

MISSOURI STATE AUDITOR'S OFFICE

2025 COUNTY BUDGET FORMS

County:

PHELPS

PHELPS COUNTY
 2025 BUDGET
 TABLE OF CONTENTS

	<u>Page</u>
Budget Message	1
Schedule of Expenditures of Federal Awards	2
Schedule of Assessed Valuations, Tax Rates, & County Long-Term Debt	3
Appropriation Order	4
Summary of Budgets	5
Summary of Prior Year Actual Amounts	6
General Revenue Fund	
Summary	7
Estimated Revenues	8-9
Estimated Expenditures	10-21
Special Road and Bridge Fund	
Summary	22
Estimated Revenues	23-24
Estimated Expenditures	25-28
Assessment Fund	
Summary	29
Estimated Revenues	30
Estimated Expenditures	31
Road Debt Service Fund 102	
Summary	32
Estimated Revenues	33-34
Estimated Expenditures	35
Unemployment Fund 202	
Summary	36
Estimated Revenues	37-38
Estimated Expenditures	39
Use Tax Fund 205	
Summary	40
Estimated Revenues	41-42
Estimated Expenditures	43
Health Dept Fund 220	
Summary	44
Estimated Revenues	45-46
Estimated Expenditures	47-49
Crisis Intervention Fund 261	
Summary	50
Estimated Revenues	51-52
Estimated Expenditures	53
Special Elections Fund 300	
Summary	54
Estimated Revenues	55-56
Estimated Expenditures	57

PHELPS COUNTY
 2025 BUDGET
 TABLE OF CONTENTS

	<u>Page</u>
Election Services Fund 325	
Summary	58
Estimated Revenues	59-60
Estimated Expenditures	61
Sheriff Training Fund 400	
Summary	62
Estimated Revenues	63-64
Estimated Expenditures	65
Sheriff Drug Enforcement Fund 405	
Summary	66
Estimated Revenues	67-68
Estimated Expenditures	69-70
Sheriff Civil Fees Fund 407	
Summary	71
Estimated Revenues	72-73
Estimated Expenditures	74-75
Sheriff Revolving Fund 409	
Summary	76
Estimated Revenues	77-78
Estimated Expenditures	79-80
Lest Fund 410	
Summary	81
Estimated Revenues	82-83
Estimated Expenditures	84-87
Inmate Prisoner Detention Security Fund 415	
Summary	88
Estimated Revenues	89-90
Estimated Expenditures	91-92
Law Enforcement Debt Service Fund 420	
Summary	93
Estimated Revenues	94-95
Estimated Expenditures	96
Pclerf Fund 430	
Summary	97
Estimated Revenues	98-99
Estimated Expenditures	100
Pa Drug Enforcement Fund 440	
Summary	101
Estimated Revenues	102-103
Estimated Expenditures	104-105

PHELPS COUNTY
 2025 BUDGET
 TABLE OF CONTENTS

	<u>Page</u>
Pa Training Fund 450	
Summary	106
Estimated Revenues	107-108
Estimated Expenditures	109
Pa Delinquent Tax Fund 460	
Summary	110
Estimated Revenues	111-112
Estimated Expenditures	113
Pa Admin Handling Fund 480	
Summary	114
Estimated Revenues	115-116
Estimated Expenditures	117
Shelter Fund 500	
Summary	118
Estimated Revenues	119-120
Estimated Expenditures	121
Recorder User Fees Fund 510	
Summary	122
Estimated Revenues	123-124
Estimated Expenditures	125
Senior Companions Fund 550	
Summary	126
Estimated Revenues	127-128
Estimated Expenditures	129
Collector Tax Maintenance Fund 850	
Summary	130
Estimated Revenues	131-132
Estimated Expenditures	133-134
Public Facilities Fund 900	
Summary	135
Estimated Revenues	136-137
Estimated Expenditures	138
Jay White Estate Fund 906	
Summary	139
Estimated Revenues	140-141
Estimated Expenditures	142
Cdbg Fund	
Summary	143
Estimated Revenues	144-145
Estimated Expenditures	146

PHELPS COUNTY
2025 BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Arpa Fund 996	
Summary	147
Estimated Revenues	148-149
Estimated Expenditures	150-151
Fema Grant Fund	
Summary	152
Estimated Revenues	153-154
Estimated Expenditures	155
Developmentally Disabled Fund 970	
Summary	156
Estimated Revenues	157-158
Estimated Expenditures	159

BUDGET MESSAGE: 2025 Budget Message

Now on this 23rd day of January, 2025, 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 2025 as required by The County Budget Law (RSMo sections 50.525 to 50.745) being in words and figures as follows:

Due to some unforeseen expenses the commission had to utilize some of the LACTF funds we received for much needed repair and maintenance on our courthouse grounds parking lot. This repair and maintenance created a safer surface and more defined parking spaces for our citizens conducting business at the courthouse.

