

Auditor's Report

April 2026

SUMMARY:

General Revenue Fund Balance \$7.421 million (\$487,191) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget (currently 33%) most offices and departments are within that range.

There are still several delays and adjustments concerning bank reconciliations from the Treasurer's Office. This will most likely result in the 2025 Financial Statement and Audit being delayed – and possible corrections to funds available information in the future.

Fund Balances for Commission Controlled Funds (as of 4/30/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	7,408,451
County Law Enforcement 201	1,787,513
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	285,394
ARPA Funds 560	563,707
Total	10,045,065



Christian County, MO

Fund Balance Report

As Of 04/30/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	5,813,165.38	8,270,400.41	6,675,114.53	7,408,451.26
201 - Co. Law Enforcement	2,772,876.07	1,015,642.89	2,001,005.24	1,787,513.72
205 - Federal Forfeiture I	171,355.59	2,328.02	15,098.55	158,585.06
208 - Law Enforcement Training	5,800.51	2,459.32	7,294.14	965.69
210 - Civil Process	200,797.46	17,612.20	3,749.19	214,660.47
212 - Inmate Prisoner Detainee Security	30,206.39	6,196.78	0.00	36,403.17
215 - Sheriff's Conceal Carry	327,224.05	24,310.67	22,974.95	328,559.77
219 - Family Violence	0.00	720.00	720.00	0.00
220 - LEPC	36,816.33	4,394.82	60.94	41,150.21
221 - Road Sales Tax	6,674,019.48	2,079,881.86	1,624,405.15	7,129,496.19
222 - CART	327,865.56	914,371.94	957,848.36	284,389.14
231 - Common I	2,310,290.19	1,241,520.41	780,625.90	2,771,184.70
232 - Common II	1,585,557.88	1,124,062.24	709,839.03	1,999,781.09
233 - Bridge	1,843,296.92	160,464.75	0.00	2,003,761.67
235 - Road & Bridge Capital Requests	6,934,107.44	1,288,821.95	1,870,792.57	6,352,136.82
241 - Assessment	1,987,665.23	1,114,203.92	387,897.55	2,713,971.60
250 - LEST	345,446.01	1,106,128.72	1,166,180.37	285,394.36
255 - LERF	192,567.22	12,661.82	11,830.52	193,398.52
256 - Building Capital Fund	2,354,386.72	18,442.79	237,711.34	2,135,118.17
260 - P.A. Training	11,979.07	3,189.22	2,610.00	12,558.29
265 - Delinquent Taxes	21,352.10	2,138.07	1,121.77	22,368.40
268 - Adm. Handling Cost	44,272.78	98,004.80	95,712.09	46,565.49
269 - Law Library	119,617.16	15,535.74	3,887.05	131,265.85
271 - Record Retention	228,006.09	13,307.60	0.00	241,313.69
272 - Record Technology	905,545.55	50,690.43	15,193.22	941,042.76
275 - Tax Maintenance	238,827.37	0.00	0.00	238,827.37
280 - Building Inspection	1,087,902.83	134,069.81	115,740.49	1,106,232.15
285 - County Elections	24,431.94	5,757.88	18,813.91	11,375.91
288 - Elections 5%	80,569.77	3,885.33	597.73	83,857.37
289 - HAVA	21,491.53	12,461.98	0.00	33,953.51
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	51,137.28	18,355.76	0.00	69,493.04
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	47,587.07	40,743.68	43,675.65	44,655.10
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	12.14	532,800.09	532,799.97	12.26
560 - ARPA Funds	693,983.99	39,567.93	169,844.69	563,707.23
800 - Christian County Govt Group Claims Account	92,000.00	699,807.67	397,897.17	393,910.50
Report Total:	37,582,161.10	20,074,941.50	17,871,042.07	39,786,060.53



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	9,753.69	9,442.63	-311.06	-3.19%	690,099.66	739,899.95	49,800.29	7.22%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	73,632.25	76,647.07	3,014.82	4.09%
<u>101-41175</u>	Cable Franchise Fees	11,265.93	9,996.33	-1,269.60	-11.27%	23,050.24	20,434.40	-2,615.84	-11.35%
<u>101-41310</u>	Sales Tax	425,150.34	436,431.88	11,281.54	2.65%	1,916,690.84	1,993,705.16	77,014.32	4.02%
<u>101-41311</u>	Marijuana Sales Tax	27,515.97	51.53	-27,464.44	-99.81%	93,609.44	-88,745.89	-182,355.33	-194.80%
<u>101-41630</u>	Financial Institution Tax	0.00	0.00	0.00	0.00%	0.00	1,864.80	1,864.80	0.00%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	88.91	225.94	137.03	154.12%
<u>101-41910</u>	Delinquent Tax Fees	66.16	1,161.59	1,095.43	1,655.73%	428.19	1,960.54	1,532.35	357.87%
<u>101-42290</u>	County Clerk Fees	510.10	509.22	-0.88	-0.17%	2,426.07	2,950.53	524.46	21.62%
<u>101-43111</u>	HIDTA Grant	622.72	553.40	-69.32	-11.13%	3,370.24	8,642.84	5,272.60	156.45%
<u>101-43411</u>	Miscellaneous Grants	20,731.44	0.00	-20,731.44	-100.00%	379,903.94	48,754.58	-331,149.36	-87.17%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	152,925.31	1,245.42	-151,679.89	-99.19%	209,468.15	32,700.77	-176,767.38	-84.39%
<u>101-43414</u>	VOCA Grant	7,570.62	22,619.42	15,048.80	198.78%	38,302.93	38,682.25	379.32	0.99%
<u>101-43415</u>	HB 224 Grant	2,727.32	10,717.31	7,989.99	292.96%	6,025.16	43,119.71	37,094.55	615.66%
<u>101-43417</u>	Emergency Management Grants	21,501.58	0.00	-21,501.58	-100.00%	48,500.36	0.00	-48,500.36	-100.00%
<u>101-43419</u>	STOP Grant	0.00	0.00	0.00	0.00%	15,223.09	8,167.09	-7,056.00	-46.35%
<u>101-43421</u>	Juvenile Grant	18,700.35	23,385.34	4,684.99	25.05%	50,280.27	79,521.19	29,240.92	58.16%
<u>101-43610</u>	Election Cost Reimbursement	0.00	0.00	0.00	0.00%	0.00	2,878.10	2,878.10	0.00%
<u>101-44110</u>	Associate Division I Fees	6.70	0.00	-6.70	-100.00%	162.70	11.00	-151.70	-93.24%
<u>101-44111</u>	Circuit Clerk Fees	8,768.50	11,244.90	2,476.40	28.24%	30,074.24	38,360.67	8,286.43	27.55%
<u>101-44119</u>	Public Administrator Fees	805.00	770.00	-35.00	-4.35%	15,377.50	6,807.00	-8,570.50	-55.73%
<u>101-44120</u>	Recorder of Deeds Fees	32,363.50	40,311.50	7,948.00	24.56%	105,856.89	132,109.50	26,252.61	24.80%
<u>101-44130</u>	Planning & Development Fees	3,850.00	5,280.00	1,430.00	37.14%	18,891.33	19,580.00	688.67	3.65%
<u>101-44194</u>	Collector Commissions & Fees	38,906.69	37,058.02	-1,848.67	-4.75%	1,077,533.38	1,145,903.05	68,369.67	6.35%
<u>101-44224</u>	Fees for HB 2224	2,550.00	3,520.00	970.00	38.04%	8,408.50	11,012.00	2,603.50	30.96%
<u>101-44232</u>	Inmate Medical Fees	0.00	611.22	611.22	0.00%	0.00	2,210.47	2,210.47	0.00%
<u>101-44233</u>	Prisoner Board	1,515.00	1,929.00	414.00	27.33%	1,751.00	4,120.43	2,369.43	135.32%
<u>101-44235</u>	Criminal Costs	27,278.99	0.00	-27,278.99	-100.00%	27,278.99	14,922.50	-12,356.49	-45.30%
<u>101-44236</u>	Prisoner INS	115,138.00	2,089.83	-113,048.17	-98.18%	487,476.12	346,409.81	-141,066.31	-28.94%
<u>101-44290</u>	Sheriff's Fees	794.00	432.00	-362.00	-45.59%	2,880.50	2,234.00	-646.50	-22.44%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	1,870.00	1,870.00	0.00%	0.00	4,415.00	4,415.00	0.00%
<u>101-44413</u>	Recycle	0.00	478.32	478.32	0.00%	2,448.73	979.87	-1,468.86	-59.98%
<u>101-44631</u>	Child Support Reimbursement	0.00	68.40	68.40	0.00%	1,298.33	280.77	-1,017.56	-78.37%
<u>101-45110</u>	Opioid Settlement - Unrestricted	1,724.49	0.00	-1,724.49	-100.00%	5,434.21	0.00	-5,434.21	-100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

