666
Total Fund Balance	\$6,802	\$10,053	\$14,012	\$5,994	\$8,269	\$7,666



Civil Process

Summary



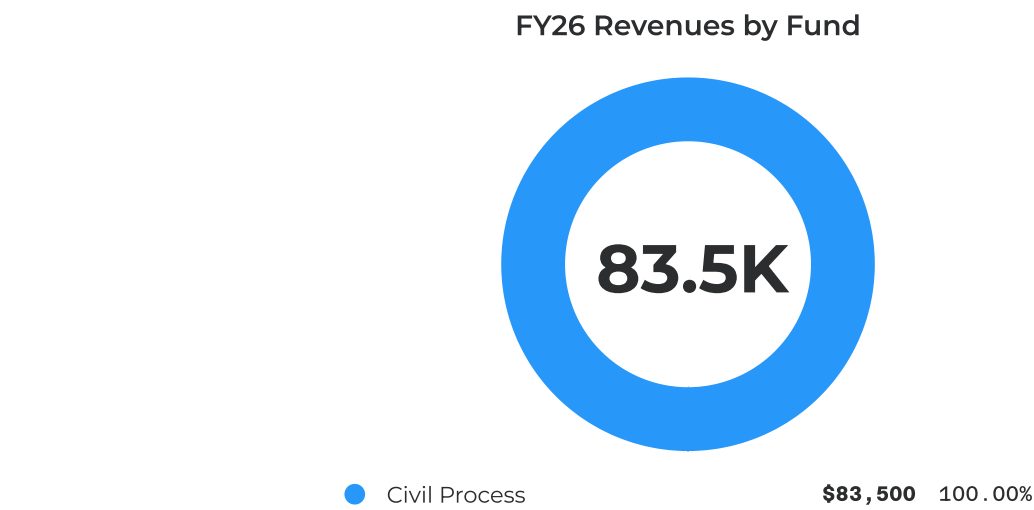
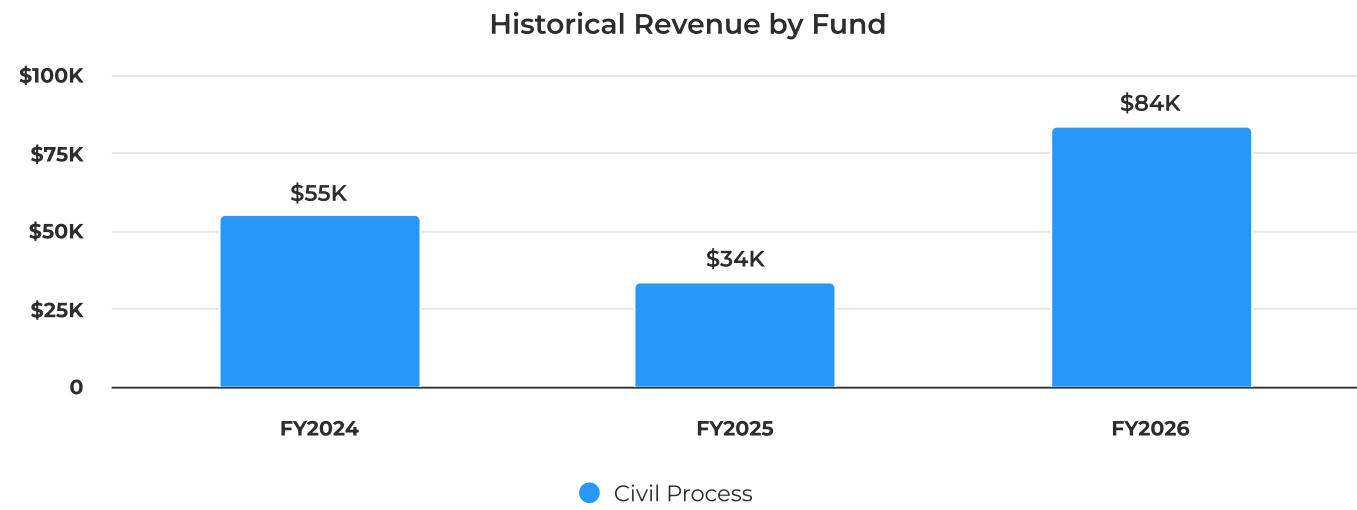
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$132,019	\$169,286	\$169,286	-
Revenues				
Charges for Services	\$47,089	\$28,918	\$50,000	\$75,000
Interest	\$7,988	\$4,630	\$7,100	\$8,500
Total Revenues	\$55,077	\$33,548	\$57,100	\$83,500
Expenditures				
Operating Expenses	\$17,810	\$10,554	\$30,000	\$35,000
Capital Outlays	-	\$956	\$60,000	\$60,000
Total Expenditures	\$17,810	\$11,510	\$90,000	\$95,000
Total Revenues Less Expenditures	\$37,267	\$22,039	-\$32,900	-\$11,500
Ending Fund Balance	\$169,286	\$191,325	\$136,386	-\$11,500



Revenues by Fund

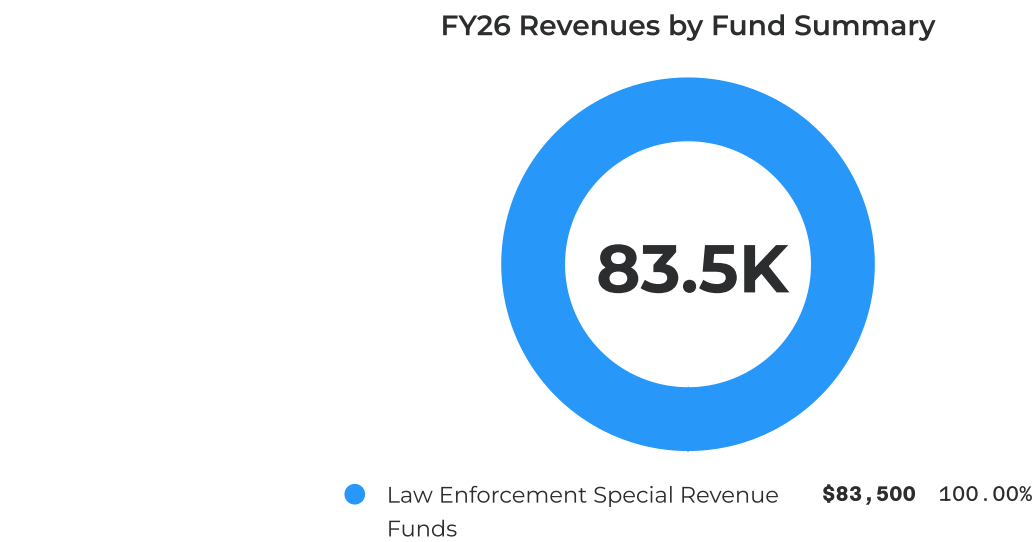
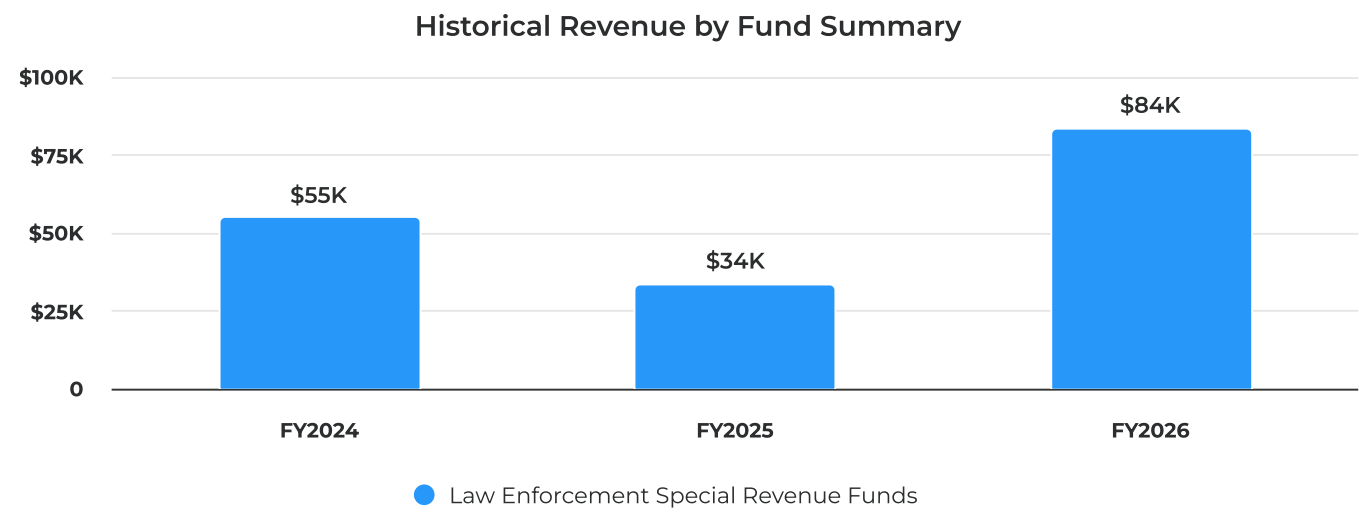


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Civil Process		\$55,077	\$57,100	\$47,450	\$83,500
Civil Process Fees	210-44210	\$47,089	\$50,000	\$41,000	\$75,000
Interest	210-46611	\$7,988	\$7,100	\$6,450	\$8,500
Total Revenues		\$55,077	\$57,100	\$47,450	\$83,500



Revenues by Fund Summary

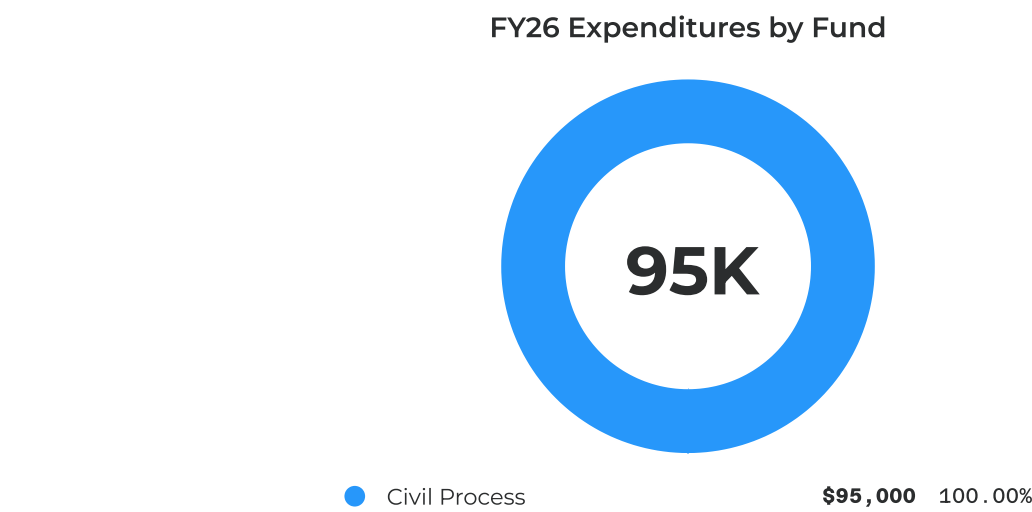
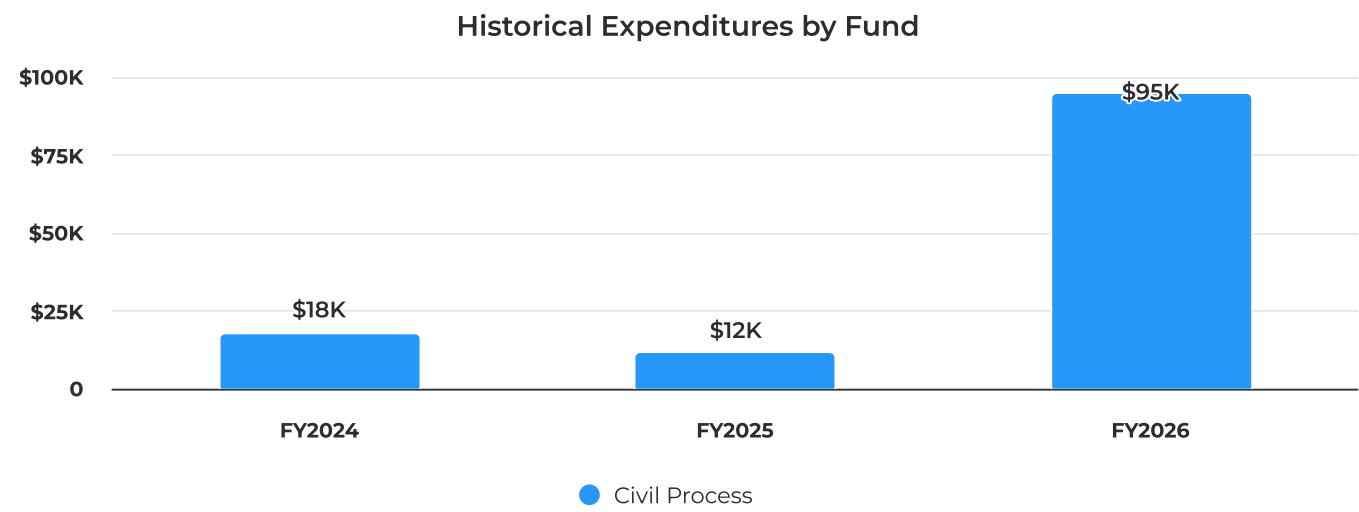


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$55,077	\$57,100	\$47,450	\$83,500
Total Revenues	\$55,077	\$57,100	\$47,450	\$83,500



Expenditures by Fund

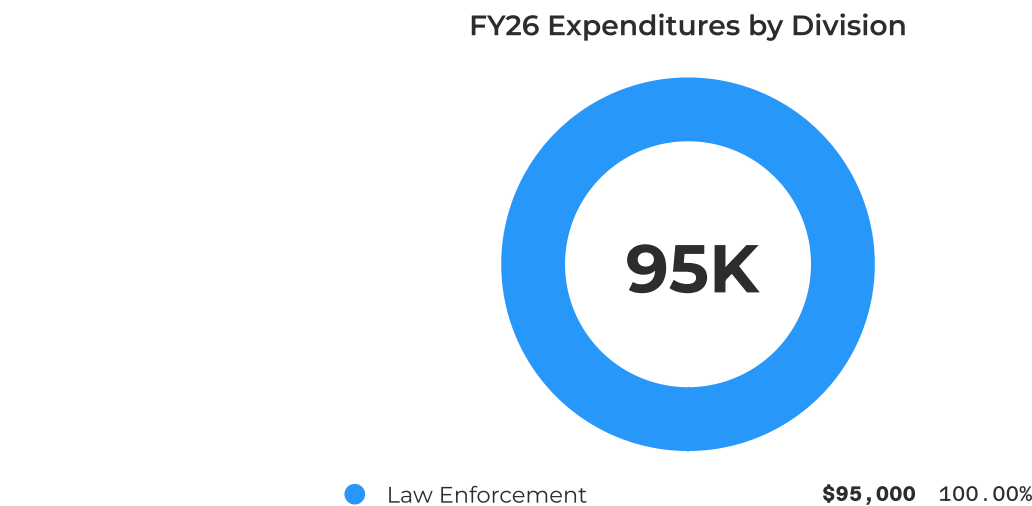
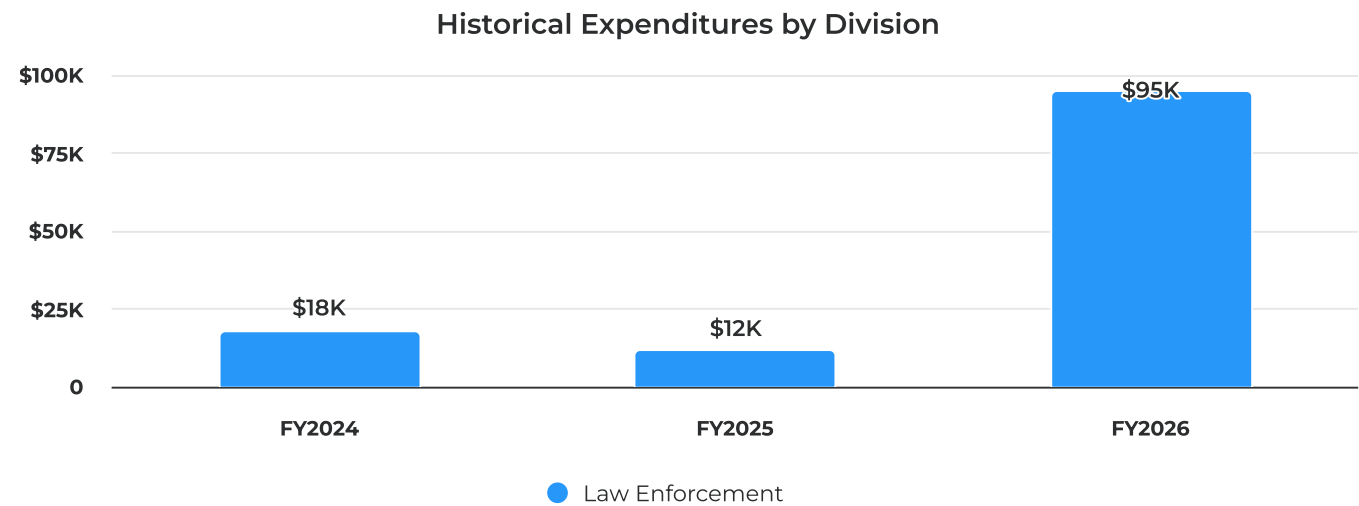


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Total Expenditures		\$17,810	\$90,000	\$10,850	\$95,000



Expenditures by Division

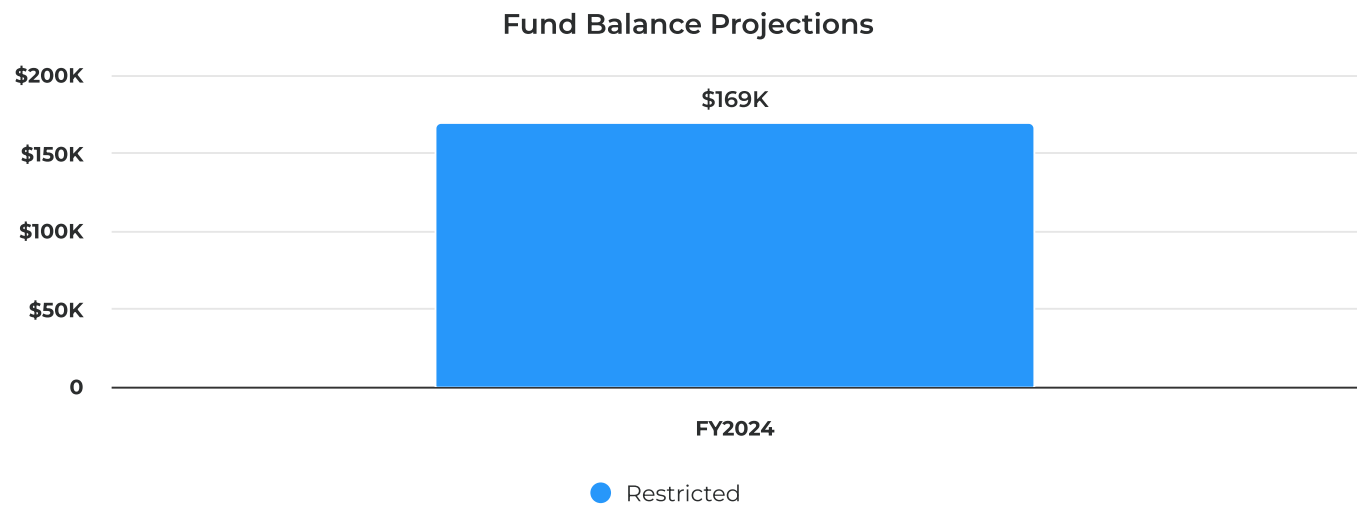


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$17,810	\$90,000	\$10,850	\$95,000
Civil Process		\$17,810	\$90,000	\$10,850	\$95,000
Legal Fees	210-610-52300	-	-	\$1,820	\$5,000
Travel and Meal Reimbursement	210-610-52570	\$4,440	\$5,000	\$1,640	\$5,000
Training	210-610-52590	\$9,964	\$15,000	\$2,100	\$15,000
Office Expense	210-610-53600	\$3,406	\$10,000	\$3,375	\$10,000
Equipment	210-610-54750	-	\$60,000	\$1,915	\$60,000
Total Expenditures		\$17,810	\$90,000	\$10,850	\$95,000



Fund Balance



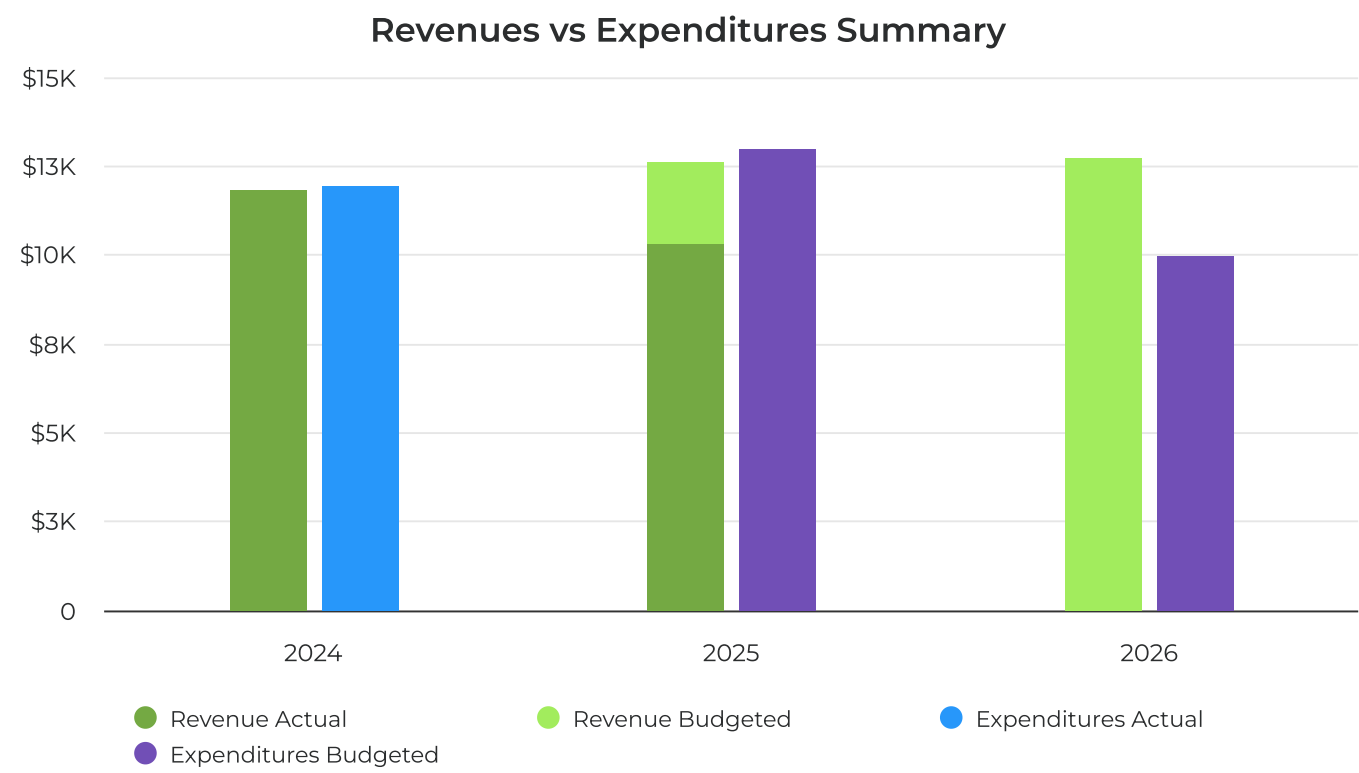
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$110 , 507	\$42 , 415	\$73 , 747	\$93 , 811	\$132 , 019	\$169 , 286
Total Fund Balance	\$110 , 507	\$42 , 415	\$73 , 747	\$93 , 811	\$132 , 019	\$169 , 286



Inmate Prisoner Detainee Security

Summary



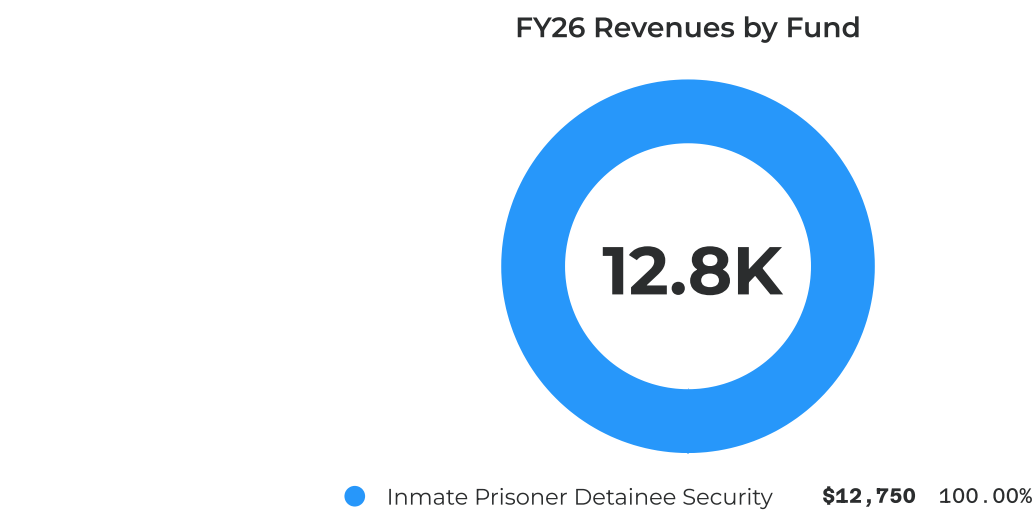
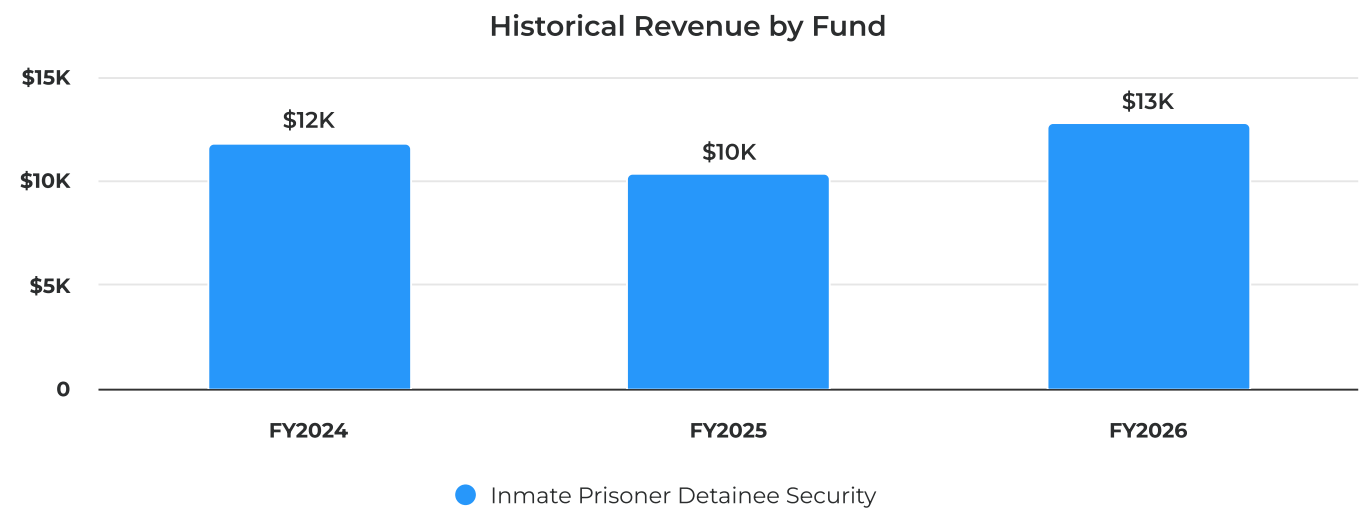
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$18,617	\$18,510	\$18,510	-
Revenues				
Charges for Services	\$11,082	\$9,726	\$12,000	\$12,000
Interest	\$734	\$589	\$600	\$750
Total Revenues	\$11,817	\$10,315	\$12,600	\$12,750
Expenditures				
Operating Expenses	\$11,923	-	\$13,000	\$10,000
Total Expenditures	\$11,923	-	\$13,000	\$10,000
Total Revenues Less Expenditures	-\$106	\$10,315	-\$400	\$2,750
Ending Fund Balance	\$18,510	\$28,826	\$18,110	\$2,750



Revenues by Fund

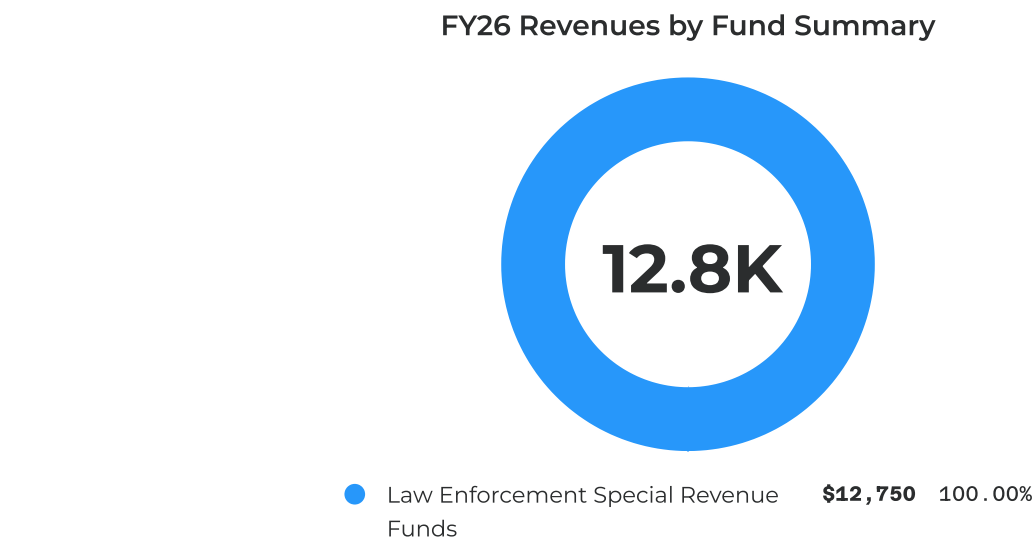
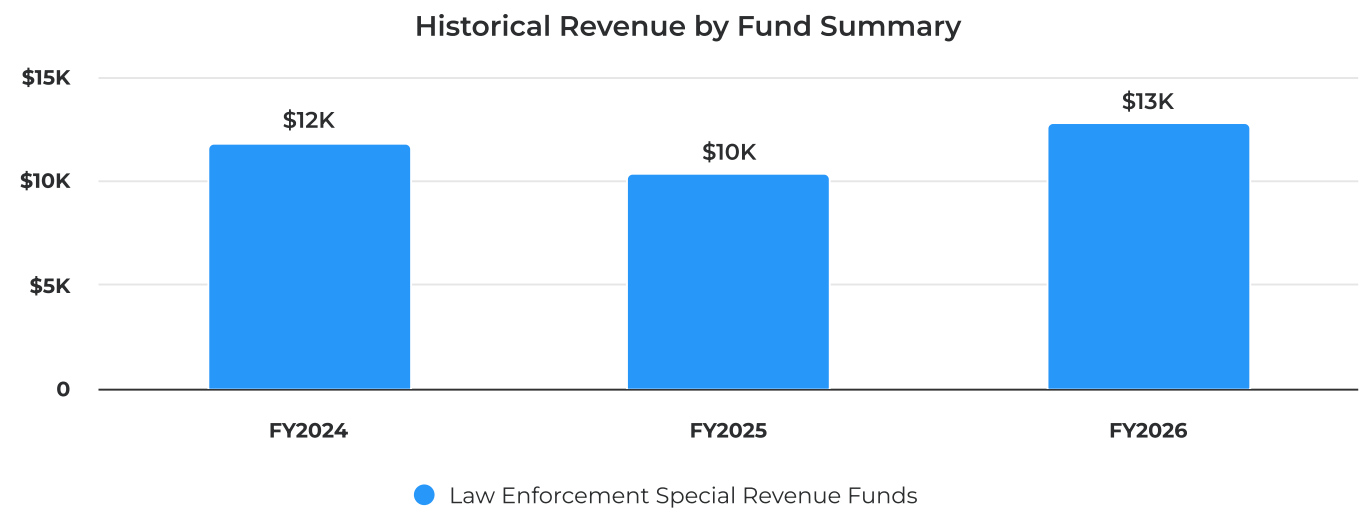


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Inmate Prisoner Detainee Security		\$11,817	\$12,600	\$15,044	\$12,750
Inmate Security Fees	212-45111	\$11,078	\$12,000	\$14,250	\$12,000
Inmate Security Fees - Cities	212-45112	\$4	-	\$4	-
Interest	212-46611	\$734	\$600	\$790	\$750
Total Revenues		\$11,817	\$12,600	\$15,044	\$12,750



Revenues by Fund Summary

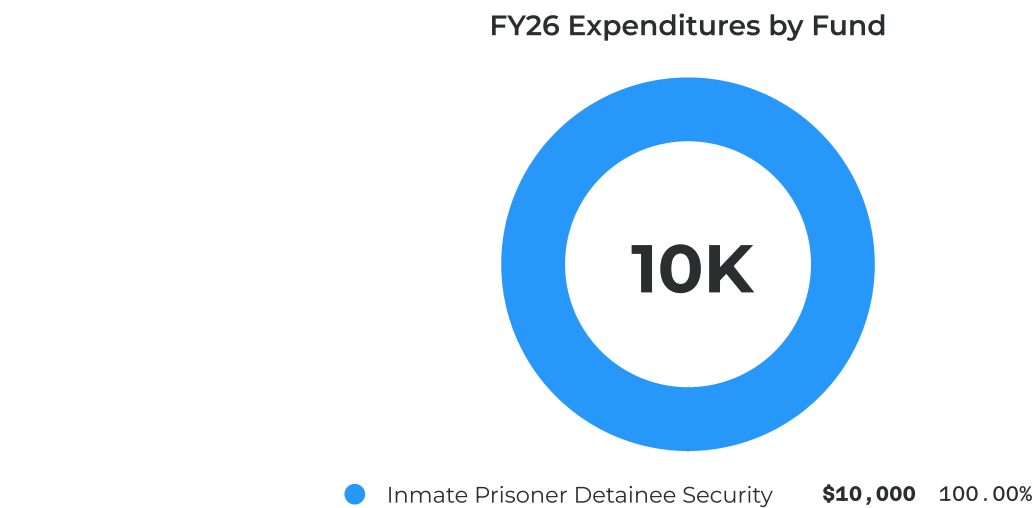
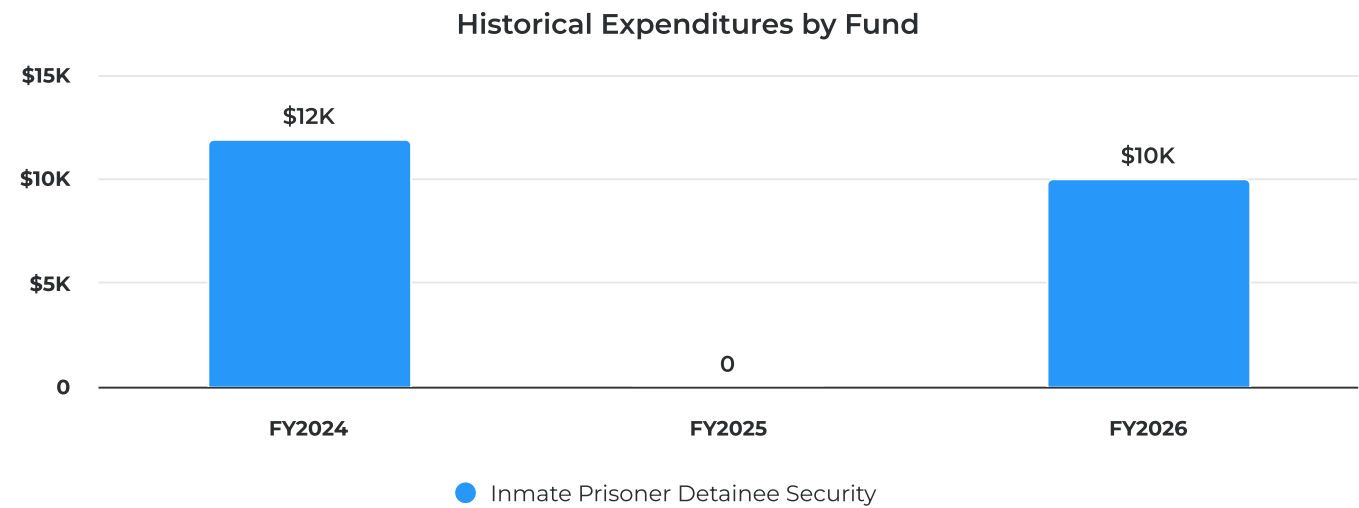


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$11,817	\$12,600	\$15,044	\$12,750
Total Revenues	\$11,817	\$12,600	\$15,044	\$12,750



Expenditures by Fund

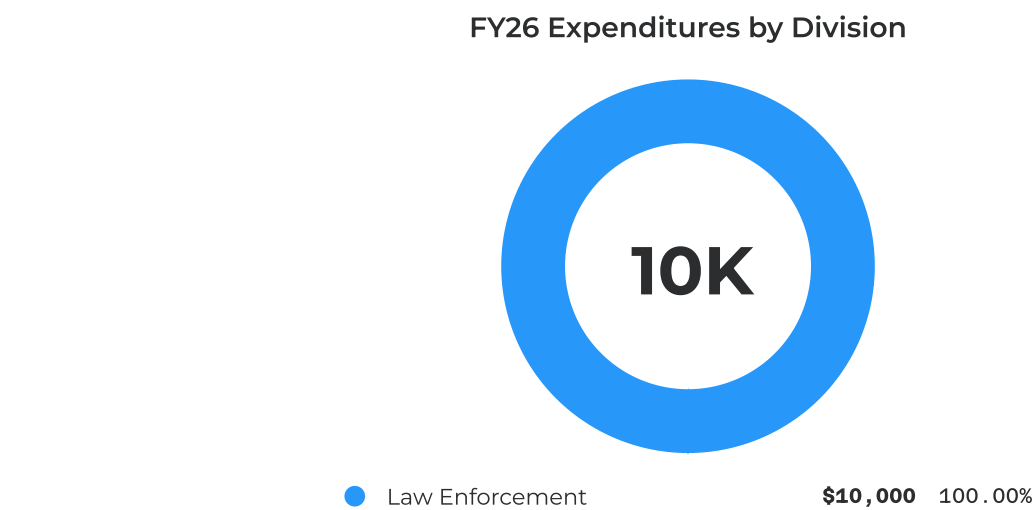
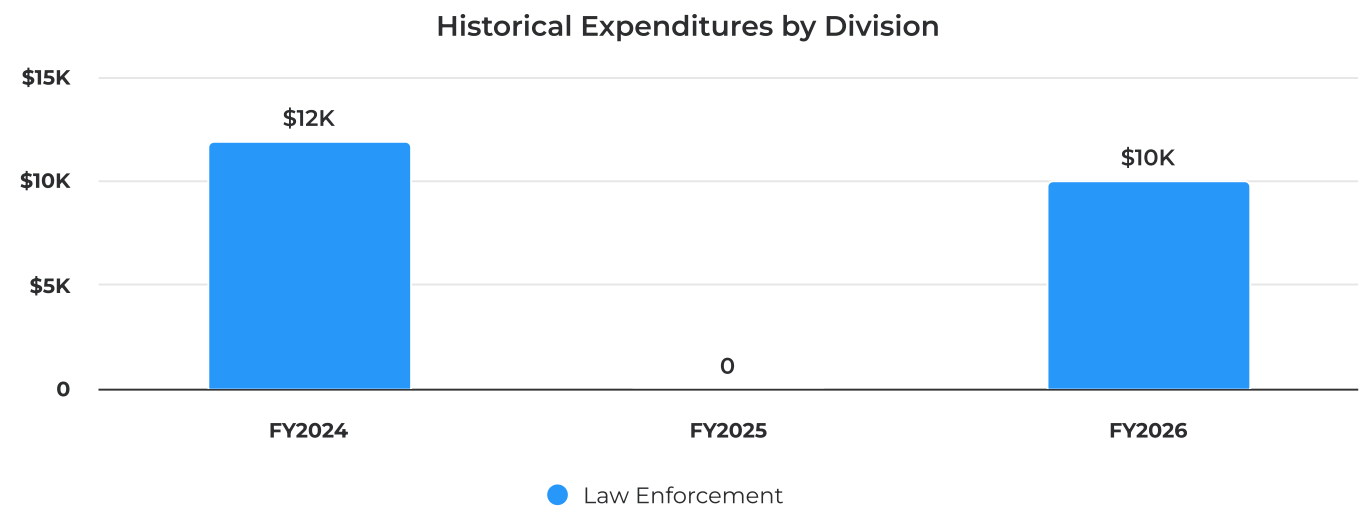


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Total Expenditures		\$11,923	\$13,000	-	\$10,000



Expenditures by Division

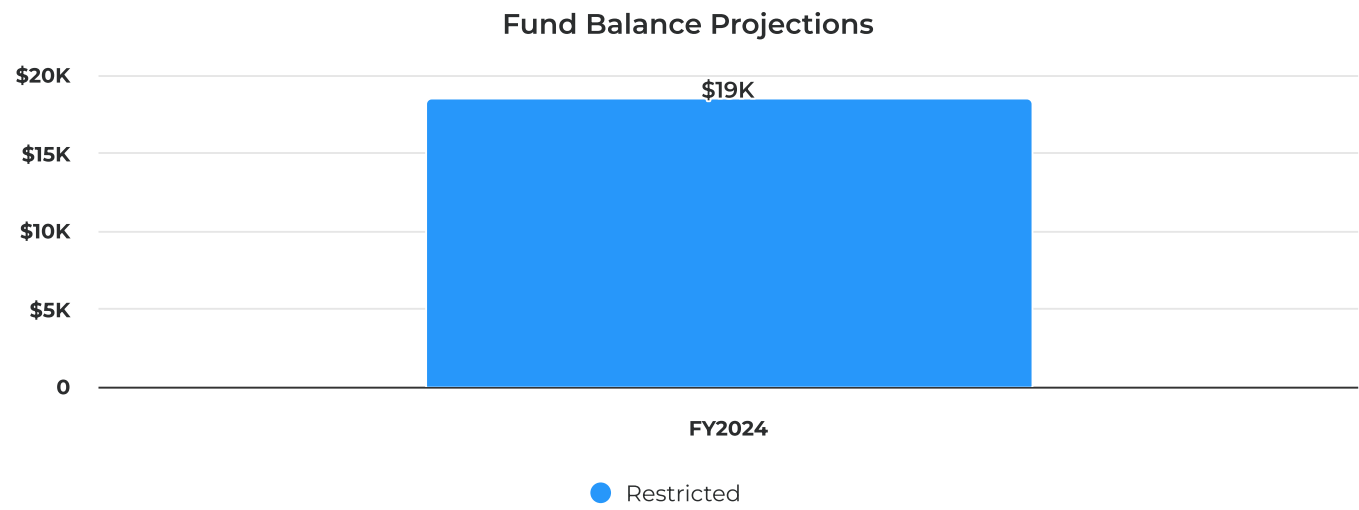


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$11,923	\$13,000	-	\$10,000
Inmate Prisoner Detainee Security		\$11,923	\$13,000	-	\$10,000
Inmate Security Expense	212-620-52515	\$11,923	\$13,000	-	\$10,000
Total Expenditures		\$11,923	\$13,000	-	\$10,000



Fund Balance



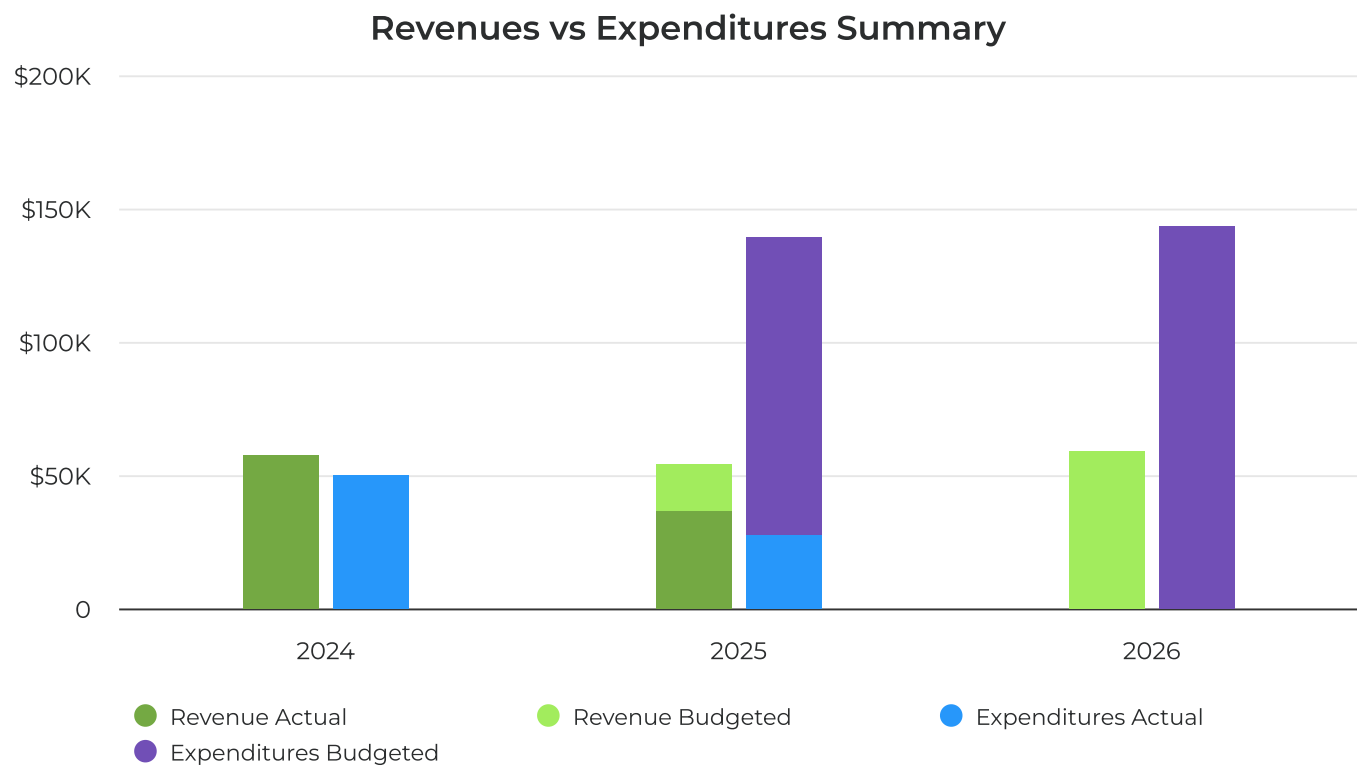
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$21,607	\$32,338	\$38,231	\$20,633	\$18,617	\$18,510
Total Fund Balance	\$21,607	\$32,338	\$38,231	\$20,633	\$18,617	\$18,510



Sheriff's Conceal Carry

Summary



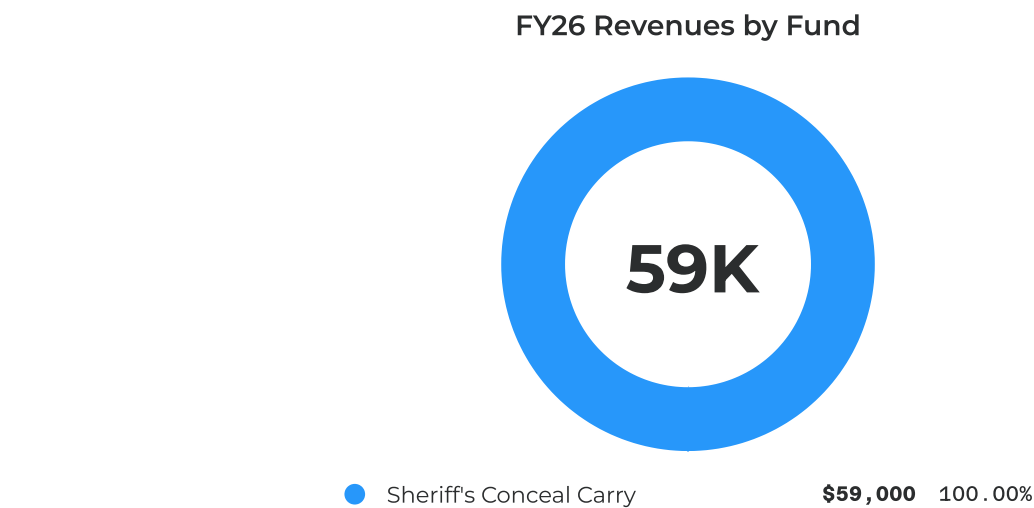
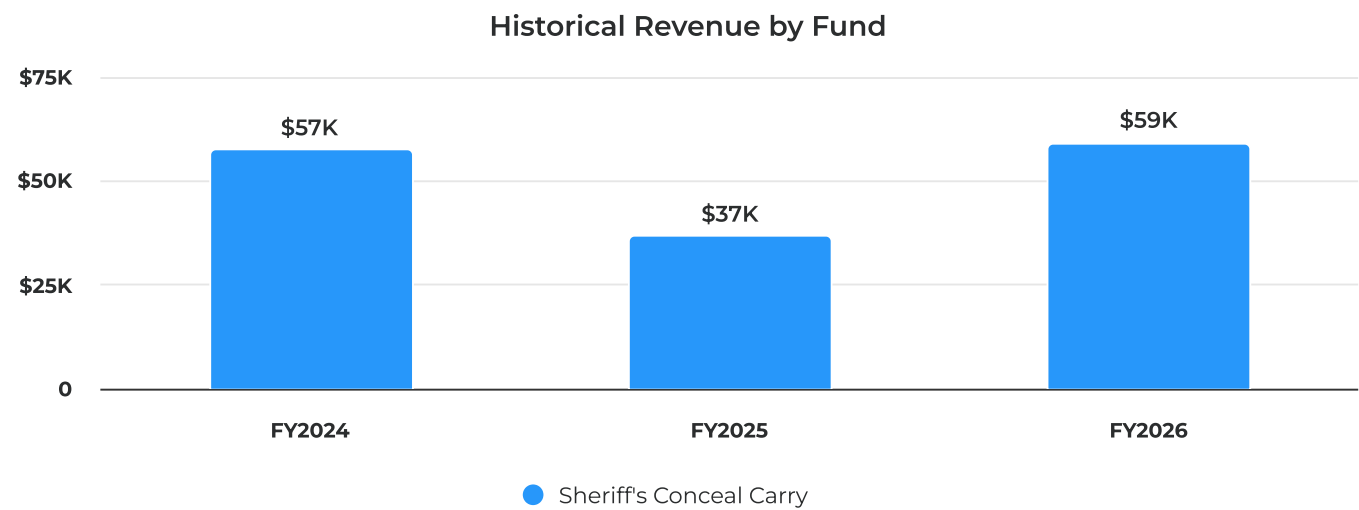
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$294,702	\$302,125	\$302,125	-
Revenues				
Charges for Services	\$41,830	\$28,790	\$40,000	\$45,000
Interest	\$15,572	\$7,935	\$14,000	\$14,000
Total Revenues	\$57,402	\$36,725	\$54,000	\$59,000
Expenditures				
Payroll	\$35,875	\$16,269	\$52,543	\$58,950
Operating Expenses	\$14,104	\$10,249	\$37,000	\$34,500
Capital Outlays	-	\$1,247	\$50,000	\$50,000
Total Expenditures	\$49,979	\$27,765	\$139,543	\$143,450
Total Revenues Less Expenditures	\$7,423	\$8,959	-\$85,543	-\$84,450
Ending Fund Balance	\$302,125	\$311,084	\$216,582	-\$84,450



Revenues by Fund

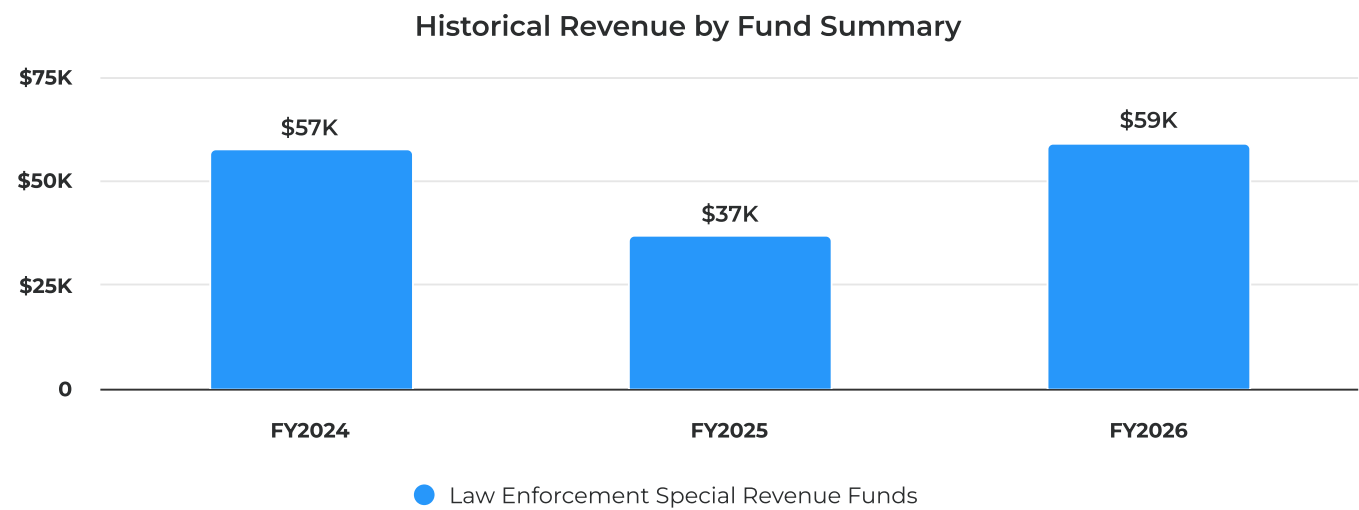


Revenues by Fund

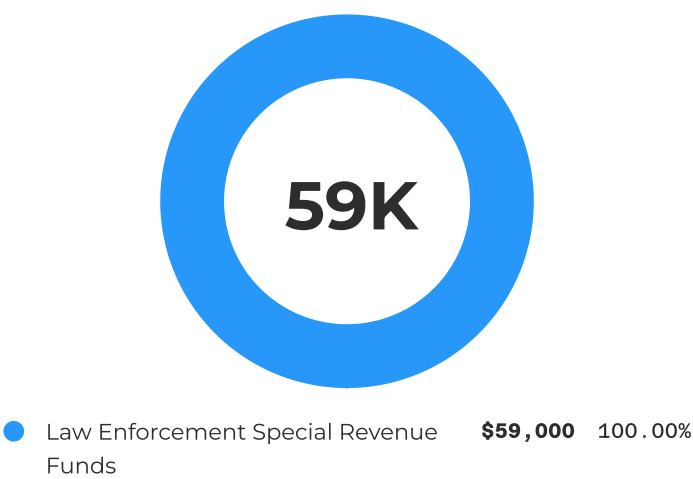
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Sheriff's Conceal Carry		\$57,402	\$54,000	\$52,545	\$59,000
Conceal Carry Fees	215-44291	\$41,830	\$40,000	\$41,320	\$45,000
Interest	215-46611	\$15,572	\$14,000	\$11,225	\$14,000
Total Revenues		\$57,402	\$54,000	\$52,545	\$59,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

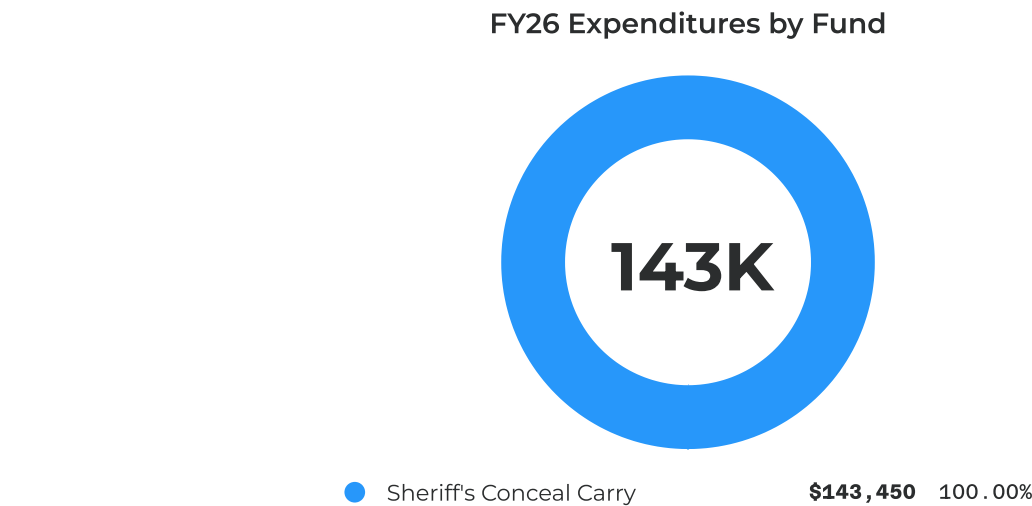
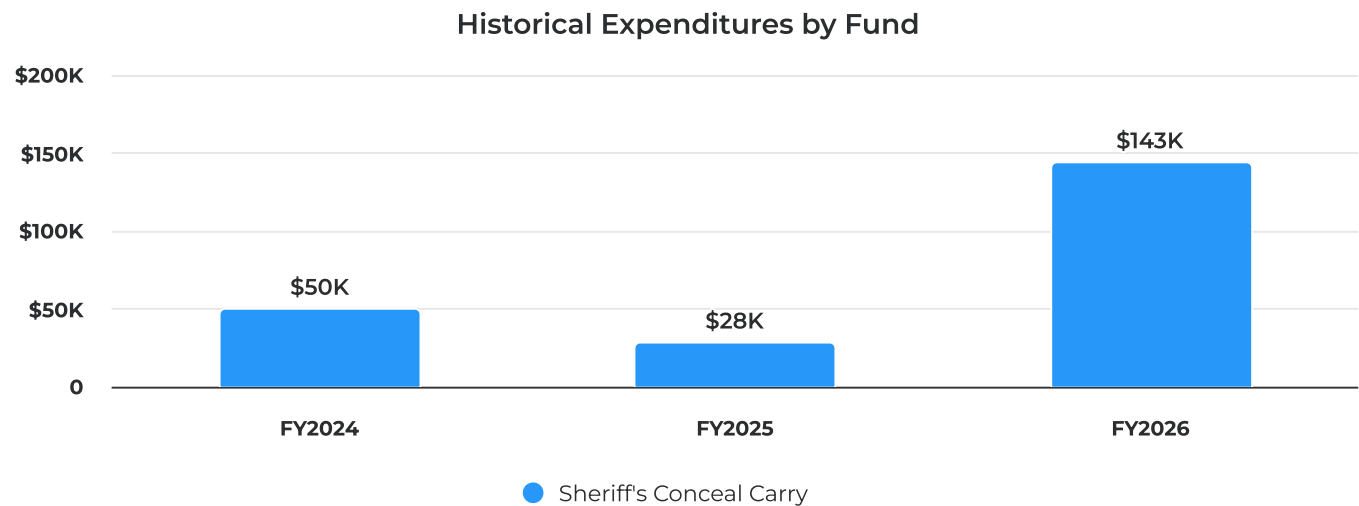


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$57,402	\$54,000	\$52,545	\$59,000
Total Revenues	\$57,402	\$54,000	\$52,545	\$59,000



Expenditures by Fund



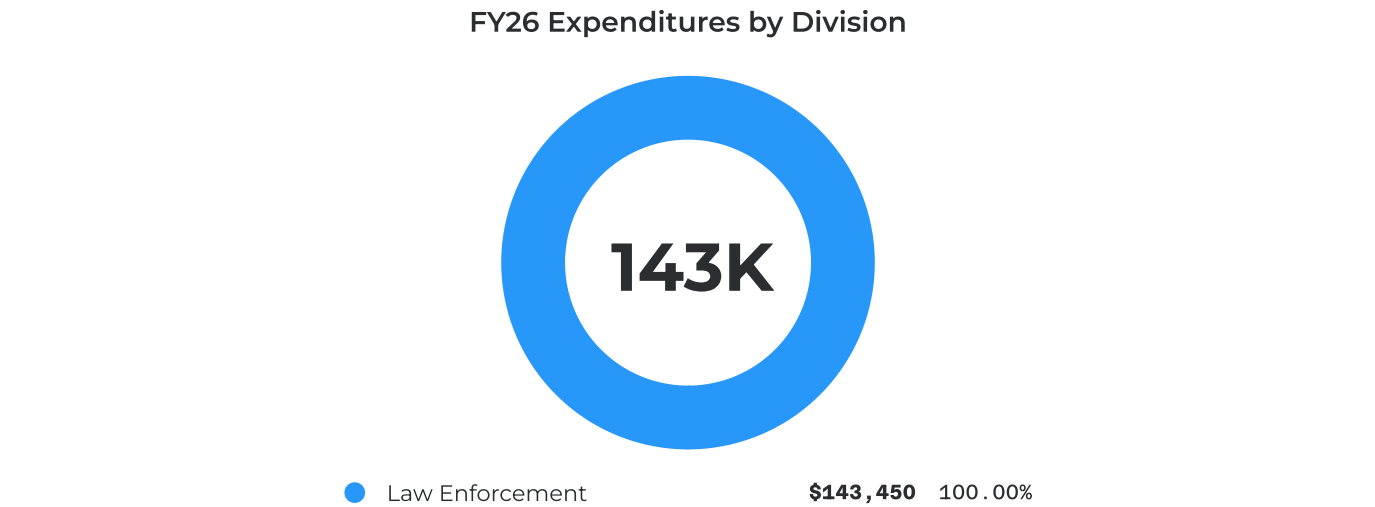
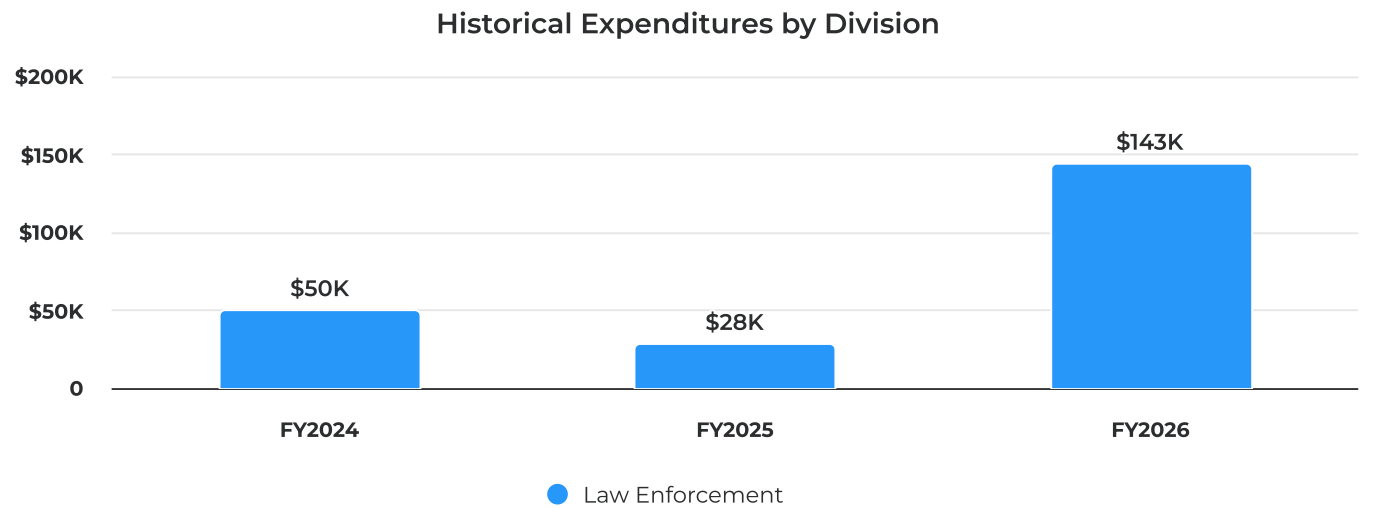
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Total Expenditures		\$49,979	\$139,543	\$40,670	\$143,450

Expenditures by Division

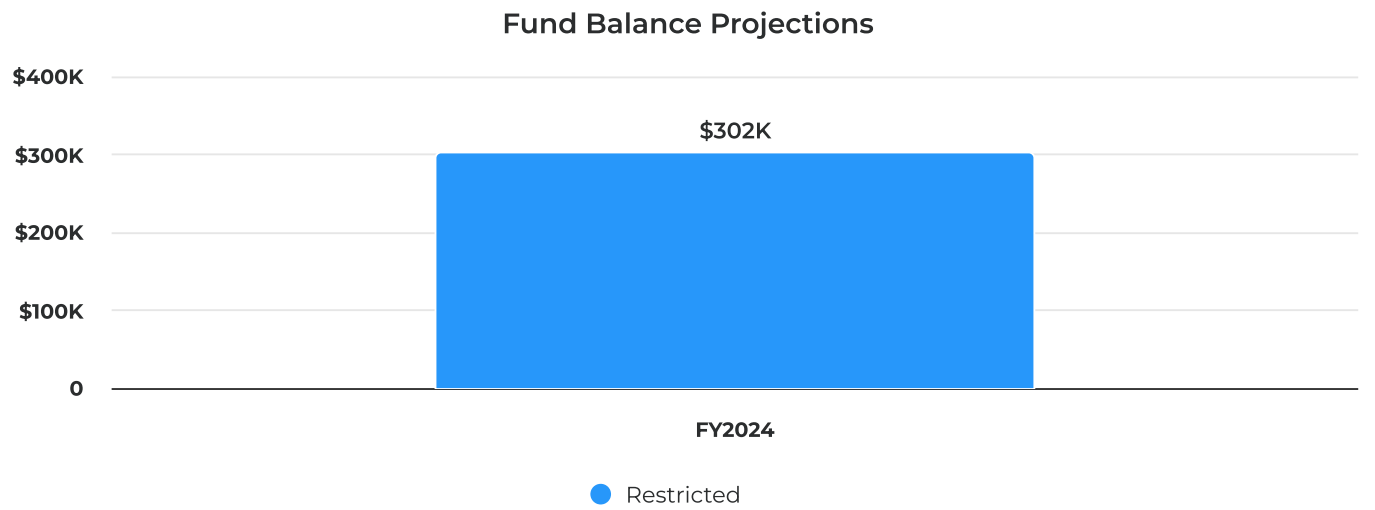


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$49,979	\$139,543	\$40,670	\$143,450
Sheriff's Conceal Carry		\$49,979	\$139,543	\$40,670	\$143,450
Salary Other - CONCEAL CARRY	215-600-51120	\$26,866	\$38,276	\$19,305	\$40,641
Health Insurance	215-600-51210	\$3,903	\$6,525	\$3,265	\$10,200
FICA	215-600-51220	\$2,035	\$2,928	\$1,450	\$3,109

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Lagers	215-600-51230	\$2,926	\$4,593	\$2,320	\$4,877
Unemployment Insurance	215-600-51250	\$53	\$150	\$25	\$50
Workers' Compensation	215-600-51260	\$92	\$71	\$71	\$73
Repairs & Maintenance Equipment	215-610-52430	\$9	\$3,500	-	\$3,500
Property & Liability Insurance	215-610-52520	\$955	\$1,000	\$1,209	\$1,500
Travel and Meal Reimbursement	215-610-52570	-	\$2,500	-	\$2,500
Training	215-610-52590	\$557	\$10,000	\$3,200	\$10,000
Office Expense	215-610-53600	\$3,737	\$5,000	\$640	\$5,000
Equipment	215-610-54750	-	\$50,000	\$2,495	\$50,000
Conceal Carry - State Expense	215-610-57508	\$8,847	\$15,000	\$6,690	\$12,000
Total Expenditures		\$49,979	\$139,543	\$40,670	\$143,450

Fund Balance



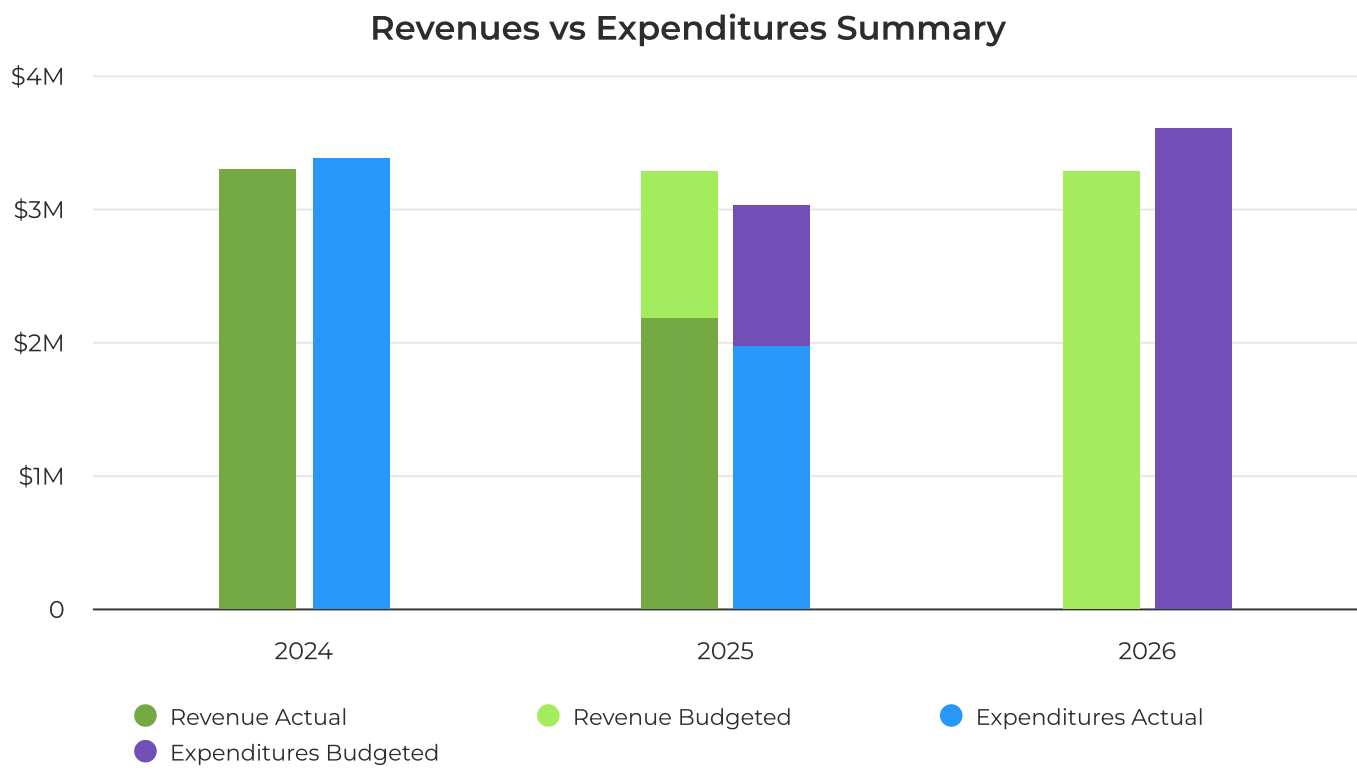
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	-	-	\$146,095	-	-	-
Restricted	\$227,029	\$261,851	\$146,095	\$290,468	\$294,702	\$302,125
Total Fund Balance	\$227,029	\$261,851	\$292,190	\$290,468	\$294,702	\$302,125



LEST

Summary



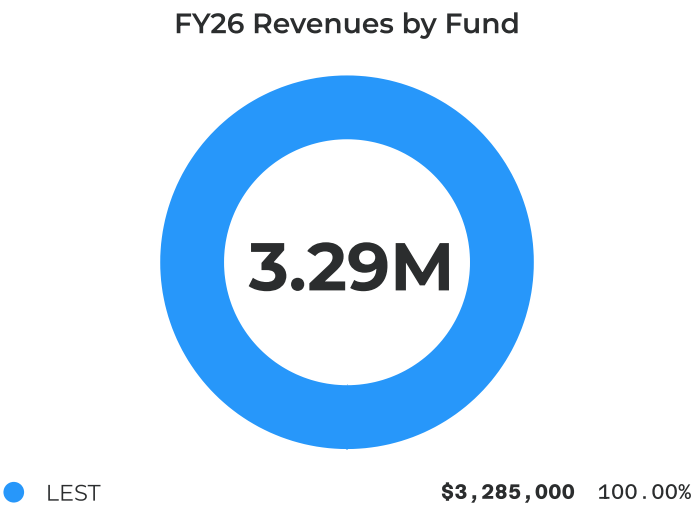
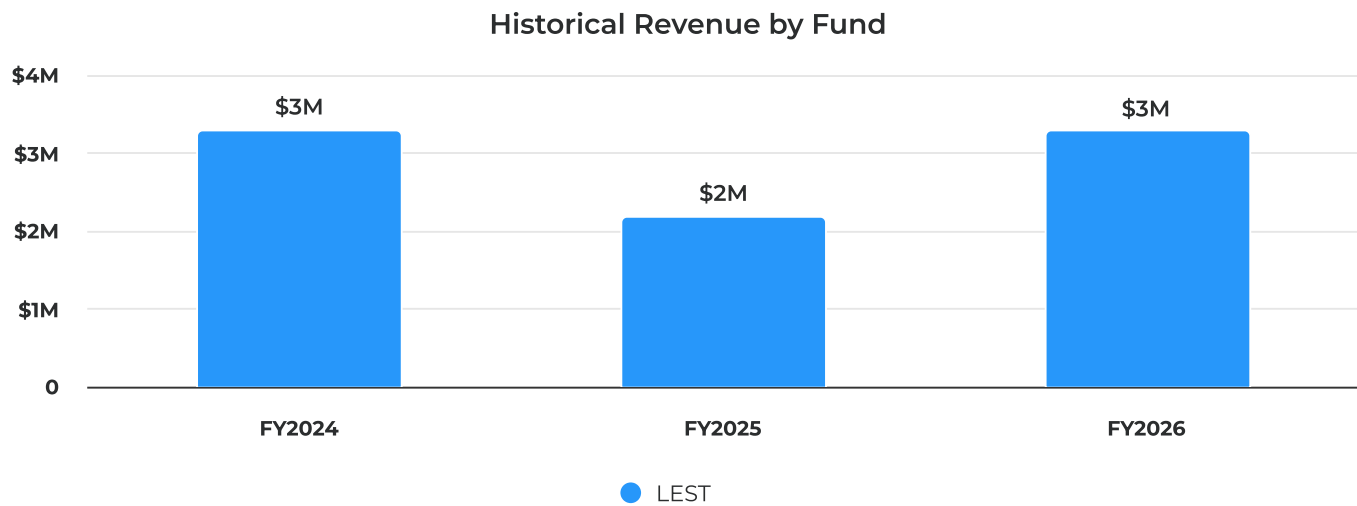
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$531,416	\$439,801	\$439,801	-
Revenues				
Taxes	\$3,268,812	\$2,171,980	\$3,262,000	\$3,265,000
Interest	\$24,188	\$10,957	\$20,000	\$20,000
Total Revenues	\$3,293,000	\$2,182,937	\$3,282,000	\$3,285,000
Expenditures				
Other Financing	\$3,384,615	\$1,978,622	\$3,025,000	\$3,612,000
Total Expenditures	\$3,384,615	\$1,978,622	\$3,025,000	\$3,612,000
Total Revenues Less Expenditures	-\$91,615	\$204,315	\$257,000	-\$327,000
Ending Fund Balance	\$439,801	\$644,116	\$696,801	-\$327,000



Revenues by Fund

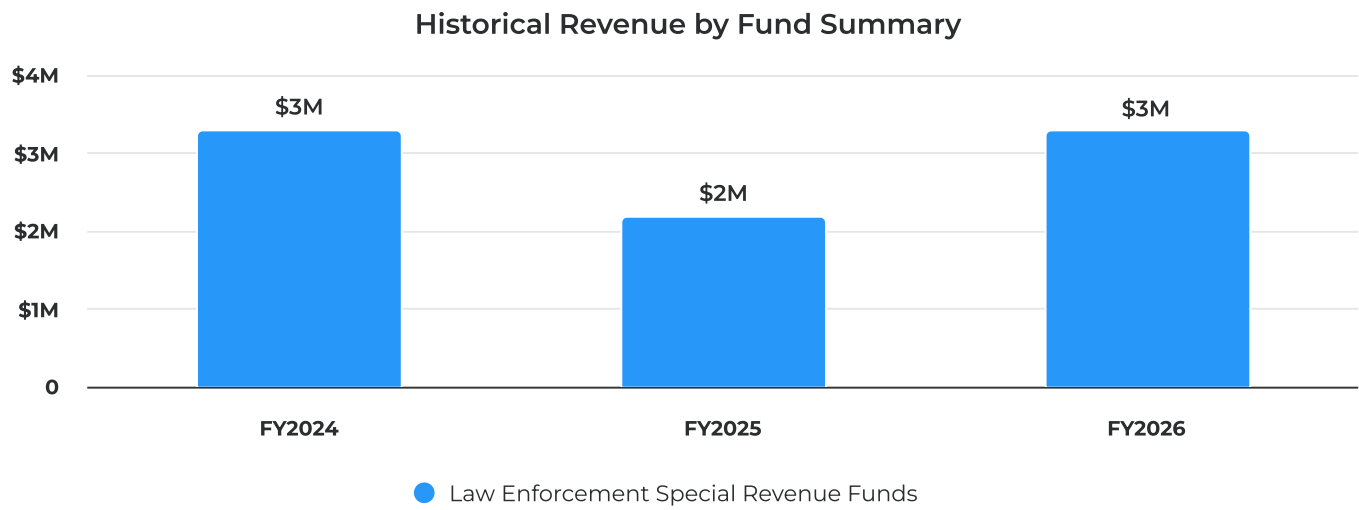


Revenues by Fund

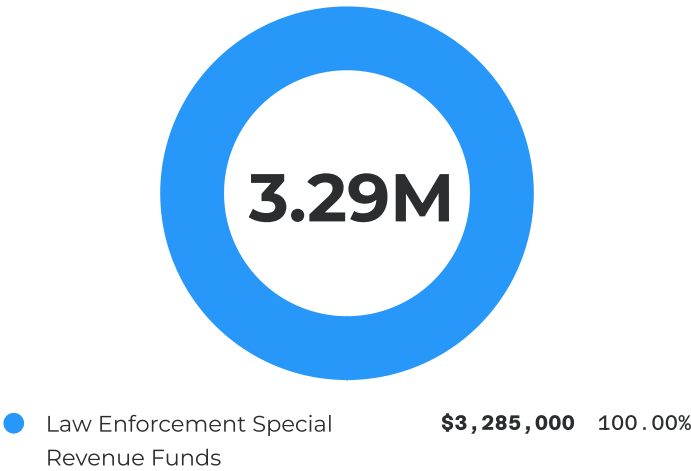
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEST		\$3,293,000	\$3,282,000	\$3,276,095	\$3,285,000
Sales Tax	250-41310	\$3,268,812	\$3,262,000	\$3,257,970	\$3,265,000
Interest	250-46611	\$24,188	\$20,000	\$18,125	\$20,000
Total Revenues		\$3,293,000	\$3,282,000	\$3,276,095	\$3,285,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

