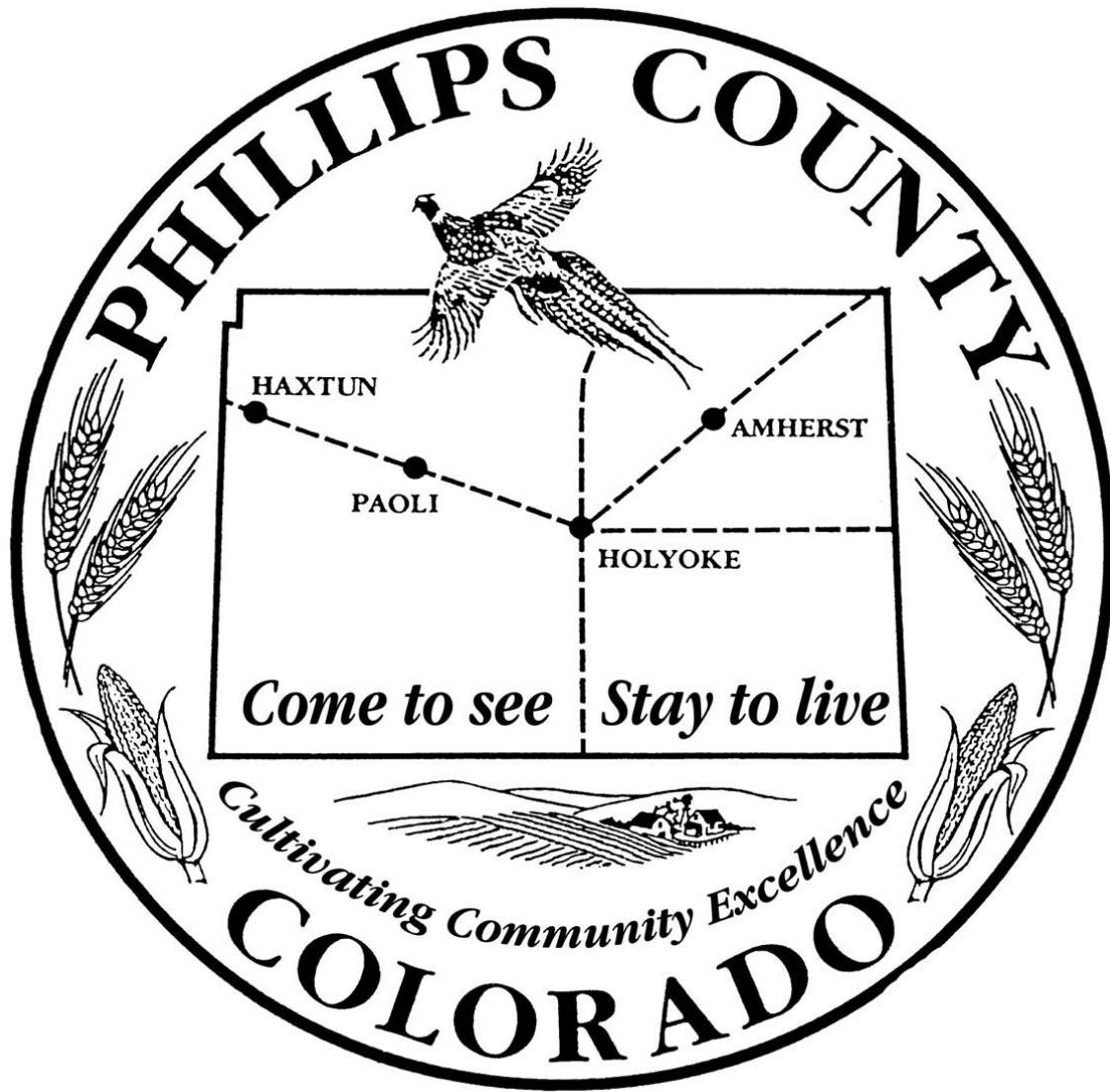


Phillips County, Colorado
2025 Adopted Budget



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

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2025 BUDGET**

**PHILLIPS COUNTY
HOLYOKE, COLORADO**

PHILLIPS COUNTY (48007)

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2025 PHILLIPS COUNTY BUDGET MESSAGE

The approved 2025 Phillips County Budget was prepared by the Phillips County Budget Officer, Administrator Andrew Nygaard, under the direction of the Board of Phillips County Commissioners using guidelines specified by the Board and formally adopted on December 10, 2024. The 2025 budget is balanced; represents the County’s financial plan for 2025; 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 2024 net assessed value for the 2025 budget is \$99,270,880 which is a 1.855% decrease from the 2023 value. The 2025 County mill levy certified is:

<u>FUND</u>	<u>MILL LEVY</u>	<u>REVENUE</u>
General	22.950	2,278,267
Road and Bridge	3.730	370,280
Human Services	1.600	158,833
Capital Expenditure	<u>0.000</u>	<u>0</u>
Total levy	28.280	2,807,380

Net property tax generated in 2025 will be \$2,807,380.

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 2025 budget year, the Board of County Commissioners approved a 3.5% cost-of-living increase and a monthly increase of \$100 for full-time employees. The Commissioners are committed to reviewing salaries each year based on the current market and minimum wage requirements.

In 2025, the health insurance premium costs increased about 6% while vision, life and dental premiums remained the same. The County pays approximately \$832,654 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 2025 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 10, 2024.

The 2025 budget was formally adopted after the budget hearing on December 10, 2024.

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 2025 General Fund operating budget is \$4,601,523 which is 0.11% more than the 2024 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.
- 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 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.
 - 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 2025 is 3.73 with an operating budget of \$2,524,940, a 3.75% increase from the 2024 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 \$1,510,592 in 2025, a 9.42% increase from 2024.

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

2025 is 1.60 mills, which generates \$158,833 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 \$242,463 in accordance with TABOR requirements.

Capital Expenditure Fund

Capital purchases and improvements are expended from this fund. There is not a mill levy for 2025, as the 0.5 mill that had been levied was shifted to the General Fund in both 2024 and 2025. Projects in 2025 include the re-flooring project for the Phillips County Event Center, LED lights for the event center, a fencing project at the fairgrounds, a security camera project at the courthouse, 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 2025 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 2025 budget for the Phillips County Emergency Telephone E911 Fund is \$105,028. 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 2025 budget is \$61,133, 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.

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. In the past, the county typically contributed \$25,300 each year toward the event. In 2024, this amount increased by \$8,000 to \$33,300, with the additional \$8,000 being budgeted for the hiring of a fair manager. In 2025, the budgeted amount increased to \$37,300. 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.

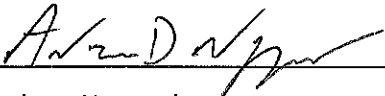
Lease Purchase

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 2025.

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

01/29/2025
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 2025. 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. Interocean Avenue, on Tuesday, Dec. 10, 2024 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. 24,
2024 edition of *The Haxtun-Fleming Herald*, Haxtun, Colo.

7c

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 dually 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. 24, A.D. 2024 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 31st day of Oct. A.D. 2024.

[Signature]

Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 31 day of October A.D. 2024

[Signature]

Notary Public

My Commission expires 6/28/28

SS

CAROL SUE LIUFAU
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20244024574
MY COMMISSION EXPIRES JUNE 28, 2028

**PROOF OF PUBLICATION
THE HOLYOKE ENTERPRISE**

Publication fee: \$

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

Holyoke, Colorado

Case No.:

I, Sophia Longshore 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 10/24/, 2024, and the last publication of said notice was in the issue of said newspaper dated 10/24/24, 2024.

Sophia Longshore
Office Manager

Subscribed and sworn to before me this 8th day of January, 2025.
My commission expires 8-19-26
Shannon M. 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 2025. 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 Tuesday, December 10, 2024 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 24, 2024

PUBLIC

RESOLUTION TO ADOPT BUDGET

DECEMBER 10, 2024

No. 2024-12-10-01

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 2025, AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board of County Commissioners of Phillips County has appointed Andrew Nygaard, County Administrator, to prepare and submit a proposed budget to said governing body on December 10, 2024 for its consideration; and

WHEREAS, Andrew Nygaard, Budget Officer, has submitted a proposed budget to this governing body on December 10, 2024, 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 10, 2024, 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	\$4,575,523
ROAD AND BRIDGE FUND	\$2,524,940
HUMAN SERVICES FUND	\$ 515,503
CAPITAL EXPENDITURE FUND	\$ 405,000
CONSERVATION TRUST FUND	\$ 61,133
AMBULANCE FUND – NOT COUNTY FUNDS	\$ 136,032
UNEMPLOYMENT FUND – TRUST FUND	\$ 30,977
E911 FUND – NOT A COUNTY FUND	\$ 185,425
AMERICAN RECOVERY ACT FUND	\$ 115,011

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

GENERAL FUND	
From unappropriated surpluses	\$3,452,634
From sources other than general property tax	\$1,499,054
From the general property tax levy	<u>\$2,277,867</u>
Total General Fund	\$7,229,555
ROAD AND BRIDGE FUND	
From unappropriated surpluses	\$ 711,413
From sources other than general property tax	\$2,331,756
From the general property tax levy	<u>\$ 370,257</u>
Total Road and Bridge Fund	\$3,413,426
HUMAN SERVICES FUND	
From unappropriated surpluses	\$ 539,995
From sources other than general property tax	\$ 390,564
From the general property tax levy	<u>\$ 158,807</u>
Total Human Services Fund	\$1,089,366
CAPITAL EXPENDITURE FUND	
From unappropriated surpluses	\$ 910,244
From sources other than general property tax	\$ 226,000
From the general property tax levy	\$ 0
Total Capital Expenditure Fund	\$1,136,244
CONSERVATION TRUST FUND	
From unappropriated surpluses	\$ 46,833
From sources other than general property tax	\$ 14,300
From the general property tax levy	\$ 0

12/10/2024 12:52:34 PM Page 1 of 2 BOC20240054
 BOC - Resolution BETH ZILLA PHILLIPS COUNTY
 REG.FEE:0.00 DOC.FEE:0.00



12/10/2024 12:52:34 PM Page 2 of 2 BOC20240054
 BOCC - Resolution BETH ZILLA PHILLIPS COUNTY
 RECEIVED 0.00 DOCFEE TOTAL FEE: 0.00

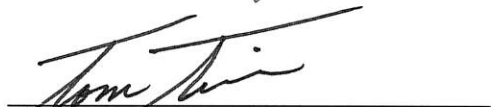
Total Conservation Trust Fund	\$61,133
AMBULANCE FUND	
From unappropriated surpluses	\$ 87,951
From sources other than general property tax	\$ 32,081
From the general property tax levy	<u>\$ 0</u>
Total Ambulance Fund	\$120,032
UNEMPLOYMENT FUND	
From unappropriated surpluses	\$ 30,977
From sources other than general property tax	\$ 0
From the general property tax levy	<u>\$ 0</u>
Total Unemployment Fund	\$ 30,977
E911 FUND	
From unappropriated surpluses	\$ 503,931
From sources other than general property tax	\$ 262,300
From the general property tax levy	<u>\$ 0</u>
Total E911 Fund	\$766,231
AMERICAN RECOVERY PLAN ACT FUND	
From unappropriated surpluses	\$ 0
From sources other than general property tax	\$ 115,011
From the general property tax levy	<u>\$ 0</u>
Total American Recovery Plan Act Fund	\$ 115,011

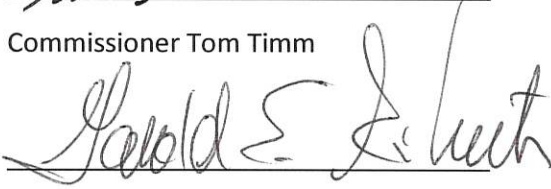
Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Phillips County, Colorado for the year stated above.

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 10th day of December, A.D. 2024.


 Commissioner Terry Hofmeister, Chair


 Commissioner Tom Timm


 Commissioner Garold Roberts


 Attest: Clerk to the Board of County Commissioners

RESOLUTION TO APPROPRIATE SUMS OF MONEY

DECEMBER 10, 2024

No. 2024-12-10-02

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 2025 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2024, 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:

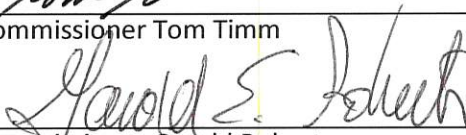
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND	\$4,575,523
ROAD AND BRIDGE FUND	\$2,524,940
HUMAN SERVICES FUND	\$ 515,503
CAPITAL EXPENDITURE FUND	\$ 405,000
CONSERVATION TRUST FUND	\$ 61,133
AMBULANCE FUND	\$ 136,032
UNEMPLOYMENT FUND	\$ 30,977
E911 FUND	\$ 185,425
AMERICAN RECOVERY ACT	\$ 115,011
TOTAL ALL FUNDS	\$8,549,544

ADOPTED this 10th day of December, A.D. 2024.


Commissioner Terry Hofmeister, Chair


Commissioner Tom Timm


Commissioner Garold Roberts

Attest: 
Clerk to the Board of County Commissioners Beth Zilla

12/10/2024 12:00:00 AM Page 1 of 1 BOC20240055
BOCC - Resolution BETH ZILLA PHILLIPS COUNTY
REC FEE: 0.00 DOC FEE: TOTAL FEE: 0.00




RESOLUTION TO SET MILL LEVIES

December 10, 2024

No. 2024-12-10-03

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2024 ASSESSMENT YEAR PAYABLE IN 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE 2025 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 10, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes (General Fund) is \$2,277,867, and;

WHEREAS, the amount of money necessary to balance the budget for Road & Bridge Fund is \$370,257 and;

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund is \$158,807, and;

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

WHEREAS, the 2024 valuation for assessment for the County of Phillips as certified by the County Assessor is \$99,270,880.

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 2025 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 2024.

The details of the above tax levies are as follows:

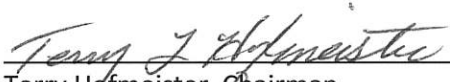
<u>FUND</u>	<u>MILL LEVY</u>
General	22.95
Road and Bridge	3.73
Human Services	1.60
Capital Expenditure	<u>0</u>
Total levy	28.28


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 10th day December, 2024.

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


Terry Hofmeister, Chairman


Tom Timm


Garold Roberts

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 PHILLIPS COUNTY, Colorado.

On behalf of the PHILLIPS COUNTY,

(taxing entity)^A

the BOARD OF COUNTY COMMISSIONERS

(governing body)^B

of the COUNTY OF PHILLIPS


(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 99,270,880 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 property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/10/2024 for budget/fiscal year 2025
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>28.28</u> mills	\$ <u>2,807,380</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	28.28 mills	\$ 2,807,380
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]	28.28 mills	\$ 2,807,380

Contact person: (print) Andrew Nygaard Daytime phone: (970) 854-3778
Signed:  Title: Budget Officer

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 DLG 57 on the County Assessor's FINAL certification of valuation).

New Tax Entity? YES NO

Phillips County COUNTY ASSESSOR

Date 11/22/2024

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 2024 :

Table with 11 rows of valuation items and their corresponding dollar amounts, including previous year's net total taxable assessed valuation, current year's gross total taxable assessed valuation, less total TIF area increments, and taxes received/abated.

- † 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.
Φ 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. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Phillips County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

Table with 7 rows of actual valuation items and their corresponding dollar amounts, including current year's total actual value of all real property, construction of taxable real property improvements, annexations/inclusions, and mining production.

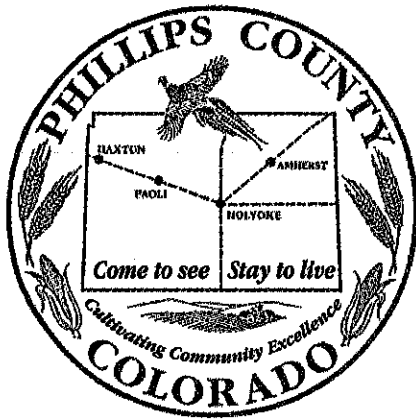
DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows of deletion items and their corresponding dollar amounts, including destruction of taxable real property improvements, disconnections/exclusions, and previously taxable property.

- † 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.
5 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 \$612,269,562

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$290,984
*** 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.



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 2025 budget for the COUNTY OF PHILLIPS in PHILLIPS COUNTY (48007) submitted pursuant to Section 29-1-116 CRS. This budget was adopted on December 10, 2024. 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 \$2,807,380 based on an assessed valuation of \$99,270,880. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included in the 2025 Phillips County adopted budget is the budget for the Phillips County Emergency Telephone Service Authority for 2025.