				April Variance				YTD Variance	
		2025	2026	Favorable /		2025	2026	Favorable /	
		April Activity	April Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-45111</u>	Opioid Settlement - Restricted	9,772.08	0.00	-9,772.08	-100.00%	30,793.85	0.00	-30,793.85	-100.00%
<u>101-46611</u>	Interest	30,800.14	329.83	-30,470.31	-98.93%	217,455.05	186,748.94	-30,706.11	-14.12%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	200.00	0.00	-200.00	-100.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	13,800.00	0.00	-13,800.00	-100.00%
<u>101-48102</u>	Expense Reimbursement	1,379.34	4,701.05	3,321.71	240.82%	3,834.23	9,218.01	5,383.78	140.41%
<u>101-48103</u>	LAGERS - Health Department	6,362.58	7,716.16	1,353.58	21.27%	23,766.80	31,997.29	8,230.49	34.63%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	69,426.54	34,713.27	-34,713.27	-50.00%
<u>101-48105</u>	Expense Reimbursement-SHF	200.00	0.00	-200.00	-100.00%	1,301.25	3,900.00	2,598.75	199.71%
<u>101-48106</u>	287(g) Reimbursement - SHF	0.00	0.00	0.00	0.00%	0.00	3,365.70	3,365.70	0.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	0.00	12,823.20	12,823.20	0.00%	37,628.04	44,086.57	6,458.53	17.16%
<u>101-48310</u>	Sale of Assets	0.00	406.19	406.19	0.00%	14,675.19	617.78	-14,057.41	-95.79%
<u>101-49201</u>	Transfer In - Cole Reimbursement	312,628.21	460,506.89	147,878.68	47.30%	2,191,203.74	2,001,005.24	-190,198.50	-8.68%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	281,333.33	293,137.10	11,803.77	4.20%	1,075,541.94	1,166,180.37	90,638.43	8.43%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
Revenue Total:		1,575,218.08	1,401,397.68	-173,820.40	-11.03%	9,035,598.79	8,242,598.27	-793,000.52	-8.78%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,912.08	18,449.46	-537.38	-3.00%	71,648.32	73,797.84	-2,149.52	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	0.00	4,749.21	-4,749.21	0.00%	0.00	27,082.04	-27,082.04	0.00%
<u>101-010-51210</u>	Health Insurance	1,087.44	2,548.37	-1,460.93	-134.35%	4,349.76	10,196.65	-5,846.89	-134.42%
<u>101-010-51220</u>	FICA	1,365.92	1,749.24	-383.32	-28.06%	5,463.68	7,615.45	-2,151.77	-39.38%
<u>101-010-51230</u>	Lagers	1,441.00	2,830.25	-1,389.25	-96.41%	5,764.00	11,322.02	-5,558.02	-96.43%
<u>101-010-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	0.00	34.05	-34.05	0.00%
<u>101-010-51260</u>	Workers' Compensation	0.00	31.44	-31.44	0.00%	0.00	145.65	-145.65	0.00%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	280.00	-280.00	0.00%	0.00	1,120.00	-1,120.00	0.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	33.23	0.00	33.23	100.00%
<u>101-010-52500</u>	Dues	0.00	40,000.00	-40,000.00	0.00%	50,110.00	41,200.00	8,910.00	17.78%
<u>101-010-52530</u>	Phone	243.54	87.06	156.48	64.25%	973.99	908.80	65.19	6.69%
<u>101-010-52580</u>	Mileage	209.30	214.60	-5.30	-2.53%	906.90	569.85	337.05	37.17%
<u>101-010-52590</u>	Training	542.43	0.00	542.43	100.00%	2,567.18	1,727.99	839.19	32.69%
<u>101-010-53600</u>	Office Expense	351.39	40.96	310.43	88.34%	2,144.84	1,446.18	698.66	32.57%
<u>101-010-53605</u>	Postage	0.00	0.00	0.00	0.00%	2,296.25	95.46	2,200.79	95.84%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	418.94	0.00	418.94	100.00%
<u>101-010-53626</u>	Fuel Expense	0.00	77.79	-77.79	0.00%	0.00	142.34	-142.34	0.00%
Department 010 - Commission Total:		23,153.10	71,058.38	-47,905.28	-206.91%	146,677.09	177,404.32	-30,727.23	-20.95%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,689.83	5,736.24	3,953.59	40.80%	31,163.18	26,329.26	4,833.92	15.51%
<u>101-020-51210</u>	Health Insurance	2,156.61	2,353.86	-197.25	-9.15%	6,669.51	9,415.43	-2,745.92	-41.17%
<u>101-020-51220</u>	FICA	1,192.63	907.23	285.40	23.93%	4,196.51	3,887.80	308.71	7.36%
<u>101-020-51230</u>	Lagers	1,516.22	1,466.90	49.32	3.25%	5,819.69	6,280.54	-460.85	-7.92%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51250</u>	Unemployment Insurance	10.18	0.00	10.18	100.00%	63.98	31.77	32.21	50.34%
<u>101-020-51260</u>	Workers' Compensation	0.00	14.04	-14.04	0.00%	0.00	52.06	-52.06	0.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	1,747.20	0.00	1,747.20	100.00%	4,685.40	952.50	3,732.90	79.67%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,150.00	-100.00	-9.52%
<u>101-020-52530</u>	Phone	144.76	105.19	39.57	27.33%	571.41	420.95	150.46	26.33%
<u>101-020-52590</u>	Training	0.00	0.00	0.00	0.00%	450.00	400.00	50.00	11.11%
<u>101-020-53600</u>	Office Expense	168.55	348.65	-180.10	-106.85%	949.89	1,210.52	-260.63	-27.44%
<u>101-020-53605</u>	Postage	0.00	0.00	0.00	0.00%	108.85	105.66	3.19	2.93%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 020 - County Clerk Total:		22,730.46	17,219.73	5,510.73	24.24%	80,646.34	75,386.97	5,259.37	6.52%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	7,018.87	9,129.53	-2,110.66	-30.07%	28,188.74	30,452.27	-2,263.53	-8.03%
<u>101-030-51210</u>	Health Insurance	1,105.71	1,569.24	-463.53	-41.92%	4,748.61	6,276.97	-1,528.36	-32.19%
<u>101-030-51220</u>	FICA	528.54	693.52	-164.98	-31.21%	2,121.43	2,310.06	-188.63	-8.89%
<u>101-030-51230</u>	Lagers	842.26	821.41	20.85	2.48%	3,382.64	3,334.10	48.54	1.43%
<u>101-030-51250</u>	Unemployment Insurance	2.58	4.22	-1.64	-63.57%	54.99	37.13	17.86	32.48%
<u>101-030-51260</u>	Workers' Compensation	0.00	15.72	-15.72	0.00%	0.00	55.32	-55.32	0.00%
<u>101-030-52312</u>	Canvassing	600.00	0.00	600.00	100.00%	2,943.93	1,500.00	1,443.93	49.05%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	150.00	-150.00	0.00%	75.00	150.00	-75.00	-100.00%
<u>101-030-52530</u>	Phone	144.76	105.19	39.57	27.33%	571.41	420.95	150.46	26.33%
<u>101-030-53600</u>	Office Expense	167.57	593.44	-425.87	-254.14%	1,353.31	1,750.75	-397.44	-29.37%
<u>101-030-53605</u>	Postage	0.00	0.00	0.00	0.00%	2,626.39	1,863.72	762.67	29.04%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 030 - Elections Total:		10,410.29	13,082.27	-2,671.98	-25.67%	46,566.45	48,151.27	-1,584.82	-3.40%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,834.03	20,920.43	-86.40	-0.41%	83,343.56	84,368.44	-1,024.88	-1.23%
<u>101-040-51210</u>	Health Insurance	2,718.60	4,707.72	-1,989.12	-73.17%	10,874.40	18,830.88	-7,956.48	-73.17%
<u>101-040-51220</u>	FICA	1,542.56	1,529.05	13.51	0.88%	6,170.85	6,168.80	2.05	0.03%
<u>101-040-51230</u>	Lagers	2,500.07	2,552.30	-52.23	-2.09%	10,001.21	10,292.94	-291.73	-2.92%
<u>101-040-51250</u>	Unemployment Insurance	5.13	2.24	2.89	56.34%	150.54	95.05	55.49	36.86%
<u>101-040-51260</u>	Workers' Compensation	0.00	644.52	-644.52	0.00%	0.00	2,429.67	-2,429.67	0.00%
<u>101-040-51270</u>	Uniforms	181.70	87.45	94.25	51.87%	687.50	534.40	153.10	22.27%
<u>101-040-52410</u>	Utilities	28,518.67	33,774.31	-5,255.64	-18.43%	158,127.37	168,610.90	-10,483.53	-6.63%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	114.84	11,702.16	-11,587.32	-10,089.97%	5,318.67	17,875.38	-12,556.71	-236.09%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	2,710.23	-2,710.23	0.00%	799.60	2,750.18	-1,950.58	-243.94%
<u>101-040-52438</u>	Building Repairs & Maintenance	22,663.54	12,185.94	10,477.60	46.23%	91,973.32	83,694.39	8,278.93	9.00%
<u>101-040-52439</u>	Elevator Maintenance	1,957.02	2,023.40	-66.38	-3.39%	7,853.08	8,093.60	-240.52	-3.06%
<u>101-040-52530</u>	Phone	40.44	0.00	40.44	100.00%	186.19	249.09	-62.90	-33.78%
<u>101-040-53600</u>	Office Expense	24.44	14.55	9.89	40.47%	599.74	58.25	541.49	90.29%
<u>101-040-53610</u>	Custodian Supplies	1,740.08	2,621.67	-881.59	-50.66%	9,394.61	5,158.82	4,235.79	45.09%
<u>101-040-53626</u>	Fuel Expense	585.83	538.92	46.91	8.01%	2,163.89	2,589.75	-425.86	-19.68%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-040-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,443.39	5,431.60	-2,988.21	-122.30%
Department 040 - Facilities Management Total:		83,426.95	96,014.89	-12,587.94	-15.09%	390,087.92	417,232.14	-27,144.22	-6.96%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,055.38	10,224.86	-169.48	-1.69%	40,221.52	40,899.44	-677.92	-1.69%
<u>101-050-51120</u>	Salary Other-Sheriff	401,133.43	460,510.72	-59,377.29	-14.80%	1,613,085.22	1,847,824.15	-234,738.93	-14.55%
<u>101-050-51210</u>	Health Insurance	45,672.48	68,654.26	-22,981.78	-50.32%	188,127.17	269,909.33	-81,782.16	-43.47%
<u>101-050-51220</u>	FICA	30,343.41	34,949.60	-4,606.19	-15.18%	121,873.72	140,382.55	-18,508.83	-15.19%
<u>101-050-51230</u>	Lagers	42,626.10	52,394.60	-9,768.50	-22.92%	171,190.76	205,659.66	-34,468.90	-20.13%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	2,381.24	-2,381.24	0.00%	0.00	6,444.96	-6,444.96	0.00%
<u>101-050-51250</u>	Unemployment Insurance	102.08	35.78	66.30	64.95%	2,554.83	1,700.18	854.65	33.45%
<u>101-050-51260</u>	Workers' Compensation	0.00	12,960.01	-12,960.01	0.00%	0.00	47,869.17	-47,869.17	0.00%
<u>101-050-51270</u>	Uniforms	2,522.82	689.57	1,833.25	72.67%	11,605.39	7,917.55	3,687.84	31.78%
<u>101-050-51280</u>	Staff Meals- Jail	37.37	66.50	-29.13	-77.95%	451.44	246.32	205.12	45.44%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	216.00	0.00	216.00	100.00%
<u>101-050-52331</u>	Inmate Medical	60,972.30	63,289.25	-2,316.95	-3.80%	243,889.20	250,840.05	-6,950.85	-2.85%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	11,554.00	-11,554.00	0.00%	0.00	18,292.03	-18,292.03	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	444.18	647.21	-203.03	-45.71%	2,155.46	3,538.16	-1,382.70	-64.15%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	6,704.62	9,857.85	-3,153.23	-47.03%	50,537.88	93,682.56	-43,144.68	-85.37%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	0.00	4,525.00	-4,525.00	0.00%	13,800.00	19,537.37	-5,737.37	-41.58%
<u>101-050-52517</u>	Media Services	5,000.00	2,500.00	2,500.00	50.00%	5,000.00	2,500.00	2,500.00	50.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	100,000.00	0.00	100,000.00	100.00%
<u>101-050-52530</u>	Phone	5,129.15	4,561.16	567.99	11.07%	21,636.78	22,209.35	-572.57	-2.65%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
<u>101-050-53600</u>	Office Expense	1,772.09	2,093.62	-321.53	-18.14%	11,418.91	12,401.06	-982.15	-8.60%
<u>101-050-53605</u>	Postage	0.00	66.28	-66.28	0.00%	544.09	710.73	-166.64	-30.63%
<u>101-050-53610</u>	Enforcement Supplies	661.76	475.00	186.76	28.22%	8,127.48	4,388.30	3,739.18	46.01%
<u>101-050-53612</u>	Jail Supplies	1,039.43	159.74	879.69	84.63%	6,216.28	13,798.24	-7,581.96	-121.97%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	421,477.81	19,816.45	401,661.36	95.30%
<u>101-050-53617</u>	Investigative Expense	348.00	466.00	-118.00	-33.91%	1,662.00	1,907.80	-245.80	-14.79%
<u>101-050-53618</u>	Small Equipment	14,181.42	14,613.25	-431.83	-3.05%	19,940.38	19,660.15	280.23	1.41%
<u>101-050-53626</u>	Fuel Expense	17,519.10	20,880.74	-3,361.64	-19.19%	64,279.85	67,192.16	-2,912.31	-4.53%
<u>101-050-53635</u>	Prisoner Food & Board	30,790.79	50,601.01	-19,810.22	-64.34%	166,417.24	176,515.57	-10,098.33	-6.07%
<u>101-050-54750</u>	Equipment	0.00	1,072.00	-1,072.00	0.00%	7,824.74	42,438.13	-34,613.39	-442.36%
<u>101-050-54752</u>	Vehicle Purchases	1,156.46	31,402.12	-30,245.66	-2,615.37%	32,585.44	42,192.92	-9,607.48	-29.48%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	6,112.00	0.00	6,112.00	100.00%
<u>101-050-54756</u>	Computer Software	99.99	287.75	-187.76	-187.78%	50,395.27	72,382.84	-21,987.57	-43.63%
<u>101-050-57509</u>	Fees for HB 2224	2,550.00	3,520.00	-970.00	-38.04%	7,268.50	11,012.00	-3,743.50	-51.50%
Department 050 - Sheriff Total:		680,862.36	865,439.12	-184,576.76	-27.11%	3,390,615.36	3,465,869.18	-75,253.82	-2.22%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,016.18	3,114.83	-98.65	-3.27%	14,484.13	12,444.23	2,039.90	14.08%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

