

MISSOURI STATE AUDITOR'S OFFICE

2024 COUNTY BUDGET FORMS

County:

PHELPS

PHELPS COUNTY
 2024 BUDGET
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BUDGET MESSAGE: 2024 Budget Message

Now on this 1st day of February, 2024, comes, Laura Johnson, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, information and estimates for the year 2024 as required by The County Budget Law (RSMo sections 50.525 to 50.745) being in words and figures as follows:

The county commission has extended the approved updates to be made to the 30+ year old elevators in the Courthouse from last year into this year. These updates would replace one elevator Jack and also make both the elevators usable to the 3rd floor for the citizens of Phelps County.

Over the past few years Commission allotted ARPA Funds for improvements within the county by other entities in need. The remaining funds and entities are as follows:

Duke Fire	\$227,292	(none utilized at this time)
City of Doolittle	\$150,000	(none utilized at this time)
Lakeside HOA Sewer	\$167,000	(Remaining balance of \$153,302.62 to be expended)
Road & Bridge	\$4,730,158.72	(Remaining balance of \$1,701,234.45 to be expended)

The county commission knows the importance of maintaining quality employees and understands inflation is making it hard to thrive. As such they decided to follow suit of the Sheriff's Department COLA giving employees a 6% cost of living effective 2/01/2024. Furthermore, they decided any employee that has not been employed with the county within the past 6 months will receive their COLA at the discretion of the office holders.

As the Budget officer I advised commission we needed to increase our emergency fund line as the minimum requirement of 3% would not cover 1 pay period for employees. This fund is for emergency use only and there fore it was decided to increase that line to \$600,000 which would cover 2 pay periods of county employees if absolutely emergent.

I pledge to do my utmost to assure that the financial condition of our county remains solid, and I will stress the importance of fiscal responsibility and the need to conserve funds whenever possible to all during budget preparations each year.

Respectfully,

Laura Johnson
Phelps County Clerk



PHELPS COUNTY
 2024 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2023	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
	Department of Health and Senior Services -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERS04523024	\$ 178,389.25	%
		ERS04524065	57,771.24	
10.559	Summer Food Service Program for Children			
	Office of Administration -			
10.665	Schools and Roads - Grants to States			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
	Department of Economic Development -			
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
	Department of Social Services -			
14.231	Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property	N/A	379,895.94	
Passed through:				
	State Department of Public Safety -			
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States			
16.575	Crime Victim Assistance			
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program	N/A	20,409.23	
	Cape Girardeau County -			
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
	Missouri Sheriffs' Association -			
16	Domestic Cannabis Eradication/Suppression Program			
16.U01	Organized Crime Drug Enforcement Task Force	SI-WC-010-13	28,000.00	

PHELPS COUNTY
 2024 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2023	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO - R081(14) BRO - BRO - BRO -	58,400.69	
20.600	State and Community Highway Safety		7,980.54	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants		10,455.55	
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs			
Department of Public Safety -				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			
21.027	American Rescue Plan Act	N/A	3,428,287.31	
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments			
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.069	Public Health Emergency Preparedness	DH210048550	59,807.40	
93.136	Injury Prevention and Control Reach and State and Community Based Programs	DH23005268 CEO10204-01B	11,127.85 9,599.97	
93.268	Immunization Cooperative Agreements	DH210049864	68,735.31	
93.323	Epidemiology & Laboratory Capacity for Infect Disease	DH210049196	1,972.78	
93.354	Public Health Emergency Response			
	Public Health Crisis Response	DH220050219	14,723.09	
	Centers for Disease Control and Prevention	DH230053437	127,777.31	

PHELPS COUNTY
 2024 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2023	
			Federal Share of Expenditures	County Match Percentage Required
93.563	Department of Health and Senior Services - Child Support Enforcement			
93.569	Community Services Block Grant			
93.575	Department of Health and Senior Services - Child Care and Development Block Grant	CCHC2300040	6,137.50	
93.658	Department of Social Services - Foster Care - Title IV-E	CCHC2400061	1,557.64	
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based			
93.945	Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Block Grant	CCHC2400061	1,557.65	
	Block Grant to the States	DH220051125	40,292.72	
	Title V Block Grant to the States	330001057267HV	45,302.38	
94.016	Corporation for National Community Service Senior Companions Program(Fostering Grandparents/ Senior Companions Cluster)	22SCEMO001	415,490.00	
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants	EMK2020EP000	7,800.00	
97.067	Homeland Security Grant Program			
Total Expenditures of Federal Awards			\$	<u>4,981,471.35</u>

N/A - Not applicable

PHELPS COUNTY
 2024 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
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GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR
 EXPENDITURES DURING THE YEAR

Total Grants Awarded for which there were no Revenues
 or Expenditures during the Year

\$ 0.00

If the county, or any other county official or board was awarded funding directly
 from the federal government please indicate the DUNS number(s) below:

	DUNS
County	
Other officials or boards:	
_____	_____
_____	_____
_____	_____
_____	_____

PHELPS COUNTY
 2024 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2022	Actual 2023	Proposed 2024
Real Estate	528,312,140	535,029,410	535,029,410
Personal Property	175,257,442	165,102,805	165,102,805
Railroad and Utilities	31,804,064	38,375,137	38,375,137
TIF	-7,243,010	-7,243,010	-7,243,010
Total Assessed Valuation	728,130,636	731,264,342	731,264,342

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2022	Actual 2023	Proposed 2024
General Revenue Fund	0.0926	0.0795	0.0795
Special Road and Bridge Fund	0.0968	0.0897	0.0897
Developmentally Disabled	0.0686	0.0686	0.0686

COUNTY LONG TERM DEBT (Bonds, Leases, Loans, etc.)

DESCRIPTION	Amount Outstanding 12-31-2022	Additions 2023	Principal Payments 2023	Amount Outstanding 12-31-2023
PCRMC 2014 Bond	11,535,000.00		1,824,000.00	9,711,000.00
PCRMC 2015 Bond	29,418,000.00		3,511,000.00	25,907,000.00
PCRMC 2019 Bond	15,045,494.00		2,135,870.00	12,909,624.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
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				0.00
				0.00
				0.00
				0.00

total \$48,527,624

PHELPS COUNTY
 2024 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2024 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745, RSMo) and had been made available for public distribution between the 19th day of January, 2024, and the 31st day of January, 2024, and that a public hearing was held on the 1st day of February, 2024, preceded by public notice set forth on the 25th day of January, 2024.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the records of this Commission, and recorded on the records of this Commission, the same as above set out, is hereby approved and adopted this 1st day of February, 2024, as the revised and final budget for Phelps County, Missouri, for the year 2024.

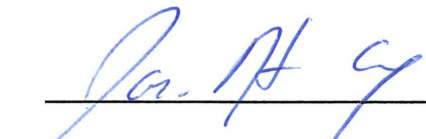
And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2024, as set forth in the approved column on the pages noted:

Fund Name	Appropriated Amount	Page	through	Page
GENERAL REVENUE FUND	7,066,224.00	10		21
SPECIAL ROAD AND BRIDGE FUND	4,758,651.00	25		28
ASSESSMENT FUND	826,040.00	31		31
ROAD DEBT SERVICE 102 FUND	38,110.00	35		35
UNEMPLOYMENT 202 FUND	13,000.00	39		39
HEALTH DEPARTMENT 220 FUND	1,167,987.00	47		49
CRISIS INTERVENTION 261 FUND	2,500.00	53		53
SPECIAL ELECTIONS 300 FUND	68,800.00	57		57
ELECTIONS SERVICES 325 FUND	0.00	61		61
SHERIFFS TRAINING 400 FUND	7,000.00	65		65
SHERIFF'S DRUG ENFORCEMENT 405 FUND	375,000.00	69		70
SHERIFF'S CIVIL FEE 407 FUND	25,000.00	74		75
SHERIFF'S REVOLING 409 FUND	7,500.00	79		80
LAW ENFORCEMENT SALES TAX 410 FUND	8,684,959.00	84		87
INMATE PRISONER DETENTION SECURITY 415 FUND	95,200.00	91		92
LAW ENFORCEMENT DEBT SERVICE 420 FUND	0.00	96		96
LAW ENFORCEMENT RESTITUTION 430 FUND	114,000.00	100		100
PA DRUG ENFORCEMENT 440 FUND	16,500.00	104		105
PA TRAINING 450 FUND	5,000.00	109		109
PA DELINQUENT TAX 460 FUND	0.00	113		113
PA ADMINISTRATIVE HANDLING 480 FUND	4,000.00	117		117
SHELTER 500 FUND	12,000.00	121		121
RECORDER USER FEE 510 FUND	47,725.00	125		125
SENIOR COMPANIONS 550 FUND	467,726.00	129		129
COLLECTOR TAX MAINTENANCE 850 FUND	110,500.00	133		134
PUBLIC FACILITIES AUTHORITY 900 FUND	0.00	138		138
JAY WHITE ESTATE 906 FUND	0.00	142		142
CDBG FUND	523,000.00	146		146
ARPA 996 FUND	2,736,311.00	150		150

PHELPS COUNTY
 2024 BUDGET
 APPROPRIATION ORDER

Fund Name	Appropriated Amount	Page	through	Page
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

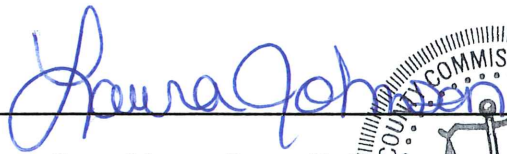
It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 1st day of February, 2024, file a certified copy of this order and judgment with Cathy Tipton, County Treasurer of Phelps County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.



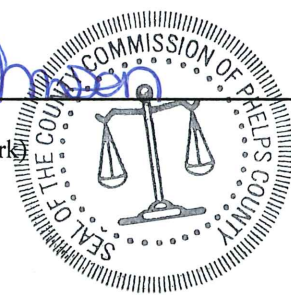
 Joey Auxier, Presiding Commissioner
 Phelps County, Missouri

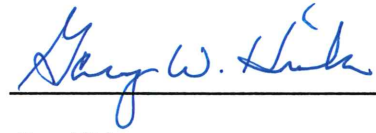


 Sherry Stites,
 Associate Commissioner One District



 Attest: (Laura Johnson, County Clerk)





 Gary Hicks,
 Associate Commissioner Two District

PHELPS COUNTY
 2024 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service 102 Fund
NET CASH AVAILABLE FOR 2024	11,106,301.00	2,762,225.00	531,382.00	867,287.00	138,110.00
Revenues, 2024					
Property tax	1,315,944.00	612,000.00	703,944.00		0.00
Sales tax	7,240,722.00	2,826,500.00	1,414,222.00		0.00
Intergovernmental revenues	5,141,558.00	1,006,744.00	1,716,639.00	575,000.00	0.00
Charges for services	1,382,409.00	948,134.00	0.00	85,000.00	0.00
Interest	216,940.00	125,030.00	5,000.00	10,000.00	4,500.00
Other	5,403,907.00	87,743.00	19,500.00	35,000.00	0.00
Transfers in	1,443,555.00	64,800.00	538,110.00	0.00	0.00
Total Revenues	22,145,035.00	5,670,951.00	4,397,415.00	705,000.00	4,500.00
 TOTAL FUNDS AVAILABLE	 33,251,336.00	 8,433,176.00	 4,928,797.00	 1,572,287.00	 142,610.00
Expenditures, 2024					
County Commission	263,138.00	263,138.00			0.00
County Clerk	452,837.00	452,837.00			0.00
Elections	288,896.00	220,096.00			0.00
Buildings and grounds	1,404,426.00	1,404,426.00			0.00
Employee fringe benefits	1,496,574.00	0.00			0.00
County Treasurer	116,421.00	116,421.00			0.00
County Collector	412,144.00	301,644.00			0.00
Recorder of Deeds	287,365.00	239,640.00			0.00
Circuit Clerk	74,285.00	74,285.00			0.00
Court Administration	36,000.00	36,000.00			0.00
Public Administrator	273,761.00	273,761.00			0.00
Sheriff	4,364,520.00	0.00			0.00
Jail	3,329,365.00	0.00			0.00
Prosecuting Attorney	1,160,619.00	1,135,119.00			0.00
Juvenile Officer	640,368.00	640,368.00			0.00
County Coroner	137,288.00	137,288.00			0.00
Health and welfare	1,167,987.00	0.00			0.00
Debt service	38,110.00	0.00			38,110.00
Transfers out	1,483,665.00	1,340,465.00	0.00	12,000.00	0.00
Emergency Fund	600,000.00	600,000.00			0.00
Assessor	814,040.00			814,040.00	0.00
Highways and roads	6,717,367.00		4,758,651.00		0.00
Other	2,213,557.00	430,736.00			0.00
Total Expenditures	27,772,733.00	7,666,224.00	4,758,651.00	826,040.00	38,110.00
 ESTIMATED ENDING CASH BALANCE	 5,478,603.00	 766,952.00	 170,146.00	 746,247.00	 104,500.00
 OTHER NET RESOURCES AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
 ESTIMATED ENDING BALANCE	 5,478,603.00	 766,952.00	 170,146.00	 746,247.00	 104,500.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	Unemployment 202 Fund	Use Tax 205 Fund	Health Department 220 Fund	Crisis Intervention 261 Fund	Special Elections 300 Fund
NET CASH AVAILABLE FOR 2024	64,972.00	0.00	739,122.00	1,335.00	29,568.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	314,158.00	2,500.00	55,000.00
Charges for services	0.00	0.00	134,000.00	0.00	0.00
Interest	0.00	0.00	20,000.00	0.00	0.00
Other	0.00	0.00	390,864.00	0.00	0.00
Transfers in	0.00	0.00	80,000.00	0.00	0.00
Total Revenues	0.00	0.00	939,022.00	2,500.00	55,000.00
TOTAL FUNDS AVAILABLE	64,972.00	0.00	1,678,144.00	3,835.00	84,568.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	68,800.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	1,167,987.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	13,000.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	2,500.00	0.00
Total Expenditures	13,000.00	0.00	1,167,987.00	2,500.00	68,800.00
ESTIMATED ENDING CASH					
BALANCE	51,972.00	0.00	510,157.00	1,335.00	15,768.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	51,972.00	0.00	510,157.00	1,335.00	15,768.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	Elections Services 325 Fund	Sheriffs Training 400 Fund	Sheriff's Drug Enforcement 405 Fund	Sheriff's Civil Fee 407 Fund	Sheriff's Revolving 409 Fund
NET CASH AVAILABLE FOR 2024	42,176.00	46,151.00	738,503.00	185,555.00	143,013.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	4,500.00	3,700.00	200,000.00	14,000.00	0.00
Charges for services	0.00	8,800.00	0.00	30,000.00	8,000.00
Interest	500.00	0.00	3,500.00	3,000.00	1,000.00
Other	0.00	0.00	20,000.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	5,000.00	12,500.00	223,500.00	47,000.00	9,000.00
 TOTAL FUNDS AVAILABLE	 47,176.00	 58,651.00	 962,003.00	 232,555.00	 152,013.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	7,000.00	375,000.00	25,000.00	7,500.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	7,000.00	375,000.00	25,000.00	7,500.00
 ESTIMATED ENDING CASH BALANCE	 47,176.00	 51,651.00	 587,003.00	 207,555.00	 144,513.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 47,176.00	 51,651.00	 587,003.00	 207,555.00	 144,513.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	Law Enforcement Sales Tax Fund	Inmate Prisoner Detention Security Fund	Law Enforcement Debt Service Fund	Law Enforcement Restitution 430 Fund	Pa Drug Enforcement 440 Fund
NET CASH AVAILABLE FOR 2024	907,668.00	323,309.00	230,145.00	79,847.00	36,795.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,000,000.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	164,000.00	0.00	0.00	0.00	15,000.00
Charges for services	10,800.00	27,000.00	0.00	100,000.00	0.00
Interest	30,000.00	2,500.00	0.00	500.00	548.00
Other	4,760,000.00	90,000.00	0.00	0.00	0.00
Transfers in	760,645.00	0.00	0.00	0.00	0.00
Total Revenues	8,725,445.00	119,500.00	0.00	100,500.00	15,548.00
TOTAL FUNDS AVAILABLE	9,633,113.00	442,809.00	230,145.00	180,347.00	52,343.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	1,496,574.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	3,950,020.00	0.00	0.00	0.00	0.00
Jail	3,238,365.00	91,000.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	16,500.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	4,200.00	0.00	114,000.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	8,684,959.00	95,200.00	0.00	114,000.00	16,500.00
ESTIMATED ENDING CASH					
BALANCE	948,154.00	347,609.00	230,145.00	66,347.00	35,843.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	948,154.00	347,609.00	230,145.00	66,347.00	35,843.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	Pa Training 450 Fund	Pa Delinquent Tax 460 Fund	Pa Administrative Handling 480 Fund	Shelter 500 Fund	Recorder User Fee 510 Fund
NET CASH AVAILABLE FOR 2024	56,750.00	57.00	1,671.00	1,455.00	49,529.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	8,000.00	0.00	4,000.00	0.00	0.00
Charges for services	0.00	0.00	0.00	12,800.00	17,875.00
Interest	200.00	2.00	20.00	200.00	1,000.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	8,200.00	2.00	4,020.00	13,000.00	18,875.00
 TOTAL FUNDS AVAILABLE	 64,950.00	 59.00	 5,691.00	 14,455.00	 68,404.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	47,725.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	5,000.00	0.00	4,000.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	12,000.00	0.00
Total Expenditures	5,000.00	0.00	4,000.00	12,000.00	47,725.00
 ESTIMATED ENDING CASH BALANCE	 59,950.00	 59.00	 1,691.00	 2,455.00	 20,679.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 59,950.00	 59.00	 1,691.00	 2,455.00	 20,679.00