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

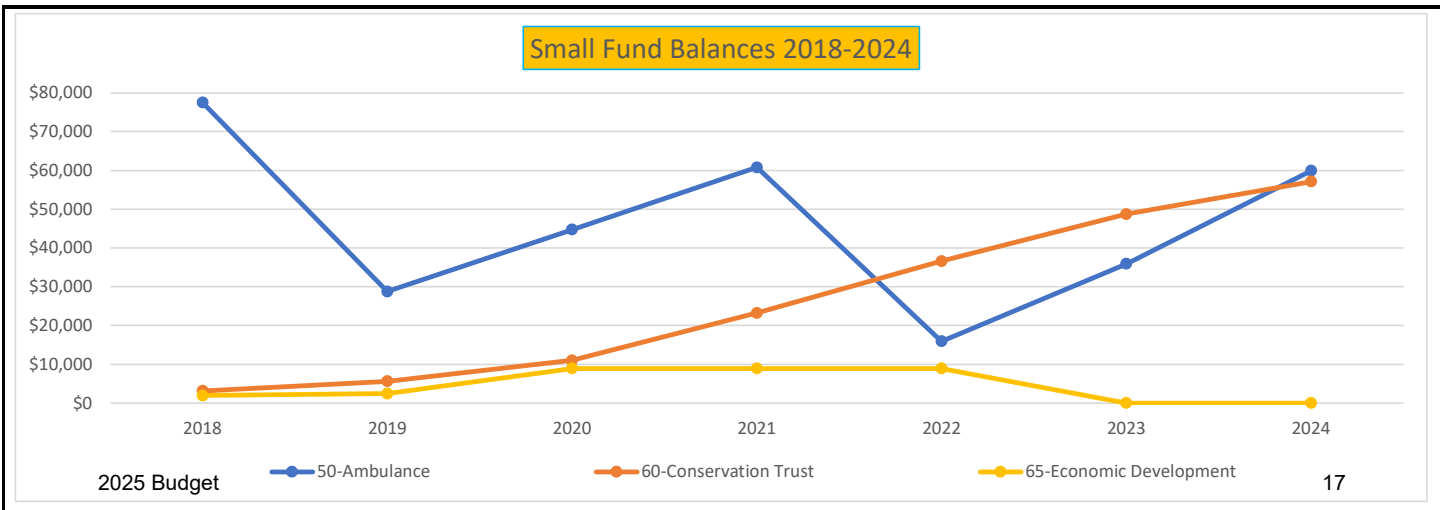
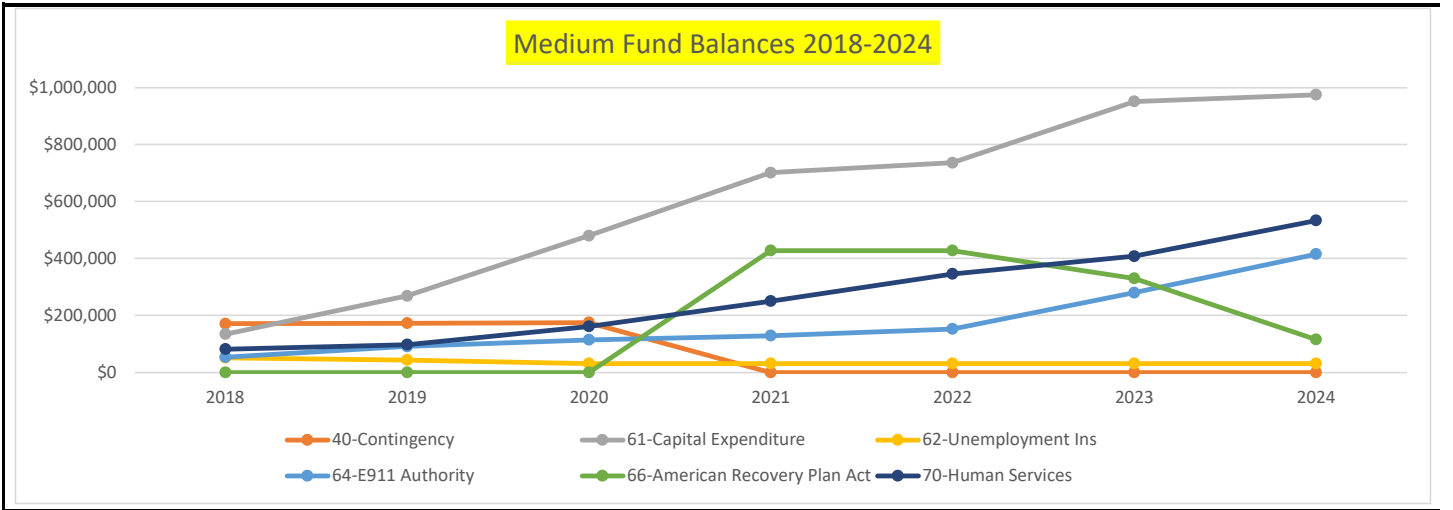
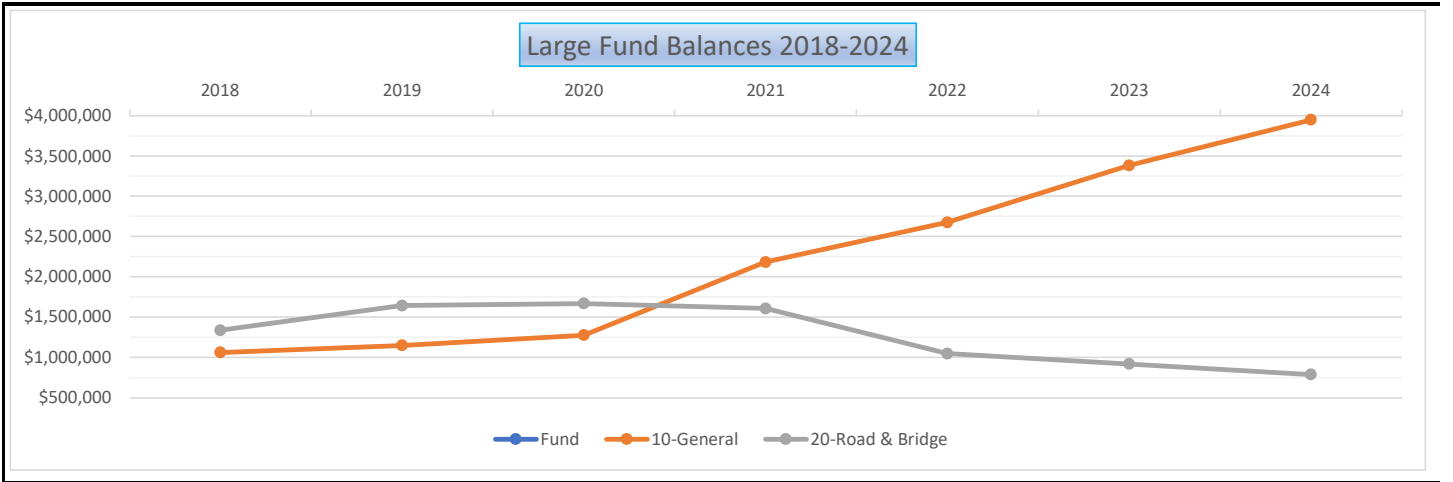
I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies set by the Board of County Commissioners.

SIGNATURE OF OFFICER: Andrew Nygaard
Andrew Nygaard, Phillips County Budget Officer

01/29/2025
Date

PHILLIPS COUNTY FUND BALANCE HISTORY

Fund	2018	2019	2020	2021	2022	2023	2024
10-General	1,061,272.57	1,149,380.43	1,275,018.88	2,183,568.17	2,676,039.93	3,381,107.88	3,947,930.64
20-Road & Bridge	1,338,151.01	1,642,256.26	1,669,203.70	1,607,452.18	1,047,145.60	918,363.09	787,358.53
40-Contingency	170,631.11	172,750.02	174,991.43	0.00	0.00	0.00	0.00
61-Capital Expenditure	134,238.58	268,758.80	480,086.11	701,318.47	736,077.04	951,398.35	975,089.75
62-Unemployment Ins	51,771.22	43,167.22	30,977.12	30,977.12	30,977.12	30,977.12	30,977.12
64-E911 Authority	53,542.79	91,075.46	113,862.73	128,585.42	152,300.70	279,691.47	415,300.30
66-American Recovery Plan Act	0.00	0.00	0.00	427,464.17	427,464.17	329,952.38	115,010.92
70-Human Services	82,129.12	97,151.02	161,322.48	249,859.87	345,790.20	408,068.99	533,457.36
50-Ambulance	77,481.41	28,745.54	44,738.51	60,766.27	15,922.75	35,893.39	59,898.67
60-Conservation Trust	3,197.09	5,601.09	11,022.18	23,244.31	36,594.53	48,721.70	57,126.10
65-Economic Development	1,955.03	2,441.11	8,930.78	8,930.78	8,930.78	0.00	0.00
Total Phillips County Fund Balances	2,974,369.93	3,501,326.95	3,970,153.92	5,422,166.76	5,477,242.82	6,384,174.37	6,922,149.39



PHILLIPS COUNTY COLORADO
COMPARATIVE SUMMARY OF PROPERTY TAX REVENUE
2025

	PRIOR YEAR 2023		CURRENT YEAR 2024		ADOPTED BUDGET YEAR 2025		INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY	INCREASE (DECREASE) IN REVENUE FROM PRIOR YEAR BUDGET
NET ASSESSED VALUATION PHILLIPS COUNTY	97,360,110		101,147,210		99,270,880			-1,876,330
ASSESSED VAUATION, MILL LEVIES & PROPERTY TAXES:	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT
GENERAL FUND	22.450	2,185,734	22.950	2,321,328	22.95	2,278,267	0.00	(43,062)
ROAD & BRIDGE	3.73	363,153	3.73	377,279	3.73	370,280	0.00	(6,999)
CAPITAL EXPENDITURE	0.50	48,680	0.00	-	0.00	-	0.00	-
HUMAN SERVICES	1.60	155,776	1.60	161,836	1.60	158,833		(3,002)
RECREATION DISTRICT	1.00	97,360	1.00	101,147	1.00	99,271		(1,876)
TOTAL FOR COUNTY		2,850,704		2,961,590		2,906,651		(54,939)

PHILLIPS COUNTY GENERAL FUND SUMMARY			
2025 BUDGET			
	ACTUAL 2023	PROJECTED 2024	2025 BUDGET
REVENUE	4,395,189	4,180,997	3,696,524
EXPENDITURES	3,869,856	4,129,666	4,575,523
EXCESS REV/EXPEND	525,333	51,331	(878,999)
TRANSFER IN/OUT	38,294	59,397	54,397
OTHER SOURCES	-	-	-
FUND BAL 1/1	2,778,279	3,341,906	3,452,634
FUND BAL 12/31	3,341,906	3,452,634	2,628,032
DEFERRED REVENUE			

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2025 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
3100	TAXES			
3110	PROPERTY TAXES	2,130,518	2,219,255	2,234,867
3112	LATE FILING PENALTIES	150	403	
3115	PROPERTY TAXES PY	2,927	113	
3116	ABATEMENTS	(6,436)	(2)	
3117	SENIOR EXEMPTION	43,966	43,400	43,000
3118	PERSONAL PROPERTY EXEMPTION	5,697	5,707	5,700
3120	SPEC OWNERSHIP (BCD)	162,341	120,900	150,000
3121	SB22-238 REIMBURSEMENT		154,509	
3122	SB238-001 REIMBURSEMENT		138,049	
3160	SPEC OWNERSHIP (A)	97,005	110,000	90,000
3170	SALES TAX - STATE	571,307	350,000	
3171	USE TAX - CTY CLERK	218,772	175,000	180,000
3172	USE TAX - CTY BLDG PERMIT	15,478	12,000	12,000
3173	USE TAX - HOLYOKE	27,648	17,000	15,000
3174	USE TAX - HAXTUN	5,017	10,000	7,000
3176	USE TAX - OTHER	(121)	167	
3177	AVIATION FUEL	72	(383)	
3180	TOBACCO PRODUCTS	1,092	650	500
3190	INTEREST ON DEL TAXES	327	13	
3191	ABATEMENT INTEREST	(141)		
3195	INTEREST ON CURRENTTAXES	4,971	4,600	4,000
	TOTAL TAXES	3,280,590	3,361,381	2,742,067
3220	LIQUOR LICENSE	75	-	
3250	PERMIT FEES	1,685	1,500	1,500
	TOTAL LICENSES & PERMITS	1,760	1,500	1,500
3300	INTERGOVERNMENTAL			
3310	FEDERAL GRANT	(8,515)	-	
3310-100	FED GRANTS - PUB SAFETY	75,604	77,938	61,525
3340-000	STATE GRANT	57,829	(171,536)	68,112
3340-100	PUBLIC SAFETY GRANT	75,909	69,093	69,652
3370	STATE SHARED REVENUE	-		
3380	VETERAN SERVICE ALLOTMNT	20,962	18,749	20,000
3390	OTHER LOCAL GOVNMNT	60,888	69,622	75,000
	TOTAL INTERGOVERNMENTAL	282,677	63,866	294,289
3400	CHARGE FOR SERVICE			
3420	WEED & PEST REMOVAL	2,458	5,000	5,000
3430	HARVEST PARK	68,780	57,690	40,000
3440	CHARGES SERVICE & SALE	2,835	4,200	3,000
	TOTAL CHARGE FOR SERVICE	74,073	66,890	48,000

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2025 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
3500	FINES & FORFEITS			
3510	FINES & FORFEITS	168	300	300
3520	UPS FINES	1,760	1,000	1,000
3530	TRAFFIC CITATIONS	546	3,300	3,000
	TOTAL FINES & FORFEITS	2,474	4,600	4,300
3600	MISCELLANEOUS REVENUE			
3610	EARNINGS ON DEP & INV	126,164	175,000	150,000
3620	MISCELLANEOUS INCOME	13,394	9,000	8,000
3630	REFUND OF EXPENDITURES	20,664	19,236	3,000
3640	CONTRIBUTIONS/DONATIONS	2,286	498	
3690	RESOURCE CENTER RENT	20,690	20,640	20,640
3692	EVENT CENTER RENT	44,935	56,412	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	48,255	53,819	38,728
3696	PAVILION RENT	11,810	17,424	12,000
3710	TRANSFER FROM OTHER FUNDS	82,294	80,397	80,397
	TOTAL MISCELLANEOUS REVENUE	376,492	438,426	363,765
3800	FEE ACCOUNTS			
3810	SHERIFF	8,070	10,000	10,000
3820	COUNTY CLERK	144,038	100,000	140,000
3820-100	CC OUT-OF-COUNTY FEES	3,280	3,500	3,000
3830	COUNTY TREASURER	192,276	187,392	170,000
3840	PUBLIC TRUSTEE	3,179	-	-
3910	SALE OF ASSETS	26,280	6,407	
	TOTAL FEE ACCOUNTS	377,123	307,299	323,000
3900	OTHER FINANCING SOURCES			
3920	INSURANCE RECOVERIES		17,432	
	TOTAL OTHER SOURCES	-	17,432	-
	TOTAL REVENUE	4,395,189	4,261,394	3,776,921

