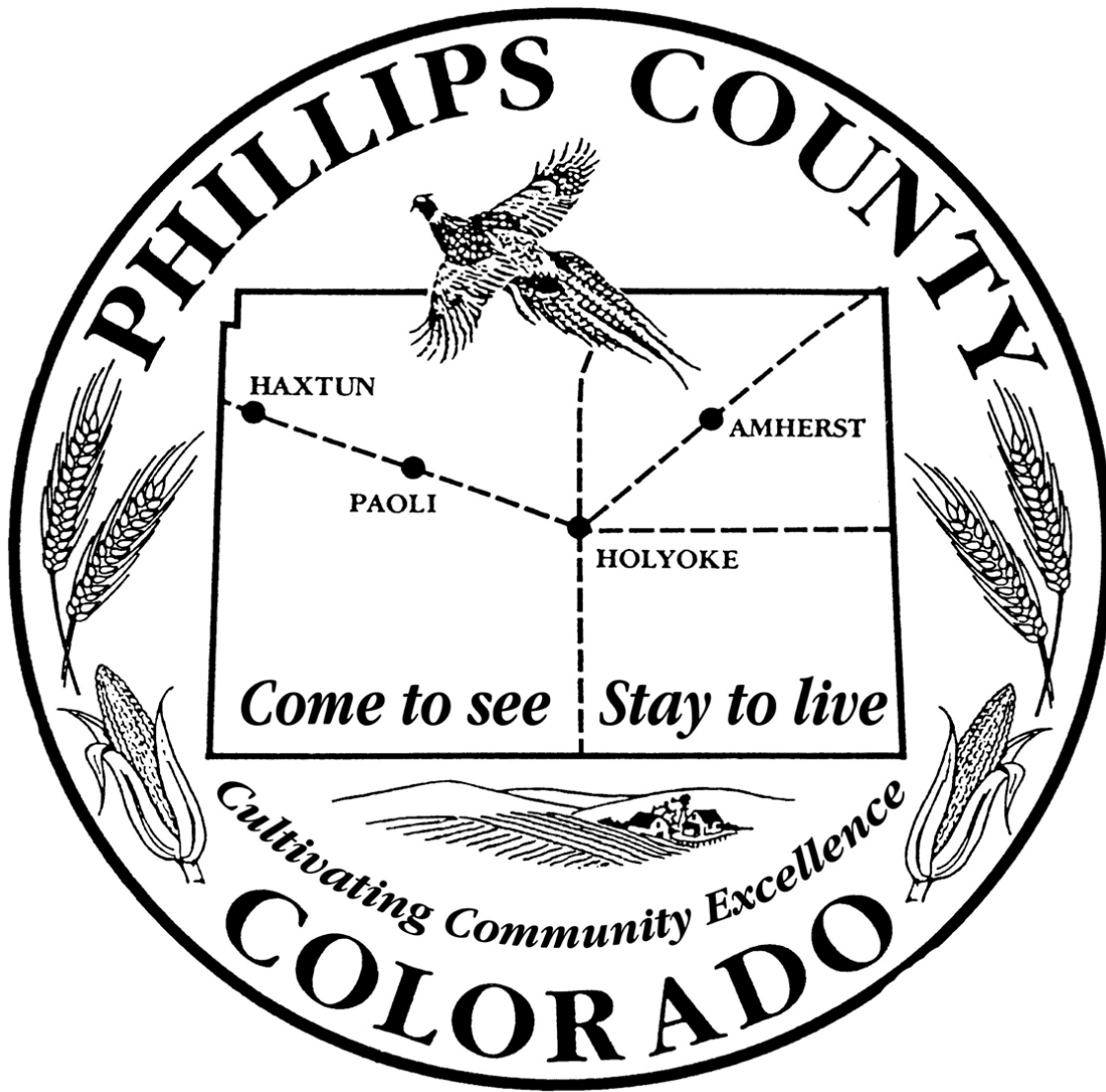


# Phillips County Colorado

## 2023 Adopted Budget



Board of County Commissioners  
221 South Interocean Avenue  
Holyoke, CO 80734  
[Phillipscounty.colorado.gov](http://Phillipscounty.colorado.gov)

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**HOLYOKE, COLORADO**

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## 2023 PHILLIPS COUNTY BUDGET MESSAGE

The approved 2023 Phillips County Budget was prepared by the Phillips County Budget Officer under the direction of the Board of Phillips County Commissioners using guidelines specified by the Board and formally adopted on December 9, 2022. The 2023 budget is balanced; represents the County's financial plan for 2023; 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 2022 net assessed value for the 2023 budget is \$97,360,110 which is a 3.084% decrease from the 2021 value. The 2023 County mill levy certified is:

| <u>FUND</u>         | <u>MILL LEVY</u> | <u>REVENUE</u> |
|---------------------|------------------|----------------|
| General             | 22.450           | 2,185,734      |
| Road and Bridge     | 3.730            | 363,153        |
| Human Services      | 1.600            | 155,776        |
| Capital Expenditure | <u>0.500</u>     | <u>48,680</u>  |
| Total levy          | 28.280           | 2,753,344      |

Net property tax generated in 2023 will be \$2,753,344.

### 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 2023 budget year, the Board of County Commissioners did not approve a cost-of-living increase; rather, the Commissioners approved a monthly increase of \$124 for full-time employees (.7846 per hour for hourly employees) and a one-time payment of \$1,836 for each full-time employee (pro-rated for permanent part-time) to be paid in January. The Commissioners are committed to reviewing salaries each year based on the current market and minimum wage requirements.

In 2023, the health insurance premium costs increased about 1%. The County pays approximately \$721,215 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 2023 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 to determine 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 describes 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 meet 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, 2022.

The 2023 budget was formally adopted after the budget hearing on December 9, 2022.

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 2023 General Fund operating budget is \$3,846,411 which is 2.41% less than the 2022 projected budget. General Fund mill levy is 22.450 mills. The County continues to experience increasing costs in all departments to meet the needs of the taxpayers.

General fund moneys are used to provide:

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

- f. Educational opportunities – funding for the Golden Plains Extension Service
- g. Waste disposal services - Operation of the Phillips County landfill is utilized by both major towns and all other residents of the county. There were changes to the fee schedule for use of the landfill for 2020. The County put in a new municipal waste-baler in 2005 and has converted to land filling with compacted bales. The County implemented of a roll-off service in 2013.
- h. Court facilities
  - i. Maintenance of a court facility where civil and criminal proceedings can take place. Issues over court room security will continue to be at the forefront in 2023.
  - 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 and Zoning - 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 in NE Colorado Transportation Authority, which sponsor a regional transportation service, 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 2023 is 3.73 with an operating budget of 2,159,999, a 9.15% decrease from the 2022 projected budget. The decrease stems from a reduction in projected capital purchases. 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 \$1,299,869 in 2023, a 15.95% decrease from 2019 pre-Covid-19 revenue of \$1,546,451 (which included one-time SB amounts

of \$129,082 and \$66,292). HB22-1351-260 added a one-time amount of \$38,249 to the total 2022 HUTF revenue of \$1,283,637.

#### 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 2023 is 1.60 mills which generates \$155,776 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 \$236,138 in accordance with TABOR requirements.

#### Capital Expenditure Fund

Capital purchases and improvements are expended from this fund. The mill levy for 2023 is 0.50 mills which generates \$48,680 in property tax revenue. Projects in 2023 include Courthouse Square CDOT sidewalk replacement project, election room upgrades, computer replacements and other various equipment needed by the departments.

#### E911 Fund

The Phillips County E911 Authority's annual budget is a part of the 2023 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 2023 budget for the Phillips County Emergency Telephone E911 Fund is \$90,222. 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 that will become 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 2023 budget is \$49,144, 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 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. Haxtun Ambulance Service and East Phillips County Ambulance Service each contribute \$4,000 annually to the fund and Phillips County contributes \$8,000 annually to the fund. All interest monies accrue to the fund. Replacement purchases are made on a four-year rotating basis.

### Economic Development Fund

This fund was created to allow monies to be collected and spent for economic development efforts in the County. The Phillips County Economic Development Corporation (PCEDC) has been revitalized and hired a part-time economic development director in 2001. The County is continuing to provide funding as the director moved to full-time hours per week in 2006.

### Fair Fund

The Phillips County Fair is held during the month of July each year, under the direction of the Phillips County Commissioners through the Phillips County Fair Board. Fair Board members volunteer countless hours to provide a great event for the region. Fair funds are maintained separately by the Fair Board, with oversight by the Board of County Commissioners. The county contributes \$25,300 each year toward the event. 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 2023.

### 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,

Laura L. Schroetlin

Laura L. Schroetlin  
Budget Officer

January 27, 2023

Date

**PROOF OF PUBLICATION  
THE HOLYOKE ENTERPRISE**

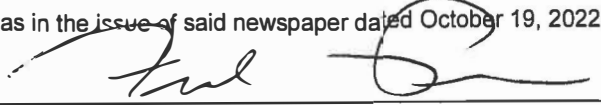
Publication fee: \$11.83

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

Holyoke, Colorado

I, Frank Perea, do solemnly swear that I am Publisher 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.

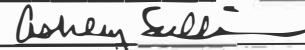
That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one insertion; that the first publication of said notice was in the issue of said newspaper dated October 19, 2022, and the last publication of said notice was in the issue of said newspaper dated October 19, 2022.



Publisher

Subscribed and sworn to before me this 20<sup>th</sup> day of October, 20 22.

My commission expires 1-26-23



Notary Public

**NOTICE OF BUDGET**

Notice is hereby given that a proposed budget has been submitted to the Board of Phillips County Commissioners for the ensuing fiscal year 2023. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Phillips County Courthouse, 221 S. Interoccean Ave., on Friday, December 9, 2022, at 10:00 a.m. Any interested elector of Phillips County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.  
Board of County Commissioners  
Phillips County, Colorado  
Published Holyoke Enterprise  
Published Oct. 19, 2022

ASHLEY SULLIVAN  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20114005272  
MY COMMISSION EXPIRES JANUARY 26, 2023

# PROOF OF PUBLICATION

HAXTUN-FLEMING HERALD  
Haxtun, Colorado 80731

PUBLISHER'S FEE \$ 9.60

## 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 2023. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Phillips County Courthouse, 221 S. Interoccean Ave., on Friday, Dec. 9, 2022 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 Wednesday, Oct.  
19, 2022 edition of *The Haxtun-Fleming Herald*, Haxtun, Colo.

6c

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. 19, A.D. 2022 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 10<sup>th</sup> day of Nov. A.D. 2022



Publisher

Subscribed and sworn before me, a notary public in and for the County of Phillips, State of Colorado, this 10 day of Nov A.D. 2022



Notary Public

My Commission expires 01/27/2022

SS

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

# RESOLUTION TO ADOPT BUDGET

DECEMBER 9, 2022

No. 2022-12-09-01

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST OF JANUARY 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.**

**WHEREAS**, the Board of County Commissioners of Phillips County has appointed Laura L. Schroetlin, County Administrator, to prepare and submit a proposed budget to said governing body on December 9, 2022 for its consideration; and

**WHEREAS**, Laura L. Schroetlin, Budget Officer, has submitted a proposed budget to this governing body on December 9, 2022, 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, 2022, 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                      | \$4,130,330 |
| ROAD AND BRIDGE FUND              | \$2,159,999 |
| HUMAN SERVICES FUND               | \$ 495,367  |
| CAPITAL EXPENDITURE FUND          | \$ 839,109  |
| CONSERVATION TRUST FUND           | \$ 49,144   |
| AMBULANCE FUND – NOT COUNTY FUNDS | \$ 32,083   |
| UNEMPLOYMENT FUND – TRUST FUND    | \$ 30,977   |
| E911 FUND – NOT A COUNTY FUND     | \$ 170,619  |
| ECONOMIC DEVELOPMENT FUND         | \$ 124,927  |
| AMERICAN RECOVERY ACT FUND        | \$ 411,561  |

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

## GENERAL FUND

|  |                    |
|--|--------------------|
| From unappropriated surpluses                | \$2,457,167        |
| From sources other than general property tax | \$1,676,917        |
| From the general property tax levy           | <u>\$2,185,734</u> |
| Total General Fund                           | \$6,319,818        |

## ROAD AND BRIDGE FUND

|  |                   |
|--|-------------------|
| From unappropriated surpluses                | \$1,085,730       |
| From sources other than general property tax | \$1,601,069       |
| From the general property tax levy           | <u>\$ 363,153</u> |
| Total Road and Bridge Fund                   | \$3,049,952       |

#### HUMAN SERVICES FUND

|  |                  |
|--|------------------|
| From unappropriated surpluses                | \$339,045        |
| From sources other than general property tax | \$450,595        |
| From the general property tax levy           | <u>\$155,776</u> |
| Total Human Services Fund                    | \$945,416        |

#### CAPITAL EXPENDITURE FUND

|  |                  |
|--|------------------|
| From unappropriated surpluses                | \$ 778,287       |
| From sources other than general property tax | \$ 589,943       |
| From the general property tax levy           | <u>\$ 48,680</u> |
| Total Capital Expenditure Fund               | \$1,416,910      |

#### CONSERVATION TRUST FUND

|  |             |
|--|-------------|
| From unappropriated surpluses                | \$35,094    |
| From sources other than general property tax | \$14,050    |
| From the general property tax levy           | <u>\$ 0</u> |
| Total Conservation Trust Fund                | \$49,144    |

#### AMBULANCE FUND

|  |             |
|--|-------------|
| From unappropriated surpluses                | \$ 16,002   |
| From sources other than general property tax | \$ 16,081   |
| From the general property tax levy           | <u>\$ 0</u> |
| Total Ambulance Fund                         | \$32,083    |

#### 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                | \$132,192   |
| From sources other than general property tax | \$198,375   |
| From the general property tax levy           | <u>\$ 0</u> |
| Total E911 Fund                              | \$330,567   |

#### ECONOMIC DEVELOPMENT FUND

|  |             |
|--|-------------|
| From unappropriated surpluses                | \$ 8,935    |
| From sources other than general property tax | \$128,000   |
| From the general property tax levy           | <u>\$ 0</u> |
| Total Economic Development Fund              | \$136,935   |

#### AMERICAN RECOVERY PLAN ACT FUND

|  |             |
|--|-------------|
| From unappropriated surpluses                | \$411,561   |
| From sources other than general property tax | \$ 0        |
| From the general property tax levy           | <u>\$ 0</u> |
| Total American Recovery Plan Act Fund        | \$411,561   |

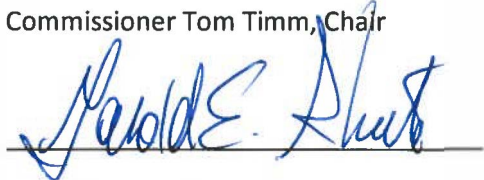
Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Phillips County, Colorado for the year stated above.

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. 2022



Commissioner Tom Timm, Chair



Commissioner Garold Roberts



Commissioner Terry Hofmeister



Attest: Clerk to the Board of County Commissioners

# RESOLUTION TO APPROPRIATE SUMS OF MONEY

DECEMBER 9, 2022

No. 2022-12-09-02

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR PHILLIPS COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.**

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2022, 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.

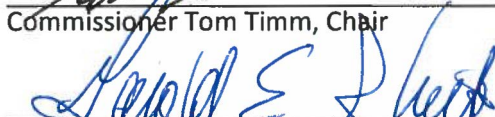
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Phillips, Colorado:

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

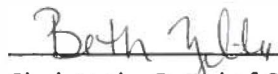
|                          |                    |
|--------------------------|--------------------|
| GENERAL FUND             | \$4,130,330        |
| ROAD AND BRIDGE FUND     | \$2,159,999        |
| HUMAN SERVICES FUND      | \$ 495,367         |
| CAPITAL EXPENDITURE FUND | \$ 839,109         |
| CONSERVATION TRUST FUND  | \$ 49,144          |
| AMBULANCE FUND           | \$ 32,083          |
| UNEMPLOYMENT FUND        | \$ 30,977          |
| E911 FUND                | \$ 170,619         |
| ECONOMIC DEVELOPMENT     | \$ 124,927         |
| AMERICAN RECOVERY ACT    | \$ 411,561         |
| <b>TOTAL ALL FUNDS</b>   | <b>\$8,444,116</b> |

ADOPTED this 9th day of December, A.D. 2022.

  
Commissioner Tom Timm, Chair

  
Commissioner Garold Roberts

  
Commissioner Terry Hofmeister

Attest:   
Clerk to the Board of Commissioners Beth Zilla

## RESOLUTION TO SET MILL LEVIES

December 9, 2022

No. 2022-12-09-03

### **A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 ASSESSMENT YEAR PAYABLE IN 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF PHILLIPS, COLORADO, FOR THE 2023 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, 2022 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes (General Fund) is \$2,185,734, and;

**WHEREAS**, the amount of money necessary to balance the budget for Road & Bridge Fund is \$363,153 and;

**WHEREAS**, the amount of money necessary to balance the budget for Human Services Fund is \$155,776, and;

**WHEREAS**, the amount of money necessary to balance the budget for Capital Expenditure Fund is \$48,680 and;

**WHEREAS**, the 2022 valuation for assessment for the County of Phillips as certified by the County Assessor is \$97,360,110.

### **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 2023 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 2022.

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 9<sup>th</sup> day December 2022.

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

  
\_\_\_\_\_  
Tom Timm, Chairman  
\_\_\_\_\_  
Garold Roberts  
\_\_\_\_\_  
Terry Hofmeister

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%)

**TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_, Colorado.

On behalf of the \_\_\_\_\_, \_\_\_\_\_<sup>A</sup>  
(taxing entity)

the \_\_\_\_\_  
(governing body)<sup>B</sup>

of the \_\_\_\_\_  
(local government)<sup>C</sup>

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

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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<sup>G</sup> 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:** \_\_\_\_\_ for budget/fiscal year \_\_\_\_\_.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

| <b>PURPOSE</b> (see end notes for definitions and examples)  | <b>LEVY<sup>2</sup></b>   | <b>REVENUE<sup>2</sup></b>  |
|--|---|---|
| 1. General Operating Expenses <sup>H</sup>   | _____ mills   | \$ _____  |
| 2. <Minus> Temporary General Property Tax Credit/<br>Temporary Mill Levy Rate Reduction <sup>I</sup> | < _____ > mills   | \$ < _____ >  |
| <b>SUBTOTAL FOR GENERAL OPERATING:</b>   | <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div> mills | <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div> |
| 3. General Obligation Bonds and Interest <sup>J</sup>  | _____ mills   | \$ _____  |
| 4. Contractual Obligations <sup>K</sup>  | _____ mills   | \$ _____  |
| 5. Capital Expenditures <sup>L</sup>   | _____ mills   | \$ _____  |
| 6. Refunds/Abatements <sup>M</sup>   | _____ mills   | \$ _____  |
| 7. Other <sup>N</sup> (specify): _____   | _____ mills   | \$ _____  |
| _____  | _____ mills   | \$ _____  |
| <b>TOTAL:</b> [ Sum of General Operating<br>Subtotal and Lines 3 to 7 ]                              | <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div> mills | <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div> |

Contact person: \_\_\_\_\_ Daytime phone: \_\_\_\_\_  
(print)

Signed: *Laura L. Schroetlin* Title: \_\_\_\_\_

*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.*

<sup>1</sup> 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.

<sup>2</sup> 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 11/23/2022

NAME OF TAX ENTITY: PHILLIPS COUNTY GENERAL

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

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

|   |                   |
|---|-------------------|
| 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:  | 1. \$ 100,458,180 |
| 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡   | 2. \$ 97,360,110  |
| 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:  | 3. \$ 0           |
| 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:   | 4. \$ 97,360,110  |
| 5. NEW CONSTRUCTION: *  | 5. \$ 1,333,290   |
| 6. INCREASED PRODUCTION OF PRODUCING MINE: ≈  | 6. \$ 0           |
| 7. ANNEXATIONS/INCLUSIONS:  | 7. \$ 0           |
| 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈  | 8. \$ 0           |
| 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ   | 9. \$ 0           |
| 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified: | 10. \$ 1,124.46   |
| 11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):  | 11. \$ (\$281.46) |

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution.  
\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

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

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

## USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Phillips County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

|  |                   |
|--|-------------------|
| 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶ | 1. \$ 579,955,410 |
|--|-------------------|

## ADDITIONS TO TAXABLE REAL PROPERTY

|  |                 |
|--|-----------------|
| 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *   | 2. \$ 5,604,858 |
| 3. ANNEXATIONS/INCLUSIONS:   | 3. \$ 0         |
| 4. INCREASED MINING PRODUCTION: §  | 4. \$ 0         |
| 5. PREVIOUSLY EXEMPT PROPERTY:   | 5. \$ 0         |
| 6. OIL OR GAS PRODUCTION FROM A NEW WELL:  | 6. \$ 0         |
| 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.): | 7. \$ 728,807   |

## DELETIONS FROM TAXABLE REAL PROPERTY

|   |               |
|---|---------------|
| 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | 8. \$ -85.810 |
| 9. DISCONNECTIONS/EXCLUSIONS:                         | 9. \$ 0       |
| 10. PREVIOUSLY TAXABLE PROPERTY:                      | 10. \$ 0      |

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

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

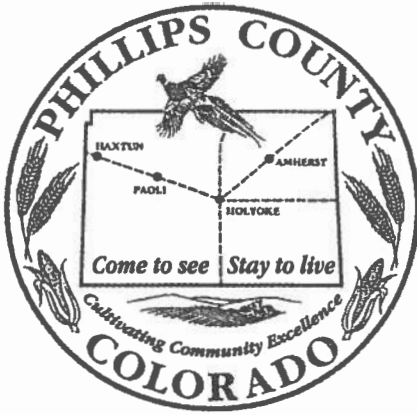
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$ 5 83,090,963

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

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 25 3,765

\*\* 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, 2023 Budget



# Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734  
970-854-2454  
970-854-3811 (F)  
Website: [phillipscounty.colorado.gov](http://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 2023 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, 2022. If there are any questions on the budget, please contact Laura L. Schroetlin, Budget Officer, at 970-854-3778 at 221 S. Interocean Ave., Holyoke, CO 80734.

The mill levy certified by the County Commissioners is 28.28 mills. This mill levy will generate tax revenue of \$2,753,344 based on an assessed valuation of \$97,360,110. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included in the 2023 Phillips County adopted budget is the budget for the Phillips County Emergency Telephone Service Authority for 2023.