				April Variance				YTD Variance	
		2025	2026	Favorable /		2025	2026	Favorable /	
		April Activity	April Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-060-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	4,349.76	6,276.96	-1,927.20	-44.31%
<u>101-060-51220</u>	FICA	639.66	663.29	-23.63	-3.69%	2,743.75	2,651.97	91.78	3.35%
<u>101-060-51230</u>	Lagers	732.54	1,147.09	-414.55	-56.59%	3,079.31	4,586.51	-1,507.20	-48.95%
<u>101-060-51250</u>	Unemployment Insurance	1.66	0.00	1.66	100.00%	25.07	15.84	9.23	36.82%
<u>101-060-51260</u>	Workers' Compensation	0.00	13.47	-13.47	0.00%	0.00	50.39	-50.39	0.00%
<u>101-060-52530</u>	Phone	49.14	29.35	19.79	40.27%	196.48	117.49	78.99	40.20%
<u>101-060-53600</u>	Office Expense	39.99	39.99	0.00	0.00%	1,369.26	1,012.64	356.62	26.04%
<u>101-060-53605</u>	Postage	0.00	0.00	0.00	0.00%	455.93	441.17	14.76	3.24%
Department 060 - Treasurer Total:		11,671.09	12,864.88	-1,193.79	-10.23%	51,121.61	52,747.68	-1,626.07	-3.18%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	14,336.61	14,143.09	193.52	1.35%	58,052.02	60,332.85	-2,280.83	-3.93%
<u>101-070-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	8,699.52	15,692.40	-6,992.88	-80.38%
<u>101-070-51220</u>	FICA	1,534.40	1,511.48	22.92	1.49%	6,191.58	6,328.79	-137.21	-2.22%
<u>101-070-51230</u>	Lagers	2,029.32	2,418.13	-388.81	-19.16%	7,901.77	9,329.37	-1,427.60	-18.07%
<u>101-070-51250</u>	Unemployment Insurance	5.63	1.33	4.30	76.38%	114.86	73.67	41.19	35.86%
<u>101-070-51260</u>	Workers' Compensation	0.00	30.32	-30.32	0.00%	0.00	115.57	-115.57	0.00%
<u>101-070-52530</u>	Phone	171.36	102.11	69.25	40.41%	513.90	306.58	207.32	40.34%
<u>101-070-53605</u>	Postage	0.00	0.00	0.00	0.00%	11,273.06	9,164.13	2,108.93	18.71%
Department 070 - Collector Total:		26,356.68	28,417.18	-2,060.50	-7.82%	117,164.63	126,493.84	-9,329.21	-7.96%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,587.81	10,930.75	-342.94	-3.24%	44,582.32	43,319.54	1,262.78	2.83%
<u>101-090-51210</u>	Health Insurance	2,174.88	3,138.48	-963.60	-44.31%	7,473.61	12,553.92	-5,080.31	-67.98%
<u>101-090-51220</u>	FICA	1,242.11	1,284.65	-42.54	-3.42%	5,150.38	5,107.75	42.63	0.83%
<u>101-090-51230</u>	Lagers	1,836.25	1,942.38	-106.13	-5.78%	7,611.28	7,759.99	-148.71	-1.95%
<u>101-090-51250</u>	Unemployment Insurance	7.46	2.37	5.09	68.23%	94.25	56.07	38.18	40.51%
<u>101-090-51260</u>	Workers' Compensation	0.00	24.70	-24.70	0.00%	0.00	90.81	-90.81	0.00%
Department 090 - Recorder Total:		21,952.99	23,610.95	-1,657.96	-7.55%	89,329.76	94,038.56	-4,708.80	-5.27%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	2,326.50	1,659.52	666.98	28.67%	6,827.10	8,194.52	-1,367.42	-20.03%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	1,582.00	0.00	1,582.00	100.00%	1,582.00	557.00	1,025.00	64.79%
<u>101-110-52500</u>	Dues	0.00	0.00	0.00	0.00%	978.95	2,528.95	-1,550.00	-158.33%
<u>101-110-52515</u>	Jury Expense	3,259.82	2,753.78	506.04	15.52%	10,387.73	7,284.94	3,102.79	29.87%
<u>101-110-52517</u>	Pretrial Services	11,099.70	12,575.30	-1,475.60	-13.29%	41,433.00	38,437.05	2,995.95	7.23%
<u>101-110-52530</u>	Phone	1,062.01	510.28	551.73	51.95%	4,246.87	2,864.73	1,382.14	32.54%
<u>101-110-52580</u>	Mileage	294.75	0.00	294.75	100.00%	798.62	428.75	369.87	46.31%
<u>101-110-52590</u>	Training	168.00	1,464.72	-1,296.72	-771.86%	4,016.31	3,241.51	774.80	19.29%
<u>101-110-53600</u>	Office Expense	2,178.91	4,837.06	-2,658.15	-121.99%	12,508.74	16,924.25	-4,415.51	-35.30%
<u>101-110-53605</u>	Postage	0.00	0.00	0.00	0.00%	2,654.50	3,958.90	-1,304.40	-49.14%
<u>101-110-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	4,433.18	592.78	3,840.40	86.63%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-54750</u>	Equipment	5,199.00	0.00	5,199.00	100.00%	5,199.00	10,655.82	-5,456.82	-104.96%
<u>101-110-57507</u>	Court Costs	0.00	198.00	-198.00	0.00%	0.00	859.92	-859.92	0.00%
Department 110 - Consolidated Courts Total:		27,170.69	23,998.66	3,172.03	11.67%	95,066.00	96,529.12	-1,463.12	-1.54%
Department: 121 - 38th Circuit Associate Division No. 1									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	1,200.00	-400.00	-50.00%	3,200.00	4,800.00	-1,600.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	13,332.00	13,332.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	4,853.32	4,853.32	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	6,828.00	13,016.00	-6,188.00	-90.63%	31,273.00	44,778.00	-13,505.00	-43.18%
<u>101-121-52310</u>	Consultant	2,280.60	2,379.90	-99.30	-4.35%	8,703.75	9,156.30	-452.55	-5.20%
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.77	58.20	39.57	40.47%	390.97	232.99	157.98	40.41%
<u>101-121-52590</u>	Training	0.00	64.50	-64.50	0.00%	177.40	232.88	-55.48	-31.27%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	177.96	28.18	149.78	84.16%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	74.80	0.00	74.80	100.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		14,552.70	21,264.93	-6,712.23	-46.12%	62,593.20	77,823.67	-15,230.47	-24.33%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	518.45	-108.45	-26.45%
<u>101-122-52530</u>	Phone	122.22	72.75	49.47	40.48%	488.71	291.24	197.47	40.41%
<u>101-122-52580</u>	Mileage	131.00	0.00	131.00	100.00%	237.11	0.00	237.11	100.00%
<u>101-122-52590</u>	Training	42.00	0.00	42.00	100.00%	42.00	0.00	42.00	100.00%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	297.21	0.00	297.21	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		295.22	72.75	222.47	75.36%	1,475.03	809.69	665.34	45.11%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADMI	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	3,369.50	6,084.78	-2,715.28	-80.58%	16,595.15	18,296.19	-1,701.04	-10.25%
<u>101-130-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	3,262.32	3,923.10	-660.78	-20.25%
<u>101-130-51220</u>	FICA	684.15	884.12	-199.97	-29.23%	2,975.11	3,081.52	-106.41	-3.58%
<u>101-130-51230</u>	Lagers	1,074.94	1,167.64	-92.70	-8.62%	4,345.43	4,651.25	-305.82	-7.04%
<u>101-130-51250</u>	Unemployment Insurance	6.39	5.59	0.80	12.52%	34.47	25.16	9.31	27.01%
<u>101-130-51260</u>	Workers' Compensation	0.00	16.84	-16.84	0.00%	0.00	56.71	-56.71	0.00%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	2,346.00	0.00	2,346.00	100.00%
<u>101-130-52530</u>	Phone	138.21	58.20	80.01	57.89%	533.27	394.87	138.40	25.95%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	375.57	800.00	-424.43	-113.01%
<u>101-130-53600</u>	Office Expense	269.41	482.74	-213.33	-79.18%	1,441.99	2,862.63	-1,420.64	-98.52%
<u>101-130-53605</u>	Postage	0.00	0.00	0.00	0.00%	258.23	297.40	-39.17	-15.17%
<u>101-130-53626</u>	Fuel Expense	50.99	62.91	-11.92	-23.38%	111.34	201.27	-89.93	-80.77%
Department 130 - Public Administrator Total:		12,785.51	16,619.68	-3,834.17	-29.99%	56,696.80	59,740.58	-3,043.78	-5.37%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,569.24	12,781.08	-211.84	-1.69%	50,276.96	51,124.32	-847.36	-1.69%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	127,771.96	113,311.07	14,460.89	11.32%	498,761.03	467,597.66	31,163.37	6.25%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