The county commission expended 4.7 million of ARPA funds last year to establish a newly located and much larger facility for the Road and Bridge department of Phelps County. This new facility will help to better maintain the equipment and materials utilized to serve the citizens of Phelps County. The remaining allotted ARPA funds for use in 2025 on improvements to be made by 3 entities are due to be expended this year as follows:

Duke Fire - \$28,067.61

City of Doolittle - \$150,000.00

Lakeside HOA Sewer - \$149,893.26

The County Commission, knowing there are several large loan payments due by the Sheriff's Department for the Jail Expansion project, has chosen to not provide a COLA this year. This will allow the county to have a buffer for any funding emergency arising due to payment schedules. However, knowing the importance of attracting and retaining quality employees the commission will review salaries later in the year.

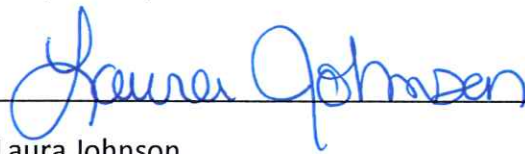
The County Commission has decided to keep the Emergency fund line at the suggested \$600,000 by the County Clerk, in order to be able to make payroll if projected revenues fall short.

After several recommendations and suggestions from other officeholders and county employees, the County Commission and I, worked together to establish a true HR position within the Courthouse for all County Employees to utilize. This position, located within the courthouse and researching for the right qualified professional allowed us to obtain a highly educated member to join our team starting on February 3, 2025.

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 elected officials and department heads during budget preparations each year. I want to personally thank the department heads and elected officials that adhere to their projected budget and/or staying under budget year after year and sincerely hope that others can be inspired to do the same. After all we are funded by the hard working tax payers of our great county and they deserve to see that money spent and maintained well within our local government.

Respectfully,



Laura Johnson,
Phelps County Clerk

PHELPS COUNTY
 2025 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, 2024	
			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	ERS04524065	\$ 174,391.49	0 %
		ERS04525104	70,322.77	0
10.559	Summer Food Service Program for Children			
Office of Administration -				
10.665	Schools and Roads - Grants to States			
10.704	U.S. Forest Service Campground Patrol U.S. Forest Service Drug Patrol	23LE11090500-025	5,000.00	
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		523,000.00	
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	63,304.89	
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			
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	n/a	15,197.40	
	DEA Marijuana Eradication	2024-67	30,000.00	

PHELPS COUNTY
 2025 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, 2024	
			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(014) BRO - BRO - BRO -	449,885.94	20
20.600	State and Community Highway Safety			
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants			
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs HMV Traffic Grant	24-PT-02-057	5,264.38	
	DWI Grant	24-154-AL-060	8,415.88	
20.703	Department of Public Safety - Interagency Hazardous Materials Public Sector Training and Planning Grants			
21.027	American Rescue Plan Act	n/a	2,400,038.76	
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 -				
93.268	Immunization Grants	DH210049864	125,533.98	0
93.136	Injury Prevention and Control Reach and State and Community Based Programs	DH240054626	41,301.01	0
Department of Social Services -				
93.563	Child Support Enforcement			
93.569	Community Services Block Grant			
93.069	Public Health Emergency Preparedness	DH210048550	13,939.31	0
	Public Health Emergency Preparedness	DH240056114	16,490.43	0
93.354	Public Health Emergency Response Coop Agreement	DH230053437	91,131.44	0

PHELPS COUNTY
 2025 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, 2024	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant	CCHC2400061	6,011.17	0
93.658	Department of Social Services - Foster Care - Title IV-E	CCHC2500061	1,351.45	0
93.967	CDC's Collaboration with Academia to Strengthen Public Health	DH240055318	58,708.14	0
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 Services Block Grant to the States	DH220051125 N/A	45,586.35 100.00	0 0
94.016	Corporation for National and Community Service Senior Companion Program	22SCEMO001	461,510.97	
n/a	State Investment in Local Public Health Services	DH210050506 DH240056241	25,947.00 32,380.00	0 0
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			
97.067	Homeland Security Grant Program			

