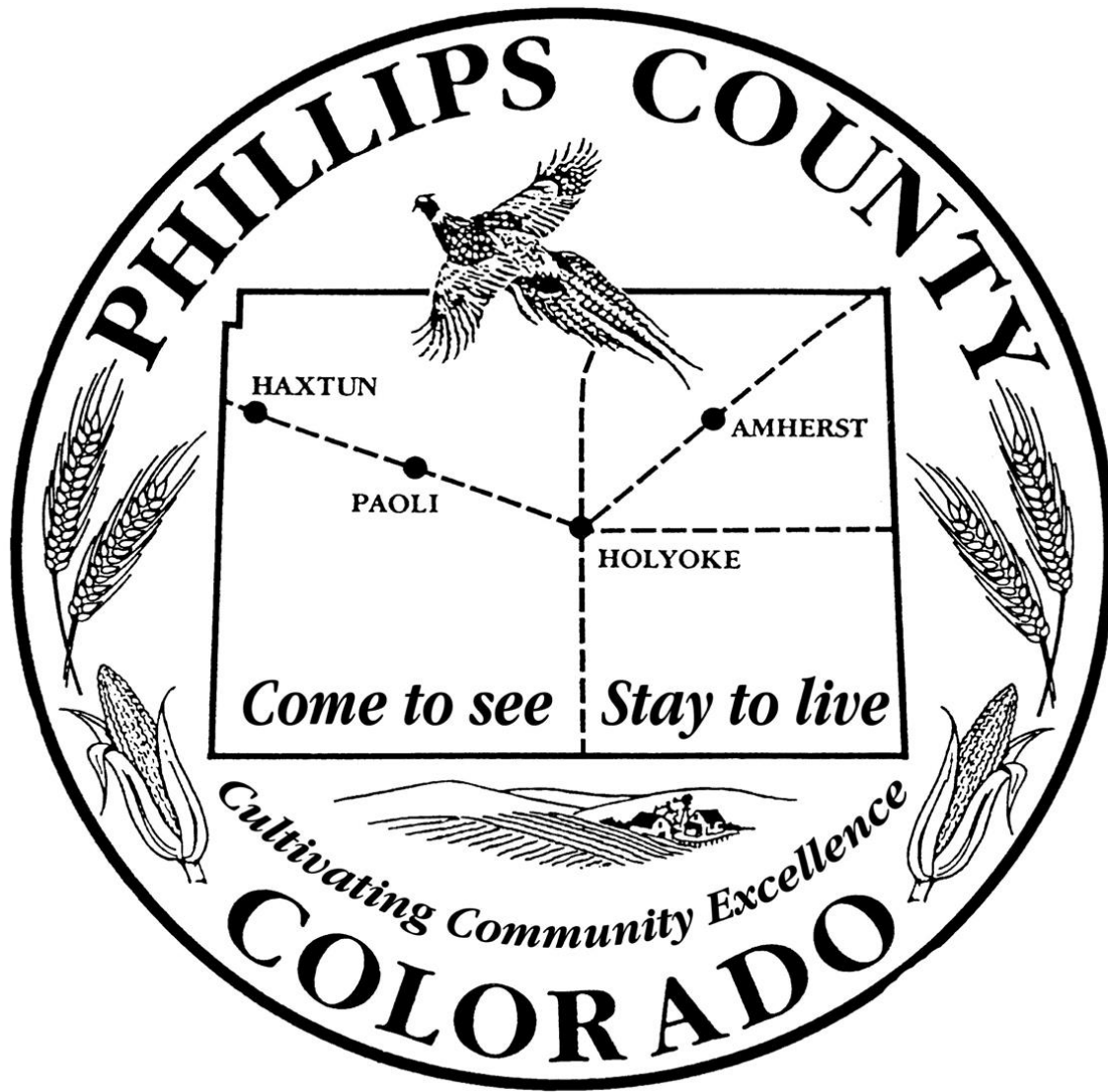


Phillips County Colorado

2024 Adopted Budget



Board of County Commissioners
221 South Interocean Avenue
Holyoke, CO 80734
Phillipscounty.colorado.gov

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2024 BUDGET

PHILLIPS COUNTY
HOLYOKE, COLORADO

PHILLIPS COUNTY (48007)

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2024 PHILLIPS COUNTY BUDGET MESSAGE

The approved 2024 Phillips County Budget was prepared by the Phillips County Budget Officer, who was at that time Administrator Laura Schroetlin, who has since retired, under the direction of the Board of Phillips County Commissioners using guidelines specified by the Board and formally adopted on December 15, 2023. The 2024 budget is balanced; represents the County's financial plan for 2024; and is in conformance with Colorado law. As required by State statute, the major features in the budget are listed in this Budget Message.

Phillips County Assessed Value

The Phillips County 2023 net assessed value for the 2024 budget is \$101,147,210 which is a 3.890% increase from the 2022 value. The 2024 County mill levy certified is:

<u>FUND</u>	<u>MILL LEVY</u>	<u>REVENUE</u>
General	22.950	2,321,328
Road and Bridge	3.730	377,279
Human Services	1.600	161,836
Capital Expenditure	<u>0.000</u>	<u>0</u>
Total levy	28.280	2,860,443

Net property tax generated in 2024 will be \$2,860,443.

Personnel Expenses

The County transitioned Human Services employees from the State Merit System to the Phillips County Personnel System on November 1, 1999. Part of that transition saw the implementation of a pay and compensation plan, classifying jobs and setting grades and steps. The County implemented a pay and compensation plan for all employees on January 1, 2000.

For the 2024 budget year, the Board of County Commissioners did not approve a cost-of-living increase; rather, the Commissioners approved a monthly increase of \$100 for full-time employees and a one-time payment of \$1,836 for each full-time employee (pro-rated for permanent part-time) to be paid in January. The Commissioners are committed to reviewing salaries each year based on the current market and minimum wage requirements.

In 2024, the health insurance premium costs increased about 9.7% and dental premiums increased 8%. The County pays approximately \$827,165 per year in premiums of which the County provides 80% of employee health, dental, and vision coverage (65%-60% of employee plus one and family coverage) to all employees consistently working at least 37.5 per week. Employees working at least 24 hours per week are eligible to participate in health, vision, and dental coverage. The County offers two plans – PPO2000 and HDHP2500. As an additional benefit, Phillips County reimburses the plan deductible for those participating in the HDHP2500 plan. This practice has proven to be a cost savings to the county and a benefit to its employees.

Budget Process

The 2024 budget was prepared in compliance with state statutes, generally accepted budgeting principles, funding agency requirements, and the budget priorities and directions of the Board of County Commissioners.

The County's budget anticipates the level of services to be provided, the cost of doing so, and the funds that will be available to provide these services. Budgeting decisions involve both elected officials and department heads in determining how the services will be provided.

The budget process in Phillips County begins in August with a budget preparation directive from the Budget Officer, outlining the overall goals and describing specific procedures to be followed as determined by the Board of County Commissioners. Budget requests are first reviewed by the Budget Officer to ensure that all necessary and complete information is supplied. The Board of County Commissioners then meets with the Elected Officials and department heads to review the submitted requests, after which the requests are reviewed in detail by the Board of County Commissioners. The proposed budget was available for viewing in the Phillips County Administration Office. Citizens were given the opportunity to effect changes to the proposed service levels prior to the final adoption of the budget during the Board of County Commissioners budget hearing held on December 15, 2023.

The 2024 budget was formally adopted after the budget hearing on December 15, 2023.

County government is separate from the school districts, cities, towns, and all other governmental entities. The Board of County Commissioners has no authority to make decisions or set mill levies for any other governmental unit.

Fund Analysis

Phillips County receives a significant part of its operating revenue from property tax, sales and use tax, federal and state intergovernmental sources, and a variety of fees.

General Fund

The General Fund functions as the chief operating fund for the county and consists of all county revenue except that specifically allocated by law for other purposes per C.R.S. 30-25-105. Per C.R.S. 30-25-106. The Board of County Commissioners is authorized to appropriate money from the county general fund for all ordinary county expenses including administrative expenditures of elected and appointed offices and all other general county purposes authorized by law. The 2024 General Fund operating budget is \$4,596,273 which is 11.28% more than the 2023 projected budget. General Fund mill levy is 22.950 mills. The County continues to experience increasing costs in all departments to meet the needs of the taxpayers.

General fund monies are used to provide:

- a. Police protection-County Sheriff's budget
 - i. Jail facilities
 - ii. Oversight of individuals sentenced to perform community service
 - iii. Victims' Assistance services to those victimized by crimes
- b. Communications Center - The center provides 24-hour emergency dispatch services utilized for our own Sheriff's Department and by all other emergency services in the county such as city police departments, fire departments, and ambulance crews. The Communications Center Director now controls the operation of the center under an appointed Communications Center Board.
- c. Health Care Services
 - i. Funding toward the health care services provided by Northeast Colorado Health Department
 - ii. Funding toward mental health care provided by Centennial Mental Health ceased in 2016; however, the county still has a representative on the Centennial Mental Health Board
- d. Recreation needs
 - i. Maintenance of County Fairgrounds
 - ii. Maintenance of Homesteaders Park
 - iii. Maintenance of the Amherst Park
 - iv. The County contribution to the Haxtun Corn Festival
 - v. The County contribution to the Phillips County Fair
- e. Cultural needs – funding toward operation of the Phillips County Museum

- f. Educational opportunities – funding for the Golden Plains Extension Service
- g. Waste disposal services – Operation of the Phillips County landfill is utilized by both major towns and all other residents of the county. There were changes to the fee schedule for use of the landfill for 2020 and for 2024. The County put in a new municipal waste-baler in 2005 and has converted to land filling with compacted bales. The County implemented of a roll-off service in 2013.
- h. Court facilities
 - i. Maintenance of a court facility where civil and criminal proceedings can take place. Issues over court room security will continue to be at the forefront in 2024.
 - ii. Partial funding of a regional district attorney’s office responsible for prosecuting crimes on behalf of the public.
- i. Other normal county functions
 - i. County Clerk
 - 1. Recording documents
 - 2. Licensing and titling vehicles
 - 3. Elections
 - 4. Driver’s license office
 - ii. County Assessor
 - 1. Setting equalized values of all county properties
 - 2. Updating all transfers of property
 - iii. County Treasurer
 - 1. Collecting tax dollars for all taxing entities within the county
 - 2. Investing tax dollars to earn additional income
 - 3. Duties of the Public Trustee
 - iv. County Commissioners’ office
 - 1. Administrative oversight of all county operations
 - 2. Budgetary and overall financial responsibility for funding county government
 - 3. Monies are budgeted for legal counsel (County Attorney)
 - v. Planning - Aid in orderly development within the County
- j. Maintenance of buildings and grounds for all county property
- k. Computerization of various county offices
- l. County Coroner services for unattended deaths
- m. Emergency Management coordination if natural disasters or other emergencies occur
 - i. The county moved from part-time to full-time emergency management services in 2018
- n. Weed and pest control for noxious weeds and pests threatening crop destruction
- o. Veterans service officer who provides information on benefits available to qualified veterans
- p. Participation with the NE Colorado Association of Local Governments, which sponsors programs such as Meet and Eat, Weatherization, and contributions to Eastern Colorado Services for the Developmentally Disabled

Road and Bridge Fund

The Road and Bridge fund accounts for the construction, repair, maintenance and snow removal for all county roads and bridges. The mill levy for 2024 is 3.73 with an operating budget of \$2,433,769, a 12.67% increase from the 2023 projected budget. The County will continue routine maintenance and snow removal of county roadways.

In addition to County property tax revenue, Road and Bridge Fund receives State Highway Users Tax monies including additional FASTER funds when available. Phillips County anticipates \$1,380,579 in 2024, a 6.21% increase from 2023.

Department of Human Services Fund

The Human Services Fund provides a variety of State mandated services including Colorado Works, Child Care, Child Support Collection, Child Welfare, Old Age Pension, Employment First, Medicaid Transportation, LEAP and General Assistance and children and family services programs. The mill levy for 2024 is 1.60 mills, which generates \$161,836 in property tax revenue. Funding cuts from the state for Human Services remain a constant possibility while the need for services locally continues to increase. The programs administered by the Human Services Department are funded by federal, state, and county sources.

Tabor Act

Since it is its intent to comply with the Tabor Act also known as Amendment #1, the Board of Commissioners have declared that the monies currently unrestricted in county fund balances of the General Fund, Road and Bridge Fund and the Capital Expenditures Fund will be used to meet the County's 3% reserve requirement of \$244,059 in accordance with TABOR requirements.

Capital Expenditure Fund

Capital purchases and improvements are expended from this fund. There is not a mill levy for 2024, as the 0.5 mill that had been levied was shifted to the General Fund. Projects in 2024 include Courthouse Square CDOT sidewalk replacement project, computer replacements and other various equipment and vehicles needed by the departments.

E911 Fund

The Phillips County E911 Authority's annual budget is a part of the 2024 Phillips County budget. That information is included in the County's budget resolution and in the County's appropriation resolution. The information can be found in Fund 64. Those monies are also included in the County's annual audit.

The 2024 budget for the Phillips County Emergency Telephone E911 Fund is \$113,050. The fund's primary source of revenue is user fees collected by telephone service suppliers, including wireless VOIP providers. The Colorado Public Utilities Commission granted a \$1.70 fee increase to \$4.00 that became effective February 1, 2023. Funds are used to provide continued operation of the emergency telephone service and to maintain or upgrade equipment as needed.

Conservation Trust Fund

The Conservation Trust Fund collects State Lottery funds for use in local parks and recreation projects. The 2024 budget is \$60,695, which includes funding for development or maintenance of the various recreational County sites. These monies in the past have gone towards projects at the Phillips County Fairgrounds Complex such as the Bank of Colorado Pavilion project, the Homesteaders Park "Anyone Can Play" playground equipment project, the Phillips County Event Center project, and the Phillips County Shooting Range. These facilities are used by numerous organizations and individuals throughout the year and for a variety of events, including wedding receptions, roping and barrel racing, and the annual Phillips County Fair. Homesteaders Park with its immaculate grounds and beautiful water feature has become a popular photo setting for weddings, school pictures and family gatherings. The shooting range is utilized by both law enforcement personnel and shooting enthusiasts.

Ambulance Fund

Since 1993, the Haxtun Ambulance Service, the East Phillips County Ambulance Service and Phillips County have worked under an intergovernmental agreement for creating an ambulance replacement fund, making dollars available for matching monies when new ambulances need to be purchased. Starting in 2024, Haxtun Ambulance Service and East Phillips County Ambulance Service each contribute \$8,000 annually to the fund and Phillips County contributes \$16,000 annually to the fund. This contribution level doubled from 2023. All interest monies accrue to the fund. Replacement purchases are made on a four-year rotating basis.

Economic Development Fund

This fund was created to allow monies to be collected and spent for economic development efforts in the County, but the county no longer utilizes this fund. The County does contribute annually to Phillips County Economic Development, and \$30,500 is budgeted for 2024.

Fair Fund

The Phillips County Fair is held in July each year, under the direction of the Phillips County Commissioners through the Phillips County Fair Board. Fair Board members volunteer countless hours to provide a great event for the region. Fair funds are maintained separately by the Fair Board, with oversight by the Board of County Commissioners. The county typically contributes \$25,300 each year toward the event. For 2024, this amount was increased by \$8,000 to \$33,300. The additional \$8,000 is budgeted for the hiring of a fair manager. A financial report is required to be given to the Board of County Commissioners at the conclusion of the fair festivities and periodically during the year. Due to unavoidable uncertainties associated with this type of event, revenues and expenditures need to be monitored carefully.

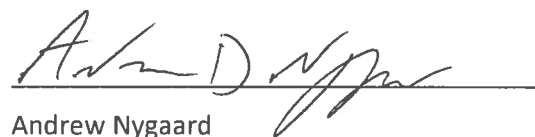
Lease Purchase

Phillips County paid off its remaining lease purchase agreements for John Deere (3) Motor Graders and for the Bank of Colorado Pavilion in 2022. The county will have no lease purchase agreements in 2024.

Basis of Accounting

Pursuant to C.R.S. 29-1-102, et seq., the modified accrual basis of accounting is used by Phillips County. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred.

Respectfully submitted,


Andrew Nygaard

Budget Officer

01/29/2024
Date

PROOF OF PUBLICATION

HAXTUN-FLEMING HERALD
Haxtun, Colorado 80731

PUBLISHER'S FEE \$ 960

Legal Notice

Notice of Budget

Notice is hereby given that a proposed budget has been submitted to the Board of Phillips County Commissioners for the ensuing fiscal year 2024. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Phillips County Courthouse, 221 S Interoccean Avenue, on Friday, Dec. 8, 2023 at 10 a.m.

Any interested elector of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Board of County Commissioners
Phillips County, Colorado

Published in the Thursday, Oct. 12,
2023 edition of *The Haxtun-Fleming Herald*, Haxtun, Colo.

5c

STATE OF COLORADO)
County of Phillips)

I, Spring N. Atchison, do solemnly swear that I am publisher of the Haxtun-Fleming Herald, that the same is a weekly newspaper printed in whole or part, and published in the County of Phillips, State of Colorado, and has a general circulation therein; that said newspaper been published continuously and uninterruptedly in said County of Phillips for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal periodical matter under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one consecutive insertions; and that first publication of said notice was in issue of said newspaper dated Oct. 12, A.D. 2023 and that the last publication of said notice was in the issue of said newspaper dated _____, A.D. 20____.

In witness whereof I have hereunto set my hand this 6th day of Nov. A.D. 2023.

[Signature]

Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 6th day of Nov. A.D. 2023.

[Signature]

Notary Public

My Commission expires 9/27/2025.

SS

KRISTIN A. HADEEN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20134045093
MY COMMISSION EXPIRES 09/27/2025

PROOF OF PUBLICATION
THE HOLYOKE ENTERPRISE

Holyoke, Colorado

Publication fee: \$

33.40
Case No.:

STATE OF COLORADO, }
COUNTY OF PHILLIPS, } ss.

I, Julie Thayer do solemnly swear that I am the Office Manager of THE HOLYOKE ENTERPRISE, a weekly newspaper published in Phillips County, Colorado, and having a general circulation therein. The said newspaper has been published continuously and uninterrupted in Phillips County for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement. That said newspaper has been admitted to the United States mails as second class matter under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of 1 insertions; that the first publication of said notice was in the issue of said newspaper dated October 12, 2023, and the last publication of said notice was in the issue of said newspaper dated October 12 2023.

Julie Thayer
Office Manager

Subscribed and sworn to before me this 12th day of January, 20 24.

My commission expires 8-19-26

Shannon M. Talich
Notary Public

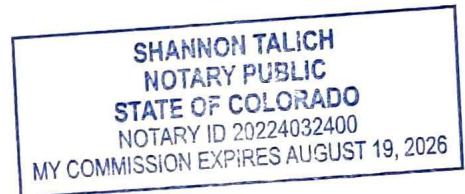
Notice of Budget

Notice is hereby given that a proposed budget has been submitted to the Board of Phillips County Commissioners for the ensuing fiscal year 2024. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Phillips County Courthouse, 221 S Interoccean Avenue, on Friday, December 8, 2023 at 10:00 a.m.

Any interested elector of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Board of County Commissioners
Phillips County, Colorado

Publication: October 12, 2023



PROOF OF PUBLICATION

HAXTUN-FLEMING HERALD
Haxtun, Colorado 80731

PUBLISHER'S FEE \$ 8.80

Legal Notice

Notice of postponement of budget hearing

Notice is hereby given that the budget hearing originally scheduled to be held at the Phillips County Courthouse, 221 S. Interocean Avenue, on Friday, Dec. 8, 2023 at 10 a.m. has been postponed until a later date.

Notice for the rescheduled budget hearing will be published in advance. The draft budget is still available at the Administration Office and interested electors of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Board of County Commissioners
Phillips County, Colorado
Published in the Thursday, Nov. 23,
2023 edition of *The Haxtun-Fleming Herald*, Haxtun, Colo.

11c

STATE OF COLORADO)
County of Phillips)

I, Spring N. Atchison, do solemnly swear that I am publisher of the Haxtun-Fleming Herald, that the same is a weekly newspaper printed in whole or part, and published in the County of Phillips, State of Colorado, and has a general circulation therein; that said newspaper been published continuously and uninterruptedly in said County of Phillips for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal periodical matter under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one consecutive insertions; and that first publication of said notice was in issue of said newspaper dated Nov. 23, A.D. 2023 and that the last publication of said notice was in the issue of said newspaper dated _____, A.D. 20____.