				April Variance				YTD Variance	
		2025	2026	Favorable /		2025	2026	Favorable /	
		April Activity	April Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-140-51210</u>	Health Insurance	13,593.00	17,261.64	-3,668.64	-26.99%	47,303.64	68,654.25	-21,350.61	-45.14%
<u>101-140-51220</u>	FICA	10,279.75	9,254.74	1,025.01	9.97%	40,181.87	38,098.30	2,083.57	5.19%
<u>101-140-51230</u>	Lagers	15,997.35	14,520.40	1,476.95	9.23%	63,171.22	59,526.31	3,644.91	5.77%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	5,168.00	5,168.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	34.66	14.92	19.74	56.95%	670.08	412.54	257.54	38.43%
<u>101-140-51260</u>	Workers' Compensation	0.00	441.28	-441.28	0.00%	0.00	1,697.66	-1,697.66	0.00%
<u>101-140-52345</u>	Witness & Reporter Expense	762.40	1,483.40	-721.00	-94.57%	5,301.26	7,471.96	-2,170.70	-40.95%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	108.04	0.00	108.04	100.00%	235.32	101.26	134.06	56.97%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,542.41	5,781.59	-239.18	-4.32%
<u>101-140-52530</u>	Phone	1,234.65	537.37	697.28	56.48%	4,937.57	3,518.44	1,419.13	28.74%
<u>101-140-53600</u>	Office Expense	3,097.50	1,265.69	1,831.81	59.14%	6,099.36	3,968.18	2,131.18	34.94%
<u>101-140-53605</u>	Postage	0.00	11.95	-11.95	0.00%	0.00	30.21	-30.21	0.00%
<u>101-140-53616</u>	Other Grant Expense	450.00	0.00	450.00	100.00%	637.60	0.00	637.60	100.00%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,091.91	0.00	1,091.91	100.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	26.00	0.00	26.00	100.00%
<u>101-140-54756</u>	Computer Software	255.00	255.00	0.00	0.00%	37,535.62	28,550.14	8,985.48	23.94%
Department 140 - Prosecuting Attorney Total:		187,445.55	172,430.54	15,015.01	8.01%	766,939.85	741,700.82	25,239.03	3.29%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	14,376.00	26,075.89	-11,699.89	-81.38%	57,781.03	91,586.45	-33,805.42	-58.51%
<u>101-150-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	8,699.52	13,730.85	-5,031.33	-57.83%
<u>101-150-51220</u>	FICA	1,037.74	1,877.75	-840.01	-80.95%	4,172.14	6,574.41	-2,402.27	-57.58%
<u>101-150-51230</u>	Lagers	1,690.08	2,726.26	-1,036.18	-61.31%	6,793.12	9,917.26	-3,124.14	-45.99%
<u>101-150-51250</u>	Unemployment Insurance	0.93	4.59	-3.66	-393.55%	100.30	86.68	13.62	13.58%
<u>101-150-51260</u>	Workers' Compensation	0.00	496.30	-496.30	0.00%	0.00	1,603.95	-1,603.95	0.00%
<u>101-150-51270</u>	Uniforms	0.00	0.00	0.00	0.00%	394.88	11,554.60	-11,159.72	-2,826.10%
<u>101-150-52300</u>	Legal Fees	2,500.00	2,500.00	0.00	0.00%	10,000.00	12,500.00	-2,500.00	-25.00%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	480.00	1,000.00	-520.00	-108.33%	1,865.00	4,540.00	-2,675.00	-143.43%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	720.00	0.00	720.00	100.00%	1,785.93	200.75	1,585.18	88.76%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	410.00	-410.00	0.00%
<u>101-150-52530</u>	Phone	1,082.84	232.07	850.77	78.57%	4,330.82	3,719.98	610.84	14.10%
<u>101-150-52585</u>	Travel	140.00	2,677.49	-2,537.49	-1,812.49%	3,139.69	6,003.38	-2,863.69	-91.21%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	3,745.00	0.00	3,745.00	100.00%
<u>101-150-53600</u>	Office Expense	911.85	658.97	252.88	27.73%	3,061.08	5,590.27	-2,529.19	-82.62%
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	86.25	78.44	7.81	9.06%
<u>101-150-53626</u>	Fuel Expense	475.26	595.96	-120.70	-25.40%	1,951.66	1,790.76	160.90	8.24%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	33,831.00	33,831.00	0.00	0.00%
Department 150 - Juvenile Office Total:		34,047.33	51,226.13	-17,178.80	-50.46%	141,737.42	203,718.78	-61,981.36	-43.73%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,956.16	6,134.84	-178.68	-3.00%	23,824.64	24,539.36	-714.72	-3.00%
<u>101-160-51130</u>	Contract Services	250.00	800.00	-550.00	-220.00%	3,250.00	4,050.00	-800.00	-24.62%
<u>101-160-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	2,174.88	3,138.48	-963.60	-44.31%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-160-51220</u>	FICA	417.26	436.18	-18.92	-4.53%	1,669.04	1,744.72	-75.68	-4.53%
<u>101-160-51230</u>	Lagers	714.74	748.46	-33.72	-4.72%	2,858.96	2,993.84	-134.88	-4.72%
<u>101-160-51260</u>	Workers' Compensation	0.00	17.40	-17.40	0.00%	0.00	65.39	-65.39	0.00%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	69.25	-69.25	0.00%	0.00	69.25	-69.25	0.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	0.00	0.00	0.00%	23,154.00	17,200.00	5,954.00	25.71%
<u>101-160-52530</u>	Phone	40.44	0.00	40.44	100.00%	161.76	161.88	-0.12	-0.07%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	200.00	200.00	0.00	0.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	1,100.00	2,200.00	-1,100.00	-100.00%
<u>101-160-53626</u>	Fuel Expense	36.88	33.00	3.88	10.52%	117.94	174.96	-57.02	-48.35%
Department 160 - Coroner Total:		7,959.20	9,023.75	-1,064.55	-13.38%	58,511.22	56,537.88	1,973.34	3.37%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	28,528.56	28,528.56	0.00	0.00%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	1,123.00	0.00	1,123.00	100.00%	2,427.00	912.00	1,515.00	62.42%
<u>101-170-52300</u>	Legal Fees	1,555.00	135.00	1,420.00	91.32%	5,674.60	2,710.50	2,964.10	52.23%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	41,666.68	41,666.68	0.00	0.00%
<u>101-170-52305</u>	Audit	14,000.00	0.00	14,000.00	100.00%	33,000.00	27,000.00	6,000.00	18.18%
<u>101-170-52315</u>	Studies for County Improvement	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	106.11	100.00	6.11	5.76%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	5,845.00	5,845.00	0.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	3,008.67	28,786.12	-25,777.45	-856.77%	70,328.45	52,045.98	18,282.47	26.00%
<u>101-170-52432</u>	Computer Software	20,322.15	12,760.02	7,562.13	37.21%	89,150.81	42,646.50	46,504.31	52.16%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	0.00	0.00	0.00%	1,956.75	0.00	1,956.75	100.00%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	14,800.00	15,174.87	-374.87	-2.53%
<u>101-170-52515</u>	Fraud Tracking	0.00	0.00	0.00	0.00%	0.00	-151,173.44	151,173.44	0.00%
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-170-52530</u>	Phone & Internet	11,464.12	12,565.82	-1,101.70	-9.61%	44,344.60	58,861.83	-14,517.23	-32.74%
<u>101-170-52540</u>	Publication Costs	102.01	234.85	-132.84	-130.22%	2,377.04	755.47	1,621.57	68.22%
<u>101-170-54700</u>	Land, Bldgs & Improvements	58,422.98	0.00	58,422.98	100.00%	95,169.35	0.00	95,169.35	100.00%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	8,372.50	-8,372.50	0.00%
<u>101-170-54755</u>	Computer Hardware	1,160.70	1,160.70	0.00	0.00%	2,321.40	2,321.40	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	0.00	0.00	0.00	0.00%	31,215.63	30,479.96	735.67	2.36%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	1,793.72	-1,793.72	0.00%	287.02	1,793.72	-1,506.70	-524.95%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	0.00	0.00	0.00%	7,800.00	6,966.60	833.40	10.68%
Department 170 - County Misc & Operations Total:		121,575.30	67,852.90	53,722.40	44.19%	476,999.00	175,008.13	301,990.87	63.31%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	7,121.67	-250.84	-3.65%	27,483.32	28,486.68	-1,003.36	-3.65%
Department 180 - University Extension Total:		6,870.83	7,121.67	-250.84	-3.65%	27,483.32	28,486.68	-1,003.36	-3.65%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,499.79	13,306.51	-806.72	-6.45%	49,950.27	53,050.98	-3,100.71	-6.21%
<u>101-190-51130</u>	Contract Labor	2,744.00	0.00	2,744.00	100.00%	8,050.00	0.00	8,050.00	100.00%
