

2025 FINANCIAL STATEMENT
CHRISTIAN COUNTY, MISSOURI

COUNTY FUNDS	BALANCE 1/1/2025	RECEIPTS & TRANSFERS IN	DISBURSEMENTS & TRANSFERS OUT	BALANCE 12/31/2025
101 - Christian County General Fund	\$ 10,207,718.78	\$ 22,411,584.14	\$ 26,806,137.54	\$ 5,813,165.38
201 - Co. Law Enforcement	5,281,426.36	3,224,672.37	5,733,222.66	2,772,876.07
205 - Federal Forfeiture I	143,432.66	38,503.94	10,581.01	171,355.59
208 - Law Enforcement Training	7,665.91	10,928.16	12,793.56	5,800.51
210 - Civil Process	169,286.30	51,139.94	19,628.78	200,797.46
212 - Inmate Prisoner Detainee Security	18,510.18	15,902.77	4,206.56	30,206.39
215 - Sheriff's Conceal Carry	302,125.12	69,526.08	44,427.15	327,224.05
219 - Family Violence	-	3,140.00	3,140.00	-
220 - L.E.P.C.	31,499.65	7,504.76	2,188.08	36,816.33
221 - Road Sales Tax	5,861,929.11	6,301,808.82	5,489,718.45	6,674,019.48
222 - CART	5,207.07	2,783,047.42	2,460,388.93	327,865.56
231 - Common I	1,815,793.11	3,352,401.58	2,857,904.50	2,310,290.19
232 - Common II	1,393,034.13	3,022,100.12	2,829,576.37	1,585,557.88
233 - Bridge	1,406,525.34	479,788.08	43,016.50	1,843,296.92
235 - Road & Bridge Capital Requests	9,682,007.43	899,344.91	3,647,244.90	6,934,107.44
241 - Assessment	1,730,063.28	1,416,918.39	1,159,316.44	1,987,665.23
250 - L.E.S.T	439,801.02	3,285,349.73	3,379,704.74	345,446.01
255 - L.E.R.F.	164,559.23	67,007.99	39,000.00	192,567.22
256 - Building Capital Fund	880,088.55	4,690,861.45	3,216,563.28	2,354,386.72
260 - P.A. Training	11,823.48	8,715.67	8,560.08	11,979.07
265 - Delinquent Taxes	18,069.50	7,221.15	3,938.55	21,352.10
268 - Adm. Handling Cost	49,557.24	315,273.30	320,557.76	44,272.78
269 - Law Library	78,382.83	59,345.65	18,111.32	119,617.16
271 - Record Retention	195,487.27	43,280.18	10,761.36	228,006.09
272 - Record Technology	752,627.79	168,206.03	15,288.27	905,545.55
275 - Tax Maintenance	240,023.48	525,539.95	526,736.06	238,827.37
280 - Building Inspection	953,767.37	452,871.72	318,736.26	1,087,902.83
285 - County Elections	29,415.75	248,357.67	253,341.48	24,431.94
288 - Elections 5%	57,162.53	23,667.24	260.00	80,569.77
289 - HAVA	24,782.86	86,663.53	89,954.86	21,491.53
320 - CDBG Grant	-	-	-	-
420 - Stone Hollow NID	49,062.74	24,537.36	22,462.82	51,137.28
425 - Building Bond Retirement	-	-	-	-
430 - River Downs West NID	46,853.09	44,409.63	43,675.65	47,587.07
450 - Project Fund - Judicial Expansion	-	-	-	-
455 - 2017 Bond Debt Svc Fd - Jud. Exp.	0.22	628,486.92	628,475.00	12.14
456 - Insurance Line of Credit Guaranty Bk	-	800,000.00	-	800,000.00
550 - 2020 CARES Act Funding	-	-	-	-
555 - ELECTIONS-2020 CARES ACT	-	-	-	-
560 - ARPA Funds	2,661,016.31	65,672.42	2,032,704.74	693,983.99
701 - Ozark Fire - FPD # 1	-	5,877,827.79	5,877,709.14	118.65
702 - Nixa Fire - FPD # 2	-	4,958,903.07	4,958,853.76	49.31
703 - Brookline Fire - FPD # 3	-	95,444.40	95,444.40	-
704 - Rogersville Fire - FPD # 4	-	276,749.20	276,749.20	-
705 - Clever Fire - FPD # 5	-	371,288.70	371,287.93	0.77
706 - Billings Fire - FPD # 6	-	462,707.76	462,707.12	0.64
707 - Highlandville Fire - FPD # 7	(20,121.31)	419,294.77	399,172.95	0.51
708 - Sparta Fire - FPD # 8	-	354,279.32	354,252.87	26.45
709 - Chadwick Fire - FPD # 9	-	79,610.69	79,610.46	0.23
711 - Chadwick R - 1 School	68.00	55,758.75	55,826.75	-
712 - Nixa R - 2 School	4,252.50	113,254.18	117,506.68	-
713 - Sparta R - 3 School	2,746.06	13,129.14	15,875.20	-
714 - Billings R - 4 School	49.27	26,422.42	26,471.69	-
715 - Clever R - 5 School	129.46	20,982.63	21,112.09	-
716 - Ozark R - 6 School	8,567.28	106,910.77	115,478.05	-
717 - Spokane R - 7 School	157.71	21,787.35	21,945.06	-
718 - Bradleyville R - 8 School	-	3,190.92	3,190.92	-
719 - Marionville R - 9 School	-	110.25	110.25	-
720 - Republic R - 10 School	-	939.90	939.90	-
721 - Ava R - 17 (R-1) School	-	706.94	706.94	-
722 - Logan Rogersville (LR R-71)	0.63	5,916.16	5,916.79	-
723 - Fordland R - 78 School	-	477.76	477.76	-
740 - Billings Special Road	-	474,109.57	471,427.74	2,681.83

