



County Commission

400 East Locust Street
Union, Missouri 63084

PUBLIC HEARING

<http://www.franklinmo.org/>

Minutes

Thursday, January 2, 2025

9:30 AM

Commission Chambers

Opening

I. Call to Order

Attendee Name	Present	Absent
Presiding Commissioner Tim Brinker	<input checked="" type="checkbox"/>	
First District Commissioner Paul Overschmidt	<input checked="" type="checkbox"/>	
Second District Commissioner Ken Cox	<input checked="" type="checkbox"/>	
Mark Piontek, County Counselor	<input checked="" type="checkbox"/>	
Amanda Jasper, Executive Administrative Assistant	<input checked="" type="checkbox"/>	
Angela Gibson, Auditor	<input checked="" type="checkbox"/>	
Jeff Titter, 911/Communications Director	<input checked="" type="checkbox"/>	
Abe Cook, EMA Director	<input checked="" type="checkbox"/>	
Tony Buel, Health Department Director	<input checked="" type="checkbox"/>	
Jim Grutsch, Highway Administrator	<input checked="" type="checkbox"/>	
Anne Barry, Human Resources Administrator	<input checked="" type="checkbox"/>	
Tim Baker, Clerk	<input checked="" type="checkbox"/>	
Dawn Mentz, Assessor	<input checked="" type="checkbox"/>	
Lisa Smart, Recorder	<input checked="" type="checkbox"/>	

II. Public Hearing on Proposed Budget for Fiscal Year 2025 for Franklin County

Angela Gibson, Auditor:

"The proposed appropriations were made available to the public and the entire budget was provided to all of you prior to today. The 2025 budget, for your consideration, reflects various priorities and challenges that have impacted the overall financial position of the County. The priorities for the 2025 budget include maintaining financial stability with the County's major operating funds, implementing a 4% Cost of Living Adjustment, and supporting the goals and objectives of office holders and departments. Personnel services in the 2025 budget will make up 37% of the total county-wide operational expenditures.

A few of the challenges faced with preparing the 2025 budget are accurately projecting expenditures that have shown an increase in rates such as insurance, including health and property liability, fuel, environmental response expenses that are dependent on weather, public and road safety. Legislative mandates and restrictions on federal expenditures are an added challenge in the budget planning process.

The 2025 budget total projected revenues are \$110.7 million are available for total appropriations. Sales tax for 2025 has been projected at \$32.7 million, a conservative 2% increase of year end estimates from 2024. The appropriations budgeted for 2025 total \$92.3 million, 1.2 million less than the 2024 budget.

Preparing the fiscal year budget entails months of preparation by the Auditor’s office as well as the elected officials and department heads. I appreciate the assistance of the Commission and all county staff that maintains a conservative mindset when preparing departmental budget requests.”

III. Public Request for Discussion/Action

No one spoke in favor or in opposition of the proposed budget for fiscal year 2025 for Franklin County.

IV. Adjournment

Meeting adjourned at 9:35 a.m.

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>



County Commission

400 East Locust Street

Union, MO 63084

<http://www.franklinmo.org/>

Regular Meeting Minutes

Thursday, January 2, 2025

10:00 AM

Commission Chambers

Opening

I. Call to Order

Attendee Name	Present	Absent
Tim Brinker, Presiding Commissioner	<input checked="" type="checkbox"/>	
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>	
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>	
Mark Piontek, County Counselor	<input checked="" type="checkbox"/>	
Amanda Jasper, Executive Administrative Assistant	<input checked="" type="checkbox"/>	
Angela Gibson, Auditor	<input checked="" type="checkbox"/>	
Jeff Titter, 911/Communications Director	<input checked="" type="checkbox"/>	
Abe Cook, EMA Director	<input checked="" type="checkbox"/>	
Tony Buel, Health Department Director	<input checked="" type="checkbox"/>	
Jim Grutsch, Highway Administrator	<input checked="" type="checkbox"/>	
Anne Barry, Human Resources Administrator	<input checked="" type="checkbox"/>	
Tim Baker, Clerk	<input checked="" type="checkbox"/>	
Dawn Mentz, Assessor	<input checked="" type="checkbox"/>	
Lisa Smart, Recorder	<input checked="" type="checkbox"/>	
Steve Pelton, Sheriff	<input checked="" type="checkbox"/>	

II. Minutes Approval

a. December 31, 2024

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

III. Public Request for Discussion/Action – NONE

IV. Action Items

a. COMMISSION ORDER 2025-01 Appropriation Order – Budget for Fiscal Year 2025

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

b. COMMISSION ORDER 2025-02 In the matter of approving and authorizing execution of a renewal quotation with Environmental Systems Research Institute, Inc. for Planning & Zoning

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

c. COMMISSION ORDER 2025-03 In the matter of reappointing Alan Mastin to the Franklin County Board of Equalization

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

d. COMMISSION ORDER 2025-04 In the matter of reappointing Michael Wood to the Franklin County Board of Equalization

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

e. COMMISSION ORDER 2025-05 In the matter of approving the Consent Agenda and all items listed thereon

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

V. Discussion Items and Reports

- a. Elected Official and Departmental Reports (as needed) – **NONE**
- b. Commission Discussion – **Ken Cox, 2nd District Commissioner, asked Jim Grutsch, Highway Administrator, about snow removal equipment relative to a winter storm that is expected to impact the Franklin County area over the weekend. Jim Grutsch stated that they started pretreating the roads and will continue through Saturday, all trucks will be equipped and ready to go. Ken Cox asked about having a sufficient number of trucks available; Jim Grutsch stated all trucks will be operational except one.**

VI. Years of Service / Retirement Recognition – NONE

VII. Adjournment

Meeting adjourned at 10:08 a.m.

Voter Name	Motion	Second	Aye
Tim Brinker, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Tuesday, January 7, 2025
Subdivision Vacation

IN THE MATTER OF ACCEPTING AND APPROVING A PETITION FOR VACATION OF SUBDIVISION ROAD

WHEREAS, pursuant to Section 71.270, RSMo. 2000, on the 7th day of January 2025, Charlene Cox (“Petitioner”), property owner of certain tracts lying on both sides of the below described roadway, submitted to the Franklin County Commission a Petition for Vacation of Subdivision Road (“Petition”) for the vacation and abandonment of the road described as follows:

A tract of land being all of a 26 ft. wide road known as “Stickney Street” lying between Lots 29 and 30 and between Lots 35 and 36 of Block 3 of “The Town of Dry Branch” recorded in Plat Book B, Page 54 of the Franklin County Recorder of Deeds Office, being part of the Northwest Quarter of the Northwest Quarter of Section 16, Township 41 North, Range 1 West of the 5th P.M., Franklin County, Missouri, to wit:

Beginning as a point at the Northwest Corner of said Lot 29, also being on the East right-of-way line of said “Stickney Street”; thence leaving said North line, along said West line and said East right-of-way line S46 degrees-28’-16”E 200.00 ft. to a point at the Southwest Corner of said Lot 30, also being in the centerline of “West Springfield Road”; thence leaving said West line and said East right-of-way line, along said centerline S50 degrees-28’-27”W 26.00 ft. to a point at the Southeast Corner of said Lot 35, also being on the West right-of-way line of said “Stickney Street”; thence leaving said centerline, along said East line and said West right-of-way line N46 degrees-28’-16”W 200.00 ft. to a point at the Northeast Corner of said Lot 36; thence leaving said East line and said West right-of-way line, along the North right-of-way line of said “Stickney Street” N50 degrees-28’-27”E 26.00 ft. to the point of beginning, containing 0.12 acres.

WHEREAS, on or before December 13, 2024, being not less than 15 days prior to the First Term of Court of the Franklin County Commission where the Petition will be presented, Petitioners posted the Notice of Filing of Petition for Vacation of Subdivision Road (“Notice”) in five (5) public places within Franklin County, and mailed a copy of said Notice to residents of adjoining lots and utility providers in the area of the road to be vacated, as shown in the Affidavit attached hereto and incorporated herein by reference; and

WHEREAS, Petitioners pray that the aforementioned road be vacated and abandoned to the owners of the adjoining land and that the order of such vacation be filed with the Franklin County Recorder of Deeds pursuant to Section 71.270, RSMo. 2000; and

WHEREAS, based upon the review of the Petition, the Franklin County Commission, being fully advised in the premises, does hereby find and determine that it is just to vacate the hereinbefore described road.

IT IS THEREFORE ORDERED by the Franklin County Commission that the road, as legally described in the attached Petition and depicted in the attached Exhibit A, is hereby vacated and the lots and roads are returned to the original tract.

IT IS FURTHER ORDERED that it shall be the responsibility of the Petitioners to file the original with the office of the Franklin County Recorder of Deeds.

IT IS FURTHER ORDERED that a copy of this Order and the Petition be provided to the Petitioners; Attorney Brandon Bardot; Tim Baker, County Clerk; Jim Grutsch, Highway Administrator; Lisa Smart, Recorder of Deeds; Scottie Eagan, Planning & Zoning Director; Curtis Ellison, GIS Technician; Crystal Holdmeier, Planning and Zoning; Dawn Mentz, Assessor; and to Doug Trentmann, Collector of Revenue.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

PETITION FOR VACATION OF SUBDIVISION ROAD

STATE OF MISSOURI)
) ss
COUNTY OF FRANKLIN)

COMES NOW Charlene Cox, surviving spouse of the late David Cox , Petitioner, owner in fee of certain tracts lying on both sides of the below described roadway and for their Petition to the Commission of Franklin County for Vacation of Subdivision Road under Section 71.270 RSMo. state as follows:

WHEREAS, Petitioner, is the owner of a certain tracts of land described in instruments recorded at document number 1505899 and document number 2403428 and depicted on the attached “The Town of Dry Branch Plat 2”; and

WHEREAS, Said tracts of land are situated on both sides of an undeveloped, 26’ wide, dead end roadway, platted as “Stickney Street;” and

WHEREAS, Petitioner, being the owner of the ground lying on both sides of the roadway easement now wish that said roadway be vacated to eliminate the easement and thereby allow for the development of the servient estate; and

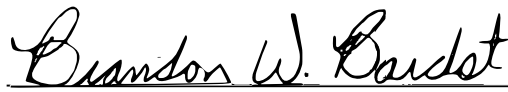
WHEREAS, said easement, having been dedicated to the public as set forth in Section 445.070 RSMo., is subject to vacation pursuant to Section 71.270 RSMo.; and

WHEREAS, Notice of this request for Vacation of an Easement will be published in the Washington Missouri)or in the alternative posted in five public places in the County) not less than 15 days prior to the Term of this Commission of January 7, 2025, at which this Petition will be presented; and

WHEREAS, All utility providers which provide service in the area of the easement in question will be presented with proper notice of this Petition prior to its presentation to the Commission;

NOW THEREFORE, Petitioner, Charlene Cox, in accordance with Section 71.270 RSMo., prays that this Commission enter an order vacating the platted easement known as "Stickney Street" as set forth and recorded at Plat Book B, Page 27 and Plat Book B, Page 54 in the Office of the Recorder of Deeds.

Respectfully submitted,



Aubuchon, Buescher & Goodale, LLC.

Brandon W. Bardot MBE #64714

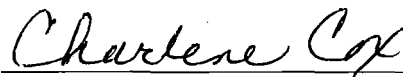
104 S. McKinley Ste. B.

Union MO 63084

636-583-4541, 636-583-1162 (fax)

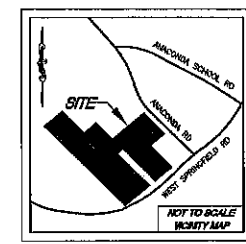
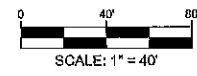
brandon@abgblaw.com

Attorney for Petitioner



Charlene Cox

THE TOWN OF DRY BRANCH PLAT 2
 BEING A RESUBDIVISION PLAT OF BLOCK 3 OF "THE TOWN OF DRY BRANCH",
 ALL OF LOTS 27, 28, 29, 30, 35, 36 AND PART OF LOTS 20 AND 22,
 PART OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16,
 TOWNSHIP 41 NORTH, RANGE 1 WEST OF THE 5TH P.M.,
 FRANKLIN COUNTY, MISSOURI



- NOTES:**
- Bearings referenced to Grid North of the Missouri Coordinate System 1983, East Zone per GPS observations utilizing the MoDOT VRS RTK Network.
 - Field work was completed on this site by Buescher Frankenberg Associates, Inc. on May, 29, 2024.
 - M = indicates measured outboundary information obtained by Buescher Frankenberg Associates, Inc.
 - R = recorded outboundary information as per "The Town of Dry Branch" recorded in Plat Book 6, Page 54, as per "General Warranty Deed" recorded on March 28, 2024, as Document No. 2403428, as per "General Warranty Deed" recorded on April 30, 2015, as Document No. 1505899, as per "Quit Claim Deed" recorded on September 29, 2015, as Document No. 1514570, as per "General Warranty Deed" recorded on September 18, 2023, as Document No. 2311035, as per "General Warranty Deed" recorded on November 24, 2020, as Document No. 2020482, as per "General Warranty Deed" recorded on November 19, 2020, as Document No. 2020138, as per "Release of Tax Sale Certificate of Purchase" recorded on April 22, 2020, as Document No. 2005613 of the Franklin County Recorder of Deeds Office.
 - General Warranty Deed recorded on March 28, 2024, as Document No. 2403428, as per General Warranty Deed recorded on April 30, 2015, as Document No. 1505899 of the Franklin County Recorder of Deeds Office.

LEGAL DESCRIPTION: TOWN OF DRY BRANCH PLAT 2 - LOT 1A
 A tract of land being part of _____ of the _____ quarter of Section _____, Township _____ North, Range _____ West of the 5th P.M., _____ County, Missouri, to wit:
 Beginning at a
 N00°01'37"W 856.55 ft.
 to the point of beginning, containing _____ acres. Subject to any and all easements, conditions, restrictions, etc. of record.

CERTIFICATE OF OWNERSHIP:
 We, Charlene Faye Cox and David Charles Cox, hereby certify that we are the owners of the property shown and described herein, and have caused the same to be surveyed and subdivided in the manner shown on this plat, and we hereby freely adopt this plan of subdivision.
 The subdivision shall be known as "The Town of Dry Branch Plat 2".
 The utility easements as shown hereon are hereby dedicated to the various utility companies for utility purposes.
 IN WITNESS WHEREOF, we have executed this plat as of
 this ____ day of _____, 2024.

Charlene Faye Cox _____ David Charles Cox _____

STATE OF MISSOURI }
 COUNTY OF FRANKLIN } SS
 On this ____ day of _____, 2024, before me personally appeared Charlene Faye Cox and David Charles Cox, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.
 My term expires: _____

CERTIFICATE OF APPROVAL:
 I hereby certify that the minor subdivision shown on this plat does not involve the creation of new public streets or any change in existing public streets, that the subdivision shown is in all respects in compliance with the Unified Land Use Regulations of Franklin County, Missouri, and that therefore this plat has been approved by the Planning Director, subject to its being recorded in the Office of the Recorder of Deeds within 60 days of the date below.
 Scyllie C. Engen, Planning and Zoning Director _____ Date _____

STATE OF MISSOURI }
 COUNTY OF FRANKLIN } SS
 This is to certify to Charlene Faye Cox and David Charles Cox, that during the month of July, 2024, we executed a Property Boundary Survey and Subdivision Plat being a Resubdivision Plat of Block 3 of "The Town of Dry Branch", all of Lots 27, 28, 29, 30, 35, 36 and part of Lots 20 and 22, recorded in Book 8, Page 54, being part of the Northwest quarter of the Northwest quarter of Section 16, Township 41 North, Range 1 West of the 5th P.M., Franklin County, Missouri. To the best of my knowledge and belief, this map or plat and the survey on which it is based were made in accordance with the current Missouri Standards for Property Boundary Surveys of the Missouri Department of Commerce and Insurance, Missouri Board of Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects and meets the accuracy requirement of a Rural Survey as defined therein.

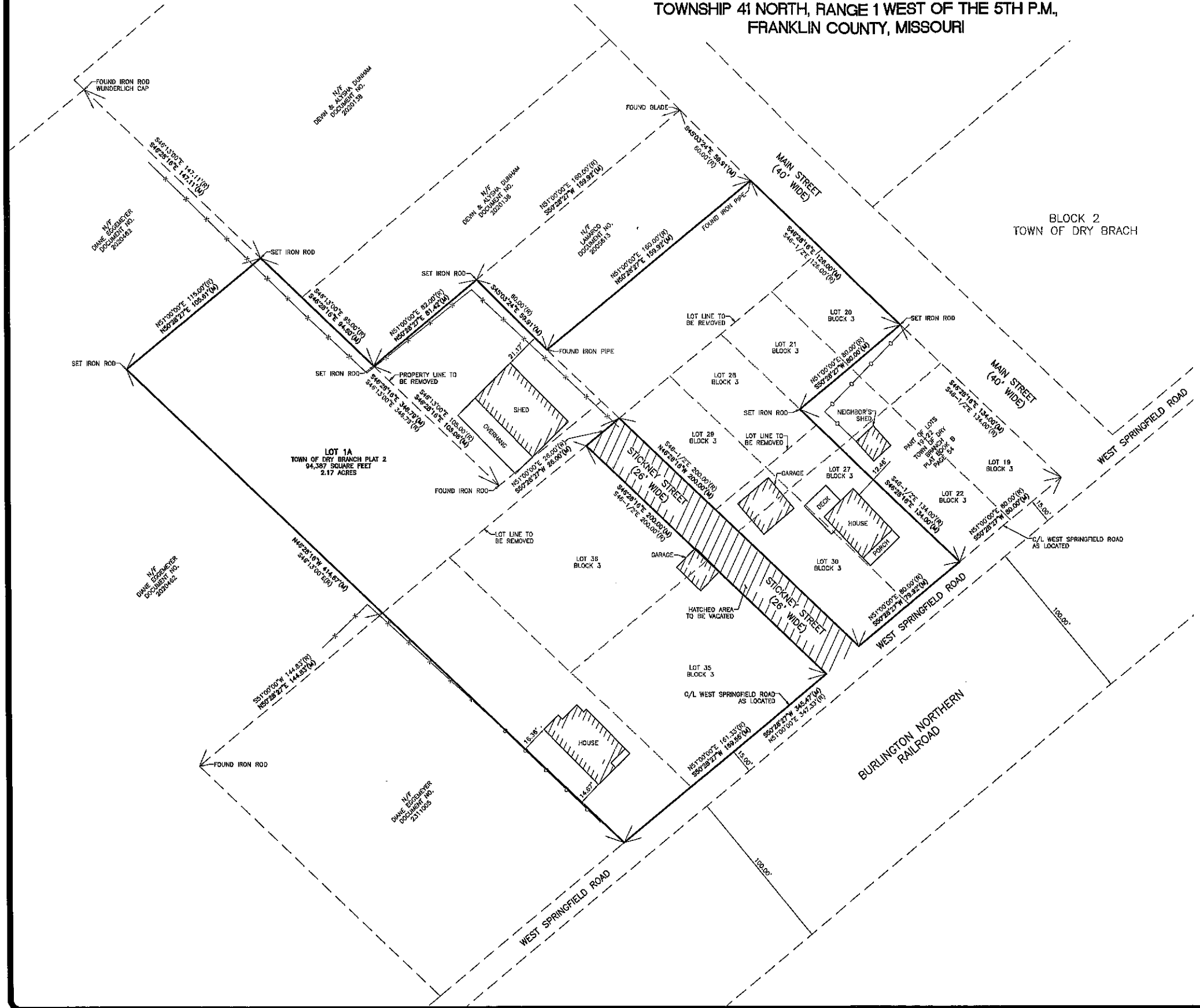
BFA
 Engineering-Surveying
 WASHINGTON, MISSOURI 63090
 TELEPHONE: (636) 239-4751
 103 ELM STREET
 bfaeng.com

CHARLENE & DAVID COX
 1909 WEST SPRINGFIELD ROAD
 1921 WEST SPRINGFIELD ROAD
 ST. CLAIR, MISSOURI 63077
 FRANKLIN COUNTY

EXHIBIT
1
 tables

Date: _____
 Mark R. Frankenberg, P.L.S. #2385
 State of Missouri
 Surveyor
 for Buescher Frankenberg Associates, Inc.
 Certificate #0056

DRAWN J.R.M.
 DATE 7/30/24
 JOB NO. 8274
 SHEET NAME THE TOWN OF DRY BRANCH PLAT 2



NOTICE OF PETITION TO VACATE SUBDIVISION ROAD

Public notice is hereby given that on January 7, 2025, Charlene Cox will present her Petition for Vacation of Subdivision Road requesting that a portion of "Stickney Street," being part Block 3 of the Town of Dry Branch per plat of record thereof at plat book B page 27 and plat book B page 54, said roadway being more particularly described as:

A tract of land being all of a 26 ft. wide road known as "Stickney Street" lying between Lots 29 and 30 and between Lots 35 and 36 of Block 3 of "The Town Of Dry Branch" recorded in Plat Book B, Page 54 of the Franklin County Recorder of Deeds Office, being part of the Northwest Quarter of the Northwest Quarter of Section 16, Township 41 North, Range 1 West of the 5th P.M., Franklin County, Missouri, to wit:

Beginning at a point at the Northwest Corner of said Lot 29, also being on the East right-of-way line of said "Stickney Street"; thence leaving said North line, along said West line and said East right-of-way line $S46^{\circ}-28'-16"E$ 200.00 ft. to a point at the Southwest Corner of said Lot 30, also being in the centerline of "West Springfield Road"; thence leaving said West line and said East right-of-way line, along said centerline $S50^{\circ}-28'-27"W$ 26.00 ft. to a point at the Southeast Corner of said Lot 35, also being on the West right-of-way line of said "Stickney Street"; thence leaving said centerline, along said East line and said West right-of-way line $N46^{\circ}-28'-16"W$ 200.00 ft. to a point at the Northeast Corner of said Lot 36; thence leaving said East line and said West right-of-way line, along the North right-of-way line of said Stickney Street" $N50^{\circ}-28'-27"E$ 26.00 ft. to the point of beginning, containing 0.12 acres.

If no person interested in such subdivision shall appear and show cause to the commission why the vacation should not be made, the commission may make an order for the vacation as requested.

Publish the above notice in the Missouriian as soon as possible, one time.

Send invoices and proof of publication to the office of:

Brandon W. Bardot
Attorney at Law
104 S. McKinley, Ste. B
Union, MO 63084
636-583-4541
636-583-1162 (fax)
brandon@abgblaw.com

AFFIDAVIT OF PUBLICATION

Date: **DEC 13 2024**

(Space above for recording information)

STATE OF MISSOURI)
COUNTY OF Franklin) ss.

I, William L Miller Jr, being duly sworn according to law, state that I am the Publisher/Editor of The Washington Missourian, a weekly/daily newspaper of general circulation in the County of Franklin, State of Missouri, where located; which newspaper has been admitted to the Post Office as periodical class matter in the City of Washington, Missouri, the city of publication; which newspaper has been published regularly and consecutively for a period of three years and has a list of bona fide subscribers, voluntarily engaged as such who have paid or agreed to pay a stated price for a subscription for a definite period of time, and that such newspaper has complied with the provisions of Section 493.050, Revised Statutes of Missouri 2000, and Section 59.310, Revised Statutes of Missouri 2000. The affixed notice appeared in said newspaper in the following consecutive issues:

- 1st Insertion: Vol. 164 No. 80, 7-8 day of Dec 2024
- 2nd Insertion: Vol. _____ No. _____, _____ day of 20
- 3rd Insertion: Vol. _____ No. _____, _____ day of 20
- 4th Insertion: Vol. _____ No. _____, _____ day of 20

William L Miller Jr
William L Miller Jr, Publisher

Subscribed and sworn to before me on this 13th day of December, 2024.

Jeanine L York
Notary Public

JEANINE L. YORK
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES OCTOBER 14, 2028
FRANKLIN COUNTY
COMMISSION #12541766

NOTICE OF PETITION TO VACATE SUBDIVISION ROAD

Public notice is hereby given that on January 7, 2025, Charlene Cox will present her Petition for Vacation of Subdivision Road requesting that a portion of "Stickney Street," being part Block 3 of the Town of Dry Branch per plat of record thereof at plat book B page 27 and plat book B page 54, said roadway being more particularly described as:

A tract of land being all of a 26 ft wide road known as "Stickney Street" lying between Lots 29 and 30 and between Lots 35 and 36 of Block 3 of "The Town Of Dry Branch" recorded in Plat Book B, Page 54 of the Franklin County Recorder of Deeds Office, being part of the Northwest Quarter of the Northwest Quarter of Section 16, Township 41 North, Range 1 West of the 5th P.M., Franklin County, Missouri, to wit:

Beginning at a point at the Northwest Corner of said Lot 29, also being on the East right-of-way line of said "Stickney Street"; thence leaving said North line, along said West line and said East right-of-way line S46°28'16"E 200.00 ft. to a point at the Southwest Corner of said Lot 30, also being in the centerline of "West Springfield Road"; thence leaving said West line and said East right-of-way line, along said centerline S50°28'27" W 26.00 ft.

Affidavit of Publication
Continuation Page 2

All attached to this sheet holds the same bonds as on page one of this document.

As published in
The Washington Missourian.

to a point at the Southeast Corner of said Lot 35, also being on the West right-of-way line of said "Stickney Street", thence leaving said center-line, along said East line and said West right-of-way line N46°-28'-16"W 200.00 ft. to a point at the Northeast Corner of said Lot 36; thence leaving said East line and said West right-of-way line, along the North right-of-way line of said "Stickney Street" N50°-28'-27"E 26.00 ft. to the point of beginning, containing 0.12 acres.

If no person interested in such subdivision shall appear and show cause to the commission why the vacation should not be made, the commission may make an order for the vacation as requested.

Published in the Weekend Missourian December 7-8, 2024.



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Tuesday, January 7, 2025
Contract/Agreement

**IN THE MATTER OF APPROVING AND AUTHORIZING
EXECUTION OF AN AGREEMENT FOR DISPATCHING
SERVICES FOR LAW ENFORCEMENT WITH THE CITY
OF NEW HAVEN**

WHEREAS, the City of New Haven is desirous of entering into an Agreement for Dispatching Services for Law Enforcement (“Agreement”) with Franklin County as a service contractor in order to provide to its constituency efficient communication, to manage emergency and non-emergency calls and to obtain emergency and non-emergency dispatching service; and

WHEREAS, it is the purpose of the Agreement to provide the structure by which centralized emergency and non-emergency law enforcement services along with all related services will be provided to the public as a whole; and

WHEREAS, the annual fee to be paid by the City of New Haven to Franklin County is \$6,000.00 for the services provided by Franklin County and an annual fee for Mobile CAD usage is \$1,000.00 per device; and

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to approve and authorize execution of the Agreement with the City of New Haven.

IT IS THEREFORE ORDERED by the Franklin County Commission that the Agreement for Dispatching Services for Law Enforcement with the City of New Haven is hereby accepted and approved and that the Franklin County Commissioners are authorized to execute said Agreement and any and all documents as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of the County of Franklin, Missouri.

IT IS FURTHER ORDERED that a copy of this Order and an executed copy of the Agreement be provided to the City of New Haven; Jeffrey Titter, E911 Director; Abe Cook, EMA Director; Lynne Maloney, Accounts Payable; Christa Buchanan, Accounts Receivable; Angela Gibson, Auditor; and to Shakara Bray, Purchasing Director.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

Agreement for Dispatching Services Law Enforcement

THIS AGREEMENT, made and entered into this day the December 31, 2024 by and between Franklin County ("County") and the Law Enforcement Agency signed below ("Agency").

WHEREAS, County is organized under and by virtue of the Constitution and laws of the State of Missouri and is authorized by Chapter 70 RSMO to participate in cooperative programs with other political agencies and entities; and

WHEREAS, it is the purpose of the cooperative agreement to provide the structure by which centralized emergency and non-emergency law enforcement service along with all related services will be provided to the public as a whole; and

WHEREAS, Agency is desirous of entering into an agreement with County as a service contractor in order to provide to its constituency efficient communication and to manage emergency and non-emergency calls; and,

WHEREAS, both parties, County and Agency, understand that the fee structure is a temporary solution for the funding of the 911 system; and,

WHEREAS, both parties recognize the need for and agree to work together to develop a long-term funding solution; and,

WHEREAS, Agency deems it in the best interest and welfare of the inhabitants within its boundaries to enter into this Agreement for the purpose of obtaining emergency and non-emergency dispatching service; and,

WHEREAS, Agency, which is engaged in law enforcement emergency and non-emergency services wishes to become a Service Contractor with County.

NOW, THEREFORE, in consideration of the mutual promises and covenants of parties, it is hereby mutually agreed as follows;

1. County shall provide and maintain quarters, personnel, and equipment so as to meet the requirements and specifications of a dispatching center as set out in Section 321.245 of the Revised Statutes of Missouri, Chapter 190 of the Revised Statutes of Missouri and associated Code of State Regulations and Chapter 320 of the Revised Statutes of Missouri and associated Code of State Regulations.
2. Agency will be represented by a Law Enforcement Operations Board ("Board") made up of the County Sheriff and one Chief or their designee per Agency participating in this contract or one like it for Dispatching Services through Franklin County. The Board will guide operational Law

Enforcement functions of Dispatch through the E911 Director or his/her directly appointed County designee.

3. The Board will draft and implement operational plans for the Law Enforcement functions within the scope of the funding provided by the Agencies. County will support the operational plans of the Board provided they are reasonable, feasible, and legal as the County may determine. The Board cannot schedule or conduct any employee hiring, disciplinary actions, or termination. The Board may serve as an advisor to the E911 Director or his/her directly appointed County designee with applicable personnel matters in full accordance with the Franklin County Government Employee Handbook, with the County maintaining full authority over all such matters.
 - A. The E911 Director is a county employee that heads the E911 Department. The E911 Director will focus on the overall systems and management of the department and has overall discretion on matters related to the E911 Department.
4. County will dispatch law enforcement emergency calls and non-emergency calls to the Agency in accordance with the instructions of the Board provided the same are reasonable and feasible within the established procedures, bylaws, and other Agreements controlling the operation of Dispatch as the County may determine.
5. Agency agrees to pay the fee in Appendix A.
6. County shall utilize GPS data and mapping data to allow Dispatch to operate its computer aided dispatch system for Agency. Agency shall advise County of the means by which Agency's equipment is to be dispatched and the manner by which each alarm is to be struck. This data shall be in a digital format compatible with County's data system; data shall include, but not limited to, streets, intersections, speed limits, lot parcels, left and right segment numeric's and any such ancillary data that would enhance the mapping data, and to provide regular upgrades and corrections to the aforesaid data. The Agency shall be responsible for arranging any changes or additions that are to be made to the GPS data, and mapping, and to special operating procedures.
6. If either party fails to perform any of its obligations hereunder or breaches any of its representations, warranties, promises, or covenants, and if upon ninety (90) days' written notice the party failing to perform does not correct its default, then the other party, at its option, may terminate this Agreement. In addition to the rights and remedies provided herein (none of which is exclusive), each party shall have any other right or remedy allowed at law or equity, by statute or otherwise, including without limiting the right to enjoin any breach or threatened breach of any covenants, agreements, terms, or conditions of this Agreement.
7. This Agreement and its obligations shall go into effect, and County shall begin to provide dispatch services to **Agency at 00:01 hours January 1, 2025, and end at 23:59:59 hours on December 31,**

2025. This Agreement shall automatically renew, for 2026 and thereafter, on an annual basis beginning January 1 of each following year, unless proper written notice to terminate is given by party wishing to terminate or not renew at least ninety (90) days prior to January 1 of each renewal year, provided further that such contract has not been earlier terminated by breach thereof. For purposes of this Agreement, written notice is proper if placed in the United States mail, certified or registered, and addressed to the last known address of the terminated party.

8. Agency shall indemnify and hold harmless County for any liability or cost, or claim arising from or related to the performance of their obligations of this Agreement.
9. County shall indemnify and hold harmless Agency for any liability or cost, or claim arising from or related to the performance of their obligations of this Agreement.
10. This Agreement is a complete expression of the parties' agreement and may only be amended or modified or supplemented by a written agreement signed by all parties.
11. All parties to this Agreement agree that they have properly authorized this Agreement according to Missouri Law.
12. This agreement and its interpretation shall be governed by Missouri Law. Any action arising out of, or concerning, this agreement shall be brought only in the Circuit Court of Franklin County, Missouri. All parties to this agreement consent to the jurisdiction and venue of that court.
13. In the event any provisions of this agreement is invalid or unenforceable, such invalid or unenforceable provision shall not invalidate or affect the other provisions of this Agreement which shall remain in effect and be construed as if such provision were not a part of thereof provided that if the invalidation or unenforceability of such provision shall, in the opinion of either party to the Agreement, have a material effect on such party's rights or obligations under this agreement, then the Agreement may be terminated by either party upon thirty (30) days prior written notice by such party to the other party.
14. County may offer mobile cad services to the Agency. The Agency will notify the County of the number of licenses for mobile cad they will need. The Agency is responsible for the hardware and mobile connectivity and County is responsible for the servers and back-room equipment required. The yearly fee per device using mobile cad is \$1,000 which will be paid by the Agency to the County.
15. Should the Agency use their own licensing to connect to the County System and are not using County System directly, Agency is responsible for that connection and cost. No additional fees will be charged if the Agency is not using a county VPN or connection license.

Franklin County Commission

By _____

Name Tim Brinker

By _____

Name Paul Overschmidt

By _____

Name Ken Cox

City of New Haven, Missouri

By Mayor Jason K. Coddison

Name 

Appendix A

The New Haven Police Department (Agency) fee for 2025 is \$6,000 based on 12 months of service.



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Tuesday, January 7, 2025
Policy

IN THE MATTER OF ESTABLISHING THE 2025 PER DIEM AND TRAVEL REIMBURSEMENT RATES FOR FRANKLIN COUNTY

WHEREAS, Franklin County has determined that the mileage reimbursement rates and per diem rates established by the Internal Revenue Service each year should be utilized by Franklin County; and

WHEREAS, in order to ensure that all affected employees are aware of the existing rates, the Franklin County Commission shall annually establish the specific amounts based upon Internal Revenue Service guidelines; and

WHEREAS, travel rates associated with state and federal funding and/or grants shall be reimbursed consistent with such rates established per funding agreements with the County of Franklin, Missouri; and

WHEREAS, the meals and incidental expense rate includes taxes and tips in the rate, travelers will not be reimbursed separately for those items.

IT IS THEREFORE ORDERED by the Franklin County Commission that the 2025 per diem and travel rates for Franklin County be and are hereby established as follows:

- Mileage: 70 cents per mile
- Meals, Incidentals, and Lodging shall be the per diem rates established by the Federal Government annually on a per city basis. The schedule can be found under Travel at www.gsa.gov.
- Maximum gratuity percentage limit of 15% per meal

IT IS FURTHER ORDERED that the rates as hereinbefore set forth shall remain in effect until changed by further Order of the Franklin County Commission.

IT IS FURTHER ORDERED that Franklin County Elected Officials and employees shall be entitled to the per diem meal allowance while on official business for Franklin County unless meals are included as part of the meeting, training, or function. In such case no meal per diem will be authorized even if the employee or official elects to not consume the provided meals. The per diem allowance is also intended to cover the cost of gratuities and other incidental expenses, excluding alcoholic beverages.

IT IS FURTHER ORDERED that a copy of this Order be provided to all Franklin County Elected Officials and Department Heads.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District



Publication 15-B

Employer's Tax Guide to Fringe Benefits

For use in **2025**



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)

Contents

What's New	1
Reminders	2
Introduction	2
1. Fringe Benefit Overview	3
2. Fringe Benefit Exclusion Rules	5
Accident and Health Benefits	5
Achievement Awards	7
Adoption Assistance	8
Athletic Facilities	9
De Minimis (Minimal) Benefits	9
Dependent Care Assistance	10
Educational Assistance	10
Employee Discounts	12
Employee Stock Options	12
Employer-Provided Cell Phones	13
Group-Term Life Insurance Coverage	14
Health Savings Accounts (HSAs)	16
Lodging on Your Business Premises	17
Meals	18
No-Additional-Cost Services	20
Retirement Planning Services	21
Transportation (Commuting) Benefits	21
Tuition Reduction	22
Working Condition Benefits	23
3. Fringe Benefit Valuation Rules	25
General Valuation Rule	25
Cents-Per-Mile Rule	26
Commuting Rule	27
Lease Value Rule	27
Unsafe Conditions Commuting Rule	30
4. Rules for Withholding, Depositing, and Reporting	30
How To Get Tax Help	32
Index	35

Future Developments

For the latest information about developments related to Pub. 15-B, such as legislation enacted after it was published, go to [IRS.gov/Pub15B](https://www.irs.gov/Pub15B).

What's New

Cents-per-mile rule. The business mileage rate for 2025 is 70 cents per mile. You may use this rate to reimburse an employee for business use of a personal vehicle, and under certain conditions, you may use the rate under the cents-per-mile rule to value the personal use of a vehicle

you provide to an employee. See [Cents-Per-Mile Rule](#) in section 3.

Qualified parking exclusion and commuter transportation benefit. For 2025, the monthly exclusion for qualified parking is \$325 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$325. See [Qualified Transportation Benefits](#) in section 2.

Contribution limit on a health flexible spending arrangement (FSA). For plan years beginning in 2025, a cafeteria plan may not allow an employee to request salary reduction contributions for a health FSA in excess of \$3,300.

Reminders

Moving expense reimbursements. P.L. 115-97, Tax Cuts and Jobs Act, suspends the exclusion for qualified moving expense reimbursements from your employee's income for tax years beginning after 2017 and before 2026. However, the exclusion is still available in the case of a member of the U.S. Armed Forces on active duty who moves because of a permanent change of station due to a military order. The exclusion applies only to reimbursement of moving expenses that the member could deduct if they had paid or incurred them without reimbursement. See *Moving Expenses* in Pub. 3, Armed Forces' Tax Guide, for the definition of what constitutes a permanent change of station and to learn which moving expenses are deductible.

Bicycle commuting reimbursements. P.L. 115-97 suspends the exclusion of qualified bicycle commuting reimbursements from your employee's income for tax years beginning after 2017 and before 2026. See [Transportation \(Commuting\) Benefits](#) in section 2.

Withholding on supplemental wages. P.L. 115-97 lowered the federal income tax withholding rates on supplemental wages for tax years beginning after 2017 and before 2026. See [Withholding and depositing taxes](#) in section 4 for the withholding rates.

Form 1099-NEC, Nonemployee Compensation. Use Form 1099-NEC to report nonemployee compensation paid in 2024. The 2024 Form 1099-NEC is due January 31, 2025.

Additional permitted election changes for health coverage under a cafeteria plan. Notice 2014-55, 2014-41 I.R.B. 672, available at [IRS.gov/irb/2014-41 IRB#NOT-2014-55](#), expands the application of the permitted change rules for health coverage under a cafeteria plan and discusses two specific situations in which a cafeteria plan participant is permitted to revoke their election under a cafeteria plan during a period of coverage.

Definition of marriage. A marriage of two individuals is recognized for federal tax purposes if the marriage is recognized by the state or territory of the United States in which the marriage is entered into, regardless of legal residence. Two individuals who enter into a relationship that is denominated as a marriage under the laws of a foreign

jurisdiction are recognized as married for federal tax purposes if the relationship would be recognized as a marriage under the laws of at least one state or territory of the United States, regardless of legal residence. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that isn't denominated as a marriage under the law of the state or territory of the United States where such relationship was entered into aren't lawfully married for federal tax purposes, regardless of legal residence.

Notice 2014-1 discusses how certain rules for cafeteria plans, including health and dependent care FSAs, and health savings accounts (HSAs) apply to same-sex spouses participating in employee benefit plans. Notice 2014-1, 2014-2 I.R.B. 270, is available at [IRS.gov/irb/2014-02 IRB#NOT-2014-1](#).

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](#) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](#) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms, instructions, and publications faster online.

Getting answers to your tax questions. If you have a tax question not answered by this publication, check IRS.gov and [How To Get Tax Help](#) at the end of this publication.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 15-A, Employer's Supplemental Tax Guide. It contains information for employers on the employment tax treatment of fringe benefits.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#).

Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will

consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to this address.

1. Fringe Benefit Overview

A fringe benefit is a form of pay for the performance of services. For example, you provide an employee with a fringe benefit when you allow the employee to use a business vehicle to commute to and from work.

Performance of services. A person who performs services for you doesn't have to be your employee. A person may perform services for you as an independent contractor, partner, or director. Also, for fringe benefit purposes, treat a person who agrees not to perform services (such as under a covenant not to compete) as performing services.

Provider of benefit. You're the provider of a fringe benefit if it is provided for services performed for you. You're considered the provider of a fringe benefit even if a third party, such as your client or customer, provides the benefit to your employee for services the employee performs for you. For example, if, in exchange for goods or services, your customer provides daycare services as a fringe benefit to your employees for services they provide for you as their employer, then you're the provider of this fringe benefit even though the customer is actually providing the daycare.

Recipient of benefit. The person who performs services for you is considered the recipient of a fringe benefit provided for those services. That person may be considered the recipient even if the benefit is provided to someone who didn't perform services for you. For example, your employee may be the recipient of a fringe benefit you provide to a member of the employee's family.

Are Fringe Benefits Taxable?

Any fringe benefit you provide is taxable and must be included in the recipient's pay unless the law specifically excludes it. [Section 2](#) discusses the exclusions that apply to certain fringe benefits. Any benefit not excluded under the rules discussed in section 2 is taxable.

Including taxable benefits in pay. You must include in a recipient's pay the amount by which the value of a fringe benefit is more than the sum of the following amounts.

- Any amount the law excludes from pay.
- Any amount the recipient paid for the benefit.

The rules used to determine the value of a fringe benefit are discussed in [section 3](#).

If the recipient of a taxable fringe benefit is your employee, the benefit is generally subject to employment taxes and must be reported on Form W-2, Wage and Tax

Statement. However, you can use special rules to withhold, deposit, and report the employment taxes. These rules are discussed in [section 4](#).

If the recipient of a taxable fringe benefit isn't your employee, the benefit isn't subject to employment taxes. However, you may have to report the benefit on one of the following information returns.

IF the recipient receives the benefit as...	THEN use...
an independent contractor	Form 1099-NEC.
a partner	Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

For more information, see the instructions for the forms listed above.

Cafeteria Plans

A cafeteria plan, including an FSA, provides participants an opportunity to receive qualified benefits on a pre-tax basis. It is a written plan that allows your employees to choose between receiving cash or taxable benefits, instead of certain qualified benefits for which the law provides an exclusion from wages. If an employee chooses to receive a qualified benefit under the plan, the fact that the employee could have received cash or a taxable benefit instead won't make the qualified benefit taxable.

Generally, a cafeteria plan doesn't include any plan that offers a benefit that defers pay. However, a cafeteria plan can include a qualified 401(k) plan as a benefit. Also, certain life insurance plans maintained by educational institutions can be offered as a benefit even though they defer pay.

Qualified benefits. A cafeteria plan can include the following benefits discussed in [section 2](#).

- Accident and health benefits (but not Archer medical savings accounts (Archer MSAs) or long-term care insurance).
- Adoption assistance.
- Dependent care assistance.
- Group-term life insurance coverage (including costs that can't be excluded from wages).
- HSAs. Distributions from an HSA may be used to pay eligible long-term care insurance premiums or to pay for qualified long-term care services.

Benefits not allowed. A cafeteria plan can't include the following benefits discussed in [section 2](#).

- Archer MSAs. See [Accident and Health Benefits](#) in section 2.
- Athletic facilities.
- De minimis (minimal) benefits.

- Educational assistance.
- Employee discounts.
- Employer-provided cell phones.
- Lodging on your business premises.
- Meals.
- No-additional-cost services.
- Retirement planning services.
- Transportation (commuting) benefits.
- Tuition reduction.
- Working condition benefits.

It also can't include scholarships or fellowships (discussed in Pub. 970).

Contribution limit on a health FSA. For plan years beginning in 2025, a cafeteria plan may not allow an employee to request salary reduction contributions for a health FSA in excess of \$3,300.

A cafeteria plan that doesn't limit health FSA contributions to the dollar limit isn't a cafeteria plan and all benefits offered under the plan are includible in the employee's gross income.

For more information, see Notice 2012-40, 2012-26 I.R.B. 1046, available at [IRS.gov/irb/2012-26_IRB#NOT-2012-40](https://www.irs.gov/irb/2012-26_IRB#NOT-2012-40).

“Use-or-lose” rule for health FSAs. Instead of a grace period, you may, at your option, amend your cafeteria plan to allow an employee's unused contributions to carry over to the immediately following plan year. For more information, see Notice 2013-71, 2013-47 I.R.B. 532, available at [IRS.gov/irb/2013-47_IRB#NOT-2013-71](https://www.irs.gov/irb/2013-47_IRB#NOT-2013-71); and Notice 2020-33, 2020-22 I.R.B. 868, available at [IRS.gov/irb/2020-22_IRB#NOT-2020-33](https://www.irs.gov/irb/2020-22_IRB#NOT-2020-33).

Employee. For these plans, treat the following individuals as employees.

- A current common-law employee. See section 2 in Pub. 15.
- A full-time life insurance agent who is a current statutory employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

Exception for S corporation shareholders. Don't treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder for this purpose is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

Plans that favor highly compensated employees. If your plan favors highly compensated employees as to eligibility to participate, contributions, or benefits, you must include in their wages the value of taxable benefits they could have selected. A plan you maintain under a collective bargaining agreement doesn't favor highly compensated employees.

A highly compensated employee for this purpose is any of the following employees.

1. An officer.
2. A shareholder who owns more than 5% of the voting power or value of all classes of the employer's stock.
3. An employee who is highly compensated based on the facts and circumstances.
4. A spouse or dependent of a person described in (1), (2), or (3).

Plans that favor key employees. If your plan favors key employees, you must include in their wages the value of taxable benefits they could have selected. A plan favors key employees if more than 25% of the total of the nontaxable benefits you provide for all employees under the plan go to key employees. However, a plan you maintain under a collective bargaining agreement doesn't favor key employees.

A key employee during 2025 is generally an employee who is either of the following.

1. An officer having annual pay of more than \$230,000.
2. An employee who for 2025 is either of the following.
 - a. A 5% owner of your business.
 - b. A 1% owner of your business whose annual pay is more than \$150,000.

Simple Cafeteria Plans for Small Businesses

Eligible employers meeting contribution requirements and eligibility and participation requirements can establish a simple cafeteria plan. Simple cafeteria plans are treated as meeting the nondiscrimination requirements of a cafeteria plan and certain benefits under a cafeteria plan.

Eligible employer. You're an eligible employer if you employed an average of 100 or fewer employees during either of the 2 preceding years. If your business wasn't in existence throughout the preceding year, you're eligible if you reasonably expect to employ an average of 100 or fewer employees in the current year. If you establish a simple cafeteria plan in a year that you employ an average of 100 or fewer employees, you're considered an eligible employer for any subsequent year until the year after you employ an average of 200 or more employees.

Eligibility and participation requirements. These requirements are met if all employees who had at least 1,000 hours of service for the preceding plan year are eligible to participate and each employee eligible to

participate in the plan may elect any benefit available under the plan. You may elect to exclude from the plan employees who:

1. Are under age 21 before the close of the plan year,
2. Have less than 1 year of service with you as of any day during the plan year,
3. Are covered under a collective bargaining agreement if there is evidence that the benefits covered under the cafeteria plan were the subject of good-faith bargaining, or
4. Are nonresident aliens working outside the United States whose income didn't come from a U.S. source.

Contribution requirements. You must make a contribution to provide qualified benefits on behalf of each qualified employee in an amount equal to:

1. A uniform percentage (not less than 2%) of the employee's compensation for the plan year; or
2. An amount that is at least 6% of the employee's compensation for the plan year or twice the amount of the salary reduction contributions of each qualified employee, whichever is less.

If the contribution requirements are met using option (2), the rate of contribution to any salary reduction contribution of a highly compensated or key employee can't be greater than the rate of contribution to any other employee.

More information. For more information about cafeteria plans, see section 125 of the Internal Revenue Code and its regulations.

2. Fringe Benefit Exclusion Rules

This section discusses the exclusion rules that apply to fringe benefits. These rules exclude all or part of the value of certain benefits from the recipient's pay.

In most cases, the excluded benefits aren't subject to federal income tax withholding, social security tax, Medicare tax, federal unemployment tax under the Federal Unemployment Tax Act (FUTA), or Railroad Retirement Tax Act (RRTA) taxes and aren't reported on Form W-2.

This section discusses the exclusion rules for the following fringe benefits.

- Accident and health benefits.
- Achievement awards.
- Adoption assistance.
- Athletic facilities.
- De minimis (minimal) benefits.
- Dependent care assistance.
- Educational assistance.
- Employee discounts.

- Employee stock options.
- Employer-provided cell phones.
- Group-term life insurance coverage.
- HSAs.
- Lodging on your business premises.
- Meals.
- No-additional-cost services.
- Retirement planning services.
- Transportation (commuting) benefits.
- Tuition reduction.
- Working condition benefits.

See [Table 2-1](#) for an overview of the employment tax treatment of these benefits.

Accident and Health Benefits

This exclusion applies to contributions you make to an accident or health plan for an employee, including the following.

- Contributions to the cost of accident or health insurance including qualified long-term care insurance.
- Contributions to a separate trust or fund that directly or through insurance provides accident or health benefits.
- Contributions to Archer MSAs or HSAs (discussed in Pub. 969).

This exclusion also applies to payments you directly or indirectly make to an employee under an accident or health plan for employees that are either of the following.

- Payments or reimbursements of medical expenses.
- Payments for specific permanent injuries (such as the loss of the use of an arm or leg). The payments must be figured without regard to the period the employee is absent from work.

Accident or health plan. This is an arrangement that provides benefits for your employees, their spouses, their dependents, and their children (under age 27 at the end of the tax year) in the event of personal injury or sickness. The plan may be insured or noninsured and doesn't need to be in writing.

Employee. For this exclusion, treat the following individuals as employees.

- A current common-law employee.
- A full-time life insurance agent who is a current statutory employee.
- A retired employee.
- A former employee you maintain coverage for based on the employment relationship.
- A surviving spouse of an individual who died while an employee.

Table 2-1. Special Rules for Various Types of Fringe Benefits
(For more information, see the full discussion in this section.)

Treatment Under Employment Taxes			
Type of Fringe Benefit	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000) ¹	Federal Unemployment (FUTA)
Accident and health benefits	Exempt (except 2% shareholder-employees of S corporations).	Exempt	Exempt
Achievement awards	Exempt ² up to \$1,600 for qualified plan awards (\$400 for nonqualified awards).		
Adoption assistance	Exempt ^{2,3}	Taxable	Taxable
Athletic facilities	Exempt if substantially all use during the calendar year is by employees, their spouses, and their dependent children, and the facility is operated by the employer on premises owned or leased by the employer.		
De minimis (minimal) benefits	Exempt	Exempt	Exempt
Dependent care assistance	Exempt ³ up to certain limits, \$5,000 (\$2,500 for married employee filing separate return).		
Educational assistance	Exempt up to \$5,250 of benefits each year. (See Educational Assistance , later in this section.)		
Employee discounts	Exempt ³ up to certain limits. (See Employee Discounts , later in this section.)		
Employee stock options	See Employee Stock Options , later in this section.		
Employer-provided cell phones	Exempt if provided primarily for noncompensatory business purposes.		
Group-term life insurance coverage	Exempt	Exempt ^{2,4,6} up to cost of \$50,000 of coverage. (Special rules apply to former employees.)	Exempt
Health savings accounts (HSAs)	Exempt for qualified individuals up to the HSA contribution limits. (See Health Savings Accounts , later in this section.)		
Lodging on your business premises	Exempt ² if furnished on your business premises, for your convenience, and as a condition of employment.		
Meals	Exempt ² if furnished on your business premises for your convenience.		
	Exempt if de minimis.		
No-additional-cost services	Exempt ³	Exempt ³	Exempt ³
Retirement planning services	Exempt ⁵	Exempt ⁵	Exempt ⁵
Transportation (commuting) benefits	Exempt ² up to certain limits if for rides in a commuter highway vehicle and/or transit passes (\$325) or qualified parking (\$325). (See Transportation (Commuting) Benefits , later in this section.)		
	Exempt if de minimis.		
Tuition reduction	Exempt ³ if for undergraduate education (or graduate education if the employee performs teaching or research activities).		
Working condition benefits	Exempt	Exempt	Exempt

¹ Or other railroad retirement taxes, if applicable.

² Exemption doesn't apply to S corporation employees who are 2% shareholders.

³ Exemption doesn't apply to certain highly compensated employees under a program that favors those employees.

⁴ Exemption doesn't apply to certain key employees under a plan that favors those employees.

⁵ Exemption doesn't apply to services for tax preparation, accounting, legal, or brokerage services.

⁶ You must include in your employee's wages the cost of group-term life insurance beyond \$50,000 worth of coverage, reduced by the amount the employee paid toward the insurance. Report it as wages in boxes 1, 3, and 5 of the employee's Form W-2. Also, show it in box 12 with code C. The amount is subject to social security and Medicare taxes, and you may, at your option, withhold federal income tax.

- A surviving spouse of a retired employee.
- For the exclusion of contributions to an accident or health plan, a leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

Special rule for certain government plans. For certain government accident and health plans, payments to a deceased employee's beneficiary may qualify for the exclusion from gross income if the other requirements for exclusion are met. See section 105(j) for details.

Exception for S corporation shareholders. Don't treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2%

shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

Exclusion from wages. You can generally exclude the value of accident or health benefits you provide to an employee from the employee's wages.

Exception for certain long-term care benefits. You can't exclude contributions to the cost of long-term care insurance from an employee's wages subject to federal

income tax withholding if the coverage is provided through a flexible spending or similar arrangement. This is a benefit program that reimburses specified expenses up to a maximum amount that is reasonably available to the employee and is less than five times the total cost of the insurance. However, you can exclude these contributions from the employee's wages subject to social security, Medicare, and FUTA taxes.

S corporation shareholders. Because you can't treat a 2% shareholder of an S corporation as an employee for this exclusion, you must include the value of accident or health benefits you provide to the employee in the employee's wages subject to federal income tax withholding. However, you can exclude the value of these benefits (other than payments for specific injuries or illnesses not made under a plan set up to benefit all employees or certain groups of employees) from the employee's wages subject to social security, Medicare, and FUTA taxes. See Announcement 92-16 for more information. You can find Announcement 92-16 on page 53 of Internal Revenue Bulletin 1992-5.

Exception for highly compensated employees. If your plan is a self-insured medical reimbursement plan that favors highly compensated employees, you must include all or part of the amounts you pay to these employees in box 1 of Form W-2. However, you can exclude these amounts (other than payments for specific injuries or illnesses not made under a plan set up to benefit all employees or certain groups of employees) from the employee's wages subject to income tax withholding and social security, Medicare, and FUTA taxes.

A self-insured plan is a plan that reimburses your employees for medical expenses not covered by an accident or health insurance policy.

A highly compensated employee for this exception is any of the following individuals.

- One of the five highest paid officers.
- An employee who owns (directly or indirectly) more than 10% in value of the employer's stock.
- An employee who is among the highest paid 25% of all employees (other than those who can be excluded from the plan).

For more information on this exception, see section 105(h) of the Internal Revenue Code and its regulations.

COBRA premiums. The exclusion for accident and health benefits applies to amounts you pay to maintain medical coverage for a current or former employee under the Combined Omnibus Budget Reconciliation Act of 1986 (COBRA). The exclusion applies regardless of the length of employment, whether you directly pay the premiums or reimburse the former employee for premiums paid, and whether the employee's separation is permanent or temporary.

Qualified small employer health reimbursement arrangements (QSEHRAs). QSEHRAs allow eligible small employers to pay or reimburse medical care expenses, including health insurance premiums, of eligible employees

and their family members. A QSEHRA isn't a group health plan, and, therefore, isn't subject to group health plan requirements. Generally, payments from a QSEHRA to reimburse an eligible employee's medical expenses aren't includible in the employee's gross income if the employee has coverage that provides minimum essential coverage, as defined in section 5000A(f) of the Internal Revenue Code.

A QSEHRA is an arrangement that meets all the following requirements.

1. The arrangement is funded solely by you, and no salary reduction contributions may be made under the arrangement.
2. The arrangement provides, after the eligible employee provides proof of coverage, for the payment or reimbursement of the medical expenses incurred by the employee or the employee's family members.
3. The amount of payments and reimbursements doesn't exceed \$6,350 (\$12,800, for family coverage) for 2025.
4. The arrangement is generally provided on the same terms to all your eligible employees. However, your QSEHRA may exclude employees who haven't completed 90 days of service, employees who haven't attained age 25 before the beginning of the plan year, part-time or seasonal employees, employees covered by a collective bargaining agreement if health benefits were the subject of good-faith bargaining, and employees who are nonresident aliens with no earned income from sources within the United States.

Eligible employer. To be an eligible employer, you must not be an applicable large employer, which is defined as an employer that generally employed at least 50 full-time employees, including full-time equivalent employees, in the prior calendar year. You must also not offer a group health plan (including a health reimbursement arrangement (HRA) or a health FSA) to any of your employees. For more information about the Affordable Care Act and group health plan requirements, go to [IRS.gov/ACA](https://www.irs.gov/aca). For more information about QSEHRAs, including information about the requirement to give a written notice to each eligible employee, see Notice 2017-67, 2017-47 I.R.B. 517, available at [IRS.gov/irb/2017-47_IRB#NOT-2017-67](https://www.irs.gov/irb/2017-47_IRB#NOT-2017-67).

Reporting requirements. You must report in box 12 of Form W-2 using code FF the amount of payments and reimbursements that your employee is entitled to receive from the QSEHRA for the calendar year without regard to the amount of payments or reimbursements actually received. For example, if your QSEHRA provides a permitted benefit of \$3,000 and your employee receives reimbursements of \$2,000, on Form W-2, you would report a permitted benefit of \$3,000 in box 12 using code FF.

Achievement Awards

This exclusion applies to the value of any tangible personal property you give to an employee as an award for either length of service or safety achievement. The

exclusion doesn't apply to awards of cash, cash equivalents, gift cards, gift coupons, or gift certificates (other than arrangements granting only the right to select and receive tangible personal property from a limited assortment of items preselected or preapproved by you). The exclusion also doesn't apply to vacations, meals, lodging, tickets to theater or sporting events, stocks, bonds, other securities, and other similar items. An achievement award must meet all the following requirements.

- It is given to an employee for length of service or safety achievement.
- It is awarded as part of a meaningful presentation.
- It is awarded under conditions and circumstances that don't create a significant likelihood of disguised pay.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A former common-law employee you maintain coverage for in consideration of or based on an agreement relating to prior service as an employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

Exception for S corporation shareholders. Don't treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

Exclusion from wages. You can generally exclude the value of achievement awards you give to an employee from the employee's wages if their cost isn't more than the amount you can deduct as a business expense for the year. The excludable annual amount is \$1,600 (\$400 for awards that aren't "qualified plan awards").

Deduction limit. Your deduction for the cost of employee achievement awards given to any one employee during the tax year is limited to the following.

- \$400 for awards that aren't qualified plan awards.
- \$1,600 for all awards, whether or not qualified plan awards.

A qualified plan award is an achievement award given as part of an established written plan or program that doesn't favor highly compensated employees as to eligibility or benefits.

A highly compensated employee is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

An award isn't a qualified plan award if the average cost of all the employee achievement awards given during the tax year (that would be qualified plan awards except for this limit) is more than \$400. To figure this average cost, ignore awards of nominal value.

Deduct achievement awards, up to the maximum amounts listed earlier, as a nonwage business expense on your return or business schedule.



To determine for 2025 whether an achievement award is a "qualified plan award" under the deduction rules described under [Deduction limit](#) above, treat any employee who received more than \$155,000 in pay for 2024 as a highly compensated employee.

If the cost of awards given to an employee is more than your allowable deduction, include in the employee's wages the larger of the following amounts.

- The part of the cost that is more than your allowable deduction (up to the value of the awards).
- The amount by which the value of the awards exceeds your allowable deduction.

Exclude the remaining value of the awards from the employee's wages.

Adoption Assistance

An adoption assistance program is a separate written plan of an employer that meets all of the following requirements.

1. It benefits employees who qualify under rules set up by you, which don't favor highly compensated employees or their dependents. To determine whether your plan meets this test, don't consider employees excluded from your plan who are covered by a collective bargaining agreement if there is evidence that adoption assistance was a subject of good-faith bargaining.
2. It doesn't pay more than 5% of its payments during the year for shareholders or owners (or their spouses or dependents). A shareholder or owner is someone who owns (on any day of the tax year) more than 5% of the stock or of the capital or profits interest of your business.
3. You give reasonable notice of the plan to eligible employees.
4. Employees provide reasonable substantiation that payments or reimbursements are for qualifying expenses.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

You must exclude all payments or reimbursements you make under an adoption assistance program for an employee's qualified adoption expenses from the employee's wages subject to federal income tax withholding. However, you can't exclude these payments from wages subject to social security, Medicare, and FUTA taxes.

You must report all qualifying adoption expenses you paid or reimbursed under your adoption assistance program for each employee for the year in box 12 of the employee's Form W-2. Report all amounts including those in excess of the \$17,280 exclusion for 2025. Use code T to identify this amount.

Exception for S corporation shareholders. For this exclusion, don't treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

More information. For more information on adoption benefits, see Notice 97-9, which is on page 35 of Internal Revenue Bulletin 1997-2 at [IRS.gov/pub/irs-irbs/irb97-02.pdf](https://www.irs.gov/pub/irs-irbs/irb97-02.pdf). Advise your employees to see the Instructions for Form 8839.

Athletic Facilities

You can exclude the value of an employee's use of an on-premises gym or other athletic facility you operate from an employee's wages if substantially all use of the facility during the calendar year is by your employees, their spouses, and their dependent children. For this purpose, an employee's dependent child is a child or stepchild who is the employee's dependent or who, if both parents are deceased, hasn't attained the age of 25. The exclusion doesn't apply to any athletic facility if access to the facility is made available to the general public through the sale of memberships, the rental of the facility, or a similar arrangement.

On-premises facility. The athletic facility must be located on premises you own or lease and must be operated by you. It doesn't have to be located on your business

premises. However, the exclusion doesn't apply to an athletic facility that is a facility for residential use, such as athletic facilities that are part of a resort.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired or left on disability.
- A surviving spouse of an individual who died while an employee.
- A surviving spouse of a former employee who retired or left on disability.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- A partner who performs services for a partnership.

De Minimis (Minimal) Benefits

You can exclude the value of a de minimis benefit you provide to an employee from the employee's wages. A de minimis benefit is any property or service you provide to an employee that has so little value (taking into account how frequently you provide similar benefits to your employees) that accounting for it would be unreasonable or administratively impracticable. Cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card or credit card), no matter how little, are never excludable as a de minimis benefit. However, meal money and local transportation fare, if provided on an occasional basis and because of overtime work, may be excluded, as discussed later.

Examples of de minimis benefits include the following.

- Personal use of an employer-provided cell phone provided primarily for noncompensatory business purposes. See [Employer-Provided Cell Phones](#), later in this section, for details.
- Occasional personal use of a company copying machine if you sufficiently control its use so that at least 85% of its use is for business purposes.
- Holiday or birthday gifts, other than cash, with a low fair market value (FMV). Also, flowers or fruit or similar items provided to employees under special circumstances (for example, on account of illness, a family crisis, or outstanding performance).
- Group-term life insurance payable on the death of an employee's spouse or dependent if the face amount isn't more than \$2,000.
- Certain meals. See [Meals](#), later in this section, for details.
- Occasional parties or picnics for employees and their guests.
- Occasional tickets for theater or sporting events.

- Certain transportation fare. See [Transportation \(Commuting\) Benefits](#), later in this section, for details.

Some examples of benefits that aren't excludable as de minimis fringe benefits are season tickets to sporting or theatrical events; the commuting use of an employer-provided automobile or other vehicle more than 1 day a month; membership in a private country club or athletic facility, regardless of the frequency with which the employee uses the facility; and use of employer-owned or -leased facilities (such as an apartment, hunting lodge, boat, etc.) for a weekend. If a benefit provided to an employee doesn't qualify as de minimis (for example, the frequency exceeds a limit described earlier), then generally the entire benefit must be included in income.

Employee. For this exclusion, treat any recipient of a de minimis benefit as an employee.

Dependent Care Assistance

This exclusion applies to household and dependent care services you directly or indirectly pay for or provide to an employee under a written dependent care assistance program (DCAP) that covers only your employees. The services must be for a qualifying person's care and must be provided to allow the employee to work. These requirements are basically the same as the tests the employee would have to meet to claim the dependent care credit if the employee paid for the services. For more information, see *Can You Claim the Credit?* in Pub. 503.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- Yourself (if you're a sole proprietor).
- A partner who performs services for a partnership.

Exclusion from wages. You can exclude the value of benefits you provide to an employee under a DCAP from the employee's wages if you reasonably believe that the employee can exclude the benefits from gross income.

An employee can generally exclude from gross income up to \$5,000 (\$2,500 if married filing separately) of benefits received under a DCAP each year.

However, the exclusion can't be more than the smaller of the earned income of either the employee or employee's spouse. Special rules apply to determine the earned income of a spouse who is either a student or not able to care for themselves. For more information on the earned income limit, see Pub. 503.

Exception for highly compensated employees. You can't exclude dependent care assistance from the wages of a highly compensated employee unless the benefits provided under the program don't favor highly compensated employees and the program meets the

requirements described in section 129(d) of the Internal Revenue Code.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Form W-2. Report the value of all dependent care assistance you provide to an employee under a DCAP in box 10 of the employee's Form W-2. Include any amounts you can't exclude from the employee's wages in boxes 1, 3, and 5. Report in box 10 both the nontaxable portion of assistance (up to \$5,000) and any assistance above that amount that is taxable to the employee.

Example. Oak Co. provides a dependent care assistance FSA to its employees through a cafeteria plan. In addition, it provides occasional on-site dependent care to its employees at no cost. Emily, an employee of Oak Co., had \$4,500 deducted from her pay for the dependent care FSA. In addition, Emily used the on-site dependent care several times. The FMV of the on-site care was \$700. Emily's Form W-2 should report \$5,200 of dependent care assistance in box 10 (\$4,500 FSA plus \$700 on-site dependent care). Boxes 1, 3, and 5 should include \$200 (the amount in excess of the nontaxable assistance), and applicable taxes should be withheld on that amount.