<u>101-190-51210</u>	Health Insurance	1,631.16	2,353.86	-722.70	-44.31%	6,524.64	9,415.44	-2,890.80	-44.31%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-190-51220</u>	FICA	906.37	940.04	-33.67	-3.71%	3,623.68	3,746.76	-123.08	-3.40%
<u>101-190-51230</u>	Lagers	1,494.56	1,619.74	-125.18	-8.38%	5,988.59	6,463.06	-474.47	-7.92%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	75.23	47.50	27.73	36.86%
<u>101-190-51260</u>	Workers' Compensation	0.00	192.01	-192.01	0.00%	0.00	701.20	-701.20	0.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	39.62	0.00	39.62	100.00%	571.23	982.58	-411.35	-72.01%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,935.00	14,934.00	-999.00	-7.17%
<u>101-190-52530</u>	Phone	495.98	174.86	321.12	64.74%	1,983.54	1,503.86	479.68	24.18%
<u>101-190-52590</u>	Training	1,403.58	0.00	1,403.58	100.00%	3,318.68	887.00	2,431.68	73.27%
<u>101-190-53600</u>	Office Expense	732.03	480.99	251.04	34.29%	3,862.08	3,470.01	392.07	10.15%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	26.72	-26.72	0.00%
<u>101-190-53616</u>	Other Grant Expense	73.00	0.00	73.00	100.00%	9,353.04	0.00	9,353.04	100.00%
<u>101-190-53618</u>	Small Equipment	0.00	109.19	-109.19	0.00%	0.00	1,214.64	-1,214.64	0.00%
<u>101-190-53626</u>	Fuel Expense	190.83	194.31	-3.48	-1.82%	695.26	639.05	56.21	8.08%
<u>101-190-53750</u>	Hazard Mitigation Plan	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 190 - Emergency Management Total:		22,210.92	19,371.51	2,839.41	12.78%	107,931.24	97,082.80	10,848.44	10.05%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	22,472.17	17,847.53	4,624.64	20.58%	90,647.52	73,249.45	17,398.07	19.19%
<u>101-200-51210</u>	Health Insurance	2,827.34	3,146.33	-318.99	-11.28%	10,765.65	12,695.19	-1,929.54	-17.92%
<u>101-200-51220</u>	FICA	1,694.81	1,355.73	339.08	20.01%	6,841.25	5,564.84	1,276.41	18.66%
<u>101-200-51230</u>	Lagers	2,164.22	2,177.41	-13.19	-0.61%	8,747.96	8,936.48	-188.52	-2.16%
<u>101-200-51250</u>	Unemployment Insurance	5.77	0.11	5.66	98.09%	155.51	80.94	74.57	47.95%
<u>101-200-51260</u>	Workers' Compensation	0.00	143.73	-143.73	0.00%	0.00	554.76	-554.76	0.00%
<u>101-200-52342</u>	GIS	1,050.00	300.00	750.00	71.43%	9,260.00	6,510.00	2,750.00	29.70%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	610.00	0.00	610.00	100.00%
<u>101-200-52500</u>	Dues	244.00	0.00	244.00	100.00%	810.00	0.00	810.00	100.00%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	525.00	625.00	-100.00	-19.05%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
<u>101-200-52530</u>	Phone	162.66	72.75	89.91	55.27%	650.47	613.16	37.31	5.74%
<u>101-200-53600</u>	Office Expense	705.36	60.00	645.36	91.49%	2,043.78	1,071.86	971.92	47.56%
<u>101-200-53605</u>	Postage	1,211.08	628.69	582.39	48.09%	2,567.58	1,214.61	1,352.97	52.69%
<u>101-200-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	23.37	0.00	23.37	100.00%
Department 200 - Planning & Development Total:		32,537.41	25,732.28	6,805.13	20.91%	133,648.09	112,116.29	21,531.80	16.11%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	6,104.48	6,287.62	-183.14	-3.00%	24,417.92	25,150.48	-732.56	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,841.31	5,217.55	-376.24	-7.77%	19,444.23	20,744.15	-1,299.92	-6.69%
<u>101-210-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	2,174.88	3,138.48	-963.60	-44.31%
<u>101-210-51220</u>	FICA	814.90	856.25	-41.35	-5.07%	3,265.66	3,415.35	-149.69	-4.58%
<u>101-210-51230</u>	Lagers	1,313.50	1,403.62	-90.12	-6.86%	5,263.47	5,599.11	-335.64	-6.38%
<u>101-210-51250</u>	Unemployment Insurance	4.27	2.71	1.56	36.53%	40.78	26.67	14.11	34.60%
<u>101-210-51260</u>	Workers' Compensation	0.00	16.28	-16.28	0.00%	0.00	60.46	-60.46	0.00%
<u>101-210-52500</u>	Dues	150.00	150.00	0.00	0.00%	150.00	150.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-210-52530</u>	Phone	113.34	87.30	26.04	22.98%	453.25	378.44	74.81	16.51%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	415.10	576.43	-161.33	-38.87%
<u>101-210-52590</u>	Training	150.00	1,000.00	-850.00	-566.67%	914.45	1,085.00	-170.55	-18.65%
<u>101-210-53600</u>	Office Expense	222.84	137.71	85.13	38.20%	869.53	1,715.59	-846.06	-97.30%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	84.18	54.76	29.42	34.95%
Department 210 - Auditor Total:		14,258.36	15,943.66	-1,685.30	-11.82%	57,493.45	62,094.92	-4,601.47	-8.00%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	6,129.60	1,756.00	4,373.60	71.35%	24,518.40	20,652.56	3,865.84	15.77%
<u>101-230-51210</u>	Health Insurance	1,087.44	392.31	695.13	63.92%	4,349.76	4,707.72	-357.96	-8.23%
<u>101-230-51220</u>	FICA	464.86	133.49	331.37	71.28%	1,859.44	1,568.95	290.49	15.62%
<u>101-230-51230</u>	Lagers	735.54	214.23	521.31	70.87%	2,942.16	2,393.15	549.01	18.66%
<u>101-230-51250</u>	Unemployment Insurance	2.65	0.00	2.65	100.00%	50.16	30.56	19.60	39.07%
<u>101-230-51260</u>	Workers' Compensation	0.00	133.06	-133.06	0.00%	0.00	1,065.01	-1,065.01	0.00%
<u>101-230-51270</u>	Uniforms	85.80	25.74	60.06	70.00%	324.34	249.90	74.44	22.95%
<u>101-230-52410</u>	Utilities	1,358.82	229.89	1,128.93	83.08%	1,846.77	1,239.55	607.22	32.88%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	151.03	0.00	151.03	100.00%	359.03	0.00	359.03	100.00%
<u>101-230-52530</u>	Phone	40.44	0.00	40.44	100.00%	161.76	161.85	-0.09	-0.06%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	113.30	0.00	113.30	100.00%
<u>101-230-53626</u>	Fuel Expense	94.25	0.00	94.25	100.00%	393.03	177.12	215.91	54.93%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,975.00	0.00	1,975.00	100.00%
Department 230 - Recycle Total:		10,150.43	2,884.72	7,265.71	71.58%	38,893.15	32,246.37	6,646.78	17.09%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	36,699.52	38,414.89	-1,715.37	-4.67%	145,633.44	153,334.13	-7,700.69	-5.29%
<u>101-240-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	1,790.25	0.00	1,790.25	100.00%
<u>101-240-51210</u>	Health Insurance	4,349.76	6,082.45	-1,732.69	-39.83%	17,399.04	24,326.63	-6,927.59	-39.82%
<u>101-240-51220</u>	FICA	2,694.23	2,844.14	-149.91	-5.56%	10,687.85	11,351.72	-663.87	-6.21%
<u>101-240-51230</u>	Lagers	4,080.79	4,686.62	-605.83	-14.85%	16,218.83	18,706.79	-2,487.96	-15.34%
<u>101-240-51250</u>	Unemployment Insurance	8.08	0.77	7.31	90.47%	200.66	122.69	77.97	38.86%
<u>101-240-51260</u>	Workers' Compensation	0.00	54.46	-54.46	0.00%	0.00	203.58	-203.58	0.00%
<u>101-240-52530</u>	Phone	370.51	145.26	225.25	60.79%	1,481.69	1,087.12	394.57	26.63%
<u>101-240-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-240-53600</u>	Office Expense	648.57	854.69	-206.12	-31.78%	2,801.85	2,672.30	129.55	4.62%
<u>101-240-53605</u>	Postage	0.00	0.00	0.00	0.00%	10.61	39.75	-29.14	-274.65%
<u>101-240-53618</u>	Small Equipment	0.00	1,788.00	-1,788.00	0.00%	259.99	1,788.00	-1,528.01	-587.72%
<u>101-240-54756</u>	Computer Software	5,675.00	0.00	5,675.00	100.00%	9,510.00	9,650.00	-140.00	-1.47%
Department 240 - Human Resources Total:		54,526.46	54,871.28	-344.82	-0.63%	205,994.21	223,632.71	-17,638.50	-8.56%
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	0.00	0.00	0.00	0.00%	437,668.14	9,843.11	427,825.03	97.75%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		2025	2026	April Variance		2025	2026	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	529,175.00	532,800.00	-3,625.00	-0.69%
	Department 900 - Transfer out Total:	0.00	0.00	0.00	0.00%	966,843.14	542,643.11	424,200.03	43.87%
	Expense Total:	1,426,949.83	1,616,121.86	-189,172.03	-13.26%	7,510,514.28	6,967,495.51	543,018.77	7.23%
	Fund 101 Surplus (Deficit):	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%
	Total Surplus (Deficit):	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Group Summary