PHELPS COUNTY
 2024 SUMMARY OF BUDGETS

	Senior Companions 550 Fund	Collector Tax Maintenance 850 Fund	Public Facilities Authority 900 Fund	Jay White Estate 906 Fund	Developmentally Disabled 970 Fund
NET CASH AVAILABLE FOR 2024	2,662.00	69,747.00	320,141.00	815.00	0.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	467,726.00	67,591.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	1,920.00	2,500.00	20.00	0.00
Other	0.00	800.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	467,726.00	70,311.00	2,500.00	20.00	0.00
 TOTAL FUNDS AVAILABLE	 470,388.00	 140,058.00	 322,641.00	 835.00	 0.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	110,500.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	467,726.00	0.00	0.00	0.00	0.00
Total Expenditures	467,726.00	110,500.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 2,662.00	 29,558.00	 322,641.00	 835.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 2,662.00	 29,558.00	 322,641.00	 835.00	 0.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	Cdbg Fund	Fema Grant Fund	Covid-19 Relief 995 Fund	Arpa 996 Fund	31 Fund
NET CASH AVAILABLE FOR 2024	0.00	0.00	0.00	2,736,311.00	0.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	523,000.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	5,000.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	523,000.00	0.00	0.00	5,000.00	0.00
 TOTAL FUNDS AVAILABLE	 523,000.00	 0.00	 0.00	 2,741,311.00	 0.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	1,958,716.00	0.00
Other	523,000.00	0.00	0.00	777,595.00	0.00
Total Expenditures	523,000.00	0.00	0.00	2,736,311.00	0.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 0.00	 0.00	 5,000.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 0.00	 0.00	 0.00	 5,000.00	 0.00

PHELPS COUNTY
2024 SUMMARY OF BUDGETS

	32 Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2024	0.00	0.00	0.00	0.00	0.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00
 OTHER NET RESOURCES AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
 ESTIMATED ENDING BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00

PHELPS COUNTY
SUMMARY OF 2023 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service 102 Fund
NET CASH AVAILABLE FOR 2023	20,516,882.00	1,977,375.00	857,101.00	773,331.00	133,585.00
Revenues, 2023					
Property tax	1,363,523.00	645,593.00	717,930.00		0.00
Sales tax	7,081,648.00	2,636,949.00	1,414,222.00		0.00
Intergovernmental revenues	4,674,802.00	1,054,712.00	1,384,067.00	583,655.00	0.00
Charges for services	1,434,620.00	954,912.00	0.00	85,923.00	0.00
Interest	578,819.00	208,382.00	37,535.00	28,856.00	4,525.00
Other	8,090,964.00	148,370.00	31,358.00	36,379.00	0.00
Transfers in	7,538,337.00	289,462.00	0.00	0.00	0.00
Total Revenues	30,762,713.00	5,938,380.00	3,585,112.00	734,813.00	4,525.00
TOTAL FUNDS AVAILABLE	51,279,595.00	7,915,755.00	4,442,213.00	1,508,144.00	138,110.00
Expenditures, 2023					
County Commission	217,571.00	217,571.00			0.00
County Clerk	353,174.00	353,174.00			0.00
Elections	156,772.00	133,899.00			0.00
Buildings and grounds	993,951.00	661,687.00			0.00
Employee fringe benefits	1,257,904.00	0.00			0.00
County Treasurer	96,656.00	96,656.00			0.00
County Collector	347,305.00	280,194.00			0.00
Recorder of Deeds	203,469.00	191,826.00			0.00
Circuit Clerk	44,660.00	44,660.00			0.00
Court Administration	28,432.00	28,432.00			0.00
Public Administrator	244,996.00	244,996.00			0.00
Sheriff	4,327,548.00	0.00			0.00
Jail	19,272,312.00	0.00			0.00
Prosecuting Attorney	1,070,163.00	1,049,935.00			0.00
Juvenile Officer	572,071.00	572,071.00			0.00
County Coroner	114,044.00	114,044.00			0.00
Health and welfare	1,027,151.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,166,090.00	840,835.00	0.00	13,965.00	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	626,891.00			626,891.00	0.00
Highways and roads	6,779,903.00		3,910,829.00		0.00
Other	1,272,227.00	323,549.00			0.00
Total Expenditures	40,173,290.00	5,153,529.00	3,910,829.00	640,856.00	0.00
ADJUSTMENTS	-4.00	-1.00	-2.00	-1.00	0.00
CASH AVAILABLE 12-31-2023	11,106,301.00	2,762,225.00	531,382.00	867,287.00	138,110.00

PHELPS COUNTY
SUMMARY OF 2023 ACTUAL AMOUNTS

	Unemployment 202 Fund	Use Tax 205 Fund	Health Department 220 Fund	Crisis Intervention 261 Fund	Special Elections 300 Fund
NET CASH AVAILABLE FOR 2023	77,112.00	0.00	639,830.00	1,026.00	2,736.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	356,947.00	2,555.00	46,960.00
Charges for services	0.00	0.00	128,441.00	0.00	0.00
Interest	0.00	0.00	28,374.00	0.00	0.00
Other	0.00	0.00	493,197.00	190.00	0.00
Transfers in	0.00	0.00	80,000.00	0.00	0.00
Total Revenues	0.00	0.00	1,086,959.00	2,745.00	46,960.00
TOTAL FUNDS AVAILABLE	77,112.00	0.00	1,726,789.00	3,771.00	49,696.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	20,127.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	987,667.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	12,140.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	2,436.00	0.00
Total Expenditures	12,140.00	0.00	987,667.00	2,436.00	20,127.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	-1.00
CASH AVAILABLE 12-31-2023	64,972.00	0.00	739,122.00	1,335.00	29,568.00

PHELPS COUNTY
 SUMMARY OF 2023 ACTUAL AMOUNTS

	Elections Services 325 Fund	Sheriffs Training 400 Fund	Sheriff's Drug Enforcement 405 Fund	Sheriff's Civil Fee 407 Fund	Sheriff's Revoling 409 Fund
NET CASH AVAILABLE FOR 2023	36,598.00	40,309.00	805,603.00	152,610.00	136,229.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	7,058.00	3,714.00	338,339.00	14,760.00	0.00
Charges for services	0.00	8,892.00	0.00	30,462.00	9,220.00
Interest	1,266.00	162.00	9,958.00	5,663.00	4,638.00
Other	0.00	0.00	31,599.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	8,324.00	12,768.00	379,896.00	50,885.00	13,858.00
TOTAL FUNDS AVAILABLE	44,922.00	53,077.00	1,185,499.00	203,495.00	150,087.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	2,746.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	6,926.00	446,996.00	17,940.00	7,074.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	2,746.00	6,926.00	446,996.00	17,940.00	7,074.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2023	42,176.00	46,151.00	738,503.00	185,555.00	143,013.00

PHELPS COUNTY
 SUMMARY OF 2023 ACTUAL AMOUNTS

	Law Enforcement Sales Tax Fund	Inmate Prisoner Detention Security Fund	Law Enforcement Debt Service Fund	Law Enforcement Restitution 430 Fund	Pa Drug Enforcement 440 Fund
NET CASH AVAILABLE FOR 2023	6,668,307.00	250,937.00	985,588.00	0.00	13,662.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,030,477.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	167,514.00	0.00	0.00	0.00	36,365.00
Charges for services	10,807.00	27,428.00	0.00	147,501.00	0.00
Interest	169,865.00	9,586.00	13,759.00	2,346.00	548.00
Other	4,188,957.00	94,286.00	3,057,764.00	0.00	90.00
Transfers in	786,721.00	0.00	6,382,154.00	0.00	0.00
Total Revenues	8,354,341.00	131,300.00	9,453,677.00	149,847.00	37,003.00
TOTAL FUNDS AVAILABLE	15,022,648.00	382,237.00	10,439,265.00	149,847.00	50,665.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	1,257,904.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	3,848,612.00	0.00	0.00	0.00	0.00
Jail	9,008,464.00	54,728.00	10,209,120.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	13,870.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	4,200.00	0.00	70,000.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	14,114,980.00	58,928.00	10,209,120.00	70,000.00	13,870.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2023	907,668.00	323,309.00	230,145.00	79,847.00	36,795.00

PHELPS COUNTY
 SUMMARY OF 2023 ACTUAL AMOUNTS

	Pa Training 450 Fund	Pa Delinquent Tax 460 Fund	Pa Administrative Handling 480 Fund	Shelter 500 Fund	Recorder User Fee 510 Fund
NET CASH AVAILABLE FOR 2023	48,086.00	55.00	1,086.00	4,108.00	41,298.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	11,136.00	0.00	4,227.00	0.00	0.00
Charges for services	0.00	0.00	0.00	12,807.00	18,227.00
Interest	197.00	2.00	44.00	346.00	1,648.00
Other	0.00	0.00	1.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	11,333.00	2.00	4,272.00	13,153.00	19,875.00
TOTAL FUNDS AVAILABLE	59,419.00	57.00	5,358.00	17,261.00	61,173.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	11,643.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	2,670.00	0.00	3,688.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	15,806.00	0.00
Total Expenditures	2,670.00	0.00	3,688.00	15,806.00	11,643.00
ADJUSTMENTS	1.00	0.00	1.00	0.00	-1.00
CASH AVAILABLE 12-31-2023	56,750.00	57.00	1,671.00	1,455.00	49,529.00

PHELPS COUNTY
SUMMARY OF 2023 ACTUAL AMOUNTS

	Senior Companions 550 Fund	Collector Tax Maintenance 850 Fund	Public Facilities Authority 900 Fund	Jay White Estate 906 Fund	Developmentally Disabled 970 Fund
NET CASH AVAILABLE FOR 2023	531.00	57,783.00	610,083.00	213,613.00	0.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	442,344.00	67,591.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	2,711.00	17,171.00	5,796.00	0.00
Other	0.00	8,773.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	442,344.00	79,075.00	17,171.00	5,796.00	0.00
TOTAL FUNDS AVAILABLE	442,875.00	136,858.00	627,254.00	219,409.00	0.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	82,164.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	67,111.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	224,950.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	440,213.00	0.00	0.00	218,594.00	0.00
Total Expenditures	440,213.00	67,111.00	307,114.00	218,594.00	0.00
ADJUSTMENTS	0.00	0.00	1.00	0.00	0.00
CASH AVAILABLE 12-31-2023	2,662.00	69,747.00	320,141.00	815.00	0.00

PHELPS COUNTY
SUMMARY OF 2023 ACTUAL AMOUNTS

	Cdbg Fund	Fema Grant Fund	Covid-19 Relief 995 Fund	Arpa 996 Fund	31 Fund
NET CASH AVAILABLE FOR 2023	0.00	0.00	0.00	5,988,300.00	0.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	2,000.00	0.00	0.00	150,858.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	25,441.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,000.00	0.00	0.00	176,299.00	0.00
TOTAL FUNDS AVAILABLE	2,000.00	0.00	0.00	6,164,599.00	0.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	250,100.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	39,484.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	2,869,074.00	0.00
Other	2,000.00	0.00	0.00	269,629.00	0.00
Total Expenditures	2,000.00	0.00	0.00	3,428,287.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	-1.00	0.00
CASH AVAILABLE 12-31-2023	0.00	0.00	0.00	2,736,311.00	0.00