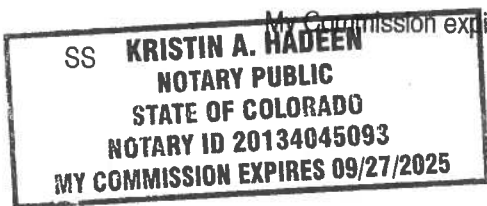
In witness whereof I have hereunto set my hand this 30th day of Nov. A.D. 2023.

[Signature]
Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 30th day of Nov. A.D. 2023.

[Signature]
Notary Public

My Commission expires 9/27/2025



PROOF OF PUBLICATION

HAXTUN-FLEMING HERALD
Haxtun, Colorado 80731

PUBLISHER'S FEE \$ 9.00

Legal Notice

Notice of Budget

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Any interested elector of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Board of County Commissioners
Phillips County, Colorado

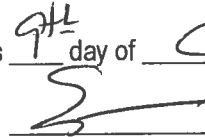
Published in Thursday, Dec. 7, 2023
edition of *The Haxtun-Fleming Herald*,
Haxtun, Colo.

STATE OF COLORADO)
County of Phillips)

I, Spring N. Atchison, do solemnly swear that I am publisher of the Haxtun-Fleming Herald, that the same is a weekly newspaper printed in whole or part, and published in the County of Phillips, State of Colorado, and has a general circulation therein; that said newspaper been published continuously and uninterruptedly in said County of Phillips for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal periodical matter under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one consecutive insertions; and that first publication of said notice was in issue of said newspaper dated Dec. 7, A.D. 2023 and that the last publication of said notice was in the issue of said newspaper dated _____, A.D. 20____.

In witness whereof I have hereunto set my hand this 9th day of Jan A.D. 2024.



Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 9th day of Jan A.D. 2024



Notary Public

My Commission expires 9/27/2025

SS

KRISTIN A. HADEEN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20134045093
MY COMMISSION EXPIRES 09/27/2025

PROOF OF PUBLICATION

THE HOLYOKE ENTERPRISE

Holyoke, Colorado

Publication fee: \$

13.30
Case No.:

STATE OF COLORADO, }
COUNTY OF PHILLIPS, } ss.

I, Julie Thayer do solemnly swear that I am the Office Manager of THE HOLYOKE ENTERPRISE, a weekly newspaper published in Phillips County, Colorado, and having a general circulation therein. The said newspaper has been published continuously and uninterruptedly in Phillips County for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement. That said newspaper has been admitted to the United States mails as second class matter under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of 1 insertions; that the first publication of said notice was in the issue of said newspaper dated December 7, 2023, and the last publication of said notice was in the issue of said newspaper dated December 7, 2023.

Julie Thayer

Office Manager

Subscribed and sworn to before me this 12th day of January, 2024.

My commission expires 8-19-26

Shannon Talich

Notary Public

SHANNON TALICH
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20224032400
MY COMMISSION EXPIRES AUGUST 19, 2026

NOTICE OF BUDGET

Notice is hereby given that a proposed budget has been submitted to the Board of Phillips County Commissioners for the ensuing fiscal year 2024. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Phillips County Courthouse, 221 S Interoccean Avenue, on Friday, December 15, 2023 at 10:00 a.m. Any interested elector of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.
Board of County Commissioners
Phillips County, Colorado

Published: December 7, 2023
Published in Holyoke Enterprise

RESOLUTION TO ADOPT BUDGET

DECEMBER 15, 2023

No. 2023-12-15-01

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of County Commissioners of Phillips County has appointed Laura L. Schroetlin, County Administrator, to prepare and submit a proposed budget to said governing body on December 15, 2023 for its consideration; and

WHEREAS, Laura L. Schroetlin, Budget Officer, has submitted a proposed budget to this governing body on December 15, 2023, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 15, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PHILLIPS, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

GENERAL FUND	\$4,596,273
ROAD AND BRIDGE FUND	\$2,433,769
HUMAN SERVICES FUND	\$ 500,565
CAPITAL EXPENDITURE FUND	\$ 544,000
CONSERVATION TRUST FUND	\$ 60,695
AMBULANCE FUND – NOT COUNTY FUNDS	\$ 68,103
UNEMPLOYMENT FUND – TRUST FUND	\$ 30,977
E911 FUND – NOT A COUNTY FUND	\$ 193,447
AMERICAN RECOVERY ACT FUND	\$ 329,952

Section 2. That estimated revenues for each fund are as follows:

GENERAL FUND

From unappropriated surpluses	\$2,792,606
From sources other than general property tax	\$1,841,047
From the general property tax levy	<u>\$2,324,875</u>
Total General Fund	\$6,958,528

ROAD AND BRIDGE FUND

From unappropriated surpluses	\$ 910,598
From sources other than general property tax	\$1,840,707
From the general property tax levy	<u>\$ 377,856</u>
Total Road and Bridge Fund	\$3,129,161

**HUMAN SERVICES FUND**

From unappropriated surpluses	\$446,916
From sources other than general property tax	\$430,792
From the general property tax levy	<u>\$162,083</u>
Total Human Services Fund	\$1,039,791

CAPITAL EXPENDITURE FUND

From unappropriated surpluses	\$ 676,772
From sources other than general property tax	\$ 558,693
From the general property tax levy	<u>\$ 0</u>
Total Capital Expenditure Fund	\$1,235,465

CONSERVATION TRUST FUND

From unappropriated surpluses	\$46,595
From sources other than general property tax	\$14,100
From the general property tax levy	<u>\$ 0</u>
Total Conservation Trust Fund	\$60,695

AMBULANCE FUND

From unappropriated surpluses	\$ 36,022
From sources other than general property tax	\$ 32,081
From the general property tax levy	<u>\$ 0</u>
Total Ambulance Fund	\$68,103

UNEMPLOYMENT FUND

From unappropriated surpluses	\$30,977
From sources other than general property tax	\$ 0
From the general property tax levy	<u>\$ 0</u>
Total Unemployment Fund	\$30,977

E911 FUND

From unappropriated surpluses	\$260,119
From sources other than general property tax	\$291,865
From the general property tax levy	<u>\$ 0</u>
Total E911 Fund	\$551,984

AMERICAN RECOVERY PLAN ACT FUND

From unappropriated surpluses	\$ 0
From sources other than general property tax	\$329,952
From the general property tax levy	<u>\$ 0</u>
Total American Recovery Plan Act Fund	\$329,952

Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Phillips County, Colorado for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by Board of County Commissioners of Phillips County and certified by the County Clerk and made a part of the public records of Phillips County.

ADOPTED this 15th day of December, A.D. 2023.



Commissioner Garold Roberts, Chair



Commissioner Terry Hofmeister



Commissioner Tom Timm



Attest: Clerk to the Board of County Commissioners

RESOLUTION TO APPROPRIATE SUMS OF MONEY

DECEMBER 15, 2023

No. 2023-12-15-02

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR PHILLIPS COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2023, and;

WHEREAS, the Board of County Commissioners has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Phillips, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND	\$4,596,273
ROAD AND BRIDGE FUND	\$2,433,769
HUMAN SERVICES FUND	\$ 500,565
CAPITAL EXPENDITURE FUND	\$ 544,000
CONSERVATION TRUST FUND	\$ 60,695
AMBULANCE FUND	\$ 68,103
UNEMPLOYMENT FUND	\$ 30,977
E911 FUND	\$ 193,447
AMERICAN RECOVERY ACT	\$ 329,952
TOTAL ALL FUNDS	\$8,757,781

ADOPTED this 15th day of December, A.D. 2023.


Commissioner Garold Roberts, Chair


Commissioner Terry Hofmeister


Commissioner Tom Timm

Attest: 
Clerk to the Board of Commissioners Beth Zilla

12/15/2023 11:08:07 AM Page 1 of 1 BOC20230067
BOCC - Resolution BETH ZILLA PHILLIPS COUNTY
REC FEE: 0.00 DOC FEE: TOTAL FEE: 0.00



**RESOLUTION TO SET MILL LEVIES****December 15, 2023**

No. 2023-12-15-03

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 ASSESSMENT YEAR PAYABLE IN 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of the County of Phillips has adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2023 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes (General Fund) is \$2,324,875, and;

WHEREAS, the amount of money necessary to balance the budget for Road & Bridge Fund is \$377,856 and;

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund is \$162,083, and;

WHEREAS, the amount of money necessary to balance the budget for Capital Expenditure Fund is \$0 and;

WHEREAS, the 2023 valuation for assessment for the County of Phillips as certified by the County Assessor is \$101,147,210.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PHILLIPS, COLORADO:

Section 1. That for the purpose of meeting all operating expenses of County of Phillips during the 2024 budget year, there is hereby levied a tax of 28.28 mills upon each dollar of the total valuation for assessment of all taxable property within the County in 2023.

The details of the above tax levies are as follows:

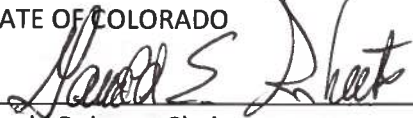
<u>FUND</u>	<u>MILL LEVY</u>
General	22.95
Road and Bridge	3.73
Human Services	1.60
Capital Expenditure	0
Total levy	28.28

Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Phillips County, Colorado the mill levies for the COUNTY OF PHILLIPS as herein above determined and set.




ADOPTED this 15th day December 2023.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF PHILLIPS AND
STATE OF COLORADO


Garold Roberts, Chairman


Terry Hofmeister


Tom Timm

Attest: 
Clerk to the Board of County Commissioners

The County took a TABOR ballot issue to its voters in November of 1995. The issue was:

“Shall Phillips County be authorized and permitted to retain, appropriate, and utilize, by retention for reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatever, without limitation, in 1995 and all subsequent years, notwithstanding any limitation of article X, section 20 of the Colorado Constitution, provided, however, that no local tax rate or property mill levy shall be increased at any time, nor shall any new tax be imposed, without the prior consent of the voters of Phillips County approving any such increase or new tax?”

The issue was passed by a vote of 1200 voters in favor, 414 voters against (a margin of 74.34%). This vote allows the County to receive and spend revenues without regard to TABOR growth or inflation limitations.

The County took a 1% sales tax issue to its voters in November 1998. The issue was:

“Shall Phillips County taxes be increased for general county purposes and county roads and bridge construction and maintenance purposes by the proposed one percent (0.01) sales and use tax which is to be levied and imposed, commencing January 1, 1999 and which is estimated to generate the first full fiscal year increase of \$358,000 and annually thereafter more or less, to be allocated and expended as determined during the County budget review process on an annual basis; and in connection therewith shall Phillips County be entitled to collect and spend all revenues from such taxes regardless of whether the annual revenues from such taxes in any year after the first full year in which they are in effect exceed the estimated dollar amount stated above, and without any other limitations, or conditions, and the revenue and spending limit if Article X, Section 20 (TABOR) of the Colorado constitution shall not apply to said tax and proceeds thereof.”

The issue was passed by a vote of 1175 in favor and 810 against (a margin of 59.19%).

The County took a temporary sales tax exemption to its voters in November of 2000. The issue was:

Shall Phillips County, Colorado, commencing January 1, 2001 and ending December 31, 2005, pursuant to Section 38-26-114, Colorado Revised Statutes, temporarily exempt from the 1% county wide sales and use tax previously enacted by the Phillips County electorate in November 1998, as authorized by Article 2 of Title 29 of the Colorado Revised Statutes:

All sales and purchases of farm equipment and any farm equipment under lease or contract if the fair market value of such equipment is at least one thousand dollars and the equipment is rented or leased for use primarily and directly in any farm operation, with the definition in Section 39-26-114(20) applicable to the temporary exemption from the countywide sales and use tax and, as provided in Section 39-26-203, the storage, use, or consumption of farm equipment as defined in such section.

All sales and purchases of farm parts used in the repair or maintenance of farm equipment, which has a fair market value of one thousand dollars as defined in Section 39-26-114(20). If adopted this temporary exemption would end on December 31, 2005 and these items would be subject to the County's 1% on January 1, 2006.

The issue as passed by vote of 1055 in favor and 944 against (a margin of 52.77%)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO:** County Commissioners¹ of _____, Colorado.

On behalf of the _____,
 (taxing entity)^A
 the _____,
 (governing body)^B
 of the _____,
 (local government)^C

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ _____
 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^F the tax levies must be \$ _____
 calculated using the NET AV. The taxing entity's total (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: _____ for budget/fiscal year _____.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> mills	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]
 mills \$

Contact person: Laura L. Schroetlin Phone: ()
 Signed: Laura L. Schroetlin Title: _____

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? ☐ Yes ☐ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

New Tax Entity? ☐ YES ☒ NO

Phillips County

COUNTY ASSESSOR

Date 12/08/2023

NAME OF TAX ENTITY: PHILLIPS COUNTY GENERAL

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$97,360,110
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$101,147,210
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$101,147,210
5. NEW CONSTRUCTION: *	5. \$835,180
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$0
7. ANNEXATIONS/INCLUSIONS:	7. \$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: Ⓢ	8. \$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Ⓢ	9. \$0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$(\$6,450.73)

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Ⓢ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Phillips County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$615,651,659
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$6,218,451
3. ANNEXATIONS/INCLUSIONS:	3. \$0
4. INCREASED MINING PRODUCTION: §	4. \$0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$315,101
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$-171,332
9. DISCONNECTIONS/EXCLUSIONS:	9. \$0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$0
¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.	
* Construction is defined as newly constructed taxable real property structures.	
§ Includes production from new mines and increases in production of existing producing mines.	

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY

\$613,139,402

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$248,675

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

2024 Budget



Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734
970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

TO: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is the 2024 budget for the COUNTY OF PHILLIPS in PHILLIPS COUNTY (48007) submitted pursuant to Section 29-1-116 CRS. This budget was adopted on December 15, 2023. If there are any questions on the budget, please contact Andrew Nygaard, Budget Officer, at 970-854-3778 at 221 S. Interocean Ave., Holyoke, CO 80734.

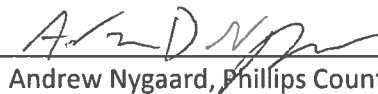
The mill levy certified by the County Commissioners is 28.28 mills. This mill levy will generate tax revenue of \$2,860,433 based on an assessed valuation of \$101,147,210. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included in the 2024 Phillips County adopted budget is the budget for the Phillips County Emergency Telephone Service Authority for 2024.

AN INCREASE LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT FOR PHILLIPS COUNTY (48007) IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies set by the Board of County Commissioners.

SIGNATURE OF OFFICER:

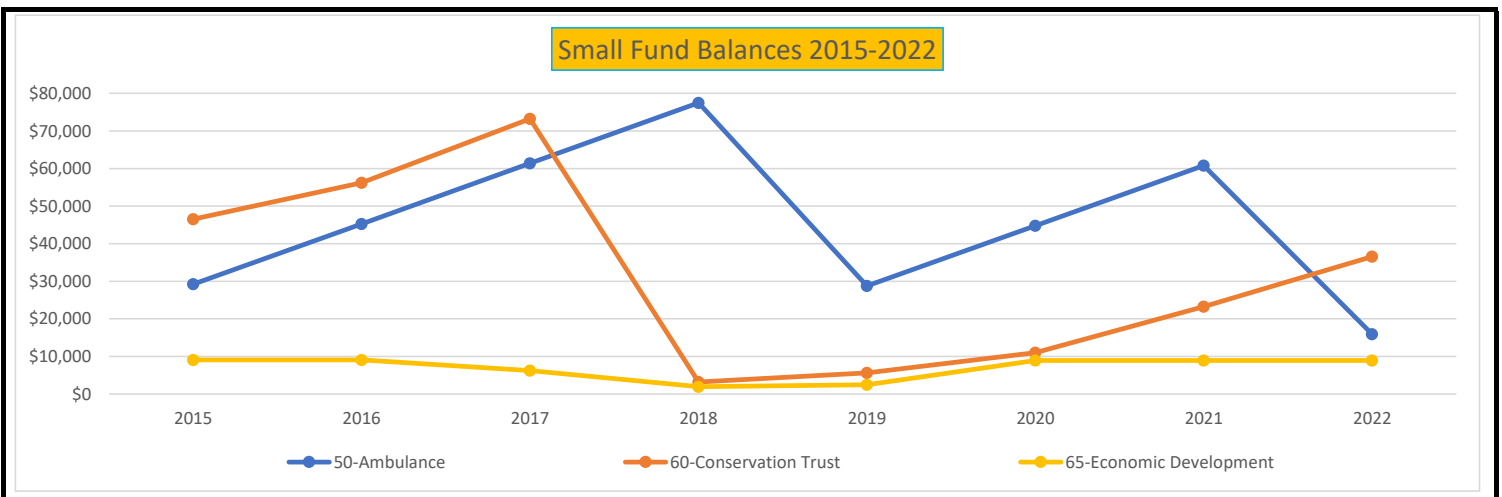
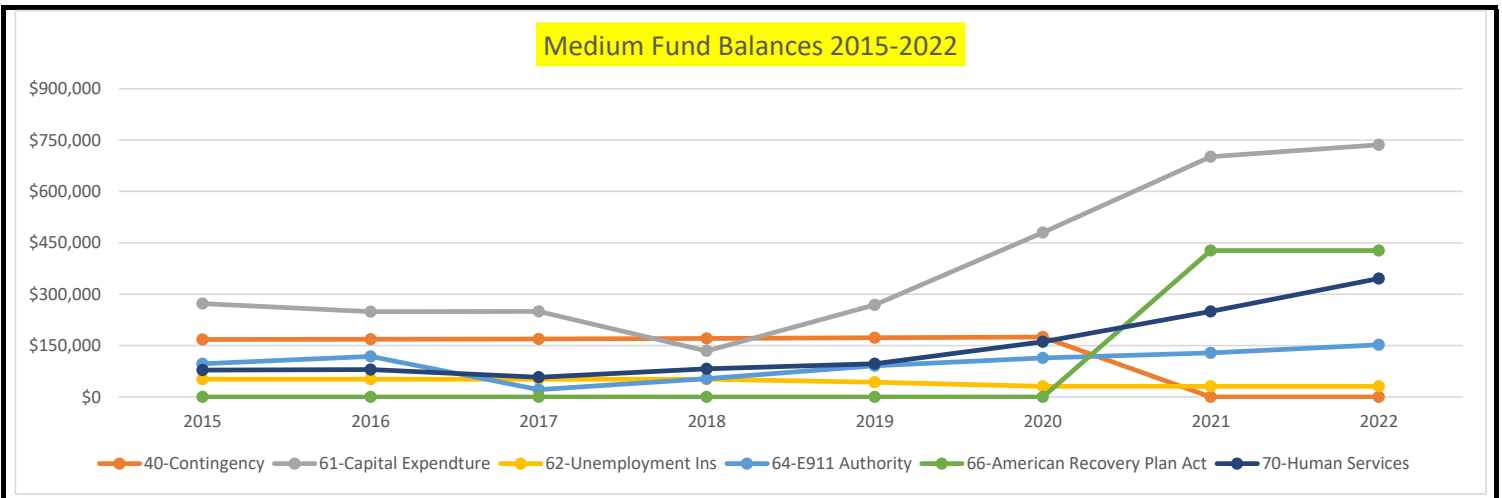
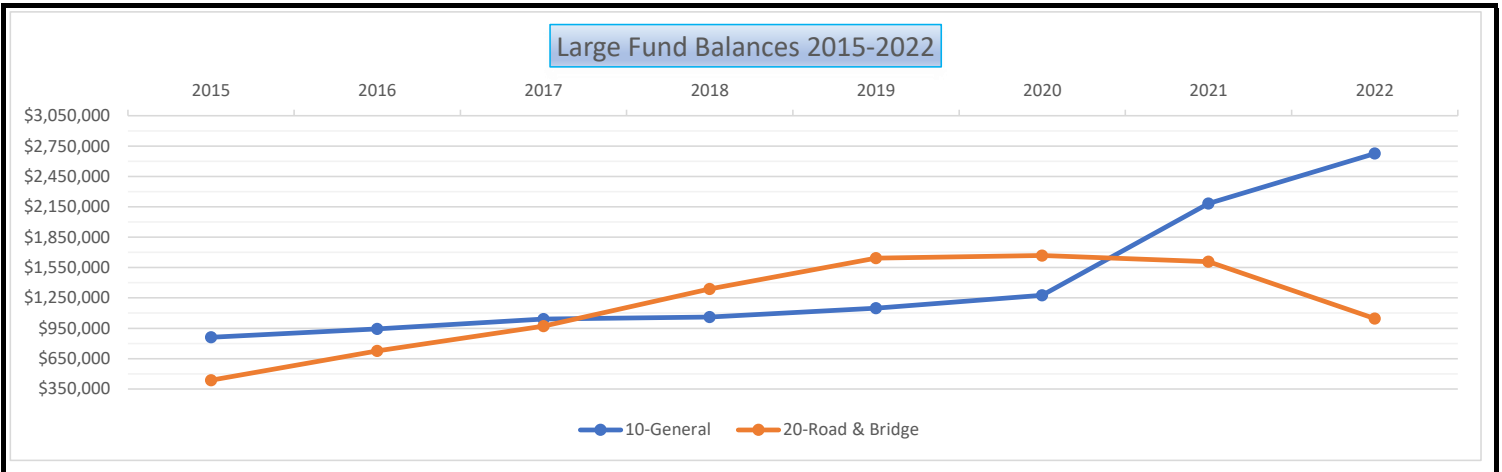


