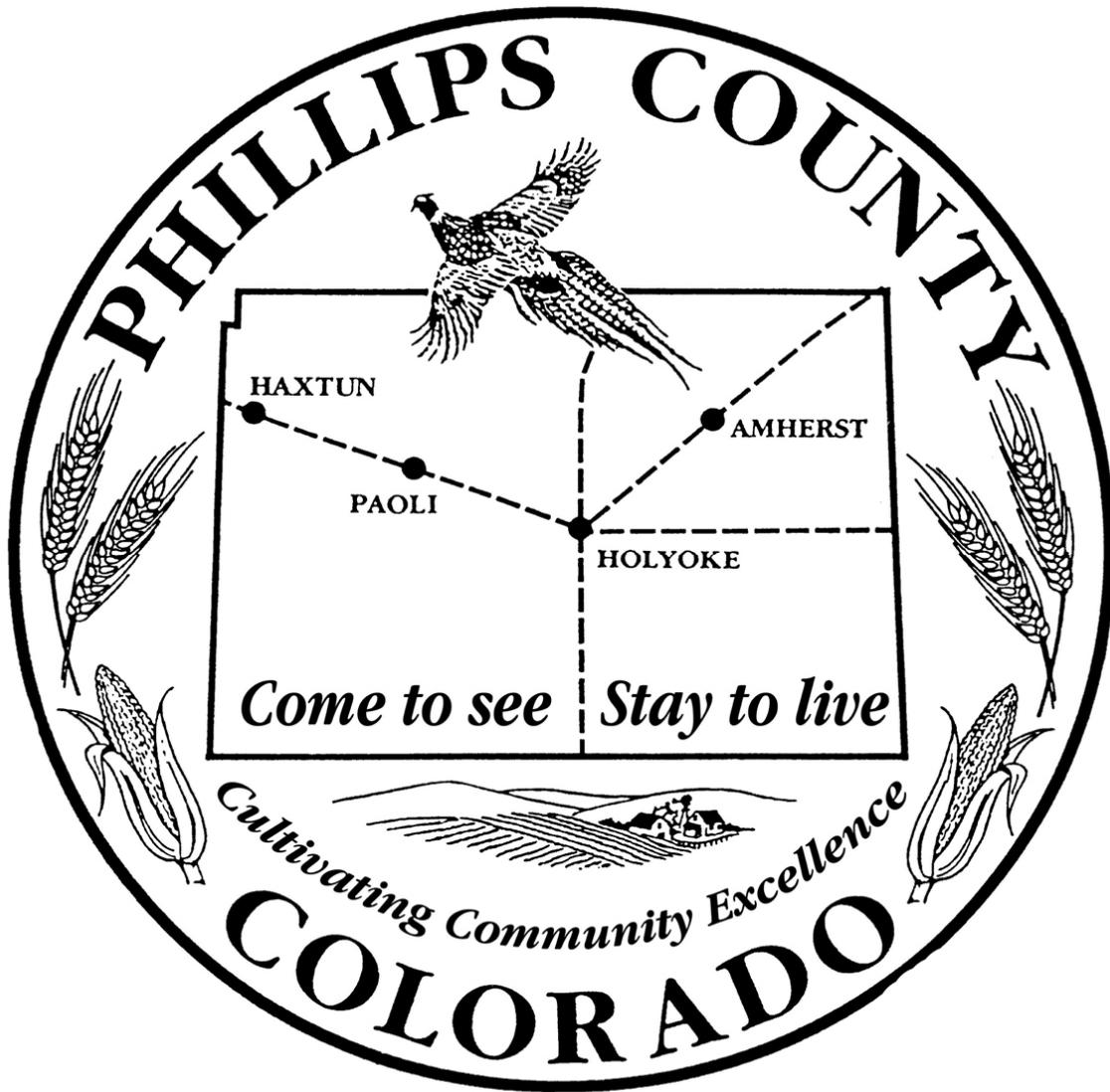


Phillips County, Colorado
2026 Adopted Budget



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

**TABLE OF CONTENTS
2026 BUDGET**

**PHILLIPS COUNTY
HOLYOKE, COLORADO**

PHILLIPS COUNTY (48007)

	<u>Page</u>
2026 BUDGET MESSAGE.....	1
NOTICE OF BUDGET.....	6
RESOLUTION TO ADOPT BUDGET.....	8
RESOLUTION TO APPROPRIATE SUMS OF MONEY.....	10
RESOLUTION TO SET MILL LEVIES.....	11
TABOR VOTE.....	13
CERTIFICATION OF TAX LEVIES.....	14
CERTIFICATION OF VALUATION.....	15
LETTER OF BUDGET TRANSMITTAL.....	16
FUND BALANCE SUMMARY.....	17
COMPARATIVE SUMMARY OF TAX REVENUE.....	18
<u>GENERAL FUND</u>	
SUMMARY.....	19
REVENUE.....	20
EXPENDITURES-DEPARTMENTS SUMMARY	24
COMMISSIONERS.....	25
COUNTY ATTORNEY.....	26
PLANNING & ZONING.....	27
ADMINISTRATION.....	28
OTHER ADMINISTRATIVE.....	29
CLERK & ELECTIONS.....	30
TREASURER.....	32
ASSESSOR.....	33
COUNTY MAINTENANCE.....	34-38
GENERAL MAINTENANCE.....	34
FAIRGROUNDS RELATED PROJECTS.....	35
EVENT CENTER.....	36
FAIRGROUNDS.....	37
PAVILION.....	38
COMPUTER.....	39
SPECIAL PROJECTS.....	40
PUBLIC TRUSTEE.....	41
SHERIFF.....	42
JAIL.....	43
CORONER.....	44
EMERGENCY MANAGEMENT.....	45

COMMUNICATION CENTER.....	46
USEFUL PUBLIC SERVICE.....	47
VICTIMS ADVOCATE.....	48-50
VOCA.....	48
VALE.....	49
LOCAL VICTIMS ASSISTANCE.....	50
LANDFILL.....	51
WEED & PEST CONTROL.....	52
REGIONAL ENTITIES.....	53-57
DISTRICT ATTORNEY.....	53
COUNTY FAIR.....	54
MUSEUM.....	55
CSU EXTENSION.....	56
HEALTH & REGIONAL.....	57
VETERANS SERVICE OFFICER.....	58
FUND TRANSFERS.....	59
<u>ROAD & BRIDGE</u>	
SUMMARY.....	60
REVENUE.....	61
EXPENDITURES.....	63
<u>FUNDS 50-61</u>	
AMBULANCE REPLACEMENT FUND.....	66
CONSERVATION TRUST (LOTTERY).....	68
CAPITAL EXPENDITURE.....	70
<u>UNEMPLOYMENT FUND</u>	73
<u>E911 TELEPHONE AUTHORITY</u>	75
<u>AMERICAN RECOVERY ACT PLAN FUND</u>	77
<u>HUMAN SERVICES FUND</u>	79
<u>LEASE-PURCHASE SUPPLEMENTAL SCHEDULE</u>	81
<u>APPROVED CAPITAL PURCHASES</u>	82
<u>BUDGET NOTIFICATIONS</u>	83-118

2026 PHILLIPS COUNTY BUDGET MESSAGE

The approved 2026 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 9, 2025. The 2026 budget is balanced; represents the County’s financial plan for 2026; 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 2025 net assessed value for the 2026 budget is \$106,444,640 which is a 7.226% increase from the 2024 value. The 2026 County mill levy certified is:

<u>FUND</u>	<u>MILL LEVY</u>	<u>REVENUE</u>
General	22.450	2,389,682
Road and Bridge	3.730	397,039
Human Services	1.60	170,311
Capital Expenditure	<u>0.50</u>	<u>53,222</u>
Total levy	28.280	3,010,254

Net property tax generated in 2026 will be \$3,010,254.

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 2026 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 2026, the health insurance premium costs increased about 4.65%, dental increased 8.5%, vision increased 3.5%, and life premiums remained the same. The County pays approximately \$834,553 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 2026 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 9, 2025.

The 2026 budget was formally adopted after the budget hearing on December 9, 2025.

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 \$4,591,310 which is 0.22% less than the 2025 projected budget. General Fund mill levy is 22.450 mills.

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. This was discontinued in 2025 to avoid competition with private enterprise.

- 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 2026 is 3.73 with an operating budget of \$2,737,426, a 8.42% increase from the 2025 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 \$1,481,548 in 2026, a 1.92% decrease from 2025.

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 2026 is 1.60 mills, which generates \$170,311 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 \$251,086 in accordance with TABOR requirements.

Capital Expenditure Fund

Capital purchases and improvements are expended from this fund. The mill levy for 2026 is 0.5 mills, which generates \$53,222. Projects in 2026 include the completion of the re-flooring project for the Phillips County Event Center, the construction of a partition wall in the Clerk of the Court's office, remodeling of the old jail and landfill office, repair of the walking path at the fairgrounds, 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 2026 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 202 budget for the Phillips County Emergency Telephone E911 Fund is \$129,850. 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 2026 budget is \$82,635, 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, which is the amount budgeted for 2026. 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 2026.

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

01/20/2026
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 2026.

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. 9, 2025 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. 16, 2025 edition of *The Haxtun-Fleming Herald*, Haxtun, Colo.

STATE OF COLORADO)
County of Phillips)

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

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one consecutive insertions; and that first publication of said notice was in issue of said newspaper dated Oct. 16, A.D. 2025 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 7th day of Nov. A.D. 2025.
[Signature]

Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 7 day of November A.D. 2025

[Signature]
Notary Public

My Commission expires July 8, 2028.

SS

CORINNA J CONTRERAS
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20244025252
MY COMMISSION EXPIRES JULY 8, 2028

**PROOF OF PUBLICATION
THE HOLYOKE ENTERPRISE**

Publication fee: \$

Holyoke, Colorado

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

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 Oct 16, 2025, and the last publication of said notice was in the issue of said newspaper dated Oct 16, 2025.

[Signature]
Office Manager

Subscribed and sworn to before me this 7th day of January, 2026.
My commission expires 8-19-26 *[Signature]*
Notary Public

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

PUBLIC 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 2026. 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, December 9, 2025, 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

RESOLUTION TO ADOPT BUDGET

DECEMBER 9, 2025

No. 2025-12-09-02

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 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

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 9, 2025 for its consideration; and

WHEREAS, Andrew Nygaard, Budget Officer, has submitted a proposed budget to this governing body on December 9, 2025, 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 9, 2025, 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	\$4,544,310
ROAD AND BRIDGE FUND	\$2,737,426
HUMAN SERVICES FUND	\$ 560,165
CAPITAL EXPENDITURE FUND	\$ 445,000
CONSERVATION TRUST FUND	\$ 82,635
AMBULANCE FUND – NOT COUNTY FUNDS	\$ 157,194
UNEMPLOYMENT FUND – TRUST FUND	\$ 30,977
E911 FUND – NOT A COUNTY FUND	\$ 210,247

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

GENERAL FUND

From unappropriated surpluses	\$3,657,470
From sources other than general property tax	\$1,715,584
From the general property tax levy	<u>\$2,389,682</u>
Total General Fund	\$7,762,736

ROAD AND BRIDGE FUND

From unappropriated surpluses	\$1,534,485
From sources other than general property tax	\$1,882,336
From the general property tax levy	<u>\$ 397,039</u>
Total Road and Bridge Fund	\$3,813,860

HUMAN SERVICES FUND

From unappropriated surpluses	\$ 575,774
From sources other than general property tax	\$ 418,040
From the general property tax levy	<u>\$ 170,311</u>
Total Human Services Fund	\$1,164,125

CAPITAL EXPENDITURE FUND

From unappropriated surpluses	\$ 938,044
From sources other than general property tax	\$ 299,234
From the general property tax levy	<u>\$ 53,222</u>
Total Capital Expenditure Fund	\$1,290,500

CONSERVATION TRUST FUND

From unappropriated surpluses	\$ 70,335
From sources other than general property tax	\$ 12,300
From the general property tax levy	<u>\$ 0</u>

Total Conservation Trust Fund	\$82,635
AMBULANCE FUND	
From unappropriated surpluses	\$ 101,094
From sources other than general property tax	\$ 56,100
From the general property tax levy	<u>\$ 0</u>
Total Ambulance Fund	\$157,194
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	\$ 537,359
From sources other than general property tax	\$ 247,500
From the general property tax levy	<u>\$ 0</u>
Total E911 Fund	\$784,859

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.

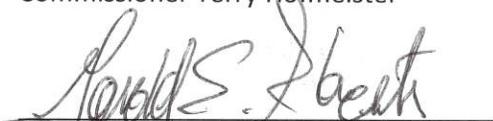
ADOPTED this 9th day of December, A.D. 2025.



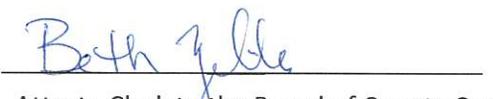
 Commissioner Tom Timm, Chair



 Commissioner Terry Hofmeister



 Commissioner Garold Roberts



 Attest: Clerk to the Board of County Commissioners

RESOLUTION TO APPROPRIATE SUMS OF MONEY

DECEMBER 9, 2025

No. 2025-12-09-03

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 2026 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2025, 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:

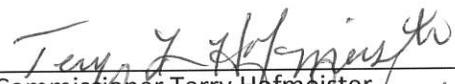
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND	\$4,544,310
ROAD AND BRIDGE FUND	\$2,737,426
HUMAN SERVICES FUND	\$ 560,165
CAPITAL EXPENDITURE FUND	\$ 445,000
CONSERVATION TRUST FUND	\$ 82,635
AMBULANCE FUND	\$ 157,194
UNEMPLOYMENT FUND	\$ 30,977
E911 FUND	\$ 210,247
TOTAL ALL FUNDS	\$8,767,954

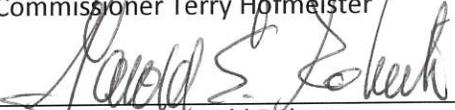
ADOPTED this 9th day of December, A.D. 2025.



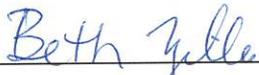
Commissioner Tom Timm, Chair



Commissioner Terry Hofmeister



Commissioner Garold Roberts

Attest: 

Clerk to the Board of County Commissioners Beth Zilla

12/09/2025 11:27:28 AM Page 1 of 1 BOC20250047
BOCC - Resolution BETH ZILLA PHILLIPS COUNTY



RESOLUTION TO SET MILL LEVIES

December 9, 2025

No. 2025-12-09-04

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2025 ASSESSMENT YEAR PAYABLE IN 2026 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE 2026 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 9, 2025, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes (General Fund) is \$2,389,682, and;

WHEREAS, the amount of money necessary to balance the budget for Road & Bridge Fund is \$397,039 and;

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund is \$170,311, and;

WHEREAS, the amount of money necessary to balance the budget for Capital Expenditure Fund is \$53,222 and;

WHEREAS, the 2025 valuation for assessment for the County of Phillips as certified by the County Assessor is \$106,444,640.

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 2026 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 2025.

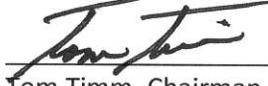
The details of the above tax levies are as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	22.45
Road and Bridge	3.73
Human Services	1.60
Capital Expenditure	<u>0.50</u>
Total levy	28.28

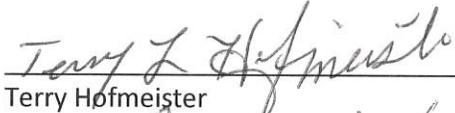
Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Phillips County, Colorado, the mill levies for the COUNTY OF PHILLIPS as herein above determined and set.

ADOPTED this 9th day December, 2025.

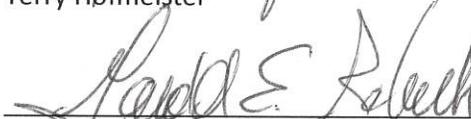
BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF PHILLIPS AND
STATE OF COLORADO



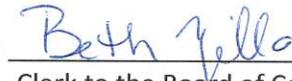
Tom Timm, Chairman



Terry Hofmeister



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 \$ 106,444,640 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: 12/10/2025 for budget/fiscal year 2026 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with columns: PURPOSE (see end notes for definitions and examples), LEVY², REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, Other, and a TOTAL row.

Contact person: (print) Andrew Nygaard Daytime phone: 970-854-3778 Signed: Andrew Nygaard Digitally signed by Andrew Nygaard Date: 2025.12.10 09:06:35 -0700' 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 DLG57 on the County Assessor's FINAL certification of valuation).

New Tax Entity? YES NO

Phillips County

COUNTY ASSESSOR

Date 11/20/2025

NAME OF TAX ENTITY: PHILLIPS COUNTY GENERAL

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (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 2025:

Table with 11 rows listing valuation items and their amounts, such as 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

- Footnotes explaining symbols: ‡ (personal property exemptions), * (New Construction), ≈ (Jurisdiction must submit to the Division of Local Government), and Φ (Jurisdiction must apply to the Division of Local Government).

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 2025:

Table with 1 row: 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶' valued at \$742,485,837.

ADDITIONS TO TAXABLE REAL PROPERTY

Table with 7 rows listing additions to taxable real property, such as 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' and 'TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX'.