PHELPS COUNTY
SUMMARY OF 2023 ACTUAL AMOUNTS

	32 Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2023	0.00	0.00	0.00	0.00	0.00
Revenues, 2023					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2023					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2023	 0.00	 0.00	 0.00	 0.00	 0.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>2,762,225.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>2,762,225.00</u>
3. Estimated revenues for 2024	<u>5,670,951.00</u>
4. Subtotal	<u>8,433,176.00</u>
5. Deduct appropriations for 2024	<u>7,666,224.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>766,952.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>766,952.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>1,977,375.00</u>
Revenues - 2023	<u>5,938,380.00</u>
Expenditures - 2023	<u>5,153,529.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>-1.00</u>
Total	<u>-1.00</u>
Cash Available 12-31-2023	<u><u>2,762,225.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			150,000.00
2023 Property taxes		158,323.00	400,000.00
2022 and prior property taxes	681,864.00	474,968.00	50,000.00
Replacement tax on subclass 3 property	12,745.00	12,302.00	12,000.00
Total	694,609.00	645,593.00	612,000.00
2. SALES TAX REVENUES			
Marijuan Tax- Courthouse Security	2,489,823.00	2,626,412.00	2,626,500.00
	0.00	10,537.00	200,000.00
Total	2,489,823.00	2,636,949.00	2,826,500.00
3. INTERGOVERNMENTAL REVENUES			
Financial Institution Tax	578.00	330.00	400.00
Private Car Tax	8,760.00	10,230.00	6,000.00
Licenses & Permits	44,031.00	40,099.00	39,800.00
Election Reimbursements	61,053.00	19,059.00	60,000.00
State Child Support-PA	67,799.00	59,784.00	61,759.00
State Child Support- Circuit Clerk	1,067.00	1,006.00	1,500.00
State Treasurer PA Delinquent Tax	0.00	0.00	0.00
State Recorder's Fund	25,273.00	20,504.00	20,000.00
Circuit & Juvenile Reimb Prior year	0.00	0.00	0.00
1% City Tax Collections, County Share	24,821.00	23,537.00	12,000.00
Crisis Intervention Admin	118.00	306.00	0.00
25th Circuit Court Reporter Reimb	8,929.00	5,508.00	6,000.00
25th Cicuit Judges Reimb	4,909.00	4,848.00	4,500.00
25th Circuit Juvenile Reimb	291,257.00	310,193.00	295,000.00
State Contract Funds (Corner Remonumen)	5,600.00	4,550.00	3,750.00
1% City Tax Collections, Collector's Share	24,821.00	23,537.00	35,000.00
Federal Forest PILT	144,903.00	148,634.00	140,000.00
Victim's Advocate Grant	0.00	0.00	0.00
Emergency Management Perf Grant	5,850.00	9,750.00	6,000.00
School Liason (Juvenile)	95,493.00	176,272.00	143,200.00
Juvenile Fostering Court Improvement	440.00	441.00	0.00
Family Court Program	0.00	0.00	0.00
Co Rev Federal Grants	0.00	0.00	0.00
Co Rev State Grants	15,557.00	9,963.00	6,000.00
VOCA Grant	114,711.00	127,356.00	131,335.00
Guard Duty/Trial Expense Reimb	4,618.00	665.00	0.00
Rolla Housing PILT	552.00	488.00	500.00
Cable Franchise Fees	45,462.00	34,615.00	34,000.00
Co Share Bond Forfeitures	1,300.00	0.00	0.00
Drug Court Participation Fees	0.00	23,037.00	0.00
Total	997,902.00	1,054,712.00	1,006,744.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	0.00	0.00	0.00
County Clerk fees	1,522.00	709.00	1,000.00
Circuit Clerk fees	23,328.00	47,830.00	28,000.00
Recorder of Deeds fees	171,711.00	145,556.00	158,634.00
Prosecuting Attorney fees	48,043.00	51,306.00	48,000.00
Collector commissions and fees	533,746.00	558,482.00	558,500.00
Circuit Clerk Miscellaneous Fees	2,529.00	2,512.00	3,500.00
Public Administrator's Fees	100,176.00	111,940.00	120,000.00
County Clerk Passport Fees	27,370.00	36,225.00	30,000.00
Duplicate Tax Receipts	438.00	352.00	300.00
Coroner Sunshine Request	0.00	0.00	200.00
Total	908,863.00	954,912.00	948,134.00
5. INTEREST INCOME	42,222.00	208,382.00	125,030.00
6. OTHER REVENUES			
Circuit Clerk Jury Reimb/Ct Fees	6,017.00	3,039.00	4,500.00
Special Prosecutor Reimb	463.00	272.00	0.00
PILT Revenue (Dept of Conservation)	108.00	3,096.00	0.00
Ext Council Sal & Benefit Reimb	47,827.00	35,276.00	46,743.00
Miscellaneous Reimb	6,096.00	11,596.00	9,000.00
Sale of Property & Equipment	0.00	0.00	0.00
Parent Reimb Juv,Cir & Juv Reimb Prior Yr	0.00	0.00	0.00
Health Insurance Reimb	15,171.00	16,959.00	17,000.00
Phone/Voterlist/Copier/Postage Reimb	972.00	3,547.00	1,000.00
Opioid Settlement	176,635.00	72,756.00	0.00
Forest Crop Land	0.00	1,829.00	0.00
Coroner's Miscellaneous	20.00	0.00	9,000.00
Juvenile Miscellaneous	0.00	0.00	0.00
Mass Notification Reimb	0.00	0.00	0.00
Alternative to Detention Grant	4,083.00	0.00	
Violent & Opioid Death Rep Grant	0.00	0.00	500.00
Total	257,392.00	148,370.00	87,743.00
7. TRANSFERS IN			
Unemployment Transfer	8,568.00	7,112.00	8,000.00
E911 Program Expense	0.00	0.00	0.00
LERF Reimb PA, Coroner Sal/Benefits	65,000.00	55,000.00	55,000.00
Other Transfers	2,343.00	224,950.00	0.00
PA Reimb Grand Jury	0.00	0.00	0.00
PA Admin Handling, Asst PA Sal/Benefits	2,400.00	2,400.00	1,800.00
Total	78,311.00	289,462.00	64,800.00
8. GRAND TOTAL REVENUES	5,469,122.00	5,938,380.00	5,670,951.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
GENERAL COUNTY GOVERNMENT					
1. County Commission:					
Commissioners' annual salaries	124,791.00	131,882.00	132,500.00	132,500.00	140,450.00
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	41,096.00	36,719.00	31,072.00	38,000.00	45,818.00
Supplies & Materials	839.00	900.00	1,250.00	1,500.00	1,500.00
Phone	213.00	213.00	250.00	200.00	200.00
Postage	16.00	12.00	50.00	20.00	20.00
Computer Soft/Int/Licenses	370.00	923.00	1,500.00	0.00	0.00
Dues & Subscriptions	24,778.00	23,088.00	26,000.00	28,000.00	28,000.00
Travel & Meetings	7,867.00	5,099.00	10,000.00	10,000.00	10,000.00
Training Expense	1,303.00	1,950.00	1,500.00	3,000.00	3,000.00
Contract Labor	38.00	263.00	50.00	50.00	50.00
Legal Ads & Publications	3,150.00	1,039.00	3,500.00	1,500.00	1,500.00
Program Expense	2,653.00	2,840.00	9,800.00	5,000.00	5,000.00
Equipment Purchase	0.00	133.00	250.00	600.00	600.00
Computer Equipment	0.00	1,398.00	0.00	5,000.00	5,000.00
Ins. Reimb Retirees:					
Senior Companions	11,386.00	11,112.00	12,000.00	11,000.00	11,000.00
Extension Council	0.00		0.00	11,000.00	11,000.00
Total	218,500.00	217,571.00	229,722.00	247,370.00	263,138.00
2. County Clerk:					
County Clerk's annual salary	61,812.00	65,693.00	65,693.00	65,693.00	69,635.00
Deputy and clerical annual salaries	161,115.00	160,648.00	187,872.00	190,000.00	184,500.00
OT/VACA/Holiday Pay	6,616.00	737.00	600.00	7,000.00	7,000.00
County Share Fringe Benefits	69,686.00	71,760.00	80,011.00	81,930.00	82,594.00
Supplies & Materials/ins bond	7,707.00	8,559.00	8,300.00	8,758.00	8,758.00
Phone	442.00	442.00	500.00	500.00	500.00
Postage	4,919.00	5,833.00	5,200.00	6,000.00	6,000.00
Computer Soft/Int/Licenses	22,495.00	24,762.00	24,000.00	77,500.00	77,500.00
Equipment Leases	0.00	135.00	0.00	150.00	150.00
Travel & Meetings	573.00	1,059.00	650.00	3,500.00	3,500.00
Training Expense	1,481.00	1,526.00	2,500.00	3,000.00	3,000.00
Contract Labor	552.00	377.00	600.00	500.00	500.00
Equipment Repair & Maint	20.00	4,216.00	0.00	0.00	0.00
Equipment Purchase	10,451.00	2,263.00	8,088.00	0.00	0.00
Legal Ads & Publications	410.00	485.00	500.00	1,200.00	1,200.00
Computer Equipment	496.00	4,679.00	0.00	8,000.00	8,000.00
Total	348,775.00	353,174.00	384,514.00	453,731.00	452,837.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
3. Elections:					
Judges, clerks, etc.	31,847.00	33,794.00	33,920.00	33,920.00	35,955.00
OT/Vaca/Holiday Pay	7,633.00	2,312.00	2,000.00	7,000.00	7,000.00
County Share fringe Benefits	16,877.00	15,401.00	15,960.00	16,640.00	16,991.00
Supplies & Materials	24,191.00	9,946.00	3,000.00	24,000.00	24,000.00
Phone	0.00	0.00	0.00	0.00	0.00
Postage	14,236.00	15,752.00	9,000.00	16,000.00	16,000.00
Election Expense	2,684.00	0.00	2,000.00	3,000.00	3,000.00
Voter Registration Expense	1,517.00	1,150.00	1,500.00	1,500.00	1,500.00
Poll Rental	2,400.00	1,500.00	2,400.00	3,600.00	3,600.00
Computer Soft/Int/Licenses	40,849.00	24,545.00	32,000.00	47,000.00	47,000.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	6,292.00	2,980.00	2,500.00	7,000.00	7,000.00
Legal Ads & Publications	5,858.00	2,908.00	3,000.00	6,000.00	6,000.00
Election Judge Stipends	39,146.00	16,429.00	15,000.00	45,000.00	45,000.00
Equipment Repair & Maint	550.00	302.00	500.00	0.00	0.00
Equipment Purchase	0.00	5,343.00	7,000.00	5,000.00	5,000.00
Computer Equipment	179.00	0.00	0.00	0.00	0.00
Special Election Costs	794.00	413.00	0.00	800.00	800.00
Miscellaneous Expense	2,537.00	1,124.00	1,250.00	1,250.00	1,250.00
Total	197,590.00	133,899.00	131,030.00	217,710.00	220,096.00
4. Buildings and Grounds:					
Custodian's annual salary	191,072.00	211,234.00	221,235.00	221,235.00	234,510.00
OT/Vaca/Holiday Pay	169.00	43.00	0.00	0.00	0.00
County Share Fringe Benefits	70,261.00	71,010.00	82,658.00	79,564.00	84,316.00
Supplies & Materials	858.00	1,045.00	1,500.00	1,500.00	1,500.00
Phone/Postage	1,312.00	1,428.00	1,500.00	1,600.00	1,600.00
Utilities & Propane	113,653.00	99,953.00	115,000.00	115,000.00	115,000.00
Janitor Supplies	7,744.00	10,296.00	12,000.00	12,000.00	12,000.00
Computer Soft/Int/Licenses	16,085.00	24,703.00	28,000.00	66,000.00	66,000.00
Dues & Subscriptions	100.00	110.00	300.00	300.00	300.00
Insurance & Bonds	58,148.00	57,938.00	59,000.00	59,000.00	59,000.00
Travel & Meetings	0.00	153.00	2,500.00	2,500.00	2,500.00
Training Expenses	0.00	0.00	1,200.00	1,200.00	1,200.00
Contract Labor/Legal Ads	83.00	118.00	2,500.00	2,500.00	2,500.00
Fuel/Veh Repair & Maint	251.00	2,420.00	1,000.00	1,000.00	1,000.00
Equipment Repair & Maint	70,913.00	116,209.00	70,000.00	650,000.00	650,000.00
Bld & Grnds Maint	50,298.00	27,590.00	60,000.00	35,000.00	35,000.00
Employ Uniforms,Keys & Cores	960.00	738.00	500.00	1,000.00	1,000.00
Equipment Purchase	7,868.00	28,967.00	30,000.00	30,000.00	30,000.00
Computer Equipment	3,231.00	7,732.00	20,000.00	20,000.00	20,000.00
Computer Repair & Maintenance	0.00	0.00	0.00	87,000.00	87,000.00
Total	593,006.00	661,687.00	708,893.00	1,386,399.00	1,404,426.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
5. Employee Fringe Benefits:					
Social security					
LAGERS					
Insurance, medical					
Workers' compensation					
Unemployment					
Total	0.00	0.00	0.00	0.00	0.00
6. Treasurer:					
Treasurer's annual salary	61,898.00	65,384.00	65,639.00	65,639.00	69,635.00
Deputy annual salary	12,353.00	9,305.00	13,083.00	12,291.00	13,810.00
County Share Fringe Benefits	12,498.00	17,985.00	22,828.00	22,992.00	25,221.00
Supplies & Materials	317.00	582.00	675.00	675.00	675.00
Phone	113.00	113.00	150.00	150.00	150.00
Postage	185.00	175.00	225.00	225.00	225.00
Computer Soft/Int/Licenses	727.00	421.00	1,050.00	1,050.00	1,050.00
Dues & Subscriptions	0.00	300.00	0.00	305.00	305.00
Travel & Meetings	1,058.00	743.00	1,600.00	1,600.00	1,600.00
Training Expense	943.00	942.00	1,750.00	1,750.00	1,750.00
Contract Labor	0.00	113.00	0.00	0.00	0.00
Equipment Purchase	0.00	268.00	0.00	0.00	0.00
Computer Equipment	1,598.00	0.00	0.00	2,000.00	2,000.00
Ins. & Bonds	0.00	325.00	325.00	0.00	0.00
Total	91,690.00	96,656.00	107,325.00	108,677.00	116,421.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
7. Collector:					
Collector's annual salary	61,852.00	65,384.00	65,693.00	65,384.00	69,635.00
Deputy and clerical annual salaries	90,414.00	94,797.00	100,200.00	95,186.00	99,778.00
OT/Vaca/Holiday Pay	0.00	0.00	0.00	0.00	0.00
City Tax Collection Salaries	20,907.00	19,928.00	20,908.00	20,908.00	20,908.00
County Share Fringe Benefits	48,252.00	45,840.00	68,499.00	49,374.00	50,983.00
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Phone	216.00	216.00	232.00	250.00	250.00
Postage	32,162.00	44,291.00	36,000.00	49,590.00	49,590.00
Computer Soft/Int/Licenses	310.00	817.00	332.00	900.00	900.00
Equipment Leases	2,627.00	2,627.00	2,811.00	3,000.00	3,000.00
Travel & Meetings	2,401.00	1,851.00	2,400.00	2,000.00	2,000.00
Training Expense	0.00	26.00	0.00	100.00	100.00
Equipment Repair & Maint Insurance & Bonds	30.00	0.00	0.00	0.00	0.00
	698.00	4,417.00	0.00	4,500.00	4,500.00
Total	259,869.00	280,194.00	297,075.00	291,192.00	301,644.00
8. Recorder of Deeds:					
Recorder of Deeds' annual salary	61,852.00	65,384.00	65,693.00	65,693.00	69,635.00
Deputy and clerical annual salaries	61,030.00	55,771.00	81,917.00	82,535.00	86,832.00
OT/Vaca/Holiday Pay	833.00	2,512.00	0.00	0.00	0.00
County Share Fringe Benefits	47,972.00	43,689.00	65,697.00	57,772.00	59,351.00
Supplies & Materials/Ins bonds	1,995.00	1,978.00	1,700.00	1,700.00	1,700.00
Phone	229.00	229.00	230.00	230.00	230.00
Postage	93.00	101.00	125.00	125.00	125.00
MicroFilm Expense	0.00		0.00		
Computer Soft/Int/Licenses	15,192.00	16,467.00	16,344.00	16,344.00	16,344.00
Equipment Leases	1,806.00	1,526.00	1,848.00	1,848.00	1,848.00
Dues & Subscriptions	0.00	320.00	150.00	175.00	175.00
Travel & Meetings	2,430.00	3,119.00	2,800.00	2,800.00	2,800.00
Training Expense	500.00	500.00	500.00	500.00	500.00
Legal Ads & Publications	0.00		0.00		
Equipment Repair & Maint	48.00	100.00	1,791.00	100.00	100.00
Equipment Purchase	933.00	0.00	1,000.00	0.00	0.00
Computer Equipment	0.00	130.00	0.00	0.00	0.00
Total	194,913.00	191,826.00	239,795.00	229,822.00	239,640.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries	0.00	0.00	0.00	0.00	0.00
Suplies & Materials	19,395.00	13,063.00	22,500.00	17,015.00	17,015.00
Phone	890.00	890.00	1,000.00	1,000.00	1,000.00
Postage	9,855.00	10,997.00	29,515.00	10,000.00	10,000.00
Computer Soft/Int/Licenses	0.00	0.00	500.00	500.00	500.00
Equipment Leases	4,140.00	5,792.00	6,500.00	6,500.00	6,500.00
Dues & Subscriptions	750.00	725.00	1,100.00	1,100.00	1,100.00
Insurance & Bonds	0.00	0.00	1,750.00	1,750.00	1,750.00
Travel & Meetings	0.00	0.00	720.00	670.00	670.00
Training Expense	350.00	0.00	0.00	350.00	350.00
Program Expense	11,126.00	10,877.00	7,000.00	7,000.00	7,000.00
Equipment Repair & Maint	2,454.00	992.00	1,000.00	1,000.00	1,000.00
Equipment Purchase	669.00	0.00	0.00	25,000.00	25,000.00
Computer Equipment	547.00	0.00	300.00	300.00	300.00
Jury Supplies	0.00	869.00	2,100.00	2,100.00	2,100.00
Fee Bills	0.00	455.00	0.00	0.00	0.00
Legal Ads & Publications	15.00	0.00	0.00	0.00	0.00
Total	50,191.00	44,660.00	73,985.00	74,285.00	74,285.00
10. Court Administration:					
Office expenses	0.00	0.00	0.00	0.00	0.00
Postage	4,585.00	6,779.00	4,500.00	6,000.00	6,000.00
Computer Soft/Int/Licenses	0.00	0.00	500.00	500.00	500.00
GAL Fees/Court Attorney	5,109.00	5,611.00	8,000.00	7,000.00	7,000.00
Jury Fees & Mileage	13,138.00	11,122.00	16,000.00	16,000.00	16,000.00
Non-Sequestered Jury Meals	1,595.00	0.00	2,000.00	2,000.00	2,000.00
Change Venue-Phelps CO Cases	2,706.00	4,920.00	4,000.00	4,500.00	4,500.00
Total	27,133.00	28,432.00	35,000.00	36,000.00	36,000.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
11. Public Administrator:					
Public Administrator's annual salary	61,852.00	65,693.00	65,693.00	65,693.00	69,635.00
Deputy/Clerical Salaries	84,519.00	102,044.00	88,743.00	103,000.00	106,938.00
OT/Vaca/Holiday Pay	1,219.00	14.00	1,000.00	0.00	0.00
County Share Fringe Benefits	53,097.00	51,346.00	66,743.00	58,120.00	65,374.00
Supplies & Materials	851.00	1,180.00	3,000.00	2,500.00	2,500.00
Phone	1,205.00	1,209.00	1,300.00	1,500.00	1,500.00
Postage	898.00	809.00	900.00	850.00	850.00
Computer Soft/Int/Licenses	1,608.00	1,979.00	2,500.00	2,000.00	2,000.00
Equipment Leases	507.00	292.00	1,500.00	2,064.00	2,064.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Attorney Fees	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Travel & Meetings	3,816.00	3,392.00	4,000.00	4,000.00	4,000.00
Training Expense	500.00	500.00	1,100.00	700.00	700.00
Legal Ads & Publications	0.00	198.00	500.00	300.00	300.00
Equipment Repair & Maint	20.00	146.00	0.00	200.00	200.00
Equipment Leases/Purchases	1,640.00	4,481.00	4,700.00	1,800.00	1,800.00
Computer Equipment Purchases	249.00	0.00	450.00	4,000.00	4,000.00
Miscellaneous Expenses	1,153.00	5,661.00	1,000.00	5,800.00	5,800.00
Insurance & Bonds	0.00	52.00	0.00	100.00	100.00
Total	219,134.00	244,996.00	249,129.00	258,627.00	273,761.00
 TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	 2,200,801.00	 2,253,095.00	 2,456,468.00	 3,303,813.00	 3,382,248.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
13. Jail:					
Jailers' annual salaries					
Other salaries					
Board of prisoners					
Maintenance supplies					
Repairs and upkeep					
Equipment					
Other expenses					
Total	0.00	0.00	0.00	0.00	0.00