Andrew Nygaard, Phillips County Budget Officer

01/29/2024
Date

PHILLIPS COUNTY FUND BALANCE HISTORY

Fund	2015	2016	2017	2018	2019	2020	2021	2022
10-General	861,295.26	942,694.60	1,042,048.17	1,061,272.57	1,149,380.43	1,275,018.88	2,183,568.17	2,676,039.93
20-Road & Bridge	436,882.34	726,340.64	971,362.24	1,338,151.01	1,642,256.26	1,669,203.70	1,607,452.18	1,047,145.60
40-Contingency	167,651.24	168,450.96	169,421.29	170,631.11	172,750.02	174,991.43	0.00	0.00
61-Capital Expenditure	272,656.12	249,099.68	249,847.43	134,238.58	268,758.80	480,086.11	701,318.47	736,077.04
62-Unemployment Ins	51,771.22	51,771.22	51,771.22	51,771.22	43,167.22	30,977.12	30,977.12	30,977.12
64-E911 Authority	96,978.01	118,151.69	21,487.02	53,542.79	91,075.46	113,862.73	128,585.42	152,300.70
66-American Recovery Plan Act	0.00	0.00	0.00	0.00	0.00	0.00	427,464.17	427,464.17
70-Human Services	78,564.74	80,002.77	57,591.01	82,129.12	97,151.02	161,322.48	249,859.87	345,790.20
50-Ambulance	29,235.49	45,245.34	61,370.58	77,481.41	28,745.54	44,738.51	60,766.27	15,922.75
60-Conservation Trust	46,546.36	56,224.32	73,216.36	3,197.09	5,601.09	11,022.18	23,244.31	36,594.53
65-Economic Development	9,083.79	9,083.79	6,261.03	1,955.03	2,441.11	8,930.78	8,930.78	8,930.78
Total Phillips County Fund Balances	2,050,664.57	2,447,065.01	2,704,376.35	2,974,369.93	3,501,326.95	3,970,153.92	5,422,166.76	5,477,242.82



PHILLIPS COUNTY COLORADO
COMPARATIVE SUMMARY OF PROPERTY TAX REVENUE
2024

	PRIOR YEAR 2022		CURRENT YEAR 2023		ADOPTED BUDGET YEAR 2024		INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY	INCREASE (DECREASE) IN REVENUE FROM PRIOR YEAR BUDGET
NET ASSESSED VALUATION PHILLIPS COUNTY	100,458,180		97,360,110		101,147,210			3,787,100
ASSESSED VALUATION, MILL LEVIES & PROPERTY TAXES:	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT
GENERAL FUND	21.984	2,208,473	22.450	2,185,734	22.95	2,321,328	0.50	135,594
ROAD & BRIDGE	3.73	374,709	3.73	363,153	3.73	377,279	0.00	14,126
CAPITAL EXPENDITURE	1.00	100,458	0.50	48,680	0.00	-	(0.50)	(48,680)
HUMAN SERVICES	1.60	160,733	1.60	155,776	1.60	161,836		6,059
RECREATION DISTRICT	1.00	100,458	1.00	97,360	1.00	101,147		3,787
TOTAL FOR COUNTY		2,944,831		2,850,704		2,961,590		110,886

PHILLIPS COUNTY GENERAL FUND SUMMARY			
2024 BUDGET			
	ACTUAL 2022	PROJECTED 2023	2024 BUDGET
REVENUE	4,084,716	4,215,842	4,085,525
EXPENDITURES	3,522,351	4,139,566	4,575,273
EXCESS REV/EXPEND	562,365	76,276	(489,748)
TRANSFER IN/OUT	27,495	68,397	59,397
OTHER SOURCES	-	-	-
FUND BAL 1/1	2,058,073	2,647,933	2,792,606
FUND BAL 12/31	2,647,933	2,792,606	2,362,255
DEFERRED REVENUE		185,272	

TO AMBULANCE 16,000
TO DHS 5,000
FROM E911 80,397

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2024 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
3100	TAXES			
3110	PROPERTY TAXES	2,159,408	2,141,768	2,284,175
3112	LATE FILING PENALTIES	250	250	300
3115	PROPERTY TAXES PY	6,012	2,916	
3116	ABATEMENTS		(6,436)	
3117	SENIOR EXEMPTION	44,557	43,966	40,700
3118	PERSONAL PROPERTY EXEMPTION	5,665	6,235	5,700
3120	SPEC OWNERSHIP (BCD)	167,595	170,000	156,200
3160	SPEC OWNERSHIP (A)	73,567	83,500	67,500
3170	SALES TAX - STATE	631,454	559,431	405,000
3171	USE TAX - CTY CLERK	188,879	205,000	160,000
3172	USE TAX - CTY BLDG PERMIT	16,422	15,270	14,000
3173	USE TAX - HOLYOKE	15,725	25,000	4,000
3174	USE TAX - HAXTUN	10,621	5,000	3,000
3176	USE TAX - OTHER	901	350	100
3177	AVIATION FUEL	(10)	-	
3180	TOBACCO PRODUCTS	836	1,100	500
3190	INTEREST ON DEL TAXES	903	500	
3191	ABATEMENT INTEREST		(141)	
3195	INTEREST ON CURRENTTAXES	5,542	5,000	4,500
	TOTAL TAXES	3,328,327	3,258,709	3,145,675
3220	LIQUOR LICENSE	75	75	75
3250	PERMIT FEES	1,835	1,535	1,500
	TOTAL LICENSES & PERMITS	1,910	1,610	1,575
3300	INTERGOVERNMENTAL			
3310	FEDERAL GRANT	8,174	8,608	
3310-100	FED GRANTS - PUB SAFETY	56,299	75,604	77,938
3340-000	STATE GRANT	(16,006)	57,829	185,272
3340-100	PUBLIC SAFETY GRANT	52,132	71,197	69,093
3370	STATE SHARED REVENUE	8,472		
3380	VETERAN SERVICE ALLOTMENT	14,400	26,000	20,000
3390	OTHER LOCAL GOVNMNT	19,000	60,888	66,413
	TOTAL INTERGOVERNMENTAL	142,471	300,126	418,716
3400	CHARGE FOR SERVICE			
3420	WEED & PEST REMOVAL	5,539	2,421	5,000
3430	HARVEST PARK	31,835	69,000	34,000
3440	CHARGES SERVICE & SALE	3,360	3,200	3,200
	TOTAL CHARGE FOR SERVICE	40,734	74,621	42,200

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2024 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
3500	FINES & FORFEITS			
3510	FINES & FORFEITS	1,114	250	300
3520	UPS FINES	1,290	1,650	1,200
3530	TRAFFIC CITATIONS	1,416	546	1,000
	TOTAL FINES & FORFEITS	3,820	2,446	2,500
3600	MISCELLANEOUS REVENUE			
3610	EARNINGS ON DEP & INV	14,984	50,000	20,000
3620	MISCELLANEOUS INCOME	19,985	13,394	6,000
3630	REFUND OF EXPENDITURES	13,813	19,250	2,400
3640	CONTRIBUTIONS/DONATIONS	1,309	500	
3690	RESOURCE CENTER RENT	20,590	20,640	20,640
3692	EVENT CENTER RENT	44,475	47,000	45,000
3693	FAMILY EDUCATION RENT	3,000	3,000	3,000
3694	DWPS RENT	3,000	3,000	3,000
3695	COST ALLOCATION HS	44,155	59,266	53,819
3696	PAVILION RENT	10,255	11,000	9,500
3710	TRANSFER FROM OTHER FUNDS	68,495	80,397	80,397
	TOTAL MISCELLANEOUS REVENUE	244,061	307,447	243,756
3800	FEE ACCOUNTS			
3810	SHERIFF	6,549	8,000	5,000
3820	COUNTY CLERK	144,978	135,000	130,000
3820-100	CC OUT-OF-COUNTY FEES	3,500	3,000	3,000
3830	COUNTY TREASURER	164,138	176,000	170,000
3840	PUBLIC TRUSTEE	4,228	3,000	3,500
3910	SALE OF ASSETS		26,280	
	TOTAL FEE ACCOUNTS	323,393	351,280	311,500
3900	OTHER FINANCING SOURCES			
3920	INSURANCE RECOVERIES			
	TOTAL OTHER SOURCES	-	-	-
	TOTAL REVENUE	4,084,716	4,296,239	4,165,922

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Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Revenues					
3110-000 PROPERTY TAXES CY	2,159,408	2,148,734	2,141,768	2,284,175	6.30
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3112-000 LATE FILING PENALTIES	250	400	250	300	-25.00
3115-000 PROPERTY TAXES PY	6,012	0	2,916	0	0.00
3116-000 ABATEMENTS	0	0	-6,436	0	0.00
3117-000 SENIOR EXEMPTION	44,557	37,000	43,966	40,700	10.00
3118-000 PERSONAL PROPERTY EXEMPTION	5,665	7,176	6,235	5,700	-20.57
3120-000 SPEC OWNERSHIP TAX (BC&D)	167,595	150,000	170,000	156,200	4.13
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	73,567	55,000	83,500	67,500	22.73
3170-000 SALES TAX COLLECTED BY STATE	631,454	450,000	559,431	405,000	-10.00
3171-000 USE TAX - COUNTY CLK	188,879	150,000	205,000	160,000	6.67
3172-000 USE TAX - PC BLD PERMITS	16,422	14,000	15,270	14,000	0.00
3173-000 USE TAX - HOLYOKE	15,725	4,000	25,000	4,000	0.00
3174-000 USE TAX - HAXTUN	10,621	3,000	5,000	3,000	0.00
3175-000 USE TAX - PAOLI	0	0	0	0	0.00
3176-000 USE TAX OTHER	901	100	350	100	0.00
3177-000 AVIATION FUEL TAX	-10	0	0	0	0.00
3180-000 TOBACCO PRODUCTS	836	500	1,100	500	0.00
3190-000 INTEREST ON DELINQUENT TAX	903	0	500	0	0.00
3191-000 ABATEMENT INTEREST	0	0	-141	0	0.00
3195-000 INTEREST ON CURRENT TAXES	5,542	4,500	5,000	4,500	0.00
3220-000 LIQUOR LICENSES	75	75	75	75	0.00
3250-000 PERMIT FEES	1,835	1,500	1,535	1,500	0.00
3310-000 FEDERAL GRANTS	8,174	0	8,608	0	0.00
3310-100 FEDERAL GRANT PUBLIC SAFETY	56,299	74,161	75,604	77,938	5.09
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	-16,006	43,000	57,829	185,272	330.87
3340-100 PUBLIC SAFETY GRANT	52,132	65,890	71,197	69,093	4.86
3340-200 EMERGENCY MEDICAL GRANT	0	0	0	0	0.00
3340-300 STATE GRANT-CULTURE & REC	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	8,472	1,500	0	0	-100.00
3380-000 VETERAN'S SERVICES ALLOTMENT	14,400	26,000	26,000	20,000	-23.08
3390-000 OTHER LOCAL GOVERNMENTS	19,000	53,908	60,888	66,413	23.20
3392-000 HIGH PLAINS HIGHWAY	0	0	0	0	0.00
3420-000 WEED & PEST REMOVAL	5,539	5,000	2,421	5,000	0.00
3430-000 HARVEST PARK FEES	31,835	30,000	69,000	34,000	13.33
3440-000 CHARGES FOR SERVICE & SALE	3,360	3,200	3,200	3,200	0.00
3510-000 FINES & FORFEITS	1,114	300	250	300	0.00
3520-000 USEFUL PUBLIC SERVICE FINES	1,290	1,000	1,650	1,200	20.00
3530-000 TRAFFIC CITATIONS	1,416	1,000	546	1,000	0.00
3600-000 MISCELLANEOUS REVENUE	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	14,984	15,000	50,000	20,000	33.33
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	19,985	2,000	13,394	6,000	200.00
3630-000 REFUNDS OF EXPENDITURES	13,813	2,400	19,250	2,400	0.00
3640-000 CONTRIBUTIONS & DONATIONS	1,309	0	500	0	0.00
3640-100 K-9 REVENUE	0	0	0	0	0.00
3680-000 HEGINBOTHAM TRUST	0	0	0	0	0.00
3690-000 RESOURCE CENTER RENT	20,590	20,640	20,640	20,640	0.00
3692-000 EVENT CENTER RENT	44,475	40,000	47,000	45,000	12.50
3693-000 FAMILY EDUCATION RENT	3,000	3,000	3,000	3,000	0.00
3694-000 DRAGON'S WAGON PRESCHOOL RENT	3,000	3,000	3,000	3,000	0.00
3695-000 COST ALLOCATION SOC SERV	44,155	52,270	59,266	53,819	2.96
3696-000 PAVILION RENTALS	10,255	8,000	11,000	9,500	18.75
3710-000 TRANSFER FROM OTHER FUNDS	68,495	80,397	80,397	80,397	0.00
3810-000 SHERIFF'S FEES	6,549	5,000	8,000	5,000	0.00
3810-100 CANINE PROGRAM	0	0	0	0	0.00
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Fund: 010 - GENERAL FUND					
Revenues					
3810-200 SEATBELT FUND	0	0	0	0	0.00
3820-000 COUNTY CLERK	144,978	130,000	135,000	130,000	0.00
3820-100 CLERK OUT OF CTY FEES	3,500	4,500	3,000	3,000	-33.33
3830-000 COUNTY TREASURER	164,138	160,000	176,000	170,000	6.25
3840-000 PUBLIC TRUSTEE	4,228	5,500	3,000	3,500	-36.36
3840-100 FORECLOSURES	0	0	0	0	0.00
3840-200 RELEASES	0	0	0	0	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	0	26,280	0	0.00
3920-000 INSURANCE RECOVERIES	0	0	0	0	0.00
3930-000 ALTERNATIVE FINANCING SOURCES	0	0	0	0	0.00
Revenues					
Total Revenues	4,084,719	3,862,651	4,296,239	4,165,922	7.85

PHILLIPS COUNTY GENERAL FUND 10 EXPENSE

2024 BUDGET

DEPT	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
101	COMMISSIONERS	158,403	179,960	176,660
102	CO. ATTORNEY	13,756	23,443	23,600
104	PLANNING & ZONING	73,129	79,514	80,507
105	ADMINISTRATION	75,635	79,406	91,326
106	OTHER ADMINISTRATIVE	292,235	349,574	382,051
107	CLERK & RECORDER	250,894	416,464	633,864
108	ELECTIONS	53,877	67,403	87,372
109	TREASURER	140,748	159,818	199,138
110	ASSESSOR	203,030	222,868	263,784
111	MAINTENANCE	244,519	251,840	263,983
113	COMPUTER	144,157	206,162	125,600
114	SPECIAL PROJECTS		7,600	25,000
115	PUBLIC TRUSTEE	4,408	5,052	4,675
	TOTAL	1,654,791	2,049,104	2,357,560
201	SHERIFF	272,699	305,919	358,998
202	JAIL	68,482	82,952	100,909
203	CORONER	56,425	56,159	52,750
204	EMERGENCY MANAGEMENT	69,413	75,787	80,299
206	COMMUNICATIONS CENTER	313,030	384,098	340,860
207	USEFUL PUBLIC SERVICE	3,045	3,230	3,230
208	VOCA	42,004	37,719	38,786
209	VALE	16,508	18,725	19,458
210	LOCAL VICTIM'S ASSISTANCE	2,651	4,290	5,076
	TOTAL SAFETY	844,257	968,879	1,000,366
301	DIST ATTORNEY	98,789	115,922	126,761
401	COUNTY FAIR	25,300	25,300	33,300
403	MUSEUM	2,500	2,500	2,500
404	FG RELATED PROJECTS	45,523	39,502	40,850
405	EXTENSION SERVICE	139,506	142,064	149,181
406	EVENT CENTER	127,967	143,368	155,715
501	FAIRGROUNDS	69,464	68,864	75,295
505	PAVILION	52,516	50,645	57,516
	TOTAL	462,776	472,243	514,357
601	SANITARY LANDFILL	287,051	298,200	340,618
602	WEED DISTRICT	91,989	113,058	116,983
	TOTAL	379,040	411,258	457,601
651	HEALTH & REGIONAL	67,786	96,010	96,278
652	VETERANS OFFICE	14,912	26,150	22,350
	TOTAL	82,698	122,160	118,628
900	TRANSFERS TO OTHER FUNDS	41,000	12,000	21,000
	TOTAL GENERAL	3,563,351	4,151,566	4,596,273

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 101 COUNTY COMMISSIONERS					
4110-000 SALARIES AND WAGES	112,077	122,062	122,062	122,062	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	201	198	198	128	-35.19
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	8,574	9,338	9,338	9,338	0.00
4170-000 EMPLOYEE RETIREMENT	4,483	4,882	4,882	4,882	0.00
4210-000 OFFICE STATIONERY & FORMS	89	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	119	150	100	100	-33.33
4310-000 POSTAGE,BOX RENT, FREIGHT	3	0	2	0	0.00
4320-000 PRINTING OF FORMS	0	0	63	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	9,487	7,750	7,750	8,000	3.23
4332-000 SUBSCRIPTIONS	0	220	229	200	-9.09
4336-000 DUES/CONTRIBUTIONS	11,516	18,066	18,186	18,000	-0.37
4342-000 TELEPHONE & CELL PHONES	1,072	1,200	1,200	1,200	0.00
4359-000 PROFESSIONAL SERVICES	0	0	2,700	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	840	1,000	850	850	-15.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	1,101	900	1,500	1,000	11.11
4370-000 MILEAGE ALLOWANCE	3,115	2,700	3,200	3,200	18.52
4372-000 MEETINGS & SEMINARS	2,175	3,200	3,200	3,200	0.00
4374-000 FOOD & LODGING	3,551	4,500	4,500	4,500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total COUNTY COMMISSIONERS	158,402	176,166	179,960	176,660	0.28

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 102 COUNTY ATTORNEY					
4336-000 DUES/CONTRIBUTIONS	0	0	600	600	0.00
4359-000 PROFESSIONAL SERVICES	13,756	19,200	22,000	22,000	14.58
4370-000 MILEAGE ALLOWANCE	0	0	358	400	0.00
4372-000 MEETINGS & SEMINARS	0	100	0	100	0.00
4374-000 FOOD & LODGING	0	0	485	500	0.00
Total COUNTY ATTORNEY	13,756	19,300	23,443	23,600	22.28