DELETIONS FROM TAXABLE REAL PROPERTY

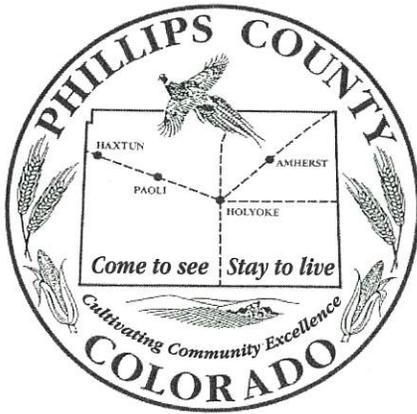
Table with 3 rows listing deletions from taxable real property, such as 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' and 'DISCONNECTIONS/EXCLUSIONS'.

- Footnotes explaining symbols: ¶ (includes actual value of all taxable real property plus religious, private school, and charitable real property), * (Construction is defined as newly constructed taxable real property structures), § (Includes production from new mines and increases in production of existing producing mines).

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$732,633,324

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$240,053. ** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15, 2026 Budget



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

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

Attached is the 2026 budget for the COUNTY OF PHILLIPS in PHILLIPS COUNTY (48007) submitted pursuant to Section 29-1-116 CRS. This budget was adopted on December 9, 2025. 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.

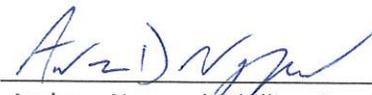
The mill levy certified by the County Commissioners is 28.28 mills. This mill levy will generate tax revenue of \$3,010,254 based on an assessed valuation of \$106,444,640. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included in the 2026 Phillips County adopted budget is the budget for the Phillips County Emergency Telephone Service Authority for 2026.

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

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

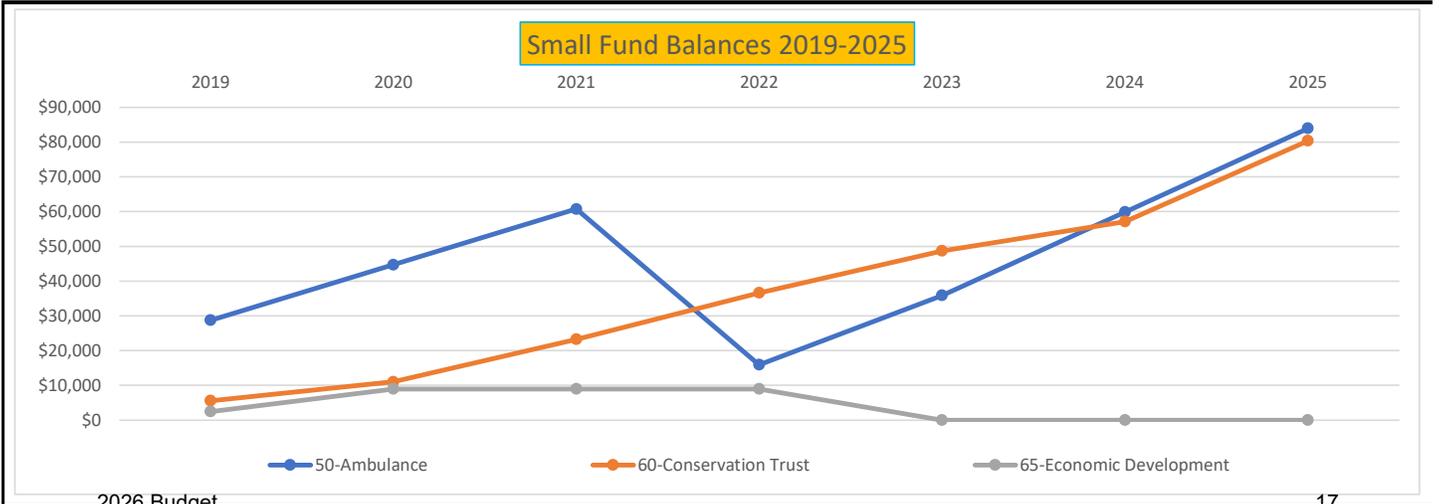
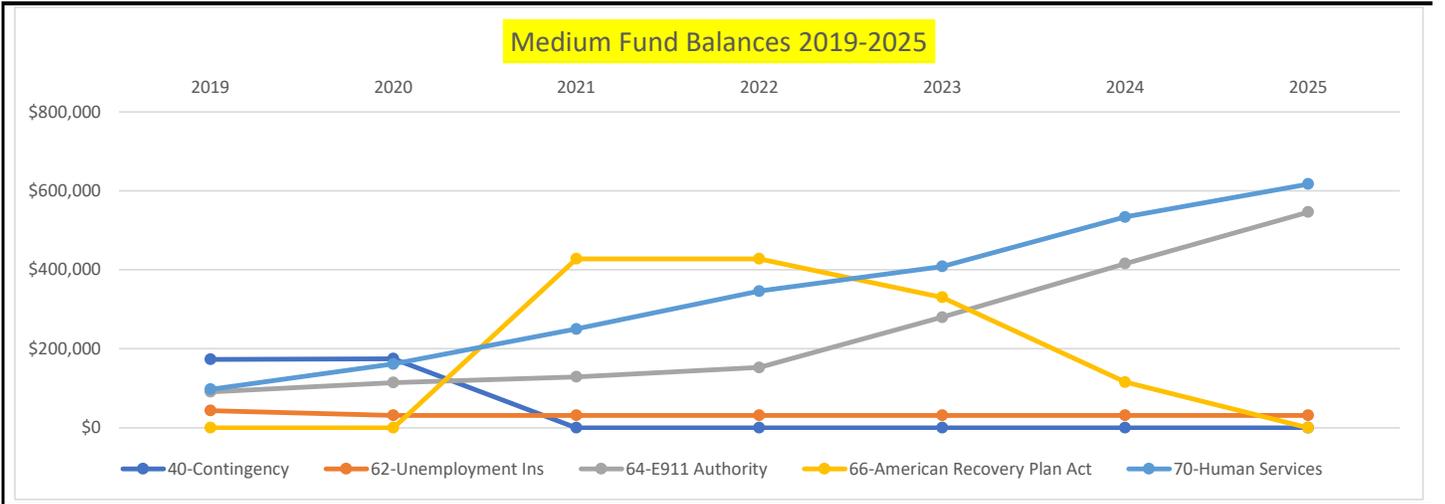
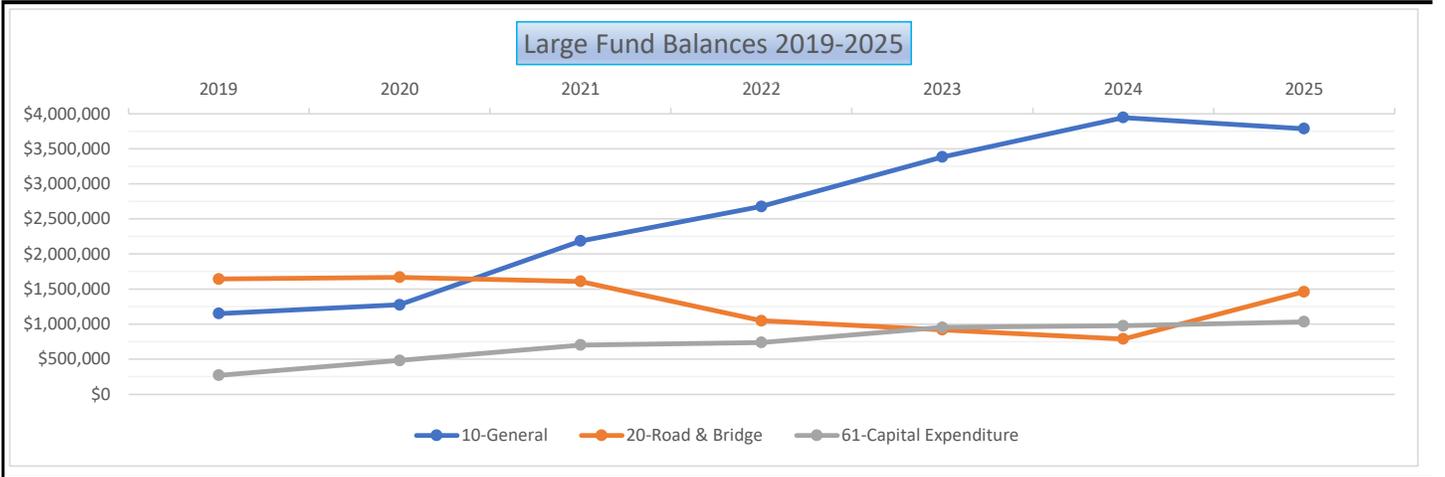
SIGNATURE OF OFFICER:


Andrew Nygaard, Phillips County Budget Officer

01/20/2026
Date

PHILLIPS COUNTY FUND BALANCE HISTORY

Fund	2019	2020	2021	2022	2023	2024	2025
10-General	1,149,380.43	1,275,018.88	2,183,568.17	2,676,039.93	3,381,107.88	3,947,930.64	3,785,321.72
20-Road & Bridge	1,642,256.26	1,669,203.70	1,607,452.18	1,047,145.60	918,363.09	787,358.53	1,461,330.14
61-Capital Expenditure	268,758.80	480,086.11	701,318.47	736,077.04	951,398.35	975,089.75	1,031,393.12
40-Contingency	172,750.02	174,991.43	0.00	0.00	0.00	0.00	0.00
62-Unemployment Ins	43,167.22	30,977.12	30,977.12	30,977.12	30,977.12	30,977.12	30,977.12
64-E911 Authority	91,075.46	113,862.73	128,585.42	152,300.70	279,691.47	415,300.30	546,121.96
66-American Recovery Plan Act	0.00	0.00	427,464.17	427,464.17	329,952.38	115,010.92	0.00
70-Human Services	97,151.02	161,322.48	249,859.87	345,790.20	408,068.99	533,457.36	617,453.57
50-Ambulance	28,745.54	44,738.51	60,766.27	15,922.75	35,893.39	59,898.67	84,017.74
60-Conservation Trust	5,601.09	11,022.18	23,244.31	36,594.53	48,721.70	57,126.10	80,454.13
65-Economic Development	2,441.11	8,930.78	8,930.78	8,930.78	0.00	0.00	0.00
Total Phillips County Fund Balances	3,501,326.95	3,970,153.92	5,422,166.76	5,477,242.82	6,384,174.37	6,922,149.39	7,637,069.50



PHILLIPS COUNTY COLORADO
 COMPARATIVE SUMMARY OF PROPERTY TAX REVENUE
 2026

	PRIOR YEAR 2024		CURRENT YEAR 2025		ADOPTED BUDGET YEAR 2026		INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY	INCREASE (DECREASE) IN REVENUE FROM PRIOR YEAR BUDGET
NET ASSESSED VALUATION PHILLIPS COUNTY	101,147,210		99,270,880		106,444,640			7,173,760
ASSESSED VAUATION, MILL LEVIES & PROPERTY TAXES:	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT
GENERAL FUND	22.950	2,321,328	22.950	2,278,267	22.45	2,389,682	-0.50	111,415
ROAD & BRIDGE	3.73	377,279	3.73	370,280	3.73	397,039	0.00	26,758
CAPITAL EXPENDITURE	0.00	-	0.00	-	0.50	53,222	0.50	53,222
HUMAN SERVICES	1.60	161,836	1.60	158,833	1.60	170,311	0.00	11,478
RECREATION DISTRICT	1.00	101,147	1.00	99,271	1.00	106,445		7,174
TOTAL FOR COUNTY		2,961,590		2,906,651		3,116,699		210,048

PHILLIPS COUNTY GENERAL FUND SUMMARY			
2026 BUDGET			
	ACTUAL 2024	PROJECTED 2025	2026 BUDGET
REVENUE	4,855,400	3,930,479	4,024,869
EXPENDITURES	4,094,968	4,438,848	4,544,310
EXCESS REV/EXPEND	760,432	(508,369)	(519,441)
TRANSFER IN/OUT	59,397	54,397	33,397
OTHER SOURCES	-	-	-
FUND BAL 1/1	3,291,613	4,111,442	3,657,470
FUND BAL 12/31	4,111,442	3,657,470	3,171,426
DEFERRED REVENUE			

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2026 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
3100	TAXES			
3110	PROPERTY TAXES	2,209,760	2,234,867	2,346,282
3112	LATE FILING PENALTIES	403	250	
3115	PROPERTY TAXES PY	154	300	
3116	ABATEMENTS	(2)		
3117	SENIOR EXEMPTION	43,400	43,547	43,400
3118	PERSONAL PROPERTY EXEMPTION	5,707	5,700	5,700
3120	SPEC OWNERSHIP (BCD)	136,281	156,348	140,000
3121	SB22-238 REIMBURSEMENT	154,509	-	
3122	SB238-001 REIMBURSEMENT	138,049	-	
3160	SPEC OWNERSHIP (A)	136,718	125,000	90,000
3170	SALES TAX - STATE	513,719	-	300,000
3171	USE TAX - CTY CLERK	207,489	170,000	175,000
3172	USE TAX - CTY BLDG PERMIT	14,889	10,535	10,000
3173	USE TAX - HOLYOKE	24,062	8,000	10,000
3174	USE TAX - HAXTUN	10,071	2,500	5,000
3176	USE TAX - OTHER	271	435	200
3177	AVIATION FUEL	-	-	
3180	TOBACCO PRODUCTS	953	750	500
3190	INTEREST ON DEL TAXES	30	90	
3191	ABATEMENT INTEREST	-		
3195	INTEREST ON CURRENTTAXES	6,536	7,019	4,000
	TOTAL TAXES	3,602,999	2,765,341	3,130,082
3220	LIQUOR LICENSE	75	75	75
3250	PERMIT FEES	2,255	1,825	1,500
	TOTAL LICENSES & PERMITS	2,330	1,900	1,575
3300	INTERGOVERNMENTAL			
3310	FEDERAL GRANT	-	-	
3310-100	FED GRANTS - PUB SAFETY	84,920	51,818	47,893
3330	PAYMENT IN LIEU OF TAXES		444	
3340-000	STATE GRANT	14,181	157,429	
3340-100	PUBLIC SAFETY GRANT	76,891	50,175	66,510
3370	STATE SHARED REVENUE	-		
3380	VETERAN SERVICE ALLOTMNT	18,749	6,748	2,000
3390	OTHER LOCAL GOVNMNT	69,622	75,000	60,000
	TOTAL INTERGOVERNMENTAL	264,363	341,614	176,403
3400	CHARGE FOR SERVICE			
3420	WEED & PEST REMOVAL	9,970	2,502	1,000
3430	HARVEST PARK	62,522	55,000	40,000
3440	CHARGES SERVICE & SALE	4,452	2,838	1,000
	TOTAL CHARGE FOR SERVICE	76,944	60,340	42,000

PHILLIPS COUNTY GENERAL FUND 10 REVENUE

2026 BUDGET

GL CODE	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
3500	FINES & FORFEITS			
3510	FINES & FORFEITS	521	652	300
3520	UPS FINES	700	1,000	1,000
3530	TRAFFIC CITATIONS	4,586	3,000	3,000
	TOTAL FINES & FORFEITS	5,807	4,652	4,300
3600	MISCELLANEOUS REVENUE			
3610	EARNINGS ON DEP & INV	280,357	265,000	250,000
3620	MISCELLANEOUS INCOME	10,225	7,955	7,000
3630	REFUND OF EXPENDITURES	25,671	30,000	3,000
3640	CONTRIBUTIONS/DONATIONS	1,455	500	
3690	RESOURCE CENTER RENT	20,640	20,640	20,640
3692	EVENT CENTER RENT	50,073	31,810	40,000
3693	FAMILY EDUCATION RENT	2,750	3,000	3,000
3694	DWPS RENT	3,000	3,000	3,000
3695	COST ALLOCATION HS	39,960	38,728	39,369
3696	PAVILION RENT	13,313	15,070	13,000
3710	TRANSFER FROM OTHER FUNDS	80,397	80,397	80,397
	TOTAL MISCELLANEOUS REVENUE	527,841	496,100	459,406
3800	FEE ACCOUNTS			
3810	SHERIFF	14,560	6,500	6,500
3820	COUNTY CLERK	117,900	110,000	115,000
3820-100	CC OUT-OF-COUNTY FEES	3,460	980	
3830	COUNTY TREASURER	210,833	175,000	170,000
3840	PUBLIC TRUSTEE	4,524	-	-
3910	SALE OF ASSETS	6,407	5,300	
	TOTAL FEE ACCOUNTS	357,684	297,780	291,500
3900	OTHER FINANCING SOURCES			
3920	INSURANCE RECOVERIES	17,432	43,149	
	TOTAL OTHER SOURCES	17,432	43,149	-
	TOTAL REVENUE	4,855,400	4,010,876	4,105,266