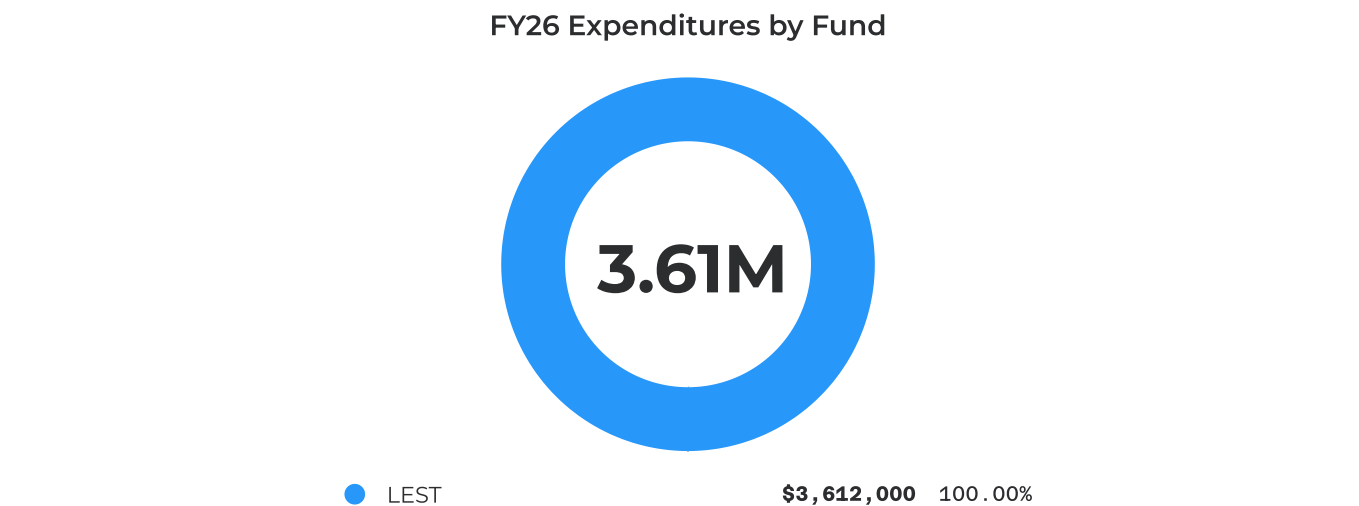
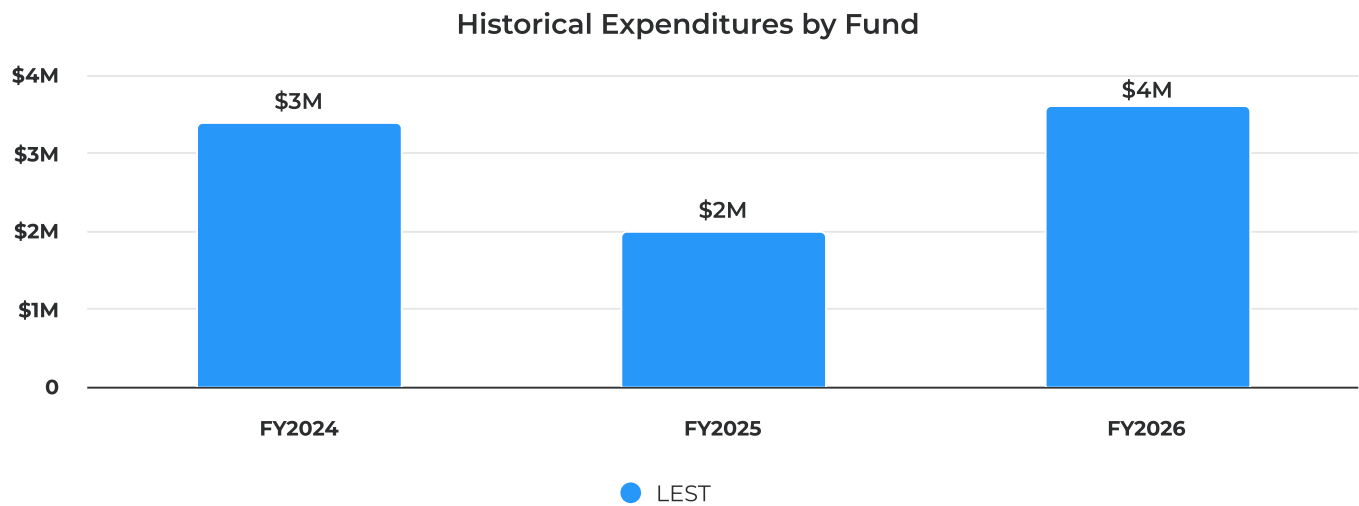


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$3,293,000	\$3,282,000	\$3,276,095	\$3,285,000
Total Revenues	\$3,293,000	\$3,282,000	\$3,276,095	\$3,285,000



Expenditures by Fund

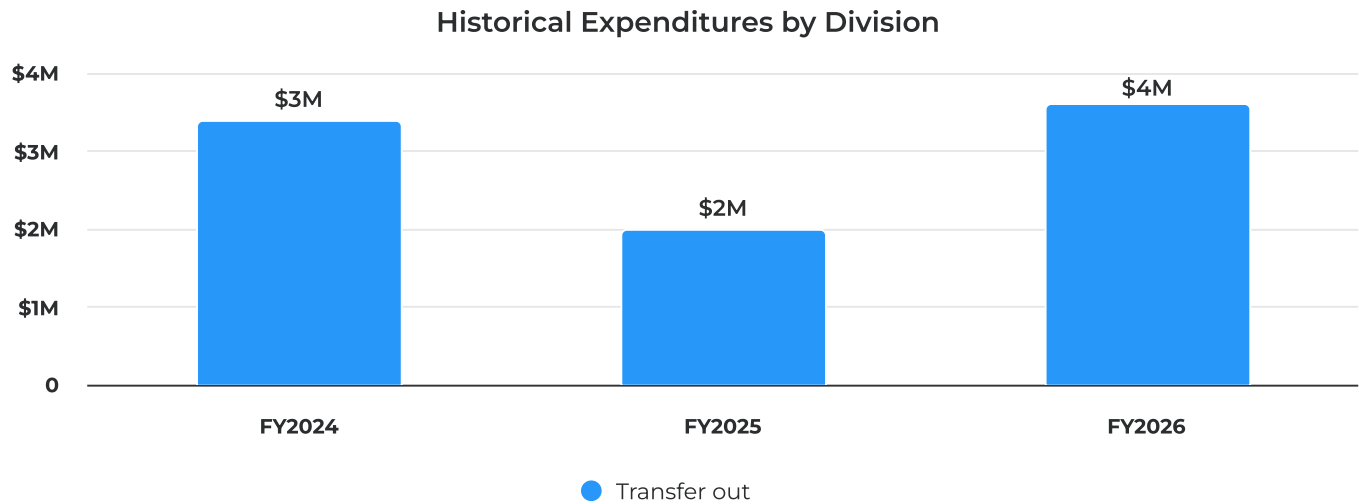


Expenditures by Fund

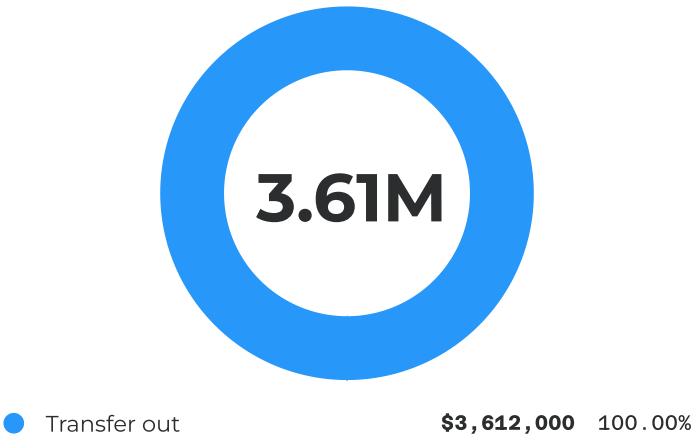
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEST		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,656,691	\$2,400,000	\$2,608,380	\$2,612,000
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$727,924	\$625,000	\$758,375	\$1,000,000
Total Expenditures		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000



Expenditures by Division



FY26 Expenditures by Division

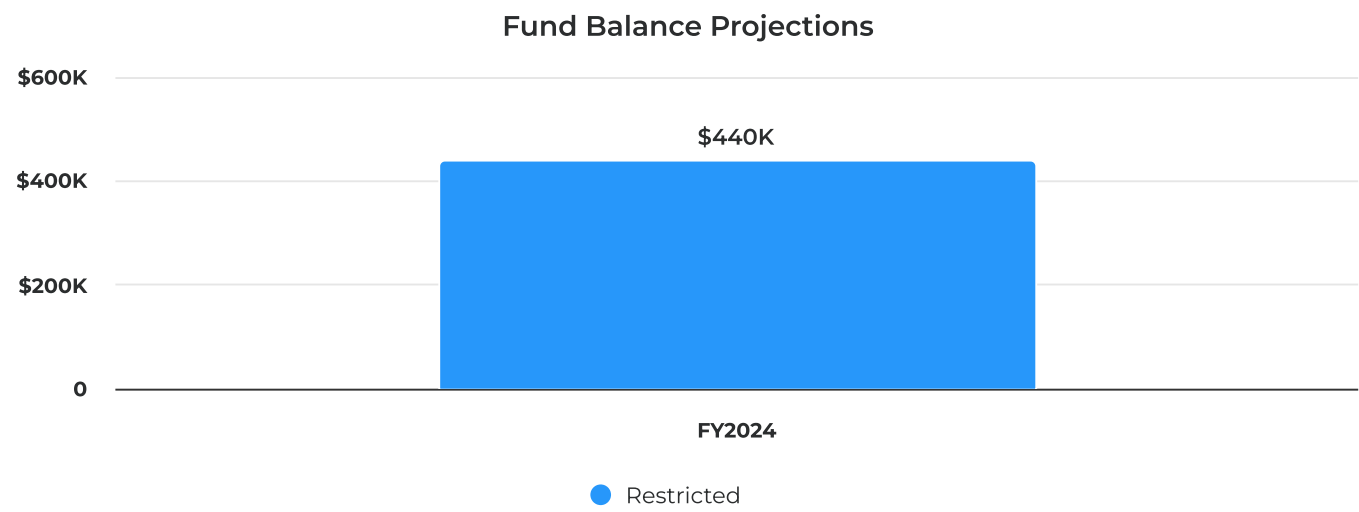


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Transfer out		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000
LEST		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000
Transfers Out - General Fund Sheriff Expense	250-900-60101	\$2,656,691	\$2,400,000	\$2,608,380	\$2,612,000
Transfers Out - General Fund Prosecutor Exp	250-900-61000	\$727,924	\$625,000	\$758,375	\$1,000,000
Total Expenditures		\$3,384,615	\$3,025,000	\$3,366,755	\$3,612,000



Fund Balance



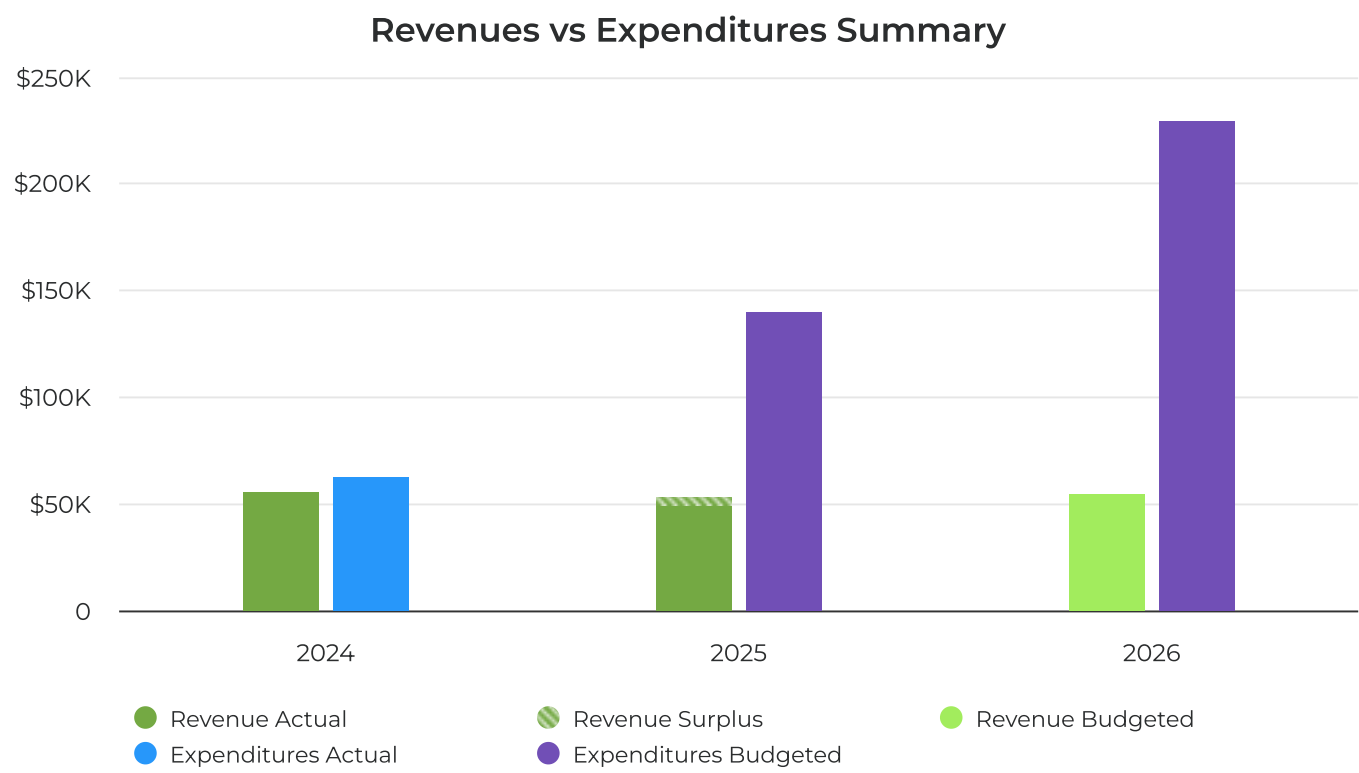
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$194,400	\$137,273	\$191,664	\$729,003	\$531,416	\$439,801
Total Fund Balance	\$194,400	\$137,273	\$191,664	\$729,003	\$531,416	\$439,801



LERF

Summary



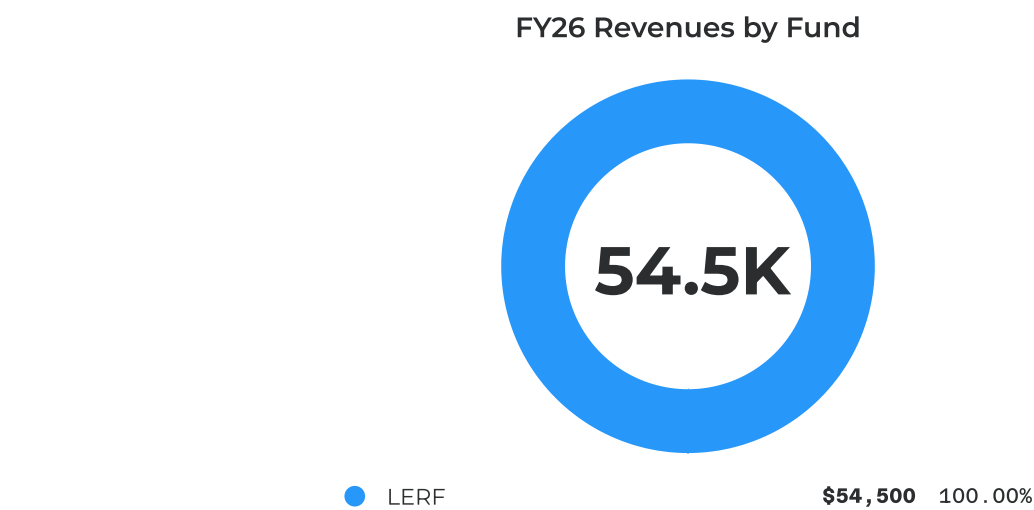
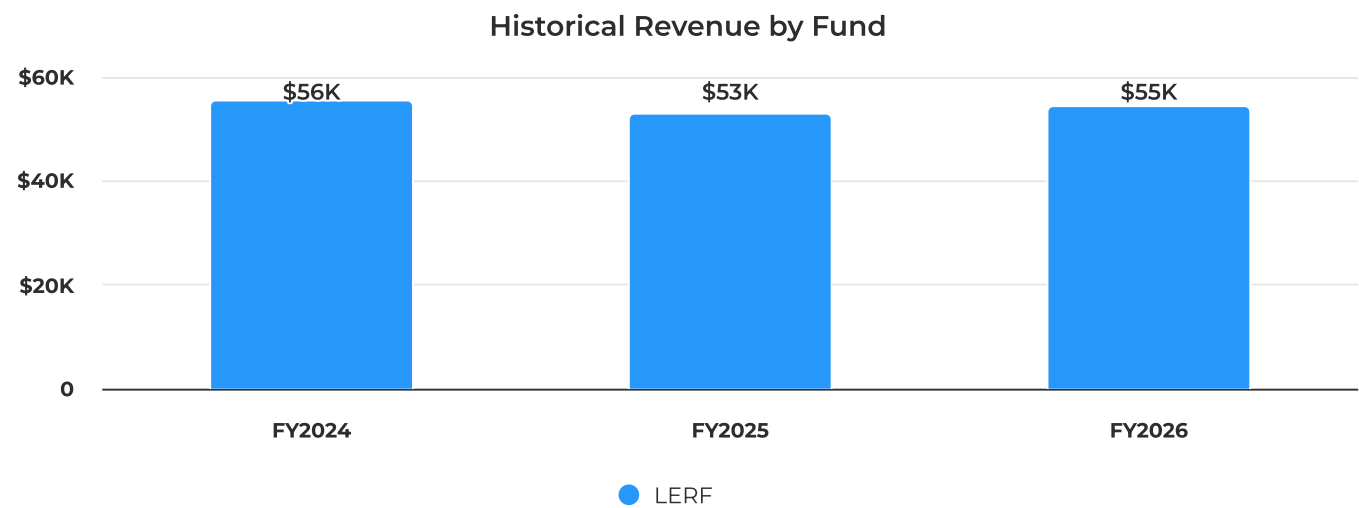
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$171,114	\$164,559	\$164,559	-
Revenues				
Charges for Services	\$45,828	\$48,125	\$45,000	\$45,000
Interest	\$9,702	\$4,891	\$4,500	\$9,500
Total Revenues	\$55,530	\$53,016	\$49,500	\$54,500
Expenditures				
Operating Expenses	-	-	\$30,000	\$20,000
Capital Outlays	\$62,085	-	\$110,000	\$210,000
Total Expenditures	\$62,085	-	\$140,000	\$230,000
Total Revenues Less Expenditures	-\$6,555	\$53,016	-\$90,500	-\$175,500
Ending Fund Balance	\$164,559	\$217,576	\$74,059	-\$175,500



Revenues by Fund

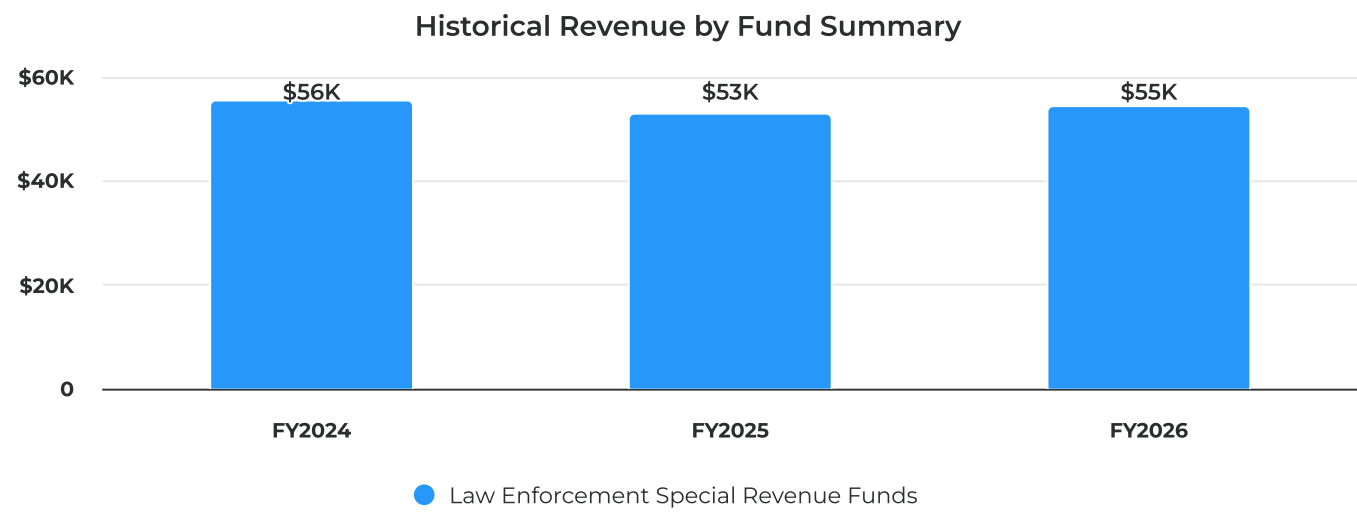


Revenues by Fund

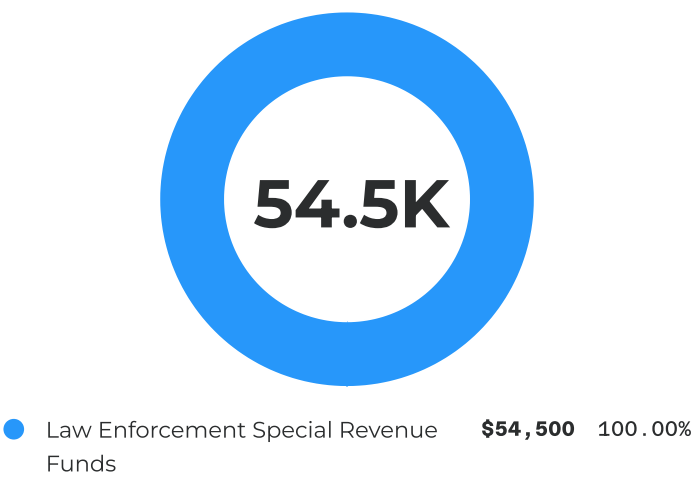
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LERF		\$55,530	\$49,500	\$51,575	\$54,500
Fines	255-45110	\$45,828	\$45,000	\$42,185	\$45,000
Interest	255-46611	\$9,702	\$4,500	\$9,390	\$9,500
Total Revenues		\$55,530	\$49,500	\$51,575	\$54,500



Revenues by Fund Summary



FY26 Revenues by Fund Summary

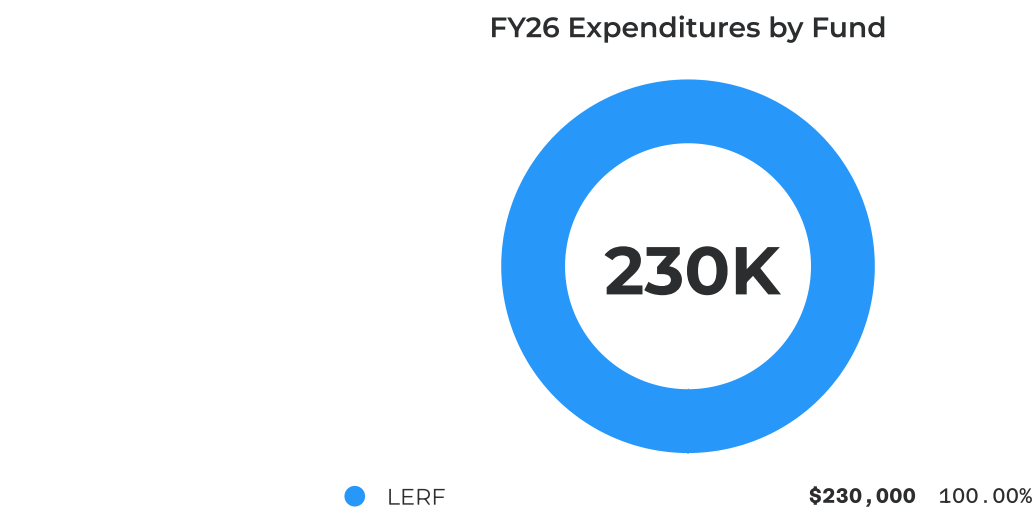
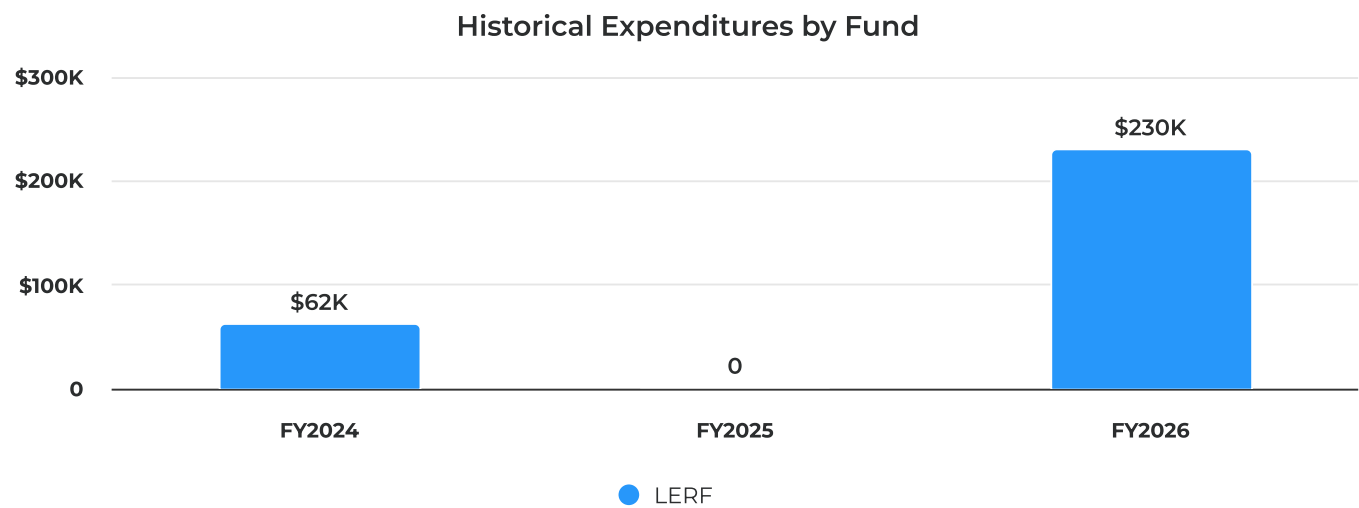


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement Special Revenue Funds	\$55,530	\$49,500	\$51,575	\$54,500
Total Revenues	\$55,530	\$49,500	\$51,575	\$54,500



Expenditures by Fund

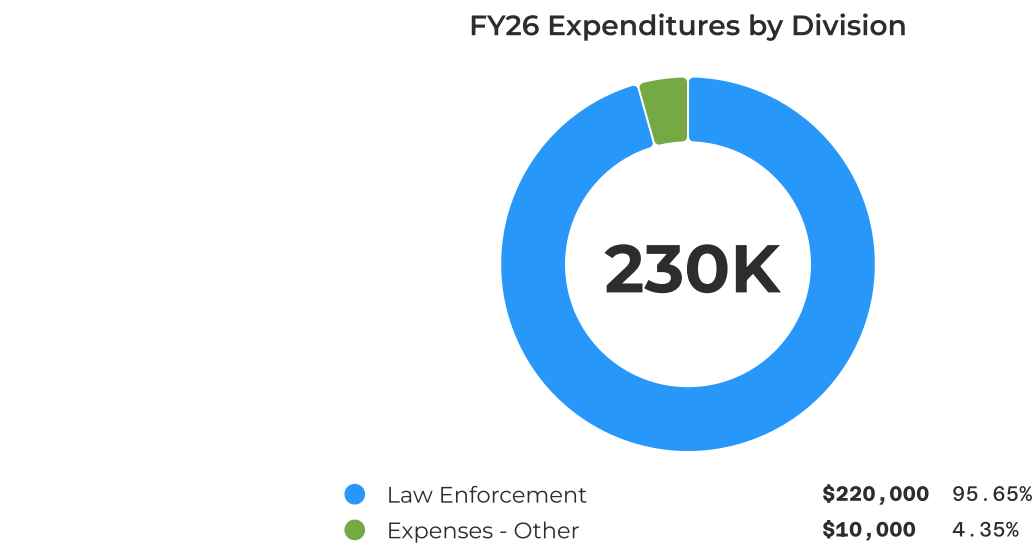
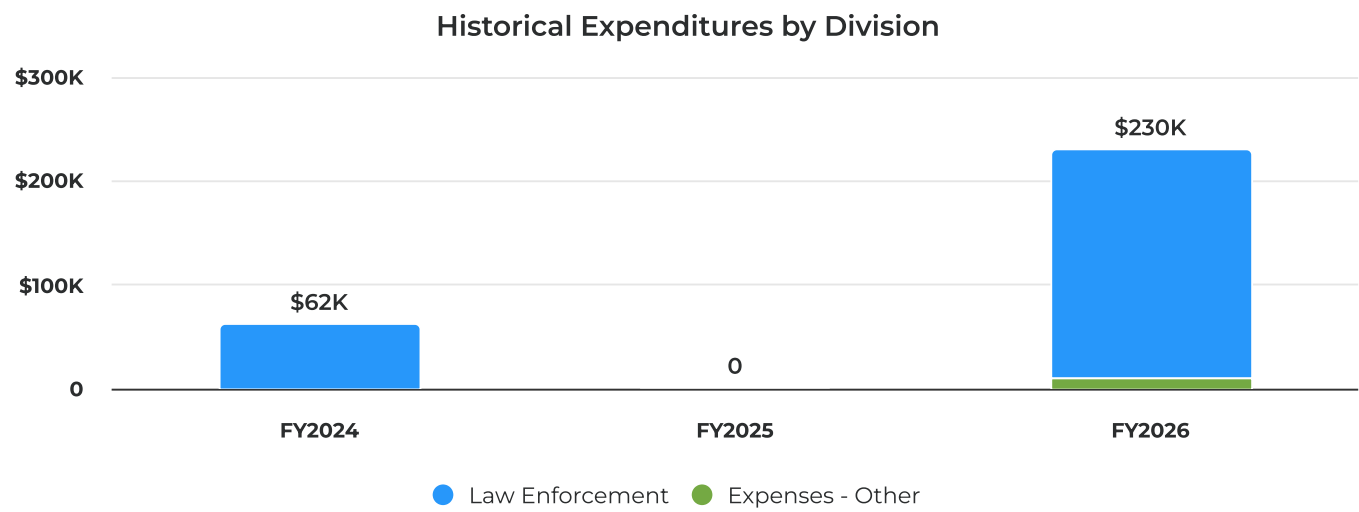


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LERF		\$62,085	\$140,000	-	\$230,000
Witness & Reporter Expense	255-610-52345	-	\$10,000	-	\$10,000
Sheriff Supplies	255-610-53610	-	\$10,000	-	\$10,000
Other Grant Expense	255-610-53616	-	\$10,000	-	-
Narcotics Deterrence	255-610-54744	-	\$100,000	-	\$10,000
Equipment	255-610-54750	\$62,085	\$10,000	-	\$200,000
Total Expenditures		\$62,085	\$140,000	-	\$230,000



Expenditures by Division

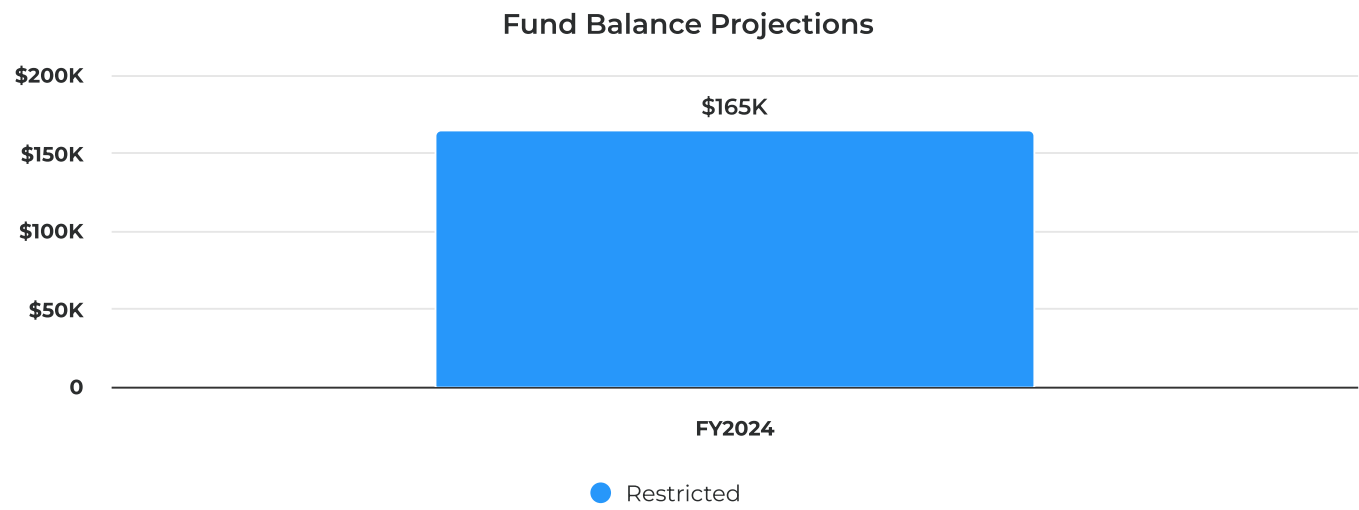


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Law Enforcement		\$62,085	\$40,000	-	\$220,000
LERF		\$62,085	\$40,000	-	\$220,000
Witness & Reporter Expense	255-610-52345	-	\$10,000	-	\$10,000
Sheriff Supplies	255-610-53610	-	\$10,000	-	\$10,000
Other Grant Expense	255-610-53616	-	\$10,000	-	-
Equipment	255-610-54750	\$62,085	\$10,000	-	\$200,000
Expenses - Other		-	\$100,000	-	\$10,000
LERF		-	\$100,000	-	\$10,000
Narcotics Deterrence	255-610-54744	-	\$100,000	-	\$10,000
Total Expenditures		\$62,085	\$140,000	-	\$230,000



Fund Balance



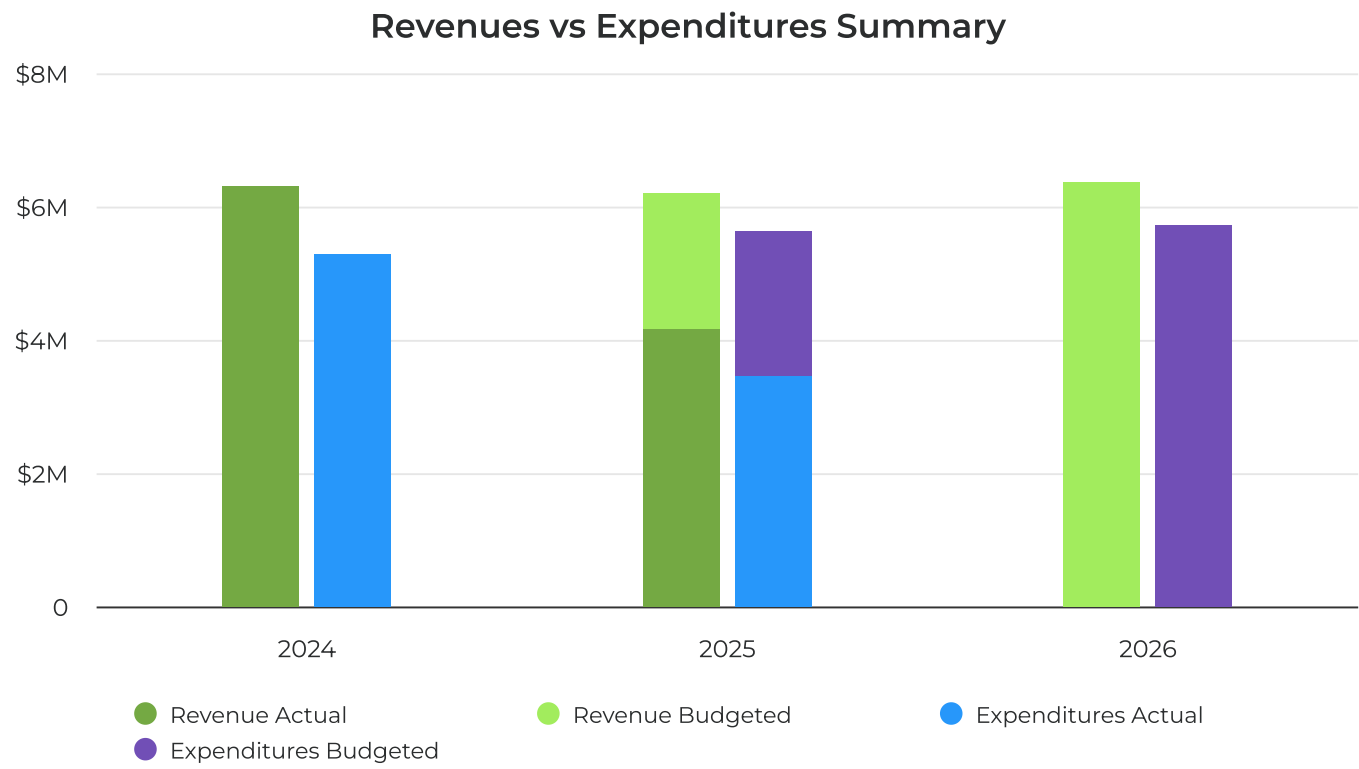
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$34,464	\$69,520	\$72,683	\$119,055	\$171,114	\$164,559
Total Fund Balance	\$34,464	\$69,520	\$72,683	\$119,055	\$171,114	\$164,559



Road Sales Tax

Summary



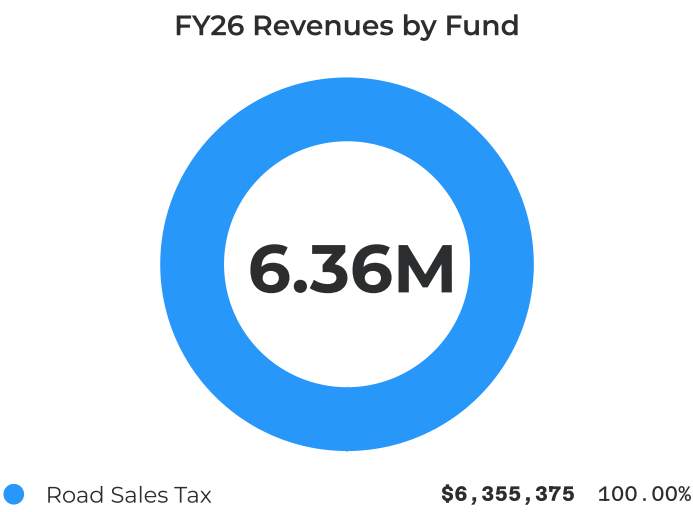
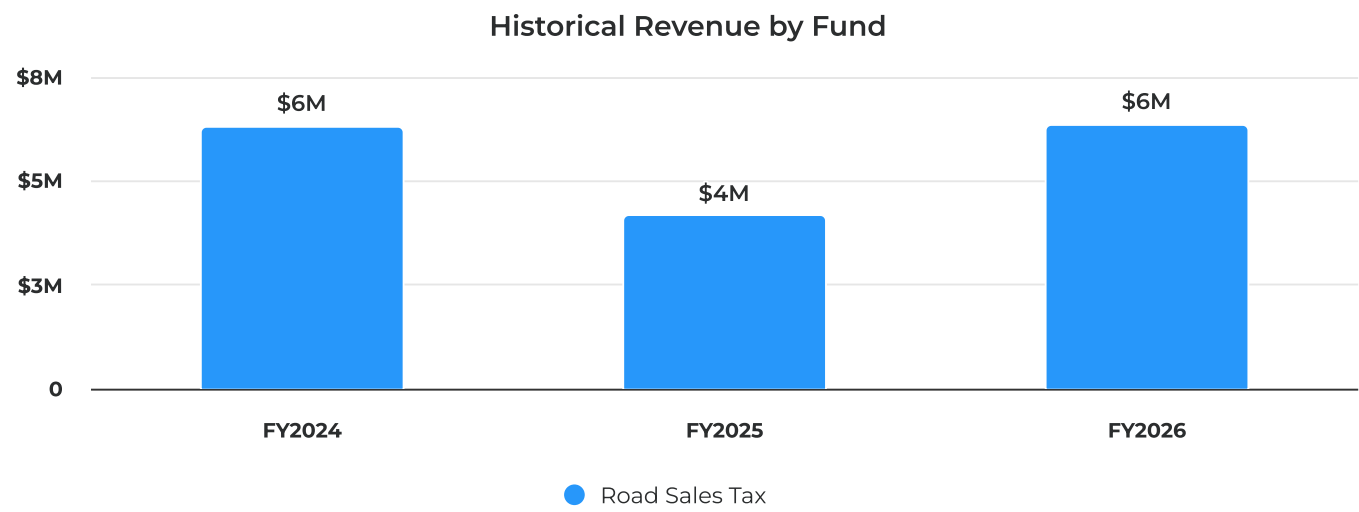
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$4,861,567	\$5,861,929	\$5,861,929	-
Revenues				
Taxes	\$6,021,263	\$4,010,011	\$6,025,000	\$6,115,375
Interest	\$287,256	\$158,233	\$175,000	\$240,000
Total Revenues	\$6,308,520	\$4,168,244	\$6,200,000	\$6,355,375
Expenditures				
Disbursements	\$5,308,158	\$3,450,871	\$5,622,000	\$5,725,000
Total Expenditures	\$5,308,158	\$3,450,871	\$5,622,000	\$5,725,000
Total Revenues Less Expenditures	\$1,000,362	\$717,372	\$578,000	\$630,375
Ending Fund Balance	\$5,861,929	\$6,579,301	\$6,439,929	\$630,375



Revenues by Fund

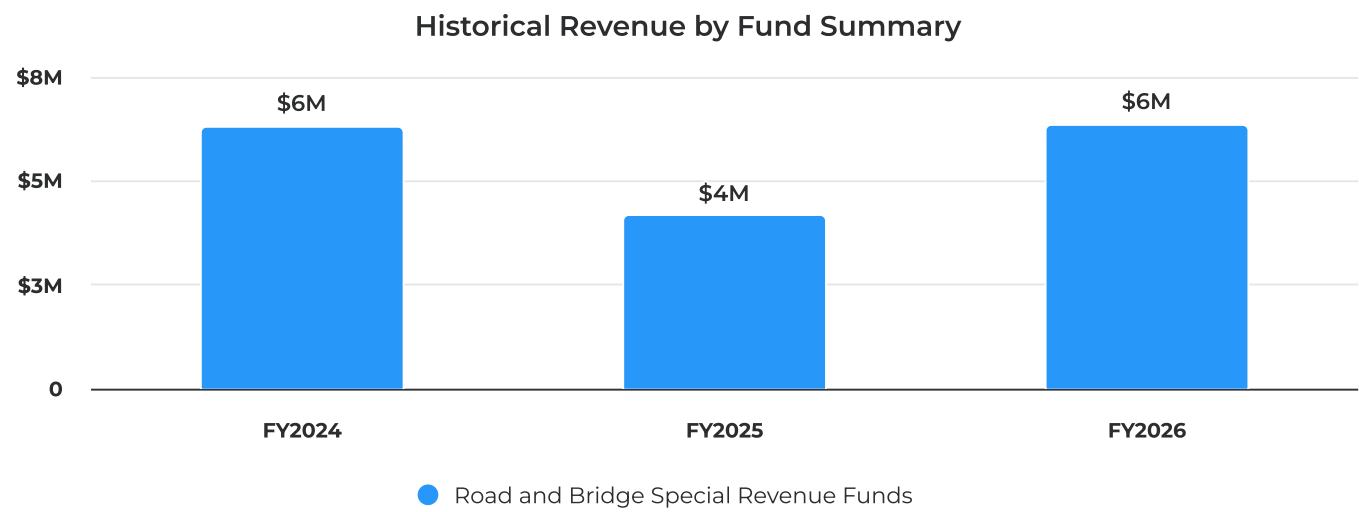


Revenues by Fund

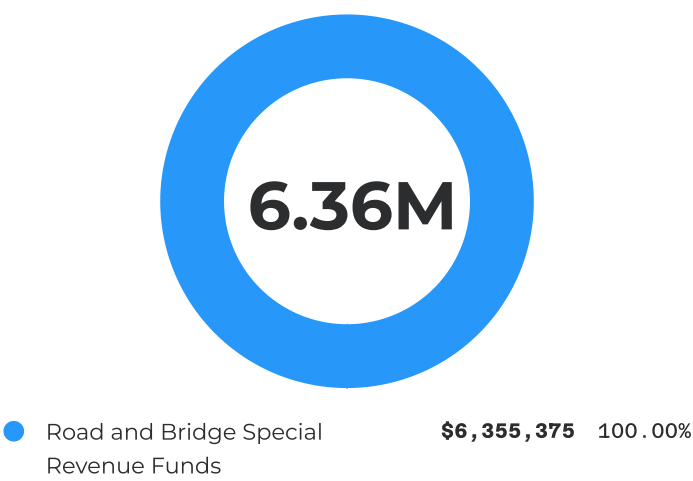
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Sales Tax		\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375
Sales Tax	221-41310	\$6,021,263	\$6,025,000	\$5,988,645	\$6,115,375
Interest	221-46611	\$287,256	\$175,000	\$234,190	\$240,000
Total Revenues		\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375



Revenues by Fund Summary



FY26 Revenues by Fund Summary

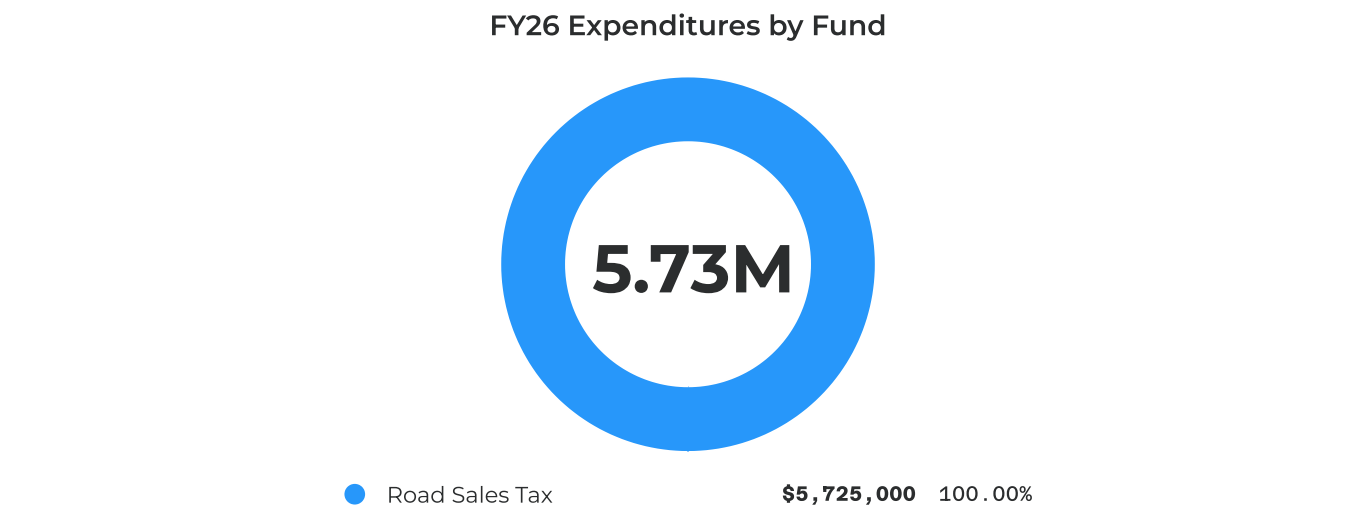
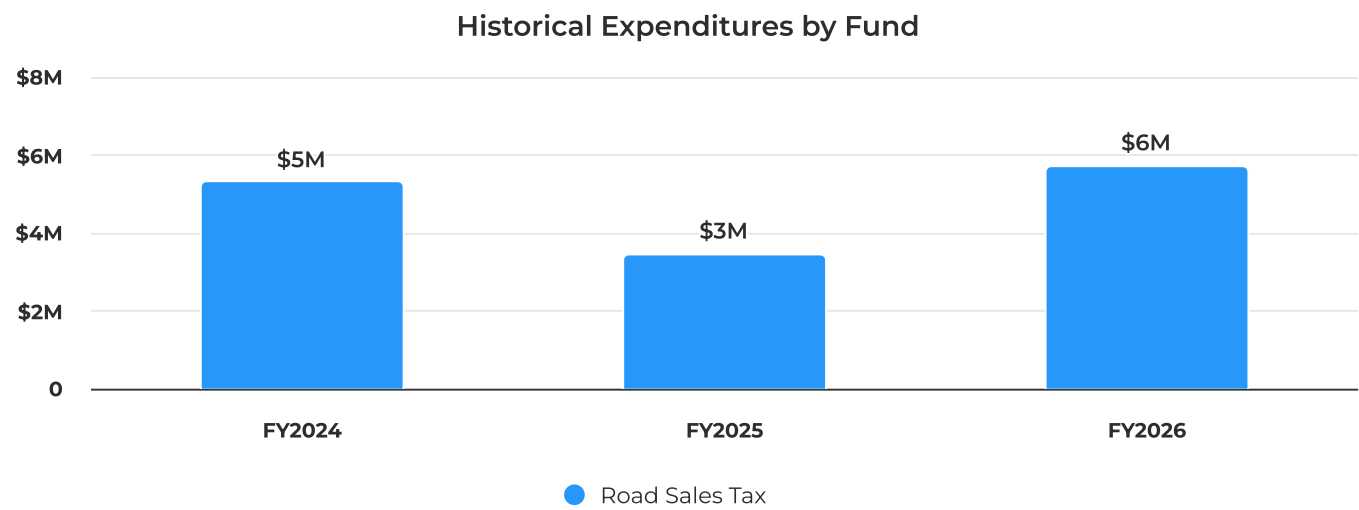


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge Special Revenue Funds	\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375
Total Revenues	\$6,308,520	\$6,200,000	\$6,222,835	\$6,355,375



Expenditures by Fund



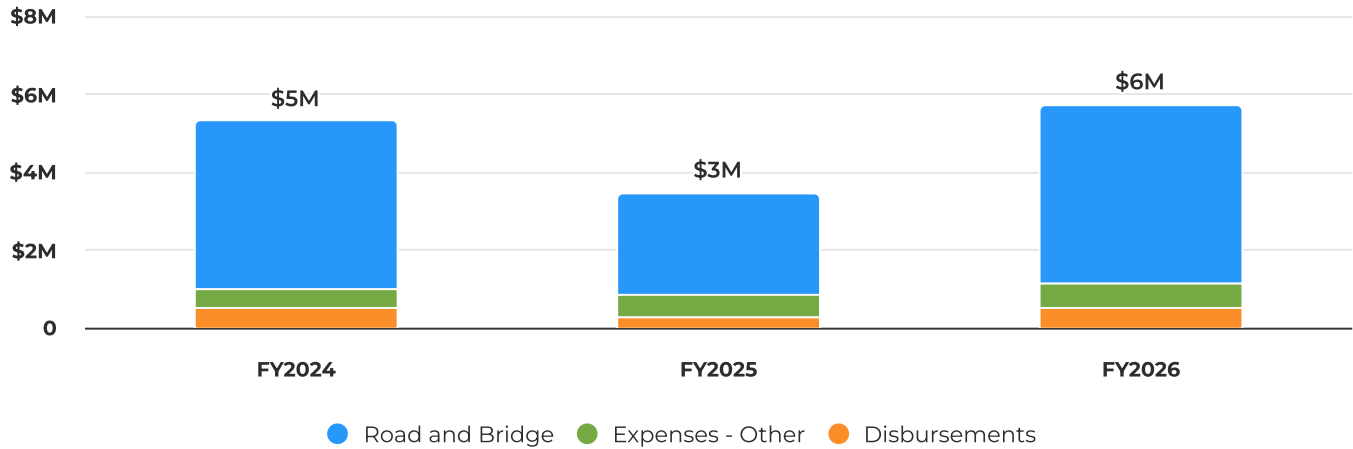
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road Sales Tax		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000
Disbursements	221-610-59504	\$23,521	\$22,000	\$23,815	\$25,000
Disbursements - Special Roads	221-610-59505	\$475,000	\$600,000	\$872,505	\$600,000
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
DisburseTo Capital Projects	221-800-59506	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000

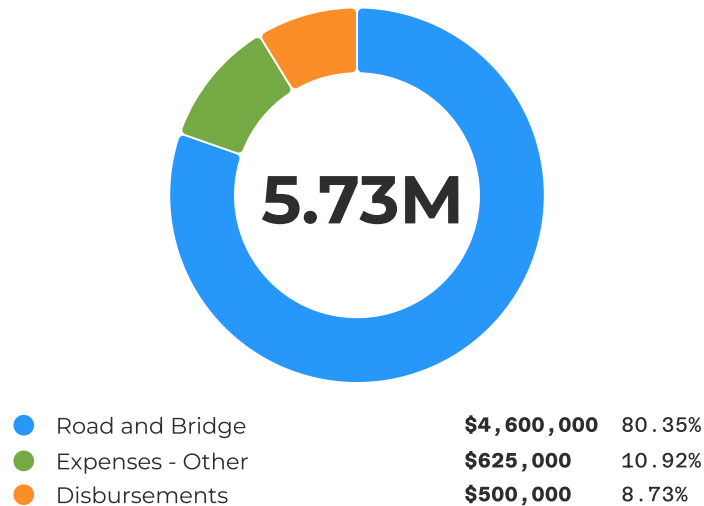


Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



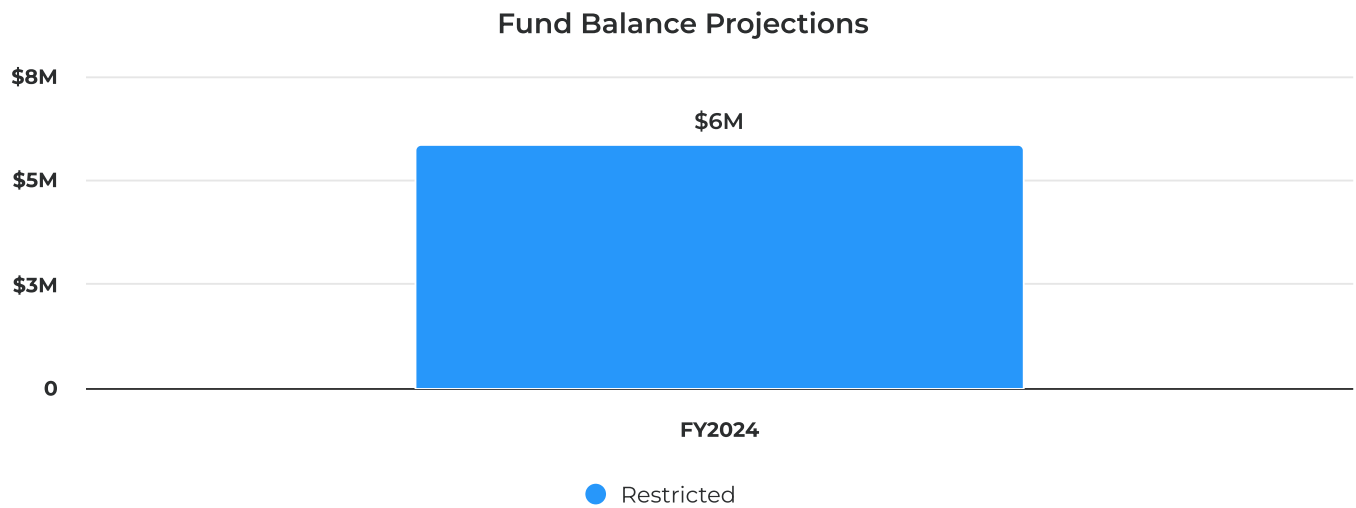
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$498,521	\$622,000	\$896,320	\$625,000
Road Sales Tax		\$498,521	\$622,000	\$896,320	\$625,000
Disbursements	221-610-59504	\$23,521	\$22,000	\$23,815	\$25,000
Disbursements - Special Roads	221-610-59505	\$475,000	\$600,000	\$872,505	\$600,000
Road and Bridge		\$4,309,637	\$4,500,000	\$3,481,335	\$4,600,000
Road Sales Tax		\$4,309,637	\$4,500,000	\$3,481,335	\$4,600,000
Disbursements - Common I	221-800-59501	\$2,176,778	\$2,250,000	\$1,750,710	\$2,300,000
Disbursements - Common II	221-800-59502	\$2,132,859	\$2,250,000	\$1,730,625	\$2,300,000
Disbursements		\$500,000	\$500,000	\$500,000	\$500,000
Road Sales Tax		\$500,000	\$500,000	\$500,000	\$500,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
DisburseTo Capital Projects	221-800-59506	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures		\$5,308,158	\$5,622,000	\$4,877,655	\$5,725,000

Fund Balance



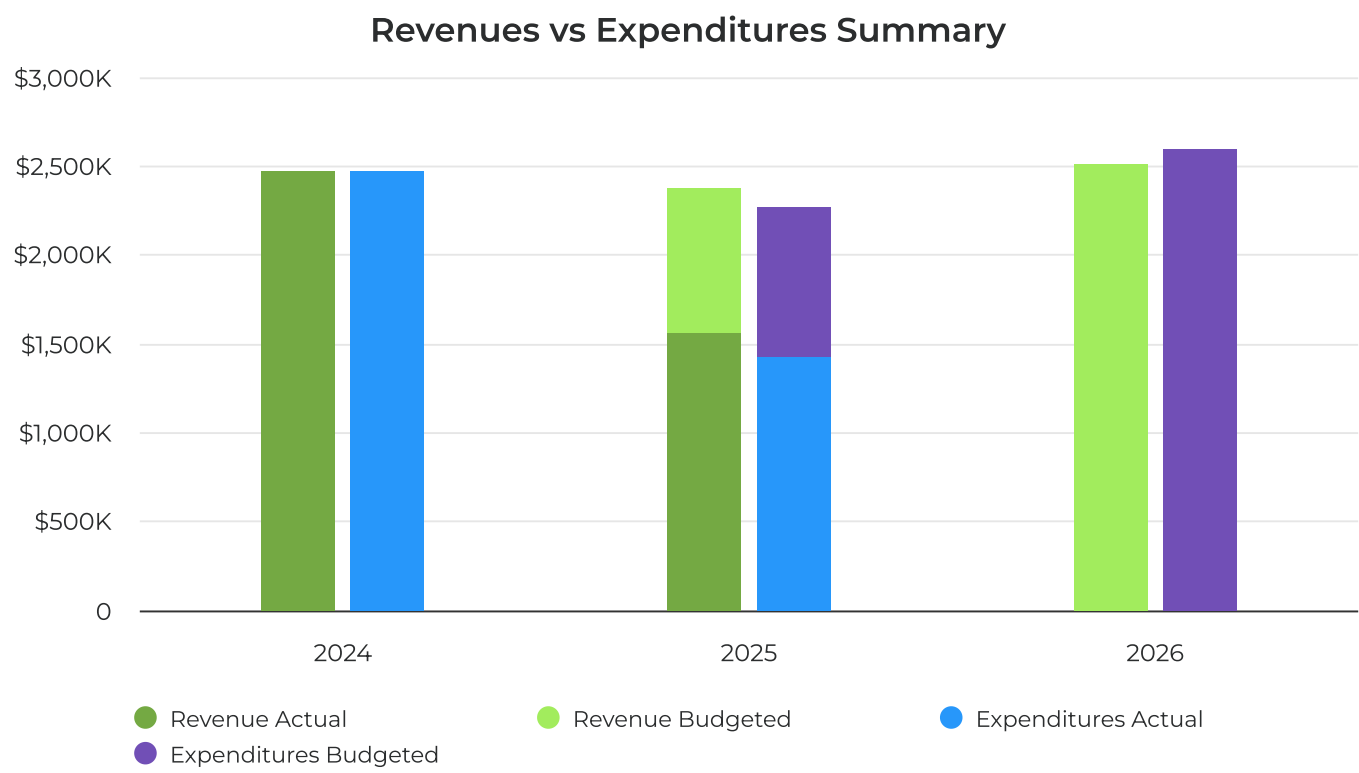
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$1,091,352	\$1,463,482	\$2,593,357	\$3,810,278	\$4,861,567	\$5,861,929
Total Fund Balance	\$1,091,352	\$1,463,482	\$2,593,357	\$3,810,278	\$4,861,567	\$5,861,929



CART

Summary



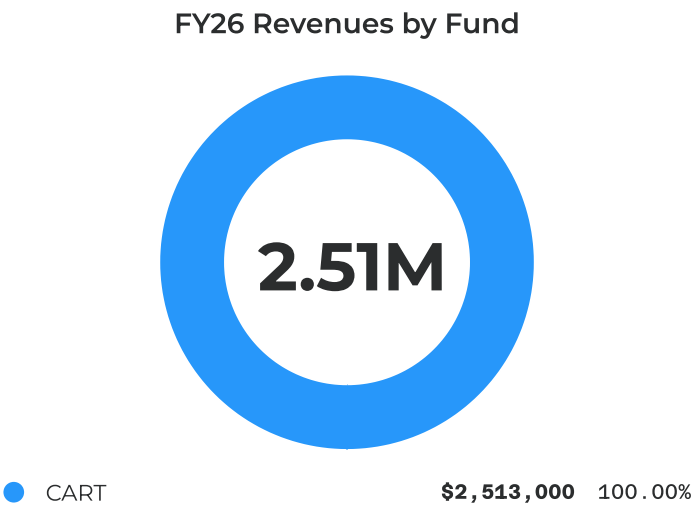
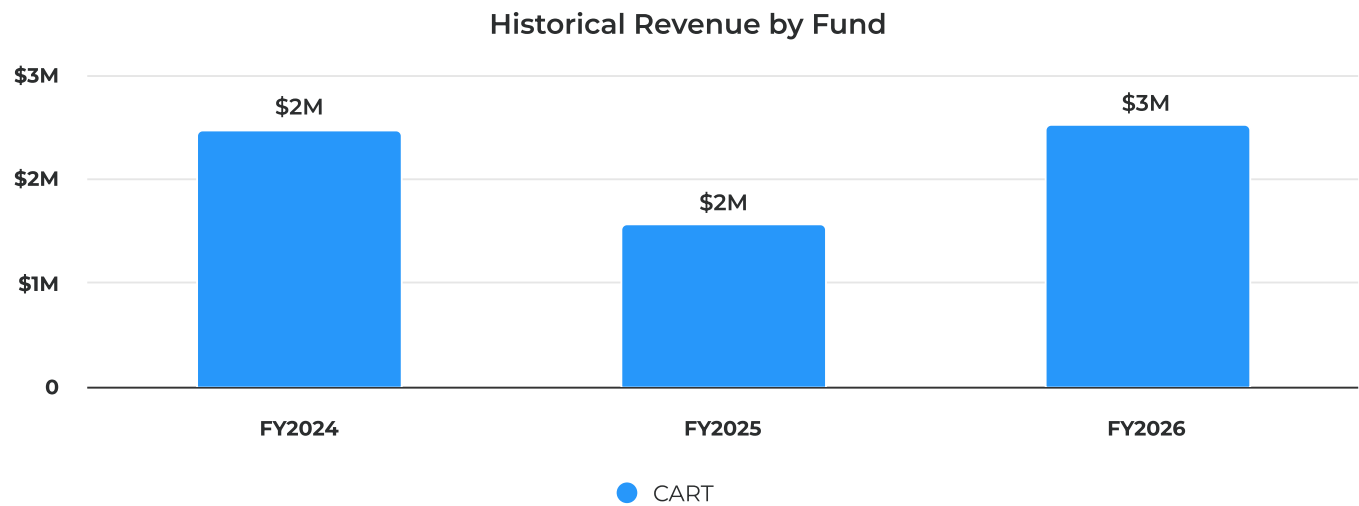
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$6,167	\$5,207	\$5,207	-
Revenues				
Intergovernmental Revenues	\$2,463,455	\$1,551,640	\$2,365,000	\$2,500,000
Interest	\$11,933	\$8,553	\$9,000	\$13,000
Total Revenues	\$2,475,388	\$1,560,192	\$2,374,000	\$2,513,000
Expenditures				
Disbursements	\$2,476,348	\$1,423,129	\$2,270,000	\$2,597,500
Total Expenditures	\$2,476,348	\$1,423,129	\$2,270,000	\$2,597,500
Total Revenues Less Expenditures	-\$960	\$137,063	\$104,000	-\$84,500
Ending Fund Balance	\$5,207	\$142,270	\$109,207	-\$84,500



Revenues by Fund

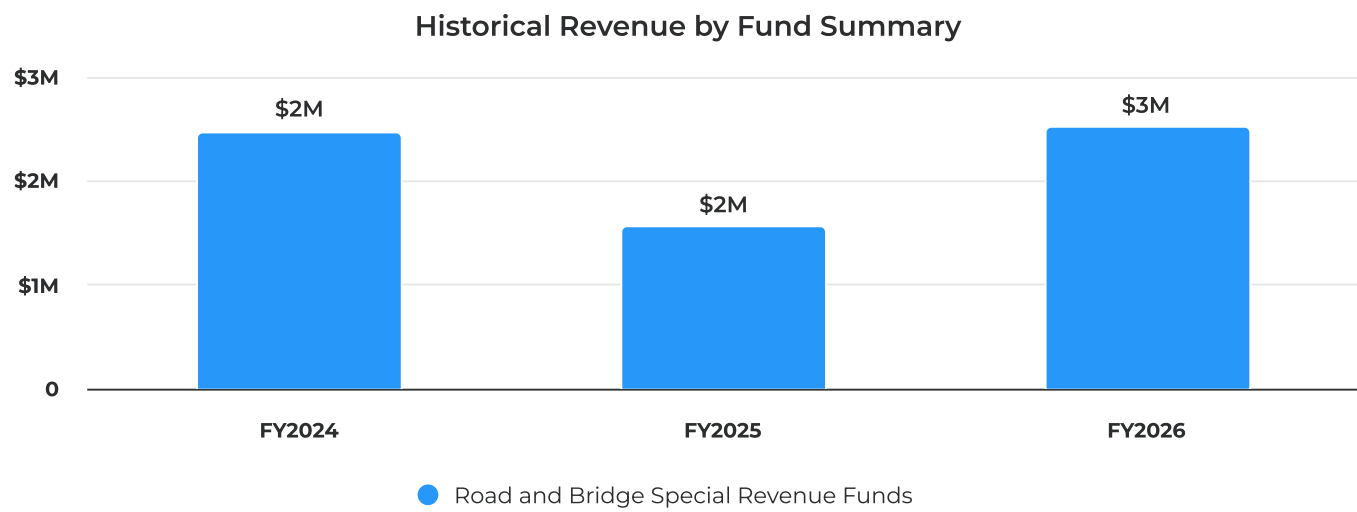


Revenues by Fund

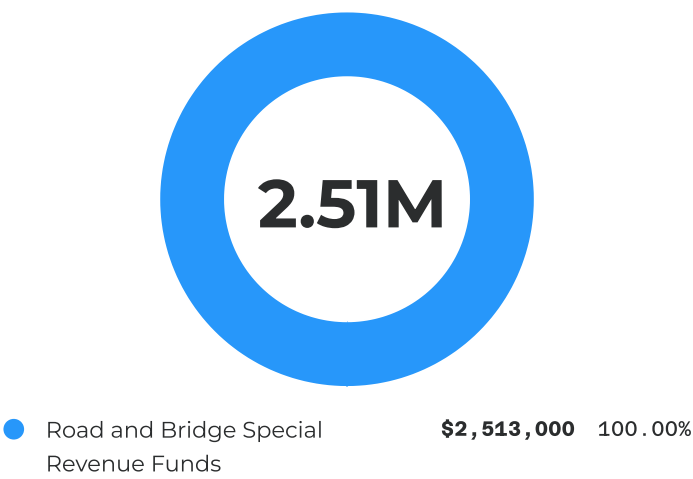
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
CART		\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000
CART	222-43354	\$2,463,455	\$2,365,000	\$2,636,280	\$2,500,000
Interest	222-46611	\$11,933	\$9,000	\$10,940	\$13,000
Total Revenues		\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

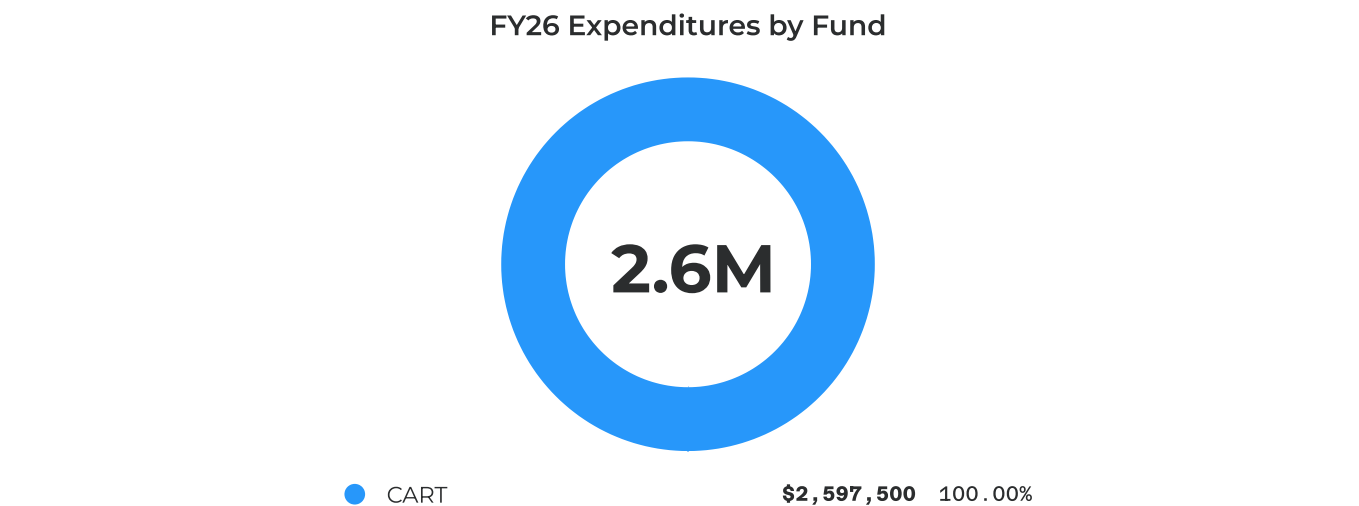
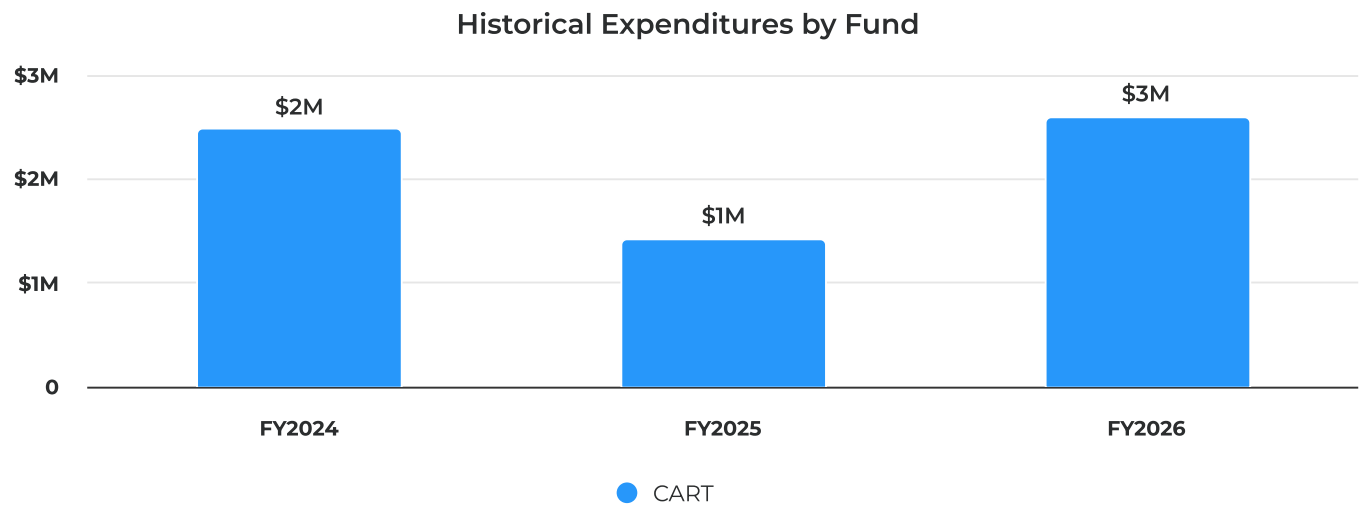


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge Special Revenue Funds	\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000
Total Revenues	\$2,475,388	\$2,374,000	\$2,647,220	\$2,513,000



Expenditures by Fund

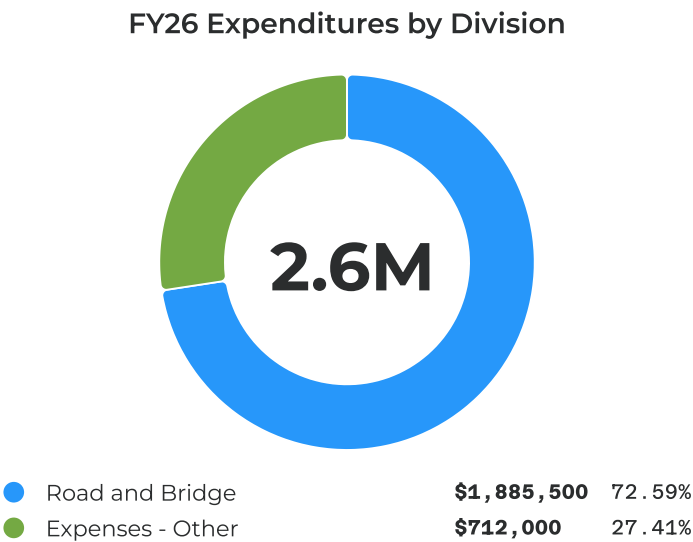
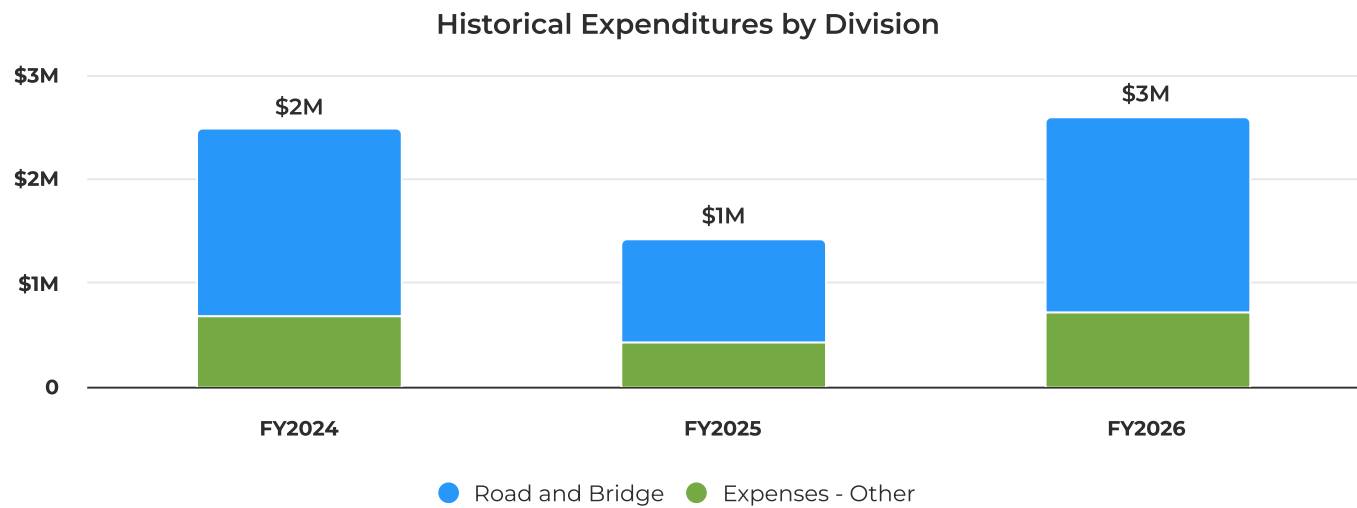