Total Expenditures of Federal Awards \$ 4,664,812.76

N/A - Not applicable

PHELPS COUNTY
 2025 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
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	\$	<u>0.00</u>
--	----	-------------

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:

	<u>DUNS</u>
County	_____
Other officials or boards:	_____
_____	_____
_____	_____
_____	_____

PHELPS COUNTY
 2025 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2025 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 13th day of January, 2025, and the 23rd day of January, 2025, and that a public hearing was held on the 23rd day of January, 2025, preceded by public notice set forth on the 16th day of January, 2025.

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 23rd day of January, 2025, as the revised and final budget for Phelps County, Missouri, for the year 2025.

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 2025, as set forth in the approved column on the pages noted:

Fund Name	Appropriated Amount	Page	through	Page
GENERAL REVENUE FUND	7,394,983.70	10		21
SPECIAL ROAD AND BRIDGE FUND	4,271,842.00	25		28
ASSESSMENT FUND	1,006,985.00	31		31
ROAD DEBT SERVICE FUND 102	0.00	35		35
UNEMPLOYMENT FUND 202	13,000.00	39		39
USE TAX FUND 205	0.00	43		43
HEALTH DEPT FUND 220	1,229,717.00	47		49
CRISIS INTERVENTION FUND 261	2,000.00	53		53
SPECIAL ELECTIONS FUND 300	66,700.00	57		57
ELECTION SERVICES FUND 325	10,000.00	61		61
SHERIFF TRAINING FUND 400	7,000.00	65		65
SHERIFF DRUG ENFORCEMENT FUND 405	60,000.00	69		70
SHERIFF CIVIL FEES FUND 407	27,000.00	74		75
SHERIFF REVOLVING FUND 409	8,000.00	79		80
LEST FUND 410	11,055,844.00	84		87
INMATE PRISONER DETENTION SECURITY FUND 415	149,200.00	91		92
LAW ENFORCEMENT DEBT SERVICE FUND 420	2,277,651.00	96		96
PCLERF FUND 430	136,397.00	100		100
PA DRUG ENFORCEMENT FUND 440	15,000.00	104		105
PA TRAINING FUND 450	5,000.00	109		109
PA DELINQUENT TAX FUND 460	0.00	113		113
PA ADMIN HANDLING FUND 480	2,100.00	117		117
SHELTER FUND 500	10,000.00	121		121
RECORDER USER FEES FUND 510	76,250.00	125		125
SENIOR COMPANIONS FUND 550	470,455.00	129		129
COLLECTOR TAX MAINTENANCE FUND 850	116,500.00	133		134
PUBLIC FACILITIES FUND 900	0.00	138		138
JAY WHITE ESTATE FUND 906	0.00	142		142
CDBG FUND	0.00	146		146
ARPA FUND 996	392,280.49	150		151
FEMA GRANT FUND	0.00	156		156
DEVELOPEMENTALLY DISABLED FUND 970	0.00	160		160

PHELPS COUNTY
 2025 BUDGET
 APPROPRIATION ORDER

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
		_____		_____
		_____		_____
		_____		_____
		_____		_____
		_____		_____
		_____		_____

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 23rd day of January, 2025, 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.



[Handwritten Signature]

 Joey Auxier, Presiding Commissioner
 Phelps County, Missouri

[Handwritten Signature]

 Sherry Stites,
 Associate Commissioner District 1 District

[Handwritten Signature]

 Attest: (Laura Johnson, County Clerk)

[Handwritten Signature]