14. Prosecuting Attorney:					
Prosecuting Attorney's					
annual salary	148,289.00	751,989.00	150,035.00	156,214.00	156,214.00
Assistants' salaries	158,499.00	See above	213,722.00	173,408.00	183,812.00
Clerical salaries	391,767.00	See above	418,061.00	431,083.00	456,950.00
Other Salary,OT/Vaca/Holiday Pay	20,045.00	24,560.00	26,520.00	26,000.00	26,000.00
County Share Fringe Benefits	190,921.00	192,571.00	208,000.00	219,137.00	233,965.00
Sup & Mts, All Exp Expenses	93.00	10,773.00	3,600.00	10,500.00	10,500.00
Phone	3,088.00	2,328.00	3,500.00	1,800.00	1,800.00
Postage	833.00	824.00	1,000.00	1,000.00	1,000.00
Computer Soft/Int/Licenses	0.00	24,732.00	1,000.00	25,000.00	25,000.00
Travel & Mtgs, Trning, Dues	1,810.00	21,510.00	4,500.00	20,500.00	20,500.00
Program Expense, VOCA	2,268.00	874.00	3,000.00	1,000.00	1,000.00
Victim Advocate	133.00	864.00	100.00	1,000.00	1,000.00
State Payment PA Retirement	11,628.00	11,628.00	11,628.00	11,628.00	11,628.00
Trial Expense	9,714.00	6,609.00	10,000.00	5,000.00	5,000.00
Child Support Supp & Mtrls	162.00	122.00	500.00	125.00	125.00
Child Support Phone	23.00	23.00	100.00	25.00	25.00
Child Support Postage	161.00	101.00	250.00	100.00	100.00
Child Support Equipment	0.00	0.00	400.00	0.00	0.00
Child Support Misc Expenses	1,041.00	427.00	100.00	500.00	500.00
Total	940,475.00	1,049,935.00	1,056,016.00	1,084,020.00	1,135,119.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries	172,150.00	198,852.00	190,402.00	204,496.00	210,304.00
Deferred Comp County Share	6,481.00	7,573.00	7,742.00	7,976.00	8,208.00
Co Share Fringe bene/OT	30,677.00	29,218.00	56,000.00	59,294.00	59,756.00
Supplies & Materials	9,744.00	11,586.00	10,500.00	13,000.00	13,000.00
Phone	17,062.00	17,892.00	17,500.00	18,000.00	18,000.00
Postage	1,426.00	1,350.00	2,100.00	1,900.00	1,900.00
Computer Soft/Int/Licenses	146.00	2,897.00	650.00	650.00	650.00
Equip Leases/Repair/Maint	4,533.00	4,908.00	5,000.00	8,000.00	8,000.00
Dues & Subscriptions	1,075.00	1,225.00	1,300.00	1,300.00	1,300.00
Ins & Bonds	3,993.00	3,918.00	6,000.00	5,000.00	5,000.00
Travel & Meetings	348.00	628.00	2,000.00	1,000.00	1,000.00
Training Expense	2,667.00	5,171.00	6,000.00	6,000.00	6,000.00
Drug Testing/Immunizations	1,641.00	0.00	2,000.00	2,000.00	2,000.00
Grant Program Expense	3,940.00	441.00	750.00	750.00	750.00
Fuel, Veh Repair & Maint	11,144.00	11,895.00	17,000.00	15,500.00	15,500.00
Equip/Veh/Computer Purchases	19,395.00	44,871.00	50,000.00	50,000.00	50,000.00
Court Expenses	201,863.00	211,062.00	213,000.00	219,000.00	219,000.00
Contract Detention	16,848.00	18,584.00	20,000.00	20,000.00	20,000.00
Total	505,133.00	572,071.00	607,944.00	633,866.00	640,368.00
16. Coroner:					
Coroner's annual salary	22,796.00	36,213.00	31,800.00	31,650.00	33,708.00
Deputy Salaries	6,403.00	10,191.00	10,239.00	22,080.00	21,708.00
County Share Fringe Benefits	4,131.00	15,893.00	15,635.00	17,475.00	19,116.00
Supplies & Materials	574.00	614.00	2,500.00	2,000.00	2,000.00
Phone	780.00	0.00	780.00	1,380.00	1,380.00
Postage	0.00	774.00	150.00	75.00	75.00
Computer Soft/Int/Licenses	1,087.00	1,101.00	1,020.00	180.00	180.00
Insurance & Bonds	721.00	721.00	750.00	721.00	721.00
Travel Mtgs,Fuel, Veh Maint	5,567.00	6,039.00	7,100.00	6,000.00	6,000.00
Training Expense	1,500.00	1,354.00	2,500.00	2,500.00	2,500.00
Equip Purchase/Comp Equip	1,195.00	5,589.00	10,000.00	5,200.00	5,200.00
Uniforms, Radio Equip	0.00	0.00	0.00	1,200.00	1,200.00
Autopsy Cost	23,425.00	32,313.00	40,000.00	40,000.00	40,000.00
Misc Exp,Office Overhead	1,785.00	3,242.00	2,750.00	3,500.00	3,500.00
Indigent Burial	0.00		0.00		
Total	69,964.00	114,044.00	125,224.00	133,961.00	137,288.00
TOTAL PUBLIC SAFETY (12 through 16)	1,515,572.00	1,736,050.00	1,789,184.00	1,851,847.00	1,912,775.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
Other					
17. <u>Circuit Judges</u>					
Supplies & Materials	1,541.00	1,901.00	2,000.00	2,000.00	2,000.00
Phone	119.00	119.00	200.00	200.00	200.00
Postage	23.00	27.00	100.00	100.00	100.00
Computer Soft/Int/Licenses	0.00	0.00	650.00	650.00	650.00
Equipment Leases/Rep & Maint	0.00	0.00	150.00	150.00	150.00
Dues & Subscriptions	1,644.00	2,174.00	2,000.00	2,000.00	2,000.00
Insurance & Bonds	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	126.00	744.00	1,000.00	1,000.00	1,000.00
Training Expense	0.00	0.00	500.00	500.00	500.00
Equipment/Veh/Computer Purch	0.00	710.00	1,500.00	1,500.00	1,500.00
Misc Expenses	305.00	215.00	400.00	400.00	400.00
Total	3,758.00	5,890.00	8,500.00	8,500.00	8,500.00
18. <u>Court Reporters</u>					
Supplies & Materials	0.00	0.00	400.00	400.00	400.00
Phone	1,540.00	1,320.00	2,300.00	2,300.00	2,300.00
Postage	0.00	0.00	80.00	80.00	80.00
Computer Soft/Int/Licenses	2,768.00	2,950.00	3,100.00	3,100.00	3,100.00
Equipment Maintenance	0.00	1,002.00	1,100.00	1,100.00	1,100.00
Equipment Purchases	4,113.00	0.00	750.00	750.00	750.00
Computer Equipment Purchase	0.00	0.00	1,500.00	1,500.00	1,500.00
Temporary Court Reporter	0.00	0.00	700.00	700.00	700.00
Total	8,421.00	5,272.00	9,930.00	9,930.00	9,930.00
19. <u>Courthouse Security</u>					
Security (Bailiff) Salaries	33,406.00	0.00	35,410.00	0.00	0.00
Uniform Allowance	600.00	0.00	600.00	0.00	0.00
County Share Fringe Benefits	10,406.00	0.00	16,188.00	0.00	0.00
Insurance Reimbursement	1,138.00	1,387.00	1,206.00	1,400.00	1,400.00
Contract Labor(Security Guards)	0.00	9,548.00	0.00	115,500.00	115,500.00
Total	45,550.00	10,935.00	53,404.00	116,900.00	116,900.00

PHELPS COUNTY
 2024 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
TOTAL HEALTH AND WELFARE (21)	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. County Share Assessment Fund	0.00	0.00	0.00	0.00	0.00
County Share Health Department	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
County Share Law Enf Tax	560,645.00	560,645.00	560,465.00	560,465.00	560,465.00
Other Transfers	224,950.00	200,190.00	0.00	0.00	0.00
Transfers to Road & Bridge	550,000.00	0.00	0.00	500,000.00	500,000.00
Transfer to LEST for Bailiff Pay	155,588.00	0.00	0.00	200,000.00	200,000.00
TOTAL TRANSFERS OUT (23)	1,571,183.00	840,835.00	640,465.00	1,340,465.00	1,340,465.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	0.00	0.00	155,093.00	600,000.00	600,000.00
25. GRAND TOTAL EXPENDITURES	<u>5,672,412.00</u>	<u>5,153,529.00</u>			
26. GRAND TOTAL APPROPRIATIONS			<u>5,443,529.00</u>	<u>7,525,961.00</u>	<u>7,666,224.00</u>

PHELPS COUNTY
 2024 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>531,382.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>531,382.00</u>
3. Estimated revenues for 2024	<u>4,397,415.00</u>
4. Subtotal	<u>4,928,797.00</u>
5. Deduct appropriations for 2024	<u>4,758,651.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>170,146.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>170,146.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>857,101.00</u>
Revenues - 2023	<u>3,585,112.00</u>
Expenditures - 2023	<u>3,910,829.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>-2.00</u>
Total	<u>-2.00</u>
Cash Available 12-31-2023	<u><u>531,382.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
4. CHARGES FOR SERVICES			
Oil/Asphalt Deposits	47,785.00	0.00	0.00
Total	47,785.00	0.00	0.00
5. INTEREST INCOME			
	4,009.00	37,535.00	5,000.00
6. OTHER REVENUES			
PILT Revenue	106.00	3,230.00	3,000.00
Miscellaneous Reimbursements	93,095.00	16,718.00	1,000.00
Rolla Housing PILT	526.00	496.00	500.00
Sale of Property and Equipment	9,100.00	0.00	15,000.00
Health Insurance Reimb	10,394.00	10,914.00	0.00
COVID-19 Reimbursement	0.00	0.00	0.00
ARPA Am Rescue Paln Act Reimb	1,005,944.00	0.00	0.00
Total	1,119,165.00	31,358.00	19,500.00
7. TRANSFERS IN			
Road & Bridge Debt Svc Transfer In	0.00	0.00	38,110.00
Interfund Activity	550,000.00		500,000.00
Total	550,000.00	0.00	538,110.00
8. GRAND TOTAL REVENUES			
	4,971,646.00	3,585,112.00	4,397,415.00

PHELPS COUNTY
 2024 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
1. Annual Salaries of all Road and Bridge Employees	709,373.00	768,697.00	853,967.00	853,967.00	905,205.00
2. Employee Fringe Benefits					
Overtime/Vaca/Holiday Pay	7,556.00	1,149.00	10,000.00	10,000.00	10,000.00
Other Salary	0.00	0.00	0.00	0.00	0.00
FICA Employer Share	42,809.00	44,206.00	52,946.00	52,946.00	56,123.00
Ins Co Share	125,121.00	126,829.00	150,051.00	128,615.00	128,615.00
LAGERS Co Share	44,899.00	41,933.00	55,507.00	60,004.00	63,606.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare Co Share	10,012.00	10,339.00	12,382.00	12,382.00	13,125.00
Worker's Compensation	40,236.00	33,265.00	50,880.00	51,000.00	51,000.00
Insurance Reimb	10,441.00	9,922.00	10,914.00	0.00	0.00
Life Insurance Employer	996.00	614.00	1,000.00	715.00	715.00
Payroll Liability Clearing Act	0.00	0.00	0.00	0.00	0.00
Insurance Co Share Retirees	0.00	0.00	0.00	0.00	0.00
CERF Co Share	5,013.00	7,112.00	8,539.00	16,001.00	16,962.00
Payroll Deduct Offsetting Exp	-986.00	-5,815.00	0.00	0.00	0.00
Payroll Tax Offsetting Exp	0.00	-5,626.00	0.00	0.00	0.00
Total	286,097.00	263,928.00	352,219.00	331,663.00	340,146.00
3. Supplies					
Supplies & Materials	13,831.00	13,410.00	15,500.00	18,000.00	18,000.00
Phone	2,137.00	1,961.00	2,500.00	4,500.00	4,500.00
Utilities & Propane	11,737.00	10,580.00	14,000.00	15,000.00	15,000.00
Janitor/Shop Supplies	401.00	589.00	1,000.00	1,000.00	1,000.00
Computer Soft/Int/Licenses	1,969.00	2,482.00	2,100.00	3,000.00	3,000.00
Equipment Leases	180,151.00	144,657.00	165,000.00	160,000.00	160,000.00
SERVICES:					
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Attorney Fees	0.00	0.00	0.00	0.00	0.00
Insurance & Bonds	50,581.00	46,297.00	51,000.00	50,000.00	50,000.00
Travel & Meetings	0.00	0.00	300.00	300.00	300.00
Training Expenses	0.00	0.00	2,000.00	1,000.00	1,000.00
Engineering Services	0.00	0.00	0.00	7,500.00	7,500.00
Drug Testing/Immunizations	1,615.00	1,290.00	1,500.00	1,500.00	1,500.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	715.00	780.00	1,000.00	1,000.00	1,000.00
Health Insurance adm & Fees		0.00	0.00	0.00	0.00
Total	263,137.00	222,046.00	255,900.00	262,800.00	262,800.00

PHELPS COUNTY
 2024 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
4. Insurance					
Total	0.00	0.00	0.00	0.00	0.00
5. Road and Bridge Materials					
Fuel	279,494.00	205,978.00	280,000.00	280,000.00	280,000.00
Equipment Repair & Maint	69,012.00	71,696.00	80,000.00	85,000.00	85,000.00
Vehicle Repair & Maint	119,710.00	99,703.00	90,000.00	90,000.00	90,000.00
Building & Grounds Maint	652.00	351.00	4,000.00	10,000.00	10,000.00
Contract Road Work/Rental	580,300.00	13,790.00	25,000.00	20,000.00	20,000.00
Flood Damage & Bridge Repair	0.00	0.00	0.00	0.00	0.00
Road Materials & Supplies	24,196.00	23,189.00	50,000.00	70,000.00	70,000.00
Chip & Seal Expense	454,338.00	553,830.00	425,000.00	630,000.00	630,000.00
Asphalt Patching	577,346.00	364,344.00	500,000.00	450,000.00	450,000.00
Asphalt Overlayment	705,336.00	430,129.00	500,000.00	200,000.00	200,000.00
Tough onTrash Program	0.00	0.00	0.00	0.00	0.00
Federal Bridge Projects	0.00	45,666.00	58,401.00	361,469.00	361,469.00
Ice Control	49,629.00	42,829.00	55,000.00	55,000.00	55,000.00
Culverts	42,621.00	65,128.00	70,000.00	70,000.00	70,000.00
Road Signs	8,090.00	8,259.00	8,000.00	9,000.00	9,000.00
Chat	276,267.00	368,858.00	400,000.00	400,000.00	400,000.00
Total	3,186,991.00	2,293,750.00	2,545,401.00	2,730,469.00	2,730,469.00
6. Equipment Repairs					
Total	0.00	0.00	0.00	0.00	0.00
7. Rentals					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
10. Other Expenditures					
Miscellaneous Expenses	490.00	32,431.00	0.00	0.00	0.00
TIF Reimbursement	64,472.00	68,556.00	65,000.00	70,000.00	70,000.00
Total	64,962.00	100,987.00	65,000.00	70,000.00	70,000.00
11. Debt Service					
				0.00	
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Total	0.00	0.00	0.00	0.00	0.00
13. GRAND TOTAL EXPENDITURES	<u>4,545,428.00</u>	<u>3,910,829.00</u>			
14. GRAND TOTAL APPROPRIATIONS			<u>4,517,487.00</u>	<u>4,698,930.00</u>	<u>4,758,651.00</u>

PHELPS COUNTY
 2024 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>867,287.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>867,287.00</u>
3. Estimated revenues for 2024	<u>705,000.00</u>
4. Subtotal	<u>1,572,287.00</u>
5. Deduct appropriations for 2024	<u>826,040.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>746,247.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>746,247.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>773,331.00</u>
Revenues - 2023	<u>734,813.00</u>
Expenditures - 2023	<u>640,856.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>-1.00</u>
Total	<u>-1.00</u>
Cash Available 12-31-2023	<u><u>867,287.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	81,612.00	74,920.00	75,000.00
Collector's Withholdings	499,202.00	508,735.00	500,000.00
Total	580,814.00	583,655.00	575,000.00
4. CHARGES FOR SERVICES			
Collector's Withholdings	see above	see above	see above
City Assessment Contracts	62,202.00	61,633.00	61,000.00
E911 Addressing Services	30,366.00	24,290.00	24,000.00
Total	92,568.00	85,923.00	85,000.00
5. INTEREST INCOME	5,180.00	28,856.00	10,000.00
6. OTHER REVENUES			
Aerial Photography Reimbursements	27,661.00	14,285.00	15,000.00
Miscellaneous Reimbursements	20,973.00	22,094.00	20,000.00
Health Insurance Reimbursements	0.00	0.00	0.00
Total	48,634.00	36,379.00	35,000.00
7. TRANSFERS IN			
County Share	0.00	0.00	0.00
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	727,196.00	734,813.00	705,000.00