FINAL BUDGET
2025 APPROVED BUDGET

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	2,130,518	2,284,175	2,219,255	2,234,867	-2.16
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3112-000 LATE FILING PENALTIES	150	300	403	0	-100.00
3115-000 PROPERTY TAXES PY	2,927	0	113	0	0.00
3116-000 ABATEMENTS	-6,436	0	-2	0	0.00
3117-000 SENIOR EXEMPTION	43,966	40,700	43,400	43,000	5.65
3118-000 PERSONAL PROPERTY EXEMPTION	5,697	5,700	5,707	5,700	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	162,341	156,200	120,900	150,000	-3.97
3121-000 SB22-238 REIMBURSEMENT	0	0	154,509	0	0.00
3122-000 SB238-001 REIMBURSEMENT	0	0	138,049	0	0.00
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	97,005	67,500	110,000	90,000	33.33
3170-000 SALES TAX COLLECTED BY STATE	571,307	405,000	350,000	0	-100.00
3171-000 USE TAX - COUNTY CLK	218,772	160,000	175,000	180,000	12.50
3172-000 USE TAX - PC BLD PERMITS	15,478	14,000	12,000	12,000	-14.29
3173-000 USE TAX - HOLYOKE	27,648	4,000	17,000	15,000	275.00
3174-000 USE TAX - HAXTUN	5,017	3,000	10,000	7,000	133.33
3175-000 USE TAX - PAOLI	0	0	0	0	0.00
3176-000 USE TAX OTHER	-121	100	167	0	-100.00
3177-000 AVIATION FUEL TAX	72	0	-383	0	0.00
3180-000 TOBACCO PRODUCTS	1,092	500	650	500	0.00
3190-000 INTEREST ON DELINQUENT TAX	327	0	13	0	0.00
3191-000 ABATEMENT INTEREST	-141	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	4,971	4,500	4,600	4,000	-11.11
3220-000 LIQUOR LICENSES	75	75	0	0	-100.00
3250-000 PERMIT FEES	1,685	1,500	1,500	1,500	0.00
3310-000 FEDERAL GRANTS	-8,515	0	0	0	0.00
3310-100 FEDERAL GRANT PUBLIC SAFETY	75,604	77,938	77,938	61,525	-21.06
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	57,829	185,272	-171,536	68,112	-63.24
3340-100 PUBLIC SAFETY GRANT	75,909	69,093	69,093	69,652	0.81
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	0	0	0	0	0.00
3380-000 VETERAN'S SERVICES ALLOTMENT	20,962	20,000	18,749	20,000	0.00
3390-000 OTHER LOCAL GOVERNMENTS	60,888	66,413	69,622	75,000	12.93
3392-000 HIGH PLAINS HIGHWAY	0	0	0	0	0.00
3420-000 WEED & PEST REMOVAL	2,458	5,000	5,000	5,000	0.00
3430-000 HARVEST PARK FEES	68,780	34,000	57,690	40,000	17.65
3440-000 CHARGES FOR SERVICE & SALE	2,835	3,200	4,200	3,000	-6.25
3510-000 FINES & FORFEITS	168	300	300	300	0.00
3520-000 USEFUL PUBLIC SERVICE FINES	1,760	1,200	1,000	1,000	-16.67
3530-000 TRAFFIC CITATIONS	546	1,000	3,300	3,000	200.00
3600-000 MISCELLANEOUS REVENUE	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	126,164	20,000	175,000	150,000	650.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	13,394	6,000	9,000	8,000	33.33
3630-000 REFUNDS OF EXPENDITURES	20,664	2,400	19,236	3,000	25.00
3640-000 CONTRIBUTIONS & DONATIONS	2,286	0	498	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	20,690	20,640	20,640	20,640	0.00
3692-000 EVENT CENTER RENT	44,935	45,000	56,412	45,000	0.00
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	48,255	53,819	53,819	38,728	-28.04
3696-000 PAVILION RENTALS	11,810	9,500	17,424	12,000	26.32
3710-000 TRANSFER FROM OTHER FUNDS	82,294	80,397	80,397	80,397	0.00
2025 Budget				22	

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Revenues					
3810-000 SHERIFF'S FEES	8,070	5,000	10,000	10,000	100.00
3810-100 CANINE PROGRAM	0	0	0	0	0.00
3810-200 SEATBELT FUND	0	0	0	0	0.00
3820-000 COUNTY CLERK	144,038	130,000	100,000	140,000	7.69
3820-100 CLERK OUT OF CTY FEES	3,280	3,000	3,500	3,000	0.00
3830-000 COUNTY TREASURER	192,276	170,000	187,392	170,000	0.00
3840-000 PUBLIC TRUSTEE	3,179	3,500	0	0	-100.00
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	26,280	0	6,407	0	0.00
3920-000 INSURANCE RECOVERIES	0	0	17,432	0	0.00
3930-000 ALTERNATIVE FINANCING SOURCES	0	0	0	0	0.00
Revenues					
Total Revenues	4,395,188	4,165,922	4,261,394	3,776,921	-9.34

PHILLIPS COUNTY GENERAL FUND 10 EXPENSE

2025 BUDGET

DEPT	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
101	COMMISSIONERS	179,929	173,473	210,641
102	CO. ATTORNEY	21,881	33,740	27,550
104	PLANNING & ZONING	77,267	71,869	81,692
105	ADMINISTRATION	66,051	96,428	82,882
106	OTHER ADMINISTRATIVE	327,065	389,365	349,809
107	CLERK & RECORDER	296,437	313,342	407,519
108	ELECTIONS	64,139	73,981	102,610
109	TREASURER	162,709	195,938	197,629
110	ASSESSOR	221,529	265,794	291,088
111	MAINTENANCE	251,390	256,691	289,289
113	COMPUTER	161,519	101,214	164,000
114	SPECIAL PROJECTS	2,993		25,000
115	PUBLIC TRUSTEE	3,279	4,575	4,575
	TOTAL	1,836,188	1,976,410	2,234,284
201	SHERIFF	308,409	356,323	426,949
202	JAIL	97,098	85,594	94,125
203	CORONER	52,385	46,668	54,664
204	EMERGENCY MANAGEMENT	74,581	76,307	81,210
206	COMMUNICATIONS CENTER	356,280	335,700	362,895
207	USEFUL PUBLIC SERVICE	3,110	3,105	3,105
208	VOCA	37,694	38,786	32,286
209	VALE	18,475	20,446	23,189
210	LOCAL VICTIM'S ASSISTANCE	3,998	5,159	5,060
	TOTAL SAFETY	952,030	968,088	1,083,483
301	DIST ATTORNEY	115,922	126,761	126,761
401	COUNTY FAIR	25,300	31,300	37,300
403	MUSEUM	2,500	2,500	2,500
404	FG RELATED PROJECTS	40,984	38,560	41,650
405	EXTENSION SERVICE	137,225	147,952	157,290
406	EVENT CENTER	142,718	150,275	170,699
501	FAIRGROUNDS	70,375	78,379	86,880
505	PAVILION	50,942	50,787	62,241
	TOTAL	470,044	499,753	558,560
601	SANITARY LANDFILL	284,867	333,755	334,161
602	WEED DISTRICT	103,001	112,326	117,517
	TOTAL	387,868	446,081	451,678
651	HEALTH & REGIONAL	89,010	96,278	98,507
652	VETERANS OFFICE	18,794	16,295	22,250
	TOTAL	107,804	112,573	120,757
900	TRANSFERS TO OTHER FUNDS	44,000	21,000	26,000
	TOTAL GENERAL	3,913,856	4,150,666	4,601,523

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 101 COUNTY COMMISSIONERS					
4110-000 SALARIES AND WAGES	121,766	122,062	122,062	152,311	24.78
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	161	128	128	88	-31.09
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	9,315	9,338	9,338	11,652	24.78
4170-000 EMPLOYEE RETIREMENT	4,871	4,882	4,882	6,092	24.78
4210-000 OFFICE STATIONERY & FORMS	0	0	342	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	63	100	242	300	200.00
4310-000 POSTAGE,BOX RENT, FREIGHT	2	0	0	0	0.00
4320-000 PRINTING OF FORMS	63	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	9,612	8,000	6,142	7,000	-12.50
4332-000 SUBSCRIPTIONS	229	200	111	111	-44.50
4336-000 DUES/CONTRIBUTIONS	18,186	18,000	16,766	22,000	22.22
4342-000 TELEPHONE & CELL PHONES	1,193	1,200	1,187	1,187	-1.08
4359-000 PROFESSIONAL SERVICES	2,700	0	360	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	2,688	0	0.00
4362-000 CONTRACTS	691	850	733	800	-5.88
4368-000 CTY VEHICLE GAS & MAINTENANCE	1,182	1,000	876	1,000	0.00
4370-000 MILEAGE ALLOWANCE	3,662	3,200	1,966	2,200	-31.25
4372-000 MEETINGS & SEMINARS	1,828	3,200	2,200	2,400	-25.00
4374-000 FOOD & LODGING	4,405	4,500	3,450	3,500	-22.22
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total COUNTY COMMISSIONERS	179,929	176,660	173,473	210,641	19.24

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 102 COUNTY ATTORNEY					
4336-000 DUES/CONTRIBUTIONS	600	600	600	600	0.00
4359-000 PROFESSIONAL SERVICES	20,437	22,000	32,000	25,000	13.64
4370-000 MILEAGE ALLOWANCE	358	400	400	400	0.00
4372-000 MEETINGS & SEMINARS	0	100	240	1,150	1050.00
4374-000 FOOD & LODGING	485	500	500	400	-20.00
Total COUNTY ATTORNEY	21,881	23,600	33,740	27,550	16.74

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 104 PLANNING AND ZONING					
4110-000 SALARIES AND WAGES	56,054	57,911	51,828	57,661	-0.43
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	51	41	41	29	-29.10
4150-000 HEALTH INSURANCE	12,317	11,816	11,330	12,503	5.81
4152-000 DENTAL INSURANCE	469	499	413	499	0.00
4154-000 VISION INSURANCE	90	79	74	79	0.00
4156-000 LIFE INSURANCE	11	15	12	15	0.00
4160-000 FICA TAXES	3,923	4,430	3,965	4,411	-0.43
4170-000 EMPLOYEE RETIREMENT	1,939	2,316	2,073	4,535	95.81
4240-000 OFFICE	0	0	0	0	0.00
4242-000 MAPPING SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	300	330	450	100	-69.70
4310-000 POSTAGE, BOX RENT, FREIGHT	32	210	74	100	-52.38
4320-000 PRINTING OF FORMS	32	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	864	1,000	500	300	-70.00
4332-000 SUBSCRIPTIONS	379	380	360	360	-5.26
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	484	730	356	400	-45.21
4359-000 PROFESSIONAL SERVICES	0	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	283	500	378	400	-20.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	15	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	39	0	0	0	0.00
4374-000 FOOD & LODGING	0	250	0	300	20.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total PLANNING AND ZONING	77,266	80,507	71,869	81,692	1.47

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 105 ADMINISTRATION					
4110-000 SALARIES AND WAGES	46,953	61,211	71,811	57,661	-5.80
4140-000 WORKER'S COMPENSATION INSURANC	51	41	41	29	-29.10
4150-000 HEALTH INSURANCE	10,790	11,816	11,816	12,503	5.81
4152-000 DENTAL INSURANCE	435	499	499	499	0.00
4154-000 VISION INSURANCE	79	79	79	79	0.00
4156-000 LIFE INSURANCE	9	15	15	15	0.00
4160-000 FICA TAXES	3,257	4,683	5,494	4,411	-5.81
4170-000 EMPLOYEE RETIREMENT	1,726	2,316	2,872	4,535	95.81
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	287	350	375	100	-71.43
4310-000 POSTAGE,BOX RENT, FREIGHT	32	150	74	100	-33.33
4320-000 PRINTING OF FORMS	32	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	151	0	210	150	0.00
4332-000 SUBSCRIPTIONS	201	60	0	0	-100.00
4336-000 DUES/CONTRIBUTIONS	100	100	100	100	0.00
4342-000 TELEPHONE & CELL PHONES	721	760	686	700	-7.89
4359-000 PROFESSIONAL SERVICES	20	0	33	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	283	7,146	320	0	-100.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	84	100	3	0	-100.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	436	1,000	1,000	1,000	0.00
4374-000 FOOD & LODGING	404	1,000	1,000	1,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total ADMINISTRATION	66,050	91,326	96,428	82,882	-9.25

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 106 OTHER ADMINISTRATIVE EXPENSE					
4151-000 HEALTH INSURANCE REIMBURSEMENT	54,919	79,000	79,000	70,000	-11.39
4260-000 OPERATING SUPPLIES	6,166	6,000	4,500	3,000	-50.00
4310-000 POSTAGE,BOX RENT, FREIGHT	66	0	0	0	0.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	4,819	4,900	5,779	5,600	14.29
4354-000 ACCOUNTING SERVICES	0	0	0	0	0.00
4356-000 AUDITING SERVICES	24,350	24,920	24,920	25,760	3.37
4359-000 PROFESSIONAL SERVICES	65	65	0	0	-100.00
4362-000 CONTRACTS	0	0	0	0	0.00
4396-000 CTY TREAS COLLECTION FEES	73,987	72,000	80,000	72,000	0.00
4410-000 INSURANCE	162,693	195,166	195,166	173,449	-11.13
Total OTHER ADMINISTRATIVE EXPENSE	327,065	382,051	389,365	349,809	-8.44

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 107 COUNTY CLERK					
4110-000 SALARIES AND WAGES	205,796	227,938	227,938	220,103	-3.44
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	158	114	114	80	-29.82
4150-000 HEALTH INSURANCE	15,272	16,627	16,627	17,587	5.77
4152-000 DENTAL INSURANCE	1,844	2,188	2,188	2,032	-7.13
4154-000 VISION INSURANCE	237	390	390	205	-47.44
4156-000 LIFE INSURANCE	48	53	53	53	0.00
4160-000 FICA TAXES	15,113	16,201	16,201	16,838	3.93
4170-000 EMPLOYEE RETIREMENT	8,232	8,471	8,471	8,804	3.93
4210-000 OFFICE STATIONERY & FORMS	772	0	1,317	0	0.00
4230-000 MICROFILM & COPYING SUPPLIES	0	0	9	10	0.00
4240-000 OFFICE	348	0	0	0	0.00
4260-000 OPERATING SUPPLIES	2,409	2,950	2,800	3,000	1.69
4298-000 GRANT FUNDS	31,250	185,272	0	100,000	-46.03
4310-000 POSTAGE, BOX RENT, FREIGHT	3,281	5,500	5,500	5,600	1.82
4320-000 PRINTING OF FORMS	952	500	1,000	500	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	100	0	100	0.00
4332-000 SUBSCRIPTIONS	169	75	175	175	133.33
4336-000 DUES/CONTRIBUTIONS	350	885	877	1,000	12.99
4342-000 TELEPHONE & CELL PHONES	1,808	1,800	1,650	1,800	0.00
4359-000 PROFESSIONAL SERVICES	1,216	500	1,914	2,010	302.00
4360-000 REPAIRS - LABOR & PARTS	0	0	56	0	0.00
4362-000 CONTRACTS	4,888	163,000	24,762	26,272	-83.88
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	472	500	600	500	0.00
4372-000 MEETINGS & SEMINARS	299	100	350	350	250.00
4374-000 FOOD & LODGING	672	700	350	500	-28.57
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	850	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total COUNTY CLERK	296,437	633,864	313,342	407,519	-35.71

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 108 ELECTIONS					
4110-000 SALARIES AND WAGES	4,655	16,164	13,700	4,000	-75.25
4140-000 WORKER'S COMPENSATION INSURANC	18	96	96	32	-66.67
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	785	0	1,831	0	0.00
4240-000 OFFICE	1,200	0	0	0	0.00
4260-000 OPERATING SUPPLIES	1,450	6,000	6,000	2,760	-54.00
4298-000 GRANT FUNDS	26,214	2,000	0	68,112	3305.60
4310-000 POSTAGE,BOX RENT, FREIGHT	3,194	10,000	6,000	1,300	-87.00
4320-000 PRINTING OF FORMS	1,169	15,000	10,000	2,225	-85.17
4330-000 PUBLICATION & LEGAL NOTICES	479	3,000	1,200	300	-90.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	2,208	8,000	9,855	5,725	-28.44
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	21,113	24,000	21,536	15,856	-33.93
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	944	1,812	1,129	1,500	-17.22
4372-000 MEETINGS & SEMINARS	359	500	0	0	-100.00
4374-000 FOOD & LODGING	351	800	800	800	0.00
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	1,834	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	0	0	0	0.00
Total ELECTIONS	64,139	87,372	73,981	102,610	17.44

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 109 COUNTY TREASURER					
4110-000 SALARIES AND WAGES	113,045	119,091	119,091	114,067	-4.22
4140-000 WORKER'S COMPENSATION INSURANC	124	59	59	42	-28.81
4150-000 HEALTH INSURANCE	25,268	31,315	31,315	33,148	5.85
4152-000 DENTAL INSURANCE	629	1,370	1,370	1,370	0.00
4154-000 VISION INSURANCE	105	215	215	215	0.00
4156-000 LIFE INSURANCE	24	29	29	29	0.00
4160-000 FICA TAXES	7,790	9,110	9,110	8,726	-4.22
4170-000 EMPLOYEE RETIREMENT	4,355	8,629	8,629	4,563	-47.12
4210-000 OFFICE STATIONERY & FORMS	32	300	1,050	300	0.00
4240-000 OFFICE	1,115	0	176	250	0.00
4260-000 OPERATING SUPPLIES	547	1,050	750	1,050	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	4,065	500	-583	3,000	500.00
4320-000 PRINTING OF FORMS	796	1,000	0	1,000	0.00
4330-000 PUBLICATION & LEGAL NOTICES	473	250	500	500	100.00
4332-000 SUBSCRIPTIONS	144	150	75	150	0.00
4336-000 DUES/CONTRIBUTIONS	200	500	750	750	50.00
4342-000 TELEPHONE & CELL PHONES	1,162	1,300	960	750	-42.31
4352-000 LEGAL SERVICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	215	1,700	1,501	1,600	-5.88
4360-000 REPAIRS - LABOR & PARTS	0	100	0	250	150.00
4362-000 CONTRACTS	84	18,920	18,920	19,772	4.50
4368-000 CTY VEHICLE GAS & MAINTENANCE	84	250	150	250	0.00
4370-000 MILEAGE ALLOWANCE	436	500	71	500	0.00
4372-000 MEETINGS & SEMINARS	505	500	0	500	0.00
4374-000 FOOD & LODGING	1,510	1,800	1,800	1,500	-16.67
4810-000 CAPITAL OUTLAY <\$2,000	0	500	0	0	-100.00
4820-000 CAPITAL ASSETS =/>\$2000	0	0	0	3,347	0.00
Total COUNTY TREASURER	162,709	199,138	195,938	197,629	-0.76

