

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

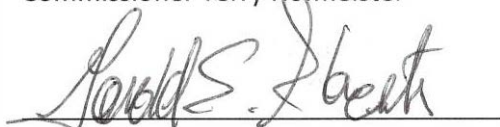
Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Phillips County, Colorado for the year stated above.

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