**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:

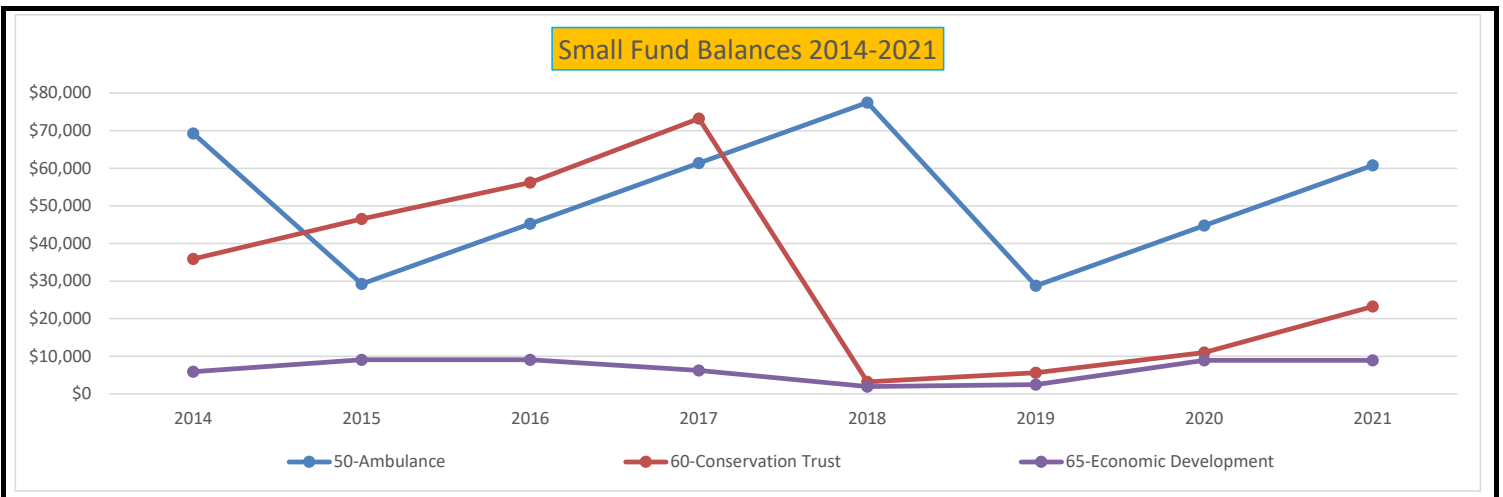
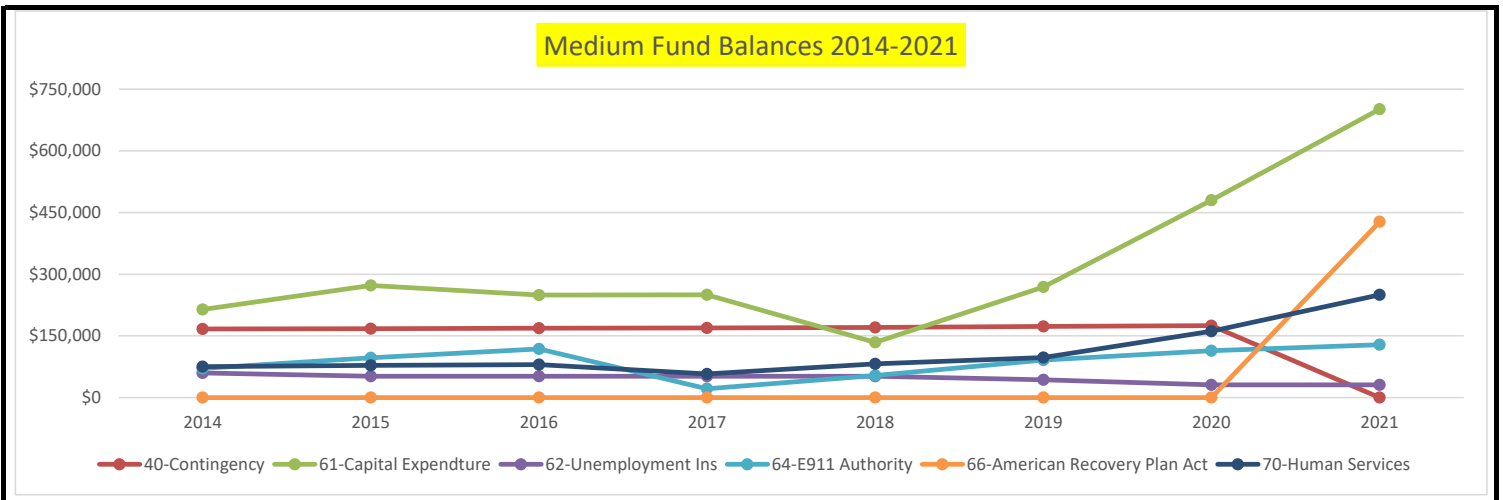
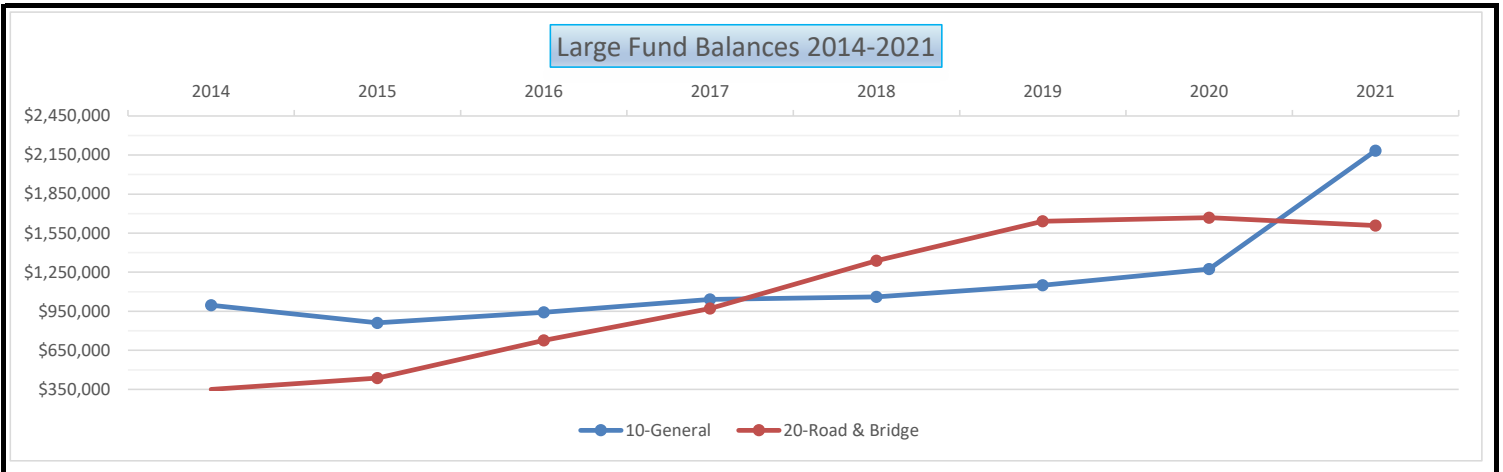
Laura L. Schroetlin, Phillips County Budget Officer

01/27/2023

Date

# PHILLIPS COUNTY FUND BALANCE HISTORY

| Fund                                       | 2014                | 2015                | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 10-General                                 | 996,598.56          | 861,295.26          | 942,694.60          | 1,042,048.17        | 1,061,272.57        | 1,149,380.43        | 1,275,018.88        | 2,183,568.17        |
| 20-Road & Bridge                           | 349,905.21          | 436,882.34          | 726,340.64          | 971,362.24          | 1,338,151.01        | 1,642,256.26        | 1,669,203.70        | 1,607,452.18        |
| 40-Contingency                             | 166,982.31          | 167,651.24          | 168,450.96          | 169,421.29          | 170,631.11          | 172,750.02          | 174,991.43          | 0.00                |
| 61-Capital Expenditure                     | 214,039.88          | 272,656.12          | 249,099.68          | 249,847.43          | 134,238.58          | 268,758.80          | 480,086.11          | 701,318.47          |
| 62-Unemployment Ins                        | 59,935.22           | 51,771.22           | 51,771.22           | 51,771.22           | 51,771.22           | 43,167.22           | 30,977.12           | 30,977.12           |
| 64-E911 Authority                          | 71,200.19           | 96,978.01           | 118,151.69          | 21,487.02           | 53,542.79           | 91,075.46           | 113,862.73          | 128,585.42          |
| 66-American Recovery Plan Act              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 427,464.17          |
| 70-Human Services                          | 75,092.39           | 78,564.74           | 80,002.77           | 57,591.01           | 82,129.12           | 97,151.02           | 161,322.48          | 249,859.87          |
| 50-Ambulance                               | 69,232.05           | 29,235.49           | 45,245.34           | 61,370.58           | 77,481.41           | 28,745.54           | 44,738.51           | 60,766.27           |
| 60-Conservation Trust                      | 35,913.20           | 46,546.36           | 56,224.32           | 73,216.36           | 3,197.09            | 5,601.09            | 11,022.18           | 23,244.31           |
| 65-Economic Development                    | 5,925.95            | 9,083.79            | 9,083.79            | 6,261.03            | 1,955.03            | 2,441.11            | 8,930.78            | 8,930.78            |
| <b>Total Phillips County Fund Balances</b> | <b>2,044,824.96</b> | <b>2,050,664.57</b> | <b>2,447,065.01</b> | <b>2,704,376.35</b> | <b>2,974,369.93</b> | <b>3,501,326.95</b> | <b>3,970,153.92</b> | <b>5,422,166.76</b> |



PHILLIPS COUNTY COLORADO  
COMPARATIVE SUMMARY OF PROPERTY TAX REVENUE  
2023

|   | PRIOR YEAR 2021 |           | CURRENT YEAR 2022 |           | ADOPTED BUDGET<br>YEAR 2023 |           | INCREASE<br>(DECREASE)<br>BETWEEN<br>BUDGET AND<br>CURRENT YEAR<br>LEVY | INCREASE<br>(DECREASE) IN<br>REVENUE FROM<br>PRIOR YEAR<br>BUDGET |
|---|-----------------|-----------|-------------------|-----------|-----------------------------|-----------|---|---|
| NET ASSESSED<br>VALUATION PHILLIPS<br>COUNTY            | 98,041,740      |           | 100,458,180       |           | 97,360,110                  |           |   | -3,098,070  |
| ASSESSED VALUATION,<br>MILL LEVIES & PROPERTY<br>TAXES: | LEVY            | AMOUNT    | LEVY              | AMOUNT    | LEVY                        | AMOUNT    | LEVY  | AMOUNT  |
| GENERAL FUND  | 21.45           | 2,102,995 | 21.984            | 2,208,473 | 22.45                       | 2,185,734 | 0.47  | (22,738)  |
| ROAD & BRIDGE   | 4.23            | 414,717   | 3.73              | 374,709   | 3.73                        | 363,153   | 0.00  | (11,556)  |
| CAPITAL EXPENDITURE                                     | 1.00            | 98,042    | 1.00              | 100,458   | 0.50                        | 48,680    | (0.50)  | (51,778)  |
| HUMAN SERVICES  | 1.60            | 156,867   | 1.60              | 160,733   | 1.60                        | 155,776   |   | (4,957)   |
|   |                 |           |                   |           |                             |           |   |   |
| RECREATION DISTRICT                                     | 1.00            | 98,042    | 1.00              | 100,458   | 1.00                        | 97,360    |   | (3,098)   |
|   |                 |           |                   |           |                             |           |   |   |
| TOTAL FOR COUNTY  |                 | 2,870,662 |                   | 2,944,831 |                             | 2,850,704 |   | (94,127)  |

| PHILLIPS COUNTY GENERAL FUND SUMMARY |             |                |             |
|--------------------------------------|-------------|----------------|-------------|
| 2023 BUDGET                          |             |                |             |
|                                      | ACTUAL 2021 | PROJECTED 2022 | 2023 BUDGET |
| REVENUE                              | 4,440,893   | 3,872,768      | 3,782,254   |
|                                      |             |                |             |
| EXPENDITURES                         | 3,754,152   | 3,627,600      | 4,089,330   |
|                                      |             |                |             |
| EXCESS REV/EXPEND                    | 686,741     | 245,168        | (307,076)   |
|                                      |             |                |             |
| TRANSFER IN/OUT                      | 206,043     | 27,495         | 39,397      |
|                                      |             |                |             |
| OTHER SOURCES                        | -           | -              | -           |
|                                      |             |                |             |
|                                      |             |                |             |
| FUND BAL 1/1                         | 1,291,720   | 2,184,504      | 2,457,167   |
|                                      |             |                |             |
| FUND BAL 12/31                       | 2,184,504   | \$ 2,457,167   | 2,189,488   |

8,000 TO AMBULANCE  
5,000 TO DHS  
28,000 TO PCED  
80,397 FROM 911

**PHILLIPS COUNTY GENERAL FUND 10 REVENUE**

**2023 BUDGET**

| GL CODE      | DESCRIPTION                         | ACTUAL 2021      | PROJECTED 2022   | FINAL 2023       |
|--------------|-------------------------------------|------------------|------------------|------------------|
| <b>3,100</b> | <b>TAXES</b>                        |                  |                  |                  |
| 3,110        | PROPERTY TAXES                      | 2,056,734        | 2,171,473        | 2,148,734        |
| 3,112        | LATE FILING PENALTIES               | 577              | 250              | 400              |
| 3,115        | PROPERTY TAXES PY                   | 630              | 2,547            |                  |
| 3,116        | ABATEMENTS                          | (1,103)          |                  |                  |
| 3,117        | SENIOR EXEMPTION                    | 38,628           | 44,557           | 37,000           |
| 3,118        | PERSONAL PROPERTY EXEMPTION         |                  | 5,665            | 7,176            |
| 3,120        | SPEC OWNERSHIP (BCD)                | 169,428          | 145,000          | 150,000          |
| 3,160        | SPEC OWNERSHIP (A)                  | 70,010           | 65,000           | 55,000           |
| 3,170        | SALES TAX - STATE                   | 590,463          | 550,000          | 450,000          |
| 3,171        | USE TAX - CO CLERK                  | 192,702          | 175,000          | 150,000          |
| 3,172        | USE TAX - CO BLDG PERMIT            | 35,990           | 16,250           | 14,000           |
| 3,173        | USE TAX - HOLYOKE                   | 9,670            | 13,275           | 4,000            |
| 3,174        | USE TAX - HAXTUN                    | 6,196            | 7,900            | 3,000            |
| 3,176        | USE TAX - OTHER                     | 301              | 255              | 100              |
| 3,177        | AVIATION FUEL                       | (62)             | -                |                  |
| 3,180        | TOBACCO PRODUCTS                    | 1,221            | 720              | 500              |
| 3,190        | INTEREST ON DEL TAXES               | 72               | 887              |                  |
| 3,191        | ABATEMENT INTEREST                  | (77)             |                  |                  |
| 3,195        | INTEREST ON TAXES                   | 5,233            | 4,800            | 4,500            |
|              | <b>TOTAL TAXES</b>                  | <b>3,176,613</b> | <b>3,203,579</b> | <b>3,024,410</b> |
|              |                                     |                  |                  |                  |
| 3,220        | LIQUOR LICENSE                      | 75               | 75               | 75               |
| 3,250        | PERMIT FEES                         | 2,480            | 1,775            | 1,500            |
|              | <b>TOTAL LICENSES &amp; PERMITS</b> | <b>2,555</b>     | <b>1,850</b>     | <b>1,575</b>     |
|              |                                     |                  |                  |                  |
| <b>3,300</b> | <b>INTERGOVERNMENTAL</b>            |                  |                  |                  |
| 3,310        | FEDERAL GRANT                       | 331,101          | 1,086            |                  |
| 3310-100     | FED GRANTS - PUB SAFETY             | 51,075           | 69,400           | 74,161           |
| 3340-000     | STATE GRANT                         | -                | -                | 43,000           |
| 3340-100     | PUBLIC SAFETY GRANT                 | 60,494           | 63,107           | 65,890           |
| 3,370        | STATE SHARED REVENUE                |                  | 8,472            | 1,500            |
| 3,380        | VET SERVICE ALLOTMENT               | 13,328           | 14,700           | 26,000           |
| 3,390        | OTHER LOCAL GOVNT                   | 19,000           | 19,000           | 53,908           |
|              | <b>TOTAL INTERGOVERNMENTAL</b>      | <b>474,998</b>   | <b>175,765</b>   | <b>264,459</b>   |
|              |                                     |                  |                  |                  |
| <b>3,400</b> | <b>CHARGE FOR SERVICE</b>           |                  |                  |                  |
| 3,420        | WEED & PEST REMOVAL                 | 7,622            | 4,000            | 5,000            |
| 3,430        | HARVEST PARK                        | 44,506           | 31,000           | 30,000           |
| 3,440        | CHARGES SERVICE & SALE              | 4,549            | 3,300            | 3,200            |
|              | <b>TOTAL CHARGE FOR SERVICE</b>     | <b>56,677</b>    | <b>38,300</b>    | <b>38,200</b>    |

**PHILLIPS COUNTY GENERAL FUND 10 REVENUE**

**2023 BUDGET**

| GL CODE      | DESCRIPTION                        | ACTUAL 2021      | PROJECTED 2022   | FINAL 2023       |
|--------------|------------------------------------|------------------|------------------|------------------|
|              |                                    |                  |                  |                  |
| <b>3,500</b> | <b>FINES &amp; FORFEITS</b>        |                  |                  |                  |
| 3,510        | FINES & FORFEITS                   | 382              | 1,100            | 300              |
| 3,520        | UPS FINES                          | 1,700            | 1,025            | 1,000            |
| 3,530        | TRAFFIC CITATIONS                  | 3,144            | 1,425            | 1,000            |
|              | <b>TOTAL FINES &amp; FORFEITS</b>  | <b>5,226</b>     | <b>3,550</b>     | <b>2,300</b>     |
|              |                                    |                  |                  |                  |
| <b>3,600</b> | <b>MISCELLANEOUS REVENUE</b>       |                  |                  |                  |
| 3,610        | EARNINGS ON DEP & INV              | 21,055           | 15,000           | 15,000           |
| 3,615        | MISC REVENUE - LANDFILL RECYCLING  | -                |                  |                  |
| 3,620        | MISC INCOME                        | 6,603            | 19,450           | 2,000            |
| 3,630        | REFUND OF EXPENDITURES             | 40,000           | 12,000           | 2,400            |
| 3,640        | CONTRIBUTIONS/DONATIONS            | 10,000           | 1,309            |                  |
| 3,690        | RESOURCE CENTER RENT               | 20,715           | 20,640           | 20,640           |
| 3,692        | EVENT CENTER RENT                  | 36,670           | 37,000           | 40,000           |
| 3,693        | FAMILY EDUCATION RENT              | 3,000            | 3,000            | 3,000            |
| 3,694        | DWPS RENT                          | 3,000            | 3,000            | 3,000            |
| 3,695        | COST ALLOCATION HS                 | 9,422            | 30,000           | 52,270           |
| 3,696        | PAVILION RENT                      | 16,184           | 9,500            | 8,000            |
| 3,710        | TRANSFER FROM OTHER FUNDS          | 242,043          | 68,495           | 80,397           |
|              | <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>408,692</b>   | <b>219,394</b>   | <b>226,707</b>   |
|              |                                    |                  |                  |                  |
| <b>3,800</b> | <b>FEE ACCOUNTS</b>                |                  |                  |                  |
| 3,810        | SHERIFF                            | 9,164            | 5,225            | 5,000            |
| 3,820        | COUNTY CLERK                       | 136,668          | 130,000          | 130,000          |
| 3820-100     | CC OUT-OF-COUNTY FEES              | 4,720            | 4,000            | 4,500            |
| 3,830        | COUNTY TREASURER                   | 160,665          | 155,000          | 160,000          |
| 3,840        | PUBLIC TRUSTEE                     | 4,914            | 4,600            | 5,500            |
| 3,910        | SALE OF ASSETS                     |                  |                  |                  |
|              | <b>TOTAL FEE ACCOUNTS</b>          | <b>316,132</b>   | <b>298,825</b>   | <b>305,000</b>   |
|              |                                    |                  |                  |                  |
| <b>3,900</b> | <b>OTHER FINANCING SOURCES</b>     |                  |                  |                  |
| 3,920        | INSURANCE RECOVERIES               |                  |                  |                  |
|              | <b>TOTAL OTHER SOURCES</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
|              |                                    |                  |                  |                  |
|              | <b>TOTAL REVENUE</b>               | <b>4,440,893</b> | <b>3,941,263</b> | <b>3,862,651</b> |

**FINAL BUDGET**  
2023 APPROVED BUDGET

Phillips County

1:28 pm

|  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| <b>Fund: 010 - GENERAL FUND</b>        |                         |                                 |                             |                                |                             |
| <b>Revenues</b>                        |                         |                                 |                             |                                |                             |
| 3110-000 PROPERTY TAXES CY             | 2,056,734               | 2,171,473                       | 2,171,473                   | 2,148,734                      | -1.05                       |
| 3112-000 LATE FILING PENALTIES         | 577                     | 0                               | 250                         | 400                            | 0.00                        |
| 3117-000 SENIOR EXEMPTION              | 38,628                  | 37,000                          | 44,557                      | 37,000                         | 0.00                        |
| 3118-000 PERSONAL PROPERTY EXEMPTION   | 0                       | 0                               | 5,665                       | 7,176                          | 0.00                        |
| 3120-000 SPEC OWNERSHIP TAX (BC&D)     | 169,428                 | 145,000                         | 145,000                     | 150,000                        | 3.45                        |
| 3160-000 SPEC OWNERSHIP TAX (A)        | 70,010                  | 55,000                          | 65,000                      | 55,000                         | 0.00                        |
| 3170-000 SALES TAX COLLECTED BY STATE  | 590,463                 | 400,000                         | 550,000                     | 450,000                        | 12.50                       |
| 3171-000 USE TAX - COUNTY CLK          | 192,702                 | 140,000                         | 175,000                     | 150,000                        | 7.14                        |
| 3172-000 USE TAX - PC BLD PERMITS      | 35,990                  | 14,000                          | 16,250                      | 14,000                         | 0.00                        |
| 3173-000 USE TAX - HOLYOKE             | 9,670                   | 4,000                           | 13,275                      | 4,000                          | 0.00                        |
| 3174-000 USE TAX - HAXTUN              | 6,196                   | 3,000                           | 7,900                       | 3,000                          | 0.00                        |
| 3176-000 USE TAX OTHER                 | 301                     | 100                             | 255                         | 100                            | 0.00                        |
| 3180-000 TOBACCO PRODUCTS              | 1,221                   | 500                             | 720                         | 500                            | 0.00                        |
| 3195-000 INTEREST ON CURRENT TAXES     | 5,233                   | 3,500                           | 4,800                       | 4,500                          | 28.57                       |
| 3220-000 LIQUOR LICENSES               | 75                      | 75                              | 75                          | 75                             | 0.00                        |
| 3250-000 PERMIT FEES                   | 2,480                   | 1,500                           | 1,775                       | 1,500                          | 0.00                        |
| 3310-100 FEDERAL GRANT PUBLIC SAFETY   | 51,075                  | 83,140                          | 69,400                      | 74,161                         | -10.80                      |
| 3340-000 STATE GRANTS                  | 0                       | 0                               | 0                           | 43,000                         | 0.00                        |
| 3340-100 PUBLIC SAFETY GRANT           | 60,494                  | 63,107                          | 63,107                      | 65,890                         | 4.41                        |
| 3370-000 STATE SHARED REVENUE          | 0                       | 0                               | 8,472                       | 1,500                          | 0.00                        |
| 3380-000 VETERAN'S SERVICES ALLOTMENT  | 13,328                  | 14,700                          | 14,700                      | 26,000                         | 76.87                       |
| 3390-000 OTHER LOCAL GOVERNMENTS       | 19,000                  | 19,000                          | 19,000                      | 53,908                         | 183.73                      |
| 3420-000 WEED & PEST REMOVAL           | 7,622                   | 6,000                           | 4,000                       | 5,000                          | -16.67                      |
| 3430-000 HARVEST PARK FEES             | 44,506                  | 20,000                          | 31,000                      | 30,000                         | 50.00                       |
| 3440-000 CHARGES FOR SERVICE & SALE    | 4,549                   | 3,000                           | 3,300                       | 3,200                          | 6.67                        |
| 3510-000 FINES & FORFEITS              | 382                     | 300                             | 1,100                       | 300                            | 0.00                        |
| 3520-000 USEFUL PUBLIC SERVICE FINES   | 1,700                   | 2,300                           | 1,025                       | 1,000                          | -56.52                      |
| 3530-000 TRAFFIC CITATIONS             | 3,144                   | 4,000                           | 1,425                       | 1,000                          | -75.00                      |
| 3610-000 EARNINGS ON DEP               | 21,055                  | 15,000                          | 15,000                      | 15,000                         | 0.00                        |
| 3620-000 MISCELLANEOUS INCOME          | 6,603                   | 2,000                           | 19,450                      | 2,000                          | 0.00                        |
| 3630-000 REFUNDS OF EXPENDITURES       | 40,000                  | 20,000                          | 12,000                      | 2,400                          | -88.00                      |
| 3690-000 RESOURCE CENTER RENT          | 20,715                  | 20,640                          | 20,640                      | 20,640                         | 0.00                        |
| 3692-000 EVENT CENTER RENT             | 36,670                  | 28,000                          | 37,000                      | 40,000                         | 42.86                       |
| 3693-000 FAMILY EDUCATION RENT         | 3,000                   | 3,000                           | 3,000                       | 3,000                          | 0.00                        |
| 3694-000 DRAGON'S WAGON PRESCHOOL RENT | 3,000                   | 3,000                           | 3,000                       | 3,000                          | 0.00                        |
| 3695-000 COST ALLOCATION SOC SERV      | 9,422                   | 19,235                          | 30,000                      | 52,270                         | 171.74                      |
| 3696-000 PAVILION RENTALS              | 16,184                  | 18,000                          | 9,500                       | 8,000                          | -55.56                      |
| 3710-000 TRANSFER FROM OTHER FUNDS     | 242,043                 | 68,495                          | 68,495                      | 80,397                         | 17.38                       |
| 3810-000 SHERIFF'S FEES                | 9,164                   | 10,000                          | 5,225                       | 5,000                          | -50.00                      |
| 3820-000 COUNTY CLERK                  | 136,668                 | 130,000                         | 130,000                     | 130,000                        | 0.00                        |
| 3820-100 CLERK OUT OF CTY FEES         | 4,720                   | 5,000                           | 4,000                       | 4,500                          | -10.00                      |
| 3830-000 COUNTY TREASURER              | 160,665                 | 150,000                         | 155,000                     | 160,000                        | 6.67                        |
| 3840-000 PUBLIC TRUSTEE                | 4,914                   | 4,600                           | 4,600                       | 5,500                          | 19.57                       |
| <b>Revenues</b>                        |                         |                                 |                             |                                |                             |
| <b>Total Revenues</b>                  | <b>4,100,333</b>        | <b>3,687,665</b>                | <b>3,935,434</b>            | <b>3,862,651</b>               | <b>4.75</b>                 |