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
CART		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500
Disbursements - Special Roads	222-610-59504	\$673,509	\$615,000	\$579,050	\$712,000
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Total Expenditures		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500



Expenditures by Division

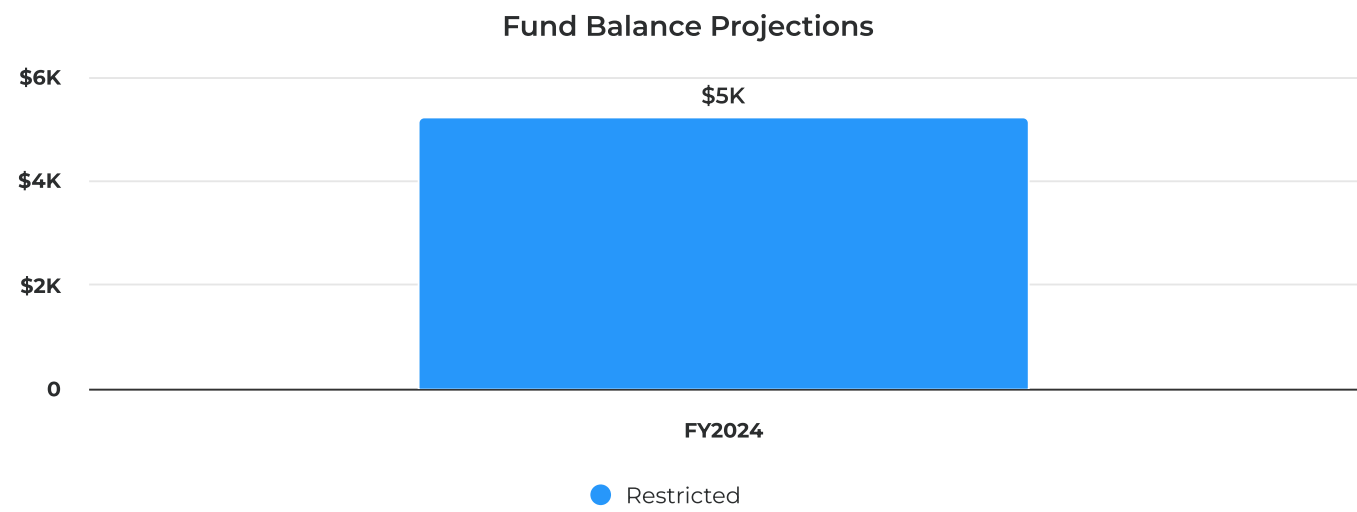


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$673,509	\$615,000	\$579,050	\$712,000
CART		\$673,509	\$615,000	\$579,050	\$712,000
Disbursements - Special Roads	222-610-59504	\$673,509	\$615,000	\$579,050	\$712,000
Road and Bridge		\$1,802,839	\$1,655,000	\$1,500,815	\$1,885,500
CART		\$1,802,839	\$1,655,000	\$1,500,815	\$1,885,500
Disbursements - Common I	222-800-59501	\$730,907	\$670,000	\$644,175	\$729,000
Disbursements - Common II	222-800-59502	\$689,521	\$635,000	\$592,815	\$768,000
Disbursements - Bridge	222-800-59503	\$382,411	\$350,000	\$263,825	\$388,500
Total Expenditures		\$2,476,348	\$2,270,000	\$2,079,865	\$2,597,500



Fund Balance



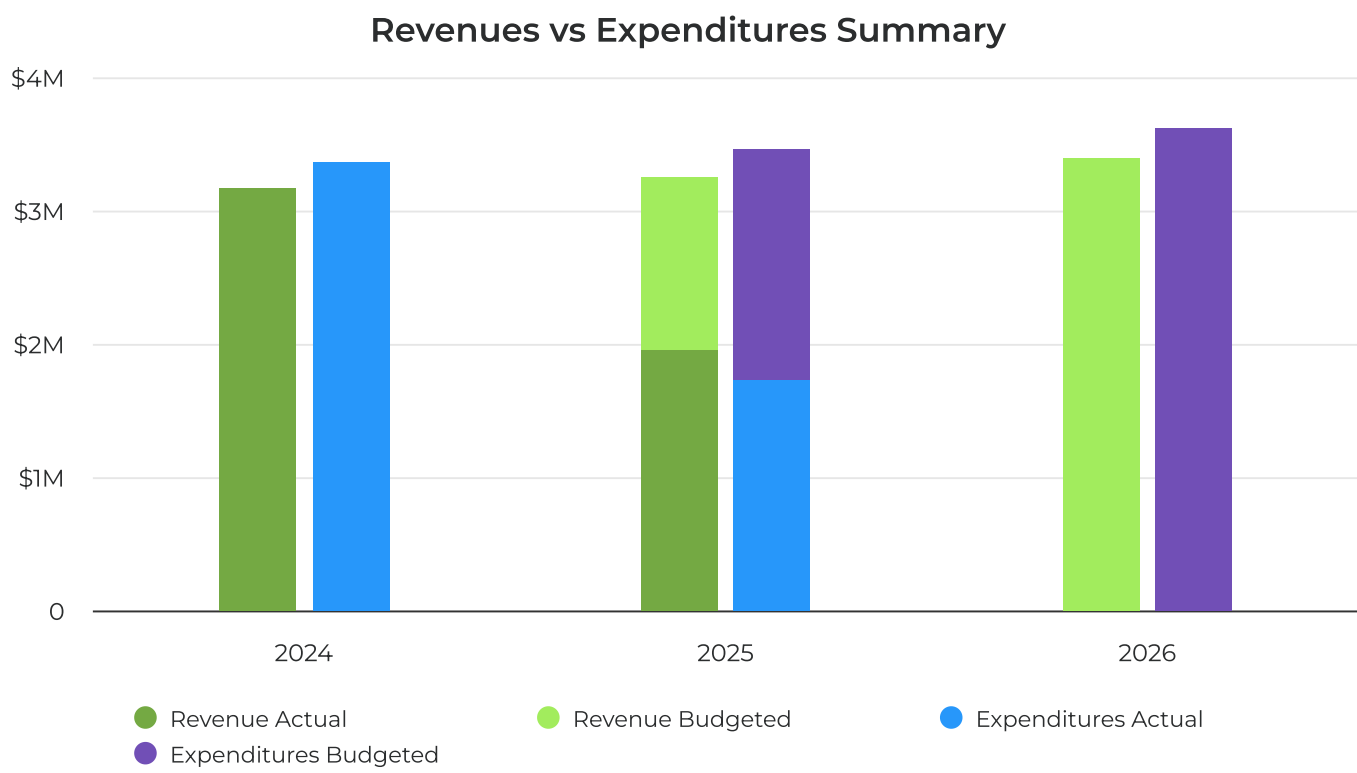
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$797	\$749	\$730	\$139,328	\$6,167	\$5,207
Total Fund Balance	\$797	\$749	\$730	\$139,328	\$6,167	\$5,207



Common I

Summary



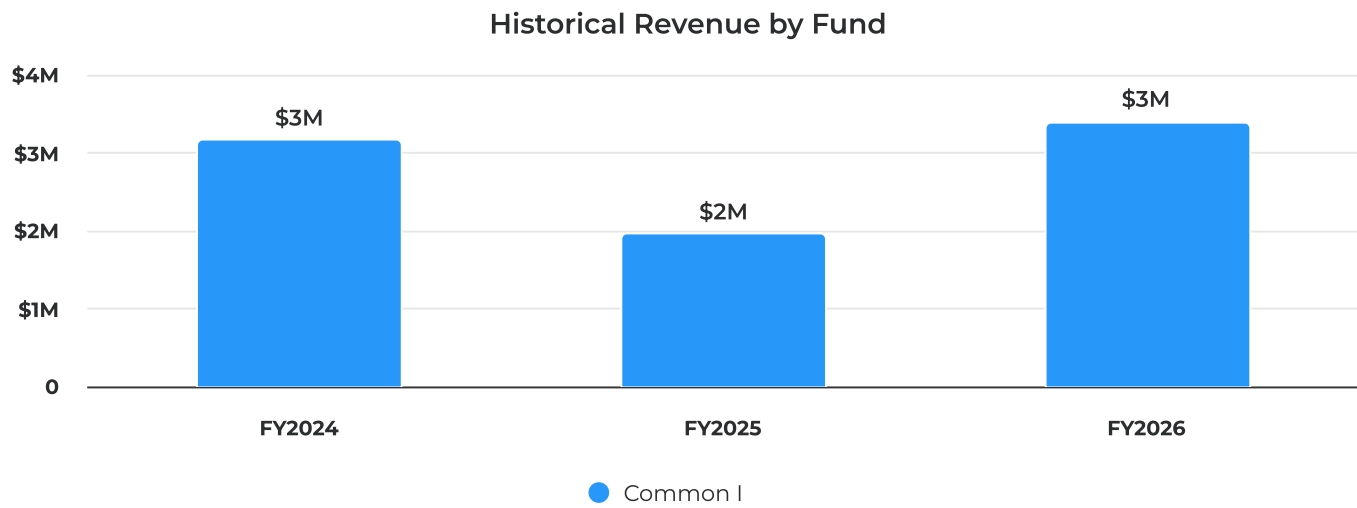
Comprehensive Fund Summary

Comprehensive Fund Summary				
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$2,042,265	\$1,789,182	\$1,789,182	-
Revenues				
Taxes	\$173,417	\$148,009	\$150,650	\$150,720
Intergovernmental Revenues	\$118,293	\$17,782	\$31,977	\$18,000
Interest	\$106,162	\$54,238	\$65,000	\$85,000
Other Revenue	\$4,193	\$22,150	-	-
Transfers	\$2,757,691	\$1,713,287	\$3,010,000	\$3,139,000
Sales of Surplus Assets	\$8,809	-	-	-
Total Revenues	\$3,168,566	\$1,955,467	\$3,257,627	\$3,392,720
Expenditures				
Payroll	\$1,145,974	\$683,699	\$1,196,452	\$1,265,914
Operating Expenses	\$1,898,207	\$1,026,271	\$2,100,700	\$2,150,250
Capital Outlays	\$328,679	\$17,041	\$165,000	\$205,046
Total Expenditures	\$3,372,859	\$1,727,011	\$3,462,152	\$3,621,210

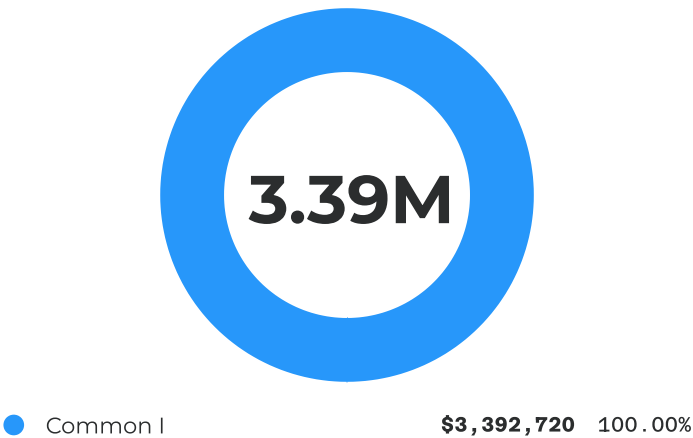


Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Total Revenues Less Expenditures	-\$204,294	\$228,455	-\$204,525	-\$228,490
Ending Fund Balance	\$1,837,971	\$2,017,637	\$1,584,657	-\$228,490

Revenues by Fund



FY26 Revenues by Fund



Revenues by Fund

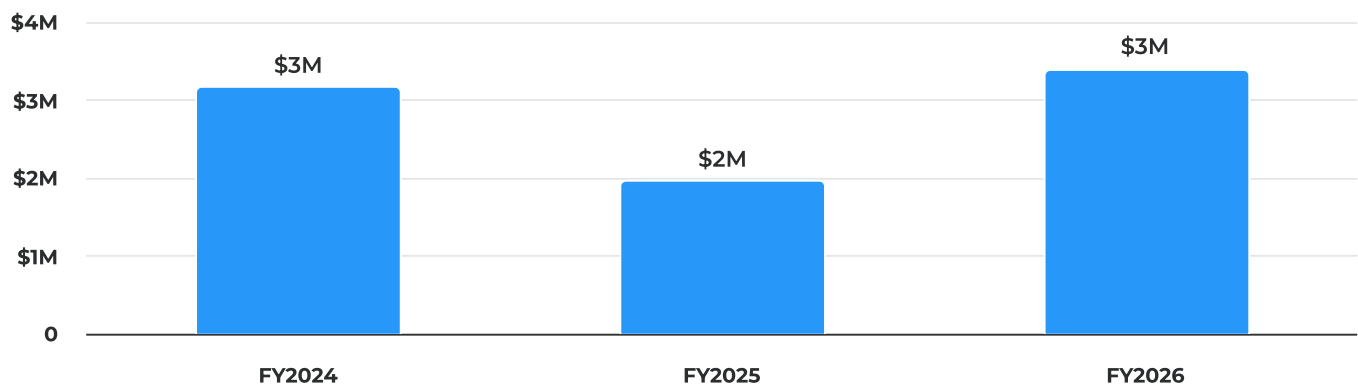
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Common I		\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720
Property Tax	231-41100	\$172,736	\$150,000	\$150,000	\$150,000
Surtax	231-41119	\$682	\$650	\$720	\$720
Financial Institution Tax	231-41630	\$3	-	-	-
Interest on Financial Inst Tax	231-41631	-	-	-	-
Disaster Grant	231-43110	\$99,811	\$11,977	-	-
National Forest Revenue	231-43301	\$18,482	\$20,000	-	\$18,000
Interest	231-46611	\$106,159	\$65,000	\$72,815	\$85,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous Revenue	231-48101	\$4,181	-	\$3,055	-
Expense Reimbursement	231-48102	\$12	-	\$4,325	-
Sale of Assets	231-49210	\$8,809	-	-	-
Transfer In - Road Sales Tax	231-49290	\$2,060,179	\$2,250,000	\$1,636,170	\$2,300,000
Transfer In - Road Sales Tax Interest	231-49291	\$91,089	\$90,000	\$130,310	\$110,000
Transfer In - CART	231-49295	\$606,423	\$670,000	\$628,350	\$729,000
Total Revenues		\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720

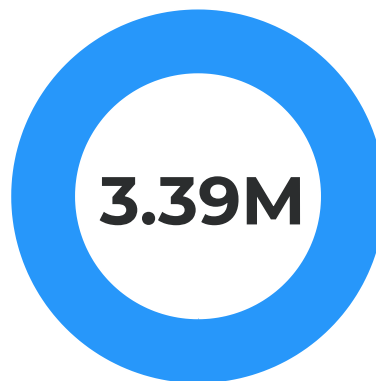
Revenues by Fund Summary

Historical Revenue by Fund Summary



● Road and Bridge Special Revenue Funds

FY26 Revenues by Fund Summary



● Road and Bridge Special Revenue Funds \$3,392,720 100.00%

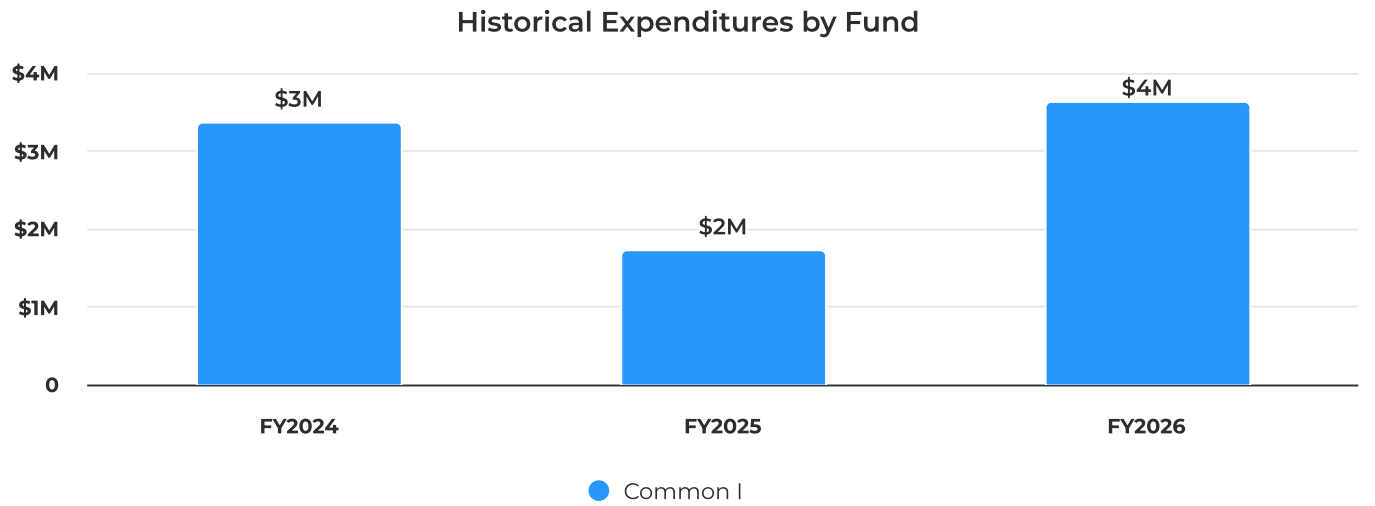
Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge Special Revenue Funds	\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720

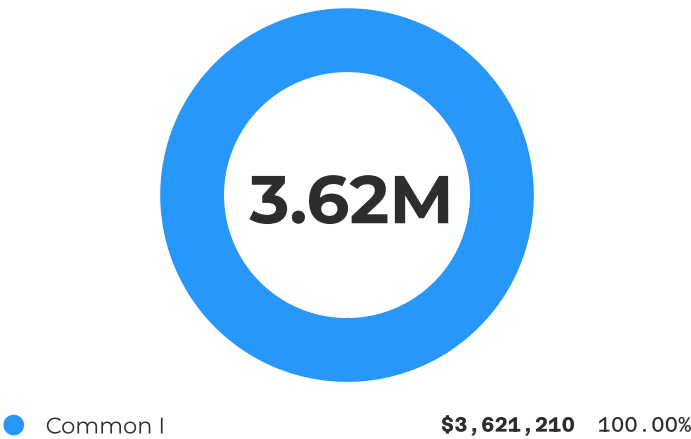


Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Revenues	\$3,168,566	\$3,257,627	\$2,625,745	\$3,392,720

Expenditures by Fund



FY26 Expenditures by Fund



Expenditures by Fund

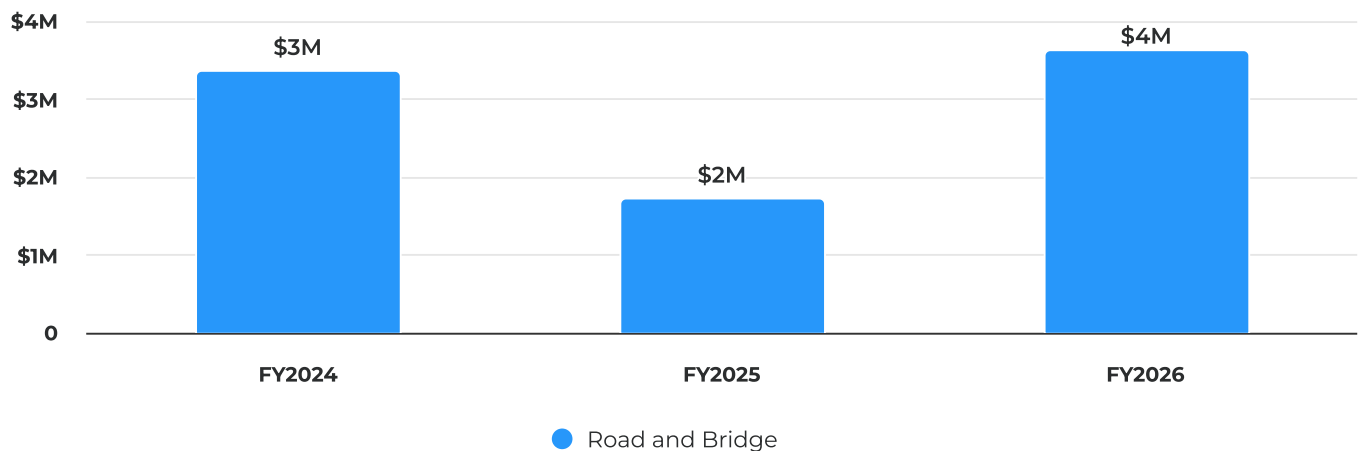
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Common I		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500



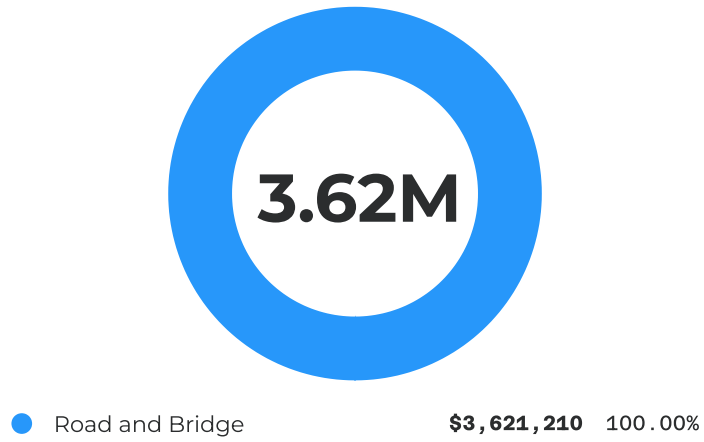
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Total Expenditures		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division

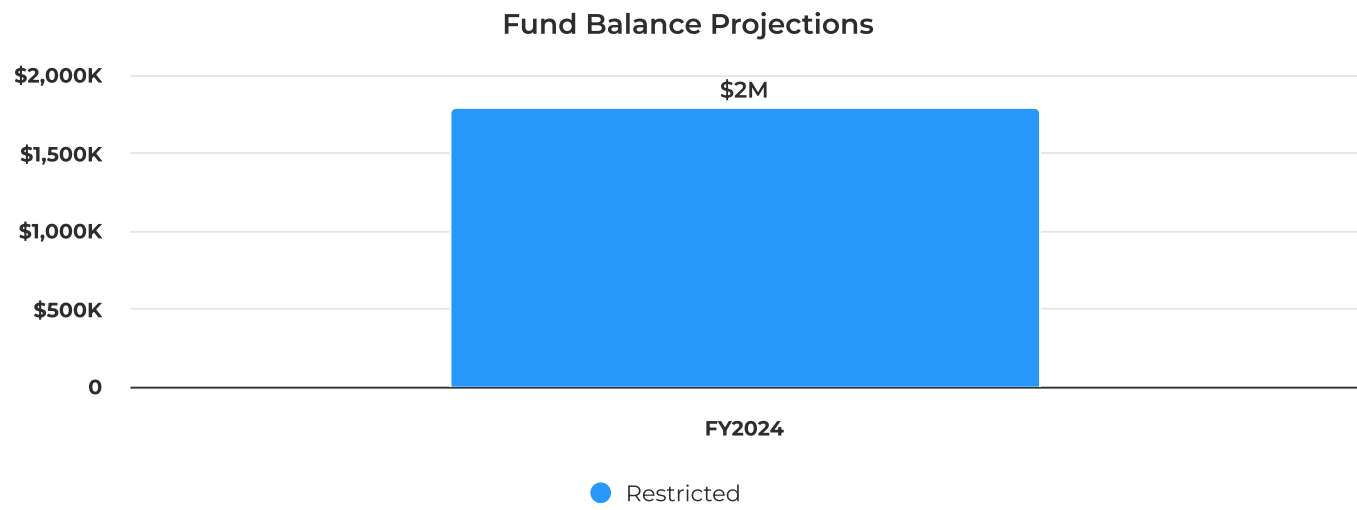


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Common I		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210
Salary Other - COMMON ROAD	231-600-51120	\$822,843	\$854,029	\$854,029	\$863,476
Health Insurance	231-600-51210	\$102,494	\$107,657	\$107,657	\$168,300
FICA	231-600-51220	\$62,156	\$64,989	\$64,989	\$65,758
Lagers	231-600-51230	\$94,101	\$101,943	\$101,943	\$103,149
Unemployment Insurance	231-600-51250	\$871	\$2,475	\$2,475	\$825
Workers' Compensation	231-600-51260	\$53,916	\$53,859	\$53,859	\$52,906
Uniforms	231-610-51270	\$9,592	\$11,500	\$11,370	\$11,500
Utilities	231-610-52410	\$11,215	\$14,500	\$14,935	\$15,500
Repairs & Maintenance Equipment	231-610-52430	\$88,296	\$95,000	\$91,415	\$95,000
Tire & Tire Repair	231-610-52436	\$23,447	\$23,000	\$6,155	\$20,000
Building Repairs & Maintenance	231-610-52438	\$10,553	\$18,000	\$2,160	\$45,000
Property & Liability Insurance	231-610-52520	\$21,035	\$21,000	\$26,966	\$30,000
Vehicle Insurance	231-610-52525	\$64,671	\$65,000	\$73,861	\$75,000
Phone	231-610-52530	\$3,974	\$5,200	\$5,200	\$4,500
Training	231-610-52590	\$786	\$1,000	\$630	\$750
Shop Expense	231-610-53601	\$24,548	\$35,000	\$40,095	\$50,000
Road Signs	231-610-53613	\$20,503	\$17,000	\$12,720	\$18,000
Snow Removal	231-610-53615	\$8,777	\$45,000	\$28,340	\$45,000
Small Equipment	231-610-53618	\$797	\$1,000	-	\$1,500
Fuel Expense	231-610-53626	\$97,511	\$110,000	\$80,550	\$100,000
Road Maintenance & Repair	231-610-53720	\$1,522,093	\$1,650,000	\$231,150	\$1,650,000
Buildings & Building Improvements	231-610-54700	\$195,011	\$40,000	\$34,085	\$25,000
Equipment	231-610-54750	\$133,668	\$125,000	\$3,010	\$180,046
Total Expenditures		\$3,372,859	\$3,462,152	\$1,847,594	\$3,621,210



Fund Balance



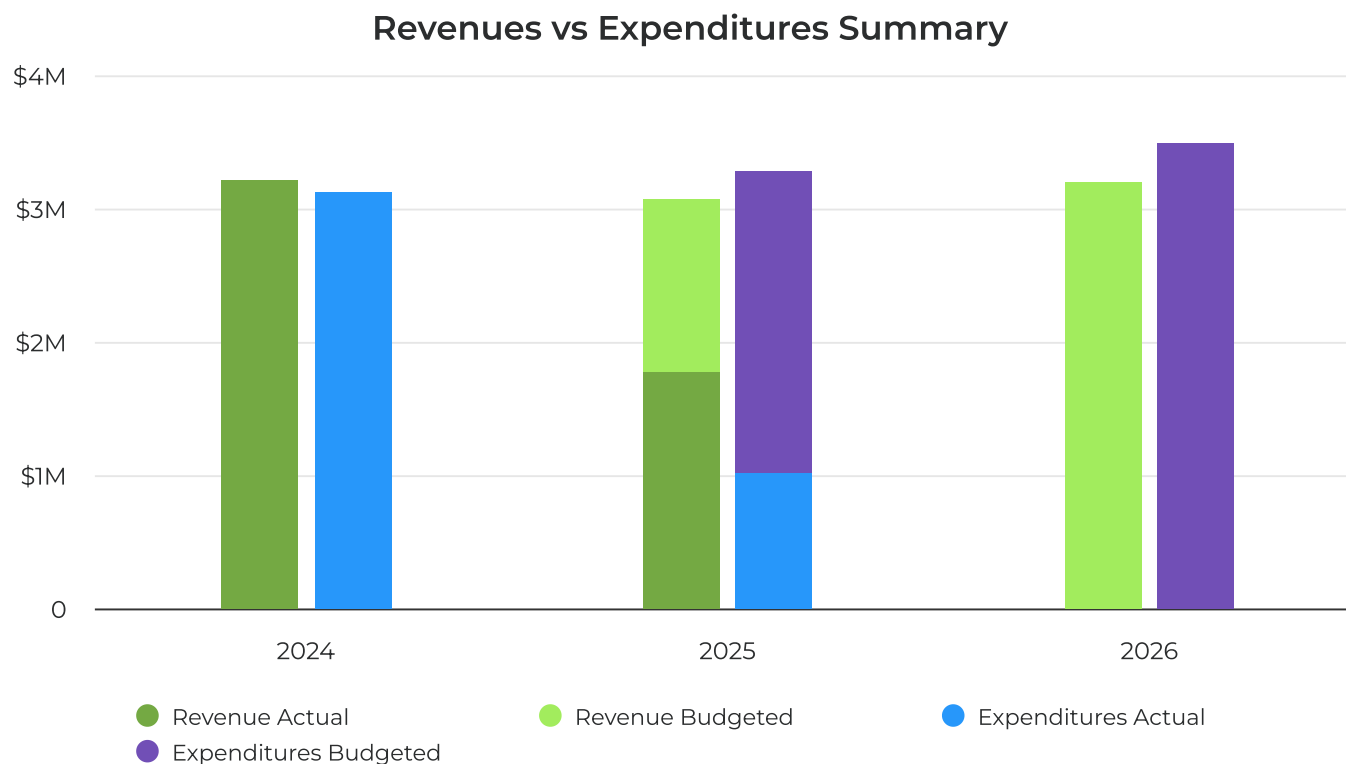
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$1,837,762	\$2,037,120	\$2,206,885	\$1,910,412	\$2,042,265	\$1,789,182
Total Fund Balance	\$1,837,762	\$2,037,120	\$2,206,885	\$1,910,412	\$2,042,265	\$1,789,182



Common II

Summary



Comprehensive Fund Summary

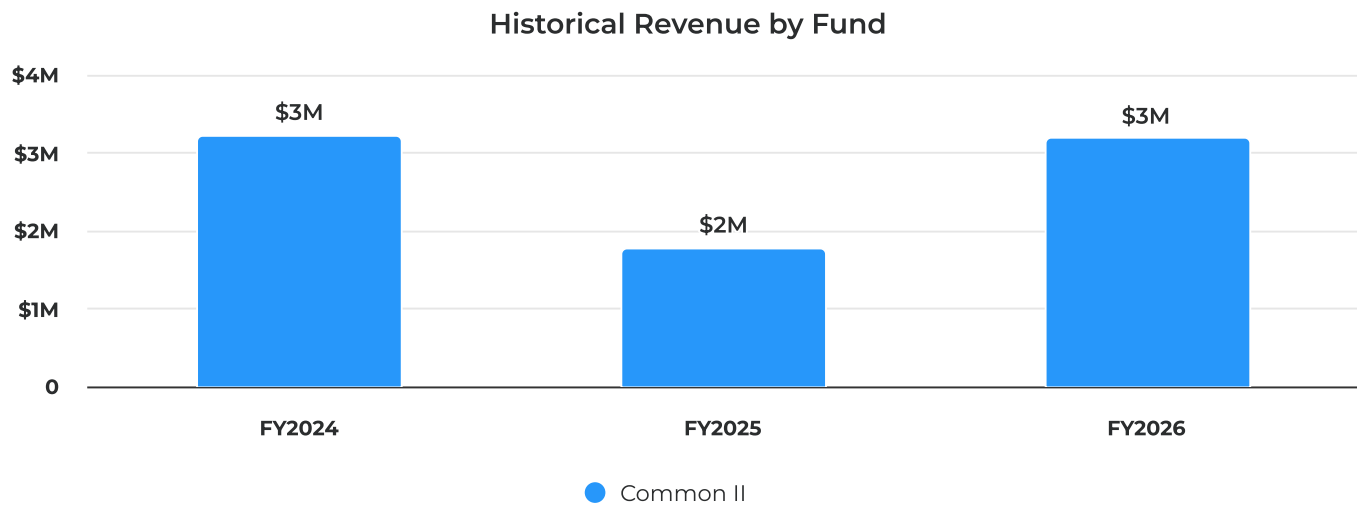
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$1,285,551	\$1,419,645	\$1,419,645	-
Revenues				
Taxes	\$9,962	\$10,529	\$9,587	\$10,587
Intergovernmental Revenues	\$115,751	-	\$13,890	-
Interest	\$84,072	\$46,104	\$70,000	\$70,000
Other Revenue	\$21,561	\$59,226	-	-
Transfers	\$2,972,374	\$1,662,134	\$2,970,000	\$3,109,763
Sales of Surplus Assets	\$14,379	-	-	-
Total Revenues	\$3,218,099	\$1,777,992	\$3,063,477	\$3,190,350
Expenditures				
Payroll	\$986,669	\$542,619	\$1,135,953	\$1,124,603
Operating Expenses	\$1,902,388	\$473,310	\$1,826,250	\$2,112,250
Capital Outlays	\$243,737	\$1,503	\$315,000	\$255,000
Total Expenditures	\$3,132,794	\$1,017,432	\$3,277,203	\$3,491,853

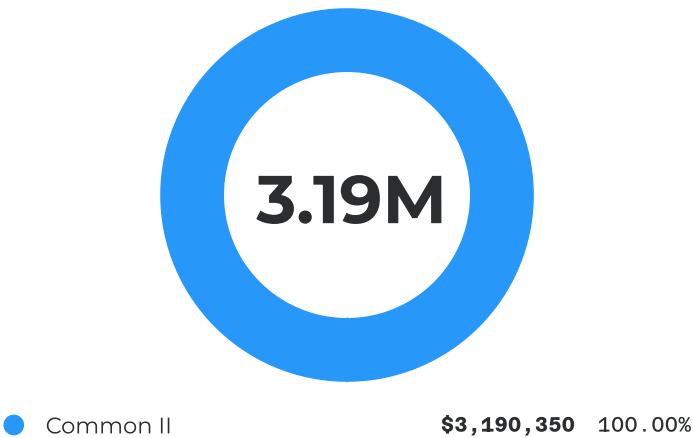


Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Total Revenues Less Expenditures	\$85,305	\$760,560	-\$213,726	-\$301,504
Ending Fund Balance	\$1,370,856	\$2,180,205	\$1,205,920	-\$301,504

Revenues by Fund



FY26 Revenues by Fund



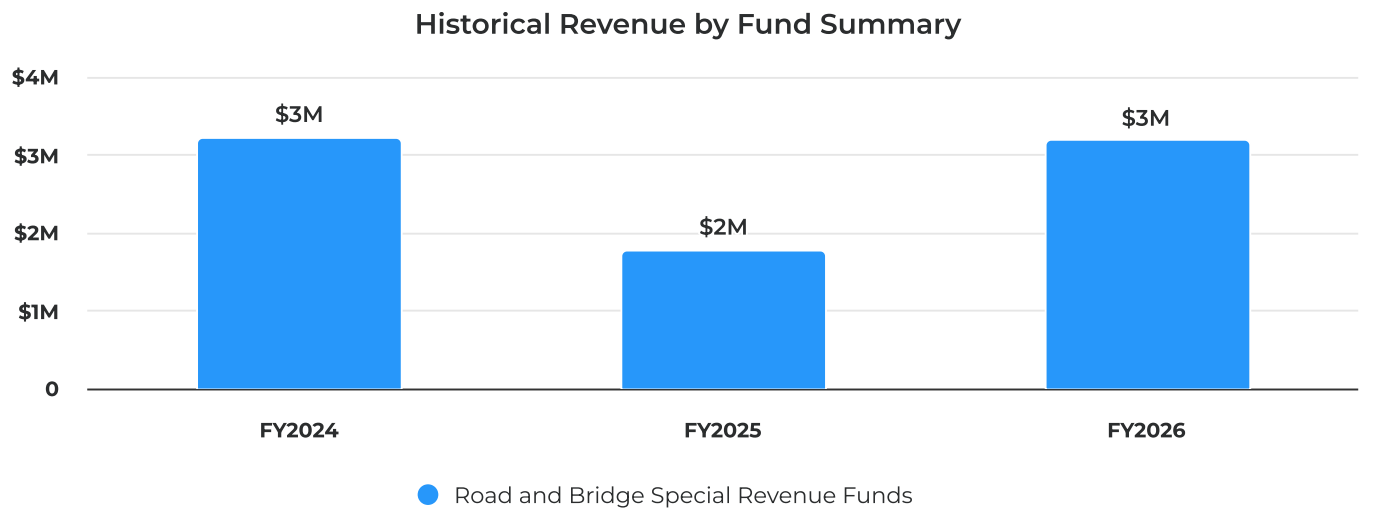
Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Common II		\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350
Property Tax	232-41100	\$87	\$87	\$87	\$87
Surtax	232-41119	\$9,875	\$9,500	\$10,441	\$10,500
Disaster Grant	232-43110	\$115,751	\$13,890	-	-
Interest	232-46611	\$84,072	\$70,000	\$63,445	\$70,000
Miscellaneous Revenue	232-48101	\$9,195	-	-	-
Expense Reimbursement	232-48102	\$12,367	-	\$81,495	-
Sale of Assets	232-49210	\$14,379	-	-	-
Transfer In - Road Sales Tax	232-49290	\$1,879,082	\$2,250,000	\$1,604,045	\$2,300,000

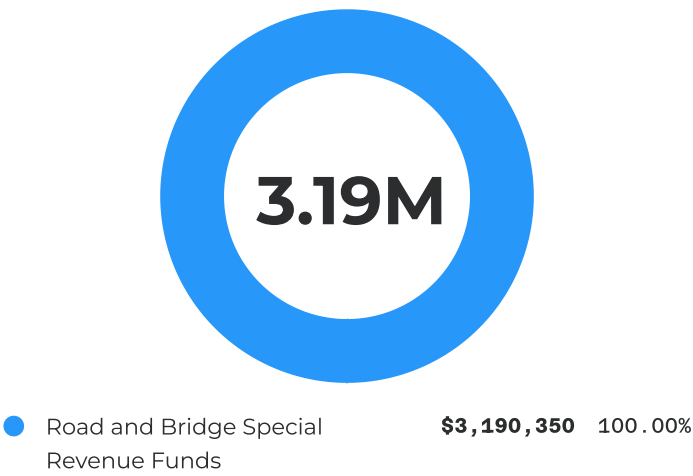


Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Transfer In - Road Sales Tax Interest	232-49291	\$279,287	\$85,000	\$126,580	\$110,000
Transfer In - CART	232-49295	\$814,005	\$635,000	\$592,812	\$699,763
Total Revenues		\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350

Revenues by Fund Summary



FY26 Revenues by Fund Summary

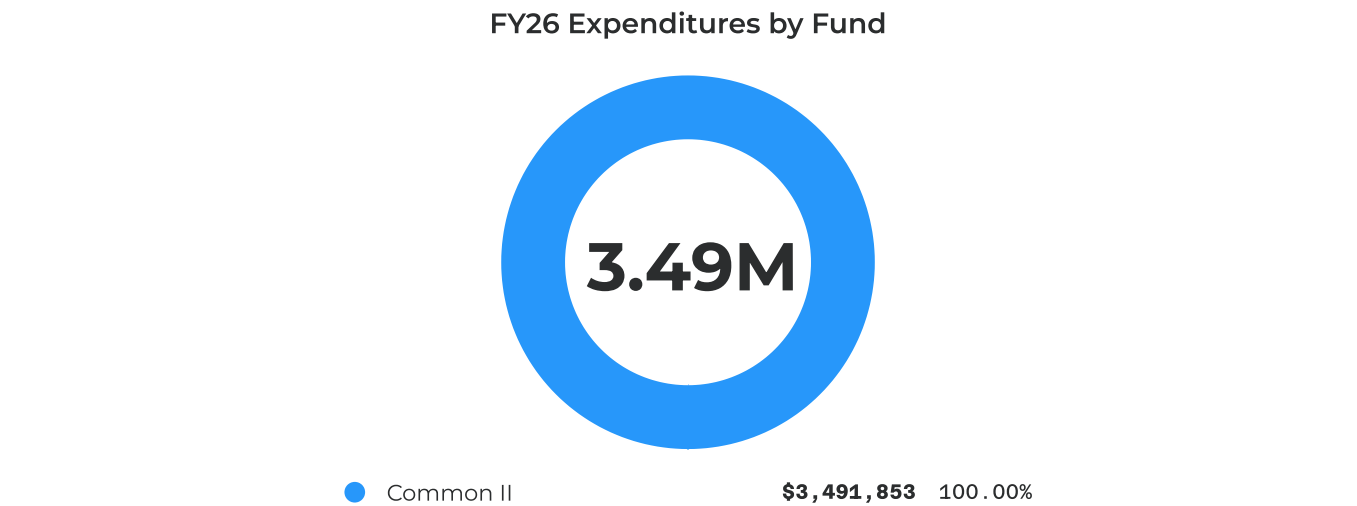
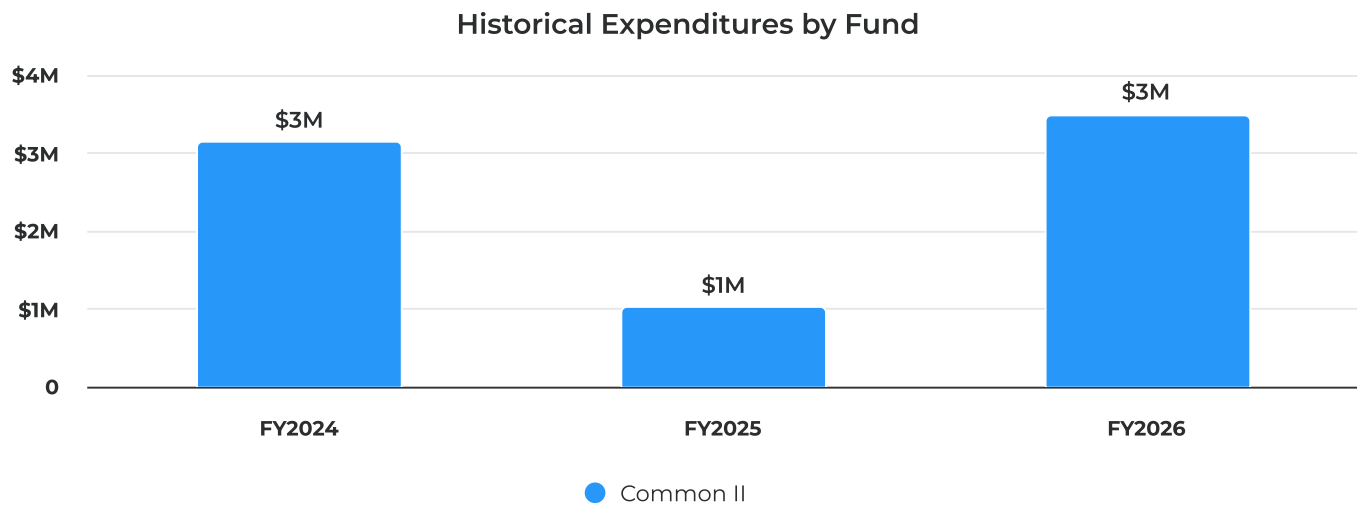


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge Special Revenue Funds	\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350
Total Revenues	\$3,218,099	\$3,063,477	\$2,478,906	\$3,190,350



Expenditures by Fund



Expenditures by Fund

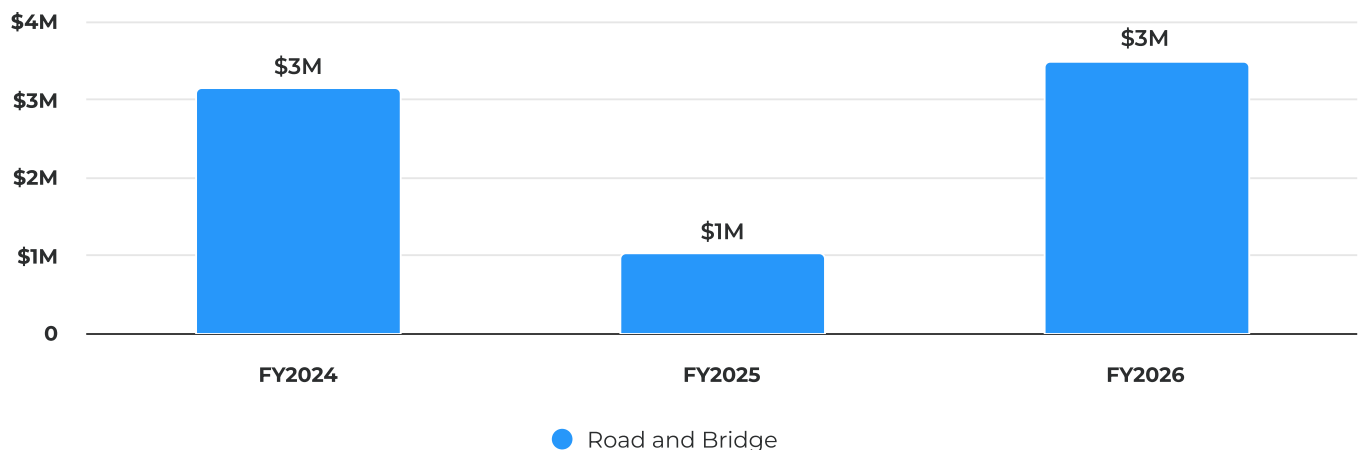
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Common II		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000



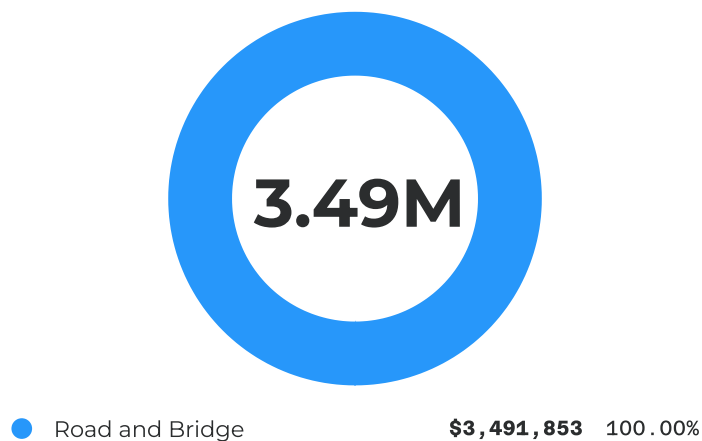
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Total Expenditures		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division

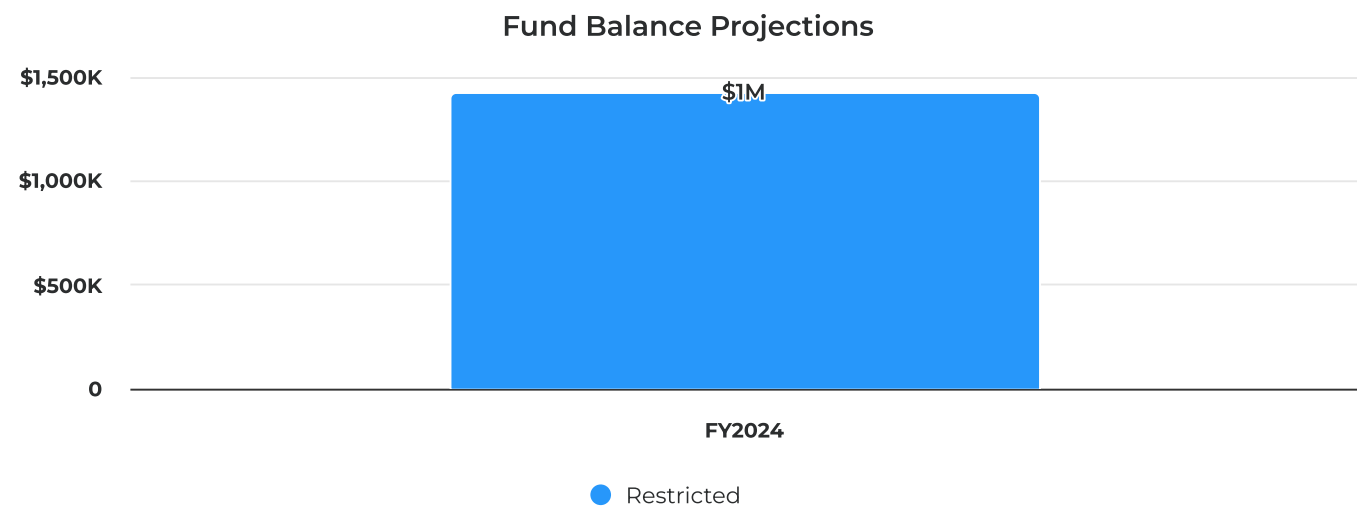


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Common II		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853
Salary Other - COMMON ROAD	232-600-51120	\$704,573	\$812,053	\$812,053	\$760,634
Health Insurance	232-600-51210	\$81,214	\$101,132	\$101,132	\$158,100
FICA	232-600-51220	\$53,266	\$61,800	\$61,800	\$57,982
Lagers	232-600-51230	\$78,779	\$96,941	\$96,941	\$90,952
Unemployment Insurance	232-600-51250	\$859	\$2,325	\$2,325	\$775
Workers' Compensation	232-600-51260	\$59,906	\$50,702	\$50,702	\$46,160
Uniforms	232-610-51270	\$8,073	\$11,000	\$8,160	\$10,000
Utilities	232-610-52410	\$9,967	\$12,500	\$11,555	\$12,500
Repairs & Maintenance Equipment	232-610-52430	\$98,774	\$95,000	\$87,100	\$100,000
Tire & Tire Repair	232-610-52436	\$28,797	\$25,000	\$11,120	\$25,000
BUILDING REPAIRS & MAINTENANCE	232-610-52438	\$2,351	\$20,000	-	\$15,000
Property & Liability Insurance	232-610-52520	\$21,599	\$22,000	\$25,640	\$26,000
Vehicle Insurance	232-610-52525	\$49,065	\$50,000	\$59,352	\$60,000
Phone	232-610-52530	\$3,297	\$3,750	\$2,905	\$3,500
Training	232-610-52590	\$801	\$1,000	\$1,630	\$750
Shop Expense	232-610-53601	\$22,679	\$29,000	\$50,295	\$50,000
Road Signs	232-610-53613	\$19,537	\$17,000	\$10,890	\$18,000
Snow Removal	232-610-53615	\$13,038	\$50,000	\$47,195	\$50,000
Small Equipment	232-610-53618	\$490	\$1,000	\$2,400	\$1,500
Fuel Expense	232-610-53626	\$82,627	\$100,000	\$81,370	\$100,000
Road Maintenance & Repair	232-610-53720	\$1,549,366	\$1,400,000	\$279,900	\$1,650,000
Buildings & Building Improvements	232-610-54700	-	-	-	\$40,000
Equipment	232-610-54750	\$243,737	\$315,000	-	\$215,000
Total Expenditures		\$3,132,794	\$3,277,203	\$1,804,465	\$3,491,853



Fund Balance



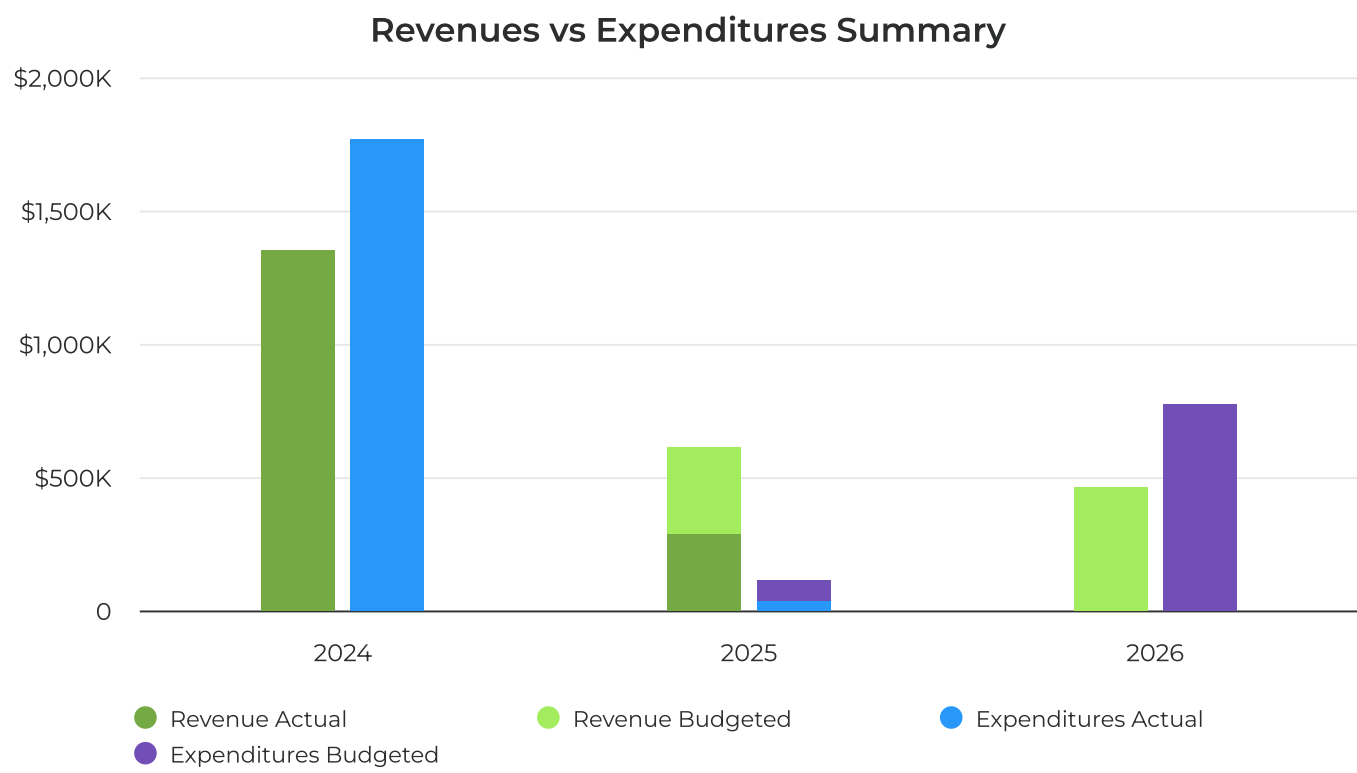
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$1,190,984	\$1,247,188	\$1,530,090	\$1,504,362	\$1,285,551	\$1,419,645
Total Fund Balance	\$1,190,984	\$1,247,188	\$1,530,090	\$1,504,362	\$1,285,551	\$1,419,645



Bridge

Summary



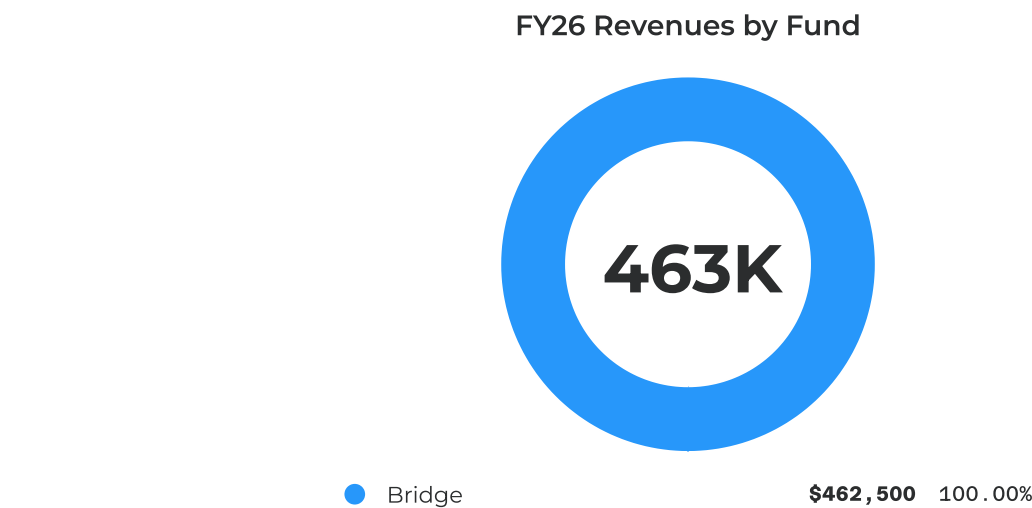
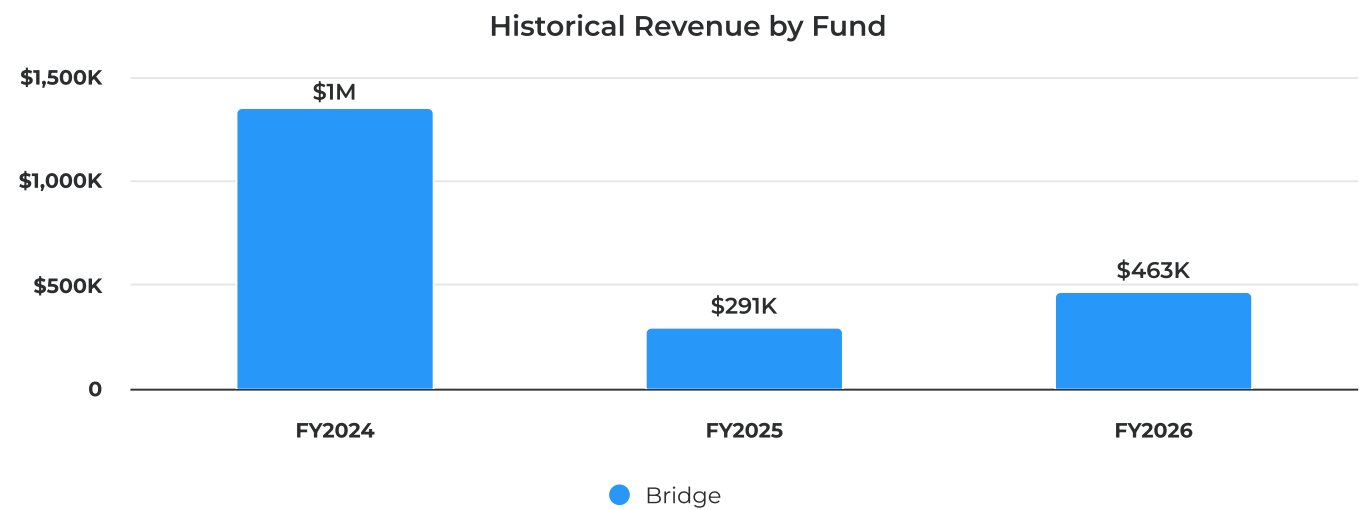
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$1,821,982	\$1,406,525	\$1,406,525	-
Revenues				
Intergovernmental Revenues	\$739,212	-	\$162,500	-
Interest	\$89,646	\$38,048	\$90,000	\$63,000
Other Revenue	\$143,587	\$16,996	-	-
Transfers	\$382,411	\$236,303	\$360,000	\$399,500
Total Revenues	\$1,354,855	\$291,347	\$612,500	\$462,500
Expenditures				
Operating Expenses	\$1,770,312	\$32,780	\$110,500	\$773,996
Total Expenditures	\$1,770,312	\$32,780	\$110,500	\$773,996
Total Revenues Less Expenditures	-\$415,457	\$258,567	\$502,000	-\$311,496
Ending Fund Balance	\$1,406,525	\$1,665,093	\$1,908,525	-\$311,496



Revenues by Fund

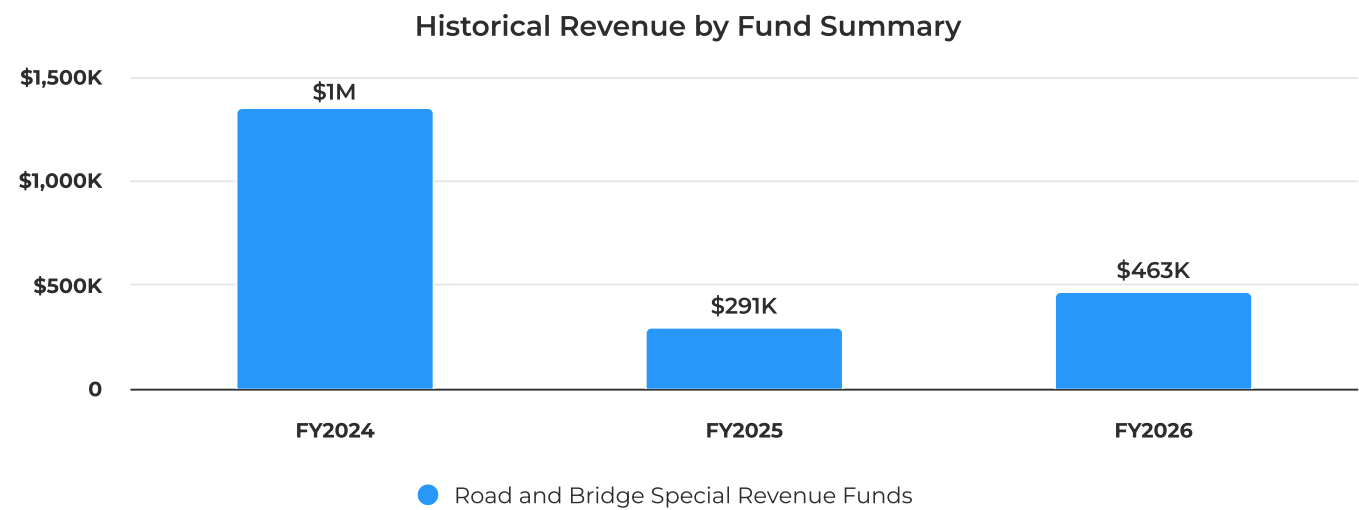


Revenues by Fund

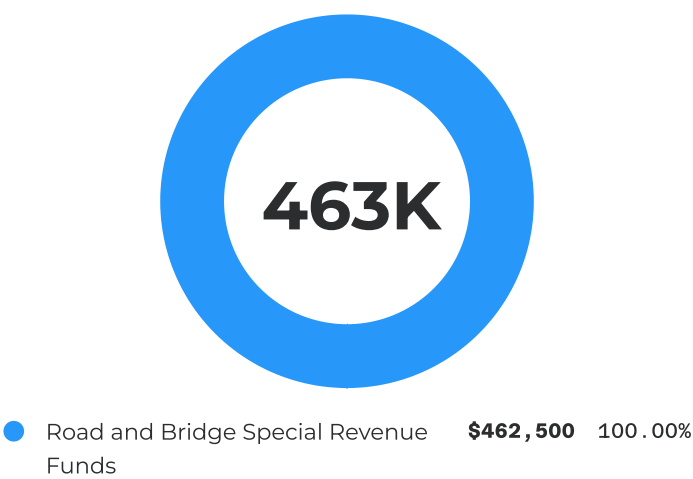
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Bridge		\$1,354,855	\$612,500	\$333,641	\$462,500
Miscellaneous Grants	233-43411	\$724,427	\$162,500	-	-
Bridge Replacement	233-43431	\$14,784	-	-	-
Interest	233-46611	\$89,646	\$90,000	\$52,825	\$63,000
Expense Reimbursement	233-48102	\$143,587	-	\$16,996	-
Transfer In - CART	233-49295	\$369,518	\$350,000	\$252,880	\$388,500
Transfer In - CART Interest	233-49296	\$12,893	\$10,000	\$10,940	\$11,000
Total Revenues		\$1,354,855	\$612,500	\$333,641	\$462,500



Revenues by Fund Summary



FY26 Revenues by Fund Summary

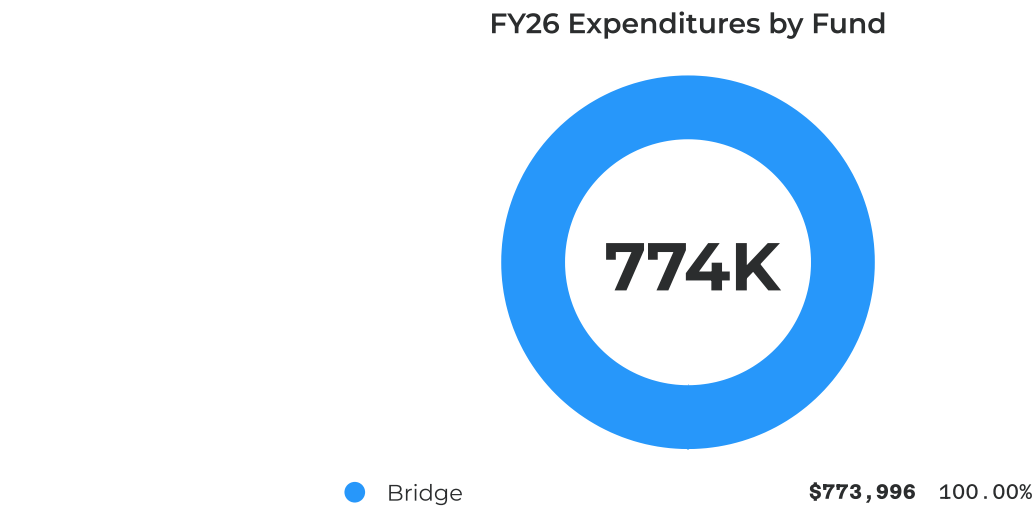
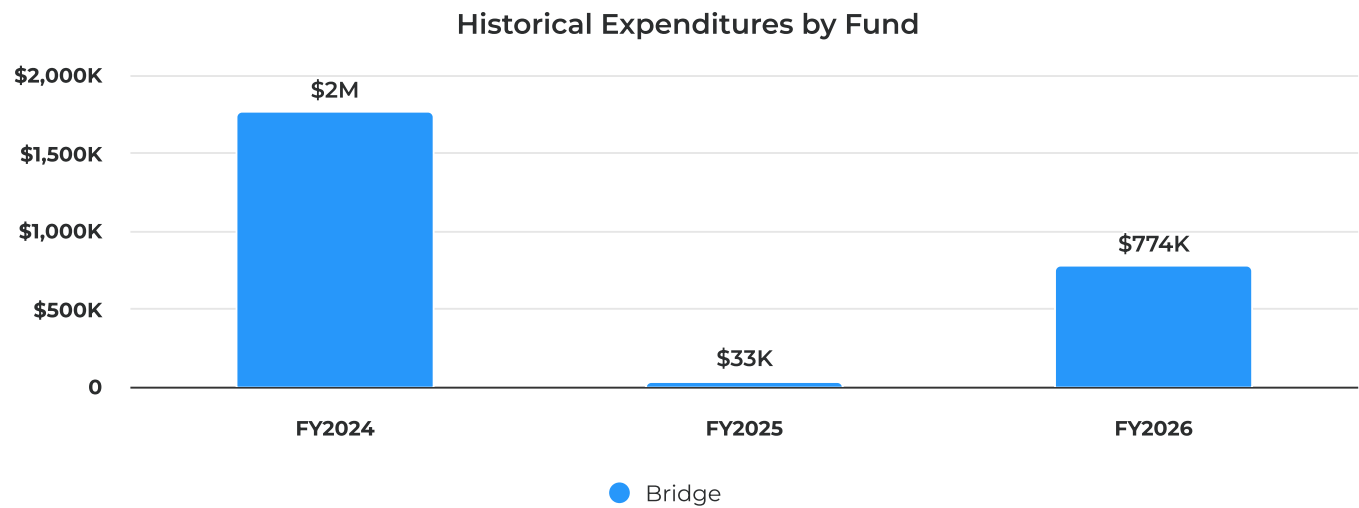


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge Special Revenue Funds	\$1,354,855	\$612,500	\$333,641	\$462,500
Total Revenues	\$1,354,855	\$612,500	\$333,641	\$462,500



Expenditures by Fund

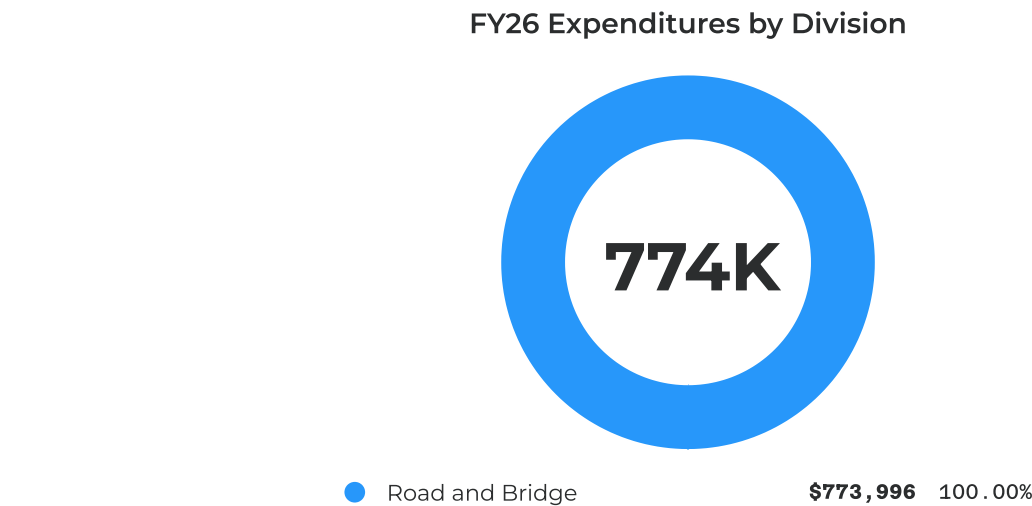
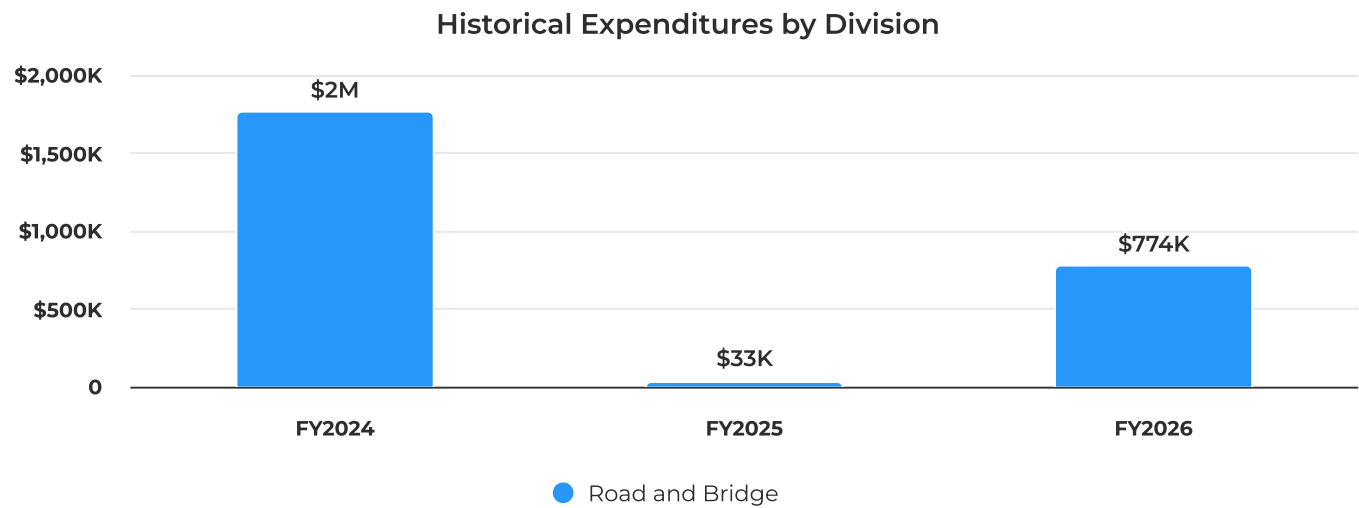


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Total Expenditures		\$1,770,312	\$110,500	\$57,960	\$773,996



Expenditures by Division

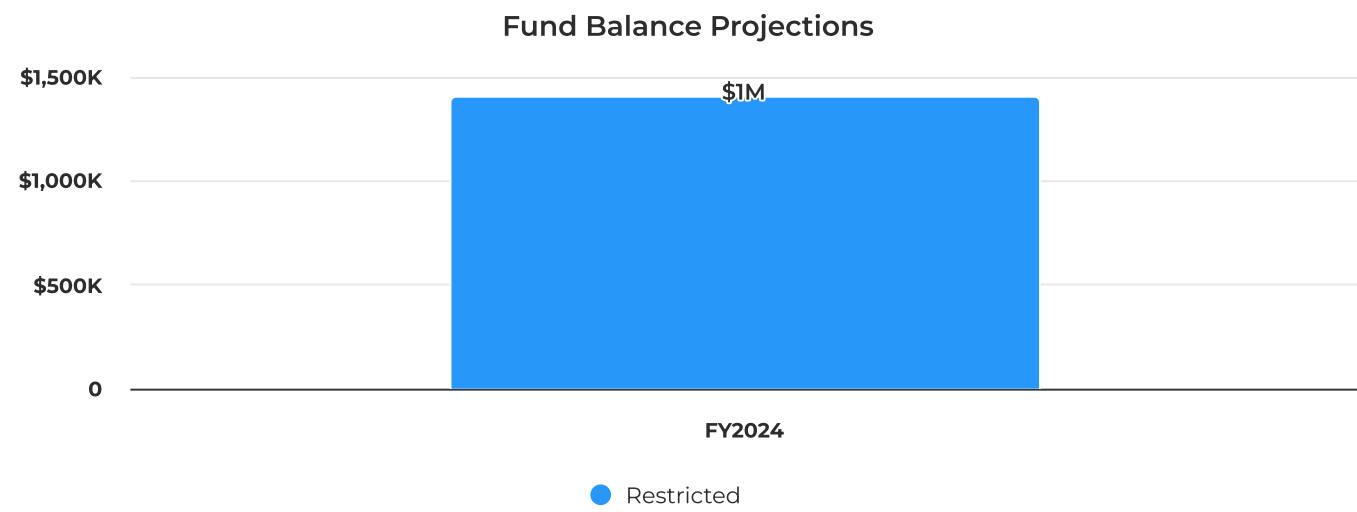


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Road and Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996
Bridge		\$1,770,312	\$110,500	\$57,960	\$773,996
Bridge Construction & Maintenance	233-610-53720	\$1,770,312	\$110,500	\$57,960	\$773,996
Total Expenditures		\$1,770,312	\$110,500	\$57,960	\$773,996



Fund Balance



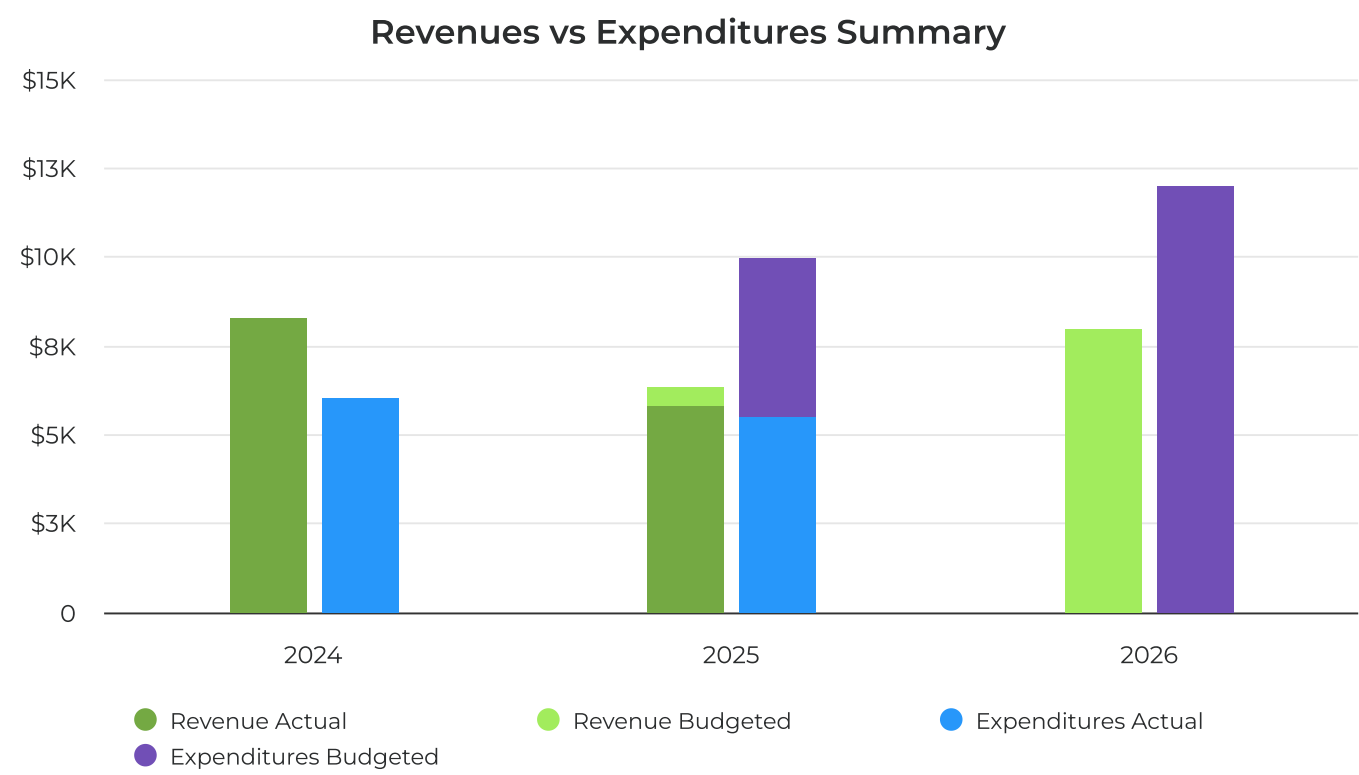
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$823,534	\$1,056,204	\$1,220,020	\$1,486,753	\$1,821,982	\$1,406,525
Total Fund Balance	\$823,534	\$1,056,204	\$1,220,020	\$1,486,753	\$1,821,982	\$1,406,525



