

2025 FINANCIAL STATEMENT
DAVIESS COUNTY MISSOURI
 2025 ASSESSED VALUATION **\$ 194,043,172**

	Tax Rate Ceiling	Tax Rate Levied
General Revenue	0.4000	0.3463
Senate Bill 40	0.1000	0.0894
Senior Services	0.0500	0.0480
Delinquent Taxes, December 31, 2025 (included all political subdivisions)		\$40,276.66

2025 Salaries										
Assessor	Collector / Treasurer	Coroner	County Clerk	Prosecuting Attorney	Public Administrator	Recorder	Sheriff	Presiding Commission	1st District Commission	2nd District Commission
\$ 56,199.75	\$ 57,384.20	\$ 20,074.08	\$ 55,106.44	\$ 164,777.04	\$ 42,874.82	\$ 55,106.44	\$ 84,185.00	\$ 41,650.02	\$ 39,515.78	\$ 39,515.78

	Totals	01 General Fund	02 Road & Bridge Fund	03 Law Enforcement Sales Tax Fund	04 Assessment Fund	10 Frazier Trust Fund	11 Mays Trust Fund	16 Care Center Lease Fund	20 Domestic Violence Fund	21 Jackson Twp Grant Maintenance Fund	25 Capitol Improvements Fund	38 Veteran's Memorial Fund
BALANCE JANUARY 1, 2025	5,352,002.68	2,721,351.76	1,019,679.08	699,697.36	403,718.10	17,209.32	121.28	408,220.33	2,682.59	25,348.96	39,178.67	14,795.23
Receipts:												
Property Tax	767,533.59	586,274.29			181,259.30							
Sales/Use Tax	2,743,759.46	829,467.72	1,084,823.55	829,468.19								
Intergovernmental Revenue	5,980.00									5,980.00		
Fees	98,294.95	10,618.56	72,808.53	2,488.86					379.00	12,000.00		
Recoupments	30,911.00	30,911.00										
Charges for Services	966,815.50	845,262.80	5,544.00		21,460.70			94,500.00				48.00
Reimbursements	391,599.49	63,136.16		289,187.53	39,275.80							
Licenses and Permits	5,176.00	5,176.00										
Grants	1,394,509.22	13,741.33	1,368,388.83	12,379.06								
Interest Income	114,758.20	53,005.99	25,114.27	13,642.71	9,105.51	919.21	18.59	11,268.41	15.35	166.35	790.78	711.03
Miscellaneous	3.26	3.26										
Transfers In	121,749.23	234.99	15.43	59,855.42	61,643.39							
Total Receipts	6,641,089.90	2,437,832.10	2,556,694.61	1,207,021.77	312,744.70	919.21	18.59	105,768.41	394.35	18,146.35	790.78	759.03
Disbursements:												
Assessor	373,456.25	61,643.39			311,812.86							
County Commission	124,753.61	124,753.61										
County Clerk	175,094.94	175,094.94										
Elections	29,019.42	29,019.42										
Buildings & Grounds	148,609.90	148,609.90										
General Office Expense	180,398.15	180,398.15										
Employee Fringe Benefits	160,570.31	160,570.31										
Collector/Treasurer	177,650.13	177,650.13										
Coroner	44,477.50	44,477.50										
Recorder of Deeds	109,170.54	109,170.54										
Circuit Clerk / Jury	23,671.86	23,671.86										
Court Administration	10,166.47	10,166.47										
Court Security	65,572.49	65,572.49										
Emergency Planning	12,284.99	12,284.99										
Public Administrator	61,355.62	61,355.62										
Prosecuting Attorney	284,491.23	284,491.23										
Juvenile Office	37,874.58	37,874.58										
Road & Bridge	2,391,555.32		2,391,555.32									
Sheriff	943,340.42			943,340.42								
DDPJ	293,806.21	293,806.21										
Domestic Violence	0.00							0.00				
Capitol Improvements	0.00									0.00		
Trusts	0.00					0.00	0.00					
Grants	13,741.33	13,741.33										
Care Center	38,722.01							38,722.01				
Transfers Out	59,855.42			59,855.42								
Adjustment	0.00											
Other	71.00											71.00
Total Disbursements	5,759,709.70	2,014,352.67	2,391,555.32	1,003,195.84	311,812.86	0.00	0.00	38,722.01	0.00	0.00	0.00	71.00
BALANCE DECEMBER 31, 2025	6,233,382.88	3,144,831.19	1,184,818.37	903,523.29	404,649.94	18,128.53	139.87	475,266.73	3,076.94	43,495.31	39,969.45	15,483.26

The above represents activity and balances in all county funds administered by the County Commission.