**PHILLIPS COUNTY GENERAL FUND 10 EXPENSE**

**2023 BUDGET**

| DEPT | DESCRIPTION               | ACTUAL 2021      | PROJECTED 2022   | FINAL 2023       |
|------|---------------------------|------------------|------------------|------------------|
| 101  | COMMISSIONERS             | 153,710          | 158,165          | 176,166          |
| 102  | CO. ATTORNEY              | 12,825           | 17,000           | 19,300           |
| 104  | PLANNING & ZONING         | 66,086           | 75,071           | 75,158           |
| 105  | ADMINISTRATION            | 67,595           | 74,256           | 76,840           |
| 106  | OTHER ADMINISTRATIVE      | 263,547          | 302,424          | 349,250          |
| 107  | CLERK & RECORDER          | 249,542          | 254,116          | 268,342          |
| 108  | ELECTIONS                 | 31,967           | 50,189           | 86,736           |
| 109  | TREASURER                 | 135,612          | 143,143          | 151,069          |
| 110  | ASSESSOR                  | 201,976          | 210,464          | 225,624          |
| 111  | MAINTENANCE               | 226,136          | 240,732          | 249,223          |
| 113  | COMPUTER                  | 137,871          | 155,500          | 206,062          |
| 114  | SPECIAL PROJECTS          | 302,037          |                  | 25,000           |
| 115  | PUBLIC TRUSTEE            | 4,914            | 5,148            | 5,452            |
|      | <b>TOTAL</b>              | <b>1,853,817</b> | <b>1,686,208</b> | <b>1,914,222</b> |
|      |                           |                  |                  |                  |
| 201  | SHERIFF                   | 311,609          | 309,818          | 344,736          |
| 202  | JAIL                      | 83,252           | 67,674           | 116,181          |
| 203  | CORONER                   | 75,709           | 59,104           | 51,215           |
| 204  | EMERGENCY MANAGEMENT      | 53,724           | 69,602           | 80,299           |
| 206  | COMMUNICATIONS CENTER     | 282,841          | 309,301          | 386,358          |
| 207  | USEFUL PUBLIC SERVICE     | 2,868            | 3,230            | 3,180            |
| 208  | VOCA                      | 37,403           | 42,248           | 37,719           |
| 209  | VALE                      | 17,879           | 16,948           | 18,725           |
| 210  | LOCAL VICTIM'S ASSISTANCE | 2,309            | 2,799            | 4,110            |
|      | <b>TOTAL SAFETY</b>       | <b>867,595</b>   | <b>880,724</b>   | <b>1,042,523</b> |
|      |                           |                  |                  |                  |
| 301  | DIST ATTORNEY             | 98,789           | 98,789           | 115,922          |
|      |                           |                  |                  |                  |
| 401  | COUNTY FAIR               | 37,800           | 25,300           | 25,300           |
| 403  | MUSEUM                    | 2,500            | 2,500            | 2,500            |
| 404  | FG RELATED PROJECTS       | 38,834           | 45,965           | 38,250           |
| 405  | EXTENSION SERVICE         | 123,167          | 141,062          | 142,047          |
| 406  | EVENT CENTER              | 125,798          | 130,988          | 140,068          |
| 501  | FAIRGROUNDS               | 60,898           | 65,646           | 76,164           |
| 505  | PAVILION                  | 61,175           | 55,459           | 56,245           |
|      | <b>TOTAL</b>              | <b>450,172</b>   | <b>466,920</b>   | <b>480,574</b>   |
|      |                           |                  |                  |                  |
| 601  | SANITARY LANDFILL         | 290,149          | 303,858          | 328,696          |
| 602  | WEED DISTRICT             | 106,407          | 110,769          | 113,383          |
|      | <b>TOTAL</b>              | <b>396,556</b>   | <b>414,627</b>   | <b>442,079</b>   |
|      |                           |                  |                  |                  |
| 651  | HEALTH & REGIONAL         | 74,360           | 67,786           | 68,010           |
| 652  | VETERANS OFFICE           | 12,864           | 12,546           | 26,000           |
|      | <b>TOTAL</b>              | <b>87,224</b>    | <b>80,332</b>    | <b>94,010</b>    |
|      |                           |                  |                  |                  |
| 900  | TRANSFERS TO OTHER FUNDS  | 36,000           | 41,000           | 41,000           |
|      |                           |                  |                  |                  |
|      | <b>TOTAL GENERAL</b>      | <b>3,790,152</b> | <b>3,668,600</b> | <b>4,130,330</b> |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

1:28 pm

Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 101 COUNTY COMMISSIONERS          |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 111,855                 | 112,077                         | 112,077                     | 122,062                        | 8.91                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 176                     | 201                             | 201                         | 198                            | -1.64                       |
| 4160-000 FICA TAXES                     | 8,557                   | 8,574                           | 8,574                       | 9,338                          | 8.91                        |
| 4170-000 EMPLOYEE RETIREMENT            | 4,484                   | 4,483                           | 4,883                       | 4,882                          | 8.90                        |
| 4260-000 OPERATING SUPPLIES             | 150                     | 125                             | 125                         | 150                            | 20.00                       |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 7,240                   | 8,400                           | 7,750                       | 7,750                          | -7.74                       |
| 4332-000 SUBSCRIPTIONS                  | 0                       | 0                               | 0                           | 220                            | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 11,316                  | 11,316                          | 11,516                      | 18,066                         | 59.65                       |
| 4342-000 TELEPHONE & CELL PHONES        | 1,092                   | 1,200                           | 1,200                       | 1,200                          | 0.00                        |
| 4362-000 CONTRACTS                      | 1,083                   | 900                             | 900                         | 1,000                          | 11.11                       |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 399                     | 550                             | 950                         | 900                            | 63.64                       |
| 4370-000 MILEAGE ALLOWANCE              | 2,525                   | 2,700                           | 2,700                       | 2,700                          | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 1,989                   | 1,830                           | 2,700                       | 3,200                          | 74.86                       |
| 4374-000 FOOD & LODGING                 | 2,459                   | 2,500                           | 4,500                       | 4,500                          | 80.00                       |
| Total COUNTY COMMISSIONERS              | 153,324                 | 154,856                         | 158,076                     | 176,166                        | 13.76                       |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|                                | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND       |                         |                                 |                             |                                |                             |
| Expenditures                   |                         |                                 |                             |                                |                             |
| Dept: 102 COUNTY ATTORNEY      |                         |                                 |                             |                                |                             |
| 4359-000 PROFESSIONAL SERVICES | 12,825                  | 16,800                          | 17,000                      | 19,200                         | 14.29                       |
| 4372-000 MEETINGS & SEMINARS   | 0                       | 100                             | 0                           | 100                            | 0.00                        |
| Total COUNTY ATTORNEY          | 12,825                  | 16,900                          | 17,000                      | 19,300                         | 14.20                       |

FINAL BUDGET  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 104 PLANNING AND ZONING           |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 47,236                  | 53,998                          | 51,719                      | 53,168                         | -1.54                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 57                      | 60                              | 60                          | 63                             | 4.44                        |
| 4150-000 HEALTH INSURANCE               | 10,792                  | 12,469                          | 12,469                      | 12,586                         | 0.94                        |
| 4152-000 DENTAL INSURANCE               | 467                     | 543                             | 543                         | 481                            | -11.49                      |
| 4154-000 VISION INSURANCE               | 79                      | 92                              | 92                          | 92                             | -0.31                       |
| 4156-000 LIFE INSURANCE                 | 12                      | 14                              | 14                          | 14                             | 3.24                        |
| 4160-000 FICA TAXES                     | 3,283                   | 4,131                           | 4,131                       | 4,067                          | -1.55                       |
| 4170-000 EMPLOYEE RETIREMENT            | 1,388                   | 2,160                           | 2,160                       | 2,127                          | -1.53                       |
| 4260-000 OPERATING SUPPLIES             | 4                       | 50                              | 330                         | 330                            | 560.00                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 126                     | 150                             | 125                         | 150                            | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 393                     | 300                             | 1,500                       | 450                            | 50.00                       |
| 4332-000 SUBSCRIPTIONS                  | 360                     | 360                             | 378                         | 380                            | 5.56                        |
| 4342-000 TELEPHONE & CELL PHONES        | 528                     | 550                             | 550                         | 550                            | 0.00                        |
| 4362-000 CONTRACTS                      | 597                     | 450                             | 450                         | 450                            | 0.00                        |
| 4374-000 FOOD & LODGING                 | 227                     | 100                             | 550                         | 250                            | 150.00                      |
| Total PLANNING AND ZONING               | 65,550                  | 75,428                          | 75,071                      | 75,158                         | -0.36                       |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 105 ADMINISTRATION                |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 48,218                  | 53,998                          | 51,719                      | 53,168                         | -1.54                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 57                      | 60                              | 60                          | 63                             | 4.44                        |
| 4150-000 HEALTH INSURANCE               | 10,797                  | 12,469                          | 12,469                      | 12,586                         | 0.94                        |
| 4152-000 DENTAL INSURANCE               | 467                     | 543                             | 543                         | 481                            | -11.42                      |
| 4154-000 VISION INSURANCE               | 79                      | 92                              | 92                          | 92                             | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 12                      | 14                              | 14                          | 14                             | 3.24                        |
| 4160-000 FICA TAXES                     | 3,358                   | 4,131                           | 4,131                       | 4,067                          | -1.55                       |
| 4170-000 EMPLOYEE RETIREMENT            | 1,389                   | 2,160                           | 2,160                       | 2,127                          | -1.53                       |
| 4260-000 OPERATING SUPPLIES             | 28                      | 50                              | 350                         | 350                            | 600.00                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 126                     | 150                             | 150                         | 150                            | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 99                      | 100                             | 100                         | 100                            | 0.00                        |
| 4332-000 SUBSCRIPTIONS                  | 92                      | 92                              | 92                          | 92                             | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 100                     | 100                             | 100                         | 100                            | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 708                     | 750                             | 750                         | 750                            | 0.00                        |
| 4362-000 CONTRACTS                      | 542                     | 500                             | 500                         | 500                            | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 15                      | 100                             | 100                         | 100                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 0                       | 900                             | 401                         | 900                            | 0.00                        |
| 4374-000 FOOD & LODGING                 | 779                     | 400                             | 525                         | 1,000                          | 150.00                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 90                      | 200                             | 0                           | 200                            | 0.00                        |
| Total ADMINISTRATION                    | 66,958                  | 76,809                          | 74,256                      | 76,840                         | 0.04                        |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 106 OTHER ADMINISTRATIVE EXPENSE  |                         |                                 |                             |                                |                             |
| 4151-000 HEALTH INSURANCE REIMBURSEMENT | 84,595                  | 79,000                          | 79,000                      | 79,000                         | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 1,192                   | 2,000                           | 3,500                       | 6,000                          | 200.00                      |
| 4336-000 DUES/CONTRIBUTIONS             | 5,525                   | 5,346                           | 5,346                       | 4,150                          | -22.37                      |
| 4356-000 AUDITING SERVICES              | 22,860                  | 23,740                          | 25,240                      | 24,350                         | 2.57                        |
| 4396-000 CTY TREAS COLLECTION FEES      | 71,048                  | 68,000                          | 73,000                      | 68,000                         | 0.00                        |
| 4410-000 INSURANCE                      | 78,253                  | 116,338                         | 116,338                     | 167,750                        | 44.19                       |
| Total OTHER ADMINISTRATIVE EXPENSE      | 263,473                 | 294,424                         | 302,424                     | 349,250                        | 18.62                       |

**FINAL BUDGET**  
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|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 107 COUNTY CLERK                  |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 187,139                 | 192,172                         | 192,177                     | 205,053                        | 6.70                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 178                     | 189                             | 189                         | 194                            | 2.52                        |
| 4150-000 HEALTH INSURANCE               | 15,138                  | 15,014                          | 15,014                      | 15,149                         | 0.90                        |
| 4152-000 DENTAL INSURANCE               | 2,025                   | 2,025                           | 2,025                       | 2,025                          | 0.00                        |
| 4154-000 VISION INSURANCE               | 270                     | 390                             | 390                         | 390                            | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 48                      | 53                              | 48                          | 53                             | 0.00                        |
| 4160-000 FICA TAXES                     | 13,678                  | 14,701                          | 14,701                      | 15,687                         | 6.71                        |
| 4170-000 EMPLOYEE RETIREMENT            | 7,486                   | 7,687                           | 7,687                       | 8,202                          | 6.70                        |
| 4210-000 OFFICE STATIONERY & FORMS      | 577                     | 800                             | 400                         | 800                            | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 1,677                   | 1,000                           | 2,150                       | 2,150                          | 115.00                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 4,576                   | 5,500                           | 5,500                       | 5,500                          | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 0                       | 100                             | 0                           | 100                            | 0.00                        |
| 4332-000 SUBSCRIPTIONS                  | 140                     | 75                              | 75                          | 75                             | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 1,162                   | 1,630                           | 1,630                       | 1,630                          | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 1,906                   | 2,000                           | 2,000                       | 2,000                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 6,650                   | 0                               | 2,605                       | 500                            | 0.00                        |
| 4362-000 CONTRACTS                      | 2,950                   | 5,700                           | 5,915                       | 6,159                          | 8.05                        |
| 4370-000 MILEAGE ALLOWANCE              | 116                     | 500                             | 345                         | 500                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 55                      | 0                               | 175                         | 175                            | 0.00                        |
| 4374-000 FOOD & LODGING                 | 767                     | 1,000                           | 350                         | 1,000                          | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 0                       | 1,000                           | 0                           | 1,000                          | 0.00                        |
| Total COUNTY CLERK                      | 246,537                 | 251,536                         | 253,376                     | 268,342                        | 6.68                        |

**FINAL BUDGET**  
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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 108 ELECTIONS                     |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 1,296                   | 10,000                          | 5,000                       | 5,000                          | -50.00                      |
| 4140-000 WORKER'S COMPENSATION INSURANC | 22                      | 89                              | 89                          | 22                             | -75.37                      |
| 4210-000 OFFICE STATIONERY & FORMS      | 182                     | 4,000                           | 2,300                       | 200                            | -95.00                      |
| 4260-000 OPERATING SUPPLIES             | 2,610                   | 6,000                           | 2,500                       | 3,000                          | -50.00                      |
| 4298-000 GRANT FUNDS                    | 0                       | 4,000                           | 0                           | 40,000                         | 900.00                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 1,393                   | 8,000                           | 5,400                       | 2,000                          | -75.00                      |
| 4320-000 PRINTING OF FORMS              | 2,698                   | 12,000                          | 5,000                       | 4,000                          | -66.67                      |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 289                     | 2,000                           | 1,500                       | 1,000                          | -50.00                      |
| 4359-000 PROFESSIONAL SERVICES          | 2,219                   | 2,000                           | 6,000                       | 4,000                          | 100.00                      |
| 4360-000 REPAIRS - LABOR & PARTS        | 0                       | 0                               | 0                           | 4,000                          | 0.00                        |
| 4362-000 CONTRACTS                      | 20,293                  | 20,700                          | 20,700                      | 21,114                         | 2.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 359                     | 600                             | 850                         | 600                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 410                     | 0                               | 350                         | 450                            | 0.00                        |
| 4374-000 FOOD & LODGING                 | 195                     | 500                             | 500                         | 350                            | -30.00                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 0                       | 1,000                           | 0                           | 1,000                          | 0.00                        |
| Total ELECTIONS                         | 31,967                  | 70,889                          | 50,189                      | 86,736                         | 22.35                       |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 109 COUNTY TREASURER              |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 94,490                  | 95,713                          | 95,796                      | 103,430                        | 8.06                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 140                     | 149                             | 149                         | 152                            | 2.00                        |
| 4150-000 HEALTH INSURANCE               | 23,289                  | 23,186                          | 23,186                      | 23,307                         | 0.52                        |
| 4152-000 DENTAL INSURANCE               | 562                     | 562                             | 562                         | 562                            | 0.00                        |
| 4154-000 VISION INSURANCE               | 95                      | 95                              | 95                          | 95                             | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 21                      | 24                              | 24                          | 24                             | -1.00                       |
| 4160-000 FICA TAXES                     | 6,186                   | 7,322                           | 7,322                       | 7,912                          | 8.06                        |
| 4170-000 EMPLOYEE RETIREMENT            | 3,780                   | 3,829                           | 3,829                       | 4,137                          | 8.04                        |
| 4210-000 OFFICE STATIONERY & FORMS      | 521                     | 500                             | 500                         | 500                            | 0.00                        |
| 4240-000 OFFICE                         | 1,428                   | 1,500                           | 1,500                       | 1,500                          | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 1,489                   | 800                             | 2,000                       | 1,000                          | 25.00                       |
| 4320-000 PRINTING OF FORMS              | 975                     | 1,200                           | 1,200                       | 1,400                          | 16.67                       |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 0                       | 300                             | 300                         | 250                            | -16.67                      |
| 4332-000 SUBSCRIPTIONS                  | 90                      | 150                             | 150                         | 100                            | -33.33                      |
| 4336-000 DUES/CONTRIBUTIONS             | 500                     | 370                             | 470                         | 500                            | 35.14                       |
| 4342-000 TELEPHONE & CELL PHONES        | 1,275                   | 1,400                           | 1,260                       | 1,300                          | -7.14                       |
| 4352-000 LEGAL SERVICES                 | 0                       | 300                             | 0                           | 100                            | -66.67                      |
| 4359-000 PROFESSIONAL SERVICES          | 0                       | 1,500                           | 1,500                       | 1,700                          | 13.33                       |
| 4360-000 REPAIRS - LABOR & PARTS        | 0                       | 150                             | 0                           | 50                             | -66.67                      |
| 4362-000 CONTRACTS                      | 73                      | 100                             | 100                         | 100                            | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 0                       | 100                             | 50                          | 300                            | 200.00                      |
| 4370-000 MILEAGE ALLOWANCE              | 212                     | 350                             | 350                         | 50                             | -85.71                      |
| 4372-000 MEETINGS & SEMINARS            | 0                       | 400                             | 600                         | 300                            | -25.00                      |
| 4374-000 FOOD & LODGING                 | 225                     | 650                             | 1,200                       | 1,800                          | 176.92                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 252                     | 1,000                           | 1,000                       | 500                            | -50.00                      |
| Total COUNTY TREASURER                  | 135,601                 | 141,650                         | 143,143                     | 151,068                        | 6.65                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 110 COUNTY ASSESSOR               |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 142,725                 | 147,629                         | 147,629                     | 158,514                        | 7.37                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 2,057                   | 1,955                           | 1,955                       | 1,896                          | -3.03                       |
| 4150-000 HEALTH INSURANCE               | 28,534                  | 28,282                          | 28,282                      | 28,549                         | 0.94                        |
| 4152-000 DENTAL INSURANCE               | 1,268                   | 1,268                           | 1,268                       | 1,268                          | 0.00                        |
| 4154-000 VISION INSURANCE               | 215                     | 215                             | 215                         | 215                            | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 40                      | 40                              | 40                          | 40                             | 0.00                        |
| 4160-000 FICA TAXES                     | 9,855                   | 11,294                          | 11,294                      | 12,126                         | 7.37                        |
| 4170-000 EMPLOYEE RETIREMENT            | 5,709                   | 5,905                           | 5,905                       | 6,341                          | 7.38                        |
| 4240-000 OFFICE                         | 349                     | 2,000                           | 1,500                       | 2,000                          | 0.00                        |
| 4242-000 MAPPING SUPPLIES               | 438                     | 1,000                           | 1,000                       | 1,000                          | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 2,574                   | 2,500                           | 2,000                       | 2,500                          | 0.00                        |
| 4320-000 PRINTING OF FORMS              | 1,608                   | 1,000                           | 1,000                       | 1,000                          | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 10                      | 125                             | 125                         | 125                            | 0.00                        |
| 4332-000 SUBSCRIPTIONS                  | 1,087                   | 1,200                           | 1,050                       | 1,200                          | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 618                     | 850                             | 850                         | 850                            | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 1,282                   | 1,350                           | 1,350                       | 1,350                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 850                     | 1,000                           | 1,000                       | 1,000                          | 0.00                        |
| 4360-000 REPAIRS - LABOR & PARTS        | 0                       | 250                             | 0                           | 250                            | 0.00                        |
| 4362-000 CONTRACTS                      | 73                      | 100                             | 100                         | 100                            | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 271                     | 500                             | 201                         | 500                            | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 67                      | 200                             | 100                         | 200                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 980                     | 1,300                           | 1,275                       | 1,300                          | 0.00                        |
| 4374-000 FOOD & LODGING                 | 1,368                   | 2,000                           | 1,850                       | 2,000                          | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 0                       | 1,300                           | 475                         | 1,300                          | 0.00                        |
| Total COUNTY ASSESSOR                   | 201,976                 | 213,263                         | 210,464                     | 225,624                        | 5.80                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 111 COUNTY MAINTENANCE            |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 104,975                 | 128,005                         | 121,489                     | 121,458                        | -5.11                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 7,101                   | 6,914                           | 6,914                       | 6,854                          | -0.87                       |
| 4150-000 HEALTH INSURANCE               | 18,951                  | 13,353                          | 14,109                      | 18,894                         | 41.50                       |
| 4152-000 DENTAL INSURANCE               | 927                     | 896                             | 896                         | 832                            | -7.14                       |
| 4154-000 VISION INSURANCE               | 157                     | 152                             | 152                         | 130                            | -14.47                      |
| 4156-000 LIFE INSURANCE                 | 21                      | 21                              | 21                          | 25                             | 19.05                       |
| 4160-000 FICA TAXES                     | 7,466                   | 9,792                           | 9,792                       | 9,292                          | -5.11                       |
| 4170-000 EMPLOYEE RETIREMENT            | 4,197                   | 4,912                           | 4,912                       | 4,858                          | -1.10                       |
| 4250-000 JANITORIAL SUPPLIES            | 1,514                   | 2,250                           | 3,816                       | 3,000                          | 33.33                       |
| 4260-000 OPERATING SUPPLIES             | 6,563                   | 6,600                           | 11,000                      | 8,700                          | 31.82                       |
| 4262-000 CONSUMABLE TOOLS               | 1,141                   | 2,840                           | 2,840                       | 1,200                          | -57.75                      |
| 4266-000 PTS FOR EQUIPMENT REPAIR       | 966                     | 2,250                           | 500                         | 1,000                          | -55.56                      |
| 4274-000 CHEMICALS                      | 508                     | 200                             | 300                         | 350                            | 75.00                       |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 818                     | 1,400                           | 2,000                       | 1,500                          | 7.14                        |
| 4310-000 POSTAGE, BOX RENT, FREIGHT     | 0                       | 25                              | 0                           | 25                             | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 0                       | 100                             | 135                         | 100                            | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 0                       | 30                              | 30                          | 30                             | 0.00                        |
| 4340-000 UTILITIES                      | 37,710                  | 35,500                          | 39,000                      | 40,000                         | 12.68                       |
| 4342-000 TELEPHONE & CELL PHONES        | 2,103                   | 2,500                           | 2,000                       | 2,000                          | -20.00                      |
| 4359-000 PROFESSIONAL SERVICES          | 1,837                   | 2,250                           | 1,800                       | 2,200                          | -2.22                       |
| 4360-000 REPAIRS - LABOR & PARTS        | 4,165                   | 6,500                           | 3,000                       | 3,000                          | -53.85                      |
| 4362-000 CONTRACTS                      | 2,940                   | 2,250                           | 3,087                       | 3,100                          | 37.78                       |
| 4365-000 BLDG MAINT/REP(VENDOR)         | 6,281                   | 3,000                           | 5,400                       | 4,500                          | 50.00                       |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 3,277                   | 3,500                           | 3,500                       | 3,500                          | 0.00                        |
| 4369-000 VEHICLE USE - SS & EXT         | 492                     | 1,000                           | 1,229                       | 1,000                          | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 0                       | 25                              | 0                           | 25                             | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 0                       | 150                             | 0                           | 150                            | 0.00                        |
| 4374-000 FOOD & LODGING                 | 20                      | 750                             | 500                         | 500                            | -33.33                      |
| 4430-000 RENTAL                         | 1,150                   | 2,000                           | 1,000                       | 2,500                          | 25.00                       |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 2,516                   | 2,000                           | 1,200                       | 2,000                          | 0.00                        |
| 4820-000 CAPITAL ASSETS =>\$2000        | 7,842                   | 6,000                           | 0                           | 6,500                          | 8.33                        |
| Total COUNTY MAINTENANCE                | 225,640                 | 247,165                         | 240,622                     | 249,223                        | 0.83                        |