PHELPS COUNTY
 2024 BUDGET
 ASSESSMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	61,975.00	65,693.00	65,693.00	65,693.00	69,635.00
Deputy and clerical annual salaries	295,961.00	300,474.00	330,877.00	354,230.00	373,035.00
OT/Vaca/Holiday Pay	1,593.00	0.00	5,000.00	5,000.00	5,000.00
E911 Salary Assessor	12,500.00	12,000.00	12,000.00	12,000.00	12,000.00
FICA Employer Share	22,114.00	21,092.00	24,587.00	26,780.00	28,200.00
Insurance-County Share	67,440.00	58,948.00	71,435.00	75,050.00	75,050.00
LAGERS-County Share	25,560.00	21,495.00	25,777.00	32,395.00	34,100.00
Medicare-County Share	5,172.00	4,933.00	5,750.00	6,265.00	6,600.00
Worker's Compensation	7,565.00	6,621.00	10,000.00	7,000.00	7,000.00
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Life Insurance Employer	487.00	301.00	528.00	670.00	670.00
PR Deduct & Tax Offsetting	-543.00	-6,208.00	500.00	0.00	0.00
Insurance County Sh. Retirees	0.00	0.00	0.00	0.00	0.00
CERF-County Share	2,837.00	2,706.00	3,966.00	6,750.00	7,050.00
Supplies & Materials	9,339.00	8,137.00	9,500.00	10,000.00	10,000.00
Phone	1,201.00	344.00	1,500.00	1,500.00	1,500.00
Postage	13,826.00	14,693.00	19,000.00	19,000.00	19,000.00
Appraisal Guides	1,040.00	950.00	1,100.00	10,000.00	10,000.00
Mapping Supplies	23.00	13.00	750.00	250.00	250.00
Computer Soft/Int/Licenses	28,511.00	35,714.00	36,000.00	40,000.00	40,000.00
Equipment Lease	2,053.00	1,393.00	2,500.00	2,500.00	2,500.00
Dues & Subscriptions	157.00	196.00	1,000.00	1,000.00	1,000.00
Attorney Fees/Misc.	0.00	0.00	10,000.00	10,000.00	10,000.00
Insurance & Bonds	2,515.00	1,889.00	2,200.00	2,200.00	2,200.00
Travel & Meetings	4,713.00	6,526.00	10,000.00	10,000.00	10,000.00
Training Expense	5,219.00	2,729.00	15,000.00	15,000.00	15,000.00
Legal Ads & Publications	61.00	64.00	400.00	400.00	400.00
Program Expense	28.00	26.00	5,725.00	500.00	500.00
Aerial Photography	56,691.00	56,691.00	56,691.00	57,000.00	57,000.00
Equipment Repair & Maint	80.00	48.00	350.00	350.00	350.00
GIS System Expense	9,220.00	9,423.00	16,215.00	16,000.00	16,000.00
Total	637,338.00	626,891.00	744,044.00	787,533.00	814,040.00
2. Transfers Out					
Equip,comp Equip Purch	6,259.00	4,287.00	7,000.00	7,000.00	7,000.00
Office Remodel	0.00	9,678.00	10,000.00	5,000.00	5,000.00
Total	6,259.00	13,965.00	17,000.00	12,000.00	12,000.00
3. GRAND TOTAL EXPENDITURES					
	643,597.00	640,856.00			
4. GRAND TOTAL APPROPRIATIONS					
			761,044.00	799,533.00	826,040.00

PHELPS COUNTY
 2024 BUDGET
 Road Debt Service 102 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>138,110.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>138,110.00</u>
3. Estimated revenues for 2024	<u>4,500.00</u>
4. Subtotal	<u>142,610.00</u>
5. Deduct appropriations for 2024	<u>38,110.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>104,500.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>104,500.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>133,585.00</u>
Revenues - 2023	<u>4,525.00</u>
Expenditures - 2023	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>138,110.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Road Debt Service 102 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Road Debt Service 102 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	936.00	4,525.00	4,500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	936.00	4,525.00	4,500.00

PHELPS COUNTY
 2024 BUDGET
 Road Debt Service 102 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service			38,110.00	38,110.00
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	0.00	0.00	0.00	38,110.00
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	38,110.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES				
Debt Service Transfer			38,110.00	38,110.00
Total	0.00	0.00	0.00	38,110.00

PHELPS COUNTY
 2024 BUDGET
 Unemployment 202 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>64,972.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>64,972.00</u>
3. Estimated revenues for 2024	<u>0.00</u>
4. Subtotal	<u>64,972.00</u>
5. Deduct appropriations for 2024	<u>13,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>51,972.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>51,972.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>77,112.00</u>
Revenues - 2023	<u>0.00</u>
Expenditures - 2023	<u>12,140.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>64,972.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Unemployment 202 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Unemployment 202 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	8,568.00	12,140.00	11,568.00	13,000.00	13,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	8,568.00	12,140.00	11,568.00	13,000.00	13,000.00
GRAND TOTAL EXPENDITURES	8,568.00	12,140.00	11,568.00	13,000.00	13,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

State Unemployment	0.00	5,028.00	3,000.00	5,000.00	5,000.00
Transfers to Co Rev.	8,568.00	7,112.00	8,568.00	8,000.00	8,000.00
Total	8,568.00	12,140.00	11,568.00	13,000.00	13,000.00

PHELPS COUNTY

2024 BUDGET

Use Tax 205 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	_____
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2023	0.00
3. Estimated revenues for 2024	0.00
4. Subtotal	0.00
5. Deduct appropriations for 2024	0.00
6. Estimated ending cash balance, December 31, 2024	0.00
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2024, (After other net resources available)	0.00

CASH RECONCILIATION

Cash Available 12-31-2022	_____
Revenues - 2023	0.00
Expenditures - 2023	0.00
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2023	0.00

PHELPS COUNTY
 2024 BUDGET
 Use Tax 205 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Use Tax 205 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	0.00	0.00	0.00

GRAND TOTAL EXPENDITURES 0.00 0.00 0.00 0.00 0.00

DETAIL OF EXPENDITURES

1. _____

Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY

2024 BUDGET

Health Department 220 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	<u>739,122.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>739,122.00</u>
3. Estimated revenues for 2024	<u>939,022.00</u>
4. Subtotal	<u>1,678,144.00</u>
5. Deduct appropriations for 2024	<u>1,167,987.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>510,157.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>510,157.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>639,830.00</u>
Revenues - 2023	<u>1,086,959.00</u>
Expenditures - 2023	<u>987,667.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>739,122.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Health Department 220 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Medicaid	21,880.00	18,851.00	12,000.00
CORE Public Health	80,145.00	133,575.00	106,860.00
CORE Public Health, Communicable Disease	23,841.00	749.00	0.00
CORE Public Health, Immunizations	127,286.00	79,875.00	18,598.00
Department of Corrections	290.00	340.00	200.00
Maries County Share	16,526.00	16,270.00	16,000.00
Miscellaneous Local Grants	0.00	106,505.00	160,000.00
Presumptive Eligibility	1,334.00	782.00	500.00
Total	271,302.00	356,947.00	314,158.00
4. CHARGES FOR SERVICES			
Charges for Service	21,863.00	19,551.00	25,000.00
Sanitarian Food Service Permits	25,324.00	24,829.00	24,000.00
Septic Construction Permits	2,609.00	325.00	1,000.00
Registrar Fees	77,111.00	78,709.00	80,000.00
VaxCare Reimbursement	3,093.00	5,027.00	4,000.00
Total	130,000.00	128,441.00	134,000.00

PHELPS COUNTY
 2024 BUDGET
 Health Department 220 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare	848,188.00	987,667.00	1,154,758.00	1,124,128.00
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	848,188.00	987,667.00	1,154,758.00	1,124,128.00

GRAND TOTAL EXPENDITURES	848,188.00	987,667.00	1,154,758.00	1,124,128.00	1,167,987.00
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DETAIL OF EXPENDITURES

1. FUND EXPENSES

Health Dept Salaries	539,422.00	587,266.00	698,342.00	698,342.00	735,903.00
OT/Vacation Pay	2,723.00	443.00	5,000.00	5,000.00	5,000.00
FICA	31,850.00	33,133.00	42,399.00	42,399.00	44,705.00
Insurance County Share	94,824.00	85,743.00	128,615.00	125,936.00	125,936.00
LAGERS	28,157.00	30,744.00	44,864.00	44,864.00	47,429.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare	7,449.00	7,749.00	9,916.00	9,916.00	10,455.00
Workers' Compensation	2,993.00	2,282.00	3,162.00	3,162.00	3,345.00
Insurance Reimb-Employee	4,554.00	4,356.00	4,754.00	3,564.00	3,564.00
Life Insurance Employer	810.00	488.00	1,056.00	623.00	623.00
Payroll Clearing Acct	0.00	3,702.00	0.00	0.00	0.00
Payroll Deducts Offsetting	-348.00	5,400.00	0.00	0.00	0.00
Total	712,434.00	761,306.00	938,108.00	933,806.00	976,960.00

PHELPS COUNTY
 2024 BUDGET
 Health Department 220 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. FUND EXPENSES CONT.					
Insurance Co Share Retirees	40,991.00	39,299.00	42,872.00	32,154.00	32,154.00
CERF County Share	1,232.00	1,420.00	6,328.00	13,018.00	13,723.00
Supplies & Materials	2,794.00	6,832.00	6,000.00	11,000.00	11,000.00
Phone	1,503.00	1,281.00	1,500.00	1,500.00	1,500.00
Postage	43.00	37.00	100.00	100.00	100.00
Medical Waste Disposal	0.00	0.00	100.00	100.00	100.00
Computer Soft/Int/Licenses	2,755.00	8,888.00	10,250.00	10,000.00	10,000.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	1,425.00	1,689.00	2,000.00	2,000.00	2,000.00
Insurance & Bonds	4,514.00	4,140.00	4,500.00	4,500.00	4,500.00
Travel & Meetings	867.00	190.00	1,000.00	500.00	500.00
Training Expense	416.00	0.00	1,000.00	500.00	500.00
Total	56,540.00	63,776.00	75,650.00	75,372.00	76,077.00
3. FUND EXPENSES CONT.					
Contract Labor	496.00	4.00	200.00	200.00	200.00
Legal Ads & Publications	1,004.00	628.00	1,500.00	1,500.00	1,500.00
Program Expense-Pers Cons/Vax C	979.00	1,379.00	1,000.00	1,500.00	1,500.00
Health Insurance Admin	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	136.00	98.00	250.00	150.00	150.00
Equipment Purchase	0.00	12,969.00	13,000.00	0.00	0.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	10,280.00	12,000.00	12,000.00	12,000.00
Miscellaneous Expense	1,110.00	81,128.00	27,600.00	40,000.00	40,000.00
Total	3,725.00	106,486.00	55,550.00	55,350.00	55,350.00
4. PROGRAM EXPENSES					
Case Management	0.00	0.00	0.00	0.00	0.00
Childcare Consultations	2,968.00	1,831.00	3,000.00	1,500.00	1,500.00
CORE Public Health	2,727.00	401.00	400.00	400.00	400.00
CORE Public Health, Comm. Disease	7,282.00	2,080.00	0.00	0.00	0.00
CORE Public Health, Immunizations	11,959.00	10,191.00	25,000.00	10,000.00	10,000.00
CPR/First Aid	0.00	0.00	0.00	0.00	0.00
Emergency Planning	8,402.00	7,181.00	9,200.00	6,000.00	6,000.00
Environmental Health	9,571.00	12,924.00	15,000.00	15,000.00	15,000.00
Home Visitation	3,348.00	3,345.00	4,700.00	0.00	0.00
Lead Safety	172.00	166.00	200.00	200.00	200.00
Maternal & Child Health	2,588.00	2,251.00	3,250.00	3,000.00	3,000.00
PCCAN Child Advocacy Network	5,240.00	466.00	5,000.00	5,000.00	5,000.00
Total	54,257.00	40,836.00	65,750.00	41,100.00	41,100.00

PHELPS COUNTY
 2024 BUDGET
 Health Department 220 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
5. <u>PROGRAM EXPENSES CONT.</u>					
Registrar	9,393.00	8,896.00	10,000.00	10,000.00	10,000.00
Substance Use Response					
1. DHSS	1,243.00	503.00	2,700.00	1,500.00	1,500.00
2. Other	0.00	0.00	0.00	0.00	0.00
WIC	10,596.00	5,864.00	7,000.00	7,000.00	7,000.00
Total	21,232.00	15,263.00	19,700.00	18,500.00	18,500.00
6. _____					
Total	0.00	0.00	0.00	0.00	0.00
7. _____					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Crisis Intervention 261 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>1,335.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>1,335.00</u>
3. Estimated revenues for 2024	<u>2,500.00</u>
4. Subtotal	<u>3,835.00</u>
5. Deduct appropriations for 2024	<u>2,500.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>1,335.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>1,335.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>1,026.00</u>
Revenues - 2023	<u>2,745.00</u>
Expenditures - 2023	<u>2,436.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>1,335.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Crisis Intervention 261 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
State Contract Funds	1,185.00	2,555.00	2,500.00
Total	1,185.00	2,555.00	2,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Crisis Intervention 261 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,095.00	2,436.00	1,095.00	2,500.00	2,500.00
Total	1,095.00	2,436.00	1,095.00	2,500.00	2,500.00
GRAND TOTAL EXPENDITURES	1,095.00	2,436.00	1,095.00	2,500.00	2,500.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Program Expense	1,095.00	2,436.00	1,095.00	2,500.00	2,500.00
Total	1,095.00	2,436.00	1,095.00	2,500.00	2,500.00

PHELPS COUNTY

2024 BUDGET

Special Elections 300 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	<u>29,568.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>29,568.00</u>
3. Estimated revenues for 2024	<u>55,000.00</u>
4. Subtotal	<u>84,568.00</u>
5. Deduct appropriations for 2024	<u>68,800.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>15,768.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>15,768.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>2,736.00</u>
Revenues - 2023	<u>46,960.00</u>
Expenditures - 2023	<u>20,127.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>-1.00</u>
Total	<u>-1.00</u>
Cash Available 12-31-2023	<u><u>29,568.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Special Elections 300 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Election Reimbursements	56,217.00	46,960.00	55,000.00
Total	56,217.00	46,960.00	55,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Special Elections 300 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	57,355.00	20,127.00	60,600.00	68,800.00	68,800.00
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	57,355.00	20,127.00	60,600.00	68,800.00	68,800.00
GRAND TOTAL EXPENDITURES	57,355.00	20,127.00	60,600.00	68,800.00	68,800.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Postage	110.00	384.00	2,200.00	2,200.00	2,200.00
Election Expense	19,485.00	8,653.00	20,000.00	25,000.00	25,000.00
Poll Rental	1,200.00	0.00	1,200.00	1,400.00	1,400.00
Travel & Meetings	2,174.00	1,615.00	2,500.00	2,500.00	2,500.00
Contract Labor	717.00	358.00	1,000.00	800.00	800.00
Legal Ads & Publications	5,299.00	552.00	5,000.00	5,500.00	5,500.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Election Judge Stipends	15,480.00	5,300.00	20,000.00	22,000.00	22,000.00
Special Election Costs	2,351.00	3,101.00	2,400.00	2,400.00	2,400.00
Miscellaneous Expenses	1,002.00	164.00	1,000.00	1,000.00	1,000.00
Refund of Election Deposits	7,051.00	0.00	2,800.00	3,500.00	3,500.00
Transfer Surcharge to Elec Svc	2,486.00	0.00	2,500.00	2,500.00	2,500.00
Total	57,355.00	20,127.00	60,600.00	68,800.00	68,800.00

PHELPS COUNTY
 2024 BUDGET
 Elections Services 325 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>42,176.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>42,176.00</u>
3. Estimated revenues for 2024	<u>5,000.00</u>
4. Subtotal	<u>47,176.00</u>
5. Deduct appropriations for 2024	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>47,176.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>47,176.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>36,598.00</u>
Revenues - 2023	<u>8,324.00</u>
Expenditures - 2023	<u>2,746.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>42,176.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Elections Services 325 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Election Reimbursements	0.00	0.00	0.00
Election Surcharge 5%	2,351.00	2,344.00	2,500.00
Voter Reg. Transaction Fees	3,332.00	0.00	0.00
Election Efficiency Grant	7,539.00	4,714.00	2,000.00
Total	13,222.00	7,058.00	4,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Elections Services 325 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections	4,874.00	2,746.00	4,000.00	10,000.00	
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	4,874.00	2,746.00	4,000.00	10,000.00	0.00