FINAL BUDGET
2026 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	2,209,760	2,234,867	2,234,867	2,346,282	4.99
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3112-000 LATE FILING PENALTIES	403	0	250	0	0.00
3115-000 PROPERTY TAXES PY	154	0	300	0	0.00
3116-000 ABATEMENTS	-2	0	0	0	0.00
3117-000 SENIOR EXEMPTION	43,400	43,000	43,547	43,400	0.93
3118-000 PERSONAL PROPERTY EXEMPTION	5,707	5,700	5,700	5,700	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	136,281	150,000	156,348	140,000	-6.67
3121-000 SB22-238 REIMBURSEMENT	154,509	0	0	0	0.00
3122-000 SB238-001 REIMBURSEMENT	138,049	0	0	0	0.00
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	136,718	90,000	125,000	90,000	0.00
3170-000 SALES TAX COLLECTED BY STATE	513,719	0	0	300,000	0.00
3171-000 USE TAX - COUNTY CLK	207,489	180,000	170,000	175,000	-2.78
3172-000 USE TAX - PC BLD PERMITS	14,889	12,000	10,535	10,000	-16.67
3173-000 USE TAX - HOLYOKE	24,062	15,000	8,000	10,000	-33.33
3174-000 USE TAX - HAXTUN	10,071	7,000	2,500	5,000	-28.57
3175-000 USE TAX - PAOLI	0	0	0	0	0.00
3176-000 USE TAX OTHER	271	0	435	200	0.00
3177-000 AVIATION FUEL TAX	0	0	0	0	0.00
3180-000 TOBACCO PRODUCTS	953	500	750	500	0.00
3190-000 INTEREST ON DELINQUENT TAX	30	0	90	0	0.00
3191-000 ABATEMENT INTEREST	0	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	6,536	4,000	7,019	4,000	0.00
3220-000 LIQUOR LICENSES	75	0	75	75	0.00
3250-000 PERMIT FEES	2,255	1,500	1,825	1,500	0.00
3310-000 FEDERAL GRANTS	0	0	0	0	0.00
3310-100 FEDERAL GRANT PUBLIC SAFETY	84,920	61,525	51,818	47,893	-22.16
3330-000 PAYMENT IN LIEU OF TAXES	0	0	444	0	0.00
3340-000 STATE GRANTS	14,181	68,112	157,429	0	-100.00
3340-100 PUBLIC SAFETY GRANT	76,891	69,652	50,175	66,510	-4.51
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	18,749	20,000	6,748	2,000	-90.00
3390-000 OTHER LOCAL GOVERNMENTS	69,622	75,000	75,000	60,000	-20.00
3392-000 HIGH PLAINS HIGHWAY	0	0	0	0	0.00
3420-000 WEED & PEST REMOVAL	9,970	5,000	2,502	1,000	-80.00
3430-000 HARVEST PARK FEES	62,522	40,000	55,000	40,000	0.00
3440-000 CHARGES FOR SERVICE & SALE	4,452	3,000	2,838	1,000	-66.67
3510-000 FINES & FORFEITS	521	300	652	300	0.00
3520-000 USEFUL PUBLIC SERVICE FINES	700	1,000	1,000	1,000	0.00
3530-000 TRAFFIC CITATIONS	4,586	3,000	3,000	3,000	0.00
3600-000 MISCELLANEOUS REVENUE	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	280,357	150,000	265,000	250,000	66.67
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	10,225	8,000	7,955	7,000	-12.50
3630-000 REFUNDS OF EXPENDITURES	25,671	3,000	30,000	3,000	0.00
3640-000 CONTRIBUTIONS & DONATIONS	1,455	0	500	0	0.00
3640-100 K-9 REVENUE	0	0	0	0	0.00
3680-000 HEGINBOTHAM TRUST	0	0	0	0	0.00
3690-000 RESOURCE CENTER RENT	20,640	20,640	20,640	20,640	0.00
3692-000 EVENT CENTER RENT	50,073	45,000	31,810	40,000	-11.11
3693-000 FAMILY EDUCATION RENT	2,750	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	39,960	38,728	38,728	39,369	1.66
3696-000 PAVILION RENTALS	13,313	12,000	15,070	13,000	8.33
3710-000 TRANSFER FROM OTHER FUNDS	80,397	80,397	80,397	80,397	0.00
2026 Budget				22	

FINAL BUDGET
2026 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	14,560	10,000	6,500	6,500	-35.00
3810-100 CANINE PROGRAM	0	0	0	0	0.00
3810-200 SEATBELT FUND	0	0	0	0	0.00
3820-000 COUNTY CLERK	117,900	140,000	110,000	115,000	-17.86
3820-100 CLERK OUT OF CTY FEES	3,460	3,000	980	0	-100.00
3830-000 COUNTY TREASURER	210,833	170,000	175,000	170,000	0.00
3840-000 PUBLIC TRUSTEE	4,524	0	0	0	0.00
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	6,407	0	5,300	0	0.00
3920-000 INSURANCE RECOVERIES	17,432	0	43,149	0	0.00
3930-000 ALTERNATIVE FINANCING SOURCES	0	0	0	0	0.00
Revenues					
Total Revenues	4,855,396	3,776,921	4,010,876	4,105,266	8.69

**PHILLIPS COUNTY GENERAL FUND 10 EXPENSE
2026 BUDGET**

DEPT	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
101	COMMISSIONERS	179,376	212,746	230,003
102	CO. ATTORNEY	39,767	22,879	27,550
104	PLANNING & ZONING	69,304	80,794	88,618
105	ADMINISTRATION	92,889	82,287	88,168
106	OTHER ADMINISTRATIVE	373,980	358,371	373,221
107	CLERK & RECORDER	298,677	372,405	343,222
108	ELECTIONS	76,706	99,438	56,597
109	TREASURER	195,069	195,859	199,569
110	ASSESSOR	262,240	287,241	295,467
111	MAINTENANCE	274,245	293,678	252,741
113	COMPUTER	111,120	139,100	199,500
114	SPECIAL PROJECTS		275	25,000
115	PUBLIC TRUSTEE	4,525	4,575	6,325
	TOTAL	1,977,898	2,149,648	2,185,981
201	SHERIFF	345,516	369,649	413,207
202	JAIL	88,999	106,425	93,320
203	CORONER	43,523	42,623	46,620
204	EMERGENCY MANAGEMENT	75,178	78,948	81,210
206	COMMUNICATIONS CENTER	343,318	357,852	388,972
207	USEFUL PUBLIC SERVICE	3,010	2,797	3,105
208	VOCA	38,742	32,171	33,674
209	VALE	20,115	21,796	13,270
210	LOCAL VICTIM'S ASSISTANCE	5,209	5,707	4,987
	TOTAL SAFETY	963,610	1,017,968	1,078,365
301	DIST ATTORNEY	126,761	126,761	133,761
401	COUNTY FAIR	31,300	37,300	37,300
403	MUSEUM	2,500	2,500	2,500
404	FG RELATED PROJECTS	40,327	44,639	44,650
405	EXTENSION SERVICE	145,344	157,252	164,388
406	EVENT CENTER	150,827	180,534	178,085
501	FAIRGROUNDS	72,017	72,784	72,886
505	PAVILION	51,930	68,773	63,980
	TOTAL	494,245	563,782	563,789
601	SANITARY LANDFILL	316,140	354,190	368,843
602	WEED DISTRICT	104,811	112,034	118,694
	TOTAL	420,951	466,224	487,537
651	HEALTH & REGIONAL	96,278	98,508	80,877
652	VETERANS OFFICE	15,225	15,957	14,000
	TOTAL	111,503	114,465	94,877
900	TRANSFERS TO OTHER FUNDS	21,000	26,000	47,000
	TOTAL GENERAL	4,115,968	4,464,848	4,591,310

FINAL BUDGET
2026 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	122,062	152,311	151,255	152,311	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	128	88	88	80	-8.84
4150-000 HEALTH INSURANCE	0	0	3,816	15,716	0.00
4152-000 DENTAL INSURANCE	0	0	157	659	0.00
4154-000 VISION INSURANCE	0	0	25	99	0.00
4156-000 LIFE INSURANCE	0	0	4	14	0.00
4160-000 FICA TAXES	9,338	11,652	11,459	11,652	0.00
4170-000 EMPLOYEE RETIREMENT	4,883	6,092	6,051	6,092	0.00
4210-000 OFFICE STATIONERY & FORMS	342	0	350	350	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	244	300	300	300	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	10	0	10	50	0.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	9,381	7,000	6,000	9,000	28.57
4332-000 SUBSCRIPTIONS	316	111	300	300	170.27
4336-000 DUES/CONTRIBUTIONS	16,766	22,000	21,816	22,000	0.00
4342-000 TELEPHONE & CELL PHONES	1,072	1,187	1,085	1,100	-7.33
4359-000 PROFESSIONAL SERVICES	360	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	2,688	0	0	0	0.00
4362-000 CONTRACTS	765	800	880	880	10.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	875	1,000	750	900	-10.00
4370-000 MILEAGE ALLOWANCE	3,013	2,200	2,500	2,500	13.64
4372-000 MEETINGS & SEMINARS	2,558	2,400	2,400	2,500	4.17
4374-000 FOOD & LODGING	4,575	3,500	3,500	3,500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total COUNTY COMMISSIONERS	179,374	210,641	212,746	230,003	9.19

FINAL BUDGET
2026 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	35,923	25,000	20,000	25,000	0.00
4370-000 MILEAGE ALLOWANCE	649	400	400	400	0.00
4372-000 MEETINGS & SEMINARS	1,340	1,150	1,150	1,150	0.00
4374-000 FOOD & LODGING	1,255	400	729	400	0.00
Total COUNTY ATTORNEY	39,767	27,550	22,879	27,550	0.00

FINAL BUDGET
2026 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	50,318	57,661	59,063	64,576	11.99
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	41	29	29	25	-12.76
4150-000 HEALTH INSURANCE	11,375	12,503	12,772	10,455	-16.38
4152-000 DENTAL INSURANCE	418	499	458	542	8.62
4154-000 VISION INSURANCE	74	79	82	82	3.80
4156-000 LIFE INSURANCE	12	15	15	15	0.00
4160-000 FICA TAXES	3,562	4,411	4,304	4,940	11.99
4170-000 EMPLOYEE RETIREMENT	1,502	4,535	2,063	4,783	5.47
4240-000 OFFICE	0	0	0	0	0.00
4242-000 MAPPING SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	437	100	150	150	50.00
4310-000 POSTAGE, BOX RENT, FREIGHT	74	100	150	150	50.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	365	300	300	300	0.00
4332-000 SUBSCRIPTIONS	360	360	360	800	122.22
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	358	400	370	400	0.00
4359-000 PROFESSIONAL SERVICES	23	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	370	400	400	400	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	15	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	228	500	0.00
4374-000 FOOD & LODGING	0	300	50	500	66.67
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total PLANNING AND ZONING	69,303	81,692	80,794	88,618	8.48

FINAL BUDGET
2026 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	70,428	57,661	60,563	64,576	11.99
4140-000 WORKER'S COMPENSATION INSURANC	41	29	29	25	-12.76
4150-000 HEALTH INSURANCE	12,196	12,503	12,772	10,455	-16.38
4152-000 DENTAL INSURANCE	443	499	475	542	8.62
4154-000 VISION INSURANCE	79	79	82	82	3.80
4156-000 LIFE INSURANCE	13	15	15	15	0.00
4160-000 FICA TAXES	5,084	4,411	4,310	4,940	11.99
4170-000 EMPLOYEE RETIREMENT	2,193	4,535	2,063	4,783	5.47
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	363	100	150	150	50.00
4310-000 POSTAGE,BOX RENT, FREIGHT	74	100	150	150	50.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	210	150	100	100	-33.33
4332-000 SUBSCRIPTIONS	144	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	100	100	100	100	0.00
4342-000 TELEPHONE & CELL PHONES	598	700	550	550	-21.43
4359-000 PROFESSIONAL SERVICES	33	0	0	0	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	361	0	400	400	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	3	0	100	100	0.00
4370-000 MILEAGE ALLOWANCE	0	0	200	200	0.00
4372-000 MEETINGS & SEMINARS	446	1,000	228	500	-50.00
4374-000 FOOD & LODGING	80	1,000	0	500	-50.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total ADMINISTRATION	92,889	82,882	82,287	88,168	6.38

FINAL BUDGET
2026 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	60,001	70,000	70,000	70,000	0.00
4260-000 OPERATING SUPPLIES	4,344	3,000	5,000	3,000	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	100	100	0.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	5,779	5,600	6,049	6,500	16.07
4354-000 ACCOUNTING SERVICES	0	0	0	0	0.00
4356-000 AUDITING SERVICES	24,920	25,760	28,760	28,000	8.70
4359-000 PROFESSIONAL SERVICES	75	0	13	50	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4396-000 CTY TREAS COLLECTION FEES	83,695	72,000	75,000	80,000	11.11
4410-000 INSURANCE	195,166	173,449	173,449	185,571	6.99
Total OTHER ADMINISTRATIVE EXPENSE	373,980	349,809	358,371	373,221	6.69

FINAL BUDGET
2026 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	212,794	220,103	250,000	208,861	-5.11
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	114	80	80	70	-12.00
4150-000 HEALTH INSURANCE	16,707	17,587	26,043	35,406	101.32
4152-000 DENTAL INSURANCE	1,773	2,032	1,300	1,257	-38.14
4154-000 VISION INSURANCE	205	205	256	311	51.71
4156-000 LIFE INSURANCE	48	53	53	53	0.00
4160-000 FICA TAXES	15,671	16,838	18,724	15,964	-5.19
4170-000 EMPLOYEE RETIREMENT	8,510	8,804	8,308	8,347	-5.19
4210-000 OFFICE STATIONERY & FORMS	1,317	0	824	0	0.00
4230-000 MICROFILM & COPYING SUPPLIES	9	10	0	0	-100.00
4240-000 OFFICE	0	0	38	0	0.00
4260-000 OPERATING SUPPLIES	2,099	3,000	3,330	2,500	-16.67
4298-000 GRANT FUNDS	48	100,000	20,000	22,490	-77.51
4310-000 POSTAGE,BOX RENT, FREIGHT	7,678	5,600	5,000	7,000	25.00
4320-000 PRINTING OF FORMS	269	500	1,000	1,000	100.00
4330-000 PUBLICATION & LEGAL NOTICES	105	100	131	100	0.00
4332-000 SUBSCRIPTIONS	164	175	449	360	105.71
4336-000 DUES/CONTRIBUTIONS	877	1,000	877	900	-10.00
4342-000 TELEPHONE & CELL PHONES	1,630	1,800	1,800	1,800	0.00
4359-000 PROFESSIONAL SERVICES	1,914	2,010	2,500	3,295	63.93
4360-000 REPAIRS - LABOR & PARTS	56	0	140	0	0.00
4362-000 CONTRACTS	25,057	26,272	26,306	28,708	9.27
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	575	500	600	1,200	140.00
4372-000 MEETINGS & SEMINARS	525	350	525	600	71.43
4374-000 FOOD & LODGING	333	500	500	1,000	100.00
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	199	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	3,621	2,000	0.00
Total COUNTY CLERK	298,676	407,519	372,405	343,222	-15.78

FINAL BUDGET
2026 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	13,839	4,000	4,000	10,000	150.00
4140-000 WORKER'S COMPENSATION INSURANC	96	32	32	82	156.25
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	1,831	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	4,999	2,760	5,315	5,000	81.16
4298-000 GRANT FUNDS	275	68,112	60,745	0	-100.00
4310-000 POSTAGE,BOX RENT, FREIGHT	9,311	1,300	2,369	5,000	284.62
4320-000 PRINTING OF FORMS	5,103	2,225	2,225	4,000	79.78
4330-000 PUBLICATION & LEGAL NOTICES	583	300	334	500	66.67
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	14,918	5,725	5,725	10,000	74.67
4360-000 REPAIRS - LABOR & PARTS	0	0	66	0	0.00
4362-000 CONTRACTS	21,536	15,856	16,449	19,895	25.47
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	1,520	1,500	800	1,520	1.33
4372-000 MEETINGS & SEMINARS	175	0	300	100	0.00
4374-000 FOOD & LODGING	686	800	1,078	500	-37.50
4430-000 RENTAL	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	1,834	0	0	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	0	0	0	0.00
Total ELECTIONS	76,706	102,610	99,438	56,597	-44.84

FINAL BUDGET
2026 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	120,627	114,067	114,816	117,030	2.60
4140-000 WORKER'S COMPENSATION INSURANC	59	42	42	37	-12.50
4150-000 HEALTH INSURANCE	31,467	33,148	33,148	34,653	4.54
4152-000 DENTAL INSURANCE	1,370	1,370	1,370	1,487	8.54
4154-000 VISION INSURANCE	215	215	216	224	4.19
4156-000 LIFE INSURANCE	26	29	26	29	0.00
4160-000 FICA TAXES	8,243	8,726	7,666	8,953	2.60
4170-000 EMPLOYEE RETIREMENT	2,941	4,563	4,592	4,681	2.59
4210-000 OFFICE STATIONERY & FORMS	1,049	300	1,200	750	150.00
4240-000 OFFICE	176	250	0	250	0.00
4260-000 OPERATING SUPPLIES	1,220	1,050	350	1,000	-4.76
4310-000 POSTAGE,BOX RENT, FREIGHT	2,714	3,000	-206	3,500	16.67
4320-000 PRINTING OF FORMS	0	1,000	400	500	-50.00
4330-000 PUBLICATION & LEGAL NOTICES	181	500	3,029	500	0.00
4332-000 SUBSCRIPTIONS	75	150	95	75	-50.00
4336-000 DUES/CONTRIBUTIONS	750	750	900	750	0.00
4342-000 TELEPHONE & CELL PHONES	975	750	914	950	26.67
4352-000 LEGAL SERVICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	1,924	1,600	2,318	1,600	0.00
4360-000 REPAIRS - LABOR & PARTS	0	250	0	250	0.00
4362-000 CONTRACTS	18,813	19,772	19,810	20,000	1.15
4368-000 CTY VEHICLE GAS & MAINTENANCE	168	250	171	250	0.00
4370-000 MILEAGE ALLOWANCE	71	500	0	100	-80.00
4372-000 MEETINGS & SEMINARS	0	500	203	500	0.00
4374-000 FOOD & LODGING	2,005	1,500	1,452	1,500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	3,347	3,347	0	-100.00
Total COUNTY TREASURER	195,069	197,629	195,859	199,569	0.98