**FINAL BUDGET**  
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|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND               |                         |                                 |                             |                                |                             |
| Expenditures                           |                         |                                 |                             |                                |                             |
| Dept: 404 FAIRGROUNDS RELATED PROJECTS |                         |                                 |                             |                                |                             |
| 4666-000 EXHIBIT BLDG - SCOUTS         | 2,837                   | 4,000                           | 2,700                       | 3,000                          | -25.00                      |
| 4668-000 RACE TRACK FACILITY           | 4,933                   | 8,600                           | 14,000                      | 8,600                          | 0.00                        |
| 4672-000 HARVEST PARK                  | 11,199                  | 10,000                          | 12,000                      | 9,500                          | -5.00                       |
| 4676-000 HOMESTEADERS PARK             | 7,804                   | 7,500                           | 9,900                       | 10,000                         | 33.33                       |
| 4680-000 CORN FESTIVAL                 | 10,000                  | 5,000                           | 5,000                       | 5,000                          | 0.00                        |
| 4684-000 HAXTUN COMMUNITY CENTER       | 600                     | 600                             | 600                         | 600                            | 0.00                        |
| 4690-000 MEET & EAT                    | 1,065                   | 650                             | 1,215                       | 1,000                          | 53.85                       |
| 4692-000 AMHERST COMMUNITY PARK        | 396                     | 550                             | 550                         | 550                            | 0.00                        |
| Total FAIRGROUNDS RELATED PROJECTS     | 38,834                  | 36,900                          | 45,965                      | 38,250                         | 3.66                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 406 EVENT CENTER                  |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 66,606                  | 70,901                          | 71,015                      | 67,374                         | -4.97                       |
| 4150-000 HEALTH INSURANCE               | 10,387                  | 6,824                           | 6,824                       | 17,718                         | 159.64                      |
| 4152-000 DENTAL INSURANCE               | 640                     | 640                             | 640                         | 792                            | 23.75                       |
| 4154-000 VISION INSURANCE               | 109                     | 109                             | 109                         | 113                            | 3.67                        |
| 4156-000 LIFE INSURANCE                 | 12                      | 12                              | 12                          | 22                             | 79.58                       |
| 4160-000 FICA TAXES                     | 4,759                   | 5,423                           | 5,423                       | 5,154                          | -4.96                       |
| 4170-000 EMPLOYEE RETIREMENT            | 2,664                   | 2,836                           | 2,836                       | 2,695                          | -4.97                       |
| 4250-000 JANITORIAL SUPPLIES            | 3,295                   | 2,250                           | 4,500                       | 4,500                          | 100.00                      |
| 4260-000 OPERATING SUPPLIES             | 2,074                   | 1,000                           | 1,500                       | 1,700                          | 70.00                       |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 2,873                   | 2,750                           | 300                         | 1,000                          | -63.64                      |
| 4314-000 INTERNET                       | 3,130                   | 3,750                           | 3,604                       | 3,500                          | -6.67                       |
| 4340-000 UTILITIES                      | 23,337                  | 22,750                          | 23,800                      | 24,000                         | 5.49                        |
| 4342-000 TELEPHONE & CELL PHONES        | 2,151                   | 1,850                           | 1,500                       | 1,500                          | -18.92                      |
| 4359-000 PROFESSIONAL SERVICES          | 2,497                   | 2,000                           | 1,780                       | 2,000                          | 0.00                        |
| 4360-000 REPAIRS - LABOR & PARTS        | 1,264                   | 2,250                           | 6,609                       | 6,000                          | 166.67                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 0                       | 2,000                           | 0                           | 2,000                          | 0.00                        |
| Total EVENT CENTER                      | 125,798                 | 127,345                         | 130,452                     | 140,068                        | 9.99                        |

**FINAL BUDGET**  
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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 501 FAIRGROUNDS                   |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 30,645                  | 32,217                          | 32,769                      | 32,819                         | 1.87                        |
| 4150-000 HEALTH INSURANCE               | 6,448                   | 5,015                           | 5,015                       | 10,477                         | 108.91                      |
| 4152-000 DENTAL INSURANCE               | 371                     | 390                             | 390                         | 466                            | 19.49                       |
| 4154-000 VISION INSURANCE               | 63                      | 66                              | 66                          | 68                             | 3.03                        |
| 4156-000 LIFE INSURANCE                 | 5                       | 5                               | 5                           | 10                             | 100.00                      |
| 4160-000 FICA TAXES                     | 2,136                   | 2,465                           | 2,342                       | 2,511                          | 1.87                        |
| 4170-000 EMPLOYEE RETIREMENT            | 1,226                   | 1,289                           | 1,289                       | 1,313                          | 1.86                        |
| 4260-000 OPERATING SUPPLIES             | 9,739                   | 12,000                          | 9,500                       | 10,000                         | -16.67                      |
| 4262-000 CONSUMABLE TOOLS               | 366                     | 500                             | 200                         | 300                            | -40.00                      |
| 4274-000 CHEMICALS                      | 48                      | 300                             | 200                         | 300                            | 0.00                        |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 198                     | 4,600                           | 100                         | 1,000                          | -78.26                      |
| 4292-000 MAINT SUPPLY EQUIPMENT         | 10                      | 1,500                           | 750                         | 1,200                          | -20.00                      |
| 4340-000 UTILITIES                      | 2,148                   | 2,750                           | 2,000                       | 2,500                          | -9.09                       |
| 4359-000 PROFESSIONAL SERVICES          | 375                     | 2,000                           | 800                         | 1,200                          | -40.00                      |
| 4360-000 REPAIRS - LABOR & PARTS        | 5,527                   | 11,500                          | 8,100                       | 10,000                         | -13.04                      |
| 4430-000 RENTAL                         | 40                      | 500                             | 0                           | 500                            | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 1,295                   | 1,500                           | 2,000                       | 1,500                          | 0.00                        |
| Total FAIRGROUNDS                       | 60,641                  | 78,597                          | 65,526                      | 76,164                         | -3.10                       |

FINAL BUDGET  
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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 505 FAIRGROUNDS PAVILION          |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 19,275                  | 15,951                          | 20,538                      | 18,567                         | 16.40                       |
| 4150-000 HEALTH INSURANCE               | 5,585                   | 3,091                           | 4,113                       | 5,572                          | 80.27                       |
| 4152-000 DENTAL INSURANCE               | 216                     | 226                             | 226                         | 206                            | -8.85                       |
| 4154-000 VISION INSURANCE               | 43                      | 38                              | 39                          | 31                             | -18.42                      |
| 4156-000 LIFE INSURANCE                 | 4                       | 4                               | 4                           | 6                              | 50.00                       |
| 4160-000 FICA TAXES                     | 1,299                   | 1,220                           | 1,441                       | 1,420                          | 16.39                       |
| 4170-000 EMPLOYEE RETIREMENT            | 727                     | 638                             | 712                         | 743                            | 16.46                       |
| 4250-000 JANITORIAL SUPPLIES            | 1,707                   | 2,750                           | 1,200                       | 1,500                          | -45.45                      |
| 4260-000 OPERATING SUPPLIES             | 2,587                   | 4,500                           | 3,000                       | 4,000                          | -11.11                      |
| 4274-000 CHEMICALS                      | 0                       | 200                             | 100                         | 200                            | 0.00                        |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 46                      | 1,200                           | 936                         | 1,000                          | -16.67                      |
| 4340-000 UTILITIES                      | 14,100                  | 13,500                          | 16,000                      | 17,000                         | 25.93                       |
| 4342-000 TELEPHONE & CELL PHONES        | 1,532                   | 400                             | 1,400                       | 1,500                          | 275.00                      |
| 4359-000 PROFESSIONAL SERVICES          | 100                     | 1,000                           | 250                         | 500                            | -50.00                      |
| 4360-000 REPAIRS - LABOR & PARTS        | 4,709                   | 5,000                           | 5,500                       | 4,000                          | -20.00                      |
| Total FAIRGROUNDS PAVILION              | 51,931                  | 49,718                          | 55,459                      | 56,245                         | 13.13                       |

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|                                   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|-----------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND          |                         |                                 |                             |                                |                             |
| Expenditures                      |                         |                                 |                             |                                |                             |
| Dept: 113 COMPUTER                |                         |                                 |                             |                                |                             |
| 4260-000 OPERATING SUPPLIES       | 128                     | 1,500                           | 500                         | 1,500                          | 0.00                        |
| 4314-000 INTERNET                 | 3,239                   | 2,200                           | 2,200                       | 2,200                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES    | 16                      | 9,400                           | 2,000                       | 2,000                          | -78.72                      |
| 4362-000 CONTRACTS                | 127,573                 | 147,084                         | 148,000                     | 172,362                        | 17.19                       |
| 4810-000 CAPITAL OUTLAY <\$2,000  | 6,570                   | 4,000                           | 2,300                       | 20,000                         | 400.00                      |
| 4820-000 CAPITAL ASSETS =/>\$2000 | 0                       | 8,000                           | 0                           | 8,000                          | 0.00                        |
| Total COMPUTER                    | 137,526                 | 172,184                         | 155,000                     | 206,062                        | 19.68                       |

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|                                | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND       |                         |                                 |                             |                                |                             |
| Expenditures                   |                         |                                 |                             |                                |                             |
| Dept: 114 SPECIAL PROJECTS     |                         |                                 |                             |                                |                             |
| 4710-000 SPECIAL PROJ MISC GEN | 0                       | 25,000                          | 0                           | 25,000                         | 0.00                        |
| Total SPECIAL PROJECTS         | 0                       | 25,000                          | 0                           | 25,000                         | 0.00                        |

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|                              | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND     |                         |                                 |                             |                                |                             |
| Expenditures                 |                         |                                 |                             |                                |                             |
| Dept: 115 PUBLIC TRUSTEE     |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES  | 4,565                   | 4,600                           | 4,600                       | 4,600                          | 0.00                        |
| 4160-000 FICA TAXES          | 349                     | 368                             | 368                         | 352                            | -4.35                       |
| 4260-000 OPERATING SUPPLIES  | 0                       | 100                             | 0                           | 100                            | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS  | 0                       | 180                             | 180                         | 200                            | 11.11                       |
| 4372-000 MEETINGS & SEMINARS | 0                       | 700                             | 0                           | 200                            | -71.43                      |
| Total PUBLIC TRUSTEE         | 4,914                   | 5,948                           | 5,148                       | 5,452                          | -8.34                       |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 201 SHERIFF                       |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 201,098                 | 216,251                         | 181,219                     | 198,388                        | -8.26                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 4,563                   | 4,526                           | 4,526                       | 4,377                          | -3.29                       |
| 4150-000 HEALTH INSURANCE               | 38,037                  | 45,089                          | 45,089                      | 45,513                         | 0.94                        |
| 4152-000 DENTAL INSURANCE               | 1,827                   | 2,468                           | 2,468                       | 2,468                          | 0.00                        |
| 4154-000 VISION INSURANCE               | 354                     | 465                             | 465                         | 465                            | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 36                      | 42                              | 42                          | 42                             | 0.00                        |
| 4160-000 FICA TAXES                     | 14,238                  | 16,543                          | 16,543                      | 15,177                         | -8.26                       |
| 4170-000 EMPLOYEE RETIREMENT            | 2,788                   | 8,650                           | 4,000                       | 7,936                          | -8.25                       |
| 4210-000 OFFICE STATIONERY & FORMS      | 207                     | 178                             | 750                         | 220                            | 23.60                       |
| 4220-000 SMALL ITEMS OF EQUIP           | 860                     | 2,231                           | 1,000                       | 1,000                          | -55.18                      |
| 4240-000 OFFICE                         | 2,344                   | 850                             | 850                         | 850                            | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 1,553                   | 3,416                           | 1,500                       | 1,500                          | -56.09                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 253                     | 392                             | 400                         | 250                            | -36.22                      |
| 4314-000 INTERNET                       | 1,065                   | 1,020                           | 2,500                       | 1,000                          | -1.96                       |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 210                     | 267                             | 3,500                       | 200                            | -25.09                      |
| 4332-000 SUBSCRIPTIONS                  | 3,000                   | 850                             | 6,100                       | 50                             | -94.12                      |
| 4336-000 DUES/CONTRIBUTIONS             | 2,761                   | 1,572                           | 1,572                       | 3,000                          | 90.84                       |
| 4340-000 UTILITIES                      | 4,837                   | 2,019                           | 4,845                       | 5,000                          | 147.65                      |
| 4342-000 TELEPHONE & CELL PHONES        | 6,408                   | 2,959                           | 5,961                       | 6,000                          | 102.77                      |
| 4359-000 PROFESSIONAL SERVICES          | 11,301                  | 2,677                           | 3,000                       | 2,600                          | -2.88                       |
| 4360-000 REPAIRS - LABOR & PARTS        | 871                     | 357                             | 200                         | 500                            | 40.06                       |
| 4362-000 CONTRACTS                      | 713                     | 3,825                           | 2,000                       | 28,000                         | 632.03                      |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 9,867                   | 13,923                          | 14,000                      | 13,950                         | 0.19                        |
| 4370-000 MILEAGE ALLOWANCE              | 354                     | 0                               | 2,688                       | 2,400                          | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 650                     | 2,677                           | 0                           | 2,550                          | -4.74                       |
| 4374-000 FOOD & LODGING                 | 1,241                   | 1,874                           | 2,600                       | 1,300                          | -30.63                      |
| Total SHERIFF                           | 311,436                 | 335,121                         | 307,818                     | 344,736                        | 2.87                        |

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|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 202 JAIL                          |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 4,040                   | 10,000                          | 5,000                       | 10,000                         | 0.00                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 1,819                   | 1,804                           | 1,804                       | 1,745                          | -3.29                       |
| 4160-000 FICA TAXES                     | 306                     | 765                             | 383                         | 765                            | 0.00                        |
| 4170-000 EMPLOYEE RETIREMENT            | 14                      | 400                             | 0                           | 400                            | 0.00                        |
| 4220-000 SMALL ITEMS OF EQUIP           | 838                     | 0                               | 0                           | 1,435                          | 0.00                        |
| 4240-000 OFFICE                         | 0                       | 157                             | 80                          | 838                            | 433.76                      |
| 4260-000 OPERATING SUPPLIES             | 739                     | 367                             | 367                         | 1,000                          | 172.48                      |
| 4292-000 MAINT SUPPLY EQUIPMENT         | 170                     | 147                             | 150                         | 200                            | 36.05                       |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 13                      | 147                             | 50                          | 50                             | -65.99                      |
| 4314-000 INTERNET                       | 4,405                   | 3,780                           | 4,500                       | 4,405                          | 16.53                       |
| 4342-000 TELEPHONE & CELL PHONES        | 539                     | 550                             | 540                         | 539                            | -2.00                       |
| 4350-000 MEDICAL & DENTAL SERVICE       | 947                     | 6,860                           | 3,430                       | 6,860                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 65,121                  | 82,231                          | 41,000                      | 82,231                         | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 2,726                   | 3,050                           | 2,700                       | 3,747                          | 22.85                       |
| 4374-000 FOOD & LODGING                 | 300                     | 366                             | 475                         | 411                            | 12.30                       |
| 4375-000 INMATE MEALS                   | 1,276                   | 1,500                           | 1,500                       | 1,555                          | 3.67                        |
| Total JAIL                              | 83,252                  | 112,124                         | 61,979                      | 116,181                        | 3.62                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 203 CORONER                       |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 35,296                  | 13,663                          | 13,662                      | 15,935                         | 16.63                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 23                      | 48                              | 48                          | 114                            | 138.44                      |
| 4150-000 HEALTH INSURANCE               | 19,742                  | 15,455                          | 15,455                      | 15,601                         | 0.94                        |
| 4152-000 DENTAL INSURANCE               | 931                     | 706                             | 706                         | 706                            | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 24                      | 13                              | 13                          | 13                             | 0.00                        |
| 4160-000 FICA TAXES                     | 2,533                   | 1,045                           | 1,045                       | 1,219                          | 16.65                       |
| 4170-000 EMPLOYEE RETIREMENT            | 1,412                   | 547                             | 546                         | 598                            | 9.32                        |
| 4336-000 DUES/CONTRIBUTIONS             | 429                     | 429                             | 429                         | 429                            | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 13,068                  | 7,400                           | 25,000                      | 15,000                         | 102.70                      |
| 4370-000 MILEAGE ALLOWANCE              | 461                     | 200                             | 200                         | 200                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 1,311                   | 450                             | 1,500                       | 900                            | 100.00                      |
| 4374-000 FOOD & LODGING                 | 480                     | 500                             | 500                         | 500                            | 0.00                        |
| Total CORONER                           | 75,709                  | 40,456                          | 59,104                      | 51,215                         | 26.59                       |

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|--------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND             |                         |                                 |                             |                                |                             |
| Expenditures                         |                         |                                 |                             |                                |                             |
| Dept: 204 EMERGENCY MANAGEMENT       |                         |                                 |                             |                                |                             |
| 4240-000 OFFICE                      | 1,014                   | 1,000                           | 1,100                       | 1,000                          | 0.00                        |
| 4260-000 OPERATING SUPPLIES          | 117                     | 600                             | 600                         | 600                            | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT   | 0                       | 20                              | 10                          | 20                             | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES | 982                     | 200                             | 300                         | 200                            | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS          | 1,608                   | 1,685                           | 1,600                       | 2,145                          | 27.30                       |
| 4342-000 TELEPHONE & CELL PHONES     | 1,220                   | 1,430                           | 1,357                       | 1,430                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES       | 33                      | 300                             | 100                         | 300                            | 0.00                        |
| 4362-000 CONTRACTS                   | 40,274                  | 53,664                          | 53,664                      | 58,664                         | 9.32                        |
| 4370-000 MILEAGE ALLOWANCE           | 424                     | 2,800                           | 1,000                       | 2,800                          | 0.00                        |
| 4372-000 MEETINGS & SEMINARS         | 200                     | 860                             | 850                         | 1,000                          | 16.28                       |
| 4374-000 FOOD & LODGING              | 0                       | 2,000                           | 600                         | 2,000                          | 0.00                        |
| 4410-000 INSURANCE                   | 1,854                   | 2,000                           | 2,421                       | 2,500                          | 25.00                       |
| 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                        |
| Total EMERGENCY MANAGEMENT           | 53,724                  | 74,199                          | 69,602                      | 80,299                         | 8.22                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 206 COMMUNICATION CENTER          |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 214,590                 | 224,745                         | 224,745                     | 284,431                        | 26.56                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 227                     | 241                             | 241                         | 251                            | 4.45                        |
| 4150-000 HEALTH INSURANCE               | 31,211                  | 43,297                          | 43,297                      | 51,272                         | 18.42                       |
| 4152-000 DENTAL INSURANCE               | 1,364                   | 1,911                           | 1,911                       | 2,233                          | 16.85                       |
| 4154-000 VISION INSURANCE               | 174                     | 270                             | 270                         | 325                            | 20.37                       |
| 4156-000 LIFE INSURANCE                 | 40                      | 53                              | 53                          | 53                             | 0.00                        |
| 4160-000 FICA TAXES                     | 15,586                  | 17,193                          | 17,193                      | 21,759                         | 26.56                       |
| 4170-000 EMPLOYEE RETIREMENT            | 7,505                   | 8,990                           | 8,990                       | 11,377                         | 26.55                       |
| 4260-000 OPERATING SUPPLIES             | 878                     | 1,200                           | 800                         | 1,200                          | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 536                     | 150                             | 1,563                       | 150                            | 0.00                        |
| 4332-000 SUBSCRIPTIONS                  | 1,046                   | 1,000                           | 1,047                       | 1,085                          | 8.50                        |
| 4336-000 DUES/CONTRIBUTIONS             | 0                       | 100                             | 100                         | 100                            | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 3,643                   | 3,500                           | 3,484                       | 3,800                          | 8.57                        |
| 4359-000 PROFESSIONAL SERVICES          | 0                       | 0                               | 16                          | 32                             | 0.00                        |
| 4362-000 CONTRACTS                      | 4,680                   | 4,680                           | 4,680                       | 5,040                          | 7.69                        |
| 4370-000 MILEAGE ALLOWANCE              | 0                       | 300                             | 0                           | 150                            | -50.00                      |
| 4374-000 FOOD & LODGING                 | 0                       | 600                             | 300                         | 300                            | -50.00                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 1,169                   | 1,000                           | 611                         | 800                            | -20.00                      |
| 4820-000 CAPITAL ASSETS =/>\$2000       | 0                       | 2,500                           | 0                           | 2,000                          | -20.00                      |
| Total COMMUNICATION CENTER              | 282,648                 | 311,730                         | 309,301                     | 386,358                        | 23.94                       |

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|---------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND        |                         |                                 |                             |                                |                             |
| Expenditures                    |                         |                                 |                             |                                |                             |
| Dept: 207 USEFUL PUBLIC SERVICE |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES     | 2,400                   | 2,400                           | 2,400                       | 2,400                          | 0.00                        |
| 4160-000 FICA TAXES             | 174                     | 184                             | 184                         | 184                            | 0.00                        |
| 4170-000 EMPLOYEE RETIREMENT    | 96                      | 96                              | 96                          | 96                             | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS     | 50                      | 50                              | 50                          | 50                             | 0.00                        |
| 4372-000 MEETINGS & SEMINARS    | 0                       | 50                              | 50                          | 50                             | 0.00                        |
| 4374-000 FOOD & LODGING         | 0                       | 250                             | 300                         | 250                            | 0.00                        |
| 4410-000 INSURANCE              | 147                     | 150                             | 150                         | 150                            | 0.00                        |
| Total USEFUL PUBLIC SERVICE     | 2,868                   | 3,180                           | 3,230                       | 3,180                          | 0.00                        |

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|------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND     |                         |                                 |                             |                                |                             |
| Expenditures                 |                         |                                 |                             |                                |                             |
| Dept: 208 VOCA               |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES  | 28,150                  | 29,746                          | 28,858                      | 30,070                         | 1.09                        |
| 4150-000 HEALTH INSURANCE    | 4,000                   | 3,754                           | 3,754                       | 3,787                          | 0.88                        |
| 4152-000 DENTAL INSURANCE    | 297                     | 353                             | 353                         | 353                            | 0.00                        |
| 4154-000 VISION INSURANCE    | 29                      | 27                              | 29                          | 27                             | 0.00                        |
| 4156-000 LIFE INSURANCE      | 7                       | 7                               | 7                           | 7                              | 0.00                        |
| 4160-000 FICA TAXES          | 2,076                   | 2,276                           | 2,276                       | 2,300                          | 1.05                        |
| 4170-000 EMPLOYEE RETIREMENT | 793                     | 1,190                           | 826                         | 875                            | -26.47                      |
| 4260-000 OPERATING SUPPLIES  | 300                     | 300                             | 450                         | 300                            | 0.00                        |
| Total VOCA                   | 35,653                  | 37,653                          | 36,553                      | 37,719                         | 0.18                        |

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Phillips County

|                              | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND     |                         |                                 |                             |                                |                             |
| Expenditures                 |                         |                                 |                             |                                |                             |
| Dept: 209 VALE               |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES  | 13,951                  | 12,664                          | 12,822                      | 14,424                         | 13.90                       |
| 4150-000 HEALTH INSURANCE    | 2,284                   | 2,402                           | 2,402                       | 2,424                          | 0.92                        |
| 4152-000 DENTAL INSURANCE    | 170                     | 226                             | 226                         | 226                            | 0.00                        |
| 4154-000 VISION INSURANCE    | 17                      | 18                              | 18                          | 18                             | 0.00                        |
| 4156-000 LIFE INSURANCE      | 4                       | 4                               | 4                           | 4                              | 0.00                        |
| 4160-000 FICA TAXES          | 946                     | 969                             | 969                         | 1,104                          | 13.93                       |
| 4170-000 EMPLOYEE RETIREMENT | 508                     | 507                             | 507                         | 525                            | 3.55                        |
| Total VALE                   | 17,879                  | 16,790                          | 16,948                      | 18,725                         | 11.52                       |