P.A. Training

Summary



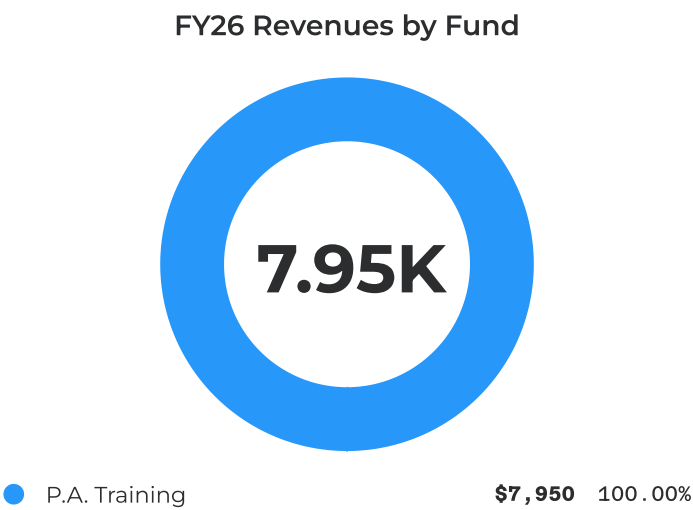
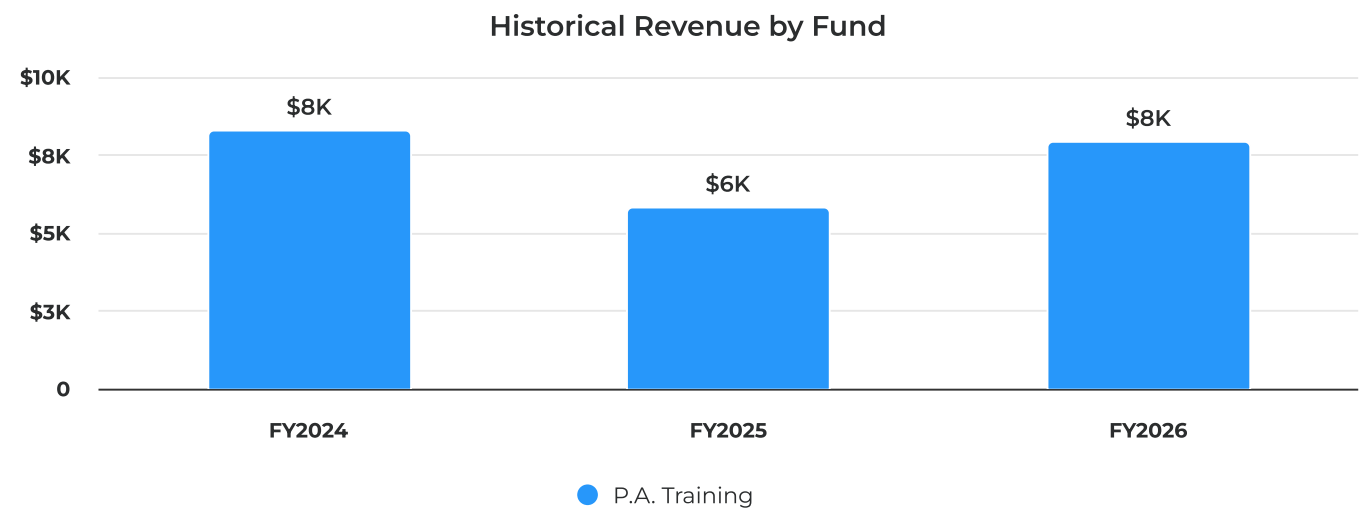
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$9,525	\$11,823	\$11,823	-
Revenues				
Charges for Services	\$7,789	\$5,330	\$6,000	\$7,500
Interest	\$507	\$311	\$350	\$450
Other Revenue	-	\$188	-	-
Total Revenues	\$8,295	\$5,829	\$6,350	\$7,950
Expenditures				
Operating Expenses	\$5,997	\$5,501	\$10,000	\$12,000
Total Expenditures	\$5,997	\$5,501	\$10,000	\$12,000
Total Revenues Less Expenditures	\$2,299	\$328	-\$3,650	-\$4,050
Ending Fund Balance	\$11,823	\$12,151	\$8,173	-\$4,050



Revenues by Fund

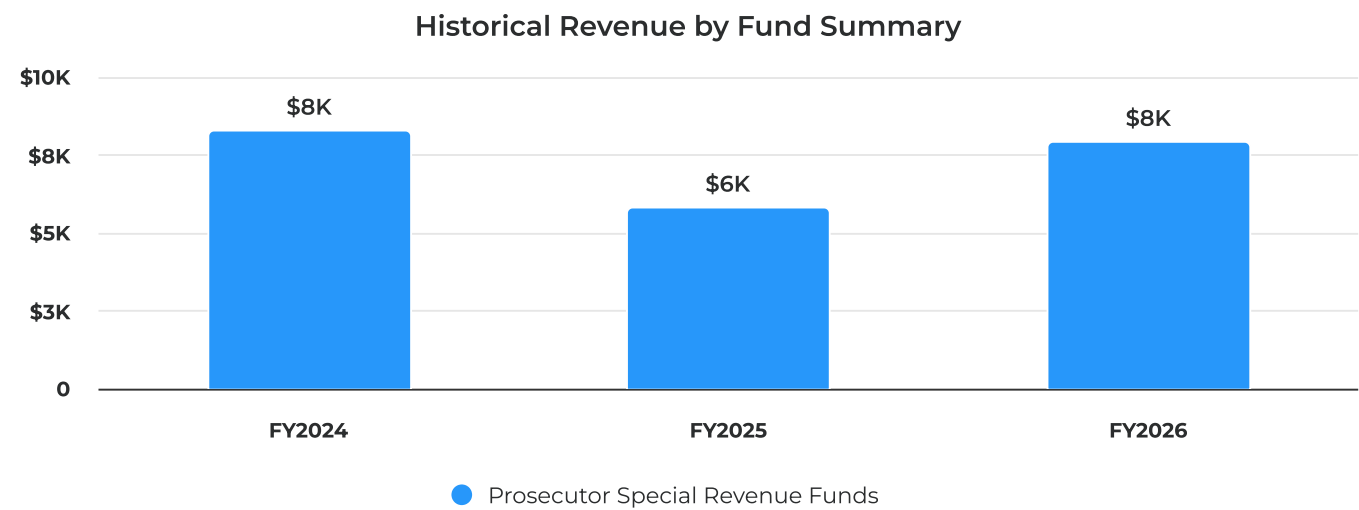


Revenues by Fund

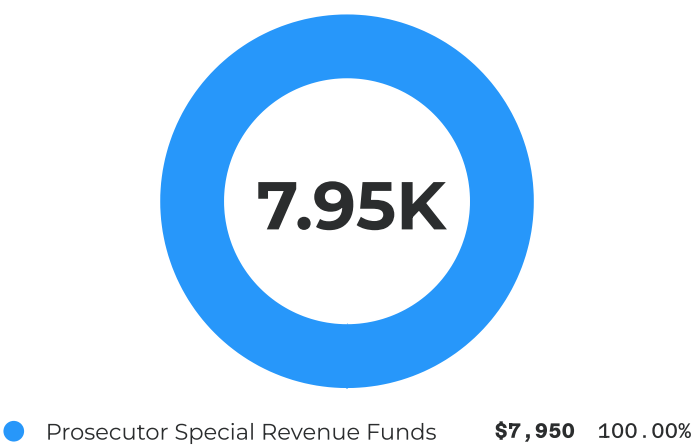
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
P.A. Training		\$8,295	\$6,350	\$8,363	\$7,950
Circuit Clerk Fees	260-44111	\$7,789	\$6,000	\$7,740	\$7,500
Interest	260-46611	\$507	\$350	\$435	\$450
Expense Reimbursement	260-48102	-	-	\$188	-
Total Revenues		\$8,295	\$6,350	\$8,363	\$7,950



Revenues by Fund Summary



FY26 Revenues by Fund Summary

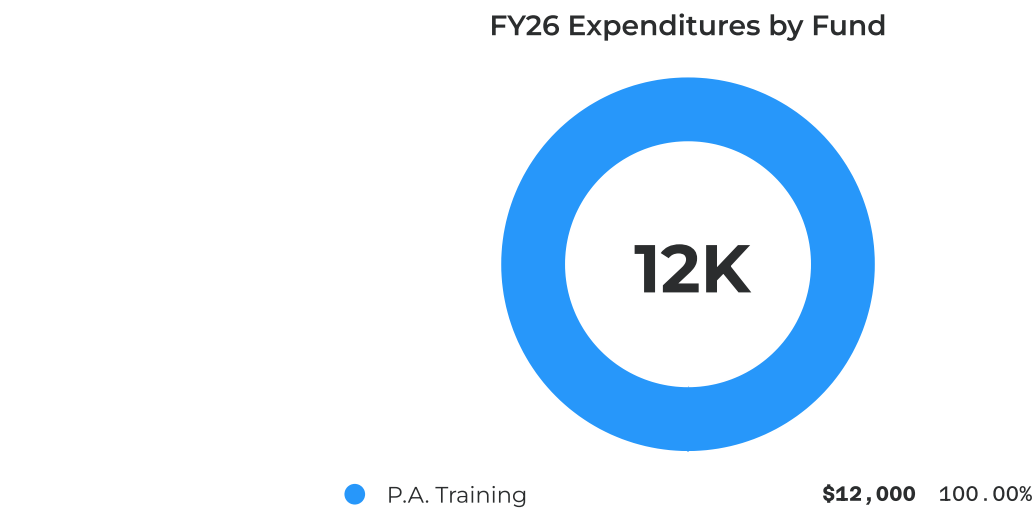
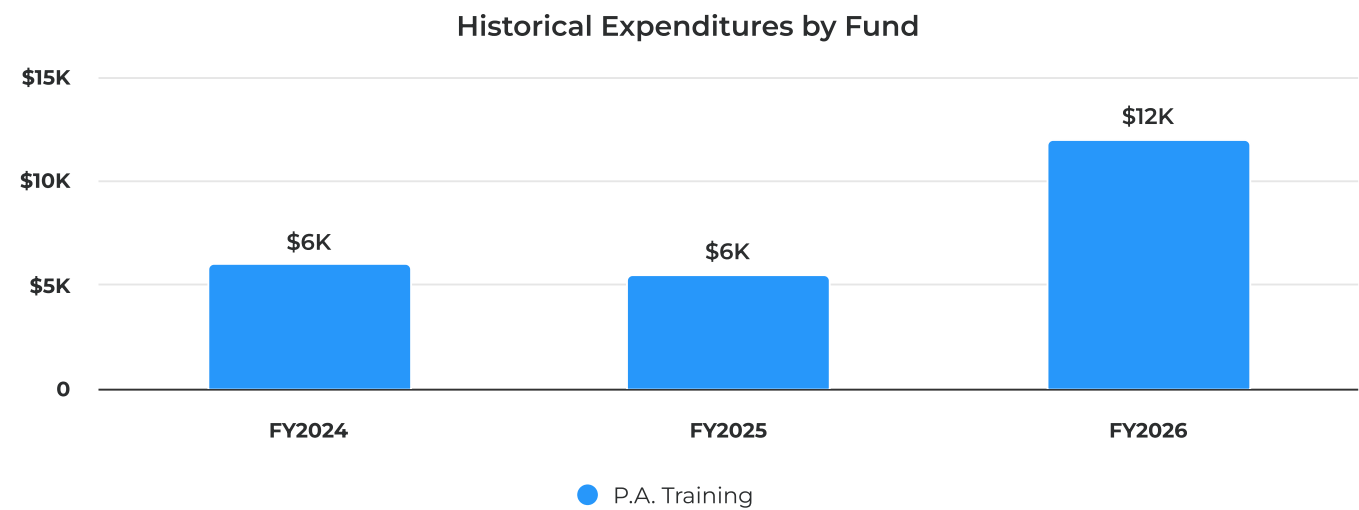


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Prosecutor Special Revenue Funds	\$8,295	\$6,350	\$8,363	\$7,950
Total Revenues	\$8,295	\$6,350	\$8,363	\$7,950



Expenditures by Fund

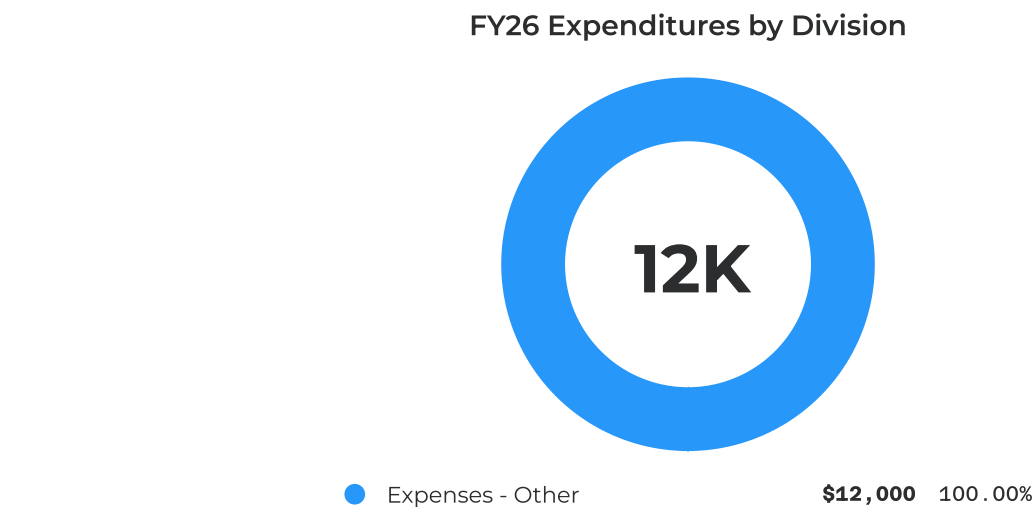
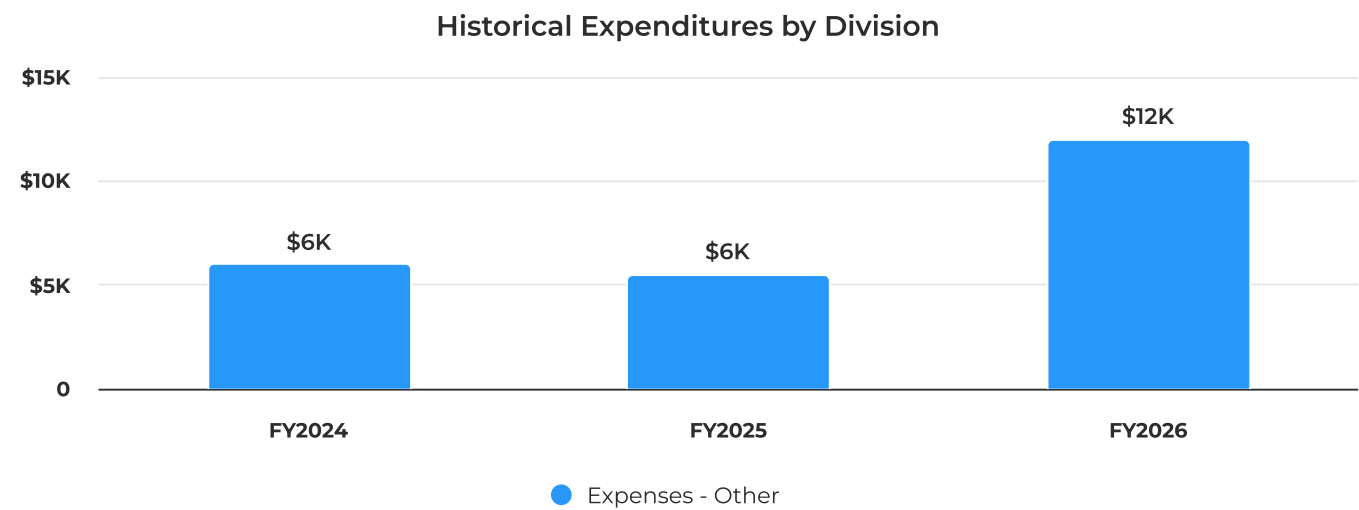


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
P.A. Training		\$5,997	\$10,000	\$7,890	\$12,000
Training	260-610-52590	\$5,997	\$10,000	\$7,890	\$12,000
Total Expenditures		\$5,997	\$10,000	\$7,890	\$12,000



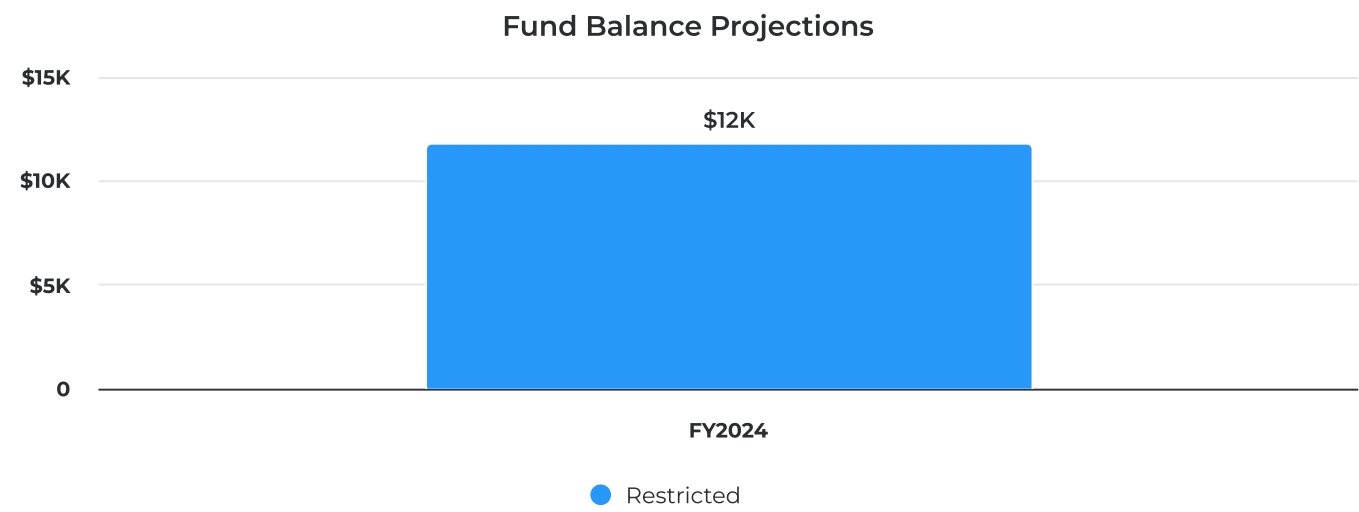
Expenditures by Division



Expenditures by Division					
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$5,997	\$10,000	\$7,890	\$12,000
P.A. Training		\$5,997	\$10,000	\$7,890	\$12,000
Training	260-610-52590	\$5,997	\$10,000	\$7,890	\$12,000
Total Expenditures		\$5,997	\$10,000	\$7,890	\$12,000



Fund Balance



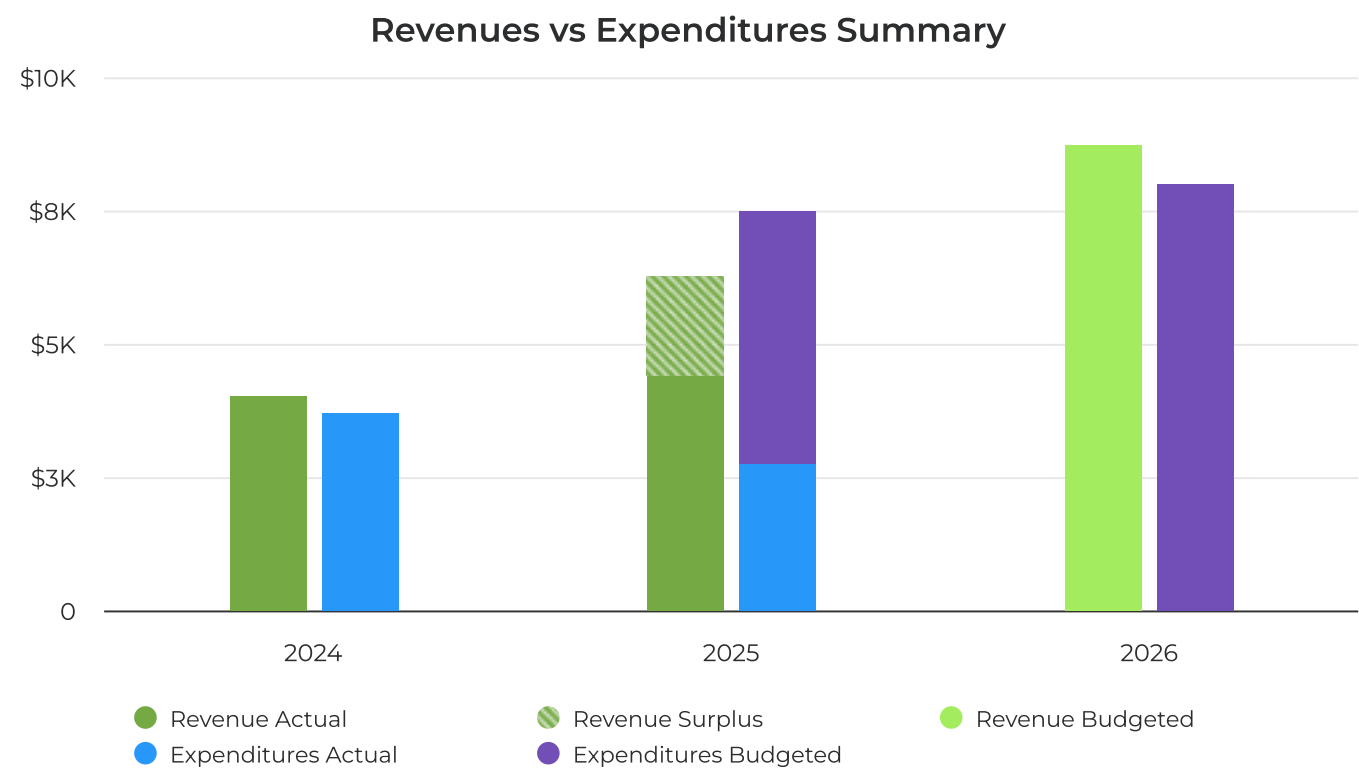
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$3 , 342	\$7 , 291	\$10 , 615	\$9 , 241	\$9 , 525	\$11 , 823
Total Fund Balance	\$3 , 342	\$7 , 291	\$10 , 615	\$9 , 241	\$9 , 525	\$11 , 823



Delinquent Taxes

Summary



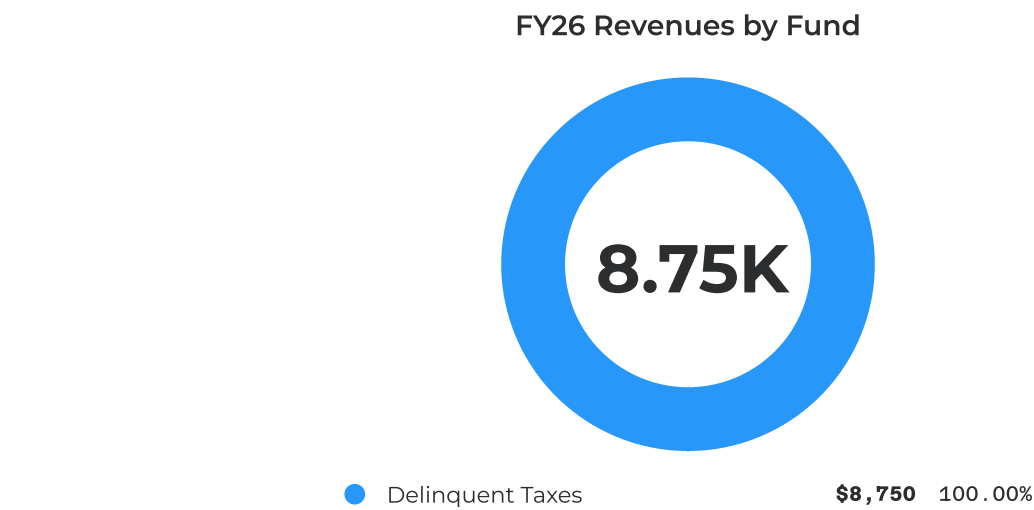
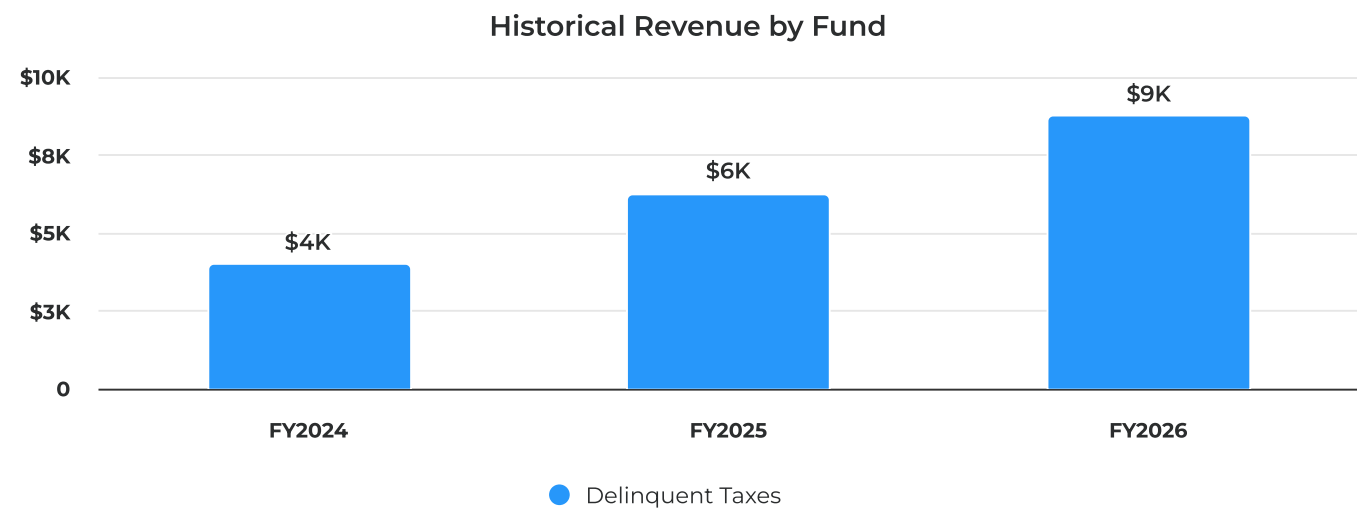
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$17,773	\$18,070	\$18,070	-
Revenues				
Intergovernmental Revenues	\$3,070	\$5,745	\$3,500	\$8,000
Interest	\$931	\$511	\$900	\$750
Total Revenues	\$4,001	\$6,256	\$4,400	\$8,750
Expenditures				
Operating Expenses	\$3,705	\$2,730	\$7,500	\$8,000
Total Expenditures	\$3,705	\$2,730	\$7,500	\$8,000
Total Revenues Less Expenditures	\$296	\$3,526	-\$3,100	\$750
Ending Fund Balance	\$18,070	\$21,595	\$14,970	\$750



Revenues by Fund

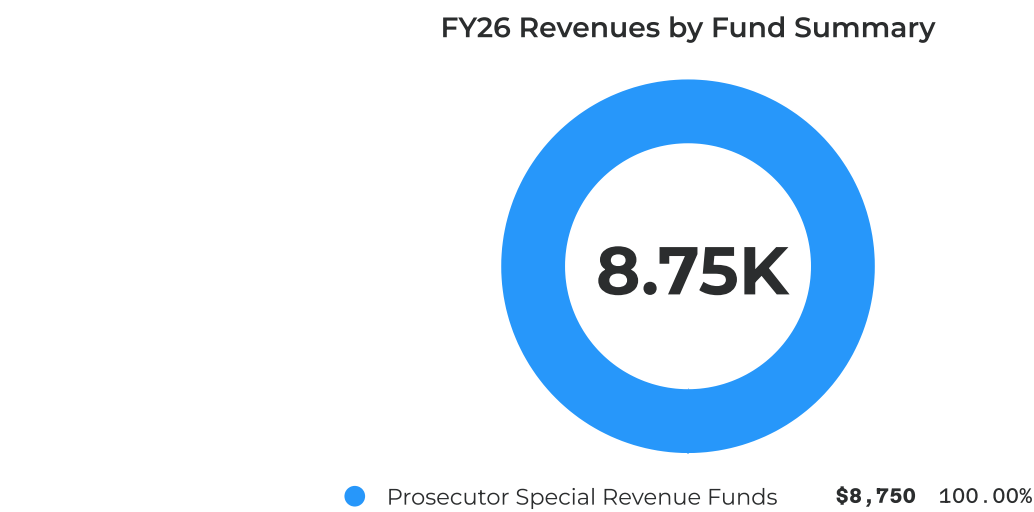
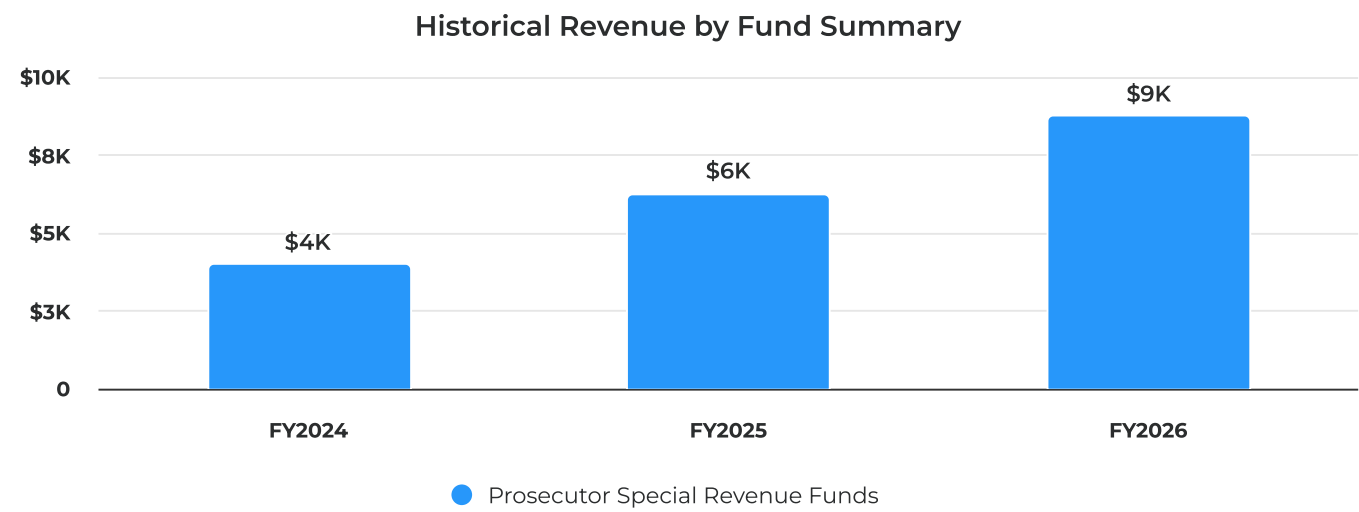


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Delinquent Taxes		\$4,001	\$4,400	\$12,125	\$8,750
Delinquent Tax Fees	265-41910	\$3,070	\$3,500	\$11,450	\$8,000
Interest	265-46611	\$931	\$900	\$675	\$750
Total Revenues		\$4,001	\$4,400	\$12,125	\$8,750



Revenues by Fund Summary

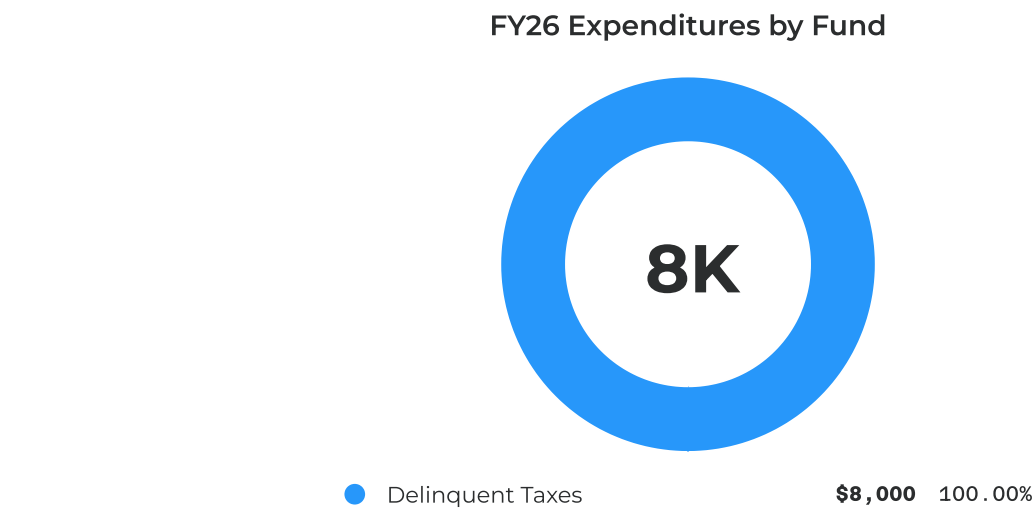
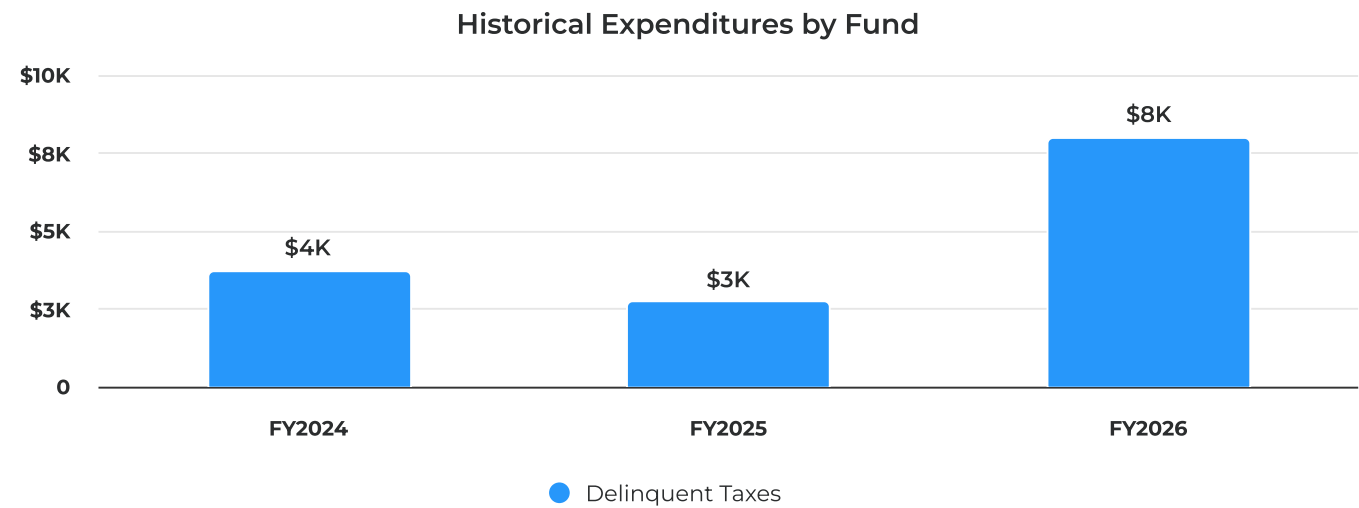


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Prosecutor Special Revenue Funds	\$4,001	\$4,400	\$12,125	\$8,750
Total Revenues	\$4,001	\$4,400	\$12,125	\$8,750



Expenditures by Fund

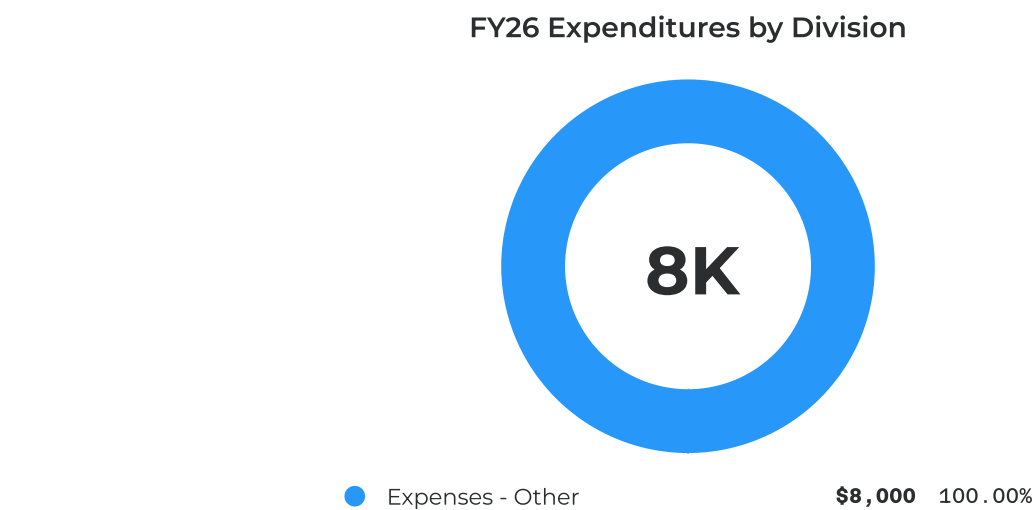
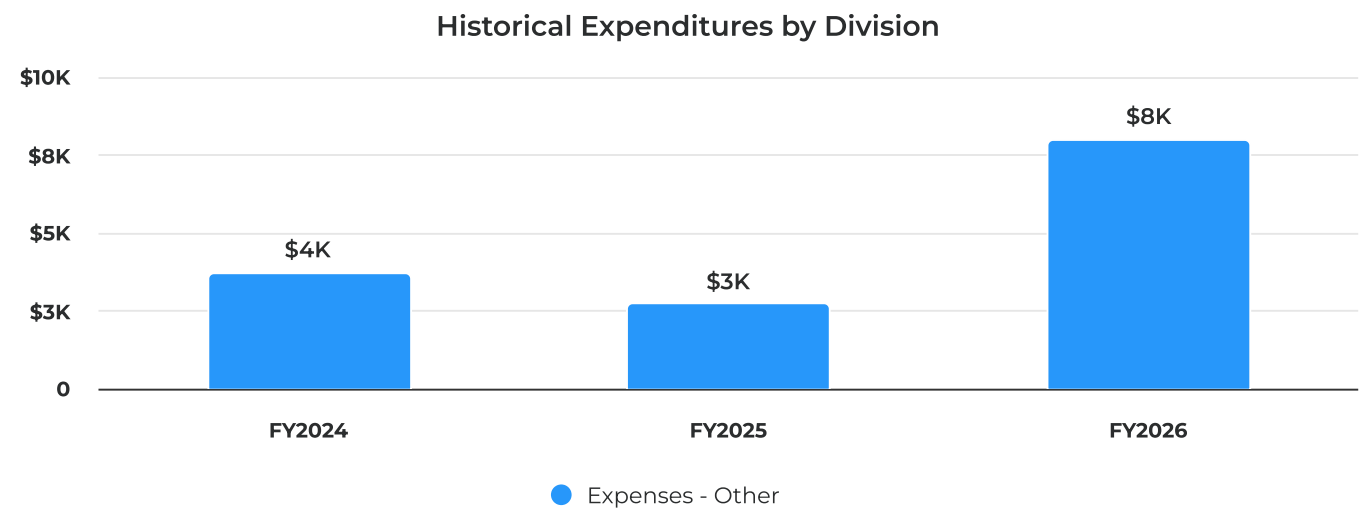


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Delinquent Taxes		\$3,705	\$7,500	\$4,400	\$8,000
Postage	265-610-53605	\$2,331	\$5,500	\$2,250	\$5,500
Fuel Expense	265-610-53626	\$1,374	\$2,000	\$2,150	\$2,500
Total Expenditures		\$3,705	\$7,500	\$4,400	\$8,000



Expenditures by Division

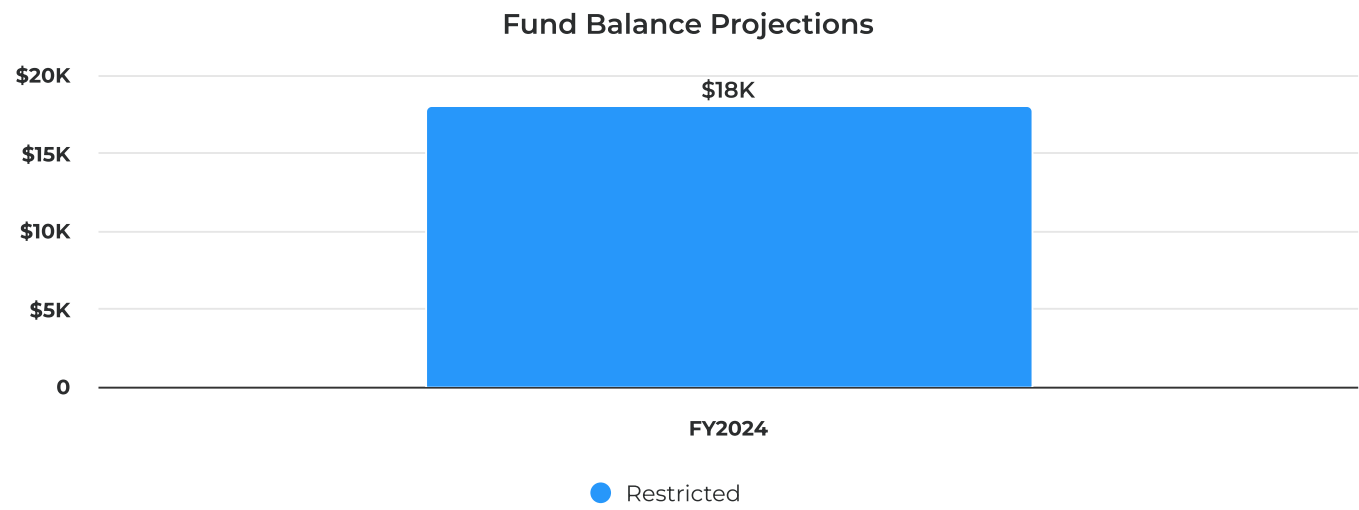


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$3,705	\$7,500	\$4,400	\$8,000
Delinquent Taxes		\$3,705	\$7,500	\$4,400	\$8,000
Postage	265-610-53605	\$2,331	\$5,500	\$2,250	\$5,500
Fuel Expense	265-610-53626	\$1,374	\$2,000	\$2,150	\$2,500
Total Expenditures		\$3,705	\$7,500	\$4,400	\$8,000



Fund Balance



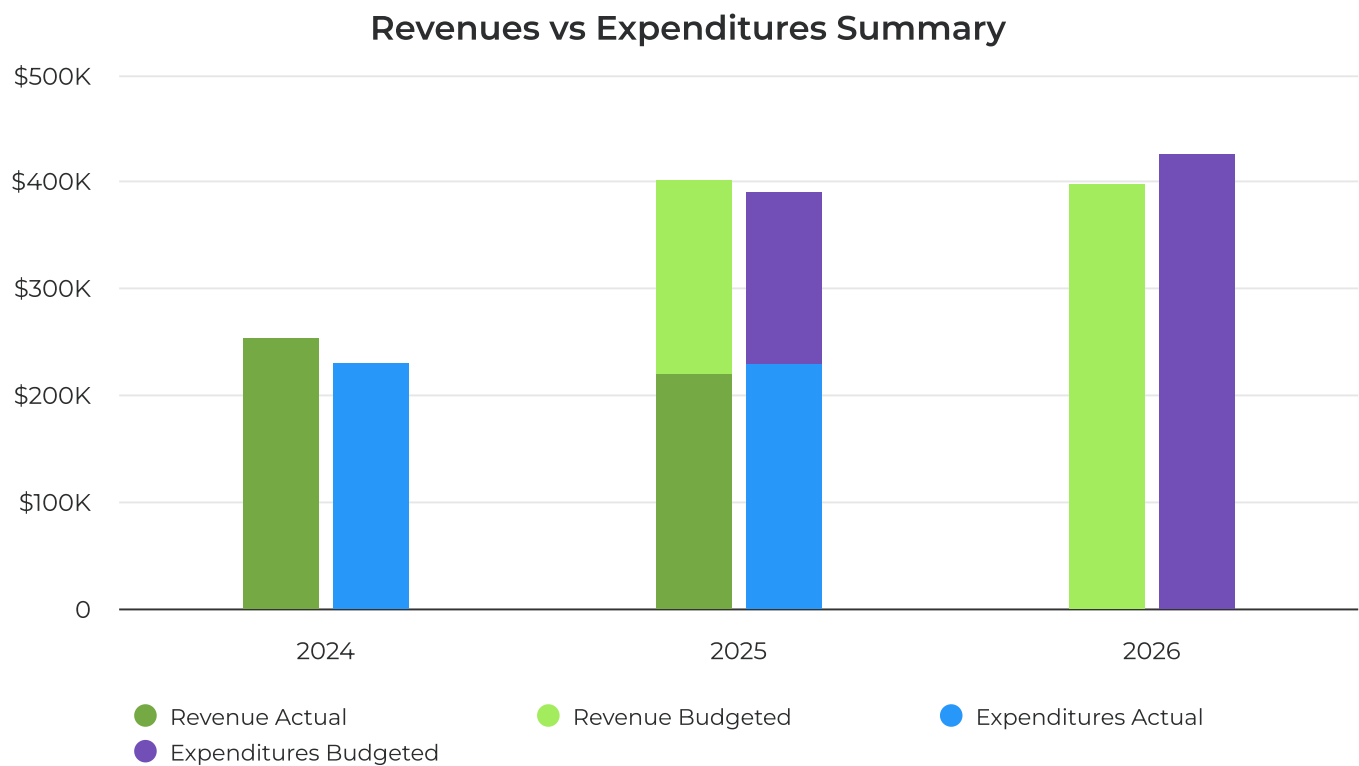
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$34,022	\$23,668	\$9,025	\$15,059	\$17,773	\$18,070
Total Fund Balance	\$34,022	\$23,668	\$9,025	\$15,059	\$17,773	\$18,070



Adm. Handling Cost

Summary



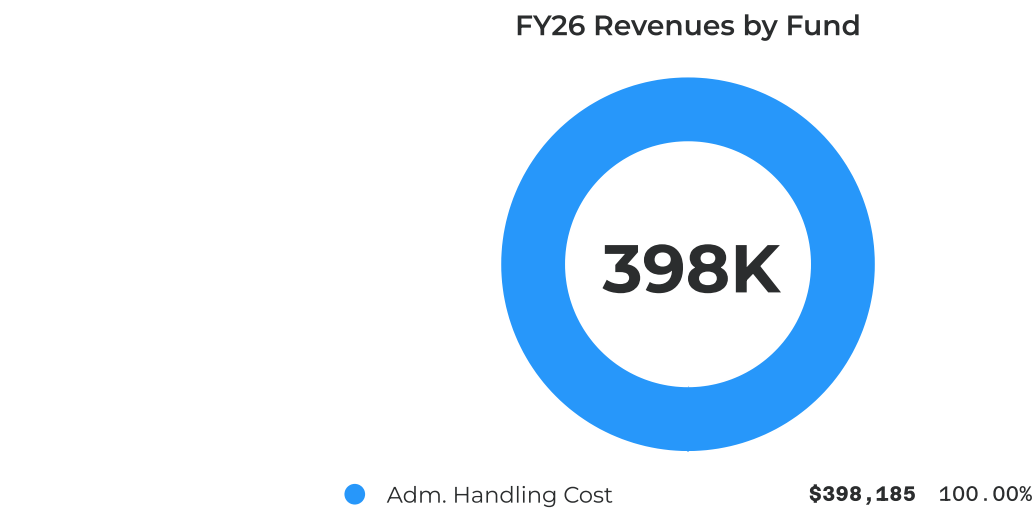
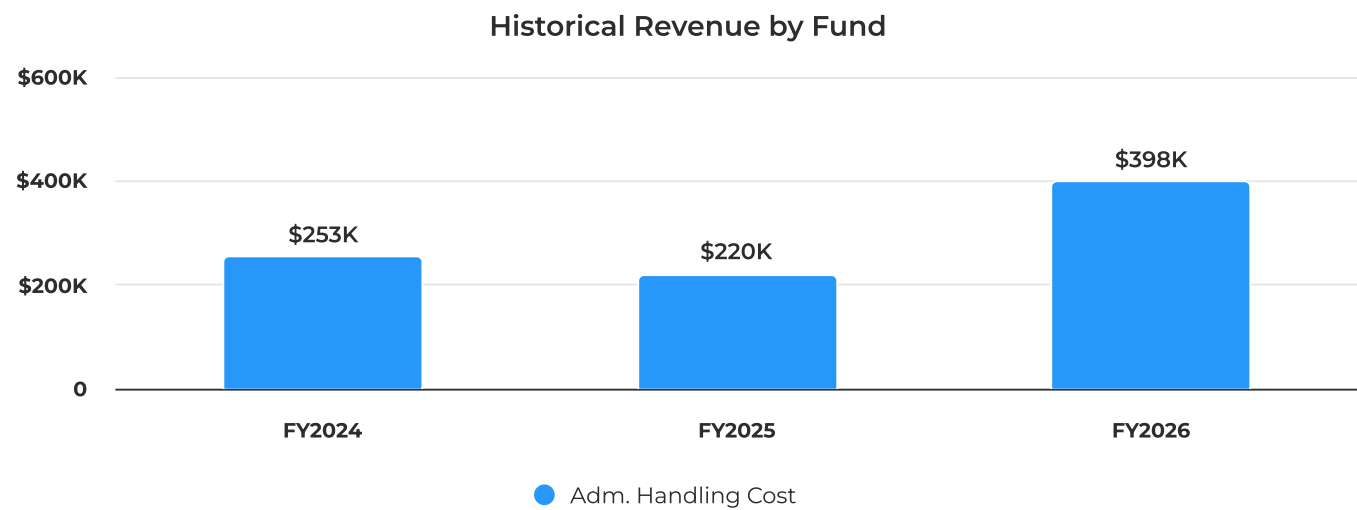
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$26,613	\$49,557	\$49,557	-
Revenues				
Charges for Services	\$9,292	\$5,110	\$9,400	\$6,685
Interest	\$1,705	\$1,018	\$1,200	\$1,500
Other Revenue	\$242,095	\$213,533	\$390,000	\$390,000
Total Revenues	\$253,092	\$219,661	\$400,600	\$398,185
Expenditures				
Payroll	-	-	-	\$35,000
Operating Expenses	\$230,148	\$228,484	\$390,150	\$390,185
Total Expenditures	\$230,148	\$228,484	\$390,150	\$425,185
Total Revenues Less Expenditures	\$22,944	-\$8,822	\$10,450	-\$27,000
Ending Fund Balance	\$49,557	\$40,735	\$60,007	-\$27,000



Revenues by Fund

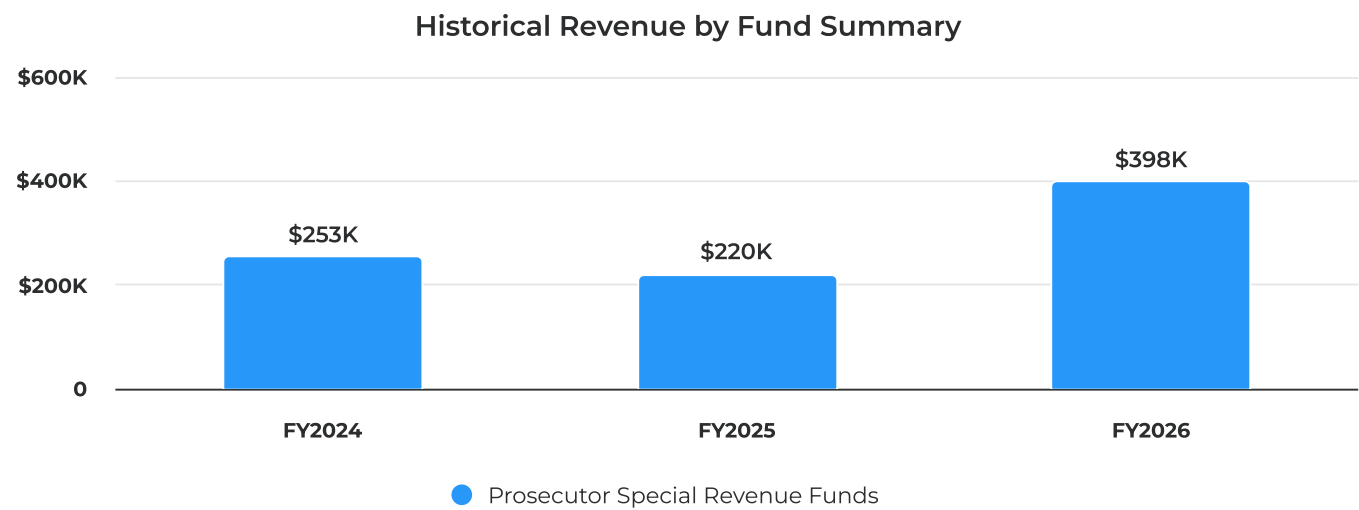


Revenues by Fund

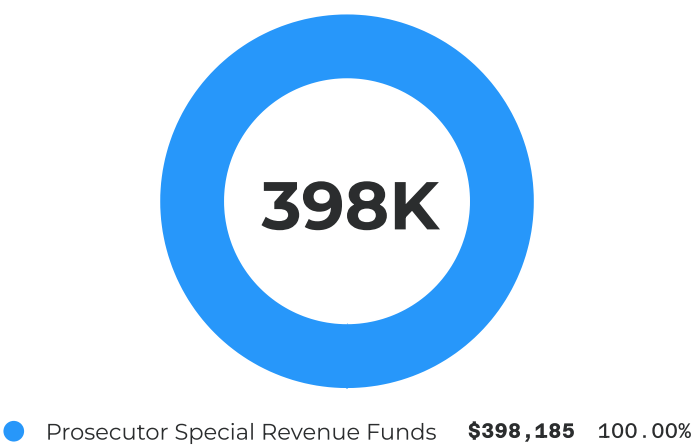
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Adm. Handling Cost		\$253,092	\$400,600	\$316,930	\$398,185
Bad Check Fees	268-44930	\$175	\$250	-	-
Restitution Fees	268-44931	\$8,997	\$9,000	\$6,150	\$6,500
MOPS Fees	268-44932	\$120	\$150	\$150	\$185
Victim Restitution Revenue	268-45190	\$241,816	\$390,000	\$309,190	\$390,000
Interest	268-46611	\$1,705	\$1,200	\$1,440	\$1,500
Miscellaneous Revenue	268-48101	\$280	-	-	-
Total Revenues		\$253,092	\$400,600	\$316,930	\$398,185



Revenues by Fund Summary



FY26 Revenues by Fund Summary

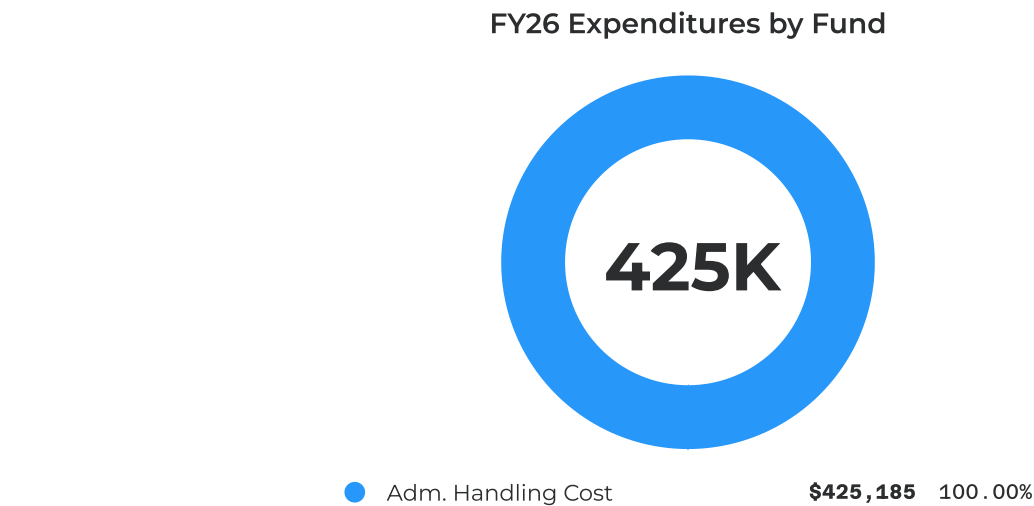
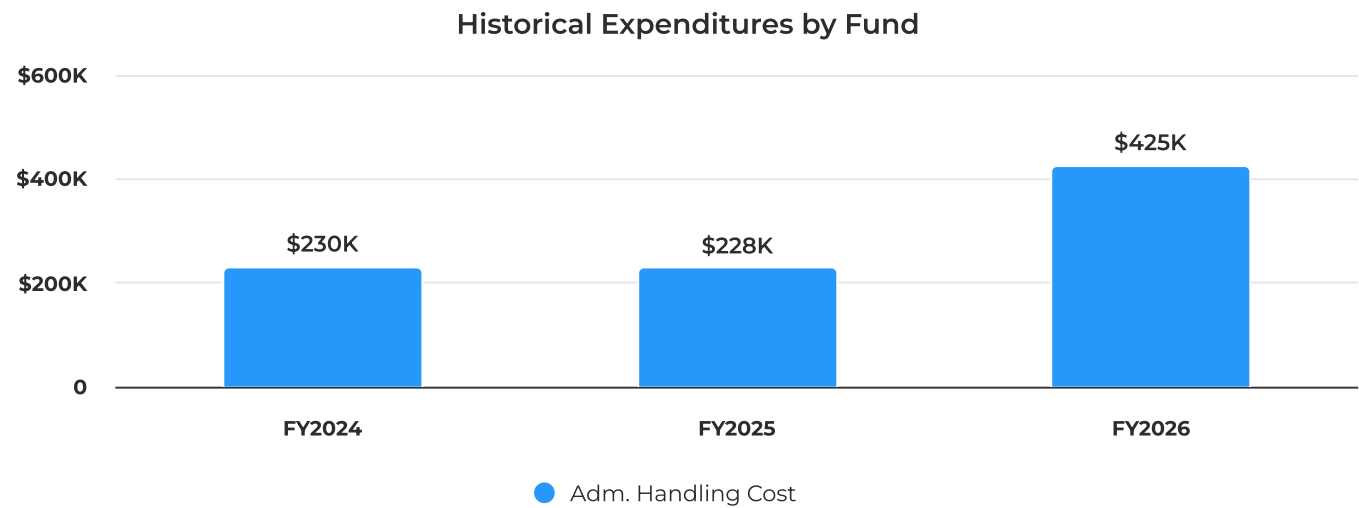


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Prosecutor Special Revenue Funds	\$253,092	\$400,600	\$316,930	\$398,185
Total Revenues	\$253,092	\$400,600	\$316,930	\$398,185



Expenditures by Fund

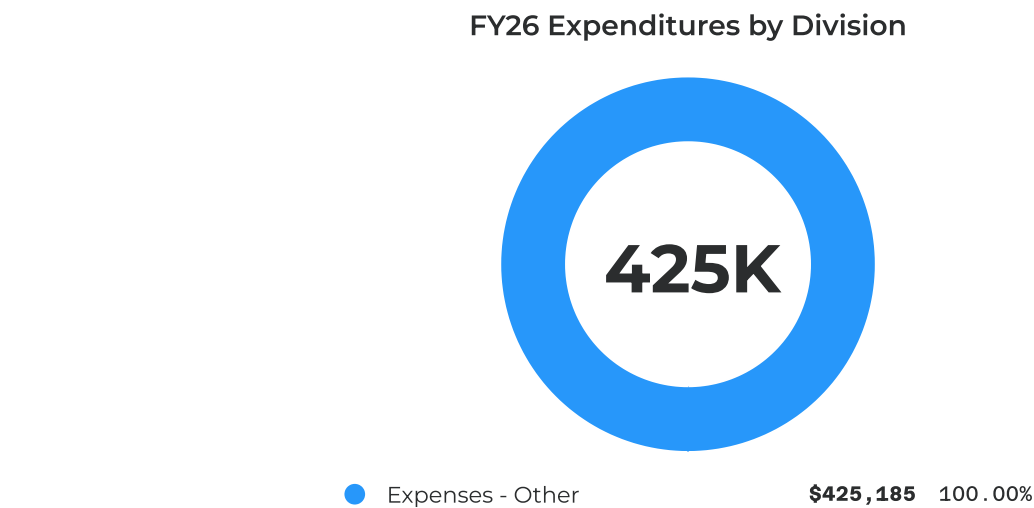
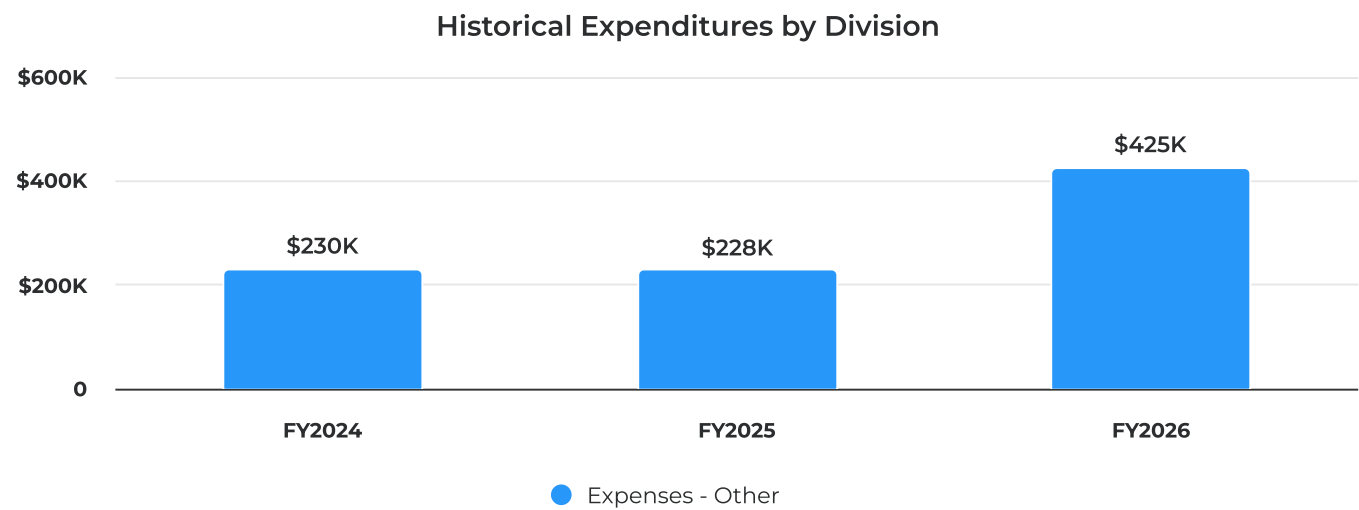


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Adm. Handling Cost		\$230,148	\$390,150	\$337,662	\$425,185
Contract Labor	268-610-51130	-	-	-	\$35,000
Administrative Fee to State	268-610-57509	\$115	\$150	\$150	\$185
Victim Restitution	268-610-57805	\$230,033	\$390,000	\$337,512	\$390,000
Total Expenditures		\$230,148	\$390,150	\$337,662	\$425,185



Expenditures by Division

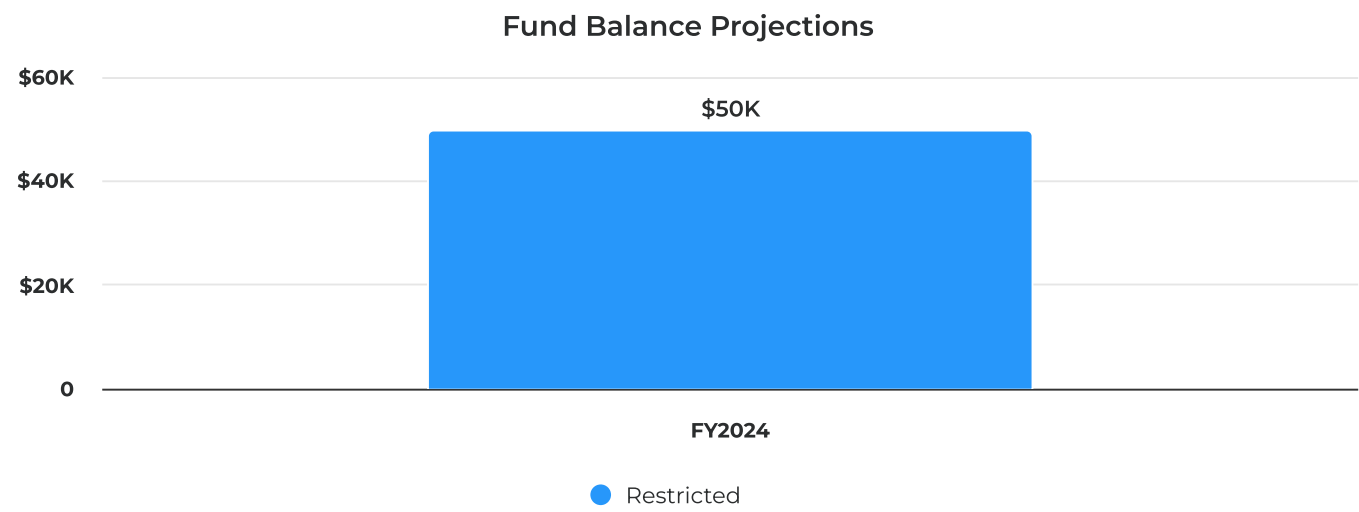


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$230,148	\$390,150	\$337,662	\$425,185
Adm. Handling Cost		\$230,148	\$390,150	\$337,662	\$425,185
Contract Labor	268-610-51130	-	-	-	\$35,000
Administrative Fee to State	268-610-57509	\$115	\$150	\$150	\$185
Victim Restitution	268-610-57805	\$230,033	\$390,000	\$337,512	\$390,000
Total Expenditures		\$230,148	\$390,150	\$337,662	\$425,185



Fund Balance



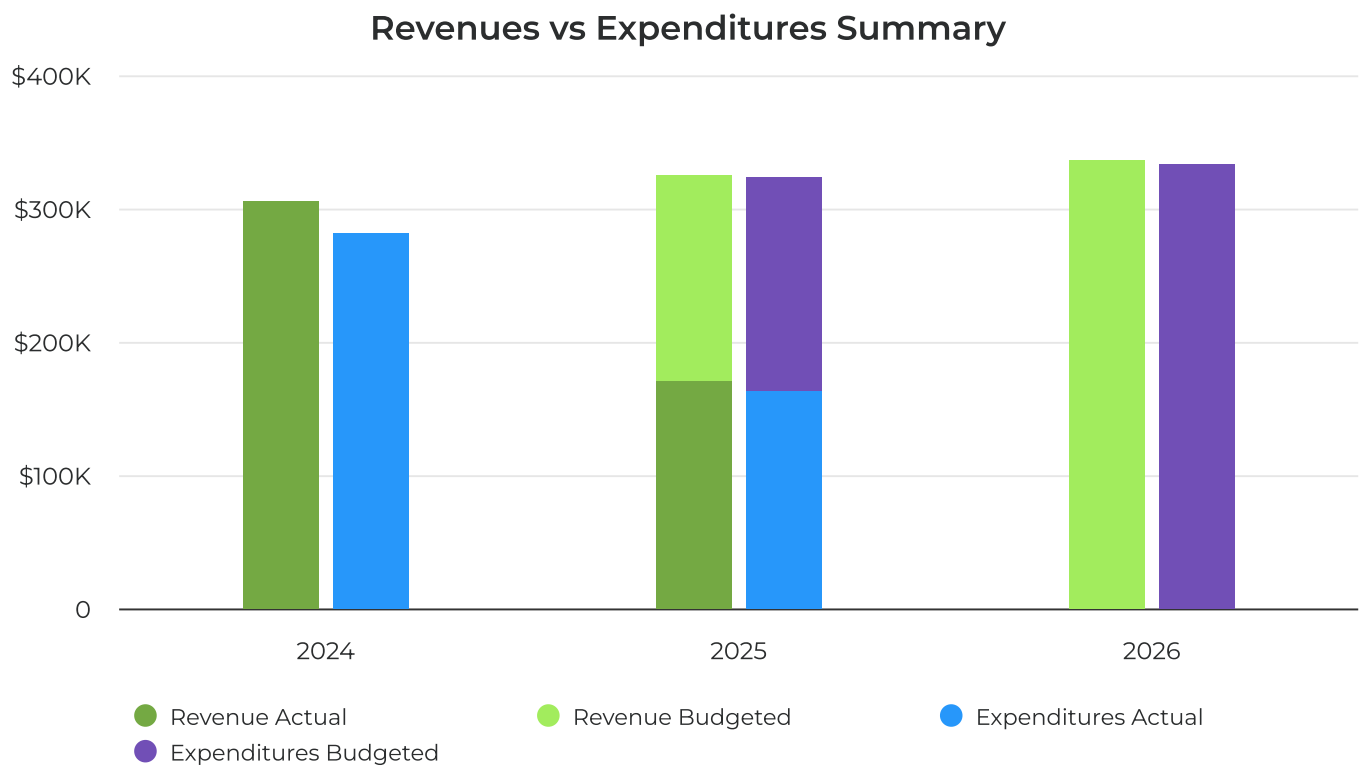
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$59,507	\$42,014	\$27,621	\$22,336	\$26,613	\$49,557
Total Fund Balance	\$59,507	\$42,014	\$27,621	\$22,336	\$26,613	\$49,557



County Elections

Summary



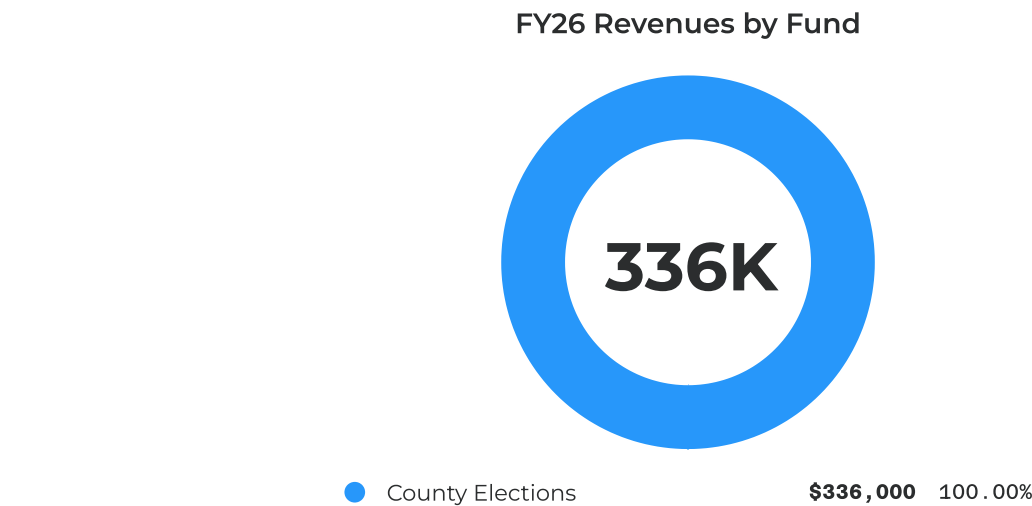
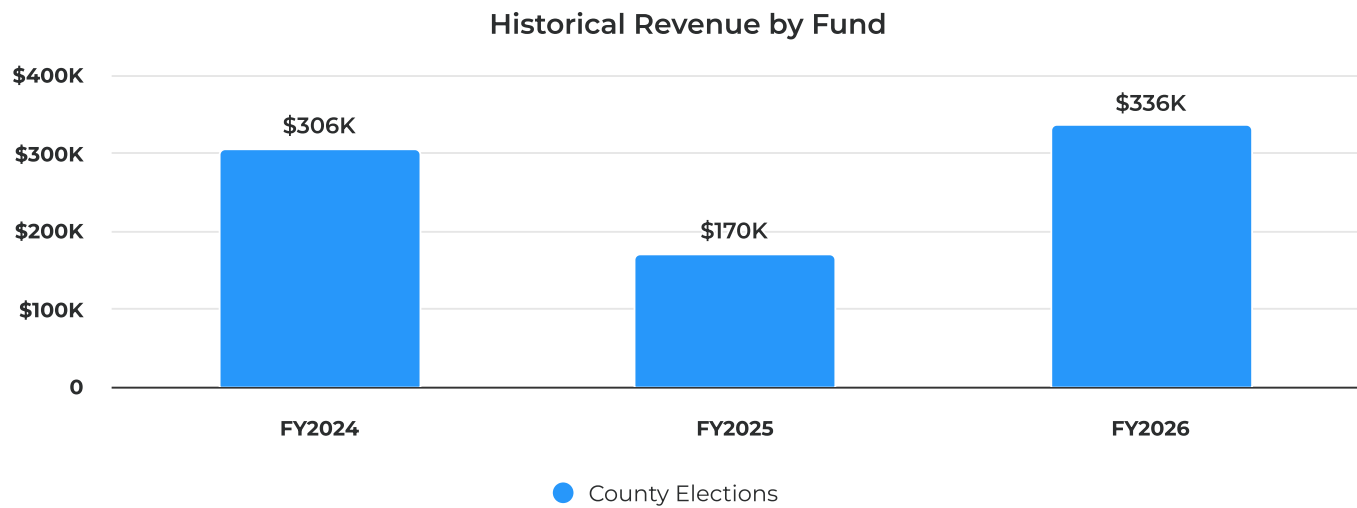
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$5,197	\$29,416	\$29,416	-
Revenues				
Charges for Services	\$303,214	\$169,169	\$325,000	\$335,000
Interest	\$2,479	\$742	\$1,000	\$1,000
Total Revenues	\$305,693	\$169,911	\$326,000	\$336,000
Expenditures				
Operating Expenses	\$281,474	\$162,720	\$324,000	\$334,000
Total Expenditures	\$281,474	\$162,720	\$324,000	\$334,000
Total Revenues Less Expenditures	\$24,218	\$7,191	\$2,000	\$2,000
Ending Fund Balance	\$29,416	\$36,606	\$31,416	\$2,000



Revenues by Fund

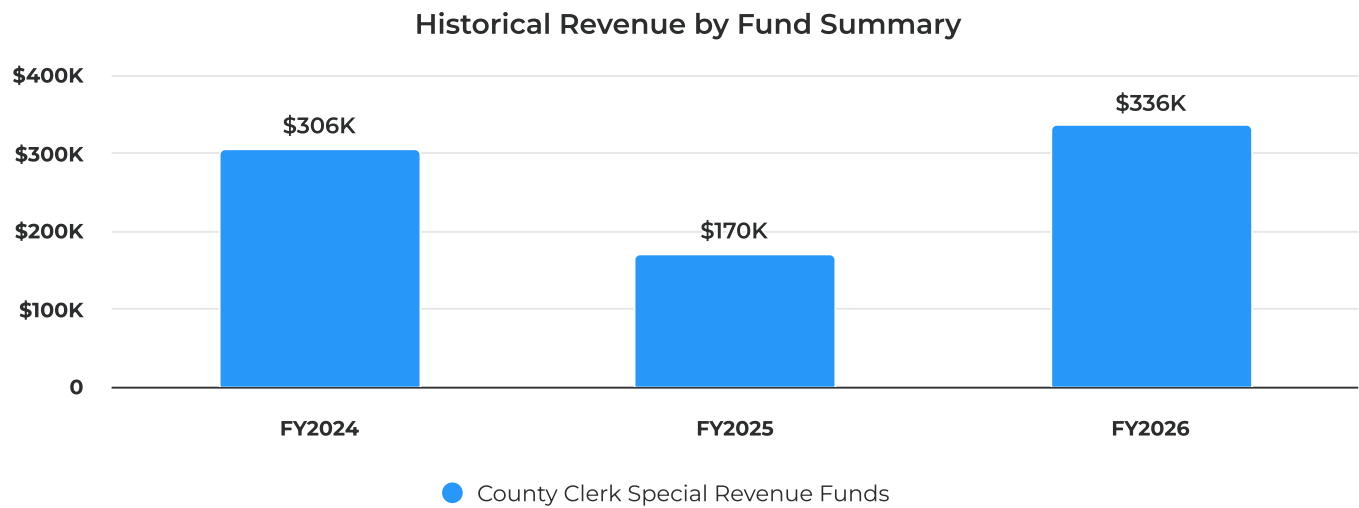


Revenues by Fund

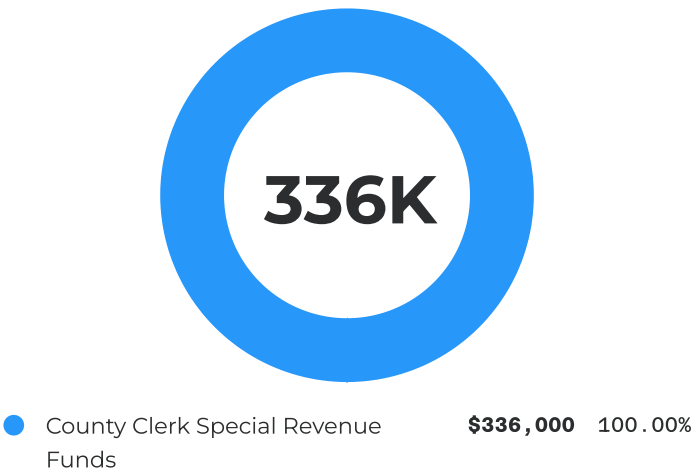
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Elections		\$305,693	\$326,000	\$201,080	\$336,000
Election Cost Reimbursement	285-43610	\$303,214	\$325,000	\$200,000	\$335,000
Interest	285-46611	\$2,479	\$1,000	\$1,080	\$1,000
Total Revenues		\$305,693	\$326,000	\$201,080	\$336,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