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 104 PLANNING AND ZONING					
4110-000 SALARIES AND WAGES	51,893	53,168	56,268	57,911	8.92
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	60	63	63	41	-35.12
4150-000 HEALTH INSURANCE	11,933	12,586	13,236	11,816	-6.12
4152-000 DENTAL INSURANCE	485	481	511	499	3.74
4154-000 VISION INSURANCE	88	92	97	79	-14.13
4156-000 LIFE INSURANCE	13	14	15	15	7.14
4160-000 FICA TAXES	3,609	4,067	4,305	4,430	8.93
4170-000 EMPLOYEE RETIREMENT	1,573	2,127	2,127	2,316	8.89
4240-000 OFFICE	0	0	0	0	0.00
4242-000 MAPPING SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	285	330	330	330	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	62	150	100	210	40.00
4320-000 PRINTING OF FORMS	0	0	32	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	1,420	450	1,000	1,000	122.22
4332-000 SUBSCRIPTIONS	378	380	380	380	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	355	550	475	730	32.73
4359-000 PROFESSIONAL SERVICES	0	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	358	450	450	500	11.11
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	75	0	0.00
4374-000 FOOD & LODGING	617	250	0	250	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total PLANNING AND ZONING	73,128	75,158	79,464	80,507	7.12

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 105 ADMINISTRATION					
4110-000 SALARIES AND WAGES	55,136	53,168	56,278	61,211	15.13
4140-000 WORKER'S COMPENSATION INSURANC	60	63	51	41	-35.12
4150-000 HEALTH INSURANCE	11,938	12,586	13,236	11,816	-6.12
4152-000 DENTAL INSURANCE	485	481	511	499	3.74
4154-000 VISION INSURANCE	88	92	97	79	-14.13
4156-000 LIFE INSURANCE	13	14	15	15	7.14
4160-000 FICA TAXES	3,857	4,067	4,067	4,683	15.15
4170-000 EMPLOYEE RETIREMENT	1,326	2,127	2,127	2,316	8.89
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	345	350	350	350	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	117	150	120	150	0.00
4320-000 PRINTING OF FORMS	0	0	32	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	99	100	151	0	-100.00
4332-000 SUBSCRIPTIONS	52	92	57	60	-34.78
4336-000 DUES/CONTRIBUTIONS	100	100	100	100	0.00
4342-000 TELEPHONE & CELL PHONES	580	750	715	760	1.33
4359-000 PROFESSIONAL SERVICES	0	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	358	500	350	7,146	1329.20
4368-000 CTY VEHICLE GAS & MAINTENANCE	44	100	100	100	0.00
4370-000 MILEAGE ALLOWANCE	10	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	401	900	500	1,000	11.11
4374-000 FOOD & LODGING	626	1,000	600	1,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	200	0	0	-100.00
Total ADMINISTRATION	75,634	76,840	79,457	91,326	18.85

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 106 OTHER ADMINISTRATIVE EXPENSE					
4151-000 HEALTH INSURANCE REIMBURSEMENT	67,159	79,000	79,000	79,000	0.00
4260-000 OPERATING SUPPLIES	3,676	6,000	6,000	6,000	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	66	0	0.00
4332-000 SUBSCRIPTIONS	329	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	4,851	4,150	4,900	4,900	18.07
4354-000 ACCOUNTING SERVICES	0	0	0	0	0.00
4356-000 AUDITING SERVICES	25,240	24,350	24,350	24,920	2.34
4359-000 PROFESSIONAL SERVICES	65	0	65	65	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4396-000 CTY TREAS COLLECTION FEES	74,577	68,000	74,500	72,000	5.88
4410-000 INSURANCE	116,338	167,750	162,693	195,166	16.34
Total OTHER ADMINISTRATIVE EXPENSE	292,235	349,250	351,574	382,051	9.39

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 107 COUNTY CLERK					
4110-000 SALARIES AND WAGES	192,393	205,053	205,053	227,938	11.16
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	189	194	158	114	-41.19
4150-000 HEALTH INSURANCE	15,026	15,149	15,149	16,627	9.76
4152-000 DENTAL INSURANCE	2,025	2,025	2,025	2,188	8.05
4154-000 VISION INSURANCE	270	390	390	390	0.00
4156-000 LIFE INSURANCE	48	53	53	53	0.00
4160-000 FICA TAXES	14,081	15,687	15,687	16,201	3.28
4170-000 EMPLOYEE RETIREMENT	7,696	8,202	8,202	8,471	3.28
4210-000 OFFICE STATIONERY & FORMS	309	800	800	0	-100.00
4230-000 MICROFILM & COPYING SUPPLIES	116	0	0	0	0.00
4240-000 OFFICE	240	0	330	0	0.00
4260-000 OPERATING SUPPLIES	1,835	2,150	2,600	2,950	37.21
4298-000 GRANT FUNDS	0	0	31,250	185,272	0.00
4310-000 POSTAGE, BOX RENT, FREIGHT	5,630	5,500	3,250	5,500	0.00
4320-000 PRINTING OF FORMS	289	0	950	500	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	100	0	100	0.00
4332-000 SUBSCRIPTIONS	50	75	119	75	0.00
4336-000 DUES/CONTRIBUTIONS	797	1,630	350	885	-45.71
4342-000 TELEPHONE & CELL PHONES	1,886	2,000	1,750	1,800	-10.00
4359-000 PROFESSIONAL SERVICES	2,605	500	1,216	500	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	4,469	6,159	4,900	163,000	2546.53
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	476	500	600	500	0.00
4372-000 MEETINGS & SEMINARS	175	175	299	100	-42.86
4374-000 FOOD & LODGING	289	1,000	800	700	-30.00
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,000	850	0	-100.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total COUNTY CLERK	250,893	268,342	296,781	633,864	136.22

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 108 ELECTIONS					
4110-000 SALARIES AND WAGES	8,086	5,000	5,000	16,164	223.28
4140-000 WORKER'S COMPENSATION INSURANC	89	22	18	96	336.36
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4210-000 OFFICE STATIONERY & FORMS	2,300	200	1,200	0	-100.00
4240-000 OFFICE	0	0	1,200	0	0.00
4260-000 OPERATING SUPPLIES	2,307	3,000	1,500	6,000	100.00
4298-000 GRANT FUNDS	0	40,000	26,214	2,000	-95.00
4310-000 POSTAGE,BOX RENT, FREIGHT	5,841	2,000	3,194	10,000	400.00
4320-000 PRINTING OF FORMS	4,784	4,000	4,000	15,000	275.00
4330-000 PUBLICATION & LEGAL NOTICES	967	1,000	1,000	3,000	200.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	6,353	4,000	4,000	8,000	100.00
4360-000 REPAIRS - LABOR & PARTS	0	4,000	0	0	-100.00
4362-000 CONTRACTS	20,699	21,114	21,113	24,000	13.67
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	1,208	600	944	1,812	202.00
4372-000 MEETINGS & SEMINARS	672	450	385	500	11.11
4374-000 FOOD & LODGING	571	350	351	800	128.57
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,000	0	0	-100.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total ELECTIONS	53,878	86,736	70,119	87,372	0.73

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 109 COUNTY TREASURER					
4110-000 SALARIES AND WAGES	95,795	103,430	113,430	119,091	15.14
4140-000 WORKER'S COMPENSATION INSURANC	149	152	152	59	-61.07
4150-000 HEALTH INSURANCE	22,027	23,307	24,607	31,315	34.36
4152-000 DENTAL INSURANCE	515	562	621	1,370	143.77
4154-000 VISION INSURANCE	87	95	105	215	126.32
4156-000 LIFE INSURANCE	18	24	25	29	22.05
4160-000 FICA TAXES	6,331	7,912	8,680	9,110	15.14
4170-000 EMPLOYEE RETIREMENT	3,832	4,137	4,137	8,629	108.58
4210-000 OFFICE STATIONERY & FORMS	1,047	500	50	300	-40.00
4240-000 OFFICE	945	1,500	800	0	-100.00
4260-000 OPERATING SUPPLIES	17	0	500	1,050	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	3,575	1,000	661	500	-50.00
4320-000 PRINTING OF FORMS	1,200	1,400	800	1,000	-28.57
4330-000 PUBLICATION & LEGAL NOTICES	0	250	339	250	0.00
4332-000 SUBSCRIPTIONS	50	100	150	150	50.00
4336-000 DUES/CONTRIBUTIONS	470	500	500	500	0.00
4342-000 TELEPHONE & CELL PHONES	1,170	1,300	1,200	1,300	0.00
4352-000 LEGAL SERVICES	0	100	0	0	-100.00
4359-000 PROFESSIONAL SERVICES	1,500	1,700	500	1,700	0.00
4360-000 REPAIRS - LABOR & PARTS	29	50	0	100	100.00
4362-000 CONTRACTS	76	100	105	18,920	18820.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	32	300	100	250	-16.67
4370-000 MILEAGE ALLOWANCE	148	50	436	500	900.00
4372-000 MEETINGS & SEMINARS	300	300	505	500	66.67
4374-000 FOOD & LODGING	1,147	1,800	1,600	1,800	0.00
4810-000 CAPITAL OUTLAY <\$2,000	288	500	0	500	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total COUNTY TREASURER	140,748	151,068	160,003	199,138	31.82

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 110 COUNTY ASSESSOR					
4110-000 SALARIES AND WAGES	147,629	158,514	158,514	159,715	0.76
4140-000 WORKER'S COMPENSATION INSURANC	1,955	1,896	1,547	1,326	-30.06
4150-000 HEALTH INSURANCE	28,304	28,549	28,459	31,315	9.69
4152-000 DENTAL INSURANCE	1,268	1,268	1,268	1,370	8.04
4154-000 VISION INSURANCE	215	215	215	215	0.00
4156-000 LIFE INSURANCE	40	40	40	40	0.00
4160-000 FICA TAXES	10,237	12,126	12,126	12,218	0.76
4170-000 EMPLOYEE RETIREMENT	5,905	6,341	6,341	6,389	0.76
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	457	2,000	900	0	-100.00
4242-000 MAPPING SUPPLIES	227	1,000	500	1,000	0.00
4260-000 OPERATING SUPPLIES	28	0	100	1,500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	242	2,500	3,750	2,500	0.00
4320-000 PRINTING OF FORMS	22	1,000	1,420	500	-50.00
4324-000 OTHER PRINTING & DUPLICAT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	10	125	0	75	-40.00
4332-000 SUBSCRIPTIONS	1,043	1,200	1,200	1,200	0.00
4336-000 DUES/CONTRIBUTIONS	20	850	650	850	0.00
4342-000 TELEPHONE & CELL PHONES	1,177	1,350	1,405	1,425	5.56
4359-000 PROFESSIONAL SERVICES	0	1,000	0	250	-75.00
4360-000 REPAIRS - LABOR & PARTS	0	250	79	50	-80.00
4362-000 CONTRACTS	76	100	84	36,896	36796.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	223	500	240	350	-30.00
4370-000 MILEAGE ALLOWANCE	394	200	755	800	300.00
4372-000 MEETINGS & SEMINARS	1,275	1,300	1,275	1,300	0.00
4374-000 FOOD & LODGING	1,812	2,000	2,000	2,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	471	1,300	0	500	-61.54
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total COUNTY ASSESSOR	203,032	225,624	222,868	263,784	16.91

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 111 COUNTY MAINTENANCE					
4110-000 SALARIES AND WAGES	124,816	121,458	143,930	128,579	5.86
4140-000 WORKER'S COMPENSATION INSURANC	6,914	6,854	5,592	4,820	-29.68
4150-000 HEALTH INSURANCE	16,254	18,894	18,894	19,998	5.84
4152-000 DENTAL INSURANCE	887	832	972	911	9.50
4154-000 VISION INSURANCE	144	130	167	143	10.00
4156-000 LIFE INSURANCE	23	25	27	28	12.00
4160-000 FICA TAXES	9,022	9,292	9,675	9,836	5.85
4170-000 EMPLOYEE RETIREMENT	4,169	4,858	4,858	5,143	5.87
4220-000 SMALL ITEMS OF EQUIP	108	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	2,616	3,000	3,864	4,000	33.33
4260-000 OPERATING SUPPLIES	10,928	8,700	6,500	8,000	-8.05
4262-000 CONSUMABLE TOOLS	1,068	1,200	120	0	-100.00
4266-000 PTS FOR EQUIPMENT REPAIR	209	1,000	500	700	-30.00
4274-000 CHEMICALS	92	350	100	300	-14.29
4290-000 BUILDINGS MAINTENANCE SUPPLIES	1,153	1,500	900	1,500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	25	2	0	-100.00
4330-000 PUBLICATION & LEGAL NOTICES	92	100	50	100	0.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	30	30	0	0	-100.00
4340-000 UTILITIES	41,887	40,000	48,156	49,000	22.50
4342-000 TELEPHONE & CELL PHONES	2,032	2,000	2,220	2,100	5.00
4359-000 PROFESSIONAL SERVICES	1,221	2,200	2,200	2,200	0.00
4360-000 REPAIRS - LABOR & PARTS	2,029	3,000	1,900	2,000	-33.33
4362-000 CONTRACTS	3,087	3,100	3,241	3,100	0.00
4365-000 BLDG MAINT/REP(VENDOR)	3,395	4,500	4,504	4,000	-11.11
4368-000 CTY VEHICLE GAS & MAINTENANCE	3,196	3,500	5,196	5,500	57.14
4369-000 VEHICLE USE - SS & EXT	956	1,000	996	1,000	0.00
4370-000 MILEAGE ALLOWANCE	0	25	97	25	0.00
4372-000 MEETINGS & SEMINARS	0	150	0	0	-100.00
4374-000 FOOD & LODGING	168	500	500	500	0.00
4430-000 RENTAL	922	2,500	1,000	2,000	-20.00
4810-000 CAPITAL OUTLAY <\$2,000	1,101	2,000	1,500	2,000	0.00
4820-000 CAPITAL ASSETS >=\$2000	6,000	6,500	6,000	6,500	0.00
Total COUNTY MAINTENANCE	244,520	249,223	273,661	263,983	5.92

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 404 FAIRGROUNDS RELATED PROJECTS					
4666-000 EXHIBIT BLDG - SCOUTS	3,190	3,000	3,852	3,500	16.67
4668-000 RACE TRACK FACILITY	12,745	8,600	7,000	8,500	-1.16
4672-000 HARVEST PARK	12,356	9,500	13,000	12,000	26.32
4676-000 HOMESTEADERS PARK	9,626	10,000	10,000	10,000	0.00
4680-000 CORN FESTIVAL	5,000	5,000	5,000	5,000	0.00
4684-000 HAXTUN COMMUNITY CENTER	600	600	600	600	0.00
4690-000 MEET & EAT	1,433	1,000	700	700	-30.00
4692-000 AMHERST COMMUNITY PARK	573	550	550	550	0.00
Total FAIRGROUNDS RELATED PROJECTS	45,523	38,250	40,702	40,850	6.80

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 406 EVENT CENTER					
4110-000 SALARIES AND WAGES	66,975	67,374	73,239	73,614	9.26
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	7,110	17,718	17,718	17,982	1.49
4152-000 DENTAL INSURANCE	544	792	792	882	11.36
4154-000 VISION INSURANCE	82	113	126	139	23.01
4156-000 LIFE INSURANCE	12	22	22	22	2.09
4160-000 FICA TAXES	4,902	5,154	5,154	5,631	9.25
4170-000 EMPLOYEE RETIREMENT	2,292	2,695	2,695	2,945	9.28
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	4,068	4,500	4,200	4,500	0.00
4260-000 OPERATING SUPPLIES	1,873	1,700	1,000	1,700	0.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	168	1,000	500	1,000	0.00
4314-000 INTERNET/TECHNOLOGY	3,564	3,500	3,800	3,800	8.57
4330-000 PUBLICATION & LEGAL NOTICES	268	0	0	0	0.00
4340-000 UTILITIES	26,076	24,000	33,500	34,000	41.67
4342-000 TELEPHONE & CELL PHONES	1,374	1,500	1,500	1,500	0.00
4359-000 PROFESSIONAL SERVICES	2,050	2,000	2,000	1,000	-50.00
4360-000 REPAIRS - LABOR & PARTS	6,609	6,000	1,500	5,000	-16.67
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	2,000	1,500	2,000	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total EVENT CENTER	127,967	140,068	149,246	155,715	11.17

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 501 FAIRGROUNDS					
4110-000 SALARIES AND WAGES	33,022	32,819	35,835	34,680	5.67
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	5,548	10,477	10,477	10,766	2.76
4152-000 DENTAL INSURANCE	354	466	466	517	10.94
4154-000 VISION INSURANCE	55	68	82	81	19.12
4156-000 LIFE INSURANCE	5	10	10	11	10.00
4160-000 FICA TAXES	2,351	2,511	2,511	2,653	5.66
4170-000 EMPLOYEE RETIREMENT	1,127	1,313	1,313	1,387	5.64
4220-000 SMALL ITEMS OF EQUIP	56	0	0	0	0.00
4260-000 OPERATING SUPPLIES	12,285	10,000	10,500	10,000	0.00
4262-000 CONSUMABLE TOOLS	154	300	0	0	-100.00
4274-000 CHEMICALS	191	300	700	500	66.67
4290-000 BUILDINGS MAINTENANCE SUPPLIES	73	1,000	500	500	-50.00
4292-000 MAINT SUPPLY EQUIPMENT	0	1,200	500	500	-58.33
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4340-000 UTILITIES	2,117	2,500	2,500	2,500	0.00
4359-000 PROFESSIONAL SERVICES	200	1,200	500	1,200	0.00
4360-000 REPAIRS - LABOR & PARTS	10,002	10,000	6,000	8,000	-20.00
4362-000 CONTRACTS	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	19	0	0	0	0.00
4430-000 RENTAL	0	500	200	500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	1,905	1,500	1,300	1,500	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total FAIRGROUNDS	69,464	76,164	73,394	75,295	-1.14

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 505 FAIRGROUNDS PAVILION					
4110-000 SALARIES AND WAGES	20,836	18,567	20,427	19,878	7.06
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	4,625	5,572	5,572	5,586	0.25
4152-000 DENTAL INSURANCE	200	206	247	274	33.01
4154-000 VISION INSURANCE	35	31	46	46	48.39
4156-000 LIFE INSURANCE	5	6	6	6	0.00
4160-000 FICA TAXES	1,454	1,420	1,420	1,521	7.11
4170-000 EMPLOYEE RETIREMENT	598	743	743	795	7.00
4250-000 JANITORIAL SUPPLIES	1,123	1,500	700	1,200	-20.00
4260-000 OPERATING SUPPLIES	1,877	4,000	1,800	4,000	0.00
4274-000 CHEMICALS	0	200	200	200	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	546	1,000	400	800	-20.00
4340-000 UTILITIES	14,676	17,000	16,500	17,000	0.00
4342-000 TELEPHONE & CELL PHONES	1,400	1,500	1,600	1,500	0.00
4359-000 PROFESSIONAL SERVICES	126	500	400	710	42.00
4360-000 REPAIRS - LABOR & PARTS	5,015	4,000	2,500	4,000	0.00
4365-000 BLDG MAINT/REP(VENDOR)	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total FAIRGROUNDS PAVILION	52,515	56,245	52,561	57,516	2.26

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 113 COMPUTER					
4260-000 OPERATING SUPPLIES	563	1,500	500	500	-66.67
4314-000 INTERNET/TECHNOLOGY	1,925	2,200	3,100	3,100	40.91
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	1,586	2,000	2,000	2,000	0.00
4360-000 REPAIRS - LABOR & PARTS	39	0	203	0	0.00
4362-000 CONTRACTS	137,224	172,362	172,362	88,000	-48.94
4810-000 CAPITAL OUTLAY <\$2,000	2,820	20,000	24,000	24,000	20.00
4820-000 CAPITAL ASSETS >=\$2000	0	8,000	4,000	8,000	0.00
Total COMPUTER	144,158	206,062	206,165	125,600	-39.05

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 114 SPECIAL PROJECTS					
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4710-000 SPECIAL PROJ MISC GEN	0	25,000	7,600	25,000	0.00
4715-000 SPEC PROJ PUB SAFETY	0	0	0	0	0.00
4720-000 SPEC PROJ HEALTH EMS	0	0	0	0	0.00
4725-000 SPEC PROJ CULTURE/REC	0	0	0	0	0.00
4730-000 PUBLIC WORKS	0	0	0	0	0.00
Total SPECIAL PROJECTS	0	25,000	7,600	25,000	0.00

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 115 PUBLIC TRUSTEE					
4110-000 SALARIES AND WAGES	3,928	4,600	4,600	4,250	-7.61
4160-000 FICA TAXES	300	352	352	325	-7.67
4260-000 OPERATING SUPPLIES	0	100	0	0	-100.00
4336-000 DUES/CONTRIBUTIONS	180	200	100	100	-50.00
4372-000 MEETINGS & SEMINARS	0	200	0	0	-100.00
Total PUBLIC TRUSTEE	4,408	5,452	5,052	4,675	-14.25