**FINAL BUDGET**  
2023 APPROVED BUDGET

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 210 LOCAL VICTIM'S ASSISTANCE     |                         |                                 |                             |                                |                             |
| 4140-000 WORKER'S COMPENSATION INSURANC | 98                      | 99                              | 99                          | 110                            | 10.81                       |
| 4240-000 OFFICE                         | 165                     | 200                             | 150                         | 200                            | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 46                      | 200                             | 100                         | 100                            | -50.00                      |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 145                     | 150                             | 100                         | 150                            | 0.00                        |
| 4336-000 DUES/CONTRIBUTIONS             | 150                     | 150                             | 0                           | 150                            | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 880                     | 900                             | 900                         | 900                            | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 392                     | 400                             | 400                         | 400                            | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 283                     | 500                             | 500                         | 500                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 0                       | 500                             | 150                         | 600                            | 20.00                       |
| 4374-000 FOOD & LODGING                 | 150                     | 700                             | 400                         | 1,000                          | 42.86                       |
| Total LOCAL VICTIM'S ASSISTANCE         | 2,309                   | 3,799                           | 2,799                       | 4,110                          | 8.18                        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 601 SANITARY LANDFILL             |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 128,025                 | 125,059                         | 127,815                     | 135,254                        | 8.15                        |
| 4140-000 WORKER'S COMPENSATION INSURANC | 7,441                   | 7,947                           | 7,947                       | 7,718                          | -2.88                       |
| 4150-000 HEALTH INSURANCE               | 35,292                  | 30,470                          | 30,470                      | 30,749                         | 0.92                        |
| 4152-000 DENTAL INSURANCE               | 1,178                   | 1,349                           | 1,349                       | 1,349                          | 0.00                        |
| 4154-000 VISION INSURANCE               | 264                     | 229                             | 229                         | 229                            | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 40                      | 40                              | 40                          | 40                             | 0.00                        |
| 4160-000 FICA TAXES                     | 8,794                   | 9,567                           | 9,567                       | 10,347                         | 8.15                        |
| 4170-000 EMPLOYEE RETIREMENT            | 4,924                   | 5,002                           | 3,750                       | 5,410                          | 8.16                        |
| 4260-000 OPERATING SUPPLIES             | 7,620                   | 8,700                           | 7,000                       | 11,000                         | 26.44                       |
| 4261-000 BALER & PIT SUPPLIES           | 10,475                  | 15,000                          | 22,000                      | 20,000                         | 33.33                       |
| 4263-000 MONITORING WELL SUPPLIES       | 588                     | 1,000                           | 500                         | 1,000                          | 0.00                        |
| 4264-000 GAS, FUEL & OIL                | 6,550                   | 10,000                          | 10,000                      | 10,000                         | 0.00                        |
| 4266-000 PTS FOR EQUIPMENT REPAIR       | 1,751                   | 10,800                          | 6,000                       | 10,800                         | 0.00                        |
| 4268-000 TIRES & TUBES                  | 4,006                   | 8,900                           | 4,000                       | 6,000                          | -32.58                      |
| 4274-000 CHEMICALS                      | 0                       | 1,000                           | 1,000                       | 1,000                          | 0.00                        |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 0                       | 1,000                           | 0                           | 1,000                          | 0.00                        |
| 4293-000 RECYCLING EXPENSE              | 2,496                   | 1,600                           | 1,986                       | 4,000                          | 150.00                      |
| 4294-000 ROLL-OFF EXPENSES              | 5,279                   | 7,000                           | 7,000                       | 7,000                          | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 412                     | 600                             | 507                         | 600                            | 0.00                        |
| 4314-000 INTERNET                       | 731                     | 700                             | 731                         | 800                            | 14.29                       |
| 4320-000 PRINTING OF FORMS              | 395                     | 500                             | 500                         | 500                            | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 310                     | 300                             | 100                         | 150                            | -50.00                      |
| 4336-000 DUES/CONTRIBUTIONS             | 838                     | 700                             | 754                         | 450                            | -35.71                      |
| 4340-000 UTILITIES                      | 13,361                  | 14,000                          | 18,296                      | 15,000                         | 7.14                        |
| 4342-000 TELEPHONE & CELL PHONES        | 1,735                   | 1,500                           | 1,500                       | 1,500                          | 0.00                        |
| 4358-000 LEGAL & ENGINEERING            | 0                       | 500                             | 0                           | 500                            | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 10,763                  | 2,000                           | 3,100                       | 3,000                          | 50.00                       |
| 4360-000 REPAIRS - LABOR & PARTS        | 21,309                  | 18,000                          | 5,000                       | 18,000                         | 0.00                        |
| 4361-000 REPAIRS FOR BALER & ACCESSORIE | 0                       | 8,000                           | 11,000                      | 4,000                          | -50.00                      |
| 4365-000 BLDG MAINT/REP(VENDOR)         | 1,287                   | 4,000                           | 2,000                       | 3,000                          | -25.00                      |
| 4366-000 MISC PURCHASED SERVICE - DOT   | 0                       | 15,000                          | 7,500                       | 7,500                          | -50.00                      |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 3,538                   | 3,500                           | 4,000                       | 3,500                          | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 0                       | 100                             | 0                           | 100                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 850                     | 1,600                           | 800                         | 900                            | -43.75                      |
| 4374-000 FOOD & LODGING                 | 5                       | 800                             | 1,197                       | 300                            | -62.50                      |
| 4450-000 STATE FEES                     | 3,056                   | 4,000                           | 2,500                       | 4,000                          | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 2,460                   | 1,000                           | 2,500                       | 2,000                          | 100.00                      |
| Total SANITARY LANDFILL                 | 285,772                 | 321,463                         | 302,638                     | 328,696                        | 2.25                        |

**FINAL BUDGET**  
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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 602 WEED AND PEST CONTROL         |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 48,218                  | 68,497                          | 50,809                      | 52,297                         | -23.65                      |
| 4140-000 WORKER'S COMPENSATION INSURANC | 2,066                   | 1,621                           | 1,621                       | 1,604                          | -1.03                       |
| 4150-000 HEALTH INSURANCE               | 12,938                  | 12,827                          | 12,827                      | 12,949                         | 0.95                        |
| 4152-000 DENTAL INSURANCE               | 562                     | 562                             | 562                         | 562                            | 0.00                        |
| 4154-000 VISION INSURANCE               | 95                      | 95                              | 95                          | 95                             | 0.00                        |
| 4156-000 LIFE INSURANCE                 | 13                      | 13                              | 13                          | 13                             | 0.00                        |
| 4160-000 FICA TAXES                     | 3,224                   | 5,240                           | 5,240                       | 4,001                          | -23.65                      |
| 4170-000 EMPLOYEE RETIREMENT            | 1,929                   | 2,740                           | 2,740                       | 2,092                          | -23.65                      |
| 4240-000 OFFICE                         | 77                      | 300                             | 292                         | 200                            | -33.33                      |
| 4250-000 JANITORIAL SUPPLIES            | 16                      | 100                             | 48                          | 50                             | -50.00                      |
| 4260-000 OPERATING SUPPLIES             | 1,069                   | 2,500                           | 1,268                       | 2,700                          | 8.00                        |
| 4266-000 PTS FOR EQUIPMENT REPAIR       | 4,745                   | 4,000                           | 3,801                       | 4,300                          | 7.50                        |
| 4274-000 CHEMICALS                      | 16,428                  | 22,000                          | 20,294                      | 20,500                         | -6.82                       |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 0                       | 0                               | 1,099                       | 1,000                          | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 67                      | 120                             | 100                         | 120                            | 0.00                        |
| 4314-000 INTERNET                       | 995                     | 1,200                           | 1,200                       | 1,100                          | -8.33                       |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 181                     | 400                             | 0                           | 300                            | -25.00                      |
| 4336-000 DUES/CONTRIBUTIONS             | 373                     | 500                             | 501                         | 600                            | 20.00                       |
| 4342-000 TELEPHONE & CELL PHONES        | 1,043                   | 1,100                           | 1,100                       | 1,100                          | 0.00                        |
| 4360-000 REPAIRS - LABOR & PARTS        | 1,819                   | 3,000                           | 1,200                       | 1,200                          | -60.00                      |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE  | 2,095                   | 4,500                           | 3,100                       | 4,000                          | -11.11                      |
| 4372-000 MEETINGS & SEMINARS            | 327                     | 1,000                           | 100                         | 1,000                          | 0.00                        |
| 4374-000 FOOD & LODGING                 | 295                     | 600                             | 200                         | 600                            | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 0                       | 2,000                           | 1,859                       | 1,000                          | -50.00                      |
| Total WEED AND PEST CONTROL             | 98,576                  | 134,915                         | 110,069                     | 113,383                        | -15.96                      |

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|                                  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|----------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND         |                         |                                 |                             |                                |                             |
| Expenditures                     |                         |                                 |                             |                                |                             |
| Dept: 301 DISTRICT ATTORNEY      |                         |                                 |                             |                                |                             |
| 4610-000 INTERGOVERNMENT SUPPORT | 98,789                  | 98,789                          | 98,789                      | 115,922                        | 17.34                       |
| Total DISTRICT ATTORNEY          | 98,789                  | 98,789                          | 98,789                      | 115,922                        | 17.34                       |

**FINAL BUDGET**  
2023 APPROVED BUDGET

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Phillips County

|                                  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|----------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND         |                         |                                 |                             |                                |                             |
| Expenditures                     |                         |                                 |                             |                                |                             |
| Dept: 401 COUNTY FAIR            |                         |                                 |                             |                                |                             |
| 4610-000 INTERGOVERNMENT SUPPORT | 37,800                  | 25,300                          | 25,300                      | 25,300                         | 0.00                        |
| Total COUNTY FAIR                | 37,800                  | 25,300                          | 25,300                      | 25,300                         | 0.00                        |

**FINAL BUDGET**  
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Phillips County

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

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 405 EXTENSION                     |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 40,047                  | 45,187                          | 44,447                      | 43,087                         | -4.65                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 38                      | 40                              | 40                          | 42                             | 4.44                        |
| 4150-000 HEALTH INSURANCE               | 12,032                  | 12,827                          | 12,827                      | 12,011                         | -6.36                       |
| 4154-000 VISION INSURANCE               | 89                      | 95                              | 95                          | 89                             | -6.32                       |
| 4156-000 LIFE INSURANCE                 | 12                      | 13                              | 13                          | 12                             | -7.69                       |
| 4160-000 FICA TAXES                     | 2,719                   | 3,457                           | 3,457                       | 3,411                          | -1.33                       |
| 4170-000 EMPLOYEE RETIREMENT            | 1,602                   | 1,807                           | 1,807                       | 1,723                          | -4.65                       |
| 4240-000 OFFICE                         | 1,236                   | 2,175                           | 2,175                       | 2,175                          | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 480                     | 350                             | 425                         | 350                            | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 309                     | 542                             | 600                         | 600                            | 10.70                       |
| 4338-000 4-H PROMOTION                  | 523                     | 600                             | 637                         | 600                            | 0.00                        |
| 4342-000 TELEPHONE & CELL PHONES        | 2,823                   | 3,000                           | 2,825                       | 3,000                          | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 3,267                   | 5,600                           | 5,600                       | 5,600                          | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 265                     | 350                             | 175                         | 350                            | 0.00                        |
| 4610-000 INTERGOVERNMENT SUPPORT        | 56,418                  | 64,010                          | 64,658                      | 67,497                         | 5.45                        |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 1,307                   | 1,500                           | 1,281                       | 1,500                          | 0.00                        |
| Total EXTENSION                         | 123,167                 | 141,553                         | 141,062                     | 142,047                        | 0.35                        |

**FINAL BUDGET**  
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|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND                 |                         |                                 |                             |                                |                             |
| Expenditures                             |                         |                                 |                             |                                |                             |
| Dept: 651 HEALTH & REGIONAL ORGANIZATION |                         |                                 |                             |                                |                             |
| 4614-000 NE CO HEALTH DEPT               | 44,417                  | 44,417                          | 44,417                      | 44,417                         | 0.00                        |
| 4628-000 NECALG                          | 6,458                   | 0                               | 0                           | 6,232                          | 0.00                        |
| 4634-000 E. CO SERVICES HANDICAPPED      | 14,128                  | 11,278                          | 11,278                      | 10,070                         | -10.71                      |
| 4638-000 NECTA                           | 9,357                   | 12,091                          | 12,091                      | 7,291                          | -39.70                      |
| Total HEALTH & REGIONAL ORGANIZATION     | 74,360                  | 67,786                          | 67,786                      | 68,010                         | 0.33                        |

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|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND               |                         |                                 |                             |                                |                             |
| Expenditures                           |                         |                                 |                             |                                |                             |
| Dept: 652 VETERAN'S OFFICE             |                         |                                 |                             |                                |                             |
| 4310-000 POSTAGE,BOX RENT, FREIGHT     | 0                       | 200                             | 60                          | 200                            | 0.00                        |
| 4330-000 PUBLICATION & LEGAL NOTICES   | 991                     | 1,204                           | 0                           | 1,000                          | -16.94                      |
| 4336-000 DUES/CONTRIBUTIONS            | 0                       | 25                              | 25                          | 300                            | 1100.00                     |
| 4342-000 TELEPHONE & CELL PHONES       | 336                     | 675                             | 340                         | 450                            | -33.33                      |
| 4362-000 CONTRACTS                     | 0                       | 0                               | 0                           | 17,050                         | 0.00                        |
| 4368-000 CTY VEHICLE GAS & MAINTENANCE | 75                      | 0                               | 0                           | 500                            | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE             | 16                      | 500                             | 0                           | 4,000                          | 700.00                      |
| 4372-000 MEETINGS & SEMINARS           | 75                      | 75                              | 75                          | 500                            | 566.67                      |
| 4374-000 FOOD & LODGING                | 520                     | 1,792                           | 1,792                       | 2,000                          | 11.61                       |
| Total VETERAN'S OFFICE                 | 2,012                   | 4,471                           | 2,292                       | 26,000                         | 481.53                      |

FINAL BUDGET  
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|--------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 010 - GENERAL FUND             |                         |                                 |                             |                                |                             |
| Expenditures                         |                         |                                 |                             |                                |                             |
| Dept: 900 TRANSFERS                  |                         |                                 |                             |                                |                             |
| 4999-000 TRANSFER OUT TO OTHER FUNDS | 36,000                  | 76,000                          | 41,000                      | 41,000                         | -46.05                      |
| Total TRANSFERS                      | 36,000                  | 76,000                          | 41,000                      | 41,000                         | -46.05                      |
| <br>Fund: 010 - GENERAL FUND         |                         |                                 |                             |                                |                             |
| Expenditures                         |                         |                                 |                             |                                |                             |
| Total Expenditures                   | 3,447,947               | 3,846,441                       | 3,640,941                   | 4,130,328                      | 7.38                        |
| <br>Total GENERAL FUND               | 652,385                 | -158,776                        | 294,493                     | -267,677                       | 0.00                        |

| PHILLIPS COUNTY ROAD & BRIDGE FUND 020 SUMMARY |             |                |            |
|--|-------------|----------------|------------|
| 2023 BUDGET                                    |             |                |            |
| DESCRIPTION                                    | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
|  |             |                |            |
| REVENUE  | 1,848,772   | 1,852,633      | 1,964,222  |
|  |             |                |            |
| EXPENDITURES                                   | 1,744,972   | 2,374,357      | 2,159,999  |
|  |             |                |            |
| OTHER SOURCES                                  |             |                |            |
|  |             |                |            |
| EXCESS REV/EXPEND                              | 103,800     | (521,724)      | (195,777)  |
|  |             |                |            |
| FUND BAL 1/1                                   | 1,503,654   | 1,607,454      | 1,085,730  |
|  |             |                |            |
| FUND BAL 12/31                                 | 1,607,454   | 1,085,730      | 889,953    |

| PHILLIPS COUNTY ROAD & BRIDGE FUND 020 REVENUE |                              |                  |                  |                  |
|--|------------------------------|------------------|------------------|------------------|
| 2023 BUDGET                                    |                              |                  |                  |                  |
| GL No  | DESCRIPTION                  | ACTUAL 2021      | PROJECTED 2022   | FINAL 2023       |
| <b>3100</b>                                    | <b>TAXES</b>                 |                  |                  |                  |
| 3110   | PROPERTY TAXES CY            | 351,603          | 369,809          | 359,153          |
| 3115   | PROPERTY TAXES PY            | 70               | 502              |                  |
| 3116   | ABATEMENTS                   | (178)            |                  |                  |
| 3117   | SENIOR EXEMPTION             | 4,935            | 4,902            | 4,000            |
| 3118   | PERSONAL PROPERTY EXEMPTION  |                  | 561              |                  |
| 3120   | SPEC OWNERSHIP TAX (BCD)     | 33,412           | 30,000           | 30,000           |
| 3160   | SPEC OWNERSHIP TAX (A)       | 13,806           | 11,000           | 11,000           |
| 3170   | SALES TAX                    | 50,000           | 50,000           | 148,000          |
| 3190   | INT DELINQUENT TAX           | 9                | 60               |                  |
| 3191   | ABATEMENT INTEREST           | (7)              |                  |                  |
| 3195   | INT ON CURRENT TAXES         | 798              | 50               |                  |
|  | <b>TOTAL TAX</b>             | <b>454,448</b>   | <b>466,884</b>   | <b>552,153</b>   |
|  |                              |                  |                  |                  |
| <b>3200</b>                                    | <b>LICENSE &amp; PERMITS</b> |                  |                  |                  |
| 3250   | PERMIT FEES                  | 428              | 500              |                  |
|  |                              |                  |                  |                  |
| <b>3300</b>                                    | <b>INTERGOVERNMENTAL</b>     |                  |                  |                  |
| 3371   | ADD'L MOTOR VEHICLE 1.50     | 5,544            | 5,000            | 5,000            |
| 3372   | ADD'L MOTOR VEHICLE 2.50     | 7,684            | 7,200            | 7,200            |
| 3373   | HWY USER TAX FUND            | 1,356,785        | 1,365,732        | 1,299,869        |
|  | <b>TOTAL INTERGOVERNMENT</b> | <b>1,370,014</b> | <b>1,377,932</b> | <b>1,312,069</b> |
|  |                              |                  |                  |                  |
| <b>3400</b>                                    | <b>CHARGES FOR SERVICE</b>   |                  |                  |                  |
| 3440   | CHARGES FOR SERVICE          | 1,055            | 855              |                  |
| 3450   | SALE SUPPLIES                | 368              |                  |                  |
|  | <b>TOTAL CHARGES</b>         | <b>1,423</b>     | <b>855</b>       |                  |
|  |                              |                  |                  |                  |
| <b>3600</b>                                    | <b>MISCELLANEOUS REV</b>     |                  |                  |                  |
| 3620   | MISC REVENUE                 | 15,467           | 5,234            |                  |
| 3630   | REFUNDS ON EXPEND            | 4,820            | 1,228            |                  |
|  | <b>TOTAL MISC REV</b>        | <b>20,288</b>    | <b>6,462</b>     |                  |
|  |                              |                  |                  |                  |
| 3910   | SALE OF ASSETS/EQUIP >2000   |                  |                  | 100,000          |
| 3920   | INSURANCE RECOVERIES         | 2,171            |                  |                  |
|  |                              |                  |                  |                  |
| 3930   | ALTERNATIVE FINANCING        |                  |                  |                  |
|  |                              |                  |                  |                  |
|  | <b>TOTAL REVENUE</b>         | <b>1,848,772</b> | <b>1,852,633</b> | <b>1,964,222</b> |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 020 - ROAD & BRIDGE                |                         |                                 |                             |                                |                             |
| Revenues                                 |                         |                                 |                             |                                |                             |
| 3110-000 PROPERTY TAXES CY               | 351,603                 | 369,809                         | 369,809                     | 359,153                        | -2.88                       |
| 3117-000 SENIOR EXEMPTION                | 4,935                   | 4,900                           | 4,902                       | 4,000                          | -18.37                      |
| 3120-000 SPEC OWNERSHIP TAX (BC&D)       | 33,412                  | 30,000                          | 30,000                      | 30,000                         | 0.00                        |
| 3160-000 SPEC OWNERSHIP TAX (A)          | 13,806                  | 11,000                          | 11,000                      | 11,000                         | 0.00                        |
| 3170-000 SALES TAX COLLECTED BY STATE    | 50,000                  | 50,000                          | 50,000                      | 148,000                        | 196.00                      |
| 3371-000 1.50 ADD M. V. TAX              | 5,544                   | 5,000                           | 5,000                       | 5,000                          | 0.00                        |
| 3372-000 2.50 ADD M.V. TAX               | 7,684                   | 7,200                           | 7,200                       | 7,200                          | 0.00                        |
| 3373-000 HIGHWAY USER TAX                | 1,356,785               | 1,365,732                       | 1,365,732                   | 1,299,869                      | -4.82                       |
| 3910-000 SALE OF ASSETS & EQUIP >\$2,000 | 0                       | 220,000                         | 0                           | 100,000                        | -54.55                      |
| <b>Total Revenues</b>                    | <b>1,823,769</b>        | <b>2,063,641</b>                | <b>1,843,643</b>            | <b>1,964,222</b>               | <b>-4.82</b>                |

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

**2023 BUDGET**

| DEPT | DESCRIPTION                       | ACTUAL 2021      | PROJECTED 2022   | FINAL 2023       |
|------|-----------------------------------|------------------|------------------|------------------|
| 4110 | SALARY AND WAGES                  | 613,176          | 682,937          | 661,333          |
| 4140 | WORKER'S COMPENSATION INS         | 33,873           | 29,030           | 29,478           |
| 4150 | HEALTH INSURANCE                  | 144,841          | 164,782          | 171,696          |
| 4151 | HEALTH INSURANCE REIMBURSEMENT    | 26,660           | 40,000           | 40,000           |
| 4152 | DENTAL INSURANCE                  | 6,790            | 7,394            | 7,333            |
| 4154 | VISION INSURANCE                  | 997              | 1,141            | 1,086            |
| 4156 | LIFE INSURANCE                    | 160              | 188              | 188              |
| 4160 | FICA                              | 42,232           | 52,245           | 50,592           |
| 4170 | EMPLOYEE RETIREMENT               | 23,507           | 27,317           | 26,453           |
| 4240 | OFFICE                            | 744              | 400              | 800              |
| 4250 | JANITORIAL SUPPLIES               | 7                | 145              | 250              |
| 4260 | OTHER OPERATING SUPPLIES/COSTS    | 14,461           | 15,000           | 15,000           |
| 4262 | CONSUMABLE TOOLS                  | 2,243            | 4,000            | 4,000            |
| 4264 | GAS, FUEL AND OIL                 | 170,983          | 235,000          | 220,000          |
| 4266 | PTS FOR EQUIPMENT REPAIR          | 60,033           | 62,522           | 70,000           |
| 4268 | TIRES AND TUBES                   | 27,863           | 27,000           | 36,000           |
| 4270 | TRAFFIC SIGNS                     | 907              | 9,000            | 8,000            |
| 4272 | GRASS                             |                  |                  |                  |
| 4274 | CHEMICALS                         | 46,890           | 10,000           | 50,000           |
| 4284 | METAL PRODUCTS                    | 10,475           | 35,400           | 12,000           |
| 4286 | STONE GRAVEL AND SAND             | 32,783           | 35,000           | 35,000           |
| 4288 | ASPHALT AND CHIP SEAL             | 47,103           | 30,000           | 5,000            |
| 4290 | BUILDING MAINTENANCE SUPPLIES     | 122              | 1,000            | 1,000            |
| 4310 | POSTAGE, BOX RENT, FREIGHT        | 31               | 200              | 100              |
| 4314 | INTERNET                          | 6,897            | 9,286            | 10,000           |
| 4330 | PUBLICATION AND LEGAL NOTICES     | 409              | 4,200            | 2,000            |
| 4336 | MEMBERSHIP / DUES / CONTRIBUTIONS | 290              | 500              | 850              |
| 4340 | UTILITIES                         | 24,375           | 29,382           | 25,000           |
| 4342 | TELEPHONES AND CELL PHONES        | 4,423            | 5,000            | 5,500            |
| 4358 | LEGAL AND ENGINEERING             |                  |                  | 5,000            |
| 4359 | PROFESSIONAL SERVICES             | 2,666            | 15,000           | 45,000           |
| 4360 | REPAIRS - LABOR AND PARTS         | 69,195           | 75,000           | 80,000           |
| 4362 | CONTRACTS                         | 398              | 1,000            | 500              |
| 4364 | RADIO REPAIRS                     | 989              | 1,300            | 1,000            |
| 4365 | BLDG MAINT/REPAIRS                | 26,134           | 10,000           | 5,000            |
| 4366 | MISC PURCHASED SERVICE-DOT        | 1,071            | 1,950            | 2,000            |
| 4367 | WASHING EQUIPMENT                 | 155              | 300              | 500              |
| 4370 | MILEAGE ALLOWANCE                 | 83               | 250              | 500              |
| 4372 | MEETINGS AND SEMINARS             | 491              | 1,000            | 2,000            |
| 4374 | FOOD AND LODGING                  | 920              | 1,500            | 2,000            |
| 4390 | APPORTIONMENT TO CITIES           |                  | 52,856           | 52,357           |
| 4396 | CTY TREAS COLLECTION FEES         | 11,396           | 12,500           | 12,500           |
| 4410 | INSURANCE                         | 46,621           | 63,099           | 90,983           |
| 4430 | RENTAL                            | 600              | 1,000            | 5,000            |
| 4810 | CAPITAL OUTLAY                    | 14,143           | 6,000            | 10,000           |
| 4820 | CAPITAL ASSETS                    | 4,000            | 558,014          | 357,000          |
| 4830 | DEBT SERVICE                      | 217,163          | 55,228           |                  |
| 4831 | INTEREST TO DEBT SERVICE          | 5,672            | 291              |                  |
|      | <b>TOTAL</b>                      | <b>1,744,972</b> | <b>2,374,357</b> | <b>2,159,999</b> |