Educational Assistance

This exclusion applies to educational assistance you provide to employees under an educational assistance program. The exclusion also applies to graduate-level courses.

Educational assistance means amounts you pay or incur for your employees' education expenses. These expenses generally include the cost of books, equipment, fees, supplies, and tuition. However, these expenses don't include the cost of a course or other education involving sports, games, or hobbies, unless the education:

- Has a reasonable relationship to your business, or
- Is required as part of a degree program.

Education expenses don't include the cost of tools or supplies (other than textbooks) your employee is allowed to keep at the end of the course. Nor do they include the cost of lodging, meals, or transportation. Your employee must be able to provide substantiation to you that the educational assistance provided was used for qualifying education expenses.

Exclusion for employer payments of student loans. Employer-provided educational assistance benefits include payments made after March 27, 2020, and before

January 1, 2026, whether paid to the employee or to a lender, of principal or interest on any qualified education loan incurred by the employee for education of the employee. Qualified education loans are defined in chapter 10 of Pub. 970.

Educational assistance program. An educational assistance program is a separate written plan that provides educational assistance only to your employees. The program qualifies only if all of the following tests are met.

- The program benefits employees who qualify under rules set up by you that don't favor highly compensated employees. To determine whether your program meets this test, don't consider employees excluded from your program who are covered by a collective bargaining agreement if there is evidence that educational assistance was a subject of good-faith bargaining.
- The program doesn't provide more than 5% of its benefits during the year for shareholders or owners (or their spouses or dependents). A shareholder or owner is someone who owns (on any day of the tax year) more than 5% of the stock or of the capital or profits interest of your business.
- The program doesn't allow employees to choose to receive cash or other benefits that must be included in gross income instead of educational assistance.
- You give reasonable notice of the program to eligible employees.

Your program can cover former employees if their employment is the reason for the coverage.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired, left on disability, or was laid off.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- Yourself (if you're a sole proprietor).
- A partner who performs services for a partnership.

Exclusion from wages. You can exclude up to \$5,250 of educational assistance you provide to an employee un-

der an educational assistance program from the employee's wages each year.

Assistance over \$5,250. If you don't have an educational assistance plan, or you provide an employee with assistance exceeding \$5,250, you must include the value of these benefits as wages, unless the benefits are working condition benefits. Working condition benefits may be excluded from wages. Property or a service provided is a working condition benefit to the extent that if the employee paid for it, the amount paid would have been allowable as a business or depreciation expense. See [Working Condition Benefits](#), later in this section.

Self-employed individuals, shareholders, and owners. While there are no specific income limits for receiving educational assistance benefits, an educational assistance program must satisfy certain requirements under section 127 of the Internal Revenue Code and Regulations section 1.127-2, including not being discriminatory in favor of employees who are highly compensated employees. An individual who is self-employed within the meaning of section 401(c)(1) of the Internal Revenue Code may receive educational assistance. While shareholders and owners may receive educational assistance, not more than 5% of the amounts paid or incurred by the employer for educational assistance during the year may be provided for the class of individuals who are shareholders or owners (or their spouses or dependents), each of whom (on any day of the tax year) owns more than 5% of the stock or of the capital or profits interest in the employer.

If the owners are the only employees, they can't receive educational assistance under section 127 of the Internal Revenue Code because of the 5% benefit limitation described above. The following formula can be used to determine the amount of educational assistance that an owner/employee can receive. Multiply the total amount of educational assistance provided to employees other than the owner/employee by 5.263158% (0.05263158). Then round down to two decimal places, but not greater than \$5,250.

Example. A company has a single owner/employee and 19 other employees. If each employee (other than the owner/employee) claims the educational assistance and receives the full \$5,250, the owner/employee may also receive \$5,250. The total amount of educational assistance provided to employees (other than the owner/employee) is $\$5,250 \times 19 = \$99,750$. $\$99,750 \times .05263158 = \$5,250.000105$ (rounded down to two decimal places is \$5,250.00). If the owner/employee receives \$5,250 in educational assistance, then the 5% benefit limitation would be satisfied. The total amount of educational assistance provided under the program is $\$99,750 + \$5,250 = \$105,000$, and 5% of \$105,000 is \$5,250.

However, if not every employee receives the full \$5,250, the amount the owner/employee may exclude is reduced. If only eight of the employees (other than the owner/employee) receive \$5,250, then the total amount of educational assistance provided to employees (other than the owner/employee) is $8 \times \$5,250 = \$42,000$. $\$42,000 \times .05263158 = \$2,210.52636$ (rounded down to two decimal places is \$2,210.52). If the owner/employee receives

\$2,210.52 in educational assistance, then the 5% benefit limitation would be satisfied. The total amount of educational assistance provided under the program is \$42,000 + \$2,210.52 = \$44,210.52, and 5% of \$44,210.52 is approximately \$2,210.52.

Employee Discounts

This exclusion applies to a price reduction you give your employee on property or services you offer to customers in the ordinary course of the line of business in which the employee performs substantial services. It applies whether the property or service is provided at no charge (in which case only part of the discount may be excludable as a qualified employee discount) or at a reduced price. It also applies if the benefit is provided through a partial or total cash rebate.

The benefit may be provided either directly by you or indirectly through a third party. For example, an employee of an appliance manufacturer may receive a qualified employee discount on the manufacturer's appliances purchased at a retail store that offers the appliances for sale to customers.

Employee discounts don't apply to discounts on real property or discounts on personal property of a kind commonly held for investment (such as stocks or bonds). They also don't include discounts on a line of business of the employer for which the employee doesn't provide substantial services, or discounts on property or services of a kind that aren't offered for sale to customers. Therefore, discounts on items sold in an employee store that aren't sold to customers aren't excluded from employee income. Also, employee discounts provided by another employer through a reciprocal agreement aren't excluded.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired or left on disability.
- A surviving spouse of an individual who died while an employee.
- A surviving spouse of an employee who retired or left on disability.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- A partner who performs services for a partnership.

Treat discounts you provide to the spouse or dependent child of an employee as provided to the employee. For this fringe benefit, dependent child is a child or stepchild who is the employee's dependent or who, if both parents are deceased, hasn't attained the age of 25. Treat a child of divorced parents as a dependent of both parents.

Exclusion from wages. You can generally exclude the value of an employee discount you provide an employee from the employee's wages, up to the following limits.

- For a discount on services, 20% of the price you charge nonemployee customers for the service.
- For a discount on merchandise or other property, your gross profit percentage times the price you charge nonemployee customers for the property.

Generally, determine your gross profit percentage in the line of business based on all property you offer to customers (including employee customers) and your experience during the tax year immediately before the tax year in which the discount is available. To figure your gross profit percentage, subtract the total cost of the property from the total sales price of the property and divide the result by the total sales price of the property. Employers that are in their first year of existence may estimate their gross profit percentage based on its mark-up from cost or refer to an appropriate industry average. If substantial changes in an employer's business indicate at any time that it is inappropriate for the prior year's gross profit percentage to be used for the current year, the employer must, within a reasonable period, redetermine the gross profit percentage for the remaining portion of the current year as if such portion of the year were the first year of the employer's existence.

Exception for highly compensated employees.

You can't exclude from the wages of a highly compensated employee any part of the value of a discount that isn't available on the same terms to one of the following groups.

- All of your employees.
- A group of employees defined under a reasonable classification you set up that doesn't favor highly compensated employees.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Employee Stock Options

There are three kinds of stock options—incentive stock options, employee stock purchase plan options, and non-statutory (nonqualified) stock options.

Wages for social security, Medicare, and FUTA taxes don't include remuneration resulting from the exercise of an incentive stock option or an employee stock purchase plan option, or from any disposition of stock acquired by exercising such an option.

Additionally, federal income tax withholding isn't required on the income resulting from a disqualifying disposition of stock acquired by the exercise of an incentive stock option or an employee stock purchase plan option, or on income equal to the discount portion of stock acquired by the exercise of an employee stock purchase plan option resulting from any qualifying disposition of the stock. The employer must report as income in box 1 of Form W-2 (a) the discount portion of stock acquired by the exercise of an employee stock purchase plan option upon a qualifying disposition of the stock, and (b) the spread (between the exercise price and the FMV of the stock at the time of exercise) upon a disqualifying disposition of stock acquired by the exercise of an incentive stock option or an employee stock purchase plan option.

An employer must report the excess of the FMV of stock received upon exercise of a nonstatutory stock option over the amount paid for the stock option on Form W-2 in boxes 1, 3 (up to the social security wage base), and 5, and in box 12 using the code V. See Regulations section 1.83-7.

An employee who transfers their interest in nonstatutory stock options to the employee's former spouse incident to a divorce isn't required to include an amount in gross income upon the transfer. The former spouse, rather than the employee, is required to include an amount in gross income when the former spouse exercises the stock options. See Revenue Ruling 2002-22 and Revenue Ruling 2004-60 for details. You can find Revenue Ruling 2002-22 on page 849 of Internal Revenue Bulletin 2002-19 at [IRS.gov/pub/irs-irbs/irb02-19.pdf](https://www.irs.gov/pub/irs-irbs/irb02-19.pdf). Revenue Ruling 2004-60, 2004-24 I.R.B. 1051, is available at [IRS.gov/irb/2004-24_IRB#RR-2004-60](https://www.irs.gov/irb/2004-24_IRB#RR-2004-60).

Employee stock options aren't subject to Railroad Retirement Tax. In *Wisconsin Central Ltd. v. United States*, 138 S. Ct. 2067, the U. S. Supreme Court ruled that employee stock options (whether statutory or nonstatutory) aren't "money remuneration" subject to the RRTA. If you're a railroad employer, don't withhold Tier 1 and Tier 2 taxes on compensation from railroad employees covered by the RRTA exercising such options. You must still withhold federal income tax on taxable compensation from railroad employees exercising their options.

Section 83(i) election to defer income on equity grants. Under section 83(i) of the Internal Revenue Code, qualified employees who are granted stock options or restricted stock units (RSUs) and who later receive stock upon exercise of the option or upon settlement of the RSU (qualified stock) may elect to defer the recognition of income for up to 5 years if the corporation's stock wasn't readily tradable on an established securities market during any prior calendar year, if the corporation has a written plan under which not less than 80% of all U.S. employees are granted options or RSUs with the same rights and privileges to receive qualified stock, and if certain other requirements are met. An election under section 83(i) applies only for federal income tax purposes. The election has no effect on the application of social security, Medicare, and FUTA taxes. For federal income tax purposes,

the employer must withhold federal income tax at 37% in the tax year that the amount deferred is included in the employee's income. If a section 83(i) election is made for an option exercise, that option will not be considered an incentive stock option or an option granted pursuant to an employee stock purchase plan. These rules apply to stock attributable to options exercised, or RSUs settled, after December 31, 2017. For more information, see section 83(i); and Notice 2018-97, 2018-52 I.R.B. 1062, available at [IRS.gov/irb/2018-52_IRB#NOT-2018-97](https://www.irs.gov/irb/2018-52_IRB#NOT-2018-97).

Reporting requirements. For each employee, you must report in box 12 of Form W-2 using code GG the amount included in income in the calendar year from qualified equity grants under section 83(i). You must also report in box 12 using code HH the total amount of income deferred under section 83(i) determined as of the close of the calendar year.

More information. For more information about employee stock options, see sections 83, 421, 422, and 423 of the Internal Revenue Code and their related regulations.

Employer-Provided Cell Phones

The value of the business use of an employer-provided cell phone, provided primarily for noncompensatory business reasons, is excludable from an employee's income as a working condition fringe benefit. Personal use of an employer-provided cell phone, provided primarily for noncompensatory business reasons, is excludable from an employee's income as a de minimis fringe benefit. The term "cell phone" also includes other similar telecommunications equipment. For the rules relating to these types of benefits, see [De Minimis \(Minimal\) Benefits](#), earlier in this section, and [Working Condition Benefits](#), later in this section.

Noncompensatory business purposes. You provide a cell phone primarily for noncompensatory business purposes if there are substantial business reasons for providing the cell phone. Examples of substantial business reasons include the employer's:

- Need to contact the employee at all times for work-related emergencies,
- Requirement that the employee be available to speak with clients at times when the employee is away from the office, and
- Need to speak with clients located in other time zones at times outside the employee's normal workday.

Cell phones provided to promote goodwill, boost morale, or attract prospective employees. You can't exclude from an employee's wages the value of a cell phone provided to promote goodwill of an employee, to attract a prospective employee, or as a means of providing additional compensation to an employee.

Additional information. For additional information on the tax treatment of employer-provided cell phones, see Notice 2011-72, 2011-38 I.R.B. 407, available at [IRS.gov/irb/2011-38_IRB#NOT-2011-72](https://www.irs.gov/irb/2011-38_IRB#NOT-2011-72).

Group-Term Life Insurance Coverage

This exclusion applies to life insurance coverage that meets all the following conditions.

- It provides a general death benefit that isn't included in income.
- You provide it to a group of employees. See [The 10-employee rule](#), later.
- It provides an amount of insurance to each employee based on a formula that prevents individual selection. This formula must use factors such as the employee's age, years of service, pay, or position.
- You provide it under a policy you directly or indirectly carry. Even if you don't pay any of the policy's cost, you're considered to carry it if you arrange for payment of its cost by your employees and charge at least one employee less than, and at least one other employee more than, the cost of their insurance. Determine the cost of the insurance, for this purpose, as explained under [Coverage over the limit](#), later.

Group-term life insurance doesn't include the following insurance.

- Insurance that doesn't provide general death benefits, such as travel insurance or a policy providing only accidental death benefits.
- Life insurance on the life of your employee's spouse or dependent. However, you may be able to exclude the cost of this insurance from the employee's wages as a de minimis benefit. See [De Minimis \(Minimal\) Benefits](#), earlier in this section.
- Insurance provided under a policy that provides a permanent benefit (an economic value that extends beyond 1 policy year, such as paid-up or cash-surrender value), unless certain requirements are met. See Regulations section 1.79-1 for details.

Employee. For this exclusion, treat the following individuals as employees.

1. A current common-law employee.
2. A full-time life insurance agent who is a current statutory employee.
3. An individual who was formerly your employee under (1) or (2).
4. A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

Exception for S corporation shareholders. Don't treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns

(for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

The 10-employee rule. Generally, life insurance isn't group-term life insurance unless you provide it at some time during the calendar year to at least 10 full-time employees.

For this rule and the first exception discussed next, count employees who choose not to receive the insurance as if they do receive insurance, unless, to receive it, they must contribute to the cost of benefits other than the group-term life insurance. For example, count an employee who could receive insurance by paying part of the cost, even if that employee chooses not to receive it. However, don't count an employee who chooses not to receive insurance if the employee must pay part or all of the cost of permanent benefits in order to obtain group-term life insurance. A permanent benefit is an economic value extending beyond 1 policy year (for example, a paid-up or cash-surrender value) that is provided under a life insurance policy.

Exceptions. Even if you don't meet the 10-employee rule, two exceptions allow you to treat insurance as group-term life insurance.

Under the first exception, you don't have to meet the 10-employee rule if all the following conditions are met.

1. If evidence that the employee is insurable is required, it is limited to a medical questionnaire (completed by the employee) that doesn't require a physical.
2. You provide the insurance to all your full-time employees or, if the insurer requires the evidence mentioned in (1), to all full-time employees who provide evidence the insurer accepts.
3. You figure the coverage based on either a uniform percentage of pay or the insurer's coverage brackets that meet certain requirements. See Regulations section 1.79-1 for details.

Under the second exception, you don't have to meet the 10-employee rule if all the following conditions are met.

- You provide the insurance under a common plan covering your employees and the employees of at least one other employer who isn't related to you.
- The insurance is restricted to, but mandatory for, all your employees who belong to, or are represented by, an organization (such as a union) that carries on substantial activities besides obtaining insurance.
- Evidence of whether an employee is insurable doesn't affect an employee's eligibility for insurance or the amount of insurance that employee gets.

To apply either exception, don't consider employees who were denied insurance for any of the following reasons.

- They were 65 or older.
- They customarily work 20 hours or less a week or 5 months or less in a calendar year.
- They haven't been employed for the waiting period given in the policy. This waiting period can't be more than 6 months.

Exclusion from wages. You can generally exclude the cost of up to \$50,000 of group-term life insurance coverage from the wages of an insured employee. You can exclude the same amount from the employee's wages when figuring social security and Medicare taxes. In addition, you don't have to withhold federal income tax or pay FUTA tax on any group-term life insurance you provide to an employee.

Coverage over the limit. You must include in your employee's wages the cost of group-term life insurance beyond \$50,000 worth of coverage, reduced by the amount the employee paid toward the insurance. Report it as wages in boxes 1, 3, and 5 of the employee's Form W-2. Also, show it in box 12 with code C. The amount is subject to social security and Medicare taxes, and you may, at your option, withhold federal income tax.

Figure the monthly cost of the insurance to include in the employee's wages by multiplying the number of thousands of dollars of all insurance coverage over \$50,000 (figured to the nearest \$100) by the cost shown in Table 2-2. For all coverage provided within the calendar year, use the employee's age on the last day of the employee's tax year. You must prorate the cost from the table if less than a full month of coverage is involved.

Table 2-2. Cost Per \$1,000 of Protection for 1 Month

Age	Cost
Under 25	\$ 0.05
25 through 29	0.06
30 through 34	0.08
35 through 39	0.09
40 through 44	0.10
45 through 49	0.15
50 through 54	0.23
55 through 59	0.43
60 through 64	0.66
65 through 69	1.27
70 and older	2.06

You figure the total cost to include in the employee's wages by multiplying the monthly cost by the number of months' coverage at that cost.

Example. Tom's employer provides Tom with group-term life insurance coverage of \$200,000. Tom is 45 years old, isn't a key employee, and pays \$100 per year toward the cost of the insurance. Tom's employer must include \$170 in Tom's wages. The \$200,000 of insurance coverage is reduced by \$50,000. The yearly cost of \$150,000 of coverage is \$270 (\$0.15 x 150 x 12), and is

reduced by the \$100 Tom pays for the insurance. The employer includes \$170 in boxes 1, 3, and 5 of Tom's Form W-2. The employer also enters \$170 in box 12 with code C.

Coverage for dependents. Group-term life insurance coverage paid by the employer for the spouse or dependents of an employee may be excludable from income as a de minimis fringe benefit if the face amount isn't more than \$2,000. If the face amount is greater than \$2,000, the dependent coverage may be excludable from income as a de minimis fringe benefit if the excess (if any) of the cost of insurance over the amount the employee paid for it on an after-tax basis is so small that accounting for it is unreasonable or administratively impracticable.

Former employees. When group-term life insurance over \$50,000 is provided to an employee (including retirees) after their termination, the employee share of social security and Medicare taxes on that period of coverage is paid by the former employee with their tax return and isn't collected by the employer. You're not required to collect those taxes. You must, however, pay the employer share of social security and Medicare taxes. Use Table 2-2 to determine the amount of additional income that is subject to social security and Medicare taxes for coverage provided after separation from service. Report the uncollected amounts separately in box 12 of Form W-2 using codes M and N. See the General Instructions for Forms W-2 and W-3 and the instructions for your employment tax return.

Exception for key employees. Generally, if your group-term life insurance plan favors key employees as to participation or benefits, you must include the entire cost of the insurance in your key employees' wages. This exception generally doesn't apply to church plans. When figuring social security and Medicare taxes, you must also include the entire cost in the employees' wages. Include the cost in boxes 1, 3, and 5 of Form W-2. However, you don't have to withhold federal income tax or pay FUTA tax on the cost of any group-term life insurance you provide to an employee.

For this purpose, the cost of the insurance is the greater of the following amounts.

- The premiums you pay for the employee's insurance. See Regulations section 1.79-4T(Q&A 6) for more information.
- The cost you figure using Table 2-2.

For this exclusion, a key employee during 2025 is an employee or former employee who is one of the following individuals. See section 416(i) of the Internal Revenue Code for more information.

1. An officer having annual pay of more than \$230,000.
2. An individual who for 2025 is either of the following.
 - a. A 5% owner of your business.
 - b. A 1% owner of your business whose annual pay is more than \$150,000.

A former employee who was a key employee upon retirement or separation from service is also a key employee.

Your plan doesn't favor key employees as to participation if at least one of the following is true.

- It benefits at least 70% of your employees.
- At least 85% of the participating employees aren't key employees.
- It benefits employees who qualify under a set of rules you set up that don't favor key employees.

Your plan meets this participation test if it is part of a [cafeteria plan](#) (discussed earlier in section 1) and it meets the participation test for those plans.

When applying this test, don't consider employees who:

- Have not completed 3 years of service;
- Are part time or seasonal;
- Are nonresident aliens who receive no U.S. source earned income from you; or
- Aren't included in the plan but are in a unit of employees covered by a collective bargaining agreement, if the benefits provided under the plan were the subject of good-faith bargaining between you and employee representatives.

Your plan doesn't favor key employees as to benefits if all benefits available to participating key employees are also available to all other participating employees. Your plan doesn't favor key employees just because the amount of insurance you provide to your employees is uniformly related to their pay.

S corporation shareholders. Because you can't treat a 2% shareholder of an S corporation as an employee for this exclusion, you must include the cost of all group-term life insurance coverage you provide the 2% shareholder in their wages. When figuring social security and Medicare taxes, you must also include the cost of this coverage in the 2% shareholder's wages. Include the cost in boxes 1, 3, and 5 of Form W-2. However, you don't have to withhold federal income tax or pay FUTA tax on the cost of any group-term life insurance coverage you provide to the 2% shareholder.

Health Savings Accounts (HSAs)

An HSA is an account owned by a qualified individual who is generally your employee or former employee. Any contributions that you make to an HSA become the employee's property and can't be withdrawn by you. Contributions to the account are used to pay current or future medical expenses of the account owner, their spouse, and any qualified dependent. The medical expenses must not be reimbursable by insurance or other sources and their payment from HSA funds (distribution) won't give rise to a medical expense deduction on the individual's federal income tax return.

Eligibility. A qualified individual must be covered by a High Deductible Health Plan (HDHP) and not be covered by other health insurance except for permitted insurance listed under section 223(c)(3) or insurance for accidents, disability, dental care, vision care, long-term care, or (in the case of months beginning after March 31, 2022, and before January 1, 2023, and plan years beginning on or before December 31, 2021, or after December 31, 2022, and before January 1, 2025) telehealth and other remote care. For calendar year 2025, a qualifying HDHP must have a deductible of at least \$1,650 for self-only coverage or \$3,300 for family coverage and must limit annual out-of-pocket expenses of the beneficiary to \$8,300 for self-only coverage and \$16,600 for family coverage.

There are no income limits that restrict an individual's eligibility to contribute to an HSA nor is there a requirement that the account owner have earned income to make a contribution.

Exceptions. An individual isn't a qualified individual if they can be claimed as a dependent on another person's tax return. Also, an employee's participation in a health FSA or HRA generally disqualifies the individual (and employer) from making contributions to their HSA. However, an individual may qualify to participate in an HSA if they are participating in only a limited-purpose FSA or HRA or a post-deductible FSA. For more information, see *Other employee health plans* in Pub. 969.

Employer contributions. Up to specified dollar limits, cash contributions to the HSA of a qualified individual (determined monthly) are exempt from federal income tax withholding, social security tax, Medicare tax, and FUTA tax if you reasonably believe that the employee can exclude the benefits from gross income. For 2025, you can contribute up to \$4,300 for self-only coverage under an HDHP or \$8,550 for family coverage under an HDHP to a qualified individual's HSA.

The contribution amounts listed above are increased by \$1,000 for a qualified individual who is age 55 or older at any time during the year. For two qualified individuals who are married to each other and who are each age 55 or older at any time during the year, each spouse's contribution limit is increased by \$1,000, provided each spouse has a separate HSA. No contributions can be made to an individual's HSA after they become enrolled in Medicare Part A or Part B.

Nondiscrimination rules. Your contribution amount to an employee's HSA must be comparable for all employees who have comparable coverage during the same period. Otherwise, there will be an excise tax equal to 35% of the amount you contributed to all employees' HSAs.

For guidance on employer comparable contributions to HSAs under section 4980G in instances where an employee hasn't established an HSA by December 31 and in instances where an employer accelerates contributions for the calendar year for employees who have incurred qualified medical expenses, see Regulations section 54.4980G-4.

Exception. The Tax Relief and Health Care Act of 2006 allows employers to make larger HSA contributions for a nonhighly compensated employee than for a highly compensated employee. A highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Partnerships and S corporations. Partners and 2% shareholders of an S corporation aren't eligible for salary reduction (pre-tax) contributions to an HSA. Employer contributions to the HSA of a bona fide partner or 2% shareholder are treated as distributions or guaranteed payments, as determined by the facts and circumstances. For more information, see Notice 2005-8, 2005-4 I.R.B. 368, available at [IRS.gov/irb/2005-04_IRB#NOT-2005-8](https://www.irs.gov/irb/2005-04_IRB#NOT-2005-8).

Cafeteria plans. You may contribute to an employee's HSA using a cafeteria plan and your contributions aren't subject to the statutory comparability rules. However, cafeteria plan nondiscrimination rules still apply. For example, contributions under a cafeteria plan to employee HSAs can't be greater for higher-paid employees than they are for lower-paid employees. Contributions that favor lower-paid employees aren't prohibited.

Reporting requirements. You must report your contributions to an employee's HSA in box 12 of Form W-2 using code W. The trustee or custodian of the HSA, generally a bank or insurance company, reports distributions from the HSA using Form 1099-SA.

More information. For more information about HSAs, see Pub. 969.

Lodging on Your Business Premises

You can exclude the value of lodging you furnish to an employee from the employee's wages if it meets the following tests.

- It is furnished on your business premises.
- It is furnished for your convenience.
- The employee must accept it as a condition of employment.

Different tests may apply to lodging furnished by educational institutions. See section 119(d) of the Internal Revenue Code for details.

If you allow your employee to choose to receive additional pay instead of lodging, then the lodging, if chosen, isn't excluded. The exclusion also doesn't apply to cash allowances for lodging.

On your business premises. For this exclusion, your business premises is generally your employee's place of work. For example, if you're a household employer, then lodging furnished in your home to a household employee would be considered lodging furnished on your business premises. For special rules that apply to lodging furnished in a camp located in a foreign country, see section 119(c) of the Internal Revenue Code and its regulations.

For your convenience. Whether or not you furnish lodging for your convenience as an employer depends on all the facts and circumstances. You furnish the lodging to your employee for your convenience if you do this for a substantial business reason other than to provide the employee with additional pay. This is true even if a law or an employment contract provides that the lodging is furnished as pay. However, a written statement that the lodging is furnished for your convenience isn't sufficient.

Condition of employment. Lodging meets this test if you require your employees to accept the lodging because they need to live on your business premises to be able to properly perform their duties. Examples include employees who must be available at all times and employees who couldn't perform their required duties without being furnished the lodging.

It doesn't matter whether you must furnish the lodging as pay under the terms of an employment contract or a law fixing the terms of employment.

Example of qualifying lodging. You employ Sam at a construction project at a remote job site in Alaska. Due to the inaccessibility of facilities for the employees who are working at the job site to obtain lodging and the prevailing weather conditions, you furnish lodging to your employees at the construction site in order to carry on the construction project. You require that your employees accept the lodging as a condition of their employment. You may exclude the lodging that you provide from Sam's wages. Additionally, because sufficient eating facilities aren't available near your place of employment, you may also exclude meals you provide to Sam from his wages, as discussed in [Proper meals not otherwise available](#) under *Meals on Your Business Premises*, later in this section.

Example of nonqualifying lodging. A hospital gives Joan, an employee of the hospital, the choice of living at the hospital free of charge or living elsewhere and receiving a cash allowance in addition to Joan's regular salary. If Joan chooses to live at the hospital, the hospital can't exclude the value of the lodging from her wages because she isn't required to live at the hospital to properly perform the duties of her employment.

S corporation shareholders. For this exclusion, don't treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction

in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

Meals

This section discusses the exclusion rules that apply to de minimis meals and meals on your business premises.

De Minimis Meals

You can exclude any occasional meal you provide to an employee if it has so little value (taking into account how frequently you provide meals to your employees) that accounting for it would be unreasonable or administratively impracticable. The exclusion applies, for example, to the following items.

- Coffee, doughnuts, or soft drinks.
- Occasional meals or meal money provided to enable an employee to work overtime. However, the exclusion doesn't apply to meal money figured on the basis of hours worked (for example, \$2.00 per hour for each hour over 8 hours), or meals or meal money provided on a regular or routine basis.
- Occasional parties or picnics for employees and their guests.

Employee. For this exclusion, treat any recipient of a de minimis meal as an employee.

Employer-operated eating facility for employees. The de minimis meals exclusion also applies to meals you provide at an employer-operated eating facility for employees if the annual revenue from the facility equals or exceeds the direct operating costs of the facility. Direct operating costs include the cost of food and beverages, and labor costs (including employment taxes) of employees whose services relating to the facility are performed primarily on the premises of the eating facility. Therefore, for example, the labor costs attributable to cooks and waitstaff are included in direct operating costs, but the labor cost attributable to a manager of an eating facility whose services aren't primarily performed on the premises of the eating facility aren't included in direct operating costs.

For this purpose, your revenue from providing a meal is considered equal to the facility's direct operating costs to provide that meal if its value can be excluded from an employee's wages, as explained under [Meals on Your Business Premises](#), later. If you provide free or discounted meals to volunteers at a hospital and you can reasonably determine the number of meals you provide, then you may disregard these costs and revenues. If you charge nonemployees a greater amount than employees, then you must disregard all costs and revenues attributable to these nonemployees.

An employer-operated eating facility for employees is an eating facility that meets all the following conditions.

- You own or lease the facility.

- You operate the facility. You're considered to operate the eating facility if you have a contract with another to operate it.
- The facility is on or near your business premises.
- You provide meals (food, drinks, and related services) at the facility during, or immediately before or after, the employee's workday.

Exclusion from wages. You can generally exclude the value of de minimis meals you provide to an employee from the employee's wages.

Exception for highly compensated employees. You can't exclude from the wages of a highly compensated employee the value of a meal provided at an employer-operated eating facility that isn't available on the same terms to one of the following groups.

- All of your employees.
- A group of employees defined under a reasonable classification you set up that doesn't favor highly compensated employees.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

TIP *Section 13304 of P.L. 115-97 changed the rules for the deduction of food or beverage expenses that are excludable from employee income as a de minimis fringe benefit. For amounts incurred or paid after 2017, the 50% limit on deductions for food or beverage expenses also applies to food or beverage expenses excludable from employee income as a de minimis fringe benefit. However, food or beverage expenses related to employee recreation, such as holiday parties or annual picnics, aren't subject to the 50% limit on deductions when made primarily for the benefit of your employees other than employees who are officers, shareholders or other owners who own a 10% or greater interest in your business, or other highly compensated employees. For more information, see Regulations section 1.274-12. While your business deduction may be limited, the fringe benefit exclusion rules still apply and the de minimis fringe benefits may be excluded from your employee's wages, as discussed earlier.*

Meals on Your Business Premises

You can exclude the value of meals you furnish to an employee from the employee's wages if they meet the following tests.

- They are furnished on your business premises.

- They are furnished for your convenience.

If you allow your employee to choose to receive additional pay instead of meals, then the meals, if chosen, aren't excluded. The exclusion also doesn't apply to cash allowances for meals.

On your business premises. Generally, for this exclusion, the employee's place of work is your business premises.

For your convenience. Whether you furnish meals for your convenience as an employer depends on all the facts and circumstances. You furnish the meals to your employee for your convenience if you do this for a substantial business reason other than to provide the employee with additional pay. This is true even if a law or an employment contract provides that the meals are furnished as pay. However, a written statement that the meals are furnished for your convenience isn't sufficient.

Meals excluded for all employees if excluded for more than half. If more than half of your employees who are furnished meals on your business premises are furnished the meals for your convenience, you can treat all meals you furnish to employees on your business premises as furnished for your convenience.

Food service employees. Meals you furnish to a restaurant or other food service employee during, or immediately before or after, the employee's working hours are furnished for your convenience. For example, if a waitstaff works during the breakfast and lunch periods, you can exclude from their wages the value of the breakfast and lunch you furnish in your restaurant for each day they work.



The temporary 100% deduction for expenses that were paid or incurred after December 31, 2020, and before January 1, 2023, for food or beverage expenses provided by a restaurant has expired. Generally, the 50% deduction continues to apply.

Example. You operate a restaurant business. You furnish your employee, Carol, who is a server working 7 a.m. to 4 p.m., two meals during each workday. You encourage but don't require Carol to have breakfast on the business premises before starting work. Carol must have lunch on the premises. Because Carol is a food service employee and works during the normal breakfast and lunch periods, you can exclude from her wages the value of her breakfast and lunch.

If you also allow Carol to have meals on your business premises without charge on Carol's days off, you can't exclude the value of those meals from Carol's wages.

Employees available for emergency calls. Meals you furnish during working hours so an employee will be available for emergency calls during the meal period are furnished for your convenience. You must be able to show these emergency calls have occurred or can reasonably be expected to occur, and that the calls have resulted, or will result, in you calling on your employees to perform their jobs during their meal period.

Example. A hospital maintains a cafeteria on its premises where all of its 230 employees may get meals at no charge during their working hours. The hospital must have 120 of its employees available for emergencies. Each of these 120 employees is, at times, called upon to perform services during the meal period. Although the hospital doesn't require these employees to remain on the premises, they rarely leave the hospital during their meal period. Since the hospital furnishes meals on its premises to its employees so that more than half of them are available for emergency calls during meal periods, the hospital can exclude the value of these meals from the wages of all of its employees.

Short meal periods. Meals you furnish during working hours are furnished for your convenience if the nature of your business (not merely a preference) restricts an employee to a short meal period (such as 30 or 45 minutes) and the employee can't be expected to eat elsewhere in such a short time. For example, meals can qualify for this treatment if your peak workload occurs during the normal lunch hour. However, they don't qualify if the reason for the short meal period is to allow the employee to leave earlier in the day.

Example. Frank is a bank teller who works from 9 a.m. to 5 p.m. The bank furnishes Frank's lunch without charge in a cafeteria the bank maintains on its premises. The bank furnishes these meals to Frank to limit his lunch period to 30 minutes, because the bank's peak workload occurs during the normal lunch period. If Frank got lunch elsewhere, it would take him much longer than 30 minutes and the bank strictly enforces the time limit. The bank can exclude the value of these meals from Frank's wages.

Proper meals not otherwise available. Meals you furnish during working hours are furnished for your convenience if the employee couldn't otherwise get proper meals within a reasonable period of time. For example, meals can qualify for this treatment if there are insufficient eating facilities near the place of employment. For an example of this, see [Example of qualifying lodging](#), earlier in this section.

Meals after work hours. Generally, meals furnished before or after the working hours of an employee aren't considered as furnished for your convenience. However, meals you furnish to an employee immediately after working hours are furnished for your convenience if you would have furnished them during working hours for a substantial nonpay business reason but, because of the work duties, they weren't obtained during working hours.

Meals you furnish to promote goodwill, boost morale, or attract prospective employees. Meals you furnish to promote goodwill, boost morale, or attract prospective employees aren't considered furnished for your convenience. However, you may be able to exclude their value, as discussed under [De Minimis Meals](#), earlier.

Meals furnished on nonworkdays or with lodging. You generally can't exclude from an employee's wages the value of meals you furnish on a day when the employee isn't working. However, you can exclude these meals if

they are furnished with lodging that is excluded from the employee's wages. See [Lodging on Your Business Premises](#), earlier in this section.

Meals with a charge. The fact that you charge for the meals and that your employees may accept or decline the meals isn't taken into account in determining whether or not meals are furnished for your convenience.

S corporation shareholders. For this exclusion, don't treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

No-Additional-Cost Services

This exclusion applies to a service you provide to an employee if it doesn't cause you to incur any substantial additional costs. The service must be offered to customers in the ordinary course of the line of business in which the employee performs substantial services.

No-additional-cost services are excess capacity services, such as airline, bus, or train tickets; hotel rooms; or telephone services provided free, at a reduced price, or through a cash rebate to employees working in those lines of business. Services that aren't eligible for treatment as no-additional-cost services are non-excess capacity services, such as the facilitation by a stock brokerage firm of the purchase of stock by employees. These services may, however, be eligible for a qualified employee discount of up to 20% of the value of the service provided. See [Employee Discounts](#), earlier.

Substantial additional costs. To determine whether you incur substantial additional costs to provide a service to an employee, count any lost revenue as a cost. Don't reduce the costs you incur by any amount the employee pays for the service. You're considered to incur substantial additional costs if you or your employees spend a substantial amount of time in providing the service, even if the time spent would otherwise be idle or if the services are provided outside normal business hours.

Example. A commercial airline allows its employees to take personal flights on the airline at no charge and receive reserved seating. Because the employer gives up potential revenue by allowing the employees to reserve seats, employees receiving such free flights aren't eligible for the no-additional-cost exclusion.

Reciprocal agreements. A no-additional-cost service provided to your employee by an unrelated employer may qualify as a no-additional-cost service if all the following tests are met.

- The service is the same type of service generally provided to customers in both the line of business in

which the employee works and the line of business in which the service is provided.

- You and the employer providing the service have a written reciprocal agreement under which a group of employees of each employer, all of whom perform substantial services in the same line of business, may receive no-additional-cost services from the other employer.
- Neither you nor the other employer incurs any substantial additional cost (including lost revenue) either in providing the service or because of the written agreement.

Employee. For this exclusion, treat the following individuals as employees.

1. A current employee.
2. A former employee who retired or left on disability.
3. A surviving spouse of an individual who died while an employee.
4. A surviving spouse of a former employee who retired or left on disability.
5. A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
6. A partner who performs services for a partnership.

Treat services you provide to the spouse or dependent child of an employee as provided to the employee. For this fringe benefit, dependent child is a child or stepchild who is the employee's dependent or who, if both parents are deceased, hasn't attained the age of 25. Treat a child of divorced parents as a dependent of both parents.

Treat any use of air transportation by the parent of an employee as use by the employee. This rule doesn't apply to use by the parent of a person considered an employee because of item (3) or (4) above.

Exclusion from wages. You can generally exclude the value of a no-additional-cost service you provide to an employee from the employee's wages.

Exception for highly compensated employees. You can't exclude from the wages of a highly compensated employee the value of a no-additional-cost service that isn't available on the same terms to one of the following groups.

- All of your employees.
- A group of employees defined under a reasonable classification you set up that doesn't favor highly compensated employees.

For this exclusion, a highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.

2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Retirement Planning Services

You may exclude from an employee's wages the value of any retirement planning advice or information you provide to your employee or their spouse if you maintain a qualified retirement plan. A qualified retirement plan includes a plan, contract, pension, or account described in section 219(g)(5) of the Internal Revenue Code. In addition to employer plan advice and information, the services provided may include general advice and information on retirement. However, the exclusion doesn't apply to services for tax preparation, accounting, legal, or brokerage services. You can't exclude from the wages of a highly compensated employee retirement planning services that aren't available on the same terms to each member of a group of employees normally provided education and information about the employer's qualified retirement plan.

Transportation (Commuting) Benefits

This section discusses exclusion rules that apply to benefits you provide to your employees for their personal transportation, such as commuting to and from work. These rules apply to the following transportation benefits.

- De minimis transportation benefits.
- Qualified transportation benefits.

Special rules that apply to [demonstrator cars](#) and [qualified nonpersonal use vehicles](#) are discussed under *Working Condition Benefits*, later in this section.

De Minimis Transportation Benefits

You can exclude the value of any de minimis transportation benefit you provide to an employee from the employee's wages. A de minimis transportation benefit is any local transportation benefit you provide to an employee if it has so little value (taking into account how frequently you provide transportation to your employees) that accounting for it would be unreasonable or administratively impracticable. For example, it applies to occasional local transportation fare you give an employee because the employee is working overtime if the benefit is reasonable and isn't based on hours worked. Local transportation fare provided on a regular or routine basis doesn't qualify for this exclusion.

A special rule allows you to exclude as a de minimis benefit public transit passes, tokens, or fare cards you provide at a discount to defray your employee's commuting costs on the public transit system if the discount doesn't exceed \$21 in any month. Similarly, you may also provide a voucher or similar instrument that is exchangeable solely for tokens, fare cards, or other instruments that

enable your employee to use the public transit system if the value of the vouchers and other instruments in any month doesn't exceed \$21. You may also reimburse your employee to cover the cost of commuting on a public transit system, provided your employee doesn't receive more than \$21 in reimbursements for commuting costs in any month. The reimbursement must be made under a bona fide reimbursement arrangement, where you establish appropriate procedures for verifying on a periodic basis that your employee's use of public transportation for commuting is consistent with the value of the benefit provided. The exclusion doesn't apply to the provision of any benefit to defray public transit expenses incurred for personal travel other than commuting.

Employee. For this exclusion, treat any recipient of a de minimis transportation benefit as an employee.

Qualified Transportation Benefits

This exclusion applies to the following benefits.

- A ride in a commuter highway vehicle between the employee's home and work place.
- A transit pass.
- Qualified parking.

You may provide an employee with any one or more of these benefits at the same time.

Qualified transportation benefits can be provided directly by you or through a bona fide reimbursement arrangement. A bona fide reimbursement arrangement requires that the employee incur and substantiate expenses for qualified transportation benefits before reimbursement. However, cash reimbursements for transit passes qualify only if a voucher or a similar item that the employee can exchange only for a transit pass isn't readily available for direct distribution by you to your employee. A voucher is readily available for direct distribution only if an employer can obtain it from a voucher provider that doesn't impose fare media charges or other restrictions that effectively prevent the employer from obtaining vouchers. See Regulations section 1.132-9(b)(Q&A 16–19) for more information.

Compensation reduction agreements. A compensation reduction agreement is a way to provide qualified transportation benefits on a pre-tax basis by offering your employees a choice between cash compensation and any qualified transportation benefit. A compensation reduction arrangement can be used with a bona fide reimbursement arrangement. For each month, the amount of the compensation reduction can't exceed the monthly limits for transportation benefits described under [Exclusion from wages](#), later. For more information about providing qualified transportation fringe benefits under a compensation reduction agreement, see Regulations section 1.132-9(b)(Q&A 11–15).

Commuter highway vehicle. A commuter highway vehicle is any highway vehicle that seats at least six adults

(not including the driver). In addition, you must reasonably expect that at least 80% of the vehicle mileage will be for transporting employees between their homes and workplace with employees occupying at least one-half the vehicle's seats (not including the driver's).

Transit pass. A transit pass is any pass, token, farecard, voucher, or similar item entitling a person to ride, free of charge or at a reduced rate, on one of the following.

- Mass transit.
- In a vehicle that seats at least six adults (not including the driver) if a person in the business of transporting persons for pay or hire operates it.

Mass transit may be publicly or privately operated and includes bus, rail, or ferry. For guidance on the use of smart cards and debit cards to provide qualified transportation fringes, see Revenue Ruling 2014-32, 2014-50 I.R.B. 917, available at [IRS.gov/irb/2014-50_IRB#RR-2014-32](https://www.irs.gov/irb/2014-50_IRB#RR-2014-32).

Qualified parking. Qualified parking is parking you provide to your employees on or near your business premises. It includes parking on or near the location from which your employees commute to work using mass transit, commuter highway vehicles, or carpools. It doesn't include parking at or near your employee's home.



Qualified bicycle commuting reimbursement suspended. Section 11047 of P.L. 115-97 suspends the exclusion of qualified bicycle commuting reimbursements from your employee's income for any tax year beginning after 2017 and before 2026.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

A self-employed individual isn't an employee for qualified transportation benefit purposes.

Exception for S corporation shareholders. Don't treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (for any day during the tax year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but don't treat the benefit as a reduction in distributions to the 2% shareholder. For more information, see Revenue Ruling 91-26, 1991-1 C.B. 184.

Relation to other fringe benefits. You can't exclude a qualified transportation benefit you provide to an employee under the de minimis or working condition benefit rules. However, if you provide a local transportation benefit other than by transit pass or commuter highway vehicle, or to a person other than an employee, you may be able to

exclude all or part of the benefit under other fringe benefit rules (de minimis, working condition, etc.).

Exclusion from wages. You can generally exclude the value of transportation benefits that you provide to an employee during 2025 from the employee's wages up to the following limits.

- \$325 per month for combined commuter highway vehicle transportation and transit passes.
- \$325 per month for qualified parking.

Benefits more than the limit. If the value of a benefit for any month is more than its limit, include in the employee's wages the amount over the limit minus any amount the employee paid for the benefit. You can't exclude the excess from the employee's wages as a de minimis transportation benefit.



Qualified transportation benefits aren't deductible. Sections 274(a)(4) and 274(l) provide that no deduction is allowed for qualified transportation benefits (whether provided directly by you, through a bona fide reimbursement arrangement, or through a compensation reduction agreement) incurred or paid after 2017. Also, no deduction is allowed for any expense incurred for providing any transportation, or any payment or reimbursement to your employee, in connection with travel between your employee's residence and place of employment, except as necessary for ensuring the safety of your employee or for qualified bicycle commuting reimbursements, as described in section 132(f)(5)(F) (even though the exclusion for qualified bicycle commuting reimbursements is suspended, as discussed earlier). While you may no longer deduct payments for qualified transportation benefits, the fringe benefit exclusion rules still apply and the payments may be excluded from your employee's wages, as discussed earlier. Although the value of a qualified transportation fringe benefit is relevant in determining the fringe benefit exclusion and whether the section 274(e)(2) exception for expenses treated as compensation applies, the deduction that is disallowed relates to the expense of providing a qualified transportation fringe, not its value. For more information, see Regulations sections 1.274-13 and 1.274-14.

More information. For more information on qualified transportation benefits, including van pools, and how to determine the value of parking, see Regulations section 1.132-9.

Tuition Reduction

An eligible educational institution can exclude the value of a qualified tuition reduction it provides to an employee from the employee's wages.

A tuition reduction for undergraduate education generally qualifies for this exclusion if it is for the education of one of the following individuals.

1. A current employee.
2. A former employee who retired or left on disability.

3. A surviving spouse of an individual who died while an employee.
4. A surviving spouse of a former employee who retired or left on disability.
5. A dependent child or spouse of any individual listed in (1) through (4) above.

A tuition reduction for graduate education qualifies for this exclusion only if it is for the education of a graduate student who performs teaching or research activities for the eligible educational institutions.

For more information on this exclusion, see *Qualified Tuition Reduction under Other Types of Educational Assistance* in chapter 1 of Pub. 970.

Working Condition Benefits

This exclusion applies to property and services you provide to an employee so that the employee can perform their job. It applies to the extent the cost of the property or services would be allowable as a business expense or depreciation expense deduction to the employee if they had paid for it. The employee must meet any substantiation requirements that apply to the deduction. Examples of working condition benefits include an employee's use of a company car for business, an [employer-provided cell phone](#) provided primarily for noncompensatory business purposes (discussed earlier), and job-related education provided to an employee.

This exclusion also applies to a cash payment you provide for an employee's expenses for a specific or prearranged business activity if such expenses would otherwise be allowable as a business expense or depreciation expense deduction to the employee. You must require the employee to verify that the payment is actually used for those expenses and to return any unused part of the payment.

The exclusion doesn't apply to the following items.

- A service or property provided under a flexible spending account in which you agree to provide the employee, over a time period, a certain level of unspecified noncash benefits with a predetermined cash value.
- A physical examination program you provide, even if mandatory.
- Any item to the extent the payment would be allowable as a deduction to the employee as an expense for a trade or business other than your trade or business. For more information, see Regulations section 1.132-5(a)(2).

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A partner who performs services for a partnership.
- A director of your company.

- An independent contractor who performs services for you.

Vehicle allocation rules. If you provide a car for an employee's use, the amount you can exclude as a working condition benefit is the amount that would be allowable as a deductible business expense if the employee paid for its use. If the employee uses the car for both business and personal use, the value of the working condition benefit is the part determined to be for business use of the vehicle. See *Business use of your car* next. Also, see the special rules for certain [demonstrator cars](#) and [qualified nonpersonal use vehicles](#) discussed later.

Business use of your car. If you use your car exclusively in your business, you can deduct car expenses. If you use your car for both business and personal purposes, you must divide your expenses based on actual mileage. Generally, commuting expenses between your home and your business location, within the area of your tax home, are not deductible.

You can deduct actual car expenses, which include depreciation (or lease payments), gas and oil, tires, repairs, tune-ups, insurance, and registration fees. Or, instead of figuring the business part of these actual expenses, you may be able to use the standard mileage rate to figure your deduction. To find the standard mileage rate for 2025 and prior years, go to [IRS.gov/Tax-Professionals/Standard-Mileage-Rates](https://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates).

If you are self-employed, you can also deduct the business part of interest on your car loan, state and local personal property tax on the car, parking fees, and tolls, whether or not you claim the standard mileage rate.

For more information on car expenses and the rules for using the standard mileage rate, see Pub. 463.

Demonstrator cars. Generally, all of the use of a demonstrator car by your full-time auto salesperson in the sales area in which your sales office is located qualifies as a working condition benefit if the use is primarily to facilitate the services the salesperson provides for you and there are substantial restrictions on personal use. For more information and the definition of "full-time auto salesperson," see Regulations section 1.132-5(o). For optional, simplified methods used to determine if full, partial, or no exclusion of income to the employee for personal use of a demonstrator car applies, see Revenue Procedure 2001-56. You can find Revenue Procedure 2001-56 on page 590 of Internal Revenue Bulletin 2001-51 at [IRS.gov/pub/irs-irbs/irb01-51.pdf](https://www.irs.gov/pub/irs-irbs/irb01-51.pdf).

Qualified nonpersonal use vehicles. All of an employee's use of a qualified nonpersonal use vehicle is a working condition benefit. A qualified nonpersonal use vehicle is any vehicle the employee isn't likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include all of the following vehicles.

- Clearly marked, through painted insignia or words, police, fire, and public safety vehicles, provided that any personal use of the vehicle (other than commuting) is prohibited by the governmental unit.

- Unmarked vehicles used by law enforcement officers if the use is officially authorized. Any personal use must be authorized by the employer, and must be related to law-enforcement functions, such as being able to report directly from home to an emergency situation. Use of an unmarked vehicle for vacation or recreation trips can't qualify as an authorized use.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose and school buses. The working condition benefit is available only for the driver, not for any passengers.
- Tractors and other special-purpose farm vehicles.
- Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flat-bed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

See Regulations section 1.274-5(k) for the definition of qualified moving van and qualified specialized utility repair truck.

Pickup trucks. A pickup truck with a loaded gross vehicle weight of 14,000 pounds or less is a qualified non-personal use vehicle if it has been specially modified so it isn't likely to be used more than minimally for personal purposes. For example, a pickup truck qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and meets either of the following requirements.

1. It is equipped with at least one of the following items.
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent side boards or panels that materially raise the level of the sides of the truck bed.
 - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).
2. It is used primarily to transport a particular type of load (other than over the public highways) in a construction, manufacturing, processing, farming, mining, drilling, timbering, or other similar operation for which it was specially designed or significantly modified.

Vans. A van with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal use vehicle if it has been specially modified so it isn't likely to be used more than minimally for personal purposes. For example, a van qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and has

a seat for the driver only (or the driver and one other person) and either of the following items.

- Permanent shelving that fills most of the cargo area.
- An open cargo area and the van always carries merchandise, material, or equipment used in your trade, business, or function.

Education. Certain job-related education you provide to an employee may qualify for exclusion as a working condition benefit. To qualify, the education must meet the same requirements that would apply for determining whether the employee could deduct the expenses had the employee paid the expenses. Degree programs as a whole don't necessarily qualify as a working condition benefit. Each course in the program must be evaluated individually for qualification as a working condition benefit. The education must meet at least one of the following tests.

- The education is required by the employer or by law for the employee to keep their present salary, status, or job. The required education must serve a bona fide business purpose of the employer.
- The education maintains or improves skills needed in the job.

However, even if the education meets one or both of the above tests, it isn't qualifying education if it:

- Is needed to meet the minimum educational requirements of the employee's present trade or business, or
- Is part of a program of study that will qualify the employee for a new trade or business.

Outplacement services. An employee's use of outplacement services qualifies as a working condition benefit if you provide the services to the employee on the basis of need, you get a substantial business benefit from the services distinct from the benefit you would get from the payment of additional wages, and the employee is seeking new employment in the same kind of trade or business in which the employee is presently working. Substantial business benefits include promoting a positive business image, maintaining employee morale, and avoiding wrongful termination suits.

Outplacement services don't qualify as a working condition benefit if the employee can choose to receive cash or taxable benefits in place of the services. If you maintain a severance plan and permit employees to get outplacement services with reduced severance pay, include in the employee's wages the difference between the unreduced severance and the reduced severance payments.

Product testing. The FMV of the use of consumer goods, which are manufactured for sale to nonemployees, for product testing and evaluation by your employee outside your workplace, qualifies as a working condition benefit if all of the following conditions are met.

- Consumer testing and evaluation of the product is an ordinary and necessary business expense for you.
- Business reasons necessitate that the testing and evaluation must be performed off your business

premises. For example, the testing and evaluation can't be carried out adequately in your office or in laboratory testing facilities.

- You provide the product to your employee for purposes of testing and evaluation.
- You provide the product to your employee for no longer than necessary to test and evaluate its performance, and (to the extent not finished) the product must be returned to you at completion of the testing and evaluation period.
- You impose limitations on your employee's use of the product that significantly reduce the value of any personal benefit to your employee. This includes limiting your employee's ability to select among different models or varieties of the consumer product, and prohibiting the use of the product by persons other than your employee.
- Your employee submits detailed reports to you on the testing and evaluation.

The program won't qualify if you don't use and examine the results of the detailed reports submitted by employees within a reasonable period of time after expiration of the testing period. Additionally, existence of one or more of the following factors may also establish that the program isn't a bona fide product-testing program.

- The program is in essence a leasing program under which employees lease the consumer goods from you for a fee.
- The nature of the product and other considerations are insufficient to justify the testing program.
- The expense of the program outweighs the benefits to be gained from testing and evaluation.

The program must also not be limited to only certain classes of employees (such as highly compensated employees), unless you can show a business reason for providing the products only to specific employees. For example, an automobile manufacturer may limit providing automobiles for testing and evaluation to only their design engineers and supervisory mechanics, as they can properly evaluate the automobiles.

Exclusion from wages. You can generally exclude the value of a working condition benefit you provide to an employee from the employee's wages.

Exception for independent contractors who perform services for you. You can't exclude the use of consumer goods you provide in a product-testing program from the compensation you pay to an independent contractor. You can't exclude the value of parking as a working condition benefit, but you may be able to exclude it as a de minimis fringe benefit. Transit passes provided to independent contractors may be excluded as a working condition benefit if they meet the requirements of a working condition benefit described earlier. However, personal commuting expenses aren't deductible as a business expense. Transit passes may also be excluded as a de minimis fringe benefit. For more information on de minimis

transportation benefits, see [De Minimis Transportation Benefits](#), earlier in this section.

Exception for company directors. You can't exclude the value of the use of consumer goods you provide in a product-testing program from the compensation you pay to a director.

3. Fringe Benefit Valuation Rules

This section discusses the rules you must use to determine the value of a fringe benefit you provide to an employee. You must determine the value of any benefit you can't exclude under the rules in [section 2](#) or for which the amount you can exclude is limited. See [Including taxable benefits in pay](#) in section 1.

In most cases, you must use the general valuation rule to value a fringe benefit. However, you may be able to use a special valuation rule to determine the value of certain benefits.

This section doesn't discuss the special valuation rule used to value meals provided at an employer-operated eating facility for employees. For that rule, see Regulations section 1.61-21(j).

General Valuation Rule

You must use the general valuation rule to determine the value of most fringe benefits. Under this rule, the value of a fringe benefit is its FMV.

FMV. The FMV of a fringe benefit is the amount an employee would have to pay a third party in an arm's-length transaction to buy or lease the benefit. Determine this amount on the basis of all the facts and circumstances.

Neither the amount the employee considers to be the value of the fringe benefit nor the cost you incur to provide the benefit determines its FMV.

Business aircraft. Personal use of a company aircraft by an employee or their guests is a taxable fringe benefit. The term "employee" includes any person performing services in connection with which the fringe benefit flight was provided, and may include, for example, a partner, director, or independent contractor. The employee, not the guest, will be subject to a non-cash fringe benefit inclusion, typically as part of their W-2 wages for an employee, a guaranteed payment on Schedule K-1 (Form 1065) for a partner in a partnership, or Form 1099-NEC for any other non-employee arrangement.

There are two methods for valuing personal flights on company aircraft:

1. Fair Charter Value (FCV)—This is the hourly rate that would be paid to charter a similar piloted aircraft from an unrelated party.
2. Standard Industry Fare Level (SIFL)—SIFL rates are calculated using a formula published in Regulations

section 1.61-21(g). SIFL may only be used on an originally filed return. The Department of Transportation publishes the SIFL rates biannually.

Employer-provided vehicles. In general, the FMV of an employer-provided vehicle is the amount the employee would have to pay a third party to lease the same or similar vehicle on the same or comparable terms in the geographic area where the employee uses the vehicle. A comparable lease term would be the amount of time the vehicle is available for the employee's use, such as a 1-year period.

Don't determine the FMV by multiplying a cents-per-mile rate times the number of miles driven unless the employee can prove the vehicle could have been leased on a cents-per-mile basis.

Cents-Per-Mile Rule

Under this rule, you determine the value of a vehicle you provide to an employee for personal use by multiplying the standard mileage rate by the total miles the employee drives the vehicle for personal purposes. Personal use is any use of the vehicle other than use in your trade or business. This amount must be included in the employee's wages or reimbursed by the employee. For 2025, the standard mileage rate is 70 cents per mile.

You can use the cents-per-mile rule if either of the following requirements is met.

- You reasonably expect the vehicle to be regularly used in your trade or business throughout the calendar year (or for a shorter period during which you own or lease it).
- The vehicle meets the mileage test.



Maximum automobile value. You can't use the cents-per-mile rule for an automobile (including a truck or van) if its value when you first make it available to any employee for personal use in calendar year 2025 is more than \$61,200. For guidance related to the impact of P.L. 115-97 on this rule, see Treasury Decision 9893, 2020-09 I.R.B. 449, available at [IRS.gov/irb/2020-09_IRB#TD-9893](https://www.irs.gov/irb/2020-09_IRB#TD-9893). If you and the employee own or lease the automobile together, see Regulations sections 1.61-21(e)(1)(iii)(B) and (C).

Vehicle. For the cents-per-mile rule, a vehicle is any motorized wheeled vehicle, including an automobile, manufactured primarily for use on public streets, roads, and highways.

Regular use in your trade or business. Whether a vehicle is regularly used in your trade or business is determined on the basis of all facts and circumstances. A vehicle is considered regularly used in your trade or business if one of the following safe harbor conditions is met.

- At least 50% of the vehicle's total annual mileage is for your trade or business.

- You sponsor a commuting pool that generally uses the vehicle each workday to drive at least three employees to and from work.

Infrequent business use of the vehicle, such as for occasional trips to the airport or between your multiple business premises, isn't regular use of the vehicle in your trade or business.

Mileage test. A vehicle meets the mileage test for a calendar year if both of the following requirements are met.

- The vehicle is actually driven at least 10,000 miles during the year. If you own or lease the vehicle only part of the year, reduce the 10,000-mile requirement proportionately.
- The vehicle is used during the year primarily by employees. Consider the vehicle used primarily by employees if they use it consistently for commuting. Don't treat the use of the vehicle by another individual whose use would be taxed to the employee as use by the employee.

For example, if only one employee uses a vehicle during the calendar year and that employee drives the vehicle at least 10,000 miles in that year, the vehicle meets the mileage test even if all miles driven by the employee are personal.

Consistency requirements. If you use the cents-per-mile rule, the following requirements apply.

- You must begin using the cents-per-mile rule on the first day you make the vehicle available to any employee for personal use. However, if you use the [commuting rule](#) (discussed later) when you first make the vehicle available to any employee for personal use, you can change to the cents-per-mile rule on the first day for which you don't use the commuting rule.
- You must use the cents-per-mile rule for all later years in which you make the vehicle available to any employee and the vehicle qualifies, except that you can use the commuting rule for any year during which use of the vehicle qualifies under the commuting rule. However, if the vehicle doesn't qualify for the cents-per-mile rule during a later year, you can use for that year and thereafter any other rule for which the vehicle then qualifies.
- You must continue to use the cents-per-mile rule if you provide a replacement vehicle to the employee (and the vehicle qualifies for the use of this rule) and your primary reason for the replacement is to reduce federal taxes.

Items included in cents-per-mile rate. The cents-per-mile rate includes the value of maintenance and insurance for the vehicle. Don't reduce the rate by the value of any service included in the rate that you didn't provide. You can take into account the services actually provided for the vehicle by using the [general valuation rule](#), earlier.

For miles driven in the United States, its territories, Canada, and Mexico, the cents-per-mile rate includes the

value of fuel you provide. If you don't provide fuel, you can reduce the rate by no more than 5.5 cents.

For special rules that apply to fuel you provide for miles driven outside the United States, Canada, and Mexico, see Regulations section 1.61-21(e)(3)(ii)(B).

The value of any other service you provide for a vehicle isn't included in the cents-per-mile rate. Use the general valuation rule to value these services.

Commuting Rule

Under this rule, you determine the value of a vehicle you provide to an employee for commuting use by multiplying each one-way commute (that is, from home to work or from work to home) by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee. This amount must be included in the employee's wages or reimbursed by the employee.

You can use the commuting rule if all the following requirements are met.

- You provide the vehicle to an employee for use in your trade or business and, for bona fide noncompensatory business reasons, you require the employee to commute in the vehicle. You will be treated as if you had met this requirement if the vehicle is generally used each workday to carry at least three employees to and from work in an employer-sponsored commuting pool.
- You establish a written policy under which you don't allow the employee, nor any individual whose use would be taxable to the employee, to use the vehicle for personal purposes other than for commuting or de minimis personal use (such as a stop for a personal errand on the way between a business delivery and the employee's home). Personal use of a vehicle is all use that isn't for your trade or business.
- The employee doesn't use the vehicle for personal purposes other than commuting and de minimis personal use.
- If this vehicle is an automobile (any four-wheeled vehicle, such as a car, pickup truck, or van), the employee who uses it for commuting isn't a control employee. See [Control employee](#), later.

Vehicle. For this rule, a vehicle is any motorized wheeled vehicle (including an automobile) manufactured primarily for use on public streets, roads, and highways.

Control employee. A control employee of a nongovernment employer for 2025 is generally any of the following employees.

- A board- or shareholder-appointed, confirmed, or elected officer whose pay is \$140,000 or more.
- A director.
- An employee whose pay is \$285,000 or more.
- An employee who owns a 1% or more equity, capital, or profits interest in your business.

A control employee for a government employer for 2025 is either of the following.

- A government employee whose compensation is equal to or exceeds Federal Government Executive Level V. Go to the Office of Personnel Management website at [OPM.gov/policy-data-oversight/pay-leave/salaries-wages](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages) for 2025 compensation information.
- An elected official.

Highly compensated employee alternative. Instead of using the preceding definition, you can choose to define a control employee as any highly compensated employee. A highly compensated employee for 2025 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$155,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

Lease Value Rule

Under this rule, you determine the value of an automobile you provide to an employee by using its annual lease value. For an automobile provided only part of the year, use either its [prorated annual lease value](#) or its [daily lease value](#) (discussed later).

If the automobile is used by the employee in your business, you generally reduce the lease value by the amount that is excluded from the employee's wages as a [working condition benefit](#) (discussed earlier in section 2). In order to do this, the employee must account to the employer for the business use. This is done by substantiating the usage (mileage, for example), the time and place of the travel, and the business purpose of the travel. Written records made at the time of each business use are the best evidence. Any use of a company-provided vehicle that isn't substantiated as business use is included in income. The working condition benefit is the amount that would be an allowable business expense deduction for the employee if the employee paid for the use of the vehicle.

Automobile. For this rule, an automobile is any four-wheeled vehicle (such as a car, pickup truck, or van) manufactured primarily for use on public streets, roads, and highways.

Consistency requirements. If you use the lease value rule, the following requirements apply.

1. You must begin using this rule on the first day you make the automobile available to any employee for personal use. However, the following exceptions apply.
 - a. If you use the [commuting rule](#) (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you

can change to the lease value rule on the first day for which you don't use the commuting rule.

- b. If you use the [cents-per-mile rule](#) (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you can change to the lease value rule on the first day on which the automobile no longer qualifies for the cents-per-mile rule.
2. You must use this rule for all later years in which you make the automobile available to any employee, except that you can use the commuting rule for any year during which use of the automobile qualifies.
3. You must continue to use this rule if you provide a replacement automobile to the employee and your primary reason for the replacement is to reduce federal taxes.

Annual Lease Value

Generally, you figure the annual lease value of an automobile as follows.

1. Determine the FMV of the automobile on the first date it is available to any employee for personal use.
2. Using Table 3-1, read down column (1) until you come to the dollar range within which the FMV of the automobile falls. Then read across to column (2) to find the annual lease value.
3. Multiply the annual lease value by the percentage of personal miles out of total miles driven by the employee.

Table 3-1. Annual Lease Value Table

(1) Automobile FMV	(2) Annual Lease Value
\$ 0 to 999	\$ 600
1,000 to 1,999	850
2,000 to 2,999	1,100
3,000 to 3,999	1,350
4,000 to 4,999	1,600
5,000 to 5,999	1,850
6,000 to 6,999	2,100
7,000 to 7,999	2,350
8,000 to 8,999	2,600
9,000 to 9,999	2,850
10,000 to 10,999	3,100
11,000 to 11,999	3,350
12,000 to 12,999	3,600
13,000 to 13,999	3,850
14,000 to 14,999	4,100
15,000 to 15,999	4,350
16,000 to 16,999	4,600
17,000 to 17,999	4,850
18,000 to 18,999	5,100
19,000 to 19,999	5,350
20,000 to 20,999	5,600
21,000 to 21,999	5,850
22,000 to 22,999	6,100
23,000 to 23,999	6,350
24,000 to 24,999	6,600
25,000 to 25,999	6,850
26,000 to 27,999	7,250
28,000 to 29,999	7,750
30,000 to 31,999	8,250
32,000 to 33,999	8,750
34,000 to 35,999	9,250
36,000 to 37,999	9,750
38,000 to 39,999	10,250
40,000 to 41,999	10,750
42,000 to 43,999	11,250
44,000 to 45,999	11,750
46,000 to 47,999	12,250
48,000 to 49,999	12,750
50,000 to 51,999	13,250
52,000 to 53,999	13,750
54,000 to 55,999	14,250
56,000 to 57,999	14,750
58,000 to 59,999	15,250

For automobiles with an FMV of more than \$59,999, the annual lease value equals $(0.25 \times \text{the FMV of the automobile}) + \500 .