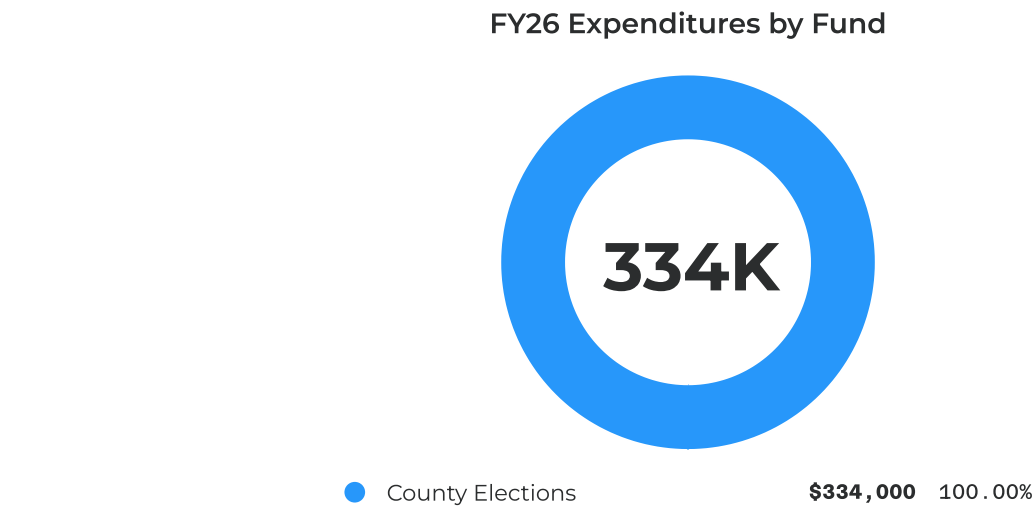
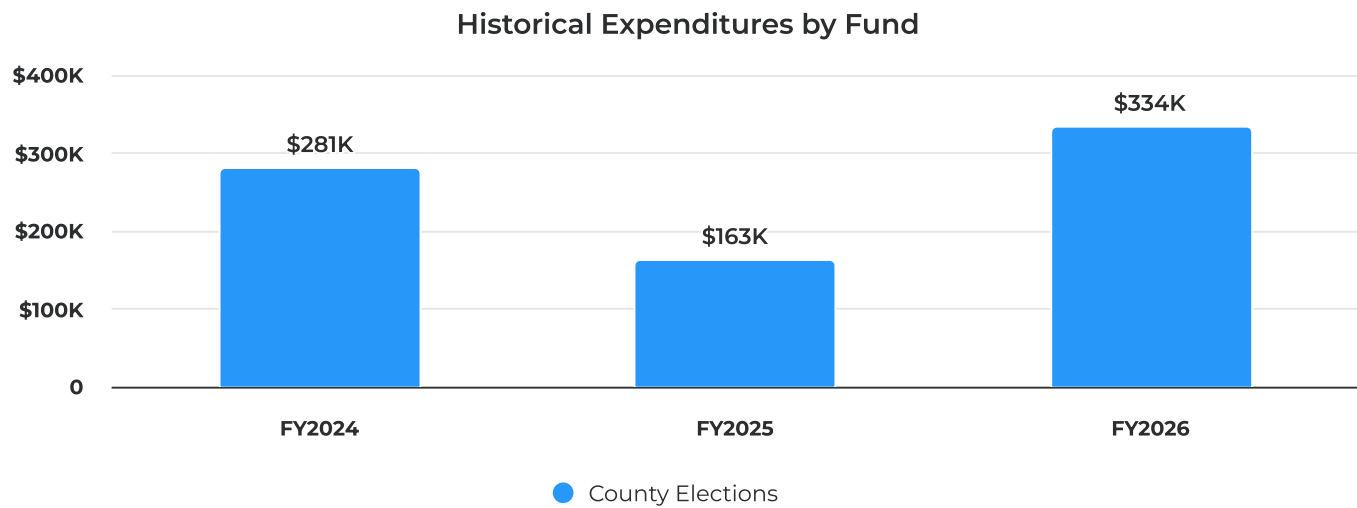


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk Special Revenue Funds	\$305,693	\$326,000	\$201,080	\$336,000
Total Revenues	\$305,693	\$326,000	\$201,080	\$336,000



Expenditures by Fund

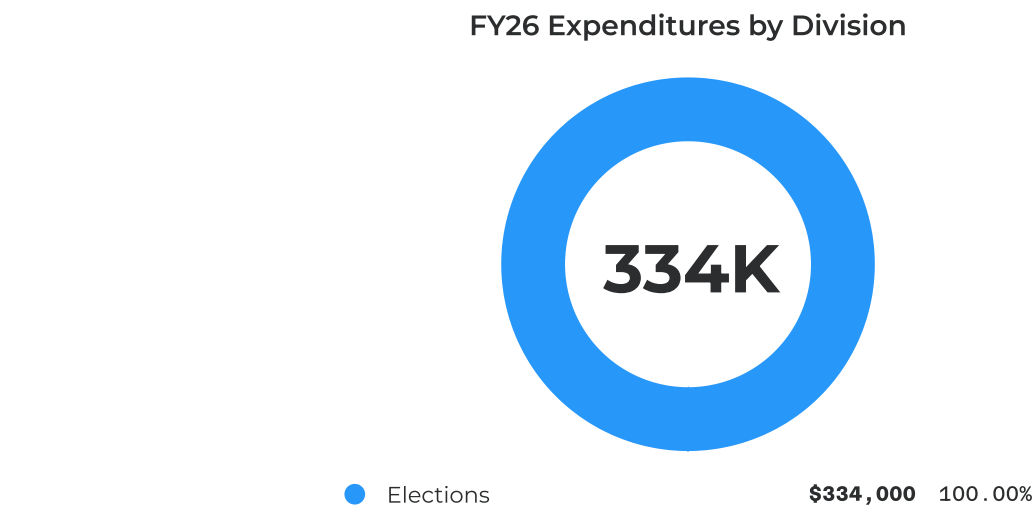
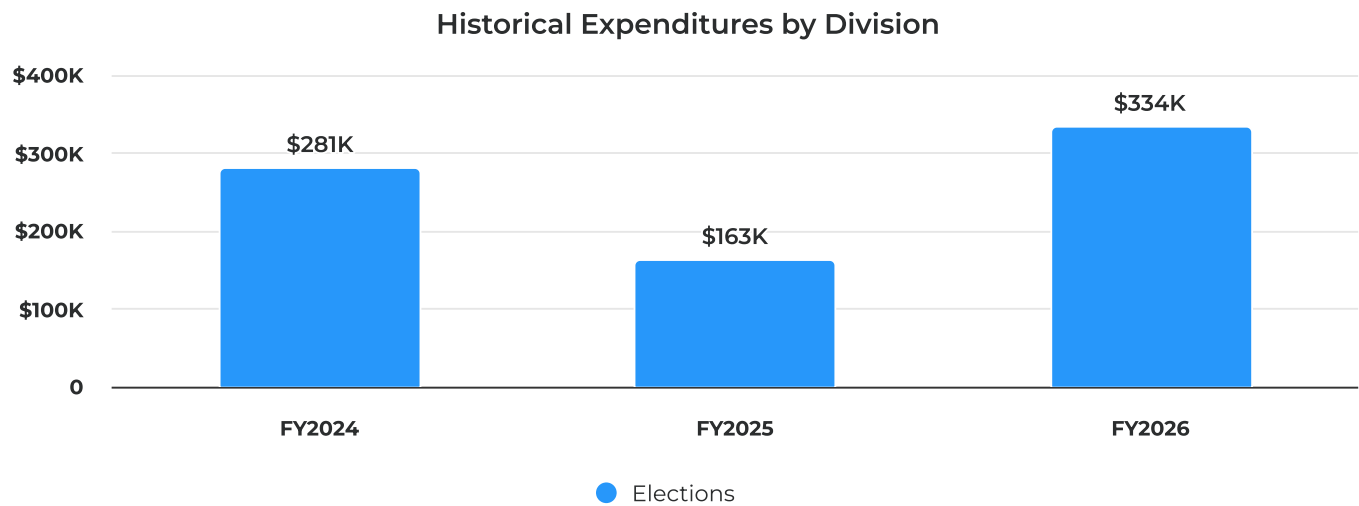


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Total Expenditures		\$281,474	\$324,000	\$200,000	\$334,000



Expenditures by Division

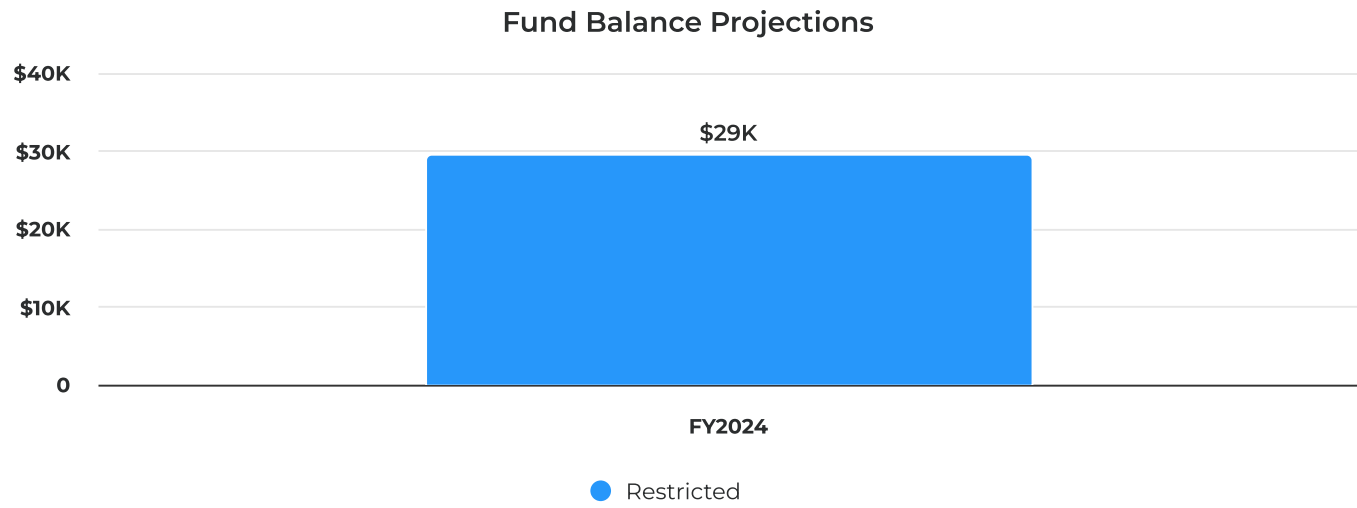


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections		\$281,474	\$324,000	\$200,000	\$334,000
County Elections		\$281,474	\$324,000	\$200,000	\$334,000
Election Expenses	285-610-52515	\$281,474	\$324,000	\$200,000	\$334,000
Total Expenditures		\$281,474	\$324,000	\$200,000	\$334,000



Fund Balance



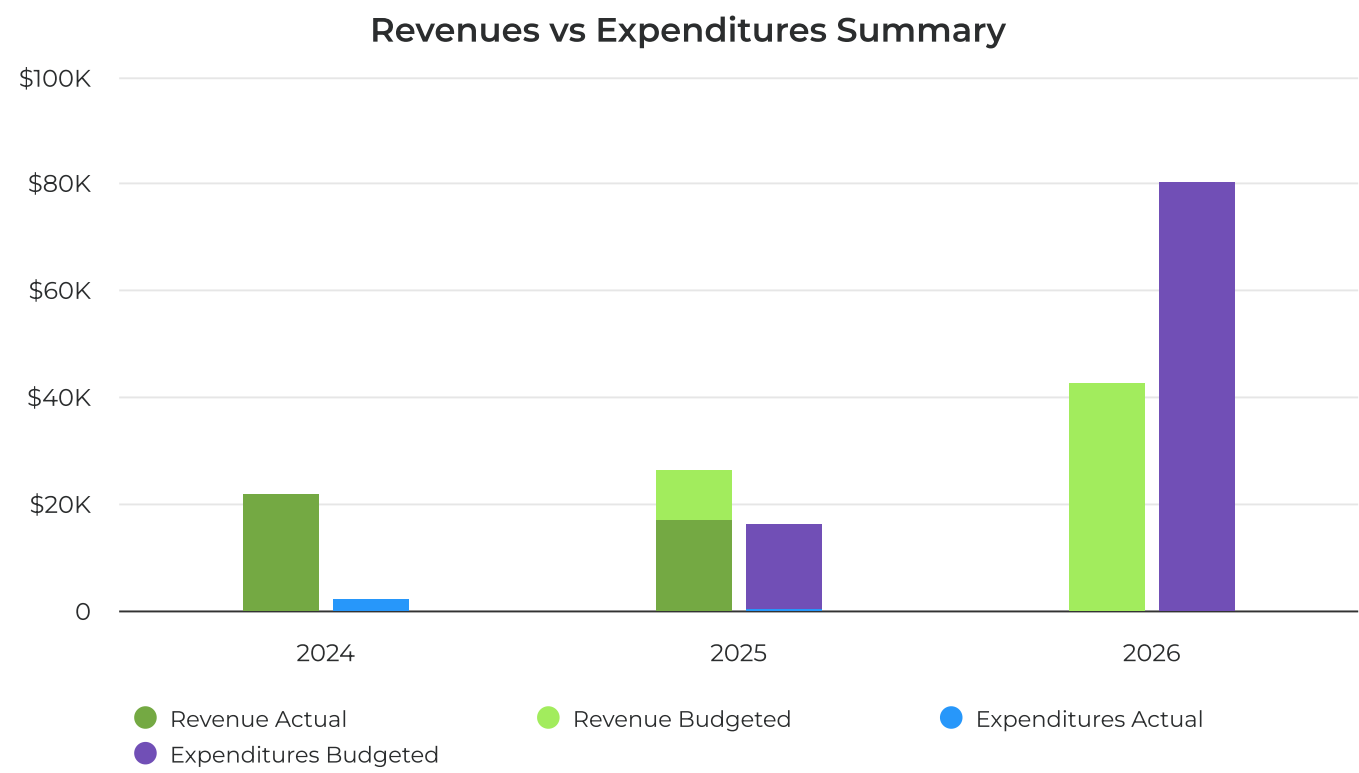
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$2,827	\$34,888	\$6,058	\$33,382	\$5,197	\$29,416
Total Fund Balance	\$2,827	\$34,888	\$6,058	\$33,382	\$5,197	\$29,416



Elections 5%

Summary



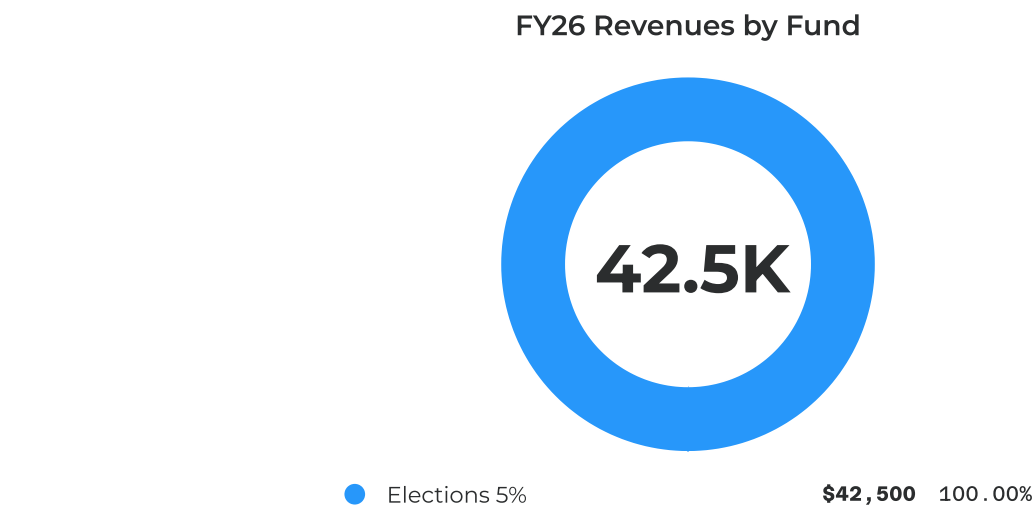
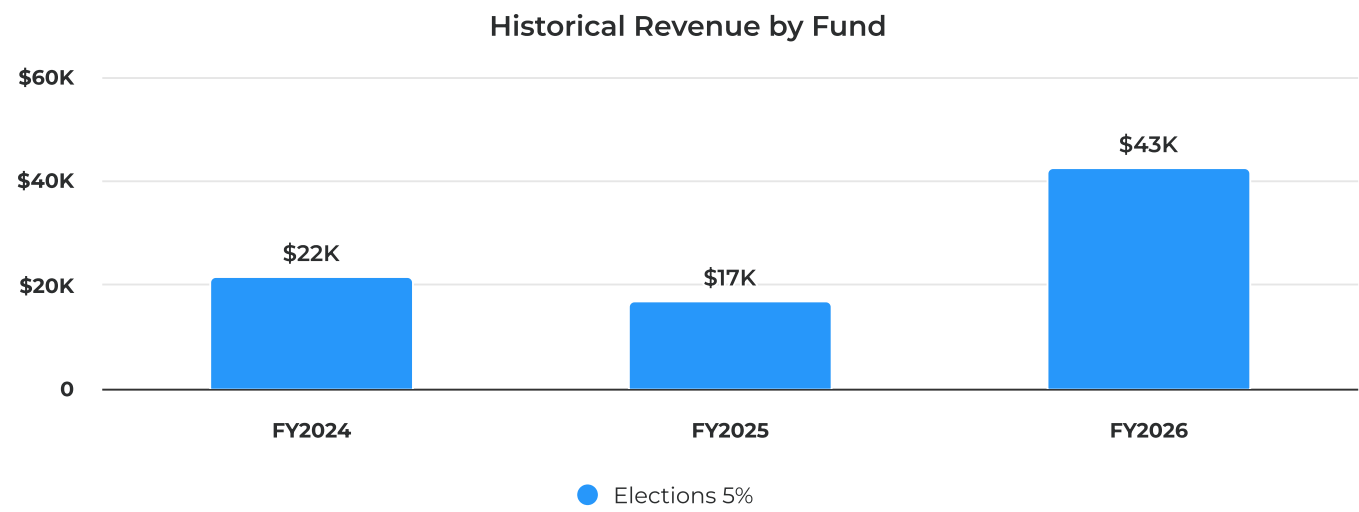
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$37,489	\$57,163	\$57,163	-
Revenues				
Intergovernmental Revenues	-	-	\$15,000	\$22,000
Charges for Services	\$19,371	\$15,359	\$10,000	\$18,500
Interest	\$2,313	\$1,546	\$1,500	\$2,000
Total Revenues	\$21,685	\$16,905	\$26,500	\$42,500
Expenditures				
Operating Expenses	\$2,012	\$200	\$1,350	\$54,450
Capital Outlays	-	-	\$15,000	\$26,000
Total Expenditures	\$2,012	\$200	\$16,350	\$80,450
Total Revenues Less Expenditures	\$19,673	\$16,705	\$10,150	-\$37,950
Ending Fund Balance	\$57,163	\$73,868	\$67,313	-\$37,950



Revenues by Fund

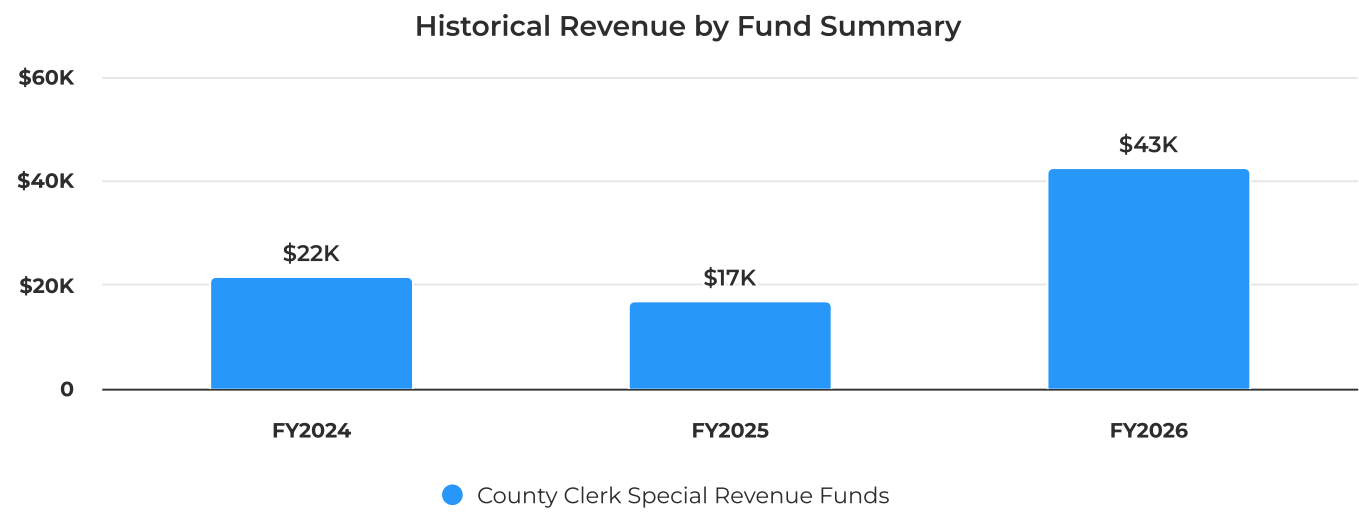


Revenues by Fund

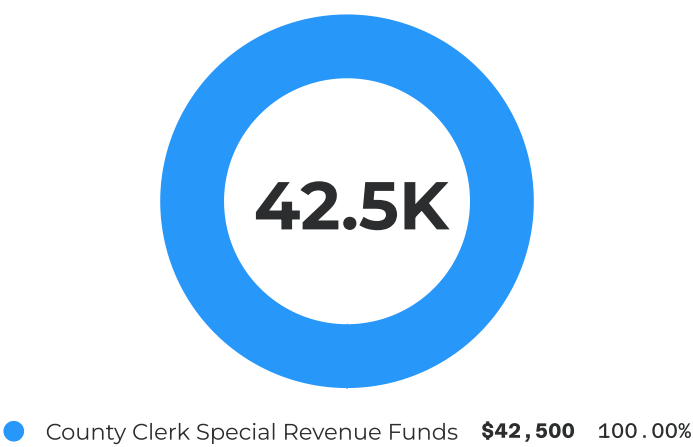
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections 5%		\$21,685	\$26,500	\$13,751	\$42,500
Miscellaneous Grants	288-43411	-	\$15,000	-	\$22,000
Elections Revenue	288-43610	\$19,371	\$10,000	\$11,626	\$18,500
Interest	288-46611	\$2,313	\$1,500	\$2,125	\$2,000
Total Revenues		\$21,685	\$26,500	\$13,751	\$42,500



Revenues by Fund Summary



FY26 Revenues by Fund Summary

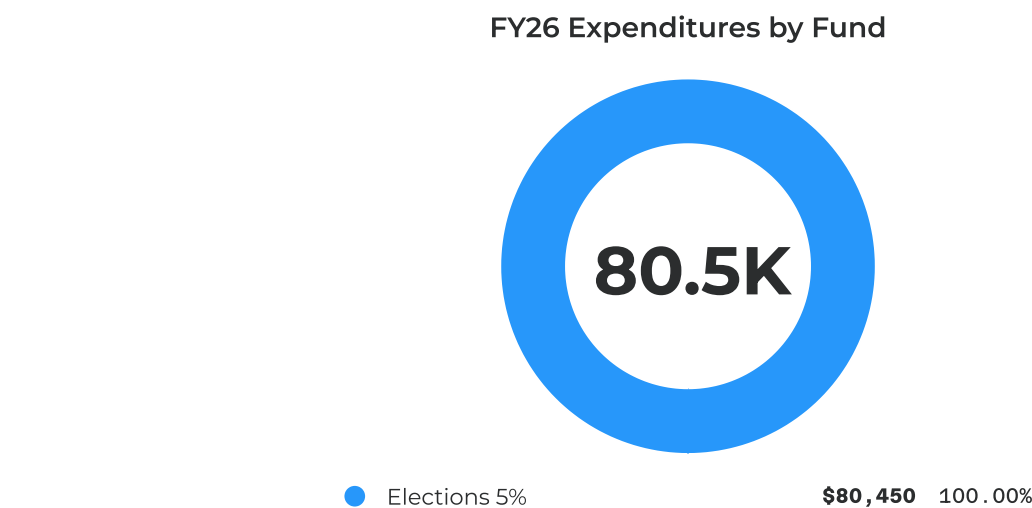
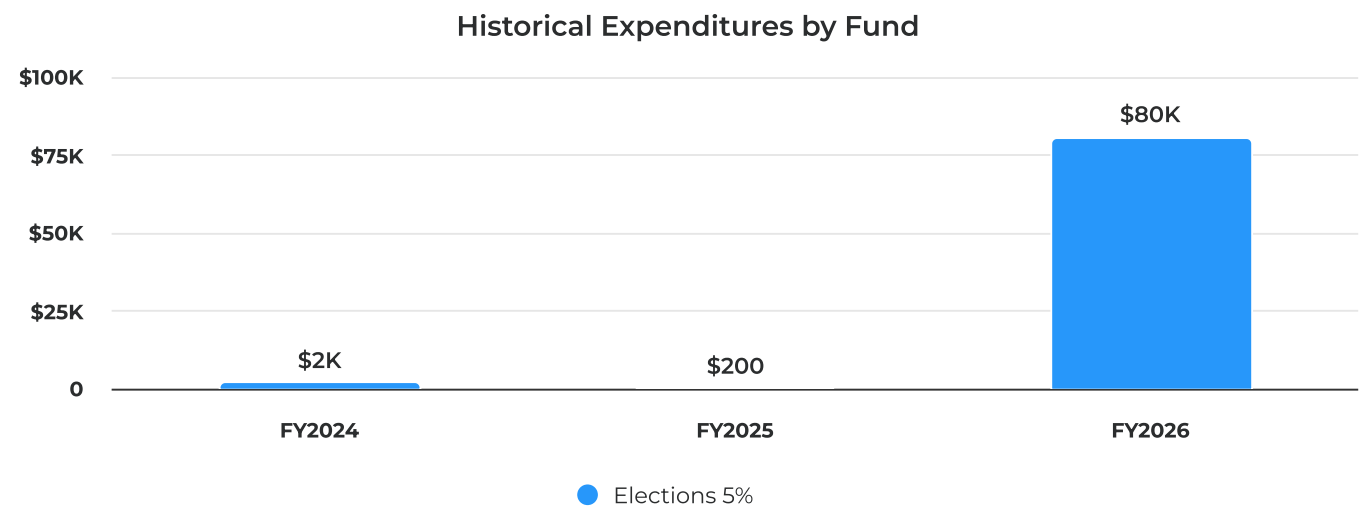


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk Special Revenue Funds	\$21,685	\$26,500	\$13,751	\$42,500
Total Revenues	\$21,685	\$26,500	\$13,751	\$42,500



Expenditures by Fund



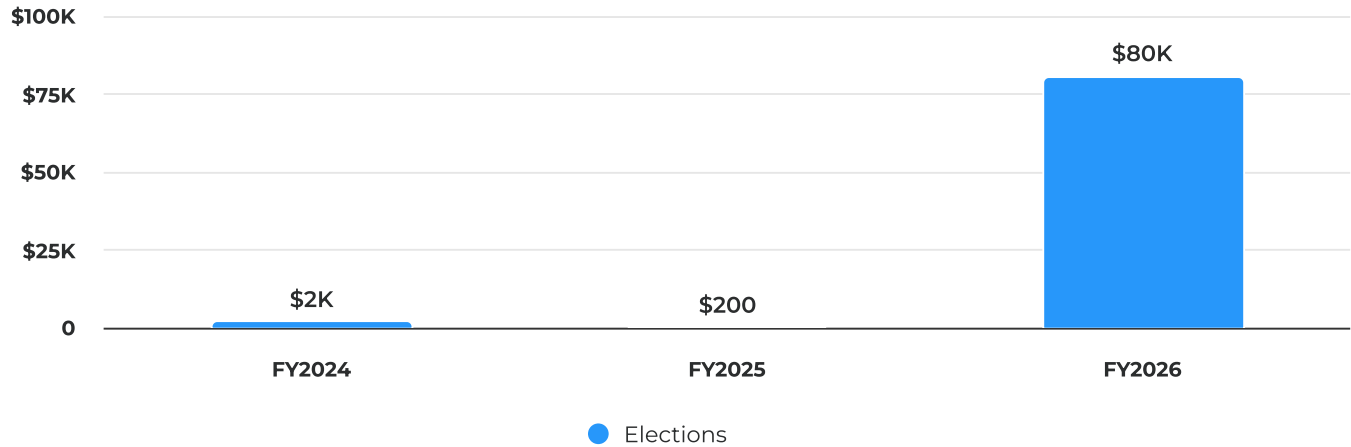
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Total Expenditures		\$2,012	\$16,350	\$400	\$80,450

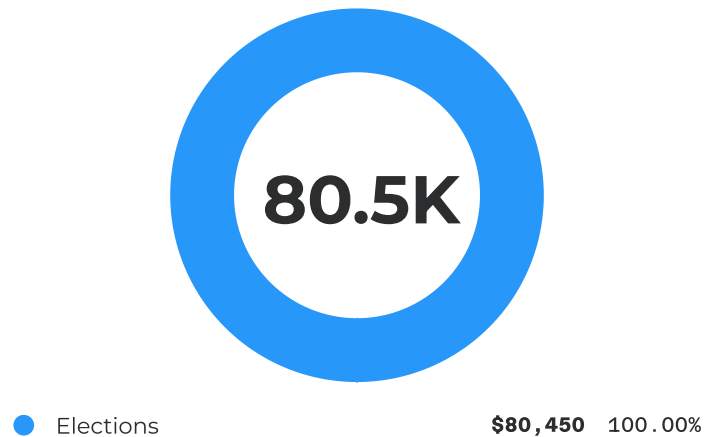


Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division

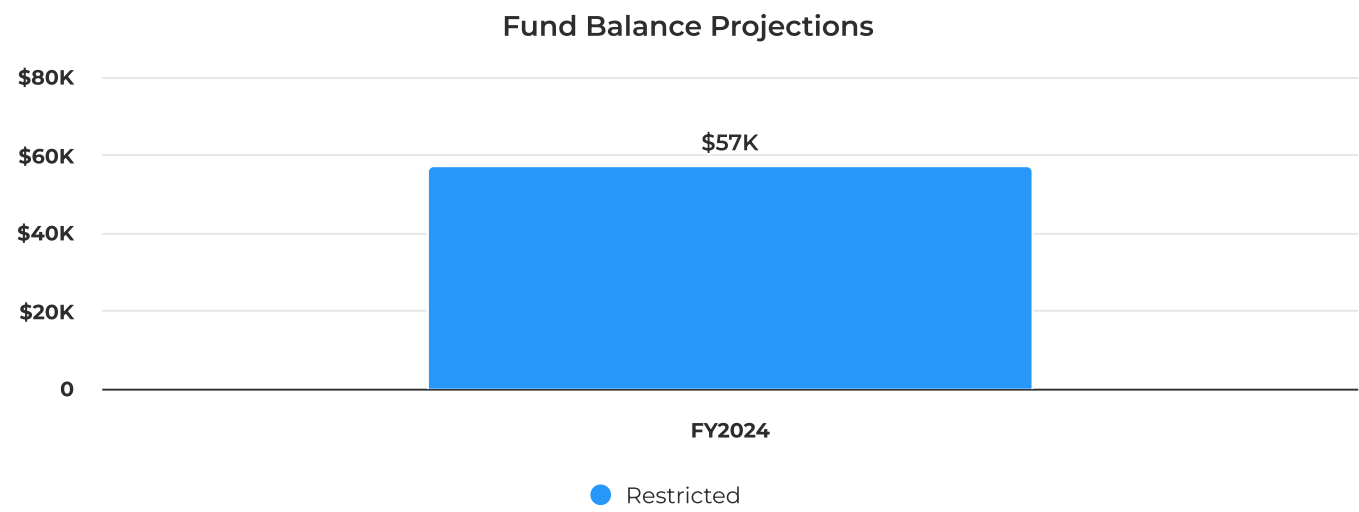


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections		\$2,012	\$16,350	\$400	\$80,450
Elections 5%		\$2,012	\$16,350	\$400	\$80,450
Mileage	288-610-52580	\$246	\$550	-	\$650
Training	288-610-52590	\$325	\$800	\$400	\$800
Office Expense	288-610-53600	\$1,440	-	-	\$53,000
Equipment	288-610-54750	-	\$15,000	-	\$26,000
Total Expenditures		\$2,012	\$16,350	\$400	\$80,450



Fund Balance



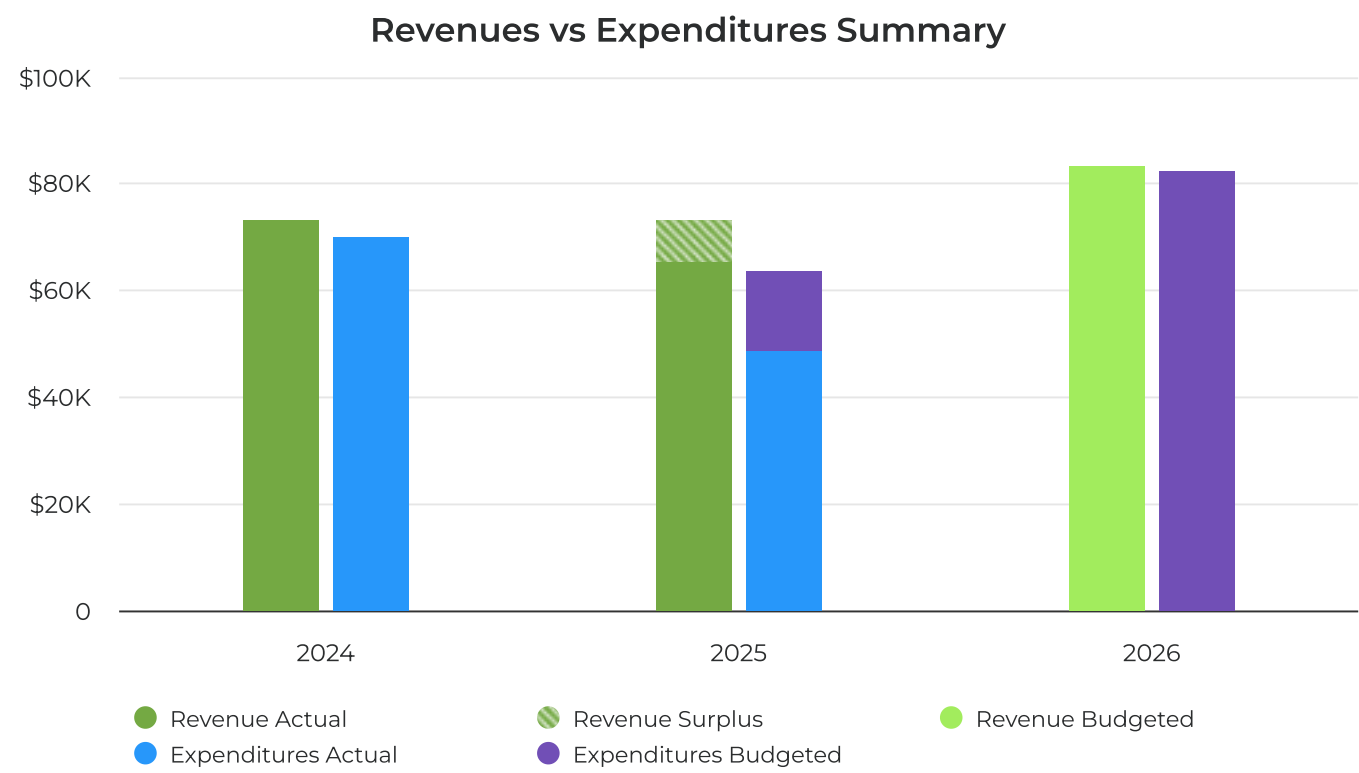
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$20,066	\$35,244	\$54,731	\$23,213	\$37,489	\$57,163
Total Fund Balance	\$20,066	\$35,244	\$54,731	\$23,213	\$37,489	\$57,163



HAVA

Summary



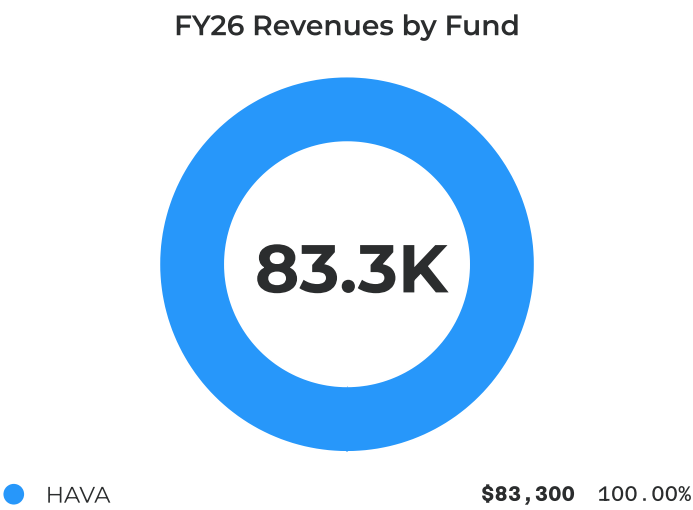
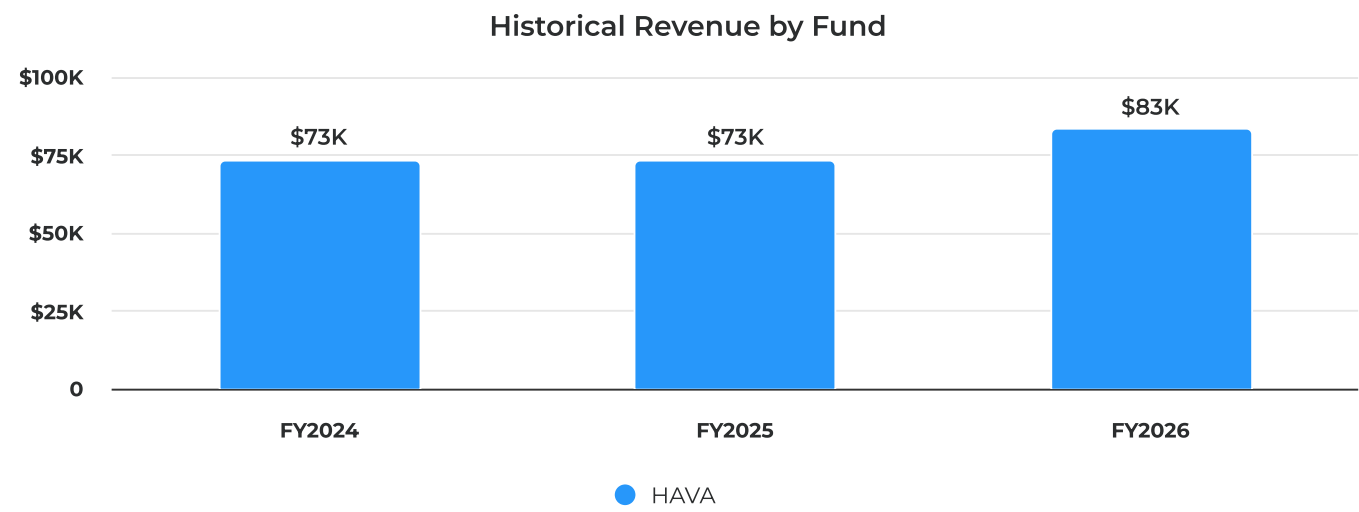
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$21,465	\$24,783	\$24,783	-
Revenues				
Intergovernmental Revenues	\$71,541	\$49,539	\$30,000	\$40,000
Interest	\$1,772	\$860	\$500	\$800
Other Revenue	-	\$22,970	\$34,980	\$42,500
Total Revenues	\$73,313	\$73,368	\$65,480	\$83,300
Expenditures				
Operating Expenses	\$69,996	\$48,490	\$63,700	\$82,500
Total Expenditures	\$69,996	\$48,490	\$63,700	\$82,500
Total Revenues Less Expenditures	\$3,318	\$24,878	\$1,780	\$800
Ending Fund Balance	\$24,783	\$49,661	\$26,563	\$800



Revenues by Fund

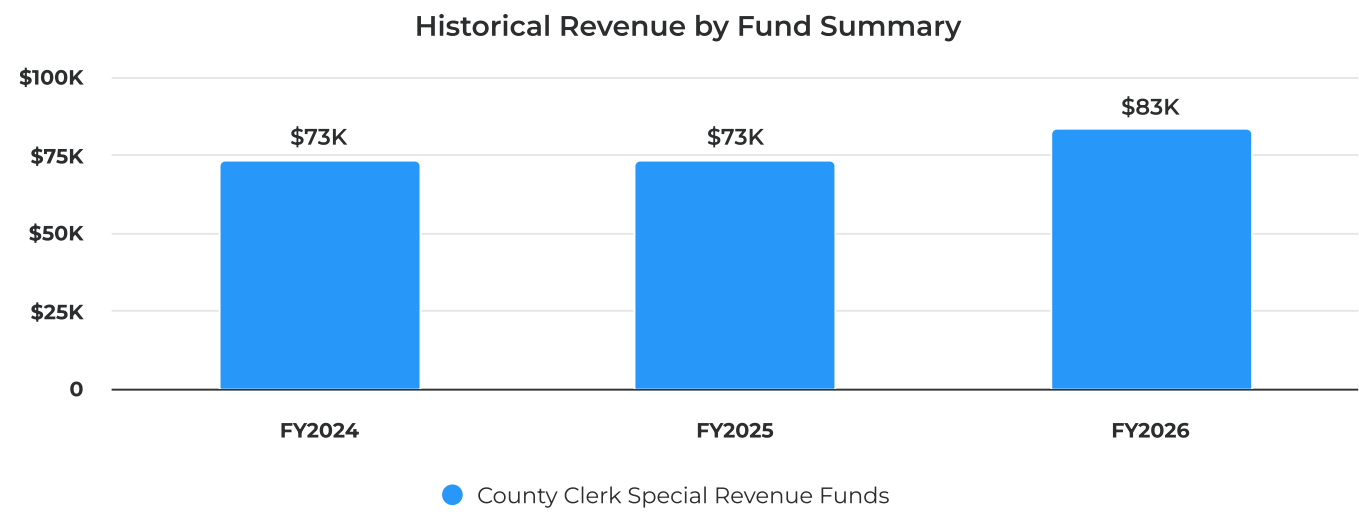


Revenues by Fund

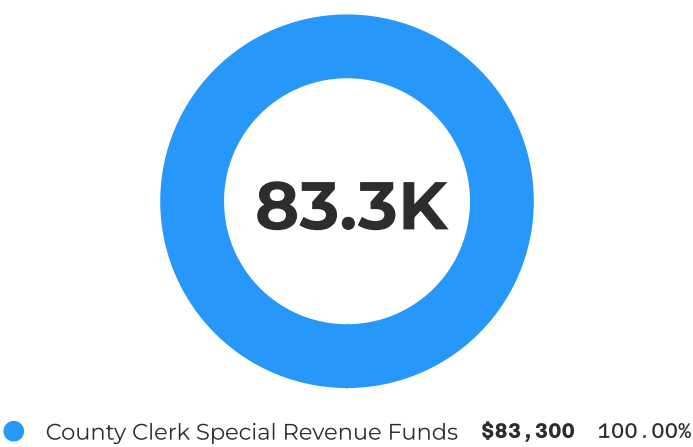
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
HAVA		\$73,313	\$65,480	\$12,900	\$83,300
HAVA Grant	289-43413	\$71,541	\$30,000	-	\$40,000
Interest	289-46611	\$1,772	\$500	\$1,240	\$800
Miscellaneous Revenue	289-48101	-	\$34,980	\$11,660	\$42,500
Total Revenues		\$73,313	\$65,480	\$12,900	\$83,300



Revenues by Fund Summary



FY26 Revenues by Fund Summary

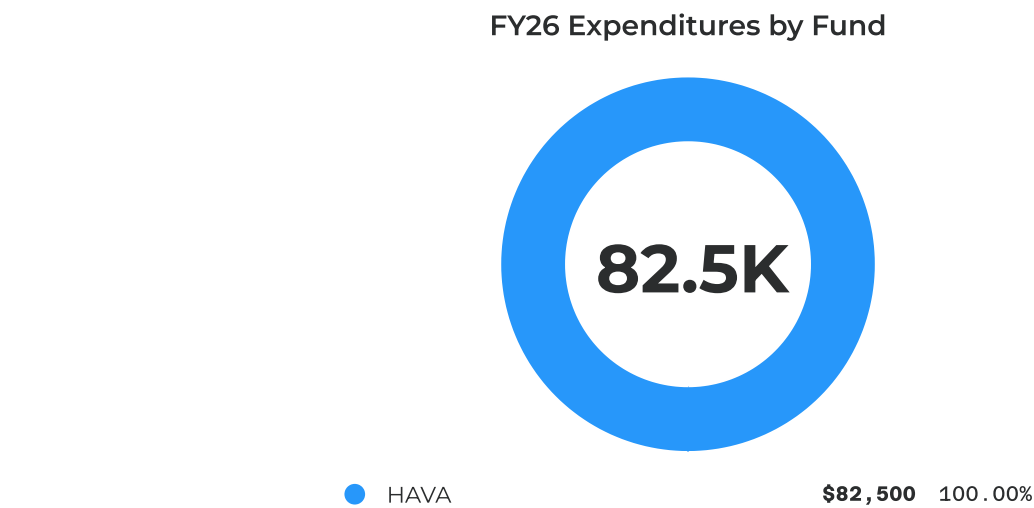
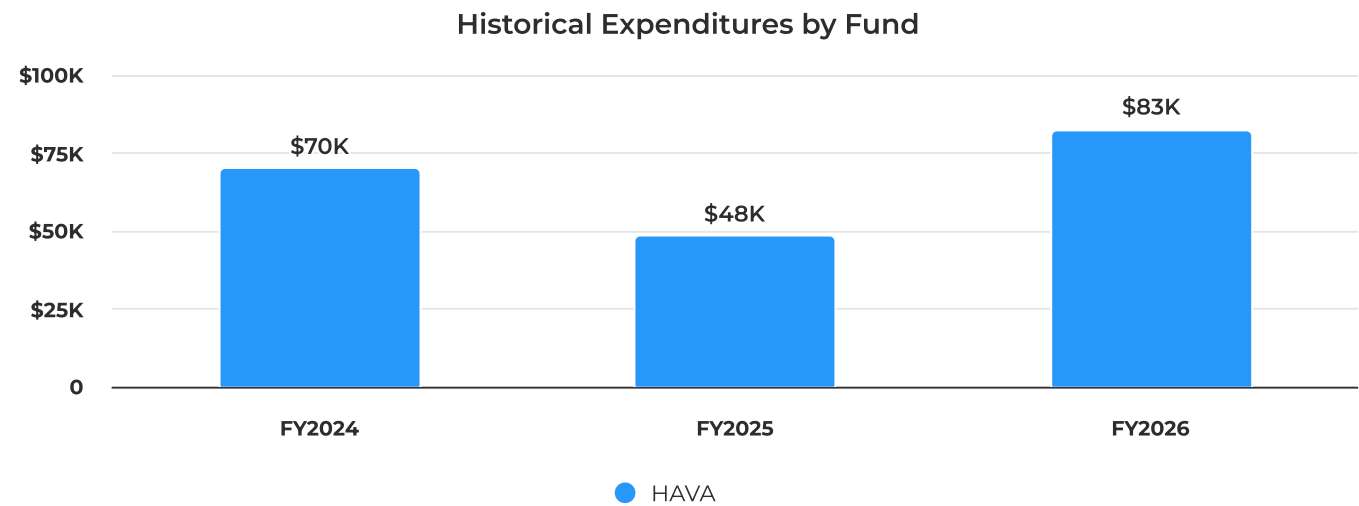


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
County Clerk Special Revenue Funds	\$73,313	\$65,480	\$12,900	\$83,300
Total Revenues	\$73,313	\$65,480	\$12,900	\$83,300



Expenditures by Fund

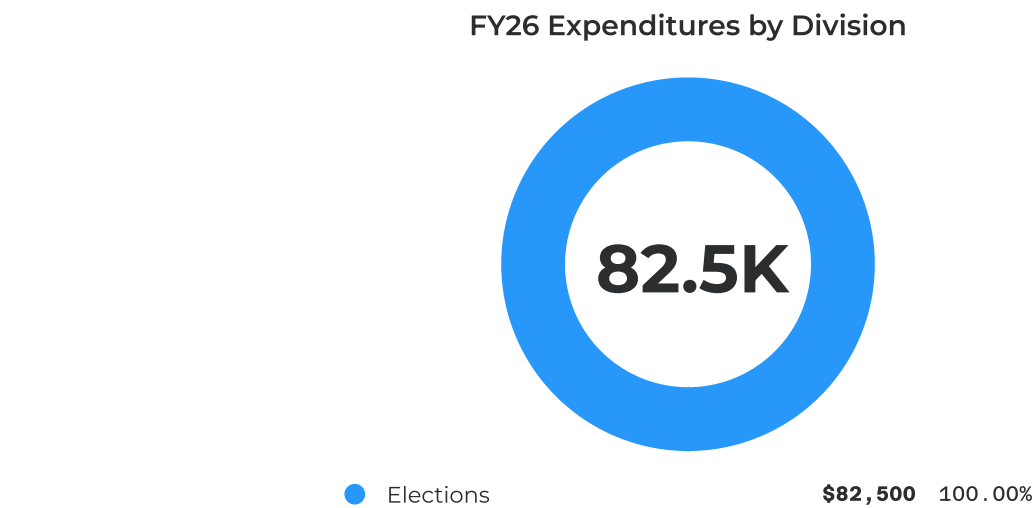
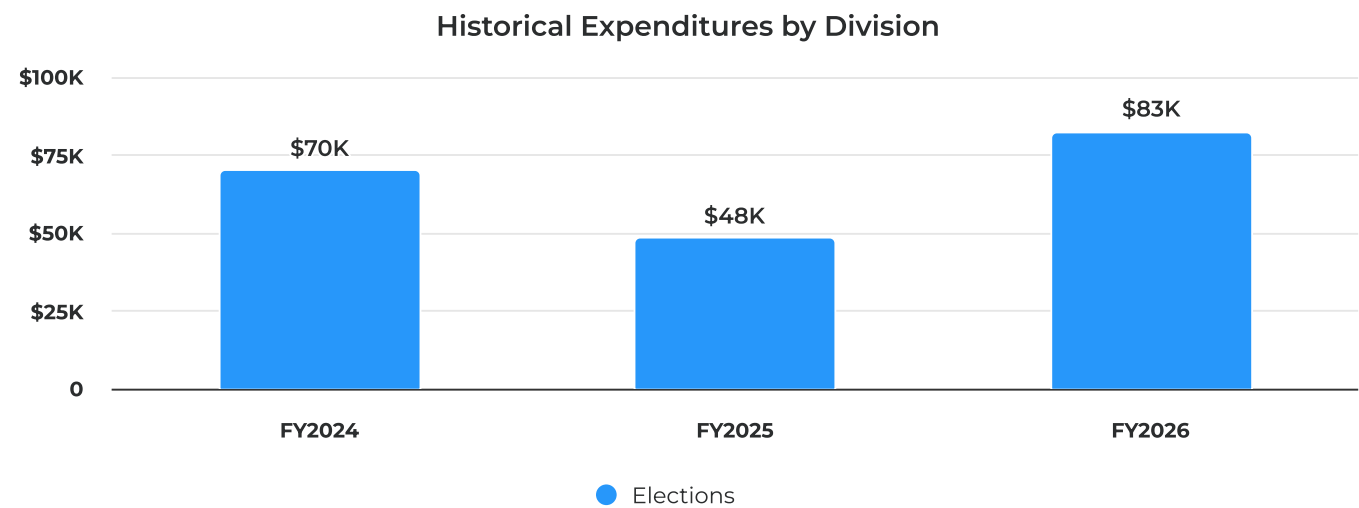


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$69,996	\$63,700	\$22,620	\$82,500



Expenditures by Division

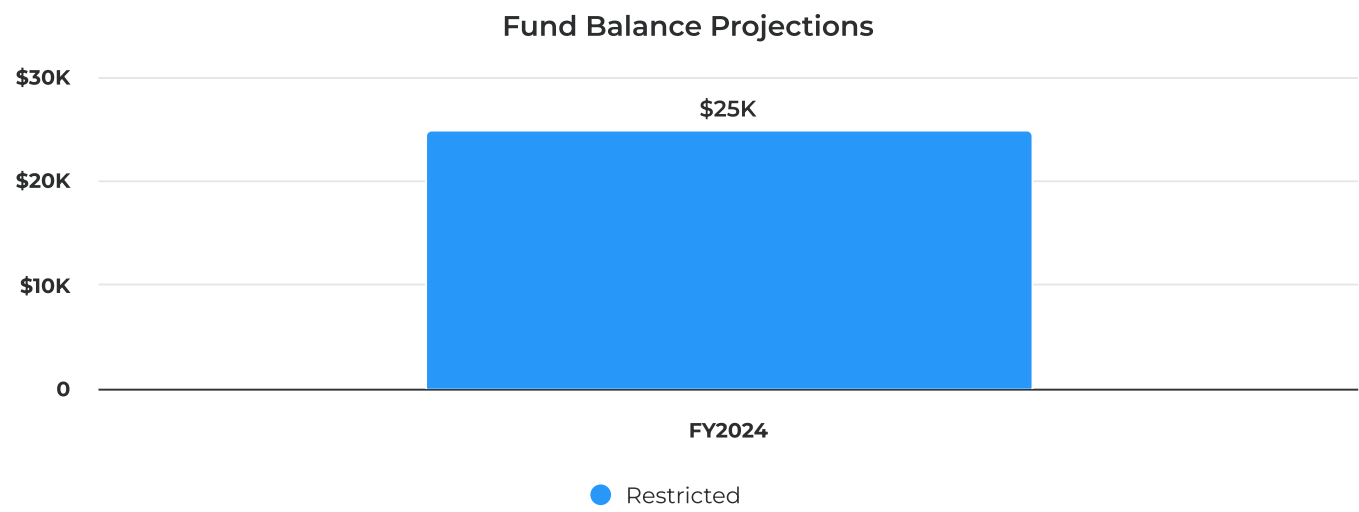


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Elections		\$69,996	\$63,700	\$22,620	\$82,500
HAVA		\$69,996	\$63,700	\$22,620	\$82,500
Repairs & Maintenance Equipment	289-610-52430	-	\$2,700	-	\$3,000
Software Licenses & Maintenance	289-610-52432	-	\$36,000	-	\$39,500
Grant Expenditures	289-610-52515	\$69,996	\$25,000	\$22,620	\$40,000
Total Expenditures		\$69,996	\$63,700	\$22,620	\$82,500



Fund Balance



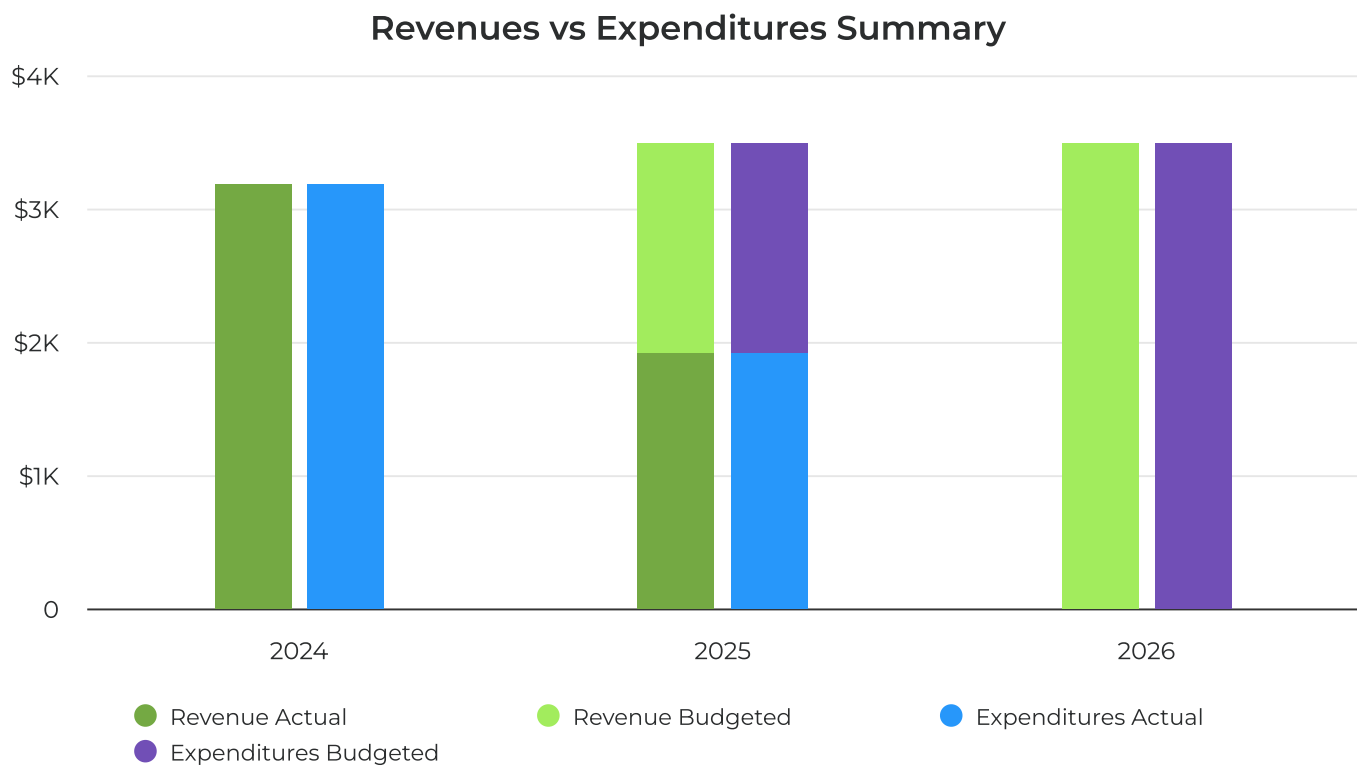
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$14,981	\$21,962	\$11,764	\$28,332	\$21,465	\$24,783
Total Fund Balance	\$14,981	\$21,962	\$11,764	\$28,332	\$21,465	\$24,783



Family Violence

Summary



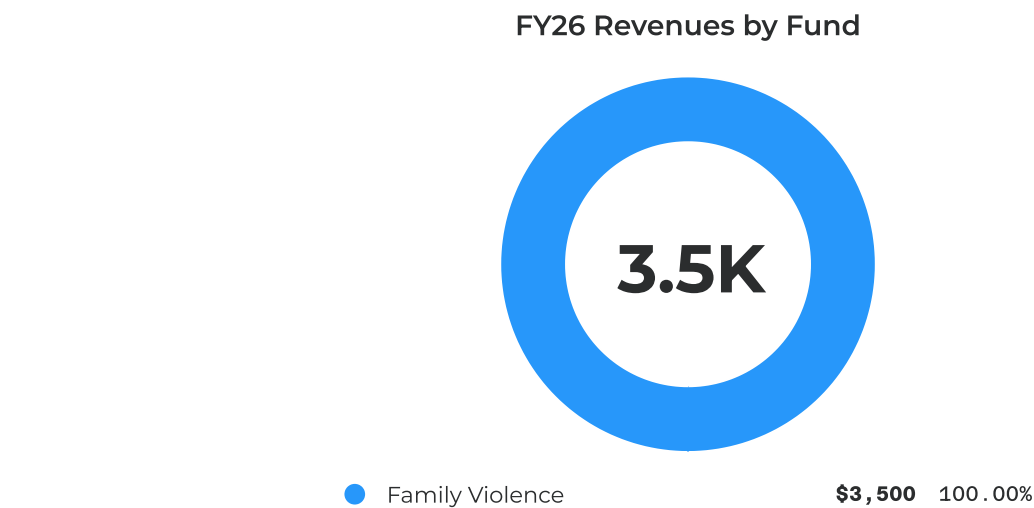
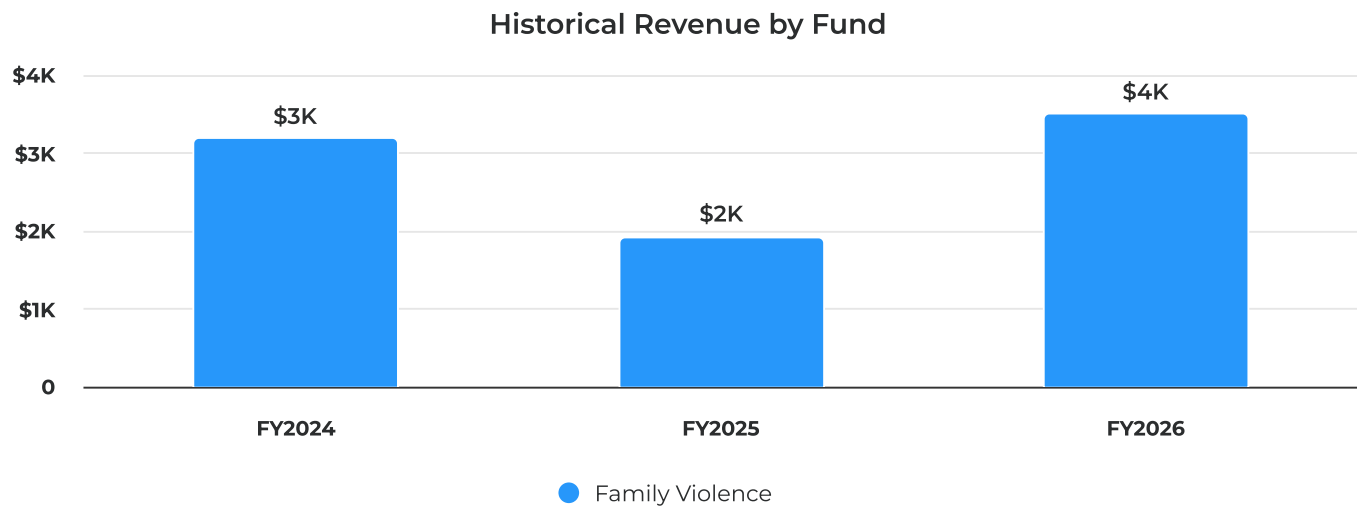
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	-	-	-	-
Revenues				
Charges for Services	\$3,185	\$1,920	\$3,500	\$3,500
Total Revenues	\$3,185	\$1,920	\$3,500	\$3,500
Expenditures				
Disbursements	\$3,185	\$1,920	\$3,500	\$3,500
Total Expenditures	\$3,185	\$1,920	\$3,500	\$3,500
Total Revenues Less Expenditures	-	-	-	-
Ending Fund Balance	-	-	-	-



Revenues by Fund

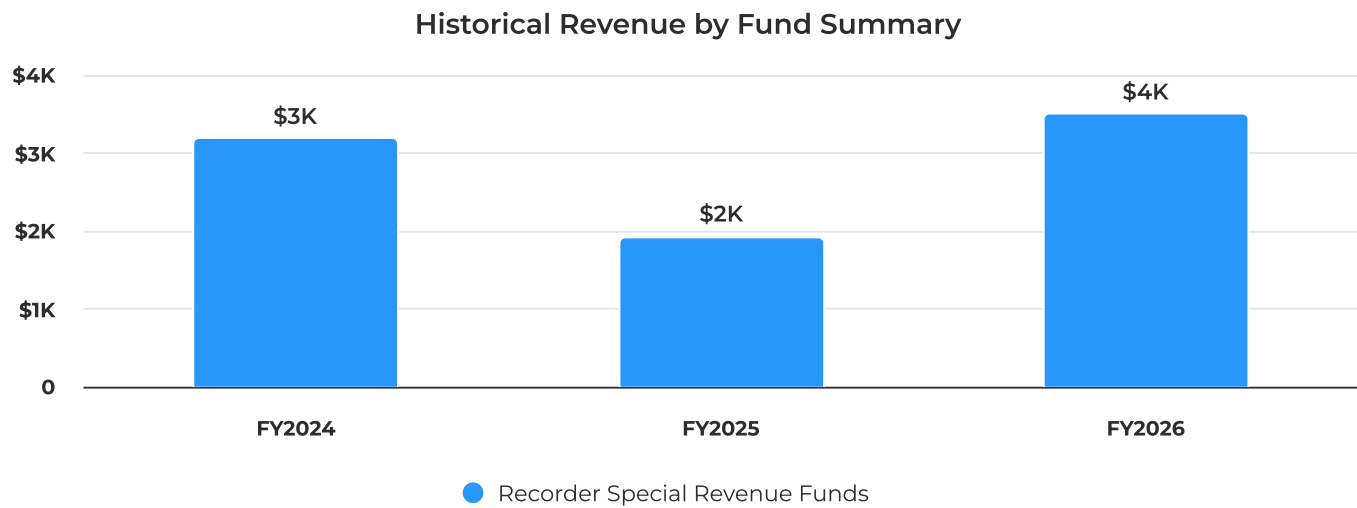


Revenues by Fund

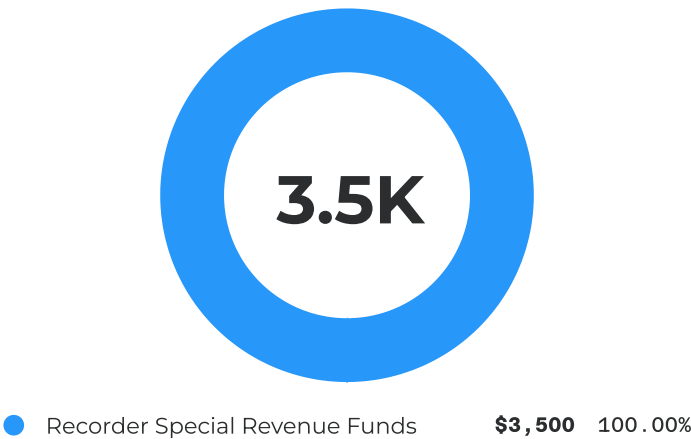
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
RECORDER FEES & FINES	219-44120	\$3,185	\$3,500	\$2,750	\$3,500
Total Revenues		\$3,185	\$3,500	\$2,750	\$3,500



Revenues by Fund Summary



FY26 Revenues by Fund Summary

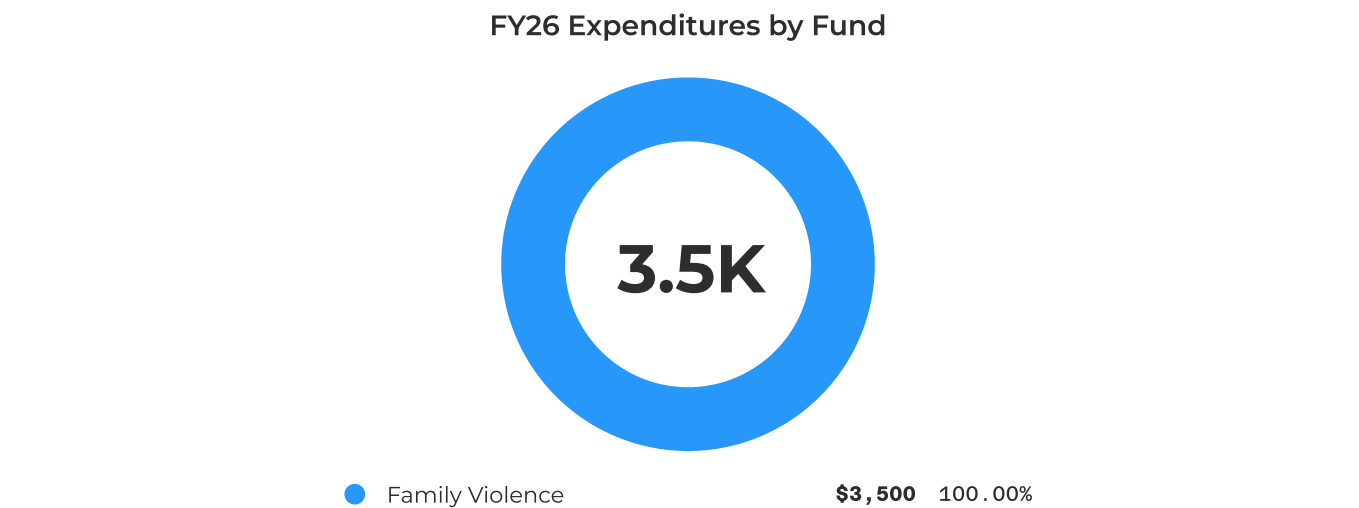
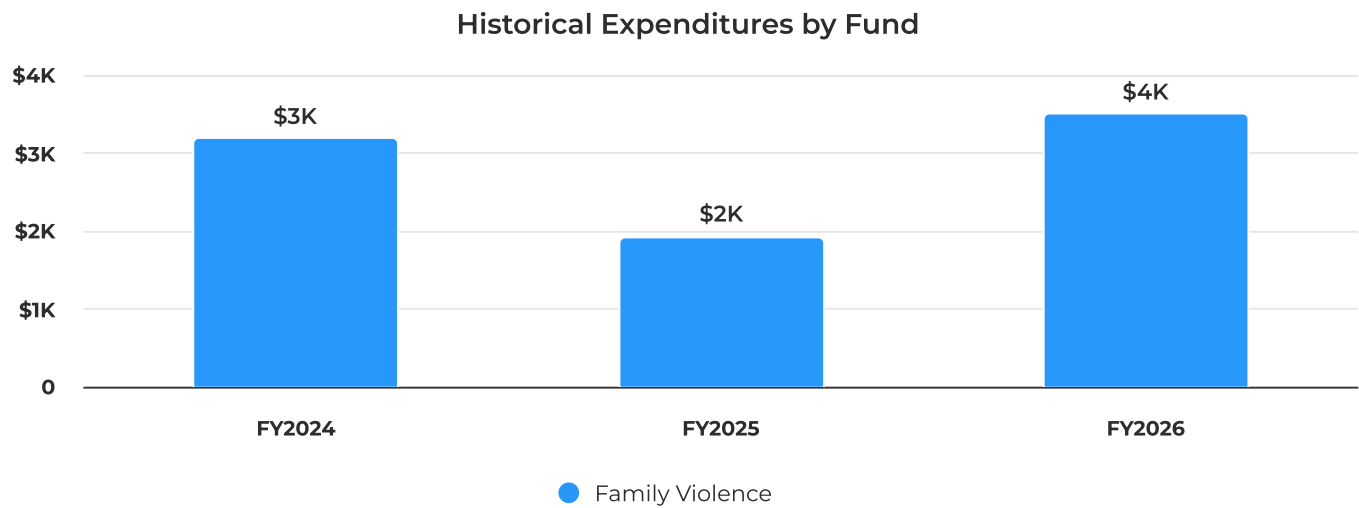


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder Special Revenue Funds	\$3,185	\$3,500	\$2,750	\$3,500
Total Revenues	\$3,185	\$3,500	\$2,750	\$3,500



Expenditures by Fund

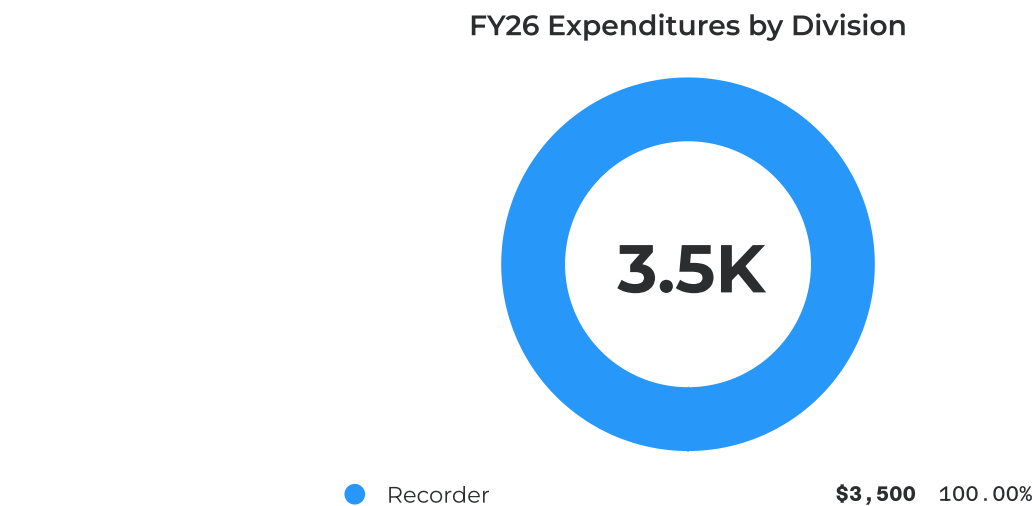
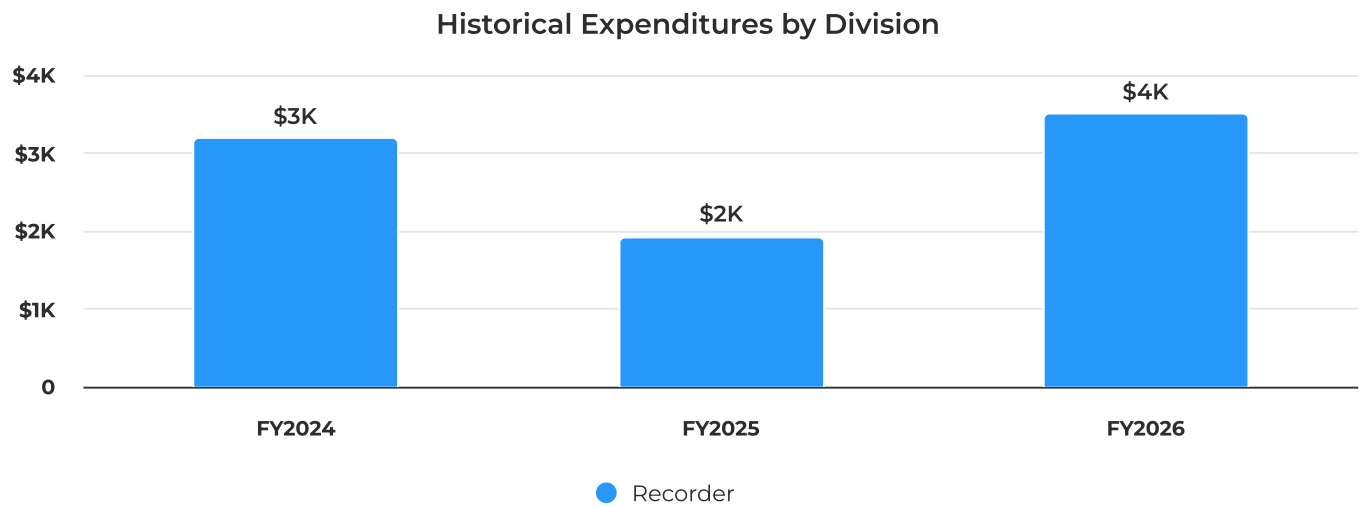


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Total Expenditures		\$3,185	\$3,500	\$2,750	\$3,500



Expenditures by Division



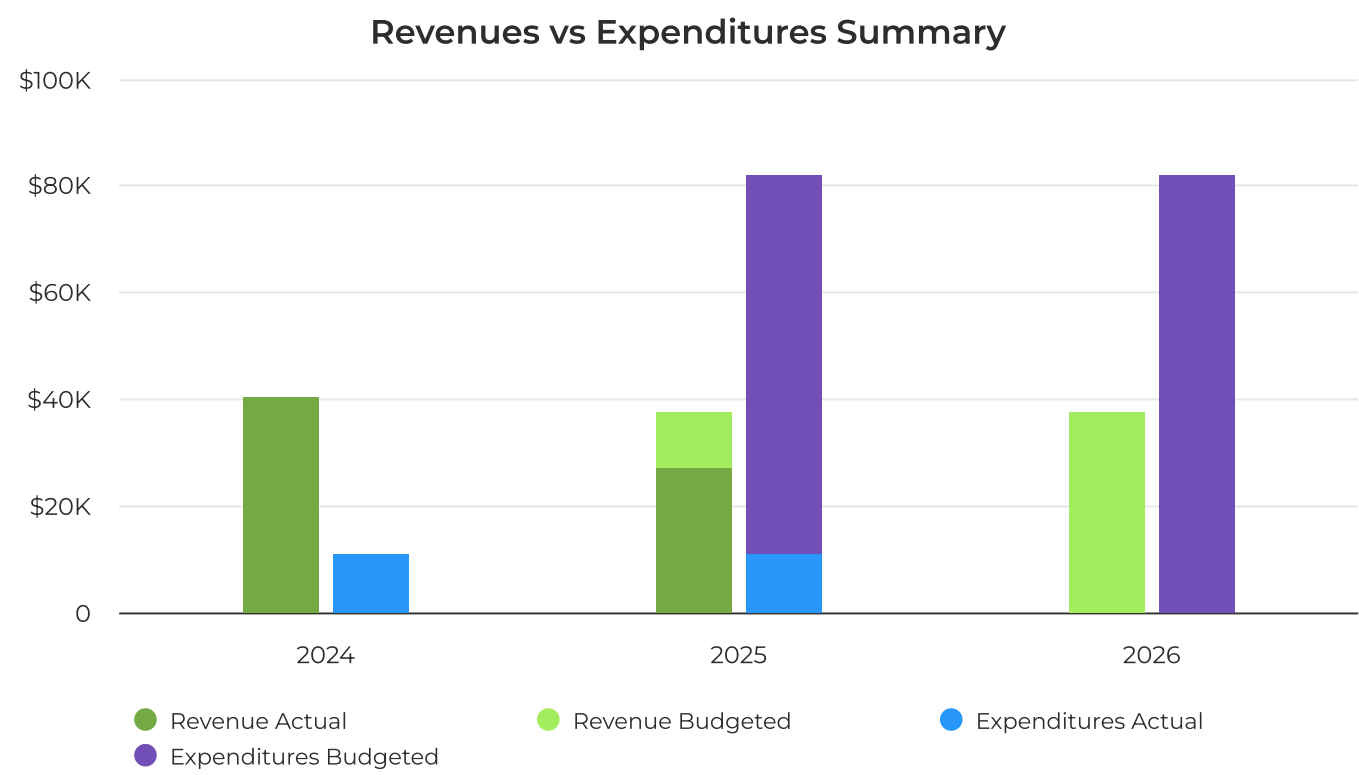
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder		\$3,185	\$3,500	\$2,750	\$3,500
Family Violence		\$3,185	\$3,500	\$2,750	\$3,500
Disbursement to Family Violence	219-800-59510	\$3,185	\$3,500	\$2,750	\$3,500
Total Expenditures		\$3,185	\$3,500	\$2,750	\$3,500