**FINAL BUDGET**  
2023 APPROVED BUDGET

12/20/2022

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Phillips County

|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 020 - ROAD & BRIDGE               |                         |                                 |                             |                                |                             |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 001 ROAD AND BRIDGE               |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 613,176                 | 682,937                         | 682,937                     | 661,333                        | -3.16                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 33,873                  | 29,030                          | 29,030                      | 29,478                         | 1.54                        |
| 4150-000 HEALTH INSURANCE               | 144,841                 | 164,782                         | 164,782                     | 171,696                        | 4.20                        |
| 4151-000 HEALTH INSURANCE REIMBURSEMENT | 26,660                  | 35,000                          | 40,000                      | 40,000                         | 14.29                       |
| 4152-000 DENTAL INSURANCE               | 6,790                   | 7,394                           | 7,394                       | 7,333                          | -0.82                       |
| 4154-000 VISION INSURANCE               | 997                     | 1,141                           | 1,141                       | 1,086                          | -4.82                       |
| 4156-000 LIFE INSURANCE                 | 160                     | 188                             | 188                         | 188                            | 0.00                        |
| 4160-000 FICA TAXES                     | 42,232                  | 52,245                          | 52,245                      | 50,592                         | -3.16                       |
| 4170-000 EMPLOYEE RETIREMENT            | 23,507                  | 27,317                          | 27,317                      | 26,453                         | -3.16                       |
| 4240-000 OFFICE                         | 744                     | 800                             | 400                         | 800                            | 0.00                        |
| 4250-000 JANITORIAL SUPPLIES            | 7                       | 250                             | 145                         | 250                            | 0.00                        |
| 4260-000 OPERATING SUPPLIES             | 14,461                  | 20,000                          | 15,000                      | 15,000                         | -25.00                      |
| 4262-000 CONSUMABLE TOOLS               | 2,243                   | 4,000                           | 4,000                       | 4,000                          | 0.00                        |
| 4264-000 GAS, FUEL & OIL                | 170,983                 | 175,000                         | 235,000                     | 220,000                        | 25.71                       |
| 4266-000 PTS FOR EQUIPMENT REPAIR       | 60,033                  | 60,000                          | 62,522                      | 70,000                         | 16.67                       |
| 4268-000 TIRES & TUBES                  | 27,863                  | 36,000                          | 27,000                      | 36,000                         | 0.00                        |
| 4270-000 TRAFFIC SIGNS                  | 907                     | 8,000                           | 9,000                       | 8,000                          | 0.00                        |
| 4274-000 CHEMICALS                      | 46,890                  | 50,000                          | 10,000                      | 50,000                         | 0.00                        |
| 4284-000 METAL PRODUCTS                 | 10,475                  | 30,000                          | 35,400                      | 12,000                         | -60.00                      |
| 4286-000 STONE GRAVEL & SAND            | 32,783                  | 35,000                          | 35,000                      | 35,000                         | 0.00                        |
| 4288-000 ASPHALT \$ CHIP SEAL           | 47,103                  | 50,000                          | 30,000                      | 5,000                          | -90.00                      |
| 4290-000 BUILDINGS MAINTENANCE SUPPLIES | 122                     | 1,000                           | 1,000                       | 1,000                          | 0.00                        |
| 4310-000 POSTAGE,BOX RENT, FREIGHT      | 31                      | 100                             | 200                         | 100                            | 0.00                        |
| 4314-000 INTERNET                       | 6,897                   | 7,500                           | 9,286                       | 10,000                         | 33.33                       |
| 4330-000 PUBLICATION & LEGAL NOTICES    | 409                     | 1,000                           | 4,200                       | 2,000                          | 100.00                      |
| 4336-000 DUES/CONTRIBUTIONS             | 290                     | 850                             | 500                         | 850                            | 0.00                        |
| 4340-000 UTILITIES                      | 24,375                  | 20,000                          | 29,382                      | 25,000                         | 25.00                       |
| 4342-000 TELEPHONE & CELL PHONES        | 4,423                   | 5,500                           | 5,000                       | 5,500                          | 0.00                        |
| 4358-000 LEGAL & ENGINEERING            | 0                       | 5,000                           | 0                           | 5,000                          | 0.00                        |
| 4359-000 PROFESSIONAL SERVICES          | 2,666                   | 5,000                           | 15,000                      | 45,000                         | 800.00                      |
| 4360-000 REPAIRS - LABOR & PARTS        | 69,195                  | 75,000                          | 75,000                      | 80,000                         | 6.67                        |
| 4362-000 CONTRACTS                      | 398                     | 500                             | 1,000                       | 500                            | 0.00                        |
| 4364-000 RADIO REPAIRS                  | 989                     | 1,000                           | 1,300                       | 1,000                          | 0.00                        |
| 4365-000 BLDG MAINT/REP(VENDOR)         | 26,134                  | 5,000                           | 10,000                      | 5,000                          | 0.00                        |
| 4366-000 MISC PURCHASED SERVICE - DOT   | 1,071                   | 2,000                           | 1,950                       | 2,000                          | 0.00                        |
| 4367-000 WASHING EQUIPMENT              | 155                     | 500                             | 300                         | 500                            | 0.00                        |
| 4370-000 MILEAGE ALLOWANCE              | 83                      | 500                             | 250                         | 500                            | 0.00                        |
| 4372-000 MEETINGS & SEMINARS            | 491                     | 2,000                           | 1,000                       | 2,000                          | 0.00                        |
| 4374-000 FOOD & LODGING                 | 920                     | 2,000                           | 1,500                       | 2,000                          | 0.00                        |
| 4390-000 APPORTIONMENT TO CITIES        | 0                       | 52,856                          | 52,856                      | 52,357                         | -0.94                       |
| 4396-000 CTY TREAS COLLECTION FEES      | 11,396                  | 12,500                          | 12,500                      | 12,500                         | 0.00                        |
| 4410-000 INSURANCE                      | 46,621                  | 63,099                          | 63,099                      | 90,983                         | 44.19                       |
| 4430-000 RENTAL                         | 600                     | 20,000                          | 1,000                       | 5,000                          | -75.00                      |
| 4810-000 CAPITAL OUTLAY <\$2,000        | 14,143                  | 10,000                          | 6,000                       | 10,000                         | 0.00                        |
| 4820-000 CAPITAL ASSETS =/>\$2000       | 4,000                   | 1,237,510                       | 558,014                     | 357,000                        | -71.15                      |
| Total Expenditures                      | 1,522,136               | 2,999,498                       | 2,318,838                   | 2,159,999                      | -27.99                      |
| <b>Total ROAD &amp; BRIDGE</b>          | <b>301,633</b>          | <b>-935,857</b>                 | <b>-475,195</b>             | <b>-195,777</b>                | <b>0.00</b>                 |

| PHILLIPS COUNTY AMBULANCE FUND 50 |             |                |            |
|-----------------------------------|-------------|----------------|------------|
| 2023 BUDGET                       |             |                |            |
| DESCRIPTION                       | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
| REVENUE                           | 8,109       | 8,050          | 8,081      |
|                                   |             |                |            |
| EXPENDITURES                      | 81          | 60,815         | 32,083     |
|                                   |             |                |            |
| EXCESS REV/EXPEND                 | 8,028       | 52,765         | (24,002)   |
|                                   |             |                |            |
| OTHER SOURCES                     |             |                |            |
|                                   |             |                |            |
| TRANSFER IN/OUT                   | 8,000       | 8,000          | 8,000      |
|                                   |             |                |            |
| FUND BAL 1/1                      | 44,739      | 60,767         | 16,002     |
|                                   |             |                |            |
| FUND BAL 12/31                    | 60,767      | 16,002         | 0          |

FINAL BUDGET  
2023 APPROVED BUDGET

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Phillips County

|  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 050 - AMBULANCE FUND               |                         |                                 |                             |                                |                             |
| Revenues                                 |                         |                                 |                             |                                |                             |
| 3610-000 EARNINGS ON DEP                 | 109                     | 200                             | 50                          | 81                             | -59.50                      |
| 3640-000 CONTRIBUTIONS & DONATIONS       | 16,000                  | 8,000                           | 8,000                       | 8,000                          | 0.00                        |
| 3710-000 TRANSFER FROM OTHER FUNDS       | 8,000                   | 8,000                           | 8,000                       | 8,000                          | 0.00                        |
| Revenues                                 |                         |                                 |                             |                                |                             |
| Total Revenues                           | 24,109                  | 16,200                          | 16,050                      | 16,081                         | -0.73                       |
| Expenditures                             |                         |                                 |                             |                                |                             |
| Dept: 750 AMBULANCE REPLACE EXPENDITURES |                         |                                 |                             |                                |                             |
| 4336-000 DUES/CONTRIBUTIONS              | 0                       | 0                               | 60,815                      | 32,002                         | 0.00                        |
| 4396-000 CTY TREAS COLLECTION FEES       | 81                      | 81                              | 81                          | 81                             | 0.00                        |
| Total AMBULANCE REPLACE EXPENDITURES     | 81                      | 81                              | 60,896                      | 32,083                         | 39,508.64                   |
| Total AMBULANCE FUND                     | 24,028                  | 16,119                          | -44,846                     | -16,002                        | -199.27                     |

| PHILLIPS COUNTY CONSERVATION TRUST FUND 60 |             |                |            |
|--|-------------|----------------|------------|
| 2023 BUDGET                                |             |                |            |
|  |             |                |            |
| DESCRIPTION                                | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
|  |             |                |            |
| REVENUE                                    |             |                |            |
| LOTTERY                                    | 13,154      | 14,000         | 14,000     |
| INTEREST EARNED                            | 13          | 50             | 50         |
| TOTAL REVENUE                              | 13,167      | 14,050         | 14,050     |
|  |             |                |            |
| EXPENDITURES                               |             |                |            |
| GUN RANGE                                  | 945         | 2,200          | 2,700      |
| OTHER PROJECT                              |             |                | 46,444     |
| TOTAL EXPENDITURE                          | 945         | 2,200          | 49,144     |
|  |             |                |            |
| EXCESS REV/EXPEND                          | 12,222      | 11,850         | (35,094)   |
|  |             |                |            |
| TRANSFER TO OTHER                          |             |                |            |
|  |             |                |            |
| FUND BAL 1/1                               | 11,022      | 23,244         | 35,094     |
|  |             |                |            |
| FUND BAL 12/31                             | 23,244      | 35,094         | 0          |

FINAL BUDGET  
2023 APPROVED BUDGET

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Phillips County

|  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 060 - CONSERVATION TRUST         |                         |                                 |                             |                                |                             |
| Revenues                               |                         |                                 |                             |                                |                             |
| 3370-000 STATE SHARED REVENUE          | 13,154                  | 14,000                          | 14,000                      | 14,000                         | 0.00                        |
| 3610-000 EARNINGS ON DEP               | 13                      | 15                              | 50                          | 50                             | 233.33                      |
| <b>Total Revenues</b>                  | <b>13,167</b>           | <b>14,015</b>                   | <b>14,050</b>               | <b>14,050</b>                  | <b>0.25</b>                 |
| Expenditures                           |                         |                                 |                             |                                |                             |
| Dept: 760 CONSERVATION TRUST EXPEND    |                         |                                 |                             |                                |                             |
| 4740-000 PHILCO GUN RANGE              | 945                     | 2,200                           | 2,200                       | 2,700                          | 22.73                       |
| 4742-000 OTHER RECREATIONAL PROJECTS   | 0                       | 40,698                          | 0                           | 46,444                         | 14.12                       |
| <b>Total CONSERVATION TRUST EXPEND</b> | <b>945</b>              | <b>42,898</b>                   | <b>2,200</b>                | <b>49,144</b>                  | <b>14.56</b>                |
| <b>Total CONSERVATION TRUST</b>        | <b>12,222</b>           | <b>-28,883</b>                  | <b>11,850</b>               | <b>-35,094</b>                 | <b>0.00</b>                 |

PHILLIPS COUNTY CAPITAL EXPENDITURE FUND 61

2023 BUDGET

| DESCRIPTION         |                             | ACTUAL 2021    | PROJECTED 2022 | FINAL 2023     |
|---------------------|-----------------------------|----------------|----------------|----------------|
| <b>REVENUE</b>      |                             |                |                |                |
| 3110                | PROPERTY TAX (CY)           | 95,885         | 98,758         | 46,980         |
| 3115                | PROPERTY TAX (PY)           | 29             | 119            |                |
| 3116                | ABATEMENTS                  | (51)           |                |                |
| 3117                | SENIOR EXEMPTION            | 1,801          | 2,027          | 1,700          |
| 3118                | PERSONAL PROPERTY EXEMPTION |                | 258            |                |
| 3120                | SPEC OWNERSHIP TAX (BC&D)   | 7,899          | 6,500          | 6,200          |
| 3160                | SPEC OWNERSHIP TAX (A)      | 3,264          | 3,000          | 2,500          |
| 3190                | INTEREST- DELINQUENT TAX    | 3              | 14             |                |
| 3191                | ABATEMENT INTEREST          | (3)            |                |                |
| 3195                | INTEREST - CURRENT TAX      | 227            | 90             |                |
| 3310                | FEDERAL GRANTS              | 24,200         |                |                |
| 3340                | STATE GRANTS                |                | 21,750         | 334,693        |
| 3370                | STATE SHARED REVENUE        | 2,307          |                |                |
| 3410-100            | LANDFILL FEES HAXTUN        | 24,444         | 23,000         | 22,500         |
| 3410-200            | LANDFILL FEES HOLYOKE       | 51,662         | 47,000         | 50,850         |
| 3410-300            | LANDFILL FEES OTHER         | 116,870        | 100,000        | 120,000        |
| 3410-400            | LANDFILL WEEKLY             | 16,721         | 15,000         | 18,000         |
| 3410-500            | CREDIT CARD PAYMENTS        | 9,647          | 8,500          | 11,000         |
| 3600                | MISCELLANEOUS REVENUE       | 7,000          | 7,700          |                |
| 3615                | RECYCLING                   | 30,014         | 20,000         | 24,200         |
| 3630                | REFUNDS OF EXPENDITURES     |                | 8,300          |                |
| 3640                | CONTRIBUTIONS               | 4,798          | 475            |                |
| 3710                | TRANSFER FROM OTHER FUNDS   |                |                |                |
| 3910                | SALE OF ASSETS>\$2000       | 4,000          |                |                |
| 3920                | INSURANCE RECOVERIES        | 279,535        | 60,727         |                |
|                     | <b>TOTAL REVENUE</b>        | <b>680,253</b> | <b>423,218</b> | <b>638,623</b> |
| <b>EXPENDITURES</b> |                             |                |                |                |
| 4260                | OTHER OPERATING SUPPLIES    |                |                |                |
| 4290                | MAINT SUPPLIES BUILDINGS    |                |                |                |
| 4359                | PROFESSIONAL SERVICES       | 45,588         | 35,000         | 70,000         |
| 4360                | REPAIRS                     | 225,842        | 130,000        | 34,000         |
| 4396                | TREASURERS FEES             | 5,601          | 5,020          | 5,000          |
| 4810                | CAPITAL OUTLAY<1,999        |                | 35,000         | 40,000         |
| 4820                | CAPITAL ASSETS >2,000       | 22,407         | 10,000         | 240,109        |
| 4830                | DEBT SERVICE                | 146,962        | 116,020        |                |
| 4831                | INTEREST TO DEBT SERVICE    | 6,793          | 209            |                |
| 4863                | MISC PROJECT-CH SIDEWALKS   | 1,328          | 15,000         | 450,000        |
| 4855                | HARVEST PARK PROJECT        |                |                |                |
|                     | <b>TOTAL EXPENDITURE</b>    | <b>454,520</b> | <b>346,249</b> | <b>839,109</b> |
|                     | EXCESS REV/EXPEND           | 225,732        | 76,969         | (200,486)      |
| 4999                | TRANSFER TO OTHER FUNDS     |                |                |                |
|                     | FUND BAL 1/1                | 475,586        | 701,318        | 778,287        |
|                     | FUND BAL 12/31              | 701,318        | 778,287        | 577,801        |

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Phillips County

|                                      | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 061 - CAPITAL EXPENDITURE FUND |                         |                                 |                             |                                |                             |
| Revenues                             |                         |                                 |                             |                                |                             |
| 3110-000 PROPERTY TAXES CY           | 95,885                  | 98,758                          | 98,758                      | 46,980                         | -52.43                      |
| 3117-000 SENIOR EXEMPTION            | 1,801                   | 1,700                           | 2,027                       | 1,700                          | 0.00                        |
| 3120-000 SPEC OWNERSHIP TAX (BC&D)   | 7,899                   | 6,200                           | 6,500                       | 6,200                          | 0.00                        |
| 3160-000 SPEC OWNERSHIP TAX (A)      | 3,264                   | 2,500                           | 3,000                       | 2,500                          | 0.00                        |
| 3340-000 STATE GRANTS                | 0                       | 104,693                         | 21,750                      | 334,693                        | 219.69                      |
| 3410-100 LANDFILL FEES HAXTUN        | 24,444                  | 23,000                          | 23,000                      | 22,500                         | -2.17                       |
| 3410-200 LANDFILL FEES HOLYOKE       | 51,662                  | 47,000                          | 47,000                      | 50,850                         | 8.19                        |
| 3410-300 LANDFILL FEES OTHER         | 116,870                 | 100,000                         | 100,000                     | 120,000                        | 20.00                       |
| 3410-400 LANDFILL WEEKLY             | 16,721                  | 15,000                          | 15,000                      | 18,000                         | 20.00                       |
| 3410-500 CREDIT CARD PAYMENTS        | 9,647                   | 8,000                           | 8,500                       | 11,000                         | 37.50                       |
| 3615-000 LANDFILL RECYCLING          | 30,014                  | 20,000                          | 20,000                      | 24,200                         | 21.00                       |
| Revenues                             |                         |                                 |                             |                                |                             |
| Total Revenues                       | 358,208                 | 426,851                         | 345,535                     | 638,623                        | 49.61                       |
| Expenditures                         |                         |                                 |                             |                                |                             |
| Dept: 761 CAPITAL EXPENDITURE        |                         |                                 |                             |                                |                             |
| 4359-000 PROFESSIONAL SERVICES       | 45,588                  | 99,340                          | 35,000                      | 70,000                         | -29.53                      |
| 4360-000 REPAIRS - LABOR & PARTS     | 225,842                 | 41,400                          | 130,000                     | 34,000                         | -17.87                      |
| 4396-000 CTY TREAS COLLECTION FEES   | 5,601                   | 5,000                           | 5,020                       | 5,000                          | 0.00                        |
| 4810-000 CAPITAL OUTLAY <\$2,000     | 0                       | 0                               | 35,000                      | 40,000                         | 0.00                        |
| 4820-000 CAPITAL ASSETS =>\$2000     | 22,407                  | 42,000                          | 10,000                      | 240,109                        | 471.69                      |
| 4863-000 MISC PROJECT-CH SIDEWALKS   | 1,328                   | 140,000                         | 15,000                      | 450,000                        | 221.43                      |
| Total CAPITAL EXPENDITURE            | 300,766                 | 327,740                         | 230,020                     | 839,109                        | 156.03                      |
| Total CAPITAL EXPENDITURE FUND       | 57,442                  | 99,111                          | 115,515                     | -200,486                       | -302.28                     |

| PHILLIPS COUNTY UNEMPLOYMENT FUND 62 |             |                |            |
|--------------------------------------|-------------|----------------|------------|
| 2023 BUDGET                          |             |                |            |
|                                      |             |                |            |
| DESCRIPTION                          | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
|                                      |             |                |            |
| 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         | -          |

| PHILLIPS COUNTY E911 BUDGET FUND 64 |                             |             |                |            |
|-------------------------------------|-----------------------------|-------------|----------------|------------|
| 2023 BUDGET                         |                             |             |                |            |
| GL                                  | DESCRIPTION                 | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
|                                     |                             |             |                |            |
|                                     | <b>REVENUE</b>              |             |                |            |
| 3310-000                            | STATE GRANTS                | 12,070      |                |            |
| 3340-100                            | PUBLIC SAFETY GRANT         |             |                |            |
| 3445-001                            | SURCHARGE-PCTELCOM          | 20,877      | 23,000         | 30,000     |
| 3445-002                            | SURCHARGE-HAXTUN            | 9,375       | 9,600          | 13,000     |
| 3445-003                            | SURCHARGE-VIAERO            | 62,834      | 71,000         | 100,000    |
| 3445-004                            | SURCHARGE-VERIZON           | 19,978      | 22,000         | 30,000     |
| 3445-005                            | SURCHARGE-SPRINT PCS        | 228         | 160            | 300        |
| 3445-006                            | SURCHARGE-CINGULAR          | 1,137       |                |            |
| 3445-007                            | SURCHARGE-VOICESTREAM       | 2,029       | 3,100          | 3,000      |
| 3445-012                            | SURCHARGE-VONAGE            | 43          | 65             | 75         |
| 3445-013                            | SURCHARGE-LEVEL THREE       | 105         |                |            |
| 3445-015                            | SURCHARGE-OTHER COMPANY     | 2,607       | 2,700          | 4,000      |
| 3445-016                            | SURCHARGE-TRS STATE OF CO   | 19,775      | 20,500         | 18,000     |
| 3640-000                            | CONTRIBUTIONS & DONATIONS   |             |                |            |
| 3710-000                            | TRANSFER FROM OTHER FUNDS   |             |                |            |
|                                     | <b>TOTAL REVENUE</b>        | 151,057     | 152,125        | 198,375    |
|                                     |                             |             |                |            |
|                                     | <b>EXPENDITURES</b>         |             |                |            |
| 4260                                | OTHER OPERATING SUPPLIES    | 904         | 200            | 500        |
| 4310                                | POSTAGE                     | 4           |                | 30         |
| 4314                                | INTERNET                    | 8,400       | 9,923          | 8,400      |
| 4330                                | PUBLICATION & LEGAL NOTICES | 119         | 250            | 250        |
| 4342                                | TELEPHONE & CELL PHONES     | 15,825      | 18,700         | 18,700     |
| 4359                                | PROFESSIONAL SERVICES       | 10,237      |                | 6,000      |
| 4360                                | REPAIRS                     |             |                |            |
| 4362                                | CONTRACTS                   | 24,644      | 49,500         | 41,842     |
| 4374                                | FOOD & LODGING              |             |                | 100        |
| 4396                                | TREASURERS FEES             | 1,390       | 1,450          | 1,400      |
| 4810                                | CAPITAL OUTLAY              | 628         |                | 3,000      |
| 4820                                | CAPITAL ASSET               |             |                | 10,000     |
|                                     | <b>TOTAL EXPENDITURE</b>    | 62,151      | 80,023         | 90,222     |
|                                     |                             |             |                |            |
|                                     | EXCESS REV/EXP              | 88,906      | 72,102         | 108,153    |
|                                     |                             |             |                |            |
|                                     | SALE OF FIXED ASSETS        |             |                |            |
|                                     |                             |             |                |            |
| 4999                                | TRANSFER OUT                | 66,500      | 68,495         | 80,397     |
|                                     |                             |             |                |            |
|                                     | FUND BALANCE 1/1            | 106,179     | 128,585        | 132,192    |
|                                     |                             |             |                |            |
|                                     | FUND BALANCE 12/31          | 128,585     | 132,192        | 159,948    |