FMV. The FMV of an automobile is the amount a person would pay to buy it from a third party in an arm's-length transaction in the area in which the automobile is bought or leased. That amount includes all purchase expenses, such as sales tax and title fees.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(5)(v). If you and the employee own or lease the automobile together, see Regulations section 1.61-21(d)(2)(ii).

You don't have to include the value of a telephone or any specialized equipment added to, or carried in, the automobile if the equipment is necessary for your business. However, include the value of specialized equipment if the employee to whom the automobile is available uses the

specialized equipment in a trade or business other than yours.

Neither the amount the employee considers to be the value of the benefit nor your cost for either buying or leasing the automobile determines its FMV. However, see *Safe-harbor value* next.

Safe-harbor value. You may be able to use a safe-harbor value as the FMV.

For an automobile you bought at arm's length, the safe-harbor value is your cost, including sales tax, title, and other purchase expenses. This method isn't available for an automobile you manufactured.

For an automobile you lease, you can use any of the following as the safe-harbor value.

- The manufacturer's invoice price (including options) plus 4%.
- The manufacturer's suggested retail price minus 8% (including sales tax, title, and other expenses of purchase).
- The retail value of the automobile reported by a nationally recognized pricing source if that retail value is reasonable for the automobile.

Items included in annual lease value table. Each annual lease value in the table includes the value of maintenance and insurance for the automobile. Don't reduce the annual lease value by the value of any of these services that you didn't provide. For example, don't reduce the annual lease value by the value of a maintenance service contract or insurance you didn't provide. You can take into account the services actually provided for the automobile by using the [general valuation rule](#) discussed earlier.

Items not included. The annual lease value doesn't include the value of fuel you provide to an employee for personal use, regardless of whether you provide it, reimburse its cost, or have it charged to you. You must include the value of the fuel separately in the employee's wages. You can value fuel you provided at FMV or at 5.5 cents per mile for all miles driven by the employee. However, you can't value at 5.5 cents per mile fuel you provide for miles driven outside the United States (including its territories), Canada, and Mexico.

If you reimburse an employee for the cost of fuel, or have it charged to you, you generally value the fuel at the amount you reimburse, or the amount charged to you if it was bought at arm's length.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(3)(ii)(D).

If you provide any service other than maintenance and insurance for an automobile, you must add the FMV of that service to the annual lease value of the automobile to figure the value of the benefit.

Four-year lease term. The annual lease values in the table are based on a 4-year lease term. These values will generally stay the same for the period that begins with the first date you use this rule for the automobile and ends on December 31 of the fourth full calendar year following that date.

Figure the annual lease value for each later 4-year period by determining the FMV of the automobile on January 1 of the first year of the later 4-year period and selecting the amount in column (2) of the table that corresponds to the appropriate dollar range in column (1).

Using the special accounting rule. If you use the [special accounting rule](#) for fringe benefits discussed in section 4, you can figure the annual lease value for each later 4-year period at the beginning of the special accounting period that starts immediately before the January 1 date described in the previous paragraph.

For example, assume that you use the special accounting rule and that, beginning on November 1, 2024, the special accounting period is November 1 to October 31. You elected to use the lease value rule as of January 1, 2025. You can refigure the annual lease value on November 1, 2028, rather than on January 1, 2029.

Transferring an automobile from one employee to another. Unless the primary purpose of the transfer is to reduce federal taxes, you can refigure the annual lease value based on the FMV of the automobile on January 1 of the calendar year of transfer.

However, if you use the [special accounting rule](#) for fringe benefits discussed in section 4, you can refigure the annual lease value (based on the FMV of the automobile) at the beginning of the special accounting period in which the transfer occurs.

Prorated Annual Lease Value

If you provide an automobile to an employee for a continuous period of 30 or more days but less than an entire calendar year, you can prorate the annual lease value. Figure the prorated annual lease value by multiplying the annual lease value by a fraction, using the number of days of availability as the numerator and 365 as the denominator.

If you provide an automobile continuously for at least 30 days, but the period covers 2 calendar years (or 2 special accounting periods if you're using the [special accounting rule](#) for fringe benefits discussed in section 4), you can use the prorated annual lease value or the daily lease value.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(6).

If an automobile is unavailable to the employee because of the employee's personal reasons (for example, if the employee is on vacation), you can't take into account the periods of unavailability when you use a prorated annual lease value.



You can't use a prorated annual lease value if the reduction of federal tax is the main reason the automobile is unavailable.

Daily Lease Value

If you provide an automobile to an employee for a continuous period of less than 30 days, use the daily lease value

to figure its value. Figure the daily lease value by multiplying the annual lease value by a fraction, using four times the number of days of availability as the numerator and 365 as the denominator.

However, you can apply a prorated annual lease value for a period of continuous availability of less than 30 days by treating the automobile as if it had been available for 30 days. Use a prorated annual lease value if it would result in a lower valuation than applying the daily lease value to the shorter period of availability.

Unsafe Conditions Commuting Rule

Under this rule, the value of commuting transportation you provide to a qualified employee solely because of unsafe conditions is \$1.50 for a one-way commute (that is, from home to work or from work to home). If more than one employee commutes in the vehicle, this value applies to each employee. This amount must be included in the employee's wages or reimbursed by the employee.

You can use the unsafe conditions commuting rule for qualified employees if all of the following requirements are met.

- The employee would ordinarily walk or use public transportation for commuting.
- You have a written policy under which you don't provide the transportation for personal purposes other than commuting because of unsafe conditions.
- The employee doesn't use the transportation for personal purposes other than commuting because of unsafe conditions.

These requirements must be met on a trip-by-trip basis.

Commuting transportation. This is transportation to or from work using any motorized wheeled vehicle (including an automobile) manufactured for use on public streets, roads, and highways. You or the employee must buy the transportation from a party that isn't related to you. If the employee buys it, you must reimburse the employee for its cost (for example, cab fare) under a bona fide reimbursement arrangement.

Qualified employee. A qualified employee for 2025 is one who:

- Performs services during the year;
- Is paid on an hourly basis;
- Isn't claimed under section 213(a)(1) of the Fair Labor Standards Act (FLSA) of 1938 (as amended) to be exempt from the minimum wage and maximum hour provisions;
- Is within a classification for which you actually pay, or have specified in writing that you will pay, overtime pay of at least one and one-half times the regular rate provided in section 207 of FLSA; and
- Received pay of not more than \$155,000 during 2024.

However, an employee isn't considered a qualified employee if you don't comply with the recordkeeping require-

ments concerning the employee's wages, hours, and other conditions and practices of employment under section 211(c) of FLSA and the related regulations.

Unsafe conditions. Unsafe conditions exist if, under the facts and circumstances, a reasonable person would consider it unsafe for the employee to walk or use public transportation at the time of day the employee must commute. One factor indicating whether it is unsafe is the history of crime in the geographic area surrounding the employee's workplace or home at the time of day the employee commutes.

4. Rules for Withholding, Depositing, and Reporting

Use the following guidelines for withholding, depositing, and reporting taxable noncash fringe benefits.

Valuation of taxable fringe benefits. Generally, you must determine the value of taxable noncash fringe benefits no later than January 31 of the next year. Before January 31, you may reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

Choice of period for withholding, depositing, and reporting. For employment tax and withholding purposes, you can treat taxable noncash fringe benefits (including personal use of employer-provided highway motor vehicles) as paid on a pay period, quarter, semiannual, annual, or other basis. But the benefits must be treated as paid no less frequently than annually. You don't have to choose the same period for all employees. You can withhold more frequently for some employees than for others.

You can change the period as often as you like as long as you treat all of the benefits provided in a calendar year as paid no later than December 31 of the calendar year.

You can also treat the value of a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee receives the entire benefit at one time. For example, if your employee receives a fringe benefit valued at \$1,000 in one pay period during 2025, you can treat it as made in four payments of \$250, each in a different pay period of 2025. You don't have to notify the IRS of the use of the periods discussed above.

Transfer of property. The above choice for reporting and withholding doesn't apply to a cash fringe benefit or a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment or a transfer of real property. For these kinds of fringe benefits, you must use the actual date the property was transferred to the employee.

Withholding and depositing taxes. You can add the value of taxable fringe benefits to regular wages for a payroll period and figure income tax withholding on the total. Or you can withhold federal income tax on the value of fringe benefits at the flat 22% rate that applies to

supplemental wages. See section 7 of Pub. 15 for the flat rate (37%) when supplemental wage payments to an individual exceed \$1 million during the year.

You must withhold the applicable income, social security, and Medicare taxes on the date or dates you chose to treat the benefits as paid. Deposit the amounts withheld as discussed in section 11 of Pub. 15.

Additional Medicare Tax withholding. In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see [Table 2-1](#), and the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to [IRS.gov/ADMTfaqs](https://www.irs.gov/ADMTfaqs).

Amount of deposit. To estimate the amount of income tax withholding and employment taxes and to deposit them on time, make a reasonable estimate of the value of the taxable fringe benefits provided on the date or dates you chose to treat the benefits as paid. Determine the estimated deposit by figuring the amount you would have had to deposit if you had paid cash wages equal to the estimated value of the fringe benefits and withheld taxes from those cash wages. Even if you don't know which employee will receive the fringe benefit on the date the deposit is due, you should follow this procedure.

If you underestimate the value of the fringe benefits and deposit less than the amount you would have had to deposit if the applicable taxes had been withheld, you may be subject to a penalty.

If you overestimate the value of the fringe benefit and overdeposit, you can either claim a refund or have the overpayment applied to your next employment tax return. See the instructions for your employment tax return.

If you paid the required amount of taxes but withheld a lesser amount from the employee, you can recover from the employee the social security, Medicare, or income taxes you deposited on the employee's behalf and included on the employee's Form W-2. However, you must recover the income taxes before April 1 of the following year.

Paying your employee's share of social security and Medicare taxes. If you choose to pay your employee's social security and Medicare taxes on taxable fringe benefits without deducting them from the employee's pay, you must include the amount of the payments in the employee's wages. Also, if your employee leaves your employment and you have unpaid and uncollected taxes for non-cash benefits, you're still liable for those taxes. You must add the uncollected employee share of social security and

Medicare taxes to the employee's wages. Follow the procedure discussed under *Employee's Portion of Taxes Paid by Employer* in section 7 of Pub. 15-A. Don't use withheld federal income tax to pay the social security and Medicare taxes.

Special accounting rule. You can treat the value of taxable noncash benefits as paid on a pay period, quarter, semiannual, annual, or other basis, provided that the benefits are treated as paid no less frequently than annually. You can treat the value of taxable noncash fringe benefits provided during the last 2 months of the calendar year, or any shorter period within the last 2 months, as paid in the next year. Thus, the value of taxable noncash benefits actually provided in the last 2 months of 2024 could be treated as provided in 2025 together with the value of benefits provided in the first 10 months of 2025. This doesn't mean that all benefits treated as paid during the last 2 months of a calendar year can be deferred until the next year. Only the value of benefits actually provided during the last 2 months of the calendar year can be treated as paid in the next calendar year.

Limitation. The special accounting rule can't be used, however, for a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment or a transfer of real property.

Conformity rules. Use of the special accounting rule is optional. You can use the rule for some fringe benefits but not others. The period of use doesn't need to be the same for each fringe benefit. However, if you use the rule for a particular fringe benefit, you must use it for all employees who receive that benefit.

If you use the special accounting rule, your employee must also use it for the same period you use it. But your employee can't use the special accounting rule unless you do.

You don't have to notify the IRS if you use the special accounting rule. You may also, for appropriate administrative reasons, change the period for which you use the rule without notifying the IRS. But you must report the income and deposit the withheld taxes as required for the changed period.

Special rules for highway motor vehicles. If an employee uses the employer's vehicle for personal purposes, the value of that use must be determined by the employer and included in the employee's wages. The value of the personal use must be based on the FMV or determined by using one of the following three special valuation rules previously discussed in [section 3](#).

- The cents-per-mile rule.
- The commuting rule (for commuting use only).
- The lease value rule.

Election not to withhold income tax. You can choose not to withhold income tax on the value of an employee's personal use of a highway motor vehicle you provided. You don't have to make this choice for all employees. You can withhold income tax from the wages of some employees but not others. You must, however, withhold

the applicable social security and Medicare taxes on such benefits.

You can choose not to withhold income tax on an employee's personal use of a highway motor vehicle by:

- Notifying the employee (as described below) that you choose not to withhold; and
- Including the value of the benefits in boxes 1, 3, 5, and 14 on a timely furnished Form W-2. For use of a separate statement in lieu of using box 14, see the General Instructions for Forms W-2 and W-3.

The notice must be in writing and must be provided to the employee by January 31 of the election year or within 30 days after a vehicle is first provided to the employee, whichever is later. This notice must be provided in a manner reasonably expected to come to the attention of the affected employee. For example, the notice may be mailed to the employee, included with a paycheck, or posted where the employee could reasonably be expected to see it. You can also change your election not to withhold at any time by notifying the employee in the same manner.

Amount to report on Form 941 (or Form 943, 944, or CT-1) and Form W-2. The actual value of fringe benefits provided during a calendar year (or other period as explained under [Special accounting rule](#), earlier in this section) must be determined by January 31 of the following year. You must report the actual value on Form 941 (or Form 943, 944, or CT-1) and Form W-2. If you choose, you can use a separate Form W-2 for fringe benefits and any other benefit information.

Include the value of the fringe benefit in box 1 of Form W-2. Also include it in boxes 3 and 5, if applicable. You may show the total value of the fringe benefits provided in the calendar year or other period in box 14 of Form W-2. For additional information about reporting of fringe benefits on Form W-2, see the General Instructions for Forms W-2 and W-3.

If you use the special accounting rule, you must notify the affected employees of the period in which you used it. You must give this notice at or near the date you give the Form W-2, but not earlier than with the employee's last paycheck of the calendar year.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](#) to find resources that can help you right away.

Preparing and filing your tax return. Go to [IRS.gov/businesses/e-file-employment-tax-forms](#).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.

- [IRS.gov/Forms](#): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2; and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/businessaccount](#) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](#).
- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every Volunteer Income Tax Assistant (VITA) and tax counseling for the elderly (TCE) tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (Pub. 15-B) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Get a transcript of your return. You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax profes-

sionals, and businesses. If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](https://www.irs.gov/DigitalAssets) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [Debit Card, Credit Card, or Digital Wallet](https://www.irs.gov/DebitCard): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](https://www.irs.gov/ElectronicFundsWithdrawal): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](https://www.irs.gov/ElectronicFederalTaxPaymentSystem): This is the best option for businesses. Enrollment is required.
- [Check or Money Order](https://www.irs.gov/CheckorMoneyOrder): Mail your payment to the address listed on the notice or instructions.
- [Cash](https://www.irs.gov/Cash): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](https://www.irs.gov/SameDayWire): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/Compromise) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in

advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on “Local Offices.”

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS

problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.

- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov. The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

**A**

Accident benefits [5](#)
 Achievement awards [7](#)
 Additional Medicare Tax [31](#)
 Adoption assistance [8](#)
 Annual lease value [28](#)
 Annual lease value table [28](#)
 Assistance (See Tax help)
 Athletic facilities [9](#)
 Automobile (See Vehicles)
 Awards, achievement [7](#)

B

Bicycle commuting reimbursement [2](#), [22](#)
 Birthday gifts [9](#)

C

Cafeteria plans [3](#)
 Cents-per-mile rule [1](#), [26](#)
 COBRA premiums [7](#)
 Comments on publication [2](#)
 Commuter highway vehicle [21](#)
 Commuting rule [27](#)
 Compensation reduction agreements [21](#)
 Copying machine use [9](#)

D

Daily lease value [29](#)
 De minimis (minimal) benefits:
 In general [9](#)
 Meals [18](#)
 Transportation [21](#)
 Definition of marriage [2](#)
 Demonstrator cars [23](#)
 Dependent care assistance [10](#)
 Deposit rules [30](#)
 Discounts for employees [12](#)

E

Educational assistance [10](#)
 Employee benefit programs:
 Accident and health benefits [5](#)
 Cafeteria plans [3](#)
 Dependent care assistance [10](#)
 Educational assistance [10](#)
 Group-term life insurance [14](#)
 Employee discounts [12](#)
 Employee stock options [12](#)
 Employer-operated eating facility [18](#)
 Employer-provided cell phones [13](#)
 Exclusion rules [5](#)

F

Fair market value (FMV) [25](#)

Fringe benefit overview [3](#)

Fringe benefits:

 Special accounting rule [31](#)
 Valuation rules [25](#)

G

General valuation rule [25](#)
 Group-term life insurance [14](#)

H

Health benefits [5](#)
 Health flexible spending arrangement (FSA) [2](#), [4](#)
 Health savings accounts (HSAs) [16](#)
 Holiday gifts [9](#)

I**Insurance:**

 Accident and health [5](#)
 Group-term life [14](#)
 Long-term care [6](#)

L

Lease value rule [27](#)
 Length of service awards [7](#)
 Life insurance:
 Group-term [14](#)
 Spouse or dependent [9](#)
 Lodging [17](#)
 Long-term care insurance [6](#)

M**Meals:**

 De minimis [18](#)
 On your business premises [18](#)

Medical reimbursement plans [5](#)
 Minimal benefits [9](#)
 Moving expense reimbursement [2](#)

N

No-additional-cost services [20](#)
 Nonpersonal use vehicles, qualified [23](#)

O

Options on stock [12](#)
 Outplacement services [24](#)

P

P.L. 115-97, Tax Cuts and Jobs Act [2](#), [18](#), [22](#)
 Parking, qualified [22](#)
 Parties [9](#)
 Performance of services [3](#)
 Pickup trucks [24](#)

Picnics [9](#)

Product testing [24](#)
 Prorated annual lease value [29](#)
 Provider defined [3](#)
 Publications (See Tax help)

Q

Qualified small employer health reimbursement arrangements (QSEHRAs) [7](#)
 Qualified transportation benefits [21](#)

R

Recipient defined [3](#)
 Reporting rules [30](#)
 Retirement planning services [21](#)

S

Safety achievement awards [7](#)
 Self insurance (medical reimbursement plans) [5](#)
 Services, no-additional-cost [20](#)
 Simple cafeteria plans for small businesses [4](#)
 Special accounting rule [31](#)
 Stock options, employee [12](#)
 Student loan payment exclusion [10](#)
 Suggestions for publication [2](#)

T

Tax help [32](#)
 Taxable benefits [3](#)
 Tickets for theater or sporting events [9](#)
 Transit pass [22](#)
 Transportation benefits:
 De minimis [21](#)
 Qualified [21](#)
 Tuition reduction [22](#)

U

Unsafe conditions commuting rule [30](#)

V

Valuation rules [25](#)
 Vans [24](#)
 Vehicles:
 Business use of (See Working condition benefits)
 Commuter highway [21](#)
 Qualified nonpersonal use [23](#)
 Valuation of [26](#)

W

Withholding rules [30](#)
 Working condition benefits [23](#)



Commission Order No. 2025-09

First Quarter Term 2025

COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Tuesday, January 7, 2025
Taxes-Property

**IN THE MATTER OF ADJUSTMENT OF TAX CHARGES
ON PERSONAL PROPERTY TAX BOOK FOR THE YEAR
2024 & PRIOR TO DOUG TRENTMANN, COLLECTOR OF
REVENUE FOR FRANKLIN COUNTY**

WHEREAS, Doug Trentmann, Collector of Revenue presents to the Franklin County Commission statements describing Personal Property for 2024 and prior for which he was not charged on the respective books; and

WHEREAS, the Commission, after examining and inquiring into all the said statements finds that the described Personal Property submitted by him shall be charged to the Collector for the year ending February 28, 2025.

IT IS HEREBY ORDERED by this Commission that adjustments be and are made on taxes charged to Doug Trentmann, Collector for the year 2024 and prior for additional charges as required in statements and recapitulated as follows:

2024 Additional Personal Property Valuation	\$2,631,967.00
2024 Additional Personal Property Tax	\$174,888.12
2023 Additional Personal Property Valuation	\$970,623.00
2023 Additional Personal Property Tax	\$65,529.78
2022 Additional Personal Property Valuation	\$198,864.00
2022 Additional Personal Property Tax	\$12,753.41
2021 Additional Personal Property Valuation	\$40,050.00
2021 Additional Personal Property Tax	\$2,571.49
2020 & Prior Additional Personal Property Valuation	\$7,040.00
2020 & Prior Additional Personal Property Tax	\$472.29
Total Additional Personal Property Valuation	\$3,848,544.00
Total Additional Personal Property Tax	\$256,215.09

IT IS HEREBY ORDERED that the above Personal Property be shown in its entirety on order written finalizing charges to the Collector of Revenue for the month of November and the year ending February 28, 2025.

IT IS FURTHER ORDERED that a copy of this order be delivered to Doug Trentmann, Collector, Jeannine Stevens, Chief Deputy County Clerk and to Angela Gibson, Auditor.

Presiding Commissioner

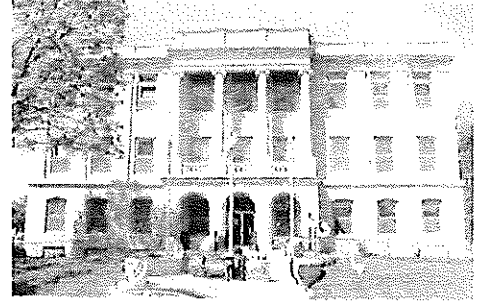
Commissioner of 1st District

Commissioner of 2nd District



**DOUG TRENTMANN
COLLECTOR OF REVENUE
FRANKLIN COUNTY**

400 East Locust Street, Room 103
Union, Missouri 63084
636-583-6353



11/15/2024

Franklin County Commission
Union, Mo 63084

Dear Honorable Commissioners:

Please add charges to the County Collector's Personal Property Tax books for:
October-24

<u>Tax Year</u>	<u>Valuation</u>		<u>Tax dollars</u>
2024	2631967.00	\$	174,888.12
2023	970623.00	\$	65,529.78
2022	198864.00	\$	12,753.41
2021	40050.00	\$	2,571.49
2020	7040.00	\$	472.29
2019	0.00	\$	-
2018&prior		\$	-
<u>Totals</u>	<u>3848544.00</u>	<u>\$</u>	<u>256,215.09</u>

Refer to attached list for detail of charges.

Thank you,
Respectfully submitted,

Doug Trentmann
FRANKLIN COUNTY COLLECTOR

DT/ac

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

	2024	2023	2022	2021	2020	Other Year	Year Total
STATE							
REAL_PROPERTY	0.00	3.83	0.00	0.00	0.00	0.00	3.83
PERSONAL_PROPERTY	789.74	291.27	59.66	12.02	2.11	0.00	1,154.80
Acct Total	789.74	295.10	59.66	12.02	2.11	0.00	1,158.63
STATE, TOTAL	0.00	3.83	0.00	0.00	0.00	0.00	3.83
PERSONAL_PROPERTY	789.74	291.27	59.66	12.02	2.11	0.00	1,154.80
Acct Total	789.74	295.10	59.66	12.02	2.11	0.00	1,158.63
COUNTY TAX							
REAL_PROPERTY	0.00	13.35	0.00	0.00	0.00	0.00	13.35
PERSONAL_PROPERTY	2,705.65	1,010.30	220.91	42.69	9.34	0.00	3,988.89
AUCTIONEER	50.00	0.00	0.00	0.00	0.00	0.00	50.00
Acct Total	2,755.65	1,023.65	220.91	42.69	9.34	0.00	4,052.24
COUNTY, TAX TOTAL	0.00	13.35	0.00	0.00	0.00	0.00	13.35
PERSONAL_PROPERTY	2,705.65	1,010.30	220.91	42.69	9.34	0.00	3,988.89
AUCTIONEER	50.00	0.00	0.00	0.00	0.00	0.00	50.00
Acct Total	2,755.65	1,023.65	220.91	42.69	9.34	0.00	4,052.24
ROAD, WASHINGTON, NO CITY							
PERSONAL_PROPERTY	109.63	0.00	0.00	0.00	0.00	0.00	109.63
Acct Total	109.63	0.00	0.00	0.00	0.00	0.00	109.63
ROAD, WASHINGTON WASHINGTON							
PERSONAL_PROPERTY	919.41	257.34	36.57	5.85	0.00	0.00	1,219.17
Acct Total	919.41	257.34	36.57	5.85	0.00	0.00	1,219.17
ROAD, 1 NO CITY							
REAL_PROPERTY	0.00	25.67	0.00	0.00	0.00	0.00	25.67
PERSONAL_PROPERTY	2,840.46	1,052.86	212.36	38.57	14.79	0.00	4,159.06
Acct Total	2,840.46	1,078.53	212.36	38.57	14.79	0.00	4,184.73
ROAD, 1 GERALD							
PERSONAL_PROPERTY	57.93	7.48	1.34	0.00	0.00	0.00	66.75
Acct Total	57.93	7.48	1.34	0.00	0.00	0.00	66.75
ROAD, 1 PACIFIC							
PERSONAL_PROPERTY	308.92	156.92	12.23	0.00	0.00	0.00	478.07
Acct Total	308.92	156.92	12.23	0.00	0.00	0.00	478.07
ROAD, 1 PARKWAY VILLAGE							
PERSONAL_PROPERTY	29.73	4.49	0.00	0.00	0.00	0.00	34.22
Acct Total	29.73	4.49	0.00	0.00	0.00	0.00	34.22
ROAD, 1 ST CLAIR							
PERSONAL_PROPERTY	142.95	46.16	16.98	0.00	0.00	0.00	206.09
Acct Total	142.95	46.16	16.98	0.00	0.00	0.00	206.09
ROAD, 1 UNION							
PERSONAL_PROPERTY	155.68	83.46	44.87	33.70	0.00	0.00	317.71
Acct Total	155.68	83.46	44.87	33.70	0.00	0.00	317.71
ROAD, NEW HAVEN NEW HAVEN							
PERSONAL_PROPERTY	61.70	43.42	0.00	0.00	0.00	0.00	105.12
Acct Total	61.70	43.42	0.00	0.00	0.00	0.00	105.12
ROAD, SULLIVAN OAK GROVE							
PERSONAL_PROPERTY	19.11	0.90	0.00	0.00	0.00	0.00	20.01
Acct Total	19.11	0.90	0.00	0.00	0.00	0.00	20.01

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

		2024	2023	2022	2021	2020	Other Year	Year Total
ROAD,SULLIVAN SULLIVAN	PERSONAL_PROPERTY	283.76	163.30	25.08	1.12	0.00	0.00	473.26
	Acct Total	283.76	163.30	25.08	1.12	0.00	0.00	473.26
ROAD,UNION SPECIAL,NO CITY	PERSONAL_PROPERTY	28.39	11.35	0.00	0.00	0.00	0.00	39.74
	Acct Total	28.39	11.35	0.00	0.00	0.00	0.00	39.74
ROAD,UNION SPECIAL,UNION	PERSONAL_PROPERTY	319.23	118.34	49.31	1.04	0.00	0.00	487.92
	Acct Total	319.23	118.34	49.31	1.04	0.00	0.00	487.92
ROAD,TOTAL	REAL_PROPERTY	0.00	25.67	0.00	0.00	0.00	0.00	25.67
	PERSONAL_PROPERTY	5,276.90	1,946.04	398.74	80.28	14.79	0.00	7,716.75
	Acct Total	5,276.90	1,971.71	398.74	80.28	14.79	0.00	7,742.42
SCHOOL,WASHINGTON	PERSONAL_PROPERTY	33,501.59	11,015.60	2,796.81	117.81	0.00	0.00	47,431.61
	Acct Total	33,501.59	11,015.60	2,796.81	117.81	0.00	0.00	47,431.61
SCHOOL,SULL C2	PERSONAL_PROPERTY	8,547.68	4,695.38	1,056.38	178.94	0.00	0.00	14,478.38
	Acct Total	8,547.68	4,695.38	1,056.38	178.94	0.00	0.00	14,478.38
SCHOOL,NEW HAVEN	PERSONAL_PROPERTY	1,444.84	1,016.71	0.00	0.00	0.00	0.00	2,461.55
	Acct Total	1,444.84	1,016.71	0.00	0.00	0.00	0.00	2,461.55
SCHOOL,R2	REAL_PROPERTY	0.00	109.44	0.00	0.00	0.00	0.00	109.44
	PERSONAL_PROPERTY	474.26	3.99	4.03	0.00	0.00	0.00	482.28
	Acct Total	474.26	113.43	4.03	0.00	0.00	0.00	591.72
SCHOOL,R3	REAL_PROPERTY	0.00	34.88	0.00	0.00	0.00	0.00	34.88
	PERSONAL_PROPERTY	25,987.16	10,672.80	1,259.63	356.86	310.47	0.00	38,586.92
	Acct Total	25,987.16	10,707.68	1,259.63	356.86	310.47	0.00	38,621.80
SCHOOL,GR1	PERSONAL_PROPERTY	234.61	0.00	0.00	0.00	0.00	0.00	234.61
	Acct Total	234.61	0.00	0.00	0.00	0.00	0.00	234.61
SCHOOL,GR2	PERSONAL_PROPERTY	2,686.16	1,273.21	25.80	0.00	0.00	0.00	3,985.17
	Acct Total	2,686.16	1,273.21	25.80	0.00	0.00	0.00	3,985.17
SCHOOL,R11	PERSONAL_PROPERTY	23,776.15	6,491.52	2,450.69	928.89	0.00	0.00	33,647.25
	Acct Total	23,776.15	6,491.52	2,450.69	928.89	0.00	0.00	33,647.25
SCHOOL,R13	REAL_PROPERTY	0.00	288.39	0.00	0.00	0.00	0.00	288.39
	PERSONAL_PROPERTY	8,848.34	3,549.77	322.06	0.00	0.00	0.00	12,720.17
	Acct Total	8,848.34	3,838.16	322.06	0.00	0.00	0.00	13,008.56
SCHOOL,R14	REAL_PROPERTY	0.00	66.55	0.00	0.00	0.00	0.00	66.55
	PERSONAL_PROPERTY	2,111.37	492.65	14.86	0.00	0.00	0.00	2,618.88
	Acct Total	2,111.37	559.20	14.86	0.00	0.00	0.00	2,685.43
SCHOOL,R15	PERSONAL_PROPERTY	559.92	611.58	0.00	0.00	0.00	0.00	1,171.50
	Acct Total	559.92	611.58	0.00	0.00	0.00	0.00	1,171.50

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12/03/2024

		2024	2023	2022	2021	2020	Other Year	Year Total
SCHOOL_R16	PERSONAL_PROPERTY	466.64	246.89	0.00	0.00	0.00	0.00	713.53
	Acct Total	466.64	246.89	0.00	0.00	0.00	0.00	713.53
SCHOOL_WR7	PERSONAL_PROPERTY	0.00	242.60	0.00	0.00	0.00	0.00	242.60
	Acct Total	0.00	242.60	0.00	0.00	0.00	0.00	242.60
SCHOOL_TOTAL	REAL_PROPERTY	0.00	499.26	0.00	0.00	0.00	0.00	499.26
	PERSONAL_PROPERTY	108,638.72	40,312.70	7,930.06	1,582.50	310.47	0.00	158,774.45
HOSPITAL_NONE	Acct Total	108,638.72	40,811.96	7,930.06	1,582.50	310.47	0.00	159,273.71
	REAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL_PROPERTY	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HOSPITAL_HERMANN	PERSONAL_PROPERTY	52.97	0.00	0.00	0.00	0.00	0.00	52.97
	Acct Total	52.97	0.00	0.00	0.00	0.00	0.00	52.97
HOSPITAL_TOTAL	REAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONAL_PROPERTY	52.97	0.00	0.00	0.00	0.00	0.00	52.97
FIRE_NONE	Acct Total	52.97	0.00	0.00	0.00	0.00	0.00	52.97
	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE_BOLES	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONAL_PROPERTY	1,945.86	683.38	102.43	1.10	2.82	0.00	2,735.59
FIRE_BEAULLES	Acct Total	1,945.86	683.38	102.43	1.10	2.82	0.00	2,735.59
	PERSONAL_PROPERTY	477.00	208.48	22.47	2.02	0.00	0.00	709.97
FIRE_GERVOS	Acct Total	477.00	208.48	22.47	2.02	0.00	0.00	709.97
	PERSONAL_PROPERTY	324.47	33.13	1.59	0.00	0.00	0.00	359.19
FIREST_CLAIR	Acct Total	324.47	33.13	1.59	0.00	0.00	0.00	359.19
	REAL_PROPERTY	0.00	49.83	0.00	0.00	0.00	0.00	49.83
FIRE_SULLIVAN	PERSONAL_PROPERTY	1,413.89	575.08	46.27	0.00	0.00	0.00	2,035.24
	Acct Total	1,413.89	618.91	46.27	0.00	0.00	0.00	2,079.07
FIRE_NEW_HAVEN	PERSONAL_PROPERTY	452.08	262.67	64.15	12.61	0.00	0.00	791.51
	Acct Total	452.08	262.67	64.15	12.61	0.00	0.00	791.51
FIRE_PACIFIC	REAL_PROPERTY	0.00	6.40	0.00	0.00	0.00	0.00	6.40
	PERSONAL_PROPERTY	162.70	126.77	39.79	0.00	0.00	0.00	331.26
FIRE_UNION	Acct Total	162.70	135.17	39.79	0.00	0.00	0.00	337.66
	REAL_PROPERTY	0.00	8.09	0.00	0.00	0.00	0.00	8.09
FIRE_UNION	PERSONAL_PROPERTY	4,427.77	1,813.58	222.62	91.66	56.83	0.00	6,612.46
	Acct Total	4,427.77	1,821.67	222.62	91.66	56.83	0.00	6,620.55
FIRE_UNION	PERSONAL_PROPERTY	2,933.39	796.80	392.59	102.67	0.00	0.00	4,225.45
	Acct Total	2,933.39	796.80	392.59	102.67	0.00	0.00	4,225.45

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

		2024	2023	2022	2021	2020	Other Year	Year Total
FIRE,WASHINGTON COMM FD	PERSONAL_PROPERTY	643.20	185.77	0.26	0.00	0.00	0.00	829.23
	Acct Total	643.20	185.77	0.26	0.00	0.00	0.00	829.23
FIRE,TOTAL	REAL_PROPERTY	0.00	58.32	0.00	0.00	0.00	0.00	58.32
	Acct Total	12,780.36	4,687.66	892.17	210.06	59.65	0.00	18,629.90
COLLEGE,NONE	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COLLEGE,EAST CENTRAL	REAL_PROPERTY	0.00	53.99	0.00	0.00	0.00	0.00	53.99
	Acct Total	9,020.74	3,156.88	751.78	140.88	0.00	0.00	13,070.28
COLLEGE,ST LOUIS	REAL_PROPERTY	0.00	1.92	0.00	0.00	0.00	0.00	1.92
	Acct Total	1,418.04	588.93	83.87	23.83	13.99	0.00	2,128.66
COLLEGE,TOTAL	REAL_PROPERTY	0.00	55.91	0.00	0.00	0.00	0.00	55.91
	Acct Total	10,438.78	3,745.81	835.65	164.71	13.99	0.00	15,198.94
LIBRARY,SCENIC REGIONAL	PERSONAL_PROPERTY	0.00	24.43	0.00	0.00	0.00	0.00	24.43
	Acct Total	4,750.01	1,676.56	344.62	70.85	13.89	0.00	6,855.93
LIBRARY,WASHINGTON	PERSONAL_PROPERTY	277.55	175.45	34.82	5.57	0.00	0.00	493.39
	Acct Total	277.55	175.45	34.82	5.57	0.00	0.00	493.39
LIBRARY,TOTAL	REAL_PROPERTY	0.00	24.43	0.00	0.00	0.00	0.00	24.43
	Acct Total	5,027.56	1,852.01	379.44	76.42	13.89	0.00	7,349.52
AMBULANCE,NONE	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMBULANCE,HERMAN	PERSONAL_PROPERTY	7.59	0.00	0.00	0.00	0.00	0.00	7.59
	Acct Total	7.59	0.00	0.00	0.00	0.00	0.00	7.59
AMBULANCE,GERALD	PERSONAL_PROPERTY	647.86	128.67	12.36	0.96	0.00	0.00	789.65
	Acct Total	647.86	128.67	12.36	0.96	0.00	0.00	789.65
AMBULANCE,ST CLAIR	REAL_PROPERTY	0.00	17.36	0.00	0.00	0.00	0.00	17.36
	Acct Total	673.86	278.49	20.10	0.00	0.00	0.00	972.45
AMBULANCE,MERAMEC	REAL_PROPERTY	0.00	8.21	0.00	0.00	0.00	0.00	8.21
	Acct Total	1,925.19	757.35	102.64	29.28	26.19	0.00	2,840.65
		1,925.19	765.56	102.64	29.28	26.19	0.00	2,848.86

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12/03/2024

		2024	2023	2022	2021	2020	Other Year	Year Total
CITY,UNION	PERSONAL_PROPERTY	1,632.45	693.76	323.65	119.43	0.00	0.00	2,769.29
	Acct Total	1,632.45	693.76	323.65	119.43	0.00	0.00	2,769.29
CITY,WASHINGTON	PERSONAL_PROPERTY	2,607.88	724.00	102.89	16.47	0.00	0.00	3,451.24
	Acct Total	2,607.88	724.00	102.89	16.47	0.00	0.00	3,451.24
CITY,TOTAL	REAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONAL_PROPERTY	6,049.85	2,190.00	516.27	135.90	0.00	0.00	8,892.02
	Acct Total	6,049.85	2,190.00	516.27	135.90	0.00	0.00	8,892.02
SEWER,LAKE ST CLAIR	REAL_PROPERTY	0.00	22.76	0.00	0.00	0.00	0.00	22.76
	Acct Total	0.00	22.76	0.00	0.00	0.00	0.00	22.76
SEWER,TOTAL	REAL_PROPERTY	0.00	22.76	0.00	0.00	0.00	0.00	22.76
	Acct Total	0.00	22.76	0.00	0.00	0.00	0.00	22.76
RETIREMENT FUND	MERCHANT	60.00	0.00	0.00	0.00	0.00	0.00	60.00
	Acct Total	60.00	0.00	0.00	0.00	0.00	0.00	60.00
LT FILE FEE	PERSONAL_PROPERTY	17,060.00	7,315.00	1,155.00	195.00	15.00	0.00	25,740.00
	Acct Total	17,060.00	7,315.00	1,155.00	195.00	15.00	0.00	25,740.00
COUNTY OPERATING FUND TOTAL	PERSONAL_PROPERTY	17,060.00	7,315.00	1,155.00	195.00	15.00	0.00	25,740.00
	MERCHANT	60.00	0.00	0.00	0.00	0.00	0.00	60.00
	Acct Total	17,120.00	7,315.00	1,155.00	195.00	15.00	0.00	25,800.00
COUNTY CLERK	MERCHANT	15.00	0.00	0.00	0.00	0.00	0.00	15.00
	AUCTIONEER	2.00	0.00	0.00	0.00	0.00	0.00	2.00
	Acct Total	17.00	0.00	0.00	0.00	0.00	0.00	17.00
COUNTY CLERK TOTAL	MERCHANT	15.00	0.00	0.00	0.00	0.00	0.00	15.00
	AUCTIONEER	2.00	0.00	0.00	0.00	0.00	0.00	2.00
	Acct Total	17.00	0.00	0.00	0.00	0.00	0.00	17.00
TOTAL ALL ACCOUNTS	REAL_PROPERTY	0.00	746.29	0.00	0.00	0.00	0.00	746.29
	PERSONAL_PROPERTY	174,868.12	65,529.78	12,753.41	2,571.49	472.29	0.00	256,215.09
	MERCHANT	75.00	0.00	0.00	0.00	0.00	0.00	75.00
	AUCTIONEER	52.00	0.00	0.00	0.00	0.00	0.00	52.00
	Acct Total	175,015.12	66,276.07	12,753.41	2,571.49	472.29	0.00	257,088.38
TOTAL VALUATION ALL ACCOUNTS	REAL_PROPERTY	0.00	12,804.67	0.00	0.00	0.00	0.00	12,804.67
	PERSONAL_PROPERTY	2,631,967.00	970,623.00	198,864.00	40,050.00	7,040.00	0.00	3,848,544.00
	Acct Total	2,631,967.00	983,427.67	198,864.00	40,050.00	7,040.00	0.00	3,861,348.67

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Sic	Year	Account	Name	Base Tax Amt	Tif
11-01-2024	PERSONAL_PROPERTY	2024	322963	BAILEY,DAVID A & GAYLE A	887.74	
11-01-2024	PERSONAL_PROPERTY	2023	323730	HEIBECK,ROBERT & ASHLEY D	951.14	
11-01-2024	PERSONAL_PROPERTY	2024	366490	BURKE,STACY R	484.23	
11-01-2024	PERSONAL_PROPERTY	2024	347674	WALKER,LAUREN E	110.93	
11-01-2024	PERSONAL_PROPERTY	2024	222373	FOWLER,DANNY D, JR & LAURIE	525.36	
11-01-2024	PERSONAL_PROPERTY	2024	316857	CONE,DAWN D	38.50	
11-01-2024	PERSONAL_PROPERTY	2024	62996	GODDARD,RAYMOND E	21.02	
11-01-2024	PERSONAL_PROPERTY	2023	4013	GUTHRIE,CHARLES WAYNE & SARA J	434.86	
11-01-2024	MERCHANT	2024	802749	Sisbro Energy, Inc	25.00	
11-01-2024	PERSONAL_PROPERTY	2023	364915	ROE,MARK O	41.00	
11-01-2024	PERSONAL_PROPERTY	2024	364915	ROE,MARK O	547.53	
11-01-2024	PERSONAL_PROPERTY	2024	368436	HEEMBROCK,KRIS S	116.31	
11-01-2024	PERSONAL_PROPERTY	2023	347674	WALKER,LAUREN E	121.58	
11-01-2024	PERSONAL_PROPERTY	2024	372145	SOWRHEAVER,TIMOTHY A	235.07	
11-01-2024	PERSONAL_PROPERTY	2024	293306	SERWATKA,TERRY	64.71	
11-01-2024	PERSONAL_PROPERTY	2024	411	KNAUST,ANASTASIA N	129.21	
11-01-2024	PERSONAL_PROPERTY	2024	373388	HANEY,DARIUS E	40.54	
11-01-2024	PERSONAL_PROPERTY	2024	361855	YURKUNS,VLADIMIR & CHEN,JIALIN	404.09	
11-01-2024	PERSONAL_PROPERTY	2024	4013	GUTHRIE,CHARLES WAYNE & SARA J	383.38	
11-01-2024	PERSONAL_PROPERTY	2022	91103	SIMMS,MARY BRIDGETT	21.47	
11-01-2024	PERSONAL_PROPERTY	2024	323730	HEIBECK,ROBERT & ASHLEY D	854.09	
11-01-2024	PERSONAL_PROPERTY	2023	411	KNAUST,ANASTASIA N	139.27	
11-01-2024	PERSONAL_PROPERTY	2024	324112	MCCLAIN,DAVID A	236.65	
11-01-2024	PERSONAL_PROPERTY	2024	370982	DONOVAN,CHANDLER	240.24	
11-01-2024	PERSONAL_PROPERTY	2024	64326	CLINES,DAVID W & SMITH,MELINDA K	1276.54	
11-01-2024	PERSONAL_PROPERTY	2023	64326	CLINES,DAVID W & SMITH,MELINDA K	1401.17	
11-01-2024	PERSONAL_PROPERTY	2023	293306	SERWATKA,TERRY	71.07	
11-01-2024	PERSONAL_PROPERTY	2024	354566	WORLEY,MATTHEW W	476.36	
11-01-2024	PERSONAL_PROPERTY	2022	341498	SANDERS,AMANDA M	159.38	
11-01-2024	PERSONAL_PROPERTY	2024	272514	STOCKAMP,JULIAN & TAMMY	407.56	
11-01-2024	PERSONAL_PROPERTY	2023	364201	MAY,TANNER A	106.07	
11-01-2024	PERSONAL_PROPERTY	2023	370982	DONOVAN,CHANDLER	261.86	
11-01-2024	PERSONAL_PROPERTY	2024	271784	STRAIT,LILLIAN	354.43	
11-01-2024	PERSONAL_PROPERTY	2024	363653	ROSE,CALEB M	164.09	
11-01-2024	PERSONAL_PROPERTY	2024	2194	HICKMAN,ALAXANDRIA L	257.36	
11-01-2024	PERSONAL_PROPERTY	2023	361855	YURKUNS,VLADIMIR & CHEN,JIALIN	782.25	
11-01-2024	PERSONAL_PROPERTY	2022	361855	YURKUNS,VLADIMIR & CHEN,JIALIN	924.91	
11-01-2024	PERSONAL_PROPERTY	2023	91103	SIMMS,MARY BRIDGETT	22.10	
11-01-2024	PERSONAL_PROPERTY	2024	91103	SIMMS,MARY BRIDGETT	87.10	
11-01-2024	PERSONAL_PROPERTY	2021	341498	SANDERS,AMANDA M	144.32	

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.05.2024

Add Date	Src	Year	Account	Name	Sub Total	Base Tax Amt	Tif
11-04-2024	PERSONAL_PROPERTY	2023	201452	TERSCHLUSE,BRETT M	13952.49	259.03	
11-04-2024	PERSONAL_PROPERTY	2024	371748	GUFFEY,KEEGAN G	188.87	1799.99	
11-04-2024	PERSONAL_PROPERTY	2024	84225	GF CONTRACTING LLC	5.67	116.94	
11-04-2024	PERSONAL_PROPERTY	2023	360328	MADSEN,DEVIN R	440.81	148.39	
11-04-2024	PERSONAL_PROPERTY	2023	308551	SANDERSON,MARY N	61.57	205.85	
11-04-2024	PERSONAL_PROPERTY	2024	49577	KALTENBACH,JEFF S & PAULA	1132.73	566.39	
11-04-2024	PERSONAL_PROPERTY	2024	98737	SUTTON,WILLIAM & ESTHER	371.66	17.69	
11-04-2024	PERSONAL_PROPERTY	2023	280280	YETTAW,BRIAN A & RONDA L	121.67	1963.29	
11-04-2024	PERSONAL_PROPERTY	2024	343060	MANDEVILLE,NATHAN M	1010.83	45.61	
11-04-2024	PERSONAL_PROPERTY	2023	324723	MARTIN,LEWIS A & RACHEL L	19.89	450.43	
11-04-2024	PERSONAL_PROPERTY	2023	355970	MORRIS,ROBERT S	118.16	378.90	
11-04-2024	PERSONAL_PROPERTY	2024	311354	NULL,CYNTHIA L	44.44	5.70	
11-04-2024	PERSONAL_PROPERTY	2024	4709	GARRETT,DAVID M & TIFFANY J	19.89	450.43	
11-04-2024	PERSONAL_PROPERTY	2024	214234	SAYED,ABBAS S	118.16	378.90	
11-04-2024	PERSONAL_PROPERTY	2023	84225	GF CONTRACTING LLC	121.67	1963.29	
11-04-2024	PERSONAL_PROPERTY	2024	295031	METCALF,JEFFREY A	1010.83	45.61	
11-04-2024	PERSONAL_PROPERTY	2023	233435	DAILEY,JOSEPH T	45.61	19.89	
11-04-2024	PERSONAL_PROPERTY	2023	4709	GARRETT,DAVID M & TIFFANY J	19.89	450.43	
11-04-2024	PERSONAL_PROPERTY	2024	374815	MCALPIN,CLAIRE M	450.43	118.16	
11-04-2024	PERSONAL_PROPERTY	2024	309529	LEWIS,CONNIE L	118.16	378.90	
11-04-2024	PERSONAL_PROPERTY	2023	906	WAGNER,ELJAH G	378.90	44.44	
11-04-2024	PERSONAL_PROPERTY	2024	233435	DAILEY,JOSEPH T	44.44	5.70	
11-04-2024	PERSONAL_PROPERTY	2024	360328	MADSEN,DEVIN R	5.70	390.80	
11-04-2024	PERSONAL_PROPERTY	2023	311354	NULL,CYNTHIA L	390.80	131.05	
11-04-2024	PERSONAL_PROPERTY	2023	214234	SAYED,ABBAS S	131.05	56.45	
11-04-2024	PERSONAL_PROPERTY	2024	280280	YETTAW,BRIAN A & RONDA L	56.45	129.46	
11-04-2024	PERSONAL_PROPERTY	2023	309529	LEWIS,CONNIE L	129.46	112.86	
11-04-2024	PERSONAL_PROPERTY	2023	336391	HAWKINS,TABATHA E	112.86	1657.34	
11-04-2024	PERSONAL_PROPERTY	2022	84225	GF CONTRACTING LLC	1657.34	1617.89	
11-04-2024	PERSONAL_PROPERTY	2024	324723	MARTIN,LEWIS A & RACHEL L	1617.89	492.46	
11-04-2024	PERSONAL_PROPERTY	2024	355970	MORRIS,ROBERT S	492.46	321.32	
11-04-2024	PERSONAL_PROPERTY	2023	60384	PUND,TODD & KARIE (KUPER)	321.32	21.02	
11-04-2024	PERSONAL_PROPERTY	2024	249565	WOODARD,VICTORIA C	21.02	20.79	
11-04-2024	PERSONAL_PROPERTY	2024	325427	GILDEHAUS,DANIELLE M	20.79	1385.68	
11-04-2024	PERSONAL_PROPERTY	2023	295031	METCALF,JEFFREY A	1385.68	105.57	
11-04-2024	PERSONAL_PROPERTY	2024	308551	SANDERSON,MARY N	105.57	21.68	
11-04-2024	PERSONAL_PROPERTY	2022	4709	GARRETT,DAVID M & TIFFANY J	21.68	297.25	
11-04-2024	PERSONAL_PROPERTY	2024	60384	PUND,TODD & KARIE (KUPER)	297.25	155.63	
11-04-2024	PERSONAL_PROPERTY	2023	98737	SUTTON,WILLIAM & ESTHER	155.63		

Add On Report

From Business Date: 11-01-2024 To Business Date: 11-30-2024

Report Generated: 17:17:43 12.03.2024

Add Date	Sic	Year	Account	Name	Base Tax Amt	Tif
11-04-2024	PERSONAL_PROPERTY	2022	325427	GILDEHAUS,DANIELLE M	20.53	
11-04-2024	PERSONAL_PROPERTY	2023	325427	GILDEHAUS,DANIELLE M	20.47	
11-04-2024	PERSONAL_PROPERTY	2024	906	WAGNER,ELJAH G	150.27	
11-04-2024	PERSONAL_PROPERTY	2024	336391	HAWKINS,TABATHA E	73.31	
11-04-2024	PERSONAL_PROPERTY	2024	364624	GALVEZ,ANGEL G	123.27	
11-04-2024	PERSONAL_PROPERTY	2023	4707	KLINE,DAVID P	422.96	
11-04-2024	PERSONAL_PROPERTY	2024	352425	SKAGGS,MERRY-NOELLA	345.24	
11-04-2024	PERSONAL_PROPERTY	2024	201452	TERSCHLUSE,BRETT M	238.12	
11-04-2024	PERSONAL_PROPERTY	2023	371748	GUFFEY,KEEGAN G	198.28	
11-04-2024	PERSONAL_PROPERTY	2024	96877	PAINTNER,TIMOTHY	346.51	
11-04-2024	PERSONAL_PROPERTY	2022	233435	DAILEY,JOSEPH T	44.84	
11-04-2024	PERSONAL_PROPERTY	2022	214234	SAYED,ABBAS S	134.63	
11-04-2024	PERSONAL_PROPERTY	2024	4707	KLINE,DAVID P	336.03	
Sub Total					18846.20	
11-05-2024	PERSONAL_PROPERTY	2024	3730	CANADAY,MARCUS A & BRIGID R	731.99	
11-05-2024	PERSONAL_PROPERTY	2024	236191	LYONS,TIMOTHY M	741.67	
11-05-2024	PERSONAL_PROPERTY	2024	366271	FINOCCHIARO,JUSTIN L	22.43	
11-05-2024	PERSONAL_PROPERTY	2024	4605	KELLER,MICHELLE L	655.52	
11-05-2024	PERSONAL_PROPERTY	2023	374257	MAYER,JEREMY & ,DESIREE M	555.17	
11-05-2024	PERSONAL_PROPERTY	2023	376678	PRUTEANU,JOHN	213.48	
11-05-2024	PERSONAL_PROPERTY	2024	272317	SINCLAIR,MATTHEW M	256.13	
11-05-2024	PERSONAL_PROPERTY	2024	202627	JONES,DAVID T & DEBBIE E	56.60	
11-05-2024	PERSONAL_PROPERTY	2023	1511	MORELAN,GREGORY A & AUTUMN D	330.57	
11-05-2024	PERSONAL_PROPERTY	2024	376675	OLIVER LANE FARMHOUSE LLC	784.82	
11-05-2024	PERSONAL_PROPERTY	2023	376675	OLIVER LANE FARMHOUSE LLC	822.07	
11-05-2024	PERSONAL_PROPERTY	2023	308647	HARGIS,RANDY A & HOLLY L	402.57	
11-05-2024	PERSONAL_PROPERTY	2024	553903	YEARLY,QUINTEN I	234.14	
11-05-2024	PERSONAL_PROPERTY	2024	346997	CREAMER,JOHN A JR	249.90	
11-05-2024	PERSONAL_PROPERTY	2022	44272	LANSFORD,TOBY J II	6.04	
11-05-2024	PERSONAL_PROPERTY	2024	267037	DUNCAN,JONATHAN T & MONICA L (OWENS)	1735.53	
11-05-2024	PERSONAL_PROPERTY	2024	1511	MORELAN,GREGORY A & AUTUMN D	329.35	
11-05-2024	PERSONAL_PROPERTY	2024	262181	MOSS,DANIEL A & MARY C	2785.24	
11-05-2024	PERSONAL_PROPERTY	2022	376678	PRUTEANU,JOHN	237.54	
11-05-2024	PERSONAL_PROPERTY	2023	44272	LANSFORD,TOBY J II	6.01	
11-05-2024	PERSONAL_PROPERTY	2024	44272	LANSFORD,TOBY J II	55.45	
11-05-2024	PERSONAL_PROPERTY	2024	374257	MAYER,JEREMY & ,DESIREE M	787.92	
11-05-2024	PERSONAL_PROPERTY	2022	364071	THACKER,COLLIN G	21.04	
11-05-2024	PERSONAL_PROPERTY	2023	272317	SINCLAIR,MATTHEW M	284.41	
11-05-2024	PERSONAL_PROPERTY	2023	274944	BUEKER,TERRY	106.90	
11-05-2024	PERSONAL_PROPERTY	2024	308647	HARGIS,RANDY A & HOLLY L	371.60	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-05-2024	PERSONAL_PROPERTY	2023	4605	KELLER,MICHELLE L	720.68	
11-05-2024	PERSONAL_PROPERTY	2024	376678	PRUTEANU,JOHN	193.75	
11-05-2024	PERSONAL_PROPERTY	2024	365793	SILVEY,JOSHUA R & KATY M	267.65	
11-05-2024	PERSONAL_PROPERTY	2023	202627	JONES,DAVID T & DEBBIE E	61.30	
11-05-2024	PERSONAL_PROPERTY	2023	3730	CANADAY,MARCUS A & BRIGID R	803.91	
11-05-2024	PERSONAL_PROPERTY	2024	343789	HUTCHINGS,JESSIE T	370.96	
11-05-2024	PERSONAL_PROPERTY	2023	343789	HUTCHINGS,JESSIE T	401.14	
11-05-2024	PERSONAL_PROPERTY	2022	347637	MAINORD,CAITLYNN	107.12	
11-05-2024	PERSONAL_PROPERTY	2023	366271	FINOCCHIARO,JUSTIN L	78.19	
11-05-2024	PERSONAL_PROPERTY	2024	274944	BUEKER,TERRY	101.10	
Sub Total					15889.95	
11-06-2024	PERSONAL_PROPERTY	2024	311634	BRAKEFIELD,ZACHARY D	321.37	
11-06-2024	PERSONAL_PROPERTY	2023	372944	WEST,BROOKE G	137.21	
11-06-2024	PERSONAL_PROPERTY	2024	203555	ISGRIG,TOM R	65.83	
11-06-2024	PERSONAL_PROPERTY	2023	316463	GALL,ROCKY A & SARAH	26.06	
11-06-2024	PERSONAL_PROPERTY	2024	376684	OVERSCHMIDT,JARED M	40.56	
11-06-2024	PERSONAL_PROPERTY	2024	350194	BOWEN,KRYSTLE J	626.49	
11-06-2024	MERCHANT	2024	802750	Club Tackle LLC	25.00	
11-06-2024	PERSONAL_PROPERTY	2024	309784	CHAMBERS,MARCUS S	335.83	
11-06-2024	PERSONAL_PROPERTY	2023	309784	CHAMBERS,MARCUS S	419.79	
11-06-2024	PERSONAL_PROPERTY	2023	376684	OVERSCHMIDT,JARED M	5.32	
11-06-2024	PERSONAL_PROPERTY	2024	354589	JUDD,THOMAS R & TAMMY J	878.22	
11-06-2024	PERSONAL_PROPERTY	2022	309784	CHAMBERS,MARCUS S	927.55	
11-06-2024	PERSONAL_PROPERTY	2024	316463	GALL,ROCKY A & SARAH	57.61	
11-06-2024	PERSONAL_PROPERTY	2023	290842	CATONE,JOHN J	41.46	
11-06-2024	PERSONAL_PROPERTY	2022	290842	CATONE,JOHN J	44.59	
11-06-2024	PERSONAL_PROPERTY	2024	254358	LAUBINGER,RICHARD W	314.92	
11-06-2024	PERSONAL_PROPERTY	2024	372944	WEST,BROOKE G	124.19	
11-06-2024	PERSONAL_PROPERTY	2024	337505	HILL-FOSTER,TAYLOR R	417.72	
11-06-2024	PERSONAL_PROPERTY	2024	322067	BOX,KELLEY	600.62	
11-06-2024	PERSONAL_PROPERTY	2023	311634	BRAKEFIELD,ZACHARY D	404.48	
11-06-2024	PERSONAL_PROPERTY	2023	254358	LAUBINGER,RICHARD W	352.50	
11-06-2024	PERSONAL_PROPERTY	2024	290842	CATONE,JOHN J	39.10	
11-06-2024	PERSONAL_PROPERTY	2024	10281	ALLEN,CHRISTINE A	521.81	
11-06-2024	PERSONAL_PROPERTY	2023	322067	BOX,KELLEY	696.94	
Sub Total					7425.17	
11-07-2024	PERSONAL_PROPERTY	2024	369355	BERNARDI,NICHOLAS J	39.92	
11-07-2024	PERSONAL_PROPERTY	2024	350408	BERRY,DYLAN A & LYNN M	30.11	
11-07-2024	PERSONAL_PROPERTY	2023	350408	BERRY,DYLAN A & LYNN M	59.80	
11-07-2024	PERSONAL_PROPERTY	2023	317029	HOEFT,LISA R	40.45	

Add On Report

From Business Date: 11-01-2024 To Business Date: 11-30-2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-07-2024	PERSONAL_PROPERTY	2021	317029	HOEFT,LISA R	41.56	
11-07-2024	PERSONAL_PROPERTY	2024	376631	WHIPPLE,TRACEY R	400.36	
11-07-2024	PERSONAL_PROPERTY	2024	340777	NELSON,JOSH L	30.71	
11-07-2024	PERSONAL_PROPERTY	2024	4724	VELAZQUEZ,REBECCA A	147.92	
11-07-2024	PERSONAL_PROPERTY	2023	369355	BERNARDI,NICHOLAS J	22.46	
11-07-2024	PERSONAL_PROPERTY	2024	363967	ZITT,MICHAEL K & KATHLEEN M	1089.74	
11-07-2024	PERSONAL_PROPERTY	2022	350408	BERRY,DYLAN A & LYNN M	28.87	
11-07-2024	PERSONAL_PROPERTY	2023	340777	NELSON,JOSH L	33.08	
11-07-2024	PERSONAL_PROPERTY	2024	4726	RACKERS,LORI ANN	320.77	
11-07-2024	PERSONAL_PROPERTY	2024	365135	KOPER,STEVEN J	46.24	
11-07-2024	PERSONAL_PROPERTY	2024	318605	SMITH,KRISTA & CHRISTOPHER J	438.87	
11-07-2024	REAL_PROPERTY	2023	778937	Frank Missey Logging	98.40	
11-07-2024	PERSONAL_PROPERTY	2023	321303	MOTSINGER,LINDA	112.61	
11-07-2024	PERSONAL_PROPERTY	2024	317029	HOEFT,LISA R	21.08	
11-07-2024	PERSONAL_PROPERTY	2024	320150	HEDRICK,SARAH A	607.97	
11-07-2024	PERSONAL_PROPERTY	2024	295969	HOLLINGSWORTH,AMANDA	514.37	
11-07-2024	PERSONAL_PROPERTY	2023	363967	ZITT,MICHAEL K & KATHLEEN M	1195.91	
11-07-2024	PERSONAL_PROPERTY	2024	335970	MENDENHALL,FELISHA B	341.70	
11-07-2024	PERSONAL_PROPERTY	2024	230158	LAUBINGER,BARBARA E	75.27	
11-07-2024	PERSONAL_PROPERTY	2024	374543	WILLIAMS,SARENA M	217.89	
11-07-2024	PERSONAL_PROPERTY	2024	362138	PARKER,MEGHAN M & JACOB M	1073.58	
11-07-2024	PERSONAL_PROPERTY	2024	323134	WALTHER,JOSEPH A & SAMANTHA K	64.24	
11-07-2024	PERSONAL_PROPERTY	2023	304749	DOTSON,ANDREW R & LORI M (RICE)	484.66	
11-07-2024	PERSONAL_PROPERTY	2024	321303	MOTSINGER,LINDA	102.43	
11-07-2024	PERSONAL_PROPERTY	2022	317029	HOEFT,LISA R	43.24	
11-07-2024	PERSONAL_PROPERTY	2024	376660	LNJ,MUKESH C	30.64	
11-07-2024	PERSONAL_PROPERTY	2024	4727	GRANT,DANIEL W & GUARDIAN-GRANT,	211.10	
11-07-2024	PERSONAL_PROPERTY	2024	376691	VELAZQUEZ,GABRIEL A	515.84	
11-07-2024	PERSONAL_PROPERTY	2024	373979	TRAXEL,NOAH M	20.64	
11-07-2024	PERSONAL_PROPERTY	2024	304749	DOTSON,ANDREW R & LORI M (RICE)	413.65	
Sub Total					8915.90	
11-08-2024	PERSONAL_PROPERTY	2024	246055	FABRIO,KIMBERLY (ERSELIUS)	834.65	
11-08-2024	PERSONAL_PROPERTY	2024	340246	FROST,NICOLE R	537.00	
11-08-2024	PERSONAL_PROPERTY	2024	354313	BAILEY,DOMINIC D	33.63	
11-08-2024	PERSONAL_PROPERTY	2024	354359	SWAN,HANNAH D	236.65	
11-08-2024	PERSONAL_PROPERTY	2023	340246	FROST,NICOLE R	598.30	
11-08-2024	PERSONAL_PROPERTY	2024	350150	ROHRS-FOTH,JENNIFER R	193.10	
11-08-2024	PERSONAL_PROPERTY	2023	376699	MCCOY,NICHOLAS T	292.94	
11-08-2024	PERSONAL_PROPERTY	2024	351630	WILLIAMS,MARINDA M	654.54	
11-08-2024	PERSONAL_PROPERTY	2024	343509	BELLAMBER C	345.48	

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

Add Date	Sic	Year	Account	Name	Base Tax Amt:	Tif
11-08-2024	PERSONAL_PROPERTY	2024	476	MCFERRIN,BRITTANY M	23.40	
11-08-2024	PERSONAL_PROPERTY	2023	286243	WILKERSON,SARA L	297.21	
11-08-2024	PERSONAL_PROPERTY	2024	351736	PRINZI,CARRIE A	49.96	
11-08-2024	PERSONAL_PROPERTY	2023	4729	THOMAS,JEREMY M	331.70	
11-08-2024	PERSONAL_PROPERTY	2022	355622	SHY,MASON D	53.06	
11-08-2024	PERSONAL_PROPERTY	2024	355622	SHY,MASON D	34.13	
11-08-2024	AUCTIONEER	2024	850213	Phipps,Cynthia	52.00	
11-08-2024	PERSONAL_PROPERTY	2023	344851	HASTING,ZACHARY J	55.89	
11-08-2024	PERSONAL_PROPERTY	2024	344851	HASTING,ZACHARY J	202.53	
11-08-2024	PERSONAL_PROPERTY	2024	4369	HINSON,WESLEY J	162.46	
11-08-2024	PERSONAL_PROPERTY	2024	363218	DAILEY,KRISTEN L	38.81	
11-06-2024	PERSONAL_PROPERTY	2022	363218	DAILEY,KRISTEN L	44.14	
11-08-2024	PERSONAL_PROPERTY	2024	345439	MCCULLOCH,JAMES T & CHRISTINE M	380.11	
11-08-2024	PERSONAL_PROPERTY	2023	365212	BAKER,TIMOTHY S	6.01	
11-08-2024	PERSONAL_PROPERTY	2024	307055	TRENTMANN,ROBERT LEA	20.70	
11-08-2024	PERSONAL_PROPERTY	2024	286243	WILKERSON,SARA L	270.37	
11-08-2024	PERSONAL_PROPERTY	2022	286132	EVANS,THOMAS JEROME	67.95	
11-08-2024	PERSONAL_PROPERTY	2023	351736	PRINZI,CARRIE A	54.09	
11-08-2024	PERSONAL_PROPERTY	2023	343509	BELL,AMBER C	416.18	
11-08-2024	PERSONAL_PROPERTY	2024	364514	JONES,ELIZABETH V	338.84	
11-08-2024	PERSONAL_PROPERTY	2023	4369	HINSON,WESLEY J	183.54	
11-08-2024	PERSONAL_PROPERTY	2023	286132	EVANS,THOMAS JEROME	66.14	
11-08-2024	PERSONAL_PROPERTY	2024	272826	FOX,DOYLE W	120.90	
11-08-2024	PERSONAL_PROPERTY	2023	363719	D'ONOFRIO,ANTHONY N	197.96	
11-08-2024	PERSONAL_PROPERTY	2024	286908	TRENTMANN,MATTHEW A & ANGELA M	211.41	
11-08-2024	PERSONAL_PROPERTY	2023	363218	DAILEY,KRISTEN L	41.36	
11-08-2024	PERSONAL_PROPERTY	2023	476	MCFERRIN,BRITTANY M	7.46	
11-08-2024	PERSONAL_PROPERTY	2024	370436	ETCHASON,BRENDAN D	599.10	
11-08-2024	PERSONAL_PROPERTY	2023	355622	SHY,MASON D	36.00	
11-08-2024	PERSONAL_PROPERTY	2024	376899	MCCOY,NICHOLAS T	263.54	
11-08-2024	PERSONAL_PROPERTY	2024	288869	MORRISON,GARY & VIVAN	317.85	
11-08-2024	PERSONAL_PROPERTY	2023	288869	MORRISON,GARY & VIVAN	428.00	
11-08-2024	PERSONAL_PROPERTY	2023	364514	JONES,ELIZABETH V	360.09	
11-08-2024	PERSONAL_PROPERTY	2024	363719	D'ONOFRIO,ANTHONY N	162.66	
11-08-2024	PERSONAL_PROPERTY	2023	286908	TRENTMANN,MATTHEW A & ANGELA M	210.24	
11-08-2024	PERSONAL_PROPERTY	2023	370436	ETCHASON,BRENDAN D	660.79	
11-08-2024	PERSONAL_PROPERTY	2024	65777	PETERKA,THOMAS C	20.67	
Sub Total					10555.54	
11-12-2024	PERSONAL_PROPERTY	2023	355565	HERTWECK,ZACHARY S & SHANION L	671.35	
11-12-2024	PERSONAL_PROPERTY	2024	376706	CARTER,LORENZO D	285.39	