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 201 SHERIFF					
4110-000 SALARIES AND WAGES	178,887	198,388	185,000	236,589	19.26
4140-000 WORKER'S COMPENSATION INSURANC	4,526	4,377	3,571	2,746	-37.27
4150-000 HEALTH INSURANCE	25,276	45,513	25,000	32,326	-28.97
4152-000 DENTAL INSURANCE	1,193	2,468	1,100	1,407	-42.99
4154-000 VISION INSURANCE	286	465	465	255	-45.16
4156-000 LIFE INSURANCE	26	42	42	42	0.00
4160-000 FICA TAXES	12,880	15,177	14,000	18,099	19.25
4170-000 EMPLOYEE RETIREMENT	2,388	7,936	4,000	9,464	19.25
4210-000 OFFICE STATIONERY & FORMS	490	220	198	220	0.00
4220-000 SMALL ITEMS OF EQUIP	420	1,000	1,000	1,000	0.00
4240-000 OFFICE	1,167	850	1,800	0	-100.00
4260-000 OPERATING SUPPLIES	1,452	1,500	2,215	2,350	56.67
4292-000 MAINT SUPPLY EQUIPMENT	0	0	0	0	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4298-100 ARRA GRANT EXPENDITURES	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	47	250	100	250	0.00
4314-000 INTERNET/TECHNOLOGY	2,538	1,000	4,246	1,000	0.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	3,805	200	200	200	0.00
4332-000 SUBSCRIPTIONS	6,077	50	100	100	100.00
4336-000 DUES/CONTRIBUTIONS	130	3,000	2,975	3,000	0.00
4340-000 UTILITIES	4,972	5,000	5,000	5,000	0.00
4342-000 TELEPHONE & CELL PHONES	5,517	6,000	6,975	6,000	0.00
4357-000 K-9 EXPENSES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	3,224	2,600	9,000	2,500	-3.85
4360-000 REPAIRS - LABOR & PARTS	0	500	650	500	0.00
4362-000 CONTRACTS	0	28,000	22,110	16,000	-42.86
4368-000 CTY VEHICLE GAS & MAINTENANCE	13,165	13,950	13,000	13,950	0.00
4370-000 MILEAGE ALLOWANCE	2,894	2,400	2,700	1,700	-29.17
4371-000 TRAINING	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	-150	2,550	2,200	3,000	17.65
4374-000 FOOD & LODGING	1,489	1,300	1,300	1,300	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total SHERIFF	272,698	344,736	308,947	358,998	4.14

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 202 JAIL					
4110-000 SALARIES AND WAGES	4,260	10,000	2,000	10,000	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	1,804	1,745	1,424	1,094	-37.30
4160-000 FICA TAXES	324	765	153	765	0.00
4170-000 EMPLOYEE RETIREMENT	0	400	0	400	0.00
4220-000 SMALL ITEMS OF EQUIP	0	1,435	6,200	1,500	4.53
4240-000 OFFICE	0	838	800	0	-100.00
4250-000 JANITORIAL SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	2,281	1,000	1,800	1,800	80.00
4292-000 MAINT SUPPLY EQUIPMENT	0	200	0	200	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	50	50	50	0.00
4314-000 INTERNET/TECHNOLOGY	4,191	4,405	3,500	4,300	-2.38
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	498	539	500	500	-7.24
4350-000 MEDICAL & DENTAL SERVICE	1,307	6,860	1,000	5,000	-27.11
4352-000 LEGAL SERVICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	44,131	82,231	55,000	70,000	-14.87
4362-000 CONTRACTS	5,072	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	2,987	3,747	1,900	3,500	-6.59
4371-000 TRAINING	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	418	411	200	400	-2.68
4375-000 INMATE MEALS	1,209	1,555	1,555	1,400	-9.97
4410-000 INSURANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	16,070	0	0.00
Total JAIL	68,482	116,181	92,152	100,909	-13.14

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 203 CORONER					
4110-000 SALARIES AND WAGES	14,463	15,935	20,000	15,935	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	48	114	93	32	-71.93
4150-000 HEALTH INSURANCE	15,468	15,601	15,601	17,112	9.69
4152-000 DENTAL INSURANCE	706	706	706	763	8.07
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	13	13	13	13	0.00
4160-000 FICA TAXES	608	1,219	1,530	1,219	0.00
4170-000 EMPLOYEE RETIREMENT	546	598	710	597	-0.17
4260-000 OPERATING SUPPLIES	0	0	2	0	0.00
4336-000 DUES/CONTRIBUTIONS	429	429	429	429	0.00
4359-000 PROFESSIONAL SERVICES	22,473	15,000	15,000	15,000	0.00
4370-000 MILEAGE ALLOWANCE	0	200	200	200	0.00
4372-000 MEETINGS & SEMINARS	1,671	900	1,375	950	5.56
4374-000 FOOD & LODGING	0	500	500	500	0.00
Total CORONER	56,425	51,215	56,159	52,750	3.00

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 204 EMERGENCY MANAGEMENT					
4110-000 SALARIES AND WAGES	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4210-000 OFFICE STATIONERY & FORMS	0	0	53	0	0.00
4240-000 OFFICE	1,887	1,000	1,000	0	-100.00
4260-000 OPERATING SUPPLIES	543	600	1,000	1,600	166.67
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	20	10	20	0.00
4330-000 PUBLICATION & LEGAL NOTICES	286	200	450	200	0.00
4336-000 DUES/CONTRIBUTIONS	1,295	2,145	2,145	2,145	0.00
4342-000 TELEPHONE & CELL PHONES	1,361	1,430	1,430	1,430	0.00
4359-000 PROFESSIONAL SERVICES	65	300	200	300	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	53,664	58,664	58,664	58,664	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	63	0	0.00
4370-000 MILEAGE ALLOWANCE	752	2,800	1,000	2,800	0.00
4372-000 MEETINGS & SEMINARS	731	1,000	600	1,000	0.00
4374-000 FOOD & LODGING	408	2,000	700	2,000	0.00
4410-000 INSURANCE	2,421	2,500	2,472	2,500	0.00
4430-000 RENTAL	6,000	6,000	6,000	6,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,640	0	1,640	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total EMERGENCY MANAGEMENT	69,411	80,299	75,787	80,299	0.00

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 206 COMMUNICATION CENTER					
4110-000 SALARIES AND WAGES	237,552	284,431	284,431	239,383	-15.84
4140-000 WORKER'S COMPENSATION INSURANC	241	251	205	164	-34.77
4150-000 HEALTH INSURANCE	38,000	51,272	51,272	56,255	9.72
4152-000 DENTAL INSURANCE	1,494	2,233	2,233	2,412	8.02
4154-000 VISION INSURANCE	226	325	325	325	0.00
4156-000 LIFE INSURANCE	54	53	53	53	0.00
4160-000 FICA TAXES	17,233	21,759	21,759	18,313	-15.84
4170-000 EMPLOYEE RETIREMENT	6,285	11,377	11,377	9,575	-15.84
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	655	1,200	1,800	1,200	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	1,507	150	628	150	0.00
4332-000 SUBSCRIPTIONS	1,018	1,085	1,085	1,150	5.99
4336-000 DUES/CONTRIBUTIONS	0	100	0	100	0.00
4342-000 TELEPHONE & CELL PHONES	3,372	3,800	3,800	3,800	0.00
4359-000 PROFESSIONAL SERVICES	42	32	68	50	56.25
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	4,680	5,040	4,680	4,680	-7.14
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	7	0	0.00
4370-000 MILEAGE ALLOWANCE	0	150	93	150	0.00
4372-000 MEETINGS & SEMINARS	0	0	70	0	0.00
4374-000 FOOD & LODGING	60	300	12	300	0.00
4810-000 CAPITAL OUTLAY <\$2,000	611	800	1,200	800	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	2,000	0	2,000	0.00
Total COMMUNICATION CENTER	313,032	386,358	385,098	340,860	-11.78

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 207 USEFUL PUBLIC SERVICE					
4110-000 SALARIES AND WAGES	2,400	2,400	2,400	2,400	0.00
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4160-000 FICA TAXES	175	184	184	184	0.00
4170-000 EMPLOYEE RETIREMENT	96	96	96	96	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	50	50	50	50	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	50	50	0.00
4372-000 MEETINGS & SEMINARS	50	50	50	50	0.00
4374-000 FOOD & LODGING	274	250	250	250	0.00
4410-000 INSURANCE	0	150	150	150	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total USEFUL PUBLIC SERVICE	3,045	3,180	3,230	3,230	1.57

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 208 VOCA					
4110-000 SALARIES AND WAGES	28,858	30,070	30,070	30,670	2.00
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	3,963	3,787	3,787	4,157	9.77
4152-000 DENTAL INSURANCE	191	353	353	381	7.93
4154-000 VISION INSURANCE	29	27	27	27	0.00
4156-000 LIFE INSURANCE	7	7	7	7	0.00
4160-000 FICA TAXES	2,135	2,300	2,300	2,346	2.00
4170-000 EMPLOYEE RETIREMENT	826	875	875	898	2.63
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	300	300	300	300	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	2,215	0	0	0	0.00
4374-000 FOOD & LODGING	3,480	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total VOCA	42,003	37,719	37,719	38,786	2.83

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 209 VALE					
4110-000 SALARIES AND WAGES	12,822	14,424	14,424	14,807	2.66
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	2,130	2,424	2,424	2,660	9.74
4152-000 DENTAL INSURANCE	103	226	226	244	7.96
4154-000 VISION INSURANCE	16	18	18	18	0.00
4156-000 LIFE INSURANCE	4	4	4	4	0.00
4160-000 FICA TAXES	937	1,104	1,104	1,133	2.63
4170-000 EMPLOYEE RETIREMENT	496	525	525	592	12.76
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	0	0	0	0	0.00
Total VALE	16,507	18,725	18,725	19,458	3.91

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 210 LOCAL VICTIM'S ASSISTANCE					
4110-000 SALARIES AND WAGES	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	99	110	90	76	-30.91
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	165	200	300	0	-100.00
4260-000 OPERATING SUPPLIES	0	100	130	300	200.00
4310-000 POSTAGE,BOX RENT, FREIGHT	71	150	159	150	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	150	150	150	150	0.00
4342-000 TELEPHONE & CELL PHONES	819	900	900	900	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	464	400	400	400	0.00
4370-000 MILEAGE ALLOWANCE	401	500	500	500	0.00
4372-000 MEETINGS & SEMINARS	104	600	600	1,600	166.67
4374-000 FOOD & LODGING	378	1,000	1,198	1,000	0.00
Total LOCAL VICTIM'S ASSISTANCE	2,651	4,110	4,427	5,076	23.50

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 601 SANITARY LANDFILL					
4110-000 SALARIES AND WAGES	130,132	135,254	135,254	141,198	4.39
4140-000 WORKER'S COMPENSATION INSURANC	7,947	7,718	6,297	5,802	-24.83
4150-000 HEALTH INSURANCE	30,493	30,749	22,000	33,739	9.72
4152-000 DENTAL INSURANCE	1,349	1,349	927	1,458	8.08
4154-000 VISION INSURANCE	229	229	158	229	0.00
4156-000 LIFE INSURANCE	40	40	40	40	0.00
4160-000 FICA TAXES	9,145	10,347	10,347	10,802	4.40
4170-000 EMPLOYEE RETIREMENT	3,782	5,410	5,750	4,500	-16.82
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	270	0	201	0	0.00
4250-000 JANITORIAL SUPPLIES	55	0	0	0	0.00
4260-000 OPERATING SUPPLIES	7,545	11,000	10,100	9,000	-18.18
4261-000 BALER & PIT SUPPLIES	20,438	20,000	15,000	20,000	0.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4263-000 MONITORING WELL SUPPLIES	1,083	1,000	500	9,000	800.00
4264-000 GAS, FUEL & OIL	14,064	10,000	10,000	10,000	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	3,293	10,800	7,000	10,000	-7.41
4268-000 TIRES & TUBES	638	6,000	2,500	1,500	-75.00
4274-000 CHEMICALS	236	1,000	250	250	-75.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	1,000	500	3,000	200.00
4293-000 RECYCLING EXPENSE	2,000	4,000	3,000	4,000	0.00
4294-000 ROLL-OFF EXPENSES	5,336	7,000	9,750	7,000	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	410	600	650	700	16.67
4314-000 INTERNET/TECHNOLOGY	670	800	1,500	1,500	87.50
4320-000 PRINTING OF FORMS	313	500	435	500	0.00
4330-000 PUBLICATION & LEGAL NOTICES	97	150	1,200	500	233.33
4336-000 DUES/CONTRIBUTIONS	553	450	595	1,100	144.44
4340-000 UTILITIES	13,025	15,000	20,000	25,000	66.67
4342-000 TELEPHONE & CELL PHONES	1,260	1,500	2,300	2,300	53.33
4358-000 LEGAL & ENGINEERING	0	500	500	500	0.00
4359-000 PROFESSIONAL SERVICES	3,255	3,000	3,200	3,200	6.67
4360-000 REPAIRS - LABOR & PARTS	7,823	18,000	12,316	18,000	0.00
4361-000 REPAIRS FOR BALER & ACCESSORIE	10,050	4,000	4,000	4,000	0.00
4365-000 BLDG MAINT/REP(VENDOR)	1,000	3,000	2,300	3,000	0.00
4366-000 MISC PURCHASED SERVICE - DOT	196	7,500	0	0	-100.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	3,632	3,500	4,300	3,500	0.00
4370-000 MILEAGE ALLOWANCE	0	100	100	100	0.00
4372-000 MEETINGS & SEMINARS	0	900	0	900	0.00
4374-000 FOOD & LODGING	624	300	100	300	0.00
4450-000 STATE FEES	2,117	4,000	2,300	4,000	0.00
4725-000 SPEC PROJ CULTURE/REC	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	1,451	2,000	576	0	-100.00
4820-000 CAPITAL ASSETS =>\$2000	2,500	0	3,355	0	0.00
Total SANITARY LANDFILL	287,050	328,696	299,301	340,618	3.63

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 602 WEED AND PEST CONTROL					
4110-000 SALARIES AND WAGES	49,933	52,297	52,297	53,497	2.29
4140-000 WORKER'S COMPENSATION INSURANC	1,621	1,604	1,309	1,055	-34.23
4150-000 HEALTH INSURANCE	12,837	12,949	12,949	14,203	9.68
4152-000 DENTAL INSURANCE	562	562	562	607	8.01
4154-000 VISION INSURANCE	95	95	95	95	0.00
4156-000 LIFE INSURANCE	13	13	13	13	0.00
4160-000 FICA TAXES	3,402	4,001	4,001	4,093	2.30
4170-000 EMPLOYEE RETIREMENT	1,997	2,092	2,092	2,140	2.29
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	233	200	50	0	-100.00
4250-000 JANITORIAL SUPPLIES	24	50	50	50	0.00
4260-000 OPERATING SUPPLIES	844	2,700	1,200	2,200	-18.52
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4263-000 MONITORING WELL SUPPLIES	0	0	0	0	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	2,973	4,300	4,300	4,300	0.00
4274-000 CHEMICALS	9,838	20,500	20,500	21,700	5.85
4290-000 BUILDINGS MAINTENANCE SUPPLIES	706	1,000	1,000	1,000	0.00
4292-000 MAINT SUPPLY EQUIPMENT	0	0	0	0	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	70	120	120	130	8.33
4314-000 INTERNET/TECHNOLOGY	891	1,100	1,100	1,100	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	300	0	200	-33.33
4332-000 SUBSCRIPTIONS	0	0	120	0	0.00
4336-000 DUES/CONTRIBUTIONS	501	600	600	700	16.67
4342-000 TELEPHONE & CELL PHONES	849	1,100	1,100	1,100	0.00
4359-000 PROFESSIONAL SERVICES	292	0	307	900	0.00
4360-000 REPAIRS - LABOR & PARTS	351	1,200	4,000	1,200	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	2,978	4,000	4,000	4,000	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	39	1,000	1,000	1,000	0.00
4374-000 FOOD & LODGING	80	600	600	700	16.67
4810-000 CAPITAL OUTLAY <\$2,000	860	1,000	0	1,000	0.00
4820-000 CAPITAL ASSETS >=\$2000	0	0	0	0	0.00
Total WEED AND PEST CONTROL	91,990	113,383	113,365	116,983	3.18

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 301 DISTRICT ATTORNEY					
4610-000 INTERGOVERNMENT SUPPORT	98,789	115,922	115,922	126,761	9.35
Total DISTRICT ATTORNEY	98,789	115,922	115,922	126,761	9.35

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 401 COUNTY FAIR					
4610-000 INTERGOVERNMENT SUPPORT	25,300	25,300	25,300	33,300	31.62
Total COUNTY FAIR	25,300	25,300	25,300	33,300	31.62

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 403 MUSEUM					
4340-000 UTILITIES	2,500	2,500	2,500	2,500	0.00
Total MUSEUM	2,500	2,500	2,500	2,500	0.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 405 EXTENSION					
4110-000 SALARIES AND WAGES	42,812	43,087	43,087	46,574	8.09
4140-000 WORKER'S COMPENSATION INSURANC	40	42	34	27	-35.56
4150-000 HEALTH INSURANCE	11,990	12,011	12,011	7,829	-34.82
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	89	89	89	51	-42.70
4156-000 LIFE INSURANCE	12	12	12	12	0.00
4160-000 FICA TAXES	2,932	3,411	3,411	3,563	4.46
4170-000 EMPLOYEE RETIREMENT	1,713	1,723	1,723	1,803	4.64
4240-000 OFFICE	1,712	2,175	2,175	4,775	119.54
4260-000 OPERATING SUPPLIES	475	350	350	350	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	514	600	600	600	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4338-000 4-H PROMOTION	437	600	600	600	0.00
4342-000 TELEPHONE & CELL PHONES	2,471	3,000	3,000	3,000	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	5,600	5,600	5,600	5,600	0.00
4372-000 MEETINGS & SEMINARS	78	350	350	350	0.00
4374-000 FOOD & LODGING	0	0	0	0	0.00
4610-000 INTERGOVERNMENT SUPPORT	66,914	67,497	67,497	71,547	6.00
4810-000 CAPITAL OUTLAY <\$2,000	1,717	1,500	1,525	2,500	66.67
Total EXTENSION	139,506	142,047	142,064	149,181	5.02

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 651 HEALTH & REGIONAL ORGANIZATION					
4614-000 NE CO HEALTH DEPT	44,417	44,417	44,417	44,417	0.00
4620-000 CENTENNIAL MENTAL HEALTH	0	0	0	0	0.00
4628-000 NECALG	0	6,232	6,232	16,915	171.42
4630-000 AMBULANCE SERVICE	0	0	0	0	0.00
4632-000 ECONOMIC DEVELOPMENT	0	0	28,000	30,500	0.00
4634-000 E. CO SERVICES HANDICAPPED	11,278	10,070	10,070	4,446	-55.85
4638-000 NECTA	12,091	7,291	7,291	0	-100.00
4640-000 NE CO TRANS AUTHORITY CAP IMPR	0	0	0	0	0.00
4642-000 TOURISM PROGRAM	0	0	0	0	0.00
4644-000 HIGH PLAINS HIGHWAY	0	0	0	0	0.00
Total HEALTH & REGIONAL ORGANIZATION	67,786	68,010	96,010	96,278	41.56

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 652 VETERAN'S OFFICE					
4110-000 SALARIES AND WAGES	12,345	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	40	0	34	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	944	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4240-000 OFFICE	511	0	150	150	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	60	200	200	100	-50.00
4330-000 PUBLICATION & LEGAL NOTICES	0	1,000	1,000	500	-50.00
4336-000 DUES/CONTRIBUTIONS	25	300	300	100	-66.67
4342-000 TELEPHONE & CELL PHONES	345	450	450	450	0.00
4362-000 CONTRACTS	0	17,050	17,050	17,050	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	500	500	0	-100.00
4370-000 MILEAGE ALLOWANCE	0	4,000	4,000	1,000	-75.00
4372-000 MEETINGS & SEMINARS	0	500	500	500	0.00
4374-000 FOOD & LODGING	642	2,000	2,000	2,500	25.00
Total VETERAN'S OFFICE	14,913	26,000	26,184	22,350	-14.04