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|                                      | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 064 - E911 FUND                |                         |                                 |                             |                                |                             |
| Revenues                             |                         |                                 |                             |                                |                             |
| 3445-001 SURCHARGE - PCTELCOM        | 20,877                  | 25,500                          | 23,000                      | 30,000                         | 17.65                       |
| 3445-002 SURCHARGE - HAXTUN TELE     | 9,375                   | 11,700                          | 9,600                       | 13,000                         | 11.11                       |
| 3445-003 SURCHARGE - VIAERO          | 62,834                  | 76,600                          | 71,000                      | 100,000                        | 30.55                       |
| 3445-004 SURCHARGE - VERIZON         | 19,978                  | 25,000                          | 22,000                      | 30,000                         | 20.00                       |
| 3445-005 SURCHARGE - SPRINT PCS      | 228                     | 275                             | 160                         | 300                            | 9.09                        |
| 3445-007 SURCHARGE - VOICESTREAM     | 2,029                   | 3,200                           | 3,100                       | 3,000                          | -6.25                       |
| 3445-012 SURCHARGE - VONAGE          | 43                      | 50                              | 65                          | 75                             | 50.00                       |
| 3445-015 SURCHARGE - OTHER           | 2,607                   | 3,200                           | 2,700                       | 4,000                          | 25.00                       |
| 3445-016 SURCHARGE - TRS STATE OF CO | 19,775                  | 18,000                          | 20,500                      | 18,000                         | 0.00                        |
| Total Revenues                       | 137,746                 | 163,525                         | 152,125                     | 198,375                        | 21.31                       |
| Expenditures                         |                         |                                 |                             |                                |                             |
| Dept: 764 E911 EXPENDITURES          |                         |                                 |                             |                                |                             |
| 260-000 OPERATING SUPPLIES           | 904                     | 500                             | 200                         | 500                            | 0.00                        |
| 310-000 POSTAGE,BOX RENT, FREIGHT    | 4                       | 30                              | 0                           | 30                             | 0.00                        |
| 314-000 INTERNET                     | 8,400                   | 8,400                           | 9,923                       | 8,400                          | 0.00                        |
| 330-000 PUBLICATION & LEGAL NOTICES  | 119                     | 500                             | 250                         | 250                            | -50.00                      |
| 342-000 TELEPHONE & CELL PHONES      | 15,825                  | 18,700                          | 18,700                      | 18,700                         | 0.00                        |
| 359-000 PROFESSIONAL SERVICES        | 10,237                  | 5,000                           | 0                           | 6,000                          | 20.00                       |
| 362-000 CONTRACTS                    | 24,644                  | 41,842                          | 49,500                      | 41,842                         | 0.00                        |
| 374-000 FOOD & LODGING               | 0                       | 100                             | 0                           | 100                            | 0.00                        |
| 396-000 CTY TREAS COLLECTION FEES    | 1,390                   | 1,400                           | 1,450                       | 1,400                          | 0.00                        |
| 810-000 CAPITAL OUTLAY <\$2,000      | 628                     | 3,000                           | 0                           | 3,000                          | 0.00                        |
| 820-000 CAPITAL ASSETS >=\$2000      | 0                       | 8,000                           | 0                           | 10,000                         | 25.00                       |
| Total E911 EXPENDITURES              | 62,151                  | 87,472                          | 80,023                      | 90,222                         | 3.14                        |
| Dept: 900 TRANSFERS                  |                         |                                 |                             |                                |                             |
| 4999-000 TRANSFER OUT TO OTHER FUNDS | 66,500                  | 68,495                          | 68,495                      | 80,397                         | 17.38                       |
| Total TRANSFERS                      | 66,500                  | 68,495                          | 68,495                      | 80,397                         | 17.38                       |
| Total E911 FUND                      | 9,095                   | 7,558                           | 3,607                       | 27,756                         | 267.24                      |

|      | PC ECONOMIC DEVELOPMENT/PC CHAMBER FUND 65 |               |                |                |
|------|--|---------------|----------------|----------------|
|      | 2023 BUDGET                                |               |                |                |
|      |  |               |                |                |
| GL   | DESCRIPTION                                | ACTUAL 2021   | PROJECTED 2022 | FINAL 2023     |
|      | <b>REVENUE</b>                             |               |                |                |
| 3630 | REFUNDS OF EXPENDITURES                    | 50,532        | 53,869         | 100,000        |
| 3640 | CONTRIBUTION & DONATIONS                   |               |                |                |
|      |  |               |                |                |
|      | <b>TOTAL REVENUE</b>                       | <b>50,532</b> | <b>53,869</b>  | <b>100,000</b> |
|      |  |               |                |                |
|      | <b>EXPENDITURES</b>                        |               |                |                |
| 4110 | SALARIES & WAGES                           | 46,906        | 50,000         | 90,000         |
| 4140 | WORKER'S COMPENSATION INSURANCE            | 38            | 40             | 42             |
| 4160 | FICA TAXES                                 | 3,588         | 3,825          | 6,885          |
| 4260 | OTHER OPERATING COSTS                      |               |                |                |
| 4310 | POSTAGE, BOX RENT, FREIGHT                 |               |                |                |
| 4359 | PROFESSIONAL SERVICE                       | 28,000        | 28,000         | 28,000         |
|      | <b>TOTAL EXPENDITURES</b>                  | <b>78,532</b> | <b>81,865</b>  | <b>124,927</b> |
|      |  |               |                |                |
|      | EXCESS REV EXP                             | (28,000)      | (27,996)       | (24,927)       |
|      |  |               |                |                |
| 3710 | TRANSFER IN                                | 28,000        | 28,000         | 28,000         |
|      |  |               |                |                |
|      | FUND BAL 1/1                               | 8,931         | 8,931          | 8,935          |
|      |  |               |                |                |
|      | FUND BAL 12/31                             | 8,931         | 8,935          | 12,008         |

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|   | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 065 - ECONOMIC DEVELOPMENT FUND   |                         |                                 |                             |                                |                             |
| Revenues                                |                         |                                 |                             |                                |                             |
| 3630-000 REFUNDS OF EXPENDITURES        | 50,532                  | 53,869                          | 53,869                      | 100,000                        | 85.64                       |
| 3710-000 TRANSFER FROM OTHER FUNDS      | 28,000                  | 28,000                          | 28,000                      | 28,000                         | 0.00                        |
| Revenues                                |                         |                                 |                             |                                |                             |
| Total Revenues                          | 78,532                  | 81,869                          | 81,869                      | 128,000                        | 56.35                       |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 765 ECONOMIC DEVELOPMENT          |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 46,906                  | 50,000                          | 50,000                      | 90,000                         | 80.00                       |
| 4140-000 WORKER'S COMPENSATION INSURANC | 38                      | 40                              | 40                          | 42                             | 4.69                        |
| 4160-000 FICA TAXES                     | 3,588                   | 3,825                           | 3,825                       | 6,885                          | 80.00                       |
| 4359-000 PROFESSIONAL SERVICES          | 28,000                  | 28,000                          | 28,000                      | 28,000                         | 0.00                        |
| Total ECONOMIC DEVELOPMENT              | 78,532                  | 81,865                          | 81,865                      | 124,927                        | 52.60                       |
| Total ECONOMIC DEVELOPMENT FUND         | 0                       | 4                               | 4                           | 3,073                          | 79,101.03                   |

| PHILLIPS COUNTY AMERICAN RECOVERY PLAN ACT FUND 66 |                               |             |                |            |
|--|-------------------------------|-------------|----------------|------------|
| 2023 BUDGET ARPA FUNDS                             |                               |             |                |            |
| GL   | DESCRIPTION                   | ACTUAL 2021 | PROJECTED 2022 | FINAL 2023 |
|  | <b>REVENUE</b>                |             |                |            |
| 3310   | FEDERAL GRANTS                | 414,213     | 414,213        | -          |
| 3630   | REFUNDS OF EXPENDITURES       |             | 1,555          |            |
|  | <b>TOTAL REVENUE</b>          | 414,213     | 415,768        | -          |
|  | <b>EXPENDITURES</b>           |             |                |            |
| 4110   | SALARIES AND WAGES            | 83,350      |                | 85,925     |
| 4160   | FICA TAXES                    | 6,376       |                | 6,573      |
| 4170   | RETIREMENT                    | 3,254       |                | 3,437      |
| 4260   | OPERATING COSTS/SHOP SUPPLIES |             | 1,100          |            |
| 4310   | POST, BOX RENT, FREIGHT       |             |                |            |
| 4330   | PUBLICATION & LEGAL NOTICES   |             |                |            |
| 4359   | PROFESSIONAL SERVICES         |             | 23,200         |            |
| 4810   | CAPITAL OUTLAY <\$2000        | 14,052      | 6,917          |            |
| 4820   | CAPITAL ASSETS =/> \$2000     | 111,171     | 169,000        | 315,626    |
|  | <b>EXPENDITURES</b>           | 218,203     | 200,217        | 411,561    |
|  | EXCESS REV/EXPEND             | 196,010     | 215,551        | (411,561)  |
|  | <b>TRANSFER</b>               |             |                |            |
|  | FUND BAL 1/1                  |             | 196,010        | 411,561    |
|  | FUND BAL 12/31                | 196,010     | 411,561        |            |

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|  | Prior<br>Year<br>Actual | Current Yr<br>Amended<br>Budget | Current<br>Year<br>Estimate | Next Year<br>Adopted<br>Budget | Budget<br>Percent<br>Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 066 - AMERICAN RECOVERY PLAN ACT |                         |                                 |                             |                                |                             |
| Expenditures                           |                         |                                 |                             |                                |                             |
| Dept: 766 AMERICAN RECOVERY ACT PLAN   |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES            | 83,350                  | 0                               | 0                           | 85,925                         | 0.00                        |
| 4160-000 FICA TAXES                    | 6,376                   | 0                               | 0                           | 6,573                          | 0.00                        |
| 4170-000 EMPLOYEE RETIREMENT           | 3,254                   | 0                               | 0                           | 3,437                          | 0.00                        |
| 4820-000 CAPITAL ASSETS =>\$2000       | 111,171                 | 674,663                         | 169,000                     | 315,626                        | -53.22                      |
| Total AMERICAN RECOVERY ACT PLAN       | 204,151                 | 674,663                         | 169,000                     | 411,561                        | -39.00                      |

|      | PHILLIPS COUNTY HUMAN SERVICES FUND 70 |                |                |                |
|------|--|----------------|----------------|----------------|
|      | 2023 BUDGET                            |                |                |                |
|      |  |                |                |                |
| GL   | DESCRIPTION                            | ACTUAL 2021    | PROJECTED 2022 | FINAL 2023     |
|      |  |                |                |                |
|      | <b>REVENUE</b>                         |                |                |                |
| 3110 | PROPERTY TAXES CY                      | 153,416        | 158,033        | 153,076        |
| 3115 | PROPERTY TAXES PY                      | 47             | 446            |                |
| 3116 | ABATEMENTS                             | (82)           |                |                |
| 3117 | SENIOR EXEMPTION                       | 2,881          | 3,243          | 2,700          |
| 3118 | PERSONAL PROPERTY EXEMPTION            |                | 412            |                |
| 3120 | SPEC OWNERSHIP TAX (BC&D)              | 12,638         | 10,300         | 10,000         |
| 3160 | SPEC OWNERSHIP TAX (A)                 | 5,222          | 5,000          | 5,000          |
| 3190 | INTEREST ON DELINQUENT TAX             | 5              | 66             |                |
| 3191 | ABATEMENT INTEREST                     | (5)            |                |                |
| 3195 | INTEREST ON CURRENT TAXES              | 363            | 332            | 300            |
| 3340 | STATE GRANTS                           | 373,915        | 400,000        | 426,295        |
| 3615 | MISC REVENUE                           |                | 1,145          |                |
| 3630 | REFUNDS OF EXPENDITURES                | 4,158          | 4,000          | 4,000          |
| 3630 | LOCAL REFUNDS CAP                      |                |                |                |
| 3710 | TRANSFER FROM OTHER FUNDS              | 5,200          | 5,000          | 5,000          |
|      | <b>TOTAL REVENUE</b>                   | <b>557,759</b> | <b>587,977</b> | <b>606,371</b> |
|      |  |                |                |                |
|      | <b>EXPENDITURES</b>                    |                |                |                |
| 4110 | SALARIES                               | 294,514        | 291,571        | 299,186        |
| 4140 | WORKERS' COMPENSATION INSURANCE        | 2,117          | 1,057          | 1,136          |
| 4150 | HEALTH INSURANCE                       | 51,688         | 65,911         | 55,025         |
| 4151 | HEALTH INSURANCE REIMBURSEMENT         | 11,697         | 15,000         | 12,000         |
| 4152 | DENTAL INSURANCE                       | 2,350          | 3,180          | 2,617          |
| 4154 | VISION INSURANCE                       | 491            | 564            | 469            |
| 4156 | LIFE INSURANCE                         | 76             | 79             | 79             |
| 4160 | FICA TAXES                             | 20,637         | 27,402         | 22,888         |
| 4170 | EMPLOYMENT RETIREMENT                  | 11,422         | 14,328         | 11,967         |
| 4770 | OTHER OTHER DHS EXPENDITURES           | 74,229         | 80,000         | 90,000         |
|      | <b>EXPENDITURES</b>                    | <b>469,221</b> | <b>499,092</b> | <b>495,367</b> |
|      |  |                |                |                |
|      | EXCESS REV/EXPEND                      | 88,537         | 88,885         | 111,004        |
|      |  |                |                |                |
|      | TRANSFER                               |                |                |                |
|      |  |                |                |                |
|      | FUND BAL 1/1                           | 161,623        | 250,160        | 339,045        |
|      |  |                |                |                |
|      | FUND BAL 12/31                         | 250,160        | 339,045        | 450,049        |

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|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 070 - HUMAN SERVICES              |                         |                                 |                             |                                |                             |
| Revenues                                |                         |                                 |                             |                                |                             |
| 3110-000 PROPERTY TAXES CY              | 153,416                 | 158,033                         | 158,033                     | 153,076                        | -3.14                       |
| 3117-000 SENIOR EXEMPTION               | 2,881                   | 2,700                           | 3,243                       | 2,700                          | 0.00                        |
| 3120-000 SPEC OWNERSHIP TAX (BC&D)      | 12,638                  | 10,000                          | 10,300                      | 10,000                         | 0.00                        |
| 3160-000 SPEC OWNERSHIP TAX (A)         | 5,222                   | 5,000                           | 5,000                       | 5,000                          | 0.00                        |
| 3195-000 INTEREST ON CURRENT TAXES      | 363                     | 300                             | 332                         | 300                            | 0.00                        |
| 3340-000 STATE GRANTS                   | 373,915                 | 400,000                         | 400,000                     | 426,295                        | 6.57                        |
| 3630-000 REFUNDS OF EXPENDITURES        | 4,158                   | 4,000                           | 4,000                       | 4,000                          | 0.00                        |
| 3710-000 TRANSFER FROM OTHER FUNDS      | 5,200                   | 40,000                          | 5,000                       | 5,000                          | -87.50                      |
| Total Revenues                          | 557,793                 | 620,033                         | 585,908                     | 606,371                        | -2.20                       |
| Expenditures                            |                         |                                 |                             |                                |                             |
| Dept: 771 HUMAN SERVICES                |                         |                                 |                             |                                |                             |
| 4110-000 SALARIES AND WAGES             | 294,514                 | 358,197                         | 291,571                     | 299,186                        | -16.47                      |
| 4140-000 WORKER'S COMPENSATION INSURANC | 2,117                   | 1,057                           | 1,057                       | 1,136                          | 7.50                        |
| 4150-000 HEALTH INSURANCE               | 51,688                  | 65,911                          | 65,911                      | 55,025                         | -16.52                      |
| 4151-000 HEALTH INSURANCE REIMBURSEMENT | 11,697                  | 17,000                          | 15,000                      | 12,000                         | -29.41                      |
| 4152-000 DENTAL INSURANCE               | 2,350                   | 3,180                           | 3,180                       | 2,617                          | -17.70                      |
| 4154-000 VISION INSURANCE               | 491                     | 564                             | 564                         | 469                            | -16.84                      |
| 4156-000 LIFE INSURANCE                 | 76                      | 106                             | 79                          | 79                             | -25.47                      |
| 4160-000 FICA TAXES                     | 20,637                  | 27,402                          | 27,402                      | 22,888                         | -16.47                      |
| 4170-000 EMPLOYEE RETIREMENT            | 11,422                  | 14,328                          | 14,328                      | 11,967                         | -16.48                      |
| 4770-000 ALL OTHER DHS EXPENDITURES     | 74,229                  | 80,000                          | 80,000                      | 90,000                         | 12.50                       |
| Total Expenditures                      | 469,221                 | 567,745                         | 499,092                     | 495,367                        | -12.75                      |
| Total HUMAN SERVICES                    | 88,572                  | 52,288                          | 86,816                      | 111,004                        | 112.29                      |

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE  
ADOPTED BUDGET

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

BUDGET YEAR 2023

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  | 2023        | \$0           |
| Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms. |             | \$0           |

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

**Description of Lease-Purchase Item(s):**

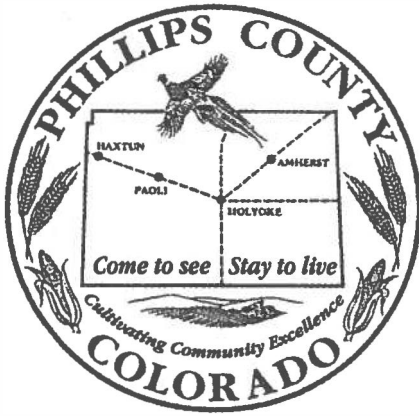
**Date(s) of Lease-Purchase Agreement(s)**

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

If yes, describe:

## 2023 Approved Capital Purchases

|           |                |  |           | Funding |     | Paid out of:  |         |                    |          |
|-----------|----------------|--|-----------|---------|-----|---------------|---------|--------------------|----------|
| Dept Code | Department     | Request                                      | Cost      | No      | Yes | Gen. fund 010 | R&B 020 | Capital Assets 061 | ARPA 066 |
| 107       | Clerk or Admin | Copier replacement (2)                       | \$32,000  |         | X   |               |         | X                  |          |
| 108       | Elections      | Election room upgrades (Platinum Tech)       | \$16,278  |         | X   |               |         | X                  |          |
|           |                | Election room (cameras, furniture, etc.)     | \$23,722  |         | X   |               |         | X                  |          |
| 111       | Maintenance    | Walker mower                                 | \$12,000  |         | X   |               |         | X                  |          |
| 111       |                | Replace pickup                               | \$8,000   |         | X   |               |         | X                  |          |
| 404       |                | Arena lights and crossarms to LED            | \$10,000  |         | X   |               |         | X                  |          |
| 404       |                | Chain-link fence replacement                 | \$24,000  |         | X   |               |         | X                  |          |
| 406       |                | Repaint Heg. Hall, Bies. & Ortner Rooms      | \$12,679  |         | X   |               |         | X                  |          |
| 406       |                | Event Center parking lot crack seal          | \$10,000  |         | X   |               |         | X                  |          |
| 201       | Sheriff        | 2023 Chevy Tahoe patrol car                  | \$59,710  |         | X   |               |         | X                  |          |
| 601       | Landfill       | 4 cardboard trailers, cage & slide materials | \$11,720  |         | X   |               |         | X                  |          |
| 113       | IT             | Computer replacements (11 Gen depts, 1 RB)   | \$20,000  |         | X   |               |         | X                  |          |
| 020-001   | Road & Bridge  | 2023 3/4 ton crew cab pickup                 | \$40,000  |         | X   |               | X       |                    |          |
|           |                | 2023 Caterpillar 140 motor grader            | \$316,734 |         | X   |               | X       |                    |          |
|           |                | Total costs                                  | \$596,843 |         |     |               |         |                    |          |



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Administration Office

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGETS

Attached is the approved 2023 Admin budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There were no changes to your budget request. Regarding salaries, full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. The desktops in your office are scheduled to be replaced in 2023.

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.

The commissioners did approve up to \$20,000 for the purchase of a copier/fax/finisher the Administration office (funding to come from Capital Expenditure Fund 061). At the time of purchase, a lease option will be considered as well.

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

|    | Grade | Step | Monthly  | Annual    |                         |
|----|-------|------|----------|-----------|-------------------------|
| GN | 16    | 6    | 3,379.06 | 40,548.75 | Mitchell <sup>7</sup>   |
| GN | 16    | 7    | 3,451.33 | 41,416.01 | Mitchell                |
| GN | 26    | 3    | 3,792.12 | 45,505.41 | Nygaard                 |
| GN | 43    | 4    | 5,393.01 | 64,716.13 | Schroetlin <sup>8</sup> |
| GN | 43    | 5    | 5,525.70 | 66,308.41 | Schroetlin              |



# Phillips County Commissioners

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970-854-2454  
970-854-3811 (F)  
Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Beth Zilla  
Phillips County Clerk

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 Assessor budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

The commissioners approved moving Mary as of January 1st to GN 23-2. Please complete a performance appraisal to go along with your formal written request to the commissioners. Debbie is up for a scheduled increase on January 1<sup>st</sup> as well. Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Attached is the salary information for your department.

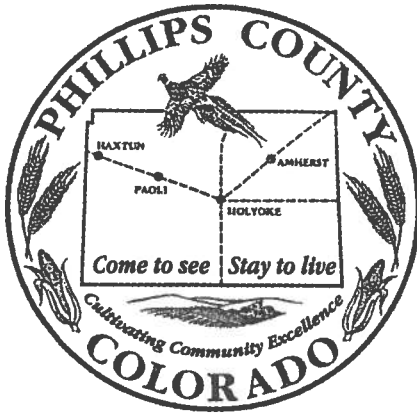
The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. Clerk2 (Mary) is scheduled to be replaced in 2023.

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! 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 | 17    | 5    | 3,367.37 | 40,408.42 | Roberts <sup>1</sup> |
| GN | 23    | 2    | 3,514.29 | 42,171.45 | Roberts              |
| GN | 24    | 5    | 3,819.72 | 45,836.61 | Bennett <sup>1</sup> |
| GN | 24    | 6    | 3,905.21 | 46,862.50 | Bennett              |
| GN | 25    | 8    | 4,161.81 | 49,941.74 | Danielson            |



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Sharon Michael  
Phillips County Treasurer and Public Trustee

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGETS

Attached is the approved 2023 Treasurer and Public Trustee budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

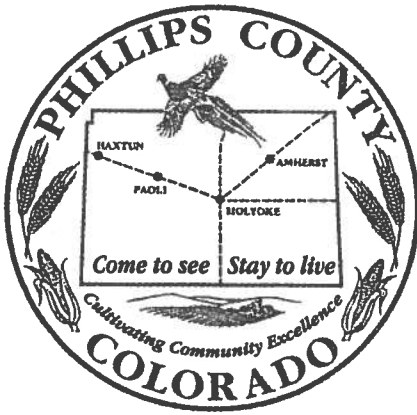
There were no changes to your budget request. Full-time employees will receive a flat \$124/month pay increase (\$99.20 for Sheila). The commissioners will also be making a one-time payment in January for performance pay, Sheila will receive \$1,469. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would 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! 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    | 4    | 2,938.71 | 35,264.48 | Gift <sup>1</sup> |
| GN | 25    | 5    | 3,112.77 | 37,353.22 | .80FTE            |



# Phillips County Commissioners

221 S. Interoccean 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: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 Assessor budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

The commissioners approved moving Toby as of January 1st to GN 31-3 and continuing the additional \$100 monthly for GIS work. Please complete a performance appraisal to go along with your formal written request to move Toby to this grade and step. The commissioners also approved moving Nick Flaa to GN 23-1 once he is certified as an Appraiser II. A performance appraisal and formal request will be needed for this move as well. Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Attached is the salary information for your department.

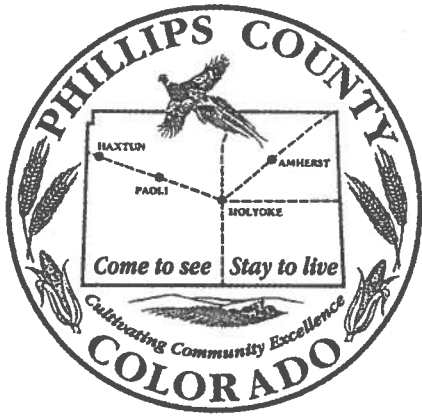
The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. Two desktops in your office are scheduled to be replaced in 2023 – yours and Nick's.