GRAND TOTAL EXPENDITURES	4,874.00	2,746.00	4,000.00	10,000.00	0.00
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DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	58.00	799.00	1,000.00	1,000.00	
Computer Soft/Int/Liceses	0.00	0.00	0.00	0.00	
Equipment Leases	0.00	0.00	0.00	0.00	
Insurance & Bonds	1,947.00	1,947.00	2,000.00	2,000.00	
Training Expense	0.00	0.00	0.00	2,000.00	
Contract Labor	0.00	0.00	0.00	0.00	
Program Expense	0.00	0.00	0.00	0.00	
Election Judge Stipends	0.00	0.00	0.00	0.00	
Equipment Rep & Maint	2,125.00	0.00	0.00	0.00	
Equip/Lease/Comp Purchases	0.00	0.00	1,000.00	5,000.00	
Miscellaneous Expenses	744.00	0.00	0.00	0.00	
Other Transfers	0.00	0.00	0.00	0.00	
Total	4,874.00	2,746.00	4,000.00	10,000.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriffs Training 400 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>46,151.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>46,151.00</u>
3. Estimated revenues for 2024	<u>12,500.00</u>
4. Subtotal	<u>58,651.00</u>
5. Deduct appropriations for 2024	<u>7,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>51,651.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>51,651.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>40,309.00</u>
Revenues - 2023	<u>12,768.00</u>
Expenditures - 2023	<u>6,926.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>46,151.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Sheriffs Training 400 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
	2,980.00	3,714.00	3,700.00
Total	2,980.00	3,714.00	3,700.00
4. CHARGES FOR SERVICES			
	7,100.00	8,892.00	8,800.00
Total	7,100.00	8,892.00	8,800.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Drug Enforcement 405 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>738,503.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>738,503.00</u>
3. Estimated revenues for 2024	<u>223,500.00</u>
4. Subtotal	<u>962,003.00</u>
5. Deduct appropriations for 2024	<u>375,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>587,003.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>587,003.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>805,603.00</u>
Revenues - 2023	<u>379,896.00</u>
Expenditures - 2023	<u>446,996.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>738,503.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Drug Enforcement 405 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Federal Drug Forfeitures			
Federal Forfeitures, Justice/DEA		338,339.00	200,000.00
Federal Forfeitures, Treasury/Non-DEA			
Total	0.00	338,339.00	200,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Drug Enforcement 405 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	14,321.00	446,996.00	350,000.00	375,000.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	14,321.00	446,996.00	350,000.00	375,000.00
GRAND TOTAL EXPENDITURES	14,321.00	446,996.00	350,000.00	375,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES				
Supplies & Materials				
Supplies & Mtl, Justice/DEA				
Supplies & Mtl, Treas/NonDEA				
Phone				
Phone, Justice/DEA				
Phone, Treas/NonDEA				
Computer/Soft/Int/Lic				
Comp/Soft/Int/Lic, Justice/DEA	1,000.00			
Comp/Soft/Int/Lic, Treas/NonDEA				
Dues & Subscriptions				
Dues & Subs, Justice/DEA				
Dues & Subs Treas/NonDEA				
Total	1,000.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Drug Enforcement 405 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. <u>FUND EXPENSES Cont'd</u>					
Training Expense					
Training Esp, Justice/DEA					
Training Exp, Treas/NonDEA					
Program Exp					
Program Exp, Justice/DEA					
Program Exp, Treas/NonDEA					
Equipment Repair & Maint					
Equip Rep, Justice/DEA					
Equip Rep, Treas/NonDEA					
Vehicle Repair & Maint					
Veh Rep, Justice/ DEA					
Veh Rep, Treas/ NonDEA					
Total	0.00	0.00	0.00	0.00	0.00
3. <u>FUND EXPENSES Cont'd</u>					
Building & Grounds Maint					
Bldg & Grnds, Justice/DEA					
Bldg & Grnds, Treas/NonDEA					
Equipment Purchase		9,481.00			
Equip Purch, Justice/DEA					
Equip Purch,/Non-DEA					
Lease Purchases					
Lease Purch, Justice/DEA					
Lease Purch, Treas/NonDEA					
Vehicle Purchases					
Veh Purch, Justice/DEA		29,700.00		375,000.00	375,000.00
Veh Purch, Treas/NonDEA					
Total	0.00	39,181.00	0.00	375,000.00	375,000.00
4. <u>FUND EXPENSES Cont'd</u>					
Computer Equipment					
Comp Equip, Justice/ DEA					
Comp Equip, Treas/NonDEA					
Miscellaneous Expenses	1,717.00	51,297.00			
Misc Exp, Justice/DEA	11,604.00				
Misc Exp, Treas/NonDEA					
Other Transfers					
Other Tsfers, Justice/DEA		356,518.00	350,000.00		
Other Tsfers, Treas/NonDEA					
Total	13,321.00	407,815.00	350,000.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Civil Fee 407 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>185,555.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>185,555.00</u>
3. Estimated revenues for 2024	<u>47,000.00</u>
4. Subtotal	<u>232,555.00</u>
5. Deduct appropriations for 2024	<u>25,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>207,555.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>207,555.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>152,610.00</u>
Revenues - 2023	<u>50,885.00</u>
Expenditures - 2023	<u>17,940.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>185,555.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Civil Fee 407 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Deputy Salary Supplement	19,931.00	14,760.00	14,000.00
Total	19,931.00	14,760.00	14,000.00
4. CHARGES FOR SERVICES			
Sheriff's Fees	25,467.00	30,462.00	30,000.00
Total	25,467.00	30,462.00	30,000.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Civil Fee 407 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	17,668.00	17,940.00	22,000.00	25,000.00	25,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	17,668.00	17,940.00	22,000.00	25,000.00	25,000.00
GRAND TOTAL EXPENDITURES	17,668.00	17,940.00	22,000.00	25,000.00	25,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	277.00	0.00	4,000.00	5,000.00	5,000.00
Postage					
Computer Soft/Int/Licenses					
Dues & Subscriptions					
Travel & Meetings					
Training Expense					
Contract Labor					
Equipment Repair & Maint					
Equipment Purchase					
Computer Equipment					
Total	277.00	0.00	4,000.00	5,000.00	5,000.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Civil Fee 407 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. <u>FUND EXPENSES Cont'd</u>					
Miscellaneous Expenses	5,881.00	3,180.00	5,000.00	6,000.00	6,000.00
Deputy Suppl Salary Fund	11,510.00	14,760.00	13,000.00	14,000.00	14,000.00
Other Transfer					
Total	17,391.00	17,940.00	18,000.00	20,000.00	20,000.00
3. _____					
Total	0.00	0.00	0.00	0.00	0.00
4. _____					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Revolving 409 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>143,013.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>143,013.00</u>
3. Estimated revenues for 2024	<u>9,000.00</u>
4. Subtotal	<u>152,013.00</u>
5. Deduct appropriations for 2024	<u>7,500.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>144,513.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>144,513.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>136,229.00</u>
Revenues - 2023	<u>13,858.00</u>
Expenditures - 2023	<u>7,074.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>143,013.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Revolving 409 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Concealed Carry Permit Fees	6,885.00	9,220.00	8,000.00
Total	6,885.00	9,220.00	8,000.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Revolving 409 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	7,319.00	7,074.00	11,000.00	7,500.00	7,500.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out		0.00	37,500.00		
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	7,319.00	7,074.00	48,500.00	7,500.00	7,500.00
GRAND TOTAL EXPENDITURES	7,319.00	7,074.00	48,500.00	7,500.00	7,500.00

DETAIL OF EXPENDITURES

1. SALARY					
Salary Expense					
OT/Vacation/Holiday Pay					
Payroll Clearing Account					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Sheriff's Revolving 409 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
<u>2.</u> <u>FRINGE BENEFITS</u>					
Supplies & Materials					
Training Expense					
Contract Labor					
Program Expense	7,319.00	7,074.00	11,000.00	7,500.00	7,500.00
Equipment Repair & Maint					
Transfer to LEST for Vehicle		0.00	37,500.00		
Total	7,319.00	7,074.00	48,500.00	7,500.00	7,500.00
<u>3.</u>					
Total	0.00	0.00	0.00	0.00	0.00
<u>4.</u>					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY

2024 BUDGET

Law Enforcement Sales Tax 410 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2023	<u>907,668.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>907,668.00</u>
3. Estimated revenues for 2024	<u>8,725,445.00</u>
4. Subtotal	<u>9,633,113.00</u>
5. Deduct appropriations for 2024	<u>8,684,959.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>948,154.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>948,154.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>6,668,307.00</u>
Revenues - 2023	<u>8,354,341.00</u>
Expenditures - 2023	<u>14,114,980.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>907,668.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	2,872,872.00	3,030,477.00	3,000,000.00
3. INTERGOVERNMENTAL REVENUES			
Miscellaneous Local Grants	37,815.00	28,501.00	28,000.00
Forest Service Campground Patrol	3,863.00	6,751.00	6,000.00
Forest Service Meth/Cannabis	1,763.00		
Deputy Suppl Salary Reimbursement		27,928.00	27,000.00
STATE AND FEDERAL GRANTS			
Federal Law Enforcement Grants	39,051.00	22,867.00	22,000.00
State Law Enforcement Grants	79,189.00	81,467.00	81,000.00
Total	161,681.00	167,514.00	164,000.00
4. CHARGES FOR SERVICES			
ATV Permits	3,860.00	2,960.00	3,000.00
Sheriff's Fees	7,406.00	7,847.00	7,800.00
Total	11,266.00	10,807.00	10,800.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	30,499.00	169,865.00	30,000.00
6. OTHER REVENUES			
Prisoners/Trial/Court/Reimburse			
Circuit Clerk Prisoner Board			
Circuit Clerk Prisoner Medical			
Circuit Clerk Jury Reimb			
Board Reimb Crim Cost, Cities & Counties	564,200.00	566,176.00	566,000.00
Criminal/Civil Mileage	10,933.00	9,585.00	10,000.00
Sheriff's Criminal Fees	14,289.00	16,593.00	16,000.00
DOC Mileage Jail	25,155.00	17,373.00	20,000.00
Federal Prisoner Transport	102,003.00	129,352.00	130,000.00
State Prisoner Transport	23,867.00	32,432.00	30,000.00
St of MO 96 Hour Hold Mileage			
Other Prisoner Med & Board	9,548.00	11,115.00	10,000.00
Cities Prisoner Board reimb	16,890.00	16,330.00	16,000.00
Co Prisoner Board Reimb	15,230.00	18,584.00	18,000.00
Federal Prisoner Board Reimb	2,595,736.00	2,893,214.00	3,450,000.00
Federal Prisoner Medical Reimb			
Inmate Indigent Reimb			
St Treas Criminal Cost Reimb			
Counties Criminal Cost Reimb			
Commit/Sentencing Reimbursement	21,763.00	24,790.00	24,000.00
Other Revenues & Reimbursements			
Miscellaneous Reimb	103,428.00	119,224.00	120,000.00
Sale of Property & Equip	1,000.00		
Health Insurance Reimb			
Inmate Phone Jail	328,900.00	334,189.00	350,000.00
Inmate Commissary Jail			
Employee Theft Reimb			
Covid-19 Reimbursement			
ARPA-Am Rescue Plan Reimb			
Total	3,832,942.00	4,188,957.00	4,760,000.00
7. TRANSFERS IN			
Other Transfers	173,317.00	226,076.00	200,000.00
County Share	560,645.00	560,645.00	560,645.00
Other Transfer, From Sheriff Civil			
Courthouse Security Transfer-Bailiffs			
Sheriff Revolving Transfer			
Inmate Det. Sec, Phone, Transfer			
Total	733,962.00	786,721.00	760,645.00
8. GRAND TOTAL REVENUES	7,643,222.00	8,354,341.00	8,725,445.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits	1,209,080.00	1,257,904.00	1,299,156.00	1,496,574.00
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	3,560,338.00	3,848,612.00	3,701,816.00	3,950,020.00
Jail	3,788,270.00	9,008,464.00	2,917,457.00	3,238,365.00
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	8,557,688.00	14,114,980.00	7,918,429.00	8,684,959.00

GRAND TOTAL EXPENDITURES 8,557,688.00 14,114,980.00 7,918,429.00 8,684,959.00 8,684,959.00

DETAIL OF EXPENDITURES

1. SHERIFF'S DEPT SALARIES					
Sheriff's Salary	78,904.00	86,551.00	86,551.00	93,500.00	93,500.00
Deputies/Clerks Salaries	1,742,943.00	1,903,606.00	2,027,565.00	2,059,720.00	2,059,720.00
OT/Vacation/Holiday Pay	38,115.00	40,458.00	55,000.00	55,000.00	55,000.00
Guard Duty	1,809.00	3,819.00	2,900.00	3,000.00	3,000.00
Uniform Allowance	36,013.00	39,500.00	36,000.00	38,000.00	38,000.00
Other Salary	99,058.00	107,041.00	70,000.00	100,000.00	100,000.00
Total	1,996,842.00	2,180,975.00	2,278,016.00	2,349,220.00	2,349,220.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. SHERIFF'S DEPT BENEFITS					
FICA Employer Share	120,441.00	131,671.00	122,000.00	131,571.00	131,571.00
Insurance-County Share	274,937.00	271,521.00	289,390.00	337,614.00	337,614.00
LAGERS-County Share	161,229.00	163,893.00	166,325.00	201,393.00	201,393.00
Unemployment					
Medicare-County Share	28,168.00	30,794.00	38,522.00	30,771.00	30,771.00
Worker's Compensation	42,005.00	52,465.00	42,951.00	33,923.00	33,923.00
Health Insurance Reimb					
Life Insurance Employer	2,342.00	1,450.00	1,593.00	1,630.00	1,630.00
CERF-County Share	16,041.00	12,640.00	16,800.00	42,986.00	42,986.00
Payroll Deducts Offsetting Exp	-2,050.00	-27,091.00			
Payroll Tax Offsetting Exp					
Aggregate Acct Repayment					
Total	643,113.00	637,343.00	677,581.00	779,888.00	779,888.00
3. SHERIFF'S DEPT OP & SVCS					
Supplies & Materials	38,715.00	39,154.00	35,000.00	35,000.00	35,000.00
Phone	5,499.00	4,808.00	4,500.00	5,000.00	5,000.00
Postage	1,989.00	2,092.00	2,000.00	2,000.00	2,000.00
Computer Soft/Int/Licenses	180,666.00	104,689.00	160,000.00	140,000.00	140,000.00
Equipment Leases	15,730.00	18,855.00	17,000.00	18,000.00	18,000.00
Dues & Subscriptions	2,734.00	22,785.00	5,000.00	15,000.00	15,000.00
Insurance & Bonds	193,231.00	279,559.00	190,000.00	250,000.00	250,000.00
Travel & Meetings	1,464.00	936.00	1,500.00	1,500.00	1,500.00
Training Expense	24,935.00	54,351.00	20,000.00	50,000.00	50,000.00
Drug Testing/Immunizations	2,762.00	3,440.00	2,800.00	3,000.00	3,000.00
Legal Ads & Publications	3,935.00	1,091.00	500.00	800.00	800.00
Program Expense	4,694.00	0.00	4,000.00	1,000.00	1,000.00
Total	476,354.00	531,760.00	442,300.00	521,300.00	521,300.00
4. SHERIFF'S DEPT. MAIN & IMP					
Fuel	137,470.00	148,711.00	135,000.00	140,000.00	140,000.00
Equipment Rep & Maint	6,151.00	18,211.00	10,000.00	15,000.00	15,000.00
Vehicle Repair & Maint	96,569.00	65,868.00	60,000.00	65,000.00	65,000.00
Employee Uniforms	9,826.00	23,905.00	10,000.00	18,000.00	18,000.00
Property Acquisition	0.00	0.00	0.00	0.00	0.00
Equipment Purchase	87,815.00	36,320.00	80,000.00	50,000.00	50,000.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Vehicle Purchases	23,400.00	167,280.00	70,000.00	170,000.00	170,000.00
Computer Equipment	16,284.00	16,439.00	15,000.00	15,000.00	15,000.00
Total	377,515.00	476,734.00	380,000.00	473,000.00	473,000.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
5. SHERIFF'S DEPT. OTHER					
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
TIF Reimbursement	138,213.00	146,956.00	135,000.00	140,000.00	140,000.00
Utilities & Propane	229,020.00	270,955.00	240,000.00	240,000.00	240,000.00
Janitor Supplies	888.00	1,824.00	3,000.00	3,000.00	3,000.00
Cable Service	8,371.00	8,097.00	8,500.00	8,500.00	8,500.00
Attorney Fees	24,629.00	17,317.00	25,000.00	20,000.00	20,000.00
Insurance & Bonds	23,206.00	25,251.00	20,000.00	25,000.00	25,000.00
Legal Ads & Publications	0.00	0.00	0.00	0.00	0.00
Health Ins. Admin	0.00	0.00	0.00	0.00	0.00
Building & Grounds Maint.	285,300.00	188,743.00	170,000.00	170,000.00	170,000.00
Total	709,627.00	659,143.00	601,500.00	606,500.00	606,500.00
6. JAIL SALARIES					
Jail Admin Salary	53,392.00	56,596.00	56,596.00	59,987.00	59,987.00
Jailers/Clerks/Trans/Maint Sal	1,629,904.00	1,860,984.00	1,765,799.00	2,065,278.00	2,065,278.00
OT/Vacation/Holiday Pay	104,764.00	77,982.00	90,000.00	90,000.00	90,000.00
Guard Duty	0.00	0.00	0.00	0.00	0.00
Other Salary	8,392.00	9,768.00	7,000.00	9,000.00	9,000.00
Uniform Allowance	17,776.00	19,739.00	18,000.00	20,000.00	20,000.00
Debt Service Transfer	1,000,000.00	6,032,154.00	0.00	0.00	0.00
Other Transfers	0.00	0.00	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00	0.00	0.00
Total	2,814,228.00	8,057,223.00	1,937,395.00	2,244,265.00	2,244,265.00
7. JAIL BENEFITS					
FICA Employer Share	109,231.00	122,167.00	112,775.00	133,622.00	133,622.00
Insurance County Share	256,706.00	287,555.00	300,108.00	316,186.00	316,186.00
LAGERS County Share	112,676.00	113,576.00	119,372.00	154,184.00	154,184.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare County Share	25,546.00	28,571.00	26,375.00	31,684.00	31,684.00
Workers Compensation	43,024.00	49,042.00	43,318.00	36,273.00	36,273.00
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Life Insurance Employer	2,649.00	1,791.00	1,812.00	2,086.00	2,086.00
CERF County Share	16,135.00	17,859.00	17,815.00	42,651.00	42,651.00
Total	565,967.00	620,561.00	621,575.00	716,686.00	716,686.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Sales Tax 410 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
8. JAIL DEPT OP & SRVCS					
Supplies & Materials	17,866.00	16,124.00	18,000.00	18,000.00	18,000.00
Phone	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00
Medical Waste Disposal	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	1,000.00	20,000.00	2,000.00	2,000.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	2,388.00	2,139.00	0.00	2,000.00	2,000.00
Insurance & Bonds	37,289.00	41,785.00	40,000.00	40,000.00	40,000.00
Travel & Meetings	14.00	0.00	0.00	0.00	0.00
Training Expense	44.00	1,993.00	0.00	2,000.00	2,000.00
Drug Testing/Immunizations	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	0.00	61.00	62.00	100.00	100.00
Total	57,601.00	63,102.00	78,062.00	64,100.00	64,100.00
9. JAIL CONT.					
Fuel	32,237.00	27,784.00	35,000.00	35,000.00	35,000.00
Equipment Repair & Maint	99,827.00	29,197.00	50,000.00	30,000.00	30,000.00
Vehicle Repair & Maint	27,772.00	711.00	15,000.00	15,000.00	15,000.00
Employee Uniforms	3,798.00	4,309.00	5,000.00	5,000.00	5,000.00
Equipment Purchase	51,720.00	5,945.00	55,000.00	15,000.00	15,000.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Vehicle Purchase	64,440.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Employee Theft Restitution	0.00	0.00	0.00	0.00	0.00
Total	279,794.00	67,946.00	160,000.00	100,000.00	100,000.00
10. JAIL PRISONER/TRIAL/COURT					
Guard Duty Non-Employee	0.00	0.00	0.00	0.00	0.00
Jury Meals & Lodging	0.00	0.00	5,000.00	2,000.00	2,000.00
Prisoner Transport Expense	35,972.00	23,248.00	20,000.00	25,000.00	25,000.00
Inmate Indigent Expense	0.00	0.00	0.00	0.00	0.00
Food-Jail	278,195.00	403,230.00	400,000.00	410,000.00	410,000.00
Medication-Jail	0.00	0.00	0.00	0.00	0.00
Doctor/Dentist-Jail	274,076.00	296,686.00	270,000.00	300,000.00	300,000.00
Board Prisoner Supplies	0.00	0.00	0.00	0.00	0.00
Board Prisoners Other Facilities	4,621.00	424.00	7,000.00	2,000.00	2,000.00
Laudry/Cleaning Expenses-Jail	0.00	0.00	0.00	0.00	0.00
Crim Cost Reimb/Pris Med Sup	0.00	677.00	0.00	1,000.00	1,000.00
On Site Commissary Items	43,783.00	95,928.00	40,000.00	90,000.00	90,000.00
Total	636,647.00	820,193.00	742,000.00	830,000.00	830,000.00