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 110 COUNTY ASSESSOR					
4110-000 SALARIES AND WAGES	158,156	159,715	159,715	169,821	6.33
4140-000 WORKER'S COMPENSATION INSURANC	1,547	1,326	1,326	845	-36.27
4150-000 HEALTH INSURANCE	28,780	31,315	31,315	41,942	33.94
4152-000 DENTAL INSURANCE	1,277	1,370	1,370	1,549	13.07
4154-000 VISION INSURANCE	215	215	215	270	25.58
4156-000 LIFE INSURANCE	40	40	40	40	0.00
4160-000 FICA TAXES	11,028	12,218	12,218	12,991	6.33
4170-000 EMPLOYEE RETIREMENT	6,326	6,389	6,389	6,793	6.32
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	1,409	0	0	0	0.00
4242-000 MAPPING SUPPLIES	118	1,000	1,000	1,000	0.00
4260-000 OPERATING SUPPLIES	150	1,500	1,500	1,000	-33.33
4310-000 POSTAGE,BOX RENT, FREIGHT	3,635	2,500	2,500	2,500	0.00
4320-000 PRINTING OF FORMS	1,420	500	1,200	1,200	140.00
4324-000 OTHER PRINTING & DUPLICAT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	75	75	50	-33.33
4332-000 SUBSCRIPTIONS	1,135	1,200	1,200	1,200	0.00
4336-000 DUES/CONTRIBUTIONS	604	850	850	850	0.00
4342-000 TELEPHONE & CELL PHONES	1,184	1,425	1,425	1,350	-5.26
4359-000 PROFESSIONAL SERVICES	632	250	1,560	250	0.00
4360-000 REPAIRS - LABOR & PARTS	79	50	50	50	0.00
4362-000 CONTRACTS	84	36,896	36,896	38,690	4.86
4368-000 CTY VEHICLE GAS & MAINTENANCE	132	350	350	200	-42.86
4370-000 MILEAGE ALLOWANCE	753	800	800	900	12.50
4372-000 MEETINGS & SEMINARS	1,079	1,300	1,300	1,750	34.62
4374-000 FOOD & LODGING	1,745	2,000	2,000	2,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	500	500	500	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	3,347	0.00
Total COUNTY ASSESSOR	221,529	263,784	265,794	291,088	10.35

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 111 COUNTY MAINTENANCE					
4110-000 SALARIES AND WAGES	134,153	128,579	128,579	137,594	7.01
4140-000 WORKER'S COMPENSATION INSURANC	5,592	4,820	4,820	3,737	-22.47
4150-000 HEALTH INSURANCE	21,682	19,998	27,000	32,964	64.84
4152-000 DENTAL INSURANCE	1,021	911	1,100	1,346	47.75
4154-000 VISION INSURANCE	172	143	190	212	48.25
4156-000 LIFE INSURANCE	26	28	28	31	10.71
4160-000 FICA TAXES	9,570	9,836	9,836	10,526	7.02
4170-000 EMPLOYEE RETIREMENT	4,601	5,143	5,143	5,504	7.02
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	3,232	4,000	2,100	4,000	0.00
4260-000 OPERATING SUPPLIES	5,749	8,000	7,620	9,700	21.25
4262-000 CONSUMABLE TOOLS	82	0	0	0	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	86	700	890	1,200	71.43
4274-000 CHEMICALS	21	300	150	300	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	504	1,500	84	1,500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	2	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	100	360	150	50.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4340-000 UTILITIES	45,959	49,000	40,968	49,000	0.00
4342-000 TELEPHONE & CELL PHONES	2,311	2,100	2,148	2,400	14.29
4359-000 PROFESSIONAL SERVICES	1,901	2,200	1,440	2,200	0.00
4360-000 REPAIRS - LABOR & PARTS	1,081	2,000	2,000	2,500	25.00
4362-000 CONTRACTS	3,241	3,100	2,928	3,200	3.23
4365-000 BLDG MAINT/REP(VENDOR)	4,504	4,000	5,527	4,200	5.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	4,600	5,500	4,000	5,500	0.00
4369-000 VEHICLE USE - SS & EXT	798	1,000	660	1,000	0.00
4370-000 MILEAGE ALLOWANCE	97	25	12	25	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	404	500	108	500	0.00
4430-000 RENTAL	0	2,000	500	1,500	-25.00
4810-000 CAPITAL OUTLAY <\$2,000	0	2,000	2,000	2,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	6,500	6,500	6,500	0.00
Total COUNTY MAINTENANCE	251,390	263,983	256,691	289,289	9.59

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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					
Expenditures					
Dept: 404 FAIRGROUNDS RELATED PROJECTS					
4666-000 EXHIBIT BLDG - SCOUTS	3,217	3,500	3,468	3,500	0.00
4668-000 RACE TRACK FACILITY	6,662	8,500	2,476	5,000	-41.18
4672-000 HARVEST PARK	14,492	12,000	15,996	16,000	33.33
4676-000 HOMESTEADERS PARK	9,867	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	745	700	600	1,000	42.86
4692-000 AMHERST COMMUNITY PARK	402	550	420	550	0.00
Total FAIRGROUNDS RELATED PROJECTS	40,984	40,850	38,560	41,650	1.96

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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					
Expenditures					
Dept: 406 EVENT CENTER					
4110-000 SALARIES AND WAGES	73,216	73,614	73,614	80,558	9.43
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	12,658	17,982	17,982	22,083	22.81
4152-000 DENTAL INSURANCE	739	882	882	911	3.29
4154-000 VISION INSURANCE	125	139	139	143	2.88
4156-000 LIFE INSURANCE	17	22	22	19	-13.64
4160-000 FICA TAXES	5,209	5,631	5,631	6,163	9.45
4170-000 EMPLOYEE RETIREMENT	2,586	2,945	2,945	3,222	9.41
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	5,040	4,500	5,376	6,000	33.33
4260-000 OPERATING SUPPLIES	1,874	1,700	1,740	2,000	17.65
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	232	1,000	768	1,100	10.00
4314-000 INTERNET/TECHNOLOGY	3,981	3,800	3,180	4,000	5.26
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4340-000 UTILITIES	32,794	34,000	28,680	35,000	2.94
4342-000 TELEPHONE & CELL PHONES	1,503	1,500	1,176	1,500	0.00
4359-000 PROFESSIONAL SERVICES	2,068	1,000	1,588	1,000	0.00
4360-000 REPAIRS - LABOR & PARTS	175	5,000	5,327	5,000	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	500	2,000	1,225	2,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total EVENT CENTER	142,718	155,715	150,275	170,699	9.62

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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: 501 FAIRGROUNDS					
4110-000 SALARIES AND WAGES	37,500	34,680	34,680	38,122	9.93
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	8,834	10,766	10,766	13,413	24.59
4152-000 DENTAL INSURANCE	477	517	517	556	7.54
4154-000 VISION INSURANCE	80	81	81	87	7.41
4156-000 LIFE INSURANCE	8	11	11	11	0.00
4160-000 FICA TAXES	2,589	2,653	2,653	2,916	9.91
4170-000 EMPLOYEE RETIREMENT	1,356	1,387	1,387	1,525	9.95
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	12,270	10,000	12,816	15,000	50.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4274-000 CHEMICALS	615	500	500	500	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	500	350	500	0.00
4292-000 MAINT SUPPLY EQUIPMENT	0	500	350	350	-30.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4340-000 UTILITIES	2,606	2,500	2,700	2,700	8.00
4359-000 PROFESSIONAL SERVICES	0	1,200	600	1,200	0.00
4360-000 REPAIRS - LABOR & PARTS	3,974	8,000	9,468	8,000	0.00
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	0	0	0	0	0.00
4430-000 RENTAL	65	500	0	500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,500	1,500	1,500	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total FAIRGROUNDS	70,375	75,295	78,379	86,880	15.39

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 505 FAIRGROUNDS PAVILION					
4110-000 SALARIES AND WAGES	21,775	19,878	19,878	21,723	9.28
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	4,983	5,586	5,586	7,161	28.20
4152-000 DENTAL INSURANCE	243	274	274	274	0.00
4154-000 VISION INSURANCE	45	46	46	46	0.00
4156-000 LIFE INSURANCE	6	6	6	6	0.00
4160-000 FICA TAXES	1,520	1,521	1,521	1,662	9.27
4170-000 EMPLOYEE RETIREMENT	718	795	795	869	9.31
4250-000 JANITORIAL SUPPLIES	328	1,200	1,000	1,200	0.00
4260-000 OPERATING SUPPLIES	1,035	4,000	1,225	4,000	0.00
4274-000 CHEMICALS	0	200	0	200	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	99	800	456	800	0.00
4340-000 UTILITIES	16,196	17,000	16,356	19,000	11.76
4342-000 TELEPHONE & CELL PHONES	1,709	1,500	1,428	1,600	6.67
4359-000 PROFESSIONAL SERVICES	222	710	516	700	-1.41
4360-000 REPAIRS - LABOR & PARTS	2,062	4,000	1,700	3,000	-25.00
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	50,942	57,516	50,787	62,241	8.22

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Phillips County

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 113 COMPUTER					
4260-000 OPERATING SUPPLIES	370	500	2,700	1,500	200.00
4314-000 INTERNET/TECHNOLOGY	3,102	3,100	2,100	2,500	-19.35
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	25	2,000	5,345	20,000	900.00
4360-000 REPAIRS - LABOR & PARTS	203	0	0	0	0.00
4362-000 CONTRACTS	155,774	88,000	79,673	120,000	36.36
4810-000 CAPITAL OUTLAY <\$2,000	2,045	24,000	0	10,000	-58.33
4820-000 CAPITAL ASSETS =/>\$2000	0	8,000	11,396	10,000	25.00
Total COMPUTER	161,519	125,600	101,214	164,000	30.57

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Phillips County

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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	2,993	25,000	0	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	2,993	25,000	0	25,000	0.00

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Phillips County

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 115 PUBLIC TRUSTEE					
4110-000 SALARIES AND WAGES	2,953	4,250	4,250	4,250	0.00
4160-000 FICA TAXES	226	325	325	325	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	100	100	0	0	-100.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
Total PUBLIC TRUSTEE	3,279	4,675	4,575	4,575	-2.14

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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					
Expenditures					
Dept: 201 SHERIFF					
4110-000 SALARIES AND WAGES	189,489	236,589	236,589	289,655	22.43
4140-000 WORKER'S COMPENSATION INSURANC	3,571	2,746	2,746	1,820	-33.72
4150-000 HEALTH INSURANCE	24,588	32,326	32,326	44,579	37.90
4152-000 DENTAL INSURANCE	1,032	1,407	1,407	1,789	27.15
4154-000 VISION INSURANCE	208	255	255	327	28.24
4156-000 LIFE INSURANCE	32	42	42	44	4.76
4160-000 FICA TAXES	13,825	18,099	18,099	22,159	22.43
4170-000 EMPLOYEE RETIREMENT	3,664	9,464	9,464	10,026	5.94
4210-000 OFFICE STATIONERY & FORMS	198	220	0	0	-100.00
4220-000 SMALL ITEMS OF EQUIP	734	1,000	0	0	-100.00
4240-000 OFFICE	1,964	0	0	0	0.00
4260-000 OPERATING SUPPLIES	2,278	2,350	4,000	2,350	0.00
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	236	250	120	250	0.00
4314-000 INTERNET/TECHNOLOGY	3,101	1,000	500	1,000	0.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	64	200	0	0	-100.00
4332-000 SUBSCRIPTIONS	180	100	0	0	-100.00
4336-000 DUES/CONTRIBUTIONS	2,975	3,000	3,165	3,000	0.00
4340-000 UTILITIES	5,119	5,000	5,000	5,000	0.00
4342-000 TELEPHONE & CELL PHONES	7,152	6,000	6,000	6,000	0.00
4357-000 K-9 EXPENSES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	8,909	2,500	2,500	2,500	0.00
4360-000 REPAIRS - LABOR & PARTS	599	500	500	500	0.00
4362-000 CONTRACTS	20,610	16,000	16,000	16,000	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	11,348	13,950	13,950	13,950	0.00
4370-000 MILEAGE ALLOWANCE	2,588	1,700	1,700	1,700	0.00
4371-000 TRAINING	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	2,700	3,000	360	3,000	0.00
4374-000 FOOD & LODGING	1,245	1,300	1,600	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	308,409	358,998	356,323	426,949	18.93

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Phillips County

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 202 JAIL					
4110-000 SALARIES AND WAGES	1,610	10,000	0	10,000	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	1,424	1,094	1,094	725	-33.73
4160-000 FICA TAXES	123	765	0	0	-100.00
4170-000 EMPLOYEE RETIREMENT	0	400	0	0	-100.00
4220-000 SMALL ITEMS OF EQUIP	5,961	1,500	1,500	1,500	0.00
4240-000 OFFICE	744	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	1,832	1,800	14,500	1,800	0.00
4292-000 MAINT SUPPLY EQUIPMENT	0	200	0	0	-100.00
4310-000 POSTAGE,BOX RENT, FREIGHT	11	50	0	0	-100.00
4314-000 INTERNET/TECHNOLOGY	3,560	4,300	1,500	4,300	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	319	500	300	500	0.00
4350-000 MEDICAL & DENTAL SERVICE	0	5,000	0	0	-100.00
4352-000 LEGAL SERVICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	57,691	70,000	60,000	70,000	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	3,232	3,500	3,500	3,500	0.00
4371-000 TRAINING	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	0	400	1,500	400	0.00
4375-000 INMATE MEALS	1,678	1,400	1,700	1,400	0.00
4410-000 INSURANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	2,843	0	0	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	16,070	0	0	0	0.00
Total JAIL	97,097	100,909	85,594	94,125	-6.72

FINAL BUDGET
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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					
Expenditures					
Dept: 203 CORONER					
4110-000 SALARIES AND WAGES	18,988	15,935	15,935	15,935	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	93	32	32	23	-28.13
4150-000 HEALTH INSURANCE	15,727	17,112	17,112	18,115	5.86
4152-000 DENTAL INSURANCE	711	763	763	763	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	9	13	13	13	0.00
4160-000 FICA TAXES	947	1,219	1,219	1,219	0.00
4170-000 EMPLOYEE RETIREMENT	710	597	597	597	0.00
4260-000 OPERATING SUPPLIES	2	0	20	20	0.00
4336-000 DUES/CONTRIBUTIONS	429	429	429	429	0.00
4359-000 PROFESSIONAL SERVICES	13,436	15,000	8,000	15,000	0.00
4370-000 MILEAGE ALLOWANCE	0	200	200	200	0.00
4372-000 MEETINGS & SEMINARS	1,334	950	1,848	1,850	94.74
4374-000 FOOD & LODGING	0	500	500	500	0.00
Total CORONER	52,385	52,750	46,668	54,664	3.63

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Phillips County

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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	53	0	0	0	0.00
4240-000 OFFICE	559	0	0	0	0.00
4260-000 OPERATING SUPPLIES	1,787	1,600	600	1,400	-12.50
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	436	200	2,984	200	0.00
4336-000 DUES/CONTRIBUTIONS	1,995	2,145	2,100	2,145	0.00
4342-000 TELEPHONE & CELL PHONES	1,523	1,430	1,430	1,430	0.00
4359-000 PROFESSIONAL SERVICES	50	300	50	2,455	718.33
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	58,656	58,664	58,664	60,420	2.99
4368-000 CTY VEHICLE GAS & MAINTENANCE	63	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	648	2,800	1,000	1,000	-64.29
4372-000 MEETINGS & SEMINARS	127	1,000	400	600	-40.00
4374-000 FOOD & LODGING	211	2,000	700	1,400	-30.00
4410-000 INSURANCE	2,472	2,500	2,369	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	74,581	80,299	76,307	81,210	1.13