Department	2025 April Activity	2026 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,575,218.08	1,401,397.68	-173,820.40	-11.03%	9,035,598.79	8,242,598.27	-793,000.52	-8.78%
Revenue Total:	1,575,218.08	1,401,397.68	-173,820.40	-11.03%	9,035,598.79	8,242,598.27	-793,000.52	-8.78%
Expense								
010 - Commission	23,153.10	71,058.38	-47,905.28	-206.91%	146,677.09	177,404.32	-30,727.23	-20.95%
020 - County Clerk	22,730.46	17,219.73	5,510.73	24.24%	80,646.34	75,386.97	5,259.37	6.52%
030 - Elections	10,410.29	13,082.27	-2,671.98	-25.67%	46,566.45	48,151.27	-1,584.82	-3.40%
040 - Facilities Management	83,426.95	96,014.89	-12,587.94	-15.09%	390,087.92	417,232.14	-27,144.22	-6.96%
050 - Sheriff	680,862.36	865,439.12	-184,576.76	-27.11%	3,390,615.36	3,465,869.18	-75,253.82	-2.22%
060 - Treasurer	11,671.09	12,864.88	-1,193.79	-10.23%	51,121.61	52,747.68	-1,626.07	-3.18%
070 - Collector	26,356.68	28,417.18	-2,060.50	-7.82%	117,164.63	126,493.84	-9,329.21	-7.96%
090 - Recorder	21,952.99	23,610.95	-1,657.96	-7.55%	89,329.76	94,038.56	-4,708.80	-5.27%
110 - Consolidated Courts	27,170.69	23,998.66	3,172.03	11.67%	95,066.00	96,529.12	-1,463.12	-1.54%
121 - 38th Circuit Associate Division No. 1	14,552.70	21,264.93	-6,712.23	-46.12%	62,593.20	77,823.67	-15,230.47	-24.33%
122 - 38th Circuit Associate Division No. 2	295.22	72.75	222.47	75.36%	1,475.03	809.69	665.34	45.11%
130 - Public Administrator	12,785.51	16,619.68	-3,834.17	-29.99%	56,696.80	59,740.58	-3,043.78	-5.37%
140 - Prosecuting Attorney	187,445.55	172,430.54	15,015.01	8.01%	766,939.85	741,700.82	25,239.03	3.29%
150 - Juvenile Office	34,047.33	51,226.13	-17,178.80	-50.46%	141,737.42	203,718.78	-61,981.36	-43.73%
160 - Coroner	7,959.20	9,023.75	-1,064.55	-13.38%	58,511.22	56,537.88	1,973.34	3.37%
170 - County Misc & Operations	121,575.30	67,852.90	53,722.40	44.19%	476,999.00	175,008.13	301,990.87	63.31%
180 - University Extension	6,870.83	7,121.67	-250.84	-3.65%	27,483.32	28,486.68	-1,003.36	-3.65%
190 - Emergency Management	22,210.92	19,371.51	2,839.41	12.78%	107,931.24	97,082.80	10,848.44	10.05%
200 - Planning & Development	32,537.41	25,732.28	6,805.13	20.91%	133,648.09	112,116.29	21,531.80	16.11%
210 - Auditor	14,258.36	15,943.66	-1,685.30	-11.82%	57,493.45	62,094.92	-4,601.47	-8.00%
230 - Recycle	10,150.43	2,884.72	7,265.71	71.58%	38,893.15	32,246.37	6,646.78	17.09%
240 - Human Resources	54,526.46	54,871.28	-344.82	-0.63%	205,994.21	223,632.71	-17,638.50	-8.56%
900 - Transfer out	0.00	0.00	0.00	0.00%	966,843.14	542,643.11	424,200.03	43.87%
Expense Total:	1,426,949.83	1,616,121.86	-189,172.03	-13.26%	7,510,514.28	6,967,495.51	543,018.77	7.23%
Fund 101 Surplus (Deficit):	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%
Total Surplus (Deficit):	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%