PHELPS COUNTY

2024 BUDGET

Inmate Prisoner Detention Security 415 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	<u>323,309.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>323,309.00</u>
3. Estimated revenues for 2024	<u>119,500.00</u>
4. Subtotal	<u>442,809.00</u>
5. Deduct appropriations for 2024	<u>95,200.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>347,609.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>347,609.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>250,937.00</u>
Revenues - 2023	<u>131,300.00</u>
Expenditures - 2023	<u>58,928.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>323,309.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Inmate Prisoner Detention Security 415 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Sheriff's Fees	21,212.00	27,428.00	27,000.00
Total	21,212.00	27,428.00	27,000.00

PHELPS COUNTY
 2024 BUDGET
 Inmate Prisoner Detention Security 415 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail	44,873.00	54,728.00	86,500.00	91,000.00	91,000.00
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	49,073.00	58,928.00	90,700.00	95,200.00	95,200.00
GRAND TOTAL EXPENDITURES	49,073.00	58,928.00	90,700.00	95,200.00	95,200.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Phone	0.00	0.00	0.00	0.00	0.00
Program Expense	781.00	948.00	35,000.00	35,000.00	35,000.00
Equipment Repair & Maint	0.00	0.00	500.00	0.00	0.00
Board Prisoner Supplies	32,179.00	36,211.00	36,000.00	36,000.00	36,000.00
Laundry/Cleaning Exp Jail	11,913.00	17,569.00	15,000.00	20,000.00	20,000.00
Total	44,873.00	54,728.00	86,500.00	91,000.00	91,000.00

PHELPS COUNTY

2024 BUDGET

Law Enforcement Debt Service 420 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2023	<u>230,145.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>230,145.00</u>
3. Estimated revenues for 2024	<u>0.00</u>
4. Subtotal	<u>230,145.00</u>
5. Deduct appropriations for 2024	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>230,145.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>230,145.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>985,588.00</u>
Revenues - 2023	<u>9,453,677.00</u>
Expenditures - 2023	<u>10,209,120.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>230,145.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Debt Service 420 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Debt Service 420 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME		13,759.00	
6. OTHER REVENUES			
Miscellaneous Reimb		1,210.00	0.00
Jail Expansion- Loan Proceeds		3,056,554.00	0.00
Total	0.00	3,057,764.00	0.00
7. TRANSFERS IN			
Debt Service Transfer		6,382,154.00	0.00
Total	0.00	6,382,154.00	0.00
8. GRAND TOTAL REVENUES	0.00	9,453,677.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Debt Service 420 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail	450,917.00	10,209,120.00	300,000.00	0.00
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	450,917.00	10,209,120.00	300,000.00	0.00
GRAND TOTAL EXPENDITURES	450,917.00	10,209,120.00	300,000.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Equipment Repair & Maint				
Equipment Purchase				
Lease Purchases				
Jail Expansion Project				
Jail Expantion Project	450,917.00	10,172,841.00	300,000.00	
Jail Expansion Project Interest	0.00	36,279.00	0.00	
Total	450,917.00	10,209,120.00	300,000.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Restitution 430 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>79,847.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>79,847.00</u>
3. Estimated revenues for 2024	<u>100,500.00</u>
4. Subtotal	<u>180,347.00</u>
5. Deduct appropriations for 2024	<u>114,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>66,347.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>66,347.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>0.00</u>
Revenues - 2023	<u>149,847.00</u>
Expenditures - 2023	<u>70,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>79,847.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Restitution 430 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Law Enforcement Restitution Fees	78,253.00	147,501.00	100,000.00
Total	78,253.00	147,501.00	100,000.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Restitution 430 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	133.00	2,346.00	500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	78,386.00	149,847.00	100,500.00

PHELPS COUNTY
 2024 BUDGET
 Law Enforcement Restitution 430 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	78,386.00	70,000.00	70,000.00	114,000.00	114,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	78,386.00	70,000.00	70,000.00	114,000.00	114,000.00
GRAND TOTAL EXPENDITURES	78,386.00	70,000.00	70,000.00	114,000.00	114,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES: Transfers					
PA Reimb Sal/Benefits	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Coroner Reimb Expenses	10,000.00	0.00	0.00	9,000.00	9,000.00
Sheriff Reimb Sal/Benefits	13,386.00	15,000.00	15,000.00	50,000.00	50,000.00
Total	78,386.00	70,000.00	70,000.00	114,000.00	114,000.00

PHELPS COUNTY
 2024 BUDGET
 PA Drug Enforcement 440 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>36,795.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>36,795.00</u>
3. Estimated revenues for 2024	<u>15,548.00</u>
4. Subtotal	<u>52,343.00</u>
5. Deduct appropriations for 2024	<u>16,500.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>35,843.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>35,843.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>13,662.00</u>
Revenues - 2023	<u>37,003.00</u>
Expenditures - 2023	<u>13,870.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>0.00</u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>36,795.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 PA Drug Enforcement 440 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Federal Forfeitures	0.00	36,365.00	15,000.00
Total	0.00	36,365.00	15,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 PA Drug Enforcement 440 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney	51,995.00	13,870.00	10,000.00	16,500.00	16,500.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	51,995.00	13,870.00	10,000.00	16,500.00	16,500.00
GRAND TOTAL EXPENDITURES	51,995.00	13,870.00	10,000.00	16,500.00	16,500.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	3,089.00	563.00	0.00	0.00	0.00
Computer soft/int/license	0.00	0.00	0.00	0.00	0.00
Comp Soft/Int/Lic Justice/DEA	4,678.00	0.00	0.00	0.00	0.00
Comp Soft/Int/Lic Trs/Non-DEA	449.00	0.00	0.00	0.00	0.00
Equipment Leases	446.00	114.00	0.00	0.00	0.00
Dues & Subscriptions	6,027.00	8,441.00	5,000.00	10,000.00	10,000.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	6,965.00	800.00	0.00	2,500.00	2,500.00
Contract Labor	4,800.00	1,600.00	5,000.00	2,500.00	2,500.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	22,707.00	1,943.00	0.00	1,500.00	1,500.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Total	49,161.00	13,461.00	10,000.00	16,500.00	16,500.00

PHELPS COUNTY
 2024 BUDGET
 PA Drug Enforcement 440 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. FUND EXPENSES CONT.					
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	2,834.00	409.00	0.00	0.00	0.00
Total	2,834.00	409.00	0.00	0.00	0.00
3.					
Total	0.00	0.00	0.00	0.00	0.00
4.					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY

2024 BUDGET

PA Training 450 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>56,750.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>56,750.00</u>
3. Estimated revenues for 2024	<u>8,200.00</u>
4. Subtotal	<u>64,950.00</u>
5. Deduct appropriations for 2024	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>59,950.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>59,950.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>48,086.00</u>
Revenues - 2023	<u>11,333.00</u>
Expenditures - 2023	<u>2,670.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>1.00</u>
Total	<u>1.00</u>
Cash Available 12-31-2023	<u><u>56,750.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 PA Training 450 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
PA Fees	8,933.00	11,136.00	8,000.00
Total	8,933.00	11,136.00	8,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 PA Training 450 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney		2,670.00	5,000.00	5,000.00
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	0.00	2,670.00	5,000.00	5,000.00
GRAND TOTAL EXPENDITURES	0.00	2,670.00	5,000.00	5,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Computer Soft/Int/Licenses	0.00	2,070.00	0.00	0.00	0.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	0.00	0.00	2,500.00	2,500.00	2,500.00
Training Expense	0.00	600.00	2,500.00	2,500.00	2,500.00
Total	0.00	2,670.00	5,000.00	5,000.00	5,000.00

PHELPS COUNTY
 2024 BUDGET
 PA Delinquent Tax 460 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>57.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>57.00</u>
3. Estimated revenues for 2024	<u>2.00</u>
4. Subtotal	<u>59.00</u>
5. Deduct appropriations for 2024	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>59.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>59.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>55.00</u>
Revenues - 2023	<u>2.00</u>
Expenditures - 2023	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>57.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 PA Delinquent Tax 460 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
State Contract Funds	0.00	0.00	0.00
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 PA Administrative Handling 480 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>1,671.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>1,671.00</u>
3. Estimated revenues for 2024	<u>4,020.00</u>
4. Subtotal	<u>5,691.00</u>
5. Deduct appropriations for 2024	<u>4,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>1,691.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>1,691.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>1,086.00</u>
Revenues - 2023	<u>4,272.00</u>
Expenditures - 2023	<u>3,688.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>1.00</u>
Total	<u>1.00</u>
Cash Available 12-31-2023	<u><u>1,671.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 PA Administrative Handling 480 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney	3,655.00	3,688.00	5,400.00	4,000.00
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	3,655.00	3,688.00	5,400.00	4,000.00

GRAND TOTAL EXPENDITURES	3,655.00	3,688.00	5,400.00	4,000.00	4,000.00
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DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	0.00	186.00	300.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	0.00	100.00	0.00	0.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	12.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	0.00	0.00	100.00	1,000.00	1,000.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	1,088.00	962.00	2,000.00	0.00	0.00
MOPS Fees	155.00	140.00	500.00	1,200.00	1,200.00
Transfer to Co Rev, Salary	2,400.00	2,400.00	2,400.00	1,800.00	1,800.00
Total	3,655.00	3,688.00	5,400.00	4,000.00	4,000.00

PHELPS COUNTY

2024 BUDGET

Shelter 500 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	<u>1,455.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>1,455.00</u>
3. Estimated revenues for 2024	<u>13,000.00</u>
4. Subtotal	<u>14,455.00</u>
5. Deduct appropriations for 2024	<u>12,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>2,455.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>2,455.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>4,108.00</u>
Revenues - 2023	<u>13,153.00</u>
Expenditures - 2023	<u>15,806.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>1,455.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Shelter 500 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Shelter Fund Fees	10,472.00	12,807.00	12,800.00
Total	10,472.00	12,807.00	12,800.00

PHELPS COUNTY
 2024 BUDGET
 Shelter 500 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	25.00	346.00	200.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	10,497.00	13,153.00	13,000.00

PHELPS COUNTY
 2024 BUDGET
 Shelter 500 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	8,215.00	15,806.00	10,000.00	12,000.00	12,000.00
Total	8,215.00	15,806.00	10,000.00	12,000.00	12,000.00
GRAND TOTAL EXPENDITURES	8,215.00	15,806.00	10,000.00	12,000.00	12,000.00

DETAIL OF EXPENDITURES

1. <u>FUND EXPENSES</u>					
Program Expense	8,215.00	15,806.00	10,000.00	12,000.00	12,000.00
Total	8,215.00	15,806.00	10,000.00	12,000.00	12,000.00

PHELPS COUNTY

2024 BUDGET

Recorder User Fee 510 Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2023	<u>49,529.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>49,529.00</u>
3. Estimated revenues for 2024	<u>18,875.00</u>
4. Subtotal	<u>68,404.00</u>
5. Deduct appropriations for 2024	<u>47,725.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>20,679.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>20,679.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>41,298.00</u>
Revenues - 2023	<u>19,875.00</u>
Expenditures - 2023	<u>11,643.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>-1.00</u>
Total	<u>-1.00</u>
Cash Available 12-31-2023	<u><u>49,529.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Recorder User Fee 510 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Recorder's User Tech Fees	8,188.00	6,514.00	6,875.00
Recorder's User Fees	15,204.00	11,713.00	11,000.00
Total	23,392.00	18,227.00	17,875.00

PHELPS COUNTY
 2024 BUDGET
 Recorder User Fee 510 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	282.00	1,648.00	1,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	23,674.00	19,875.00	18,875.00

PHELPS COUNTY
 2024 BUDGET
 Recorder User Fee 510 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds	12,213.00	11,643.00	45,288.00	47,725.00	47,725.00
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	12,213.00	11,643.00	45,288.00	47,725.00	47,725.00
GRAND TOTAL EXPENDITURES	12,213.00	11,643.00	45,288.00	47,725.00	47,725.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	0.00	1,290.00	0.00	1,200.00	1,200.00
Microfilm Expense	0.00	0.00	10,000.00	21,925.00	21,925.00
Scan/Software/Storage	625.00	0.00	10,000.00	10,000.00	10,000.00
Computer Soft/Int/Licenses	5,931.00	5,407.00	5,104.00	5,200.00	5,200.00
Equipment Purchase	5,155.00	1,815.00	10,000.00	8,400.00	8,400.00
Miscellaneous Expenses	414.00	16.00	10,184.00	1,000.00	1,000.00
Equipment Repair & Maint.	88.00	35.00	0.00	0.00	0.00
Computer Equipment	0.00	3,080.00	0.00	0.00	0.00
Total	12,213.00	11,643.00	45,288.00	47,725.00	47,725.00