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Phillips County

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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 206 COMMUNICATION CENTER					
4110-000 SALARIES AND WAGES	258,636	239,383	239,383	248,759	3.92
4140-000 WORKER'S COMPENSATION INSURANC	205	164	164	114	-30.49
4150-000 HEALTH INSURANCE	52,421	56,255	56,255	68,850	22.39
4152-000 DENTAL INSURANCE	2,091	2,412	2,412	2,412	0.00
4154-000 VISION INSURANCE	335	325	325	445	36.92
4156-000 LIFE INSURANCE	66	53	53	66	24.53
4160-000 FICA TAXES	18,386	18,313	18,313	19,030	3.92
4170-000 EMPLOYEE RETIREMENT	10,763	9,575	9,575	9,950	3.92
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	1,762	1,200	500	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	628	150	0	150	0.00
4332-000 SUBSCRIPTIONS	1,149	1,150	1,150	1,239	7.74
4336-000 DUES/CONTRIBUTIONS	0	100	100	100	0.00
4342-000 TELEPHONE & CELL PHONES	3,517	3,800	2,764	3,800	0.00
4359-000 PROFESSIONAL SERVICES	69	50	26	50	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	4,680	4,680	4,680	3,480	-25.64
4368-000 CTY VEHICLE GAS & MAINTENANCE	7	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	93	150	0	150	0.00
4372-000 MEETINGS & SEMINARS	70	0	0	0	0.00
4374-000 FOOD & LODGING	12	300	0	300	0.00
4810-000 CAPITAL OUTLAY <\$2,000	1,390	800	0	800	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	2,000	0	2,000	0.00
Total COMMUNICATION CENTER	356,280	340,860	335,700	362,895	6.46

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	176	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	50	0	0	-100.00
4372-000 MEETINGS & SEMINARS	50	50	50	50	0.00
4374-000 FOOD & LODGING	245	250	250	250	0.00
4410-000 INSURANCE	93	150	75	75	-50.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total USEFUL PUBLIC SERVICE	3,110	3,230	3,105	3,105	-3.87

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 208 VOCA					
4110-000 SALARIES AND WAGES	30,070	30,670	30,670	24,346	-20.62
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	4,017	4,157	4,157	4,396	5.75
4152-000 DENTAL INSURANCE	170	381	381	174	-54.33
4154-000 VISION INSURANCE	29	27	27	27	0.00
4156-000 LIFE INSURANCE	7	7	7	7	0.00
4160-000 FICA TAXES	2,227	2,346	2,346	1,862	-20.63
4170-000 EMPLOYEE RETIREMENT	874	898	898	974	8.46
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	300	300	300	500	66.67
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	0	0	0	0	0.00
4374-000 FOOD & LODGING	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total VOCA	37,694	38,786	38,786	32,286	-16.76

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 209 VALE					
4110-000 SALARIES AND WAGES	14,423	14,807	14,807	18,378	24.12
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	2,316	2,660	2,660	1,759	-33.87
4152-000 DENTAL INSURANCE	98	244	244	70	-71.31
4154-000 VISION INSURANCE	17	18	18	11	-38.89
4156-000 LIFE INSURANCE	4	4	4	3	-25.00
4160-000 FICA TAXES	1,056	1,133	1,133	1,406	24.10
4170-000 EMPLOYEE RETIREMENT	560	592	592	735	24.16
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	988	827	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	18,475	19,458	20,446	23,189	19.17

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	90	76	76	50	-34.21
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	254	0	0	0	0.00
4260-000 OPERATING SUPPLIES	160	300	300	300	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	168	150	60	60	-60.00
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	949	900	900	900	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	400	400	400	300	-25.00
4370-000 MILEAGE ALLOWANCE	488	500	500	500	0.00
4372-000 MEETINGS & SEMINARS	103	1,600	1,600	1,600	0.00
4374-000 FOOD & LODGING	1,235	1,000	1,173	1,200	20.00
Total LOCAL VICTIM'S ASSISTANCE	3,998	5,076	5,159	5,060	-0.32

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 601 SANITARY LANDFILL					
4110-000 SALARIES AND WAGES	134,654	141,198	141,198	148,804	5.39
4140-000 WORKER'S COMPENSATION INSURANC	6,297	5,802	5,802	3,549	-38.83
4150-000 HEALTH INSURANCE	21,188	33,739	33,739	26,381	-21.81
4152-000 DENTAL INSURANCE	913	1,458	1,458	1,043	-28.46
4154-000 VISION INSURANCE	150	229	229	109	-52.40
4156-000 LIFE INSURANCE	32	40	40	40	0.00
4160-000 FICA TAXES	9,796	10,802	10,802	11,383	5.38
4170-000 EMPLOYEE RETIREMENT	6,023	4,500	4,500	5,952	32.27
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	201	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	10,489	9,000	9,000	10,000	11.11
4261-000 BALER & PIT SUPPLIES	9,908	20,000	15,000	20,000	0.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4263-000 MONITORING WELL SUPPLIES	461	9,000	10,661	500	-94.44
4264-000 GAS, FUEL & OIL	8,715	10,000	10,000	10,000	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	4,858	10,000	5,000	10,000	0.00
4268-000 TIRES & TUBES	2,040	1,500	750	1,000	-33.33
4274-000 CHEMICALS	111	250	250	250	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	93	3,000	0	3,000	0.00
4293-000 RECYCLING EXPENSE	3,033	4,000	1,500	2,000	-50.00
4294-000 ROLL-OFF EXPENSES	9,477	7,000	7,000	7,000	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	604	700	750	750	7.14
4314-000 INTERNET/TECHNOLOGY	1,412	1,500	1,500	1,500	0.00
4320-000 PRINTING OF FORMS	435	500	41	0	-100.00
4330-000 PUBLICATION & LEGAL NOTICES	1,033	500	500	500	0.00
4336-000 DUES/CONTRIBUTIONS	771	1,100	1,100	1,100	0.00
4340-000 UTILITIES	20,528	25,000	25,000	25,000	0.00
4342-000 TELEPHONE & CELL PHONES	1,733	2,300	1,125	1,500	-34.78
4358-000 LEGAL & ENGINEERING	0	500	500	500	0.00
4359-000 PROFESSIONAL SERVICES	4,532	3,200	5,500	7,500	134.38
4360-000 REPAIRS - LABOR & PARTS	11,572	18,000	23,000	18,000	0.00
4361-000 REPAIRS FOR BALER & ACCESSORIE	407	4,000	5,000	5,000	25.00
4365-000 BLDG MAINT/REP(VENDOR)	2,926	3,000	4,100	3,000	0.00
4366-000 MISC PURCHASED SERVICE - DOT	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	4,468	3,500	5,000	3,500	0.00
4370-000 MILEAGE ALLOWANCE	38	100	100	100	0.00
4372-000 MEETINGS & SEMINARS	0	900	0	900	0.00
4374-000 FOOD & LODGING	95	300	300	300	0.00
4450-000 STATE FEES	1,945	4,000	3,000	4,000	0.00
4725-000 SPEC PROJ CULTURE/REC	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	576	0	310	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	3,355	0	0	0	0.00
Total SANITARY LANDFILL	284,867	340,618	333,755	334,161	-1.90

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 602 WEED AND PEST CONTROL					
4110-000 SALARIES AND WAGES	52,297	53,497	53,497	56,885	6.33
4140-000 WORKER'S COMPENSATION INSURANC	1,309	1,055	1,055	676	-35.92
4150-000 HEALTH INSURANCE	13,053	14,203	14,203	15,034	5.85
4152-000 DENTAL INSURANCE	566	607	607	607	0.00
4154-000 VISION INSURANCE	95	95	95	95	0.00
4156-000 LIFE INSURANCE	13	13	13	13	0.00
4160-000 FICA TAXES	3,576	4,093	4,093	4,352	6.33
4170-000 EMPLOYEE RETIREMENT	2,092	2,140	2,140	2,275	6.31
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	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	0	50	50	50	0.00
4260-000 OPERATING SUPPLIES	1,347	2,200	2,000	2,000	-9.09
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	3,019	4,300	2,000	3,500	-18.60
4274-000 CHEMICALS	14,766	21,700	20,500	19,500	-10.14
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	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	130	125	130	0.00
4314-000 INTERNET/TECHNOLOGY	864	1,100	1,100	1,100	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	200	0	200	0.00
4332-000 SUBSCRIPTIONS	120	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	180	700	648	700	0.00
4342-000 TELEPHONE & CELL PHONES	1,080	1,100	1,100	1,100	0.00
4359-000 PROFESSIONAL SERVICES	307	900	900	900	0.00
4360-000 REPAIRS - LABOR & PARTS	3,698	1,200	1,500	1,200	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	2,264	4,000	4,000	3,500	-12.50
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	359	1,000	1,000	1,000	0.00
4374-000 FOOD & LODGING	90	700	700	700	0.00
4810-000 CAPITAL OUTLAY <\$2,000	1,835	1,000	0	1,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total WEED AND PEST CONTROL	103,001	116,983	112,326	117,517	0.46

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 301 DISTRICT ATTORNEY					
4610-000 INTERGOVERNMENT SUPPORT	115,922	126,761	126,761	126,761	0.00
Total DISTRICT ATTORNEY	115,922	126,761	126,761	126,761	0.00

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 401 COUNTY FAIR					
4610-000 INTERGOVERNMENT SUPPORT	25,300	33,300	31,300	37,300	12.01
Total COUNTY FAIR	25,300	33,300	31,300	37,300	12.01

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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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

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	44,374	46,574	46,574	52,623	12.99
4140-000 WORKER'S COMPENSATION INSURANC	34	27	27	19	-29.63
4150-000 HEALTH INSURANCE	7,987	7,829	7,829	8,309	6.13
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	58	51	51	51	0.00
4156-000 LIFE INSURANCE	12	12	12	12	0.00
4160-000 FICA TAXES	3,221	3,563	3,563	3,796	6.54
4170-000 EMPLOYEE RETIREMENT	1,775	1,803	1,803	1,925	6.77
4240-000 OFFICE	1,541	4,775	4,175	4,175	-12.57
4260-000 OPERATING SUPPLIES	100	350	200	850	142.86
4310-000 POSTAGE,BOX RENT, FREIGHT	633	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	401	600	600	600	0.00
4342-000 TELEPHONE & CELL PHONES	2,802	3,000	2,800	3,000	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	71	0	0.00
4370-000 MILEAGE ALLOWANCE	5,729	5,600	5,600	5,600	0.00
4372-000 MEETINGS & SEMINARS	111	350	0	350	0.00
4374-000 FOOD & LODGING	0	0	0	0	0.00
4610-000 INTERGOVERNMENT SUPPORT	66,547	71,547	71,547	72,880	1.86
4810-000 CAPITAL OUTLAY <\$2,000	1,900	2,500	2,500	2,500	0.00
Total EXTENSION	137,225	149,181	147,952	157,290	5.44

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	6,232	16,915	16,915	18,144	7.27
4630-000 AMBULANCE SERVICE	0	0	0	0	0.00
4632-000 ECONOMIC DEVELOPMENT	21,000	30,500	30,500	30,500	0.00
4634-000 E. CO SERVICES HANDICAPPED	10,070	4,446	4,446	5,446	22.49
4638-000 NECTA	7,291	0	0	0	0.00
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	89,010	96,278	96,278	98,507	2.32

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 010 - GENERAL FUND					
Expenditures					
Dept: 652 VETERAN'S OFFICE					
4110-000 SALARIES AND WAGES	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	34	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
4240-000 OFFICE	138	150	0	150	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	100	0	0	-100.00
4330-000 PUBLICATION & LEGAL NOTICES	16	500	500	500	0.00
4336-000 DUES/CONTRIBUTIONS	39	100	0	100	0.00
4342-000 TELEPHONE & CELL PHONES	313	450	165	450	0.00
4362-000 CONTRACTS	17,050	17,050	15,630	17,050	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	186	1,000	0	1,000	0.00
4372-000 MEETINGS & SEMINARS	0	500	0	500	0.00
4374-000 FOOD & LODGING	1,017	2,500	0	2,500	0.00
Total VETERAN'S OFFICE	18,794	22,350	16,295	22,250	-0.45

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	12,000	21,000	21,000	26,000	23.81
Total TRANSFERS	12,000	21,000	21,000	26,000	23.81
Fund: 010 - GENERAL FUND					
Expenditures					
Total Expenditures	3,881,852	4,596,273	4,150,666	4,601,523	0.11
Total GENERAL FUND	513,336	-430,351	110,728	-824,602	0.00

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 SUMMARY

2025 BUDGET

DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
REVENUE	2,089,861	2,125,624	2,702,013
EXPENDITURES	2,244,556	2,455,034	2,524,940
OTHER SOURCES			
EXCESS REV/EXPEND	(154,695)	(329,410)	177,073
FUND BAL 1/1	1,195,518	1,040,823	711,413
FUND BAL 12/31	1,040,823	711,413	888,486

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 REVENUE

2025 BUDGET

GL No	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
3100	TAXES			
3110	PROPERTY TAXES CY	356,538	362,534	365,757
3115	PROPERTY TAXES PY	488	18	
3116	ABATEMENTS	(1,069)		
3117	SENIOR EXEMPTION	4,746	4,523	4,500
3118	PERSONAL PROPERTY EXEMPTION	159	542	500
3120	SPEC OWNERSHIP TAX (BCD)	27,023	20,000	25,000
3160	SPEC OWNERSHIP TAX (A)	16,135	20,000	20,000
3170	SALES TAX	220,777	268,000	630,000
3190	INT DELINQUENT TAX	52	2	
3191	ABATEMENT INTEREST	(21)		
3195	INT ON CURRENT TAXES	625	600	
	TOTAL TAX	625,453	676,219	1,045,757
3200	LICENSE & PERMITS			
3250	PERMIT FEES	3,815	28	
3300	INTERGOVERNMENTAL			
3340	STATE GRANTS			118,664
3370	STATE SHARED REVENUE	25,602		
3371	ADD'L MOTOR VEHICLE 1.50	3,528	3,000	5,000
3372	ADD'L MOTOR VEHICLE 2.50	7,942	6,500	7,000
3373	HWY USER TAX FUND	1,411,326	1,380,579	1,510,592
	TOTAL INTERGOVERNMENT	1,448,398	1,390,079	1,641,256
3400	CHARGES FOR SERVICE			
3440	CHARGES FOR SERVICE	5,475	7,275	
3450	SALE OF SUPPLIES	1,664		
	TOTAL CHARGES	7,139	7,275	
3600	MISCELLANEOUS REV			
3620	MISC INCOM E	160	14,000	
3630	REFUNDS ON EXPEND	3,832	2,000	
	TOTAL MISC REV	3,992	16,000	
3910	SALE OF ASSETS/EQUIP >2000	98,213	32,046	15,000
3920	INSURANCE RECOVERIES	1,064	3,977	
3930	ALTERNATIVE FINANCING			
	TOTAL REVENUE	2,089,861	2,125,624	2,702,013

FINAL BUDGET
2025 APPROVED BUDGET

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	356,538	373,056	362,534	365,757	-1.96
3112-000 LATE FILING PENALTIES	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	488	0	18	0	0.00
3116-000 ABATEMENTS	-1,069	0	0	0	0.00
3117-000 SENIOR EXEMPTION	4,746	4,800	4,523	4,500	-6.25
3118-000 PERSONAL PROPERTY EXEMPTION	159	928	542	500	-46.12
3120-000 SPEC OWNERSHIP TAX (BC&D)	27,023	28,000	20,000	25,000	-10.71
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	16,135	11,000	20,000	20,000	81.82
3170-000 SALES TAX COLLECTED BY STATE	220,777	268,000	268,000	630,000	135.07
3190-000 INTEREST ON DELINQUENT TAX	52	0	2	0	0.00
3191-000 ABATEMENT INTEREST	-21	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	625	0	600	0	0.00
3250-000 PERMIT FEES	3,815	0	28	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	118,664	0.00
3370-000 STATE SHARED REVENUE	25,602	20,000	0	0	-100.00
3371-000 1.50 ADD M. V. TAX	3,528	5,000	3,000	5,000	0.00
3372-000 2.50 ADD M.V. TAX	7,942	7,200	6,500	7,000	-2.78
3373-000 HIGHWAY USER TAX	1,411,326	1,380,579	1,380,579	1,510,592	9.42
3390-000 OTHER LOCAL GOVERNMENTS	0	0	0	0	0.00
3440-000 CHARGES FOR SERVICE & SALE	5,475	0	7,275	0	0.00
3450-000 SALE OF SUPPLIES	1,664	0	0	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	160	0	14,000	0	0.00
3630-000 REFUNDS OF EXPENDITURES	3,832	0	2,000	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	98,213	120,000	32,046	15,000	-87.50
3920-000 INSURANCE RECOVERIES	1,064	0	3,977	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
Revenues					
Total Revenues	2,188,075	2,218,563	2,125,624	2,702,013	21.79