Record Retention

Summary



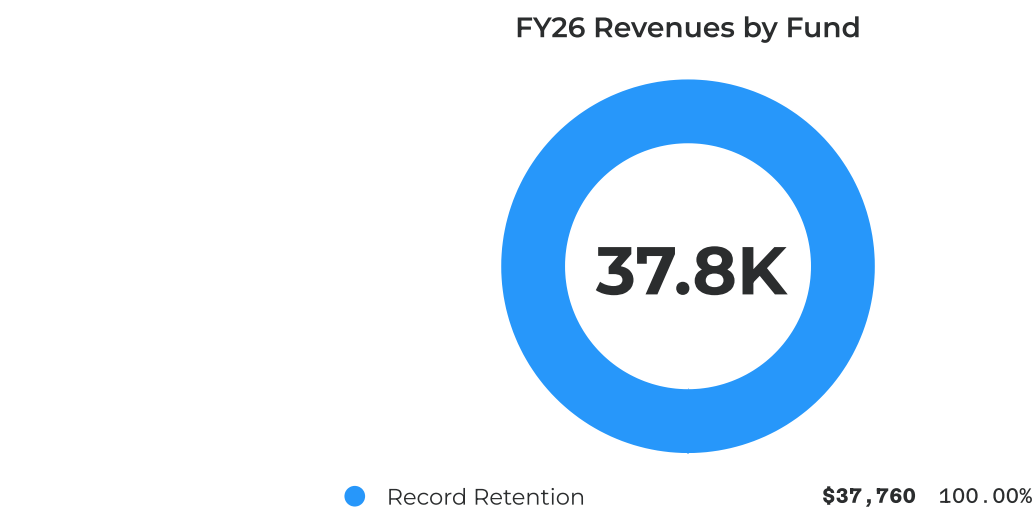
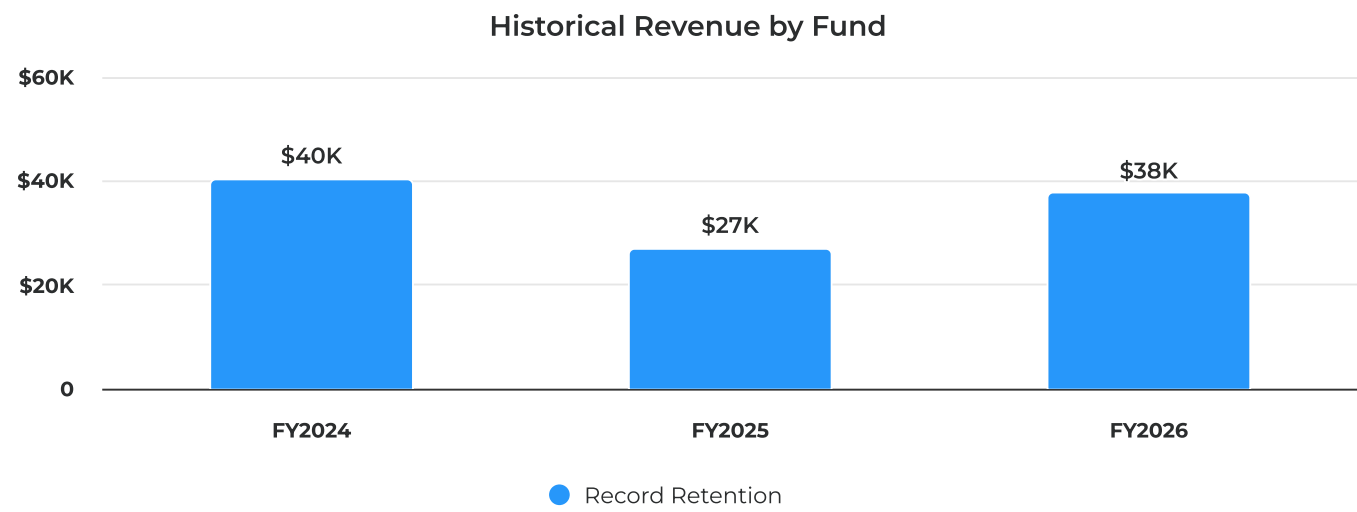
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$166,004	\$195,487	\$195,487	-
Revenues				
Charges for Services	\$30,909	\$21,746	\$35,000	\$35,000
Interest	\$9,441	\$5,229	\$2,760	\$2,760
Total Revenues	\$40,350	\$26,975	\$37,760	\$37,760
Expenditures				
Operating Expenses	\$10,867	\$10,761	\$82,000	\$82,000
Total Expenditures	\$10,867	\$10,761	\$82,000	\$82,000
Total Revenues Less Expenditures	\$29,483	\$16,213	-\$44,240	-\$44,240
Ending Fund Balance	\$195,487	\$211,701	\$151,247	-\$44,240



Revenues by Fund

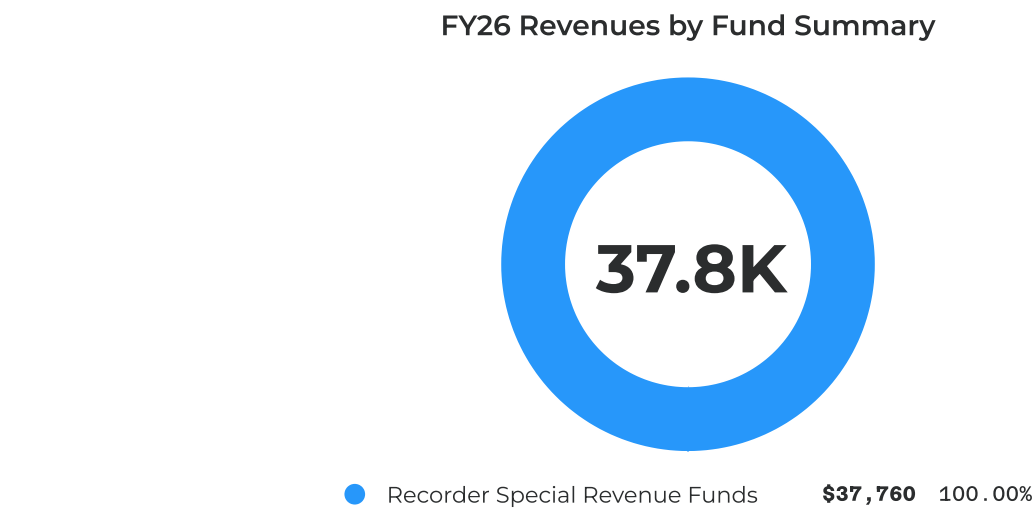
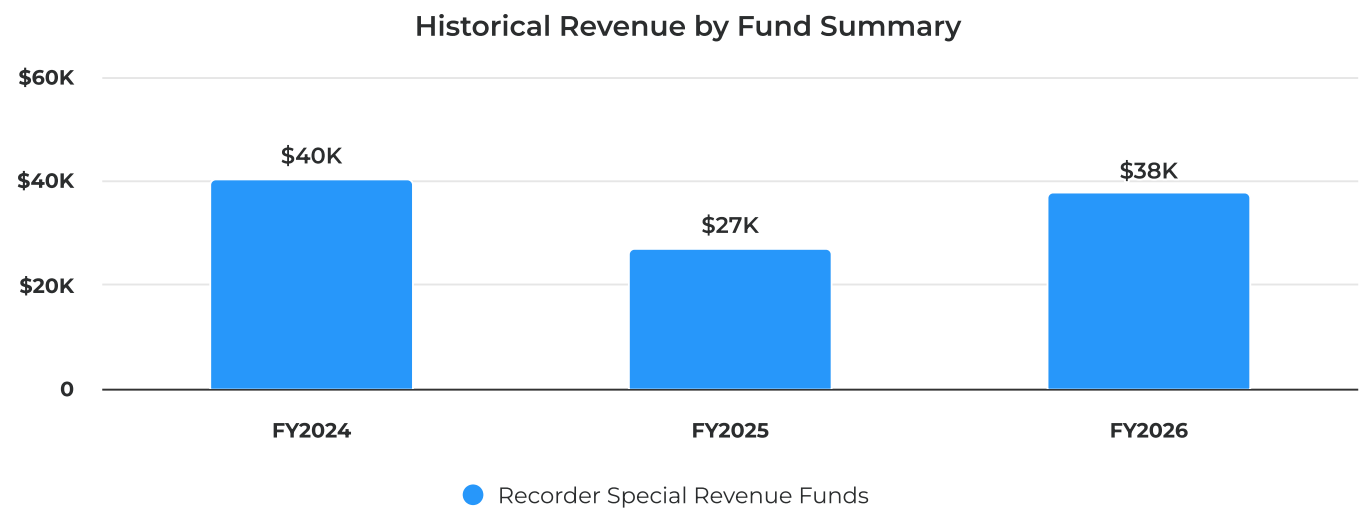


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Record Retention		\$40,350	\$37,760	\$38,560	\$37,760
Recorder of Deeds Fees	271-44120	\$30,909	\$35,000	\$31,200	\$35,000
Interest	271-46611	\$9,441	\$2,760	\$7,360	\$2,760
Total Revenues		\$40,350	\$37,760	\$38,560	\$37,760



Revenues by Fund Summary

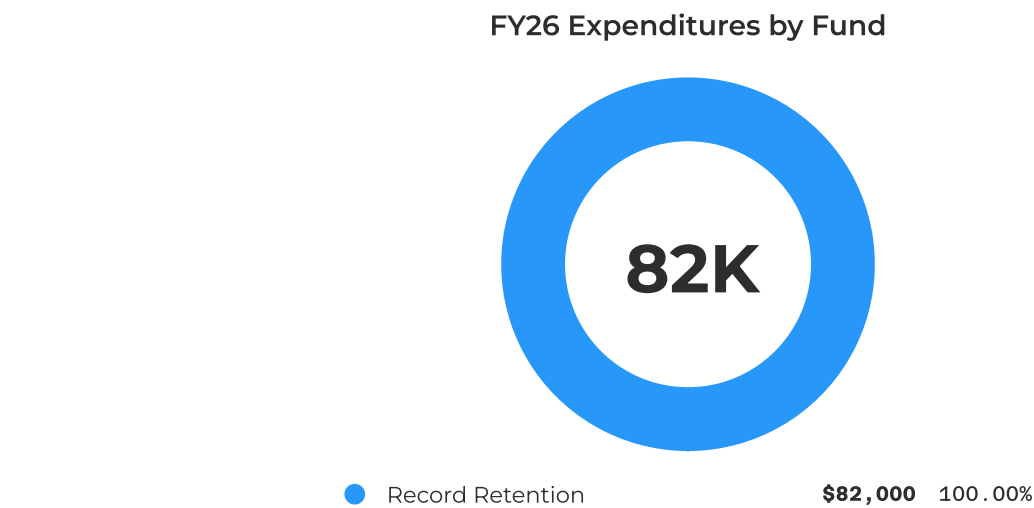
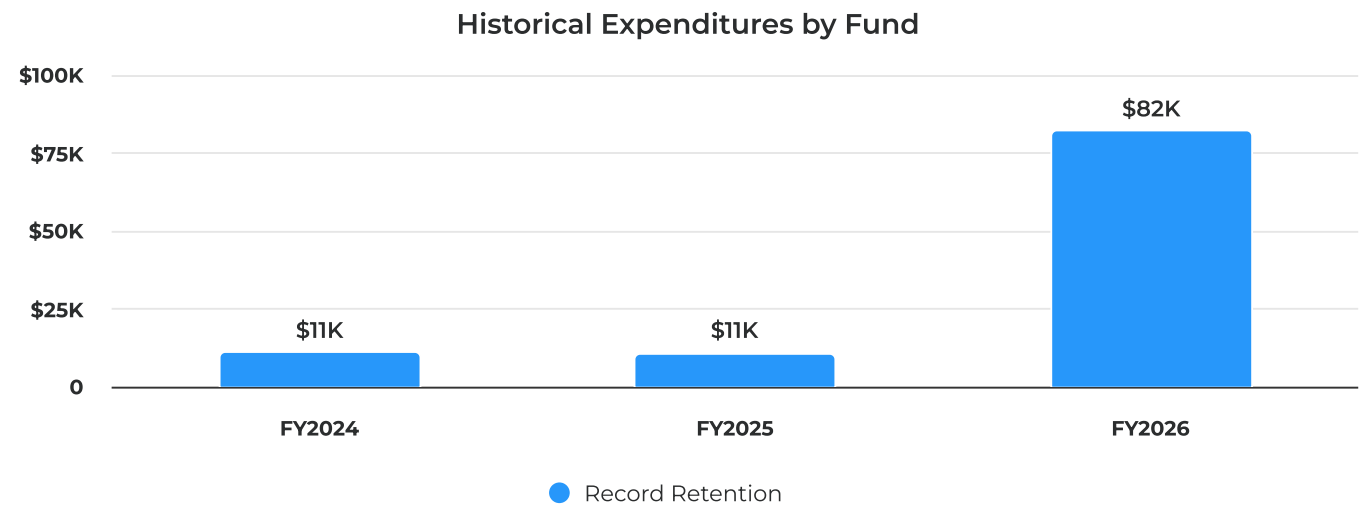


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder Special Revenue Funds	\$40,350	\$37,760	\$38,560	\$37,760
Total Revenues	\$40,350	\$37,760	\$38,560	\$37,760



Expenditures by Fund

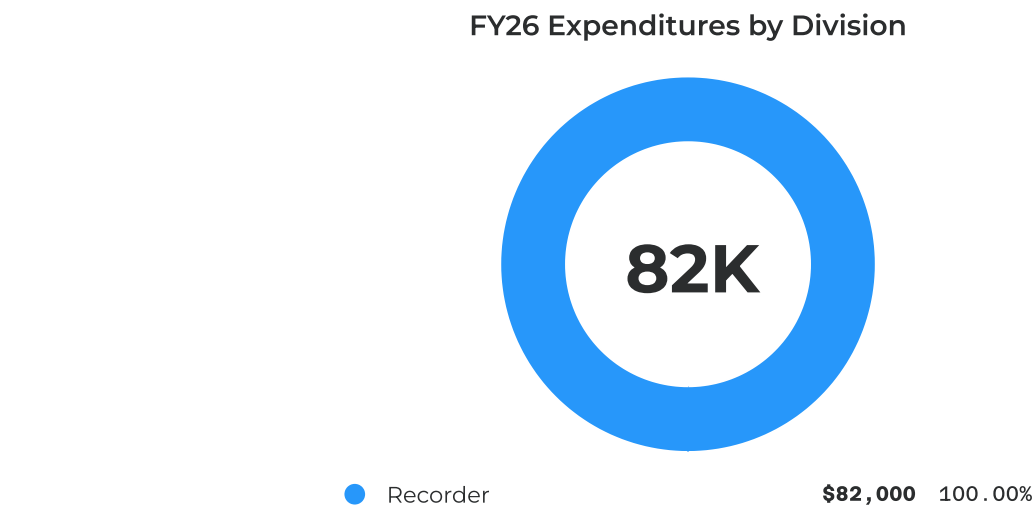
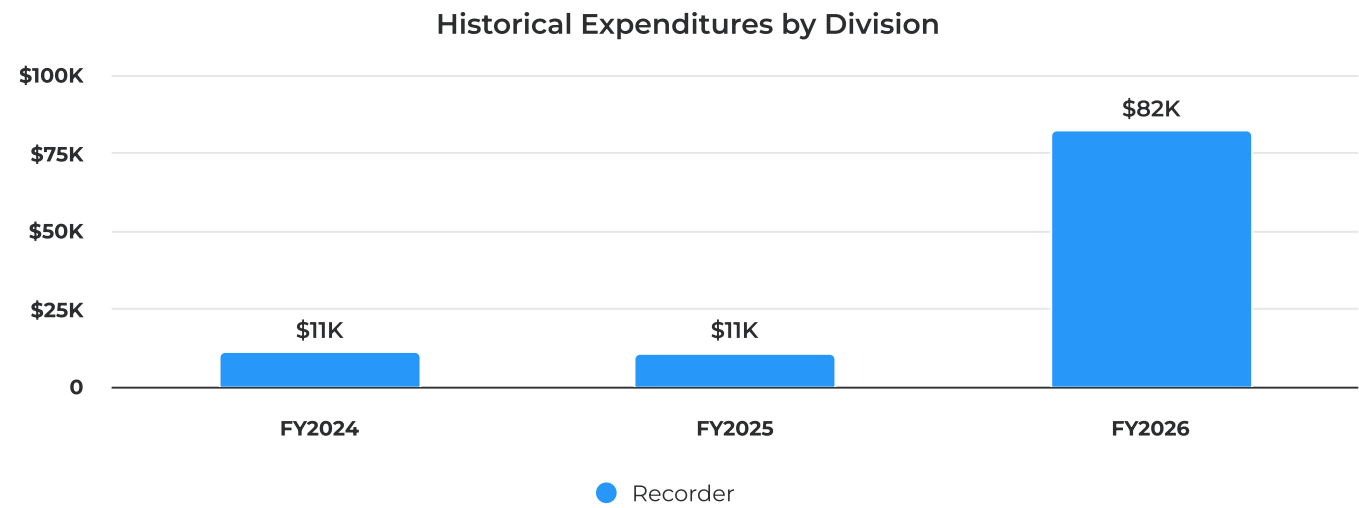


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Total Expenditures		\$10,867	\$82,000	\$21,450	\$82,000



Expenditures by Division

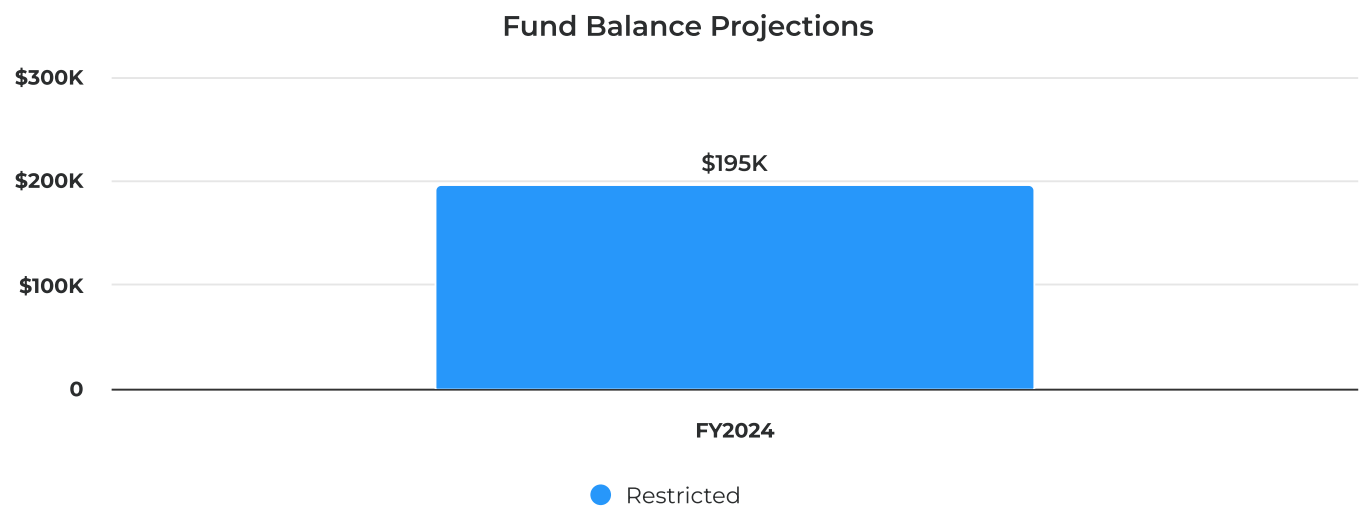


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder		\$10,867	\$82,000	\$21,450	\$82,000
Record Retention		\$10,867	\$82,000	\$21,450	\$82,000
Repairs & Maintenance Equipment	271-610-52430	-	\$1,000	-	\$1,000
Computer Hardware Maintenance	271-610-52431	-	\$1,000	-	\$1,000
Archiving	271-610-52515	\$11,047	\$80,000	\$21,450	\$80,000
Postage	271-610-53605	-\$180	-	-	-
Total Expenditures		\$10,867	\$82,000	\$21,450	\$82,000



Fund Balance



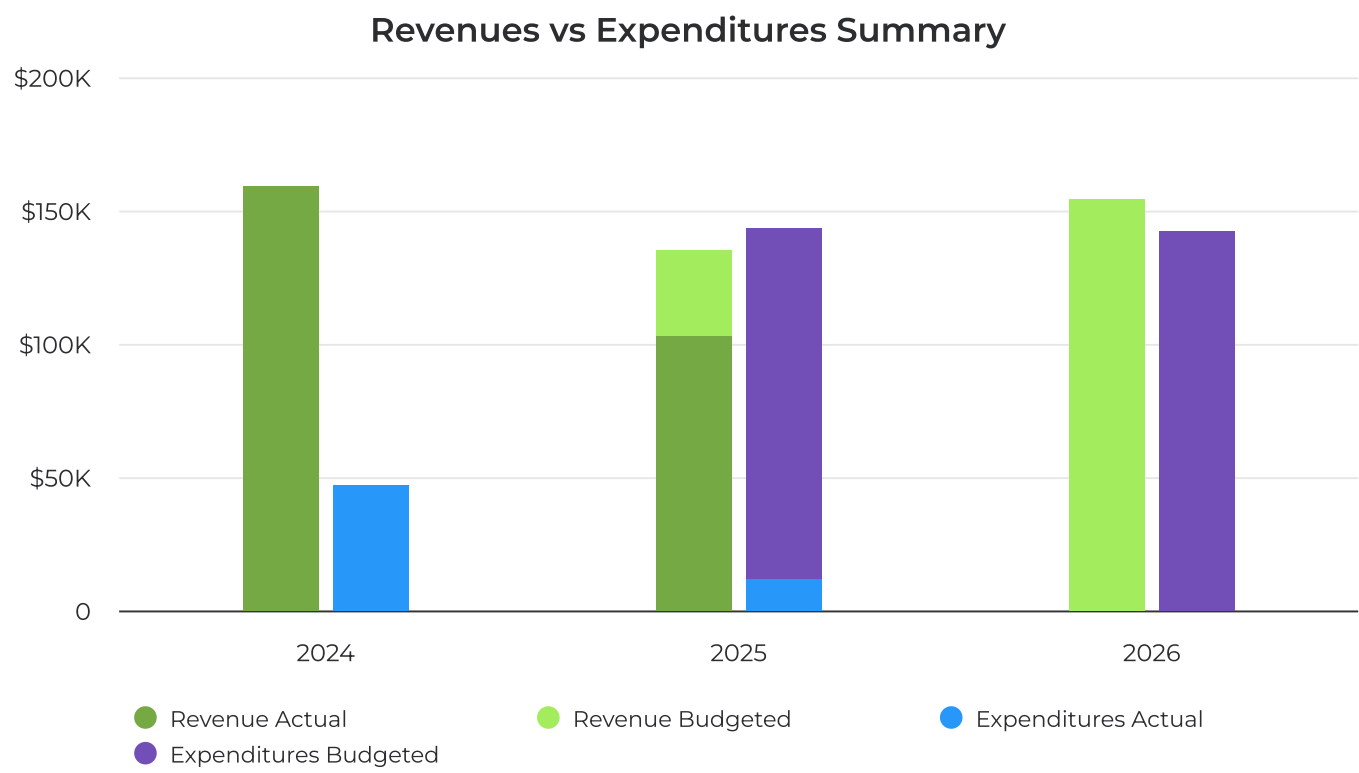
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$311,816	\$263,601	\$133,820	\$136,110	\$166,004	\$195,487
Total Fund Balance	\$311,816	\$263,601	\$133,820	\$136,110	\$166,004	\$195,487



Record Technology

Summary



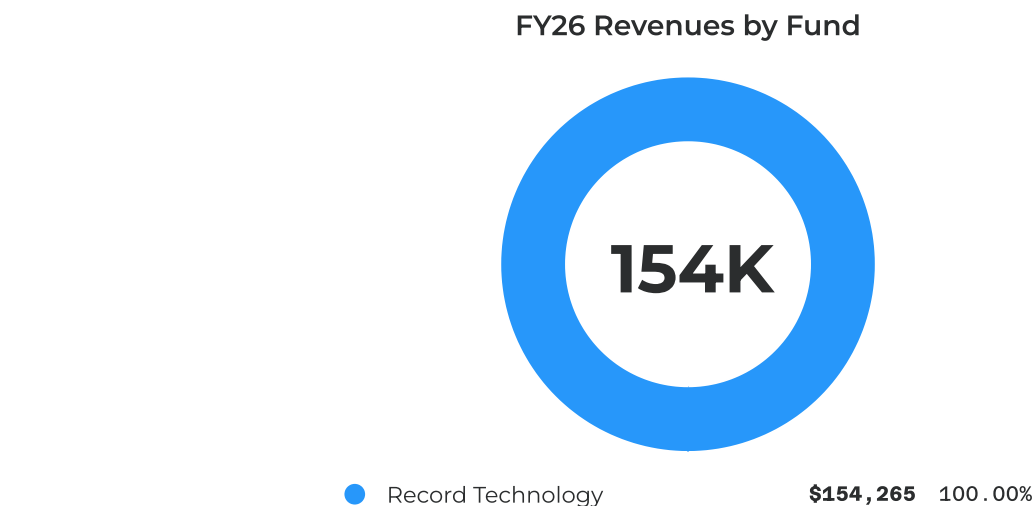
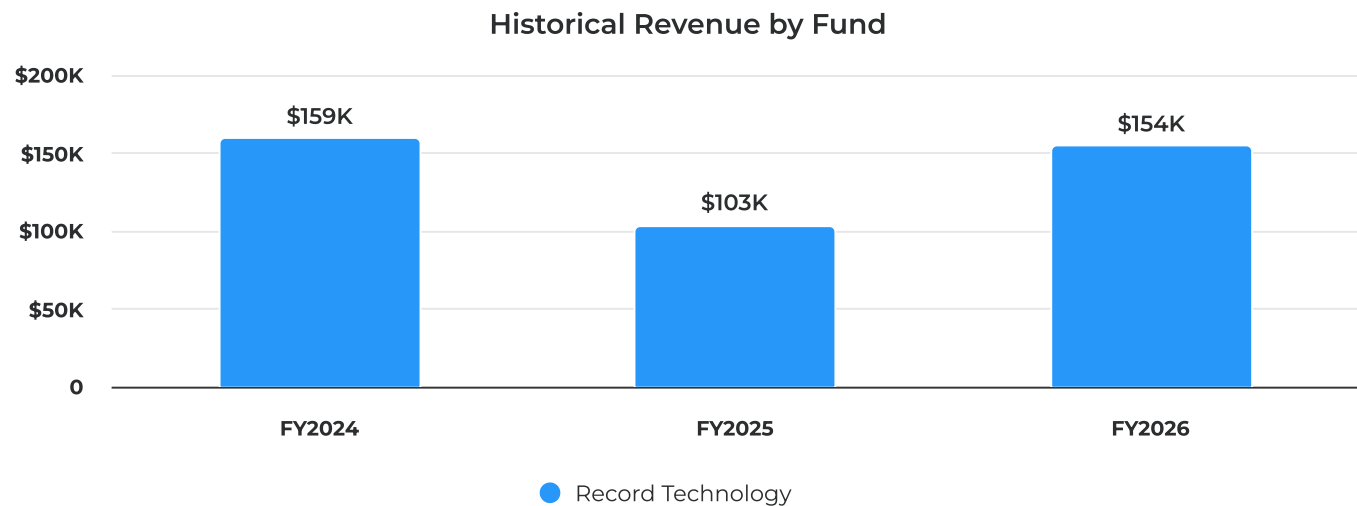
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$640,323	\$752,628	\$752,628	-
Revenues				
Charges for Services	\$122,479	\$82,647	\$120,000	\$124,700
Interest	\$36,876	\$20,461	\$15,000	\$28,565
Other Revenue	\$16	-	-	\$1,000
Total Revenues	\$159,371	\$103,108	\$135,000	\$154,265
Expenditures				
Operating Expenses	\$28,426	\$12,093	\$104,000	\$102,000
Capital Outlays	\$18,641	-	\$40,000	\$40,000
Total Expenditures	\$47,067	\$12,093	\$144,000	\$142,000
Total Revenues Less Expenditures	\$112,305	\$91,016	-\$9,000	\$12,265
Ending Fund Balance	\$752,628	\$843,644	\$743,628	\$12,265



Revenues by Fund

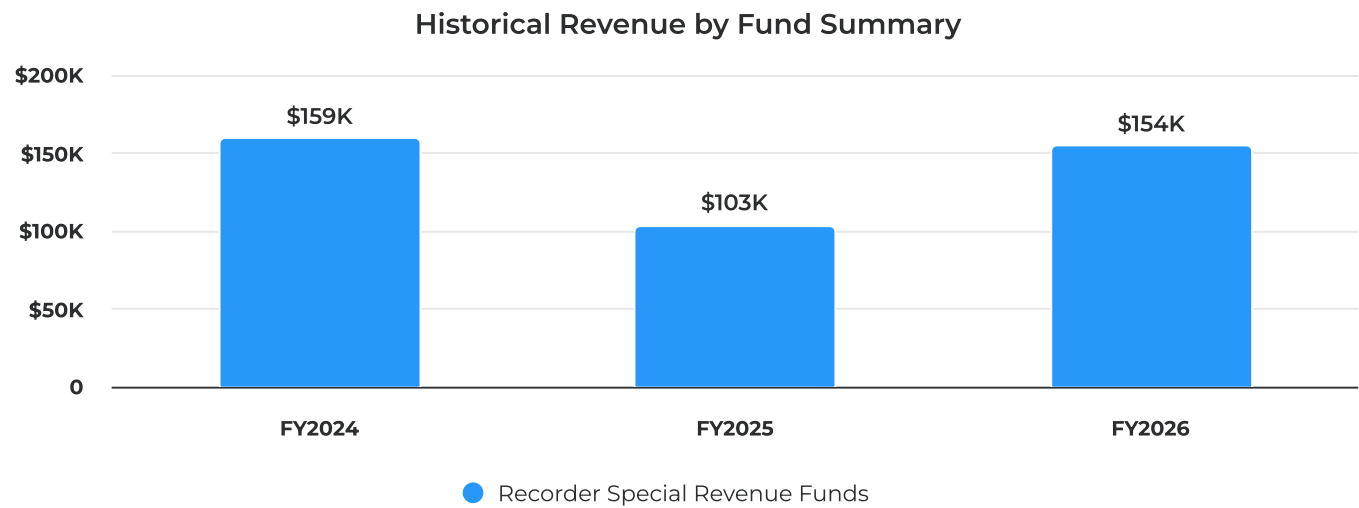


Revenues by Fund

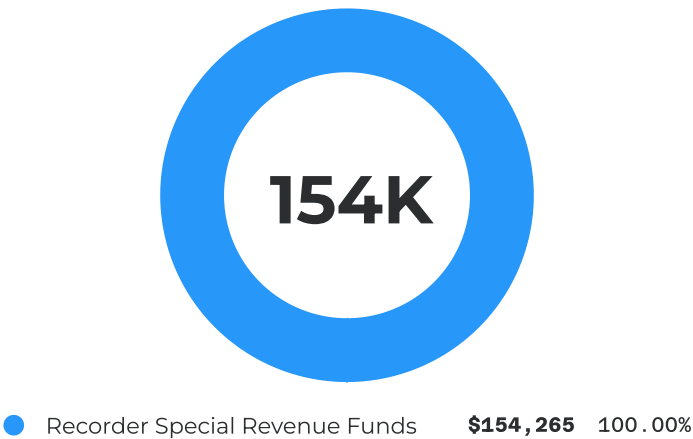
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Record Technology		\$159,371	\$135,000	\$153,265	\$154,265
User Fees	272-44150	\$122,479	\$120,000	\$124,700	\$124,700
Interest	272-46611	\$36,876	\$15,000	\$28,565	\$28,565
Expense Reimbursement	272-48102	\$16	-	-	\$1,000
Total Revenues		\$159,371	\$135,000	\$153,265	\$154,265



Revenues by Fund Summary



FY26 Revenues by Fund Summary

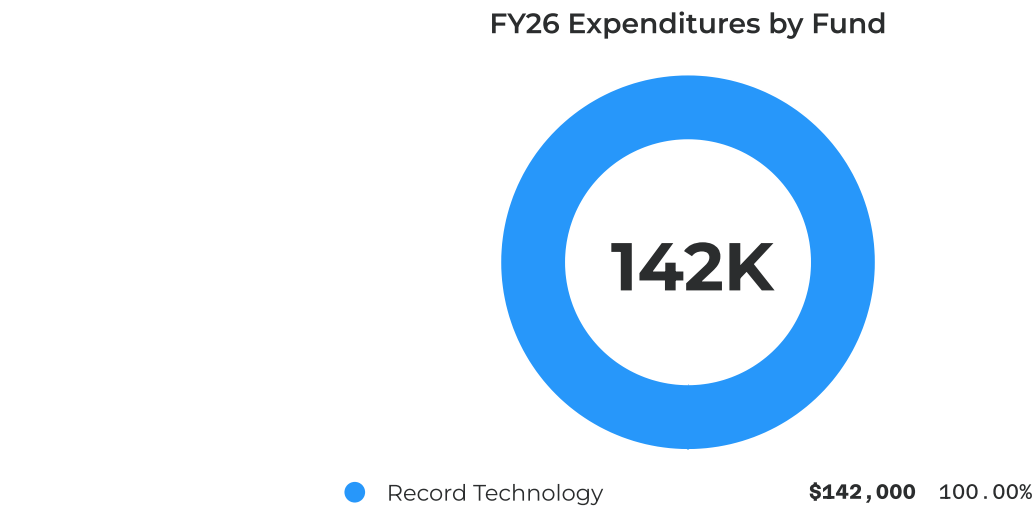
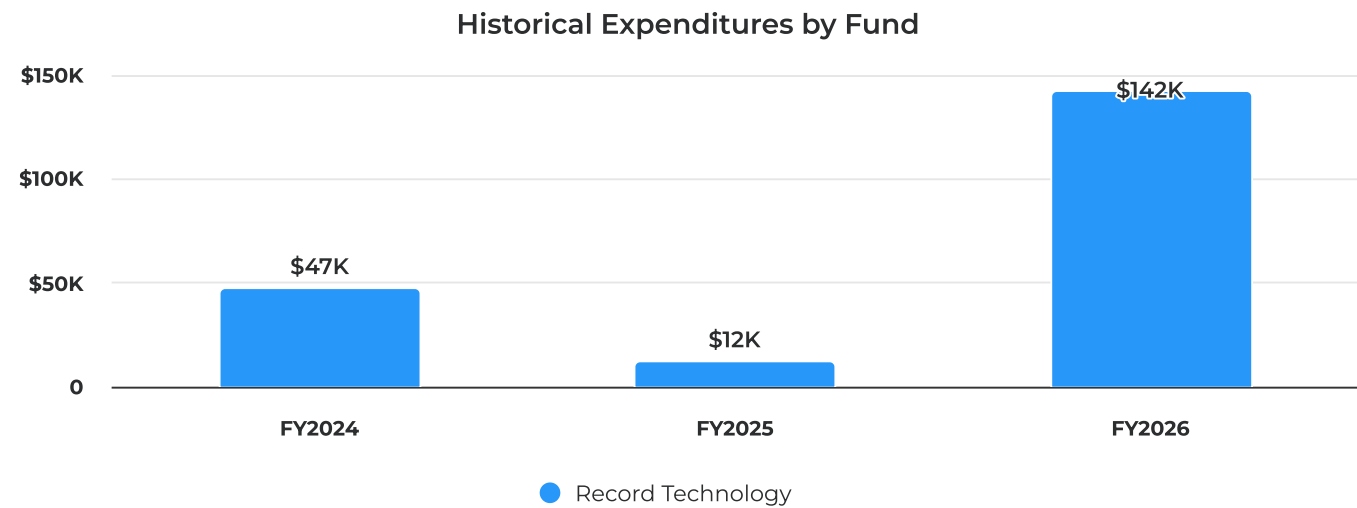


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder Special Revenue Funds	\$159,371	\$135,000	\$153,265	\$154,265
Total Revenues	\$159,371	\$135,000	\$153,265	\$154,265



Expenditures by Fund



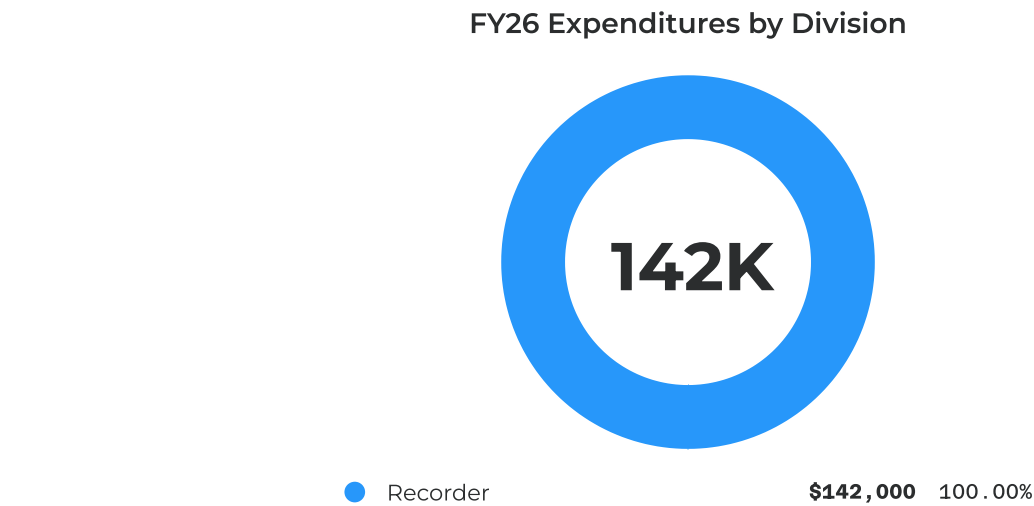
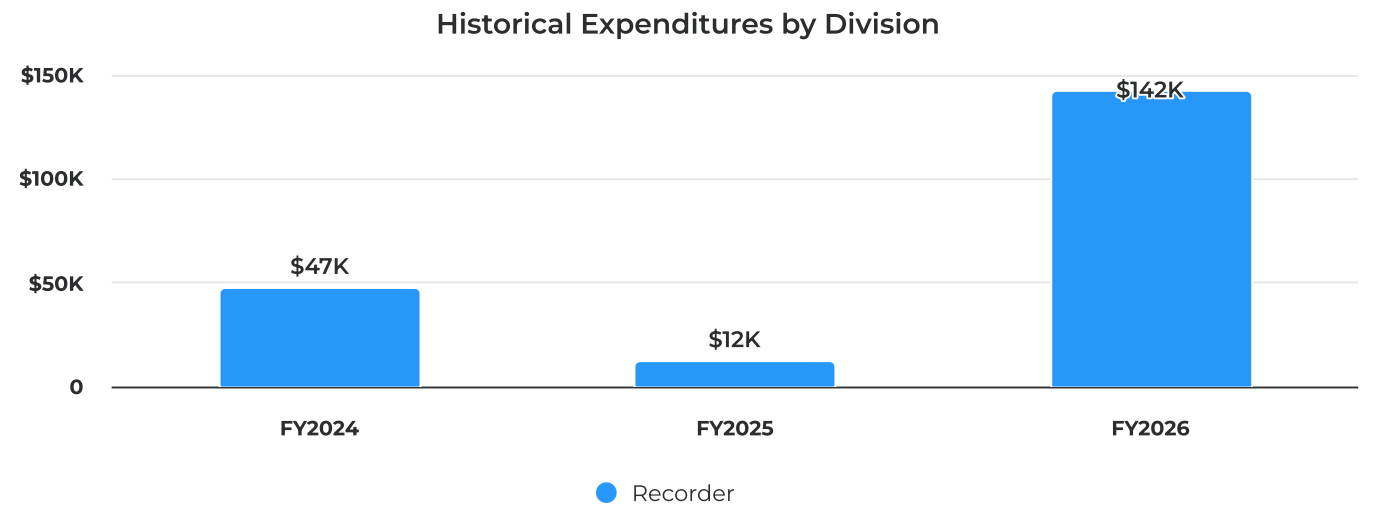
Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Total Expenditures		\$47,067	\$144,000	\$19,320	\$142,000

Expenditures by Division



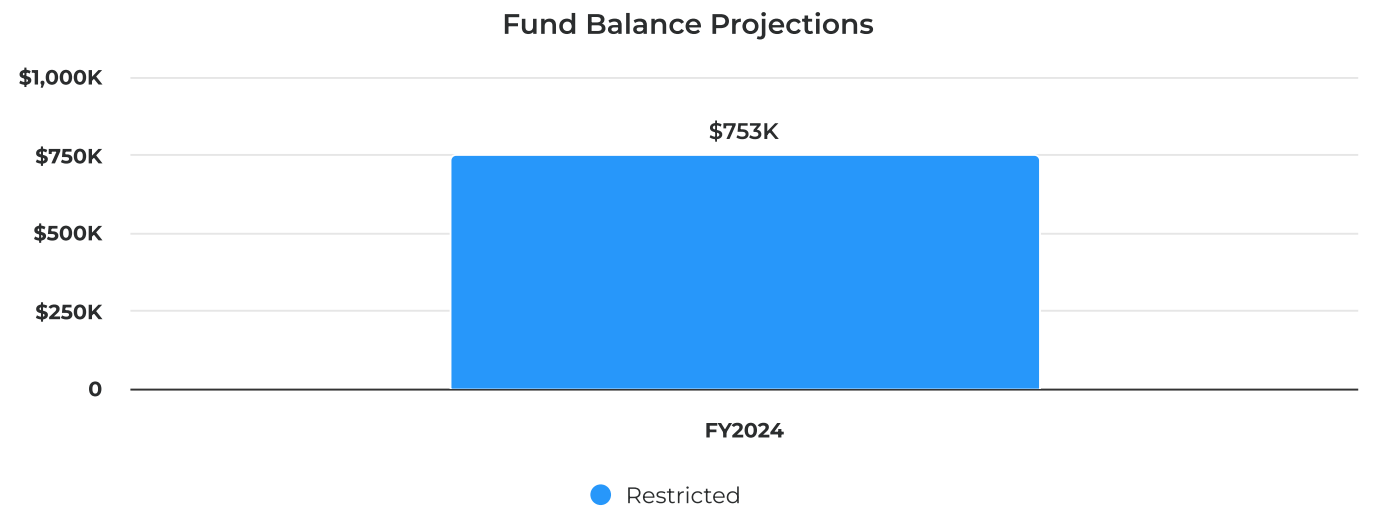
Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Recorder		\$47,067	\$144,000	\$19,320	\$142,000
Record Technology		\$47,067	\$144,000	\$19,320	\$142,000
Repairs & Maintenance	272-610-52430	-	\$10,000	-	\$10,000
Computer Hardware Maintenance	272-610-52431	-	\$10,000	-	-
Computer Software Maintenance	272-610-52432	\$12,090	\$25,000	-	\$25,000
Scanner Maintenance	272-610-52433	\$4,068	\$8,000	\$3,040	\$10,000
Phone	272-610-52530	\$1,465	\$3,000	\$1,480	\$4,000
Mileage	272-610-52580	\$233	\$2,000	\$1,430	\$5,000
Training	272-610-52590	\$1,901	\$3,000	\$2,915	\$5,000



Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Office Expense	272-610-53600	\$7,871	\$40,000	\$9,740	\$40,000
Postage	272-610-53605	\$798	\$3,000	\$715	\$3,000
Buildings & Building Improvements	272-610-54700	\$11,596	\$10,000	-	\$10,000
Equipment	272-610-54750	\$7,045	\$30,000	-	\$30,000
Total Expenditures		\$47,067	\$144,000	\$19,320	\$142,000

Fund Balance



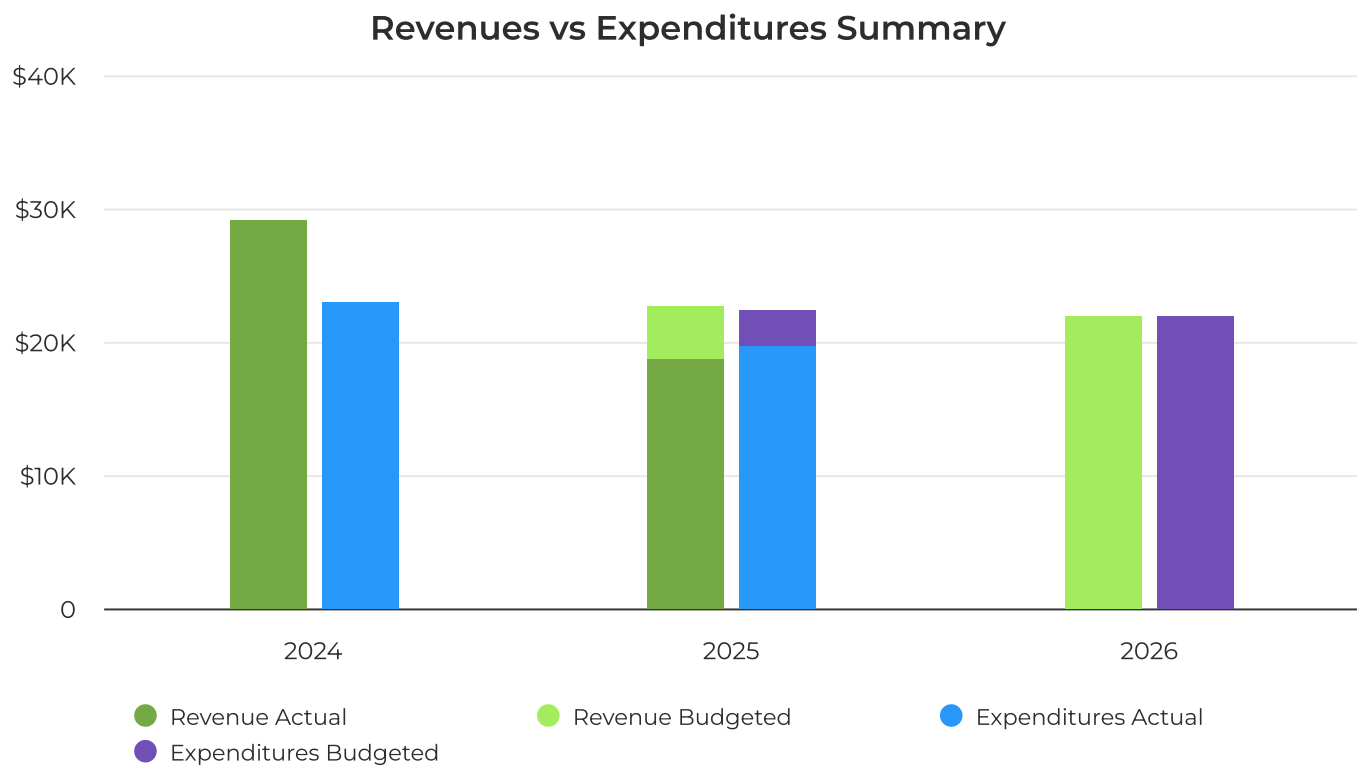
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$346,863	\$379,477	\$499,395	\$550,685	\$640,323	\$752,628
Total Fund Balance	\$346,863	\$379,477	\$499,395	\$550,685	\$640,323	\$752,628



Stone Hollow NID

Summary



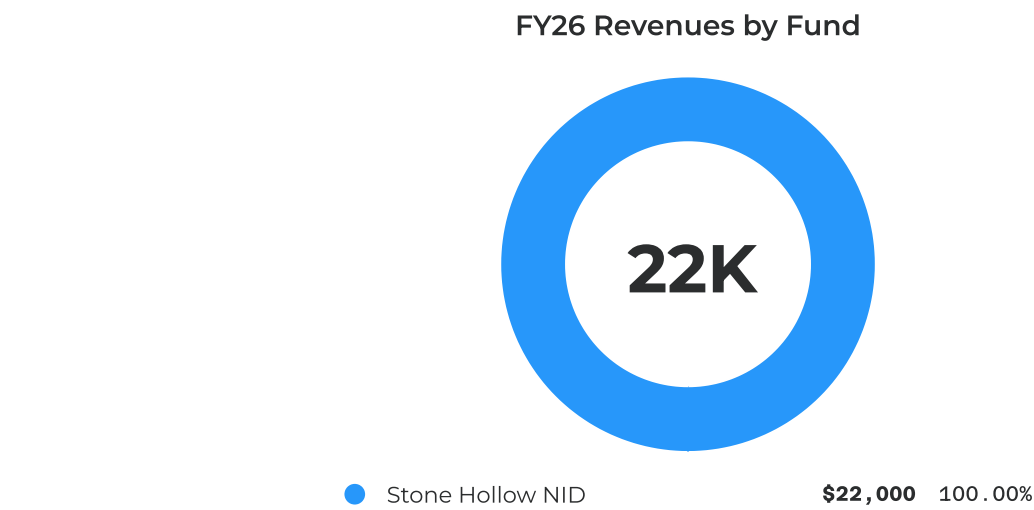
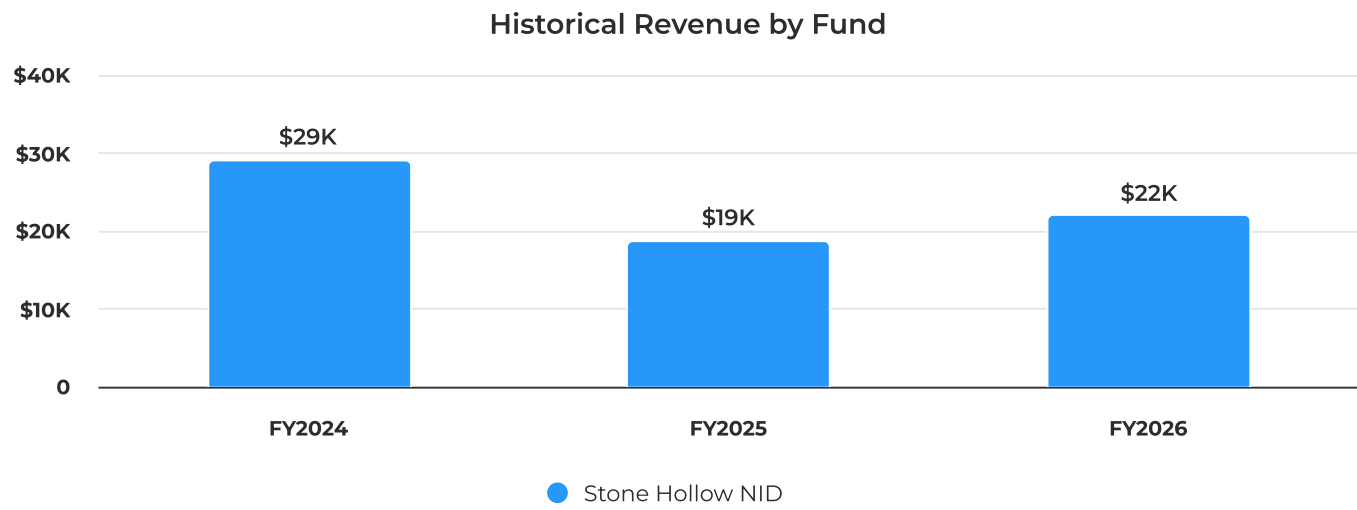
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$42,940	\$49,063	\$49,063	-
Revenues				
Taxes	\$26,270	\$17,222	\$20,000	\$20,000
Interest	\$2,815	\$1,477	\$1,130	\$2,000
Transfers	-	-	\$1,500	-
Total Revenues	\$29,085	\$18,699	\$22,630	\$22,000
Expenditures				
Debt Service	\$22,963	\$19,714	\$22,463	\$21,963
Total Expenditures	\$22,963	\$19,714	\$22,463	\$21,963
Total Revenues Less Expenditures	\$6,122	-\$1,015	\$167	\$37
Ending Fund Balance	\$49,063	\$48,048	\$49,230	\$37



Revenues by Fund

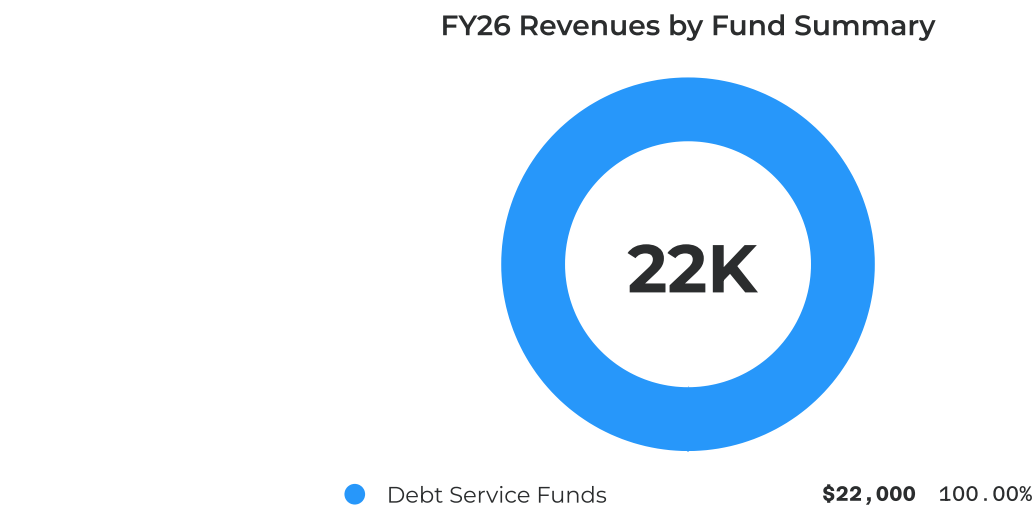
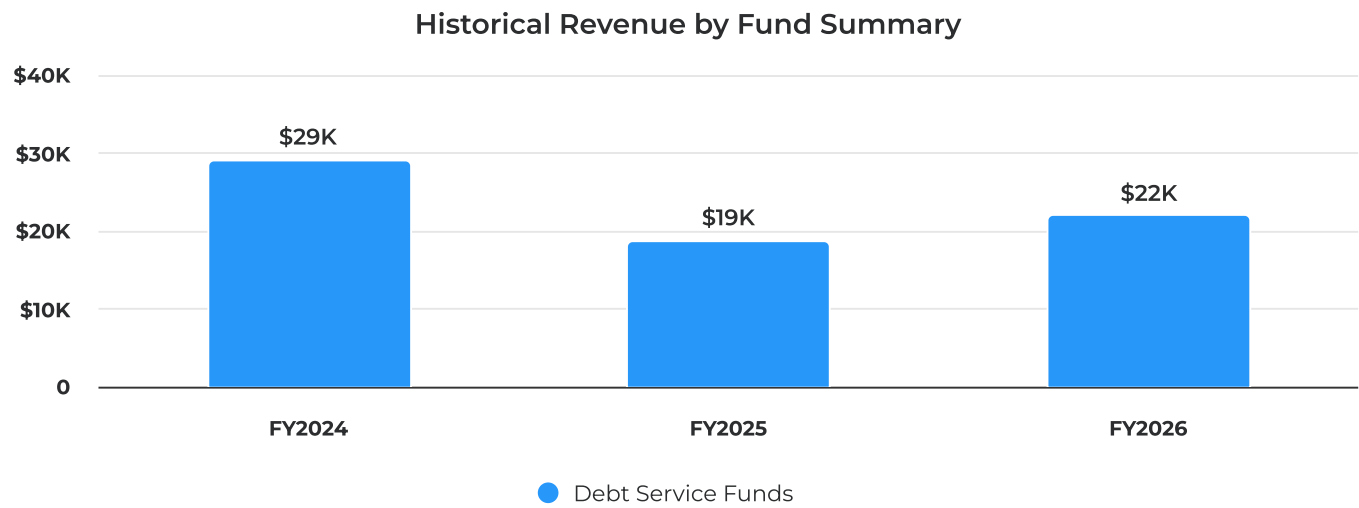


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Stone Hollow NID		\$29,085	\$22,630	\$24,200	\$22,000
Property Tax	420-41100	\$26,270	\$20,000	\$20,000	\$20,000
Interest	420-46611	\$2,815	\$1,130	\$2,700	\$2,000
Transfer In - General Fund	420-49101	-	\$1,500	\$1,500	-
Total Revenues		\$29,085	\$22,630	\$24,200	\$22,000



Revenues by Fund Summary

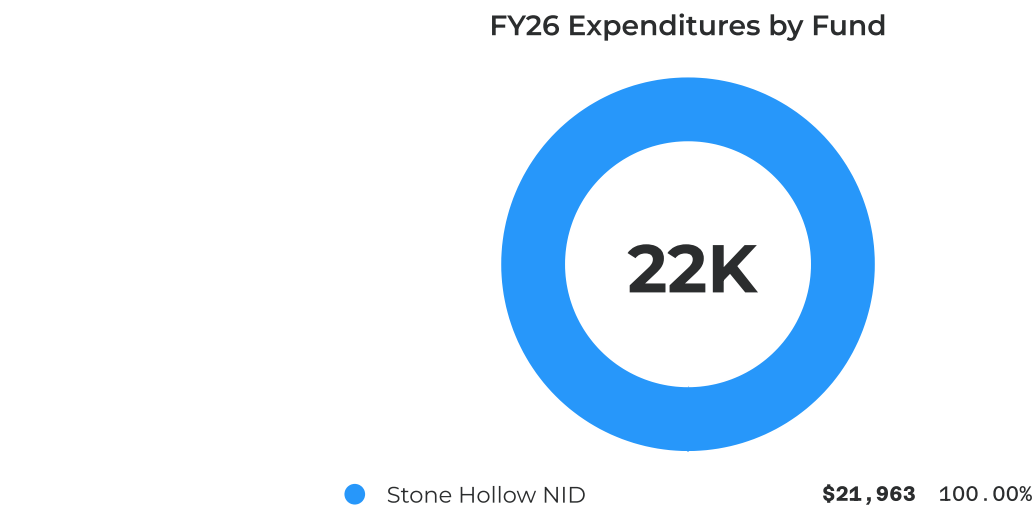
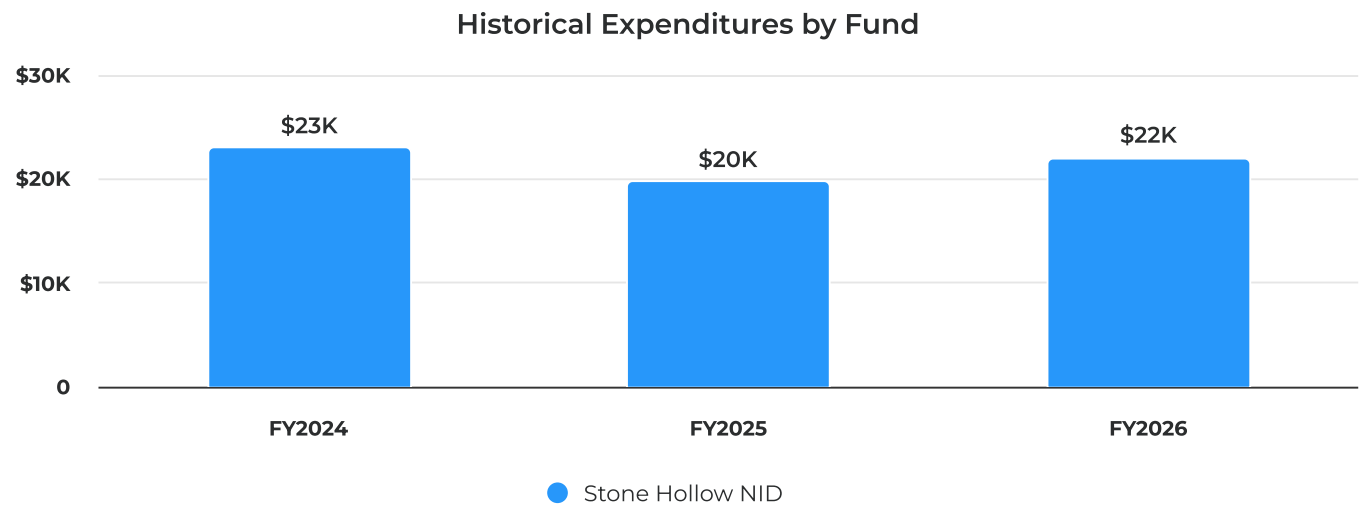


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Debt Service Funds	\$29,085	\$22,630	\$24,200	\$22,000
Total Revenues	\$29,085	\$22,630	\$24,200	\$22,000



Expenditures by Fund

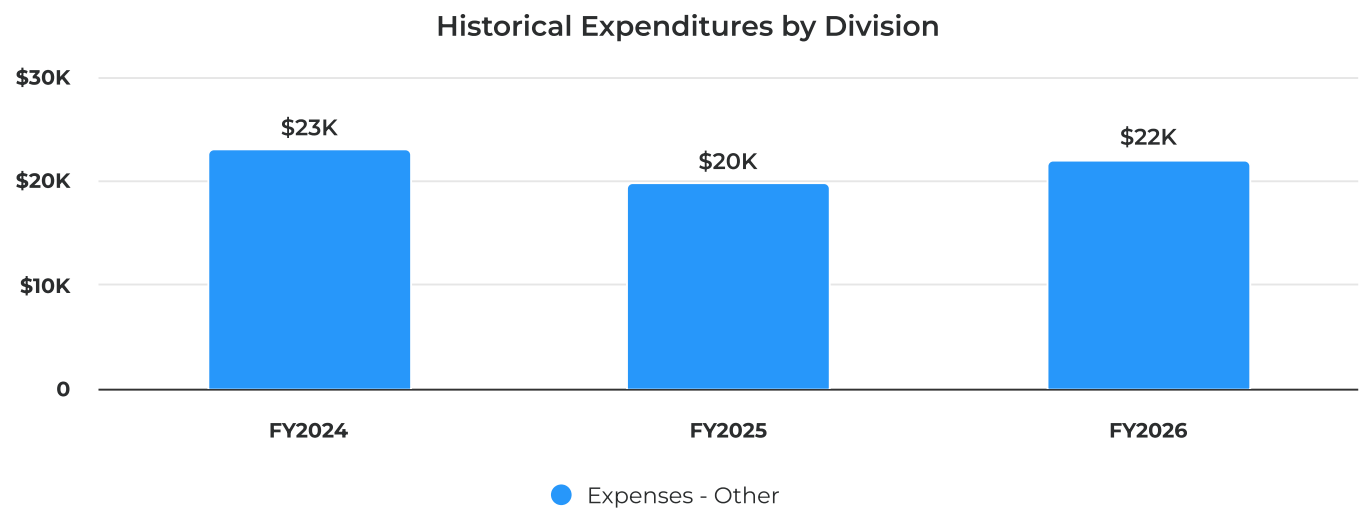


Expenditures by Fund

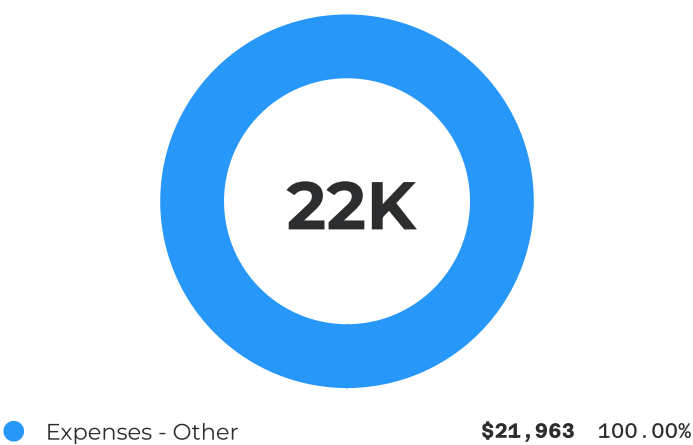
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248
Total Expenditures		\$22,963	\$22,463	\$22,463	\$21,963



Expenditures by Division



FY26 Expenditures by Division

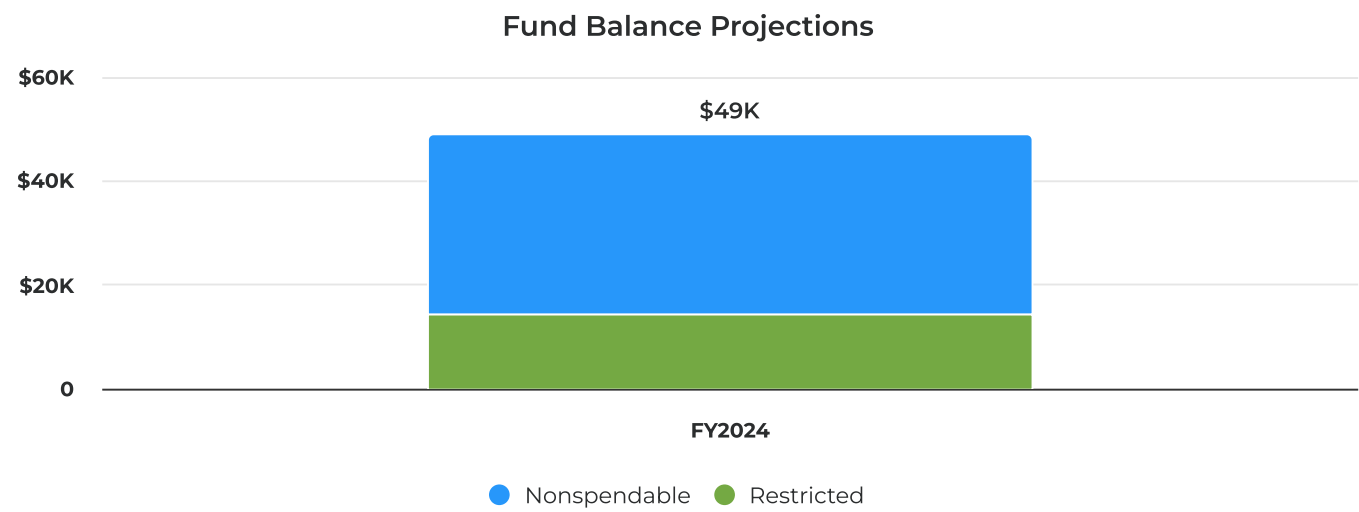


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$22,963	\$22,463	\$22,463	\$21,963
Stone Hollow NID		\$22,963	\$22,463	\$22,463	\$21,963
Bond Retirement	420-610-58850	\$16,715	\$16,715	\$16,715	\$16,715
Interest Exp	420-610-58860	\$6,247	\$5,748	\$5,748	\$5,248
Total Expenditures		\$22,963	\$22,463	\$22,463	\$21,963



Fund Balance



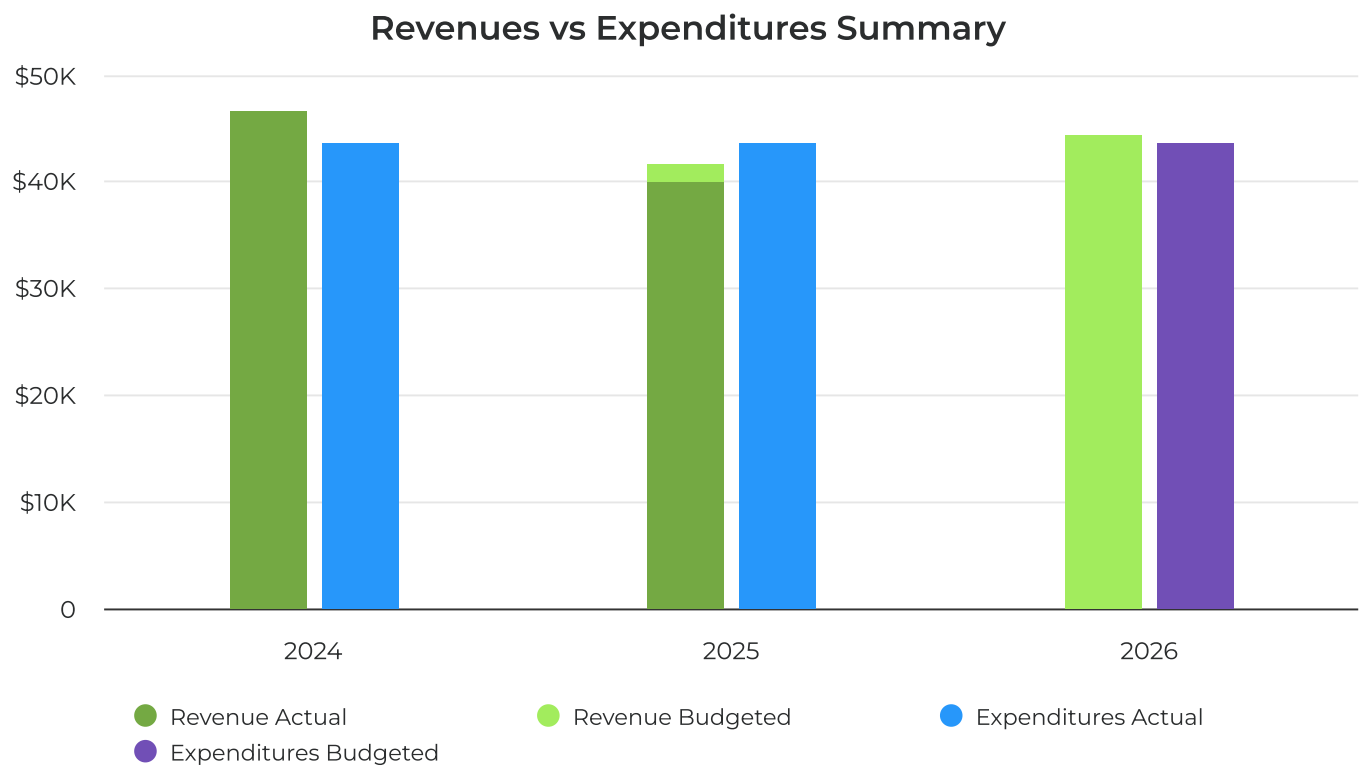
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$201	\$1,209	\$6,949	\$6,021	\$8,117	\$14,240
Nonspendable	\$34,823	\$34,823	\$34,823	\$34,823	\$34,823	\$34,823
Total Fund Balance	\$35,024	\$36,032	\$41,772	\$40,844	\$42,940	\$49,063



River Downs West NID

Summary



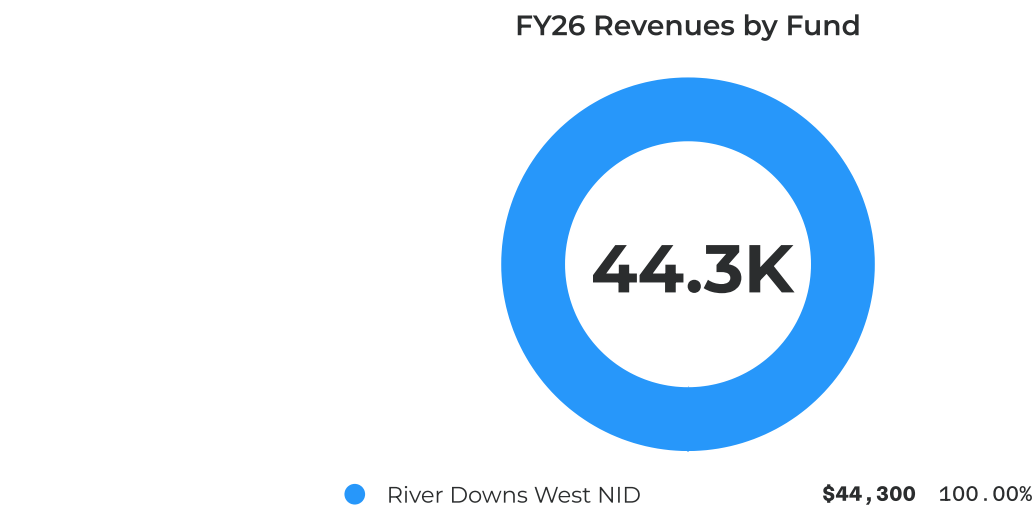
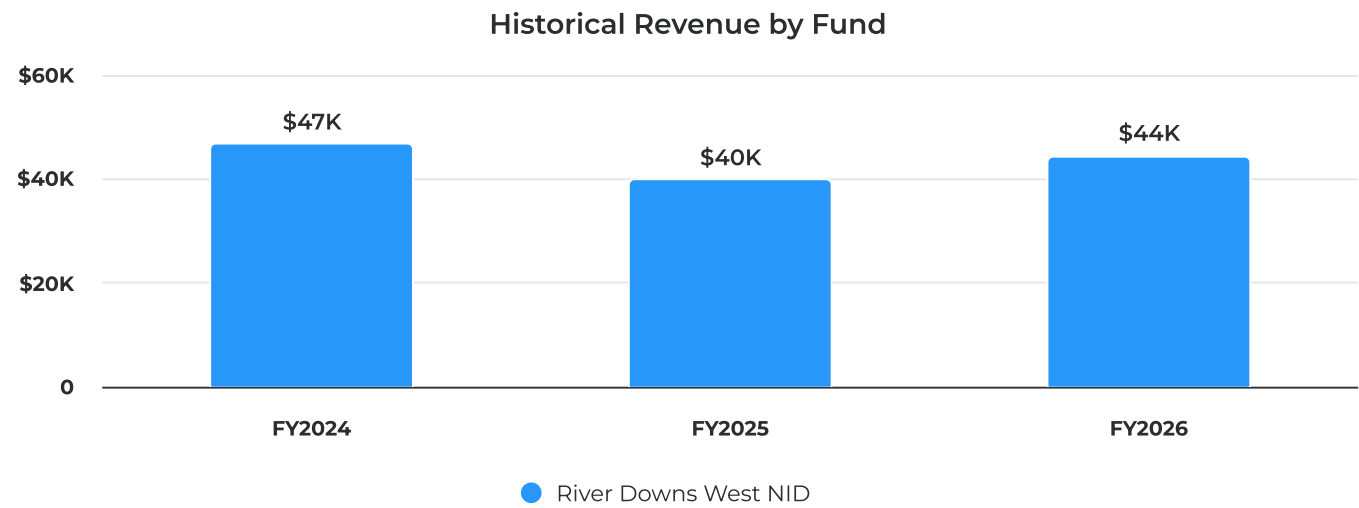
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$43,819	\$46,853	\$46,853	-
Revenues				
Taxes	\$44,401	\$38,745	\$40,000	\$42,500
Interest	\$2,308	\$1,159	\$1,800	\$1,800
Total Revenues	\$46,709	\$39,903	\$41,800	\$44,300
Expenditures				
Debt Service	\$43,676	\$43,676	\$43,676	\$43,676
Total Expenditures	\$43,676	\$43,676	\$43,676	\$43,676
Total Revenues Less Expenditures	\$3,034	-\$3,772	-\$1,876	\$624
Ending Fund Balance	\$46,853	\$43,081	\$44,977	\$624



Revenues by Fund

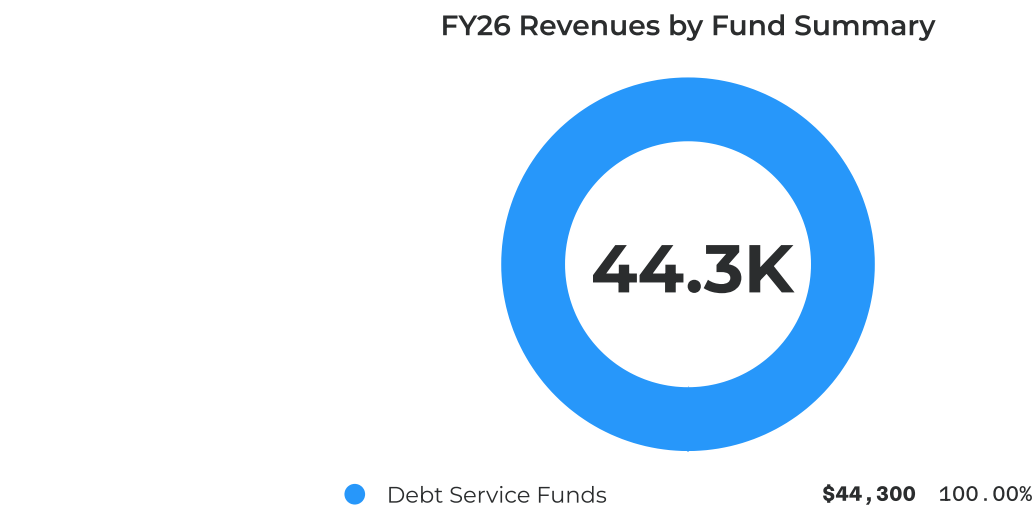
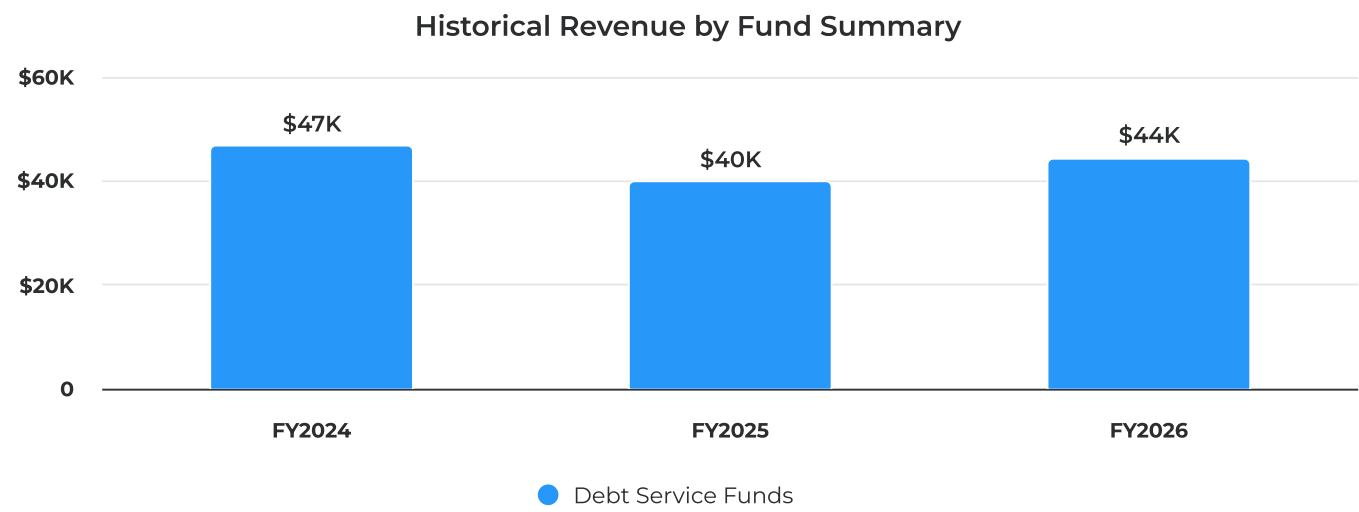