PHELPS COUNTY
 2024 BUDGET
 Senior Companions 550 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>2,662.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>2,662.00</u>
3. Estimated revenues for 2024	<u>467,726.00</u>
4. Subtotal	<u>470,388.00</u>
5. Deduct appropriations for 2024	<u>467,726.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>2,662.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>2,662.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>531.00</u>
Revenues - 2023	<u>442,344.00</u>
Expenditures - 2023	<u>440,213.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>2,662.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Senior Companions 550 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Senior Companions Grant	403,777.00	442,344.00	467,726.00
Total	403,777.00	442,344.00	467,726.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Senior Companions 550 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	403,777.00	442,344.00	467,726.00

PHELPS COUNTY
 2024 BUDGET
 Senior Companions 550 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	403,679.00	440,213.00	407,926.00	467,726.00	467,726.00
Total	403,679.00	440,213.00	407,926.00	467,726.00	467,726.00
GRAND TOTAL EXPENDITURES	403,679.00	440,213.00	407,926.00	467,726.00	467,726.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Staff Salary	94,534.00	96,794.00	98,000.00	97,000.00	97,000.00
FICA Employer Share	5,768.00	5,907.00	6,014.00	6,014.00	6,014.00
Insurance County Share	10,248.00	9,825.00	10,716.00	10,716.00	10,716.00
LAGERS	5,948.00	5,303.00	6,305.00	6,305.00	6,305.00
Medicare County Share	1,349.00	1,382.00	1,407.00	1,407.00	1,407.00
Workers Compensation	234.00	164.00	175.00	175.00	175.00
Life Insurance	106.00	60.00	150.00	150.00	150.00
CERF County Share	862.00	853.00	970.00	1,780.00	1,780.00
Payroll Offsetting	-178.00	-703.00	128.00	128.00	128.00
Program Expense	22,371.00	14,421.00	34,097.00	26,675.00	26,675.00
Senior Companions Stipends	262,437.00	306,207.00	249,964.00	317,376.00	317,376.00
Total	403,679.00	440,213.00	407,926.00	467,726.00	467,726.00

PHELPS COUNTY
 2024 BUDGET
 Collector Tax Maintenance 850 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>69,747.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>69,747.00</u>
3. Estimated revenues for 2024	<u>70,311.00</u>
4. Subtotal	<u>140,058.00</u>
5. Deduct appropriations for 2024	<u>110,500.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>29,558.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>29,558.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>57,783.00</u>
Revenues - 2023	<u>79,075.00</u>
Expenditures - 2023	<u>67,111.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>69,747.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Collector Tax Maintenance 850 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
2% Back & Delinquent Tax W/H	55,253.00	67,591.00	67,591.00
Total	55,253.00	67,591.00	67,591.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Collector Tax Maintenance 850 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	677.00	2,711.00	1,920.00
6. OTHER REVENUES			
Miscellaneous Reimb	769.00	8,773.00	800.00
Total	769.00	8,773.00	800.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	56,699.00	79,075.00	70,311.00

PHELPS COUNTY
 2024 BUDGET
 Collector Tax Maintenance 850 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector	95,088.00	67,111.00	109,850.00	110,500.00	110,500.00
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	95,088.00	67,111.00	109,850.00	110,500.00	110,500.00
GRAND TOTAL EXPENDITURES	95,088.00	67,111.00	109,850.00	110,500.00	110,500.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	16,872.00	15,911.00	20,000.00	20,000.00	20,000.00
Postage	0.00	0.00	0.00	0.00	0.00
Cable Service	795.00	701.00	850.00	0.00	0.00
Computer Soft/Int/Licenses	30,058.00	24,114.00	31,000.00	31,000.00	31,000.00
Equipment Leases	1,530.00	1,435.00	3,000.00	3,000.00	3,000.00
Attorney Fee's	0.00	620.00	3,000.00	3,000.00	3,000.00
Travel & Meetings	6,170.00	6,405.00	7,000.00	7,000.00	7,000.00
Training Expense	981.00	889.00	2,000.00	2,000.00	2,000.00
Contract Labor	0.00	3,171.00	2,000.00	3,500.00	3,500.00
Equipment Repair & Maint.	24.00	16.00	1,000.00	1,000.00	1,000.00
Equipment Purchase	24,316.00	8,625.00	25,000.00	25,000.00	25,000.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Total	80,746.00	61,887.00	94,850.00	95,500.00	95,500.00

PHELPS COUNTY
 2024 BUDGET
 Collector Tax Maintenance 850 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
2. FUND EXPENSES CONT.					
Computer Equipment	257.00	2,791.00	4,000.00	4,000.00	4,000.00
Miscellaneous Expenses	12,602.00	2,433.00	10,750.00	11,000.00	11,000.00
Transfer to Co Rev.	0.00	0.00	0.00	0.00	0.00
Phone	1,483.00	0.00	250.00	0.00	0.00
Total	14,342.00	5,224.00	15,000.00	15,000.00	15,000.00
3.					
Total	0.00	0.00	0.00	0.00	0.00
4.					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Public Facilities Authority 900 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>320,141.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>320,141.00</u>
3. Estimated revenues for 2024	<u>2,500.00</u>
4. Subtotal	<u>322,641.00</u>
5. Deduct appropriations for 2024	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>322,641.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>322,641.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>610,083.00</u>
Revenues - 2023	<u>17,171.00</u>
Expenditures - 2023	<u>307,114.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>1.00</u>
Total	<u>1.00</u>
Cash Available 12-31-2023	<u><u>320,141.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Public Facilities Authority 900 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Public Facilities Authority 900 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds	274,950.00	82,164.00	0.00	0.00	
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	2,473.00	224,950.00			
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	277,423.00	307,114.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	277,423.00	307,114.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Equipment Repair & Maint	274,950.00	49,566.00	0.00	0.00	0.00
Transfer of Interest to Co Rev	2,473.00	0.00	0.00	0.00	0.00
Transfer to Co Rev (Reimb)	0.00	224,950.00	0.00	0.00	0.00
Building & Grounds Maint.	0.00	30,783.00	0.00	0.00	0.00
Equipment Purchase	0.00	1,815.00	0.00	0.00	0.00
Total	277,423.00	307,114.00	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Jay White Estate 906 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>815.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>815.00</u>
3. Estimated revenues for 2024	<u>20.00</u>
4. Subtotal	<u>835.00</u>
5. Deduct appropriations for 2024	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>835.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>835.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>213,613.00</u>
Revenues - 2023	<u>5,796.00</u>
Expenditures - 2023	<u>218,594.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>815.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 Jay White Estate 906 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 Jay White Estate 906 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
5. INTEREST INCOME	523.00	5,796.00	20.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	523.00	5,796.00	20.00

PHELPS COUNTY
 2024 BUDGET
 Jay White Estate 906 Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,023.00	218,594.00	0.00	0.00	
Total	1,023.00	218,594.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	1,023.00	218,594.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Transfer Interest to Co Rev.	1,023.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	0.00	218,594.00	0.00	0.00	
Total	1,023.00	218,594.00	0.00	0.00	0.00

PHELPS COUNTY

2024 BUDGET

CDBG Fund

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>0.00</u>
3. Estimated revenues for 2024	<u>523,000.00</u>
4. Subtotal	<u>523,000.00</u>
5. Deduct appropriations for 2024	<u>523,000.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>0.00</u>
Revenues - 2023	<u>2,000.00</u>
Expenditures - 2023	<u>2,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2023	<u><u>0.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 CDBG Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
CDBG PWS #1	0.00	0.00	0.00
CDBG Rolla Sheltered Workshop	0.00	0.00	0.00
CDBG Northwe Outer Road	0.00	0.00	0.00
CDBG FMA Match, FR-2015-05	0.00	0.00	0.00
CDBG HMGP Match, FR-2018-15	0.00	0.00	0.00
CDBG St James Caring Center	0.00	0.00	0.00
Flood Buyout Closing Expenses	0.00	0.00	0.00
CDBG-Phelps Connections for Seniors	0.00	2,000.00	523,000.00
Total	0.00	2,000.00	523,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2024 BUDGET
 CDBG Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures			Appropriations	
2022 Actual	2023 Actual	2023 Approved	2024 Requested	2024 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other		2,000.00	0.00	523,000.00
Total	0.00	2,000.00	0.00	523,000.00
GRAND TOTAL EXPENDITURES	0.00	2,000.00	0.00	523,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

CDBG PWSD #1	0.00	0.00	0.00	0.00	0.00
CDBG Rolla Sheltered Workshop	0.00	0.00	0.00	0.00	0.00
CDBG Northwe Outer Road	0.00	0.00	0.00	0.00	0.00
CDBG FMA Match, FR-2018-05	0.00	0.00	0.00	0.00	0.00
CDBG HMGP Match, FR-2018-15	0.00	0.00	0.00	0.00	0.00
CDBG St James Caring Center	0.00	0.00	0.00	0.00	0.00
Flood Buyout Closing Expenses	0.00	0.00	0.00	0.00	0.00
CDBG-Phelps Connections for Seniors	0.00	2,000.00	0.00	523,000.00	523,000.00
Total	0.00	2,000.00	0.00	523,000.00	523,000.00

PHELPS COUNTY
 2024 BUDGET
 ARPA 996 Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2024 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2023	<u>2,736,311.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>2,736,311.00</u>
3. Estimated revenues for 2024	<u>5,000.00</u>
4. Subtotal	<u>2,741,311.00</u>
5. Deduct appropriations for 2024	<u>2,736,311.00</u>
6. Estimated ending cash balance, December 31, 2024	<u>5,000.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2024, (After other net resources available)	<u><u>5,000.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>5,988,300.00</u>
Revenues - 2023	<u>176,299.00</u>
Expenditures - 2023	<u>3,428,287.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>-1.00</u>
Total	<u>-1.00</u>
Cash Available 12-31-2023	<u><u>2,736,311.00</u></u>

PHELPS COUNTY
 2024 BUDGET
 ARPA 996 Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2022 Actual	2023 Actual	2024 Estimated
1. PROPERTY TAX REVENUES			
2024 Property taxes			
2023 Property taxes			
2022 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
ARPA	4,328,891.00	0.00	0.00
ARPA- LATCF	150,858.00	150,858.00	0.00
Total	4,479,749.00	150,858.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

COUNTY
BUDGET
FUND

Interest Acct. 2024

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2022 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	35,668.00
(a) Less outstanding warrants	
2. Net cash available, December 31, 2023	<u>35,668</u>
3. Estimated revenues for 2024	5,000
4. Subtotal	40,668
5. Deduct appropriations for 2023	<u>7,000</u>
5. Estimated ending cash balance, December 31, 2023	33,668
7. Other Net Resources Available	<u>0</u>
Estimated ending balance, December 31, 2023 (After other net resources available)	<u>33,668.00</u>

CASH RECONCILIATION

Cash Available 12-31-2022	18,610.00
Revenues - 2023	17,450.00
Expenditures - 2023	<u>276.00</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2023	<u>35,784.00</u>

PHELPS COUNTY
2024 BUDGET
DEPARTMENTAL REVENUES AND EXPENDITURES

Law Lib. Fund
2024

To the Budget Officer of Phelps County, Missouri, as required by the
County Budget Law, Section 50.540, RSMo.

I, (We) Marlaine Wallace Circuit Clerk
(Name) (Officer and/or Department)

hereby submit the following estimates of anticipated revenue collections and requirements for
expenditures for the 2023 budget year beginning January 1, 2023, and ending December 31,
2023, as compared with corresponding figures for the last two completed fiscal years.

I hereby certify that the following is a true and correct estimate of the various revenues to be
received and expenditures necessary for the proper conduct of my office (or the above-stated
agency for the year beginning January 1, 2023 and ending December 31, 2023 and that said
expenditures are authorized by law.

Marlaine Wallace Circuit Clerk
(Name) (Title of Officer of Agency)

Dated this 9th day of Jan., 2024

A. DEPARTMENTAL REVENUES

	Actual 2022	Actual 2023	Office Estimate 2024	County Commission Estimate 2024
Source of estimated current income, fees, etc.:				
200-2007 Court Administration Dept.				
Total Revenues	0.00	0.00	0.00	0.00

COUNTY
BUDGET
FUND

Law Lib 2024

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2022 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	35,658.00	
(a) Less outstanding warrants		
2. Net cash available, December 31, 2023	<u>35,658.00</u>	
3. Estimated revenues for 2024	<u>25,000.00</u>	
4. Subtotal	<u>60,658.00</u>	
5. Deduct appropriations for 2023	<u>24,790.00</u>	
6. Estimated ending cash balance, December 31, 2023		
7. Other Net Resources Available		
8. Estimated ending balance, December 31, 2023 (After other net resources available)	<u>35,870.</u>	$32,038.29 + 3620.48 = 35,658.77$

CASH RECONCILIATION

Cash Available 12-31-2023	<u>36,418.</u>
Revenues - 2023	24,750.
Expenditures - 2023	24,790.
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2023	<u>36,378.00</u>

PHELPS COUNTY
 2024 BUDGET
 DEPARTMENTAL REVENUES AND EXPENDITURES

*Time Payment Fee
 2024*

To the Budget Officer of Phelps County, Missouri, as required by the
 County Budget Law, Section 50.540, RSMo.

I, (We) Marlaina Wallace Circuit clerk
 (Name) (Officer and/or Department)

hereby submit the following estimates of anticipated revenue collections and requirements for
 expenditures for the 2023 budget year beginning January 1, 2023, and ending December 31,
 2023, as compared with corresponding figures for the last two completed fiscal years.

I hereby certify that the following is a true and correct estimate of the various revenues to be
 received and expenditures necessary for the proper conduct of my office (or the above-stated
 agency for the year beginning January 1, 2023 and ending December 31, 2023 and that said
 expenditures are authorized by law.

Marlaina Wallace Circuit clerk
 (Name) (Title of Officer of Agency)

Dated this 9th day of Jan., 2024

A. DEPARTMENTAL REVENUES

Source of estimated current income, fees, etc.:	Actual 2022	Actual 2023	Office Estimate 2024	County Commission Estimate 2024
200-2007 Court Administration Dept.				
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Time Payment Fee
2024

COUNTY

2024 BUDGET

FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2022 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	18,102..
(a) Less outstanding warrants	
2. Net cash available, December 31, 2023	18,102.
3. Estimated revenues for 2024	4000
4. Subtotal	22,102
5. Deduct appropriations for 2023	2,000
6. Estimated ending cash balance, December 31, 2023	20,102
7. Other Net Resources Available	0
8. Estimated ending balance, December 31, 2023 (After other net resources available)	20,102.

CASH RECONCILIATION

Cash Available 12-31-2023	14,542
Revenues - 2023	3530.
Expenditures - 2023	0
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2023	18,072.

*Garnishment Fee
 2024*

To the Budget Officer of Phelps County, Missouri, as required by the
 County Budget Law, Section 50.540, RSMo.

I, (We) Marlaina Wallace Circuit clerk
 (Name) (Officer and/or Department)

hereby submit the following estimates of anticipated revenue collections and requirements for
 expenditures for the 2023 budget year beginning January 1, 2023, and ending December 31,
 2023, as compared with corresponding figures for the last two completed fiscal years.

I hereby certify that the following is a true and correct estimate of the various revenues to be
 received and expenditures necessary for the proper conduct of my office (or the above-stated
 agency for the year beginning January 1, 2023 and ending December 31, 2023 and that said
 expenditures are authorized by law.

Marlaina Wallace Circuit clerk
 (Name) (Title of Officer of Agency)

Dated this 9th day of Jan., 2024

A. DEPARTMENTAL REVENUES

Source of estimated current income, fees, etc.:	Actual 2022	Actual 2023	Office Estimate 2024	County Commission Estimate 2024
<u>200-2007 Court Administration Dept.</u>				
Total Revenues	0.00	0.00	0.00	0.00

COUNTY
2024 BUDGET
FUND

Garnishment . 2024
Fees

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2022 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2023	<u>46,079</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2023	<u>46,079</u>
3. Estimated revenues for 2023	<u>6,000</u>
4. Subtotal	<u>52,079</u>
5. Deduct appropriations for 2023	<u>3,000</u>
6. Estimated ending cash balance, December 31, 2023	<u>49,079.</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2023 (After other net resources available)	<u> </u>

CASH RECONCILIATION

Cash Available 12-31-2022	<u>41,127</u>
Revenues - 2023	<u>4,950</u>
Expenditures - 2023	<u>0</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u> </u>
Cash Available 12-31-2023	<u>46,077</u>

CERTIFICATION

STATE OF MISSOURI)
)SS.
COUNTY OF PHELPS

I, Laura Johnson, Clerk of the County Commission, in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission, on February 1, 2024, as the same appears on record in my office, in County Commission Record No. _____ at pages _____.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my office

in Phelps County, this 1st day of February, 2024.

Laura Johnson
Clerk of the County Commission