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742 - Garrison Special Road	-	10,905.23	10,928.67	(23.44)
744 - Ozark Special Road	-	2,276,016.55	2,266,769.30	9,247.25
745 - Selmore Special Road	-	51,627.60	50,890.34	737.26
746 - South Sparta Special Road	-	26,001.60	24,610.11	1,391.49
747 - Stoneshire Special Road	-	6,645.36	6,654.16	(8.80)
760 - R.O.W. & WATERSHED	37,251.00	-	-	37,251.00
761 - Ambulance	-	2,130,764.97	2,130,730.21	34.76
762 - C.E.R.F.	49.72	1,506,506.10	1,425,294.86	81,260.96
763 - Health Department	-	11.80	-	11.80
764 - Junior College	-	3,064,578.17	3,064,535.12	43.05
765 - Library	-	3,613,734.55	3,613,734.55	-
766 - Senate Bill 40	-	1,424,941.01	1,424,919.77	21.24
767 - Senior Citizens Service	-	891,902.76	891,889.47	13.29
770 - Capital Schools	59,049.35	303,965.74	226,703.39	136,311.70
771 - Tax Sales Surplus	89,854.35	131,614.50	31,511.23	189,957.62
772 - School Building Revolving	-	-	-	-
773 - Unclaimed Funds	-	-	-	-
780 - Drug Court	125,930.04	26,944.36	7,716.59	145,157.81
781 - DWI Court	180,474.72	34,569.75	16,325.25	198,719.22
782 - Veteran's Court	4,622.17	169.77	127.85	4,664.09
783 - Circuit Clerk *4108	1,307,037.71	2,742,804.66	2,128,700.10	1,921,142.27
784 - Circuit Clerk Account	-	-	-	-
785 - Recorder's Fund	55,117.96	765,702.74	752,796.08	68,024.62
786 - Collector's Fund Collections *2564	4,277.20	4,160.65	8,437.85	-
787 - Collector's Surtax	159,193.78	798,627.78	926,686.68	31,134.88
788 - Protested Tax	257,343.30	285,983.26	276,415.71	266,910.85
789 - Collector EFT Fund	72,735,442.31	114,332,033.12	114,865,524.21	72,201,951.22
790 - Sheriff's Fund *2001	10,071.17	332,280.75	326,164.86	16,187.06
791 - Commissary Fund *9461	65,827.59	483,101.31	466,947.25	81,981.65
792 - Detention Center *7689	461,379.69	823,640.55	730,818.63	554,201.61
793 - Evidence *7881	54,018.25	65,649.22	59,478.51	60,188.96
794 - Sheriff Escrow *7201	5.00	400.00	400.00	5.00
795 - Collector's Misc *3211	93,477.08	100,841.44	151,658.71	42,659.81
796 - Municipal Courts *2300	-	-	-	-
797 - Circuit Clerk - MODOT *9202	-	-	-	-
798 - County Clerk Square *2594	293.57	5,334.08	5,496.69	130.96
799 - Planning & Development Fees	42,590.03	438,147.77	-	480,737.80
800 - Christian County Group Claims Acct.	-	92,000.00	-	92,000.00
998 - Pool Cash Fund - Schools	29,462.71	-	-	29,462.71
TOTALS	\$ 120,477,323.99	\$ 206,145,188.66	\$ 211,677,963.46	\$ 114,944,549.19