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	41,000	41,000	12,000	21,000	-48.78
Total TRANSFERS	41,000	41,000	12,000	21,000	-48.78
Fund: 010 - GENERAL FUND					
Expenditures					
Total Expenditures	3,563,347	4,130,328	4,086,940	4,596,273	11.28
Total GENERAL FUND	521,372	-267,677	209,299	-430,351	0.00

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 SUMMARY			
2024 BUDGET			
DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
REVENUE	1,724,486	2,078,462	2,218,563
EXPENDITURES	2,248,293	2,196,267	2,433,769
OTHER SOURCES			
EXCESS REV/EXPEND	(523,807)	(117,805)	(215,206)
FUND BAL 1/1	1,552,210	1,028,403	910,598
FUND BAL 12/31	1,028,403	910,598	695,392

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 REVENUE				
2024 BUDGET				
GL No	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
3100	TAXES			
3110	PROPERTY TAXES CY	369,043	358,407	373,056
3115	PROPERTY TAXES PY	1,186	486	
3116	ABATEMENTS		(1,069)	
3117	SENIOR EXEMPTION	4,902	4,746	4,800
3118	PERSONAL PROPERTY EXEMPTION	561	746	928
3120	SPEC OWNERSHIP TAX (BCD)	28,801	28,000	28,000
3160	SPEC OWNERSHIP TAX (A)	12,622	13,500	11,000
3170	SALES TAX		220,777	268,000
3190	INT DELINQUENT TAX	178	100	
3191	ABATEMENT INTEREST		(21)	
3195	INT ON CURRENT TAXES	745	610	
	TOTAL TAX	418,038	626,282	685,784
3200	LICENSE & PERMITS			
3250	PERMIT FEES	173	3,900	
3300	INTERGOVERNMENTAL			
3370	STATE SHARED REVENUE		25,602	20,000
3371	ADD'L MOTOR VEHICLE 1.50	5,501	5,000	5,000
3372	ADD'L MOTOR VEHICLE 2.50	7,526	7,600	7,200
3373	HWY USER TAX FUND	1,283,637	1,299,869	1,380,579
	TOTAL INTERGOVERNMENT	1,296,664	1,338,071	1,412,779
3400	CHARGES FOR SERVICE			
3440	CHARGES FOR SERVICE	880	5,200	
3450	SALE OF SUPPLIES		1,700	
	TOTAL CHARGES	880	6,900	
3600	MISCELLANEOUS REV			
3620	MISC INCOM E	5,253	200	
3630	REFUNDS ON EXPEND	3,478	3,832	
	TOTAL MISC REV	8,731	4,032	
3910	SALE OF ASSETS/EQUIP >2000		98,213	120,000
3920	INSURANCE RECOVERIES		1,064	
3930	ALTERNATIVE FINANCING			
	TOTAL REVENUE	1,724,486	2,078,462	2,218,563

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Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 020 - ROAD & BRIDGE					
Revenues					
3110-000 PROPERTY TAXES CY	369,043	359,153	358,407	373,056	3.87
3112-000 LATE FILING PENALTIES	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	1,186	0	486	0	0.00
3116-000 ABATEMENTS	0	0	-1,069	0	0.00
3117-000 SENIOR EXEMPTION	4,902	4,000	4,746	4,800	20.00
3118-000 PERSONAL PROPERTY EXEMPTION	561	0	746	928	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	28,801	30,000	28,000	28,000	-6.67
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	12,622	11,000	13,500	11,000	0.00
3170-000 SALES TAX COLLECTED BY STATE	0	148,000	220,777	268,000	81.08
3190-000 INTEREST ON DELINQUENT TAX	178	0	100	0	0.00
3191-000 ABATEMENT INTEREST	0	0	-21	0	0.00
3195-000 INTEREST ON CURRENT TAXES	745	0	610	0	0.00
3250-000 PERMIT FEES	173	0	3,900	0	0.00
3310-000 FEDERAL GRANTS	0	0	0	0	0.00
3320-000 FED SHARED REVENUES	0	0	0	0	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	0	0	25,602	20,000	0.00
3371-000 1.50 ADD M. V. TAX	5,501	5,000	5,000	5,000	0.00
3372-000 2.50 ADD M.V. TAX	7,526	7,200	7,600	7,200	0.00
3373-000 HIGHWAY USER TAX	1,283,637	1,299,869	1,299,869	1,380,579	6.21
3390-000 OTHER LOCAL GOVERNMENTS	0	0	0	0	0.00
3440-000 CHARGES FOR SERVICE & SALE	880	0	5,200	0	0.00
3450-000 SALE OF SUPPLIES	0	0	1,700	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	5,253	0	200	0	0.00
3630-000 REFUNDS OF EXPENDITURES	3,478	0	3,832	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	100,000	98,213	120,000	20.00
3920-000 INSURANCE RECOVERIES	0	0	1,064	0	0.00
3920-100 INSURANCE RECOVERIES #1	0	0	0	0	0.00
3930-000 ALTERNATIVE FINANCING SOURCES	0	0	0	0	0.00
Total Revenues	1,724,485	1,964,222	2,078,462	2,218,563	12.95

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 EXPENSE

2024 BUDGET

DEPT	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
4110	SALARY AND WAGES	649,600	661,333	764,090
4116	CDL ADMINISTRATOR SALARY		5,000	5,000
4140	WORKER'S COMPENSATION INS	29,030	24,049	20,522
4150	HEALTH INSURANCE	153,777	171,696	177,235
4151	HEALTH INSURANCE REIMBURSEMENT	31,862	40,000	40,000
4152	DENTAL INSURANCE	6,397	7,333	7,468
4154	VISION INSURANCE	860	1,086	1,001
4156	LIFE INSURANCE	159	188	195
4160	FICA	44,613	50,592	58,453
4170	EMPLOYEE RETIREMENT	23,075	26,453	30,564
4240	OFFICE	133	17	
4250	JANITORIAL SUPPLIES	73	100	250
4260	OTHER OPERATING SUPPLIES/COSTS	17,344	16,000	15,500
4262	CONSUMABLE TOOLS	1,855	2,186	2,000
4264	GAS, FUEL AND OIL	234,720	288,685	250,000
4266	PTS FOR EQUIPMENT REPAIR	23,318	75,000	70,000
4268	TIRES AND TUBES	28,885	33,000	36,000
4270	TRAFFIC SIGNS	8,726		8,000
4272	GRASS			
4274	CHEMICALS	11,652	20,000	10,000
4284	METAL PRODUCTS	35,400	9,300	30,000
4286	STONE GRAVEL AND SAND	34,307	32,803	35,000
4288	ASPHALT AND CHIP SEAL	24,796		55,000
4290	BUILDING MAINTENANCE SUPPLIES	417		1,000
4310	POSTAGE, BOX RENT, FREIGHT	70	10	100
4314	INTERNET	7,632	11,221	10,000
4330	PUBLICATION AND LEGAL NOTICES	4,014	2,000	2,000
4336	DUES / CONTRIBUTIONS	316	850	850
4340	UTILITIES	29,487	35,000	35,000
4342	TELEPHONES AND CELL PHONES	4,571	4,378	5,500
4358	LEGAL AND ENGINEERING			5,000
4359	PROFESSIONAL SERVICES	12,346	20,000	45,000
4360	RAPAIRS - LABOR AND PARTS	64,929	160,000	100,000
4362	CONTRACTS	706	16,376	30,000
4364	RADIO REPAIRS	1,245	1,200	2,000
4365	BLDG MAINT/REPAIRS	9,508	3,500	5,000
4366	MISC PURCHASED SERVICE-DOT	3,890	4,500	4,500
4367	WASHING EQUIPMENT	94	150	150
4370	MILEAGE ALLOWANCE	11	300	500
4372	MEETINGS AND SEMINARS	802	526	2,000
4374	FOOD AND LODGING	2,018	2,000	2,000
4390	APPORTIONMENT TO CITIES	52,873	52,357	53,100
4396	CTY TREAS COLLECTION FEES	10,208	12,000	12,500
4410	INSURANCE	63,099	80,892	96,291
4430	RENTAL	600	6,100	5,000
4810	CAPITAL OUTLAY	5,342	4,700	10,000
4820	CAPITAL ASSETS	558,014	313,386	390,000
4830	LEASE PURCHASE	55,302		
4831	LEASE PURCHASE INTEREST	217		
	TOTAL	2,248,293	2,196,267	2,433,769

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Fund: 020 - ROAD & BRIDGE					
Expenditures					
Dept: 001 ROAD AND BRIDGE					
4110-000 SALARIES AND WAGES	649,600	661,333	661,333	764,090	15.54
4116-000 WAGES FOR CDL ADMINISTRATOR	0	0	5,000	5,000	0.00
4140-000 WORKER'S COMPENSATION INSURANC	29,030	29,478	24,049	20,522	-30.38
4150-000 HEALTH INSURANCE	153,777	171,696	171,696	177,235	3.23
4151-000 HEALTH INSURANCE REIMBURSEMENT	31,862	40,000	40,000	40,000	0.00
4152-000 DENTAL INSURANCE	6,397	7,333	7,333	7,468	1.84
4154-000 VISION INSURANCE	860	1,086	1,086	1,001	-7.83
4156-000 LIFE INSURANCE	159	188	188	195	3.72
4160-000 FICA TAXES	44,613	50,592	50,592	58,453	15.54
4170-000 EMPLOYEE RETIREMENT	23,075	26,453	26,453	30,564	15.54
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	133	800	17	0	-100.00
4250-000 JANITORIAL SUPPLIES	73	250	100	250	0.00
4260-000 OPERATING SUPPLIES	17,344	15,000	16,000	15,500	3.33
4262-000 CONSUMABLE TOOLS	1,855	4,000	2,186	2,000	-50.00
4264-000 GAS, FUEL & OIL	234,720	220,000	288,685	250,000	13.64
4266-000 PTS FOR EQUIPMENT REPAIR	23,318	70,000	75,000	70,000	0.00
4268-000 TIRES & TUBES	28,885	36,000	33,000	36,000	0.00
4270-000 TRAFFIC SIGNS	8,726	8,000	0	8,000	0.00
4272-000 GRASS	0	0	0	0	0.00
4274-000 CHEMICALS	11,652	50,000	20,000	10,000	-80.00
4280-000 CONCRETE PRODUCTS	0	0	0	0	0.00
4284-000 METAL PRODUCTS	35,400	12,000	9,300	30,000	150.00
4286-000 STONE GRAVEL & SAND	34,307	35,000	32,803	35,000	0.00
4287-000 GRAVEL SOLD	0	0	0	0	0.00
4288-000 ASPHALT \$ CHIP SEAL	24,796	5,000	0	55,000	1000.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	417	1,000	0	1,000	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	70	100	10	100	0.00
4314-000 INTERNET/TECHNOLOGY	7,632	10,000	11,221	10,000	0.00
4330-000 PUBLICATION & LEGAL NOTICES	4,014	2,000	2,000	2,000	0.00
4336-000 DUES/CONTRIBUTIONS	316	850	850	850	0.00
4340-000 UTILITIES	29,487	25,000	35,000	35,000	40.00
4342-000 TELEPHONE & CELL PHONES	4,571	5,500	4,378	5,500	0.00
4358-000 LEGAL & ENGINEERING	0	5,000	0	5,000	0.00
4359-000 PROFESSIONAL SERVICES	12,346	45,000	20,000	45,000	0.00
4360-000 REPAIRS - LABOR & PARTS	64,929	80,000	160,000	100,000	25.00
4362-000 CONTRACTS	706	500	16,376	30,000	5900.00
4364-000 RADIO REPAIRS	1,245	1,000	1,200	2,000	100.00
4365-000 BLDG MAINT/REP(VENDOR)	9,508	5,000	3,500	5,000	0.00
4366-000 MISC PURCHASED SERVICE - DOT	3,890	2,000	4,500	4,500	125.00
4367-000 WASHING EQUIPMENT	94	500	150	150	-70.00
4370-000 MILEAGE ALLOWANCE	11	500	300	500	0.00
4372-000 MEETINGS & SEMINARS	802	2,000	526	2,000	0.00
4374-000 FOOD & LODGING	2,018	2,000	2,000	2,000	0.00
4390-000 APPORTIONMENT TO CITIES	52,873	52,357	52,357	53,100	1.42
4396-000 CTY TREAS COLLECTION FEES	10,208	12,500	12,000	12,500	0.00
4410-000 INSURANCE	63,099	90,983	80,892	96,291	5.83
4430-000 RENTAL	600	5,000	6,100	5,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	5,342	10,000	4,700	10,000	0.00
4820-000 CAPITAL ASSETS >=\$2000	558,014	357,000	313,386	390,000	9.24
4830-000 LEASE PURCHASE	55,302	0	0	0	0.00
4831-000 LEASE PURCHASE INTEREST	217	0	0	0	0.00
Total ROAD AND BRIDGE	2,248,294	2,159,999	2,196,267	2,433,769	12.67

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Fund: 020 - ROAD & BRIDGE					
Expenditures					
Total Expenditures	2,248,294	2,159,999	2,196,267	2,433,769	12.67
Total ROAD & BRIDGE	-523,808	-195,777	-117,805	-215,206	0.00

PHILLIPS COUNTY AMBULANCE FUND 50			
2024 BUDGET			
DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
REVENUE	8,052	8,100	16,081
EXPENDITURES	60,896		68,103
EXCESS REV/EXPEND	-52,844	8,100	(52,022)
OTHER SOURCES			
TRANSFER IN/OUT	8,000	12,000	16,000
FUND BAL 1/1	60,766	15,922	36,022
FUND BAL 12/31	15,922	36,022	

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Fund: 050 - AMBULANCE FUND					
Revenues					
3340-000 STATE GRANTS	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	52	81	81	81	0.00
3640-000 CONTRIBUTIONS & DONATIONS	8,000	8,000	8,000	16,000	100.00
3710-000 TRANSFER FROM OTHER FUNDS	8,000	8,000	12,000	16,000	100.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	0	0	0	0.00
Revenues					
Total Revenues	16,052	16,081	20,081	32,081	99.50
Expenditures					
Dept: 750 AMBULANCE REPLACE EXPENDITURES					
4336-000 DUES/CONTRIBUTIONS	60,815	32,002	0	68,103	112.81
4396-000 CTY TREAS COLLECTION FEES	81	81	81	0	-100.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total AMBULANCE REPLACE EXPENDITURES	60,896	32,083	81	68,103	112.27
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	4,000	0	0.00
Total TRANSFERS	0	0	4,000	0	0.00
Expenditures					
Total Expenditures	60,896	32,083	4,081	68,103	112.27
Total AMBULANCE FUND	-44,844	-16,002	16,000	-36,022	0.00

PHILLIPS COUNTY CONSERVATION TRUST FUND 60			
2024 BUDGET			
DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
REVENUE			
LOTTERY	14,721	14,000	14,000
INTEREST EARNED	34	220	100
TOTAL REVENUE	14,755	14,220	14,100
EXPENDITURES			
GUN RANGE	1,405	4,219	2,700
OTHER PROJECT			57,995
TOTAL EXPENDITURE	1,405	4,219	60,695
EXCESS REV/EXPEND	13,350	10,001	(46,595)
TRANSFER TO OTHER			
FUND BAL 1/1	23,244	36,594	46,595
FUND BAL 12/31	36,594	46,595	

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 060 - CONSERVATION TRUST					
Revenues					
3310-000 FEDERAL GRANTS	0	0	0	0	0.00
3340-000 STATE GRANTS	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	14,721	14,000	14,000	14,000	0.00
3610-000 EARNINGS ON DEP	34	50	220	100	100.00
3630-000 REFUNDS OF EXPENDITURES	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
Total Revenues	14,755	14,050	14,220	14,100	0.36
Expenditures					
Dept: 760 CONSERVATION TRUST EXPEND					
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4740-000 PHILCO GUN RANGE	1,405	2,700	4,219	2,700	0.00
4742-000 OTHER RECREATIONAL PROJECTS	0	46,444	0	57,995	24.87
4744-000 FAIRGROUNDS ENHANCEMENT	0	0	0	0	0.00
4746-000 GOCO PROJECTS	0	0	0	0	0.00
4850-000 FAIRGROUNDS PAVILION	0	0	0	0	0.00
Total CONSERVATION TRUST EXPEND	1,405	49,144	4,219	60,695	23.50
Total CONSERVATION TRUST	13,350	-35,094	10,001	-46,595	0.00

PHILLIPS COUNTY CAPITAL EXPENDITURE FUND 61

2024 BUDGET

DESCRIPTION		ACTUAL 2022	PROJECTED 2023	FINAL 2024
REVENUE				
3110	PROPERTY TAX (CY)	98,226	47,701	
3115	PROPERTY TAX (PY)	280	133	
3116	ABATEMENTS		(143)	
3117	SENIOR EXEMPTION	2,027	979	
3118	PERSONAL PROPERTY EXEMPTION	258	139	
3120	SPEC OWNERSHIP TAX (BC&D)	7,639	6,200	
3160	SPEC OWNERSHIP TAX (A)	3,352	2,500	
3190	INTEREST- DELINQUENT TAX	42	14	
3191	ABATEMENT INTEREST		(3)	
3195	INTEREST - CURRENT TAX	239	110	
3310	FEDERAL GRANTS	5,164		
3340	STATE GRANTS	21,517	5,103	334,693
3410-100	LANDFILL FEES HAXTUN	22,267	22,500	22,500
3410-200	LANDFILL FEES HOLYOKE	51,130	50,000	50,000
3410-300	LANDFILL FEES OTHER	107,148	120,000	120,000
3410-400	LANDFILL WEEKLY	16,314	24,000	18,000
3410-500	CREDIT CARD PAYMENTS	9,574	23,000	11,000
3600	MISCELLANEOUS REVENUE	7,001		
3615	RECYCLING	16,991	3,500	2,500
3630	REFUNDS OF EXPENDITURES	8,299		
3640	CONTRIBUTIONS	475		
3710	TRANSFER FROM OTHER FUNDS			
3910	SALE OF ASSETS>\$2000			
3920	INSURANCE RECOVERIES	114,420	84,749	
	TOTAL REVENUE	492,363	390,482	558,693
EXPENDITURES				
4260	OTHER OPERATING SUPPLIES			
4290	MAINT SUPPLIES BUILDINGS			
4359	PROFESSIONAL SERVICES	41,875	70,000	85,000
4360	REPAIRS	119,322	12,000	60,000
4396	TREASURERS FEES	5,326	5,000	5,000
4810	CAPITAL OUTLAY<2,000	42,343	17,000	39,000
4820	CAPITAL ASSETS >2,000	6,140	60,000	175,000
4830	LEASE PURCHASE	71,620		
4831	LEASE PURCHASE INTEREST	44,609		
4863	MISC PROJECT-CH SIDEWALKS		290,000	180,000
4855	HARVEST PARK PROJECT			
	TOTAL EXPENDITURE	331,235	454,000	544,000
	EXCESS REV/EXPEND	161,128	63,518	14,693
4999	TRANSFER TO OTHER FUNDS			
	FUND BAL 1/1	579,162	740,290	676,772
	FUND BAL 12/31	740,290	676,772	691,465