Add On Report

From Business Date: 11-01-2024 To Business Date: 11-30-2024

Report Generated: 17:17:43 12-03-2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Ttf
11-12-2024	PERSONAL_PROPERTY	2024	362885	BLISS,JEFF D	49.08	
11-12-2024	PERSONAL_PROPERTY	2024	51453	WILSON,DOUGLAS L & SHARON	408.27	
11-12-2024	PERSONAL_PROPERTY	2022	325930	MIRANDA,MICHAEL L	21.04	
11-12-2024	PERSONAL_PROPERTY	2024	370459	HARDY,EMILY S	407.24	
11-12-2024	PERSONAL_PROPERTY	2024	356516	CORDREY,JAMES C	275.82	
11-12-2024	PERSONAL_PROPERTY	2023	362129	STARK,BARBARA A	824.86	
11-12-2024	REAL_PROPERTY	2023	778939	Crow,Timothy R & Michele A	218.93	
11-12-2024	PERSONAL_PROPERTY	2024	325930	MIRANDA,MICHAEL L	21.02	
11-12-2024	PERSONAL_PROPERTY	2023	32607	SHAW,BARNEY C & CAREY A	642.64	
11-12-2024	PERSONAL_PROPERTY	2024	336715	ARNOLD,JANA C	361.59	
11-12-2024	PERSONAL_PROPERTY	2023	336715	ARNOLD,JANA C	401.09	
11-12-2024	PERSONAL_PROPERTY	2024	294575	ROESNER,LAURA R (LONG)	358.80	
11-12-2024	PERSONAL_PROPERTY	2024	311317	LANG,JACKIE M (SANTIAGO)	46.72	
11-12-2024	PERSONAL_PROPERTY	2024	369812	STEPHENS,JOSHUA C	372.35	
11-12-2024	PERSONAL_PROPERTY	2023	325930	MIRANDA,MICHAEL L	21.01	
11-12-2024	PERSONAL_PROPERTY	2024	343233	HAMPTON,RICHARD M	38.59	
11-12-2024	PERSONAL_PROPERTY	2024	58330	KUSTERMAN,TODD & KELLY J	246.23	
11-12-2024	PERSONAL_PROPERTY	2024	362129	STARK,BARBARA A	217.29	
11-12-2024	PERSONAL_PROPERTY	2023	376706	CARTER,LORENZO D	322.12	
11-12-2024	PERSONAL_PROPERTY	2024	358839	NUGUR,ADITYA	295.09	
11-12-2024	PERSONAL_PROPERTY	2023	362885	BLISS,JEFF D	49.05	
11-12-2024	PERSONAL_PROPERTY	2024	313349	STOSZ,NICK	571.53	
11-12-2024	PERSONAL_PROPERTY	2024	348755	DECLUE,PAUL E	29.87	
11-12-2024	PERSONAL_PROPERTY	2024	371890	GOOD NEWS TRUCKING	9671.96	
11-12-2024	PERSONAL_PROPERTY	2024	367143	DANIELE,SANDY M	88.62	
11-12-2024	PERSONAL_PROPERTY	2024	272275	GAEBE CONTRACTING INC	10493.10	
11-12-2024	PERSONAL_PROPERTY	2024	355565	HERTWECK,ZACHARY S & SHANNON L	811.41	
11-12-2024	PERSONAL_PROPERTY	2023	356516	CORDREY,JAMES C & ELGIN C	706.92	
11-12-2024	PERSONAL_PROPERTY	2024	274314	MOORE,ADRIENNE J	580.23	
11-12-2024	PERSONAL_PROPERTY	2023	274314	MOORE,ADRIENNE J	639.87	
11-12-2024	PERSONAL_PROPERTY	2022	376706	CARTER,LORENZO D	365.74	
Sub Total					30504.82	
11-13-2024	PERSONAL_PROPERTY	2024	56997	ELDRIDGE,ROXANNE B	424.05	
11-13-2024	PERSONAL_PROPERTY	2024	17758	GEISLER,MAURICE & GABRIELLE M	281.84	
11-13-2024	PERSONAL_PROPERTY	2024	375869	EATON,WILLIAM J	221.85	
11-13-2024	PERSONAL_PROPERTY	2024	205748	JOLLEY,JOSEPH A	31.01	
11-13-2024	PERSONAL_PROPERTY	2023	368646	MENDEZ,MARTINEZ PABLO	543.56	
11-13-2024	PERSONAL_PROPERTY	2023	365614	FEDEROFF,NOAH W	5.38	
11-13-2024	PERSONAL_PROPERTY	2024	312800	EDWARDS,SHARON E	61.83	
11-13-2024	PERSONAL_PROPERTY	2022	276564	WOOD,EDMOND & HEATHER ANGEL-WOOD	494.24	

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-13-2024	PERSONAL_PROPERTY	2023	362723	WEBB,SKYLAR L	292.95	
11-13-2024	PERSONAL_PROPERTY	2024	345549	SMITH,MICHAEL P & ASHLEY L	892.70	
11-13-2024	PERSONAL_PROPERTY	2024	29712	RUSSELL,HOPE M	90.08	
11-13-2024	PERSONAL_PROPERTY	2024	325803	IMMEKUS,MISTY D	64.71	
11-13-2024	PERSONAL_PROPERTY	2023	375869	EATON,WILLIAM J	245.37	
11-13-2024	PERSONAL_PROPERTY	2024	365614	FEDEROFF,NOAH W	5.40	
11-13-2024	PERSONAL_PROPERTY	2024	312227	HARDESTY,CHRISTIAN L	718.41	
11-13-2024	PERSONAL_PROPERTY	2024	367393	JACKSON,HOPE M	39.70	
11-13-2024	PERSONAL_PROPERTY	2024	361036	HOEMANN,BRYCE L	113.98	
11-13-2024	PERSONAL_PROPERTY	2023	279807	WEBB,STAR L	28.09	
11-13-2024	PERSONAL_PROPERTY	2023	361036	HOEMANN,BRYCE L	123.41	
11-13-2024	PERSONAL_PROPERTY	2024	349259	LEHR,CHRISTOPHER A	939.36	
11-13-2024	PERSONAL_PROPERTY	2023	17758	GEISLER,MAURICE & GABRIELLE M	303.09	
11-13-2024	PERSONAL_PROPERTY	2023	376712	NORBECK,JAMES L JR & ROSALYNN R	399.05	
11-13-2024	PERSONAL_PROPERTY	2024	3551	FLYNN,MISTY A	1486.07	
11-13-2024	MERCHANT	2024	802751	Petsense LLC 7250	25.00	
11-13-2024	PERSONAL_PROPERTY	2024	279807	WEBB,STAR L	26.68	
11-13-2024	PERSONAL_PROPERTY	2024	276564	WOOD,EDMOND & HEATHER ANGEL-WOOD	339.34	
11-13-2024	PERSONAL_PROPERTY	2022	362723	WEBB,SKYLAR L	299.76	
11-13-2024	PERSONAL_PROPERTY	2023	367993	JACKSON,HOPE M	42.06	
11-13-2024	PERSONAL_PROPERTY	2024	297859	HILLIARD,CHARLES R	79.01	
11-13-2024	PERSONAL_PROPERTY	2021	365614	FEDEROFF,NOAH W	28.59	
11-13-2024	PERSONAL_PROPERTY	2022	365614	FEDEROFF,NOAH W	73.42	
11-13-2024	PERSONAL_PROPERTY	2023	276564	WOOD,EDMOND & HEATHER ANGEL-WOOD	421.54	
11-13-2024	PERSONAL_PROPERTY	2024	362723	WEBB,SKYLAR L	237.32	
11-13-2024	PERSONAL_PROPERTY	2024	318332	ESCALONA-GARCIA,JUAN MANUEL & DANIELLE	21.02	
11-13-2024	PERSONAL_PROPERTY	2023	318332	ESCALONA-GARCIA,JUAN MANUEL & DANIELLE	64.89	
11-13-2024	PERSONAL_PROPERTY	2024	325116	HELTON,MITCHELL D	306.31	
11-13-2024	PERSONAL_PROPERTY	2024	376712	NORBECK,JAMES L JR & ROSALYNN R	358.62	
11-13-2024	PERSONAL_PROPERTY	2024	368646	MENDEZ,MARTINEZ PABLO	405.10	
11-13-2024	PERSONAL_PROPERTY	2023	312800	EDWARDS,SHARON E	66.54	
11-13-2024	PERSONAL_PROPERTY	2023	312227	HARDESTY,CHRISTIAN L	797.59	
Sub Total					11399.52	
11-14-2024	PERSONAL_PROPERTY	2024	254898	BENNETT,JEFF E	811.26	
11-14-2024	PERSONAL_PROPERTY	2024	354875	WITT,KYLE D	122.40	
11-14-2024	PERSONAL_PROPERTY	2024	200425	DECLUE,EDDIE & DONNA	25.90	
11-14-2024	PERSONAL_PROPERTY	2022	343683	STEELMAN,ELISA S	278.33	
11-14-2024	PERSONAL_PROPERTY	2024	353383	REED,SAMUEL E & COURTNEY S	532.24	
11-14-2024	PERSONAL_PROPERTY	2024	4748	TARWATER,STEVEN P & GINA M	78.96	
11-14-2024	PERSONAL_PROPERTY	2023	376720	FARRELL,HALEY M	557.03	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12/03/2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Ttf
11-14-2024	PERSONAL_PROPERTY	2024	361180	OVERMAN,JEREMY C & DENISE D	877.73	
11-14-2024	PERSONAL_PROPERTY	2023	349110	ROBERTS,KENNETH D	940.71	
11-14-2024	PERSONAL_PROPERTY	2024	330363	PETERS,TIMOTHY & LISA	678.65	
11-14-2024	PERSONAL_PROPERTY	2024	321935	TOD,MATTHEW R & AMANDA (TURMAN)	569.48	
11-14-2024	PERSONAL_PROPERTY	2024	24315	MARCH,CHARLIE D	36.44	
11-14-2024	PERSONAL_PROPERTY	2024	343663	STEELMAN,ELISA S	218.47	
11-14-2024	PERSONAL_PROPERTY	2023	4748	TARWATER,STEVEN P & GINA M	38.49	
11-14-2024	PERSONAL_PROPERTY	2024	336377	JORDAN,RHONDA & NATHAN	252.31	
11-14-2024	PERSONAL_PROPERTY	2024	298431	GRAHAM,ROY B	397.03	
11-14-2024	PERSONAL_PROPERTY	2024	376718	BLAKE,PETER M	547.81	
11-14-2024	PERSONAL_PROPERTY	2024	376049	DUNCAN,ROSS W	422.85	
11-14-2024	PERSONAL_PROPERTY	2023	343663	STEELMAN,ELISA S	237.75	
11-14-2024	PERSONAL_PROPERTY	2023	361180	OVERMAN,JEREMY C & DENISE D	480.38	
11-14-2024	PERSONAL_PROPERTY	2024	349110	ROBERTS,KENNETH D	865.59	
11-14-2024	PERSONAL_PROPERTY	2023	298431	GRAHAM,ROY B	459.25	
11-14-2024	PERSONAL_PROPERTY	2022	4744	STEINBERG,DUSTIN J	39.03	
11-14-2024	PERSONAL_PROPERTY	2024	376720	FARRELL,HALEY M	523.05	
Sub Total					9991.14	
11-15-2024	PERSONAL_PROPERTY	2024	295409	ROEWE,SCOTT D & COURTNEY A	116.02	
11-15-2024	PERSONAL_PROPERTY	2024	344964	SCHULTZ,JEREMY S & ASHTON L	317.78	
11-15-2024	PERSONAL_PROPERTY	2024	235697	ROBINETTE,JOHN P & AMY C	52.43	
11-15-2024	PERSONAL_PROPERTY	2023	19534	HYNDRICH,MICHAEL J & AMY S	279.54	
11-15-2024	PERSONAL_PROPERTY	2024	19534	HYNDRICH,MICHAEL J & AMY S	179.41	
11-15-2024	PERSONAL_PROPERTY	2023	367625	RICHARD,CODY A	21.23	
11-15-2024	PERSONAL_PROPERTY	2024	295384	SEALS,MATT P	619.70	
11-15-2024	PERSONAL_PROPERTY	2023	1493	ANDERSON,ANTHONY M	276.52	
11-15-2024	PERSONAL_PROPERTY	2023	309562	RUSSELL,JACOB M	68.77	
11-15-2024	PERSONAL_PROPERTY	2024	342148	CARTER,JONATHAN J	310.41	
11-15-2024	PERSONAL_PROPERTY	2024	372154	THURMAN,SHYANNE M	25.83	
11-15-2024	PERSONAL_PROPERTY	2022	4755	OUSLEY,SARAH J	471.61	
11-15-2024	PERSONAL_PROPERTY	2024	363698	SCHROEPPER,SARAH E	305.70	
11-15-2024	PERSONAL_PROPERTY	2023	273597	PINES,JUSTIN L	103.57	
11-15-2024	PERSONAL_PROPERTY	2023	337005	GRISSOM,JEREMY S	109.19	
11-15-2024	PERSONAL_PROPERTY	2024	273597	PINES,JUSTIN L	96.44	
11-15-2024	PERSONAL_PROPERTY	2024	357625	RICHARD,CODY A	21.02	
11-15-2024	PERSONAL_PROPERTY	2024	302645	BELL,MICHAEL E	377.91	
11-15-2024	PERSONAL_PROPERTY	2023	4750	WOLF,CAMREN A & RECTOR,TRINITY C	647.87	
11-15-2024	PERSONAL_PROPERTY	2024	385	MCCORKHILL,JASON H & JENNIFER D	27.27	
11-15-2024	PERSONAL_PROPERTY	2024	309562	RUSSELL,JACOB M	64.09	
11-15-2024	PERSONAL_PROPERTY	2024	45373	GILDEHAUS,KYLE A & MICHELLE	778.55	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-15-2024	PERSONAL_PROPERTY	2023	372154	THURMAN,SHYANNE M	39.22	
11-15-2024	PERSONAL_PROPERTY	2023	4755	OUSLEY,SARAH J	434.49	
11-15-2024	PERSONAL_PROPERTY	2024	324137	HAMPTON,DEREK R & CASSANDRA (KEISLER)	817.56	
11-15-2024	PERSONAL_PROPERTY	2023	324137	HAMPTON,DEREK R & CASSANDRA (KEISLER)	833.03	
11-15-2024	PERSONAL_PROPERTY	2024	277814	STUART,COLLEEN M	650.41	
11-15-2024	PERSONAL_PROPERTY	2023	342148	CARTER,JONATHAN J	371.54	
11-15-2024	PERSONAL_PROPERTY	2024	1493	ANDERSON,ANTHONY M	253.53	
11-15-2024	PERSONAL_PROPERTY	2023	302845	BELL,MICHAEL E	171.77	
11-15-2024	PERSONAL_PROPERTY	2024	337005	GRISSOM,JEREMY S	100.92	
11-15-2024	PERSONAL_PROPERTY	2024	287560	WEBER,ANTHONY S & JAMIE M	898.88	
11-15-2024	PERSONAL_PROPERTY	2024	4755	OUSLEY,SARAH J	401.38	
11-15-2024	PERSONAL_PROPERTY	2023	363698	SCHROEPFER,SARAH E	333.42	
11-15-2024	PERSONAL_PROPERTY	2022	273597	PINES,JUSTIN L	113.01	
11-15-2024	PERSONAL_PROPERTY	2024	356509	LAUBER,MICHELLE M	547.53	
Sub Total					11237.55	
11-18-2024	PERSONAL_PROPERTY	2024	270008	WRINKLE,CLINT T & AMY R	1441.67	
11-18-2024	PERSONAL_PROPERTY	2024	368477	STAFFORD,JOHN P	729.79	
11-18-2024	PERSONAL_PROPERTY	2024	344496	WILLIAMS,PATRICIA A	55.02	
11-18-2024	PERSONAL_PROPERTY	2024	362795	WRIGHT,ROBERT L	22.43	
11-18-2024	PERSONAL_PROPERTY	2024	573	MICROBERTS,BRIAN W	449.47	
11-18-2024	PERSONAL_PROPERTY	2024	337466	HART,WESSLEY A & TRACY L	277.60	
11-18-2024	PERSONAL_PROPERTY	2024	342179	SMITH,MATTHEW T & DENISE	1178.32	
11-18-2024	PERSONAL_PROPERTY	2023	372215	WATTLER,MERCEDES J	401.64	
11-18-2024	PERSONAL_PROPERTY	2024	74627	STALCUP,BRUCE & ANGELA A	422.44	
11-18-2024	PERSONAL_PROPERTY	2024	57623	YAWORSKI,MICHAEL III & DONNA	719.42	
11-18-2024	PERSONAL_PROPERTY	2021	4762	DUNCAN,CHRISTINA D	165.47	
11-18-2024	PERSONAL_PROPERTY	2024	282565	GREGORY,ARNOLD J	47.97	
11-18-2024	PERSONAL_PROPERTY	2023	376730	VOHSEN,RODNEY D & DONNA M	252.37	
11-18-2024	PERSONAL_PROPERTY	2024	4762	DUNCAN,CHRISTINA D	293.65	
11-18-2024	PERSONAL_PROPERTY	2024	686	VON SENG,MAXWELL J	65.62	
11-18-2024	PERSONAL_PROPERTY	2024	340960	PETERSON,RAYMOND A	78.15	
11-18-2024	PERSONAL_PROPERTY	2024	376730	VOHSEN,RODNEY D & DONNA M	406.92	
11-18-2024	PERSONAL_PROPERTY	2023	344496	WILLIAMS,PATRICIA A	59.07	
11-18-2024	PERSONAL_PROPERTY	2024	8340	ATKINS,DANA L	178.93	
11-18-2024	PERSONAL_PROPERTY	2023	8340	ATKINS,DANA L	195.80	
11-18-2024	PERSONAL_PROPERTY	2024	283927	BRADLEY,WILLIAM L	143.35	
11-18-2024	PERSONAL_PROPERTY	2024	373880	BUSCH,CAYDENCE G	93.76	
11-18-2024	PERSONAL_PROPERTY	2023	282565	GREGORY,ARNOLD J	49.65	
11-18-2024	PERSONAL_PROPERTY	2024	289338	CHARBONEAU-NAPPIER,ALEXAS R & JARED N	529.15	
11-18-2024	PERSONAL_PROPERTY	2024	4761	DUKE,DAKOTA K	109.85	

Add On Report

From Business Date: 11-01-2024 To Business Date: 11-30-2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tf
11-18-2024	PERSONAL_PROPERTY	2024	369552	DOBERENZ,JANICE	391.51	
11-18-2024	PERSONAL_PROPERTY	2023	369552	DOBERENZ,JANICE	397.61	
11-18-2024	PERSONAL_PROPERTY	2024	1531	ROBERTS,GARY S	20.45	
11-18-2024	PERSONAL_PROPERTY	2022	4762	DUNCAN,CHRISTINA D	178.41	
11-18-2024	PERSONAL_PROPERTY	2023	354146	DYE,JAMES E JR	66.70	
11-18-2024	PERSONAL_PROPERTY	2024	354146	DYE,JAMES E JR	61.64	
11-18-2024	PERSONAL_PROPERTY	2024	345195	DOWNNEY,SARAH E	547.90	
11-18-2024	PERSONAL_PROPERTY	2024	372215	WATTLER,MERCEDES J	310.41	
11-18-2024	PERSONAL_PROPERTY	2022	344496	WILLIAMS,PATRICIA A	60.10	
11-18-2024	PERSONAL_PROPERTY	2024	374580	COCKRELL,KATHLEEN R	62.61	
11-18-2024	PERSONAL_PROPERTY	2024	1363	COATNEY,JAMES O	340.33	
11-18-2024	PERSONAL_PROPERTY	2024	363302	GARDNER,DEVON A	442.16	
11-18-2024	PERSONAL_PROPERTY	2024	298726	IRISH,JOSHUA R & JAMIE M	1025.61	
11-18-2024	PERSONAL_PROPERTY	2023	340960	PETERSON,RAYMOND A	77.04	
11-18-2024	PERSONAL_PROPERTY	2023	289338	CHARBONEAU-NAPPIER,ALEXAS R & JARED N	647.42	
11-18-2024	PERSONAL_PROPERTY	2024	368516	GARBO,ROSIE F	335.73	
11-18-2024	PERSONAL_PROPERTY	2023	4762	DUNCAN,CHRISTINA D	160.65	
11-18-2024	PERSONAL_PROPERTY	2024	4752	SHULTZ,JUSTIN G	98.15	
Sub Total					13592.00	
11-19-2024	PERSONAL_PROPERTY	2022	360663	GIBBONS,ALESHA M	75.73	
11-19-2024	PERSONAL_PROPERTY	2024	62521	STEELMAN,DAVID W & KAREN	304.75	
11-19-2024	PERSONAL_PROPERTY	2023	62521	STEELMAN,DAVID W & KAREN	339.14	
11-19-2024	PERSONAL_PROPERTY	2023	370795	STARKEY,JULIANA A	316.58	
11-19-2024	PERSONAL_PROPERTY	2023	360663	GIBBONS,ALESHA M	74.33	
11-19-2024	PERSONAL_PROPERTY	2024	376736	LACY,TRISHA L	363.24	
11-19-2024	PERSONAL_PROPERTY	2024	351751	SMITH,DAKOTA C	85.88	
11-19-2024	PERSONAL_PROPERTY	2024	254593	VICKERS,CAROLYN R	21.02	
11-19-2024	PERSONAL_PROPERTY	2024	354877	ESCAMILLA,JOEL L & KAYLEN R	503.77	
11-19-2024	PERSONAL_PROPERTY	2022	225810	ASKREN,ANDREW & LINDA	106.69	
11-19-2024	PERSONAL_PROPERTY	2021	62521	STEELMAN,DAVID W & KAREN	341.94	
11-19-2024	PERSONAL_PROPERTY	2024	241441	FISHER,LORRAINE O	23.58	
11-19-2024	PERSONAL_PROPERTY	2024	322314	RIPKA,KEVIN D & THERESA K	384.33	
11-19-2024	PERSONAL_PROPERTY	2024	1131	MAGANA GALLARDO,JUAN &	1231.59	
11-19-2024	PERSONAL_PROPERTY	2024	225810	ASKREN,ANDREW & LINDA	93.18	
11-19-2024	PERSONAL_PROPERTY	2024	360663	GIBBONS,ALESHA M	69.33	
11-19-2024	PERSONAL_PROPERTY	2024	20066	HILL,KATHY	116.87	
11-19-2024	PERSONAL_PROPERTY	2023	1131	MAGANA GALLARDO,JUAN &	1303.11	
11-19-2024	PERSONAL_PROPERTY	2022	62521	STEELMAN,DAVID W & KAREN	378.77	
11-19-2024	PERSONAL_PROPERTY	2023	225810	ASKREN,ANDREW & LINDA	100.34	
11-19-2024	PERSONAL_PROPERTY	2024	376732	BROWN,JORDAN R	272.43	

Add On Report

From Business Date: 11.01.2024 To Business Date: 11.30.2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-19-2024	PERSONAL_PROPERTY	2024	289377	WOODS,DAVID L & ANITA C	523.49	
11-19-2024	PERSONAL_PROPERTY	2024	9348	GUDERMUTH,ARLIE W	29.87	
11-19-2024	PERSONAL_PROPERTY	2023	241441	FISHER,LORAIN O	30.54	
11-19-2024	PERSONAL_PROPERTY	2022	370195	STARKEY,JULIANA A	267.53	
11-19-2024	PERSONAL_PROPERTY	2024	360398	BEARD,MICHAEL R	55.88	
Sub Total					7415.91	
11-20-2024	PERSONAL_PROPERTY	2024	376861	DE-LEON LOPEZ,TRACEY	120.68	
11-20-2024	PERSONAL_PROPERTY	2024	354517	WEATHERLY,PATRICIA L	110.50	
11-20-2024	PERSONAL_PROPERTY	2022	4764	FELLER,GARY J	81.08	
11-20-2024	PERSONAL_PROPERTY	2024	285894	GEIGER,JOSEPH C & REBECCA M (PAUL)	2197.90	
11-20-2024	PERSONAL_PROPERTY	2024	376742	MULFORD,ANGELA	89.74	
11-20-2024	PERSONAL_PROPERTY	2024	357577	BOYER,CORTNEY E	463.76	
11-20-2024	PERSONAL_PROPERTY	2023	369571	HIBBELER,ANDREW & EMILY	1309.60	
11-20-2024	PERSONAL_PROPERTY	2020	376704	BUECHEL,PATRICK J	440.93	
11-20-2024	PERSONAL_PROPERTY	2020	227635	WISSBAUM,MICHAEL	972.59	
11-20-2024	PERSONAL_PROPERTY	2024	365512	BREEDEN,AMBER N	671.06	
11-20-2024	PERSONAL_PROPERTY	2024	369619	HERTEL,REBECCA L	86.49	
11-20-2024	PERSONAL_PROPERTY	2024	363198	HEDGE,TIFFANI S	300.34	
11-20-2024	PERSONAL_PROPERTY	2023	376661	DE-LEON LOPEZ,TRACEY	133.45	
11-20-2024	PERSONAL_PROPERTY	2024	372197	BROWN,SKYLAR T	21.46	
11-20-2024	PERSONAL_PROPERTY	2022	376704	BUECHEL,PATRICK J	447.47	
11-20-2024	PERSONAL_PROPERTY	2023	236955	CHARTRAND,MARK & ELIZABETH	226.10	
11-20-2024	PERSONAL_PROPERTY	2023	1450	WILKINSON,GLORIA J	64.90	
11-20-2024	PERSONAL_PROPERTY	2024	323269	SARGEANT,SAMUEL B & MELISSA I	193.63	
11-20-2024	PERSONAL_PROPERTY	2024	343041	GIBSON,ANGELA M	562.54	
11-20-2024	PERSONAL_PROPERTY	2023	363198	HEDGE,TIFFANI S	364.42	
11-20-2024	PERSONAL_PROPERTY	2023	357577	BOYER,CORTNEY E	582.82	
11-20-2024	PERSONAL_PROPERTY	2021	376704	BUECHEL,PATRICK J	404.99	
11-20-2024	PERSONAL_PROPERTY	2024	1018	WAGNER,WAYNE T & LANIECE	723.27	
11-20-2024	PERSONAL_PROPERTY	2024	236955	CHARTRAND,MARK & ELIZABETH	198.00	
11-20-2024	PERSONAL_PROPERTY	2024	4764	FELLER,GARY J	68.37	
11-20-2024	PERSONAL_PROPERTY	2024	326970	VOGEL,ANTHONY R & RACHEAL	663.06	
11-20-2024	PERSONAL_PROPERTY	2023	285694	GEIGER,JOSEPH C & REBECCA M (PAUL)	2340.10	
11-20-2024	PERSONAL_PROPERTY	2024	376704	BUECHEL,PATRICK J	396.75	
11-20-2024	PERSONAL_PROPERTY	2023	365512	BREEDEN,AMBER N	916.48	
11-20-2024	PERSONAL_PROPERTY	2023	354517	WEATHERLY,PATRICIA L	115.86	
11-20-2024	PERSONAL_PROPERTY	2022	357577	BOYER,CORTNEY E	262.88	
11-20-2024	PERSONAL_PROPERTY	2024	352462	FELDMANN,MATTHEW E	25.38	
11-20-2024	PERSONAL_PROPERTY	2023	376704	BUECHEL,PATRICK J	435.86	
11-20-2024	PERSONAL_PROPERTY	2024	376743	CHRISTIAN,STEPHANIE A	5.40	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-20-2024	PERSONAL_PROPERTY	2023	4764	FELLER,GARY J	72.57	
11-20-2024	PERSONAL_PROPERTY	2023	305202	BELTARI,JEFF	480.80	
11-20-2024	PERSONAL_PROPERTY	2024	369571	HIBBELER,ANDREW & EMILY	1184.96	
11-20-2024	PERSONAL_PROPERTY	2023	372197	BROWN,SKYLAR T	20.78	
11-20-2024	PERSONAL_PROPERTY	2024	1450	WILKINSON,GLORIA J	59.16	
11-20-2024	PERSONAL_PROPERTY	2022	305202	BELTARI,JEFF	859.53	
11-20-2024	PERSONAL_PROPERTY	2024	57371	FRANKENBERG,RICHARD R & CYNTHIA	2364.49	
				Sub Total	21040.13	
11-21-2024	PERSONAL_PROPERTY	2024	366177	TIGER,WILLIAM L II	860.95	
11-21-2024	PERSONAL_PROPERTY	2021	283371	GRIFFIN,TRAVIS L & ERIN	1121.80	
11-21-2024	PERSONAL_PROPERTY	2024	354581	AGEE,SHAWN D & KRISTEN D	75.41	
11-21-2024	PERSONAL_PROPERTY	2024	338296	LOOMIS,TONI S	67.42	
11-21-2024	PERSONAL_PROPERTY	2022	369113	CRADIC,AMANDA M	104.58	
11-21-2024	PERSONAL_PROPERTY	2024	23290	LAUBINGER,CAROL	89.06	
11-21-2024	PERSONAL_PROPERTY	2024	359689	MANZANILLA,CECILIA R	21.02	
11-21-2024	PERSONAL_PROPERTY	2024	369799	SANDERS,TRAVIS D & AMANDA R (PRESLEY)	727.61	
11-21-2024	PERSONAL_PROPERTY	2024	840	HOEFLE,JEANNE E	20.40	
11-21-2024	PERSONAL_PROPERTY	2023	365595	PENNOCK,ALONNA M	82.98	
11-21-2024	PERSONAL_PROPERTY	2023	283371	GRIFFIN,TRAVIS L & ERIN	706.33	
11-21-2024	PERSONAL_PROPERTY	2024	234574	MITCHELL,BILLY JOE	34.39	
11-21-2024	PERSONAL_PROPERTY	2024	328424	SMITH,DAVID A JR & COURTNEY M	446.45	
11-21-2024	PERSONAL_PROPERTY	2024	85744	WILLIAMS,KEVIN RAY & RHONDA	599.24	
11-21-2024	PERSONAL_PROPERTY	2024	369113	CRADIC,AMANDA M	88.58	
11-21-2024	PERSONAL_PROPERTY	2024	365595	PENNOCK,ALONNA M	78.15	
11-21-2024	PERSONAL_PROPERTY	2023	359689	MANZANILLA,CECILIA R	21.23	
11-21-2024	PERSONAL_PROPERTY	2024	353281	STRANGE,BENNIE & ASHLEY M	814.98	
11-21-2024	PERSONAL_PROPERTY	2024	353648	RYAN,MICHAEL T & CHRISTINA N	48.13	
11-21-2024	PERSONAL_PROPERTY	2023	840	HOEFLE,JEANNE E	47.27	
11-21-2024	PERSONAL_PROPERTY	2024	16288	ELBERT FARMS INC	155.52	
11-21-2024	PERSONAL_PROPERTY	2024	371289	H & H POOLS LLC	3022.96	
11-21-2024	PERSONAL_PROPERTY	2023	354373	DONNER,AUTUMN	29.89	
11-21-2024	PERSONAL_PROPERTY	2024	28412	QUENNOZ,RITA KAY	22.54	
11-21-2024	PERSONAL_PROPERTY	2022	28412	QUENNOZ,RITA KAY	21.94	
11-21-2024	PERSONAL_PROPERTY	2023	338296	LOOMIS,TONI S	73.33	
11-21-2024	PERSONAL_PROPERTY	2022	338296	LOOMIS,TONI S	90.21	
11-21-2024	PERSONAL_PROPERTY	2023	369113	CRADIC,AMANDA M	103.10	
11-21-2024	PERSONAL_PROPERTY	2023	358903	RITTMANN,DREW T	196.22	
11-21-2024	PERSONAL_PROPERTY	2023	366177	TIGER,WILLIAM L II	905.80	
11-21-2024	PERSONAL_PROPERTY	2024	283371	GRIFFIN,TRAVIS L & ERIN	707.65	
11-21-2024	PERSONAL_PROPERTY	2023	353281	STRANGE,BENNIE & ASHLEY M	893.53	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43, 12/03/2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-21-2024	PERSONAL_PROPERTY	2024	354373	DONNER,AUTUMN	20.33	
11-21-2024	PERSONAL_PROPERTY	2024	311994	COX,CHAD L	163.26	
11-21-2024	PERSONAL_PROPERTY	2022	283371	GRIFFIN,TRAVIS L & ERIN	1016.31	
11-21-2024	PERSONAL_PROPERTY	2023	28412	QJENNOZ,RITA KAY	22.46	
11-21-2024	PERSONAL_PROPERTY	2024	353829	NATIONAL PLASTIC COLOR INC	1043.87	
11-21-2024	PERSONAL_PROPERTY	2024	47037	PIONTEK,MICHAEL G & KRIS A	2381.80	
11-21-2024	PERSONAL_PROPERTY	2024	290851	DONNER,BRANDY M	21.08	
11-21-2024	PERSONAL_PROPERTY	2024	356903	RITTMANN,DREW T	180.97	
Sub Total					17128.75	
11-22-2024	PERSONAL_PROPERTY	2024	287405	BAY,AMY E	748.39	
11-22-2024	PERSONAL_PROPERTY	2024	26677	NIEHAUS,GEORGE F & ANNIE	84.86	
11-22-2024	PERSONAL_PROPERTY	2024	231532	WHITE,CHRISTINA M	160.17	
11-22-2024	PERSONAL_PROPERTY	2024	376748	RODERICK,BRANDY M	5.40	
11-22-2024	PERSONAL_PROPERTY	2023	347170	WHITE,CALEB S	101.37	
11-22-2024	PERSONAL_PROPERTY	2024	326451	PETZOLD,ASHLEY A	32.17	
11-22-2024	PERSONAL_PROPERTY	2023	287405	BAY,AMY E	815.85	
11-22-2024	PERSONAL_PROPERTY	2022	287405	BAY,AMY E	284.99	
11-22-2024	PERSONAL_PROPERTY	2024	332168	LAIRD,MATTHEW & DONNA	789.82	
11-22-2024	PERSONAL_PROPERTY	2024	53981	BLAKE,TIMOTHY A	160.34	
11-22-2024	PERSONAL_PROPERTY	2024	1745	MEYER,SEAN T	521.92	
11-22-2024	PERSONAL_PROPERTY	2024	349949	BELL,AVIS J	71.04	
11-22-2024	PERSONAL_PROPERTY	2021	287405	BAY,AMY E	253.02	
11-22-2024	PERSONAL_PROPERTY	2023	321116	STEURER,MARK E	82.95	
11-22-2024	PERSONAL_PROPERTY	2022	376748	RODERICK,BRANDY M	5.40	
11-22-2024	PERSONAL_PROPERTY	2024	358095	DAVIS,JOSEPH M	71.74	
11-22-2024	PERSONAL_PROPERTY	2023	362093	LANDRUM,GEORGE L	450.19	
11-22-2024	PERSONAL_PROPERTY	2024	345495	OBERSCHHELP,JUDITH	51.75	
11-22-2024	PERSONAL_PROPERTY	2022	376749	MONTEE,MICHAEL R	479.42	
11-22-2024	PERSONAL_PROPERTY	2024	293803	PIVA,LESLEY A	54.84	
11-22-2024	PERSONAL_PROPERTY	2024	295286	WAGNER,ERIC L & TAMMATHAJ (METCALF)	411.83	
11-22-2024	PERSONAL_PROPERTY	2024	350613	WILSON,PATRICIA A	499.59	
11-22-2024	PERSONAL_PROPERTY	2024	356122	HELLMANN,STEPHANIE M	103.96	
11-22-2024	PERSONAL_PROPERTY	2023	376754	ROBERTS,SANDRA J	233.58	
11-22-2024	PERSONAL_PROPERTY	2024	352787	MCMAHAN,TYLER C	363.76	
11-22-2024	PERSONAL_PROPERTY	2023	349949	BELL,AVIS J	86.95	
11-22-2024	PERSONAL_PROPERTY	2022	349949	BELL,AVIS J	93.87	
11-22-2024	PERSONAL_PROPERTY	2024	351862	LUECHTEFELD,JOSEPH M & SAMANTHA E	566.09	
11-22-2024	PERSONAL_PROPERTY	2024	376749	MONTEE,MICHAEL R	367.41	
11-22-2024	PERSONAL_PROPERTY	2023	293803	PIVA,LESLEY A	60.74	
11-22-2024	PERSONAL_PROPERTY	2022	326451	PETZOLD,ASHLEY A	62.47	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-22-2024	PERSONAL_PROPERTY	2024	87932	MEYER,JEFFREY & ERIN	1179.52	
11-22-2024	PERSONAL_PROPERTY	2024	373723	CALDWELL,MARRISA K	122.40	
11-22-2024	PERSONAL_PROPERTY	2024	4569	WILLIAMS,LUKER	49.41	
11-22-2024	PERSONAL_PROPERTY	2023	4569	WILLIAMS,LUKER	54.72	
11-22-2024	PERSONAL_PROPERTY	2023	376749	MONTEE,MICHAEL R	406.23	
11-22-2024	PERSONAL_PROPERTY	2023	295286	WAGNER,ERIC L & TAMMATHAU (METCALF)	327.58	
11-22-2024	PERSONAL_PROPERTY	2024	4765	NEAL,PATRICIA	178.73	
11-22-2024	PERSONAL_PROPERTY	2024	372178	WEATHERLY,JULIE M	337.20	
11-22-2024	PERSONAL_PROPERTY	2024	367622	LOOMIS,EVAN A	359.53	
11-22-2024	PERSONAL_PROPERTY	2023	358095	DAVIS,JOSEPH M	79.17	
11-22-2024	PERSONAL_PROPERTY	2024	321116	STEURER,MARK E	76.91	
11-22-2024	PERSONAL_PROPERTY	2024	354000	LUMOS,MIRIAM	436.78	
11-22-2024	PERSONAL_PROPERTY	2023	376748	RODERICK,BRANDY M	5.38	
11-22-2024	PERSONAL_PROPERTY	2023	372178	WEATHERLY,JULIE M	366.34	
11-22-2024	PERSONAL_PROPERTY	2024	347170	WHITE,CALEB S	93.72	
11-22-2024	PERSONAL_PROPERTY	2024	17509	FUNDELL,PATRICK L	322.69	
11-22-2024	PERSONAL_PROPERTY	2023	326451	PETZOLD,ASHLEY A	34.32	
11-22-2024	PERSONAL_PROPERTY	2024	376754	ROBERTS,SANDRA J	220.02	
11-22-2024	PERSONAL_PROPERTY	2024	283249	QUENNOZ,DIANA L	152.62	
11-22-2024	PERSONAL_PROPERTY	2024	362093	LANDRUM,GEORGE L	404.53	
11-22-2024	PERSONAL_PROPERTY	2024	369143	SCHULTZ CONSTRUCTION & ENGINEERING LLC	2554.36	
11-22-2024	PERSONAL_PROPERTY	2023	338364	MENZ,TRACY M	52.46	
11-22-2024	PERSONAL_PROPERTY	2024	338364	MENZ,TRACY M	257.43	
11-22-2024	PERSONAL_PROPERTY	2022	4569	WILLIAMS,LUKER	60.99	
11-22-2024	PERSONAL_PROPERTY	2022	293803	PIVA,LESLEY A	67.65	
11-22-2024	PERSONAL_PROPERTY	2021	376748	RODERICK,BRANDY M	11.40	
Sub Total					16288.12	
11-25-2024	PERSONAL_PROPERTY	2024	339681	BRANUM,TRACY L	393.39	
11-25-2024	PERSONAL_PROPERTY	2023	349500	GASTER,JOHN A	318.67	
11-25-2024	PERSONAL_PROPERTY	2024	66402	RENPRO,JOHN D	695.90	
11-25-2024	PERSONAL_PROPERTY	2024	302256	BRINKER,BRIAN D & HOLLY B	939.26	
11-25-2024	PERSONAL_PROPERTY	2024	351291	RANDALL,LOUSHANE S	17.60	
11-25-2024	PERSONAL_PROPERTY	2024	289	HUNTER,KATIE A	159.99	
11-25-2024	PERSONAL_PROPERTY	2024	361718	WELCH,ERICA J	448.15	
11-25-2024	PERSONAL_PROPERTY	2024	281572	ENNIS,DANIEL J & MAGAN C	666.05	
11-25-2024	PERSONAL_PROPERTY	2023	224460	GREEN,DARION L	17.34	
11-25-2024	PERSONAL_PROPERTY	2023	362268	KUMMER,RANDY E	522.17	
11-25-2024	PERSONAL_PROPERTY	2024	376758	HOWARD,RENE E	163.00	
11-25-2024	PERSONAL_PROPERTY	2024	4781	BLANKENSHIP,LINDA D	503.23	
11-25-2024	PERSONAL_PROPERTY	2023	4781	BLANKENSHIP,LINDA D	608.06	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12/03/2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-25-2024	PERSONAL_PROPERTY	2024	330284	HENNING,MARK J & MARGARET C (ERFURDT)	1048.47	
11-25-2024	PERSONAL_PROPERTY	2024	210297	SIMMONS,JAMES M	42.06	
11-25-2024	PERSONAL_PROPERTY	2022	224460	GREEN,DARION L	16.41	
11-25-2024	PERSONAL_PROPERTY	2023	978	LEEFE,DAVID A & JENNIFER L	130.79	
11-25-2024	PERSONAL_PROPERTY	2024	978	LEEFE,DAVID A & JENNIFER L	124.61	
11-25-2024	PERSONAL_PROPERTY	2024	349500	GASTER,JOHN A	293.61	
11-25-2024	PERSONAL_PROPERTY	2023	289	HUNTER,KATIE A	87.43	
11-25-2024	PERSONAL_PROPERTY	2024	314208	FOX,SARAH J	5.45	
11-25-2024	PERSONAL_PROPERTY	2024	362268	KUMMER,RANDY E	473.18	
11-25-2024	PERSONAL_PROPERTY	2024	4711	OCONNELL,PATRICIA A	198.63	
11-25-2024	PERSONAL_PROPERTY	2024	76390	WARD,LARRY C & TRACY	1818.89	
11-25-2024	PERSONAL_PROPERTY	2023	215	MAHER,CONNOR D	20.38	
11-25-2024	PERSONAL_PROPERTY	2023	376758	HOWARD,RENE E	181.10	
11-25-2024	PERSONAL_PROPERTY	2024	325676	STONE,LARA	732.64	
11-25-2024	PERSONAL_PROPERTY	2024	369342	WHISTLER,JAKOB A	168.38	
11-25-2024	PERSONAL_PROPERTY	2024	322769	ERB,CRAIG S JR	716.68	
11-25-2024	PERSONAL_PROPERTY	2024	224460	GREEN,DARION L	17.09	
11-25-2024	PERSONAL_PROPERTY	2024	321487	CLEMENTS,LARRY JR & KRISTEN E	348.83	
11-25-2024	PERSONAL_PROPERTY	2024	91774	BOWEN,JOHN A & TAMMY	181.32	
11-25-2024	PERSONAL_PROPERTY	2023	351291	RANDALL,LOUSHANE S	19.87	
11-25-2024	PERSONAL_PROPERTY	2023	369342	WHISTLER,JAKOB A	183.16	
11-25-2024	PERSONAL_PROPERTY	2023	361718	WELCH,ERICA J	499.43	
11-25-2024	PERSONAL_PROPERTY	2024	322549	VOSS,DOUGLAS JOSEPH	21.08	
11-25-2024	PERSONAL_PROPERTY	2024	288350	WIDEMAN,BRADLEY T	199.12	
11-25-2024	PERSONAL_PROPERTY	2024	228473	SCHARRINGHAUSEN,JOSEPH W&CASEY L	284.50	
11-25-2024	PERSONAL_PROPERTY	2024	215	MAHER,CONNOR D	20.39	
11-25-2024	PERSONAL_PROPERTY	2022	215	MAHER,CONNOR D	20.38	
Sub Total					13306.69	
11-26-2024	PERSONAL_PROPERTY	2023	309081	VISSMAN,KIMBERLY A	125.31	
11-26-2024	PERSONAL_PROPERTY	2024	360817	ENTERPRISE FM-SUMITOMO ELECTRIC	265.69	
11-26-2024	PERSONAL_PROPERTY	2024	2849	WAYHART,ANTHONY F & MEREDITH N (1538.39	
11-26-2024	PERSONAL_PROPERTY	2024	303175	ENTERPRISE FM-VPJ-EAST	510.26	
11-26-2024	PERSONAL_PROPERTY	2022	338830	BRUNK,ETHAN A	35.65	
11-26-2024	PERSONAL_PROPERTY	2024	88645	HABERBERGER,JEREMY A	1528.99	
11-26-2024	PERSONAL_PROPERTY	2024	272607	ENTERPRISE FM-TLHUS INC	352.80	
11-26-2024	PERSONAL_PROPERTY	2023	234993	WILDY,KIRK & MICHELLE (FRYER)	845.43	
11-26-2024	PERSONAL_PROPERTY	2024	309081	VISSMAN,KIMBERLY A	113.99	
11-26-2024	PERSONAL_PROPERTY	2023	301292	OWENS,CHRISTOPHER D & GENNA C	539.57	
11-26-2024	PERSONAL_PROPERTY	2024	370195	STARKEY,JULIANA A	281.25	
11-26-2024	PERSONAL_PROPERTY	2024	374434	MONZYK,AVA M	41.16	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Ttf
11-26-2024	PERSONAL_PROPERTY	2024	234993	WILDY,KIRK & MICHELLE (FRYER)	758.65	
11-26-2024	PERSONAL_PROPERTY	2024	367859	OWENS,REGINA R & CHAD M	450.08	
11-26-2024	PERSONAL_PROPERTY	2021	338830	BRUNK,ETHAN A	31.45	
11-26-2024	PERSONAL_PROPERTY	2024	376785	QUICK,LINDA J	379.33	
11-26-2024	PERSONAL_PROPERTY	2024	33253	TROUTMAN,WM H & BARBARA	160.51	
11-26-2024	PERSONAL_PROPERTY	2024	344769	KRUEGER,MICHAEL & ANDREA (ROEMER)	802.82	
11-26-2024	PERSONAL_PROPERTY	2024	95060	TROUTMAN,DEBORAH & TED W	72.48	
11-26-2024	PERSONAL_PROPERTY	2023	367859	OWENS,REGINA R & CHAD M	509.18	
11-26-2024	PERSONAL_PROPERTY	2021	364461	COUCH,JORDYN T	5.44	
11-26-2024	PERSONAL_PROPERTY	2024	301292	OWENS,CHRISTOPHER D & GENNA C	548.21	
11-26-2024	PERSONAL_PROPERTY	2024	297422	WESTRUP,DAVID & REBECCA	1000.85	
11-26-2024	PERSONAL_PROPERTY	2024	286742	CUNEO,DEAN J & LYDIA E	340.42	
				Sub Total	11237.91	
11-27-2024	PERSONAL_PROPERTY	2024	213334	CLARK,RANDOLPH C & DEBORAH L	485.69	
11-27-2024	PERSONAL_PROPERTY	2022	25131	BOYER,BRI L	21.4*	
11-27-2024	PERSONAL_PROPERTY	2024	31383	SOHN,MARY E	470.88	
11-27-2024	PERSONAL_PROPERTY	2023	4792	MILLER,GARRETT L	7.10	
11-27-2024	PERSONAL_PROPERTY	2024	372433	DEVANNY,SEAN M & AMY L	1337.38	
11-27-2024	PERSONAL_PROPERTY	2024	365755	SAPENARO,DANIEL T & AMANDA D	789.82	
11-27-2024	PERSONAL_PROPERTY	2024	361659	BLANKENSHIP,DEAN W	20.40	
11-27-2024	PERSONAL_PROPERTY	2024	318985	BEATTY,NICHOLAS S	284.42	
11-27-2024	PERSONAL_PROPERTY	2023	355027	GERMAN,JOSHUA M	432.84	
11-27-2024	PERSONAL_PROPERTY	2023	361659	BLANKENSHIP,DEAN W	20.38	
11-27-2024	PERSONAL_PROPERTY	2024	357995	PARRETT,CARL J	26.37	
11-27-2024	PERSONAL_PROPERTY	2024	307617	PETIBONE,LILLIAN N (BOYER)	22.43	
11-27-2024	REAL_PROPERTY	2023	778941	Castellanos,Sylvia	51.92	
11-27-2024	PERSONAL_PROPERTY	2024	376779	CLAXTON,JAMES DANIEL	126.65	
11-27-2024	PERSONAL_PROPERTY	2024	364628	MORRIS,MATTHEW A & VANESSA D	196.23	
11-27-2024	PERSONAL_PROPERTY	2021	25131	BOYER,BRI L	21.51	
11-27-2024	PERSONAL_PROPERTY	2024	287106	PEHLE,SCOTT E & ELIZABETH	752.66	
11-27-2024	PERSONAL_PROPERTY	2022	4792	MILLER,GARRETT L	6.47	
11-27-2024	PERSONAL_PROPERTY	2024	368504	CARPENTER,MELINDA J	404.11	
11-27-2024	PERSONAL_PROPERTY	2024	313642	TAYLOR,WILLIAM & THERESA	323.18	
11-27-2024	PERSONAL_PROPERTY	2022	318985	BEATTY,NICHOLAS S	371.78	
11-27-2024	PERSONAL_PROPERTY	2024	345624	HEMKER,TODD W & AMANDA L	593.98	
11-27-2024	PERSONAL_PROPERTY	2024	80060	OETTERER,RODNEY & KATHY	669.47	
11-27-2024	PERSONAL_PROPERTY	2023	4773	JENKINS,ZACHARY T	199.36	
11-27-2024	PERSONAL_PROPERTY	2023	286085	COLLINS,DAVID G	81.04	
11-27-2024	PERSONAL_PROPERTY	2023	368387	BARNETT,STEVEN J	108.4*	
11-27-2024	PERSONAL_PROPERTY	2023	202691	LAUTH,CHARLES & AMANDA	1208.86	

Add On Report

From Business Date: 11/01/2024 To Business Date: 11/30/2024

Report Generated: 17:17:43 12.03.2024

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
11-27-2024	PERSONAL_PROPERTY	2024	347999	COWSERT,CLINTON W & KELLIE A	1191.76	
11-27-2024	PERSONAL_PROPERTY	2024	4790	MEYER,CHRISTINA E	497.30	
11-27-2024	PERSONAL_PROPERTY	2024	278943	WASSALL,EDWARD & SUSAN	589.92	
11-27-2024	PERSONAL_PROPERTY	2023	351030	BORGSMANN,MAYLEE P	88.15	
11-27-2024	PERSONAL_PROPERTY	2023	318985	BEATTY,NICHOLAS S	308.44	
11-27-2024	PERSONAL_PROPERTY	2024	349755	SEVER,SARAH E & GEOFFREY	365.51	
11-27-2024	PERSONAL_PROPERTY	2024	365250	EDWARDS,MARK S SR	22.43	
11-27-2024	PERSONAL_PROPERTY	2024	286085	COLLINS,DAVID G	68.58	
11-27-2024	PERSONAL_PROPERTY	2024	281080	DUNCAN,WILLIAM C & JEANINE	780.42	
11-27-2024	PERSONAL_PROPERTY	2024	4792	MILLER,GARRETT L	7.43	
11-27-2024	PERSONAL_PROPERTY	2024	4773	JENKINS,ZACHARY T	376.62	
11-27-2024	PERSONAL_PROPERTY	2023	355794	BARRETT,DAVID A JR	417.67	
11-27-2024	PERSONAL_PROPERTY	2024	368387	BARNETT,STEVEN J	96.96	
11-27-2024	REAL_PROPERTY	2023	778940	Castellanos,Sylvia	150.36	
11-27-2024	REAL_PROPERTY	2023	778942	Castellanos,Sylvia	226.68	
11-27-2024	PERSONAL_PROPERTY	2024	202691	LAUTH,CHARLES & AMANDA	991.29	
11-27-2024	PERSONAL_PROPERTY	2024	376499	WASHINGTON CARE CLINIC	284.01	
11-27-2024	PERSONAL_PROPERTY	2020	25131	BOYER,BRI L	31.36	
11-27-2024	PERSONAL_PROPERTY	2024	4790	MEYER,CHRISTINA E	435.07	
11-27-2024	PERSONAL_PROPERTY	2024	351030	BORGSMANN,MAYLEE P	102.13	
11-27-2024	PERSONAL_PROPERTY	2024	313275	COLLINS,KIMBERLY M	134.07	
11-27-2024	PERSONAL_PROPERTY	2024	364163	PRUESSNER,CHAD A &	36.56	
11-27-2024	PERSONAL_PROPERTY	2024	355027	GERMAN,JOSHUA M	355.58	
11-27-2024	PERSONAL_PROPERTY	2023	213334	CLARK,RANDOLPH C & DEBORAH L	500.26	
11-27-2024	PERSONAL_PROPERTY	2024	297603	ITTER,GREG A	239.08	
11-27-2024	PERSONAL_PROPERTY	2024	4795	BUESKING,MARK S	155.07	
11-27-2024	PERSONAL_PROPERTY	2024	355794	BARRETT,DAVID A JR	368.12	
11-27-2024	PERSONAL_PROPERTY	2024	40522	THARP,DARRYL & MILLISSA	363.88	
11-27-2024	PERSONAL_PROPERTY	2022	368387	BARNETT,STEVEN J	118.97	
11-27-2024	PERSONAL_PROPERTY	2023	307617	PETIBONE,LILLIAN N (BOYER)	22.10	

Sub Total 18360.59
 Grand Total 257088.38



COMMISSION ORDER

STATE OF MISSOURI
County of Franklin

} ss.

Tuesday, January 7, 2025
Special Road & Bridge Funds

IN THE MATTER OF SPECIAL ROAD & BRIDGE FUNDS DUE TO THE CITY OF PACIFIC

WHEREAS, pursuant to Section 137.556, RSMo. the County of Franklin, Missouri shall expend not less than twenty-five (25%) percent of the monies accruing to it from the county's special road and bridge tax levied upon property situated within the limits of any city, town, or village within the county for the repair and improvement of existing roads, streets, and bridges within the city, town, or village from which the monies accrued; and

WHEREAS, Franklin County has established accounts for the monies accruing to each of the cities, towns, or villages pursuant to Section 137.556, RSMo.; and

WHEREAS, the City of Pacific has made a request to Franklin County for the funds due to the City of Pacific for road improvements located within said municipality.

IT IS THEREFORE ORDERED by the Franklin County Commission that Debbie Aholt, Franklin County Treasurer, issue a check/warrant out of the Special Road & Bridge Fund, payable to the City of Pacific for the available balance of \$451,953.90.

IT IS FURTHER ORDERED that a copy of this order be provided to Debbie Aholt, Treasurer; Angela Gibson, Auditor; Tim Baker, County Clerk; Jeannine Stevens, Chief Deputy County Clerk; and to the City of Pacific.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

City of Pacific

January 3, 2025

Franklin County Transportation Committee

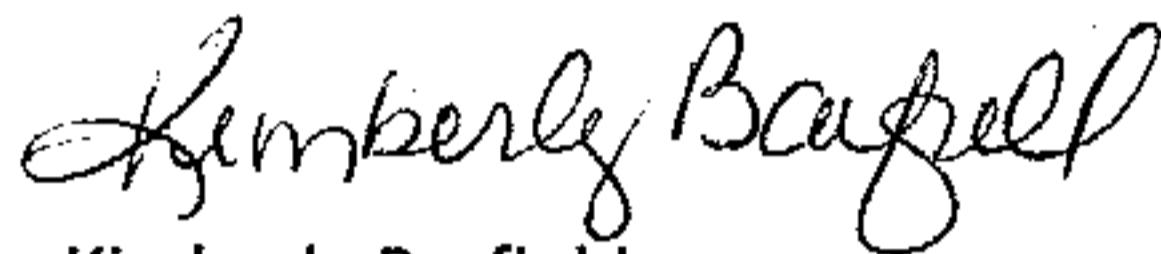
RE: City of Pacific Road & Bridge Funds

Dear Transportation Committee,

The City of Pacific is seeking Road & Bridge Funds in the amount of \$ 451,953.90. Attached are copies of cancelled checks and invoices supporting this request.

If there is any further information needed, please let me know.

Sincerely,



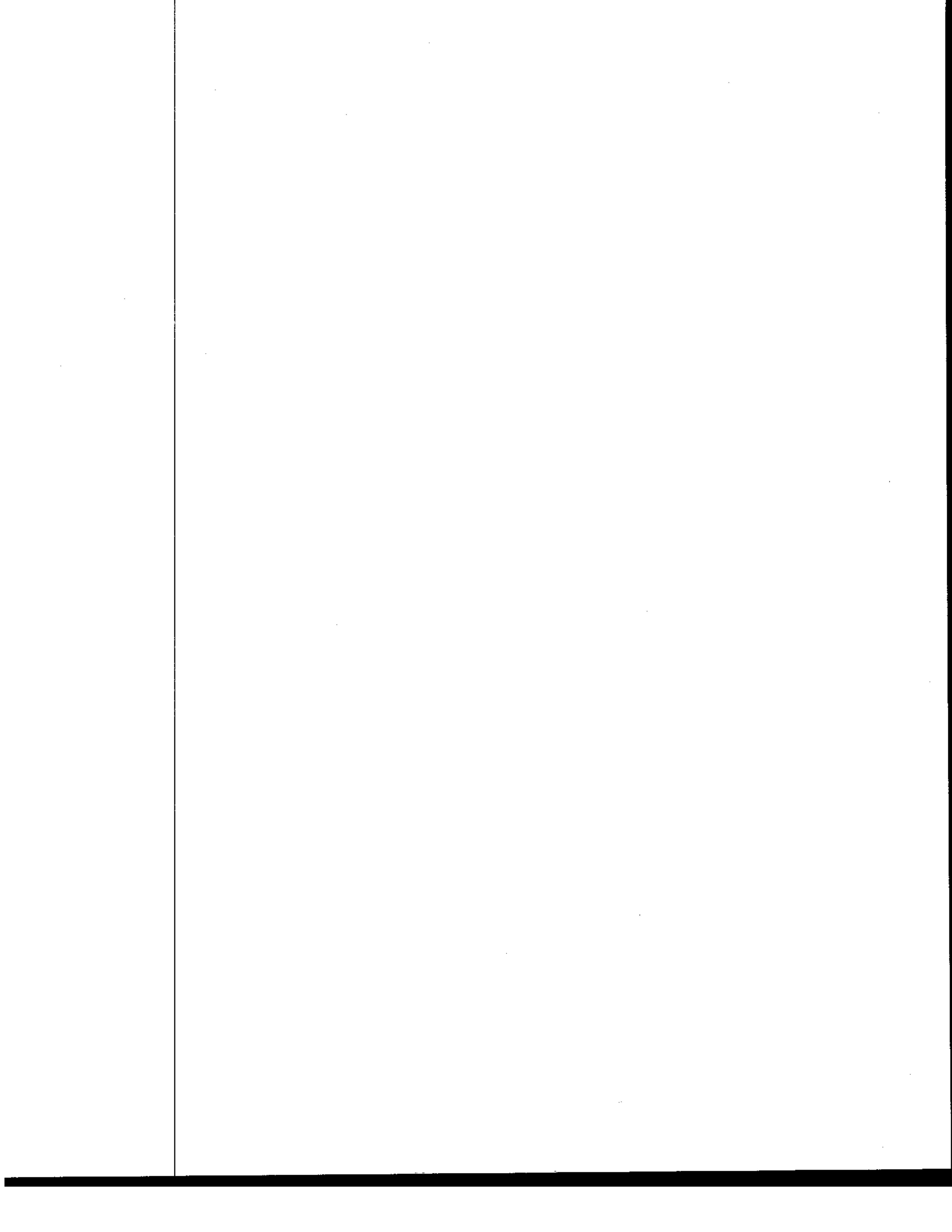
Kimberly Barfield

City Clerk

636-271-0500 Ext 217

Today, Tomorrow, Together - We can build a better community.