DEBT & LIABILITY

Bonded Debt	Balance 1/1/2025	Principal PRINCIPAL PAID	Principal Balance 12/31/2025	Interest & Fees
River Downs West NID Series 2014	\$ 387,830.80	\$ 29,131.99	\$ 358,698.81	\$ 14,543.66
Stone Hollow - NID Series 2016	200,583.19	16,715.27	183,867.92	5,747.55
Judicial Center Special Obligation Bonds	6,645,000.00	425,000.00	6,220,000.00	203,475.00
Total Bonded Debt	\$ 7,233,413.99	\$ 470,847.26	\$ 6,762,566.73	\$ 223,766.21

EMPLOYEE COMPENSATED LIABILITY \$6,014.47

TOTAL ASSESSED VALUATION

Real Estate	\$1,626,143,430
Personal Property	\$374,950,509
Railroad & Utilities	\$42,002,643
Total Assessed Valuation	\$2,043,096,582

PROPERTY TAX LEVIES

Description	Levy Amount
Countywide General Revenue	0.0446
Common I Road District	0.0932

**Subject to 50% sales tax rollback

DELINQUENT TAXES BY YEAR	Real	Personal	Total
2025	3,945,356.66	4,069,312.81	8,014,669.47

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2024	731,335.59	692,552.98	1,423,888.57	
2023	232,569.83	291,450.58	524,020.41	
2022	-	214,671.51	214,671.51	
2021	-	172,598.52	172,598.52	
2020	-	111,649.75	111,649.75	
2019	12,090.24	101,943.20	114,033.44	
2018	-	-	-	
2017	1,110.61	-	1,110.61	
Total Amount of Delinquent Taxes	4,922,462.93	5,654,179.35	10,576,642.28	

Elected or Appointed County Official

Position	Name	Gross Annual Salary
Assessor - 1/1 - 8/31/2025	Danny Gray	54,940.32
Assessor - 9/1 - 12/31/2025	Jeremy Burns	24,417.92
Auditor	Amy Dent	79,358.24
Eastern Commissioner	Bradley A. Jackson	76,749.40
Coroner	Amanda Armitage	77,430.08
County Clerk	Paula Brumfield	79,358.24
Presiding Commissioner	Lynn Morris	79,358.24
Prosecuting Attorney	Kristen Tuohy Avila	158,386.54
Public Administrator	Susan Pathkiller	79,358.24
Recorder of Deeds	Kelly Hall	79,358.24
Sheriff	Brad Cole	126,709.13
Treasurer	Melissa Bilyeu	79,358.24
Western Commissioner	Johnny Williams	76,749.40
Collector of Revenue	Ted Nichols	79,358.24
*** Fees and Commission		45,711.14

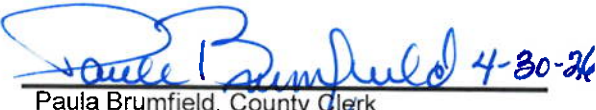
We, Lynn Morris, Johnny Williams and Bradley A. Jackson, duly elected commissioners of the County Commission of Christian, County, Missouri, and I, Paula Brumfield, County Clerk of said County, certify that the above and foregoing is a complete and correct statement of every item of information required in section RSMo 50.815 for the year ending December 31, 2025, and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above foregoing totals based on reports provided by Amy Dent, County Auditor from TYLER, the county's accounting software.


Lynn Morris, Presiding Commissioner


Bradley A. Jackson, Eastern Commissioner




Johnny Williams, Western Commissioner


Paula Brumfield, County Clerk