	Totals	05 PA Training Fund	28 PA Check Adm. Handling Fund	06 Law Enforcement Training Fund	07 Sheriff Civil Fees Fund	34 & 35 Sheriff Grants Fund	42 Inmate Security Fund	43 Sheriff's Revolving Fund	45 Equitable Sharing-NITRO	08 Election Services Fund	51 Election Equip	09 Tax Maintenance Fund	23 Local Emrg Planning Comm. Fund	40 Senior Services Fund	46 Emergency Planning	14 Recorder's User Fee	26 Rec Tech Fund
BALANCE JANUARY 1, 2025	200,609.13	15,786.93	21,701.08	-1,010.93	1,806.67	6,145.65	8,881.96	11,113.97	558.40	3,427.23	13,706.37	57,505.10	5,037.53	22,114.23	-368.52	28,117.22	6,086.24
Receipts:																	
Fees/Other	74,477.82	2,258.83		2,294.88	7,770.00	1,266.89	5,378.77	2,130.00		4,280.24	10,771.64	27,278.07	0.00			8,341.00	2,707.50
Interest	1,428.69	90.28	113.95	0.00	16.79	39.96	49.42	52.30	2.98	15.91		480.50		90.78		437.35	38.47
Intergovernmental / Taxes	96,969.95													81,580.99	15,388.96		
Misc	0.00																
Adjustment																	
Transfer In	0.00																
Total Receipts	172,876.46	2,349.11	113.95	2,294.88	7,786.79	1,306.85	5,428.19	2,182.30	2.98	4,296.15	10,771.64	27,758.57	0.00	81,671.77	15,388.96	8,778.35	2,745.97
Disbursements:																	
Elections	8,825.50									1,200.00	7,625.50						
Tax Collections	242.58											242.58					
Recorder	5,329.85															4,984.85	345.00
LEPC	0.00																
Prosecuting Attorney	1,650.00	0.00	1,650.00														
Public Health	0.00																
Sheriff	18,454.11			300.00	7,034.28	253.20	7,365.17	3,501.46									
Senior Services	87,951.46													87,951.46			
Emergency	16,698.76												2,108.00		14,590.76		
Adjustment	0.00																
Transfers out	234.99														234.99		
Total Disbursements	139,387.25	0.00	1,650.00	300.00	7,034.28	253.20	7,365.17	3,501.46	0.00	1,200.00	7,625.50	242.58	2,108.00	87,951.46	14,825.75	4,984.85	345.00
BALANCE DECEMBER 31, 2025	234,098.34	18,136.04	20,165.03	983.95	2,559.18	7,199.30	6,944.98	8,784.81	561.38	6,523.38	16,852.51	85,021.09	2,929.53	15,834.54	194.69	31,910.72	8,487.21

The above represents activity and balances in all county funds not administered by the County Commission, but by the appropriate elected official or elected/appointed board.

Funds handled through the County Treasurer, for which acts as an agent are listed below. No warrants are drawn on these funds, and hence only the total receipts, disbursements, and balances are shown as follows:

I, Rachel Taylor, the duly authorized agent appointed by the County Commission of Daviess County, State of Missouri, to prepare for publication the financial statement as required by section 50.800, RSMo, hereby certify that I have diligently checked the records of the County and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, 2025, and especially I have checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. 5/22/2026

12 Treasurer Ex-Officio Fund	Beginning Balance	\$0.00	27 PA Retirement	Beginning Balance	\$0.00
Revenues	\$8,873.62		Revenues	\$0.00	
Disbursements	\$9,365.75		Disbursements	\$8,976.00	
Ending Balance	-\$492.13		Ending Balance	-\$8,976.00	
13 Fines	Beginning Balance	\$33,929.99	29 Pros Attorney Deling Tax	Beginning Balance	\$1.64
Revenues	\$95,769.02		Revenues	\$0.00	
Disbursements	\$0.00		Disbursements	\$0.00	
Ending Balance	\$129,699.01		Ending Balance	\$1.64	
15 Criminal Costs Funds	Beginning Balance	\$60.00	31 PA Forfeiture Fund	Beginning Balance	\$363.32
Revenues	\$153,290.38		Revenues	\$7.34	
Disbursements	\$153,290.38		Disbursements	\$0.00	
Ending Balance	\$60.00		Ending Balance	\$370.68	
18 Unclaimed Fees	Beginning Balance	\$2,512.86	33 Sheriff Forfeitures Fund	Beginning Balance	\$0.37
Revenues	\$0.00		Revenues	\$0.00	
Disbursements	\$0.00		Disbursements	\$0.00	
Ending Balance	\$2,512.86		Ending Balance	\$0.37	
19 Overplus Fund	Beginning Balance	\$65,222.47	36 Bond Forfeitures Fund	Beginning Balance	\$21,840.62
Revenues	\$2,688.76		Revenues	\$719.17	
Disbursements	\$0.00		Disbursements	\$0.00	
Ending Balance	\$67,911.23		Ending Balance	\$22,559.79	
22 County Employees Retirement Fund	Beginning Balance	\$1,135.23	37 CAFO Fines Fund	Beginning Balance	\$0.00
Revenues	\$135,409.29		Revenues	\$0.00	
Disbursements	\$135,107.01		Disbursements	\$0.00	
Ending Balance	\$1,437.51		Ending Balance	\$0.00	
24 Central Dispatch for Emergency Services	Beginning Balance	\$0.00	41 Dep Sheriff Salary Supplemental Revenue	Beginning Balance	\$0.00
Revenues	\$829,468.41		Revenues	\$3,400.00	
Disbursements	\$829,468.41		Disbursements	\$3,400.00	
Ending Balance	\$0.00		Ending Balance	\$0.00	

Fund held in trust by Grundy County for the Benefit of Grundy and Daviess County. Disbursements are made to Children's Mercy Hospital as funds are available from interest. \$4,000 paid by Daviess County.

Fitch Fund Cash	Beginning Balance	\$9,257.89
Revenues	\$5,467.45	
Disbursements	\$4,000.00	
Ending Balance	\$10,725.34	
Fitch Fund CDs	Beginning Balance	\$131,422.77
Revenues	\$0.00	
Disbursements	\$0.00	
Ending Balance	\$131,422.77	

Fund held in a trust by Daviess County for the Benefit of Daviess County. Disbursements cannot be made from this trust to the County until the net cash value reaches twenty-six million dollars (\$26,000,000), thereafter, 5% may be disbursed annually.

Murray Family Trust	Beginning Balance	\$12,685.79
Revenues	\$1,920.69	
Disbursements		
Ending Balance	\$14,606.48	