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	160,915	169,821	169,352	174,812	2.94
4140-000 WORKER'S COMPENSATION INSURANC	1,326	845	845	727	-13.97
4150-000 HEALTH INSURANCE	36,444	41,942	41,942	43,841	4.53
4152-000 DENTAL INSURANCE	1,478	1,549	1,550	1,682	8.59
4154-000 VISION INSURANCE	248	270	270	280	3.70
4156-000 LIFE INSURANCE	40	40	36	40	0.00
4160-000 FICA TAXES	11,025	12,991	11,580	13,373	2.94
4170-000 EMPLOYEE RETIREMENT	6,437	6,793	6,774	6,992	2.93
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
4242-000 MAPPING SUPPLIES	0	1,000	1,000	1,000	0.00
4260-000 OPERATING SUPPLIES	778	1,000	1,800	1,200	20.00
4310-000 POSTAGE,BOX RENT, FREIGHT	166	2,500	3,100	2,500	0.00
4320-000 PRINTING OF FORMS	943	1,200	1,654	1,200	0.00
4324-000 OTHER PRINTING & DUPLICAT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	21	50	0	50	0.00
4332-000 SUBSCRIPTIONS	1,146	1,200	1,167	1,200	0.00
4336-000 DUES/CONTRIBUTIONS	690	850	850	850	0.00
4342-000 TELEPHONE & CELL PHONES	975	1,350	996	1,000	-25.93
4359-000 PROFESSIONAL SERVICES	1,560	250	813	1,520	508.00
4360-000 REPAIRS - LABOR & PARTS	0	50	0	50	0.00
4362-000 CONTRACTS	34,062	38,690	35,839	37,800	-2.30
4368-000 CTY VEHICLE GAS & MAINTENANCE	70	200	100	200	0.00
4370-000 MILEAGE ALLOWANCE	1,263	900	1,016	900	0.00
4372-000 MEETINGS & SEMINARS	1,255	1,750	1,300	1,750	0.00
4374-000 FOOD & LODGING	1,398	2,000	1,910	2,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	500	0	500	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	3,347	3,347	0	-100.00
Total COUNTY ASSESSOR	262,239	291,088	287,241	295,467	1.50

FINAL BUDGET
2026 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	135,872	137,594	137,594	110,370	-19.79
4140-000 WORKER'S COMPENSATION INSURANC	4,820	3,737	3,737	2,669	-28.58
4150-000 HEALTH INSURANCE	31,209	32,964	32,586	34,456	4.53
4152-000 DENTAL INSURANCE	1,300	1,346	1,330	1,461	8.54
4154-000 VISION INSURANCE	211	212	210	220	3.77
4156-000 LIFE INSURANCE	27	31	26	32	3.23
4160-000 FICA TAXES	9,454	10,526	10,526	8,443	-19.79
4170-000 EMPLOYEE RETIREMENT	4,340	5,504	5,504	4,415	-19.79
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	1,464	4,000	4,000	4,200	5.00
4260-000 OPERATING SUPPLIES	7,529	9,700	10,500	9,700	0.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	890	1,200	300	1,200	0.00
4274-000 CHEMICALS	116	300	180	300	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	415	1,500	605	1,500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	205	150	150	150	0.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4340-000 UTILITIES	42,371	49,000	48,000	49,000	0.00
4342-000 TELEPHONE & CELL PHONES	2,144	2,400	2,000	2,400	0.00
4359-000 PROFESSIONAL SERVICES	2,189	2,200	5,423	2,500	13.64
4360-000 REPAIRS - LABOR & PARTS	2,091	2,500	2,500	3,000	20.00
4362-000 CONTRACTS	3,403	3,200	3,600	4,000	25.00
4365-000 BLDG MAINT/REP(VENDOR)	5,527	4,200	20,000	4,200	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	3,672	5,500	4,000	5,500	0.00
4369-000 VEHICLE USE - SS & EXT	497	1,000	700	1,000	0.00
4370-000 MILEAGE ALLOWANCE	6	25	2	25	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	103	500	205	500	0.00
4430-000 RENTAL	0	1,500	0	1,500	0.00
4810-000 CAPITAL OUTLAY <\$2,000	2,414	2,000	0	0	-100.00
4820-000 CAPITAL ASSETS =>\$2000	11,976	6,500	0	0	-100.00
Total COUNTY MAINTENANCE	274,247	289,289	293,678	252,741	-12.63

FINAL BUDGET
2026 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: 404 FAIRGROUNDS RELATED PROJECTS					
4666-000 EXHIBIT BLDG - SCOUTS	2,812	3,500	4,000	4,500	28.57
4668-000 RACE TRACK FACILITY	2,928	5,000	7,734	5,000	0.00
4672-000 HARVEST PARK	18,217	16,000	14,000	16,000	0.00
4676-000 HOMESTEADERS PARK	10,209	10,000	12,255	12,000	20.00
4680-000 CORN FESTIVAL	5,000	5,000	5,000	5,000	0.00
4684-000 HAXTUN COMMUNITY CENTER	0	600	600	600	0.00
4690-000 MEET & EAT	672	1,000	600	1,000	0.00
4692-000 AMHERST COMMUNITY PARK	489	550	450	550	0.00
Total FAIRGROUNDS RELATED PROJECTS	40,326	41,650	44,639	44,650	7.20

FINAL BUDGET
2026 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: 406 EVENT CENTER					
4110-000 SALARIES AND WAGES	70,169	80,558	80,558	82,799	2.78
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	20,424	22,083	23,000	23,084	4.53
4152-000 DENTAL INSURANCE	819	911	948	989	8.56
4154-000 VISION INSURANCE	141	143	150	148	3.50
4156-000 LIFE INSURANCE	19	19	20	19	0.00
4160-000 FICA TAXES	4,740	6,163	6,163	6,334	2.77
4170-000 EMPLOYEE RETIREMENT	2,215	3,222	3,222	3,312	2.79
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	3,135	6,000	6,100	7,500	25.00
4260-000 OPERATING SUPPLIES	1,975	2,000	1,500	2,000	0.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	927	1,100	1,100	1,200	9.09
4314-000 INTERNET/TECHNOLOGY	3,418	4,000	3,000	3,000	-25.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	165	200	0.00
4340-000 UTILITIES	29,866	35,000	35,000	36,000	2.86
4342-000 TELEPHONE & CELL PHONES	1,362	1,500	1,174	2,000	33.33
4359-000 PROFESSIONAL SERVICES	2,208	1,000	4,934	2,500	150.00
4360-000 REPAIRS - LABOR & PARTS	8,696	5,000	13,500	5,000	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	713	2,000	0	2,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total EVENT CENTER	150,826	170,699	180,534	178,085	4.33

FINAL BUDGET
2026 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: 501 FAIRGROUNDS					
4110-000 SALARIES AND WAGES	35,955	38,122	40,036	34,043	-10.70
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	11,475	13,413	13,070	14,022	4.54
4152-000 DENTAL INSURANCE	471	556	542	603	8.45
4154-000 VISION INSURANCE	79	87	87	91	4.60
4156-000 LIFE INSURANCE	9	11	11	11	0.00
4160-000 FICA TAXES	2,379	2,916	2,916	2,604	-10.70
4170-000 EMPLOYEE RETIREMENT	1,152	1,525	1,605	1,362	-10.69
4220-000 SMALL ITEMS OF EQUIP	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	10,873	15,000	6,000	6,000	-60.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4274-000 CHEMICALS	112	500	0	500	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	500	0	500	0.00
4292-000 MAINT SUPPLY EQUIPMENT	0	350	0	350	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4340-000 UTILITIES	2,643	2,700	2,793	2,800	3.70
4359-000 PROFESSIONAL SERVICES	200	1,200	1,000	1,200	0.00
4360-000 REPAIRS - LABOR & PARTS	6,669	8,000	4,000	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	0	500	724	800	60.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,500	0	0	-100.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total FAIRGROUNDS	72,017	86,880	72,784	72,886	-16.11

FINAL BUDGET
2026 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: 505 FAIRGROUNDS PAVILION					
4110-000 SALARIES AND WAGES	22,607	21,723	24,110	22,696	4.48
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	5,832	7,161	6,958	7,488	4.57
4152-000 DENTAL INSURANCE	201	274	266	298	8.76
4154-000 VISION INSURANCE	40	46	46	48	4.35
4156-000 LIFE INSURANCE	5	6	6	6	0.00
4160-000 FICA TAXES	1,551	1,662	1,662	1,736	4.45
4170-000 EMPLOYEE RETIREMENT	553	869	954	908	4.49
4250-000 JANITORIAL SUPPLIES	0	1,200	1,800	1,500	25.00
4260-000 OPERATING SUPPLIES	798	4,000	2,150	4,000	0.00
4274-000 CHEMICALS	0	200	0	200	0.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	261	800	200	800	0.00
4340-000 UTILITIES	16,247	19,000	17,172	19,000	0.00
4342-000 TELEPHONE & CELL PHONES	1,596	1,600	1,450	1,600	0.00
4359-000 PROFESSIONAL SERVICES	616	700	150	700	0.00
4360-000 REPAIRS - LABOR & PARTS	1,623	3,000	11,849	3,000	0.00
4365-000 BLDG MAINT/REP(VENDOR)	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <=\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	0	0	0	0.00
Total FAIRGROUNDS PAVILION	51,931	62,241	68,773	63,980	2.79

FINAL BUDGET
2026 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: 113 COMPUTER					
4260-000 OPERATING SUPPLIES	2,625	1,500	2,000	2,000	33.33
4314-000 INTERNET/TECHNOLOGY	2,100	2,500	2,100	2,500	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	7,385	20,000	20,000	20,000	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	87,614	120,000	115,000	160,000	33.33
4810-000 CAPITAL OUTLAY <\$2,000	0	10,000	0	5,000	-50.00
4820-000 CAPITAL ASSETS =/>\$2000	11,396	10,000	0	10,000	0.00
Total COMPUTER	111,119	164,000	139,100	199,500	21.65

FINAL BUDGET
2026 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: 114 SPECIAL PROJECTS					
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4710-000 SPECIAL PROJ MISC GEN	0	25,000	275	25,000	0.00
4715-000 SPEC PROJ PUB SAFETY	0	0	0	0	0.00
4720-000 SPEC PROJ HEALTH EMS	0	0	0	0	0.00
4725-000 SPEC PROJ CULTURE/REC	0	0	0	0	0.00
4730-000 PUBLIC WORKS	0	0	0	0	0.00
Total SPECIAL PROJECTS	0	25,000	275	25,000	0.00

FINAL BUDGET
2026 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: 115 PUBLIC TRUSTEE					
4110-000 SALARIES AND WAGES	4,203	4,250	4,250	6,000	41.18
4160-000 FICA TAXES	322	325	325	325	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
Total PUBLIC TRUSTEE	<u>4,524</u>	<u>4,575</u>	<u>4,575</u>	<u>6,325</u>	<u>38.25</u>

FINAL BUDGET
2026 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: 201 SHERIFF					
4110-000 SALARIES AND WAGES	231,260	289,655	213,972	257,659	-11.05
4140-000 WORKER'S COMPENSATION INSURANC	2,746	1,820	1,820	1,808	-0.69
4150-000 HEALTH INSURANCE	34,588	44,579	44,579	65,534	47.01
4152-000 DENTAL INSURANCE	1,410	1,789	1,784	2,769	54.78
4154-000 VISION INSURANCE	267	327	327	463	41.59
4156-000 LIFE INSURANCE	40	44	44	57	29.55
4160-000 FICA TAXES	16,733	22,159	15,382	19,711	-11.05
4170-000 EMPLOYEE RETIREMENT	5,408	10,026	7,783	10,306	2.79
4210-000 OFFICE STATIONERY & FORMS	133	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
4260-000 OPERATING SUPPLIES	3,823	2,350	6,500	3,500	48.94
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	92	250	371	300	20.00
4314-000 INTERNET/TECHNOLOGY	258	1,000	14,630	300	-70.00
4320-000 PRINTING OF FORMS	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	0	0	0	0.00
4332-000 SUBSCRIPTIONS	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	3,165	3,000	3,357	3,500	16.67
4340-000 UTILITIES	5,055	5,000	5,000	5,000	0.00
4342-000 TELEPHONE & CELL PHONES	6,099	6,000	6,000	6,000	0.00
4357-000 K-9 EXPENSES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	3,018	2,500	5,500	3,000	20.00
4360-000 REPAIRS - LABOR & PARTS	43	500	500	500	0.00
4362-000 CONTRACTS	15,072	16,000	16,000	16,000	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	13,637	13,950	16,000	14,000	0.36
4370-000 MILEAGE ALLOWANCE	237	1,700	300	300	-82.35
4371-000 TRAINING	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	751	3,000	1,000	1,000	-66.67
4374-000 FOOD & LODGING	1,681	1,300	1,300	1,500	15.38
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	7,500	0	0.00
Total SHERIFF	345,515	426,949	369,649	413,207	-3.22

FINAL BUDGET
2026 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: 202 JAIL					
4110-000 SALARIES AND WAGES	0	10,000	4,000	10,000	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	1,094	725	725	720	-0.62
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4220-000 SMALL ITEMS OF EQUIP	3,391	1,500	3,000	3,000	100.00
4240-000 OFFICE	0	0	0	0	0.00
4250-000 JANITORIAL SUPPLIES	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	15,787	1,800	1,800	2,000	11.11
4292-000 MAINT SUPPLY EQUIPMENT	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	22	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	1,863	4,300	3,000	2,000	-53.49
4336-000 DUES/CONTRIBUTIONS	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	67	500	100	100	-80.00
4350-000 MEDICAL & DENTAL SERVICE	0	0	0	0	0.00
4352-000 LEGAL SERVICES	0	0	0	0	0.00
4359-000 PROFESSIONAL SERVICES	60,592	70,000	88,000	70,000	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	2,494	3,500	4,000	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	1,565	400	400	500	25.00
4375-000 INMATE MEALS	2,124	1,400	1,400	1,500	7.14
4410-000 INSURANCE	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	0	0	0	0.00
Total JAIL	89,000	94,125	106,425	93,320	-0.85

FINAL BUDGET
2026 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: 203 CORONER					
4110-000 SALARIES AND WAGES	15,735	15,935	15,935	15,935	0.00
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	32	23	23	19	-17.39
4150-000 HEALTH INSURANCE	17,196	18,115	18,115	15,716	-13.24
4152-000 DENTAL INSURANCE	763	763	763	0	-100.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	9	13	13	14	7.69
4160-000 FICA TAXES	651	1,219	600	1,219	0.00
4170-000 EMPLOYEE RETIREMENT	597	597	597	597	0.00
4260-000 OPERATING SUPPLIES	13	20	20	20	0.00
4336-000 DUES/CONTRIBUTIONS	0	429	507	550	28.21
4359-000 PROFESSIONAL SERVICES	6,679	15,000	4,000	10,000	-33.33
4370-000 MILEAGE ALLOWANCE	0	200	200	200	0.00
4372-000 MEETINGS & SEMINARS	1,848	1,850	1,850	1,850	0.00
4374-000 FOOD & LODGING	0	500	0	500	0.00
Total CORONER	43,522	54,664	42,623	46,620	-14.72

FINAL BUDGET
2026 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: 204 EMERGENCY MANAGEMENT					
4110-000 SALARIES AND WAGES	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	337	1,400	1,540	1,400	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	20	0	20	0.00
4330-000 PUBLICATION & LEGAL NOTICES	2,984	200	850	200	0.00
4336-000 DUES/CONTRIBUTIONS	1,950	2,145	2,145	2,145	0.00
4342-000 TELEPHONE & CELL PHONES	1,481	1,430	1,430	1,430	0.00
4359-000 PROFESSIONAL SERVICES	0	2,455	2,455	2,455	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4362-000 CONTRACTS	58,656	60,420	60,420	60,420	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	24	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	818	1,000	450	1,000	0.00
4372-000 MEETINGS & SEMINARS	9	600	600	600	0.00
4374-000 FOOD & LODGING	550	1,400	250	1,400	0.00
4410-000 INSURANCE	2,369	2,500	2,808	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	75,178	81,210	78,948	81,210	0.00