300 Hoven Drive • Pacific, MO 63069 • (636) 271-0500 • Fax (636) 257-7017



TRANPORATATION TAX FUND

No. 001809 Amt ***140,783.05** 10-16-24 1809

Invoice No.	Invoice Description	Amount Paid
PAY APP 1	2024 ASPHALT OVERLAY & SIDEWALK IMPRVMT	140,783.05

CITY OF PACIFIC
 TRANSPORTATION TAX FUND
 300 HOVEN DR.
 PACIFIC, MO 63069

BANK STAR
 80-327/810

1809

CHECK NO.
 001809

\$140,783DOLLARS and **05**cents

PAY TO THE ORDER OF
 SPENCER CONTRACTING
 3073 ARNOLD TENBROOK RD
 ARNOLD MO 63010

DATE: 10-16-2024 AMOUNT: **140,783.05**
 VOID AFTER 90 DAYS

TREASURER
 CLERK

Diana K. Hayden
Kimberly Bayfield
 AUTHORIZED SIGNATURE

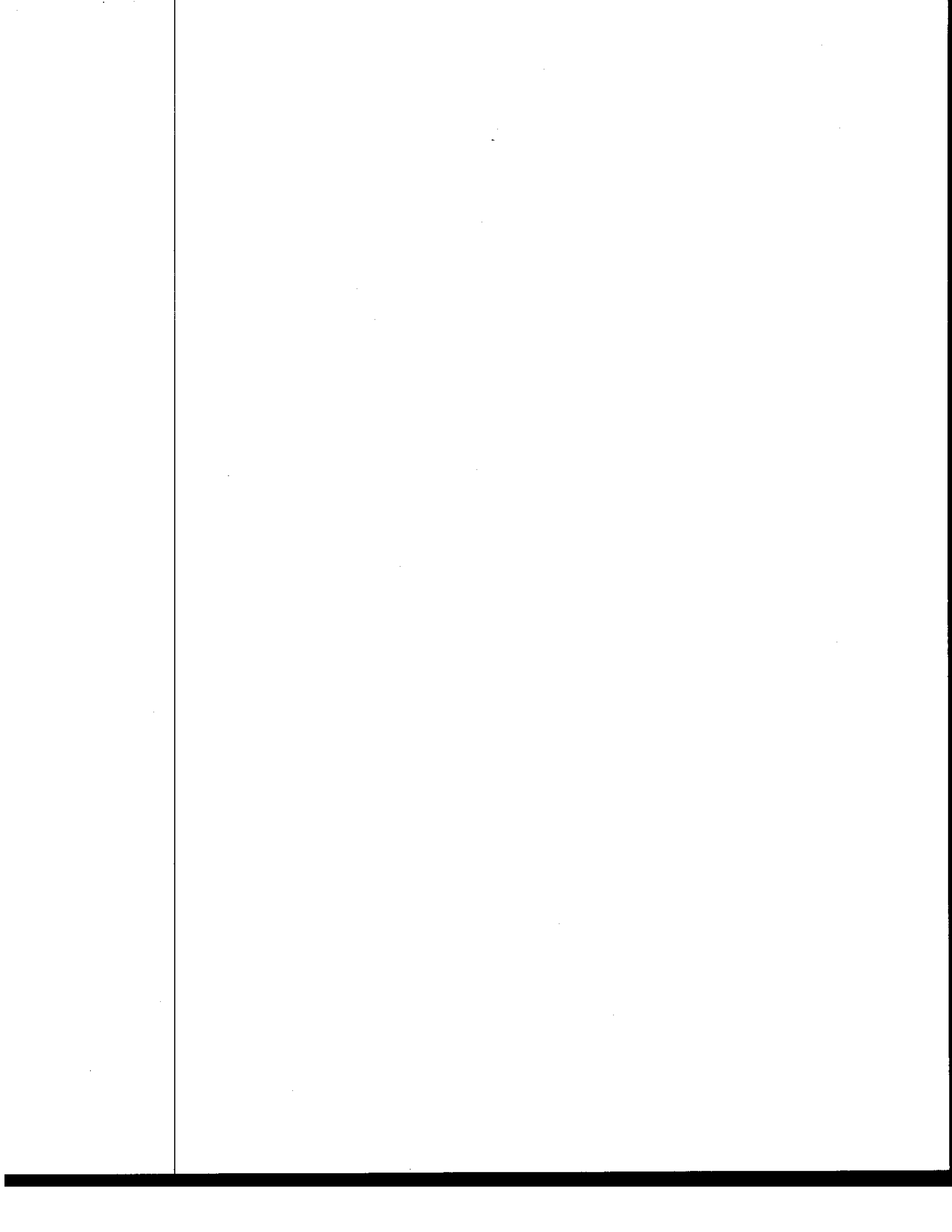
⑈001809⑈ ⑆081003275⑆ 197717734⑈

CITY OF PACIFIC
 TRANPORATATION TAX FUND

SPENCER CONTRACTING - 3073 ARNOLD TENBROOK RD

No. 001809 Amt ***140,783.05** 10-16-24 1809

Invoice No.	Invoice Description	Amount Paid
PAY APP 1	2024 ASPHALT OVERLAY & SIDEWALK IMPRVMT	140,783.05



Date From:	Monday, September 9, 2024	<div style="border: 1px solid black; padding: 10px; display: inline-block;"> Pay Application 1 </div>
Date To:	Monday, September 30, 2024	
Contractor:	Spencer Contracting Company	
Project Name:	2024 Asphalt Overlay Program & Sidewalk Improvements	
Pacific Resolution No:	2024-12	
Cochran No:	SC23-1487	

Bid No.	Spec No.	Description	Units	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
---------	----------	-------------	-------	---------------	-----------	------------	----------------------------	-------------------------------	---------------------------	-------------------------	---------------------

Base Bid

1	1500	Mobilization	LS	1.0	\$15,500.00	\$15,500.00	0.00	0.50	0.50	\$7,750.00	\$7,750.00
2	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.00	0.50	0.50	\$2,062.50	\$2,062.50
3	2200	Pavement Milling (All milling, regardless of thickness)	SY	3,472.0	\$2.25	\$7,812.00	0.00	0.00	0.00	\$0.00	\$0.00
4	3200	Sign Relocation on New Post (per location, regardless of number of signs)	EA	12	\$800.00	\$9,600.00	0.00	0.00	0.00	\$0.00	\$0.00
5	4000	Asphalt Pavement (BP-1) (Leveling Course - 1")	TON	364.0	\$111.00	\$40,731.60	0.00	0.00	0.00	\$0.00	\$0.00
6	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	909.0	\$95.60	\$88,900.40	0.00	0.00	0.00	\$0.00	\$0.00
7	4000	Asphalt Driveway - 5" (Includes all removals & base rock required)	SF	1,571.0	\$13.70	\$21,522.70	0.00	0.00	0.00	\$0.00	\$0.00
8	4000	Full Depth Pavement Repair (Allowance) (Includes all removals required, concrete, rock base)	SY	475.0	\$92.35	\$43,868.25	0.00	0.00	0.00	\$0.00	\$0.00
9	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	1,065.0	\$19.80	\$21,087.00	0.00	0.00	0.00	\$0.00	\$0.00
10	5000	Concrete Sidewalk - 4" (Includes all removals & base rock required)	SF	1,232.0	\$12.60	\$15,523.20	0.00	1,310.00	1,310.00	\$16,506.00	\$16,506.00
11	5000	Concrete Curb Ramp - 6" (Includes all removals & base rock required)	SF	400.0	\$38.15	\$15,260.00	0.00	325.00	325.00	\$12,398.75	\$12,398.75
12	5000	Detachable Warning Device	SF	40.0	\$19.40	\$776.00	0.00	40.00	40.00	\$776.00	\$776.00
13	5000	Concrete Approach - 6" (Includes all removals & base rock required)	SF	332.0	\$12.10	\$4,017.20	0.00	0.00	0.00	\$0.00	\$0.00
14	5000	Concrete Curb & Gutter - 30" (Includes all removals & base rock required)	LF	2,245.0	\$47.60	\$106,982.00	0.00	2,128.00	2,128.00	\$101,282.80	\$101,282.80
15	6000	Pavement Marking - 12" Crosswalk - White (Standard Waterborne)	LF	188.0	\$10.00	\$1,880.00	0.00	0.00	0.00	\$0.00	\$0.00
16	6000	Pavement Marking - 24" Stop Bar - White (Standard Waterborne)	LF	53.0	\$15.00	\$795.00	0.00	0.00	0.00	\$0.00	\$0.00
17	6000	Pavement Marking - Arrow - White (Standard Waterborne)	EA	1.0	\$125.00	\$125.00	0.00	0.00	0.00	\$0.00	\$0.00
18	6000	Restoration	LS	1.0	\$5,412.00	\$5,412.00	0.00	0.00	0.00	\$0.00	\$0.00
Totals =										\$140,786.05	\$140,786.05

Total Base Bid = \$401,795.35

Alternate #1 - Hoven Drive

19	1500	Mobilization	LS	1.0	\$11,887.00	\$11,887.00	0.0	0.0	0.0	\$0.00	\$0.00
20	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.0	0.0	0.0	\$0.00	\$0.00
21	2200	Pavement Milling (All milling, regardless of thickness)	SY	1,784.0	\$2.70	\$4,782.80	0.0	0.0	0.0	\$0.00	\$0.00
22	3200	Sign Relocation on New Post (Per location, regardless of number of signs)	EA	1.0	\$800.00	\$800.00	0.0	0.0	0.0	\$0.00	\$0.00
23	4000	Asphalt Pavement (BP-1) (Leveling Course - 1")	TON	99.0	\$121.20	\$11,998.80	0.0	0.0	0.0	\$0.00	\$0.00
24	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	198.0	\$107.00	\$21,186.00	0.0	0.0	0.0	\$0.00	\$0.00
25	4000	Asphalt Driveway - 5" (Includes all removals & base rock required)	SF	347.0	\$18.40	\$6,384.80	0.0	0.0	0.0	\$0.00	\$0.00
26	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	100.0	\$20.70	\$2,070.00	0.0	0.0	0.0	\$0.00	\$0.00
27	5000	Concrete Sidewalk - 4" (Includes all removals & base rock required)	SF	589.0	\$14.80	\$8,595.40	0.0	0.0	0.0	\$0.00	\$0.00
28	5000	Concrete Curb Ramp - 6" (Includes all removals & base rock required)	SF	579.0	\$38.15	\$22,088.85	0.0	0.0	0.0	\$0.00	\$0.00
29	5000	Detachable Warning Device	SF	30.0	\$18.75	\$562.50	0.0	0.0	0.0	\$0.00	\$0.00
30	5000	Concrete Approach - 6" (Includes all removals & base rock required)	SF	847.0	\$17.50	\$14,822.50	0.0	0.0	0.0	\$0.00	\$0.00
31	6000	Concrete Curb & Gutter - 30" (Includes all removals & base rock required)	LF	441.0	\$47.60	\$20,991.60	0.0	0.0	0.0	\$0.00	\$0.00
32	5000	Concrete Curb & Gutter - 36" (Includes all removals & base rock required)	LF	44.0	\$40.60	\$1,786.40	0.0	0.0	0.0	\$0.00	\$0.00
33	5000	Concrete Vertical Curb - Variable Height (Includes all removals & rock base required)	LF	150.0	\$18.75	\$2,812.50	0.0	0.0	0.0	\$0.00	\$0.00
34	6000	Pavement Marking - Mid-Block Crossing - White (Standard Waterborne)	SF	110.0	\$7.95	\$874.50	0.0	0.0	0.0	\$0.00	\$0.00
35	6000	Pavement Marking - 24" Stop Bar - White (Standard Waterborne)	LF	23.0	\$17.50	\$402.50	0.0	0.0	0.0	\$0.00	\$0.00
36	6000	Restoration	LS	1.0	\$2,487.00	\$2,487.00	0.0	0.0	0.0	\$0.00	\$0.00
Totals =										\$0.00	\$0.00

Total Alternate #1 Bid = \$138,838.15

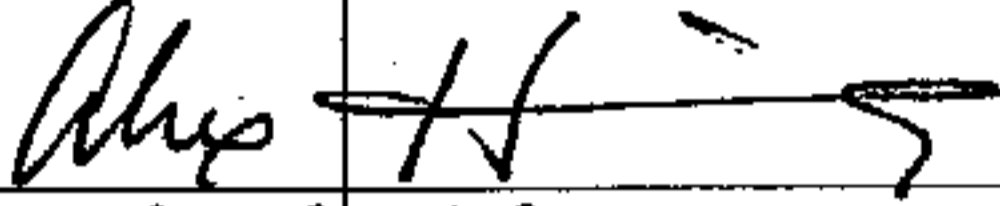
Alternate #2 - Parking Lots

37	1500	Mobilization	LS	1.0	\$6,000.00	\$6,000.00	0.0	0.0	0.0	\$0.00	\$0.00
38	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$1,375.00	\$1,375.00	0.0	0.0	0.0	\$0.00	\$0.00
39	2200	Pavement Milling (All milling, regardless of thickness)	SY	2,282.0	\$6.25	\$14,262.50	0.0	0.0	0.0	\$0.00	\$0.00
40	4000	Asphalt Pavement (BP-1) (Surface Course - 2")	TON	370.0	\$110.50	\$40,885.00	0.0	0.0	0.0	\$0.00	\$0.00
41	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	400.0	\$22.55	\$9,020.00	0.0	0.0	0.0	\$0.00	\$0.00
42	6000	Pavement Marking - Accessible Parking Symbol - Blue / White	EA	4.0	\$250.00	\$1,000.00	0.0	0.0	0.0	\$0.00	\$0.00
43	6000	Pavement Marking - 4" Parking Spaces - White (Standard Waterborne)	LF	1,749.0	\$3.50	\$6,121.50	0.0	0.0	0.0	\$0.00	\$0.00
44	6000	Pavement Marking - 4" Parking Spaces - Blue (Standard Waterborne)	LF	184.0	\$3.75	\$690.00	0.0	0.0	0.0	\$0.00	\$0.00
Totals =										\$0.00	\$0.00

Total Alternate #2 Bid = \$79,354.00

Change Orders

Approved @ BOA 10/15/24
23-43-540-40 ✓

Bid No.	Spec No.	Description	Units	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
Totals =										\$0.00	\$0.00
Change Order Totals =										\$0.00	
<i>K Bayfull, Clerk</i> Approved By: City of Pacific Date: 10/16/24							Original Contract Sum: \$819,987.50 Revised Contract Sum: \$819,987.50 Total Value of Work Performed to Date: \$140,786.05 Less Previous Payments: \$0.00 Less Retainage - 0%: \$0.00 Amount Due This Estimate: \$140,786.05				
 Approved By: Spencer Contracting Company Date: 10-2-24											
<i>Gary M. Scheipeter</i> Approved By: Cochran Engineering Date: 10/2/2024											

CITY OF PACIFIC
TRANSPORTATION TAX FUND
300 HOVENOR
PACIFIC, MO 63089

BANK STAR
80-327810

1809

CHECK NO.
001809

\$140,783**DOLLARS and **05**cents

PAY
TO THE
ORDER
OF

SPENCER CONTRACTING
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010

DATE AMOUNT
10-16-2024 **140,783.05 **

VOID AFTER 90 DAYS

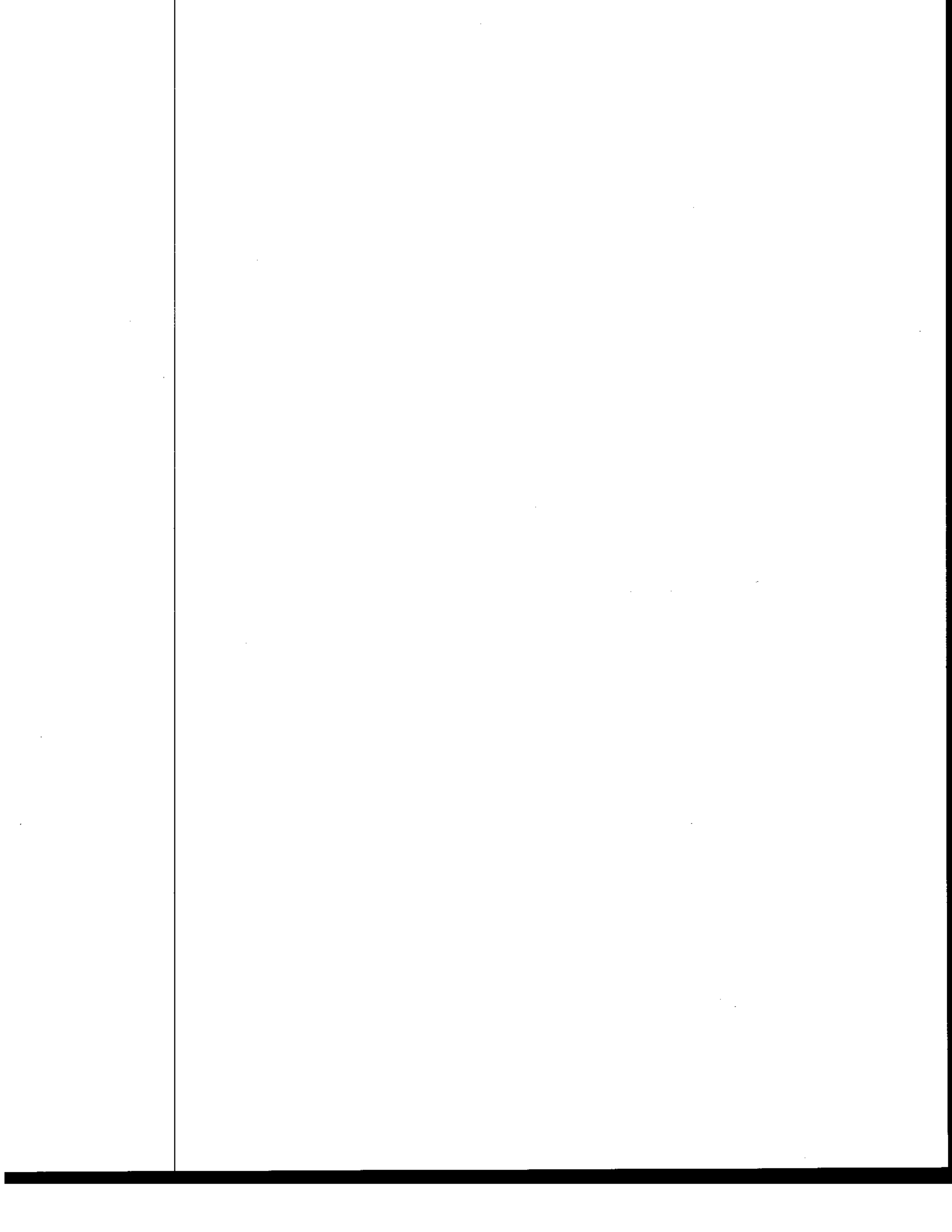
Debra K. Stanley
TREASURER

Lamberly Barfield
CLERK
AUTHORIZED SIGNATURE

⑆001809⑆ ⑆081003275⑆ 197717734⑆

>081000676< 20241025
Midwest Bank Centre
Drawer/Transf: 03737/0038
PIN: 900410580000107

<p>DATE</p> <p>AMOUNT</p> <p>SPENCER CONTRACTING CO.</p> <p>FOR DEPOSIT ONLY</p> <p>VOID AFTER 90 DAYS</p> <p>VOID AFTER 90 DAYS</p> <p>VOID AFTER 90 DAYS</p>	<p>ENDORSE HERE</p> <p>SPENCER CONTRACTING CO.</p> <p>FOR DEPOSIT ONLY</p> <p>VOID AFTER 90 DAYS</p> <p>VOID AFTER 90 DAYS</p> <p>VOID AFTER 90 DAYS</p>
--	--



\$288,520.20 PAY APPLICATION 2
2024 ASPHALT OVERLAY & SIDEWALK IMPROVEMENTS

CITY OF PACIFIC
TRANSPORTATION TAX FUND
300 HOVEN DR.
PACIFIC, MO 63069

BANK STAR

1880

80-327/810

CHECK NO.



*****TWO HUNDRED EIGHTY-EIGHT THOUSAND FIVE HUNDRED TWENTY dollars and TWENTY cents

DATE 12/5/2024 AMOUNT \$288,520.20

VOID AFTER 90 DAYS

PAY
TO THE
ORDER
OF

SPENCER CONTRACTING CO
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010

TREASURER

CLERK

ME

Debra H. Hayden
Kimberly Barfield
AUTHORIZED SIGNATURE

⑈001880⑈ ⑈081003275⑈ ⑈197717734⑈

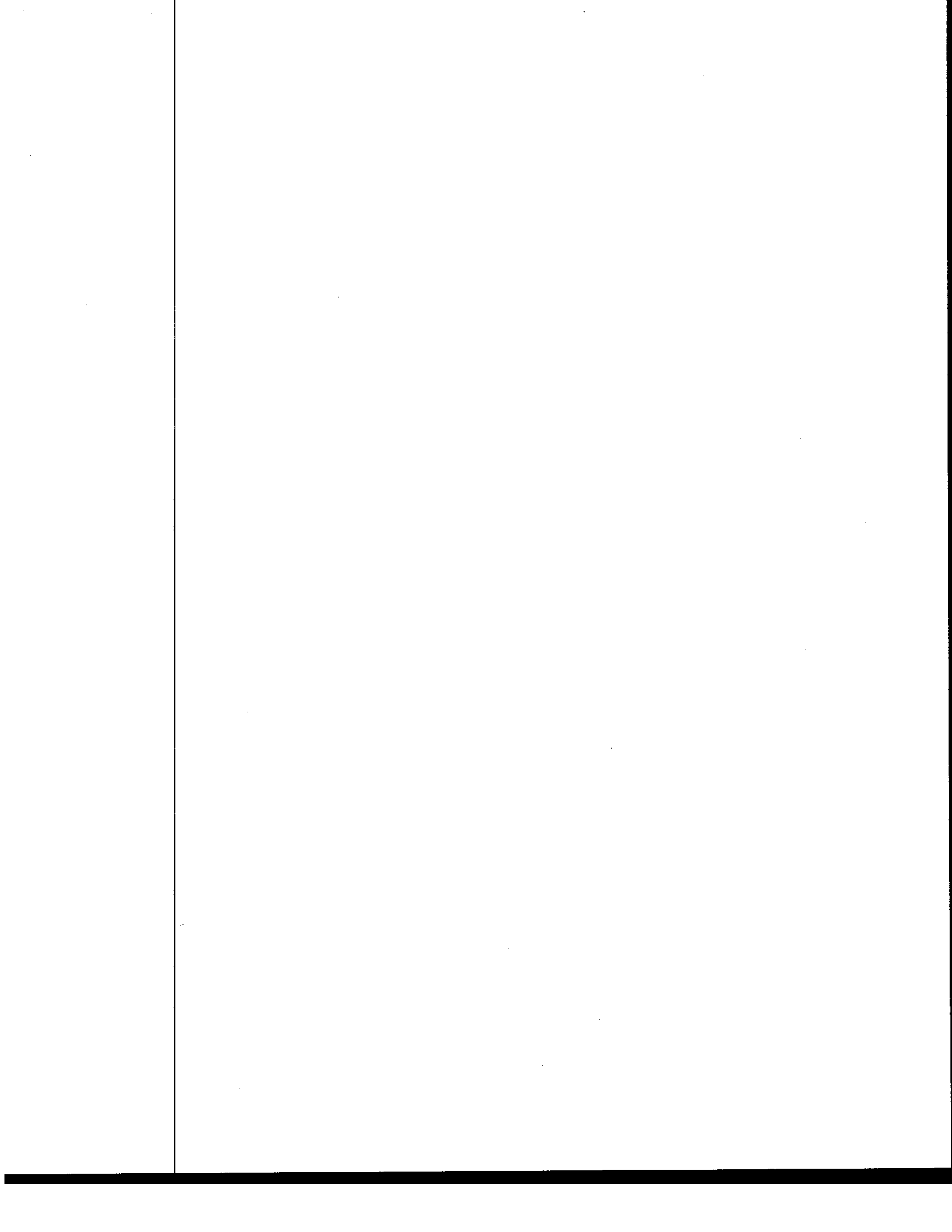
CITY OF PACIFIC
TRANPORATATION TAX FUND

1880

23-43-540.40 \$288,520.20 PAY APPLICATION @
2024 ASPHALT OVERLAY & SIDEWALK IMPROVEMENTS

12/5/2024

SPENCER CONTRACTING CO
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010



Date From:	Tuesday, October 1, 2024
Date To:	Friday, November 1, 2024
Contractor:	Spencer Contracting Company
Project Name:	2024 Asphalt Overlay Program & Sidewalk Improvements
Pacific Resolution No:	2024-12
Cochran No:	SC23-1487

Pay Application	2
-----------------	---

Bid No.	Spec No.	Description	Units	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
Base Bid											
1	1500	Mobilization	LS	1.0	\$15,500.00	\$15,500.00	0.50	0.25	0.75	\$3,875.00	\$11,625.00
2	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.50	0.25	0.75	\$1,031.25	\$3,093.75
3	2200	Pavement Milling (All milling, regardless of thickness)	SY	3,472.0	\$2.25	\$7,812.00	0.00	3,472.0	3,472.0	\$7,812.00	\$7,812.00
4	3200	Sign Relocation on New Post (per location, regardless of the number of signs)	EA	12	\$800.00	\$9,600.00	0.00	0.0	0.0	\$0.00	\$0.00
5	4000	Asphalt Pavement (BP-1) (Leveling Course - 1")	TON	364.0	\$111.50	\$40,731.80	0.00	322.0	322.0	\$36,031.80	\$36,031.80
6	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	508.0	\$95.00	\$48,264.00	0.00	0.00	0.0	\$0.00	\$0.00
7	4000	Asphalt Driveway - 5" (Includes all removals & base rock required)	SF	1,571.0	\$13.70	\$21,522.70	0.00	725.0	725.0	\$9,932.50	\$9,932.50
8	4000	Full Depth Pavement Repair (Allowance) (Includes all removals required, concrete, rock base)	SY	475.0	\$92.35	\$43,866.25	0.00	0.0	0.0	\$0.00	\$0.00
9	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	1,055.0	\$19.80	\$20,877.00	0.00	1,225.0	1,225.0	\$24,255.00	\$24,255.00
10	5000	Concrete Sidewalk - 4" (Includes all removals & base rock required)	SF	1,232.0	\$12.60	\$15,523.20	1,310.00	0.0	1,310.0	\$0.00	\$16,506.00
11	5000	Concrete Curb Ramp - 6" (Includes all removals & base rock required)	SF	400.0	\$38.15	\$15,260.00	325.00	0.0	325.0	\$0.00	\$12,398.75
12	5000	Detachable Warning Device	SF	40.0	\$19.40	\$776.00	40.00	0.0	40.0	\$0.00	\$776.00
13	5000	Concrete Approach - 6" (Includes all removals & base rock required)	SF	332.0	\$12.10	\$4,017.20	0.00	332.0	332.0	\$4,017.20	\$4,017.20
14	5000	Concrete Curb & Gutter - 30" (Includes all removals & base rock required)	LF	2,245.0	\$47.60	\$106,862.00	2,128.00	0.0	2,128.0	\$0.00	\$101,292.80
15	6000	Pavement Marking - 12" Crosswalk - White (Standard Waterborne)	LF	188.0	\$10.00	\$1,880.00	0.00	0.0	0.0	\$0.00	\$0.00
16	6000	Pavement Marking - 24" Stop Bar - White (Standard Waterborne)	LF	53.0	\$15.00	\$795.00	0.00	0.0	0.0	\$0.00	\$0.00
17	6000	Pavement Marking - Arrow - White (Standard Waterborne)	EA	1.0	\$125.00	\$125.00	0.00	0.0	0.0	\$0.00	\$0.00
18	9000	Restoration	LS	1.0	\$5,412.00	\$5,412.00	0.00	0.0	0.0	\$0.00	\$0.00
Totals =										\$86,954.75	\$227,740.80
Total Base Bid =										\$401,795.35	

Alternate #1 - Hoven Drive											
-----------------------------------	--	--	--	--	--	--	--	--	--	--	--

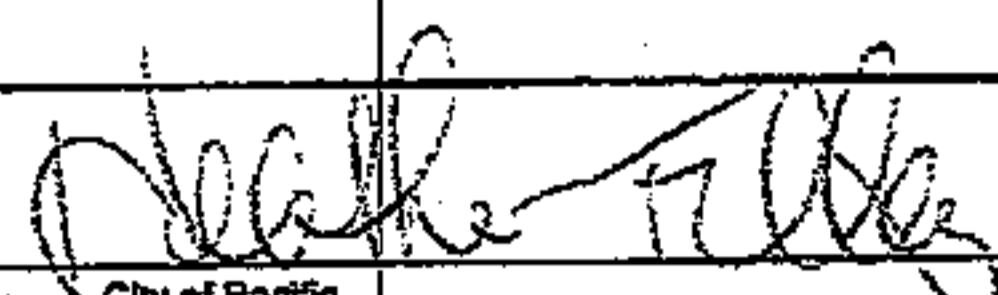
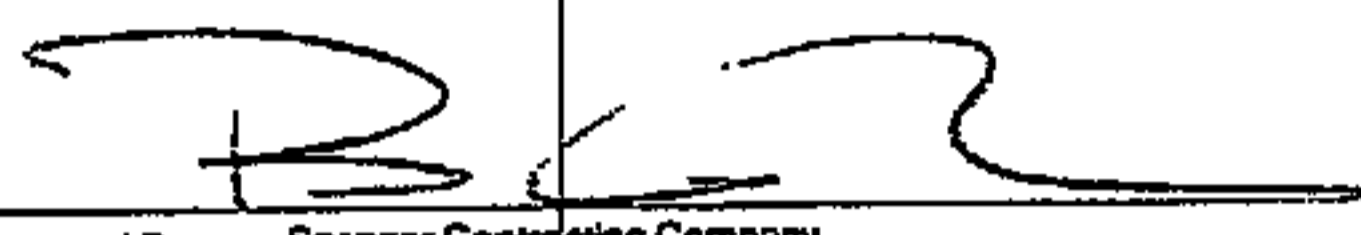
19	1500	Mobilization	LS	1.0	\$11,897.00	\$11,897.00	0.0	0.8	0.8	\$9,349.60	\$9,349.60
20	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.0	0.8	0.8	\$3,300.00	\$3,300.00
21	2200	Pavement Milling (All milling, regardless of thickness)	SY	1,784.0	\$2.70	\$4,782.80	0.0	1,784.0	1,784.0	\$4,782.80	\$4,782.80
22	3200	Sign Relocation on New Post (per location, regardless of number of signs)	EA	1.0	\$800.00	\$800.00	0.0	0.0	0.0	\$0.00	\$0.00
23	4000	Asphalt Pavement (BP-1) (Leveling Course - 1")	TON	99.0	\$121.20	\$11,998.80	0.0	72.0	72.0	\$8,726.40	\$8,726.40
24	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	188.0	\$107.00	\$20,124.00	0.0	171.0	171.0	\$18,297.00	\$18,297.00
25	4000	Asphalt Driveway - 5" (Includes all removals & base rock required)	SF	347.0	\$18.40	\$6,384.80	0.0	347.0	347.0	\$6,384.80	\$6,384.80
26	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	100.0	\$20.70	\$2,070.00	0.0	100.0	100.0	\$2,070.00	\$2,070.00
27	5000	Concrete Sidewalk - 4" (Includes all removals & base rock required)	SF	589.0	\$14.60	\$8,599.40	0.0	589.0	589.0	\$8,599.40	\$8,599.40
28	5000	Concrete Curb Ramp - 6" (Includes all removals & base rock required)	SF	579.0	\$38.15	\$22,088.85	0.0	579.0	579.0	\$22,088.85	\$22,088.85
29	5000	Detachable Warning Device	SF	30.0	\$18.75	\$562.50	0.0	30.0	30.0	\$562.50	\$562.50
30	5000	Concrete Approach - 6" (Includes all removals & base rock required)	SF	847.0	\$17.50	\$14,822.50	0.0	847.0	847.0	\$14,822.50	\$14,822.50
31	5000	Concrete Curb & Gutter - 30" (Includes all removals & base rock required)	LF	441.0	\$47.60	\$20,991.60	0.0	441.0	441.0	\$20,991.60	\$20,991.60
32	5000	Concrete Curb & Gutter - 36" (Includes all removals & base rock required)	LF	44.0	\$49.60	\$2,182.40	0.0	44.0	44.0	\$2,182.40	\$2,182.40
33	5000	Concrete Vertical Curb - Variable Height (Includes all removals & base rock required)	LF	150.0	\$18.75	\$2,812.50	0.0	0.0	0.0	\$0.00	\$0.00
34	6000	Pavement Marking - Mid-Block Crossing - White (Standard Waterborne)	SF	110.0	\$7.95	\$874.50	0.0	0.0	0.0	\$0.00	\$0.00
35	6000	Pavement Marking - 24" Stop Bar - White (Standard Waterborne)	LF	23.0	\$17.30	\$402.50	0.0	0.0	0.0	\$0.00	\$0.00
36	9000	Restoration	LS	1.0	\$2,487.00	\$2,487.00	0.0	0.0	0.0	\$0.00	\$0.00
Totals =										\$122,137.45	\$122,137.45
Total Alternate #1 Bid =										\$138,838.15	

Alternate #2 - Parking Lots											
------------------------------------	--	--	--	--	--	--	--	--	--	--	--

37	1500	Mobilization	LS	1.0	\$8,000.00	\$8,000.00	0.0	0.8	0.8	\$4,800.00	\$4,800.00
38	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$1,375.00	\$1,375.00	0.0	0.8	0.8	\$1,100.00	\$1,100.00
39	2200	Pavement Milling (All milling, regardless of thickness)	SY	2,282.0	\$6.25	\$14,262.50	0.0	2,282.0	2,282.0	\$14,262.50	\$14,262.50
40	4000	Asphalt Pavement (BP-1) (Surface Course - 2")	TON	370.0	\$110.50	\$40,885.00	0.0	411.0	411.0	\$45,415.50	\$45,415.50
41	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	400.0	\$22.50	\$9,000.00	0.0	400.0	400.0	\$9,000.00	\$9,000.00
42	6000	Pavement Marking - Accessible Parking Symbol - Blue / White	EA	4.0	\$250.00	\$1,000.00	0.0	0.0	0.0	\$0.00	\$0.00
43	6000	Pavement Marking - 4" Parking Spaces - White (Standard Waterborne)	LF	1,749.0	\$3.50	\$6,121.50	0.0	0.0	0.0	\$0.00	\$0.00
44	6000	Pavement Marking - 4" Parking Spaces - Blue (Standard Waterborne)	LF	184.0	\$3.75	\$690.00	0.0	0.0	0.0	\$0.00	\$0.00
Totals =										\$74,598.00	\$74,598.00
Total Alternate #2 Bid =										\$79,354.00	

Change Orders											
----------------------	--	--	--	--	--	--	--	--	--	--	--

23-43-540-40 →

Bid No.	Spec No.	Description	Units	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
	CO #2	Heven Drive - 3 grated inlet structures repair & adjustment	LS	1.0	\$4,830.00	\$4,830.00	0.0	1.0	1.0	\$4,830.00	\$4,830.00
Totals =										\$4,830.00	\$4,830.00
Change Order Totals =										\$4,830.00	
Approved By:  City of Pacific							Date:		12/4/24		
Approved By:  Spencer Contracting Company							Date:		11.5.24		
Approved By: Gary M. Scheipeter							Date:		11/5/2024		
Approved By: Cochran engineering							Date:				

Original Contract Sum:	\$619,987.50
Revised Contract Sum:	\$624,817.50
Total Value of Work Performed to Date:	\$429,306.25
Less Previous Payments:	\$140,786.05
Less Retainage - 0%:	\$0.00
Amount Due This Estimate:	\$288,520.20

Approved @ board of aldermen meeting 12/4/24

CITY OF PACIFIC
TRANSPORTATION TAX FUND
500 HOWEN DR.
PACIFIC, MO 63088

BANK STAR
80-827810

1880

CHECK NO.

TWO HUNDRED EIGHTY-EIGHT THOUSAND FIVE HUNDRED TWENTY dollars and TWENTY cents

DATE 12/5/2024 AMOUNT \$288,520.20

PAY TO THE ORDER OF
SPENCER CONTRACTING CO
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010

VOID AFTER 90 DAYS

TREASURER

CLERK

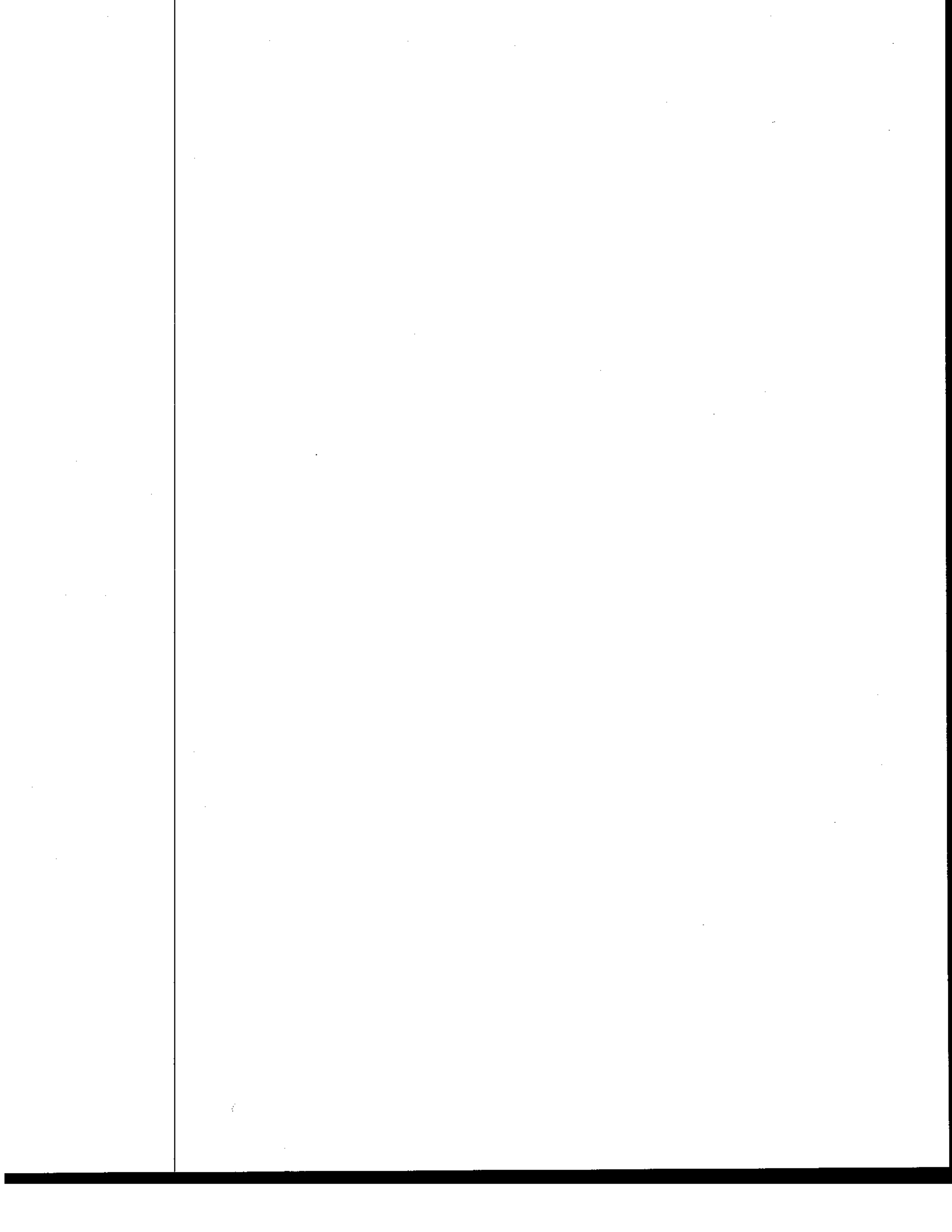
Debra R. Hayden
Kimberly Carlisle
AUTHORIZED SIGNATURE

⑆001880⑆ ⑆081003275⑆ 197717734⑆

>081000676< 20241205
Midwest Bank Centre
Drawer/Trans: 037400034
PIN: 91651209000086

Spencer Contracting Co.
For Deposit Only
Acct. Accessible
CHECK HERE AFTER MOBILE OR REMOTE DEPOSIT
DATE _____
DO NOT SIGN HERE OR SIGN BELOW THIS LINE
UNLESS YOU ARE A CASH DEPOSITOR

SECURITY FEATURES INCLUDED



CITY OF PACIFIC
TRANPORATATION TAX FUND

No. 231891 Amt ****22,650.65** 12-18-24 1891

Invoice No.	Invoice Description	Amount Paid
PAY APP 3	2024 ASPHALT OVERLAY & SIDEWALK IMPRVMT	22,650.65

CITY OF PACIFIC
TRANSPORTATION TAX FUND
300 HOVEN DR.
PACIFIC, MO 63069

BANK STAR
80-327/810

1891
CHECK NO.
231891

****TWENTY-TWO thousand SIX hundred FIFTY DOLLARS and SIXTY-FIVE CENTS

PAY
TO THE
ORDER
OF

SPENCER CONTRACTING
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010

DATE 12-18-2024 AMOUNT ****22,650.65 **

VOID AFTER 90 DAYS

TREASURER
MP
CLERK

Debra K. Hayden
Lamberly Barfield
AUTHORIZED SIGNATURE

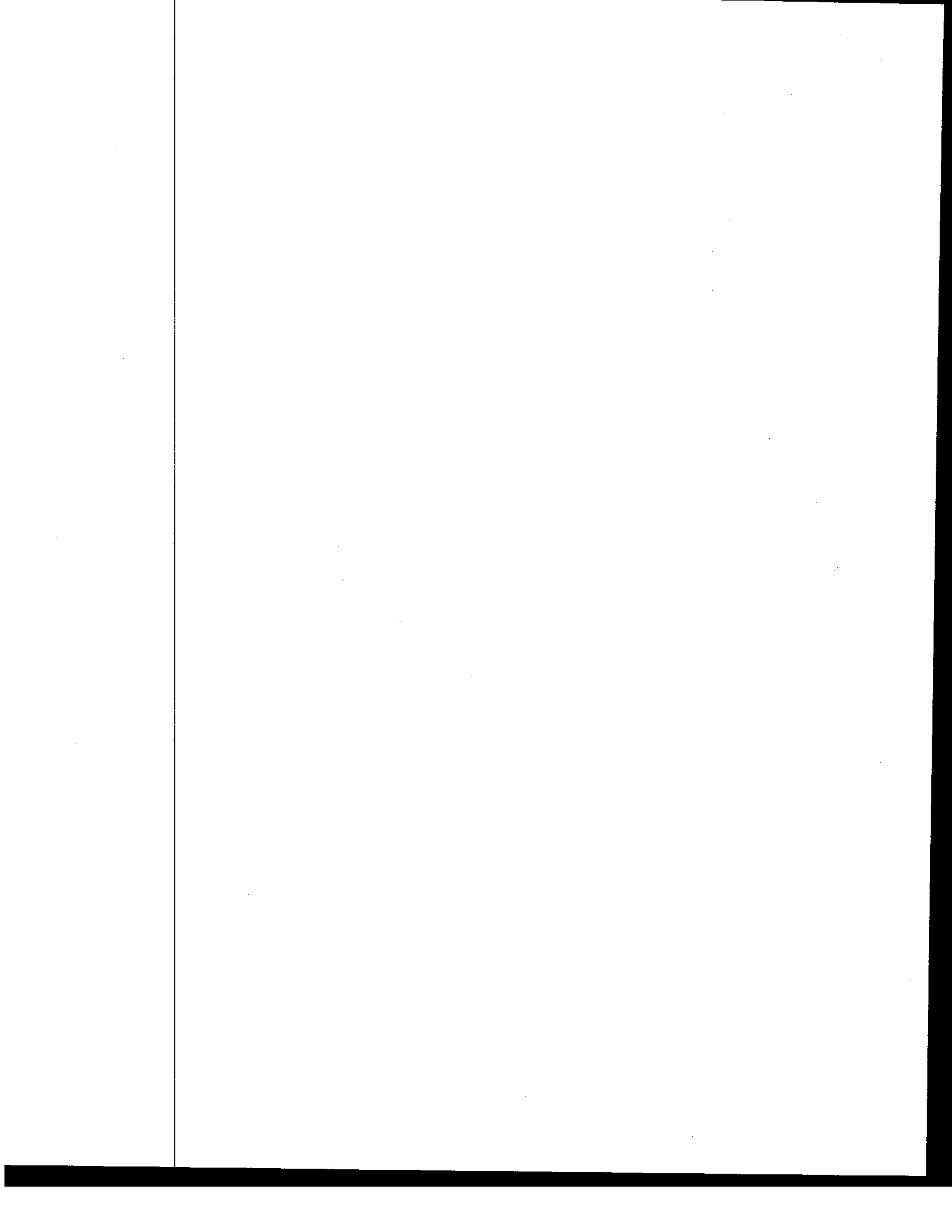
⑈001891⑈ ⑆081003275⑆ 197717734⑈

CITY OF PACIFIC
TRANPORATATION TAX FUND

SPENCER CONTRACTING - 3073 ARNOLD TENBROOK RD

No. 231891 Amt ****22,650.65** 12-18-24 1891

Invoice No.	Invoice Description	Amount Paid
PAY APP 3	2024 ASPHALT OVERLAY & SIDEWALK IMPRVMT	22,650.65



CITY OF PACIFIC
TRANSPORTATION TAX FUND
300 HOVEN DR
PACIFIC, MO 63069

BANK STAR
80-327/810

1891

CHECK NO.
231891

PAY TO THE ORDER OF

**TWENTY-TWO thousand SIX hundred FIFTY DOLLARS and SIXTY-FIVE CENTS

DATE 12-18-2024 AMOUNT ***22,650.65 **

SPENCER CONTRACTING
3073 ARNOLD TENBROOK RD
ARNOLD MO 63010

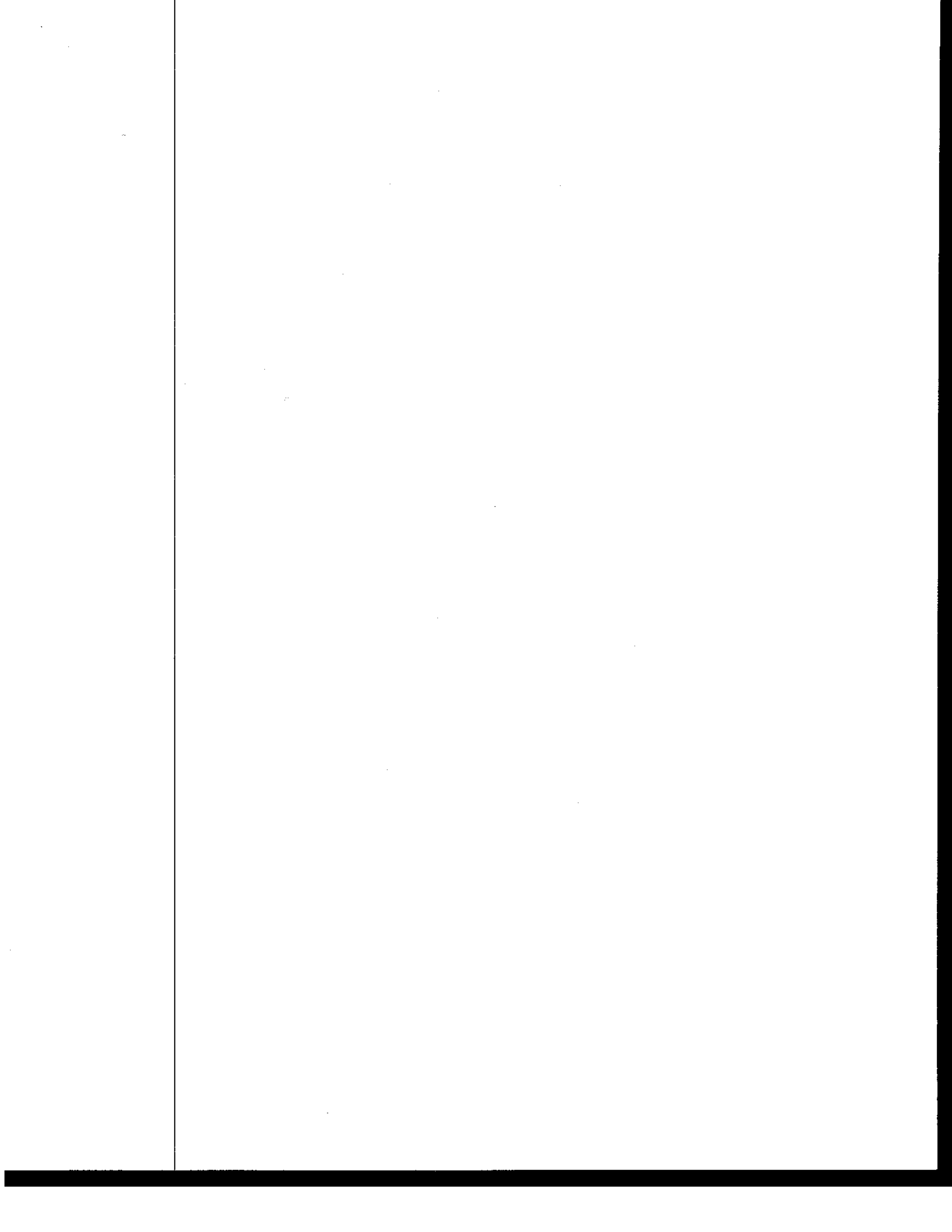
VOID AFTER 90 DAYS

D. K. Hayden TREASURER
Lumberly Barfield CLERK
AUTHORIZED SIGNATURE

⑆001891⑆ ⑆081003275⑆ 197717734⑆

>081000676< 20241220
Midwest Bank Centre
Drawer/Trans#: 03740/0029
HIN: 912042090000071

ENDORSE HERE
Spencer Contracting Co.
For Deposit Only
Acct #4296510
CHECK HERE AFTER MOBILE OR REMOTE DEPOSIT
DATE
DO NOT WRITE AT ANY POINTS TO THE RIGHT OF THIS LINE



Date From: Friday, November 1, 2024
 Date To: Saturday, November 30, 2024
 Contractor: Spencer Contracting Company
 Project Name: 2024 Asphalt Overlay Program & Sidewalk Improvements
 Pacific Resolution No: 2024-12
 Cochran No: SG23-1487

Pay Application 3

Bid No.	Spec No.	Description	Unit	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
Open Bid											
1	1500	Asphalt	LS	1.0	\$15,500.00	\$15,500.00	0.75	0.00	0.75	\$0.00	\$11,025.00
2	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.75	0.00	0.75	\$0.00	\$3,093.75
3	2200	Pavement Milling (All milling regardless of thickness)	SY	3,472.0	\$2.25	\$7,812.00	3,472.00	0.0	3,472.0	\$0.00	\$7,812.00
4	3700	Sign Relocation on New Post (per location regardless of the number of signs)	EA	12	\$800.00	\$9,600.00	0.00	0.0	0.0	\$0.00	\$0.00
5	4000	Asphalt Pavement (BP-1) (Surface Course - 1")	TON	384.0	\$111.00	\$42,624.00	322.00	0.0	322.0	\$0.00	\$35,832.00
6	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	900.0	\$95.00	\$85,500.00	0.00	0.00	0.0	\$0.00	\$0.00
7	4000	Asphalt Driveway - 5" (includes all removals & base rock required)	SF	1,571.0	\$13.70	\$21,522.70	725.00	430.0	1,095.0	\$1,110.00	\$14,001.50
8	4000	Partial Depth Base Repair (Allowance) (includes all removals required, concrete, rock base)	SY	475.0	\$32.45	\$15,415.75	0.00	0.0	0.0	\$0.00	\$0.00
9	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	1,085.0	\$19.80	\$21,497.40	1,225.00	0.0	1,225.0	\$0.00	\$21,497.40
10	5000	Concrete Curb Ramp - 6" (includes all removals & base rock required)	SF	1,232.0	\$12.00	\$14,784.00	1,310.00	0.0	1,310.0	\$0.00	\$14,784.00
11	5000	Concrete Curb Ramp - 6" (includes all removals & base rock required)	SF	400.0	\$38.15	\$15,260.00	325.00	0.0	325.0	\$0.00	\$12,408.75
12	5000	Concrete Approach - 4" (includes all removals & base rock required)	SF	40.0	\$19.40	\$776.00	40.00	0.0	40.0	\$0.00	\$776.00
13	5000	Concrete Curb & Gutter - 30" (includes all removals & base rock required)	SF	332.0	\$12.10	\$4,017.20	332.00	0.0	332.0	\$0.00	\$4,017.20
14	6000	Pavement Marking - 2" Strip Bar - White (Standard Waterborne)	LF	188.0	\$10.00	\$1,880.00	0.00	0.0	0.0	\$0.00	\$0.00
15	6000	Pavement Marking - 2" Strip Bar - White (Standard Waterborne)	LF	5.00	\$15.00	\$75.00	0.00	0.0	0.0	\$0.00	\$0.00
16	6000	Pavement Marking - Arrow - White (Standard Waterborne)	EA	1.0	\$125.00	\$125.00	0.00	0.0	0.0	\$0.00	\$0.00
17	6000	Pavement Marking - Arrow - White (Standard Waterborne)	EA	1.0	\$125.00	\$125.00	0.00	0.0	0.0	\$0.00	\$0.00
18	6000	Pavement Marking - Arrow - White (Standard Waterborne)	EA	1.0	\$125.00	\$125.00	0.00	0.0	0.0	\$0.00	\$0.00
Totals =										\$6,816.00	\$234,550.80

Total Base Bid = \$401,795.35

Bid No.	Spec No.	Description	Unit	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
Alternate #1 - Hoven Drives											
19	1500	Asphalt	LS	1.0	\$11,007.00	\$11,007.00	0.0	0.0	0.0	\$0.00	\$0,000.00
20	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$4,125.00	\$4,125.00	0.0	0.0	0.0	\$0.00	\$0,000.00
21	2200	Pavement Milling (All milling regardless of thickness)	SY	1,704.0	\$2.25	\$3,834.00	1,704.00	0.0	1,704.0	\$0.00	\$3,834.00
22	3700	Sign Relocation on New Post (per location regardless of the number of signs)	EA	12	\$800.00	\$9,600.00	0.00	0.0	0.0	\$0.00	\$0.00
23	4000	Asphalt Pavement (BP-1) (Surface Course - 1")	TON	400.0	\$121.20	\$48,480.00	0.00	0.0	0.0	\$0.00	\$0.00
24	4000	Asphalt Pavement (BP-1) (Surface Course - 2.5")	TON	1,000.0	\$107.00	\$107,000.00	0.00	0.0	0.0	\$0.00	\$0.00
25	4000	Asphalt Driveway - 5" (includes all removals & base rock required)	SF	1,171.0	\$10.40	\$12,178.40	0.00	0.0	0.0	\$0.00	\$0.00
26	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	1,100.0	\$20.70	\$22,770.00	0.00	0.0	0.0	\$0.00	\$0.00
27	5000	Concrete Sidewalk - 4" (includes all removals & base rock required)	SF	2,000.0	\$34.00	\$68,000.00	0.00	0.0	0.0	\$0.00	\$0.00
28	5000	Concrete Curb Ramp - 6" (includes all removals & base rock required)	SF	2,000.0	\$38.15	\$76,300.00	0.00	0.0	0.0	\$0.00	\$0.00
29	5000	Concrete Approach - 4" (includes all removals & base rock required)	SF	40.0	\$19.40	\$776.00	0.00	0.0	0.0	\$0.00	\$0.00
30	5000	Concrete Curb & Gutter - 30" (includes all removals & base rock required)	SF	411.0	\$47.00	\$19,317.00	0.00	0.0	0.0	\$0.00	\$0.00
31	5000	Concrete Curb & Gutter - 30" (includes all removals & base rock required)	SF	44.0	\$40.00	\$1,760.00	0.00	0.0	0.0	\$0.00	\$0.00
32	5000	Concrete Variable Curb - Variable Height (includes all removals & base rock required)	SF	100.0	\$10.75	\$1,075.00	0.00	0.0	0.0	\$0.00	\$0.00
33	6000	Pavement Marking - 4" Parking Spaces - White (Standard Waterborne)	LF	23.0	\$17.50	\$402.50	0.00	0.0	0.0	\$0.00	\$0.00
34	6000	Pavement Marking - 24" Strip Bar - White (Standard Waterborne)	LF	23.0	\$17.50	\$402.50	0.00	0.0	0.0	\$0.00	\$0.00
35	6000	Pavement Marking - 24" Strip Bar - White (Standard Waterborne)	LF	23.0	\$17.50	\$402.50	0.00	0.0	0.0	\$0.00	\$0.00
36	6000	Pavement Marking - 24" Strip Bar - White (Standard Waterborne)	LF	23.0	\$17.50	\$402.50	0.00	0.0	0.0	\$0.00	\$0.00
Totals =										\$6,547.85	\$128,685.60

Total Alternate #1 Bid = \$138,838.15

Bid No.	Spec No.	Description	Unit	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date
Alternate #2 - Parking Lots											
37	1500	Asphalt	LS	1.0	\$0.00	\$0.00	0.0	0.0	0.0	\$0.00	\$0,000.00
38	1500	Traffic Control (All traffic control other than as provided for elsewhere in the bid form)	LS	1.0	\$1,375.00	\$1,375.00	0.0	0.0	0.0	\$0.00	\$0,000.00
39	2200	Pavement Milling (All milling regardless of thickness)	SY	2,000.0	\$0.25	\$500.00	2,280.00	0.0	2,280.0	\$0.00	\$1,140.00
40	4000	Asphalt Pavement (BP-1) (Surface Course - 2")	TON	100.0	\$110.50	\$11,050.00	411.0	0.0	411.0	\$0.00	\$45,261.50
41	4000	Partial Depth Base Repair (Milling & Asphalt Patch) (Allowance - not all locations shown)	SY	100.0	\$22.55	\$2,255.00	460.0	0.0	460.0	\$0.00	\$10,363.50
42	6000	Pavement Marking - Accessible Parking Symbol - Blue / White	EA	4.0	\$2,250.00	\$9,000.00	0.00	0.0	0.0	\$0.00	\$0.00
43	6000	Pavement Marking - 4" Parking Spaces - White (Standard Waterborne)	LF	1,740.0	\$3.50	\$6,090.00	0.00	0.0	0.0	\$0.00	\$0.00
44	6000	Pavement Marking - 4" Parking Spaces - White (Standard Waterborne)	LF	184.0	\$3.75	\$690.00	0.00	0.0	0.0	\$0.00	\$0.00
Totals =										\$9,286.50	\$63,664.50

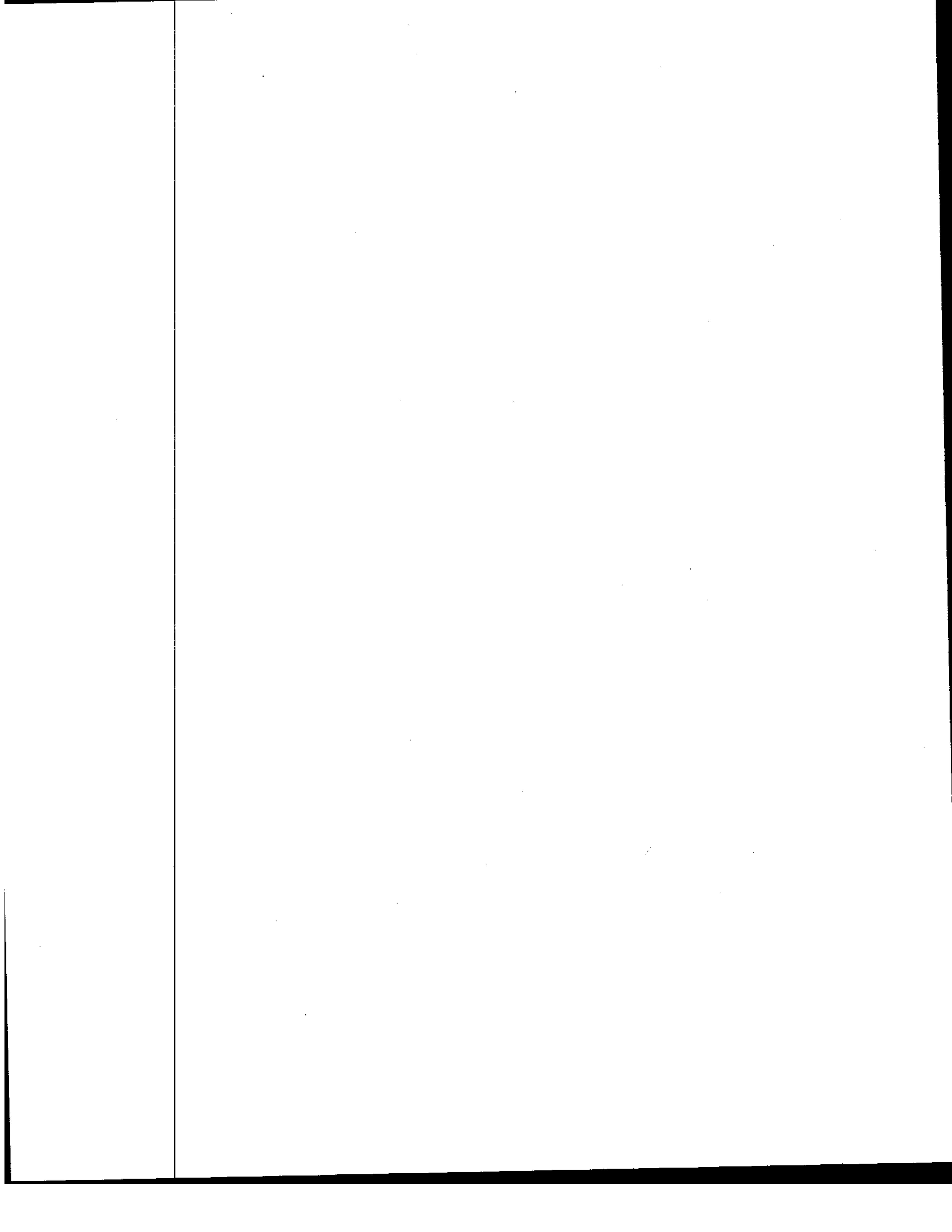
Total Alternate #2 Bid = \$79,354.00

CO #	Description	Unit	Plan Quantity	Unit Cost	Total Cost	Previous Quantity Complete	Quantity Complete This Period	Quantity Complete To Date	Amount Paid This Period	Amount Paid To Date	
CO #1	West Flow & Flat Drives - 2 (incl) structures and pipe installation	LS	1.0	\$10,000.00	\$10,000.00	0.0	0.0	0.0	\$0.00	\$0.00	
CO #2	Hoven Drives - 2 (incl) incl structures repair & adjustment	LS	1.0	\$4,830.00	\$4,830.00	0.0	0.0	0.0	\$0.00	\$4,830.00	
CO #3	Hoven Drive - 4 (incl) incl structures relocation	LS	1.0	\$2,400.00	\$2,400.00	0.0	0.0	0.0	\$0.00	\$0.00	
Totals =										\$0.00	\$4,830.00

Change Order Totals = \$28,250.00

<p>Approved By: <i>K. Baufell</i> per <i>Board of Aldermen</i> City of Pacific Date: 12/17/24</p> <p>Approved By: <i>Gary M. Scheipeter</i> Spencer Contracting Company Title: 12/4/24</p> <p>Approved By: _____ Cochran Engineering Title: _____</p>	<p>Original Contract Sum: \$610,887.50 Revised Contract Sum: \$640,247.50 Total Value of Work Performed to Date: \$451,955.90 Less Previous Payments: \$429,305.25 Less Retainage - 0%: \$0.00 Amount Due This Estimate: \$22,650.65</p> <p style="text-align: right; font-size: 1.2em;">22,650.65</p>
---	---

23-43-540.40





COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Tuesday, January 7, 2025
Report

**IN THE MATTER OF
APPROVING THE CONSENT
AGENDA AND ALL THE
ITEMS LISTED THEREON**

WHEREAS, in the course of the daily operation of county government certain routine actions are necessary; and

WHEREAS, certain of the routine items referred to above involve either the issuance of licenses, the receipt of funds or the authorization of accounts payable and/or abstract of fees; and

WHEREAS, the approval of such routine matters can be approved through the use of a "Consent Agenda"; and

WHEREAS, in order to afford a better record of what has been approved through the use of the Consent Agenda it has been determined that it would be appropriate to pass a commission order weekly which approves all items contained in the Consent Agenda.

IT IS THEREFORE ORDERED by the County Commission of Franklin County that the Consent Agenda for January 7, 2025, addressing the below listed items is hereby approved, to wit:

Liquor Licenses:

St. Clair Marathon

Other:

Auditor Financial Report – December 2024

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

304 205
304206,

APPLICATION FOR COUNTY LIQUOR LICENSE

1/1/25

(Date)

TO THE HONORABLE COUNTY COMMISSION OF FRANKLIN COUNTY, MISSOURI:

Name of State Applicant / Managing Officer ASHESH N PATEL

Company FUEL EXPRESS LLC

D/B/A (Business Name) ST. CLAIR MARATHON

The undersigned hereby makes application for a license to be granted by the County Commission of the aforesaid County for the sale of:

For a Catering or Picnic License – Date and Place of Event _____

For a Catering or Picnic License – Address of Event _____

All other Licenses – List what type of License applying for: PACKAGE LIQUOR WITH SUNDAY

1125 ST. CAMORE Lane ST. CLAIR MO 63077
Business Address City State Zip Code

SAME AS ABOVE

Mailing Address (if different than Business Address) City State Zip Code

I, hereby certify that I am a qualified legal voter and taxpaying citizen of the State of Missouri and of good moral character and that I have not been convicted since the ratification of the 21st amendment to the Constitution of the United States of a violation of the provisions of any law of the State of Missouri relating to the manufacture or sale of intoxication or non-intoxication liquor, or has any license for the sale of intoxicating or non-intoxication liquor heretofore issued to me been revoked, nor do I employ any person who has been convicted of such violations or whose license has been so revoked, that I am able to furnish bond to the State of Missouri in the sum required by law for the performance of my duties as such licensed seller of intoxicating or non-intoxicating liquor. That no distiller, wholesaler, winemaker or brewer or the employee, officer or agent of such, has directly or indirectly financially furnished me with financial aid, money or credit except ordinary commercial credit for the transaction of my business or is directly or indirectly financially interested in said business.

It is expressly understood and agreed by me that any license issued hereunder shall not be effective until I shall have applied for and been granted a license by the Supervisor of Liquor Control of the State of Missouri and shall have applied for and been granted a license by the above mentioned city, if such license be required by ordinance. It is also expressly understood and agreed that the license theretofore granted to me by the County Commission may be revoked by said Commission at any time upon proper showing of any violation by me or my employees of any law of the State of Missouri or of any regulation, ordinance or rule of aforesaid City concerning said business of selling intoxication or non-intoxicating liquors and upon revocation thereof I shall not be entitled to the refund in whole or in part of the fee paid for this license.

The undersigned applicant affirms that they will comply with the state and federal government immigration employment laws and verify the employment eligibility of all employees of the Applicant by using the E-verify system created by the federal government for use in confirming employment eligibility by employers.

I hereby tender the sum of \$ 153⁰⁰ / 24 as payment of the fee required by this license.

Ashe Patel

314 604 3107.

Signature of State Applicant / Managing Officer

Phone Number / Email Address

MPatel6983@Yahoo.com

Return and Make Check Payable to:
Franklin County Clerks Office
400 E Locust, Room 201
Union, MO 63084
LATE FEE \$25 PER MONTH
LATE RENEWAL
Questions call 636-583-6355

Tom R...
(County Clerk signature)

R F A B S 9/118 In Office Use 160

MEMO

TO: Tim Baker, Clerk of the County Commission
Tim Brinker
Ken Cox

FROM: Angela Gibson *ag*

DATE: Thursday, January 2, 2025

SUBJECT: Monthly Financial Reports

As per Missouri State Statute 55.170, please find attached reports to the County Commission showing the condition of the accounts of the County. These reports cover the period of December 1, 2024 through December 31, 2024.

If you have any questions, I will be more than happy to go over it with all of you.

FILED
TIM BAKER

JAN 02 2025

CLERK OF THE COUNTY COMMISSION
FRANKLIN COUNTY, MO.