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
River Downs West NID		\$46,709	\$41,800	\$43,800	\$44,300
Property Tax	430-41100	\$44,401	\$40,000	\$42,000	\$42,500
Interest	430-46611	\$2,308	\$1,800	\$1,800	\$1,800
Total Revenues		\$46,709	\$41,800	\$43,800	\$44,300



Revenues by Fund Summary

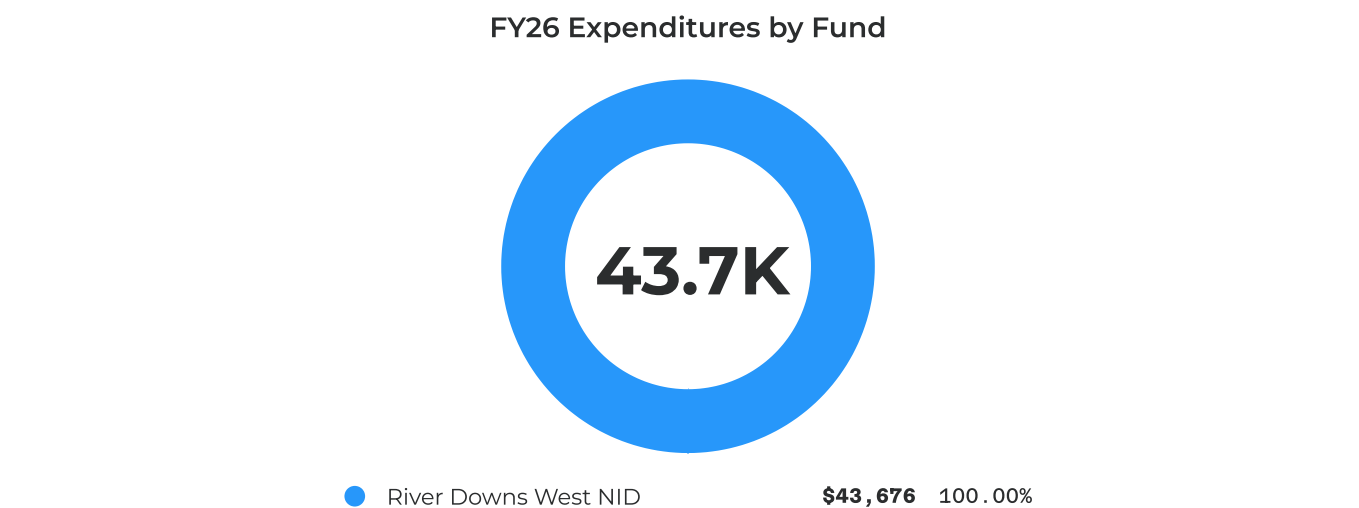
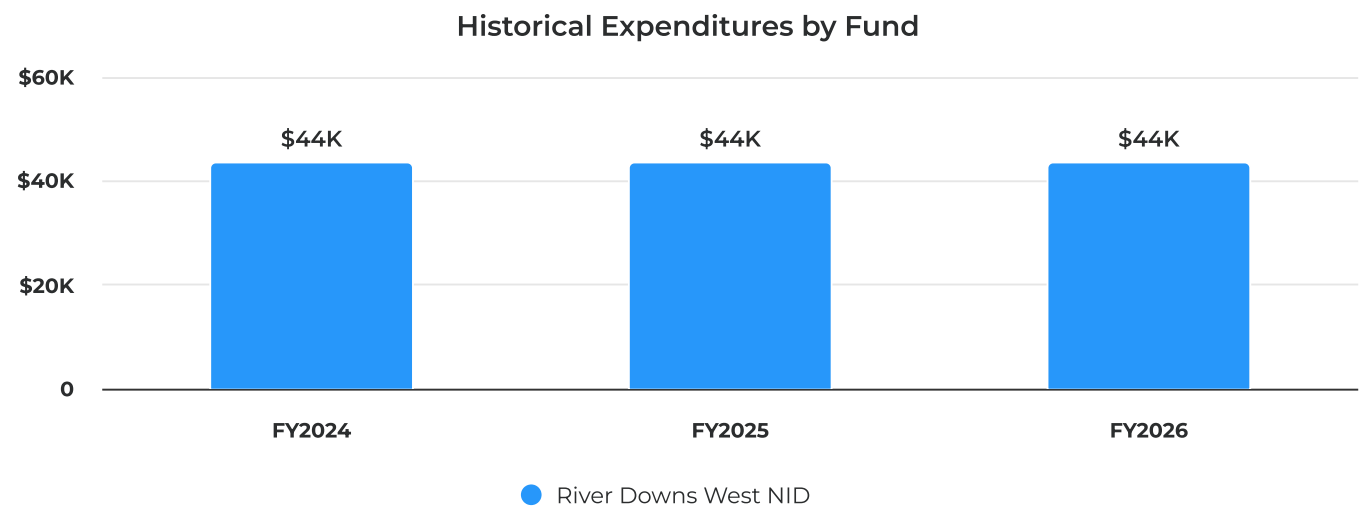


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Debt Service Funds	\$46,709	\$41,800	\$43,800	\$44,300
Total Revenues	\$46,709	\$41,800	\$43,800	\$44,300



Expenditures by Fund

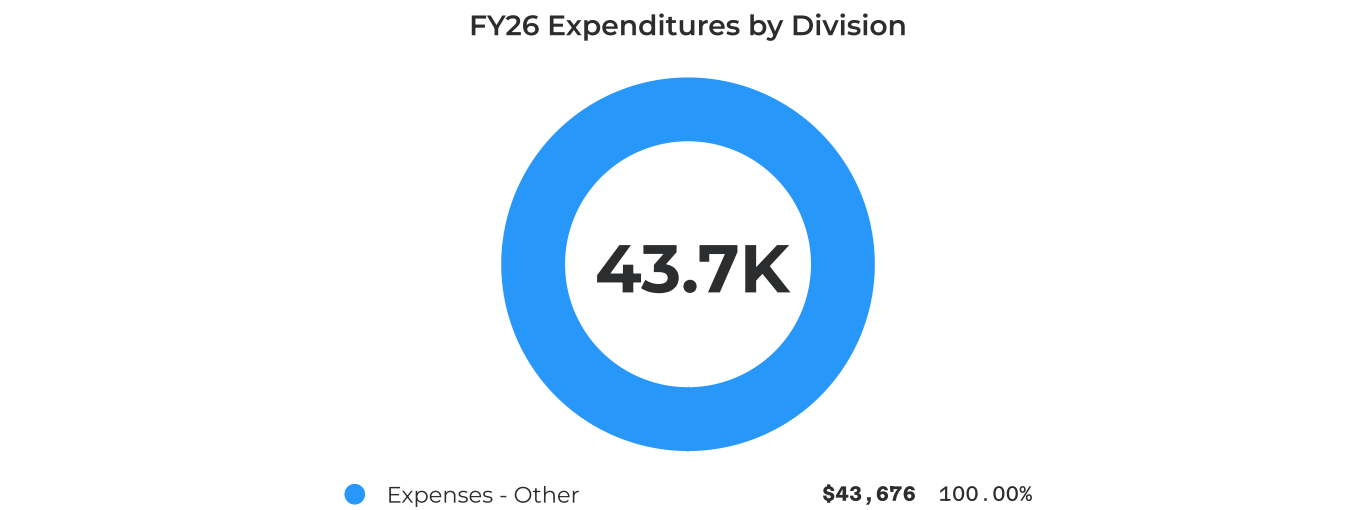
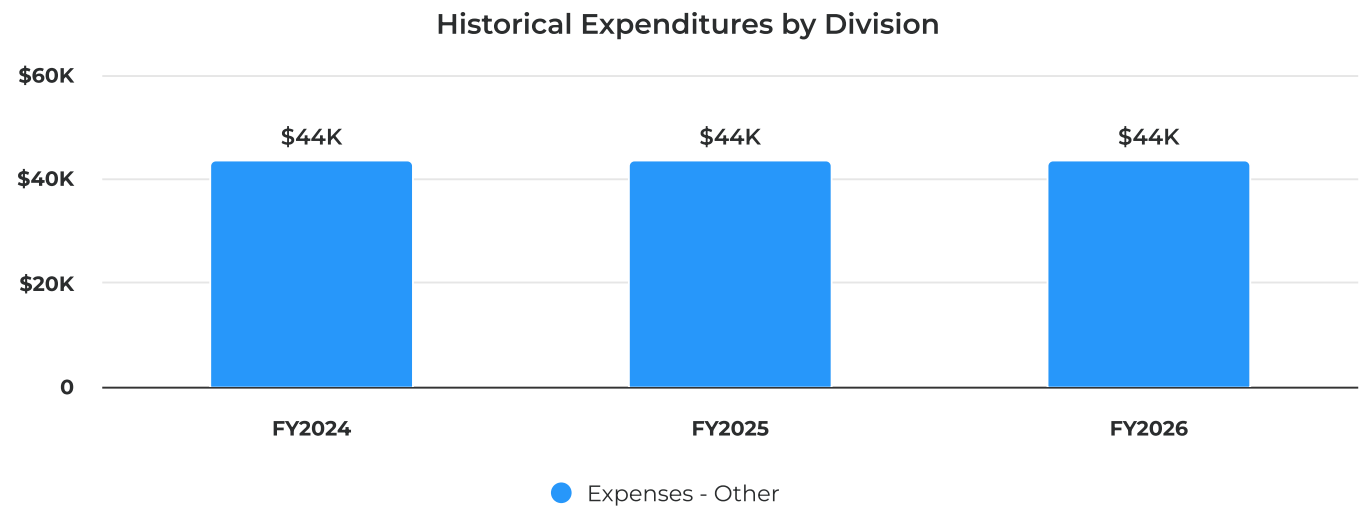


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451
Total Expenditures		\$43,676	\$43,676	\$43,676	\$43,676



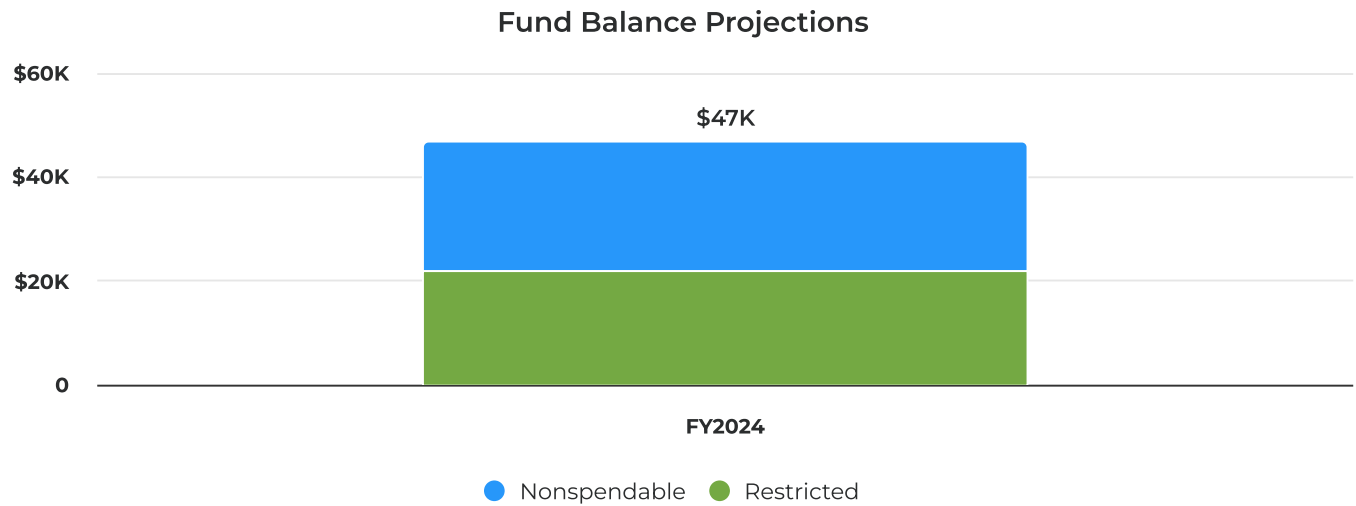
Expenditures by Division



Expenditures by Division					
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$43,676	\$43,676	\$43,676	\$43,676
River Downs West NID		\$43,676	\$43,676	\$43,676	\$43,676
Bond Retirement	430-610-58850	\$28,079	\$29,132	\$29,132	\$30,224
Interest - Bond Retirement	430-610-58860	\$15,597	\$14,544	\$14,544	\$13,451
Total Expenditures		\$43,676	\$43,676	\$43,676	\$43,676



Fund Balance



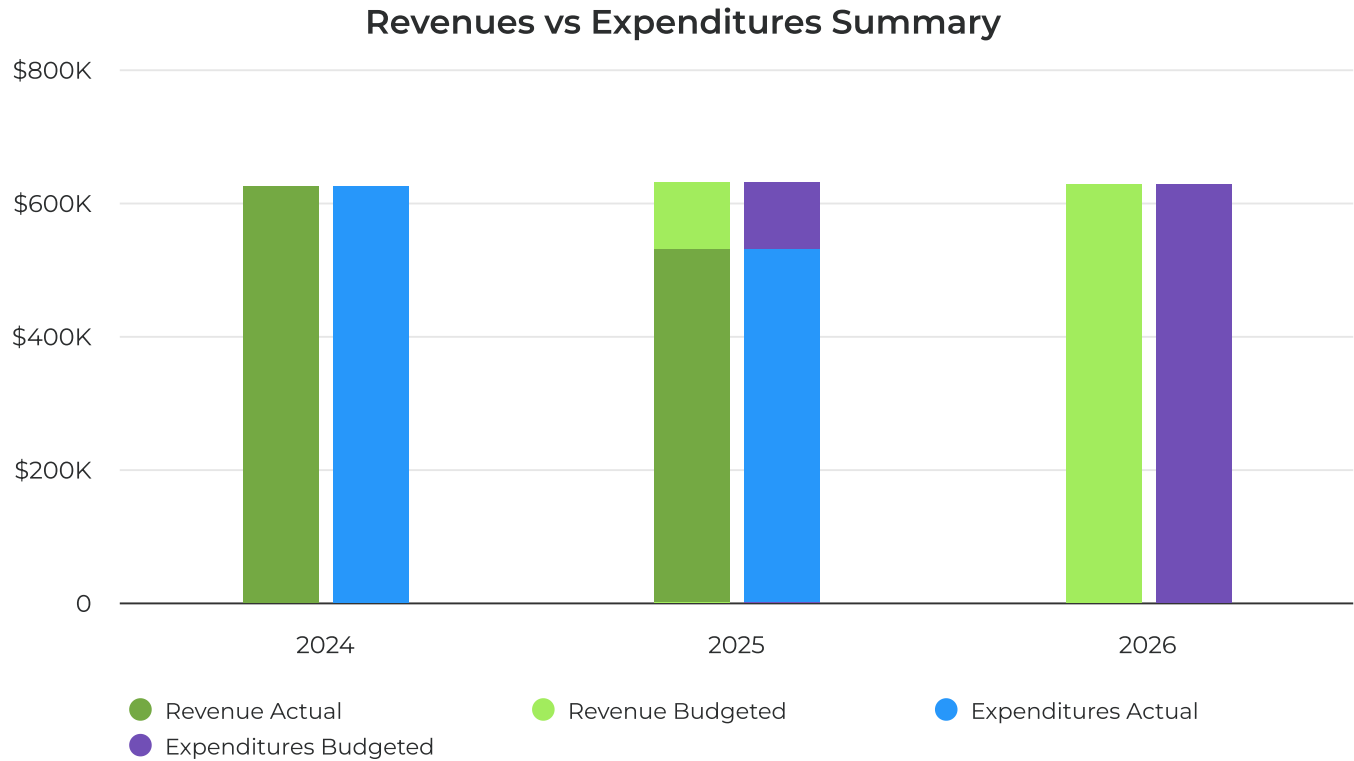
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$10,297	\$13,094	\$14,976	\$15,579	\$18,819	\$21,853
Nonspendable	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Fund Balance	\$35,297	\$38,094	\$39,976	\$40,579	\$43,819	\$46,853



2017 Bond Debt Svc Fund - Judicial Expansion

Summary



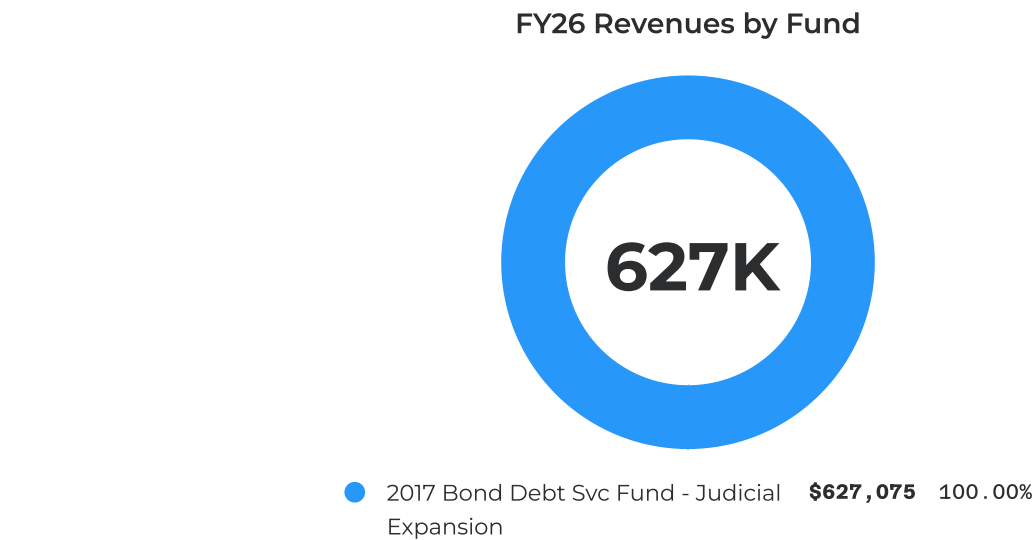
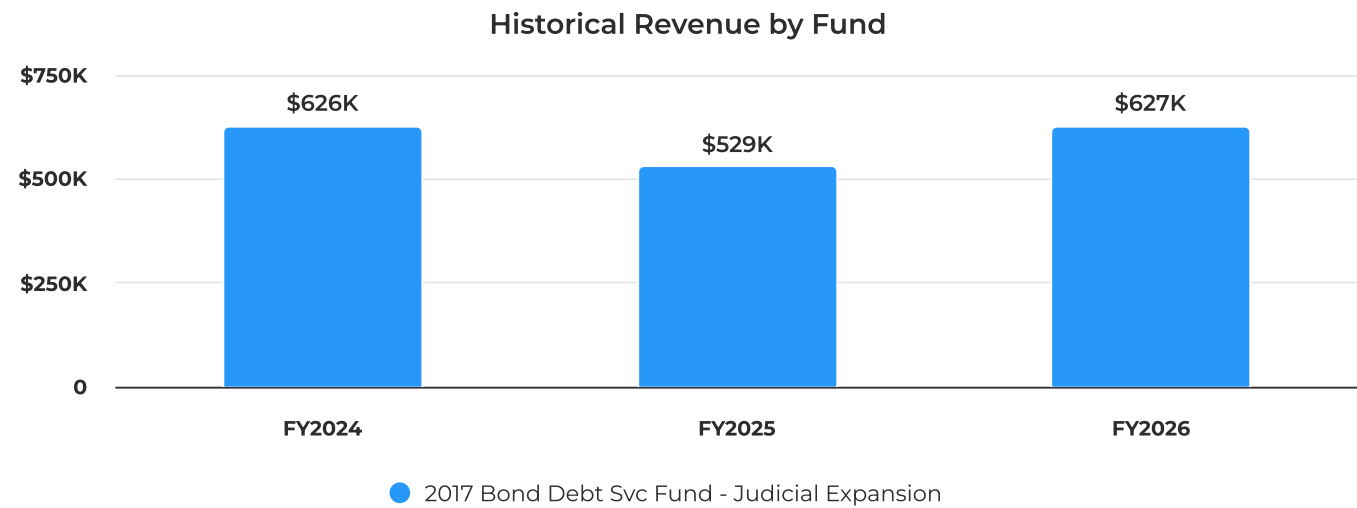
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	-	-	-	-
Revenues				
Interest	-	\$65	-	-
Transfers	\$626,000	\$529,175	\$629,975	\$627,075
Total Revenues	\$626,000	\$529,240	\$629,975	\$627,075
Expenditures				
Operating Expenses	\$2,000	\$250	\$3,500	\$3,500
Debt Service	\$624,000	\$528,925	\$626,475	\$623,575
Total Expenditures	\$626,000	\$529,175	\$629,975	\$627,075
Total Revenues Less Expenditures	-	\$65	-	-
Ending Fund Balance	-	\$65	-	-



Revenues by Fund

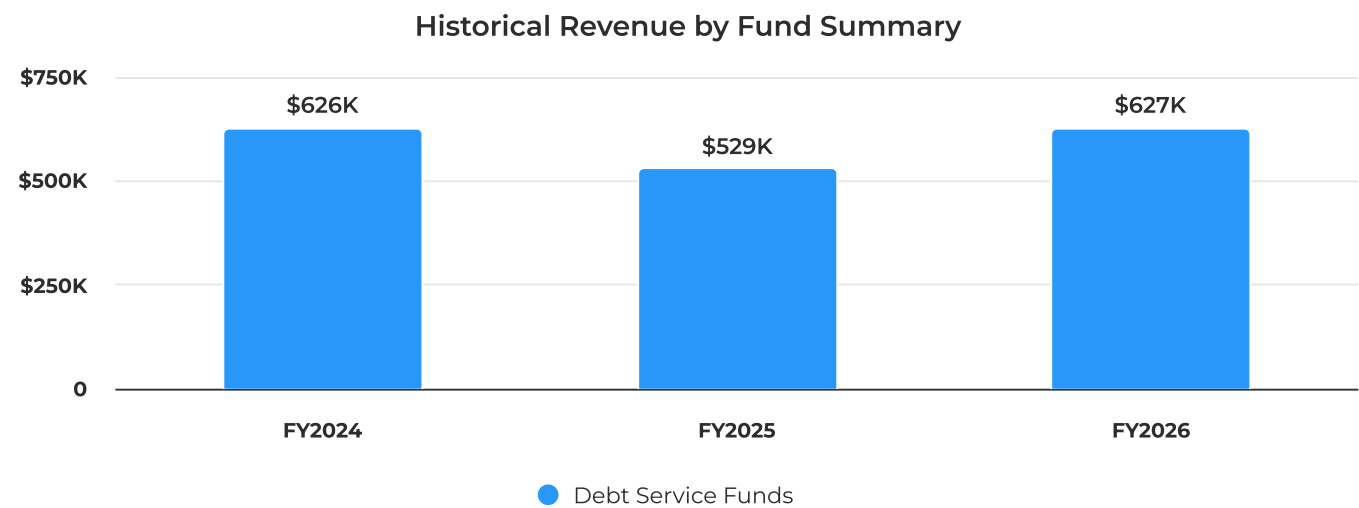


Revenues by Fund

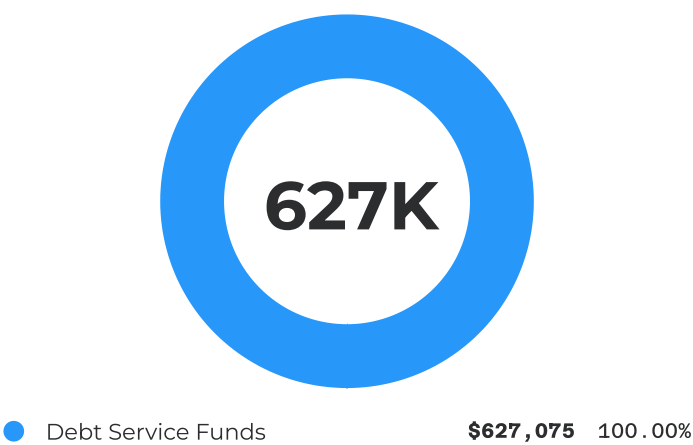
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,975	\$627,075
Interest	455-46611	-	-	\$65	-
Transfer In - General Fund	455-49101	\$626,000	\$629,975	\$626,910	\$627,075
Total Revenues		\$626,000	\$629,975	\$626,975	\$627,075



Revenues by Fund Summary



FY26 Revenues by Fund Summary

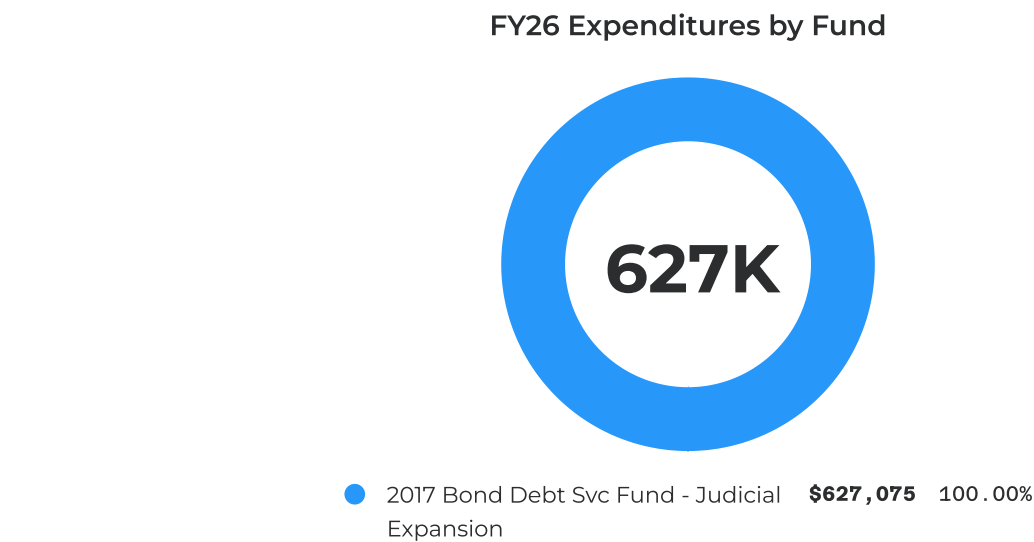
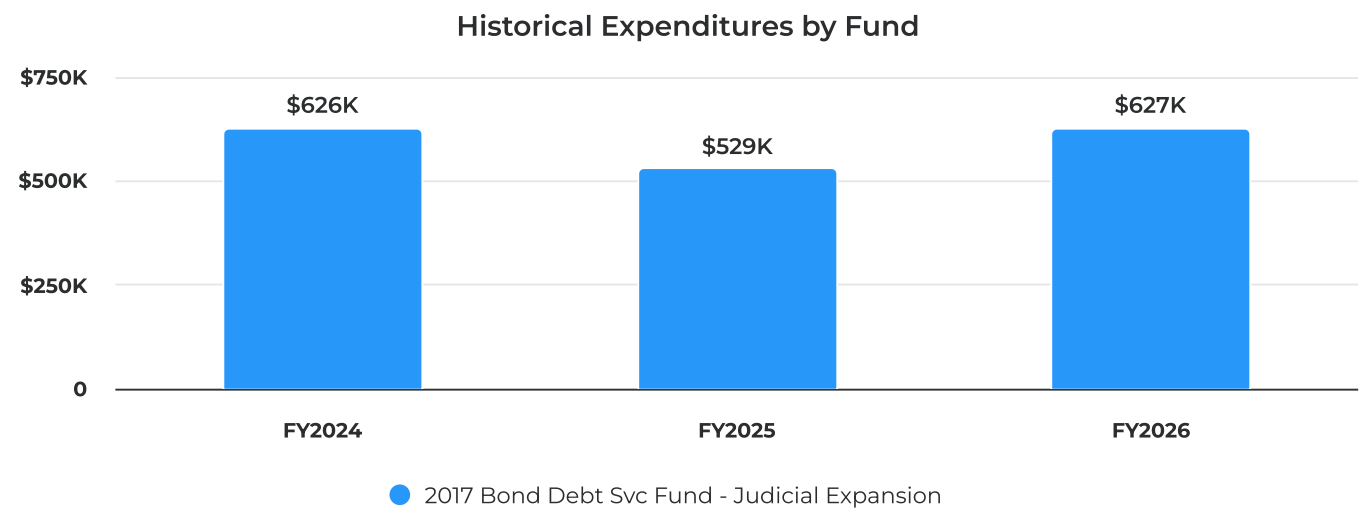


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Debt Service Funds	\$626,000	\$629,975	\$626,975	\$627,075
Total Revenues	\$626,000	\$629,975	\$626,975	\$627,075



Expenditures by Fund

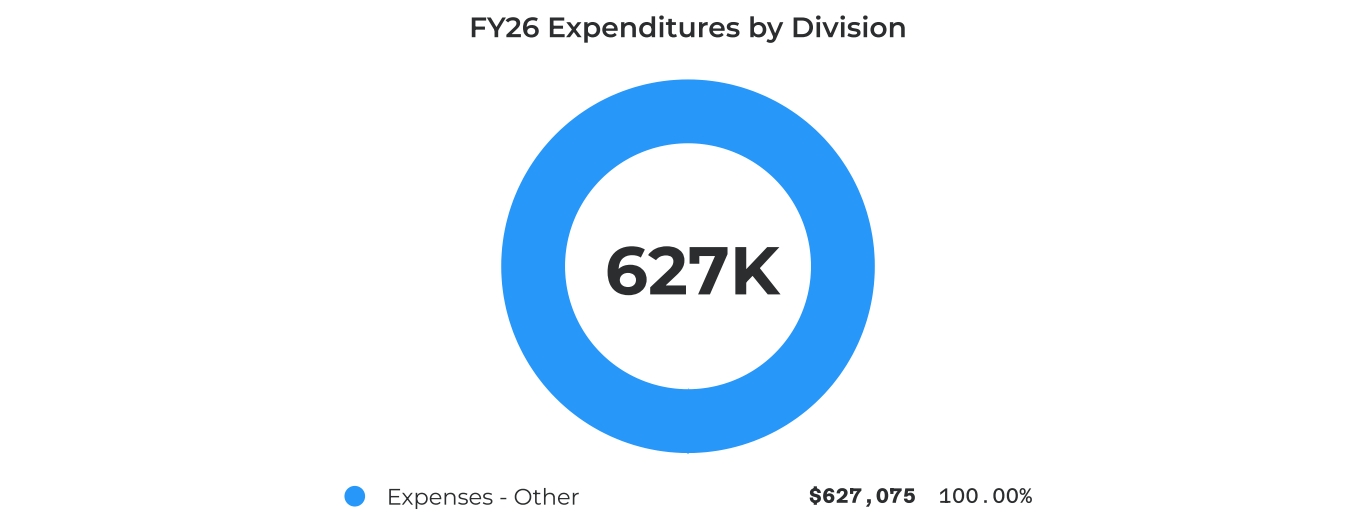
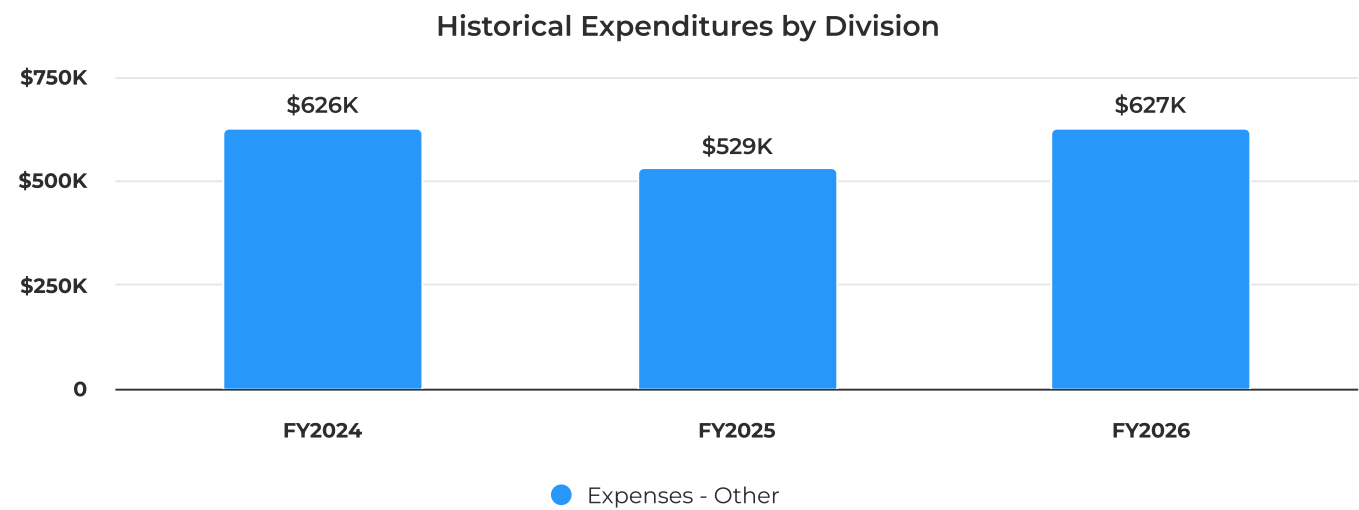


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
Total Expenditures		\$626,000	\$629,975	\$626,725	\$627,075



Expenditures by Division

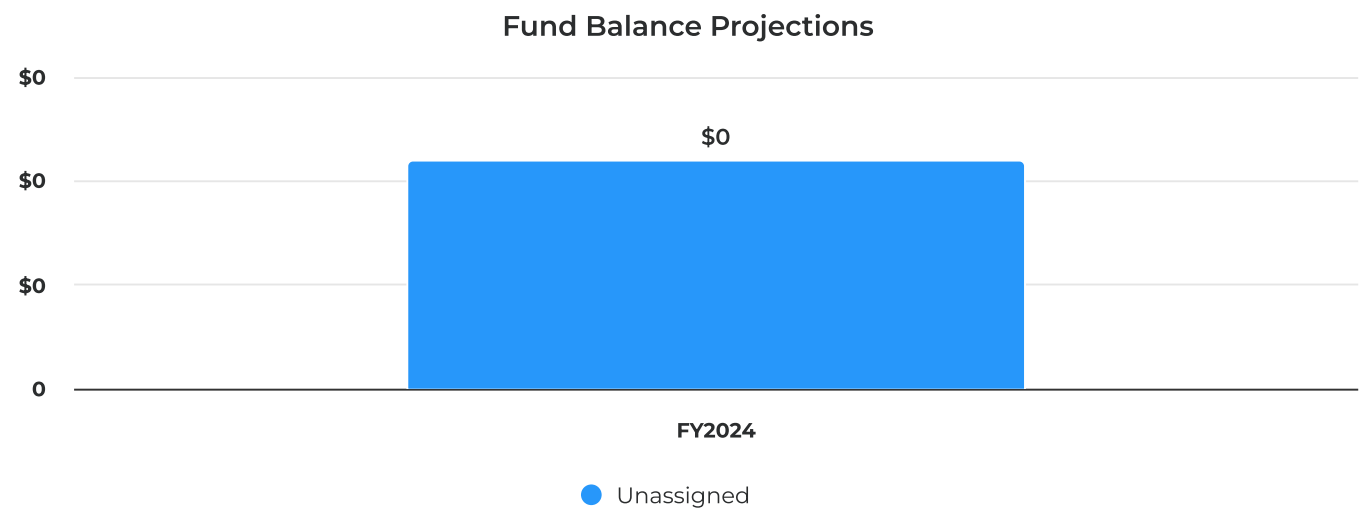


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$626,000	\$629,975	\$626,725	\$627,075
2017 Bond Debt Svc Fund - Judicial Expansion		\$626,000	\$629,975	\$626,725	\$627,075
Legal Fees	455-610-52300	\$2,000	\$3,500	\$250	\$3,500
Bond Retirement	455-610-58850	\$410,000	\$425,000	\$425,000	\$435,000
Interest Exp	455-610-58860	\$214,000	\$201,475	\$201,475	\$188,575
Total Expenditures		\$626,000	\$629,975	\$626,725	\$627,075



Fund Balance



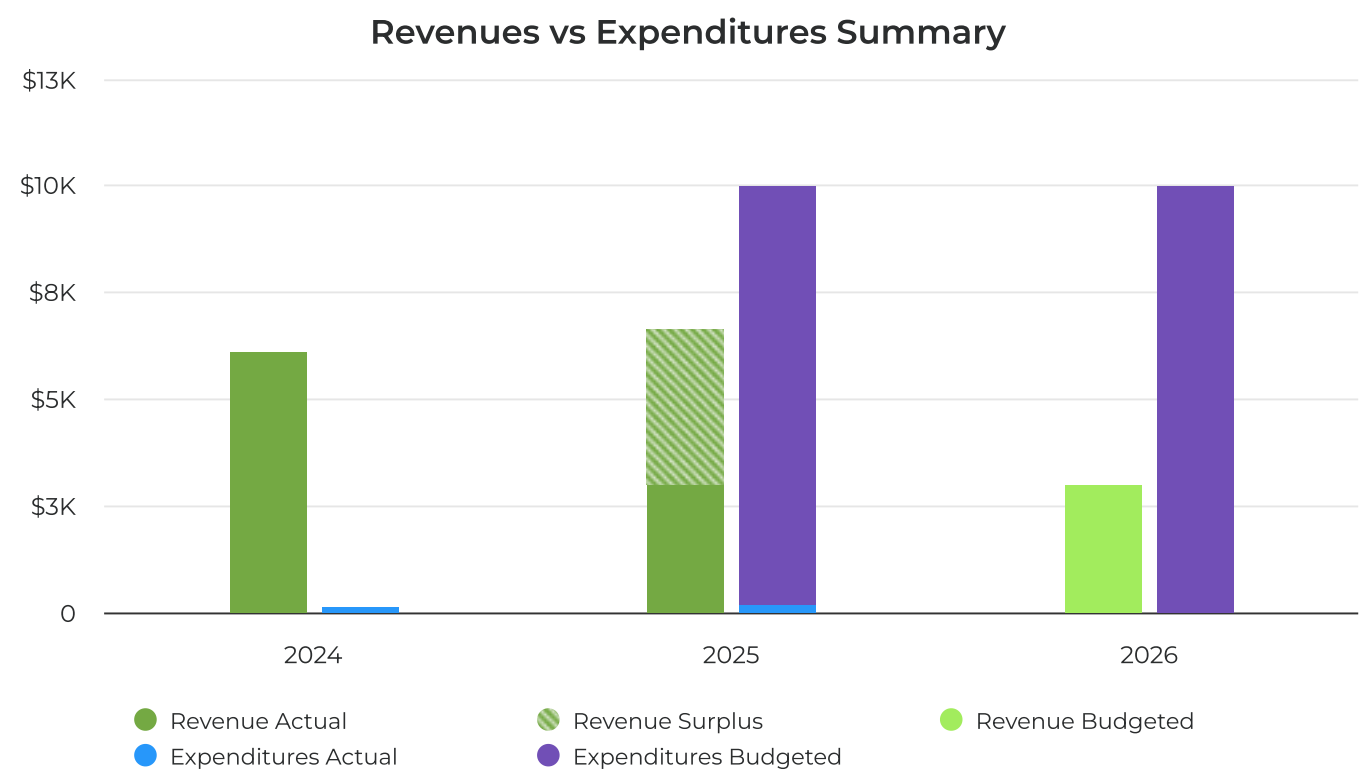
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-



LEPC

Summary



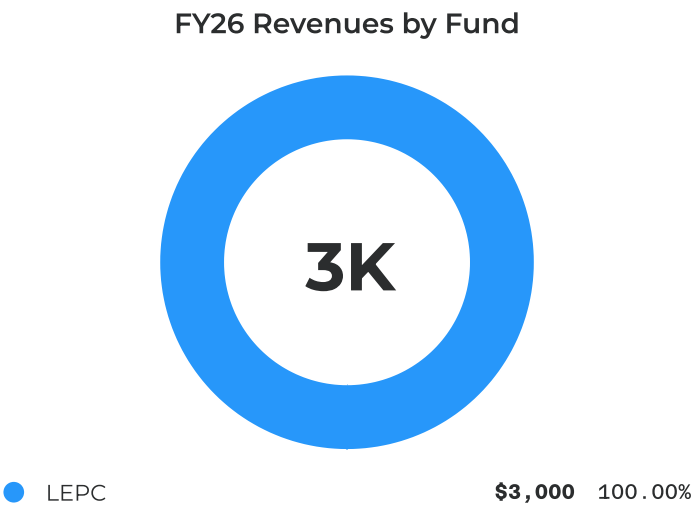
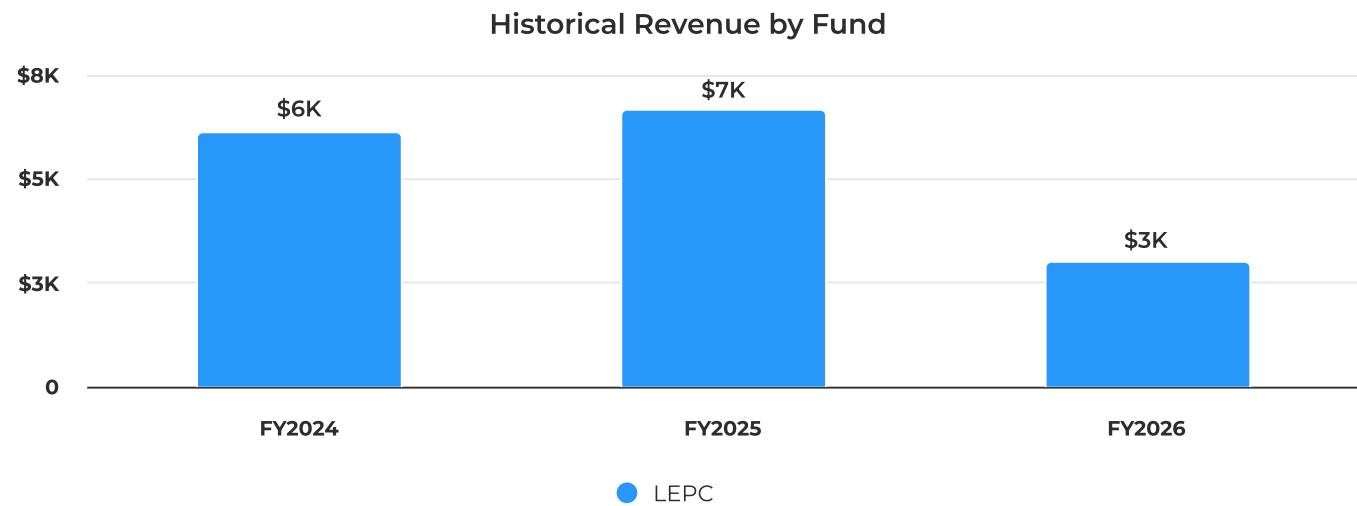
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$25,478	\$49,487	\$49,487	-
Revenues				
Intergovernmental Revenues	\$4,544	\$5,736	\$2,500	\$2,500
Interest	\$1,596	\$927	\$500	\$500
Total Revenues	\$6,140	\$6,663	\$3,000	\$3,000
Expenditures				
Operating Expenses	\$118	\$160	\$10,000	\$10,000
Total Expenditures	\$118	\$160	\$10,000	\$10,000
Total Revenues Less Expenditures	\$6,022	\$6,503	-\$7,000	-\$7,000
Ending Fund Balance	\$31,500	\$55,990	\$42,487	-\$7,000



Revenues by Fund

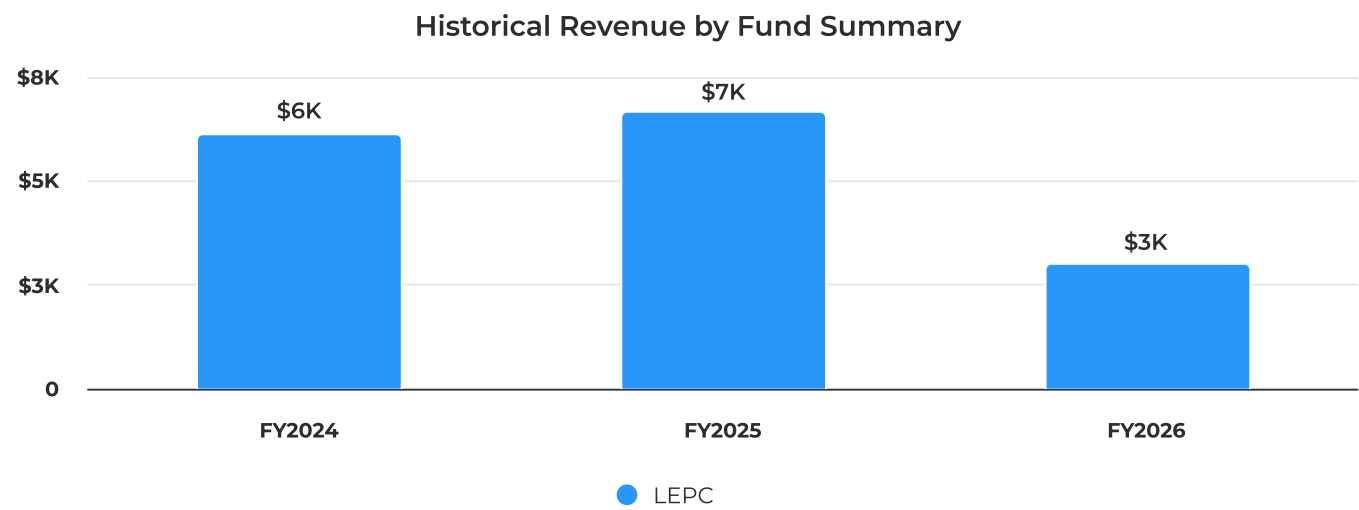


Revenues by Fund

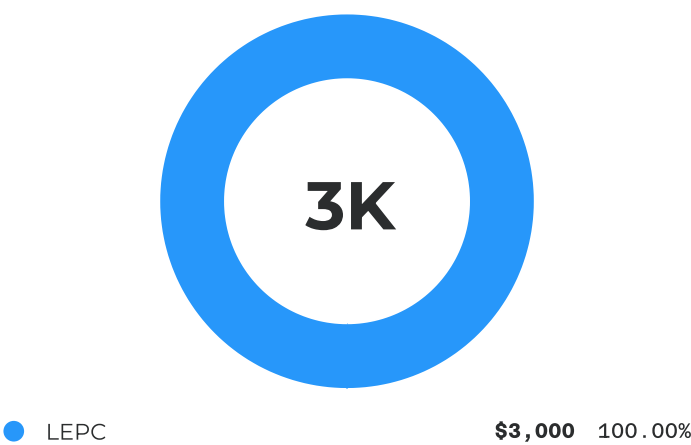
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC		\$6,140	\$3,000	\$6,492	\$3,000
State Grant	220-43412	\$4,544	\$2,500	\$5,735	\$2,500
Interest	220-46611	\$1,596	\$500	\$757	\$500
Total Revenues		\$6,140	\$3,000	\$6,492	\$3,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

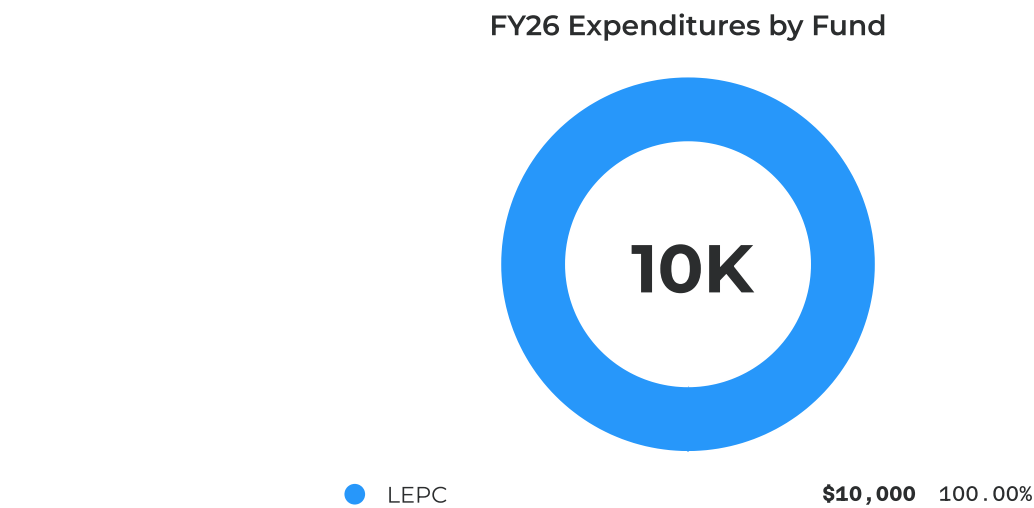
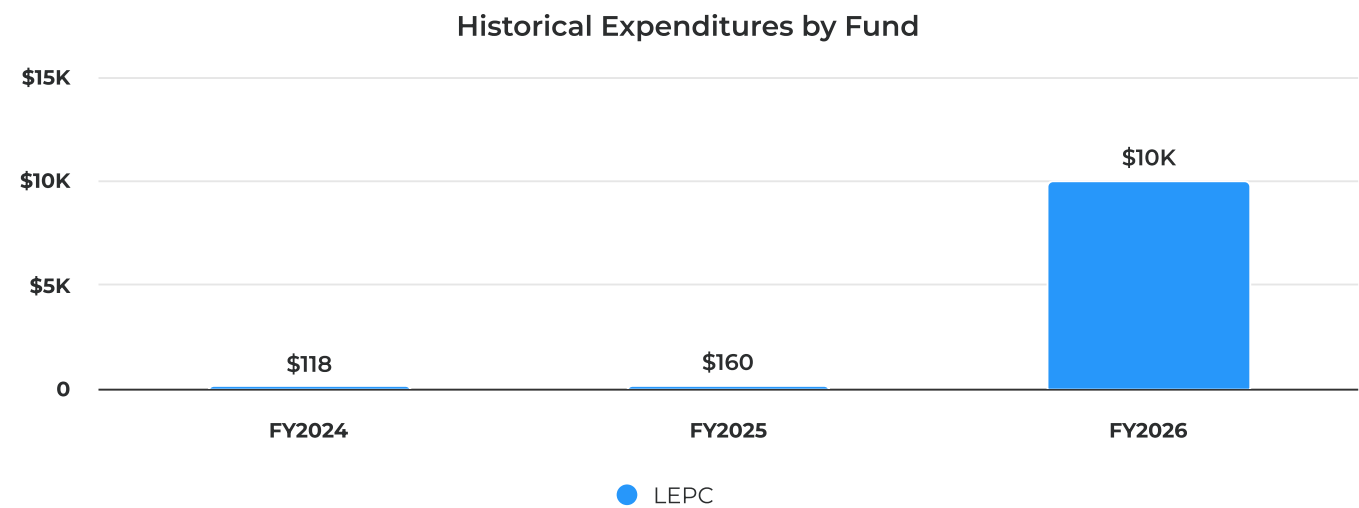


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC	\$6,140	\$3,000	\$6,492	\$3,000
Total Revenues	\$6,140	\$3,000	\$6,492	\$3,000



Expenditures by Fund

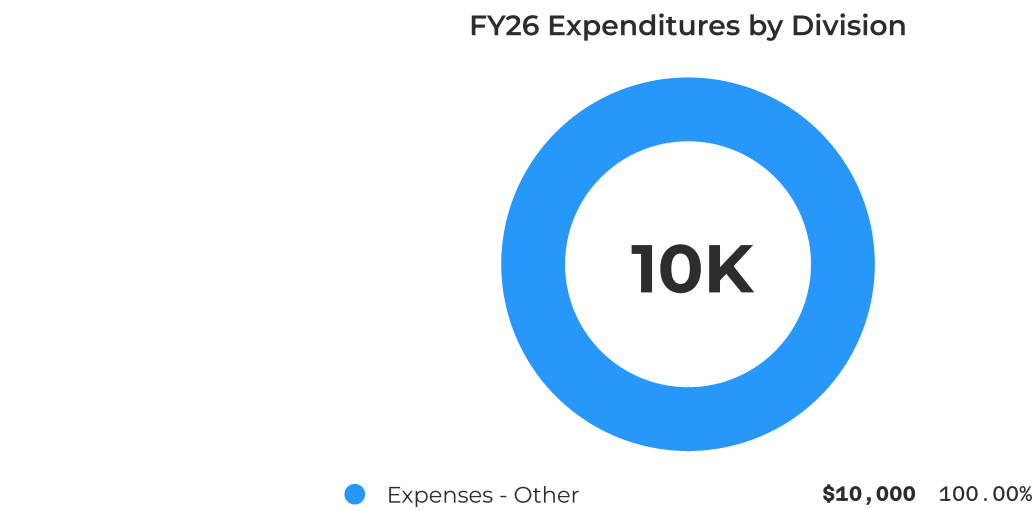
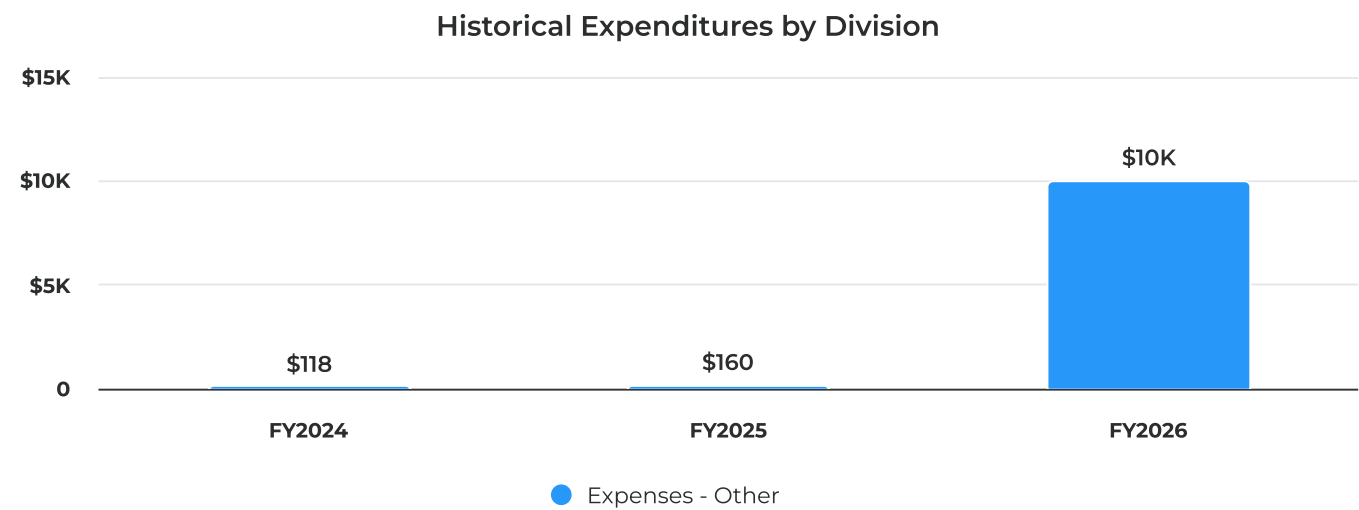


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Total Expenditures		\$118	\$10,000	\$245	\$10,000



Expenditures by Division

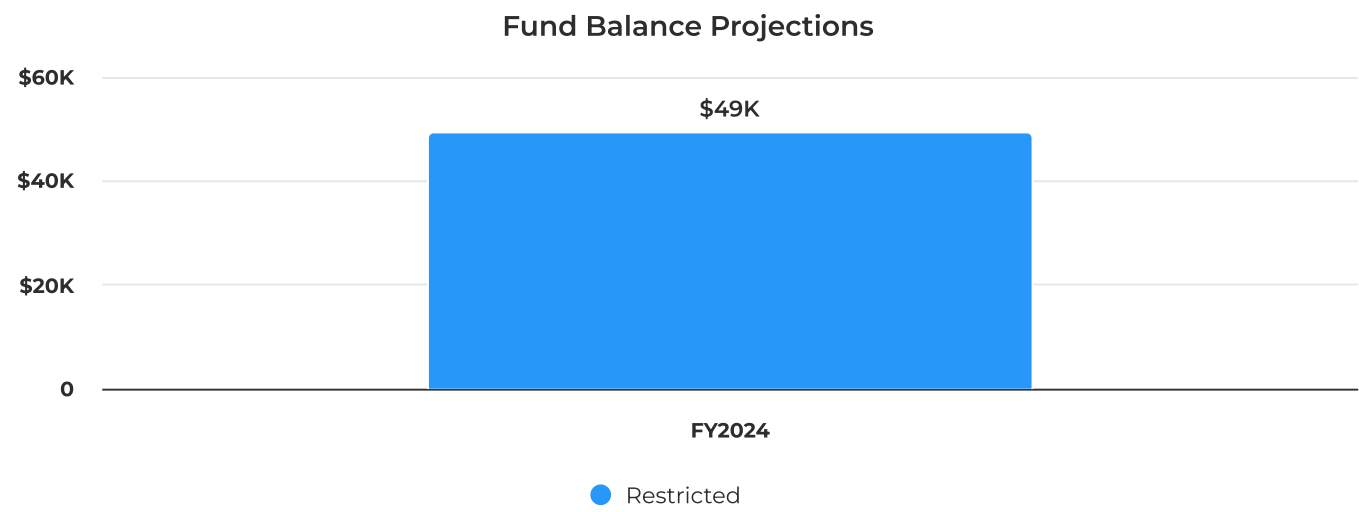


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$118	\$10,000	\$245	\$10,000
LEPC		\$118	\$10,000	\$245	\$10,000
Training	220-610-52590	-	\$5,000	-	\$5,000
Office Expense	220-610-53600	\$118	\$5,000	\$245	\$5,000
Total Expenditures		\$118	\$10,000	\$245	\$10,000



Fund Balance



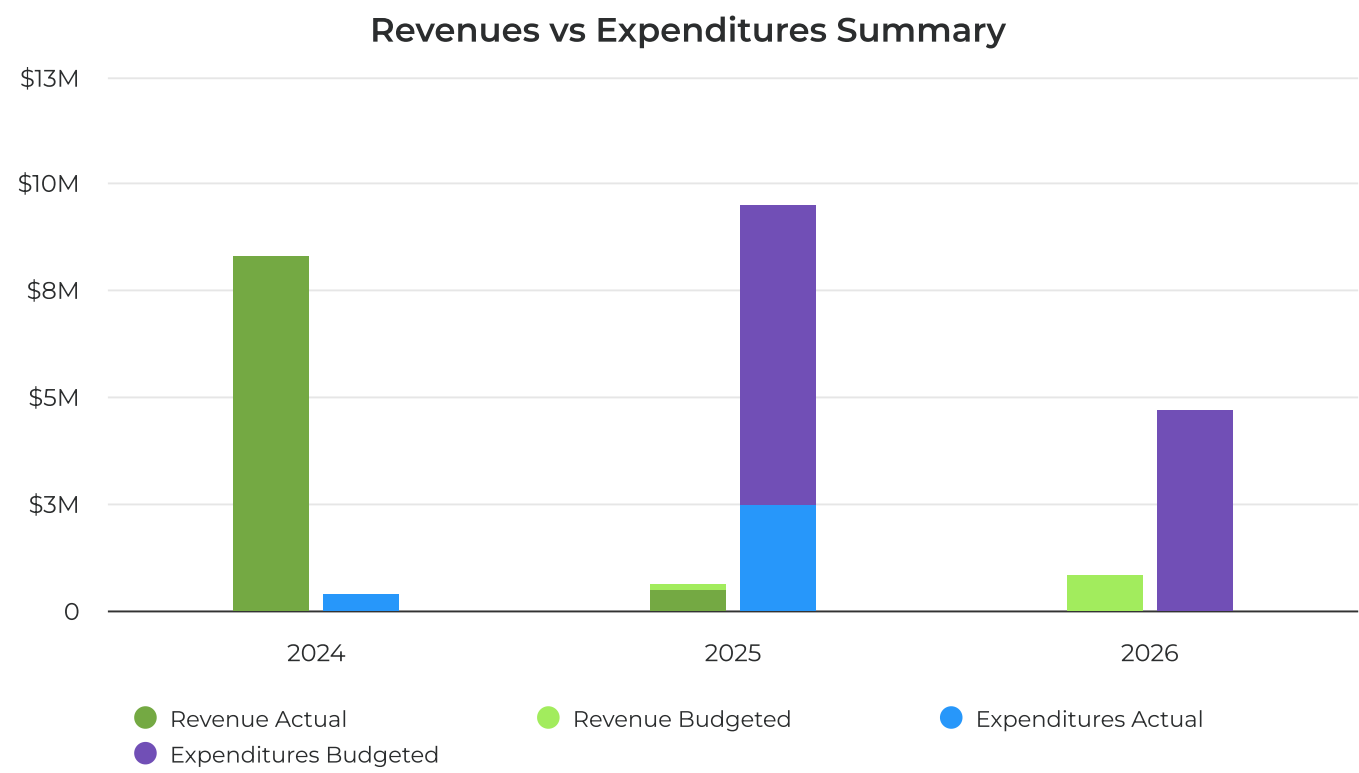
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$16,341	\$19,858	\$19,762	\$25,630	\$25,478	\$49,487
Total Fund Balance	\$16,341	\$19,858	\$19,762	\$25,630	\$25,478	\$49,487



Capital Requests

Summary



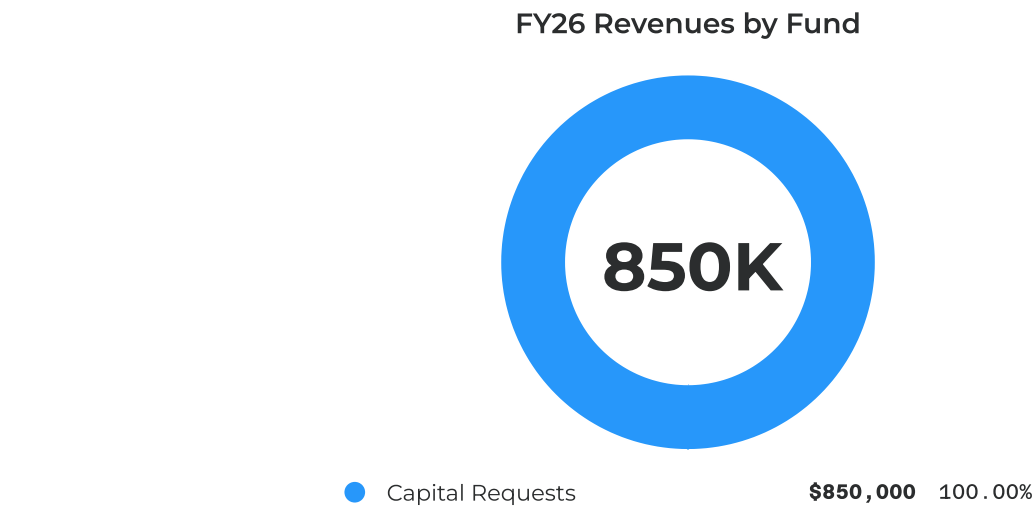
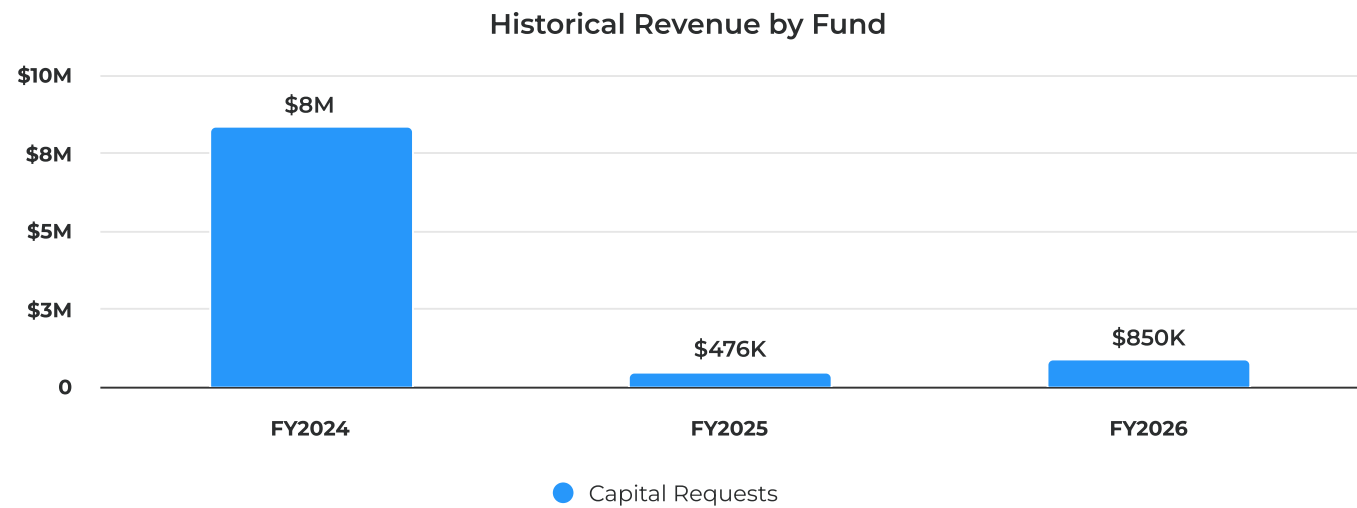
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$2,132,412	\$9,682,007	\$9,682,007	-
Revenues				
Interest	\$323,354	\$226,452	\$115,000	\$350,000
Transfers	\$8,001,575	\$250,000	\$500,000	\$500,000
Total Revenues	\$8,324,929	\$476,452	\$615,000	\$850,000
Expenditures				
Operating Expenses	\$382,105	\$2,476,038	\$9,500,000	\$4,666,685
Disbursements	-	-	\$25,000	\$25,000
Total Expenditures	\$382,105	\$2,476,038	\$9,525,000	\$4,691,685
Total Revenues Less Expenditures	\$7,942,824	-\$1,999,586	-\$8,910,000	-\$3,841,685
Ending Fund Balance	\$10,075,236	\$7,682,421	\$772,007	-\$3,841,685



Revenues by Fund

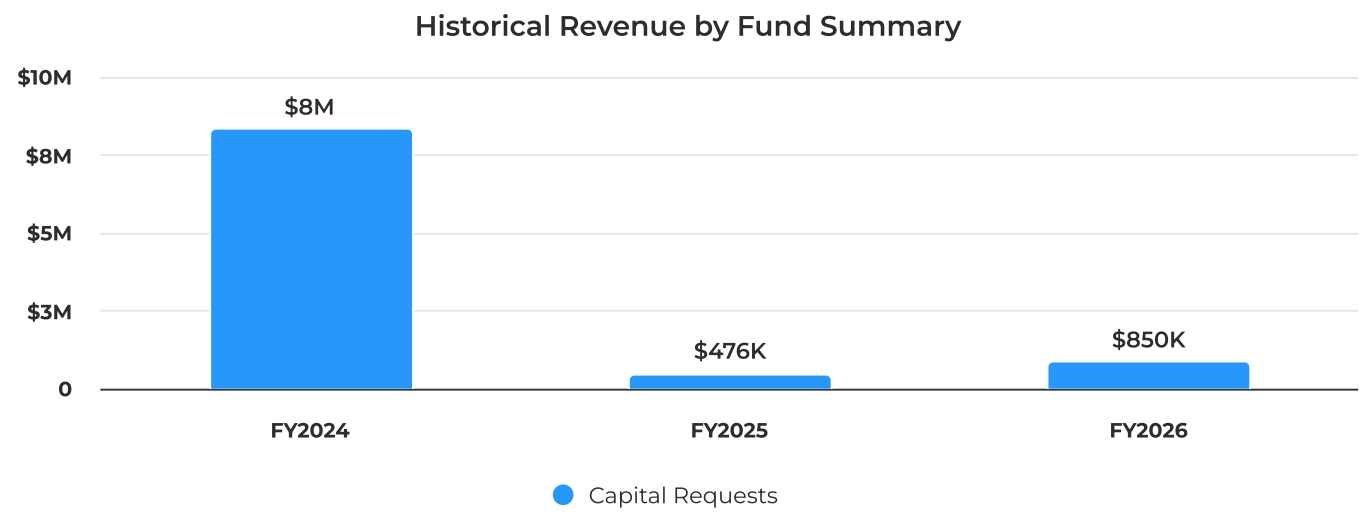


Revenues by Fund

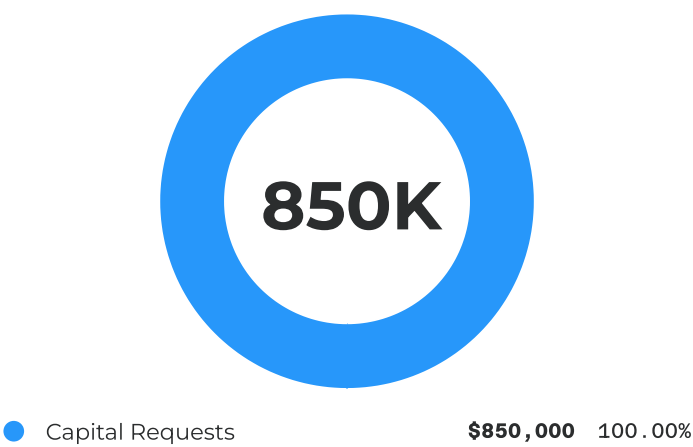
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests		\$8,324,929	\$615,000	\$837,865	\$850,000
Interest	235-46611	\$323,354	\$115,000	\$337,865	\$350,000
Transfer In - General Fund	235-49101	\$7,501,575	-	-	-
Transfer In - Road Sales Tax	235-49290	\$500,000	\$500,000	\$500,000	\$500,000
Total Revenues		\$8,324,929	\$615,000	\$837,865	\$850,000



Revenues by Fund Summary



FY26 Revenues by Fund Summary

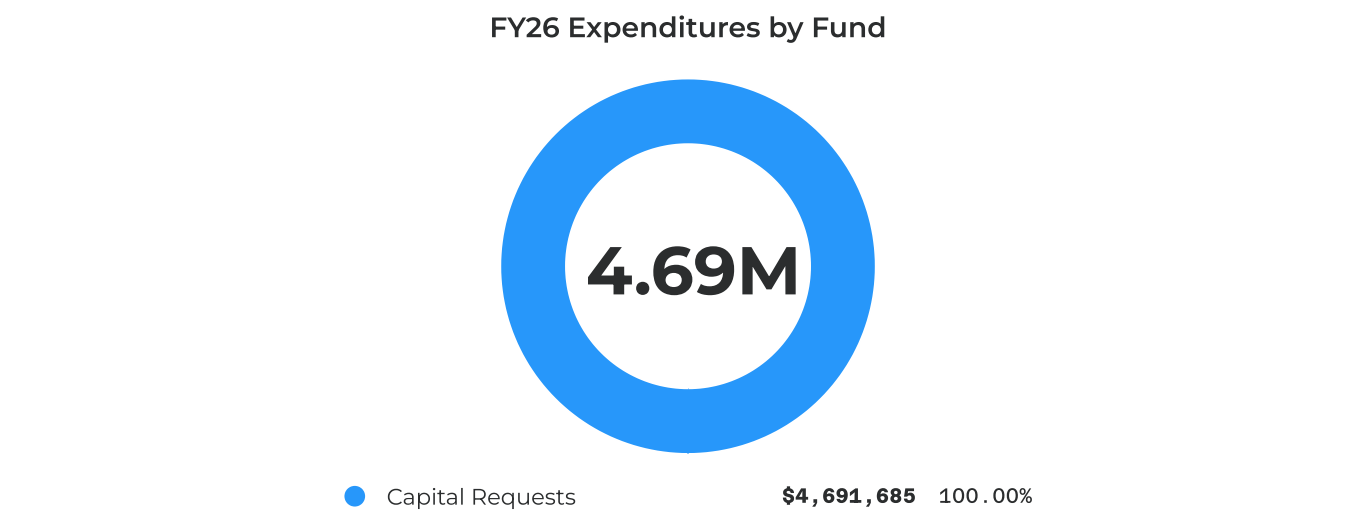
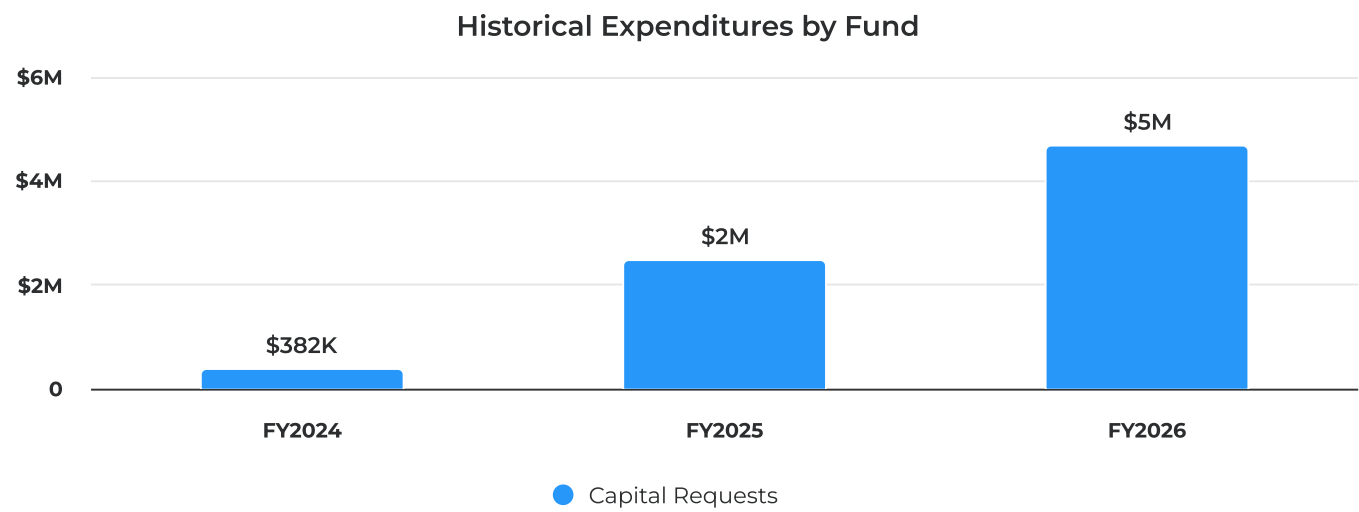


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests	\$8,324,929	\$615,000	\$837,865	\$850,000
Total Revenues	\$8,324,929	\$615,000	\$837,865	\$850,000



Expenditures by Fund

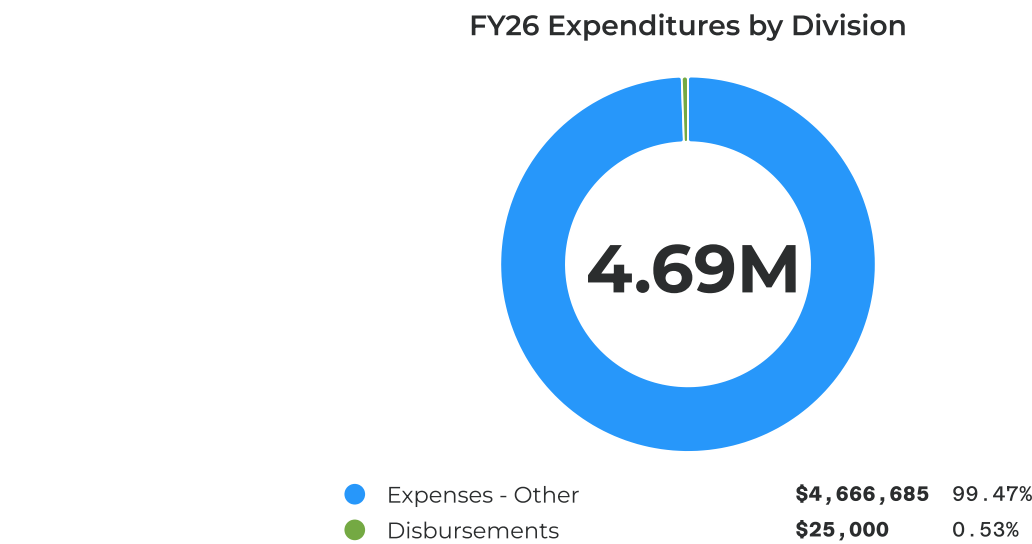
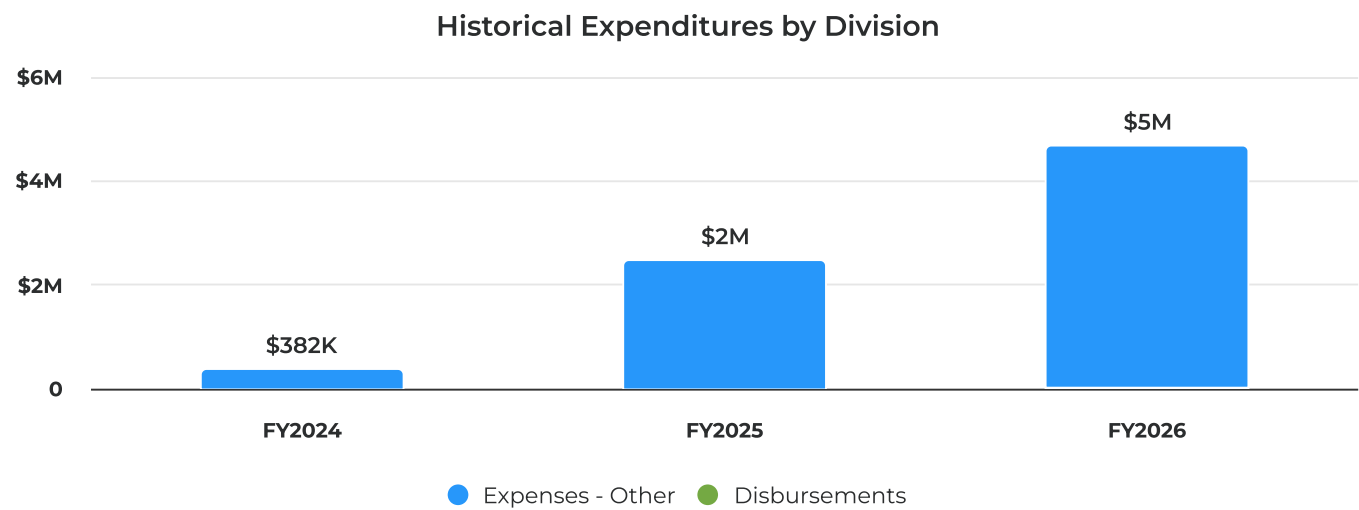