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: 206 COMMUNICATION CENTER					
4110-000 SALARIES AND WAGES	239,884	248,759	248,759	278,464	11.94
4140-000 WORKER'S COMPENSATION INSURANC	164	114	114	101	-11.23
4150-000 HEALTH INSURANCE	65,370	68,850	68,850	62,215	-9.64
4152-000 DENTAL INSURANCE	2,244	2,412	2,244	2,401	-0.46
4154-000 VISION INSURANCE	445	445	445	393	-11.69
4156-000 LIFE INSURANCE	66	66	66	66	0.00
4160-000 FICA TAXES	16,492	19,030	17,286	21,303	11.94
4170-000 EMPLOYEE RETIREMENT	9,536	9,950	9,950	11,139	11.95
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	415	1,200	1,367	1,500	25.00
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	0	150	160	150	0.00
4332-000 SUBSCRIPTIONS	1,187	1,239	1,392	1,300	4.92
4336-000 DUES/CONTRIBUTIONS	100	100	200	200	100.00
4342-000 TELEPHONE & CELL PHONES	2,718	3,800	2,830	3,800	0.00
4359-000 PROFESSIONAL SERVICES	17	50	510	50	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	199	0	0.00
4362-000 CONTRACTS	4,680	3,480	3,480	2,640	-24.14
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	150	0	150	0.00
4372-000 MEETINGS & SEMINARS	0	0	0	0	0.00
4374-000 FOOD & LODGING	0	300	0	300	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	800	0	800	0.00
4820-000 CAPITAL ASSETS =/>\$2000	0	2,000	0	2,000	0.00
Total COMMUNICATION CENTER	343,317	362,895	357,852	388,972	7.19

FINAL BUDGET
2026 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	175	184	176	184	0.00
4170-000 EMPLOYEE RETIREMENT	96	96	96	96	0.00
4260-000 OPERATING SUPPLIES	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	50	50	50	50	0.00
4360-000 REPAIRS - LABOR & PARTS	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	0	50	0	50	0.00
4374-000 FOOD & LODGING	214	250	0	250	0.00
4410-000 INSURANCE	75	75	75	75	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
Total USEFUL PUBLIC SERVICE	3,011	3,105	2,797	3,105	0.00

FINAL BUDGET
2026 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	30,670	24,346	24,122	25,565	5.01
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	4,389	4,396	4,606	4,594	4.50
4152-000 DENTAL INSURANCE	183	174	182	0	-100.00
4154-000 VISION INSURANCE	29	27	28	29	7.41
4156-000 LIFE INSURANCE	7	7	7	7	0.00
4160-000 FICA TAXES	2,266	1,862	1,762	1,956	5.05
4170-000 EMPLOYEE RETIREMENT	898	974	964	1,023	5.03
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	300	500	500	500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4342-000 TELEPHONE & CELL PHONES	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	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	38,741	32,286	32,171	33,674	4.30

FINAL BUDGET
2026 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	14,807	18,378	18,288	10,226	-44.36
4140-000 WORKER'S COMPENSATION INSURANC	0	0	0	0	0.00
4150-000 HEALTH INSURANCE	2,538	1,759	1,676	1,838	4.49
4152-000 DENTAL INSURANCE	105	70	66	0	-100.00
4154-000 VISION INSURANCE	17	11	11	12	9.09
4156-000 LIFE INSURANCE	4	3	3	3	0.00
4160-000 FICA TAXES	1,081	1,406	1,366	782	-44.38
4170-000 EMPLOYEE RETIREMENT	575	735	386	409	-44.35
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	988	827	0	0	-100.00
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	20,116	23,189	21,796	13,270	-42.77

FINAL BUDGET
2026 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	76	50	50	37	-26.00
4150-000 HEALTH INSURANCE	0	0	0	0	0.00
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	0	0	0	0	0.00
4156-000 LIFE INSURANCE	0	0	0	0	0.00
4160-000 FICA TAXES	0	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4210-000 OFFICE STATIONERY & FORMS	0	0	0	0	0.00
4240-000 OFFICE	0	0	0	0	0.00
4260-000 OPERATING SUPPLIES	339	300	300	300	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	20	60	60	0	-100.00
4314-000 INTERNET/TECHNOLOGY	0	0	0	0	0.00
4336-000 DUES/CONTRIBUTIONS	150	150	575	150	0.00
4342-000 TELEPHONE & CELL PHONES	822	900	900	900	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	280	300	300	300	0.00
4370-000 MILEAGE ALLOWANCE	389	500	500	500	0.00
4372-000 MEETINGS & SEMINARS	1,575	1,600	1,600	1,600	0.00
4374-000 FOOD & LODGING	1,558	1,200	1,422	1,200	0.00
Total LOCAL VICTIM'S ASSISTANCE	5,208	5,060	5,707	4,987	-1.44

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	149,942	148,804	156,230	159,808	7.39
4140-000 WORKER'S COMPENSATION INSURANC	5,802	3,549	3,549	3,521	-0.79
4150-000 HEALTH INSURANCE	25,061	26,381	26,381	27,562	4.48
4152-000 DENTAL INSURANCE	1,043	1,043	1,043	1,132	8.53
4154-000 VISION INSURANCE	109	109	110	113	3.67
4156-000 LIFE INSURANCE	40	40	40	40	0.00
4160-000 FICA TAXES	10,956	11,383	11,412	12,225	7.40
4170-000 EMPLOYEE RETIREMENT	4,557	5,952	6,250	6,392	7.39
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	0	0	0	0.00
4260-000 OPERATING SUPPLIES	8,733	10,000	11,106	10,000	0.00
4261-000 BALER & PIT SUPPLIES	11,058	20,000	25,000	26,000	30.00
4262-000 CONSUMABLE TOOLS	0	0	0	0	0.00
4263-000 MONITORING WELL SUPPLIES	10,858	500	4,250	1,000	100.00
4264-000 GAS, FUEL & OIL	9,981	10,000	9,500	10,000	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	2,316	10,000	4,770	5,000	-50.00
4268-000 TIRES & TUBES	701	1,000	6,500	6,500	550.00
4274-000 CHEMICALS	547	250	240	1,000	300.00
4290-000 BUILDINGS MAINTENANCE SUPPLIES	0	3,000	47	3,000	0.00
4293-000 RECYCLING EXPENSE	1,816	2,000	2,000	6,000	200.00
4294-000 ROLL-OFF EXPENSES	1,415	7,000	500	0	-100.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	790	750	600	650	-13.33
4314-000 INTERNET/TECHNOLOGY	731	1,500	1,500	1,500	0.00
4320-000 PRINTING OF FORMS	41	0	35	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	500	0	500	0.00
4336-000 DUES/CONTRIBUTIONS	771	1,100	595	1,100	0.00
4340-000 UTILITIES	20,417	25,000	17,000	25,000	0.00
4342-000 TELEPHONE & CELL PHONES	1,367	1,500	1,500	1,500	0.00
4358-000 LEGAL & ENGINEERING	0	500	0	500	0.00
4359-000 PROFESSIONAL SERVICES	7,287	7,500	11,509	12,000	60.00
4360-000 REPAIRS - LABOR & PARTS	22,009	18,000	35,000	25,000	38.89
4361-000 REPAIRS FOR BALER & ACCESSORIE	4,891	5,000	6,500	7,000	40.00
4365-000 BLDG MAINT/REP(VENDOR)	4,071	3,000	1,400	3,000	0.00
4366-000 MISC PURCHASED SERVICE - DOT	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	5,223	3,500	6,500	6,000	71.43
4370-000 MILEAGE ALLOWANCE	0	100	0	100	0.00
4372-000 MEETINGS & SEMINARS	0	900	0	900	0.00
4374-000 FOOD & LODGING	107	300	123	300	0.00
4450-000 STATE FEES	3,190	4,000	3,000	4,500	12.50
4725-000 SPEC PROJ CULTURE/REC	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	310	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total SANITARY LANDFILL	316,139	334,161	354,190	368,843	10.38

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	53,580	56,885	56,440	60,591	6.51
4140-000 WORKER'S COMPENSATION INSURANC	1,055	676	676	567	-16.12
4150-000 HEALTH INSURANCE	14,272	15,034	15,034	15,716	4.54
4152-000 DENTAL INSURANCE	607	607	608	659	8.57
4154-000 VISION INSURANCE	95	95	96	99	4.21
4156-000 LIFE INSURANCE	13	13	13	13	0.00
4160-000 FICA TAXES	3,671	4,352	3,850	4,635	6.50
4170-000 EMPLOYEE RETIREMENT	2,143	2,275	2,275	2,424	6.55
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	2,294	2,000	1,000	2,000	0.00
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	1,522	3,500	1,500	3,000	-14.29
4274-000 CHEMICALS	16,834	19,500	14,000	16,500	-15.38
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	77	130	106	140	7.69
4314-000 INTERNET/TECHNOLOGY	936	1,100	900	1,100	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	200	100	200	0.00
4332-000 SUBSCRIPTIONS	0	0	750	0	0.00
4336-000 DUES/CONTRIBUTIONS	384	700	500	700	0.00
4342-000 TELEPHONE & CELL PHONES	1,041	1,100	1,100	1,100	0.00
4359-000 PROFESSIONAL SERVICES	203	900	0	500	-44.44
4360-000 REPAIRS - LABOR & PARTS	1,292	1,200	7,925	2,000	66.67
4368-000 CTY VEHICLE GAS & MAINTENANCE	3,939	3,500	3,111	3,000	-14.29
4370-000 MILEAGE ALLOWANCE	0	0	0	0	0.00
4372-000 MEETINGS & SEMINARS	735	1,000	500	1,000	0.00
4374-000 FOOD & LODGING	118	700	500	700	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	1,000	0	1,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	0	0	0	0	0.00
Total WEED AND PEST CONTROL	104,813	117,517	112,034	118,694	1.00

FINAL BUDGET
2026 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	126,761	126,761	126,761	133,761	5.52
Total DISTRICT ATTORNEY	126,761	126,761	126,761	133,761	5.52

FINAL BUDGET
2026 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: 401 COUNTY FAIR					
4610-000 INTERGOVERNMENT SUPPORT	31,300	37,300	37,300	37,300	0.00
Total COUNTY FAIR	31,300	37,300	37,300	37,300	0.00

FINAL BUDGET
2026 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: 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
2026 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	46,680	52,623	52,623	54,402	3.38
4140-000 WORKER'S COMPENSATION INSURANC	27	19	19	17	-10.79
4150-000 HEALTH INSURANCE	7,845	8,309	8,270	8,702	4.73
4152-000 DENTAL INSURANCE	0	0	0	0	0.00
4154-000 VISION INSURANCE	51	51	52	54	5.88
4156-000 LIFE INSURANCE	12	12	12	13	8.33
4160-000 FICA TAXES	3,419	3,796	3,796	4,047	6.61
4170-000 EMPLOYEE RETIREMENT	1,867	1,925	1,925	2,056	6.81
4240-000 OFFICE	3,625	4,175	4,175	4,175	0.00
4260-000 OPERATING SUPPLIES	150	850	850	850	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	631	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	586	600	600	600	0.00
4342-000 TELEPHONE & CELL PHONES	2,588	3,000	3,000	3,000	0.00
4362-000 CONTRACTS	0	0	0	0	0.00
4368-000 CTY VEHICLE GAS & MAINTENANCE	71	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	5,688	5,600	5,600	5,600	0.00
4372-000 MEETINGS & SEMINARS	97	350	350	350	0.00
4374-000 FOOD & LODGING	0	0	0	0	0.00
4610-000 INTERGOVERNMENT SUPPORT	69,889	72,880	72,880	77,422	6.23
4810-000 CAPITAL OUTLAY <\$2,000	2,118	2,500	2,500	2,500	0.00
Total EXTENSION	145,346	157,290	157,252	164,388	4.51

FINAL BUDGET
2026 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	44,418	44,880	1.04
4620-000 CENTENNIAL MENTAL HEALTH	0	0	0	0	0.00
4628-000 NECALG	16,915	18,144	18,144	9,551	-47.36
4630-000 AMBULANCE SERVICE	0	0	0	0	0.00
4632-000 ECONOMIC DEVELOPMENT	30,500	30,500	30,500	20,000	-34.43
4634-000 E. CO SERVICES HANDICAPPED	4,446	5,446	5,446	6,446	18.36
4638-000 NECTA	0	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	96,278	98,507	98,508	80,877	-17.90

FINAL BUDGET
2026 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	5,360	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	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	410	0	0.00
4170-000 EMPLOYEE RETIREMENT	0	0	0	0	0.00
4240-000 OFFICE	32	150	500	500	233.33
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4330-000 PUBLICATION & LEGAL NOTICES	835	500	342	500	0.00
4336-000 DUES/CONTRIBUTIONS	0	100	0	0	-100.00
4342-000 TELEPHONE & CELL PHONES	150	450	90	0	-100.00
4362-000 CONTRACTS	14,208	17,050	9,000	13,000	-23.75
4368-000 CTY VEHICLE GAS & MAINTENANCE	0	0	0	0	0.00
4370-000 MILEAGE ALLOWANCE	0	1,000	224	0	-100.00
4372-000 MEETINGS & SEMINARS	0	500	0	0	-100.00
4374-000 FOOD & LODGING	0	2,500	31	0	-100.00
Total VETERAN'S OFFICE	15,225	22,250	15,957	14,000	-37.08

FINAL BUDGET
2026 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	21,000	26,000	26,000	47,000	80.77
Total TRANSFERS	21,000	26,000	26,000	47,000	80.77
Fund: 010 - GENERAL FUND					
Expenditures					
Total Expenditures	4,115,961	4,601,523	4,464,848	4,591,311	-0.22
Total GENERAL FUND	739,435	-824,602	-453,972	-486,045	0.00

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 SUMMARY

2026 BUDGET

DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
REVENUE	2,176,696	2,762,736	2,279,375
EXPENDITURES	2,286,666	2,257,315	2,737,426
OTHER SOURCES			
EXCESS REV/EXPEND	(109,970)	505,421	(458,051)
FUND BAL 1/1	1,139,034	1,029,064	1,534,485
FUND BAL 12/31	1,029,064	1,534,485	1,076,434

PHILLIPS COUNTY ROAD & BRIDGE FUND 020 REVENUE

2026 BUDGET

GL No	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
3100	TAXES			
3110	PROPERTY TAXES CY	361,677	365,757	392,539
3115	PROPERTY TAXES PY	25	48	
3116	ABATEMENTS			
3117	SENIOR EXEMPTION	4,523	4,553	4,500
3118	PERSONAL PROPERTY EXEMPTION	542	500	525
3120	SPEC OWNERSHIP TAX (BCD)	22,201	28,911	25,000
3160	SPEC OWNERSHIP TAX (A)	22,296	20,000	22,500
3170	SALES TAX	268,000	630,000	300,000
3190	INT DELINQUENT TAX	5	15	
3191	ABATEMENT INTEREST			
3195	INT ON CURRENT TAXES	783	898	
	TOTAL TAX	680,052	1,050,682	745,064
3200	LICENSE & PERMITS			
3250	PERMIT FEES	28		
3300	INTERGOVERNMENTAL			
3340	STATE GRANTS		83,401	35,263
3370	STATE SHARED REVENUE			
3371	ADD'L MOTOR VEHICLE 1.50	3,353	3,700	5,000
3372	ADD'L MOTOR VEHICLE 2.50	7,816	7,964	7,500
3373	HWY USER TAX FUND	1,425,742	1,510,592	1,481,548
	TOTAL INTERGOVERNMENT	1,436,911	1,605,657	1,529,311
3400	CHARGES FOR SERVICE			
3440	CHARGES FOR SERVICE	7,825	3,000	
3450	SALE OF SUPPLIES		18	
	TOTAL CHARGES	7,825	2,982	
3600	MISCELLANEOUS REV			
3620	MISC INCOM E	13,634	3,382	
3630	REFUNDS ON EXPEND	2,223	2,866	
	TOTAL MISC REV	15,857	6,248	
3910	SALE OF ASSETS/EQUIP >2000	32,046	97,167	5,000
3920	INSURANCE RECOVERIES	3,977		
3930	ALTERNATIVE FINANCING			
	TOTAL REVENUE	2,176,696	2,762,736	2,279,375

