

McDonald County - FY 2025 Financial Statement

SUMMARY OF 2025	Sale Tax %	0.50%	0.50%		0.50%											
ACTUAL AMOUNTS	Marijuana Tax	3.00%	0.00%		0.00%											
	Use Tax	2.00%	0.00%		0.00%											
	Property Tax Levy	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Health Fund	LAW Fund	LEPC Fund	Recorders Fund	Collector's Tax Main. Fund	Law Enforcement Training Fund	Prosecuting Attorney Fund	Administrative Handling Service Fund	Election Service Fund	Circuit Clerk Interest Fund	Law Library Fund	Sheriff Civil Fund	
NET CASH AVAILABLE FOR 2025	3,715,882.75	2,011,234.26	909,624.50	46,361.85	143,526.64	757.57	92.87	105,973.43	193,378.60	2,175.42	12,668.81	1,365.55	36,116.25	9,263.84	45,112.25	10,503.55
Revenues, 2025																
Property tax	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales tax	7,787,428.80	3,357,969.89	1,966,799.41		0.00	2,134,192.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	2,529,664.81	121,024.10	1,270,876.79	242,872.30	490,361.15	148,191.95	14,390.03	0.00	0.00	0.00	1,875.29	390.00	19,297.61	0.00	13,744.50	44,047.01
Charges for services	535,918.07	387,121.12	13,068.93	4,162.00	19,402.36	23,950.59	0.00	12,941.25	49,008.82	1,484.00	0.00	4,975.00	0.00	0.00	980.00	0.00
Interest	26,660.94	17,008.26	6,571.52	507.30	40.49	0.64	0.00	51.01	1,233.28	0.00	0.00	10.67	0.00	0.00	0.00	0.00
Other	439,688.65	234,507.09	2,320.35	26,509.50	126,871.46	46,713.44	0.00	721.00	13.96	0.00	0.00	0.00	0.00	2,031.85	0.00	0.00
Transfers in	429,646.08	31,268.60	0.00	41,862.00	51,515.48	305,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	11,749,007.35	4,148,899.06	3,259,637.00	315,913.10	688,190.94	2,658,049.16	14,390.03	13,713.26	50,256.06	1,484.00	1,875.29	5,375.67	19,297.61	2,031.85	14,724.50	44,047.01
TOTAL FUNDS AVAILABLE	15,464,890.10	6,160,133.32	4,169,261.50	362,274.95	831,717.58	2,658,806.73	14,482.90	119,686.69	243,634.66	3,659.42	14,544.10	6,741.22	55,413.86	11,295.69	59,836.75	54,550.56
Expenditures, 2025																
County Commission	103,761.77	103,761.77			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Clerk	118,647.03	118,647.03			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Elections	206,478.76	206,478.76			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	689,704.34	689,704.34			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	427,251.14	152,874.19			0.00	274,376.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Treasurer	54,022.02	54,022.02			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Collector	165,402.74	165,402.74			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	88,238.60	88,238.60			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	6,261.02	0.00			0.00	6,261.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Court Administration	153,793.26	0.00			0.00	153,793.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Administrator	125,067.90	125,067.90			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff	1,053,587.65	0.00			0.00	1,053,587.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jail	531,694.65	0.00			0.00	531,694.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	339,385.19	0.00			0.00	339,385.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	110,606.49	0.00			0.00	110,606.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Coroner	61,593.66	0.00			0.00	61,593.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health and welfare	788,262.41	747.58			787,514.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers out	378,446.34	346,862.00	237.06	78.68	0.00	0.00	0.00	0.00	31,268.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assessor	325,268.39			325,268.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highways and roads	3,729,387.97		3,729,387.97		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	1,241,319.81	561,283.75			0.00	102,459.52	2,315.78	12,182.65	24,076.92	1,667.63	1,462.96	3,263.43	550.00	377.44	11,367.09	28,750.94
Total Expenditures	10,698,181.14	2,613,090.68	3,729,625.03	325,347.07	787,514.83	2,633,758.39	2,315.78	12,182.65	55,345.52	1,667.63	1,462.96	3,263.43	550.00	377.44	11,367.09	28,750.94
ADJUSTMENTS	-317.36	0.00	-72.82	0.00	-27.26	-224.25	0.00	0.00	6.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	4,766,391.60	3,547,042.64	439,563.65	36,927.88	44,175.49	24,824.09	12,167.12	107,504.04	188,296.11	1,991.79	13,081.14	3,477.79	54,863.86	10,918.25	48,469.66	25,799.62

Note: The above represents activity and balances in all County funds administered by the County Commission. Other funds handled through the County Treasurer, for which she acts as an agent include - the Financial Institution Tax, Overplus Tax Sales, Unclaimed Fees, CERF, Schools, Deputy Salary Fund, and Criminal Cost Funds.

Fund	Beginning Balance 1/1/25	Receipts	Disbursements	Interest In	Ending Balance 12/31/25
F I Tax	\$ 16,961.92	\$ 21,880.25	\$ 18,245.39	\$ -	\$ 20,596.78
Overplus Tax Sales	\$ 81,203.35	\$ 102,314.38	\$ 71,395.76	\$ -	\$ 112,121.97
Unclaimed Fees	\$ -	\$ -	\$ -	\$ -	\$ -
CERF	\$ -	\$ 318,528.63	\$ 318,528.63	\$ -	\$ -
Criminal Cost	\$ -	\$ 734.74	\$ 734.74	\$ -	\$ -
Fines	\$ 36,042.88	\$ 116,135.07	\$ 125,983.95	\$ -	\$ 26,194.00
Schools	\$ 244.00	\$ 11,742,071.77	\$ 11,742,032.05	\$ -	\$ 283.72
Deputy Salary Fund	\$ -	\$ 13,334.50	\$ 13,334.50	\$ -	\$ -

OFFICEHOLDER	GROSS PAY
Michelle Barker	Recorder of Deeds \$ 48,508.08
Robert Evenson	Sheriff \$ 84,905.44
Tonya Garvin	Public Administrator \$ 48,508.08
Jennifer Weber	Collector \$ 48,508.08
Bryan Hall	Presiding Commissioner \$ 34,271.52
Sheila Fuller	Treasurer \$ 48,508.08
William BJ Goodwin III	Coroner \$ 38,015.28
Rick Lett	Western Commissioner \$ 32,015.28
Jessica Cole	County Clerk \$ 48,508.08
Jamey Cope	Eastern Commissioner \$ 32,015.28
Maleia Cheney	Prosecuting Attorney \$ 164,777.04
Sue Ann Stokes	Assessor \$ 48,508.08
Tanya Lewis	Circuit Clerk \$ 64,075.00
Travis Green	Surveyor \$ -