DEPUTY



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 105	COUNTY COMMISSION						
100-105-611100	REGULAR WAGES	\$304,055.82	\$17,215.20	\$255,763.18	\$0.00	\$48,292.64	84.12
100-105-613100	FICA	\$23,773.00	\$1,262.86	\$18,587.06	\$0.00	\$5,185.94	78.19
100-105-614100	RETIREMENT-LAGERS	\$49,100.00	\$2,615.62	\$36,837.26	\$0.00	\$12,262.74	75.02
100-105-617100	LIFE INSURANCE	\$315.00	\$13.20	\$241.89	\$0.00	\$73.11	76.79
100-105-617200	HEALTH INSURANCE	\$58,495.00	\$2,050.04	\$42,936.15	\$0.00	\$15,558.85	73.40
100-105-617300	DENTAL INSURANCE	\$1,848.00	\$76.24	\$1,543.86	\$0.00	\$304.14	83.54
100-105-617400	VISION INSURANCE	\$510.00	\$20.28	\$410.67	\$0.00	\$99.33	80.52
100-105-624100	POSTAGE & FREIGHT	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00
100-105-626100	MAINT. & REPAIRS	\$2,500.00	\$130.06	\$2,130.69	\$0.00	\$369.31	85.23
100-105-651100	OFFICE SUPPLIES	\$1,000.00	\$80.86	\$798.70	\$57.64	\$143.66	85.63
100-105-651104	UNCAPITALIZED EQUIPMENT	\$403.92	\$0.00	\$403.92	\$0.00	\$0.00	100.00
100-105-655100	BUSINESS EXPENSE	\$16,096.08	\$471.40	\$12,691.78	\$50.00	\$3,354.30	79.16
100-105-657100	FUEL	\$3,000.00	\$255.16	\$2,858.03	\$0.00	\$141.97	95.27
100-105-686100	OTHER EQUIPMENT	\$6,701.18	\$6,701.18	\$6,701.18	\$0.00	\$0.00	100.00
Total Dept.	COUNTY COMMISSION	\$467,848.00	\$30,892.10	\$381,904.37	\$107.64	\$85,835.99	81.65



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 110	COUNTY CLERK						
100-110-611100	REGULAR WAGES	\$229,810.00	\$17,756.67	\$222,388.09	\$0.00	\$7,421.91	96.77
100-110-611200	OVERTIME	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
100-110-613100	FICA	\$17,657.00	\$1,291.20	\$16,370.98	\$0.00	\$1,286.02	92.72
100-110-614100	RETIREMENT-LAGERS	\$36,310.00	\$2,805.56	\$35,137.36	\$0.00	\$1,172.64	96.77
100-110-617100	LIFE INSURANCE	\$320.00	\$26.40	\$316.80	\$0.00	\$3.20	99.00
100-110-617200	HEALTH INSURANCE	\$50,076.00	\$3,943.18	\$42,129.68	\$0.00	\$7,946.32	84.13
100-110-617300	DENTAL INSURANCE	\$1,830.00	\$152.48	\$1,829.76	\$0.00	\$0.24	99.99
100-110-617400	VISION INSURANCE	\$502.00	\$40.56	\$486.72	\$0.00	\$15.28	96.96
100-110-624100	POSTAGE & FREIGHT	\$3,700.00	\$0.00	\$1,074.08	\$0.00	\$2,625.92	29.03
100-110-625100	RENT & LEASES	\$5,614.00	\$0.00	\$5,613.60	\$0.00	\$0.40	99.99
100-110-626100	MAINT. & REPAIRS	\$6,200.00	\$129.87	\$3,578.00	\$0.00	\$2,622.00	57.71
100-110-631100	ADVERTISING	\$2,000.00	\$0.00	\$672.00	\$0.00	\$1,328.00	33.60
100-110-634100	TRAINING	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
100-110-651100	OFFICE SUPPLIES	\$4,000.00	\$230.33	\$2,553.12	\$0.00	\$1,446.88	63.83
100-110-651104	UNCAPITALIZED EQUIPMENT	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
100-110-652100	MILEAGE	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-110-655100	BUSINESS EXPENSE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
Total Dept.	COUNTY CLERK	\$365,019.00	\$26,376.25	\$332,150.19	\$0.00	\$32,868.81	91.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 115	COUNTY TREASURER						
100-115-611100	REGULAR WAGES	\$88,436.00	\$6,802.74	\$85,034.25	\$0.00	\$3,401.75	96.15
100-115-612100	PART-TIME WAGES	\$26,728.00	\$2,050.27	\$24,490.47	\$0.00	\$2,237.53	91.63
100-115-613100	FICA	\$8,810.00	\$654.29	\$8,130.55	\$0.00	\$679.45	92.29
100-115-614100	RETIREMENT-LAGERS	\$13,973.00	\$1,398.79	\$15,858.09	\$0.00	(\$1,885.09)	113.49
100-115-617100	LIFE INSURANCE	\$76.00	\$6.60	\$79.20	\$0.00	(\$3.20)	104.21
100-115-617200	HEALTH INSURANCE	\$12,000.00	\$1,207.96	\$12,188.60	\$0.00	(\$188.60)	101.57
100-115-617300	DENTAL INSURANCE	\$462.00	\$38.12	\$457.44	\$0.00	\$4.56	99.01
100-115-617400	VISION INSURANCE	\$128.00	\$10.14	\$121.68	\$0.00	\$6.32	95.06
100-115-624100	POSTAGE & FREIGHT	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	0.00
100-115-626100	MAINT. & REPAIRS	\$1,000.00	\$60.89	\$777.23	\$0.00	\$222.77	77.72
100-115-628100	BONDS	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00
100-115-634100	TRAINING	\$1,100.00	\$0.00	\$734.44	\$0.00	\$365.56	66.77
100-115-651100	OFFICE SUPPLIES	\$600.00	\$448.82	\$448.82	\$0.00	\$151.18	74.80
100-115-651104	UNCAPITALIZED EQUIPMENT	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
100-115-652100	MILEAGE	\$1,000.00	\$0.00	\$303.78	\$0.00	\$696.22	30.38
100-115-656100	PRINTING & BINDING	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
Total Dept.	COUNTY TREASURER	\$161,253.00	\$12,678.62	\$148,624.55	\$0.00	\$12,628.45	92.17



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 120	COUNTY AUDITOR						
100-120-611100	REGULAR WAGES	\$151,417.00	\$10,680.24	\$130,436.64	\$0.00	\$20,980.36	86.14
100-120-613100	FICA	\$11,583.00	\$785.68	\$9,653.40	\$0.00	\$1,929.60	83.34
100-120-614100	RETIREMENT-LAGERS	\$23,924.00	\$1,687.48	\$16,694.25	\$0.00	\$7,229.75	69.78
100-120-617100	LIFE INSURANCE	\$175.00	\$13.20	\$138.60	\$0.00	\$36.40	79.20
100-120-617200	HEALTH INSURANCE	\$20,400.00	\$1,893.14	\$18,486.10	\$0.00	\$1,913.90	90.62
100-120-617300	DENTAL INSURANCE	\$962.00	\$76.24	\$800.52	\$0.00	\$161.48	83.21
100-120-617400	VISION INSURANCE	\$267.00	\$20.28	\$212.94	\$0.00	\$54.06	79.75
100-120-624100	POSTAGE & FREIGHT	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00
100-120-626100	MAINT. & REPAIRS	\$385.00	\$12.78	\$198.00	\$0.00	\$187.00	51.43
100-120-628100	BONDS	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	100.00
100-120-632200	CONTRACTUAL SERVICES	\$9,775.00	\$0.00	\$9,777.20	\$0.00	(\$2.20)	100.02
100-120-634100	TRAINING	\$1,706.45	\$0.00	\$1,074.24	\$0.00	\$632.21	62.95
100-120-651100	OFFICE SUPPLIES	\$1,163.55	\$0.00	\$1,137.08	\$0.00	\$26.47	97.73
100-120-651104	UNCAPITALIZED EQUIPMENT	\$1,010.00	\$0.00	\$998.99	\$0.00	\$11.01	98.91
100-120-652100	MILEAGE	\$600.00	\$0.00	\$599.31	\$0.00	\$0.69	99.89
100-120-654100	MEMBERSHIPS	\$840.00	\$0.00	\$840.00	\$0.00	\$0.00	100.00
100-120-656100	PRINTING & BINDING	\$850.00	\$0.00	\$849.60	\$0.00	\$0.40	99.95
Total Dept.	COUNTY AUDITOR	\$225,208.00	\$15,169.04	\$191,996.87	\$0.00	\$33,211.13	85.25



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 135	COUNTY COLLECTOR						
100-135-61100	REGULAR WAGES	\$251,563.00	\$19,402.93	\$241,992.74	\$0.00	\$9,570.26	96.20
100-135-612100	PART-TIME WAGES	\$32,931.00	\$787.50	\$2,551.51	\$0.00	\$30,379.49	7.75
100-135-613100	FICA	\$21,764.00	\$1,481.29	\$18,139.19	\$0.00	\$3,624.81	83.34
100-135-614100	RETIREMENT-LAGERS	\$39,747.00	\$3,065.66	\$38,234.92	\$0.00	\$1,512.08	96.20
100-135-617100	LIFE INSURANCE	\$389.00	\$30.69	\$348.48	\$0.00	\$40.52	89.58
100-135-617200	HEALTH INSURANCE	\$33,673.00	\$4,105.58	\$35,009.08	\$0.00	(\$1,336.08)	103.97
100-135-617300	DENTAL INSURANCE	\$2,367.00	\$190.60	\$2,172.84	\$0.00	\$194.16	91.80
100-135-617400	VISION INSURANCE	\$655.00	\$50.70	\$577.98	\$0.00	\$77.02	88.24
100-135-624100	POSTAGE & FREIGHT	\$100,000.00	\$43,267.27	\$100,000.00	\$0.00	\$0.00	100.00
100-135-625100	RENT & LEASES	\$1,030.00	\$0.00	\$976.26	\$0.00	\$53.74	94.78
100-135-626100	MAINT. & REPAIRS	\$3,150.00	\$703.46	\$2,559.99	\$0.00	\$590.01	81.27
100-135-628100	BONDS	\$10,500.00	\$0.00	\$3,745.25	\$0.00	\$6,754.75	35.67
100-135-629100	OTHER PROF. SERVICES	\$46,424.70	\$0.00	\$45,187.70	\$0.00	\$1,237.00	97.34
100-135-631100	ADVERTISING	\$10,500.00	\$0.00	\$8,653.00	\$0.00	\$1,847.00	82.41
100-135-632200	CONTRACTUAL SERVICES	\$47,225.30	\$3,431.95	\$11,390.56	\$0.00	\$35,834.74	24.12
100-135-634100	TRAINING	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	100.00
100-135-651100	OFFICE SUPPLIES	\$5,000.00	\$0.00	\$1,064.60	\$0.00	\$3,935.40	21.29
100-135-652100	MILEAGE	\$380.00	\$0.00	\$136.68	\$0.00	\$243.32	35.97
100-135-653100	BOOKS & PUBLICATIONS	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
100-135-655100	BUSINESS EXPENSE	\$3,200.00	\$0.00	\$322.77	\$0.00	\$2,877.23	10.09
100-135-656100	PRINTING & BINDING	\$40,000.00	\$0.00	\$24,527.08	\$0.00	\$15,472.92	61.32
Total Dept.	COUNTY COLLECTOR	\$651,349.00	\$76,517.63	\$538,190.63	\$0.00	\$113,158.37	82.63



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 140	COUNTY COUNSELOR						
100-140-632200	CONTRACTUAL SERVICES	\$200,000.00	\$12,950.74	\$252,968.62	\$0.00	(\$52,968.62)	126.48
Total Dept.	COUNTY COUNSELOR	\$200,000.00	\$12,950.74	\$252,968.62	\$0.00	(\$52,968.62)	126.48



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 141	MEMBERSHIPS						
100-141-654100	MEMBERSHIPS	\$29,000.00	\$3,000.00	\$28,327.25	\$0.00	\$672.75	97.68
Total Dept.	MEMBERSHIPS	\$29,000.00	\$3,000.00	\$28,327.25	\$0.00	\$672.75	97.68



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 142	EMERGENCY RESERVE						
100-142-632200	CONTRACTUAL SERVICES	\$7,004,738.00	\$0.00	\$0.00	\$0.00	\$7,004,738.00	0.00
Total Dept.	EMERGENCY RESERVE	\$7,004,738.00	\$0.00	\$0.00	\$0.00	\$7,004,738.00	0.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 144	COUNTY INSURANCE						
100-144-615100	COUNTY INSURANCE UNEMPLOYMENT	\$15,000.00	\$0.00	\$1,319.18	\$0.00	\$13,680.82	8.79
100-144-616100	WORKMAN'S COMP	\$100,000.00	\$0.00	\$42,474.00	\$0.00	\$57,526.00	42.47
100-144-617201	INSURANCE CONTINGENCY	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0.00
100-144-627100	INSURANCE	\$345,300.00	\$0.00	\$307,216.93	\$0.00	\$38,083.07	88.97
Total Dept.	COUNTY INSURANCE	\$645,300.00	\$0.00	\$351,010.11	\$0.00	\$294,289.89	54.39



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 250	CIRCUIT CT JUDICIAL						
100-250-624100	POSTAGE & FREIGHT	\$5,000.00	\$127.37	\$4,871.71	\$0.00	\$128.29	97.43
100-250-626100	MAINT. & REPAIRS	\$10,500.00	\$0.00	\$9,259.15	\$0.00	\$1,240.85	88.18
100-250-632200	CONTRACTUAL SERVICES	\$33,500.00	\$6,358.11	\$38,187.67	\$8,218.60	(\$12,906.27)	138.53
100-250-634100	TRAINING	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-250-651100	OFFICE SUPPLIES	\$1,500.00	\$161.85	\$1,597.01	\$0.00	(\$97.01)	106.47
100-250-651104	UNCAPITALIZED EQUIPMENT	\$2,000.00	\$0.00	\$1,668.90	\$0.00	\$331.10	83.45
100-250-652100	MILEAGE	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-250-653100	BOOKS & PUBLICATIONS	\$7,500.00	\$0.00	\$5,659.00	\$0.00	\$1,841.00	75.45
100-250-654100	MEMBERSHIPS	\$2,050.00	\$0.00	\$2,050.00	\$0.00	\$0.00	100.00
100-250-655100	BUSINESS EXPENSE	\$2,500.00	\$387.64	\$2,791.01	\$0.00	(\$291.01)	111.64
100-250-656100	PRINTING & BINDING	\$2,500.00	\$0.00	\$1,194.36	\$0.00	\$1,305.64	47.77
Total Dept.	CIRCUIT CT JUDICIAL	\$68,050.00	\$7,034.97	\$67,278.81	\$8,218.60	(\$7,447.41)	110.94



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 253	DRUG COURT						
100-253-624100	POSTAGE & FREIGHT	\$132.00	\$0.00	\$0.00	\$0.00	\$132.00	0.00
100-253-626100	MAINT. & REPAIRS	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00
100-253-632200	CONTRACTUAL SERVICES	\$44,000.00	\$4,000.00	\$42,000.00	\$0.00	\$2,000.00	95.45
100-253-634100	TRAINING	\$1,800.00	\$0.00	\$1,372.61	\$0.00	\$427.39	76.26
100-253-651100	OFFICE SUPPLIES	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	100.00
100-253-651104	UNCAPITALIZED EQUIPMENT	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0.00
100-253-652100	MILEAGE	\$600.00	\$0.00	\$547.58	\$0.00	\$52.42	91.26
100-253-656100	PRINTING & BINDING	\$250.00	\$0.00	\$50.40	\$0.00	\$199.60	20.16
Total Dept.	DRUG COURT	\$48,182.00	\$4,000.00	\$44,320.59	\$0.00	\$3,861.41	91.99



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 270	CIRCUIT CLERK						
100-270-624100	POSTAGE & FREIGHT	\$17,000.00	\$1,339.49	\$12,764.82	\$0.00	\$4,235.18	75.09
100-270-626100	MAINT. & REPAIRS	\$7,425.00	\$366.48	\$6,858.79	\$55.00	\$511.21	93.12
100-270-651100	OFFICE SUPPLIES	\$18,100.00	\$449.55	\$15,085.37	\$1,234.64	\$1,779.99	90.17
100-270-651104	UNCAPITALIZED EQUIPMENT	\$13,309.82	\$7,081.47	\$13,309.82	\$0.00	\$0.00	100.00
100-270-652100	MILEAGE	\$40.18	\$14.47	\$14.47	\$0.00	\$25.71	36.01
Total Dept.	CIRCUIT CLERK	\$55,875.00	\$9,251.46	\$48,033.27	\$1,289.64	\$6,552.09	88.27



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 275	COURT REPORTERS I&II						
100-275-624100	POSTAGE & FREIGHT	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
100-275-626100	MAINT. & REPAIRS	\$2,500.00	\$0.00	\$1,654.00	\$0.00	\$846.00	66.16
100-275-634100	TRAINING	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-275-651100	OFFICE SUPPLIES	\$800.00	\$0.00	\$101.46	\$0.00	\$698.54	12.68
100-275-651104	UNCAPITALIZED EQUIPMENT	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00
100-275-654100	MEMBERSHIPS	\$660.00	\$0.00	\$660.00	\$0.00	\$0.00	100.00
Total Dept.	COURT REPORTERS I&II	\$5,760.00	\$0.00	\$2,415.46	\$0.00	\$3,344.54	41.94



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 280	PROSECUTING ATTORNEY						
100-280-611100	REGULAR WAGES	\$1,545,265.00	\$123,517.49	\$1,469,831.31	\$0.00	\$75,433.69	95.12
100-280-611200	OVERTIME	\$67,000.00	\$0.00	\$14,538.45	\$0.00	\$52,461.55	21.70
100-280-613100	FICA	\$123,981.00	\$8,984.20	\$108,808.62	\$0.00	\$15,172.38	87.76
100-280-614100	RETIREMENT-LAGERS	\$256,065.00	\$17,787.24	\$223,774.99	\$0.00	\$32,290.01	87.39
100-280-617100	LIFE INSURANCE	\$2,069.00	\$162.69	\$1,759.56	\$0.00	\$309.44	85.04
100-280-617200	HEALTH INSURANCE	\$210,000.00	\$20,051.70	\$208,569.14	\$0.00	\$1,430.86	99.32
100-280-617300	DENTAL INSURANCE	\$11,500.00	\$953.00	\$10,216.16	\$0.00	\$1,283.84	88.84
100-280-617400	VISION INSURANCE	\$3,200.00	\$253.50	\$2,717.52	\$0.00	\$482.48	84.92
100-280-624100	POSTAGE & FREIGHT	\$4,000.00	\$0.00	\$3,000.00	\$0.00	\$1,000.00	75.00
100-280-625200	VEHICLE LEASES	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
100-280-626100	MAINT. & REPAIRS	\$5,375.00	\$778.91	\$3,515.71	\$0.00	\$1,859.29	65.41
100-280-628100	BONDS	\$152.00	\$0.00	\$152.00	\$0.00	\$0.00	100.00
100-280-629100	OTHER PROF. SERVICES	\$8,000.00	\$846.00	\$3,614.85	\$0.00	\$4,385.15	45.19
100-280-632200	CONTRACTUAL SERVICES	\$98,525.00	\$6,089.19	\$91,226.20	\$0.00	\$7,298.80	92.59
100-280-634100	TRAINING	\$26,250.00	\$0.00	\$7,616.02	\$0.00	\$18,633.98	29.01
100-280-651100	OFFICE SUPPLIES	\$5,908.00	\$282.99	\$2,817.87	\$0.00	\$3,090.13	47.70
100-280-652100	MILEAGE	\$9,400.00	\$1,165.85	\$4,949.27	\$0.00	\$4,450.73	52.65
100-280-653100	BOOKS & PUBLICATIONS	\$3,140.00	\$2,629.95	\$2,853.34	\$0.00	\$286.66	90.87
100-280-654100	MEMBERSHIPS	\$4,040.00	\$0.00	\$3,840.00	\$0.00	\$200.00	95.05
100-280-655100	BUSINESS EXPENSE	\$900.00	\$0.00	\$427.50	\$0.00	\$472.50	47.50
100-280-657100	FUEL	\$15,000.00	\$1,539.62	\$9,770.42	\$0.00	\$5,229.58	65.14
Total Dept.	PROSECUTING ATTORNEY	\$2,414,770.00	\$185,042.33	\$2,173,998.93	\$0.00	\$240,771.07	90.03



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 282	DIV CHILD SUPPORT						
100-282-611100	REGULAR WAGES	\$91,376.00	\$7,930.05	\$95,244.97	\$0.00	(\$3,868.97)	104.23
100-282-613100	FICA	\$6,990.00	\$556.49	\$6,670.73	\$0.00	\$319.27	95.43
100-282-614100	RETIREMENT-LAGERS	\$14,437.00	\$1,252.95	\$15,048.70	\$0.00	(\$611.70)	104.24
100-282-617100	LIFE INSURANCE	\$151.00	\$13.20	\$158.40	\$0.00	(\$7.40)	104.90
100-282-617200	HEALTH INSURANCE	\$22,577.00	\$2,050.04	\$25,201.08	\$0.00	(\$2,624.08)	111.62
100-282-617300	DENTAL INSURANCE	\$932.00	\$76.24	\$914.88	\$0.00	\$17.12	98.16
100-282-617400	VISION INSURANCE	\$281.00	\$20.28	\$243.36	\$0.00	\$37.64	86.60
100-282-623100	TELEPHONE	\$2,000.00	\$154.93	\$1,647.42	\$0.00	\$352.58	82.37
100-282-624100	POSTAGE & FREIGHT	\$1,500.00	\$0.00	\$950.00	\$0.00	\$550.00	63.33
100-282-625100	RENT & LEASES	\$1,900.00	\$261.98	\$1,600.47	\$0.00	\$299.53	84.24
100-282-626100	MAINT. & REPAIRS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-282-629100	OTHER PROF. SERVICES	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
100-282-632200	CONTRACTUAL SERVICES	\$86,190.00	\$8,717.50	\$96,975.03	\$0.00	(\$10,785.03)	112.51
100-282-634100	TRAINING	\$3,000.00	\$0.00	\$2,294.44	\$0.00	\$705.56	76.48
100-282-651100	OFFICE SUPPLIES	\$3,500.00	\$0.00	\$2,169.84	\$0.00	\$1,330.16	62.00
100-282-651104	UNCAPITALIZED EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
100-282-652100	MILEAGE	\$1,300.00	\$68.12	\$1,086.13	\$0.00	\$213.87	83.55
100-282-653100	BOOKS & PUBLICATIONS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
Total Dept.	DIV CHILD SUPPORT	\$238,434.00	\$21,101.78	\$250,205.45	\$0.00	(\$11,771.45)	104.94



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 285	JUVENILE OFFICE						
100-285-611100	REGULAR WAGES	\$40,287.00	\$3,039.05	\$36,823.30	\$0.00	\$3,463.70	91.40
100-285-613100	FICA	\$3,082.00	\$209.51	\$2,601.03	\$0.00	\$480.97	84.39
100-285-614100	RETIREMENT-LAGERS	\$6,365.00	\$480.17	\$2,642.39	\$0.00	\$3,722.61	41.51
100-285-617100	LIFE INSURANCE	\$76.00	\$6.60	\$66.00	\$0.00	\$10.00	86.84
100-285-617200	HEALTH INSURANCE	\$21,260.00	\$1,207.96	\$10,192.12	\$0.00	\$11,067.88	47.94
100-285-617300	DENTAL INSURANCE	\$462.00	\$38.12	\$381.20	\$0.00	\$80.80	82.51
100-285-617400	VISION INSURANCE	\$128.00	\$10.14	\$101.40	\$0.00	\$26.60	79.22
100-285-621100	LEGAL FEES	\$518,147.00	\$58,898.18	\$436,526.89	\$0.00	\$81,620.11	84.25
100-285-624100	POSTAGE & FREIGHT	\$1,500.00	\$463.10	\$889.87	\$0.00	\$610.13	59.32
100-285-626100	MAINT. & REPAIRS	\$4,800.00	\$0.00	\$1,547.55	\$469.87	\$2,782.58	42.03
100-285-629100	OTHER PROF. SERVICES	\$18,000.00	\$1,000.00	\$13,125.00	\$0.00	\$4,875.00	72.92
100-285-629150	JUVENILE OFFC DETENTION PER DIEM	\$67,980.00	\$1,171.81	\$22,230.52	\$0.00	\$45,749.48	32.70
100-285-634100	TRAINING	\$3,000.00	\$268.00	\$1,502.70	\$0.00	\$1,497.30	50.09
100-285-651100	OFFICE SUPPLIES	\$6,000.00	\$378.78	\$4,081.15	\$167.01	\$1,751.84	70.80
100-285-651104	UNCAPITALIZED EQUIPMENT	\$5,200.00	\$399.99	\$4,677.91	\$0.00	\$522.09	89.96
100-285-652100	MILEAGE	\$500.00	\$0.00	\$119.53	\$0.00	\$380.47	23.91
100-285-653100	BOOKS & PUBLICATIONS	\$800.00	\$0.00	\$421.20	\$0.00	\$378.80	52.65
100-285-654100	MEMBERSHIPS	\$500.00	\$0.00	\$450.00	\$0.00	\$50.00	90.00
100-285-655100	BUSINESS EXPENSE	\$4,000.00	\$200.00	\$2,263.13	\$0.00	\$1,736.87	56.58
100-285-657100	FUEL	\$5,000.00	\$197.09	\$3,391.07	\$0.00	\$1,608.93	67.82
Total Dept.	JUVENILE OFFICE	\$707,087.00	\$67,968.50	\$544,033.96	\$636.88	\$162,416.16	77.03



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 286	PUBLIC ADMINISTRATOR						
100-286-611100	REGULAR WAGES	\$167,486.00	\$10,102.74	\$136,900.81	\$0.00	\$30,585.19	81.74
100-286-613100	FICA	\$12,813.00	\$749.20	\$10,175.80	\$0.00	\$2,637.20	79.42
100-286-614100	RETIREMENT-LAGERS	\$26,463.00	\$1,596.24	\$21,630.42	\$0.00	\$4,832.58	81.74
100-286-617100	LIFE INSURANCE	\$227.00	\$13.20	\$171.60	\$0.00	\$55.40	75.59
100-286-617200	HEALTH INSURANCE	\$22,050.00	\$1,370.36	\$16,804.24	\$0.00	\$5,245.76	76.21
100-286-617300	DENTAL INSURANCE	\$1,386.00	\$76.24	\$991.12	\$0.00	\$394.88	71.51
100-286-617400	VISION INSURANCE	\$386.00	\$20.28	\$263.64	\$0.00	\$122.36	68.30
100-286-621100	LEGAL FEES	\$10,000.00	\$2,274.00	\$4,461.00	\$0.00	\$5,539.00	44.61
100-286-624100	POSTAGE & FREIGHT	\$1,200.00	\$0.00	\$835.81	\$0.00	\$364.19	69.65
100-286-625100	RENT & LEASES	\$275.00	\$0.00	\$194.00	\$0.00	\$81.00	70.55
100-286-626100	MAINT. & REPAIRS	\$2,000.00	\$69.21	\$1,562.11	\$0.00	\$437.89	78.11
100-286-628100	BONDS	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	100.00
100-286-631100	ADVERTISING	\$600.00	\$0.00	\$336.00	\$0.00	\$264.00	56.00
100-286-632200	CONTRACTUAL SERVICES	\$950.00	\$0.00	\$950.00	\$0.00	\$0.00	100.00
100-286-634100	TRAINING	\$4,044.00	\$496.00	\$2,695.67	\$0.00	\$1,348.33	66.66
100-286-651100	OFFICE SUPPLIES	\$3,460.73	\$0.00	\$3,278.38	\$0.00	\$182.35	94.73
100-286-651104	UNCAPITALIZED EQUIPMENT	\$500.00	\$0.00	\$447.46	\$0.00	\$52.54	89.49
100-286-652100	MILEAGE	\$3,000.00	\$201.65	\$2,621.07	\$0.00	\$378.93	87.37
100-286-653100	BOOKS & PUBLICATIONS	\$600.00	\$0.00	\$150.00	\$0.00	\$450.00	25.00
100-286-661100	MISC. OTHER	\$829.27	\$0.00	\$829.27	\$0.00	\$0.00	100.00
Total Dept.	PUBLIC ADMINISTRATOR	\$258,320.00	\$16,969.12	\$205,348.40	\$0.00	\$52,971.60	79.49



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 296	DYS DIVERSION GRANT						
100-296-611100	REGULAR WAGES	\$40,287.00	\$3,218.62	\$39,592.24	\$0.00	\$694.76	98.28
100-296-613100	FICA	\$3,082.00	\$236.70	\$2,906.60	\$0.00	\$175.40	94.31
100-296-614100	RETIREMENT-LAGERS	\$6,365.00	\$508.54	\$4,809.23	\$0.00	\$1,555.77	75.56
100-296-617100	LIFE INSURANCE	\$76.00	\$6.60	\$79.20	\$0.00	(\$3.20)	104.21
100-296-617200	HEALTH INSURANCE	\$10,261.00	\$685.18	\$8,402.12	\$0.00	\$1,858.88	81.88
100-296-617300	DENTAL INSURANCE	\$462.00	\$38.12	\$457.44	\$0.00	\$4.56	99.01
100-296-617400	VISION INSURANCE	\$128.00	\$10.14	\$121.68	\$0.00	\$6.32	95.06
100-296-632200	CONTRACTUAL SERVICES	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$0.00	100.00
100-296-661100	MISC. OTHER	\$4,020.00	\$0.00	\$4,019.75	\$0.00	\$0.25	99.99
Total Dept.	DYS DIVERSION GRANT	\$78,681.00	\$4,703.90	\$74,388.26	\$0.00	\$4,292.74	94.54



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 385	SHERIFF						
100-385-690620	TRANSFER TO LESTF	\$3,729,763.00	\$729,763.00	\$3,729,763.00	\$0.00	\$0.00	100.00
Total Dept.	SHERIFF	\$3,729,763.00	\$729,763.00	\$3,729,763.00	\$0.00	\$0.00	100.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 410	INDIGENT CARE						
100-410-632200	CONTRACTUAL SERVICES	\$2,000.00	\$0.00	\$750.00	\$0.00	\$1,250.00	37.50
Total Dept.	INDIGENT CARE	\$2,000.00	\$0.00	\$750.00	\$0.00	\$1,250.00	37.50



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 445	RECORDER OF DEEDS						
100-445-611100	REGULAR WAGES	\$292,359.00	\$22,485.56	\$279,102.34	\$0.00	\$13,256.66	95.47
100-445-613100	FICA	\$22,365.00	\$1,638.38	\$20,363.03	\$0.00	\$2,001.97	91.05
100-445-614100	RETIREMENT-LAGERS	\$46,193.00	\$3,552.72	\$43,765.45	\$0.00	\$2,427.55	94.74
100-445-617100	LIFE INSURANCE	\$432.00	\$39.60	\$452.76	\$0.00	(\$20.76)	104.81
100-445-617200	HEALTH INSURANCE	\$42,092.00	\$3,420.40	\$40,602.24	\$0.00	\$1,489.76	96.46
100-445-617300	DENTAL INSURANCE	\$2,888.00	\$228.72	\$2,668.40	\$0.00	\$219.60	92.40
100-445-617400	VISION INSURANCE	\$799.00	\$60.84	\$709.80	\$0.00	\$89.20	88.84
100-445-624100	POSTAGE & FREIGHT	\$1,000.00	\$0.00	\$635.69	\$0.00	\$364.31	63.57
100-445-625100	RENT & LEASES	\$1,800.00	\$129.46	\$1,510.15	\$0.00	\$289.85	83.90
100-445-632200	CONTRACTUAL SERVICES	\$112,342.00	\$2,036.07	\$92,546.41	\$0.00	\$19,795.59	82.38
100-445-634100	TRAINING	\$2,500.00	\$0.00	\$130.33	\$0.00	\$2,369.67	5.21
100-445-651100	OFFICE SUPPLIES	\$3,000.00	\$172.63	\$1,715.13	\$0.00	\$1,284.87	57.17
100-445-652100	MILEAGE	\$1,000.00	\$0.00	\$91.66	\$0.00	\$908.34	9.17
100-445-654100	MEMBERSHIPS	\$500.00	\$0.00	\$145.00	\$0.00	\$355.00	29.00
Total Dept.	RECORDER OF DEEDS	\$529,270.00	\$33,764.38	\$484,438.39	\$0.00	\$44,831.61	91.53



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 450	BUILDING DEPARTMENT						
100-450-611100	REGULAR WAGES	\$416,920.00	\$31,592.68	\$379,685.69	\$0.00	\$37,234.31	91.07
100-450-612100	PART-TIME WAGES	\$23,174.00	\$1,168.64	\$13,031.17	\$0.00	\$10,142.83	56.23
100-450-613100	FICA	\$33,667.00	\$2,631.52	\$28,777.54	\$0.00	\$4,889.46	85.48
100-450-614100	RETIREMENT-LAGERS	\$65,873.00	\$5,002.60	\$56,415.85	\$0.00	\$9,457.15	85.64
100-450-617100	LIFE INSURANCE	\$683.00	\$52.80	\$587.40	\$0.00	\$95.60	86.00
100-450-617200	HEALTH INSURANCE	\$83,000.00	\$7,729.46	\$87,702.72	\$0.00	(\$4,702.72)	105.67
100-450-617300	DENTAL INSURANCE	\$4,200.00	\$304.96	\$3,392.68	\$0.00	\$807.32	80.78
100-450-617400	VISION INSURANCE	\$860.00	\$81.12	\$902.46	\$0.00	(\$42.46)	104.94
100-450-624100	POSTAGE & FREIGHT	\$700.00	\$0.00	\$656.00	\$0.00	\$44.00	93.71
100-450-625200	VEHICLE LEASES	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00
100-450-626100	MAINT. & REPAIRS	\$6,000.00	\$833.52	\$3,111.10	\$0.00	\$2,888.90	51.85
100-450-632200	CONTRACTUAL SERVICES	\$10,000.00	\$157.79	\$5,073.71	\$0.00	\$4,926.29	50.74
100-450-634100	TRAINING	\$2,433.86	\$640.40	\$2,372.86	\$0.00	\$61.00	97.49
100-450-651100	OFFICE SUPPLIES	\$1,500.00	\$272.59	\$1,496.37	\$0.00	\$3.63	99.76
100-450-653100	BOOKS & PUBLICATIONS	\$1,000.00	\$0.00	\$236.50	\$0.00	\$763.50	23.65
100-450-654100	MEMBERSHIPS	\$665.90	\$0.00	\$665.90	\$0.00	\$0.00	100.00
100-450-655100	BUSINESS EXPENSE	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
100-450-656100	PRINTING & BINDING	\$2,000.00	\$0.00	\$710.70	\$0.00	\$1,289.30	35.54
100-450-657100	FUEL	\$13,000.00	\$811.36	\$10,598.97	\$0.00	\$2,401.03	81.53
100-450-661100	MISC. OTHER	\$650.24	\$0.00	\$650.24	\$0.00	\$0.00	100.00
100-450-685100	VEHICLES	\$32,495.00	\$0.00	\$32,495.00	\$0.00	\$0.00	100.00
Total Dept.	BUILDING DEPARTMENT	\$706,422.00	\$51,279.44	\$628,562.86	\$0.00	\$77,859.14	88.98



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 500	PURCHASING DEPARTMENT						
100-500-611100	REGULAR WAGES	\$93,478.00	\$7,202.99	\$89,557.45	\$0.00	\$3,920.55	95.81
100-500-613100	FICA	\$7,151.00	\$506.36	\$6,193.13	\$0.00	\$957.87	86.61
100-500-614100	RETIREMENT-LAGERS	\$14,770.00	\$1,138.07	\$14,150.08	\$0.00	\$619.92	95.80
100-500-617100	LIFE INSURANCE	\$152.00	\$13.20	\$158.40	\$0.00	(\$6.40)	104.21
100-500-617200	HEALTH INSURANCE	\$35,991.00	\$1,207.96	\$23,169.24	\$0.00	\$12,821.76	64.38
100-500-617300	DENTAL INSURANCE	\$924.00	\$76.24	\$914.88	\$0.00	\$9.12	99.01
100-500-617400	VISION INSURANCE	\$268.00	\$20.28	\$243.36	\$0.00	\$24.64	90.81
100-500-623100	TELEPHONE	\$129,000.00	\$13,380.66	\$127,714.68	\$0.00	\$1,285.32	99.00
100-500-624100	POSTAGE & FREIGHT	\$100.00	\$0.00	\$18.75	\$0.00	\$81.25	18.75
100-500-630100	UTILITIES	\$264,500.00	\$28,837.22	\$229,938.15	\$0.00	\$34,561.85	86.93
100-500-631100	ADVERTISING	\$2,000.00	\$70.00	\$1,676.00	\$0.00	\$324.00	83.80
100-500-632200	CONTRACTUAL SERVICES	\$10,000.00	\$691.18	\$10,506.76	\$0.00	(\$506.76)	105.07
100-500-634100	TRAINING	\$1,316.00	\$515.00	\$1,316.00	\$0.00	\$0.00	100.00
100-500-651100	OFFICE SUPPLIES	\$1,077.62	\$276.62	\$1,065.73	\$19.99	(\$8.10)	100.75
100-500-651104	UNCAPITALIZED EQUIPMENT	\$149.99	\$0.00	\$149.99	\$0.00	\$0.00	100.00
100-500-652100	MILEAGE	\$339.00	\$0.00	\$166.70	\$0.00	\$172.30	49.17
100-500-653100	BOOKS & PUBLICATIONS	\$125.06	\$0.00	\$125.06	\$0.00	\$0.00	100.00
100-500-654100	MEMBERSHIPS	\$400.00	\$0.00	\$370.00	\$0.00	\$30.00	92.50
100-500-655100	BUSINESS EXPENSE	\$847.33	\$370.00	\$847.33	\$0.00	\$0.00	100.00
Total Dept.	PURCHASING DEPARTMENT	\$562,589.00	\$54,305.78	\$508,281.69	\$19.99	\$54,287.32	90.35



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 510	HUMAN RESOURCE						
100-510-611100	REGULAR WAGES	\$125,000.00	\$9,576.14	\$122,370.31	\$0.00	\$2,629.69	97.90
100-510-613100	FICA	\$9,563.00	\$665.02	\$8,633.16	\$0.00	\$929.84	90.28
100-510-614100	RETIREMENT-LAGERS	\$19,750.00	\$1,513.04	\$14,255.70	\$0.00	\$5,494.30	72.18
100-510-617100	LIFE INSURANCE	\$168.00	\$13.20	\$145.20	\$0.00	\$22.80	86.43
100-510-617200	HEALTH INSURANCE	\$21,261.00	\$2,572.82	\$27,052.94	\$0.00	(\$5,791.94)	127.24
100-510-617300	DENTAL INSURANCE	\$924.00	\$76.24	\$838.64	\$0.00	\$85.36	90.76
100-510-617400	VISION INSURANCE	\$256.00	\$20.28	\$223.08	\$0.00	\$32.92	87.14
100-510-624100	POSTAGE & FREIGHT	\$250.00	\$0.00	\$190.38	\$0.00	\$59.62	76.15
100-510-626100	MAINTENANCE & REPAIRS	\$800.00	\$0.00	\$603.12	\$0.00	\$196.88	75.39
100-510-632200	CONTRACTUAL SERVICES	\$75,000.00	\$7,117.54	\$78,373.36	\$0.00	(\$3,373.36)	104.50
100-510-634100	TRAINING	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00
100-510-651100	OFFICE SUPPLIES	\$1,600.00	\$96.69	\$1,317.32	\$0.00	\$282.68	82.33
100-510-651104	UNCAPITALIZED EQUIPMENT	\$400.00	\$0.00	\$139.99	\$0.00	\$260.01	35.00
100-510-652100	MILEAGE	\$108.54	\$0.00	\$108.54	\$0.00	\$0.00	100.00
100-510-653100	BOOKS & PUBLICATIONS	\$221.46	\$0.00	\$0.00	\$0.00	\$221.46	0.00
100-510-656100	PRINTING & BINDING	\$150.00	\$17.00	\$113.69	\$0.00	\$36.31	75.79
Total Dept.	HUMAN RESOURCE	\$255,852.00	\$21,667.97	\$254,365.43	\$0.00	\$1,486.57	99.42



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 550	REGISTRATION/ELECTIO						
100-550-611100	REGULAR WAGES	\$191,016.00	\$15,186.24	\$187,743.94	\$0.00	\$3,272.06	98.29
100-550-611200	OVERTIME	\$25,000.00	\$0.00	\$1,367.98	\$0.00	\$23,632.02	5.47
100-550-612100	PART-TIME WAGES	\$25,000.00	\$0.00	\$7,718.85	\$0.00	\$17,281.15	30.88
100-550-613100	FICA	\$18,438.00	\$1,033.78	\$13,983.97	\$0.00	\$4,454.03	75.84
100-550-614100	RETIREMENT-LAGERS	\$30,180.00	\$2,399.42	\$27,861.69	\$0.00	\$2,318.31	92.32
100-550-617100	LIFE INSURANCE	\$412.00	\$26.40	\$376.20	\$0.00	\$35.80	91.31
100-550-617200	HEALTH INSURANCE	\$76,195.00	\$5,470.44	\$66,196.02	\$0.00	\$9,998.98	86.88
100-550-617300	DENTAL INSURANCE	\$2,287.00	\$152.48	\$2,172.84	\$0.00	\$114.16	95.01
100-550-617400	VISION INSURANCE	\$693.00	\$40.56	\$577.98	\$0.00	\$115.02	83.40
100-550-624100	POSTAGE & FREIGHT	\$58,000.00	\$8,026.79	\$52,734.63	\$0.00	\$5,265.37	90.92
100-550-625100	RENT & LEASES	\$32,000.00	\$1,350.00	\$21,713.95	\$0.00	\$10,286.05	67.86
100-550-626100	MAINT. & REPAIRS	\$57,730.00	\$0.00	\$44,580.00	\$0.00	\$13,150.00	77.22
100-550-631100	ADVERTISING	\$18,000.00	\$2,315.00	\$7,621.83	\$0.00	\$10,378.17	42.34
100-550-632200	CONTRACTUAL SERVICES	\$501,000.00	\$2,826.11	\$351,257.68	\$0.00	\$149,742.32	70.11
100-550-634100	TRAINING	\$12,500.00	\$0.00	\$2,206.00	\$0.00	\$10,294.00	17.65
100-550-651100	OFFICE SUPPLIES	\$30,000.00	\$5,335.98	\$26,598.40	\$443.98	\$2,957.62	90.14
100-550-651104	UNCAPITALIZED EQUIPMENT	\$15,000.00	\$2,100.06	\$5,304.48	\$0.00	\$9,695.52	35.36
100-550-652100	MILEAGE	\$12,000.00	\$218.97	\$6,548.27	\$0.00	\$5,451.73	54.57
100-550-655100	BUSINESS EXPENSE	\$20,000.00	\$0.00	\$6,638.39	\$0.00	\$13,361.61	33.19
Total Dept.	REGISTRATION/ELECTIO	\$1,125,451.00	\$46,482.23	\$833,203.10	\$443.98	\$291,803.92	74.07



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 560	UNIV OF MO EXTENSION						
100-560-625100	RENT & LEASES	\$14,400.00	\$0.00	\$9,600.00	\$0.00	\$4,800.00	66.67
100-560-632200	CONTRACTUAL SERVICES	\$135,600.00	\$23,456.47	\$122,318.89	\$0.00	\$13,281.11	90.21
Total Dept.	UNIV OF MO EXTENSION	\$150,000.00	\$23,456.47	\$131,918.89	\$0.00	\$18,081.11	87.95



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 565	PLANNING & ZONING						
100-565-611100	REGULAR WAGES	\$290,425.00	\$21,229.96	\$264,569.81	\$0.00	\$25,855.19	91.10
100-565-613100	FICA	\$22,218.00	\$1,484.59	\$18,643.68	\$0.00	\$3,574.32	83.91
100-565-614100	RETIREMENT-LAGERS	\$45,887.00	\$3,354.33	\$41,802.01	\$0.00	\$4,084.99	91.10
100-565-617100	LIFE INSURANCE	\$546.00	\$39.60	\$475.20	\$0.00	\$70.80	87.03
100-565-617200	HEALTH INSURANCE	\$83,570.00	\$6,516.00	\$71,117.24	\$0.00	\$12,452.76	85.10
100-565-617300	DENTAL INSURANCE	\$2,888.00	\$228.72	\$2,744.64	\$0.00	\$143.36	95.04
100-565-617400	VISION INSURANCE	\$735.00	\$60.84	\$730.08	\$0.00	\$4.92	99.33
100-565-624100	POSTAGE & FREIGHT	\$1,000.00	\$0.00	\$759.17	\$0.00	\$240.83	75.92
100-565-625100	RENT & LEASES	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00	100.00
100-565-626100	MAINT. & REPAIRS	\$16,050.00	\$0.00	\$15,782.00	\$0.00	\$268.00	98.33
100-565-631100	ADVERTISING	\$1,000.00	\$136.00	\$932.00	\$0.00	\$68.00	93.20
100-565-632200	CONTRACTUAL SERVICES	\$50,550.00	\$4,803.59	\$39,194.99	\$5,443.59	\$5,911.42	88.31
100-565-634100	TRAINING	\$1,100.00	\$0.00	\$400.00	\$0.00	\$700.00	36.36
100-565-651100	OFFICE SUPPLIES	\$800.00	\$258.23	\$686.56	\$0.00	\$113.44	85.82
100-565-652100	MILEAGE	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
100-565-654100	MEMBERSHIPS	\$482.00	\$0.00	\$0.00	\$0.00	\$482.00	0.00
100-565-656100	PRINTING & BINDING	\$1,000.00	\$60.09	\$513.30	\$0.00	\$486.70	51.33
100-565-657100	FUEL	\$775.00	\$0.00	\$467.77	\$0.00	\$307.23	60.36
100-565-661100	MISC. OTHER	\$6,700.00	\$329.12	\$3,195.30	\$534.82	\$2,969.88	55.67
100-565-661110	PERMIT REFUND	\$1,400.00	\$0.00	\$632.70	\$0.00	\$767.30	45.19
Total Dept.	PLANNING & ZONING	\$527,466.00	\$38,501.07	\$462,686.45	\$5,978.41	\$58,801.14	88.85



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 570	EMERGENCY MANAGEMENT						
100-570-611100	REGULAR WAGES	\$131,306.00	\$10,098.96	\$126,994.34	\$0.00	\$4,311.66	96.72
100-570-611200	OVERTIME	\$2,500.00	\$0.00	\$149.46	\$0.00	\$2,350.54	5.98
100-570-613100	FICA	\$10,236.00	\$731.30	\$9,179.02	\$0.00	\$1,056.98	89.67
100-570-614100	RETIREMENT-LAGERS	\$20,746.00	\$1,595.62	\$20,088.61	\$0.00	\$657.39	96.83
100-570-617100	LIFE INSURANCE	\$153.00	\$13.20	\$158.40	\$0.00	(\$5.40)	103.53
100-570-617200	HEALTH INSURANCE	\$20,397.00	\$1,370.36	\$20,067.94	\$0.00	\$329.06	98.39
100-570-617300	DENTAL INSURANCE	\$924.00	\$76.24	\$914.88	\$0.00	\$9.12	99.01
100-570-617400	VISION INSURANCE	\$270.00	\$20.28	\$243.36	\$0.00	\$26.64	90.13
100-570-624100	POSTAGE & FREIGHT	\$100.00	\$0.00	\$10.25	\$0.00	\$89.75	10.25
100-570-626100	MAINT. & REPAIRS	\$18,500.00	\$500.00	\$13,117.67	\$0.00	\$5,382.33	70.91
100-570-632200	CONTRACTUAL SERVICES	\$6,300.00	\$0.00	\$2,607.20	\$0.00	\$3,692.80	41.38
100-570-651100	OFFICE SUPPLIES	\$500.00	\$0.00	\$120.91	\$0.00	\$379.09	24.18
100-570-651104	UNCAPITALIZED EQUIPMENT	\$18,000.00	\$0.00	\$9,247.74	\$0.00	\$8,752.26	51.38
100-570-652100	MILEAGE	\$200.00	\$0.00	\$151.42	\$0.00	\$48.58	75.71
100-570-653100	BOOKS & PUBLICATIONS	\$645.00	\$0.00	\$160.97	\$0.00	\$484.03	24.96
100-570-654100	MEMBERSHIPS	\$650.00	\$0.00	\$439.00	\$0.00	\$211.00	67.54
100-570-655100	BUSINESS EXPENSE	\$5,875.00	\$0.00	\$3,061.08	\$0.00	\$2,813.92	52.10
100-570-656100	PRINTING & BINDING	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-570-657100	FUEL	\$2,500.00	\$103.75	\$1,906.31	\$0.00	\$593.69	76.25
100-570-660100	OTHER SUPPLIES	\$4,000.00	\$0.00	\$574.70	\$0.00	\$3,425.30	14.37
Total Dept.	EMERGENCY MANAGEMENT	\$244,302.00	\$14,509.71	\$209,193.26	\$0.00	\$35,108.74	85.63



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 571	LEPC OF EMER MANAGE						
100-571-624100	POSTAGE & FREIGHT	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
100-571-626100	MAINT. & REPAIRS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
100-571-632200	CONTRACTUAL SERVICES	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
100-571-634100	TRAINING	\$20,000.00	\$1,600.00	\$3,183.59	\$0.00	\$16,816.41	15.92
100-571-651100	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-571-651104	UNCAPITALIZED EQUIPMENT	\$3,500.00	\$0.00	\$921.26	\$0.00	\$2,578.74	26.32
100-571-652100	MILEAGE	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
100-571-653100	BOOKS & PUBLICATIONS	\$3,500.00	\$0.00	\$24.00	\$0.00	\$3,476.00	0.69
100-571-656100	PRINTING & BINDING	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
100-571-661100	MISC. OTHER	\$15,000.00	\$0.00	\$2,747.86	\$0.00	\$12,252.14	18.32
100-571-686100	OTHER EQUIPMENT	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00
Total Dept.	LEPC OF EMER MANAGE	\$60,000.00	\$1,600.00	\$6,876.71	\$0.00	\$53,123.29	11.46



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 580	INFO. TECHNOLOGY						
100-580-611100	REGULAR WAGES	\$100,000.00	\$8,153.86	\$101,515.56	\$0.00	(\$1,515.56)	101.52
100-580-613100	FICA	\$7,650.00	\$589.08	\$7,659.52	\$0.00	(\$9.52)	100.12
100-580-614100	RETIREMENT-LAGERS	\$15,800.00	\$1,288.30	\$10,950.55	\$0.00	\$4,849.45	69.31
100-580-617100	LIFE INSURANCE	\$84.00	\$6.60	\$79.20	\$0.00	\$4.80	94.29
100-580-617200	HEALTH INSURANCE	\$21,261.00	\$2,050.04	\$21,538.96	\$0.00	(\$277.96)	101.31
100-580-617300	DENTAL INSURANCE	\$462.00	\$38.12	\$457.44	\$0.00	\$4.56	99.01
100-580-617400	VISION INSURANCE	\$128.00	\$10.14	\$121.68	\$0.00	\$6.32	95.06
100-580-626100	MAINT. & REPAIRS	\$2,500.00	\$205.08	\$2,460.96	\$0.00	\$39.04	98.44
100-580-632200	CONTRACTUAL SERVICES	\$643,889.60	\$56,241.10	\$624,912.71	\$32,759.20	(\$13,782.31)	102.14
100-580-651100	OFFICE SUPPLIES	\$320.00	\$0.00	\$317.12	\$0.00	\$2.88	99.10
100-580-651104	UNCAPITALIZED EQUIPMENT	\$90,165.47	(\$21,394.33)	\$66,980.55	\$0.00	\$23,184.92	74.29
100-580-661100	MISC. OTHER	\$2,000.00	\$521.25	\$1,742.49	\$0.00	\$257.51	87.12
100-580-686100	OTHER EQUIPMENT	\$40,394.93	\$11,904.00	\$11,904.00	\$0.00	\$28,490.93	29.47
Total Dept.	INFO. TECHNOLOGY	\$924,655.00	\$59,613.24	\$850,640.74	\$32,759.20	\$41,255.06	95.54



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 585	MAINTENANCE/JANITOR						
100-585-611100	REGULAR WAGES	\$145,857.00	\$13,931.22	\$134,229.00	\$0.00	\$11,628.00	92.03
100-585-612100	PART-TIME WAGES	\$177,338.00	\$11,016.10	\$131,722.95	\$0.00	\$45,615.05	74.28
100-585-613100	FICA	\$24,724.00	\$1,889.40	\$20,149.13	\$0.00	\$4,574.87	81.50
100-585-614100	RETIREMENT-LAGERS	\$23,045.00	\$1,756.84	\$17,514.24	\$0.00	\$5,530.76	76.00
100-585-617100	LIFE INSURANCE	\$215.00	\$13.20	\$172.59	\$0.00	\$42.41	80.27
100-585-617200	HEALTH INSURANCE	\$16,836.00	\$1,370.36	\$13,296.54	\$0.00	\$3,539.46	78.98
100-585-617300	DENTAL INSURANCE	\$1,371.00	\$76.24	\$1,143.60	\$0.00	\$227.40	83.41
100-585-617400	VISION INSURANCE	\$403.00	\$20.28	\$304.20	\$0.00	\$98.80	75.48
100-585-626100	MAINT. & REPAIRS	\$88,563.00	\$6,447.50	\$72,702.08	\$2,912.74	\$12,948.18	85.38
100-585-631100	ADVERTISING	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-585-632200	CONTRACTUAL SERVICES	\$64,437.00	\$535.50	\$59,710.21	\$5,851.80	(\$1,125.01)	101.75
100-585-651100	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
100-585-651104	UNCAPITALIZED EQUIPMENT	\$3,000.00	\$0.00	\$1,286.57	\$0.00	\$1,713.43	42.89
100-585-657100	FUEL	\$3,000.00	\$0.00	\$955.90	\$0.00	\$2,044.10	31.86
100-585-658100	JANITOR SUPPLIES	\$15,000.00	\$211.34	\$13,012.62	\$0.00	\$1,987.38	86.75
100-585-660100	OTHER SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
100-585-661100	MISC. OTHER	\$1,500.00	\$0.00	\$983.44	\$0.00	\$516.56	65.56
Total Dept.	MAINTENANCE/JANITOR	\$568,289.00	\$37,267.98	\$467,183.07	\$8,764.54	\$92,341.39	83.75



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 595	FR CO SOIL/WATER CON						
100-595-632200	CONTRACTUAL SERVICES	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	100.00
Total Dept.	FR CO SOIL/WATER CON	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	100.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 596	MISCELLANEOUS						
100-596-617500	FLEX SPENDING	\$5,500.00	\$292.50	\$2,951.00	\$0.00	\$2,549.00	53.65
100-596-629100	OTHER PROF. SERVICES	\$129,700.00	\$1,575.00	\$128,809.04	\$375.00	\$515.96	99.60
100-596-632200	CONTRACTUAL SERVICES	\$40,000.00	\$575.00	\$30,987.96	\$0.00	\$9,012.04	77.47
100-596-661100	MISC. OTHER	\$70,000.00	\$1,145.00	\$57,729.34	\$1,800.00	\$10,470.66	85.04
100-596-661150	VET HALL MISC/REC MANGT	\$3,769.00	\$1,965.95	\$1,965.95	\$0.00	\$1,803.05	52.16
100-596-690200	TRANSFER TO ROAD & BRIDGE	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	100.00
100-596-690450	TRANSFER TO OFC BLDG FUND	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$0.00	100.00
100-596-696800	COST OF ISSUANCE	\$0.00	\$450,000.00	\$450,000.00	\$0.00	(\$450,000.00)	0.00
Total Dept.	MISCELLANEOUS	\$503,969.00	\$460,553.45	\$927,443.29	\$2,175.00	(\$425,649.29)	184.46



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 597	CAPITAL IMPROVEMENTS						
100-597-671100	PRINCIPAL	\$361,000.00	\$0.00	\$361,000.00	\$0.00	\$0.00	100.00
100-597-672100	INTEREST EXPENSE	\$122,754.00	\$0.00	\$122,754.26	\$0.00	(\$0.26)	100.00
Total Dept.	CAPITAL IMPROVEMENTS	\$483,754.00	\$0.00	\$483,754.26	\$0.00	(\$0.26)	100.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 641	MEDICAL EXAMINER						
100-641-632200	CONTRACTUAL SERVICES	\$465,000.00	\$0.00	\$465,000.00	\$0.00	\$0.00	100.00
Total Dept.	MEDICAL EXAMINER	\$465,000.00	\$0.00	\$465,000.00	\$0.00	\$0.00	100.00
Total Fund	GENERAL FUND	\$24,481,656.00	\$2,066,421.16	\$16,097,256.86	\$60,393.88	\$8,324,005.26	66.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

EMERGENCY FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 150	EMERGENCY FUND						
150-150-632200	CONTRACTUAL SERVICES	\$3,289,074.00	\$0.00	\$0.00	\$0.00	\$3,289,074.00	0.00
Total Dept.	EMERGENCY FUND	\$3,289,074.00	\$0.00	\$0.00	\$0.00	\$3,289,074.00	0.00
Total Fund	EMERGENCY FUND	\$3,289,074.00	\$0.00	\$0.00	\$0.00	\$3,289,074.00	0.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

OPIOID SETTLEMENT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 175	OPIOID SETTLEMENTS						
175-175-632175	OPIOID SETTLEMENT EXPENSES	\$295,000.00	\$0.00	\$250,830.73	\$0.00	\$44,169.27	85.03
175-175-690611	TRANSFER TO TREATMENT COURT FUND	\$0.00	\$0.00	\$95,416.00	\$0.00	(\$95,416.00)	0.00
Total Dept.	OPIOID SETTLEMENTS	\$295,000.00	\$0.00	\$346,246.73	\$0.00	(\$51,246.73)	117.37
Total Fund	OPIOID SETTLEMENT FUND	\$295,000.00	\$0.00	\$346,246.73	\$0.00	(\$51,246.73)	117.37



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ROAD & BRIDGE FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 627	HIGHWAY ADMINISTRATO						
200-627-611100	REGULAR WAGES	\$398,588.00	\$30,804.89	\$383,132.03	\$0.00	\$15,455.97	96.12
200-627-613100	FICA	\$30,492.00	\$2,244.06	\$28,043.29	\$0.00	\$2,448.71	91.97
200-627-614100	RETIREMENT-LAGERS	\$62,977.00	\$4,867.20	\$60,535.27	\$0.00	\$2,441.73	96.12
200-627-617100	LIFE INSURANCE	\$473.00	\$35.64	\$427.68	\$0.00	\$45.32	90.42
200-627-617200	HEALTH INSURANCE	\$55,000.00	\$5,836.32	\$61,946.92	\$0.00	(\$6,946.92)	112.63
200-627-617300	DENTAL INSURANCE	\$2,800.00	\$228.72	\$2,744.64	\$0.00	\$55.36	98.02
200-627-617400	VISION INSURANCE	\$840.00	\$60.84	\$730.08	\$0.00	\$109.92	86.91
200-627-623100	TELEPHONE	\$6,200.00	\$453.58	\$4,899.38	\$232.31	\$1,068.31	82.77
200-627-624100	POSTAGE & FREIGHT	\$300.00	\$0.00	\$69.59	\$0.00	\$230.41	23.20
200-627-626100	MAINT. & REPAIRS	\$1,150.00	\$128.79	\$847.75	\$0.00	\$302.25	73.72
200-627-632200	CONTRACTUAL SERVICES	\$25,000.00	\$1,780.20	\$19,582.20	\$0.00	\$5,417.80	78.33
200-627-651100	OFFICE SUPPLIES	\$2,000.00	\$0.00	\$1,742.98	\$0.00	\$257.02	87.15
200-627-651104	UNCAPITALIZED EQUIPMENT	\$650.00	\$0.00	\$192.62	\$0.00	\$457.38	29.63
200-627-653100	BOOKS & PUBLICATIONS	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
200-627-661100	MISC. OTHER	\$3,500.00	\$142.59	\$1,206.23	\$0.00	\$2,293.77	34.46
200-627-697300	CONSULTANT FEES	\$24,000.00	\$1,931.25	\$3,726.25	\$0.00	\$20,273.75	15.53
Total Dept.	HIGHWAY ADMINISTRATO	\$614,220.00	\$48,514.08	\$569,826.91	\$232.31	\$44,160.78	92.81



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ROAD & BRIDGE FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 901	R & B OPERATING						
200-901-611100	REGULAR WAGES	\$2,559,233.00	\$207,687.54	\$2,460,828.59	\$0.00	\$98,404.41	96.15
200-901-611200	OVERTIME	\$15,000.00	\$968.14	\$2,419.70	\$0.00	\$12,580.30	16.13
200-901-612100	PART-TIME WAGES	\$55,000.00	\$1,517.51	\$35,459.00	\$0.00	\$19,541.00	64.47
200-901-613100	FICA	\$201,136.00	\$15,204.67	\$180,795.11	\$0.00	\$20,340.89	89.89
200-901-614100	RETIREMENT-LAGERS	\$389,126.00	\$31,761.59	\$359,914.26	\$0.00	\$29,211.74	92.49
200-901-615100	UNEMPLOYMENT	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
200-901-616100	WORKMAN'S COMP	\$250,000.00	\$0.00	\$147,190.00	\$0.00	\$102,810.00	58.88
200-901-617100	LIFE INSURANCE	\$4,000.00	\$336.60	\$4,053.56	\$0.00	(\$53.56)	101.34
200-901-617200	HEALTH INSURANCE	\$580,000.00	\$50,110.96	\$591,070.86	\$0.00	(\$11,070.86)	101.91
200-901-617201	INSURANCE CONTINGENCY	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0.00
200-901-617300	DENTAL INSURANCE	\$25,000.00	\$1,944.12	\$23,443.80	\$0.00	\$1,556.20	93.78
200-901-617400	VISION INSURANCE	\$7,000.00	\$517.14	\$6,236.10	\$0.00	\$763.90	89.09
200-901-623100	TELEPHONE	\$6,800.00	\$159.99	\$4,921.44	\$0.00	\$1,878.56	72.37
200-901-625200	VEHICLE LEASES	\$160,000.00	\$11,826.13	\$60,063.51	\$0.00	\$99,936.49	37.54
200-901-626104	MAINT. & REPAIRS-BLDG/GRNDS	\$5,000.00	\$1,907.20	\$2,669.47	\$0.00	\$2,330.53	53.39
200-901-632200	CONTRACTUAL SERVICES	\$15,539.00	\$729.04	\$11,243.19	\$0.00	\$4,295.81	72.35
200-901-634100	TRAINING	\$5,500.00	\$0.00	\$758.15	\$0.00	\$4,741.85	13.78
200-901-651104	UNCAPITALIZED EQUIPMENT	\$30,000.00	\$399.99	\$23,111.95	\$250.00	\$6,638.05	77.87
200-901-659100	UNIFORMS	\$48,000.00	\$2,504.47	\$29,591.53	\$3,000.00	\$15,408.47	67.90
200-901-659500	HIGHWAY EMPLOYEE REIMB	\$17,300.00	\$800.00	\$13,269.57	\$0.00	\$4,030.43	76.70
200-901-661100	MISC. OTHER	\$41,000.00	\$1,829.47	\$35,610.72	\$200.00	\$5,189.28	87.34
200-901-671100	PRINCIPAL	\$1,083,000.00	\$0.00	\$1,083,000.00	\$0.00	\$0.00	100.00
200-901-672100	INTEREST EXPENSE	\$368,263.00	\$0.00	\$368,262.74	\$0.00	\$0.26	100.00
200-901-681120	FEDERAL LAND ACQUISITION	\$25,000.00	\$0.00	\$6,375.00	\$0.00	\$18,625.00	25.50
200-901-682100	BUILDINGS	\$750,000.00	\$68,744.03	\$77,021.69	\$0.00	\$672,978.31	10.27
200-901-686100	OTHER EQUIPMENT	\$1,100,000.00	\$0.00	\$252,920.24	\$0.00	\$847,079.76	22.99
200-901-690100	TRANSFER TO GENERAL FUND	\$485,539.00	\$485,539.00	\$485,539.00	\$0.00	\$0.00	100.00
200-901-690201	TRANSFER TO TRANS COMMITTEE GRANT PROGRAM FUND	\$400,925.00	\$0.00	\$416,741.78	\$0.00	(\$15,816.78)	103.95
200-901-692100	ROCK-WEST	\$536,000.00	\$31,502.19	\$235,385.74	\$35,000.00	\$265,614.26	50.45
200-901-692101	ROCK-EAST	\$230,000.00	\$10,192.68	\$141,292.21	\$10,000.00	\$78,707.79	65.78
200-901-692110	PEA GRAVEL-WEST	\$156,000.00	\$0.00	\$147,690.34	\$0.00	\$8,309.66	94.67
200-901-692111	PEA GRAVEL-EAST	\$120,000.00	\$54,943.70	\$113,065.00	\$0.00	\$6,935.00	94.22
200-901-692200	ASPHALT PATCHING-WEST	\$600,000.00	\$11,792.43	\$464,419.59	\$0.00	\$135,580.41	77.40
200-901-692201	ASPHALT PATCHING-EAST	\$775,000.00	\$54,392.37	\$723,970.21	\$0.00	\$51,029.79	93.42



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ROAD & BRIDGE FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 901	R & B OPERATING						
200-901-692300	LIQUID ASPHALT-WEST	\$700,000.00	\$0.00	\$519,485.61	\$0.00	\$180,514.39	74.21
200-901-692301	LIQUID ASPHALT-EAST	\$370,000.00	\$0.00	\$195,186.67	\$0.00	\$174,813.33	52.75
200-901-692400	HERBICIDE	\$15,000.00	\$0.00	\$11,381.25	\$0.00	\$3,618.75	75.88
200-901-692500	SALT	\$340,000.00	\$0.00	\$54,354.05	\$0.00	\$285,645.95	15.99
200-901-692600	STRIPING	\$250,000.00	\$0.00	\$174,022.74	\$0.00	\$75,977.26	69.61
200-901-692700	CULVERTS	\$135,000.00	\$0.00	\$128,528.84	\$0.00	\$6,471.16	95.21
200-901-692800	MISC ROAD REPAIRS	\$34,000.00	\$439.75	\$26,412.22	\$975.00	\$6,612.78	80.55
200-901-692900	CONTRACT SERV-MAINTENANCE	\$20,000.00	\$1,240.00	\$1,240.00	\$0.00	\$18,760.00	6.20
200-901-693100	REGULAR OPERATIONS BRIDGE	\$20,000.00	\$0.00	\$9,025.13	\$0.00	\$10,974.87	45.13
200-901-693900	CONTRACT SERV-BRIDGE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
200-901-694100	FUEL	\$648,500.00	\$45,898.78	\$430,793.64	\$40,000.00	\$177,706.36	72.60
200-901-694200	TIRES	\$90,000.00	\$648.00	\$67,091.88	\$700.00	\$22,208.12	75.32
200-901-694500	CUTTING EDGES	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00
200-901-695100	EQUIP REPAIR/MAINT	\$560,000.00	\$26,462.02	\$503,060.78	\$50,243.38	\$6,695.84	98.80
200-901-695200	EQUIPMENT RENTAL	\$19,000.00	\$0.00	\$7,637.00	\$0.00	\$11,363.00	40.19
200-901-696010	R&B RTE 47 STUDY FEES	\$975,815.00	\$0.00	\$42,706.72	\$0.00	\$933,108.28	4.38
200-901-696100	SIGN SUPPLIES	\$59,000.00	\$466.44	\$45,413.42	\$13,252.23	\$334.35	99.43
200-901-696200	TOOLS	\$4,300.00	\$69.73	\$3,927.74	\$0.00	\$372.26	91.34
200-901-696300	HWY GARAGE UTILITIES	\$50,300.00	\$4,180.51	\$29,651.32	\$1,524.22	\$19,124.46	61.98
200-901-696500	RADIO MAINTENANCE	\$11,800.00	\$3,997.50	\$7,108.05	\$2,262.50	\$2,429.45	79.41
200-901-696600	MISC GENL EXPENSES	\$63,125.00	\$890.87	\$60,583.40	\$912.20	\$1,629.40	97.42
200-901-696700	INSURANCE	\$184,000.00	\$0.00	\$176,511.93	\$0.00	\$7,488.07	95.93
200-901-697200	HOT MIX OVERLAYS	\$2,126,100.00	\$932,395.00	\$1,761,650.51	\$0.00	\$364,449.49	82.86
200-901-697300	CONSULTANT FEES	\$60,000.00	\$0.00	\$4,830.00	\$0.00	\$55,170.00	8.05
200-901-697400	COUNTY BRIDGE PROJECTS	\$30,000.00	\$0.00	\$1,958.31	\$0.00	\$28,041.69	6.53
200-901-697600	FEDERAL BRIDGE PROGRAMS	\$1,670,000.00	\$377,951.53	\$1,519,340.18	\$23,387.40	\$127,272.42	92.38
200-901-697610	FEDERAL BRIDGE CONSULTING	\$500,000.00	\$71,603.18	\$431,165.06	\$0.00	\$68,834.94	86.23
Total Dept.	R & B OPERATING	\$20,174,301.00	\$2,513,554.27	\$14,721,400.50	\$181,706.93	\$5,271,193.57	73.87
Total Fund	ROAD & BRIDGE FUND	\$20,788,521.00	\$2,562,068.35	\$15,291,227.41	\$181,939.24	\$5,315,354.35	74.43