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! 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    | 7    | 3,944.85 | 47,338.16 | Thompson <sup>1</sup>                |
| GN | 25    | 7    | 4,044.85 | 48,538.16 | Thompson w/ stipend                  |
| GN | 31    | 3    | 4,162.97 | 49,955.60 | Thompson                             |
|    |       |      | 4,262.97 | 51,155.60 | Thompson w/ stipend                  |
|    |       |      |          |           |                                      |
| GN | 19    | 3    | 3,344.15 | 40,129.79 | Flaa <sup>3</sup> (pre Appraiser II) |
| GN | 23    | 1    | 3,440.18 | 41,282.19 | Flaa                                 |



# Phillips County Commissioners

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970-854-2454  
970-854-3811 (F)  
Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Lonny Vernon  
Phillips County Maintenance

From: Laura Schroetlin *WS*

Date: December 20, 2022

RE: BUDGETS

Attached are the approved 2023 Maintenance, Event Center, Fairgrounds Capital Improvement and BOC Pavilion budgets. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. Ana will receive \$459 due to her part-time status. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department. I encourage you to formally request that Ana be given a .78 cent per hour raise, effective January 1. I have already discussed it with the commissioners, so your request should be a formality.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

The commissioners approved the following:

- Walker mower - \$12,000

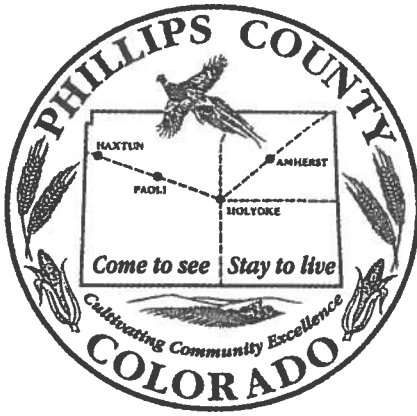
- Arena lights to Led and crossarms - \$10,000 – second half to be done next year
- Used pickup from R&B - \$8,000

The Beer Garden Shelter will be reconsidered in the next budget year.

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. The Walker mower purchase did receive this approval in a previous commissioner meeting. Any repair over \$10,000 must receive commissioner approval before it is scheduled.

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

|      | Grade | Step | 1.5     | Holiday     | Monthly  | Annual    |                    |
|------|-------|------|---------|-------------|----------|-----------|--------------------|
| GN40 | 16    | 3    | 28.75   | 38.33       | 3,321.61 | 39,859.31 | Lauer <sup>1</sup> |
| GN40 | 20    | 1    | 29.57   | 39.42       | 3,416.73 | 41,000.77 | Lauer              |
| GN40 | 20    | 2    | 30.20   | 40.27       | 3,490.13 | 41,881.59 | Markert            |
| GN40 | 20    | 4    | 31.53   | 42.04       | 3,643.61 | 43,723.30 | Baeza              |
| GN40 | 20    | 6    | 32.94   | 43.92       | 3,806.43 | 45,677.17 | Seuss <sup>1</sup> |
| GN40 | 20    | 7    | 33.68   | 44.90       | 3,891.52 | 46,698.29 | Seuss              |
| GN40 | 25    | 4    | 34.57   | 46.10       | 3,994.94 | 47,939.31 | Vernon             |
|      |       |      | \$20/hr | \$25/hr SP  |          |           | Waln               |
|      |       |      | \$15/hr | \$15.78 new |          |           | Figuera            |



# Phillips County Commissioners

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970-854-2454  
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Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Thomas Elliott  
Phillips County Sheriff

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGETS

Attached are the approved 2023 Sheriff and Jail/Transport budgets. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

The commissioners approved the following:

- Purchase of a patrol vehicle – the commissioners are leaning heavily toward the purchase of a pickup rather than a Tahoe based on the cost difference and the option of practical use by another department when you see the need to replace the vehicle. They will discuss the final decision once you present bids for both vehicles.
- Holiday pay for personnel who are in service on holidays (not on call)

The purchase of a new Transport van was not approved.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. The Lenovo (if still in service) is scheduled to be replaced in 2023.

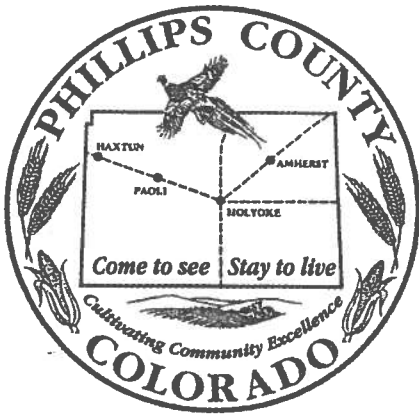
All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any repair over \$10,000 must receive commissioner approval before it is scheduled.

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

|      | Grade | Step | Hourly |                          |
|------|-------|------|--------|--------------------------|
| GN40 | 16    | 1    | 18.38  | Torres <sup>9</sup> hrly |

|      | Grade | Step | Holiday | Monthly  | Annual    |                       |
|------|-------|------|---------|----------|-----------|-----------------------|
| GN40 | 26    | 1    | 43.93   | 3,807.46 | 45,689.49 | Corrado <sup>11</sup> |
| GN40 | 26    | 2    | 44.91   | 3,807.46 | 45,689.49 | Corrado               |
| GN40 | 26    | 2    | 44.91   | 3,892.58 | 46,710.97 | Torres                |
| GN40 | 30    | 3    | 49.53   | 4,292.76 | 51,513.14 | Beard                 |

|      | Grade | Step | Monthly  | Annual    | Employee              |
|------|-------|------|----------|-----------|-----------------------|
| GN40 | 20    | 3    | 3,565.74 | 42,788.84 | Sullivan <sup>1</sup> |
| GN40 | 20    | 4    | 3,643.61 | 43,723.31 | Sullivan              |



# Phillips County Commissioners

221 S. Interocean Ave., Holyoke, CO 80734  
970-854-2454  
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Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Broc Pelle  
Phillips County Emergency Manager

From: Laura Schroetlin *LS*

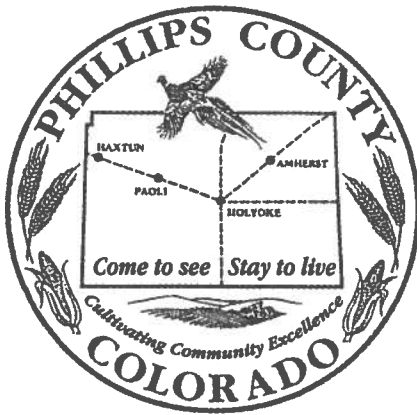
Date: December 20, 2022

RE: BUDGET

Attached is your approved 2023 budget. Please note that your monthly contract payment of \$4,888 will be made at the end of each month.

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

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



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Kenny Gaskill  
Communications Center Director

From: Laura Schroetlin *LS*

Date: December 21, 2021

Re: BUDGET

Attached are the approved 2023 Communications Center and E911 budgets. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There are no significant changes from your original request. Regarding salaries, full-time employees will receive a .7327 per hour pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time County employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department. Your payout at retirement will be approximately \$27,647 for 720 hours of SLR and accumulated PTO.

All contracts 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.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. The Com2 (Kenny) desktop is scheduled to be replaced in 2023.

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<br>pay | 1.5       |   |  |
|------|-------|------|-------------------|-----------|---|--|
| GN40 | 11    | 1    | 16.899037         | 25.348556 | Schafer <sup>3</sup> , O'Dea <sup>4</sup> |  |
| GN40 | 11    | 2    | 17.2381           | 25.8572   | Schafer, O'Dea                            |  |
| GN40 | 11    | 9    | 19.9143           | 29.8715   | Brandt                                    |  |
|      |       |      |                   |           |   |  |
| GN40 | 11    | 2    | 17.2381           | 25.8572   | Mallari <sup>2</sup>                      |  |
| GN40 | 18    | 1    | 19.0317           | 28.5476   | Mallari <sup>8</sup>                      |  |
| GN40 | 18    | 2    | 19.4348           | 29.1522   | Mallari                                   |  |
| GN40 | 18    | 2    | 19.4348           | 29.1522   | Kumm <sup>2</sup>                         |  |
| GN40 |       |      | Monthly           | Annual    | Kumm                                      |  |
| GN40 | 28    | 1    | 3,951.10          | 47,413.24 | Kumm <sup>8</sup>                         |  |
| GN40 | 28    | 2    | 4,404.54          | 48,489.44 | Kumm                                      |  |
|      |       |      |                   |           |   |  |
| GN40 | 28    | 8    | 4,636.38          |           | Gaskill (Jan only)                        |  |
|      |       |      |                   |           |   |  |



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Kelley Sullivan  
Victims Assistance Coordinator

From: Laura Schroetlin *LS*

Date: December 20, 2022

Re: BUDGETS

Attached are the approved 2023 VOCA, Vale, and Local Victim's Assistance budgets. I have also included the UPS budget as your position has handled those duties in the past. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

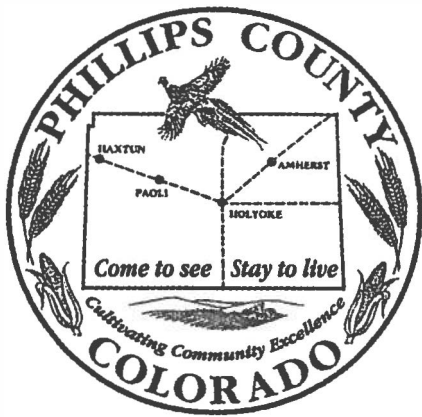
There are no changes to your original request. Regarding salaries, Michelle Kirk will continue to receive \$720 per month. There was no cost-of-living increase adjustment to the salary plan, but a flat \$127/month was approved. The commissioners will also be making a one-time payment in January of \$1,836 to full-time County employees for performance pay. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all county employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

All contracts 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    | 3    | 3,565.74 | 42,788.84 | Sullivan <sup>1</sup> |
| GN40 | 20    | 4    | 3,643.61 | 43,723.31 | Sullivan              |



# Phillips County Commissioners

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970-854-2454  
970-854-3811 (F)  
Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Dennis Kaan  
Golden Plains Extension

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 Extension budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

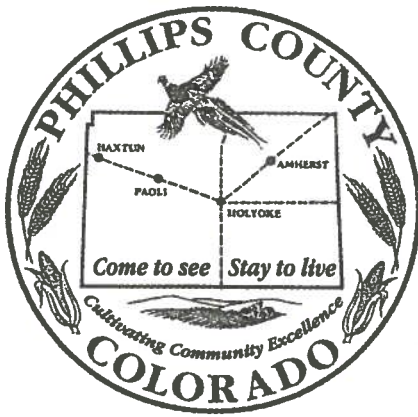
The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time County employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all county employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

All contracts 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.

Thank you for your work to reduce your budget request. Financial pressures continue to be a challenge for all counties, as I'm sure you are hearing. Please let me know if you have any questions. The Commissioners wish you well in 2023.



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Bill Andrews  
Phillips County Landfill Manager

From: Laura L. Schroetlin *LS*

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 Landfill budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

The commissioners approved moving Randy to GN40 21-2, effective January 1<sup>st</sup>. You will need to formally request this move. This change will allow Randy to be eligible for a step increase every two years instead of three years. His next scheduled increase will be August 1, 2024. Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

The commissioners approved expending \$11,720 on 4 cardboard trailers which includes the cages and slides.

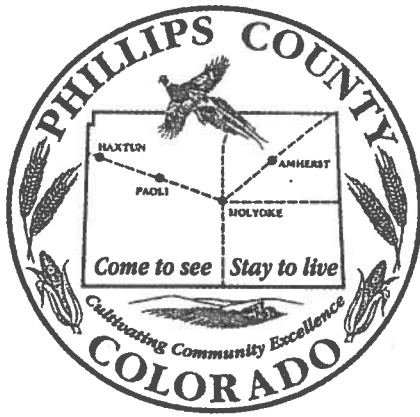
Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. The Landfill-Lenovo (if still in service) is scheduled to be replaced in 2023.

All contracts and/or grants which bind the County must be approved by the Board of County Commissioners before any department action. Any expenditure for capital outlay of \$2,000 or more must be approved by the

Board prior to purchase even if it was approved as a budget expenditure. Any repair over \$10,000 must receive commissioner approval before it is scheduled.

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

|      | Grade | Step | Hourly | 1.5   | Monthly  | Annual    |         |
|------|-------|------|--------|-------|----------|-----------|---------|
| GN40 | 14    | 2    | 18.13  | 27.20 | 3,143.10 | 37,717.23 | Kellan  |
| GN40 | 21    | 2    | 20.50  | 30.75 | 3,553.14 | 43,657.56 | Owens   |
| GN40 | 23    | 8    | 24.29  | 36.44 | 4,210.55 | 50,526.56 | Andrews |



# Phillips County Commissioners

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970-854-2454  
970-854-3811 (F)  
Website: [phillipscounty.colorado.gov](http://phillipscounty.colorado.gov)

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Kerri Doleshall  
Weed & Pest Manager

From: Laura Schroetlin *LS*

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 Weed and Pest budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

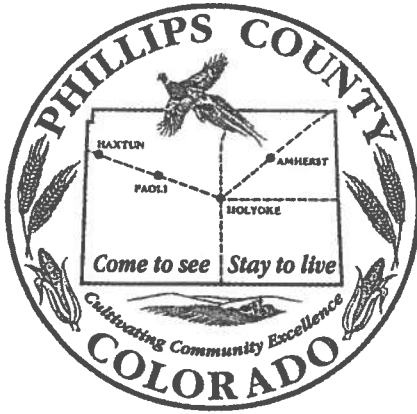
The commissioners did not approve your request for approve part-time help. Full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment in January of \$1,836 to full-time County employees for performance pay. There will be no cost-of-living increase adjustment to the salary plan. Attached is the salary information for your department.

Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. Your desktop and laptop are scheduled to be replaced in 2023. One option to consider is just having a laptop for your department.

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

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

|                 |                  |                    |           |
|-----------------|------------------|--------------------|-----------|
| Kerri Doleshall | 4,358.07 monthly | 52,296.87 annually | GN40 26-7 |
|-----------------|------------------|--------------------|-----------|



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Jeremy Kilpatrick  
Veteran's Service Officer

From: Laura L. Schroetlin *W*

Date: December 20, 2022

RE: BUDGET

Attached is your approved 2023 budget. Your contract amount will be \$1,420.83/month. Thank you for your service to Phillips County veterans.

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



# Phillips County Commissioners

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: Mike Salyards  
Road and Bridge Department

From: Laura Schroetlin *LS*

Date: December 20, 2022

Re: BUDGET

Attached is your approved 2023 budget for Road & Bridge, which includes a copy of the estimated revenue which includes \$100,000 for the sale of equipment. There is a 4820 expenditure budget line item of \$357,000 for capital outlay, \$316,734 for a motor grader and \$40,000 for a 2023 3/4T pickup. The commissioners have set aside \$100,000 of ARPA funds for the future purchase of a parcel of land west of the Fairgrounds but did not budget the expenditure of those funds nor for the construction of a new shop in the 2023. With the projected revenue and expense, R & B would be spending approximately \$196,000 above income if the full budget were to be spent and revenues stay as budgeted. The 2023 year-end fund balance is projected to be around \$889,953 which is a decrease from the previous year-end balance. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

There are no significant changes from your original request. There was no cost-of-living increase adjustment to the salary plan, but a flat \$127/month was approved. The commissioners will also be making a one-time payment in January of \$1,836 to full-time County employees for performance pay.

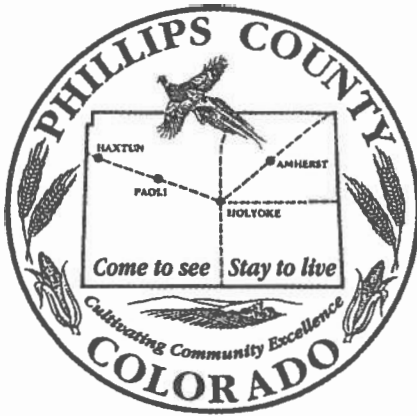
Platinum has proposed a replacement schedule for computers, which will be done in phases according to age of the machine. The Haxtun shop desktop is scheduled to be replaced in 2023.

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

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

Attached is the salary information for your department.

| ROAD AND BRIDGE SALARY PLAN |       |      |          |           |  |
|-----------------------------|-------|------|----------|-----------|--|
|                             | Grade | Step | Monthly  | Annual    |  |
|                             |       |      |          |           |  |
| RB                          | 16    | 1    | 3,197.21 | 38,366.49 | Dick <sup>2</sup>                            |
| RB                          | 16    | 2    | 3,264.02 | 39,168.28 | Kuehn <sup>2</sup>                           |
| RB                          | 16    | 3    | 3,332.84 | 39,994.13 |  |
| RB                          | 16    | 5    | 3,476.74 | 41,720.90 | Waln   |
| RB                          | 16    | 7    | 3,629.40 | 43,552.82 | Hightower <sup>9</sup>                       |
| RB                          | 16    | 8    | 3,709.18 | 44,510.21 | Juarez                                       |
| RB                          | 16    | 9    | 3,791.36 | 45,496.31 | McFadden                                     |
| RB                          | 19    | 3    | 3,514.53 | 42,174.30 | Bornhoft <sup>9</sup>                        |
| RB                          | 19    | 4    | 3,590.86 | 43,090.32 | Glennemeier                                  |
| RB                          | 19    | 9    | 4,008.30 | 48,099.55 | Hinck  |
| RB                          | 20    | 8    | 3,993.55 | 47,922.56 | Davis <sup>1</sup> , DWSalyards <sup>1</sup> |
| RB                          | 20    | 9    | 4,084.25 | 49,011.03 |  |
| RB                          | 34    | 7    | 5,117.76 | 61,413.11 | Scott  |
| RB                          | 36    | 9    | 5,593.13 | 67,117.51 | DMSalyards                                   |



# Phillips County Commissioners

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

**Terry L. Hofmeister**  
**Garold Roberts**  
**Tom Timm**

To: Lori Lundgren  
DHS Director

From: Laura L. Schroetlin

Date: December 20, 2022

RE: BUDGET

Attached is the approved 2023 DHS budget. This budget cycle faced some unique challenges, specifically high inflation and product shortages which translated to major cost increases which, unfortunately, show no signs of coming down soon. While acknowledging this reality, the commissioners were very aware of the detrimental effect these costs have had on our employees and desired to provide some relief to them.

The county will reimburse the health plan deductible for 2023 for those in a HDHP2500 plan. The program is reviewed each year. While we received a minor 1% increase in healthcare premiums, other employee-related costs continue to rise. As we strive to keep our salaries competitive, we must continually explore ways to stay fiscally responsible within the constraints of our revenue realities.

The commissioners made a reduction in the General Fund transfer requested amount from \$40,000 to \$5,000. Your fund balance has seen encouraging growth so your need for additional funds seems to have lessened. But know should a serious situation arise that you cannot fund from your cash reserves, of course the commissioners will supply additional funding. Regarding salaries, full-time employees will receive a flat \$124/month pay increase. The commissioners will also be making a one-time payment of \$1,836 to full-time employees in January for performance pay. There will be no cost-of-living increase adjustment to the salary plan. The commissioners approved paying you an additional \$15,000 annually for your supervisory work. Scheduled step increases may be approved with satisfactory performance appraisals. Attached is the salary information for your department.

The commissioners have previously provided Emergent Transportation coverage through Medical Transport Solutions (MASA) for all employees at no cost to the employee, the county covered the \$99 fee. That policy will not be available at our renewal in February. The new policy (Emergent Plus) will cost \$160 per employee. The commissioners choose 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 would need to pay the \$61 upfront before renewal and then would be required to register online with the company. Participation in this program is completely voluntary.

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

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

| Human Services |       |      |          |           |                       |
|----------------|-------|------|----------|-----------|-----------------------|
|                | Grade | Step | Monthly  | Annual    | Employee              |
|                |       |      |          |           |                       |
| HS             | 61    | 2    | 3,312.81 | 39,753.72 | Fetzer                |
| HS             | 62    | 2    | 3,371.38 | 40,456.57 | Strasser              |
| HS             | 64    | 3    | 3,568.64 | 42,823.67 | Ramirez <sup>1</sup>  |
| HS             | 64    | 4    | 3,646.60 | 43,759.18 | Ramirez               |
| HS             | 68    | 2    | 3,754.87 | 45,058.38 | Bucelli <sup>2</sup>  |
| HS             | 68    | 3    | 3,838.41 | 46,060.93 | Bucelli               |
| HS             | 73    | 5    | 4,412.99 | 52,955.82 | Watson                |
| HS             | 81    | 4    | 5,042.76 | 60,513.12 | Lundgren              |
|                |       |      | 6,292.76 | 75,513.12 | Lundgren + supervisor |

## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Friday, December 9, 2022 2:39 PM  
**To:** Jill Olsen  
**Subject:** 2023 budget approval

To: Travis Sides  
District Attorney – 13<sup>th</sup> Judicial District  
From: Laura Schroetlin  
Phillips County Administrator

Date: December 9, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$115,992 for the DA's office in 2023. We will continue making monthly payments.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 10:24 AM  
**To:** Kristin Hadeen  
**Subject:** 2023 approved Corn Festival budget

To: Kristin Hadeen  
Haxtun Corn Festival

From: Laura Schroetlin  
Phillips County Administrator

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved a \$5,000 contribution for the 2023 Corn Festival. We will make one payment approximately one month prior to the event.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 10:28 AM  
**To:** Rhonda Roth  
**Subject:** 2023 approved budget

To: Rhonda Roth  
Eastern Colorado Services for the Developmentally Disabled

From: Laura Schroetlin  
Budget Officer

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$10,070 for ECSDD in 2023. As in the past, we will make one payment to you in December of the budget year.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

---

**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 12:57 PM  
**To:** Kayla Kafka  
**Subject:** 2023 approved budget

To: Kayla Kafka  
Phillips County Fair Board

From: Laura Schroetlin  
Budget Officer

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved contributing \$25,300 (\$300 for the fair queen) for the 2023 County Fair. We will make one payment approximately one month prior to the event.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

---

**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 1:03 PM  
**To:** lkhaynes@pctelcom.coop  
**Subject:** 2023 approved budget

To: Carol Haynes  
Phillips County Museum

From: Laura Schroetlin  
Budget Officer

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Board of County Commissioners have approved the amount of \$2,500 for 2023 operations. As in the past, we will make one payment in December.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 1:49 PM  
**To:** Kenneth Mooney  
**Cc:** janelle.machamer@necalg.org  
**Subject:** 2023 NECALG approved budget

To: Kenneth Mooney  
Northeastern Colorado Association of Local Governments

From: Laura Schroetlin  
Phillips County Administrator

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$6,232 for NECALG in 2023. We will make quarterly payments as we are invoiced.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interoccean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 1:44 PM  
**To:** Kenneth Mooney  
**Subject:** 2023 NECTA approved budget

To: Kenneth Mooney  
Northeast Colorado Transportation Authority

From: Laura Schroetlin  
Phillips County Administrator

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$7,291 for NECTA in 2023. We will make quarterly payments as we are invoiced.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 1:54 PM  
**To:** Trish McClain  
**Cc:** janellem@nchd.org  
**Subject:** 2023 NECHD approved budget

To: Trish McClain  
Northeast Colorado Health Department

From: Laura Schroetlin  
Budget Officer

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$44,417 for Northeast Colorado Health Department in 2023. We will make quarterly payments as we are invoiced.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 1:58 PM  
**To:** Mikey Brown  
**Subject:** 2023 approved budget

To: Mikey Brown  
Phillips County Economic Development

From: Laura Schroetlin  
Phillips County Administrator

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

The Phillips County Commissioners approved \$28,000 for PCED in 2023. We will make quarterly payments as we are invoiced.

*Regards,*

[Laura L. Schroetlin](#) | County Administrator | 221 S Interoccean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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## Laura Schroetlin

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**From:** Laura Schroetlin  
**Sent:** Thursday, December 15, 2022 2:04 PM  
**To:** Holyoke Chamber  
**Cc:** Kristin Hadeen  
**Subject:** 2023 approved Phillips County Chamber budget

To: Holly Ferguson  
Kristin Hadeen  
Phillips County Chamber of Commerce

From: Laura Schroetlin  
Phillips County Administrator

Date: December 15, 2022

RE: APPROVED 2023 BUDGET

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

Regards,

[Laura L. Schroetlin](#) | County Administrator | 221 S Interocean Ave | Holyoke, CO 80734  
970-854-3778 (t) | 970-854-3811 (f) <https://phillipscounty.colorado.gov/>



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