**PHILLIPS COUNTY ROAD & BRIDGE FUND 020 EXPENSE
2025 BUDGET**

DEPT	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
4110	SALARY AND WAGES	714,480	785,170	767,538
4116	CDL ADMINISTRATOR SALARY	5,480	17,000	17,000
4140	WORKER'S COMPENSATION INS	24,049	20,522	15,424
4150	HEALTH INSURANCE	168,260	177,235	167,650
4151	HEALTH INSURANCE REIMBURSEMENT	37,914	40,000	40,000
4152	DENTAL INSURANCE	6,646	7,468	6,886
4154	VISION INSURANCE	931	1,001	1,319
4156	LIFE INSURANCE	163	195	195
4160	FICA	49,500	60,066	58,717
4170	EMPLOYEE RETIREMENT	23,233	31,407	30,702
4240	OFFICE	17		
4250	JANITORIAL SUPPLIES		250	250
4260	OTHER OPERATING SUPPLIES/COSTS	37,658	20,000	20,000
4262	CONSUMABLE TOOLS	144	315	
4264	GAS, FUEL AND OIL	290,165	250,000	275,000
4266	PTS FOR EQUIPMENT REPAIR	76,141	70,000	70,000
4268	TIRES AND TUBES	25,311	36,000	36,000
4270	TRAFFIC SIGNS		8,000	10,000
4272	GRASS	1,480		5,000
4274	CHEMICALS	21,251	10,000	20,000
4284	METAL PRODUCTS	9,244	30,000	60,000
4286	STONE GRAVEL AND SAND	29,573	35,000	35,000
4288	ASPHALT AND CHIP SEAL		55,000	70,000
4290	BUILDING MAINTENANCE SUPPLIES		1,000	1,000
4310	POSTAGE, BOX RENT, FREIGHT	4	100	100
4314	INTERNET	11,506	10,000	12,000
4330	PUBLICATION AND LEGAL NOTICES	1,820	2,114	2,000
4336	DUES / CONTRIBUTIONS	495	850	850
4340	UTILITIES	31,712	35,000	40,000
4342	TELEPHONES AND CELL PHONES	4,518	5,500	5,500
4358	LEGAL AND ENGINEERING		5,000	5,000
4359	PROFESSIONAL SERVICES	17,953	5,000	10,000
4360	RAPAIRS - LABOR AND PARTS	157,866	150,000	175,000
4362	CONTRACTS	16,376	60,000	10,000
4364	RADIO REPAIRS	1,119	2,000	2,000
4365	BLDG MAINT/REPAIRS	3,505	7,000	30,000
4366	MISC PURCHASED SERVICE-DOT	3,288	8,000	15,000
4367	WASHING EQUIPMENT	120	200	250
4370	MILEAGE ALLOWANCE	178	500	500
4372	MEETINGS AND SEMINARS	526	2,000	2,000
4374	FOOD AND LODGING	1,997	2,000	2,000
4390	APPORTIONMENT TO CITIES	52,357	53,100	53,755
4396	CTY TREAS COLLECTION FEES	12,606	12,500	12,500
4410	INSURANCE	80,892	96,391	88,804
4430	RENTAL	6,084	12,150	15,000
4810	CAPITAL OUTLAY	4,608	10,000	15,000
4820	CAPITAL ASSETS	313,386	320,000	320,000
4830	LEASE PURCHASE			
4831	LEASE PURCHASE INTEREST			
	TOTAL	2,244,556	2,455,034	2,524,940

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 020 - ROAD & BRIDGE					
Expenditures					
Dept: 001 ROAD AND BRIDGE					
4110-000 SALARIES AND WAGES	714,480	764,090	785,170	767,538	0.45
4116-000 WAGES FOR CDL ADMINISTRATOR	5,480	5,000	17,000	17,000	240.00
4140-000 WORKER'S COMPENSATION INSURANC	24,049	20,522	20,522	15,424	-24.84
4150-000 HEALTH INSURANCE	168,260	177,235	177,235	167,650	-5.41
4151-000 HEALTH INSURANCE REIMBURSEMENT	37,914	40,000	40,000	40,000	0.00
4152-000 DENTAL INSURANCE	6,646	7,468	7,468	6,886	-7.79
4154-000 VISION INSURANCE	931	1,001	1,001	1,319	31.77
4156-000 LIFE INSURANCE	163	195	195	195	0.00
4160-000 FICA TAXES	49,500	58,453	60,066	58,717	0.45
4170-000 EMPLOYEE RETIREMENT	23,233	30,564	31,407	30,702	0.45
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4240-000 OFFICE	17	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	0	250	250	250	0.00
4260-000 OPERATING SUPPLIES	37,658	15,500	20,000	20,000	29.03
4262-000 CONSUMABLE TOOLS	144	2,000	315	0	-100.00
4264-000 GAS, FUEL & OIL	290,165	250,000	250,000	275,000	10.00
4266-000 PTS FOR EQUIPMENT REPAIR	76,141	70,000	70,000	70,000	0.00
4268-000 TIRES & TUBES	25,311	36,000	36,000	36,000	0.00
4270-000 TRAFFIC SIGNS	0	8,000	8,000	10,000	25.00
4272-000 GRASS	1,480	0	0	5,000	0.00
4274-000 CHEMICALS	21,251	10,000	10,000	20,000	100.00
4280-000 CONCRETE PRODUCTS	0	0	0	0	0.00
4284-000 METAL PRODUCTS	9,244	30,000	30,000	60,000	100.00
4286-000 STONE GRAVEL & SAND	29,573	35,000	35,000	35,000	0.00
4287-000 GRAVEL SOLD	0	0	0	0	0.00
4288-000 ASPHALT \$ CHIP SEAL	0	55,000	55,000	70,000	27.27
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	1,000	1,000	1,000	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	4	100	100	100	0.00
4314-000 INTERNET/TECHNOLOGY	11,506	10,000	10,000	12,000	20.00
4330-000 PUBLICATION & LEGAL NOTICES	1,820	2,000	2,114	2,000	0.00
4336-000 DUES/CONTRIBUTIONS	495	850	850	850	0.00
4340-000 UTILITIES	31,712	35,000	35,000	40,000	14.29
4342-000 TELEPHONE & CELL PHONES	4,518	5,500	5,500	5,500	0.00
4358-000 LEGAL & ENGINEERING	0	5,000	5,000	5,000	0.00
4359-000 PROFESSIONAL SERVICES	17,953	45,000	5,000	10,000	-77.78
4360-000 REPAIRS - LABOR & PARTS	157,866	100,000	150,000	175,000	75.00
4362-000 CONTRACTS	16,376	30,000	60,000	10,000	-66.67
4364-000 RADIO REPAIRS	1,119	2,000	2,000	2,000	0.00
4365-000 BLDG MAINT/REP(VENDOR)	3,505	5,000	7,000	30,000	500.00
4366-000 MISC PURCHASED SERVICE - DOT	3,288	4,500	8,000	15,000	233.33
4367-000 WASHING EQUIPMENT	120	150	200	250	66.67
4370-000 MILEAGE ALLOWANCE	178	500	500	500	0.00
4372-000 MEETINGS & SEMINARS	526	2,000	2,000	2,000	0.00
4374-000 FOOD & LODGING	1,997	2,000	2,000	2,000	0.00
4390-000 APPORTIONMENT TO CITIES	52,357	53,100	53,100	53,755	1.23
4396-000 CTY TREAS COLLECTION FEES	12,606	12,500	12,500	12,500	0.00
4410-000 INSURANCE	80,892	96,291	96,391	88,804	-7.78
4430-000 RENTAL	6,084	5,000	12,150	15,000	200.00
4810-000 CAPITAL OUTLAY <\$2,000	4,608	10,000	10,000	15,000	50.00
4820-000 CAPITAL ASSETS =>\$2000	313,386	390,000	320,000	320,000	-17.95
4830-000 LEASE PURCHASE	0	0	0	0	0.00
4831-000 LEASE PURCHASE INTEREST	0	0	0	0	0.00
Total ROAD AND BRIDGE	2,244,557	2,433,769	2,455,034	2,524,940	3.75

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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Fund: 020 - ROAD & BRIDGE					
Expenditures					
Total Expenditures	2,244,557	2,433,769	2,455,034	2,524,940	3.75
Total ROAD & BRIDGE	-56,482	-215,206	-329,410	177,073	0.00

PHILLIPS COUNTY AMBULANCE FUND 50

2025 BUDGET

DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
REVENUE	8,058	16,081	32,081
EXPENDITURES	4,081		136,032
EXCESS REV/EXPEND	3,977	16,081	(103,951)
OTHER SOURCES			
TRANSFER IN/OUT	16,000	16,000	16,000
FUND BAL 1/1	35,893	55,870	87,951
FUND BAL 12/31	55,870	87,951	

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 050 - AMBULANCE FUND					
Revenues					
3340-000 STATE GRANTS	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	58	81	81	81	0.00
3640-000 CONTRIBUTIONS & DONATIONS	8,000	16,000	16,000	16,000	0.00
3710-000 TRANSFER FROM OTHER FUNDS	16,000	16,000	16,000	16,000	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	0	0	0	0.00
Revenues					
Total Revenues	24,058	32,081	32,081	32,081	0.00
Expenditures					
Dept: 750 AMBULANCE REPLACE EXPENDITURES					
4336-000 DUES/CONTRIBUTIONS	0	68,103	0	136,032	99.74
4396-000 CTY TREAS COLLECTION FEES	81	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 AMBULANCE REPLACE EXPENDITURES	81	68,103	0	136,032	99.74
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	4,000	0	0	0	0.00
Total TRANSFERS	4,000	0	0	0	0.00
Expenditures:					
Total Expenditures	4,081	68,103	0	136,032	99.74
Total AMBULANCE FUND	19,977	-36,022	32,081	-103,951	0.00

PHILLIPS COUNTY CONSERVATION TRUST FUND 60			
2025 BUDGET			
DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
REVENUE			
LOTTERY	16,142	14,000	14,000
INTEREST EARNED	289	300	300
TOTAL REVENUE	16,431	14,300	14,300
EXPENDITURES			
GUN RANGE	4,442	2,700	2,700
OTHER PROJECT			58,433
TOTAL EXPENDITURE	4,442	2,700	61,133
EXCESS REV/EXPEND	11,989	11,600	(46,833)
TRANSFER TO OTHER			
FUND BAL 1/1	23,244	35,233	46,833
FUND BAL 12/31	35,233	46,833	

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	16,142	14,000	14,000	14,000	0.00
3610-000 EARNINGS ON DEP	289	100	300	300	200.00
3630-000 REFUNDS OF EXPENDITURES	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
Revenues					
Total Revenues	16,432	14,100	14,300	14,300	1.42
Expenditures					
Dept: 760 CONSERVATION TRUST EXPEND					
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4740-000 PHILCO GUN RANGE	4,442	2,700	2,700	2,700	0.00
4742-000 OTHER RECREATIONAL PROJECTS	0	57,995	0	58,433	0.76
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	4,442	60,695	2,700	61,133	0.72
Total CONSERVATION TRUST	11,990	-46,595	11,600	-46,833	0.00

PHILLIPS COUNTY CAPITAL EXPENDITURE FUND 61

2025 BUDGET

DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025	
REVENUE				
3110	PROPERTY TAX (CY)	47,450		
3115	PROPERTY TAX (PY)	133	3	
3116	ABATEMENTS	(143)		
3117	SENIOR EXEMPTION	979		
3118	PERSONAL PROPERTY EXEMPTION	127		
3120	SPEC OWNERSHIP TAX (BC&D)	3,950	315	
3160	SPEC OWNERSHIP TAX (A)	2,279	154	
3190	INTEREST- DELINQUENT TAX	14	1	
3191	ABATEMENT INTEREST	(3)		
3195	INTEREST - CURRENT TAX	105		
3310	FEDERAL GRANTS	5,164		
3340	STATE GRANTS	61	334,693	
3410-100	LANDFILL FEES HAXTUN	23,983	24,000	22,000
3410-200	LANDFILL FEES HOLYOKE	50,499	46,000	50,000
3410-300	LANDFILL FEES OTHER	112,793	146,000	110,000
3410-400	LANDFILL WEEKLY	24,204	22,000	16,000
3410-500	CREDIT CARD PAYMENTS	24,142	50,000	11,000
3600	MISCELLANEOUS REVENUE			
3615	RECYCLING	7,514	25,000	17,000
3630	REFUNDS OF EXPENDITURES			
3640	CONTRIBUTIONS			
3710	TRANSFER FROM OTHER FUNDS			
3910	SALE OF ASSETS>\$2000			
3920	INSURANCE RECOVERIES	84,749		
	TOTAL REVENUE	377,550	648,166	226,000
EXPENDITURES				
4260	OTHER OPERATING SUPPLIES			
4290	MAINT SUPPLIES BUILDINGS			
4359	PROFESSIONAL SERVICES	65,748	85,000	90,000
4360	REPAIRS	10,446	20,000	60,000
4396	TREASURERS FEES	3,882	5,000	5,000
4810	CAPITAL OUTLAY<2,000	306,671	20,000	50,000
4820	CAPITAL ASSETS >2,000	65,410	150,000	200,000
4830	LEASE PURCHASE			
4831	LEASE PURCHASE INTEREST			
4863	MISC PROJECT-CH SIDEWALKS		145,851	
4855	HARVEST PARK PROJECT			
	TOTAL EXPENDITURE	452,157	425,851	405,000
	EXCESS REV/EXPEND	74,607	222,315	(179,000)
4999	TRANSFER TO OTHER FUNDS			
	FUND BAL 1/1	762,536	687,929	910,244
	FUND BAL 12/31	687,929	910,244	731,244

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	47,450	0	0	0	0.00
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	133	0	3	0	0.00
3116-000 ABATEMENTS	-143	0	0	0	0.00
3117-000 SENIOR EXEMPTION	979	0	0	0	0.00
3118-000 PERSONAL PROPERTY EXEMPTION	127	0	0	0	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	3,950	0	315	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	2,279	0	154	0	0.00
3190-000 INTEREST ON DELINQUENT TAX	14	0	1	0	0.00
3191-000 ABATEMENT INTEREST	-3	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	105	0	0	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	-61	334,693	334,693	0	-100.00
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	23,983	22,500	24,000	22,000	-2.22
3410-200 LANDFILL FEES HOLYOKE	50,499	50,000	46,000	50,000	0.00
3410-300 LANDFILL FEES OTHER	112,793	120,000	146,000	110,000	-8.33
3410-400 LANDFILL WEEKLY	24,204	18,000	22,000	16,000	-11.11
3410-500 CREDIT CARD PAYMENTS	24,142	11,000	50,000	11,000	0.00
3600-000 MISCELLANEOUS REVENUE	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3615-000 LANDFILL RECYCLING	7,514	2,500	25,000	17,000	580.00
3630-000 REFUNDS OF EXPENDITURES	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	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	84,749	0	0	0	0.00
Revenues					
Total Revenues	377,550	558,693	648,166	226,000	-59.55
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	65,748	85,000	85,000	90,000	5.88
4360-000 REPAIRS - LABOR & PARTS	10,446	60,000	20,000	60,000	0.00
4396-000 CTY TREAS COLLECTION FEES	3,882	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	306,671	39,000	20,000	50,000	28.21
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	65,410	175,000	150,000	200,000	14.29
4820-101 PUBLIC SAFETY CAPITAL OUTLAY	0	0	0	0	0.00
4830-000 LEASE PURCHASE	0	0	0	0	0.00
4831-000 LEASE PURCHASE INTEREST	0	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	180,000	145,851	0	-100.00
4864-000 GOCO HOMESTEADERS' PLAYGROUND	0	0	0	0	0.00
4865-000 SHOOTING RANGE GRANT	0	0	0	0	0.00
4866-000 Courthouse Coal Bin Project	0	0	0	0	0.00
2025 Budget Total CAPITAL EXPENDITURE	452,158	544,000	425,851	405,000	-25.55

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 061 - CAPITAL EXPENDITURE FUND					
Expenditures					
Total Expenditures	452,158	544,000	425,851	405,000	-25.55
Total CAPITAL EXPENDITURE FUND	-74,607	14,693	222,315	-179,000	-1,318.27