Fund Summary

Fund	2025	2026	April Variance		2025	2026	YTD Variance	
	April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%
Total Surplus (Deficit):	148,268.25	-214,724.18	-362,992.43	-244.82%	1,525,084.51	1,275,102.76	-249,981.75	-16.39%



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,648,925.00	22,648,925.00	1,412,285.34	8,270,400.41	0.00	-14,378,524.59	36.52%
Revenue Total:	22,648,925.00	22,648,925.00	1,412,285.34	8,270,400.41	0.00	-14,378,524.59	36.52%
Expense							
010 - Commission	779,820.00	779,820.00	71,058.38	177,404.32	2,064.40	600,351.28	23.01%
020 - County Clerk	278,706.00	278,706.00	17,219.73	75,386.97	1,669.08	201,649.95	27.65%
030 - Elections	245,918.00	245,918.00	13,082.27	48,151.27	85.77	197,680.96	19.62%
040 - Facilities Management	1,164,876.00	1,164,876.00	96,014.89	417,232.14	15,808.66	731,835.20	37.17%
050 - Sheriff	11,776,123.00	11,776,123.00	867,708.27	3,469,536.73	59,329.92	8,247,256.35	29.97%
060 - Treasurer	183,160.00	183,160.00	12,864.88	52,747.68	339.96	130,072.36	28.98%
070 - Collector	466,224.00	466,224.00	28,417.18	126,493.84	0.00	339,730.16	27.13%
090 - Recorder	352,200.00	352,200.00	23,610.95	94,038.56	0.00	258,161.44	26.70%
110 - Consolidated Courts	420,950.00	420,950.00	23,998.66	96,529.12	8,475.30	315,945.58	24.94%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	21,264.93	77,823.67	63,570.64	88,220.69	61.58%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	72.75	809.69	0.00	4,745.31	14.58%
130 - Public Administrator	246,203.00	246,203.00	16,619.68	59,740.58	1,737.85	184,724.57	24.97%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	172,430.54	741,700.82	1,549.78	2,003,572.40	27.06%
150 - Juvenile Office	665,043.00	711,226.35	51,226.13	203,718.78	70,458.38	437,049.19	38.55%
160 - Coroner	254,193.00	254,193.00	9,023.75	56,537.88	13,150.00	184,505.12	27.42%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	75,578.07	-121,040.40	401,316.54	2,799,973.86	9.10%
180 - University Extension	85,460.00	85,460.00	7,121.67	28,486.68	56,973.34	-0.02	100.00%
190 - Emergency Management	309,425.00	309,425.00	19,371.51	97,082.80	2,594.47	209,747.73	32.21%
200 - Planning & Development	395,982.00	395,982.00	25,732.28	112,116.29	218.20	283,647.51	28.37%
210 - Auditor	273,517.00	273,517.00	15,943.66	62,094.92	751.44	210,670.64	22.98%
230 - Recycle	76,458.00	76,458.00	2,884.72	32,246.37	0.00	44,211.63	42.18%
240 - Human Resources	768,973.00	768,973.00	54,871.28	223,632.71	205.72	545,134.57	29.11%
250 - Emergency Fund	625,000.00	625,000.00	0.00	0.00	0.00	625,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	1,045,710.00	1,045,710.00	0.00	542,643.11	0.00	503,066.89	51.89%
Expense Total:	26,476,184.00	26,522,367.35	1,626,116.18	6,675,114.53	700,299.45	19,146,953.37	27.81%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,873,442.35	-213,830.84	1,595,285.88	-700,299.45	4,768,428.78	-23.11%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	218,216.28	1,015,642.89	0.00	-2,294,357.11	30.68%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,310,000.00	3,310,000.00	218,216.28	1,015,642.89	0.00	-2,294,357.11	30.68%
Expense							
600 - Expenses - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	4,900,000.00	4,900,000.00	460,506.89	2,001,005.24	0.00	2,898,994.76	40.84%
Expense Total:	4,900,000.00	4,900,000.00	460,506.89	2,001,005.24	0.00	2,898,994.76	40.84%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-1,590,000.00	-1,590,000.00	-242,290.61	-985,362.35	0.00	604,637.65	61.97%
Fund: 205 - Federal Forfeiture I							
Revenue	20,000.00	20,000.00	0.00	2,328.02	0.00	-17,671.98	11.64%
Revenue Surplus (Deficit):	20,000.00	20,000.00	0.00	2,328.02	0.00	-17,671.98	11.64%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	700.00	15,098.55	1,159.40	88,242.05	15.56%
Expense Total:	104,500.00	104,500.00	700.00	15,098.55	1,159.40	88,242.05	15.56%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	-700.00	-12,770.53	-1,159.40	70,570.07	16.49%
Fund: 208 - Law Enforcement Training							
Revenue	12,700.00	12,700.00	616.50	2,459.32	0.00	-10,240.68	19.36%
Revenue Surplus (Deficit):	12,700.00	12,700.00	616.50	2,459.32	0.00	-10,240.68	19.36%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	1,812.40	7,294.14	0.00	6,205.86	54.03%
Expense Total:	13,500.00	13,500.00	1,812.40	7,294.14	0.00	6,205.86	54.03%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	-1,195.90	-4,834.82	0.00	-4,034.82	604.35%
Fund: 210 - Civil Process							
Revenue	83,500.00	83,500.00	6,974.53	17,612.20	0.00	-65,887.80	21.09%
Revenue Surplus (Deficit):	83,500.00	83,500.00	6,974.53	17,612.20	0.00	-65,887.80	21.09%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	1,595.00	3,749.19	3,753.45	127,497.36	5.56%
Expense Total:	135,000.00	135,000.00	1,595.00	3,749.19	3,753.45	127,497.36	5.56%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	5,379.53	13,863.01	-3,753.45	61,609.56	-19.63%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,750.00	12,750.00	1,421.53	6,196.78	0.00	-6,553.22	48.60%
Revenue Surplus (Deficit):	12,750.00	12,750.00	1,421.53	6,196.78	0.00	-6,553.22	48.60%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Expense Total:	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	2,750.00	2,750.00	1,421.53	6,196.78	0.00	3,446.78	225.34%
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	8,160.00	24,310.67	0.00	-34,689.33	41.20%
Revenue Surplus (Deficit):	59,000.00	59,000.00	8,160.00	24,310.67	0.00	-34,689.33	41.20%
Expense							
600 - Expenses - Payroll	58,950.00	58,950.00	2,300.20	9,176.95	0.00	49,773.05	15.57%
610 - Expenses - Other	84,500.00	84,500.00	5,562.00	13,798.00	282.00	70,420.00	16.66%
Expense Total:	143,450.00	143,450.00	7,862.20	22,974.95	282.00	120,193.05	16.21%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	297.80	1,335.72	-282.00	85,503.72	-1.25%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	240.00	720.00	0.00	-2,780.00	20.57%
Revenue Surplus (Deficit):	3,500.00	3,500.00	240.00	720.00	0.00	-2,780.00	20.57%
Expense							
800 - Disbursements	3,500.00	3,500.00	240.00	720.00	0.00	2,780.00	20.57%
Expense Total:	3,500.00	3,500.00	240.00	720.00	0.00	2,780.00	20.57%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	3,000.00	3,000.00	0.00	4,394.82	0.00	1,394.82	146.49%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	4,394.82	0.00	1,394.82	146.49%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	60.94	65.00	9,874.06	1.26%
Expense Total:	10,000.00	10,000.00	0.00	60.94	65.00	9,874.06	1.26%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	4,333.88	-65.00	11,268.88	-60.98%
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	458,402.27	2,079,881.86	0.00	-4,275,493.14	32.73%
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	458,402.27	2,079,881.86	0.00	-4,275,493.14	32.73%
Expense							
610 - Expenses - Other	505,000.00	505,000.00	0.00	5,305.41	0.00	499,694.59	1.05%
800 - Disbursements	6,220,000.00	6,220,000.00	347,508.00	1,619,099.74	0.00	4,600,900.26	26.03%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	6,725,000.00	6,725,000.00	347,508.00	1,624,405.15	0.00	5,100,594.85	24.15%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	110,894.27	455,476.71	0.00	825,101.71	-123.23%
Fund: 222 - CART							
Revenue	2,513,000.00	2,513,000.00	217,119.87	914,371.94	0.00	-1,598,628.06	36.39%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	217,119.87	914,371.94	0.00	-1,598,628.06	36.39%
Expense							
610 - Expenses - Other	712,000.00	712,000.00	0.00	276,848.20	0.00	435,151.80	38.88%
800 - Disbursements	1,885,500.00	1,885,500.00	0.00	681,000.16	0.00	1,204,499.84	36.12%
Expense Total:	2,597,500.00	2,597,500.00	0.00	957,848.36	0.00	1,639,651.64	36.88%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	217,119.87	-43,476.42	0.00	41,023.58	51.45%
Fund: 231 - Common I							
Revenue	3,452,720.00	3,452,720.00	172,508.21	1,241,520.41	0.00	-2,211,199.59	35.96%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	172,508.21	1,241,520.41	0.00	-2,211,199.59	35.96%
Expense							
600 - Expenses - Payroll	1,324,723.00	1,324,723.00	94,736.50	386,840.74	0.00	937,882.26	29.20%
610 - Expenses - Other	2,584,406.00	2,584,406.00	92,417.42	393,785.16	1,056,812.07	1,133,808.77	56.13%
Expense Total:	3,909,129.00	3,909,129.00	187,153.92	780,625.90	1,056,812.07	2,071,691.03	47.00%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	-14,645.71	460,894.51	-1,056,812.07	-139,508.56	130.57%
Fund: 232 - Common II							
Revenue	4,250,349.00	4,250,349.00	176,824.56	1,124,062.24	0.00	-3,126,286.76	26.45%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	176,824.56	1,124,062.24	0.00	-3,126,286.76	26.45%
Expense							
600 - Expenses - Payroll	1,117,268.00	1,117,268.00	74,996.67	317,930.39	0.00	799,337.61	28.46%
610 - Expenses - Other	3,437,345.00	3,437,345.00	74,872.14	391,908.64	1,105,420.11	1,940,016.25	43.56%
Expense Total:	4,554,613.00	4,554,613.00	149,868.81	709,839.03	1,105,420.11	2,739,353.86	39.86%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	26,955.75	414,223.21	-1,105,420.11	-386,932.90	227.17%
Fund: 233 - Bridge							
Revenue	462,500.00	462,500.00	0.00	160,464.75	0.00	-302,035.25	34.70%
Revenue Surplus (Deficit):	462,500.00	462,500.00	0.00	160,464.75	0.00	-302,035.25	34.70%
Expense							
610 - Expenses - Other	773,996.00	773,996.00	0.00	0.00	7,122.45	766,873.55	0.92%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	773,996.00	773,996.00	0.00	0.00	7,122.45	766,873.55	0.92%
Fund: 233 - Bridge Surplus (Deficit):	-311,496.00	-311,496.00	0.00	160,464.75	-7,122.45	464,838.30	-49.23%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	850,000.00	850,000.00	0.00	1,288,821.95	0.00	438,821.95	151.63%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	1,288,821.95	0.00	438,821.95	151.63%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	210,358.67	1,870,792.57	72,585.96	5,178,396.47	27.29%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
Expense Total:	7,146,775.00	7,146,775.00	210,358.67	1,870,792.57	72,585.96	5,203,396.47	27.19%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	-210,358.67	-581,970.62	-72,585.96	5,642,218.42	10.40%
Fund: 241 - Assessment							
Revenue	1,379,685.00	1,379,685.00	12,652.16	1,114,203.92	0.00	-265,481.08	80.76%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	12,652.16	1,114,203.92	0.00	-265,481.08	80.76%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	76,791.02	310,436.26	0.00	895,232.74	25.75%
610 - Expenses - Other	621,100.00	621,100.00	4,214.61	77,461.29	24,129.92	519,508.79	16.36%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,826,769.00	1,826,769.00	81,005.63	387,897.55	24,129.92	1,414,741.53	22.55%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	-68,353.47	726,306.37	-24,129.92	1,149,260.45	-157.06%
Fund: 250 - LEST							
Revenue	3,285,000.00	3,285,000.00	248,965.42	1,106,128.72	0.00	-2,178,871.28	33.67%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	248,965.42	1,106,128.72	0.00	-2,178,871.28	33.67%
Expense							
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
702 - Prosecutor - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710 - Sheriff - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - Prosecutor - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,612,000.00	3,612,000.00	293,137.10	1,166,180.37	0.00	2,445,819.63	32.29%