 Gary Hicks,
 Associate Commissioner District 2 District

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service Fund 102
NET CASH AVAILABLE FOR 2025	6,320,609.29	2,004,239.99	347,028.00	960,981.42	106,333.00
Revenues, 2025					
Property tax	1,328,605.00	601,764.00	726,841.00		0.00
Sales tax	7,582,593.00	2,991,853.00	1,490,740.00		0.00
Intergovernmental revenues	4,281,084.96	1,002,250.00	1,394,660.00	625,000.00	0.00
Charges for services	1,332,640.00	1,005,267.00	0.00	79,000.00	0.00
Interest	463,202.00	275,000.00	40,000.00	35,000.00	6,000.00
Other	8,170,846.60	308,699.00	277,500.00	34,000.00	0.00
Transfers in	3,302,751.00	85,100.00	0.00	0.00	0.00
Total Revenues	26,461,722.56	6,269,933.00	3,929,741.00	773,000.00	6,000.00
TOTAL FUNDS AVAILABLE	32,782,331.85	8,274,172.99	4,276,769.00	1,733,981.42	112,333.00
Expenditures, 2025					
County Commission	264,170.00	264,170.00			0.00
County Clerk	526,035.00	526,035.00			0.00
Elections	247,472.00	170,772.00			0.00
Buildings and grounds	1,049,779.00	1,049,779.00			0.00
Employee fringe benefits	1,558,600.00	0.00			0.00
County Treasurer	115,071.00	115,071.00			0.00
County Collector	473,918.00	357,418.00			0.00
Recorder of Deeds	320,584.00	244,334.00			0.00
Circuit Clerk	56,000.00	56,000.00			0.00
Court Administration	36,000.00	36,000.00			0.00
Public Administrator	285,759.00	285,759.00			0.00
Sheriff	3,844,302.00	0.00			0.00
Jail	8,177,593.00	0.00			0.00
Prosecuting Attorney	1,222,796.45	1,200,696.45			0.00
Juvenile Officer	640,099.25	640,099.25			0.00
County Coroner	157,034.00	157,034.00			0.00
Health and welfare	1,229,717.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,152,200.00	840,000.00	0.00	160,000.00	0.00
Emergency Fund	600,000.00	600,000.00			0.00
Assessor	846,985.00			846,985.00	0.00
Highways and roads	4,271,842.00		4,271,842.00		0.00
Other	1,727,948.49	851,816.00			0.00
Total Expenditures	28,803,905.19	7,394,983.70	4,271,842.00	1,006,985.00	0.00
ESTIMATED ENDING CASH BALANCE					
	3,978,426.66	879,189.29	4,927.00	726,996.42	112,333.00
OTHER NET RESOURCES AVAILABLE					
	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	3,978,426.66	879,189.29	4,927.00	726,996.42	112,333.00

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	Unemployment Fund 202	Use Tax Fund 205	Health Department Fund 220	Crisis Intervention Fund 261	Special Elections Fund 300
NET CASH AVAILABLE FOR 2025	56,724.65	0.01	958,973.97	1,051.60	30,708.36
Revenues, 2025					
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	236,439.96	2,000.00	44,000.00
Charges for services	0.00	0.00	140,000.00	0.00	0.00
Interest	0.00	0.00	40,000.00	0.00	0.00
Other	0.00	0.00	379,691.60	0.00	0.00
Transfers in	0.00	0.00	80,000.00	0.00	0.00
Total Revenues	0.00	0.00	876,131.56	2,000.00	44,000.00
 TOTAL FUNDS AVAILABLE	 56,724.65	 0.01	 1,835,105.53	 3,051.60	 74,708.36
Expenditures, 2025					
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	66,700.00
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	1,229,717.00	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	2,000.00	0.00
Total Expenditures	13,000.00	0.00	1,229,717.00	2,000.00	66,700.00
 ESTIMATED ENDING CASH BALANCE	 43,724.65	 0.01	 605,388.53	 1,051.60	 8,008.36
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 43,724.65	 0.01	 605,388.53	 1,051.60	 8,008.36

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	Elections Services Fund 325	Sheriff's Training Fund 400	Sheriff's Drug Enforcement Fund 405	Sheriff's Civil Fee Fund 407	Sheriff's Revolving Fund 409
NET CASH AVAILABLE FOR 2025	40,347.44	41,063.00	373,710.00	39,165.00	28,580.00
Revenues, 2025					
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	4,400.00	40,000.00	23,630.00	0.00
Charges for services	0.00	7,500.00	0.00	38,525.00	11,000.00
Interest	1,500.00	0.00	9,000.00	3,000.00	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	6,000.00	11,900.00	49,000.00	65,155.00	11,000.00
 TOTAL FUNDS AVAILABLE	 46,347.44	 52,963.00	 422,710.00	 104,320.00	 39,580.00
Expenditures, 2025					
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	10,000.00	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	60,000.00	27,000.00	8,000.00
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	10,000.00	7,000.00	60,000.00	27,000.00	8,000.00
 ESTIMATED ENDING CASH BALANCE	 36,347.44	 45,963.00	 362,710.00	 77,320.00	 31,580.00
 OTHER NET RESOURCES AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
 ESTIMATED ENDING BALANCE	 36,347.44	 45,963.00	 362,710.00	 77,320.00	 31,580.00