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 061 - CAPITAL EXPENDITURE FUND					
Revenues					
3110-000 PROPERTY TAXES CY	98,226	46,980	47,701	0	-100.00
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	280	0	133	0	0.00
3116-000 ABATEMENTS	0	0	-143	0	0.00
3117-000 SENIOR EXEMPTION	2,027	1,700	979	0	-100.00
3118-000 PERSONAL PROPERTY EXEMPTION	258	0	139	0	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	7,639	6,200	6,200	0	-100.00
3160-000 SPEC OWNERSHIP TAX (A)	3,352	2,500	2,500	0	-100.00
3190-000 INTEREST ON DELINQUENT TAX	42	0	14	0	0.00
3191-000 ABATEMENT INTEREST	0	0	-3	0	0.00
3195-000 INTEREST ON CURRENT TAXES	239	0	110	0	0.00
3310-000 FEDERAL GRANTS	5,164	0	0	0	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	21,517	334,693	5,103	334,693	0.00
3340-100 PUBLIC SAFETY GRANT	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	0	0	0	0	0.00
3410-100 LANDFILL FEES HAXTUN	22,267	22,500	22,500	22,500	0.00
3410-200 LANDFILL FEES HOLYOKE	51,130	50,850	50,000	50,000	-1.67
3410-300 LANDFILL FEES OTHER	107,148	120,000	120,000	120,000	0.00
3410-400 LANDFILL WEEKLY	16,314	18,000	24,000	18,000	0.00
3410-500 CREDIT CARD PAYMENTS	9,574	11,000	23,000	11,000	0.00
3600-000 MISCELLANEOUS REVENUE	7,001	0	0	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3615-000 LANDFILL RECYCLING	16,991	24,200	3,500	2,500	-89.67
3630-000 REFUNDS OF EXPENDITURES	8,299	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	475	0	0	0	0.00
3650-000 PLAYGROUND PROJECT	0	0	0	0	0.00
3680-000 HEGINBOTHAM TRUST	0	0	0	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	0	0	0	0.00
3920-000 INSURANCE RECOVERIES	114,420	0	84,749	0	0.00
Revenues					
Total Revenues	492,364	638,623	390,482	558,693	-12.52
Expenditures					
Dept: 761 CAPITAL EXPENDITURE					
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	41,875	70,000	70,000	85,000	21.43
4360-000 REPAIRS - LABOR & PARTS	119,322	34,000	12,000	60,000	76.47
4396-000 CTY TREAS COLLECTION FEES	5,326	5,000	5,000	5,000	0.00
4750-000 PASS THRU GRANTS	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	42,343	40,000	17,000	39,000	-2.50
4810-101 PUBLIC SAFETY <\$2000	0	0	0	0	0.00
4810-460 JUDICIAL CAPITAL OUTLAY <\$1999	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	6,140	240,109	60,000	175,000	-27.12
4820-101 PUBLIC SAFETY CAPITAL OUTLAY	0	0	0	0	0.00
4830-000 LEASE PURCHASE	71,620	0	0	0	0.00
4831-000 LEASE PURCHASE INTEREST	44,609	0	0	0	0.00
4850-000 FAIRGROUNDS PAVILION	0	0	0	0	0.00
4851-000 ENERGY IMPACT REFUND	0	0	0	0	0.00
4855-000 HARVEST PARK PROJECT	0	0	0	0	0.00
4856-000 HOMELAND SECURITY EXPENDITURES	0	0	0	0	0.00
4860-000 ENHANCEMENT PROJECT (13-14)	0	0	0	0	0.00
4861-000 COURTHOUSE WINDOWS	0	0	0	0	0.00
4862-000 DOE WIND ENERGY GRANT	0	0	0	0	0.00
4863-000 MISC PROJECT-CH SIDEWALKS	0	450,000	290,000	180,000	-60.00
4864-000 GOCO HOMESTEADERS' PLAYGROUND	0	0	0	0	0.00
4865-000 SHOOTING RANGE GRANT	0	0	0	0	0.00
2024 Budget Courthouse Coal Bin Project	0	0	0	75	0.00
Total CAPITAL EXPENDITURE	331,235	839,109	454,000	544,000	-35.17

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Fund: 061 - CAPITAL EXPENDITURE FUND					
Expenditures					
Total Expenditures	331,235	839,109	454,000	544,000	-35.17
Total CAPITAL EXPENDITURE FUND	161,128	-200,486	-63,518	14,693	0.00

PHILLIPS COUNTY UNEMPLOYMENT FUND 62			
2024 BUDGET			
DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
REVENUE			
EXPENDITURES		-	30,977
TRANSFER IN/OUT			
OTHER SOURCES	-		-
EXCESS REV/EXPEND			(30,977)
FUND BAL 1/1	30,977	30,977	30,977
FUND BAL 12/31	30,977	30,977	-

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Fund: 062 - UNEMPLOYMENT FUND					
Expenditures					
Dept: 762 UNEMPLOYMENT EXPEND					
4734-000 PAYMENTS	0	30,977	0	30,977	0.00
Total UNEMPLOYMENT EXPEND	0	30,977	0	30,977	0.00

PHILLIPS COUNTY E911 BUDGET FUND 64				
2024 BUDGET				
GL	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
	REVENUE			
3445-001	SURCHARGE-PCTELCOM	24,856	43,000	49,000
3445-002	SURCHARGE-HAXTUN	11,059	13,000	17,000
3445-003	SURCHARGE-VIAERO	83,446	130,000	140,000
3445-004	SURCHARGE-VERIZON	21,894	35,000	38,000
3445-005	SURCHARGE-SPRINT PCS	193	190	190
3445-006	SURCHARGE-CINGULAR	169	6,000	6,500
3445-007	SURCHARGE-VOICESTREAM	2,427	6,000	6,500
3445-012	SURCHARGE-VONAGE	64	75	75
3445-015	SURCHARGE-OTHERS	6,615	7,000	7,000
3445-016	SURCHARGE-TRS STATE OF CO	25,363	26,000	27,600
3640-000	CONTRIBUTIONS & DONATIONS			
3710-000	TRANSFER FROM OTHER FUNDS			
	TOTAL REVENUE	176,086	266,265	291,865
	EXPENDITURES			
4260	OTHER OPERATING SUPPLIES	114	150	500
4314	INTERNET	9,923	9,600	12,200
4330	PUBLICATION & LEGAL NOTICES	93		250
4342	TELEPHONE & CELL PHONES	18,551	18,750	19,000
4359	PROFESSIONAL SERVICES		2,000	3,000
4360	REPAIRS		1,500	3,000
4362	CONTRACTS	49,498	44,000	48,000
4374	FOOD & LODGING		50	100
4396	TREASURERS FEES	1,727	2,000	2,000
4810	CAPITAL OUTLAY			10,000
4820	CAPITAL ASSET			15,000
	TOTAL EXPENDITURE	79,906	78,050	113,050
	EXCESS REV/EXP	96,180	188,215	178,815
	SALE OF FIXED ASSETS			
4999	TRANSFER OUT	68,495	80,397	80,397
	FUND BALANCE 1/1	124,616	152,301	260,119
	FUND BALANCE 12/31	152,301	260,119	358,537

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 064 - E911 FUND					
Revenues					
3310-000 FEDERAL GRANTS	0	0	0	0	0.00
3340-000 STATE GRANTS	0	0	0	0	0.00
3340-100 PUBLIC SAFETY GRANT	0	0	0	0	0.00
3445-001 SURCHARGE - PCTELCOM	24,856	30,000	43,000	49,000	63.33
3445-002 SURCHARGE - HAXTUN TELE	11,059	13,000	13,000	17,000	30.77
3445-003 SURCHARGE - VIAERO	83,446	100,000	130,000	140,000	40.00
3445-004 SURCHARGE - VERIZON	21,894	30,000	35,000	38,000	26.67
3445-005 SURCHARGE - SPRINT PCS	193	300	190	190	-36.67
3445-006 SURCHARGE - CINGULAR	169	0	6,000	6,500	0.00
3445-007 SURCHARGE - VOICESTREAM	2,427	3,000	6,000	6,500	116.67
3445-008 SURCHARGE - TRACFONE WIRELESS	0	0	0	0	0.00
3445-009 SURCHARGE - CRICKET COMMUN	0	0	0	0	0.00
3445-010 SURCHARGE - NEXTEL	0	0	0	0	0.00
3445-011 SURCHARGE - ONSTAR	0	0	0	0	0.00
3445-012 SURCHARGE - VONAGE	64	75	75	75	0.00
3445-013 SURCHARG - LEVEL THREE	0	0	0	0	0.00
3445-014 SURCHARGE - ACN	0	0	0	0	0.00
3445-015 SURCHARGE - OTHER	6,615	4,000	7,000	7,000	75.00
3445-016 SURCHARGE - TRS STATE OF CO	25,363	18,000	26,000	27,600	53.33
3620-000 MISCELLANEOUS INCOME	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
Total Revenues	176,087	198,375	266,265	291,865	47.13
Expenditures					
Dept: 764 E911 EXPENDITURES					
4110-000 SALARIES AND WAGES	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	114	500	150	500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	30	0	0	-100.00
4314-000 INTERNET/TECHNOLOGY	9,923	8,400	9,600	12,200	45.24
4330-000 PUBLICATION & LEGAL NOTICES	93	250	0	250	0.00
4342-000 TELEPHONE & CELL PHONES	18,551	18,700	18,750	19,000	1.60
4359-000 PROFESSIONAL SERVICES	0	6,000	2,000	3,000	-50.00
4360-000 REPAIRS - LABOR & PARTS	0	0	1,500	3,000	0.00
4362-000 CONTRACTS	49,498	41,842	44,946	48,000	14.72
4374-000 FOOD & LODGING	0	100	64	100	0.00
4396-000 CTY TREAS COLLECTION FEES	1,727	1,400	2,700	2,000	42.86
4810-000 CAPITAL OUTLAY <\$2,000	0	3,000	0	10,000	233.33
4820-000 CAPITAL ASSETS >=\$2000	0	10,000	0	15,000	50.00
Total E911 EXPENDITURES	79,905	90,222	79,710	113,050	25.30
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	68,495	80,397	80,397	80,397	0.00
Total TRANSFERS	68,495	80,397	80,397	80,397	0.00
Total E911 FUND	27,687	27,756	106,158	98,418	254.58

PC ECONOMIC DEVELOPMENT/PC CHAMBER FUND 65				
2024 BUDGET				
GL	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
	REVENUE			
3630	REFUNDS OF EXPENDITURES	51,090	3,768	
3640	CONTRIBUTION & DONATIONS			
3710	TRANSFER IN	28,000		
	TOTAL REVENUE	79,090	3,768	
	EXPENDITURES			
4110	SALARIES & WAGES	47,422	3,500	
4140	WORKER'S COMPENSATION INSURANCE	40	34	
4160	FICA TAXES	3,628	268	
4260	OTHER OPERATING COSTS			
4310	POSTAGE, BOX RENT, FREIGHT			
4359	PROFESSIONAL SERVICE	28,000	7,000	
4999	TRANSFER TO OTHER FUNDS		1,897	
	TOTAL EXPENDITURES	79,090	12,699	
	EXCESS REV EXP		(8,931)	
	FUND BAL 1/1	8,931	8,931	0
	FUND BAL 12/31	8,931	0	0

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Fund: 065 - ECONOMIC DEVELOPMENT FUND					
Revenues					
3630-000 REFUNDS OF EXPENDITURES	51,090	100,000	3,768	0	-100.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
3700-000 TRANSFER-CTY GEN-ECON DEV	0	0	0	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	28,000	28,000	0	0	-100.00
Revenues					
Total Revenues	79,090	128,000	3,768	0	-100.00
Expenditures					
Dept: 765 ECONOMIC DEVELOPMENT					
4110-000 SALARIES AND WAGES	47,422	90,000	3,500	0	-100.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	40	42	34	0	-100.00
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	3,628	6,885	268	0	-100.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	28,000	28,000	7,000	0	-100.00
Total ECONOMIC DEVELOPMENT	79,090	124,927	10,802	0	-100.00
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	1,897	0	0.00
Total TRANSFERS	0	0	1,897	0	0.00
Total ECONOMIC DEVELOPMENT FUND	0	3,073	-8,931	0	-100.00

PHILLIPS COUNTY AMERICAN RECOVERY PLAN ACT FUND 66				
2024 BUDGET				
GL	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
	REVENUE			
2223	DEFERRED REVENUE	426,744	329,952	
3310	FEDERAL GRANTS	183,479	96,792	329,952
3630	REFUNDS OF EXPENDITURES	1,555		
	TOTAL REVENUE	185,034	96,792	329,952
	EXPENDITURES			
4110	SALARIES AND WAGES		84,548	91,892
4160	FICA TAXES		6,468	7,030
4170	RETIREMENT		2,776	3,676
4260	OPERATING COSTS/SHOP SUPPLIES	282		
4310	POST, BOX RENT, FREIGHT			
4330	PUBLICATION & LEGAL NOTICES			
4359	PROFESSIONAL SERVICES	15,160	3,000	
4810	CAPITAL OUTLAY <\$2000	6,917		
4820	CAPITAL ASSETS => \$2000	162,675		227,354
	EXPENDITURES	185,034	96,792	329,952
	EXCESS REV/EXPEND	0	0	0
	TRANSFER			
	FUND BAL 1/1	0	0	0
	FUND BAL 12/31	0	0	0

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Fund: 066 - AMERICAN RECOVERY PLAN ACT					
Revenues					
3310-000 FEDERAL GRANTS	183,479	0	96,792	329,952	0.00
3320-000 FED SHARED REVENUES	0	0	0	0	0.00
3340-000 STATE GRANTS	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	0	0	0	0	0.00
3390-000 OTHER LOCAL GOVERNMENTS	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3616-000 FUNDRAISING DONATIONS	0	0	0	0	0.00
3630-000 REFUNDS OF EXPENDITURES	1,555	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
3641-000 DESIGNATED DONATIONS	0	0	0	0	0.00
3645-000 GRANTS - OTHER	0	0	0	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
3920-000 INSURANCE RECOVERIES	0	0	0	0	0.00
3930-000 ALTERNATIVE FINANCING SOURCES	0	0	0	0	0.00
Revenues					
Total Revenues	185,034	0	96,792	329,952	0.00
Expenditures					
Dept: 766 AMERICAN RECOVERY ACT PLAN					
4110-000 SALARIES AND WAGES	0	85,925	84,548	91,892	6.94
4160-000 FICA TAXES	0	6,573	6,468	7,030	6.95
4170-000 EMPLOYEE RETIREMENT	0	3,437	2,776	3,676	6.95
4260-000 OPERATING SUPPLIES	282	0	0	0	0.00
4310-000 POSTAGE, BOX RENT, FREIGHT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	15,160	0	3,000	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	6,917	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	162,675	315,626	0	227,354	-27.97
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	0	0	0.00
Total AMERICAN RECOVERY ACT PLAN	185,034	411,561	96,792	329,952	-19.83
Total AMERICAN RECOVERY PLAN ACT	0	-411,561	0	0	0.00

	PHILLIPS COUNTY HUMAN SERVICES FUND 70			
	2024 BUDGET			
GL	DESCRIPTION	ACTUAL 2022	PROJECTED 2023	FINAL 2024
	REVENUE			
3110	PROPERTY TAXES CY	157,162	153,076	159,083
3115	PROPERTY TAXES PY	448	400	
3116	ABATEMENTS		(459)	
3117	SENIOR EXEMPTION	3,243	3,133	3,000
3118	PERSONAL PROPERTY EXEMPTION	412	444	398
3120	SPEC OWNERSHIP TAX (BC&D)	12,222	12,000	10,000
3160	SPEC OWNERSHIP TAX (A)	5,363	6,000	5,000
3190	INTEREST ON DELINQUENT TAX	67	9	
3191	ABATEMENT INTEREST		(9)	
3195	INTEREST ON CURRENT TAXES	383	350	300
3340	STATE GRANTS	380,899	426,295	407,594
3615	MISC REVENUE	1,145	1,100	
3630	LOCAL REFUNDS CAP	3,069	2,300	2,500
3640	CONTRIBUTIONS & DONATIONS		5,000	
3710	TRANSFER FROM OTHER FUNDS	5,000		5,000
	TOTAL REVENUE	569,413	609,639	592,875
	EXPENDITURES			
4110	SALARIES	292,311	299,186	297,389
4140	WORKERS' COMPENSATION INSURANCE	1,057	1,136	480
4150	HEALTH INSURANCE	47,928	55,025	57,517
4151	HEALTH INSURANCE REIMBURSEMENT	11,929	12,000	12,000
4152	DENTAL INSURANCE	2,593	2,617	2,965
4154	VISION INSURANCE	475	615	491
4156	LIFE INSURANCE	73	79	77
4160	FICA TAXES	20,673	22,888	22,750
4170	EMPLOYMENT RETIREMENT	8,553	11,967	11,896
4770	OTHER OTHER DHS EXPENDITURES	87,343	103,000	95,000
	EXPENDITURES	472,935	508,513	500,565
	EXCESS REV/EXPEND	96,478	101,126	92,310
	FUND BAL 1/1	249,312	345,790	446,916
	FUND BAL 12/31	345,790	446,916	539,226

FINAL BUDGET
2024 APPROVED BUDGET

Page: 77
12/19/2023
9:57 am

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 070 - HUMAN SERVICES					
Revenues					
3110-000 PROPERTY TAXES CY	157,162	153,076	153,076	159,083	3.92
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	448	0	400	0	0.00
3116-000 ABATEMENTS	0	0	-459	0	0.00
3117-000 SENIOR EXEMPTION	3,243	2,700	3,133	3,000	11.11
3118-000 PERSONAL PROPERTY EXEMPTION	412	0	444	398	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	12,222	10,000	12,000	10,000	0.00
3160-000 SPEC OWNERSHIP TAX (A)	5,363	5,000	6,000	5,000	0.00
3190-000 INTEREST ON DELINQUENT TAX	67	0	9	0	0.00
3191-000 ABATEMENT INTEREST	0	0	-9	0	0.00
3195-000 INTEREST ON CURRENT TAXES	383	300	350	300	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	380,899	426,295	426,295	407,594	-4.39
3600-000 MISCELLANEOUS REVENUE	1,145	0	1,100	0	0.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3630-000 REFUNDS OF EXPENDITURES	3,069	4,000	2,300	2,500	-37.50
3630-001 LOCAL REFUNDS OAP	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	5,000	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	5,000	5,000	0	5,000	0.00
Revenues					
Total Revenues	569,413	606,371	609,639	592,875	-2.23
Expenditures					
Dept: 771 HUMAN SERVICES					
4110-000 SALARIES AND WAGES	292,311	299,186	299,186	297,389	-0.60
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	1,057	1,136	1,136	480	-57.75
4150-000 HEALTH INSURANCE	47,928	55,025	55,025	57,517	4.53
4151-000 HEALTH INSURANCE REIMBURSEMENT	11,929	12,000	12,000	12,000	0.00
4152-000 DENTAL INSURANCE	2,593	2,617	2,617	2,965	13.30
4154-000 VISION INSURANCE	475	469	615	491	4.69
4156-000 LIFE INSURANCE	73	79	79	77	-2.53
4160-000 FICA TAXES	20,673	22,888	22,888	22,750	-0.60
4170-000 EMPLOYEE RETIREMENT	8,553	11,967	11,967	11,896	-0.59
4770-000 ALL OTHER DHS EXPENDITURES	87,343	90,000	103,000	95,000	5.56
Total HUMAN SERVICES	472,933	495,367	508,513	500,565	1.05
Total HUMAN SERVICES	96,480	111,004	101,126	92,310	-16.84

PHILLIPS COUNTY

Holyoke, Colorado

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET**

(Pursuant 10 20-1-103(3)(d), C.R.S.)