FINAL BUDGET
2026 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	361,677	365,757	365,757	392,539	7.32
3112-000 LATE FILING PENALTIES	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	25	0	48	0	0.00
3116-000 ABATEMENTS	0	0	0	0	0.00
3117-000 SENIOR EXEMPTION	4,523	4,500	4,553	4,500	0.00
3118-000 PERSONAL PROPERTY EXEMPTION	542	500	500	525	5.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	22,201	25,000	28,911	25,000	0.00
3140-000 PENALTIES ON DEL TAX	0	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	22,296	20,000	20,000	22,500	12.50
3170-000 SALES TAX COLLECTED BY STATE	268,000	630,000	630,000	300,000	-52.38
3190-000 INTEREST ON DELINQUENT TAX	5	0	15	0	0.00
3191-000 ABATEMENT INTEREST	0	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	783	0	898	0	0.00
3250-000 PERMIT FEES	28	0	0	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	118,664	83,401	35,263	-70.28
3370-000 STATE SHARED REVENUE	0	0	0	0	0.00
3371-000 1.50 ADD M. V. TAX	3,353	5,000	3,700	5,000	0.00
3372-000 2.50 ADD M.V. TAX	7,816	7,000	7,964	7,500	7.14
3373-000 HIGHWAY USER TAX	1,425,742	1,510,592	1,510,592	1,481,548	-1.92
3390-000 OTHER LOCAL GOVERNMENTS	0	0	0	0	0.00
3440-000 CHARGES FOR SERVICE & SALE	7,825	0	3,000	0	0.00
3450-000 SALE OF SUPPLIES	0	0	-18	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3620-000 MISCELLANEOUS INCOME	13,634	0	3,382	0	0.00
3630-000 REFUNDS OF EXPENDITURES	2,223	0	2,866	0	0.00
3710-000 TRANSFER FROM OTHER FUNDS	0	0	0	0	0.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	32,046	15,000	97,167	5,000	-66.67
3920-000 INSURANCE RECOVERIES	3,977	0	0	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	2,176,695	2,702,013	2,762,736	2,279,375	-15.64

**PHILLIPS COUNTY ROAD & BRIDGE FUND 020 EXPENSE
2026 BUDGET**

DEPT	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
4110	SALARY AND WAGES	790,045	722,798	784,522
4116	CDL ADMINISTRATOR SALARY	13,865	4,000	17,000
4140	WORKER'S COMPENSATION INS	20,522	15,424	14,213
4150	HEALTH INSURANCE	164,720	140,000	171,653
4151	HEALTH INSURANCE REIMBURSEMENT	35,013	40,000	40,000
4152	DENTAL INSURANCE	6,523	6,500	6,828
4154	VISION INSURANCE	945	1,319	1,284
4156	LIFE INSURANCE	164	175	181
4160	FICA	56,096	55,294	60,016
4170	EMPLOYEE RETIREMENT	25,966	22,370	31,381
4240	OFFICE			
4250	JANITORIAL SUPPLIES	30	250	300
4260	OTHER OPERATING SUPPLIES/COSTS	21,912	20,000	22,000
4262	CONSUMABLE TOOLS	598		
4264	GAS, FUEL AND OIL	217,044	275,000	275,000
4266	PTS FOR EQUIPMENT REPAIR	61,848	70,000	75,000
4268	TIRES AND TUBES	33,192	36,000	36,000
4270	TRAFFIC SIGNS	6,030	10,000	10,000
4272	GRASS		5,000	5,000
4274	CHEMICALS	8,655	39,256	40,000
4284	METAL PRODUCTS	27,160	39,376	40,000
4286	STONE GRAVEL AND SAND	29,353	35,000	50,000
4288	ASPHALT AND CHIP SEAL	49,992	20,000	60,000
4290	BUILDING MAINTENANCE SUPPLIES	568	1,000	1,000
4310	POSTAGE, BOX RENT, FREIGHT		100	100
4314	INTERNET	7,680	9,055	12,000
4330	PUBLICATION AND LEGAL NOTICES	2,114	1,000	1,500
4336	DUES / CONTRIBUTIONS		500	850
4340	UTILITIES	24,158	30,000	40,000
4342	TELEPHONES AND CELL PHONES	4,371	5,500	5,500
4358	LEGAL AND ENGINEERING		1,500	5,000
4359	PROFESSIONAL SERVICES	6,943	76,296	30,000
4360	RAPAIRS - LABOR AND PARTS	158,799	140,000	475,000
4362	CONTRACTS	50,364	15,000	15,000
4364	RADIO REPAIRS	334	2,000	2,000
4365	BLDG MAINT/REPAIRS	6,518	50,000	30,000
4366	MISC PURCHASED SERVICE-DOT	7,898	10,000	15,000
4367	WASHING EQUIPMENT	198	250	250
4370	MILEAGE ALLOWANCE		500	500
4372	MEETINGS AND SEMINARS	1,396	2,000	2,000
4374	FOOD AND LODGING	2,706	2,000	2,000
4390	APPORTIONMENT TO CITIES	52,853	53,755	64,106
4396	CTY TREAS COLLECTION FEES	12,640	17,500	16,000
4410	INSURANCE	96,391	88,904	94,242
4430	RENTAL	12,149	19,865	20,000
4810	CAPITAL OUTLAY		5,000	15,000
4820	CAPITAL ASSETS	268,913	167,828	150,000
4830	LEASE PURCHASE			
4831	LEASE PURCHASE INTEREST			
	TOTAL	2,286,666	2,257,315	2,737,426

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	790,045	767,538	722,798	784,522	2.21
4116-000 WAGES FOR CDL ADMINISTRATOR	13,865	17,000	4,000	17,000	0.00
4140-000 WORKER'S COMPENSATION INSURANC	20,522	15,424	15,424	14,213	-7.85
4150-000 HEALTH INSURANCE	164,720	167,650	140,000	171,653	2.39
4151-000 HEALTH INSURANCE REIMBURSEMENT	35,013	40,000	40,000	40,000	0.00
4152-000 DENTAL INSURANCE	6,523	6,886	6,500	6,828	-0.84
4154-000 VISION INSURANCE	945	1,319	1,319	1,284	-2.65
4156-000 LIFE INSURANCE	164	195	175	181	-7.18
4160-000 FICA TAXES	56,096	58,717	55,294	60,016	2.21
4170-000 EMPLOYEE RETIREMENT	25,966	30,702	22,370	31,381	2.21
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	30	250	250	300	20.00
4260-000 OPERATING SUPPLIES	21,912	20,000	20,000	22,000	10.00
4262-000 CONSUMABLE TOOLS	598	0	0	0	0.00
4264-000 GAS, FUEL & OIL	217,044	275,000	275,000	275,000	0.00
4266-000 PTS FOR EQUIPMENT REPAIR	61,848	70,000	70,000	75,000	7.14
4268-000 TIRES & TUBES	33,192	36,000	36,000	36,000	0.00
4270-000 TRAFFIC SIGNS	6,030	10,000	10,000	10,000	0.00
4272-000 GRASS	0	5,000	5,000	5,000	0.00
4274-000 CHEMICALS	8,655	20,000	39,256	40,000	100.00
4280-000 CONCRETE PRODUCTS	0	0	0	0	0.00
4284-000 METAL PRODUCTS	27,160	60,000	39,376	40,000	-33.33
4286-000 STONE GRAVEL & SAND	29,353	35,000	35,000	50,000	42.86
4287-000 GRAVEL SOLD	0	0	0	0	0.00
4288-000 ASPHALT \$ CHIP SEAL	49,992	70,000	20,000	60,000	-14.29
4290-000 BUILDINGS MAINTENANCE SUPPLIES	568	1,000	1,000	1,000	0.00
4298-000 GRANT FUNDS	0	0	0	0	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	100	100	100	0.00
4314-000 INTERNET/TECHNOLOGY	7,680	12,000	9,055	12,000	0.00
4330-000 PUBLICATION & LEGAL NOTICES	2,114	2,000	1,000	1,500	-25.00
4336-000 DUES/CONTRIBUTIONS	0	850	500	850	0.00
4340-000 UTILITIES	24,158	40,000	30,000	40,000	0.00
4342-000 TELEPHONE & CELL PHONES	4,371	5,500	5,500	5,500	0.00
4358-000 LEGAL & ENGINEERING	0	5,000	1,500	5,000	0.00
4359-000 PROFESSIONAL SERVICES	6,943	10,000	76,296	30,000	200.00
4360-000 REPAIRS - LABOR & PARTS	158,799	175,000	140,000	475,000	171.43
4362-000 CONTRACTS	50,364	10,000	15,000	15,000	50.00
4364-000 RADIO REPAIRS	334	2,000	2,000	2,000	0.00
4365-000 BLDG MAINT/REP(VENDOR)	6,518	30,000	50,000	30,000	0.00
4366-000 MISC PURCHASED SERVICE - DOT	7,898	15,000	10,000	15,000	0.00
4367-000 WASHING EQUIPMENT	198	250	250	250	0.00
4370-000 MILEAGE ALLOWANCE	0	500	500	500	0.00
4372-000 MEETINGS & SEMINARS	1,396	2,000	2,000	2,000	0.00
4374-000 FOOD & LODGING	2,706	2,000	2,000	2,000	0.00
4390-000 APPORTIONMENT TO CITIES	52,853	53,755	53,755	64,106	19.26
4396-000 CTY TREAS COLLECTION FEES	12,640	12,500	17,500	16,000	28.00
4410-000 INSURANCE	96,391	88,804	88,904	94,242	6.12
4430-000 RENTAL	12,149	15,000	19,865	20,000	33.33
4810-000 CAPITAL OUTLAY <\$2,000	0	15,000	5,000	15,000	0.00
4820-000 CAPITAL ASSETS =/>\$2000	268,913	320,000	167,828	150,000	-53.13
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	2,286,666	2,524,940	2,257,315	2,737,426	8.42

FINAL BUDGET
2026 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					
Total Expenditures	2,286,666	2,524,940	2,257,315	2,737,426	8.42
Total ROAD & BRIDGE	-109,970	177,073	505,421	-458,051	-358.68

PHILLIPS COUNTY AMBULANCE FUND 50

2026 BUDGET

DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
REVENUE	16,089	16,186	24,100
EXPENDITURES	81		157,194
EXCESS REV/EXPEND	16,008	16,186	(133,094)
OTHER SOURCES			
TRANSFER IN/OUT	16,000	16,000	32,000
FUND BAL 1/1	36,900	68,908	101,094
FUND BAL 12/31	68,908	101,094	

FINAL BUDGET
2026 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	89	81	186	100	23.46
3640-000 CONTRIBUTIONS & DONATIONS	16,000	16,000	16,000	24,000	50.00
3710-000 TRANSFER FROM OTHER FUNDS	16,000	16,000	16,000	32,000	100.00
3910-000 SALE OF ASSETS & EQUIP >\$2,000	0	0	0	0	0.00
Revenues					
Total Revenues	32,089	32,081	32,186	56,100	74.87
Expenditures					
Dept: 750 AMBULANCE REPLACE EXPENDITURES					
4336-000 DUES/CONTRIBUTIONS	0	136,032	0	156,694	15.19
4396-000 CTY TREAS COLLECTION FEES	81	0	0	500	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	136,032	0	157,194	15.56
Dept: 900 TRANSFERS					
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	0	0	0.00
Total TRANSFERS	0	0	0	0	0.00
Expenditures					
Total Expenditures	81	136,032	0	157,194	15.56
Total AMBULANCE FUND	32,008	-103,951	32,186	-101,094	0.00

PHILLIPS COUNTY CONSERVATION TRUST FUND 60			
2026 BUDGET			
DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
REVENUE			
LOTTERY	14,018	12,000	12,000
INTEREST EARNED	406	363	300
TOTAL REVENUE	14,424	12,363	12,300
EXPENDITURES			
GUN RANGE	2,336	2,700	9,063
OTHER PROJECT			73,572
TOTAL EXPENDITURE	2,336	2,700	82,635
EXCESS REV/EXPEND	12,088	9,663	(70,335)
TRANSFER TO OTHER			
FUND BAL 1/1	48,584	60,672	70,335
FUND BAL 12/31	60,672	70,335	

FINAL BUDGET
2026 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	14,018	14,000	12,000	12,000	-14.29
3610-000 EARNINGS ON DEP	406	300	363	300	0.00
3630-000 REFUNDS OF EXPENDITURES	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	0	0	0	0	0.00
Revenues					
Total Revenues	<u>14,424</u>	<u>14,300</u>	<u>12,363</u>	<u>12,300</u>	<u>-13.99</u>
Expenditures					
Dept: 760 CONSERVATION TRUST EXPEND					
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4740-000 PHILCO GUN RANGE	2,336	2,700	2,700	9,063	235.67
4742-000 OTHER RECREATIONAL PROJECTS	0	58,433	0	73,572	25.91
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	<u>2,336</u>	<u>61,133</u>	<u>2,700</u>	<u>82,635</u>	<u>35.17</u>
Total CONSERVATION TRUST	<u>12,088</u>	<u>-46,833</u>	<u>9,663</u>	<u>-70,335</u>	<u>0.00</u>

PHILLIPS COUNTY CAPITAL EXPENDITURE FUND 61

2026 BUDGET

DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
REVENUE			
3110 PROPERTY TAX (CY)			51,722
3115 PROPERTY TAX (PY)	4	6	
3116 ABATEMENTS			
3117 SENIOR EXEMPTION			1,500
3118 PERSONAL PROPERTY EXEMPTION			
3120 SPEC OWNERSHIP TAX (BC&D)	315		
3160 SPEC OWNERSHIP TAX (A)	465		
3190 INTEREST- DELINQUENT TAX	1	3	
3191 ABATEMENT INTEREST			
3195 INTEREST - CURRENT TAX			
3370 STATE SHARED GRANT	9,586	1,072	
3340 STATE GRANTS	275,458		84,234
3410-100 LANDFILL FEES HAXTUN	25,780	23,500	22,000
3410-200 LANDFILL FEES HOLYOKE	56,074	46,300	45,000
3410-300 LANDFILL FEES OTHER	167,275	94,000	90,000
3410-400 LANDFILL WEEKLY	27,013	20,611	16,000
3410-500 CREDIT CARD PAYMENTS	49,518	26,800	25,000
3600 MISCELLANEOUS REVENUE			
3615 RECYCLING	24,516	16,800	17,000
3630 REFUNDS OF EXPENDITURES			
3640 CONTRIBUTIONS			
3710 TRANSFER FROM OTHER FUNDS			
3910 SALE OF ASSETS>\$2000			
3920 INSURANCE RECOVERIES			
TOTAL REVENUE	636,005	229,092	352,456
EXPENDITURES			
4260 OTHER OPERATING SUPPLIES			
4290 MAINT SUPPLIES BUILDINGS			
4359 PROFESSIONAL SERVICES	56,514	50,000	170,000
4360 REPAIRS	9,925	60,000	70,000
4396 TREASURERS FEES	3,465	3,000	5,000
4810 CAPITAL OUTLAY<2,000	149,016	32,185	50,000
4820 CAPITAL ASSETS >2,000	115,916	135,000	150,000
4830 LEASE PURCHASE			
4831 LEASE PURCHASE INTEREST			
4863 MISC PROJECT-CH SIDEWALKS			
4855 HARVEST PARK PROJECT			
TOTAL EXPENDITURE	334,836	280,185	445,000
EXCESS REV/EXPEND	301,169	51,093	(92,544)
4999 TRANSFER TO OTHER FUNDS			
FUND BAL 1/1	687,928	989,097	938,004
FUND BAL 12/31	989,097	938,004	845,460

FINAL BUDGET
2026 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	0	0	0	51,722	0.00
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	4	0	6	0	0.00
3116-000 ABATEMENTS	0	0	0	0	0.00
3117-000 SENIOR EXEMPTION	0	0	0	1,500	0.00
3118-000 PERSONAL PROPERTY EXEMPTION	0	0	0	0	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	315	0	0	0	0.00
3160-000 SPEC OWNERSHIP TAX (A)	465	0	0	0	0.00
3190-000 INTEREST ON DELINQUENT TAX	1	0	3	0	0.00
3191-000 ABATEMENT INTEREST	0	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	0	0	0	0	0.00
3310-000 FEDERAL GRANTS	0	0	0	0	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	275,458	0	0	84,234	0.00
3340-100 PUBLIC SAFETY GRANT	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	9,586	0	1,072	0	0.00
3410-100 LANDFILL FEES HAXTUN	25,780	22,000	23,500	22,000	0.00
3410-200 LANDFILL FEES HOLYOKE	56,074	50,000	46,300	45,000	-10.00
3410-300 LANDFILL FEES OTHER	167,275	110,000	94,000	90,000	-18.18
3410-400 LANDFILL WEEKLY	27,013	16,000	20,611	16,000	0.00
3410-500 CREDIT CARD PAYMENTS	49,518	11,000	26,800	25,000	127.27
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	24,516	17,000	16,800	17,000	0.00
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	0	0	0	0	0.00
Revenues					
Total Revenues	636,003	226,000	229,092	352,456	55.95
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	56,514	90,000	50,000	170,000	88.89
4360-000 REPAIRS - LABOR & PARTS	9,925	60,000	60,000	70,000	16.67
4396-000 CTY TREAS COLLECTION FEES	3,465	5,000	3,000	5,000	0.00
4750-000 PASS THRU GRANTS	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	149,016	50,000	32,185	50,000	0.00
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	115,916	200,000	135,000	150,000	-25.00
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	0	0	0	0.00
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
Total CAPITAL EXPENDITURE	334,836	405,000	280,185	445,000	9.88

FINAL BUDGET
2026 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	334,836	405,000	280,185	445,000	9.88
Total CAPITAL EXPENDITURE FUND	301,166	-179,000	-51,093	-92,544	0.00