PHILLIPS COUNTY UNEMPLOYMENT FUND 62			
2025 BUDGET			
DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
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	-

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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				
2025 BUDGET				
GL	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
	REVENUE			
3445-001	SURCHARGE-PCTELCOM	46,266	48,700	48,000
3445-002	SURCHARGE-HAXTUN	17,427	13,964	13,500
3445-003	SURCHARGE-VIAERO	143,789	125,244	130,000
3445-004	SURCHARGE-VERIZON	40,786	32,544	32,000
3445-005	SURCHARGE-SPRINT PCS	122		
3445-006	SURCHARGE-CINGULAR	10,652	7,314	6,500
3445-007	SURCHARGE-VOICESTREAM	7,621	3,590	6,300
3445-012	SURCHARGE-VONAGE	25		
3445-015	SURCHARGE-OTHERS	5,990	7,906	7,500
3445-016	SURCHARGE-TRS STATE OF CO	22,850	19,704	18,500
3640-000	CONTRIBUTIONS & DONATIONS			
3710-000	TRANSFER FROM OTHER FUNDS			
	TOTAL REVENUE	295,528	258,966	262,300
	EXPENDITURES			
4260	OTHER OPERATING SUPPLIES		400	500
4314	INTERNET	10,333	7,600	9,000
4330	PUBLICATION & LEGAL NOTICES			250
4342	TELEPHONE & CELL PHONES	18,600	20,208	22,000
4359	PROFESSIONAL SERVICES			3,000
4360	REPAIRS	1,170		3,000
4362	CONTRACTS	44,946	47,000	44,178
4374	FOOD & LODGING	64		100
4396	TREASURERS FEES	2,864	2,605	3,000
4810	CAPITAL OUTLAY	1,390		10,000
4820	CAPITAL ASSET		12,280	10,000
	TOTAL EXPENDITURE	79,367	90,093	105,028
	EXCESS REV/EXP	216,161	168,873	157,272
	SALE OF FIXED ASSETS			
4999	TRANSFER OUT	80,397	80,397	80,397
	FUND BALANCE 1/1	279,691	415,455	503,931
	FUND BALANCE 12/31	415,455	503,931	580,806

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	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	46,266	49,000	48,700	48,000	-2.04
3445-002 SURCHARGE - HAXTUN TELE	17,427	17,000	13,964	13,500	-20.59
3445-003 SURCHARGE - VIAERO	143,789	140,000	125,244	130,000	-7.14
3445-004 SURCHARGE - VERIZON	40,786	38,000	32,544	32,000	-15.79
3445-005 SURCHARGE - SPRINT PCS	122	190	0	0	-100.00
3445-006 SURCHARGE - CINGULAR	10,652	6,500	7,314	6,500	0.00
3445-007 SURCHARGE - VOICESTREAM	7,621	6,500	3,590	6,300	-3.08
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	25	75	0	0	-100.00
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	5,990	7,000	7,906	7,500	7.14
3445-016 SURCHARGE - TRS STATE OF CO	22,850	27,600	19,704	18,500	-32.97
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
Revenues					
Total Revenues	295,528	291,865	258,966	262,300	-10.13
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	0	500	400	500	0.00
4310-000 POSTAGE, BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	10,333	12,200	7,600	9,000	-26.23
4330-000 PUBLICATION & LEGAL NOTICES	0	250	0	250	0.00
4342-000 TELEPHONE & CELL PHONES	18,600	19,000	20,208	22,000	15.79
4359-000 PROFESSIONAL SERVICES	0	3,000	0	3,000	0.00
4360-000 REPAIRS - LABOR & PARTS	1,170	3,000	0	3,000	0.00
4362-000 CONTRACTS	44,946	48,000	47,000	44,178	-7.96
4374-000 FOOD & LODGING	64	100	0	100	0.00
4396-000 CTY TREAS COLLECTION FEES	2,864	2,000	2,605	3,000	50.00
4810-000 CAPITAL OUTLAY <\$2,000	1,390	10,000	0	10,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	15,000	12,280	10,000	-33.33
Total E911 EXPENDITURES	79,366	113,050	90,093	105,028	-7.10
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	80,397	80,397	80,397	80,397	0.00
Total TRANSFERS	80,397	80,397	80,397	80,397	0.00
Total E911 FUND	135,765	98,418	88,476	76,875	-21.89

PHILLIPS COUNTY AMERICAN RECOVERY PLAN ACT FUND 66				
2025 BUDGET				
GL	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
REVENUE				
2223	DEFERRED REVENUE	329,952	230,011	115,011
3310	FEDERAL GRANTS	96,792	214,941	115,011
3630	REFUNDS OF EXPENDITURES	0		
TOTAL REVENUE		96,792	214,941	115,011
EXPENDITURES				
4110	SALARIES AND WAGES	84,548	90,056	-
4160	FICA TAXES	6,468	6,889	-
4170	RETIREMENT	2,776	2,996	-
4260	OPERATING COSTS/SHOP SUPPLIES	0		
4310	POST, BOX RENT, FREIGHT			
4330	PUBLICATION & LEGAL NOTICES			
4359	PROFESSIONAL SERVICES	3,000	-	
4810	CAPITAL OUTLAY <\$2000	0		
4820	CAPITAL ASSETS => \$2000	0	115,000	115,011
EXPENDITURES		96,792	214,941	115,011
	EXCESS REV/EXPEND	0	-	0
	TRANSFER			
	FUND BAL 1/1	0	0	0
	FUND BAL 12/31	0	0	0

FINAL BUDGET
2025 APPROVED BUDGET

Phillips County

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 066 - AMERICAN RECOVERY PLAN ACT					
Revenues					
3310-000 FEDERAL GRANTS	96,792	329,952	214,941	115,011	-65.14
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	0	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	96,792	329,952	214,941	115,011	-65.14
Expenditures					
Dept: 766 AMERICAN RECOVERY ACT PLAN					
4110-000 SALARIES AND WAGES	84,548	91,892	90,056	0	-100.00
4160-000 FICA TAXES	6,468	7,030	6,889	0	-100.00
4170-000 EMPLOYEE RETIREMENT	2,776	3,676	2,996	0	-100.00
4260-000 OPERATING SUPPLIES	0	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	3,000	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	227,354	115,000	115,011	-49.41
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	0	0	0.00
Total AMERICAN RECOVERY ACT PLAN	96,792	329,952	214,941	115,011	-65.14

PHILLIPS COUNTY HUMAN SERVICES FUND 70				
2025 BUDGET				
GL	DESCRIPTION	ACTUAL 2023	PROJECTED 2024	FINAL 2025
	REVENUE			
3110	PROPERTY TAXES CY	151,841	154,557	155,807
3115	PROPERTY TAXES PY	213	8	
3116	ABATEMENTS	(459)		
3117	SENIOR EXEMPTION	3,133	3,026	3,000
3118	PERSONAL PROPERTY EXEMPTION	406	398	500
3120	SPEC OWNERSHIP TAX (BC&D)	11,592	8,000	5,000
3160	SPEC OWNERSHIP TAX (A)	6,921	8,000	10,000
3190	INTEREST ON DELINQUENT TAX	10		
3191	ABATEMENT INTEREST	(9)		
3195	INTEREST ON CURRENT TAXES	350	300	300
3340	STATE GRANTS	435,634	407,594	344,264
3615	MISC REVENUE	1,065	362	500
3630	LOCAL REFUNDS CAP	2,048	21,000	15,000
3640	CONTRIBUTIONS & DONATIONS	5,000	5,000	5,000
3710	TRANSFER FROM OTHER FUNDS		5,000	10,000
	TOTAL REVENUE	617,745	613,245	549,371
	EXPENDITURES			
4110	SALARIES	295,812	297,389	313,198
4140	WORKERS' COMPENSATION INSURANCE		480	473
4150	HEALTH INSURANCE	53,070	57,517	50,244
4151	HEALTH INSURANCE REIMBURSEMENT	10,000	12,000	12,000
4152	DENTAL INSURANCE	2,783	2,965	2,550
4154	VISION INSURANCE	614	491	545
4156	LIFE INSURANCE	77	77	77
4160	FICA TAXES	20,550	22,750	23,960
4170	EMPLOYMENT RETIREMENT	8,950	11,896	12,528
4770	OTHER OTHER DHS EXPENDITURES	166,062	95,000	99,928
	EXPENDITURES	557,918	500,565	515,503
	EXCESS REV/EXPEND	59,827	112,680	33,868
	FUND BAL 1/1	367,488	427,315	539,995
	FUND BAL 12/31	427,315	539,995	573,863

FINAL BUDGET
2025 APPROVED BUDGET

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	151,841	159,083	154,557	155,807	-2.06
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	213	0	8	0	0.00
3116-000 ABATEMENTS	-459	0	0	0	0.00
3117-000 SENIOR EXEMPTION	3,133	3,000	3,026	3,000	0.00
3118-000 PERSONAL PROPERTY EXEMPTION	406	398	398	500	25.63
3120-000 SPEC OWNERSHIP TAX (BC&D)	11,592	10,000	8,000	5,000	-50.00
3160-000 SPEC OWNERSHIP TAX (A)	6,921	5,000	8,000	10,000	100.00
3190-000 INTEREST ON DELINQUENT TAX	10	0	0	0	0.00
3191-000 ABATEMENT INTEREST	-9	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	350	300	300	300	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	435,634	407,594	407,594	344,264	-15.54
3600-000 MISCELLANEOUS REVENUE	1,065	0	362	500	0.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3630-000 REFUNDS OF EXPENDITURES	2,048	2,500	21,000	15,000	500.00
3630-001 LOCAL REFUNDS OAP	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	5,000	0	5,000	5,000	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	5,000	5,000	10,000	100.00
Revenues					
Total Revenues	617,745	592,875	613,245	549,371	-7.34
Expenditures					
Dept: 771 HUMAN SERVICES					
4110-000 SALARIES AND WAGES	295,812	297,389	297,389	313,198	5.32
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	0	480	480	473	-1.46
4150-000 HEALTH INSURANCE	53,070	57,517	57,517	50,244	-12.64
4151-000 HEALTH INSURANCE REIMBURSEMENT	10,000	12,000	12,000	12,000	0.00
4152-000 DENTAL INSURANCE	2,783	2,965	2,965	2,550	-14.00
4154-000 VISION INSURANCE	614	491	491	545	11.00
4156-000 LIFE INSURANCE	77	77	77	77	0.00
4160-000 FICA TAXES	20,550	22,750	22,750	23,960	5.32
4170-000 EMPLOYEE RETIREMENT	8,950	11,896	11,896	12,528	5.31
4770-000 ALL OTHER DHS EXPENDITURES	166,062	95,000	95,000	99,928	5.19
Total HUMAN SERVICES	557,917	500,565	500,565	515,503	2.98
Total HUMAN SERVICES	59,828	92,310	112,680	33,868	-63.31

PHILLIPS COUNTY

Holyoke, Colorado

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

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

BUDGET YEAR 2025

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	2025	\$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):

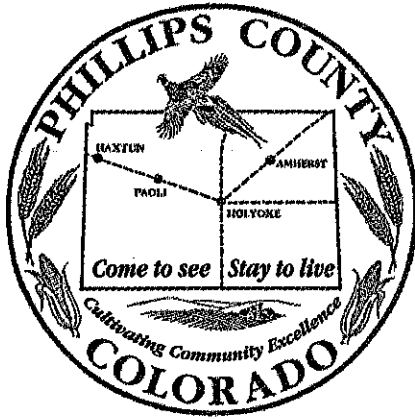
Date(s) of Lease-Purchase Agreement(s)

	<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:

2025 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
109, 110	Treasurer and Assessor	Copier split 50/50 between departments	\$6,694		X	X			
601	Landfill	Pickup	\$35,000		X			X	
404	Maintenance	Pipe for fencing at fairgrounds	\$8,500		X			X	
111		Security cameras at courthouse/Event Center	\$27,000		X			X	
		Mower side discharge deck	\$4,600		X			X	
406		Event Center re-flooring	\$40,000		X			X	
		Event Center LED light project	\$25,000		X			X	
204, 406	Emergency Management	Generator at Event Center	\$85,000		X			X	
113	IT	Computer Replacements	\$26,000		X			X	
020-001	Road and Bridge	Two (2) bottom-dump trailers	\$88,800		X				X
		Two (2) heaters for District 2 and District 3 Shops	\$26,579		X		X		
Total costs			\$373,173						



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: Kerri Doleshall
 Weed & Pest Manager

From: Andrew Nygaard
 County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is the approved 2025 Weed and Pest budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

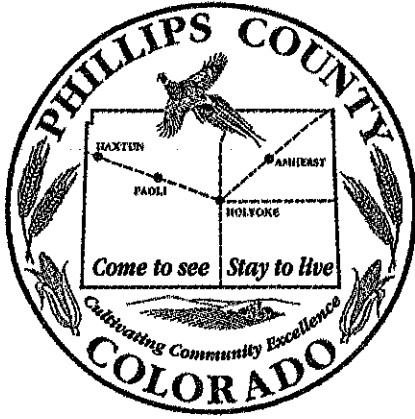
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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 ¹⁰	4,676.65 monthly	56,119.86 annually	GN40 26-7
Kerri Doleshall	4,781.85 monthly	57,382.25 annually	GN40 26-8



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Christopher Kelley
Veterans' Service Officer

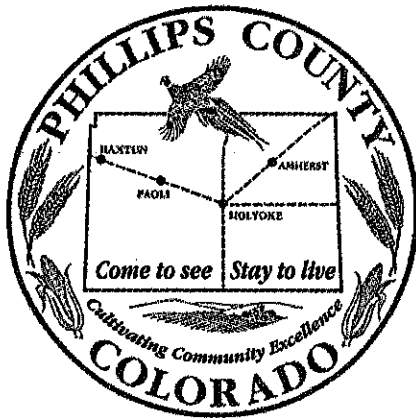
From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is your approved 2025 budget. Your contract amount will be \$1,420.83/month. 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

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Kelley Sullivan
Victims Assistance Coordinator

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

Re: 2025 Budgets

Attached are the approved 2025 VOCA, Vale, and Local Victim's Assistance budgets. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

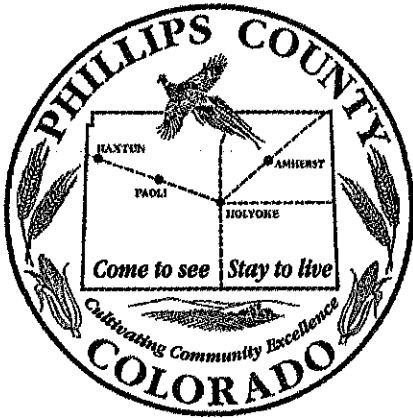
Regarding salaries, Michelle Kirk will continue to receive \$720 per month. Full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. 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	3,937.18	47,246.22	Sullivan ¹
GN40	20	5	4,020.20	48,242.40	Sullivan



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
County Administrator

Date: December 20, 2024

RE: 2025 Budgets

Attached is the approved 2025 Treasurer and Public Trustee budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

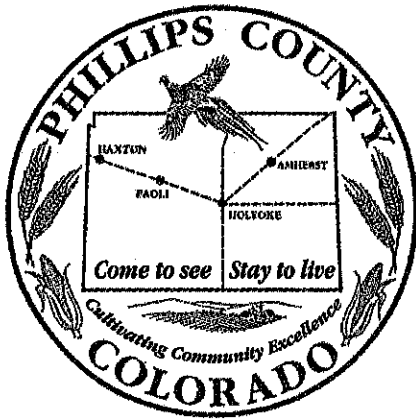
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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 also approved \$3,347 in the Treasurer budget for a printer/copier. The Assessor's office will also pay \$3,347 out of their budget, splitting the cost 50/50.

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	2	3,936.65	47,239.81	Oakley



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: Michael Beard
Phillips County Sheriff

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budgets

Attached are the approved 2025 Sheriff and Jail/Transport budgets. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

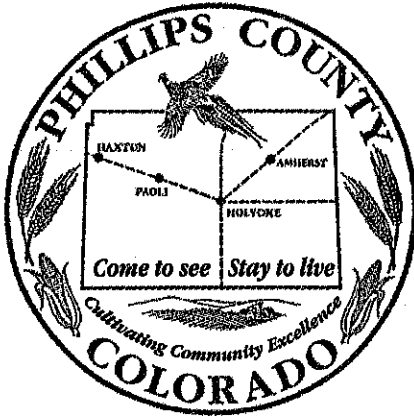
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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.