BUDGET YEAR 2024

The Supplement Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s):

None

Date of Lease-Purchase agreement(s):

	<u>YEAR</u>	<u>AMOUNT</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year	2024	\$0
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms.		\$0

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s):

Date(s) of Lease-Purchase Agreement(s)

	<u>YEAR</u>	<u>AMOUNT</u>
Total amount to be expended for all Non-real Property Lease Purchase Agreements in Budget Year:		
Total maximum payment liability for all Non-real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms		
Does the agreement include renewal options?	Yes_____	No_____

If yes, describe:

2024 Approved Capital Purchases

Dept Code	Department	Request	Cost	Funding		Paid out of:			
				No	Yes	Gen. fund 010	R&B 020	Capital Assets 061	ARPA 066
105	Admin	Digitization of minutes books	\$6,914		X			X	
105, 107	Clerk and Admin	Copier replacement (2)	\$32,000		X			X	
111	Maintenance	Replace pickup	\$8,000		X			X	
		Walker mower	\$14,284		X			X	
404		Arena lights and crossarms to LED	\$20,000		X			X	
111, 404		Tree trimming at courthouse and FG	\$13,180		X			X	
201	Sheriff	Multicard printer	\$7,800		X			X	
		Patrol Car	\$59,710		X			X	
601	Landfill	Mower	\$20,538		X			X	
		Utility land leveler	\$5,800		X			X	
113	IT	Computer replacements	\$20,000		X			X	
020-001	Road & Bridge	Loader	\$309,786		X		X		
		Pickup	\$54,077		X		X		
		Mower	\$26,077		X		X		
		Total costs	\$598,166						



Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734
970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Lori Lundgren
DHS Director

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is the approved 2024 DHS budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

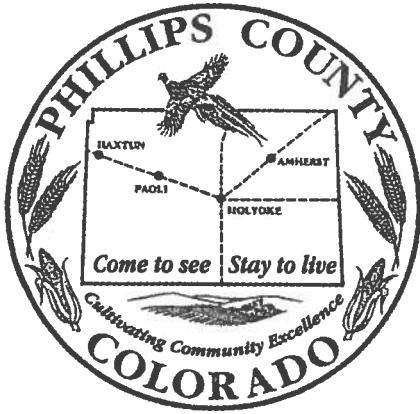
The Commissioners made a reduction in the General Fund transfer requested amount from \$40,000 to \$5,000, earmarked for food supplies. However, if a serious situation arises that you cannot fund from your cash reserves, the Commissioners will supply additional funding. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

Human Services					
	Grade	Step	Monthly	Annual	Employee
HS	55	4	2,570.58	30,846.99	Fetzer
HS	62	2	3,471.38	41,656.57	Strasser ⁴
HS	62	3	3,543.42	42,521.06	Strasser
HS	64	4	3,746.60	44,959.18	Ramirez
HS	68	3	3,938.41	47,260.93	Buccelli
HS	73	5	4,512.99	54,155.82	Watson ⁹
HS	73	6	4,616.27	55,395.30	Watson
HS	81	4	5,142.76	61,713.12	Lundgren ⁷
			6,392.76	76,713.12	Lundgren + supervisor ⁷
HS	81	5	5,264.94	63,179.32	Lundgren
			6,514.94	78,179.32	Lundgren + supervisor



Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734
970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Steve Young
Phillips County Treasurer and Public Trustee

From: Andrew Nygaard

Date: December 21, 2023 *AN*

RE: BUDGETS

Attached is the approved 2024 Treasurer and Public Trustee budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

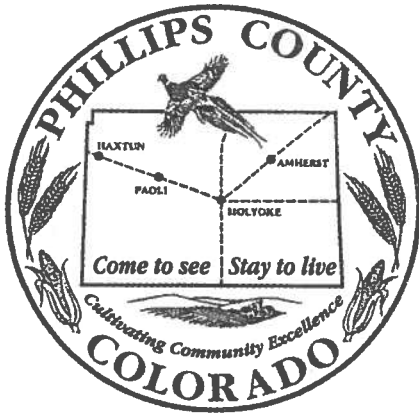
There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annual	
GN	25	1	3,665.24	43,982.82	Oakley ⁶
GN	25	2	3,743.09	44,917.11	Oakley



Phillips County Commissioners

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970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Administration Office

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGETS

Attached is the approved 2024 Admin budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

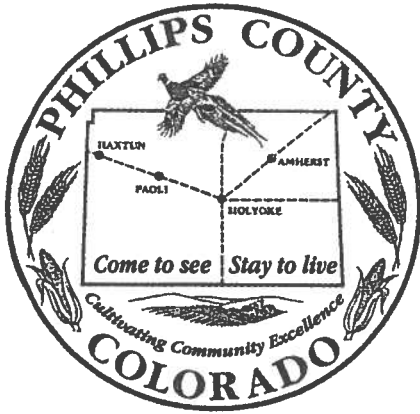
The Commissioners approved up to \$32,000 for the purchase of two copy/fax/finisher machines (one for the Admin office and one for the Clerk's office) to come from Capital Expenditure Fund 061. The Commissioners also approved \$6,914 for digitization of minutes.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annual	
GN	16	2	3,210.42	38,525.05*	Kage ⁷
GN	16	3	3,274.63	39,295.60	Kage
GN	16	7	3,551.33	42,616.01	Mitchell
GN	43	1	5,117.68	61,412.17	Nygaard ⁷
GN	43	2	5,239.11	62,869.34	Nygaard

*Christy is also scheduled to receive \$1,500 in hiring incentive money in 2024.



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Doug Kamery
Phillips County Assessor

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is the approved 2024 Assessor budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

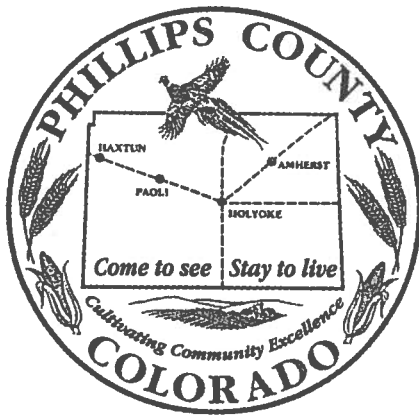
There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annual	
GN	31	3	4,262.97	51,155.60	Thompson
GN	31	3	4,362.97	52,355.60	Thompson w/ stipend
GN	23	1	3,540.18	42,482.19	Flaa



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Lonny Vernon
Phillips County Maintenance

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGETS

Attached are the approved 2024 Maintenance, Event Center, Fairgrounds Capital Improvement and BOC Pavilion budgets. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

The Commissioners approved the following, paid out of Fund 61:

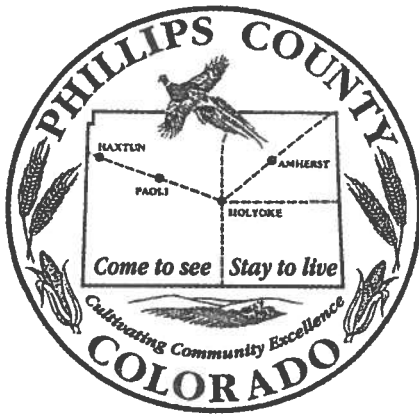
- Walker mower - \$14,284
- Arena lights to LED and crossarms - \$20,000
- Used pickup from R&B - \$8,000

- Tree trimming at courthouse and fairgrounds - \$13,180

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure. Any repair over \$10,000 must receive Commissioner approval before it is scheduled.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	1.5	Holiday	Monthly	Annual	
GN40	25	2	33.93	45.25	3,921.30	47,055.58	Markert
GN40	20	4	32.40	43.20	3,743.61	44,923.30	Baeza ⁹
GN40	20	5	33.09	44.12	3,823.82	45,885.80	Baeza
GN40	20	6	33.81	45.07	3,906.43	46,877.17	Seuss
GN40	28	2	35.83	47.78	4,140.54	49,686.44	Vernon
GN40	21	2	31.61	42.15	3,653.14	43,837.63	Owens
			\$20/hr	\$25/hr SP			Waln
			\$16.73/hr	\$16.73			Figuera
			\$14.42/hr	\$14.42			Frost



Phillips County Commissioners

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970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Michael Beard
Phillips County Sheriff

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGETS

Attached are the approved 2024 Sheriff and Jail/Transport budgets. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

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Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

The Commissioners approved the following, paid out of Fund 61:

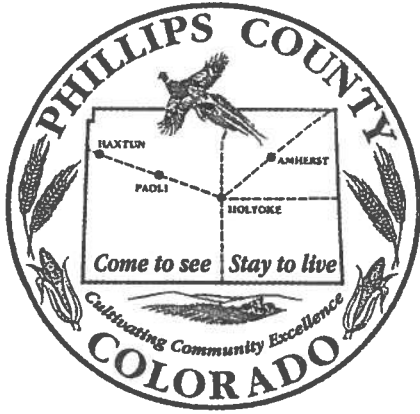
- Chevy Tahoe patrol vehicle - \$59,710
- Multicard printer - \$7,800

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Holiday	Monthly	Annual	
GN40	26	2	46.07	3,992.58	47,910.97	Corrado
GN40	26	2	46.07	3,992.58	47,910.97	Torres
GN40	30	2	49.57	4,295.98	51,551.79	Wieland

	Grade	Step	Monthly	Annual	Employee
GN40	20	4	3,743.61	44,923.30	Sullivan



Phillips County Commissioners

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Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Beth Zilla
Phillips County Clerk

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGETS

Attached is the approved 2024 Clerk and Elections budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

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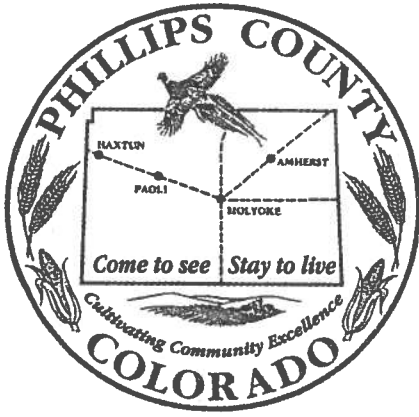
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

The Commissioners approved up to \$32,000 for the purchase of two copy/fax/finisher machines (one for the Admin office and one for the Clerk's office) to come from Capital Expenditure Fund 061.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annual	
GN	23	3	3,690.62	44,287.40	Roberts
GN	24	7	4,093.26	49,119.18	Bennett
GN	25	8	4,261.81	51,141.74	Danielson ¹
GN	25	9	4,357.57	52,290.80	Danielson



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Jeremy Kilpatrick
Veterans' Service Officer

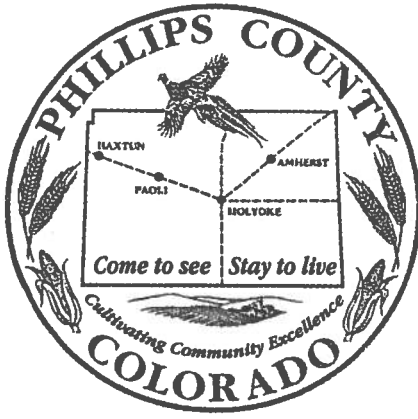
From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is your approved 2024 budget. Your contract amount will be \$1,420.83/month. The Commissioners have also approved providing an office space for you on the second floor of the courthouse. Thank you for your service to Phillips County veterans.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!



Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734
970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Broc Pelle
Phillips County Emergency Manager

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is your approved 2024 budget. Please note that your monthly contract payment of \$4,888 will be made at the end of each month.

Thank you for the great work you have done as the Phillips County Emergency Manager. Anytime the Admin office can assist you, please do not hesitate to ask.

The Commissioners and I wish you a Merry Christmas and a Happy New Year!



Phillips County Commissioners

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970-854-3811 (F)
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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Bill Andrews
Phillips County Landfill Manager

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is the approved 2024 Landfill budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

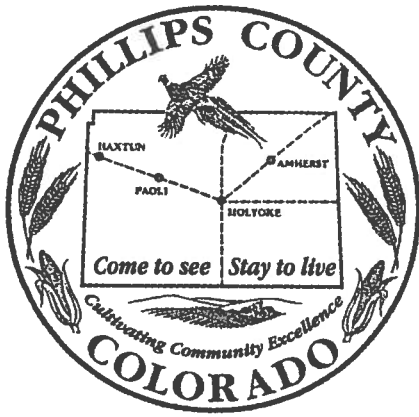
The Commissioners approved the following, paid out of Fund 61:

- Utility land leveler - \$5,800
- John Deere mower - \$20,538

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure. Any repair over \$10,000 must receive Commissioner approval before it is scheduled.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Hourly	1.5	Monthly	Annual	
GN40	20	2	20.71	31.07	3,590.13	43,081.59	Kellan ²
GN40	20	3	21.15	31.72	3,665.74	43,988.84	Kellan
GN40	15	2	19.02	28.54	3,297.43	39,569.16	Juarez ⁴
GN40	15	3	19.41	29.11	3,364.25	40,371.03	Juarez
GN40	23	8	24.87	37.30	4,310.55	51,726.56	Andrews



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Trent Hollister
Golden Plains Extension

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is the approved 2024 Extension budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

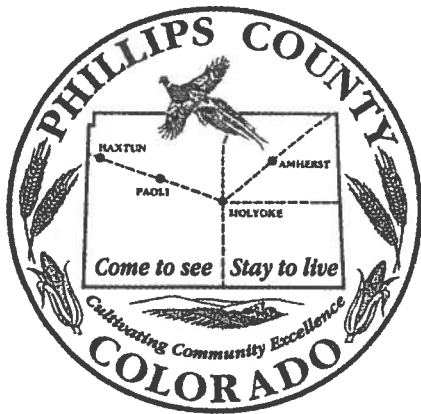
The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

The Commissioners approved a 6% increase to the Intergovernmental Support line item, which is in line with the increase that county employees are receiving. The county greatly values the work of Jessie Salyards, but it did not fit the budget to fully fund the request.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annually	Employee
GN	24	3	3,756.13	45,073.58	Carrie Anderson
			4,006.13	48,073.58	<u>Carrie w/ Pavilion stipend</u>
	Part-time fair			1,500.00	



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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Kelley Sullivan
Victims Assistance Coordinator

From: Andrew Nygaard *AN*

Date: December 21, 2023

Re: BUDGETS

Attached are the approved 2024 VOCA, Vale, and Local Victim's Assistance budgets. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

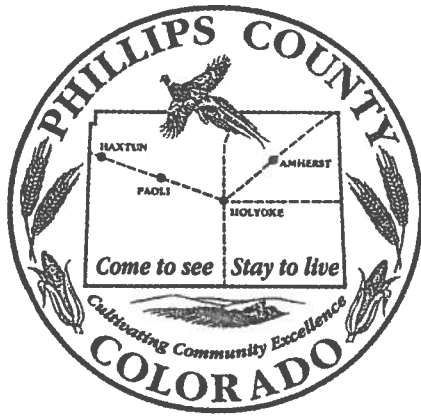
There are no changes to your original request. Regarding salaries, Michelle Kirk will continue to receive \$720 per month. full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Monthly	Annual	Employee
GN40	20	4	3,743.61	44,923.30	Sullivan



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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Mike Salyards
Road and Bridge Department

From: Andrew Nygaard

Date: December 21, 2023

AN

Re: BUDGET

Attached is the approved 2024 budget for Road & Bridge, including the estimated revenue, which includes \$120,000 for the sale of equipment. There is a 4820 expenditure budget line item of \$390,000 for capital assets, \$309,786 for a loader, \$54,077 for a pickup, and \$26,077 for a mower. The 2024 year-end fund balance is projected to be around \$695,392 which is a decrease from the previous year-end balance.

This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure. Any repair over \$10,000 must receive Commissioner approval before it is scheduled. Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

Attached is the salary information for your department.

ROAD AND BRIDGE SALARY PLAN					
	Grade	Step	Monthly	Annual	
RB	16	1	3,297.21	39,556.49	Maupin ⁵
RB	16	2	3,364.02	40,368.28	Maupin
RB	16	2	3,364.02	40,368.28	Dick
RB	16	2	3,364.02	40,368.28	Helper
RB	16	3	3,432.84	41,194.13	Kuehn
RB	16	5	3,576.74	42,920.90	Waln ¹¹
RB	16	6	3,651.94	43,823.32	Waln
RB	16	8	3,809.18	45,710.21	Hightower
RB	16	8	3,809.18	45,710.21	Juarez
RB	16	9	3,891.36	46,696.31	McFadden
RB	19	4	3,690.86	44,290.32	Bornhoft
RB	19	4	3,690.86	44,290.32	Glennemeier ⁴
RB	19	5	3,769.49	45,233.83	Glennemeier
RB	19	9	4,108.30	49,299.55	Hinck
RB	20	9	4,184.25	50,211.03	Davis, DWSalyards
RB	34	7	5,217.76	62,613.11	Scott
RB	36	9	5,693.13	68,317.51	DMSalyards
			21/hr		Hershfeldt
			19/hr		Gaskill



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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Sara Kumm
Communications Center Director

From: Andrew Nygaard *AN*

Date: December 21, 2023

Re: BUDGETS

Attached are the approved 2024 Communications Center and E911 budgets. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

	Grade	Step	Hrly + add pay	1.5	Holiday		
GN40	11	2	17.815047	26.722570	35.630093	Schafer, O'Dea	
GN40	11	9	20.491231	30.736847	40.982462	Brandt	
GN40	18	2	20.011720	30.017581	40.023441	Mallari	
			22.00			Gaskill	
GN40			Monthly	Annual			
GN40	28	2	4,140.54	49,686.44		Kumm	



Phillips County Commissioners

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970-854-2454
970-854-3811 (F)
Website: phillipscounty.colorado.gov

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Kerri Doleshall
Weed & Pest Manager

From: Andrew Nygaard *AN*

Date: December 21, 2023

RE: BUDGET

Attached is the approved 2024 Weed and Pest budget. This budget cycle faced some unique challenges, specifically the uncertainty surrounding Proposition HH and the subsequent special session of the Colorado General Assembly regarding property taxes. The Commissioners were very aware of the detrimental effect rising costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2024 for those in a HDHP2500 plan. The program is reviewed each year. We received a 9.7% increase in healthcare premiums and an 8% increase in dental. Vision remained the same. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$100/month pay increase. The Commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay the \$61 upfront before renewal in March and then will be required to register online with the company. Participation in this program is completely voluntary.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the Board prior to purchase even if it was approved as a budget expenditure.

Please let me know if you have any questions. The Commissioners and I wish you a Merry Christmas and a Happy New Year!

Kerri Doleshall	4,458.07 monthly	53,496.87 annually	GN40 26-7
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From: [Andrew Nygaard](#)
To: jolsen@13thda.com
Subject: 2024 Approved Budget
Date: Thursday, December 21, 2023 11:58:00 AM

To: Travis Sides
District Attorney – 13th Judicial District

From: Andrew Nygaard
Phillips County Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved \$126,761 for the DA's office in 2024. We will continue making monthly payments.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: ["trishm@nchd.org"](mailto:trishm@nchd.org)
Cc: ["janellem@nchd.org"](mailto:janellem@nchd.org)
Subject: 2024 NCHD Approved Budget
Date: Thursday, December 21, 2023 11:28:00 AM

To: Trish McClain
Northeast Colorado Health Department

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved \$44,417 for Northeast Colorado Health Department in 2024. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: [Mikey Brown](#)
Subject: 2024 Approved Budget
Date: Thursday, December 21, 2023 11:31:00 AM

To: Mikey Brown
Phillips County Economic Development

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved \$30,500 for PCED in 2024. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: [Kenneth Mooney](#)
Cc: janelle.machamer@necalg.org
Subject: 2024 NECALG Approved Budget
Date: Thursday, December 21, 2023 11:49:00 AM

To: Kenneth Mooney
Northeastern Colorado Association of Local Governments

From: Andrew Nygaard
Phillips County Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved \$16,915 for NECALG in 2024. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
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From: [Andrew Nygaard](#)
To: lkhaynes@pctelcom.coop
Subject: 2024 Approved Budget
Date: Thursday, December 21, 2023 11:34:00 AM

To: Carol Haynes
Phillips County Museum

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Board of County Commissioners have approved the amount of \$2,500 for 2024 operations. As in the past, we will make one payment in December.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: rhonda@ecsdd.org
Subject: 2024 Approved Budget
Date: Thursday, December 21, 2023 11:36:00 AM

To: Rhonda Roth
Eastern Colorado Services for the Developmentally Disabled

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved \$4,446 for ECSDD in 2024. As in the past, we will make one payment to you in December of the budget year.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: [Holyoke Chamber](#)
Subject: 2024 Approved Phillips County Chamber Budget
Date: Thursday, December 21, 2023 11:46:00 AM

To: Jessica Ayala
Phillips County Chamber of Commerce

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved a \$5,000 contribution for the Phillips County Chamber of Commerce. We will make one payment as we are invoiced.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: [Brandon Markert](#)
Subject: 2024 Approved Budget
Date: Thursday, December 21, 2023 11:44:00 AM

To: Brandon Markert
Phillips County Fair Board

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved contributing \$33,300 (\$300 for the fair queen) for the 2024 County Fair. This amount includes \$8,000 budgeted for the Fair Manager position, but the Commissioners will determine the actual amount paid for that position based on the person's hiring date.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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From: [Andrew Nygaard](#)
To: khadeen@haxtuncu.com
Subject: 2024 Approved Corn Festival Budget
Date: Thursday, December 21, 2023 11:39:00 AM

To: Kristin Hadeen
Haxtun Corn Festival

From: Andrew Nygaard
Deputy Administrator/Planner

Date: December 21, 2023

RE: APPROVED 2024 BUDGET

The Phillips County Commissioners approved a \$5,000 contribution for the 2024 Corn Festival. We will make one payment approximately one month prior to the event.

Thank you,

Andrew Nygaard | Deputy Administrator/Planner | 221 S. Interocean Ave. | Holyoke, CO 80734
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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