PHILLIPS COUNTY UNEMPLOYMENT FUND 62			
2026 BUDGET			
DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
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
2026 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				
2026 BUDGET				
GL	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
	REVENUE			
3445-001	SURCHARGE-PCTELCOM	48,154	40,518	42,000
3445-002	SURCHARGE-HAXTUN	15,108	23,232	18,000
3445-003	SURCHARGE-VIAERO	152,061	128,616	120,000
3445-004	SURCHARGE-VERIZON	38,463	31,430	30,000
3445-005	SURCHARGE-SPRINT PCS			
3445-006	SURCHARGE-CINGULAR	9,134	7,792	6,000
3445-007	SURCHARGE-VOICESTREAM	7,154	3,598	2,500
3445-012	SURCHARGE-VONAGE			
3445-015	SURCHARGE-OTHERS	11,607	11,088	9,000
3445-016	SURCHARGE-TRS STATE OF CO	23,469	25,024	20,000
3640-000	CONTRIBUTIONS & DONATIONS			
3710-000	TRANSFER FROM OTHER FUNDS			
	TOTAL REVENUE	305,150	271,298	247,500
	EXPENDITURES			
4260	OTHER OPERATING SUPPLIES	201		500
4314	INTERNET	8,931	8,892	9,000
4330	PUBLICATION & LEGAL NOTICES			250
4342	TELEPHONE & CELL PHONES	23,509	27,082	24,000
4359	PROFESSIONAL SERVICES		16	3,000
4360	REPAIRS			3,000
4362	CONTRACTS	43,740	44,178	65,000
4374	FOOD & LODGING			100
4396	TREASURERS FEES	3,060	3,146	3,000
4810	CAPITAL OUTLAY			10,000
4820	CAPITAL ASSET	12,280	5,000	12,000
	TOTAL EXPENDITURE	91,721	88,314	129,850
	EXCESS REV/EXP	213,429	182,984	117,650
	SALE OF FIXED ASSETS			
4999	TRANSFER OUT	80,397	80,397	80,397
	FUND BALANCE 1/1	301,740	434,772	537,359
	FUND BALANCE 12/31	434,772	537,359	574,612

FINAL BUDGET
2026 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	48,154	48,000	40,518	42,000	-12.50
3445-002 SURCHARGE - HAXTUN TELE	15,108	13,500	23,232	18,000	33.33
3445-003 SURCHARGE - VIAERO	152,061	130,000	128,616	120,000	-7.69
3445-004 SURCHARGE - VERIZON	38,463	32,000	31,430	30,000	-6.25
3445-005 SURCHARGE - SPRINT PCS	0	0	0	0	0.00
3445-006 SURCHARGE - CINGULAR	9,134	6,500	7,792	6,000	-7.69
3445-007 SURCHARGE - VOICESTREAM	7,154	6,300	3,598	2,500	-60.32
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	0	0	0	0	0.00
3445-013 SURCHARG - LEVEL THREE	0	0	0	0	0.00
3445-014 SURCHARGE - ACN	0	0	0	0	0.00
3445-015 SURCHARGE - OTHER	11,607	7,500	11,088	9,000	20.00
3445-016 SURCHARGE - TRS STATE OF CO	23,469	18,500	25,024	20,000	8.11
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	305,149	262,300	271,298	247,500	-5.64
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	201	500	0	500	0.00
4310-000 POSTAGE,BOX RENT, FREIGHT	0	0	0	0	0.00
4314-000 INTERNET/TECHNOLOGY	8,931	9,000	8,892	9,000	0.00
4330-000 PUBLICATION & LEGAL NOTICES	0	250	0	250	0.00
4342-000 TELEPHONE & CELL PHONES	23,509	22,000	27,082	24,000	9.09
4359-000 PROFESSIONAL SERVICES	0	3,000	16	3,000	0.00
4360-000 REPAIRS - LABOR & PARTS	0	3,000	0	3,000	0.00
4362-000 CONTRACTS	43,740	44,178	44,178	65,000	47.13
4374-000 FOOD & LODGING	0	100	0	100	0.00
4396-000 CTY TREAS COLLECTION FEES	3,060	3,000	3,146	3,000	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	10,000	0	10,000	0.00
4820-000 CAPITAL ASSETS =>\$2000	12,280	10,000	5,000	12,000	20.00
Total E911 EXPENDITURES	91,721	105,028	88,314	129,850	23.63
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
Expenditures					
Total Expenditures	172,118	185,425	168,711	210,247	13.39
Total E911 FUND	133,032	76,875	102,587	37,253	-51.54

PHILLIPS COUNTY AMERICAN RECOVERY PLAN ACT FUND 66				
2026 BUDGET				
GL	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
	REVENUE			
2223	DEFERRED REVENUE	329,952	115,011	
3310	FEDERAL GRANTS	214,941	115,011	
3630	REFUNDS OF EXPENDITURES	0		
	TOTAL REVENUE	214,941	115,011	-
	EXPENDITURES			
4110	SALARIES AND WAGES	90,056		-
4160	FICA TAXES	6,889		-
4170	RETIREMENT	2,996		-
4260	OPERATING COSTS/SHOP SUPPLIES	0	26,211	
4310	POST, BOX RENT, FREIGHT			
4330	PUBLICATION & LEGAL NOTICES			
4359	PROFESSIONAL SERVICES	0	-	
4810	CAPITAL OUTLAY <\$2000	0		
4820	CAPITAL ASSETS => \$2000	115,000	88,800	
	EXPENDITURES	214,941	115,011	-
	EXCESS REV/EXPEND	0	-	0
	TRANSFER			
	FUND BAL 1/1	329,952	0	0
	FUND BAL 12/31	329,952	0	0

FINAL BUDGET
2026 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	214,941	115,011	0	0	-100.00
3320-000 FED SHARED REVENUES	0	0	0	0	0.00
3340-000 STATE GRANTS	0	0	0	0	0.00
3370-000 STATE SHARED REVENUE	0	0	0	0	0.00
3390-000 OTHER LOCAL GOVERNMENTS	0	0	0	0	0.00
3610-000 EARNINGS ON DEP	0	0	0	0	0.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3616-000 FUNDRAISING DONATIONS	0	0	0	0	0.00
3630-000 REFUNDS OF EXPENDITURES	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	214,941	115,011	0	0	-100.00
Expenditures					
Dept: 766 AMERICAN RECOVERY ACT PLAN					
4110-000 SALARIES AND WAGES	90,056	0	0	0	0.00
4160-000 FICA TAXES	6,889	0	0	0	0.00
4170-000 EMPLOYEE RETIREMENT	2,996	0	0	0	0.00
4260-000 OPERATING SUPPLIES	0	0	26,211	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	0	0	0	0	0.00
4810-000 CAPITAL OUTLAY <\$2,000	0	0	0	0	0.00
4820-000 CAPITAL ASSETS =>\$2000	115,000	115,011	88,800	0	-100.00
4999-000 TRANSFER OUT TO OTHER FUNDS	0	0	0	0	0.00
Total AMERICAN RECOVERY ACT PLAN	214,941	115,011	115,011	0	-100.00

PHILLIPS COUNTY HUMAN SERVICES FUND 70				
2026 BUDGET				
GL	DESCRIPTION	ACTUAL 2024	PROJECTED 2025	FINAL 2026
	REVENUE			
3110	PROPERTY TAXES CY	154,057	155,807	167,311
3115	PROPERTY TAXES PY	11	20	
3116	ABATEMENTS			
3117	SENIOR EXEMPTION	3,026	3,000	3,000
3118	PERSONAL PROPERTY EXEMPTION	398	500	500
3120	SPEC OWNERSHIP TAX (BC&D)	9,523	9,000	5,000
3160	SPEC OWNERSHIP TAX (A)	9,564	10,000	10,000
3190	INTEREST ON DELINQUENT TAX	2	8	
3191	ABATEMENT INTEREST			
3195	INTEREST ON CURRENT TAXES	426	250	300
3340	STATE GRANTS	395,331	344,264	366,740
3615	MISC REVENUE	362	1,057	500
3630	LOCAL REFUNDS CAP	20,851	831	15,000
3640	CONTRIBUTIONS & DONATIONS	5,000	5,500	5,000
3710	TRANSFER FROM OTHER FUNDS	5,000	10,000	15,000
	TOTAL REVENUE	603,551	540,237	588,351
	EXPENDITURES			
4110	SALARIES	300,770	313,198	328,478
4140	WORKERS' COMPENSATION INSURANCE		473	655
4150	HEALTH INSURANCE	49,130	45,062	33,577
4151	HEALTH INSURANCE REIMBURSEMENT	9,999	9,000	9,000
4152	DENTAL INSURANCE	2,671	2,296	1,940
4154	VISION INSURANCE	564	545	441
4156	LIFE INSURANCE	73	77	63
4160	FICA TAXES	21,025	23,960	25,129
4170	EMPLOYMENT RETIREMENT	11,638	10,112	13,139
4770	OTHER OTHER DHS EXPENDITURES	93,402	99,928	147,743
	EXPENDITURES	489,272	504,651	560,165
	EXCESS REV/EXPEND	114,279	35,586	28,186
	FUND BAL 1/1	425,909	540,188	575,774
	FUND BAL 12/31	540,188	575,774	603,960

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	154,057	155,807	155,807	167,311	7.38
3111-000 VETERAN'S EXEMPTION	0	0	0	0	0.00
3115-000 PROPERTY TAXES PY	11	0	20	0	0.00
3116-000 ABATEMENTS	0	0	0	0	0.00
3117-000 SENIOR EXEMPTION	3,026	3,000	3,000	3,000	0.00
3118-000 PERSONAL PROPERTY EXEMPTION	398	500	500	500	0.00
3120-000 SPEC OWNERSHIP TAX (BC&D)	9,523	5,000	9,000	5,000	0.00
3160-000 SPEC OWNERSHIP TAX (A)	9,564	10,000	10,000	10,000	0.00
3190-000 INTEREST ON DELINQUENT TAX	2	0	8	0	0.00
3191-000 ABATEMENT INTEREST	0	0	0	0	0.00
3195-000 INTEREST ON CURRENT TAXES	426	300	250	300	0.00
3330-000 PAYMENT IN LIEU OF TAXES	0	0	0	0	0.00
3340-000 STATE GRANTS	395,331	344,264	344,264	366,740	6.53
3600-000 MISCELLANEOUS REVENUE	362	500	1,057	500	0.00
3615-000 LANDFILL RECYCLING	0	0	0	0	0.00
3630-000 REFUNDS OF EXPENDITURES	20,851	15,000	831	15,000	0.00
3630-001 LOCAL REFUNDS OAP	0	0	0	0	0.00
3640-000 CONTRIBUTIONS & DONATIONS	5,000	5,000	5,500	5,000	0.00
3710-000 TRANSFER FROM OTHER FUNDS	5,000	10,000	10,000	15,000	50.00
Revenues					
Total Revenues	603,550	549,371	540,237	588,351	7.10
Expenditures					
Dept: 771 HUMAN SERVICES					
4110-000 SALARIES AND WAGES	300,770	313,198	313,198	328,478	4.88
4130-000 UNEMPLOYMENT CONTRIBUTION	0	0	0	0	0.00
4140-000 WORKER'S COMPENSATION INSURANC	0	473	473	655	38.48
4150-000 HEALTH INSURANCE	49,130	50,244	45,062	33,577	-33.17
4151-000 HEALTH INSURANCE REIMBURSEMENT	9,999	12,000	9,000	9,000	-25.00
4152-000 DENTAL INSURANCE	2,671	2,550	2,296	1,940	-23.92
4154-000 VISION INSURANCE	564	545	545	441	-19.08
4156-000 LIFE INSURANCE	73	77	77	63	-18.18
4160-000 FICA TAXES	21,025	23,960	23,960	25,129	4.88
4170-000 EMPLOYEE RETIREMENT	11,638	12,528	10,112	13,139	4.88
4770-000 ALL OTHER DHS EXPENDITURES	93,402	99,928	99,928	147,743	47.85
Total HUMAN SERVICES	489,271	515,503	504,651	560,165	8.66
Total HUMAN SERVICES	114,279	33,868	35,586	28,186	-16.78

PHILLIPS COUNTY

Holyoke, Colorado

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

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

BUDGET YEAR 2026

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	2026	\$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.	2026	\$0

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

Description of Lease-Purchase Item(s):

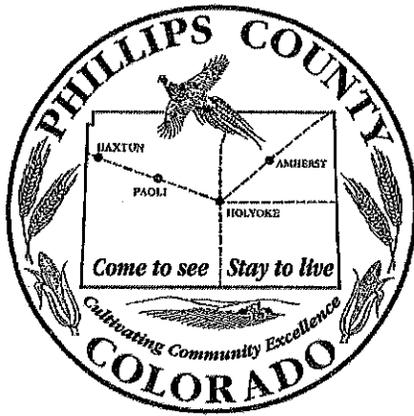
Date(s) of Lease-Purchase Agreement(s)

	<u>YEAR</u>	<u>AMOUNT</u>
Total amount to be expended for all Non-real Property Lease Purchase Agreements in Budget Year:	2026	\$0
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	2026	\$0
Does the agreement include renewal options?	Yes _____	No _____

If yes, describe: N/A

2026 Approved Capital Purchases

Dept Code	Department	Request	Cost	Funding		Paid out of:		
				No	Yes	Gen. fund 010	R&B 020	Capital Assets 061
202	Jail	Jail remodel	\$30,000		X			X
406	Maintenance	Completion of Event Center re-flooring	\$20,000		X			X
111, 501, 505		Nurse Trailer	\$4,000		X			X
404, 501		Repair of fairgrounds walking path	\$56,000		X			X
111		Clerk of the court partition wall	\$25,000		X			X
204, 406	Emergency Management	Generator at Event Center	\$90,000		X			X
601	Landfill	Landfill office remodel	\$15,000		X			X
020-001	Road and Bridge	Grapple fork for loader	\$15,134		X		X	
		Dozer rebuild	\$285,885		X		X	
Total costs			\$541,019					



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 17, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

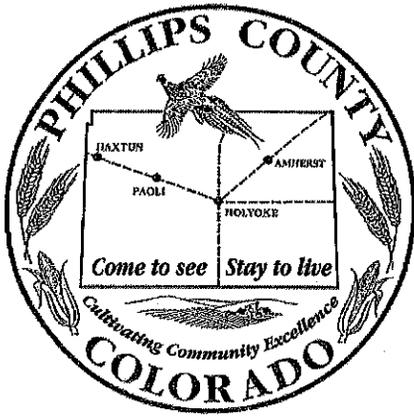
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	5,008.27 monthly	60,099.23 annually	GN40 26-8
-----------------	------------------	--------------------	-----------



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: Christopher Kelley
Veterans Service Officer

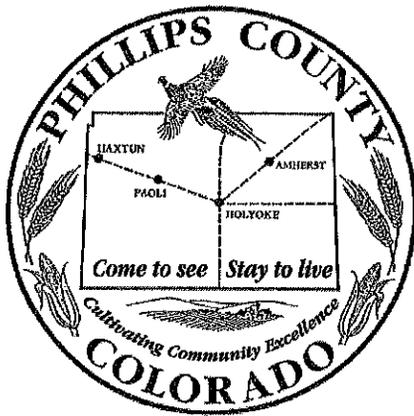
From: Andrew Nygaard
County Administrator

Date: December 22, 2025

RE: 2026 Budget

Attached is your approved 2026 budget. The IGA with Logan County is going very well, and we all thank you for your service to Phillips County veterans and for your service to our country.

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



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Kelley Sullivan
Victims Assistance Coordinator

From: Andrew Nygaard
County Administrator

Date: December 19, 2025

Re: 2026 Budgets

Attached are the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

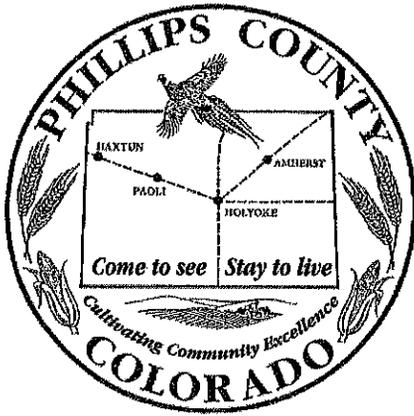
Regarding salaries, Full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department. The Commissioners have decided to discontinue the payment of the monthly stipend to Sedgwick County for the Victim Assistance program effective January 1, 2026.

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	5	4,219.96	50,639.49	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 17, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

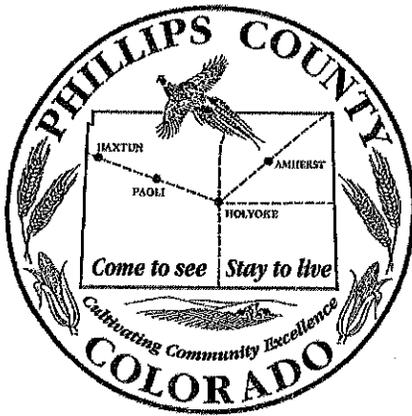
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	25	2	4,133.48	49,601.80	Oakley ⁶
GN	25	3	4,219.39	50,632.65	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 19, 2025

RE: 2026 Budgets

Attached are the approved 2026 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 Commissioners have approved \$30,000 toward the jail remodel project and \$25,000 toward the clerk of the court partition wall. Both projects will be paid out of Fund 61, and the latter will be reimbursed with the Underfunded Courthouse Grant.