Expenditures by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Capital Requests		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Total Expenditures		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685



Expenditures by Division

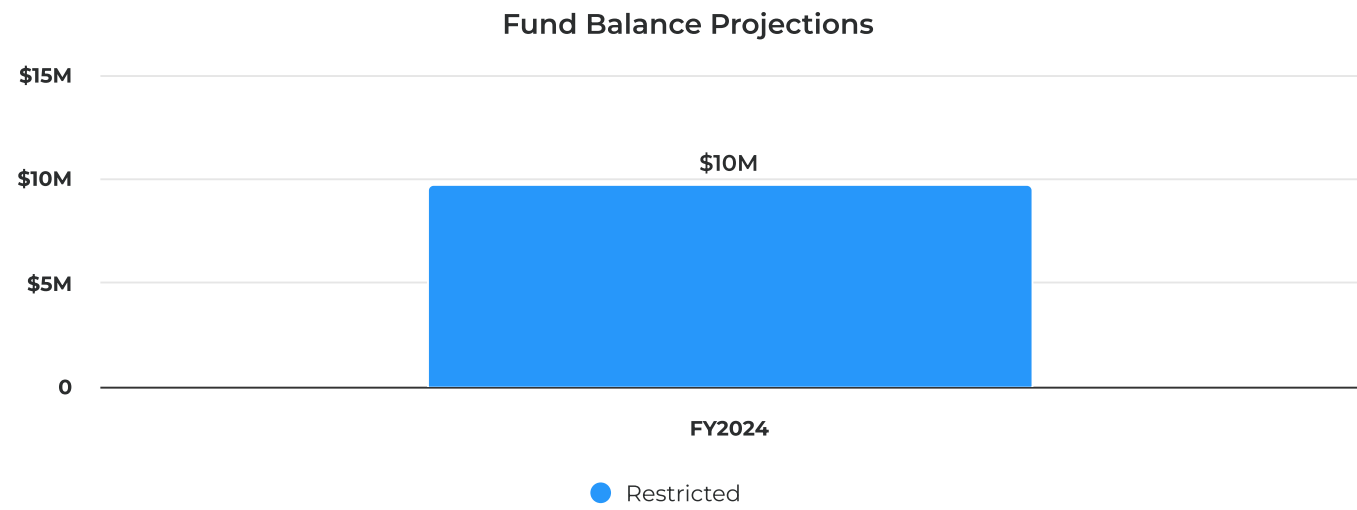


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Capital Requests		\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Project Expenditures	235-610-53720	\$382,105	\$9,500,000	\$4,919,825	\$4,666,685
Disbursements		-	\$25,000	-	\$25,000
Capital Requests		-	\$25,000	-	\$25,000
Disbursements-Municipal Cost Share	235-800-59504	-	\$25,000	-	\$25,000
Total Expenditures		\$382,105	\$9,525,000	\$4,919,825	\$4,691,685



Fund Balance



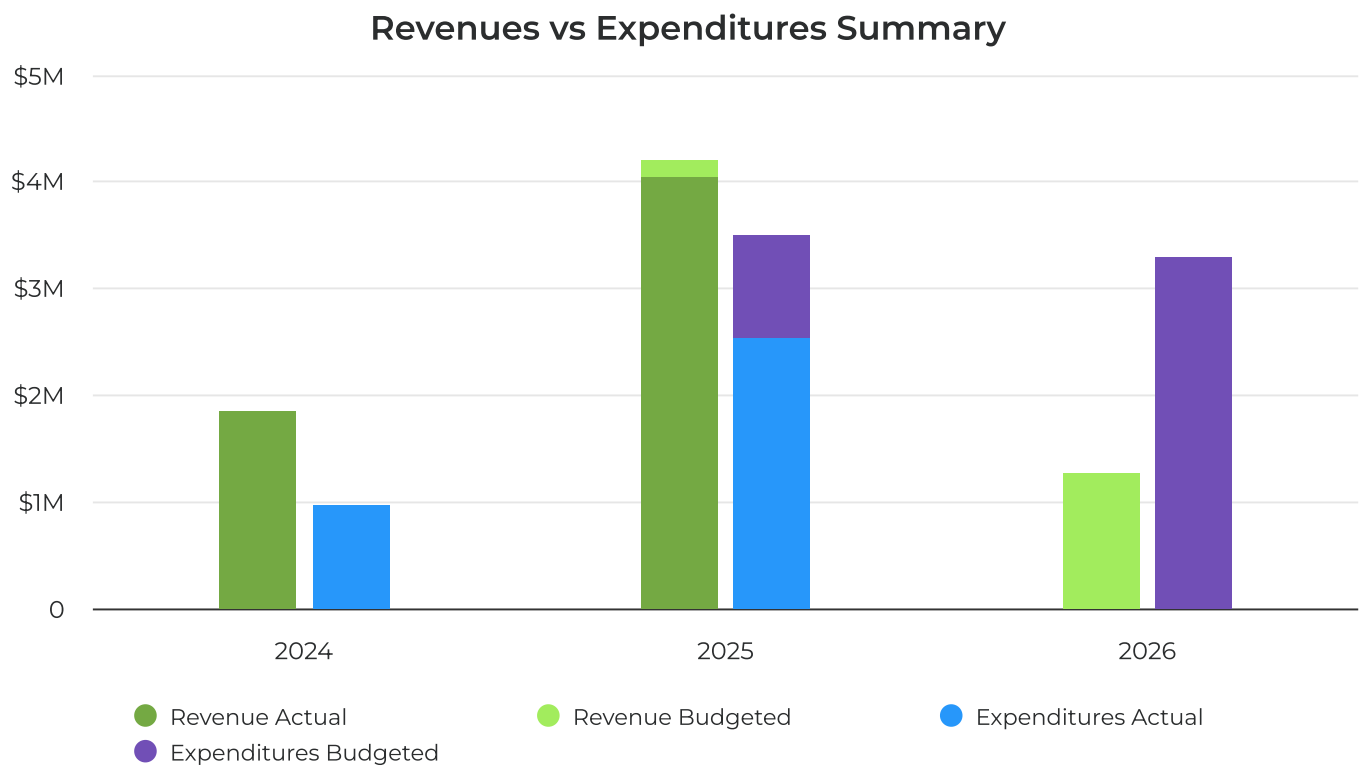
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	-	-	\$712,747	\$1,228,682	\$2,132,412	\$9,682,007
Total Fund Balance	-	-	\$712,747	\$1,228,682	\$2,132,412	\$9,682,007



Building Capital Fund

Summary



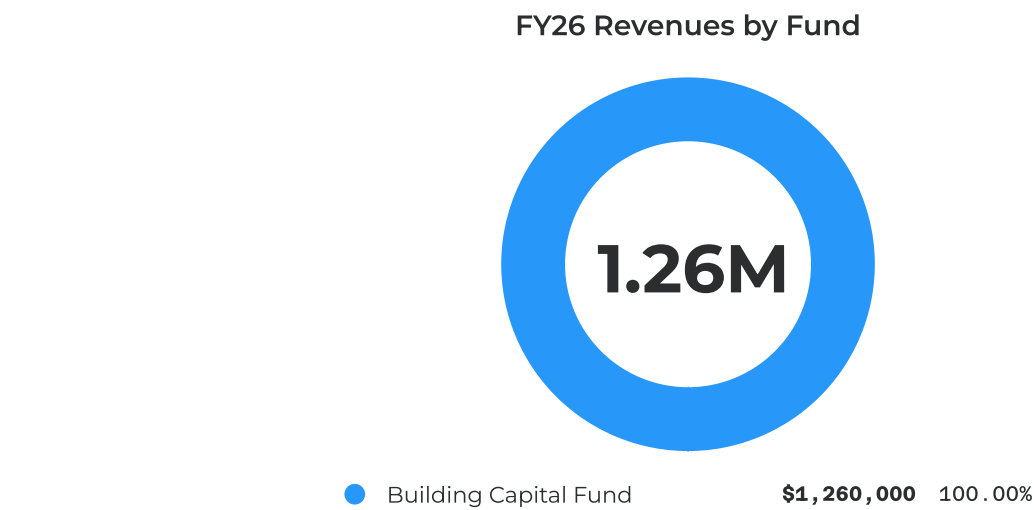
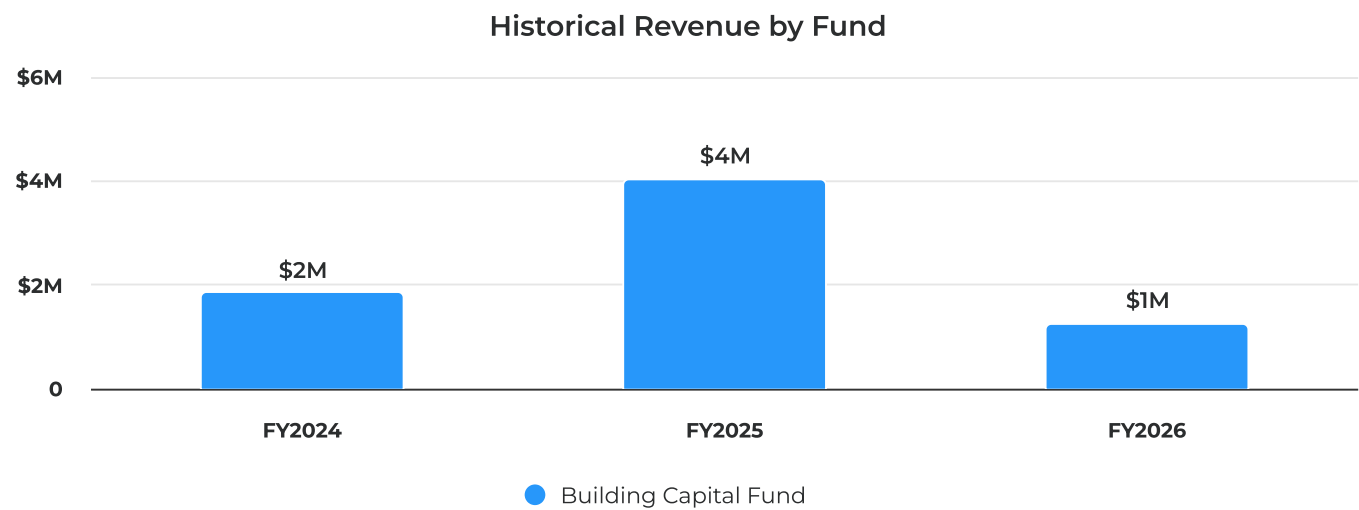
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	-	\$880,089	\$880,089	-
Revenues				
Interest	\$46,235	\$47,015	\$18,000	\$10,000
Transfers	\$1,806,425	\$2,807,450	\$3,000,000	\$250,000
Sales of Surplus Assets	-	\$1,192,550	\$1,192,550	\$1,000,000
Total Revenues	\$1,852,660	\$4,047,015	\$4,210,550	\$1,260,000
Expenditures				
Capital Outlays	\$972,572	\$2,543,020	\$3,500,000	\$3,300,000
Total Expenditures	\$972,572	\$2,543,020	\$3,500,000	\$3,300,000
Total Revenues Less Expenditures	\$880,089	\$1,503,995	\$710,550	-\$2,040,000
Ending Fund Balance	\$880,089	\$2,384,084	\$1,590,639	-\$2,040,000



Revenues by Fund

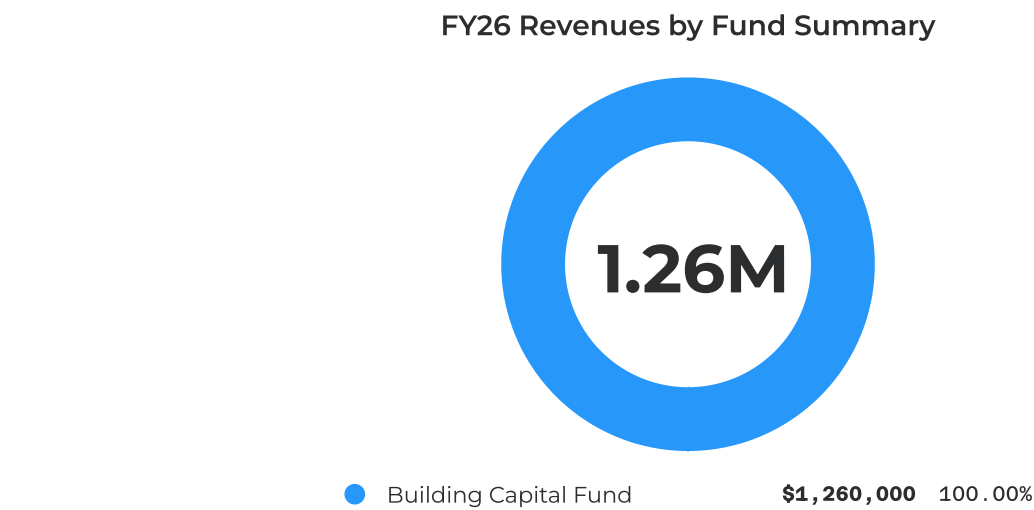
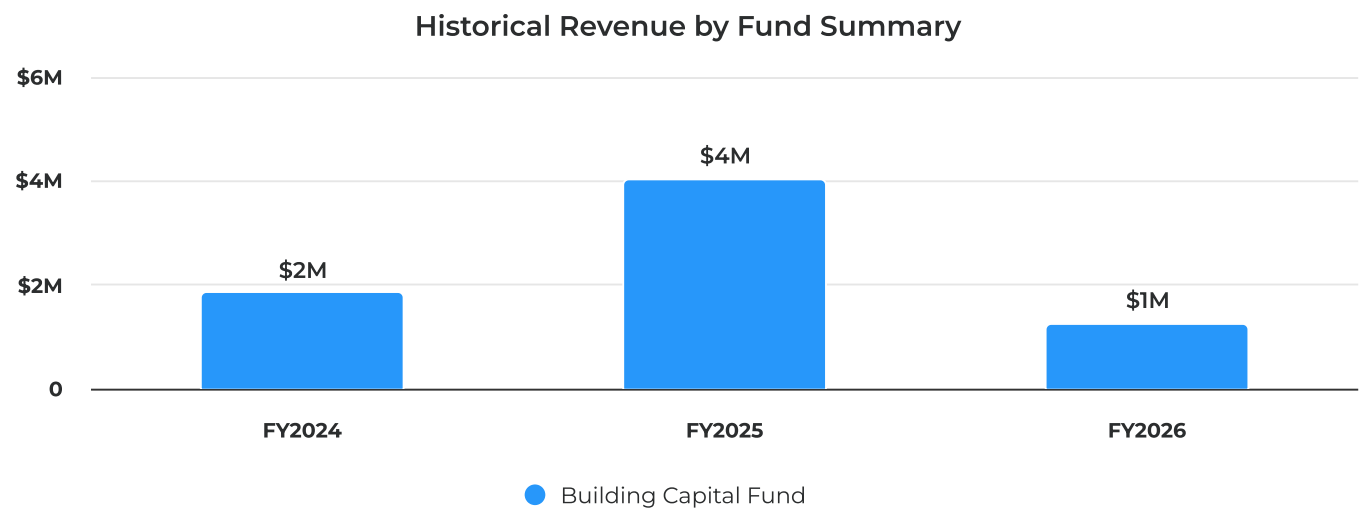


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund		\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Interest	256-46611	\$46,235	\$18,000	\$61,303	\$10,000
Expense Reimbursement	256-48102	-	-	\$50,000	-
Sale of Assets	256-48310	-	\$1,192,550	\$1,544,276	\$1,000,000
Transfer In - General Fund	256-49101	\$1,806,425	\$3,000,000	\$3,000,000	\$250,000
Total Revenues		\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000



Revenues by Fund Summary

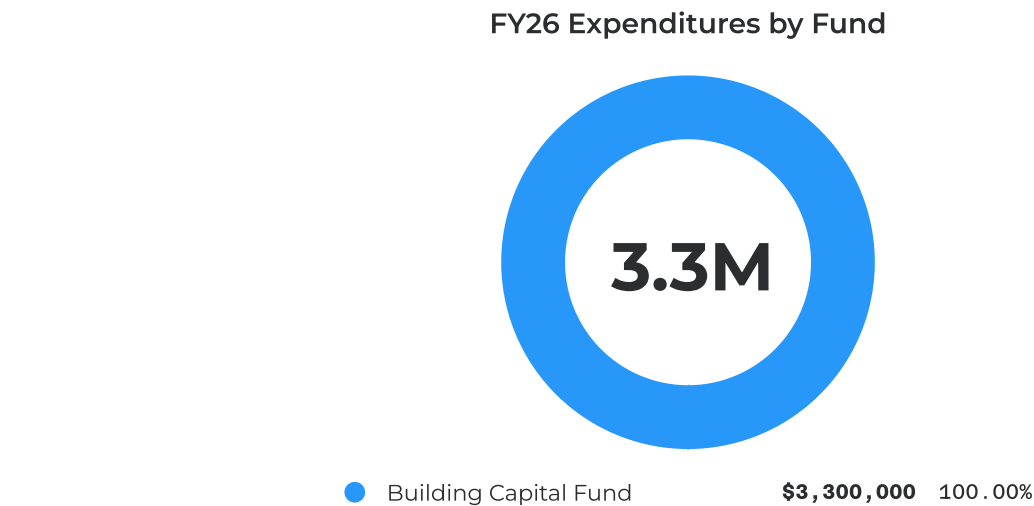
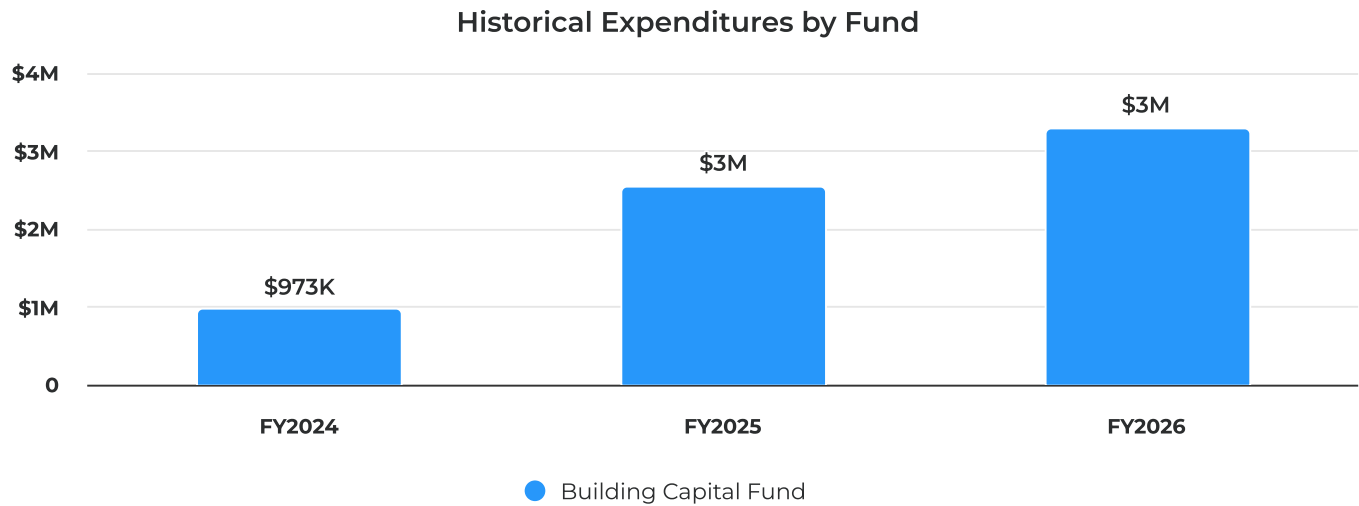


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund	\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000
Total Revenues	\$1,852,660	\$4,210,550	\$4,655,579	\$1,260,000



Expenditures by Fund

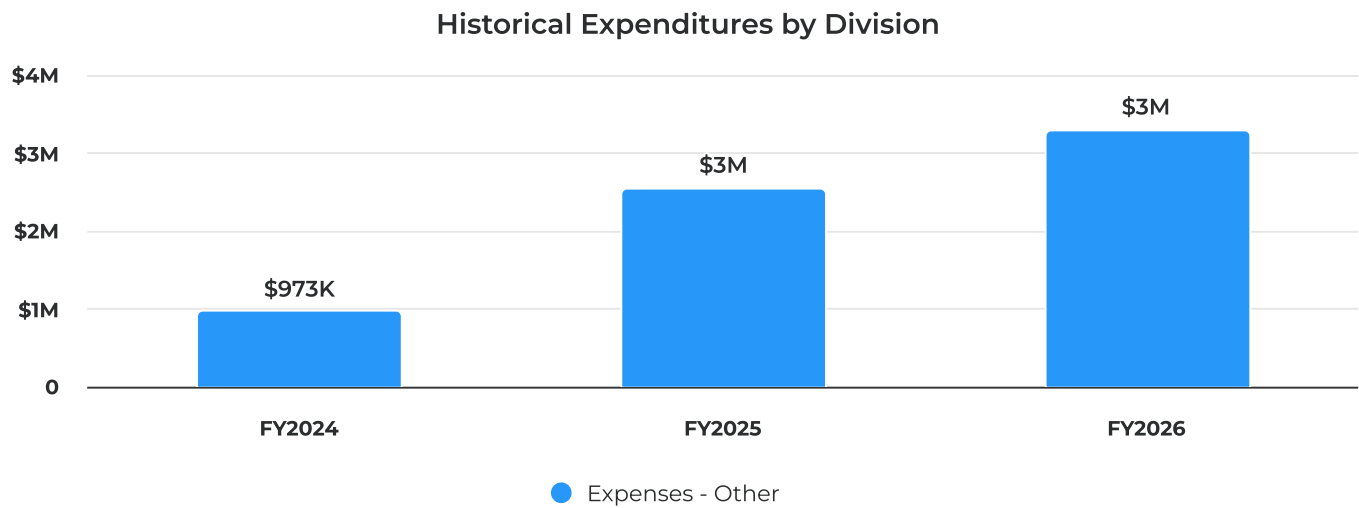


Expenditures by Fund

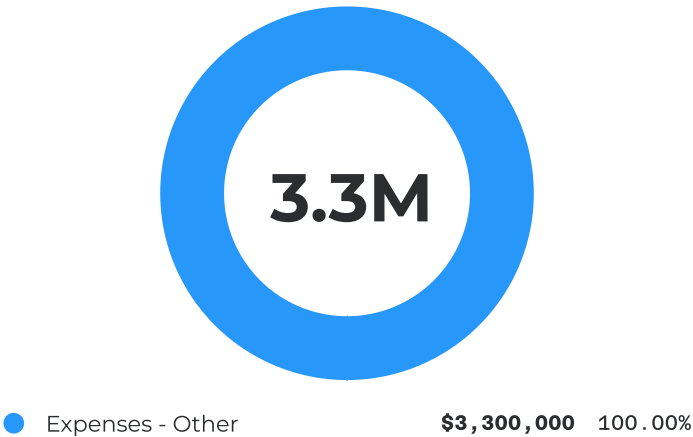
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Total Expenditures		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000



Expenditures by Division



FY26 Expenditures by Division

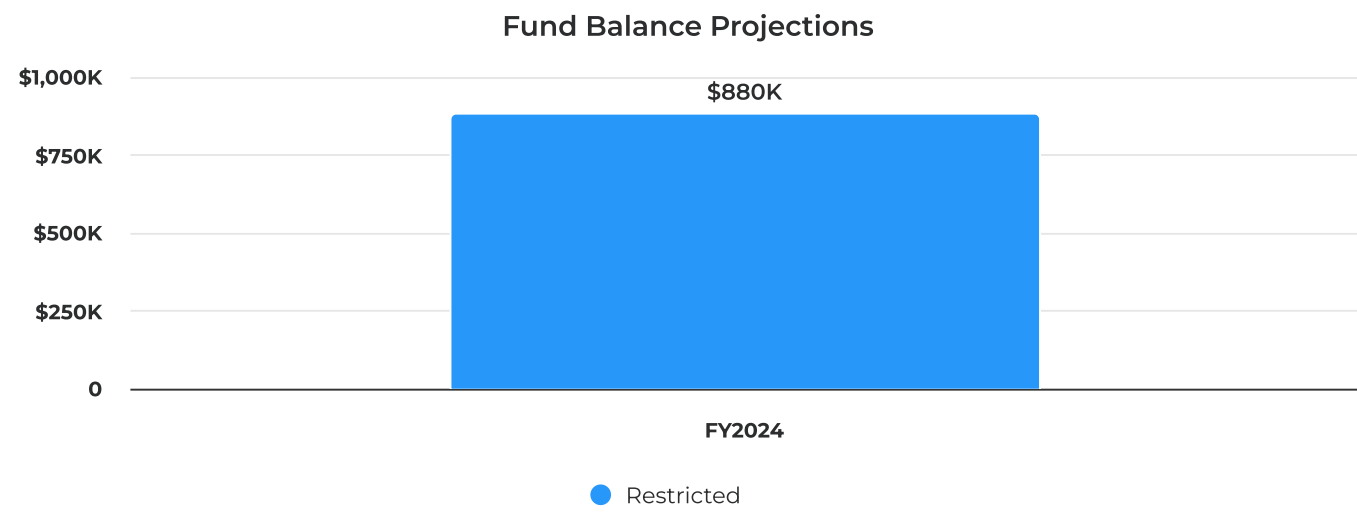


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Building Capital Fund		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Land, Buildings & Building Improvements	256-610-54700	\$972,572	\$3,500,000	\$3,475,738	\$3,300,000
Total Expenditures		\$972,572	\$3,500,000	\$3,475,738	\$3,300,000



Fund Balance



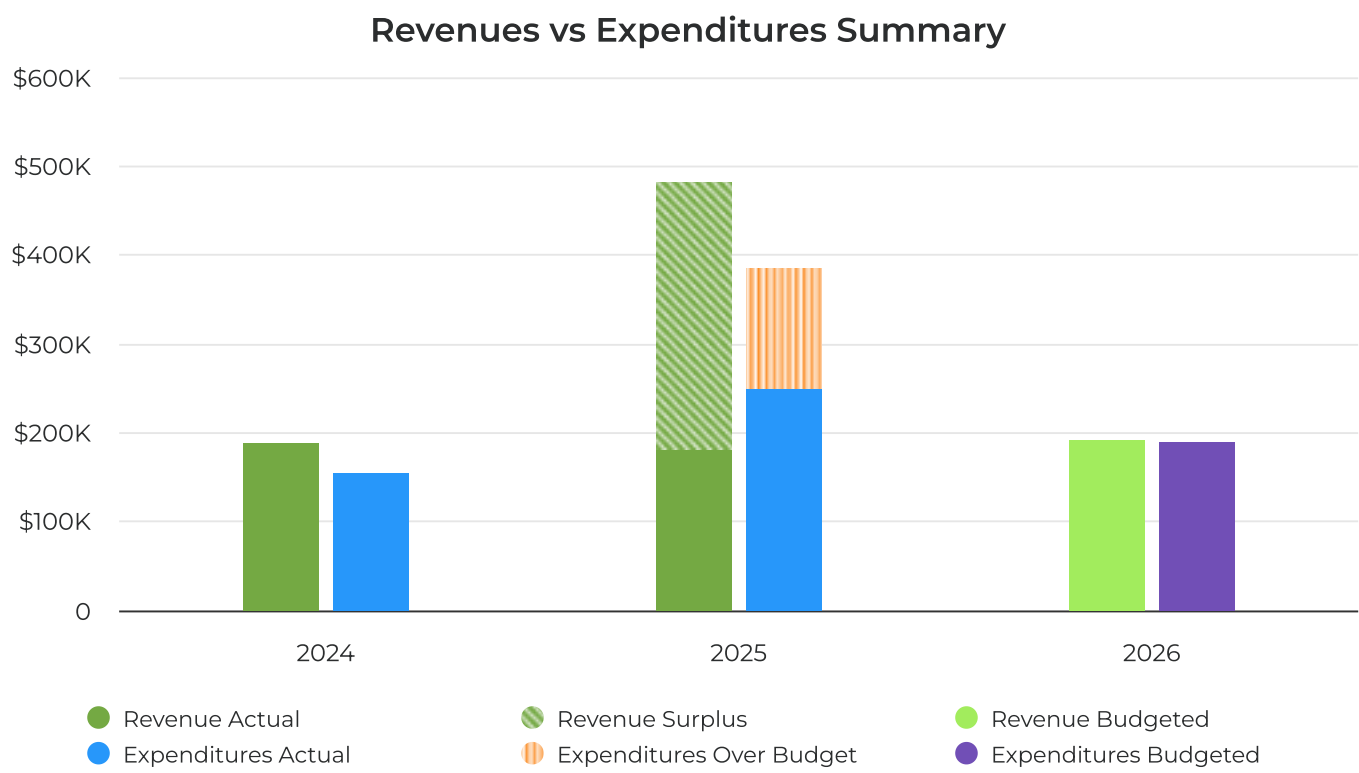
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	-	-	-	-	-	\$880,089
Total Fund Balance	-	-	-	-	-	\$880,089



Tax Maintenance

Summary

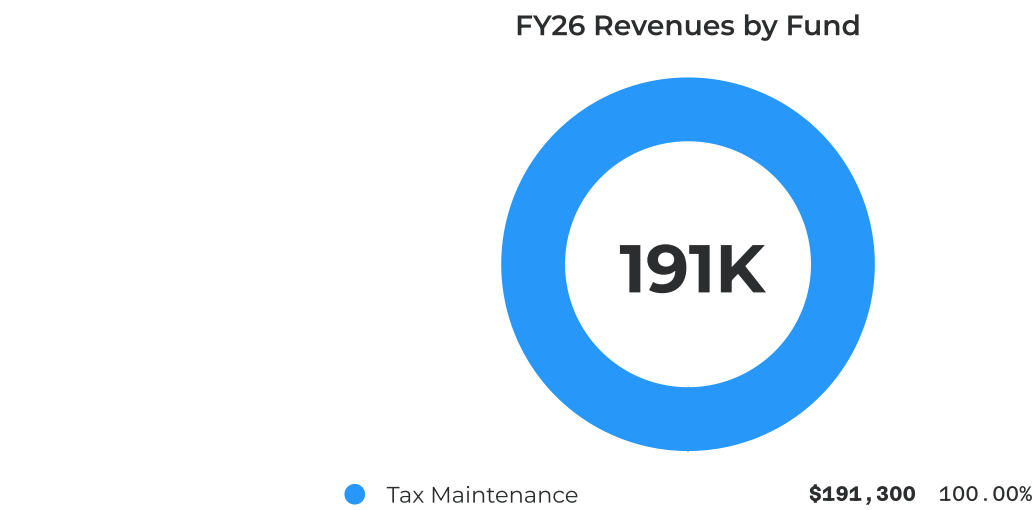
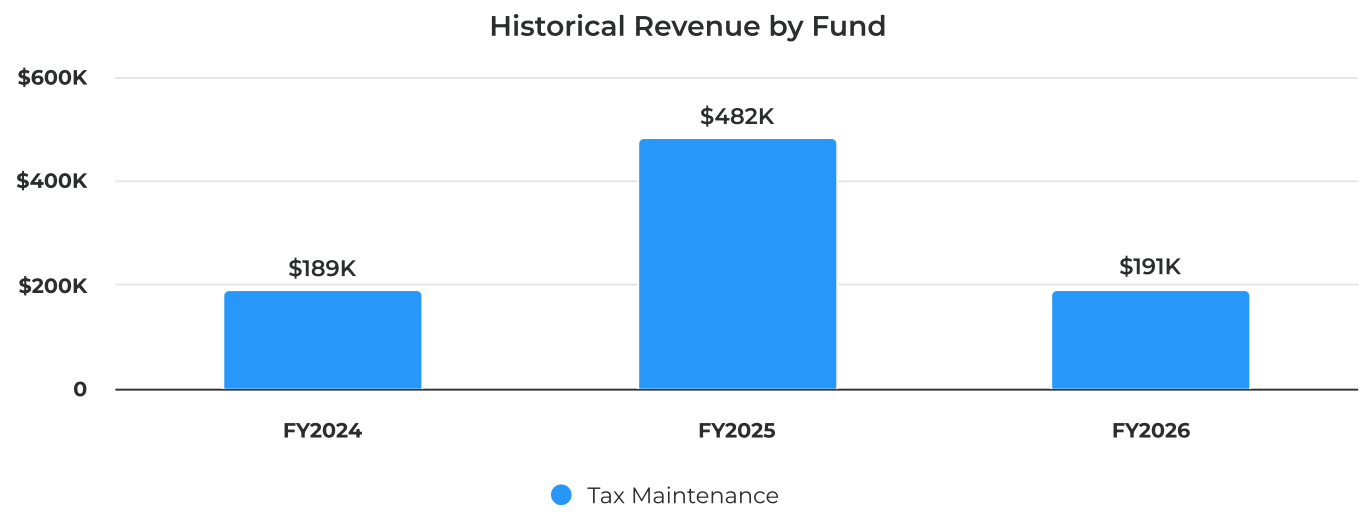


Comprehensive Fund Summary

Comprehensive Fund Summary				
Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$204,984	\$240,023	\$240,023	-
Revenues				
Charges for Services	\$175,136	\$474,983	\$170,000	\$177,300
Interest	\$13,790	\$6,671	\$12,000	\$14,000
Total Revenues	\$188,927	\$481,654	\$182,000	\$191,300
Expenditures				
Operating Expenses	\$153,887	\$385,529	\$224,200	\$160,000
Other Financing	-	-	\$25,000	\$30,000
Total Expenditures	\$153,887	\$385,529	\$249,200	\$190,000
Total Revenues Less Expenditures	\$35,040	\$96,125	-\$67,200	\$1,300
Ending Fund Balance	\$240,023	\$336,148	\$172,823	\$1,300



Revenues by Fund

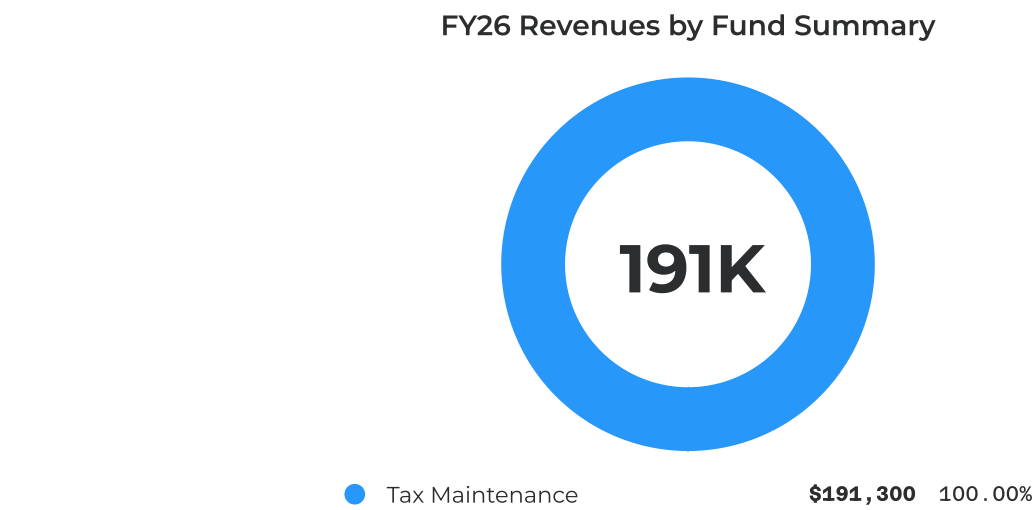
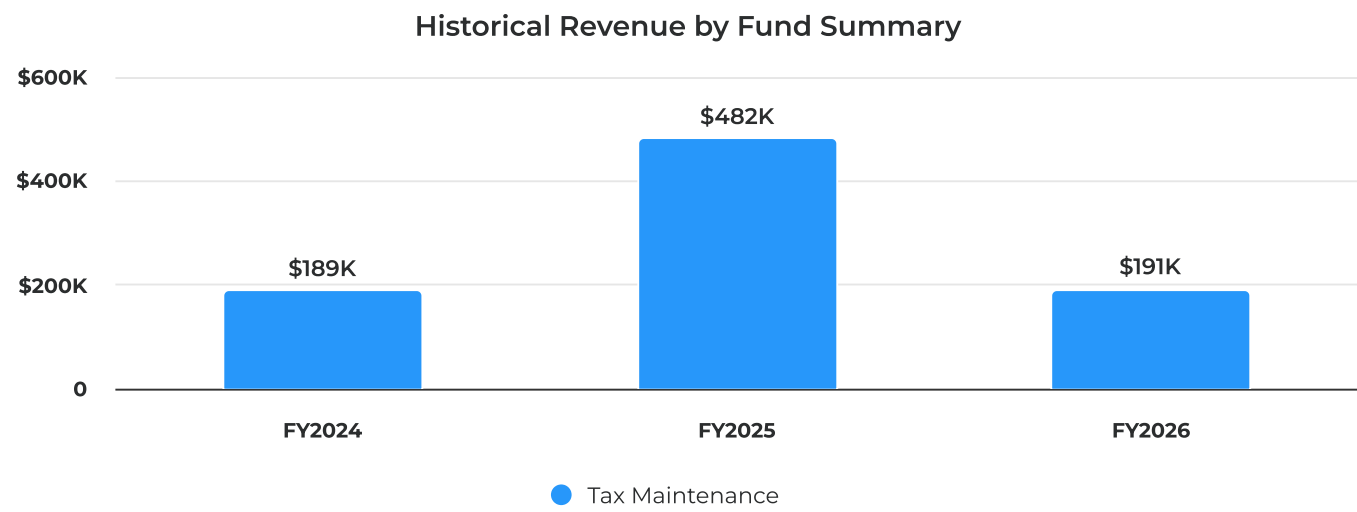


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$188,927	\$182,000	\$194,140	\$191,300
Tax Maintenance Fees	275-44194	\$175,136	\$170,000	\$184,100	\$177,300
Interest	275-46611	\$13,790	\$12,000	\$10,040	\$14,000
Total Revenues		\$188,927	\$182,000	\$194,140	\$191,300



Revenues by Fund Summary

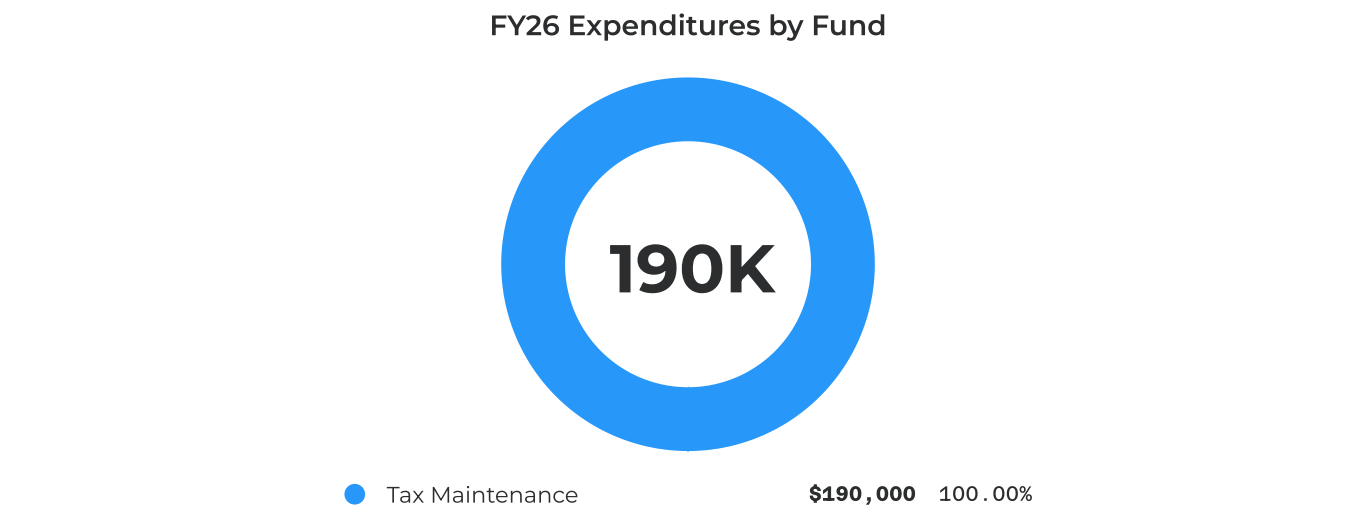
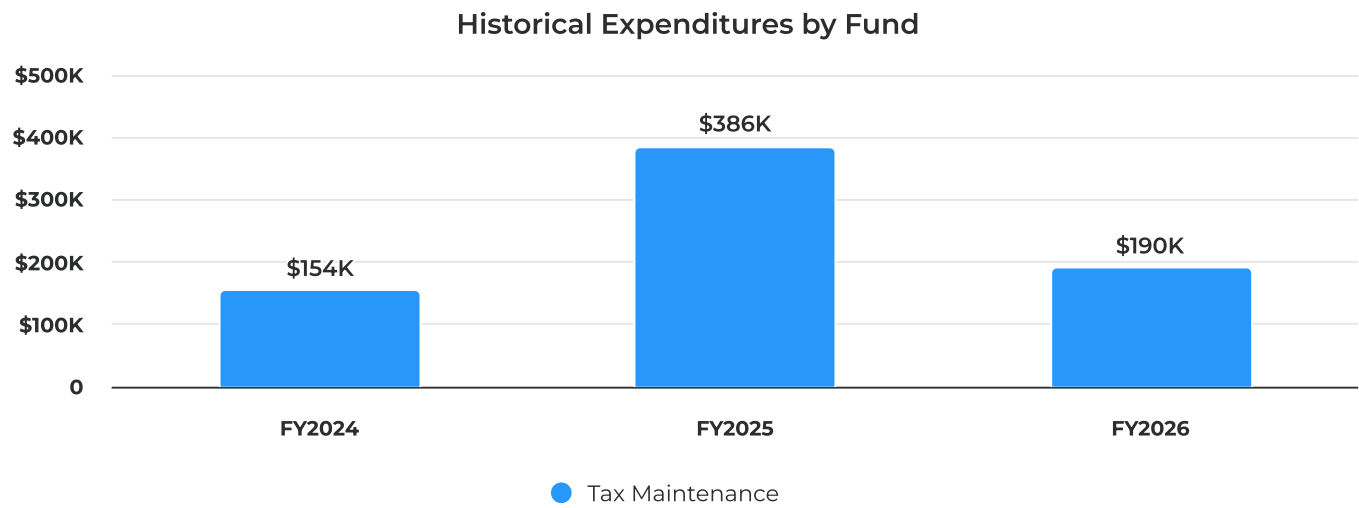


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance	\$188,927	\$182,000	\$194,140	\$191,300
Total Revenues	\$188,927	\$182,000	\$194,140	\$191,300



Expenditures by Fund

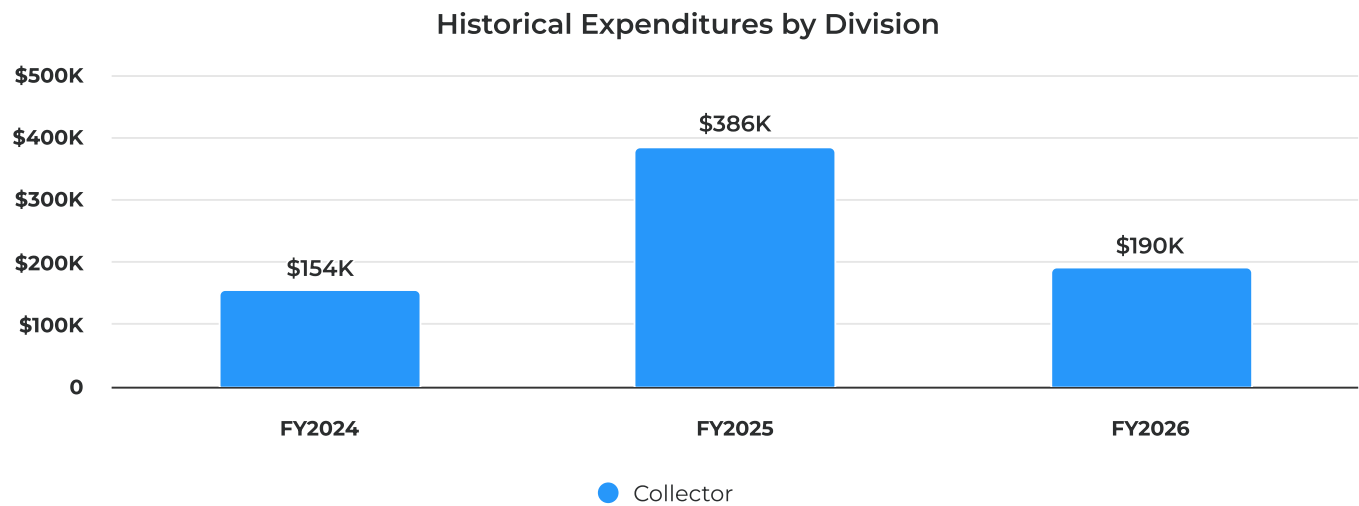


Expenditures by Fund

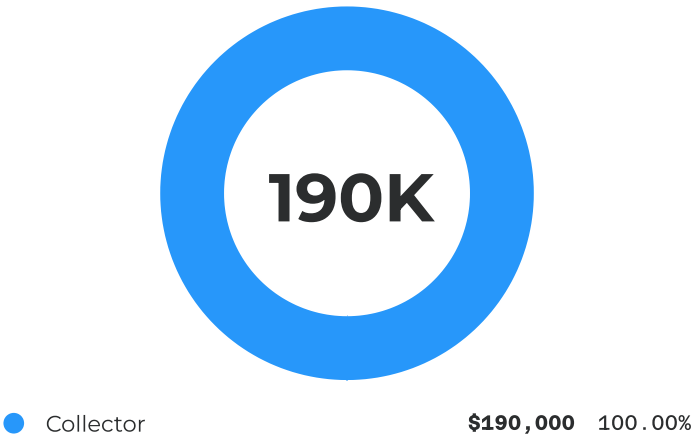
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000



Expenditures by Division



FY26 Expenditures by Division

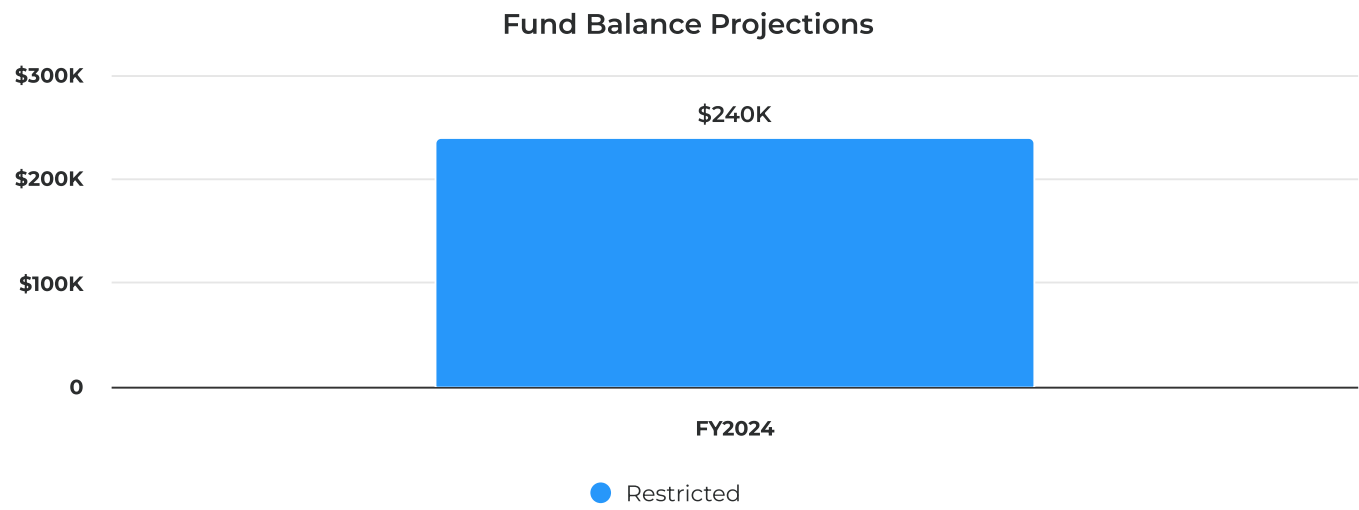


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Collector		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance		\$153,887	\$249,200	\$129,350	\$190,000
Tax Maintenance Expense	275-610-52515	\$153,887	\$224,200	\$109,350	\$160,000
Transfers Out - General Fund	275-610-60101	-	\$25,000	\$20,000	\$30,000
Total Expenditures		\$153,887	\$249,200	\$129,350	\$190,000



Fund Balance



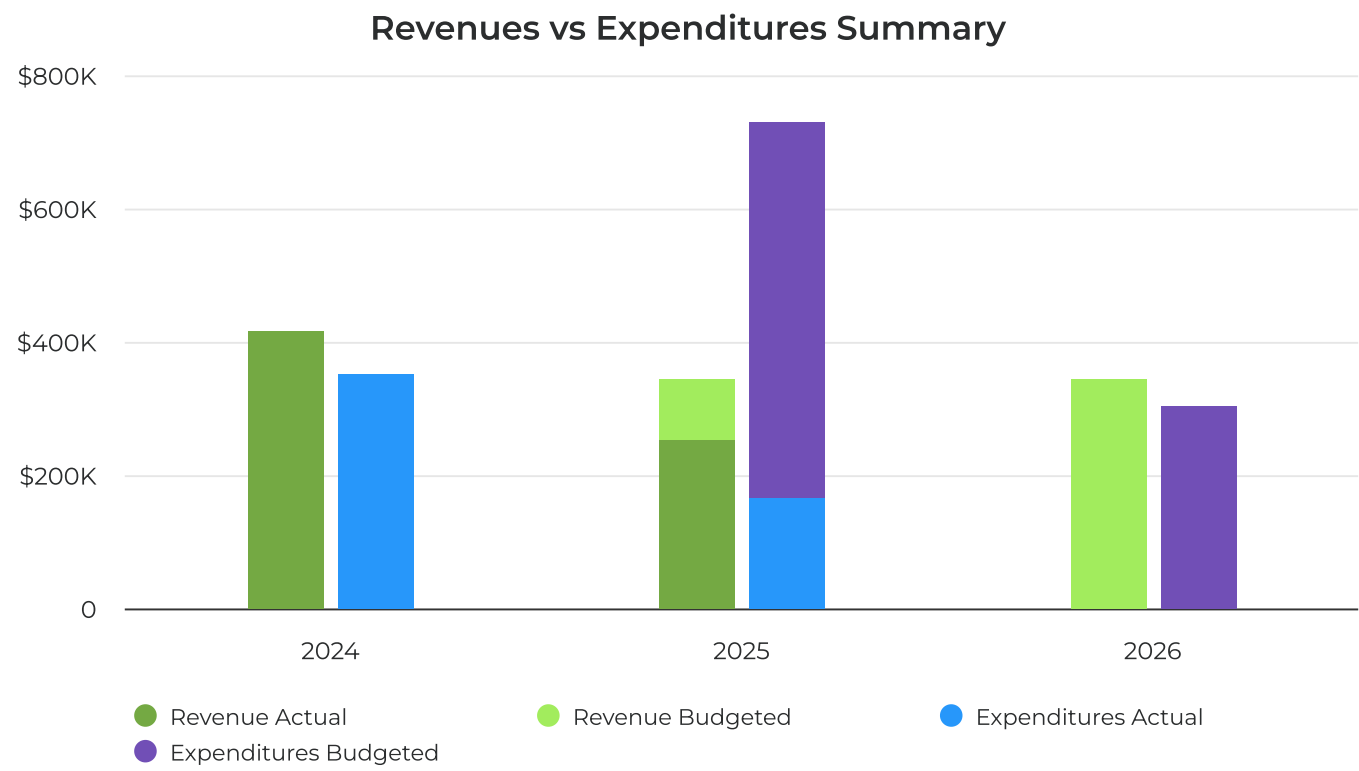
Financial Summary

Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$151,555	\$146,170	\$159,736	\$154,330	\$204,984	\$240,023
Total Fund Balance	\$151,555	\$146,170	\$159,736	\$154,330	\$204,984	\$240,023



Building Inspection Fund

Summary



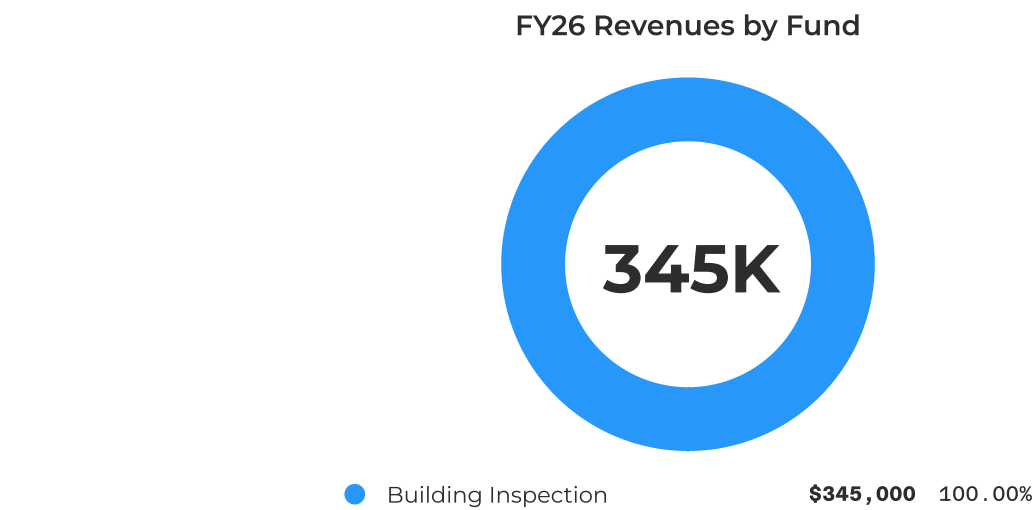
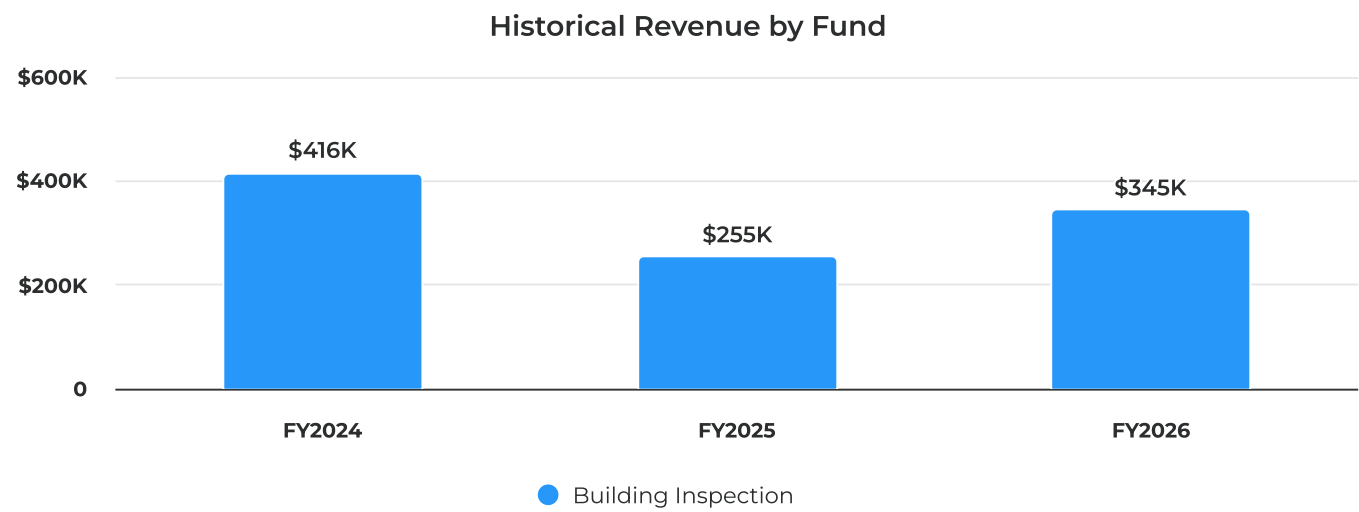
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2025 2025 1st Amended	FY 2026 Budgeted
Beginning Fund Balance	\$889,144	\$953,767	\$953,767	-
Revenues				
Charges for Services	\$368,219	\$228,877	\$320,000	\$325,000
Interest	\$47,399	\$25,738	\$24,000	\$20,000
Total Revenues	\$415,618	\$254,615	\$344,000	\$345,000
Expenditures				
Payroll	\$207,842	\$126,909	\$218,046	\$244,265
Operating Expenses	\$32,253	\$21,634	\$44,550	\$39,550
Capital Outlays	\$110,900	\$16,797	\$468,000	\$19,500
Total Expenditures	\$350,995	\$165,340	\$730,596	\$303,315
Total Revenues Less Expenditures	\$64,623	\$89,275	-\$386,596	\$41,685
Ending Fund Balance	\$953,767	\$1,043,043	\$567,171	\$41,685



Revenues by Fund

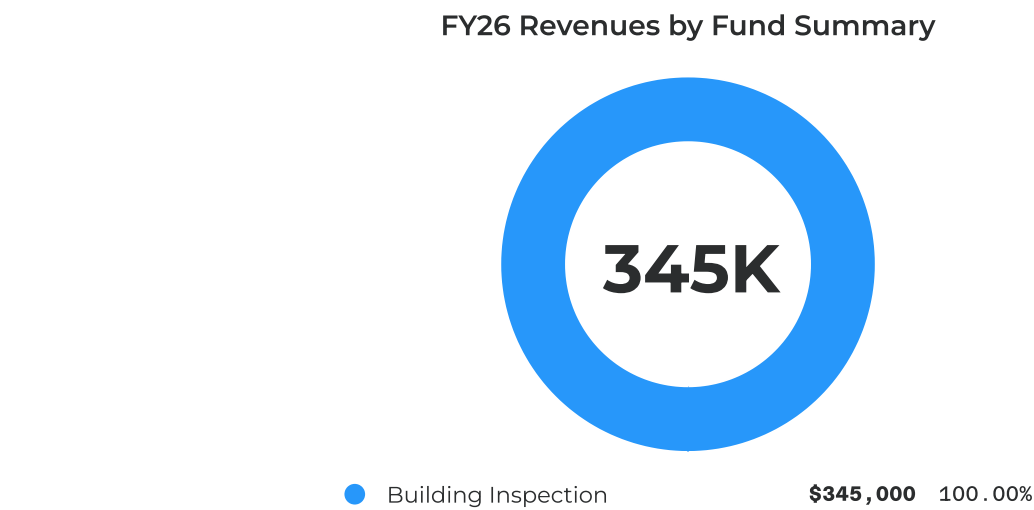
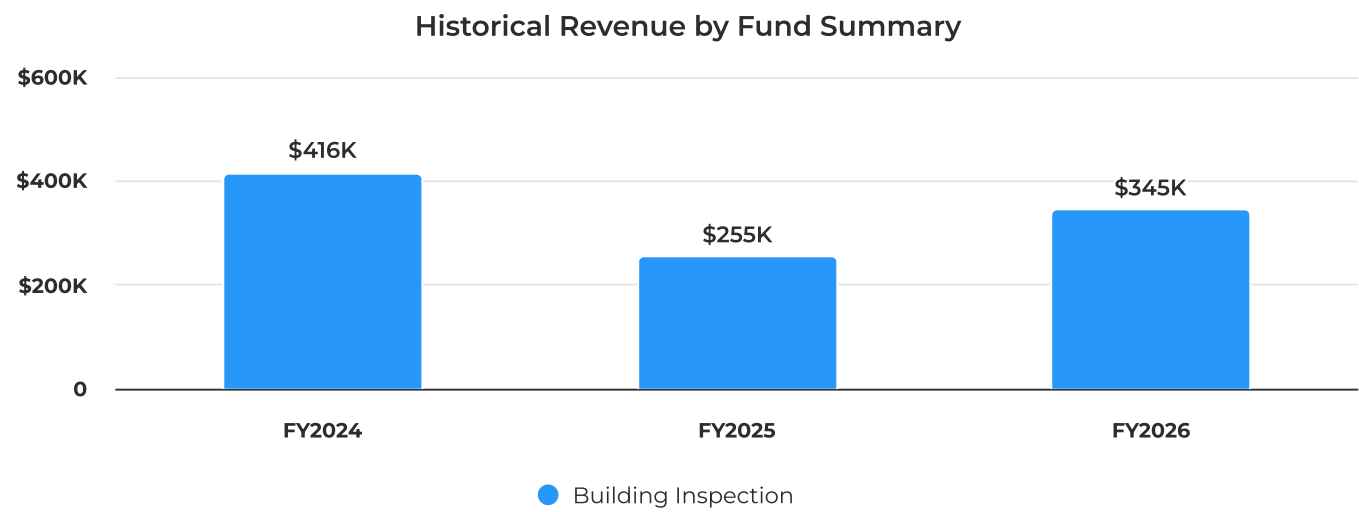


Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection		\$415,618	\$344,000	\$393,785	\$345,000
Building Inspection	280-42312	\$368,219	\$320,000	\$357,700	\$325,000
Interest	280-46611	\$47,399	\$24,000	\$36,085	\$20,000
Total Revenues		\$415,618	\$344,000	\$393,785	\$345,000



Revenues by Fund Summary

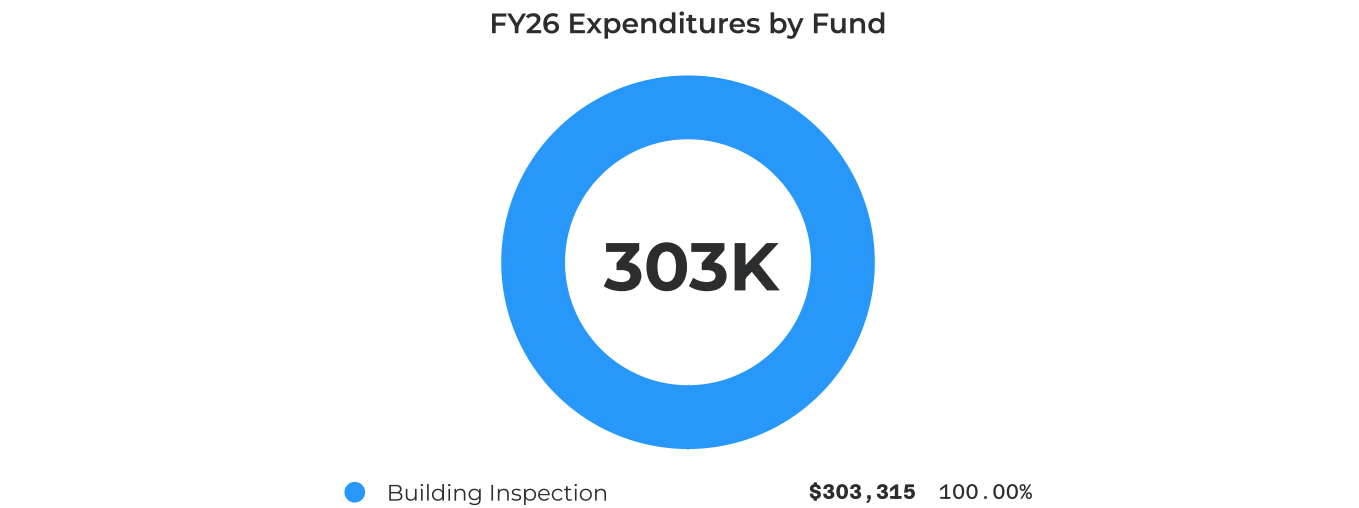
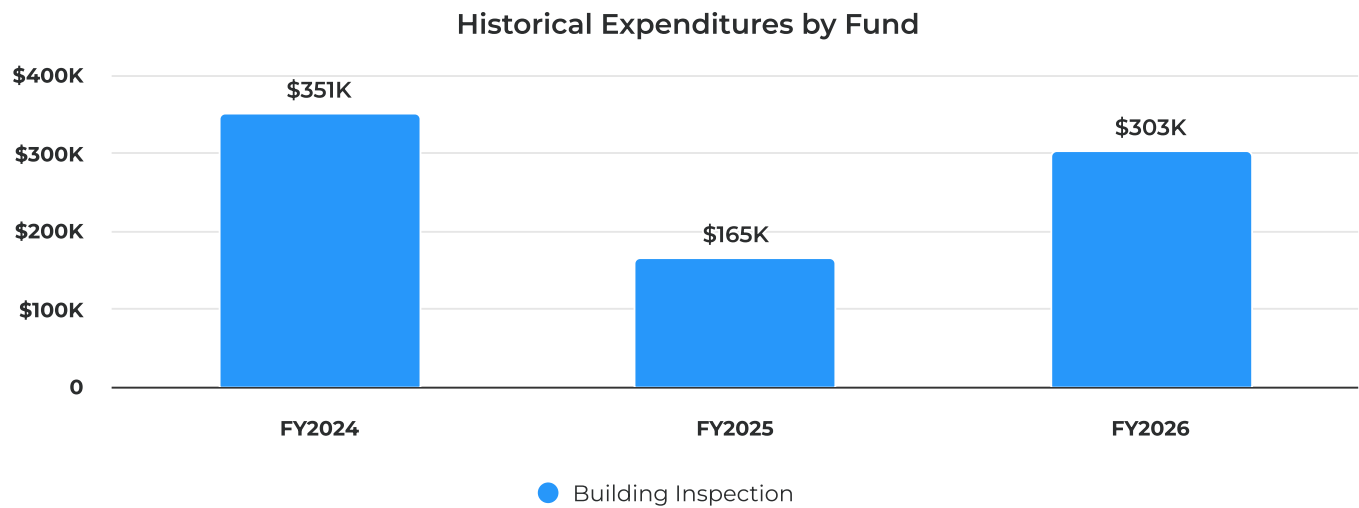


Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection	\$415,618	\$344,000	\$393,785	\$345,000
Total Revenues	\$415,618	\$344,000	\$393,785	\$345,000



Expenditures by Fund



Expenditures by Fund

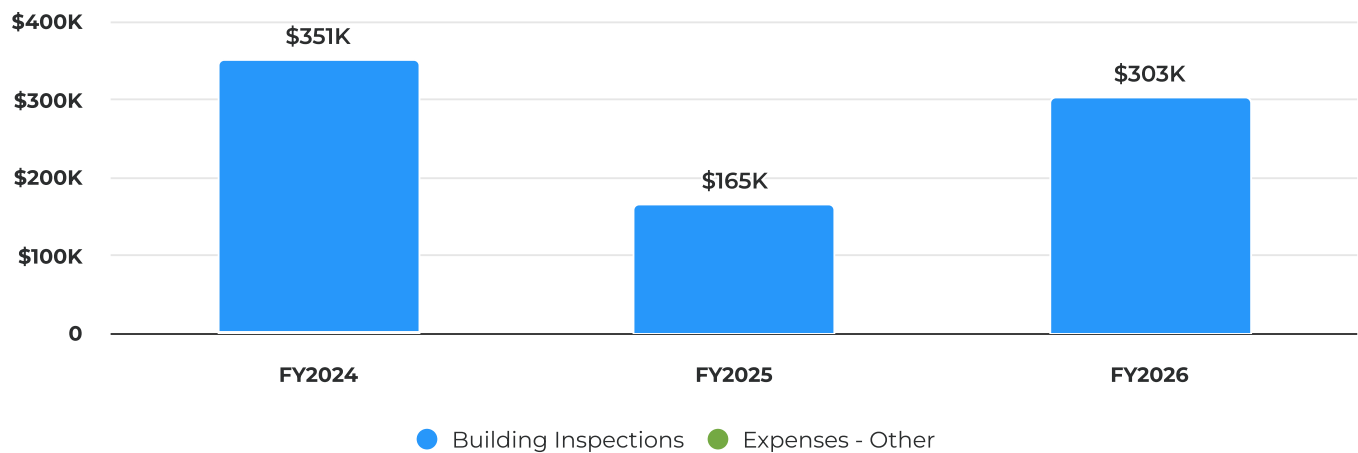
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Building Inspection		\$350,995	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000



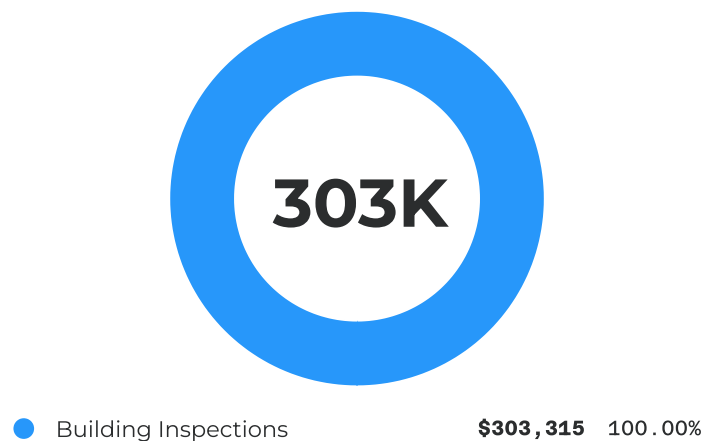
Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
Training	280-610-52590	\$1,344	\$2,000	\$600	\$2,000
Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Late Fees	280-610-53619	\$22	-	-	-
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$350,995	\$730,596	\$284,270	\$303,315

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division

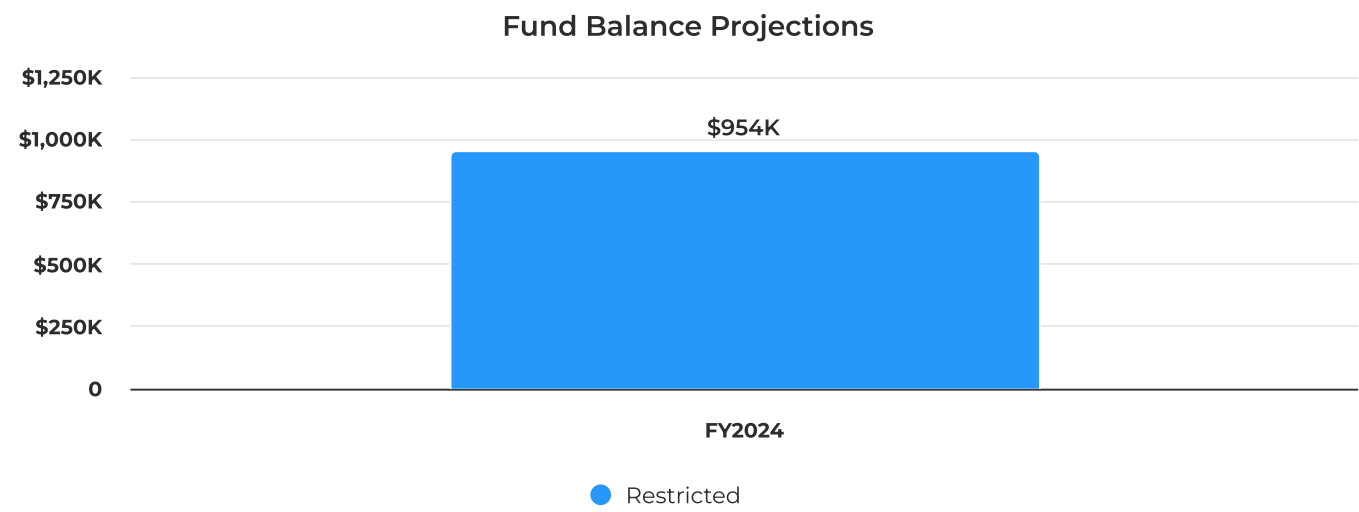


Expenditures by Division

Category	Account ID	FY 2024 Actual	FY 2025 2025 1st Amended	FY 2025 Projected	FY 2026 Budgeted
Expenses - Other		\$22	-	-	-
Building Inspection		\$22	-	-	-
Late Fees	280-610-53619	\$22	-	-	-
Building Inspections		\$350,973	\$730,596	\$284,270	\$303,315
Building Inspection		\$350,973	\$730,596	\$284,270	\$303,315
Salary Other - BUILDING INSPECTION	280-600-51120	\$166,531	\$170,403	\$170,403	\$187,398
Health Insurance	280-600-51210	\$11,762	\$11,744	\$11,744	\$18,360
FICA	280-600-51220	\$12,673	\$13,036	\$13,036	\$14,336
Lagers	280-600-51230	\$11,159	\$14,640	\$14,640	\$15,735
Unemployment Insurance	280-600-51250	\$306	\$500	\$500	\$190
Workers' Compensation	280-600-51260	\$5,411	\$7,723	\$7,723	\$8,246
Consultant	280-610-52310	\$3,000	\$8,000	\$9,695	\$8,000
Repairs & Maintenance Equipment	280-610-52430	\$59	\$500	-	\$500
Vehicle Maintenance & Repair	280-610-52435	\$547	\$2,000	\$1,655	\$2,000
Dues	280-610-52500	\$292	\$500	-	\$500
Refunds	280-610-52515	\$9,962	\$10,000	\$5,785	\$8,000
Property & Liability Insurance	280-610-52520	\$5,779	\$5,800	\$5,380	\$5,800
Vehicle Insurance	280-610-52525	\$1,378	\$2,000	\$1,088	\$2,000
Phone	280-610-52530	\$2,942	\$3,500	\$2,370	\$3,000
Mileage	280-610-52580	-	\$250	-	\$250
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Office Expense	280-610-53600	\$3,569	\$5,000	\$5,240	\$5,000
Postage	280-610-53605	\$500	\$500	-	\$500
Fuel Expense	280-610-53626	\$2,858	\$4,500	\$890	\$2,000
Buildings & Building Maintenance	280-610-54700	-	\$450,000	-	-
Equipment	280-610-54750	\$95,100	-	-	\$1,500
Computer Software	280-610-54756	\$15,800	\$18,000	\$33,520	\$18,000
Total Expenditures		\$350,995	\$730,596	\$284,270	\$303,315



Fund Balance



Financial Summary

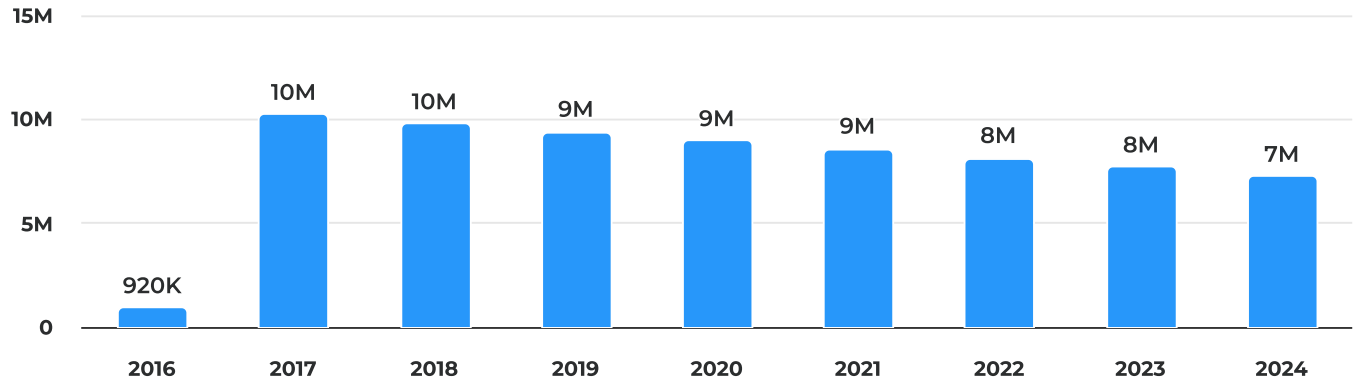
Fund Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Restricted	\$521,424	\$657,229	\$709,540	\$764,645	\$889,144	\$953,767
Total Fund Balance	\$521,424	\$657,229	\$709,540	\$764,645	\$889,144	\$953,767



Debt Services Overview Summary



Debt Service Funds



Appendix



Glossary

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

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

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

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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

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

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

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

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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

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

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

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

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



apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

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

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

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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

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

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

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

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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

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

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to



determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

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

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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

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

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



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

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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

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

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

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

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

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

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

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

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

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

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

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



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

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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

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

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

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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

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

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

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

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.



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

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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

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

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

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

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

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

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

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

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

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be



loaned or used as part of the bank's reserves and they are not available for disbursement.)

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

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

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