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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	30	2	52.03	4,508.89	54,106.70	Wieland
GN40	26	3	49.45	4,285.62	51,427.41	Corrado ³
GN40	26	4	50.53	4,379.09	52,549.03	Corrado
GN40	26	3	49.45	4,285.62	51,427.41	Magana ³
GN40	26	4	50.53	4,379.09	52,549.03	Magana
GN40	20	4	45.43	3,937.18	47,246.22	Sullivan ¹
GN40	20	5	46.39	4,020.20	48,242.40	Sullivan
GN40	26	1	47.39	4,106.77	49,281.22	Avalos*

*Christian Avalos will also receive \$1,500 per month from January – April while at the academy.



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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Kevin Scott
Road and Bridge Department

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

Re: 2025 Budget

Attached is the approved 2025 budget for Road & Bridge. American Recovery Plan Act (ARPA) funds were approved to be used for the \$88,800 for the bottom-dump trailers in 2025. The 4820 expenditure budget line item includes \$26,579 for the heaters in the Holyoke and Haxtun shops. This will also be the account out of which expenditures for the Pleasant Valley shop will be taken before Road and Bridge is reimbursed with the DOLA grant. There is also approval for a new hire in your department in the spring.

As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

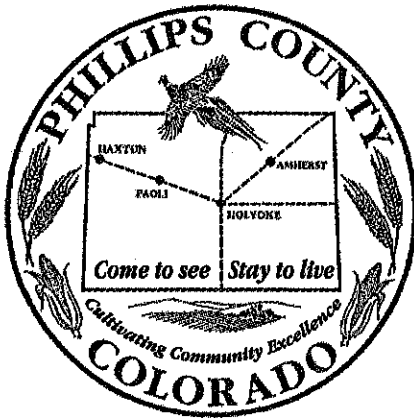
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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	3,475.16	41,701.91	Cruz ⁹
RB	16	2	3,544.31	42,531.77	Cruz
RB	16	1	3,475.16	41,701.91	Herman ⁹
RB	16	2	3,544.31	42,531.77	Herman
RB	16	4	3,805.37	45,664.44	Kuehn ⁸
RB	16	5	3,900.28	46,803.39	Kuehn
RB	16	4	3,762.63	45,151.58	Dick ⁸
RB	16	5	3,871.79	46,461.48	Dick
RB	16	9	4,241.65	50,899.76	Juarez ⁶
RB	16	9	4,343.81	52,125.76	Juarez ¹²
RB	19	9	4,445.98	53,351.75	Juarez
RB	16	3	3,615.54	43,386.52	Schmidt ⁴
RB	16	4	3,710.46	44,525.47	Schmidt
RB	16	9	4,090.11	49,081.28	B. Waln
RB	35	7	5,570.25	66,843.05	Scott
RB	19	9	4,314.64	51,775.63	Bornhoft
RB	19	9	4,314.64	51,775.63	Glennemeier
RB	20	9	4,393.25	52,719.02	Davis
RB	20	9	4,639.25	55,671.04	Salyards
RB	16	9	4,090.11	49,081.28	McFadden
RB	16	1	3,457.16	41,701.91	NEW
			22.77/hr		Hightower
			20.70/hr		D. Waln
			22.77/hr		Hershfeldt
			20.70/hr		Gaskill



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Lonny Vernon
Phillips County Maintenance

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budgets

Attached are the approved 2025 Maintenance, Event Center, Fairgrounds Capital Improvement and BOC Pavilion budgets. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base 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.

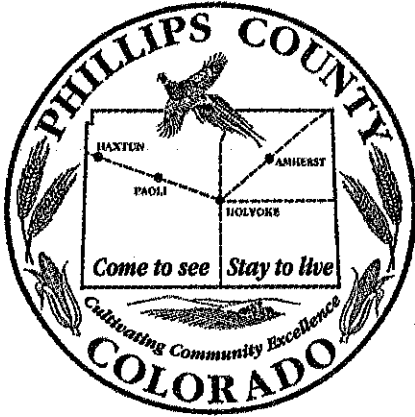
The Commissioners approved the following, paid out of Fund 61:

- Mower discharge deck - \$4,600
- LED lights for Event Center - \$25,000
- Pipe for fencing - \$8,500
- Event Center re-flooring - \$40,000

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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	28	3	38.45	51.27	4,443.35	53,320.15	Vernon
GN40	20	6	35.53	47.37	4,105.71	49,268.47	Seuss ¹
GN40	20	7	36.29	48.39	4,193.78	50,325.33	Seuss
GN40	25	3	36.43	48.57	4,209.63	50,515.52	Redman ⁴
GN40	25	4	37.22	49.62	4,300.82	51,609.79	Redman
GN40	20	5	34.79	47.37	4,020.20	48,242.40	Baeza
GN40	21	2	33.26	44.35	3,843.55	46,122.54	Owens ⁵
GN40	21	3	33.96	45.27	3,923.75	47,085.02	Owens
			\$15.53/hr	\$15.53/hr			Trevizo
			\$15.53/hr	\$15.53/hr			Ronquillo
			\$15.53/hr	\$15.53/hr			Frost



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Bill Andrews
Phillips County Landfill Manager

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is the approved 2025 Landfill budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base 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.

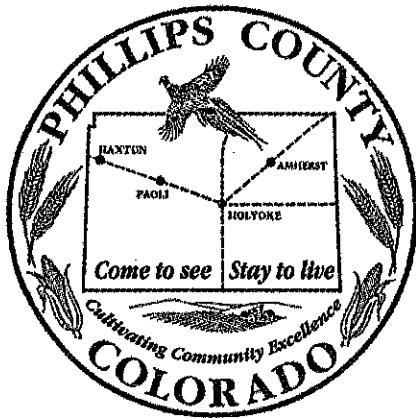
The Commissioners approved the following, paid out of Fund 61 or Fund 66:

- Pickup - \$35,000

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	Hourly	1.5	Monthly	Annual	
GN40	23	8	26.10	39.15	4,523.97	54,287.59	Andrews ¹¹
GN40	23	9	26.68	40.02	4,624.58	55,495.02	Andrews
GN40	15	3	20.45	30.67	3,544.55	42,534.62	Juarez
GN40	20	3	22.25	33.37	3,856.59	46,279.04	Kellan



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Trent Hollister
Golden Plains Extension

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is the approved 2025 Extension budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

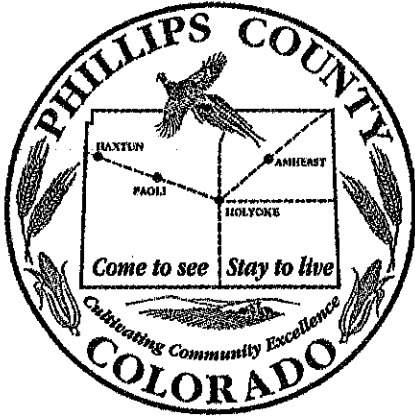
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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.

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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	3,950.15	47,401.76	Carrie Anderson ¹¹
			4,200.15	50,401.76	<u>Carrie w/ Pavilion stipend</u>
GN	24	4	4,033.55	48,402.61	Carrie Anderson
GN			4,283.55	51,402.61	<u>Carrie w/ Pavilion stipend</u>
	Part-time fair			1,500.00	



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Broc Pelle
Phillips County Emergency Manager

From: Andrew Nygaard
County Administrator

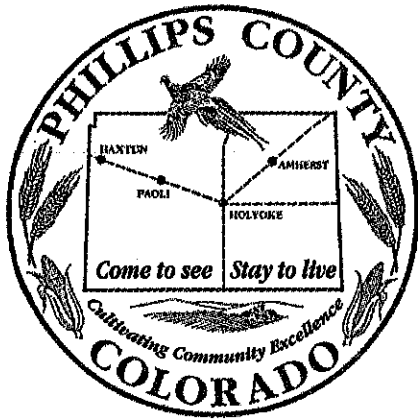
Date: December 20, 2024

RE: 2025 Budget

Attached is your approved 2025 budget. Please note that your monthly contract payment of \$5,035 will be made at the end of each month. The Commissioners have also approved \$85,000 for a generator for the Event Center in the event a grant is approved for the rest.

Thank you for the great work you have done as the Phillips County Emergency Manager.

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
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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Lori Lundgren
DHS Director

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is the approved 2025 DHS budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

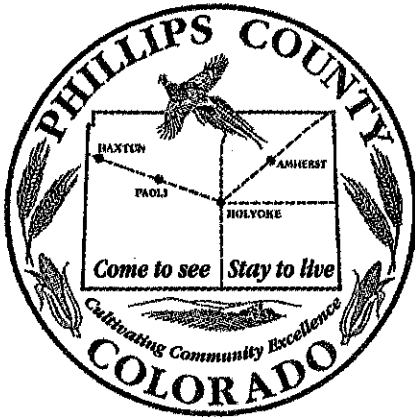
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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.

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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	2,710.59	32,527.11	Fetzer ³
HS	55	5	3,471.38	33,165.97	Fetzer
HS	67	1	3,900.13	46,801.57	Strasser
HS	64	5	4,023.39	48,280.65	Ramirez (increase effective 1/1 to this step)
HS	65	1	3,768.58	45,222.93	Oberle ⁴
HS	65	2	3,846.53	46,158.42	Oberle
HS	73	6	4,840.39	58,084.73	Watson
HS	81	5	5,511.77	66,141.19	Lundgren
			6,761.77	81,141.19	Lundgren + supervisor



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Sara Kumm
Communications Center Director

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

Re: 2025 Budget

Attached are the approved 2025 Communications Center and E911 budgets. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

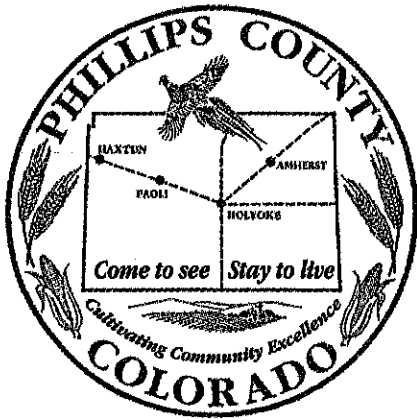
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	18.799439	28.199158	37.598877	Schafer ³
GN40	11	3	19.160922	28.741383	38.321844	Schafer
GN40	11	2	18.799439	28.199158	37.598877	O'Dea ⁴
GN40	11	3	19.160922	28.741383	38.321844	O'Dea
GN40	18	2	21.072996	31.609494	42.145992	Mallari ⁸
GN40	18	3	21.502686	32.917900	43.005372	Mallari
GN40	11	9	21.569290	32.353934	43.138579	Brandt
GN40			Monthly	Annual		
GN40	28	2	4,348.01	52,176.06		Kumm ⁸
GN40	28	3	4,443.35	53,320.15		Kumm



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Beth Zilla
Phillips County Clerk

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budgets

Attached is the approved 2025 Clerk and Elections budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

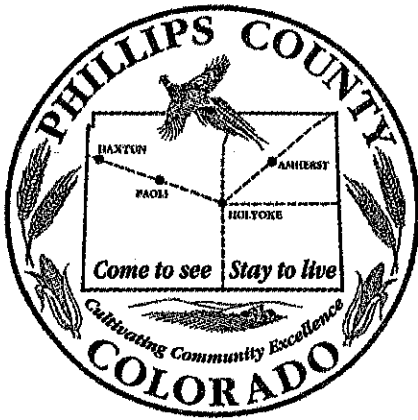
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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.

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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	3,882.34	46,588.05	Roberts ¹
GN	23	4	3,963.71	47,564.50	Roberts
GN	25	9	4,572.63	54,871.57	Danielson
GN	24	7	4,299.08	51,588.95	Bennett



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Doug Kamery
Phillips County Assessor

From: Andrew Nygaard
County Administrator

Date: December 20, 2024

RE: 2025 Budget

Attached is the approved 2025 Assessor budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

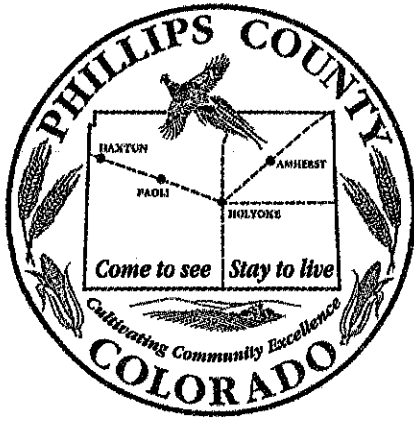
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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 \$3,347 in the Assessor budget for a printer/copier. The Treasurer's office will also pay \$3,347 out of their budget, splitting the cost 50/50. The Commissioners also approved increasing Toby's mapping stipend from \$1,200 per year to \$1,800 per year as well as moving Nick Flaa to GN Grade 23, Step 3, effective January 1, 2025.

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	4	4,573.86	54,886.34	Thompson
GN	31	4	4,723.86	56,686.34	Thompson w/ stipend (moved to this step effective 1/1/25)
GN	23	3	3,882.34	46,588.05	Flaa (effective 1/1/25)



Phillips County Commissioners

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Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Administration Office
From: Andrew Nygaard
County Administrator
Date: December 20, 2024
RE: 2025 Budgets

Attached is the approved 2025 Admin budget. As is often the case, this budget cycle faced some unique challenges. The Commissioners were aware of the detrimental effect rising costs have had on county employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2025 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 6% increase in healthcare premiums, and dental and vision remained the same.

Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base 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	16	4	3,520.25	42,242.99	Waln ³
GN	16	5	3,590.76	43,089.08	Waln
GN	23	4	3,963.71	47,564.50	Mitchell
GN	43	2	5,485.03	65,820.37	Nygaard

From: [Andrew Nygaard](#)
To: [Mikey Brown](#)
Subject: 2025 Approved Budget
Date: Monday, December 16, 2024 4:28:00 PM

To: Mikey Brown
Phillips County Economic Development

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved \$30,500 for PCED in 2025. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | County 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: 2025 NECALG Approved Budget
Date: Monday, December 16, 2024 4:26:00 PM

To: Kenneth Mooney
Northeastern Colorado Association of Local Governments

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved the amount of \$18,144 for NECALG in 2025. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | County 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: [Trish McClain](#)
Subject: 2025 NCHD Approved Budget
Date: Monday, December 16, 2024 4:24:00 PM

To: Trish McClain
Northeast Colorado Health Department

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved \$44,417 for Northeast Colorado Health Department in 2025. We will make quarterly payments as we are invoiced.

Thank you,

Andrew Nygaard | County 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: lkhaynes@pctelcom.coop
Subject: 2025 Approved Budget
Date: Monday, December 16, 2024 4:23:00 PM

To: Carol Haynes
Phillips County Museum

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved the amount of \$2,500 for 2025 operations. As in the past, we will make one payment in December.

Thank you,

Andrew Nygaard | County 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: [Phillips County Fair](#)
Subject: 2025 Approved Budget
Date: Monday, December 16, 2024 4:11:00 PM

To: Rebecca Van Pelt
Phillips County Fair Manager

From: Andrew Nygaard
Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved contributing \$37,300 for the 2025 County Fair. Please convey this information to the Phillips County Fair Board at your earliest convenience.

Thank you,

Andrew Nygaard | County 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: 2025 Approved Budget
Date: Monday, December 16, 2024 4:21:00 PM

To: Rhonda Roth
Eastern Colorado Services for the Developmentally Disabled

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved \$5,446 for ECSDD in 2025. As in the past, we will make a payment to you in October to December of the budget year.

Thank you,

Andrew Nygaard | County 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: [Jill Olsen](#)
Subject: 2025 Approved Budget
Date: Monday, December 16, 2024 4:16:00 PM

To: Travis Sides
District Attorney – 13th Judicial District

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved \$126,761 for the DA's office in 2025. We will continue making monthly payments.

Thank you,

Andrew Nygaard | County 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: 2025 Approved Corn Festival Budget
Date: Monday, December 16, 2024 4:23:00 PM

To: Kristin Hadeen
Haxtun Corn Festival

From: Andrew Nygaard
Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved a \$5,000 contribution for the 2025 Corn Festival. We will make one payment approximately one month prior to the event.

Thank you,

Andrew Nygaard | County 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: 2025 Approved Phillips County Chamber Budget
Date: Monday, December 16, 2024 4:14:00 PM

To: Jessica Ayala
Phillips County Chamber of Commerce

From: Andrew Nygaard
Administrator/Planner

Date: December 16, 2024

RE: APPROVED 2025 BUDGET

The Phillips County Commissioners have approved a \$8,500 contribution for the Phillips County Chamber of Commerce. We will make one payment as we are invoiced.

Thank you,

Andrew Nygaard | County 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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