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

TRANS COMMITTEE GRANT PROGRAM FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 201	TRANSPORTATION COMMITTEE GRANT PROGRAM						
201-201-641300	TRANS COMMITTEE GRANT PROGRAM EXP	\$530,000.00	\$0.00	\$273,500.00	\$0.00	\$256,500.00	51.60
Total Dept.	TRANSPORTATION COMMITTEE GRANT PROGRAM	\$530,000.00	\$0.00	\$273,500.00	\$0.00	\$256,500.00	51.60
Total Fund	TRANS COMMITTEE GRANT PROGRAM FUND	\$530,000.00	\$0.00	\$273,500.00	\$0.00	\$256,500.00	51.60



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ASSESSMENT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 204	REAL ESTATE						
300-204-611100	REGULAR WAGES	\$745,054.00	\$52,924.19	\$671,582.69	\$0.00	\$73,471.31	90.14
300-204-612100	PART-TIME WAGES	\$20,406.00	\$58.43	\$2,200.84	\$0.00	\$18,205.16	10.79
300-204-613100	FICA	\$61,031.00	\$3,760.06	\$47,981.30	\$0.00	\$13,049.70	78.62
300-204-614100	RETIREMENT-LAGERS	\$122,827.00	\$8,362.03	\$99,146.96	\$0.00	\$23,680.04	80.72
300-204-617100	LIFE INSURANCE	\$1,264.00	\$99.00	\$1,197.90	\$0.00	\$66.10	94.77
300-204-617200	HEALTH INSURANCE	\$162,334.00	\$13,199.90	\$156,334.50	\$0.00	\$5,999.50	96.30
300-204-617300	DENTAL INSURANCE	\$6,967.00	\$571.80	\$6,918.78	\$0.00	\$48.22	99.31
300-204-617400	VISION INSURANCE	\$1,928.00	\$152.10	\$1,840.41	\$0.00	\$87.59	95.46
300-204-623100	TELEPHONE	\$9,000.00	\$650.69	\$6,919.17	\$0.00	\$2,080.83	76.88
300-204-624100	POSTAGE & FREIGHT	\$55,400.00	\$26,189.00	\$36,509.00	\$0.00	\$18,891.00	65.90
300-204-626100	MAINT. & REPAIRS	\$15,700.00	\$1,158.38	\$5,408.36	\$0.00	\$10,291.64	34.45
300-204-629100	OTHER PROF. SERVICES	\$94,600.00	\$2,480.00	\$57,347.80	\$0.00	\$37,252.20	60.62
300-204-632200	CONTRACTUAL SERVICES	\$18,000.00	\$137.91	\$9,133.29	\$0.00	\$8,866.71	50.74
300-204-634100	TRAINING	\$13,000.00	\$1,017.12	\$6,504.72	\$0.00	\$6,495.28	50.04
300-204-651100	OFFICE SUPPLIES	\$2,700.00	\$122.68	\$2,219.26	\$0.00	\$480.74	82.19
300-204-651104	UNCAPITALIZED EQUIPMENT	\$5,500.00	\$0.00	\$4,920.42	\$0.00	\$579.58	89.46
300-204-652100	MILEAGE	\$18,900.00	\$504.38	\$8,296.60	\$290.78	\$10,312.62	45.44
300-204-653100	BOOKS & PUBLICATIONS	\$8,000.00	\$0.00	\$2,236.07	\$0.00	\$5,763.93	27.95
300-204-654100	MEMBERSHIPS	\$1,050.00	\$0.00	\$0.00	\$0.00	\$1,050.00	0.00
300-204-655100	BUSINESS EXPENSE	\$1,280.00	\$30.00	\$216.88	\$0.00	\$1,063.12	16.94
300-204-656100	PRINTING & BINDING	\$25,300.00	\$0.00	\$18,491.91	\$0.00	\$6,808.09	73.09
300-204-685100	VEHICLES	\$33,000.00	\$0.00	\$32,495.00	\$0.00	\$505.00	98.47
Total Dept.	REAL ESTATE	\$1,423,241.00	\$111,417.67	\$1,177,901.86	\$290.78	\$245,048.36	82.78
Total Fund	ASSESSMENT FUND	\$1,423,241.00	\$111,417.67	\$1,177,901.86	\$290.78	\$245,048.36	82.78



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

CAPITAL IMPR FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 317	JAIL IMPROVEMENTS						
400-317-632200	CONTRACTUAL SERVICES	\$25,000.00	\$6,844.06	\$6,844.06	\$0.00	\$18,155.94	27.38
400-317-686100	OTHER EQUIPMENT	\$60,000.00	\$0.00	\$24,609.43	\$0.00	\$35,390.57	41.02
Total Dept.	JAIL IMPROVEMENTS	\$85,000.00	\$6,844.06	\$31,453.49	\$0.00	\$53,546.51	37.00
Total Fund	CAPITAL IMPR FUND	\$85,000.00	\$6,844.06	\$31,453.49	\$0.00	\$53,546.51	37.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

BUILDING FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 320	OFFICE BUILDING FUND						
450-320-632200	CONTRACTUAL SERVICES	\$2,000.00	\$0.00	\$330.00	\$0.00	\$1,670.00	16.50
450-320-671100	PRINCIPAL	\$456,000.00	\$0.00	\$456,000.00	\$0.00	\$0.00	100.00
450-320-672100	INTEREST EXPENSE	\$155,058.00	\$0.00	\$155,058.00	\$0.00	\$0.00	100.00
Total Dept.	OFFICE BUILDING FUND	\$613,058.00	\$0.00	\$611,388.00	\$0.00	\$1,670.00	99.73
Total Fund	BUILDING FUND	\$613,058.00	\$0.00	\$611,388.00	\$0.00	\$1,670.00	99.73



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

AMERICAN RESCUE PLAN FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 495	AMERICAN RESCUE PLAN						
495-495-641400	ARPA EXPENSES - RESTRICTED FUNDS	\$6,689,400.00	\$128,395.43	\$4,699,663.47	\$0.00	\$1,989,736.53	70.26
495-495-690100	TRANSFER TO GENERAL FUND	\$0.00	\$1,383,063.00	\$1,383,063.00	\$0.00	(\$1,383,063.00)	0.00
495-495-690640	TRANSFER TO COUNTY 911 FUND	\$1,200,000.00	\$0.00	\$1,200,000.00	\$0.00	\$0.00	100.00
495-495-696640	AMERICAN RESCUE PLAN EXPENSES	\$5,260,024.00	\$291,878.62	\$1,266,825.20	\$147,975.97	\$3,845,222.83	26.90
495-495-696641	PUBLIC SAFETY EXPENSES	\$456,267.00	\$0.00	\$12,959.75	\$443,033.58	\$273.67	99.94
Total Dept.	AMERICAN RESCUE PLAN	\$13,605,691.00	\$1,803,337.05	\$8,562,511.42	\$591,009.55	\$4,452,170.03	67.28
Total Fund	AMERICAN RESCUE PLAN FUND	\$13,605,691.00	\$1,803,337.05	\$8,562,511.42	\$591,009.55	\$4,452,170.03	67.28



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ELECT EQUIP REPLACE FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 551	HAVA SERVICES						
575-551-651100	OFFICE SUPPLIES	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
575-551-651104	UNCAPITALIZED EQUIPMENT	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
Total Dept.	HAVA SERVICES	\$55,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00	0.00
Total Fund	ELECT EQUIP REPLACE FUND	\$55,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00	0.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF TRAIN FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 750	LAW ENFORCE TRAINING						
600-750-632200	CONTRACTUAL SERVICES	\$5,500.00	\$0.00	\$5,000.00	\$0.00	\$500.00	90.91
600-750-634100	TRAINING	\$25,000.00	\$1,379.34	\$5,018.25	\$0.00	\$19,981.75	20.07
Total Dept.	LAW ENFORCE TRAINING	\$30,500.00	\$1,379.34	\$10,018.25	\$0.00	\$20,481.75	32.85
Total Fund	LAW ENF TRAIN FUND	\$30,500.00	\$1,379.34	\$10,018.25	\$0.00	\$20,481.75	32.85



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

FAMILY SERV & JUSTIC

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 010	FAMILY SERV & JUSTIC						
610-010-632200	CONTRACTUAL SERVICES	\$20,000.00	\$888.00	\$3,199.00	\$0.00	\$16,801.00	16.00
Total Dept.	FAMILY SERV & JUSTIC	\$20,000.00	\$888.00	\$3,199.00	\$0.00	\$16,801.00	16.00
Total Fund	FAMILY SERV & JUSTIC	\$20,000.00	\$888.00	\$3,199.00	\$0.00	\$16,801.00	16.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

TREATMENT COURT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 254	TREATMENT COURT						
611-254-612100	PART-TIME WAGES	\$0.00	\$1,780.20	\$10,206.70	\$0.00	(\$10,206.70)	0.00
611-254-613100	FICA	\$0.00	\$136.18	\$780.82	\$0.00	(\$780.82)	0.00
611-254-632200	TREATMENT COURT CONTRACTUAL SERV	\$17,998.00	\$5,691.68	\$72,320.93	\$0.00	(\$54,322.93)	401.83
611-254-633100	TREATMENT COURT MEDICAL	\$5,000.00	\$4,012.00	\$4,112.00	\$0.00	\$888.00	82.24
611-254-634100	TREATMENT COURT TRAINING	\$29,800.00	\$0.00	\$21,513.05	\$0.00	\$8,286.95	72.19
611-254-651104	UNCAPITALIZED EQUIPMENT	\$2,002.00	\$0.00	\$1,919.84	\$0.00	\$82.16	95.90
611-254-653100	TREATMENT COURT BOOKS & PUBLICATIONS	\$500.00	\$0.00	\$1,959.00	\$0.00	(\$1,459.00)	391.80
611-254-656100	TREATMENT COURT PRINTING & BINDING	\$300.00	\$0.00	\$304.00	\$0.00	(\$4.00)	101.33
611-254-660100	TREATMENT COURT OTHER SUPPLIES	\$2,000.00	\$0.00	\$2,951.20	\$0.00	(\$951.20)	147.56
611-254-661100	TREATMENT COURT MISC OTHER	\$12,500.00	\$3,217.20	\$11,171.65	\$0.00	\$1,328.35	89.37
611-254-661120	TREATMENT COURT REFUNDS	\$500.00	\$0.00	\$400.00	\$0.00	\$100.00	80.00
Total Dept.	TREATMENT COURT	\$70,600.00	\$14,837.26	\$127,639.19	\$0.00	(\$57,039.19)	180.79
Total Fund	TREATMENT COURT FUND	\$70,600.00	\$14,837.26	\$127,639.19	\$0.00	(\$57,039.19)	180.79



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENFORCEMENT RESTITUTION

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 615	LAW ENFORCEMENT RESTITUTION						
615-615-651104	UNCAPITALIZED EQUIPMENT	\$30,000.00	\$0.00	\$10,280.29	\$827.00	\$18,892.71	37.02
615-615-661100	MISC. OTHER	\$5,000.00	\$0.00	\$900.00	\$0.00	\$4,100.00	18.00
Total Dept.	LAW ENFORCEMENT RESTITUTION	\$35,000.00	\$0.00	\$11,180.29	\$827.00	\$22,992.71	34.31
Total Fund	LAW ENFORCEMENT RESTITUTION	\$35,000.00	\$0.00	\$11,180.29	\$827.00	\$22,992.71	34.31



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

DOJ EQUITABLE SHARING FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 616	DOJ EQUITABLE SHARING						
616-616-626100	MAINT & REPAIRS	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
616-616-634100	TRAINING	\$6,800.00	\$0.00	\$1,535.51	\$0.00	\$5,264.49	22.58
616-616-661100	MISC OTHER	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
616-616-686100	OTHER EQUIPMENT	\$15,000.00	\$0.00	\$11,999.00	\$0.00	\$3,001.00	79.99
Total Dept.	DOJ EQUITABLE SHARING	\$51,800.00	\$0.00	\$13,534.51	\$0.00	\$38,265.49	26.13
Total Fund	DOJ EQUITABLE SHARING FUND	\$51,800.00	\$0.00	\$13,534.51	\$0.00	\$38,265.49	26.13



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 020	LAW ENF GRANT EXPEND						
620-020-611100	REGULAR WAGES	\$204,700.00	\$8,331.20	\$192,248.90	\$0.00	\$12,451.10	93.92
620-020-611200	OVERTIME	\$33,000.00	\$2,506.68	\$25,318.38	\$0.00	\$7,681.62	76.72
620-020-613100	FICA	\$17,802.00	\$808.28	\$16,828.84	\$0.00	\$973.16	94.53
620-020-614100	RETIREMENT-LAGERS	\$43,748.00	\$2,037.52	\$43,015.44	\$0.00	\$732.56	98.33
620-020-617100	LIFE INSURANCE	\$240.00	\$9.90	\$207.90	\$0.00	\$32.10	86.63
620-020-617200	HEALTH INSURANCE	\$31,071.00	\$946.57	\$29,232.85	\$0.00	\$1,838.15	94.08
620-020-617300	DENTAL INSURANCE	\$3,402.00	\$57.18	\$1,200.78	\$0.00	\$2,201.22	35.30
620-020-617400	VISION INSURANCE	\$971.00	\$15.21	\$319.41	\$0.00	\$651.59	32.89
620-020-623100	TELEPHONE	\$17,000.00	\$1,174.51	\$12,487.46	\$0.00	\$4,512.54	73.46
620-020-632200	CONTRACTUAL SERVICES	\$36,640.00	\$1,496.68	\$22,964.04	\$0.00	\$13,675.96	62.67
620-020-634100	TRAINING	\$15,000.00	\$0.00	\$8,366.34	\$0.00	\$6,633.66	55.78
620-020-651104	UNCAPITALIZED EQUIPMENT	\$15,000.00	\$0.00	\$14,810.15	\$0.00	\$189.85	98.73
620-020-657100	FUEL	\$38,400.00	\$2,195.92	\$26,682.19	\$0.00	\$11,717.81	69.48
620-020-661100	MISC. OTHER	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
620-020-686100	OTHER EQUIPMENT	\$10,000.00	\$0.00	\$7,060.00	\$0.00	\$2,940.00	70.60
Total Dept.	LAW ENF GRANT EXPEND	\$468,974.00	\$19,579.65	\$400,742.68	\$0.00	\$68,231.32	85.45



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 142	EMERGENCY RESERVE						
620-142-632200	CONTRACTUAL SERVICES	\$1,938,542.00	\$0.00	\$0.00	\$0.00	\$1,938,542.00	0.00
Total Dept.	EMERGENCY RESERVE	\$1,938,542.00	\$0.00	\$0.00	\$0.00	\$1,938,542.00	0.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 385	SHERIFF						
620-385-61100	REGULAR WAGES	\$6,765,000.00	\$501,102.89	\$6,186,263.66	\$0.00	\$578,736.34	91.45
620-385-61200	OVERTIME	\$457,520.00	\$29,272.03	\$408,939.90	\$0.00	\$48,580.10	89.38
620-385-612100	PART-TIME WAGES	\$76,920.00	\$2,659.64	\$48,409.88	\$0.00	\$28,510.12	62.94
620-385-613100	FICA	\$583,715.00	\$38,809.52	\$511,005.19	\$0.00	\$72,709.81	87.54
620-385-614100	RETIREMENT-LAGERS	\$1,420,027.00	\$98,171.36	\$1,279,048.53	\$0.00	\$140,978.47	90.07
620-385-615100	UNEMPLOYMENT	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
620-385-616100	WORKMAN'S COMP	\$218,228.00	\$0.00	\$156,326.00	\$0.00	\$61,902.00	71.63
620-385-617100	LIFE INSURANCE	\$8,518.00	\$612.48	\$7,382.76	\$0.00	\$1,135.24	86.67
620-385-617200	HEALTH INSURANCE	\$1,212,953.00	\$103,012.27	\$1,099,026.55	\$0.00	\$113,926.45	90.61
620-385-617201	INSURANCE CONTINGENCY	\$138,000.00	\$0.00	\$0.00	\$0.00	\$138,000.00	0.00
620-385-617300	DENTAL INSURANCE	\$46,809.00	\$3,564.22	\$42,961.24	\$0.00	\$3,847.76	91.78
620-385-617400	VISION INSURANCE	\$14,118.00	\$948.09	\$11,427.78	\$0.00	\$2,690.22	80.94
620-385-618150	RETENTION COMPENSATION	\$430,816.00	\$0.00	\$430,815.30	\$0.00	\$0.70	100.00
620-385-623100	TELEPHONE	\$92,000.00	\$5,106.61	\$58,619.10	\$0.00	\$33,380.90	63.72
620-385-624100	POSTAGE & FREIGHT	\$6,000.00	\$68.14	\$4,208.67	\$0.00	\$1,791.33	70.14
620-385-625100	RENT & LEASES	\$177,000.00	\$24,798.08	\$149,909.84	\$0.00	\$27,090.16	84.69
620-385-626100	MAINT. & REPAIRS	\$190,000.00	\$17,829.21	\$162,290.26	\$8,007.75	\$19,701.99	89.63
620-385-627100	INSURANCE	\$325,800.00	\$5,086.40	\$295,983.45	\$0.00	\$29,816.55	90.85
620-385-628100	BONDS	\$1,000.00	\$0.00	\$850.00	\$0.00	\$150.00	85.00
620-385-629100	OTHER PROF. SERVICES	\$53,400.00	\$1,994.42	\$21,191.16	\$10,660.00	\$21,548.84	59.65
620-385-630100	UTILITIES	\$180,000.00	\$39,317.21	\$124,474.79	\$253.64	\$55,271.57	69.29
620-385-632200	CONTRACTUAL SERVICES	\$316,670.00	\$2,169.13	\$175,610.92	\$0.00	\$141,059.08	55.46
620-385-634100	TRAINING	\$103,422.00	\$145.98	\$61,154.92	\$1,524.80	\$40,742.28	60.61
620-385-651100	OFFICE SUPPLIES	\$24,500.00	\$2,296.29	\$12,622.37	\$33.59	\$11,844.04	51.66
620-385-651102	AMMUNITION	\$111,200.00	\$0.00	\$44,308.61	\$0.00	\$66,891.39	39.85
620-385-651103	SOFTWARE	\$33,834.00	\$0.00	\$12,221.43	\$576.00	\$21,036.57	37.82
620-385-651104	UNCAPITALIZED EQUIPMENT	\$257,270.00	\$12,476.28	\$117,315.04	\$2,522.62	\$137,432.34	46.58
620-385-653100	BOOKS & PUBLICATIONS	\$5,500.00	\$0.00	\$1,080.35	\$0.00	\$4,419.65	19.64
620-385-654100	MEMBERSHIPS	\$9,000.00	\$0.00	\$4,262.35	\$0.00	\$4,737.65	47.36
620-385-656100	PRINTING & BINDING	\$7,500.00	\$0.00	\$1,403.62	\$0.00	\$6,096.38	18.71
620-385-657100	FUEL	\$340,000.00	\$18,971.17	\$288,484.51	\$0.00	\$51,515.49	84.85
620-385-659100	UNIFORMS	\$75,000.00	\$10,839.81	\$46,163.97	\$569.00	\$28,267.03	62.31
620-385-660100	OTHER SUPPLIES	\$41,300.00	\$886.95	\$32,822.90	\$103.50	\$8,373.60	79.72
620-385-661100	MISC. OTHER	\$18,500.00	\$1,213.48	\$8,882.30	\$734.40	\$8,883.30	51.98
620-385-685100	VEHICLES	\$900,000.00	\$18,502.38	\$425,219.65	\$0.00	\$474,780.35	47.25



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 385	SHERIFF						
620-385-686100	OTHER EQUIPMENT	\$10,860.00	\$0.00	\$5,660.00	\$0.00	\$5,200.00	52.12
Total Dept.	SHERIFF	\$14,667,380.00	\$939,854.04	\$12,236,347.00	\$24,985.30	\$2,406,047.70	83.60



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 390	JAIL-LESTF						
620-390-611100	REGULAR WAGES	\$2,774,018.00	\$188,060.32	\$2,444,280.09	\$0.00	\$329,737.91	88.11
620-390-611200	OVERTIME	\$100,000.00	\$5,670.59	\$68,383.28	\$0.00	\$31,616.72	68.38
620-390-612100	PART-TIME WAGES	\$96,280.00	\$5,263.32	\$81,421.99	\$0.00	\$14,858.01	84.57
620-390-613100	FICA	\$225,315.00	\$14,486.42	\$198,078.49	\$0.00	\$27,236.51	87.91
620-390-614100	RETIREMENT-LAGERS	\$539,375.00	\$32,983.81	\$431,758.93	\$0.00	\$107,616.07	80.05
620-390-615100	UNEMPLOYMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
620-390-616100	WORKMAN'S COMP	\$76,883.00	\$0.00	\$61,539.00	\$0.00	\$15,344.00	80.04
620-390-617100	LIFE INSURANCE	\$3,317.00	\$255.09	\$3,120.48	\$0.00	\$196.52	94.08
620-390-617200	HEALTH INSURANCE	\$440,674.00	\$38,240.34	\$418,651.52	\$0.00	\$22,022.48	95.00
620-390-617300	DENTAL INSURANCE	\$20,193.00	\$1,486.68	\$18,049.82	\$0.00	\$2,143.18	89.39
620-390-617400	VISION INSURANCE	\$5,427.00	\$395.46	\$4,801.29	\$0.00	\$625.71	88.47
620-390-624100	POSTAGE & FREIGHT	\$7,500.00	\$0.00	\$3,367.74	\$0.00	\$4,132.26	44.90
620-390-626104	MAINT. & REPAIRS-BLDG/GRNDS	\$103,650.00	\$2,814.57	\$50,830.41	\$579.90	\$52,239.69	49.60
620-390-627100	INSURANCE	\$78,500.00	\$0.00	\$43,759.09	\$0.00	\$34,740.91	55.74
620-390-629100	OTHER PROF. SERVICES	\$105,000.00	\$2,025.00	\$45,449.11	\$0.00	\$59,550.89	43.28
620-390-632200	CONTRACTUAL SERVICES	\$746,159.00	\$50,561.39	\$673,306.55	\$328.00	\$72,524.45	90.28
620-390-633100	MEDICAL	\$440,850.00	\$33,643.32	\$375,725.76	\$0.00	\$65,124.24	85.23
620-390-651100	OFFICE SUPPLIES	\$5,000.00	\$67.81	\$3,118.48	\$0.00	\$1,881.52	62.37
620-390-651104	UNCAPITALIZED EQUIPMENT	\$16,000.00	\$2,623.34	\$4,068.84	\$0.00	\$11,931.16	25.43
620-390-653100	BOOKS & PUBLICATIONS	\$2,000.00	\$0.00	\$647.18	\$0.00	\$1,352.82	32.36
620-390-658100	JANITOR SUPPLIES	\$50,000.00	\$5,457.25	\$37,774.53	\$0.00	\$12,225.47	75.55
620-390-660100	OTHER SUPPLIES	\$26,500.00	\$302.44	\$4,262.95	\$0.00	\$22,237.05	16.09
620-390-686100	OTHER EQUIPMENT	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
Total Dept.	JAIL-LESTF	\$5,877,641.00	\$384,337.15	\$4,972,395.53	\$907.90	\$904,337.57	84.61
Total Fund	LAW ENF SALES TAX TR	\$22,952,537.00	\$1,343,770.84	\$17,609,485.21	\$25,893.20	\$5,317,158.59	76.83



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

PROP P LAW ENF COMPENSATION FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 621	PROP P LAW ENF COMPENSATION						
621-621-642200	BERGER POLICE DEPT COMPENSATION	\$17,170.00	\$1,488.04	\$18,381.00	\$0.00	(\$1,211.00)	107.05
621-621-642201	GERALD POLICE DEPT COMPENSATION	\$68,681.00	\$5,952.14	\$73,523.98	\$0.00	(\$4,842.98)	107.05
621-621-642202	NEW HAVEN POLICE DEPT COMPENSATION	\$120,192.00	\$10,416.25	\$128,666.91	\$0.00	(\$8,474.91)	107.05
621-621-642203	PACIFIC POLICE DEPT COMPENSATION	\$317,649.00	\$27,528.66	\$340,048.30	\$0.00	(\$22,399.30)	107.05
621-621-642204	ST CLAIR POLICE DEPT COMPENSATION	\$240,383.00	\$20,832.50	\$257,333.85	\$0.00	(\$16,950.85)	107.05
621-621-642205	SULLIVAN POLICE DEPT COMPENSATION	\$309,064.00	\$26,784.65	\$330,857.82	\$0.00	(\$21,793.82)	107.05
621-621-642206	UNION POLICE DEPT COMPENSATION	\$429,256.00	\$37,200.90	\$459,524.75	\$0.00	(\$30,268.75)	107.05
621-621-642207	WASHINGTON POLICE DEPT COMPENSATION	\$480,767.00	\$41,665.00	\$514,667.70	\$0.00	(\$33,900.70)	107.05
621-621-690100	TRANS TO GENERAL FUND FOR COMPENSATION	\$34,339.00	\$2,020.74	\$24,248.88	\$0.00	\$10,090.12	70.62
621-621-690620	TRANS TO FRANKLIN CO LESTF FOR COMPENSATION	\$1,991,748.00	\$173,567.49	\$2,144,707.87	\$0.00	(\$152,959.87)	107.68
Total Dept.	PROP P LAW ENF COMPENSATION	\$4,009,249.00	\$347,456.37	\$4,291,961.06	\$0.00	(\$282,712.06)	107.05
Total Fund	PROP P LAW ENF COMPENSATION FUND	\$4,009,249.00	\$347,456.37	\$4,291,961.06	\$0.00	(\$282,712.06)	107.05



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

PROP P LAW ENF & EMERGENCY DISP FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 622	PROP P LAW ENFORCEMENT						
622-622-630100	UTILITIES	\$150,000.00	\$12.16	\$149,998.35	\$0.00	\$1.65	100.00
622-622-632200	PROP P LAW ENF CONTRACTUAL SERVICES	\$25,750.00	\$1,375.00	\$2,750.00	\$6,675.80	\$16,324.20	36.61
622-622-651104	PROP P LAW ENF UNCAPITALIZED EQUIP	\$43,600.00	\$0.00	\$36,003.58	\$7,215.43	\$380.99	99.13
622-622-661100	PROP P LAW ENF MISC OTHER	\$16,000.00	\$0.00	\$7,845.30	\$0.00	\$8,154.70	49.03
622-622-671100	PROP P LAW ENF PRINCIPAL	\$1,315,000.00	\$0.00	\$1,315,000.00	\$0.00	\$0.00	100.00
622-622-672100	PROP P LAW ENF INTEREST	\$825,683.00	\$0.00	\$825,683.78	\$0.00	(\$0.78)	100.00
622-622-686100	PROP P LAW ENF OTHER EQUIP	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
622-622-690620	TRANSFER TO LESTF	\$473,608.00	\$473,608.00	\$473,608.00	\$0.00	\$0.00	100.00
Total Dept.	PROP P LAW ENFORCEMENT	\$2,851,641.00	\$474,995.16	\$2,810,889.01	\$13,891.23	\$26,860.76	99.06



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

PROP P LAW ENF & EMERGENCY DISP FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 623	PROP P EMERGENCY DISPATCH						
622-623-623100	TELEPHONE	\$225,000.00	\$2,939.60	\$83,803.89	\$0.00	\$141,196.11	37.25
622-623-624100	POSTAGE & FREIGHT	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
622-623-626100	PROP P EMERGENCY DISP MAINT & REPAIRS	\$72,388.00	\$267.30	\$17,342.23	\$25,555.30	\$29,490.47	59.26
622-623-630100	UTILITIES	\$35,000.00	\$1,565.30	\$22,347.91	\$0.00	\$12,652.09	63.85
622-623-631100	ADVERTISING	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00	0.00
622-623-632200	PROP P EMERGENCY DISP CONTRACTUAL SERVICES	\$390,000.00	\$6,033.52	\$197,646.54	\$4,018.17	\$188,335.29	51.71
622-623-634100	TRAINING	\$37,100.00	\$1,365.14	\$13,029.20	\$785.61	\$23,285.19	37.24
622-623-651100	OFFICE SUPPLIES	\$5,500.00	\$227.19	\$4,313.58	\$446.95	\$739.47	86.56
622-623-651104	PROP P EMERGENCY DISP UNCAPITALIZED EQUIP	\$71,150.00	\$34,504.00	\$69,616.44	\$0.00	\$1,533.56	97.84
622-623-655100	BUSINESS EXPENSE	\$5,000.00	\$4,750.48	\$4,750.48	\$0.00	\$249.52	95.01
622-623-657100	FUEL	\$4,500.00	(\$110.84)	\$239.31	\$0.00	\$4,260.69	5.32
622-623-660100	OTHER SUPPLIES	\$1,500.00	\$0.00	\$156.13	\$0.00	\$1,343.87	10.41
622-623-661100	PROP P EMERGENCY DISP MISC OTHER	\$368,985.00	\$353,095.36	\$353,095.36	\$0.00	\$15,889.64	95.69
622-623-686100	PROP P EMERGENCY DISP OTHER EQUIP	\$35,000.00	\$22,700.20	\$22,700.20	\$0.00	\$12,299.80	64.86
Total Dept.	PROP P EMERGENCY DISPATCH	\$1,251,748.00	\$427,337.25	\$789,041.27	\$30,806.03	\$431,900.70	65.50
Total Fund	PROP P LAW ENF & EMERGENCY DISP FUND	\$4,103,389.00	\$902,332.41	\$3,599,930.28	\$44,697.26	\$458,761.46	88.82



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

INMATE SECURITY

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 395	INMATE SECURITY						
625-395-634100	TRAINING	\$25,000.00	\$0.00	\$10,695.49	\$0.00	\$14,304.51	42.78
625-395-651104	UNCAPITALIZED EQUIPMENT	\$41,000.00	\$239.98	\$17,055.97	\$239.98	\$23,704.05	42.19
625-395-661100	MISC. OTHER	\$59,050.00	\$503.98	\$42,291.16	\$0.00	\$16,758.84	71.62
625-395-686100	OTHER EQUIPMENT	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
Total Dept.	INMATE SECURITY	\$135,050.00	\$743.96	\$70,042.62	\$239.98	\$64,767.40	52.04
Total Fund	INMATE SECURITY	\$135,050.00	\$743.96	\$70,042.62	\$239.98	\$64,767.40	52.04



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

COLLECTORS TAX MAINT

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 030	COLLECTORS TAX MAINT						
630-030-626100	MAINT. & REPAIRS	\$3,529.00	\$0.00	\$0.00	\$0.00	\$3,529.00	0.00
630-030-629100	OTHER PROF. SERVICES	\$45,000.00	\$0.00	\$30,328.13	\$0.00	\$14,671.87	67.40
630-030-632200	CONTRACTUAL SERVICES	\$180,000.00	\$30,000.00	\$105,000.00	\$0.00	\$75,000.00	58.33
630-030-634100	TRAINING	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
630-030-651100	OFFICE SUPPLIES	\$1,500.00	\$71.50	\$1,306.96	\$0.00	\$193.04	87.13
630-030-651104	UNCAPITALIZED EQUIPMENT	\$41,000.00	\$0.00	\$1,034.35	\$0.00	\$39,965.65	2.52
630-030-686100	OTHER EQUIPMENT	\$79,018.00	\$0.00	\$20,469.95	\$0.00	\$58,548.05	25.91
Total Dept.	COLLECTORS TAX MAINT	\$351,047.00	\$30,071.50	\$158,139.39	\$0.00	\$192,907.61	45.05
Total Fund	COLLECTORS TAX MAINT	\$351,047.00	\$30,071.50	\$158,139.39	\$0.00	\$192,907.61	45.05



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

SHERIFF REVOLVING FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 375	SHERIFF REVOLVING						
635-375-611100	REGULAR WAGES	\$34,671.00	\$2,667.00	\$33,338.74	\$0.00	\$1,332.26	96.16
635-375-613100	FICA	\$2,652.00	\$194.50	\$2,428.26	\$0.00	\$223.74	91.56
635-375-614100	RETIREMENT-LAGERS	\$5,478.00	\$421.38	\$5,267.45	\$0.00	\$210.55	96.16
635-375-617100	LIFE INSURANCE	\$89.00	\$6.60	\$79.20	\$0.00	\$9.80	88.99
635-375-617200	HEALTH INSURANCE	\$9,500.00	\$685.18	\$8,402.12	\$0.00	\$1,097.88	88.44
635-375-617300	DENTAL INSURANCE	\$500.00	\$38.12	\$457.44	\$0.00	\$42.56	91.49
635-375-617400	VISION INSURANCE	\$140.00	\$10.14	\$121.68	\$0.00	\$18.32	86.91
635-375-632200	CONTRACTUAL SERVICES	\$3,000.00	\$0.00	\$1,078.00	\$0.00	\$1,922.00	35.93
635-375-651100	OFFICE SUPPLIES	\$4,000.00	\$0.00	\$1,480.15	\$0.00	\$2,519.85	37.00
635-375-651104	UNCAPITALIZED EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
635-375-661100	MISC. OTHER	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
635-375-686100	OTHER EQUIPMENT	\$6,490.00	\$0.00	\$0.00	\$0.00	\$6,490.00	0.00
Total Dept.	SHERIFF REVOLVING	\$71,020.00	\$4,022.92	\$52,653.04	\$0.00	\$18,366.96	74.14
Total Fund	SHERIFF REVOLVING FUND	\$71,020.00	\$4,022.92	\$52,653.04	\$0.00	\$18,366.96	74.14



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

SHERIFF CIVIL FEES FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 376	SHERIFF CIVIL						
636-376-632200	CONTRACTUAL SERVICES	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
636-376-634100	TRAINING	\$10,000.00	\$0.00	\$2,660.54	\$0.00	\$7,339.46	26.61
636-376-651104	UNCAPITALIZED EQUIPMENT	\$123,291.00	\$0.00	\$77,805.88	\$0.00	\$45,485.12	63.11
636-376-661100	OTHER MISC.	\$12,940.00	\$0.00	\$2,939.15	\$0.00	\$10,000.85	22.71
Total Dept.	SHERIFF CIVIL	\$161,231.00	\$0.00	\$83,405.57	\$0.00	\$77,825.43	51.73
Total Fund	SHERIFF CIVIL FEES FUND	\$161,231.00	\$0.00	\$83,405.57	\$0.00	\$77,825.43	51.73



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

COUNTY 911 FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 045	911 DISPATCHING						
640-045-611100	REGULAR WAGES	\$1,461,886.00	\$124,247.68	\$1,350,565.52	\$0.00	\$111,320.48	92.39
640-045-611200	OVERTIME	\$204,200.00	\$11,344.55	\$184,979.91	\$0.00	\$19,220.09	90.59
640-045-612100	PART-TIME WAGES	\$74,640.00	\$4,791.51	\$61,631.77	\$0.00	\$13,008.23	82.57
640-045-613100	FICA	\$133,166.00	\$10,252.89	\$116,820.49	\$0.00	\$16,345.51	87.73
640-045-614100	RETIREMENT-LAGERS	\$258,818.00	\$18,766.68	\$225,520.70	\$0.00	\$33,297.30	87.13
640-045-617100	LIFE INSURANCE	\$2,398.00	\$158.40	\$1,564.20	\$0.00	\$833.80	65.23
640-045-617200	HEALTH INSURANCE	\$249,362.00	\$23,188.38	\$217,674.18	\$0.00	\$31,687.82	87.29
640-045-617300	DENTAL INSURANCE	\$11,878.00	\$914.88	\$9,034.44	\$0.00	\$2,843.56	76.06
640-045-617400	VISION INSURANCE	\$2,434.00	\$243.36	\$2,403.18	\$0.00	\$30.82	98.73
Total Dept.	911 DISPATCHING	\$2,398,782.00	\$193,908.33	\$2,170,194.39	\$0.00	\$228,587.61	90.47
Total Fund	COUNTY 911 FUND	\$2,398,782.00	\$193,908.33	\$2,170,194.39	\$0.00	\$228,587.61	90.47



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

PROS ATTY TRAIN FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 050	PROS ATTY TRAINING						
650-050-634100	TRAINING	\$9,175.00	\$0.00	\$7,716.39	\$0.00	\$1,458.61	84.10
Total Dept.	PROS ATTY TRAINING	\$9,175.00	\$0.00	\$7,716.39	\$0.00	\$1,458.61	84.10
Total Fund	PROS ATTY TRAIN FUND	\$9,175.00	\$0.00	\$7,716.39	\$0.00	\$1,458.61	84.10



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

ELECTION SERVICES

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 055	ELECTION SERVICES						
655-055-651100	OFFICE SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
655-055-651104	UNCAPITALIZED EQUIPMENT	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
655-055-654100	MEMBERSHIPS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
655-055-655100	BUSINESS EXPENSE	\$5,000.00	\$0.00	\$2,824.13	\$0.00	\$2,175.87	56.48
655-055-661100	MISC. OTHER	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
655-055-686100	OTHER EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00
Total Dept.	ELECTION SERVICES	\$25,000.00	\$0.00	\$2,824.13	\$0.00	\$22,175.87	11.30
Total Fund	ELECTION SERVICES	\$25,000.00	\$0.00	\$2,824.13	\$0.00	\$22,175.87	11.30



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

DOMESTIC VIOL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 060	DOMESTIC VIOLENCE						
660-060-632200	CONTRACTUAL SERVICES	\$11,576.00	\$0.00	\$11,576.00	\$0.00	\$0.00	100.00
Total Dept.	DOMESTIC VIOLENCE	\$11,576.00	\$0.00	\$11,576.00	\$0.00	\$0.00	100.00
Total Fund	DOMESTIC VIOL FUND	\$11,576.00	\$0.00	\$11,576.00	\$0.00	\$0.00	100.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

HEALTH DEPT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 065	HEALTH DEPT						
665-065-611100	REGULAR WAGES	\$486,448.54	\$38,267.41	\$471,584.47	\$0.00	\$14,864.07	96.94
665-065-611200	OVERTIME	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
665-065-612100	PART-TIME WAGES	\$40,000.00	\$120.83	\$20,097.09	\$0.00	\$19,902.91	50.24
665-065-613100	FICA	\$38,507.00	\$2,747.40	\$35,645.17	\$0.00	\$2,861.83	92.57
665-065-614100	RETIREMENT-LAGERS	\$74,932.00	\$5,649.12	\$72,010.37	\$0.00	\$2,921.63	96.10
665-065-615100	UNEMPLOYMENT	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
665-065-616100	WORKMAN'S COMP	\$13,650.00	\$0.00	\$10,226.00	\$0.00	\$3,424.00	74.92
665-065-617100	LIFE INSURANCE	\$840.00	\$66.00	\$772.20	\$0.00	\$67.80	91.93
665-065-617200	HEALTH INSURANCE	\$94,000.00	\$9,622.60	\$92,751.20	\$0.00	\$1,248.80	98.67
665-065-617300	DENTAL INSURANCE	\$4,574.00	\$381.20	\$4,460.04	\$0.00	\$113.96	97.51
665-065-617400	VISION INSURANCE	\$1,217.00	\$101.40	\$1,186.38	\$0.00	\$30.62	97.48
665-065-623100	TELEPHONE	\$5,000.00	\$433.79	\$4,612.73	\$0.00	\$387.27	92.25
665-065-624100	POSTAGE & FREIGHT	\$3,000.00	\$1,314.25	\$1,314.25	\$0.00	\$1,685.75	43.81
665-065-626100	MAINT. & REPAIRS	\$10,000.00	\$0.00	\$5,729.31	\$0.00	\$4,270.69	57.29
665-065-629100	OTHER PROF. SERVICES	\$5,400.00	\$0.00	\$78.79	\$0.00	\$5,321.21	1.46
665-065-630100	UTILITIES	\$8,000.00	\$1,063.54	\$7,363.96	\$0.00	\$636.04	92.05
665-065-632200	CONTRACTUAL SERVICES	\$49,100.00	\$1,263.29	\$47,721.85	\$1,369.99	\$8.16	99.98
665-065-633100	MEDICAL	\$26,650.00	\$1,352.31	\$2,703.95	\$0.00	\$23,946.05	10.15
665-065-634100	TRAINING	\$6,100.00	\$0.00	\$457.04	\$0.00	\$5,642.96	7.49
665-065-651100	OFFICE SUPPLIES	\$6,000.00	\$267.79	\$2,611.66	\$0.00	\$3,388.34	43.53
665-065-651104	UNCAPITALIZED EQUIPMENT	\$1,267.20	\$0.00	\$1,267.20	\$0.00	\$0.00	100.00
665-065-652100	MILEAGE	\$8,000.00	\$326.51	\$3,364.26	\$0.00	\$4,635.74	42.05
665-065-653100	BOOKS & PUBLICATIONS	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
665-065-654100	MEMBERSHIPS	\$2,250.00	\$0.00	\$1,910.00	\$0.00	\$340.00	84.89
665-065-655100	BUSINESS EXPENSE	\$4,400.00	\$0.00	\$40.64	\$0.00	\$4,359.36	0.92
665-065-661100	MISC. OTHER	\$8,312.80	\$746.44	\$7,153.72	\$0.00	\$1,159.08	86.06
665-065-685100	VEHICLES	\$48,916.46	\$0.00	\$48,916.46	\$0.00	\$0.00	100.00
665-065-690100	TRANSFER TO GENERAL FUND	\$33,536.00	\$33,356.00	\$33,356.00	\$0.00	\$180.00	99.46
Total Dept.	HEALTH DEPT	\$988,101.00	\$97,079.88	\$877,334.74	\$1,369.99	\$109,396.27	88.93



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

HEALTH DEPT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 075	WIC DEPT						
665-075-611100	REGULAR WAGES	\$111,786.00	\$8,304.00	\$75,786.12	\$0.00	\$35,999.88	67.80
665-075-613100	FICA	\$12,377.00	\$591.04	\$5,364.38	\$0.00	\$7,012.62	43.34
665-075-614100	RETIREMENT-LAGERS	\$25,562.00	\$880.00	\$10,396.76	\$0.00	\$15,165.24	40.67
665-075-617100	LIFE INSURANCE	\$315.00	\$17.49	\$155.22	\$0.00	\$159.78	49.28
665-075-617200	HEALTH INSURANCE	\$47,250.00	\$2,735.22	\$25,886.26	\$0.00	\$21,363.74	54.79
665-075-617300	DENTAL INSURANCE	\$2,415.00	\$114.36	\$953.00	\$0.00	\$1,462.00	39.46
665-075-617400	VISION INSURANCE	\$515.00	\$30.42	\$253.50	\$0.00	\$261.50	49.22
665-075-623100	TELEPHONE	\$3,225.00	\$216.90	\$2,306.39	\$0.00	\$918.61	71.52
665-075-624100	POSTAGE & FREIGHT	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	0.00
665-075-632200	CONTRACTUAL SERVICES	\$52,494.00	\$2,208.88	\$25,983.70	\$0.00	\$26,510.30	49.50
665-075-633100	MEDICAL	\$1,000.00	\$0.00	\$517.25	\$0.00	\$482.75	51.73
665-075-634100	TRAINING	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00	0.00
665-075-651100	OFFICE SUPPLIES	\$1,250.00	\$0.00	\$284.70	\$0.00	\$965.30	22.78
665-075-652100	MILEAGE	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00
665-075-653100	BOOKS & PUBLICATIONS	\$300.00	\$170.00	\$170.00	\$0.00	\$130.00	56.67
665-075-655100	BUSINESS EXPENSE	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	0.00
665-075-661100	MISC. OTHER	\$6,050.00	\$0.00	\$2,091.68	\$0.00	\$3,958.32	34.57
Total Dept.	WIC DEPT	\$266,139.00	\$15,268.31	\$150,148.96	\$0.00	\$115,990.04	56.42



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

HEALTH DEPT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 085	BIO DEPT						
665-085-611100	REGULAR WAGES	\$126,283.00	\$6,136.60	\$76,707.50	\$0.00	\$49,575.50	60.74
665-085-613100	FICA	\$9,661.00	\$459.92	\$5,745.72	\$0.00	\$3,915.28	59.47
665-085-614100	RETIREMENT-LAGERS	\$19,953.00	\$969.58	\$12,119.75	\$0.00	\$7,833.25	60.74
665-085-617100	LIFE INSURANCE	\$210.00	\$6.60	\$79.20	\$0.00	\$130.80	37.71
665-085-617200	HEALTH INSURANCE	\$13,650.00	\$685.18	\$8,402.12	\$0.00	\$5,247.88	61.55
665-085-617300	DENTAL INSURANCE	\$945.00	\$38.12	\$457.44	\$0.00	\$487.56	48.41
665-085-617400	VISION INSURANCE	\$315.00	\$10.14	\$121.68	\$0.00	\$193.32	38.63
665-085-626100	MAINT. & REPAIRS	\$2,000.00	\$0.00	\$383.36	\$0.00	\$1,616.64	19.17
665-085-632200	CONTRACTUAL SERVICES	\$3,900.00	\$0.00	\$3,900.00	\$0.00	\$0.00	100.00
665-085-634100	TRAINING	\$500.00	\$0.00	\$53.82	\$0.00	\$446.18	10.76
665-085-651100	OFFICE SUPPLIES	\$815.00	\$0.00	\$389.43	\$0.00	\$425.57	47.78
665-085-652100	MILEAGE	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00
665-085-661100	MISC. OTHER	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	100.00
Total Dept.	BIO DEPT	\$179,432.00	\$8,306.14	\$108,760.02	\$0.00	\$70,671.98	60.61
Total Fund	HEALTH DEPT FUND	\$1,433,672.00	\$120,654.33	\$1,136,243.72	\$1,369.99	\$296,058.29	79.35



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

RCDR RECORD PRESERV

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 070	RCDR RECORD PRESERVA						
670-070-632100	MISC OTHER SERVICES	\$3,000.00	\$41.24	\$475.77	\$0.00	\$2,524.23	15.86
670-070-632200	CONTRACTUAL SERVICES	\$90,100.00	\$1,475.94	\$40,828.43	\$0.00	\$49,271.57	45.31
670-070-634100	TRAINING	\$7,000.00	\$0.00	\$2,658.40	\$0.00	\$4,341.60	37.98
670-070-651104	UNCAPITALIZED EQUIPMENT	\$1,900.00	\$0.00	\$1,775.18	\$0.00	\$124.82	93.43
670-070-686100	OTHER EQUIPMENT	\$28,000.00	\$0.00	\$22,603.80	\$0.00	\$5,396.20	80.73
Total Dept.	RCDR RECORD PRESERVA	\$130,000.00	\$1,517.18	\$68,341.58	\$0.00	\$61,658.42	52.57
Total Fund	RCDR RECORD PRESERV	\$130,000.00	\$1,517.18	\$68,341.58	\$0.00	\$61,658.42	52.57



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

PA ADMN COST FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 080	PA ADMN COST FUND						
680-080-624100	POSTAGE & FREIGHT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
680-080-651100	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
680-080-651104	UNCAPITALIZED EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
680-080-690100	TRANSFER TO GENERAL	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	100.00
Total Dept.	PA ADMN COST FUND	\$10,000.00	\$8,000.00	\$8,000.00	\$0.00	\$2,000.00	80.00
Total Fund	PA ADMN COST FUND	\$10,000.00	\$8,000.00	\$8,000.00	\$0.00	\$2,000.00	80.00



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

MUNICIPAL COURT FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 685	MUNICIPAL COURT						
685-685-611100	REGULAR WAGES	\$87,744.00	\$6,954.93	\$85,332.74	\$0.00	\$2,411.26	97.25
685-685-611200	OVERTIME	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
685-685-612100	PART-TIME WAGES	\$23,244.00	\$1,335.34	\$16,691.75	\$0.00	\$6,552.25	71.81
685-685-613100	FICA	\$8,309.00	\$608.52	\$7,484.17	\$0.00	\$824.83	90.07
685-685-614100	RETIREMENT-LAGERS	\$12,561.00	\$1,098.89	\$13,482.60	\$0.00	(\$921.60)	107.34
685-685-617100	LIFE INSURANCE	\$162.00	\$13.20	\$158.40	\$0.00	\$3.60	97.78
685-685-617200	HEALTH INSURANCE	\$16,837.00	\$1,370.36	\$16,804.24	\$0.00	\$32.76	99.81
685-685-617300	DENTAL INSURANCE	\$924.00	\$76.24	\$914.88	\$0.00	\$9.12	99.01
685-685-617400	VISION INSURANCE	\$266.00	\$20.28	\$243.36	\$0.00	\$22.64	91.49
685-685-623100	TELEPHONE	\$1,200.00	\$92.96	\$988.46	\$0.00	\$211.54	82.37
685-685-624100	POSTAGE & FREIGHT	\$3,300.00	\$0.00	\$3,264.00	\$0.00	\$36.00	98.91
685-685-626100	MAINT. & REPAIRS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
685-685-629125	WITNESS EXPENSE	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
685-685-632200	CONTRACTUAL SERVICES	\$90,000.00	\$262.87	\$55,026.76	\$0.00	\$34,973.24	61.14
685-685-634100	TRAINING	\$1,000.00	\$0.00	\$857.55	\$0.00	\$142.45	85.76
685-685-651100	OFFICE SUPPLIES	\$1,500.00	\$0.00	\$543.50	\$264.78	\$691.72	53.89
685-685-651104	UNCAPITALIZED EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
685-685-656100	PRINTING & BINDING	\$4,000.00	\$0.00	\$1,895.57	\$1,895.57	\$208.86	94.78
685-685-690100	TRANSFER TO GENERAL	\$0.00	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	0.00
Total Dept.	MUNICIPAL COURT	\$262,347.00	\$61,833.59	\$253,687.98	\$2,160.35	\$6,498.67	97.52
Total Fund	MUNICIPAL COURT FUND	\$262,347.00	\$61,833.59	\$253,687.98	\$2,160.35	\$6,498.67	97.52



Franklin County Missouri

Expenditure Statement : 2024

for Accounting Period 12/31/2024

BRUSH CREEK SEWER

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 638	BRUSH CREEK SEWER						
800-638-621100	LEGAL FEES	\$10,000.00	\$0.00	\$9,363.74	\$0.00	\$636.26	93.64
800-638-622100	ACCOUNTING FEES	\$9,600.00	\$0.00	\$8,000.00	\$0.00	\$1,600.00	83.33
800-638-626100	MAINT. & REPAIRS	\$100,000.00	\$0.00	\$82,650.97	\$0.00	\$17,349.03	82.65
800-638-627100	INSURANCE	\$6,000.00	\$0.00	\$3,721.00	\$0.00	\$2,279.00	62.02
800-638-629100	OTHER PROF. SERVICES	\$1,500.00	\$0.00	\$3,815.00	\$0.00	(\$2,315.00)	254.33
800-638-630100	UTILITIES	\$6,000.00	\$0.00	\$4,756.65	\$0.00	\$1,243.35	79.28
800-638-630300	SEWER TREATMENT FEES	\$230,000.00	\$0.00	\$90,034.81	\$0.00	\$139,965.19	39.15
800-638-632200	CONTRACTUAL SERVICES	\$5,487.00	\$0.00	\$4,572.40	\$0.00	\$914.60	83.33
800-638-655100	BUSINESS EXPENSE	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00	0.00
800-638-662100	BAD DEBT EXPENSE	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00
800-638-671100	PRINCIPAL	\$58,500.00	\$0.00	\$0.00	\$0.00	\$58,500.00	0.00
800-638-672100	INTEREST EXPENSE	\$156,100.00	\$0.00	\$0.00	\$0.00	\$156,100.00	0.00
800-638-690100	TRANSFER TO GENERAL	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	100.00
800-638-699998	BRUSH CREEK DEPRECIATION EXPENSE	\$134,457.00	\$0.00	\$0.00	\$0.00	\$134,457.00	0.00
Total Dept.	BRUSH CREEK SEWER	\$732,684.00	\$9,000.00	\$215,914.57	\$0.00	\$516,769.43	29.47
Total Fund	BRUSH CREEK SEWER	\$732,684.00	\$9,000.00	\$215,914.57	\$0.00	\$516,769.43	29.47
Grand Total		\$102,170,900.00	\$9,590,504.32	\$72,297,172.94	\$908,821.23	\$28,964,905.83	71.65



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
100-000-411100	PROPERTY TAXES-CURRENT	\$2,586,793.00	\$0.00	\$2,619,140.63	(\$32,347.63)	101.25
100-000-411200	PROPERTY TAXES-DELINQUENT	\$137,000.00	\$0.00	\$109,107.69	\$27,892.31	79.64
100-000-411310	CONTRA WASHINGTON TIF 1	\$10,000.00	\$0.00	\$508.24	\$9,491.76	5.08
100-000-411311	CONTRA WASHINGTON TIF 2	(\$5,000.00)	\$0.00	(\$6,383.24)	\$1,383.24	127.66
100-000-411320	CONTRA PHOENIX 2	(\$230,000.00)	(\$16,817.40)	(\$221,354.86)	(\$8,645.14)	96.24
100-000-412100	FINANCIAL INST TAX REV	\$200.00	\$722.66	\$1,757.24	(\$1,557.24)	878.62
100-000-412200	PRIVATE RAILCAR TAX REV	\$23,000.00	\$0.00	\$0.00	\$23,000.00	0.00
100-000-415100	SURTAX FROM COLLECTOR	\$53,000.00	\$0.00	\$0.00	\$53,000.00	0.00
100-000-416100	COLLECTORS COMM/PENALTY	\$265,000.00	\$0.00	\$232,520.78	\$32,479.22	87.74
100-000-417100	SALES TAX/GENERAL	\$8,018,500.00	\$0.00	\$7,153,474.23	\$865,025.77	89.21
100-000-417125	OTHER TAXES REV	\$805,266.00	\$0.00	\$339,649.12	\$465,616.88	42.18
100-000-420150	CONSERVATION COMM TAX	\$2,500.00	\$0.00	\$2,802.99	(\$302.99)	112.12
100-000-420160	FOREST CROPLAND	\$3,045.00	\$0.00	\$3,044.58	\$0.42	99.99
100-000-429100	COLLECT COMM ADJ TO TAXES	(\$26,000.00)	\$0.00	(\$2,192.35)	(\$23,807.65)	8.43
100-000-429101	ASSESSOR COMM ADJ TO TAX	(\$16,000.00)	\$0.00	(\$1,096.13)	(\$14,903.87)	6.85
100-000-431100	LIQUOR LICENSE REV	\$105,000.00	\$480.00	\$107,291.55	(\$2,291.55)	102.18
100-000-432100	AUCTIONEER LICENSES	\$600.00	\$0.00	\$2,952.54	(\$2,352.54)	492.09
100-000-433100	M&M BUSINESS LICENSE REV	\$5,000.00	\$2.00	\$4,586.48	\$413.52	91.73
100-000-441002	FEMA SLA EMPG GRANT REV	\$28,705.00	\$0.00	\$44,962.12	(\$16,257.12)	156.64
100-000-441212	PA VOCA REV	\$96,000.00	\$0.00	\$61,681.04	\$34,318.96	64.25
100-000-443101	JUV DIVERSION GRANT REV	\$43,314.00	\$3,455.31	\$57,072.98	(\$13,758.98)	131.77
100-000-443104	FAMILIES FOR PERMANENCE GRANT REV	\$2,000.00	\$0.00	\$5,725.00	(\$3,725.00)	286.25
100-000-443154	PA VAWA GRANT REV	\$36,000.00	\$0.00	\$0.00	\$36,000.00	0.00
100-000-443501	MERC CEPF FUNDING LEPC	\$0.00	\$0.00	\$8,655.44	(\$8,655.44)	0.00
100-000-444050	JURY FEE REIMB REV	\$1,500.00	\$0.00	\$4,572.40	(\$3,072.40)	304.83
100-000-445101	JUV OFC REIM DUE GASC/OSA	\$121,368.00	\$8,920.42	\$111,772.96	\$9,595.04	92.09
100-000-445102	JUV DTN REIMB-DYS/OTHERS REV	\$11,250.00	\$1,071.81	\$20,540.74	(\$9,290.74)	182.58
100-000-450100	TRUSTEE FEES REV	\$2,000.00	\$0.00	\$212.75	\$1,787.25	10.64
100-000-450590	MUNICIPAL COURT BOND FORFEITURES REV	\$15,000.00	\$1,350.00	\$30,525.00	(\$15,525.00)	203.50
100-000-451100	FEES DUE FROM COUNTY CLERK	\$3,000.00	\$1,205.79	\$4,772.47	(\$1,772.47)	159.08
100-000-454100	COLLECTORS 1% COMMISSION	\$1,442,632.00	\$0.00	\$131,706.21	\$1,310,925.79	9.13
100-000-454101	COLLECTORS FEES/ABSTRACTS	\$95,000.00	\$0.00	\$93,502.03	\$1,497.97	98.42
100-000-455075	CRIME VICTIM 5% COMP REV	\$300.00	\$8.88	\$121.36	\$178.64	40.45
100-000-459200	FEES MISC JUDICIAL REV	\$43,000.00	\$3,904.24	\$46,378.38	(\$3,378.38)	107.86
100-000-461200	FEES PROS ATTY	\$63,500.00	\$3,905.07	\$55,072.08	\$8,427.92	86.73
100-000-461201	PA TAX COLLECT FEE REV	\$1,000.00	\$0.00	\$73.13	\$926.87	7.31
100-000-462200	CHILD SUPPORT IV-D REV	\$217,000.00	\$0.00	\$233,631.91	(\$16,631.91)	107.66



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

GENERAL FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
100-000-462700	FEES PUBLIC ADMINISTRATOR	\$34,000.00	\$6,242.11	\$47,496.19	(\$13,496.19)	139.69
100-000-463315	SHERIFF CIVIL FEES REV	\$10,000.00	\$5,166.94	\$20,832.64	(\$10,832.64)	208.33
100-000-467400	FEES FROM RECORDER REV	\$400,000.00	\$37,936.10	\$396,630.19	\$3,369.81	99.16
100-000-467450	FEES REC DEEDS COMPUT USE	\$110,000.00	\$10,212.74	\$115,128.23	(\$5,128.23)	104.66
100-000-468400	FEES DUE FROM BUILDING DEPT	\$550,000.00	\$32,724.22	\$554,283.63	(\$4,283.63)	100.78
100-000-469500	SPECIAL ELECTION REVENUE	\$115,000.00	\$42,621.07	\$184,575.58	(\$69,575.58)	160.50
100-000-469600	ELECTION SALARY REIMB	\$10,000.00	\$19,125.00	\$52,075.00	(\$42,075.00)	520.75
100-000-470500	FEES PLANNING & ZONING	\$38,500.00	\$1,228.14	\$33,359.85	\$5,140.15	86.65
100-000-470600	FEES P&Z RECORDINGS	\$6,000.00	\$391.00	\$5,670.00	\$330.00	94.50
100-000-471500	EMA MISC CHARGES FOR SERV	\$400.00	\$0.00	\$388.00	\$12.00	97.00
100-000-473500	CITIES TAX CHARGES REV	\$24,000.00	\$0.00	\$24,250.94	(\$250.94)	101.05
100-000-491100	INTEREST-TAXES	\$35,000.00	\$0.00	\$29,009.95	\$5,990.05	82.89
100-000-492100	INTEREST-INVESTMENTS	\$250,000.00	\$0.00	\$411,960.88	(\$161,960.88)	164.78
100-000-493050	INSURANCE REIMB	\$0.00	\$0.00	\$103,840.00	(\$103,840.00)	0.00
100-000-494050	FLOOD CONTROL LEASE REV	\$800.00	\$200.00	\$1,100.00	(\$300.00)	137.50
100-000-494100	CABLE FRANCHISE REV	\$210,000.00	\$0.00	\$96,927.65	\$113,072.35	46.16
100-000-494150	VERIZON TOWER LEASE REV	\$21,325.00	\$1,325.00	\$23,084.90	(\$1,759.90)	108.25
100-000-494285	POTTERS FIELD REV	\$0.00	\$0.00	\$750.00	(\$750.00)	0.00
100-000-494400	UNION DUES ADMIN FEES	\$0.00	\$0.00	\$207.69	(\$207.69)	0.00
100-000-496100	SALE OF ASSET	\$0.00	\$0.00	\$4,025.00	(\$4,025.00)	0.00
100-000-496180	UTILITY WASTE APP REV	\$50,500.00	\$0.00	\$1,430.00	\$49,070.00	2.83
100-000-497100	MISCELLANEOUS REVENUE	\$25,000.00	\$133.58	\$105,242.11	(\$80,242.11)	420.97
100-000-498200	TRANSFER FROM ROAD & BRIDGE	\$485,539.00	\$485,539.00	\$485,539.00	\$0.00	100.00
100-000-498495	TRANSFER FROM AMERICAN RESCUE PLAN	\$0.00	\$1,383,063.00	\$1,383,063.00	(\$1,383,063.00)	0.00
100-000-498621	TRANS FROM PROP P LAW ENF COMP FUND	\$34,339.00	\$2,020.74	\$31,741.32	\$2,597.68	92.44
100-000-498630	TRANSFER FROM TAX MAINT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
100-000-498665	TRANSFER FROM HEALTH DEPT	\$33,536.00	\$33,356.00	\$33,356.00	\$180.00	99.46
100-000-498680	TRANSFER FROM PA ADMN COST FUND	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	100.00
100-000-498685	TRANSFER FROM MUNICIPAL COURT	\$0.00	\$50,000.00	\$50,000.00	(\$50,000.00)	0.00
100-000-498800	TRANSFER FROM BRUSH CREEK	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	100.00
Total Dept.	NO DEPT	\$16,426,412.00	\$2,136,493.42	\$15,469,755.24	\$956,656.76	94.18
Total Revenues	GENERAL FUND	\$16,426,412.00	\$2,136,493.42	\$15,469,755.24	\$956,656.76	94.18



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

EMERGENCY FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
150-000-492100	INTEREST-INVESTMENTS	\$70,000.00	\$0.00	\$132,204.67	(\$62,204.67)	188.86
Total Dept.	NO DEPT	\$70,000.00	\$0.00	\$132,204.67	(\$62,204.67)	188.86
Total Revenues	EMERGENCY FUND	\$70,000.00	\$0.00	\$132,204.67	(\$62,204.67)	188.86



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

OPIOID SETTLEMENT FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
175-000-492100	INTEREST - INVESTMENTS	\$12,200.00	\$0.00	\$31,123.43	(\$18,923.43)	255.11
175-000-494175	OPIOID SETTLEMENT REV	\$121,969.00	\$0.00	\$963,220.07	(\$841,251.07)	789.73
Total Dept.	NO DEPT	\$134,169.00	\$0.00	\$994,343.50	(\$860,174.50)	741.11
Total Revenues	OPIOID SETTLEMENT FUND	\$134,169.00	\$0.00	\$994,343.50	(\$860,174.50)	741.11



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

ROAD & BRIDGE FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
200-000-411100	PROPERTY TAXES-CURRENT	\$4,942,065.00	\$0.00	\$5,109,333.22	(\$167,268.22)	103.38
200-000-411200	PROPERTY TAXES-DELINQUENT	\$205,000.00	\$0.00	\$207,604.70	(\$2,604.70)	101.27
200-000-411311	CONTRA WASHINGTON TIF 2	\$0.00	\$0.00	(\$6,383.24)	\$6,383.24	0.00
200-000-412100	FINANCIAL INST TAX REV	\$750.00	\$709.34	\$1,223.53	(\$473.53)	163.14
200-000-415100	SURTAX FROM COLLECTOR	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00
200-000-419100	MOTOR GASOLINE TAX REV	\$2,575,500.00	\$0.00	\$2,116,715.30	\$458,784.70	82.19
200-000-420100	MOTOR VEHICLE TAX REV	\$860,520.00	\$0.00	\$735,367.65	\$125,152.35	85.46
200-000-420150	CONSERVATION COMM TAX	\$0.00	\$0.00	\$483.67	(\$483.67)	0.00
200-000-421100	SALES TAX/CAPTL IMP REV	\$8,018,500.00	\$0.00	\$7,153,479.06	\$865,020.94	89.21
200-000-429100	COLLECT COMM ADJ TO TAXES	(\$48,000.00)	\$0.00	(\$3,943.76)	(\$44,056.24)	8.22
200-000-429101	ASSESSOR COMM ADJ TO TAX	(\$28,000.00)	\$0.00	(\$2,086.19)	(\$25,913.81)	7.45
200-000-429200	SPEC RD DIST SHARE ADJ	(\$900,000.00)	(\$166,480.84)	(\$879,345.36)	(\$20,654.64)	97.71
200-000-429201	CITIES SHARE ADJ	(\$507,000.00)	(\$81,836.30)	(\$491,247.52)	(\$15,752.48)	96.89
200-000-442100	OFF-SYSTEM BRIDGE REV	\$1,670,000.00	\$308,026.46	\$1,416,960.75	\$253,039.25	84.85
200-000-491100	INTEREST-TAXES	\$40,000.00	\$0.00	\$45,832.85	(\$5,832.85)	114.58
200-000-492100	INTEREST-INVESTMENTS	\$100,000.00	\$0.00	\$314,843.88	(\$214,843.88)	314.84
200-000-492154	CERT PART RESTRICTED INT	\$0.00	\$0.00	\$1.03	(\$1.03)	0.00
200-000-493050	INSURANCE REIMB	\$0.00	\$0.00	\$1,536.25	(\$1,536.25)	0.00
200-000-493060	MISC CLAIMS REV	\$0.00	\$0.00	\$13,884.21	(\$13,884.21)	0.00
200-000-496100	SALE OF ASSET	\$280,000.00	\$0.00	\$172,645.00	\$107,355.00	61.66
200-000-497100	MISCELLANEOUS REVENUE	\$0.00	\$617.93	\$13,113.98	(\$13,113.98)	0.00
200-000-498100	TRANSFER FROM GENERAL	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00
Total Dept.	NO DEPT	\$17,244,335.00	\$66,036.59	\$15,925,019.01	\$1,319,315.99	92.35
Total Revenues	ROAD & BRIDGE FUND	\$17,244,335.00	\$66,036.59	\$15,925,019.01	\$1,319,315.99	92.35