The county will reimburse the health plan deductible for 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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 Commissioners have decided to discontinue the payment of the monthly stipend to Sedgwick County for the Victim Assistance program effective January 1, 2026.

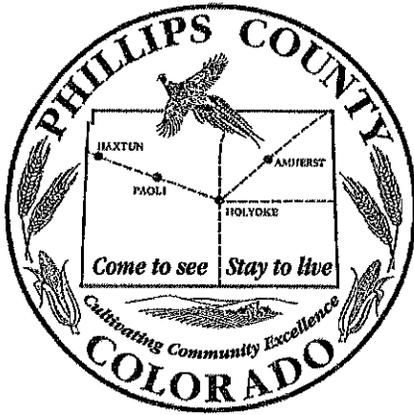
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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	Holiday	Monthly	Annual	
GN40	26	5	54.13	4,691.05	56,292.55	Corrado
GN40	30	3	55.72	4,829.43	57,953.11	Magana
GN40	20	5	48.69	4,219.96	50,639.49	Sullivan
GN40	26	1	49.73	4,309.55	51,714.66	Kahari*
				25.88/hr		Wieland

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



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: Kevin Scott
Road and Bridge Department

From: Andrew Nygaard
County Administrator

Date: December 24, 2025

Re: 2026 Budget

Attached is the approved 2026 budget for Road & Bridge. The 4360 expenditure budget line item includes \$285,885 for bulldozer rebuild, and the 4820 expenditure budget line item includes \$15,134 for the grapple fork for the Haxtun loader. 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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.

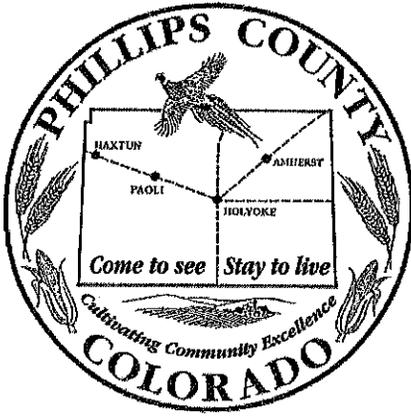
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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 over \$10,000 must be approved by the Board prior to purchase even if it was approved as a budget expenditure, and 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	3,655.84	43,870.08	Brown ⁶
RB	16	2	3,783.13	45,397.61	Brown
RB	16	2	3,783.13	45,397.61	Cruz ⁹
RB	16	3	3,910.43	46,925.14	Cruz
RB	16	4	4,093.07	49,116.88	Kuehn ⁸
RB	16	5	4,192.69	50,312.31	Kuehn
RB	19	9	4,660.64	55,927.66	Juarez
RB	16	4	3,877.07	46,524.86	Schmidt ⁴
RB	16	5	3,980.88	47,770.58	Schmidt
RB	16	9	4,292.31	51,507.73	B. Waln
RB	35	7	5,824.26	69,891.16	Scott
RB	19	9	4,524.70	54,296.38	Bornhoft
RB	19	9	4,524.70	54,296.38	Glennemeier
RB	20	9	4,606.07	55,272.79	Davis
RB	20	9	4,860.68	58,328.13	Salyards
RB	16	9	4,292.31	51,507.73	McFadden
RB	16	3	3,801.14	45,613.65	Bliss
			23.57/hr		Hightower
			21.43/hr		D. Waln
			23.57/hr		Hershfeldt
			21.43/hr		Gaskill
			21.43/hr		Haake
			21.43/hr		Wilkening



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: Lonny Vernon
Phillips County Maintenance Supervisor

From: Andrew Nygaard
County Administrator

Date: December 22, 2025

RE: 2026 Budgets

Attached are the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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.

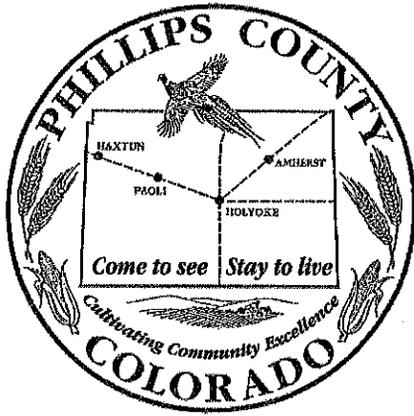
The Commissioners approved the following, paid out of Fund 61. They have also set aside \$90,000 for a generator at the Event Center, if the opportunity to purchase one at that price arises:

- Nurse Trailer - \$4,000
- Fairgrounds Path Improvements - \$56,000
- Completion of Event Center Re-Flooring - \$20,000
- Jail Remodel - \$30,000
- Landfill Office Remodel - \$15,000

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	1.5	Holiday	Monthly	Annual	
GN40	28	3	40.31	53.75	4,657.91	55,894.95	Vernon ¹²
GN40	28	4	41.19	54.92	4,759.95	57,114.60	Vernon
GN40	25	4	39.03	52.04	4,510.39	54,124.73	Redman
GN40	20	5	36.52	48.69	4,219.96	50,639.49	Baeza ⁹
GN40	20	6	37.29	49.71	4,308.46	51,701.47	Baeza
GN40	21	3	35.65	47.54	4,120.13	49,441.60	Owens
			\$20.70/hr	\$20.70/hr			Bieber
			\$16.07/hr	\$16.07/hr			Trevizo
			\$16.07/hr	\$16.07/hr			Ronquillo
			\$16.07/hr	\$16.07/hr			Frost



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: Bill Andrews
Phillips County Landfill Manager

From: Andrew Nygaard
County Administrator

Date: December 22, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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.

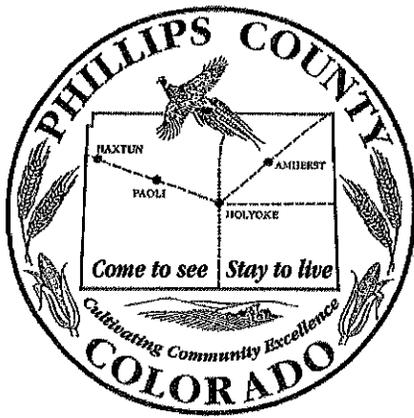
The Commissioners approved the following, paid out of Fund 61:

- Landfill Office Remodel - \$15,000

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	9	27.96	41.93	4,845.50	58,145.94	Andrews
GN40	20	3	23.37	35.05	4,050.62	48,607.41	Kellan ²
GN40	20	4	23.85	35.78	4,134.04	49,608.43	Kellan
GN40	15	3	21.51	32.26	3,727.66	44,731.93	Juarez ⁴
GN40	15	4	21.93	32.90	3,801.39	45,616.69	Juarez



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: Trent Hollister
Golden Plains Extension

From: Andrew Nygaard
County Administrator

Date: December 17, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

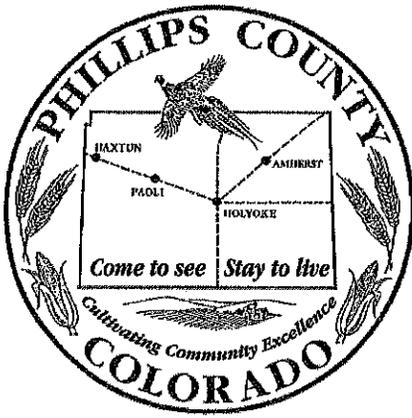
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	Annually	Employee
GN	24	4	4,233.77	50,805.30	Carrie Anderson
			4,483.77	53,805.30	<u>Carrie w/ Pavilion stipend</u>
	Part-time fair			1,500.00	



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Broc Pelle
Phillips County Emergency Manager

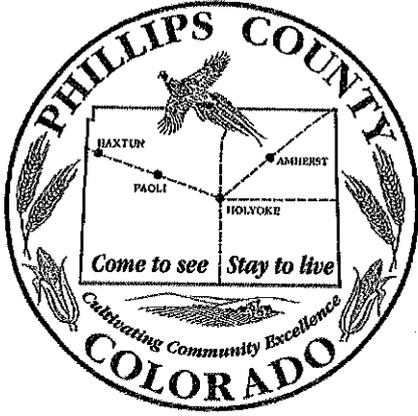
From: Andrew Nygaard
County Administrator

Date: December 22, 2025

RE: 2026 Budget

Attached is your approved 2026 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 \$90,000 for a generator for the Event Center if there is an opportunity to purchase one for that amount. If made, this purchase will come out of Fund 61.

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



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Lori Lundgren
DHS Director

From: Andrew Nygaard
County Administrator

Date: December 23, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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.

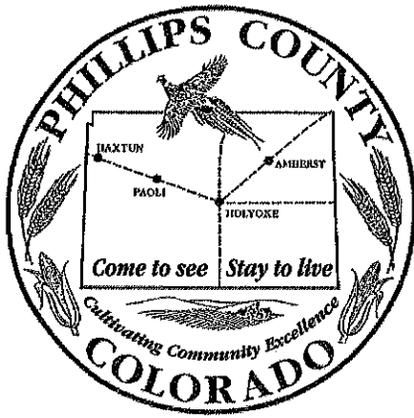
The Emergent Plus Transportation coverage through Medical Transport Solutions (MASA) will cost \$160 per employee. The Commissioners chose to continue providing \$99 for this policy but, the additional \$61 will be an employee expense. Each employee who chooses to stay in the program will need to pay 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 \$30,000 for the DHS building remodeling project to come out of DHS incentive funds, but given the unknowns surrounding the state's changes in the operations of Human Services, this project may not occur.

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

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

Human Services					
	Grade	Step	Monthly	Annual	Employee
HS	55	5	2,907.80	34,893.65	Fetzer
HS	65	2	2,585.74	31,028.84	Oberle
HS	62	1	3,767.49	45,209.93	Tarin ⁵
HS	62	2	3,842.42	46,109.02	Tarin
HS	64	5	4,223.26	50,679.07	Ramirez
HS	73	6	5,068.86	60,826.30	Watson ⁹
HS	73	7	5,182.82	62,193.87	Watson
HS	81	5	5,763.73	69,164.73	Lundgren ⁷
HS	81	5	7,263.73	87,164.73	Lundgren + supervisor
HS	81	6	5,898.54	70,782.48	Lundgren
HS	81	6	7,398.54	88,782.48	Lundgren + supervisor



Phillips County Commissioners

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

Terry L. Hofmeister
Garold Roberts
Tom Timm

To: Sara Gordon
Communications Center Director

From: Andrew Nygaard
County Administrator

Date: December 22, 2025

Re: 2026 Budget

Attached are the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

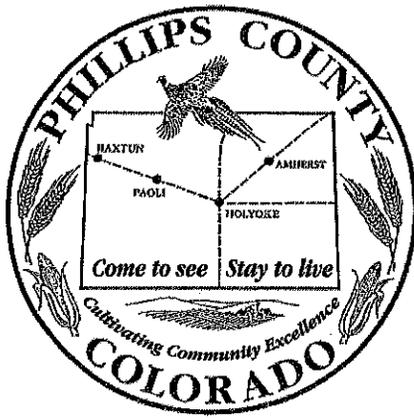
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	19.798092	29.697138	39.596184	Donnadio
GN40	11	3	20.172227	30.258341	40.344454	Schafer
GN40	11	3	20.172227	30.258341	40.344454	Olivas-O'Dea
GN40	11	9	22.664888	33.997332	45.329775	Brandt
			Monthly	Annual		
GN40	28	3	4,657.91	55,894.95		Gordon



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: Beth Zilla
Phillips County Clerk

From: Andrew Nygaard
County Administrator

Date: December 17, 2025

RE: 2026 Budgets

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

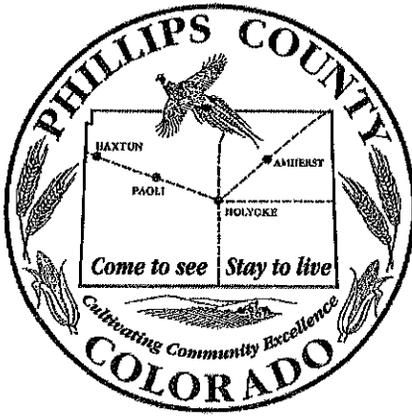
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	2	3,562.87	42,754.47	Lundgren ³
GN	16	3	3,631.66	43,579.90	Lundgren
GN	17	3	3,690.70	44,288.40	McCallum
GN	25	8	4,689.15	56,269.78	Bennett



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: Doug Kamery
Phillips County Assessor

From: Andrew Nygaard
County Administrator

Date: December 17, 2025

RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

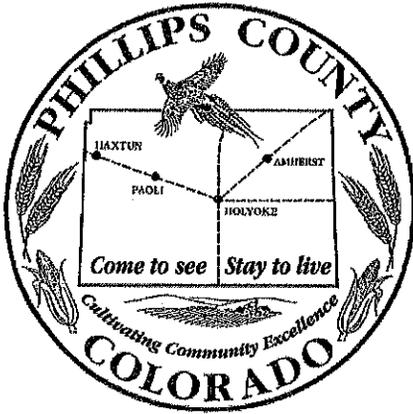
Regarding salaries, full-time employees will receive a flat \$100/month pay increase as well as a 3.5% cost-of-living increase adjustment to the base salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

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	31	4	4,793.00	57,515.97	Thompson
GN	31	4	4,943.00	59,315.97	Thompson w/ stipend
GN	23	3	4,077.27	48,927.24	Flaa



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: Administration Office
From: Andrew Nygaard
County Administrator
Date: December 24, 2025
RE: 2026 Budget

Attached is the approved 2026 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 2026 for those in a HDHP2500 plan. The program is reviewed each year. We received an approximate 4.65% increase in healthcare premiums, an 8.5% increase in dental plans, and a 3.5% increase for vision.

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	24	4	4,233.77	50,805.30	Waln ⁷
GN	24	5	4,322.69	51,872.26	Waln
GN	23	4	4,161.49	49,937.85	Mitchell
GN	43	2	5,736.06	68,832.68	Nygaard ⁷
GN	43	3	5,870.04	70,440.46	Nygaard

From: [Andrew Nygaard](#)
To: [Kendra Calderon](#)
Subject: 2026 Approved PCED Budget
Date: Monday, December 22, 2025 3:26:00 PM
Attachments: [image001.jpg](#)

To: Kendra Calderon
Phillips County Economic Development

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved \$10,000 for PCED in 2026. We will make quarterly payments as we are invoiced. As was discussed in my email to you on October 3, 2025, the Commissioners would also like to meet with you six months into 2026 to discuss updates and accomplishments Economic Development has had in that time frame. This will likely be during the first Commissioner meeting in July of next 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Kenneth Mooney \(kenneth.mooney@necalg.org\)](mailto:kenneth.mooney@necalg.org)
Cc: [Janelle Machamer](#)
Subject: 2026 NECALG Approved Budget
Date: Monday, December 22, 2025 3:20:00 PM
Attachments: [image001.jpg](#)

To: Kenneth Mooney
Northeastern Colorado Association of Local Governments

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved the amount of \$9,551 for NECALG in 2026. 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Trish McClain](#)
Subject: 2026 NCHD Approved Budget
Date: Monday, December 22, 2025 3:17:00 PM
Attachments: [image001.jpg](#)

To: Trish McClain
Northeast Colorado Health Department

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved \$44,880 for Northeast Colorado Health Department in 2026. 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Carol Haynes](#)
Subject: 2026 Approved Budget
Date: Monday, December 22, 2025 3:08:00 PM
Attachments: [image001.jpg](#)

To: Carol Haynes
Phillips County Museum

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved the amount of \$2,500 for 2026 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Phillips County Fair](#)
Subject: 2026 Approved Budget
Date: Monday, December 22, 2025 2:49:00 PM
Attachments: [image001.jpg](#)

To: Rebecca Van Pelt
Phillips County Fair Manager

From: Andrew Nygaard
Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved contributing \$37,300 for the 2026 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Rhonda Roth](#)
Subject: 2026 Approved Budget
Date: Monday, December 22, 2025 3:05:00 PM
Attachments: [image001.jpg](#)

To: Rhonda Roth
Eastern Colorado Services

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved \$6,446 for Eastern Colorado Services in 2026. 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Jill Olsen](#)
Subject: 2026 Approved Budget
Date: Monday, December 22, 2025 2:59:00 PM
Attachments: [image001.jpg](#)

To: Travis Sides
District Attorney – 13th Judicial District

From: Andrew Nygaard
Phillips County Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved \$133,761 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: khadeen@haxtuncu.com
Subject: 2026 Approved Corn Festival Budget
Date: Monday, December 22, 2025 3:15:00 PM
Attachments: [image001.jpg](#)

To: Kristin Hadeen
Haxtun Corn Festival

From: Andrew Nygaard
Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved a \$5,000 contribution for the 2026 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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

From: [Andrew Nygaard](#)
To: [Holyoke Chamber](#)
Subject: 2026 Approved Budget
Date: Monday, December 22, 2025 2:52:00 PM
Attachments: [image001.jpg](#)

To: Jessica Ayala
Phillips County Chamber of Commerce

From: Andrew Nygaard
Administrator/Planner

Date: December 22, 2025

RE: APPROVED 2026 BUDGET

The Phillips County Commissioners have approved an \$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/>



CONFIDENTIALITY NOTICE:

This e-mail, including any attachments, is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review, use or disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.