Expense Total:	3,612,000.00	3,612,000.00	293,137.10	1,166,180.37	0.00	2,445,819.63	32.29%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	-44,171.68	-60,051.65	0.00	266,948.35	18.36%
Fund: 255 - LERF							
Revenue	54,500.00	54,500.00	3,823.32	12,661.82	0.00	-41,838.18	23.23%
Revenue Surplus (Deficit):	54,500.00	54,500.00	3,823.32	12,661.82	0.00	-41,838.18	23.23%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Expense Total:	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Fund: 255 - LERF Surplus (Deficit):	-175,500.00	-175,500.00	3,823.32	831.30	0.00	176,331.30	-0.47%
Fund: 256 - Building Capital Fund							
Revenue							
	985,000.00	985,000.00	0.00	18,442.79	0.00	-966,557.21	1.87%
Revenue Surplus (Deficit):	985,000.00	985,000.00	0.00	18,442.79	0.00	-966,557.21	1.87%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	30,249.50	237,711.34	2,027,644.25	734,644.41	75.51%
Expense Total:	3,000,000.00	3,000,000.00	30,249.50	237,711.34	2,027,644.25	734,644.41	75.51%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	-30,249.50	-219,268.55	-2,027,644.25	-231,912.80	111.51%
Fund: 260 - P.A. Training							
Revenue							
	7,950.00	7,950.00	785.54	3,189.22	0.00	-4,760.78	40.12%
Revenue Surplus (Deficit):	7,950.00	7,950.00	785.54	3,189.22	0.00	-4,760.78	40.12%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	360.00	2,610.00	545.70	8,844.30	26.30%
Expense Total:	12,000.00	12,000.00	360.00	2,610.00	545.70	8,844.30	26.30%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	425.54	579.22	-545.70	4,083.52	-0.83%
Fund: 265 - Delinquent Taxes							
Revenue							
	8,750.00	8,750.00	1,161.58	2,138.07	0.00	-6,611.93	24.44%
Revenue Surplus (Deficit):	8,750.00	8,750.00	1,161.58	2,138.07	0.00	-6,611.93	24.44%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	171.36	1,121.77	0.00	6,878.23	14.02%
Expense Total:	8,000.00	8,000.00	171.36	1,121.77	0.00	6,878.23	14.02%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	990.22	1,016.30	0.00	266.30	135.51%
Fund: 268 - Adm. Handling Cost							
Revenue							
	398,185.00	398,185.00	17,930.99	98,004.80	0.00	-300,180.20	24.61%
Revenue Surplus (Deficit):	398,185.00	398,185.00	17,930.99	98,004.80	0.00	-300,180.20	24.61%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	17,605.99	95,712.09	0.00	329,472.91	22.51%
Expense Total:	425,185.00	425,185.00	17,605.99	95,712.09	0.00	329,472.91	22.51%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	325.00	2,292.71	0.00	29,292.71	-8.49%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 269 - Law Library							
Revenue							
	53,500.00	53,500.00	0.00	15,535.74	0.00	-37,964.26	29.04%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	15,535.74	0.00	-37,964.26	29.04%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	3,887.05	0.00	96,112.95	3.89%
Expense Total:	100,000.00	100,000.00	0.00	3,887.05	0.00	96,112.95	3.89%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	11,648.69	0.00	58,148.69	-25.05%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,214.00	13,307.60	0.00	-24,452.40	35.24%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,214.00	13,307.60	0.00	-24,452.40	35.24%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	27,383.91	54,616.09	33.40%
Expense Total:	82,000.00	82,000.00	0.00	0.00	27,383.91	54,616.09	33.40%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	3,214.00	13,307.60	-27,383.91	30,163.69	31.82%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	11,464.16	50,690.43	0.00	-103,574.57	32.86%
Revenue Surplus (Deficit):	154,265.00	154,265.00	11,464.16	50,690.43	0.00	-103,574.57	32.86%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	203.48	15,193.22	823.66	125,983.12	11.28%
Expense Total:	142,000.00	142,000.00	203.48	15,193.22	823.66	125,983.12	11.28%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	11,260.68	35,497.21	-823.66	22,408.55	282.70%
Fund: 275 - Tax Maintenance							
Revenue							
	191,300.00	191,300.00	0.00	0.00	0.00	-191,300.00	0.00%
Revenue Surplus (Deficit):	191,300.00	191,300.00	0.00	0.00	0.00	-191,300.00	0.00%
Expense							
610 - Expenses - Other	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	0.00%
Expense Total:	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	0.00%
Fund: 275 - Tax Maintenance Surplus (Deficit):	1,300.00	1,300.00	0.00	0.00	0.00	-1,300.00	0.00%
Fund: 280 - Building Inspection							
Revenue							
	345,000.00	345,000.00	35,491.62	134,069.81	0.00	-210,930.19	38.86%
Revenue Surplus (Deficit):	345,000.00	345,000.00	35,491.62	134,069.81	0.00	-210,930.19	38.86%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
600 - Expenses - Payroll	266,633.00	266,633.00	19,482.20	74,214.52	0.00	192,418.48	27.83%
610 - Expenses - Other	559,050.00	559,050.00	8,416.89	41,525.97	14,998.66	502,525.37	10.11%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	825,683.00	825,683.00	27,899.09	115,740.49	14,998.66	694,943.85	15.83%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	7,592.53	18,329.32	-14,998.66	484,013.66	-0.69%
Fund: 285 - County Elections Revenue							
	336,000.00	336,000.00	0.00	5,757.88	0.00	-330,242.12	1.71%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	5,757.88	0.00	-330,242.12	1.71%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	18,813.91	0.00	315,186.09	5.63%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	334,000.00	334,000.00	0.00	18,813.91	0.00	315,186.09	5.63%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	-13,056.03	0.00	-15,056.03	-652.80%
Fund: 288 - Elections 5% Revenue							
	42,500.00	42,500.00	0.00	3,885.33	0.00	-38,614.67	9.14%
Revenue Surplus (Deficit):	42,500.00	42,500.00	0.00	3,885.33	0.00	-38,614.67	9.14%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	148.03	597.73	448.16	79,404.11	1.30%
Expense Total:	80,450.00	80,450.00	148.03	597.73	448.16	79,404.11	1.30%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	-148.03	3,287.60	-448.16	40,789.44	-7.48%
Fund: 289 - HAVA Revenue							
	83,300.00	83,300.00	0.00	12,461.98	0.00	-70,838.02	14.96%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	12,461.98	0.00	-70,838.02	14.96%
Expense							
610 - Expenses - Other	82,500.00	82,500.00	0.00	0.00	0.00	82,500.00	0.00%
Expense Total:	82,500.00	82,500.00	0.00	0.00	0.00	82,500.00	0.00%
Fund: 289 - HAVA Surplus (Deficit):	800.00	800.00	0.00	12,461.98	0.00	11,661.98	1,557.75%
Fund: 420 - Stone Hollow NID Revenue							
	22,000.00	22,000.00	0.00	18,355.76	0.00	-3,644.24	83.44%
Revenue Surplus (Deficit):	22,000.00	22,000.00	0.00	18,355.76	0.00	-3,644.24	83.44%
Expense							
610 - Expenses - Other	21,963.00	21,963.00	0.00	0.00	0.00	21,963.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 04/30/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	21,963.00	21,963.00	0.00	0.00	0.00	21,963.00	0.00%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	37.00	37.00	0.00	18,355.76	0.00	18,318.76	49,610.16%
Fund: 430 - River Downs West NID							
Revenue	44,300.00	44,300.00	0.00	40,743.68	0.00	-3,556.32	91.97%
Revenue Surplus (Deficit):	44,300.00	44,300.00	0.00	40,743.68	0.00	-3,556.32	91.97%
Expense							
610 - Expenses - Other	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Expense Total:	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	625.00	625.00	0.00	-2,931.97	0.00	-3,556.97	-469.12%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	627,075.00	627,075.00	0.00	532,800.09	0.00	-94,274.91	84.97%
Revenue Surplus (Deficit):	627,075.00	627,075.00	0.00	532,800.09	0.00	-94,274.91	84.97%
Expense							
610 - Expenses - Other	627,075.00	627,075.00	0.00	532,799.97	0.00	94,275.03	84.97%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	627,075.00	627,075.00	0.00	532,799.97	0.00	94,275.03	84.97%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	0.12	0.00	0.12	0.00%
Fund: 560 - ARPA Funds							
Revenue	65,000.00	65,000.00	1,576.47	39,567.93	0.00	-25,432.07	60.87%
Revenue Surplus (Deficit):	65,000.00	65,000.00	1,576.47	39,567.93	0.00	-25,432.07	60.87%
Expense							
610 - Expenses - Other	565,212.74	565,212.74	2,293.87	169,844.69	399,367.62	-3,999.57	100.71%
900 - Transfer out	191,600.00	191,600.00	0.00	0.00	0.00	191,600.00	0.00%
Expense Total:	756,812.74	756,812.74	2,293.87	169,844.69	399,367.62	187,600.43	75.21%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-717.40	-130,276.76	-399,367.62	162,168.36	76.56%
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-436,961.77	1,901,988.93	-5,442,841.77	14,250,201.25	19.90%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-3,827,259.00	-3,873,442.35	-213,830.84	1,595,285.88	-700,299.45	4,768,428.78
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	-242,290.61	-985,362.35	0.00	604,637.65
205 - Federal Forfeiture I	-84,500.00	-84,500.00	-700.00	-12,770.53	-1,159.40	70,570.07
208 - Law Enforcement Training	-800.00	-800.00	-1,195.90	-4,834.82	0.00	-4,034.82
210 - Civil Process	-51,500.00	-51,500.00	5,379.53	13,863.01	-3,753.45	61,609.56
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	1,421.53	6,196.78	0.00	3,446.78
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	297.80	1,335.72	-282.00	85,503.72
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	4,333.88	-65.00	11,268.88
221 - Road Sales Tax	-369,625.00	-369,625.00	110,894.27	455,476.71	0.00	825,101.71
222 - CART	-84,500.00	-84,500.00	217,119.87	-43,476.42	0.00	41,023.58
231 - Common I	-456,409.00	-456,409.00	-14,645.71	460,894.51	-1,056,812.07	-139,508.56
232 - Common II	-304,264.00	-304,264.00	26,955.75	414,223.21	-1,105,420.11	-386,932.90
233 - Bridge	-311,496.00	-311,496.00	0.00	160,464.75	-7,122.45	464,838.30
235 - Road & Bridge Capital Reqt	-6,296,775.00	-6,296,775.00	-210,358.67	-581,970.62	-72,585.96	5,642,218.42
241 - Assessment	-447,084.00	-447,084.00	-68,353.47	726,306.37	-24,129.92	1,149,260.45
250 - LEST	-327,000.00	-327,000.00	-44,171.68	-60,051.65	0.00	266,948.35
255 - LERF	-175,500.00	-175,500.00	3,823.32	831.30	0.00	176,331.30
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	-30,249.50	-219,268.55	-2,027,644.25	-231,912.80
260 - P.A. Training	-4,050.00	-4,050.00	425.54	579.22	-545.70	4,083.52
265 - Delinquent Taxes	750.00	750.00	990.22	1,016.30	0.00	266.30
268 - Adm. Handling Cost	-27,000.00	-27,000.00	325.00	2,292.71	0.00	29,292.71
269 - Law Library	-46,500.00	-46,500.00	0.00	11,648.69	0.00	58,148.69
271 - Record Retention	-44,240.00	-44,240.00	3,214.00	13,307.60	-27,383.91	30,163.69
272 - Record Technology	12,265.00	12,265.00	11,260.68	35,497.21	-823.66	22,408.55
275 - Tax Maintenance	1,300.00	1,300.00	0.00	0.00	0.00	-1,300.00
280 - Building Inspection	-480,683.00	-480,683.00	7,592.53	18,329.32	-14,998.66	484,013.66
285 - County Elections	2,000.00	2,000.00	0.00	-13,056.03	0.00	-15,056.03
288 - Elections 5%	-37,950.00	-37,950.00	-148.03	3,287.60	-448.16	40,789.44
289 - HAVA	800.00	800.00	0.00	12,461.98	0.00	11,661.98
420 - Stone Hollow NID	37.00	37.00	0.00	18,355.76	0.00	18,318.76
430 - River Downs West NID	625.00	625.00	0.00	-2,931.97	0.00	-3,556.97
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.12	0.00	0.12
560 - ARPA Funds	-691,812.74	-691,812.74	-717.40	-130,276.76	-399,367.62	162,168.36
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-436,961.77	1,901,988.93	-5,442,841.77	14,250,201.25