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

TRANS COMMITTEE GRANT PROGRAM FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
201-000-492100	INTEREST-INVESTMENTS	\$30,000.00	\$0.00	\$58,555.23	(\$28,555.23)	195.18
201-000-498200	TRANSFER FROM ROAD & BRIDGE FUND	\$400,925.00	\$0.00	\$416,741.78	(\$15,816.78)	103.95
Total Dept.	NO DEPT	\$430,925.00	\$0.00	\$475,297.01	(\$44,372.01)	110.30
Total Revenues	TRANS COMMITTEE GRANT PROGRAM FUND	\$430,925.00	\$0.00	\$475,297.01	(\$44,372.01)	110.30



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

ASSESSMENT FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
300-000-418100	ASSESSOR COMM ON TAXES	\$800,000.00	\$0.00	\$61,668.50	\$738,331.50	7.71
300-000-443001	ASSESS COST REIMB REV	\$244,659.00	\$0.00	\$245,869.80	(\$1,210.80)	100.49
300-000-492100	INTEREST-INVESTMENTS	\$20,000.00	\$0.00	\$39,530.86	(\$19,530.86)	197.65
300-000-492300	RESTRICTED CASH EARNINGS	\$2,000.00	\$0.00	(\$173,540.49)	\$175,540.49	8677.02
300-000-497100	MISCELLANEOUS REVENUE	\$0.00	\$16.00	\$178,613.30	(\$178,613.30)	0.00
Total Dept.	NO DEPT	\$1,066,659.00	\$16.00	\$352,141.97	\$714,517.03	33.01
Total Revenues	ASSESSMENT FUND	\$1,066,659.00	\$16.00	\$352,141.97	\$714,517.03	33.01



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

CAPITAL IMPR FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
400-000-492100	INTEREST-INVESTMENTS	\$4,000.00	\$0.00	\$3,361.38	\$638.62	84.03
Total Dept.	NO DEPT	\$4,000.00	\$0.00	\$3,361.38	\$638.62	84.03
Total Revenues	CAPITAL IMPR FUND	\$4,000.00	\$0.00	\$3,361.38	\$638.62	84.03



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

BUILDING FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
450-000-492100	INTEREST-INVESTMENTS	\$5,000.00	\$0.00	\$42,083.78	(\$37,083.78)	841.68
450-000-492156	CERT PART RESTRICTED INT	\$500.00	\$0.00	\$0.44	\$499.56	0.09
450-000-497100	MISCELLANEOUS REVENUE	\$70,000.00	\$0.00	\$70,000.00	\$0.00	100.00
450-000-498100	TRANSFER FROM GENERAL	\$250,000.00	\$0.00	\$250,000.00	\$0.00	100.00
Total Dept.	NO DEPT	\$325,500.00	\$0.00	\$362,084.22	(\$36,584.22)	111.24
Total Revenues	BUILDING FUND	\$325,500.00	\$0.00	\$362,084.22	(\$36,584.22)	111.24



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

AMERICAN RESCUE PLAN FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
495-000-492100	INTEREST-INVESTMENTS	\$500,000.00	\$0.00	\$450,851.19	\$49,148.81	90.17
495-000-498100	TRANSFER FROM GENERAL FUND	\$0.00	\$450,000.00	\$450,000.00	(\$450,000.00)	0.00
Total Dept.	NO DEPT	\$500,000.00	\$450,000.00	\$900,851.19	(\$400,851.19)	180.17
Total Revenues	AMERICAN RESCUE PLAN FUND	\$500,000.00	\$450,000.00	\$900,851.19	(\$400,851.19)	180.17



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

ELECT EQUIP REPLACE FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
575-000-451320	VOTING EQUIP LEASE REV	\$60,000.00	\$26,400.00	\$52,052.50	\$7,947.50	86.75
575-000-492100	INTEREST-INVESTMENTS	\$6,100.00	\$0.00	\$13,060.34	(\$6,960.34)	214.10
Total Dept.	NO DEPT	\$66,100.00	\$26,400.00	\$65,112.84	\$987.16	98.51
Total Revenues	ELECT EQUIP REPLACE FUND	\$66,100.00	\$26,400.00	\$65,112.84	\$987.16	98.51



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

LAW ENF TRAIN FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
600-000-444100	POST COMMISSION FUNDS	\$0.00	\$0.00	\$7,206.89	(\$7,206.89)	0.00
600-000-455100	FEES DUE FROM COURTS REV	\$7,000.00	\$483.33	\$5,909.33	\$1,090.67	84.42
600-000-455125	FEES MUNICIPAL CT REV	\$3,000.00	\$236.00	\$5,332.00	(\$2,332.00)	177.73
600-000-492100	INTEREST-INVESTMENTS	\$1,500.00	\$0.00	\$2,779.50	(\$1,279.50)	185.30
600-000-497100	MISCELLANEOUS REVENUE	\$0.00	\$7,300.00	\$7,300.00	(\$7,300.00)	0.00
Total Dept.	NO DEPT	\$11,500.00	\$8,019.33	\$28,527.72	(\$17,027.72)	248.07
Total Revenues	LAW ENF TRAIN FUND	\$11,500.00	\$8,019.33	\$28,527.72	(\$17,027.72)	248.07



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

FAMILY SERV & JUSTIC

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
610-000-458201	FAMILY CT \$30 SURCHARGE	\$20,000.00	\$1,530.00	\$19,789.50	\$210.50	98.95
610-000-492100	INTEREST-INVESTMENTS	\$1,000.00	\$0.00	\$3,118.00	(\$2,118.00)	311.80
Total Dept.	NO DEPT	\$21,000.00	\$1,530.00	\$22,907.50	(\$1,907.50)	109.08
Total Revenues	FAMILY SERV & JUSTIC	\$21,000.00	\$1,530.00	\$22,907.50	(\$1,907.50)	109.08



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

TREATMENT COURT FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
611-000-455155	TREATMENT COURT PARTICIPANT FEES REV	\$65,000.00	\$6,238.50	\$66,377.96	(\$1,377.96)	102.12
611-000-492100	TREATMENT COURT INTEREST	\$5,600.00	\$0.00	\$9,270.69	(\$3,670.69)	165.55
611-000-498175	TRANSFER FROM OPIOID SETTLEMENT FUND	\$0.00	\$0.00	\$95,416.00	(\$95,416.00)	0.00
Total Dept.	NO DEPT	\$70,600.00	\$6,238.50	\$171,064.65	(\$100,464.65)	242.30
Total Revenues	TREATMENT COURT FUND	\$70,600.00	\$6,238.50	\$171,064.65	(\$100,464.65)	242.30



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

LAW ENFORCEMENT RESTITUTION

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
615-000-492100	INTEREST- INVESTMENTS	\$2,000.00	\$0.00	\$6,184.16	(\$4,184.16)	309.21
615-000-496150	LE RESTITUTION REV	\$40,000.00	\$2,913.16	\$46,195.00	(\$6,195.00)	115.49
Total Dept.	NO DEPT	\$42,000.00	\$2,913.16	\$52,379.16	(\$10,379.16)	124.71
Total Revenues	LAW ENFORCEMENT RESTITUTION	\$42,000.00	\$2,913.16	\$52,379.16	(\$10,379.16)	124.71



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

DOJ EQUITABLE SHARING FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
616-000-492100	INTEREST	\$2,500.00	\$0.00	\$6,530.08	(\$4,030.08)	261.20
616-000-496616	DOJ EQUITABLE SHARE REV	\$0.00	\$0.00	\$75,443.72	(\$75,443.72)	0.00
Total Dept.	NO DEPT	\$2,500.00	\$0.00	\$81,973.80	(\$79,473.80)	3278.95
Total Revenues	DOJ EQUITABLE SHARING FUND	\$2,500.00	\$0.00	\$81,973.80	(\$79,473.80)	3278.95



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
620-000-411310	CONTRA WASHINGTON TIF 1	\$0.00	\$0.00	(\$17,577.37)	\$17,577.37	0.00
620-000-411311	CONTRA WASHINGTON TIF 2	\$0.00	\$0.00	(\$6,383.21)	\$6,383.21	0.00
620-000-417150	SALES TAX/LAW ENFORCEMENT	\$8,018,500.00	\$0.00	\$7,153,479.86	\$865,020.14	89.21
620-000-441042	DWI TSU/DEDICATED IMPAIRED DRIVING ENF REV	\$157,000.00	\$0.00	\$120,712.97	\$36,287.03	76.89
620-000-441045	BYRNE GNT NARC UNIT REV	\$204,700.00	\$0.00	\$195,756.39	\$8,943.61	95.63
620-000-441046	DWI ENF/DWI SATURATION ENF REV	\$40,000.00	\$0.00	\$25,243.83	\$14,756.17	63.11
620-000-441047	YOUTH ALCOHOL REV	\$8,500.00	\$0.00	\$7,513.51	\$986.49	88.39
620-000-441049	SPEED ENFORCEMENT REV	\$53,800.00	\$0.00	\$41,904.21	\$11,895.79	77.89
620-000-441052	HIDTA GRANT REV	\$137,500.00	\$0.00	\$118,699.91	\$18,800.09	86.33
620-000-441053	IMPAIRED DRIVING ENF GRANT REV	\$0.00	\$0.00	\$1,483.20	(\$1,483.20)	0.00
620-000-441057	MISC ENFORCEMENTS REV	\$18,500.00	\$0.00	\$1,377.92	\$17,122.08	7.45
620-000-441299	MOICAC REV	\$9,000.00	\$0.00	\$485.41	\$8,514.59	5.39
620-000-441300	COMPUTER CRIME OT REV	\$19,181.00	\$0.00	\$7,455.35	\$11,725.65	38.87
620-000-441301	ENFORCEMENT OT REIMB REV	\$7,500.00	\$0.00	\$7,480.80	\$19.20	99.74
620-000-441303	TASK FORCE OFFICER OT REV	\$19,372.00	\$1,893.76	\$19,588.58	(\$216.58)	101.12
620-000-441305	ICE-HSI OT REIMB REV	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00
620-000-443060	JAIL IMPROVEMENT GRANT REV	\$39,500.00	\$0.00	\$0.00	\$39,500.00	0.00
620-000-443065	DPS VIOLENT CRIMES GRANT REV	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00
620-000-443070	MITIGATION OF COVID-19 GRANT REV	\$160,000.00	\$0.00	\$153,207.50	\$6,792.50	95.75
620-000-443700	STATE CYBER CRIMES GRANT REV	\$171,523.00	\$18,099.14	\$168,984.00	\$2,539.00	98.52
620-000-444998	MODOT WORKZONE REV	\$10,000.00	\$0.00	\$18,455.38	(\$8,455.38)	184.55
620-000-463300	SHERIFF FEES/MISC REV	\$55,000.00	\$2,294.05	\$37,142.48	\$17,857.52	67.53
620-000-463302	PRISONER TRANSPORT REV	\$95,000.00	\$0.00	\$43,221.19	\$51,778.81	45.50
620-000-463305	FEES MUNICIPAL COURT REV	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00
620-000-463320	SHERIFF SSA INC PAYTS	\$6,800.00	\$800.00	\$12,400.00	(\$5,600.00)	182.35
620-000-463355	LESTF SCHOOL RESOURCE OFFICER REIMB	\$170,000.00	\$16,672.50	\$207,571.34	(\$37,571.34)	122.10
620-000-463360	NEW HAVEN SUPPORT SERVICES	\$0.00	\$119,218.00	\$715,308.00	(\$715,308.00)	0.00
620-000-463500	SHERIFF SB 869 FEES	\$20,000.00	\$0.00	\$8,700.00	\$11,300.00	43.50
620-000-464300	PRISONER PER DIEM-FED REV	\$800,000.00	\$0.00	\$666,212.16	\$133,787.84	83.28
620-000-465300	PRISONER PER DIEM-OTHER REV	\$600,000.00	\$3,708.00	\$712,584.22	(\$112,584.22)	118.76
620-000-465301	GASC CO JAIL SERVICES	\$0.00	\$0.00	\$123,600.00	(\$123,600.00)	0.00
620-000-465310	INMATE MEDICAL REV	\$20,000.00	\$0.00	\$6,984.59	\$13,015.41	34.92
620-000-465350	PAY PHONE COMMISSION REV	\$100,000.00	\$26,829.96	\$155,208.42	(\$55,208.42)	155.21
620-000-492100	INTEREST-INVESTMENTS	\$80,000.00	\$0.00	\$188,270.46	(\$108,270.46)	235.34
620-000-493050	INSURANCE REIMB	\$15,000.00	\$0.00	\$69,315.81	(\$54,315.81)	462.11
620-000-493060	MISC CLAIMS REV	\$0.00	\$0.00	\$3,150.00	(\$3,150.00)	0.00
620-000-496100	SALE OF ASSET	\$0.00	\$0.00	\$109,600.00	(\$109,600.00)	0.00



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

LAW ENF SALES TAX TR

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
620-000-497100	MISCELLANEOUS REVENUE	\$20,000.00	\$0.00	\$31,226.02	(\$11,226.02)	156.13
620-000-498100	TRANSFER FROM GENERAL	\$3,729,763.00	\$729,763.00	\$3,729,763.00	\$0.00	100.00
620-000-498621	TRANS FROM PROP P LAW ENF COMP FUND	\$1,991,747.00	\$173,567.49	\$2,137,215.43	(\$145,468.43)	107.30
620-000-498622	TRANS FROM PROP P LE & EMER DISP FUND	\$473,608.00	\$473,608.00	\$473,608.00	\$0.00	100.00
Total Dept.	NO DEPT	\$17,321,494.00	\$1,566,453.90	\$17,448,949.36	(\$127,455.36)	100.74
Total Revenues	LAW ENF SALES TAX TR	\$17,321,494.00	\$1,566,453.90	\$17,448,949.36	(\$127,455.36)	100.74



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

PROP P LAW ENF COMPENSATION FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
621-000-417100	PROP P LAW ENF COMP SALES TAX	\$4,009,250.00	\$0.00	\$3,574,191.19	\$435,058.81	89.15
621-000-492100	PROP P LAW ENF COMP INT INVESTMENTS	\$4,000.00	\$0.00	\$8,689.76	(\$4,689.76)	217.24
Total Dept.	NO DEPT	\$4,013,250.00	\$0.00	\$3,582,880.95	\$430,369.05	89.28
Total Revenues	PROP P LAW ENF COMPENSATION FUND	\$4,013,250.00	\$0.00	\$3,582,880.95	\$430,369.05	89.28



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

PROP P LAW ENF & EMERGENCY DISP FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
622-000-417100	PROP P LAW ENF & EMERGENCY DISP SALES TAX	\$4,009,250.00	\$0.00	\$3,574,191.16	\$435,058.84	89.15
622-000-492100	PROP P LAW ENF & EMER DISP INTEREST - INVESTMENTS	\$100,000.00	\$0.00	\$193,962.37	(\$93,962.37)	193.96
Total Dept.	NO DEPT	\$4,109,250.00	\$0.00	\$3,768,153.53	\$341,096.47	91.70
Total Revenues	PROP P LAW ENF & EMERGENCY DISP FUND	\$4,109,250.00	\$0.00	\$3,768,153.53	\$341,096.47	91.70



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

INMATE SECURITY

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
625-000-459177	INMATE SECURITY REV	\$210,000.00	\$2,165.73	\$182,639.62	\$27,360.38	86.97
625-000-492100	INTEREST-INVESTMENTS	\$6,000.00	\$0.00	\$20,665.32	(\$14,665.32)	344.42
Total Dept.	NO DEPT	\$216,000.00	\$2,165.73	\$203,304.94	\$12,695.06	94.12
Total Revenues	INMATE SECURITY	\$216,000.00	\$2,165.73	\$203,304.94	\$12,695.06	94.12



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

COLLECTORS TAX MAINT

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
630-000-454150	COLLECTOR TAX MAINT FEES REV	\$190,000.00	\$0.00	\$232,839.57	(\$42,839.57)	122.55
630-000-492100	INTEREST-INVESTMENTS	\$10,000.00	\$0.00	\$26,710.24	(\$16,710.24)	267.10
Total Dept.	NO DEPT	\$200,000.00	\$0.00	\$259,549.81	(\$59,549.81)	129.77
Total Revenues	COLLECTORS TAX MAINT	\$200,000.00	\$0.00	\$259,549.81	(\$59,549.81)	129.77



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

SHERIFF REVOLVING FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
635-000-465571	CONCEAL/CARRY REV	\$60,000.00	\$4,059.25	\$39,373.25	\$20,626.75	65.62
635-000-492100	INTEREST-INVESTMENTS	\$4,000.00	\$0.00	\$6,509.25	(\$2,509.25)	162.73
Total Dept.	NO DEPT	\$64,000.00	\$4,059.25	\$45,882.50	\$18,117.50	71.69
Total Revenues	SHERIFF REVOLVING FUND	\$64,000.00	\$4,059.25	\$45,882.50	\$18,117.50	71.69



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

SHERIFF CIVIL FEES FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
636-000-463315	SHERIFF CIVIL FEES REV	\$50,000.00	\$0.00	\$46,117.78	\$3,882.22	92.24
636-000-492100	INTEREST INVESTMENT	\$6,000.00	\$0.00	\$15,465.23	(\$9,465.23)	257.75
Total Dept.	NO DEPT	\$56,000.00	\$0.00	\$61,583.01	(\$5,583.01)	109.97
Total Revenues	SHERIFF CIVIL FEES FUND	\$56,000.00	\$0.00	\$61,583.01	(\$5,583.01)	109.97



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

COUNTY 911 FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
640-000-417300	911 TELEPHONE TAX REVENUE	\$720,000.00	\$7,193.38	\$581,599.84	\$138,400.16	80.78
640-000-417400	PREPAID PHONE CARDS REV	\$42,000.00	\$0.00	\$30,349.33	\$11,650.67	72.26
640-000-455080	911 FIRE/EMS DISPATCH FEES REV	\$166,000.00	\$0.00	\$169,000.00	(\$3,000.00)	101.81
640-000-455085	PSAP FEES	\$13,765.00	\$0.00	\$13,765.80	(\$0.80)	100.01
640-000-492100	INTEREST-INVESTMENTS	\$40,000.00	\$0.00	\$56,244.30	(\$16,244.30)	140.61
640-000-498495	TRANSFER FROM AMERICAN RESCUE PLAN FUND	\$1,200,000.00	\$0.00	\$1,200,000.00	\$0.00	100.00
Total Dept.	NO DEPT	\$2,181,765.00	\$7,193.38	\$2,050,959.27	\$130,805.73	94.00
Total Revenues	COUNTY 911 FUND	\$2,181,765.00	\$7,193.38	\$2,050,959.27	\$130,805.73	94.00



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

PROS ATTY TRAIN FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
650-000-450650	COURT COST REIMB	\$8,000.00	\$615.57	\$7,620.85	\$379.15	95.26
650-000-450675	FEEES MUNICIPAL COURT REV	\$4,000.00	\$284.69	\$6,656.62	(\$2,656.62)	166.42
650-000-492100	INTEREST-INVESTMENTS	\$1,000.00	\$0.00	\$1,904.59	(\$904.59)	190.46
Total Dept.	NO DEPT	\$13,000.00	\$900.26	\$16,182.06	(\$3,182.06)	124.48
Total Revenues	PROS ATTY TRAIN FUND	\$13,000.00	\$900.26	\$16,182.06	(\$3,182.06)	124.48



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

ELECTION SERVICES

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
655-000-451300	ELECTION SERVICE FEES REV	\$25,000.00	\$10,572.65	\$34,312.50	(\$9,312.50)	137.25
655-000-492100	INTEREST-INVESTMENTS	\$6,450.00	\$0.00	\$10,952.20	(\$4,502.20)	169.80
Total Dept.	NO DEPT	\$31,450.00	\$10,572.65	\$45,264.70	(\$13,814.70)	143.93
Total Revenues	ELECTION SERVICES	\$31,450.00	\$10,572.65	\$45,264.70	(\$13,814.70)	143.93



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

DOMESTIC VIOL FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
660-000-467100	FEEES FROM COURTS REV	\$30,000.00	\$1,589.00	\$23,425.00	\$6,575.00	78.08
660-000-467400	FEEES FROM RECORDER REV	\$3,000.00	\$235.00	\$3,415.00	(\$415.00)	113.83
660-000-492100	INTEREST-INVESTMENTS	\$500.00	\$0.00	\$1,498.66	(\$998.66)	299.73
Total Dept.	NO DEPT	\$33,500.00	\$1,824.00	\$28,338.66	\$5,161.34	84.59
Total Revenues	DOMESTIC VIOL FUND	\$33,500.00	\$1,824.00	\$28,338.66	\$5,161.34	84.59



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

HEALTH DEPT FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
665-000-440001	CITIES READINESS GNT REV	\$22,616.00	\$0.00	\$17,121.68	\$5,494.32	75.71
665-000-440007	ELC CARES GRANT REV	\$535,642.00	\$0.00	\$264,011.28	\$271,630.72	49.29
665-000-440012	CRISIS COOPERATIVE AGREEMENT GRANT REV	\$140,473.00	\$0.00	\$0.00	\$140,473.00	0.00
665-000-440115	LOCAL PUBLIC HEALTH INFRASTRUCTURE GRANT REV	\$308,929.00	\$0.00	\$39,290.91	\$269,638.09	12.72
665-000-440120	WORKFORCE/HEALTH CRISIS RESPONSE GRANT REV	\$335,780.00	\$0.00	\$69,495.75	\$266,284.25	20.70
665-000-442202	WIC FED REIMB REV	\$255,540.00	\$19,860.86	\$221,753.77	\$33,786.23	86.78
665-000-442204	MEDICAID REIMB REV	\$6,000.00	\$449.00	\$5,316.67	\$683.33	88.61
665-000-443202	CORE PUBLIC HLTH GRNT REV	\$145,056.00	\$0.00	\$149,920.00	(\$4,864.00)	103.35
665-000-443210	CHILD CARE SANI INSP REV	\$5,000.00	\$0.00	\$18,383.33	(\$13,383.33)	367.67
665-000-443213	BIO TERRORISM PREP REV	\$121,656.00	\$0.00	\$90,448.29	\$31,207.71	74.35
665-000-444020	CHILD CARE HEALTH CONSULT REV	\$12,435.00	\$0.00	\$6,096.09	\$6,338.91	49.02
665-000-448100	PRIVATE INS PAYS REV	\$0.00	\$599.63	\$738.70	(\$738.70)	0.00
665-000-466400	VITAL RECORDS REV	\$150,000.00	\$10,670.00	\$140,423.00	\$9,577.00	93.62
665-000-466401	HEALTH DEPT FEES REV	\$20,000.00	\$557.00	\$18,915.00	\$1,085.00	94.58
665-000-466402	VAXCARE REV	\$10,000.00	\$3,055.00	\$22,034.32	(\$12,034.32)	220.34
665-000-466500	SANITATION INSPEC FEES	\$80,000.00	\$900.00	\$85,800.00	(\$5,800.00)	107.25
665-000-492100	INTEREST-INVESTMENTS	\$7,000.00	\$0.00	\$17,105.64	(\$10,105.64)	244.37
665-000-496100	SALE OF ASSETS	\$0.00	\$0.00	\$3,800.00	(\$3,800.00)	0.00
665-000-497100	MISCELLANEOUS REVENUE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
Total Dept.	NO DEPT	\$2,157,627.00	\$36,091.49	\$1,170,654.43	\$986,972.57	54.26
Total Revenues	HEALTH DEPT FUND	\$2,157,627.00	\$36,091.49	\$1,170,654.43	\$986,972.57	54.26



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

RCDR RECORD PRESERV

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
670-000-467410	FEES REC DEEDS % USERS	\$42,000.00	\$3,668.19	\$38,795.11	\$3,204.89	92.37
670-000-467420	FEES REC DEEDS TECHNOLOGY	\$18,000.00	\$1,451.25	\$17,191.25	\$808.75	95.51
670-000-492100	INTEREST-INVESTMENTS	\$18,000.00	\$0.00	\$19,315.21	(\$1,315.21)	107.31
Total Dept.	NO DEPT	\$78,000.00	\$5,119.44	\$75,301.57	\$2,698.43	96.54
Total Revenues	RCDR RECORD PRESERV	\$78,000.00	\$5,119.44	\$75,301.57	\$2,698.43	96.54



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

PA ADMN COST FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
680-000-461202	FEES PA BAD CHECK	\$8,500.00	\$505.21	\$6,201.16	\$2,298.84	72.95
680-000-492100	INTEREST-INVESTMENTS	\$800.00	\$0.00	\$1,177.16	(\$377.16)	147.15
Total Dept.	NO DEPT	\$9,300.00	\$505.21	\$7,378.32	\$1,921.68	79.34
Total Revenues	PA ADMN COST FUND	\$9,300.00	\$505.21	\$7,378.32	\$1,921.68	79.34



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

MUNICIPAL COURT FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
685-000-450500	MUNICIPAL COURT COSTS REV	\$20,000.00	\$1,252.63	\$29,289.21	(\$9,289.21)	146.45
685-000-450550	MUNICIPAL COURT FINES REV	\$200,000.00	\$11,834.50	\$312,844.50	(\$112,844.50)	156.42
685-000-450580	JUDICIAL EDUCATION REV	\$2,000.00	\$113.90	\$2,662.70	(\$662.70)	133.14
685-000-492100	INTEREST-INVESTMENTS	\$2,500.00	\$0.00	\$6,983.51	(\$4,483.51)	279.34
Total Dept.	NO DEPT	\$224,500.00	\$13,201.03	\$351,779.92	(\$127,279.92)	156.69
Total Revenues	MUNICIPAL COURT FUND	\$224,500.00	\$13,201.03	\$351,779.92	(\$127,279.92)	156.69



Franklin County Missouri

Revenue Statement : 2024

for Accounting Period 12/31/2024

BRUSH CREEK SEWER

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
800-000-485200	BRUSH CRK SEWER FEES REV	\$715,000.00	\$0.00	\$653,519.61	\$61,480.39	91.40
800-000-492100	INTEREST-INVESTMENTS	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00
800-000-492153	BRUSH CRK RESTRICTED INT	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
Total Dept.	NO DEPT	\$728,500.00	\$0.00	\$653,519.61	\$74,980.39	89.71
Total Revenues	BRUSH CREEK SEWER	\$728,500.00	\$0.00	\$653,519.61	\$74,980.39	89.71
Grand Total		\$67,853,336.00	\$4,345,733.34	\$64,806,706.50	\$3,046,629.50	95.51



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

GENERAL FUND

Account Number	Account Description	Debit	Credit
Assets			
100-000-100100	CHECKING	\$6,245,337.33	\$0.00
100-000-100200	CD ACCOUNT	\$4,000,000.00	\$0.00
100-000-121100	PROP TAXES REC-CURRENT	\$2,338,716.76	\$0.00
100-000-121200	PROP TAX REC-DELINQUENT	\$81,035.33	\$0.00
100-000-121300	RRU PROP TAX REC CURRENT	\$276,944.66	\$0.00
100-000-121350	RRU PROP TAX DELINQUENT	\$15.40	\$0.00
100-000-124100	DUE FROM COLLECTOR	\$0.00	\$622,263.20
100-000-125050	JURY FEE REIMB REC	\$1,842.40	\$0.00
100-000-125101	JUV DIVERSION GRANT REC	\$3,455.31	\$0.00
100-000-125103	JUV DTN REIMB-DYS/OTHERS REC	\$1,071.81	\$0.00
100-000-125104	JUV OFC REIM DUE GASC/OSA	\$5,754.54	\$0.00
100-000-129125	VERIZON TOWER LEASE REC	\$1,217,532.00	\$0.00
100-000-146100	CHILD SUPPORT IV-D REC	\$23,612.24	\$0.00
100-000-157100	CITIES TAX CHARGES REC	\$46.34	\$0.00
100-000-161100	LAND & BUILDINGS	\$11,126,567.00	\$0.00
100-000-162100	EQUIPMENT & VEHICLES	\$8,126,338.00	\$0.00
100-000-163100	FURNITURE & OFFICE EQUIP	\$4,071,578.00	\$0.00
100-000-165000	CONSTRUCTION IN PROGRESS	\$4,739,580.00	\$0.00
100-000-166000	INFRASTRUCTURE	\$56,356,286.00	\$0.00
	Total Assets		\$97,993,449.92
Liabilities			
100-000-222200	HEALTH CVRG W/H	\$0.00	\$189,684.00
100-000-222800	HRA INS DEDUCTIBLE	\$40,750.89	\$0.00
100-000-222801	HRA COBRA INS DEDUCTIBLE	\$0.00	\$5,621.21
100-000-281210	DEFERRED INFLOWS - LEASES	\$0.00	\$1,191,293.00
100-000-281400	DEFER REVENUE HMEP & CEPF	\$0.00	\$74,027.05
100-000-282100	DEFER PROP TAX REVENUE	\$0.00	\$2,605,622.27
100-000-284100	DEFER GRANT REVENUE	\$0.00	\$3,090.00
	Total Liabilities		\$4,028,586.64
Equities			
100-000-300100	ENCUMBRANCE	\$0.00	\$324,956.79
100-000-300105	RESERVE FOR ENCUMBRANCE	\$324,956.79	\$0.00
100-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$10,172,015.90
100-000-320100	INVEST GENL FIXED ASSETS	\$0.00	\$84,420,349.00
	Total Equity	\$627,501.62	
Revenues Less Expenditures			\$93,964,863.28



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

GENERAL FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Total Liabilities and Equity				\$97,993,449.92
Total	GENERAL FUND	\$99,608,922.42	\$99,608,922.42	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

EMERGENCY FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
150-000-100100	CHECKING	\$3,356,628.99	\$0.00	
	Total Assets			\$3,356,628.99
Equities				
150-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$3,224,424.32	
Revenues Less Expenditures			\$132,204.67	
	Total Equity			\$3,356,628.99
Total Liabilities and Equity				
Total	EMERGENCY FUND	\$3,356,628.99	\$3,356,628.99	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

OPIOID SETTLEMENT FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
175-000-100100	OPIOID SETTLEMENT CHECKING	\$1,390,453.32	\$0.00	
	Total Assets			\$1,390,453.32
Equities				
175-000-301100	FUND BALANCE - UNRESERVED	\$0.00	\$742,356.55	
Revenues Less Expenditures			\$648,096.77	
	Total Equity			\$1,390,453.32
Total Liabilities and Equity				
Total	OPIOID SETTLEMENT FUND	\$1,390,453.32	\$1,390,453.32	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

ROAD & BRIDGE FUND

Account Number	Account Description	Debit	Credit	
Assets				
200-000-100100	CHECKING	\$4,441,735.29	\$0.00	
200-000-100200	CD ACCOUNT	\$2,500,000.00	\$0.00	
200-000-121100	PROP TAXES REC-CURRENT	\$4,561,406.27	\$0.00	
200-000-121200	PROP TAX REC-DELINQUENT	\$146,876.38	\$0.00	
200-000-121220	CONTRA PROP TAX REC	\$0.00	\$91,256.96	
200-000-121300	RRU PROP TAX REC CURRENT	\$540,149.77	\$0.00	
200-000-121350	RRU PROP TAX DELINQUENT	\$29.66	\$0.00	
200-000-124100	DUE FROM COLLECTOR	\$0.00	\$731,917.47	
200-000-162100	EQUIPMENT & VEHICLES	\$4,544,125.00	\$0.00	
200-000-163100	FURNITURE & OFFICE EQUIP	\$23,090.00	\$0.00	
	Total Assets			\$15,934,237.94
Liabilities				
200-000-210100	ACCOUNTS PAYABLE	\$36.55	\$0.00	
200-000-222200	HEALTH CVRG W/H	\$0.00	\$135,373.00	
200-000-222800	HRA INS DEDUCTIBLE	\$29,129.69	\$0.00	
200-000-242100	DUE TO CITY OF BERGER	\$0.00	\$1,542.27	
200-000-242101	DUE TO CITY OF GERALD	\$0.00	\$1,547.39	
200-000-242103	DUE TO CITY NEW HAVEN	\$0.00	\$210,256.45	
200-000-242104	DUE TO OAK GROVE VILLAGE	\$0.00	\$2,467.13	
200-000-242105	DUE TO CITY OF PACIFIC	\$0.00	\$708,476.18	
200-000-242106	DUE TO VILLAGE OF PARKWAY	\$0.00	\$10,437.38	
200-000-242107	DUE TO CITY OF ST CLAIR	\$0.00	\$9,017.50	
200-000-242108	DUE TO CITY OF SULLIVAN	\$0.00	\$62,465.69	
200-000-242109	DUE TO CITY OF UNION	\$0.00	\$384,505.74	
200-000-242110	DUE TO CITY OF WASHINGTON	\$0.00	\$48,043.89	
200-000-242111	DUE TO VILL OF MIRAM PARK	\$0.00	\$172.91	
200-000-281115	CONTRA DEFER PROP TAX REV	\$74,749.84	\$0.00	
200-000-282100	DEFER PROP TAX REVENUE	\$0.00	\$4,918,431.78	
	Total Liabilities			\$6,388,821.23
Equities				
200-000-300100	ENCUMBRANCE	\$1,845,261.10	\$0.00	
200-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$1,845,261.10	
200-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$4,344,410.11	
200-000-320100	INVEST GENL FIXED ASSETS	\$0.00	\$4,567,215.00	
	Total Equity		\$633,791.60	
Revenues Less Expenditures			\$633,791.60	\$9,545,416.71



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

ROAD & BRIDGE FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Total Liabilities and Equity				\$15,934,237.94
Total	ROAD & BRIDGE FUND	\$18,706,589.55	\$18,706,589.55	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

TRANS COMMITTEE GRANT PROGRAM FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
201-000-100100	TRANS COMMITTEE GRANT PROG CHECKING	\$1,401,598.54	\$0.00	
	Total Assets			\$1,401,598.54
Equities				
201-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$1,199,801.53	
Revenues Less Expenditures			\$201,797.01	
	Total Equity			\$1,401,598.54
Total Liabilities and Equity				
Total	TRANS COMMITTEE GRANT PROGRAM FUND	\$1,401,598.54	\$1,401,598.54	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

ASSESSMENT FUND

Account Number	Account Description	Debit	Credit	
Assets				
300-000-100100	CHECKING	\$807,448.77	\$0.00	
300-000-124100	DUE FROM COLLECTOR	\$0.00	\$111,705.74	
300-000-162100	EQUIPMENT & VEHICLES	\$56,339.00	\$0.00	
300-000-163100	FURNITURE & OFFICE EQUIP	\$179,029.00	\$0.00	
	Total Assets			\$931,111.03
Liabilities				
300-000-222800	HRA INS DEDUCTIBLE	\$2,059.10	\$0.00	
300-000-260100	NOTE PAY POSTAGE METER	\$0.00	\$1,192.00	
	Total Liabilities			(\$867.10)
Equities				
300-000-300100	ENCUMBRANCE	\$1,215.88	\$0.00	
300-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$1,215.88	
300-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$1,404,117.08	
300-000-313100	RES FUND BAL-UNEMPLOY BEN	\$0.00	\$118,252.94	
300-000-320100	INVEST GENL FIXED ASSETS	\$0.00	\$235,368.00	
	Total Equity			\$931,978.13
Revenues Less Expenditures		\$825,759.89		\$931,111.03
Total Liabilities and Equity				\$931,111.03
Total	ASSESSMENT FUND	\$1,871,851.64	\$1,871,851.64	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

CAPITAL IMPR FUND

Account Number	Account Description	Debit	Credit	
Assets				
400-000-100100	CHECKING	\$56,825.13	\$0.00	
	Total Assets			\$56,825.13
Equities				
400-000-301100	FUND BALANCE-UNRESERVED	\$2,117,417.77	\$0.00	
400-000-312100	RES FUND BAL-CAPL IMP	\$0.00	\$2,202,335.01	
	Total Equity	\$28,092.11		\$56,825.13
Revenues Less Expenditures				
Total Liabilities and Equity				
				\$56,825.13
Total	CAPITAL IMPR FUND	\$2,202,335.01	\$2,202,335.01	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

BUILDING FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
450-000-100100	CHECKING	\$124,274.33	\$0.00	
450-000-100200	CD ACCOUNT	\$1,000,000.00	\$0.00	
	Total Assets			\$1,124,274.33
Equities				
450-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$1,373,578.11	
Revenues Less Expenditures		\$249,303.78		
	Total Equity			\$1,124,274.33
Total Liabilities and Equity				\$1,124,274.33
Total	BUILDING FUND	\$1,373,578.11	\$1,373,578.11	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

CARES ACT RELIEF FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Equities				
475-000-300100	ENCUMBRANCE	\$0.00	\$15,406.33	
475-000-300105	RESERVE FOR ENCUMBRANCE	\$15,406.33	\$0.00	
Revenues Less Expenditures		\$0.00		
	Total Equity			\$0.00
Total Liabilities and Equity				
Total	CARES ACT RELIEF FUND	\$15,406.33	\$15,406.33	\$0.00



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

AMERICAN RESCUE PLAN FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
495-000-100100	AMERICAN RESCUE PLAN CHECKING	\$7,768,492.01	\$0.00	
	Total Assets			\$7,768,492.01
Liabilities				
495-000-280100	UNEARNED REVENUE	\$0.00	\$14,343,474.00	
	Total Liabilities			\$14,343,474.00
Equities				
495-000-300100	ENCUMBRANCE	\$0.00	\$594,279.95	
495-000-300105	RESERVE FOR ENCUMBRANCE	\$594,279.95	\$0.00	
495-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$1,086,678.24	
	Total Equity	\$7,661,660.23		(\$6,574,981.99)
Total Liabilities and Equity				\$7,768,492.01
Total	AMERICAN RESCUE PLAN FUND	\$16,024,432.19	\$16,024,432.19	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

COMM DEV GRANT FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Equities				
500-000-301100	FUND BALANCE-UNRESERVED	\$133,822.69	\$0.00	
500-000-314100	RES FUND BAL-LONGTERM REC	\$0.00	\$133,822.69	
Revenues Less Expenditures		\$0.00		
	Total Equity			\$0.00
Total Liabilities and Equity				
Total	COMM DEV GRANT FUND	\$133,822.69	\$133,822.69	\$0.00



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

ELECT EQUIP REPLACE FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
575-000-100100	CHECKING	\$387,080.72	\$0.00	
	Total Assets			\$387,080.72
Equities				
575-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$297,367.88	
Revenues Less Expenditures			\$89,712.84	
	Total Equity			\$387,080.72
Total Liabilities and Equity				
Total	ELECT EQUIP REPLACE FUND	\$387,080.72	\$387,080.72	\$387,080.72



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

LAW ENF TRAIN FUND

Account Number	Account Description	Debit	Credit	
Assets				
600-000-100100	CHECKING	\$82,756.17	\$0.00	
	Total Assets			\$82,756.17
Equities				
600-000-300100	ENCUMBRANCE	\$495.00	\$0.00	
600-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$495.00	
600-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$64,246.70	
	Total Equity		\$18,509.47	\$82,756.17
Revenues Less Expenditures				
Total Liabilities and Equity				
				\$82,756.17
Total	LAW ENF TRAIN FUND	\$83,251.17	\$83,251.17	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

FAMILY SERV & JUSTIC

Account Number	Account Description	Debit	Credit	
Assets				
610-000-100100	CHECKING	\$87,946.69	\$0.00	
	Total Assets			\$87,946.69
Equities				
610-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$68,238.19	
	Revenues Less Expenditures		\$19,708.50	
	Total Equity			\$87,946.69
Total Liabilities and Equity				
	Total	\$87,946.69	\$87,946.69	\$87,946.69



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

TREATMENT COURT FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
611-000-100100	TREATMENT COURT CHECKING	\$201,917.25	\$0.00	
	Total Assets			\$201,917.25
Equities				
611-000-300100	TREATMENT COURT ENCUMBRANCE	\$0.00	\$635.80	
611-000-300105	TREATMENT COURT RESERVE FOR ENCUMBRANCE	\$635.80	\$0.00	
611-000-301100	TREATMENT COURT FUND BALANCE - UNRESERVED	\$0.00	\$158,491.79	
	Total Equity		\$43,425.46	\$201,917.25
Revenues Less Expenditures				
Total Liabilities and Equity				
Total	TREATMENT COURT FUND	\$202,553.05	\$202,553.05	\$201,917.25



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

LAW ENFORCEMENT RESTITUTION

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
615-000-100100	CHECKING	\$176,248.73	\$0.00	
	Total Assets			\$176,248.73
Equities				
615-000-300100	ENCUMBRANCE	\$0.00	\$827.00	
615-000-300105	RESERVE FOR ENCUMBRANCE	\$827.00	\$0.00	
615-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$135,049.86	
	Total Equity		\$41,198.87	\$176,248.73
Revenues Less Expenditures				
Total Liabilities and Equity				
				\$176,248.73
Total	LAW ENFORCEMENT RESTITUTION	\$177,075.73	\$177,075.73	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

DOJ EQUITABLE SHARING FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
616-000-100100	DOJ EQUITABLE SHARE CHECKING	\$190,653.66	\$0.00	
	Total Assets			\$190,653.66
Equities				
616-000-301100	FUND BALANCE - UNRESERVED	\$0.00	\$122,214.37	
Revenues Less Expenditures			\$68,439.29	
	Total Equity			\$190,653.66
Total Liabilities and Equity				
Total	DOJ EQUITABLE SHARING FUND	\$190,653.66	\$190,653.66	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

LAW ENF SALES TAX TR

Account Number	Account Description	Debit	Credit	
Assets				
620-000-100100	CHECKING	\$4,163,580.10	\$0.00	
620-000-100200	CD ACCOUNT	\$2,500,000.00	\$0.00	
620-000-124355	LESTF SCHOOL RESOURCE OFFICER REIMB REC	\$16,672.50	\$0.00	
620-000-124360	NEW HAVEN SUPPORT SERV REC	\$59,609.00	\$0.00	
620-000-125308	TASK FORCE OFFICER OT REC	\$1,893.76	\$0.00	
620-000-125361	HIDTA GRANT REC	\$17,950.82	\$0.00	
620-000-125475	STATE CYBER CRIMES GRANT REC	\$18,099.14	\$0.00	
620-000-129202	PRISONER TRANSPORT REC	\$5,175.00	\$0.00	
620-000-150100	PRISONER PER DIEM-FED REC	\$42,240.00	\$0.00	
	Total Assets			\$6,825,220.32
Liabilities				
620-000-222200	HEALTH CVRG W/H	\$0.00	\$365,764.00	
620-000-222800	HRA INS DEDUCTIBLE	\$0.00	\$16,009.33	
	Total Liabilities			\$381,773.33
Equities				
620-000-300100	ENCUMBRANCE	\$50,017.14	\$0.00	
620-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$50,017.14	
620-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$6,603,982.84	
Revenues Less Expenditures		\$160,535.85		
	Total Equity			\$6,443,446.99
Total Liabilities and Equity				\$6,825,220.32
Total	LAW ENF SALES TAX TR	\$7,035,773.31	\$7,035,773.31	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

PROP P LAW ENF COMPENSATION FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
621-000-100100	PROP P LAW ENF COMP CHECKING	\$350,811.87	\$0.00	
	Total Assets			\$350,811.87
Equities				
621-000-301100	PROP P LAW ENF COMP FUND BALANCE - UNRESERVED	\$0.00	\$1,059,891.98	
Revenues Less Expenditures				
	Total Equity	\$709,080.11		\$350,811.87
Total Liabilities and Equity				
Total	PROP P LAW ENF COMPENSATION FUND	\$1,059,891.98	\$1,059,891.98	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

PROP P LAW ENF & EMERGENCY DISP FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
622-000-100100	PROP P LAW ENF & EMER DISP CHECKING	\$4,363,910.64	\$0.00	
622-000-300105	PROP P LE & EMER DISP RESERVE FOR ENCUMBRANCE	\$44,539.09	\$0.00	
	Total Assets			\$4,408,449.73
Equities				
622-000-300100	PROP P LAW ENF & EMER DISP ENCUMBRANCE	\$0.00	\$44,539.09	
622-000-301100	PROP P LE & EMER DISP FUND BALANCE - UNRESERVED	\$0.00	\$4,195,687.39	
Revenues Less Expenditures			\$168,223.25	
	Total Equity			\$4,408,449.73
Total Liabilities and Equity				\$4,408,449.73
Total	PROP P LAW ENF & EMERGENCY DISP FUND	\$4,408,449.73	\$4,408,449.73	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

INMATE SECURITY

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
625-000-100100	CHECKING	\$581,673.41	\$0.00	
	Total Assets			\$581,673.41
Equities				
625-000-300100	ENCUMBRANCE	\$4,585.00	\$0.00	
625-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$4,585.00	
625-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$448,411.09	
	Total Equity		\$133,262.32	\$581,673.41
Revenues Less Expenditures				
				\$581,673.41
Total Liabilities and Equity				
Total	INMATE SECURITY	\$586,258.41	\$586,258.41	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

COLLECTORS TAX MAINT

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
630-000-100100	CHECKING	\$676,448.07	\$0.00	
630-000-124200	COLLECTOR TAX MAINT FEES REC	\$0.00	\$14,384.16	
	Total Assets			\$662,063.91
Equities				
630-000-300100	ENCUMBRANCE	\$130.50	\$0.00	
630-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$130.50	
630-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$560,653.49	
	Total Equity		\$101,410.42	\$662,063.91
Revenues Less Expenditures				
Total Liabilities and Equity				
				\$662,063.91
Total	COLLECTORS TAX MAINT	\$676,578.57	\$676,578.57	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

SHERIFF REVOLVING FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
635-000-100100	CHECKING	\$163,654.92	\$0.00	
	Total Assets			\$163,654.92
Liabilities				
635-000-222800	SHERIFF REVOLVING HEALTH DEDUCTIBLE	\$0.00	\$279.36	
	Total Liabilities			\$279.36
Equities				
635-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$170,146.10	
Revenues Less Expenditures		\$6,770.54		
	Total Equity			\$163,375.56
Total Liabilities and Equity				\$163,654.92
Total	SHERIFF REVOLVING FUND	\$170,425.46	\$170,425.46	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

SHERIFF CIVIL FEES FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
636-000-100100	CHECKING	\$378,850.09	\$0.00	
	Total Assets			\$378,850.09
Equities				
636-000-301100	FUND BALANCE - UNRESERVED	\$0.00	\$400,672.65	
Revenues Less Expenditures		\$21,822.56		
	Total Equity			\$378,850.09
Total Liabilities and Equity				
Total	SHERIFF CIVIL FEES FUND	\$400,672.65	\$400,672.65	\$378,850.09



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

COUNTY 911 FUND

Account Number	Account Description	Debit	Credit	
Assets				
640-000-100100	CHECKING	\$760,234.87	\$0.00	
640-000-162100	EQUIPMENT & VEHICLES	\$17,609.00	\$0.00	
640-000-163100	FURNITURE & OFFICE EQUIP	\$235,639.00	\$0.00	
	Total Assets			\$1,013,482.87
Liabilities				
640-000-222800	HRA INS DEDUCTIBLE	\$4,554.46	\$0.00	
	Total Liabilities			(\$4,554.46)
Equities				
640-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$884,024.45	
640-000-320100	INVEST GENL FIXED ASSETS	\$0.00	\$253,248.00	
Revenues Less Expenditures		\$119,235.12		
	Total Equity			\$1,018,037.33
Total Liabilities and Equity				\$1,013,482.87
Total	COUNTY 911 FUND	\$1,137,272.45	\$1,137,272.45	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

PROS ATTY TRAIN FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
650-000-100100	CHECKING	\$53,877.34	\$0.00	
	Total Assets			\$53,877.34
Equities				
650-000-300100	ENCUMBRANCE	\$0.00	\$895.00	
650-000-300105	RESERVE FOR ENCUMBRANCE	\$895.00	\$0.00	
650-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$45,411.67	
	Total Equity		\$8,465.67	
Revenues Less Expenditures				
Total Liabilities and Equity				
				\$53,877.34
Total	PROS ATTY TRAIN FUND	\$54,772.34	\$54,772.34	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

ELECTION SERVICES

Account Number	Account Description	Debit	Credit	
Assets				
655-000-100100	CHECKING	\$300,877.15	\$0.00	
	Total Assets			\$300,877.15
Equities				
655-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$258,436.58	
Revenues Less Expenditures			\$42,440.57	
	Total Equity			\$300,877.15
Total Liabilities and Equity				
Total	ELECTION SERVICES	\$300,877.15	\$300,877.15	\$300,877.15



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

DOMESTIC VIOL FUND

Account Number	Account Description	Debit	Credit	
Assets				
660-000-100100	CHECKING	\$48,347.39	\$0.00	
	Total Assets			\$48,347.39
Equities				
660-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$31,584.73	
Revenues Less Expenditures			\$16,762.66	
	Total Equity			\$48,347.39
Total Liabilities and Equity				
Total	DOMESTIC VIOL FUND	\$48,347.39	\$48,347.39	\$48,347.39



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

HEALTH DEPT FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
665-000-100100	CHECKING	\$396,172.15	\$0.00	
665-000-125196	WORKFORCE/HEALTH CRISIS RESPONSE GRANT REC	\$8,559.02	\$0.00	
665-000-125205	WIC FED REIMB REC	\$36,926.86	\$0.00	
665-000-125210	CHILD CARE SANI INSP REC	\$760.00	\$0.00	
665-000-125235	ELC CARES GRANT REC	\$67,714.92	\$0.00	
	Total Assets			\$510,132.95
Liabilities				
665-000-222800	HRA INS DEDUCTIBLE	\$5,508.84	\$0.00	
665-000-280200	UNEARNED GRANT REV	\$0.00	\$42,156.00	
	Total Liabilities			\$36,647.16
Equities				
665-000-300100	ENCUMBRANCE	\$464.27	\$0.00	
665-000-300105	RESERVE FOR ENCUMBRANCE	\$0.00	\$464.27	
665-000-301100	FUND BALANCE UNRESERVED	\$0.00	\$439,075.08	
Revenues Less Expenditures			\$34,410.71	
	Total Equity			\$473,485.79
Total Liabilities and Equity				\$510,132.95
Total	HEALTH DEPT FUND	\$516,106.06	\$516,106.06	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

RCDR RECORD PRESERV

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
670-000-100100	CHECKING	\$502,073.43	\$0.00	
	Total Assets			\$502,073.43
Equities				
670-000-300100	ENCUMBRANCE	\$0.00	\$700.00	
670-000-300105	RESERVE FOR ENCUMBRANCE	\$700.00	\$0.00	
670-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$495,113.44	
	Total Equity		\$6,959.99	\$502,073.43
Revenues Less Expenditures				
				\$502,073.43
Total Liabilities and Equity				
Total	RCDR RECORD PRESERV	\$502,773.43	\$502,773.43	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

PA ADMN COST FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
680-000-100100	CHECKING	\$25,548.13	\$0.00	
	Total Assets			\$25,548.13
Equities				
680-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$26,169.81	
Revenues Less Expenditures		\$621.68		
	Total Equity			\$25,548.13
Total Liabilities and Equity				
Total	PA ADMN COST FUND	\$26,169.81	\$26,169.81	\$25,548.13



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

MUNICIPAL COURT FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
685-000-100100	CHECKING	\$219,788.34	\$0.00	
	Total Assets			\$219,788.34
Liabilities				
685-000-222800	HRA INS DEDUCTIBLE	\$0.00	\$1,594.92	
	Total Liabilities			\$1,594.92
Equities				
685-000-300100	ENCUMBRANCE	\$0.00	\$2,160.35	
685-000-300105	RESERVE FOR ENCUMBRANCE	\$2,160.35	\$0.00	
685-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$120,101.48	
	Revenues Less Expenditures		\$98,091.94	
	Total Equity			\$218,193.42
	Total Liabilities and Equity			\$219,788.34
Total	MUNICIPAL COURT FUND	\$221,948.69	\$221,948.69	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

AGENCY FUND			
Account Number	Account Description	Debit	Credit
Assets			
775-000-100100	CHECKING	\$822,413.91	\$0.00
775-000-100150	COLLECTORS CLEARING ACCT	\$0.00	\$22,491,279.80
775-000-100151	CHECKING-PROS ATTY ADMIN	\$7,349.21	\$0.00
775-000-100153	CHECKING-MUNICIPAL COURT	\$1,270.98	\$0.00
	Total Assets		(\$21,660,245.70)
Liabilities			
775-000-241100	DUE TO R-2 SCHOOL	\$217,348.78	\$0.00
775-000-241101	DUE TO R-3 SCHOOL	\$2,727,552.65	\$0.00
775-000-241102	DUE TO R-11 SCHOOL	\$2,243,714.93	\$0.00
775-000-241103	DUE TO R-13 SCHOOL	\$1,016,183.23	\$0.00
775-000-241104	DUE TO R-14 SCHOOL	\$304,648.37	\$0.00
775-000-241105	DUE TO R-15 SCHOOL	\$224,239.57	\$0.00
775-000-241106	DUE TO R-16 SCHOOL	\$86,027.44	\$0.00
775-000-241107	DUE TO NEW HAVEN SCHOOL	\$417,501.24	\$0.00
775-000-241108	DUE TO WASHINGTON SCHOOL	\$6,358,709.23	\$0.00
775-000-241109	DUE TO GASC CO R-1 SCHOOL	\$83,199.41	\$0.00
775-000-241110	DUE TO GASC CO R-2 SCHOOL	\$372,199.42	\$0.00
775-000-241111	DUE TO WASH CO R-7 SCHOOL	\$10,142.08	\$0.00
775-000-241113	DUE TO SULLIVAN C-2 SCHOO	\$960,178.57	\$0.00
775-000-241114	DUE TO OVERPLUS FOR SCHOO	\$0.00	\$625,861.57
775-000-241115	DUE TO CO SCHOOL FINES	\$0.00	\$174,670.80
775-000-242100	DUE TO CITY OF BERGER	\$1,352.85	\$0.00
775-000-242101	DUE TO CITY OF GERALD	\$29,030.64	\$0.00
775-000-242102	DUE TO LESLIE VILLAGE	\$472.03	\$0.00
775-000-242103	DUE TO CITY NEW HAVEN	\$85,663.46	\$0.00
775-000-242104	DUE TO OAK GROVE VILLAGE	\$967.32	\$0.00
775-000-242105	DUE TO CITY OF PACIFIC	\$71,905.07	\$0.00
775-000-242106	DUE TO VILLAGE OF PARKWAY	\$3,118.84	\$0.00
775-000-242107	DUE TO CITY OF ST CLAIR	\$64,136.52	\$0.00
775-000-242108	DUE TO CITY OF SULLIVAN	\$47,171.36	\$0.00
775-000-242109	DUE TO CITY OF UNION	\$199,011.03	\$0.00
775-000-242110	DUE TO CITY OF WASHINGTON	\$451,630.98	\$0.00
775-000-242111	DUE TO VILLAGE OF MIRAMIGUOA PARK	\$867.10	\$0.00
775-000-242112	DUE TO PAC CITY STICKER	\$19.50	\$0.00
775-000-242113	DUE TO ST. ANDREWS MEADOWS CID	\$1,280.50	\$0.00
775-000-243100	DUE TO BEAUF-LESLIE FIRE	\$74,733.07	\$0.00



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

AGENCY FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
775-000-243101	DUE TO BOLES FIRE	\$566,597.38	\$0.00
775-000-243102	DUE TO BOURBON FIRE	\$401.87	\$0.00
775-000-243103	DUE TO GERALD-ROSE FIRE	\$48,338.12	\$0.00
775-000-243104	DUE TO PACIFIC FIRE	\$358,906.31	\$0.00
775-000-243105	DUE TO ST CLAIR FIRE	\$179,122.57	\$0.00
775-000-243106	DUE TO SULLIVAN FIRE	\$58,642.50	\$0.00
775-000-243107	DUE TO UNION FIRE	\$255,943.29	\$0.00
775-000-243108	DUE TO NH-BERGER FIRE	\$44,821.58	\$0.00
775-000-243109	DUE TO WASHINGTON COMM FIRE	\$131,671.82	\$0.00
775-000-244100	DUE TO GERALD AMBULANCE	\$85,970.38	\$0.00
775-000-244101	DUE TO HERMANN AMBULANCE	\$2,690.36	\$0.00
775-000-244102	DUE TO MERAMEC VALL AMB	\$263,610.61	\$0.00
775-000-244103	DUE TO NEW HAVEN AMBULANC	\$90,399.80	\$0.00
775-000-244104	DUE TO ST CLAIR AMBULANCE	\$83,518.20	\$0.00
775-000-244105	DUE TO UNION AMBULANCE	\$6,014.69	\$0.00
775-000-245100	DUE TO EAST CENTRAL COLLE	\$1,325,755.46	\$0.00
775-000-245101	DUE TO ST LOUIS COLLEGE	\$149,040.49	\$0.00
775-000-246101	DUE TO CALVEY CREEK SEWER	\$9,897.56	\$0.00
775-000-246105	DUE TO LAKE ST CLAIR SEWE	\$3,632.28	\$0.00
775-000-246106	DUE TO SYLVAN MANOR SEWER	\$3,340.32	\$0.00
775-000-247100	DUE TO FRANKLIN CO LIBRAR	\$632,906.13	\$0.00
775-000-247101	DUE TO WASHINGTON LIBRARY	\$64,591.25	\$0.00
775-000-247200	DUE TO DEVELOPMTL SRVC	\$339,492.77	\$0.00
775-000-247300	DUE TO HERMANN HOSPITAL	\$22,890.90	\$0.00
775-000-247400	DUE TO BERGER LEVEE	\$6,992.92	\$0.00
775-000-247410	DUE TO WASHINGTON TIF 1	\$56,396.44	\$0.00
775-000-247411	DUE TO WASHINGTON TIF 2	\$18,547.68	\$0.00
775-000-247412	DUE TO WASHINGTON TIF 3	\$12,005.78	\$0.00
775-000-247500	TAXES DUE TO STATE OF MO	\$110,536.70	\$0.00
775-000-247501	DUE TO STATE OF MO CERF	\$70,861.15	\$0.00
775-000-247502	DUE TO MO SCHOOL FUND	\$0.00	\$17,653.90
775-000-247601	DUE TO CRIME VICTIM COMP	\$0.00	\$327.98
775-000-247602	DUE TO INDPND LIVING CNTR	\$0.00	\$46.00
775-000-247603	DUE TO MOTORCYCLE SAFETY	\$0.00	\$46.00
775-000-247604	DUE TO HEAD INJURY FUND	\$0.00	\$40.00
775-000-247605	DUE TO SPINAL CORD INJURY	\$0.00	\$144.00
775-000-247606	DUE TO PEACE OFF TRAINING	\$0.00	\$46.00



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

AGENCY FUND				
<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
775-000-247608	DUE TO PA RETIRE FUND	\$0.00	\$184.00	
775-000-247609	DUE TO PROS SERV PA TRAIN	\$0.00	\$115.00	
775-000-247610	DUE TO JUVENILE JUSTICE PRES FUND	\$0.00	\$92.00	
775-000-247611	DUE TO MODEX	\$0.00	\$230.00	
775-000-249100	DUE TO GENERAL FUND	\$623,391.19	\$0.00	
775-000-249200	DUE TO ROAD & BRIDGE FUND	\$731,917.47	\$0.00	
775-000-249300	DUE TO ASSESSMENT FUND	\$111,705.74	\$0.00	
775-000-249630	DUE TO TAX MAINT FUND	\$11,167.64	\$0.00	
775-000-275200	SURTAX DUE TO OTHERS	\$0.00	\$43,444.74	
775-000-276100	DUE TO MO DOR FOR MOPS	\$0.00	\$10.00	
775-000-276101	DUE TO PA ADMIN ACCT	\$0.00	\$7,349.21	
775-000-276200	DUE TO MODOR SHER SALARY	\$0.00	\$4,217.64	
	Total Liabilities			(\$21,660,245.70)
Revenues Less Expenditures		\$0.00		
	Total Equity			\$0.00
Total Liabilities and Equity				(\$21,660,245.70)
Total	AGENCY FUND	\$23,365,758.64	\$23,365,758.64	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

CLEARING FUND

Account Number	Account Description	Debit	Credit
Assets			
777-000-084100	DUE FROM GENERAL FUND	\$0.00	\$10,245,337.33
777-000-084150	DUE FROM EMERGENCY FUND	\$0.00	\$3,356,628.99
777-000-084175	DUE FROM OPIOID SETTLEMENT FUND	\$0.00	\$1,390,453.32
777-000-084200	DUE FROM ROAD & BRIDGE FD	\$0.00	\$6,941,735.29
777-000-084201	DUE FROM TRANS COMMITTEE GRANT PROG FUND	\$0.00	\$1,401,598.54
777-000-084300	DUE FROM ASSESSMENT FD	\$0.00	\$807,448.77
777-000-084400	DUE FROM CAPITOL IMP FUND	\$0.00	\$56,825.13
777-000-084450	DUE FROM OFFICE BLDG FUND	\$0.00	\$1,124,274.33
777-000-084495	DUE FROM AMERICAN RESCUE PLAN	\$0.00	\$7,768,492.01
777-000-084575	DUE FROM ELECT EQUIP REPLACE FUND	\$0.00	\$387,080.72
777-000-084600	DUE FROM LAW ENF TR FUND	\$0.00	\$82,756.17
777-000-084610	DUE FROM FAMILY SERV/JUST	\$0.00	\$87,946.69
777-000-084611	DUE FROM TREATMENT COURT FUND	\$0.00	\$201,917.25
777-000-084615	DUE FROM LE RESTITUTION	\$0.00	\$176,248.73
777-000-084616	DUE FROM DOJ EQUITABLE SHARING FUND	\$0.00	\$190,653.66
777-000-084620	DUE FROM LEST TRUST FUND	\$0.00	\$6,663,580.10
777-000-084621	DUE FROM PROP P LAW ENF COMP FUND	\$0.00	\$350,811.87
777-000-084622	DUE FROM PROP P LAW ENF & EMERGENCY DISP FUND	\$0.00	\$4,363,910.64
777-000-084625	DUE FROM INMATE SECURITY	\$0.00	\$581,673.41
777-000-084630	DUE FROM COLL TAX MAINT	\$0.00	\$676,448.07
777-000-084635	DUE FROM SHERIFF REVOLVIN	\$0.00	\$163,654.92
777-000-084636	DUE FROM SHERIFF CIVIL FEES FUND	\$0.00	\$378,850.09
777-000-084640	DUE FROM COUNTY 911 FUND	\$0.00	\$760,234.87
777-000-084650	DUE FROM PA TRAINING FUND	\$0.00	\$53,877.34
777-000-084655	DUE FROM ELECTION SERVICE	\$0.00	\$300,877.15
777-000-084660	DUE FROM DOMES VIOL FUND	\$0.00	\$48,347.39
777-000-084665	DUE FROM HEALTH FUND	\$0.00	\$396,172.15
777-000-084670	DUE FROM RECORD PRES FUND	\$0.00	\$502,073.43
777-000-084680	DUE FROM PA ADMN COST FUND	\$0.00	\$25,548.13
777-000-084685	DUE FROM MUNICIPAL COURT	\$0.00	\$219,788.34
777-000-100100	CHECKING	\$49,878,300.25	\$0.00
777-000-100101	CHECKING-PAYROLL	\$250.01	\$0.00
	Total Assets		\$173,305.43
Liabilities			
777-000-221105	FLEX SPENDING FSA HEALTH	\$0.00	\$10,860.89



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

CLEARING FUND

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
777-000-221106	FLEX SPEND FSA DEPENDENT	\$1,175.46	\$0.00	
777-000-222150	DEPDT LIFE INS CRVG W/H	\$0.00	\$24.80	
777-000-222200	HEALTH CVRG W/H	\$6,249.10	\$0.00	
777-000-222201	PRETAX HEALTH INS W/H	\$0.00	\$32.83	
777-000-222255	PRETAX AFLAC PREM W/H	\$0.00	\$1.31	
777-000-222300	DEPDT DENTAL W/H-AFTER TX	\$0.00	\$107.11	
777-000-222302	COBRA DENTAL	\$0.00	\$179.00	
777-000-222400	DEPDT VISION W/H-AFTER TX	\$0.00	\$362.08	
777-000-222402	COBRA VISION	\$0.00	\$33.23	
777-000-222500	LAGERS PAYABLE	\$0.00	\$260,768.35	
777-000-222501	UNION DUES	\$0.00	\$19.74	
777-000-223100	HEALTH INS LIAB-GENERAL	\$103,616.81	\$0.00	
777-000-223200	HEALTH INS LIAB-R&B	\$0.00	\$14,949.19	
777-000-223620	HEALTH INS LIAB-LESTF	\$2,991.73	\$0.00	
	Total Liabilities			\$173,305.43
Revenues Less Expenditures		\$0.00		
	Total Equity			\$0.00
Total Liabilities and Equity				\$173,305.43
Total	CLEARING FUND	\$49,992,583.36	\$49,992,583.36	



Franklin County Missouri
Balance Sheet: 2024
For the Period Ending 12/31/2024

BRUSH CREEK SEWER

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
Assets				
800-000-100100	CHECKING	\$806,783.73	\$0.00	
800-000-100135	BRUSH CRK DEBT SERVICE RESERVE	\$210,816.00	\$0.00	
800-000-105300	PREPAIDS	\$3,587.00	\$0.00	
800-000-106100	BCS DEPRECIATION & REPLACEMENT	\$147,120.03	\$0.00	
800-000-161100	LAND & BUILDINGS	\$41,633.62	\$0.00	
800-000-165000	CONSTRUCTION IN PROGRESS	\$0.00	\$0.25	
800-000-165100	BRUSH CREEK INFRASTRUCTUR	\$6,722,872.00	\$0.00	
800-000-165200	BRUSH CREEK A/D INFRASTRUCTURE	\$0.00	\$2,033,781.00	
800-000-185200	BRUSH CRK SEWER FEES REC	\$163,204.17	\$0.00	
	Total Assets			\$6,062,235.30
Liabilities				
800-000-210100	ACCOUNTS PAYABLE	\$0.00	\$21,849.00	
800-000-210150	CUSTOMER DEPOSITS	\$0.00	\$22,770.00	
800-000-210800	ACCRUED INTEREST PAYABLE	\$0.00	\$9,005.00	
800-000-285200	BRUSH CRK USDA LOAN PAYBL	\$0.00	\$2,438,856.00	
	Total Liabilities			\$2,492,480.00
Equities				
800-000-301100	FUND BALANCE-UNRESERVED	\$0.00	\$3,132,150.26	
	Total Equity			(\$3,132,150.26)
Revenues Less Expenditures			\$437,605.04	
	Total Equity			\$3,569,755.30
Total Liabilities and Equity				\$6,062,235.30
Total	BRUSH CREEK SEWER	\$8,096,016.55	\$8,096,016.55	