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	Law Enforcement Sales Tax Fund 410	Inmate/Prison Detention Security Fund 415	Law Enforcement Debt Service Fund 420	Law Enforcement Restitution Fund 430	PA Drug Enforcement Fund 440
NET CASH AVAILABLE FOR 2025	237,909.00	41,246.00	831.00	98,573.62	33,468.84
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,100,000.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	210,000.00	0.00	0.00	120,000.00	10,000.00
Charges for services	7,500.00	25,000.00	0.00	0.00	0.00
Interest	17,000.00	5,000.00	0.00	3,000.00	1,500.00
Other	7,050,951.00	120,000.00	0.00	0.00	0.00
Transfers in	860,000.00	0.00	2,277,651.00	0.00	0.00
Total Revenues	11,245,451.00	150,000.00	2,277,651.00	123,000.00	11,500.00
TOTAL FUNDS AVAILABLE	11,483,360.00	191,246.00	2,278,482.00	221,573.62	44,968.84
Expenditures, 2025					
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	1,558,600.00	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	3,742,302.00	0.00	0.00	0.00	0.00
Jail	5,754,942.00	145,000.00	2,277,651.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	15,000.00
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	135,000.00	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	1,397.00	0.00
Total Expenditures	11,055,844.00	149,200.00	2,277,651.00	136,397.00	15,000.00
ESTIMATED ENDING CASH BALANCE	427,516.00	42,046.00	831.00	85,176.62	29,968.84
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	427,516.00	42,046.00	831.00	85,176.62	29,968.84

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	PA Training Fund 450	PA Delinquent Tax Fund 460	PA Admin Handling Fund 480	Shelter Fund 500	Recorder User Fees Fund 510
NET CASH AVAILABLE FOR 2025	66,243.84	59.96	4,378.71	801.43	58,759.00
Revenues, 2025					
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	9,000.00	0.00	5,350.00	11,400.00	0.00
Charges for services	0.00	0.00	0.00	0.00	18,848.00
Interest	0.00	2.00	100.00	100.00	2,000.00
Other	0.00	0.00	5.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	9,000.00	2.00	5,455.00	11,500.00	20,848.00
 TOTAL FUNDS AVAILABLE	 75,243.84	 61.96	 9,833.71	 12,301.43	 79,607.00
Expenditures, 2025					
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	76,250.00
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	2,100.00	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	10,000.00	0.00
Total Expenditures	5,000.00	0.00	2,100.00	10,000.00	76,250.00
 ESTIMATED ENDING CASH BALANCE	 70,243.84	 61.96	 7,733.71	 2,301.43	 3,357.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 70,243.84	 61.96	 7,733.71	 2,301.43	 3,357.00

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	Senior Companions Fund 550	Collector Tax Maintenance Fund 850	Public Facilities Authority Fund 900	Jay White Estate Fund 906	CDBG Fund
NET CASH AVAILABLE FOR 2025	3,266.06	70,763.38	335,121.52	0.00	0.00
Revenues, 2025					
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	470,455.00	68,000.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	3,000.00	10,000.00	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	470,455.00	71,000.00	10,000.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 473,721.06	 141,763.38	 345,121.52	 0.00	 0.00
Expenditures, 2025					
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	116,500.00	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	470,455.00	0.00	0.00	0.00	0.00
Total Expenditures	470,455.00	116,500.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 3,266.06	 25,263.38	 345,121.52	 0.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 3,266.06	 25,263.38	 345,121.52	 0.00	 0.00

PHELPS COUNTY
 2025 SUMMARY OF BUDGETS

	ARPA Fund 996	Fema Fund	Developmentally Disabled Fund 970	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2025	380,280.49	0.00	0.00	0.00	0.00
Revenues, 2025					
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	12,000.00	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	12,000.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 392,280.49	 0.00	 0.00	 0.00	 0.00
Expenditures, 2025					
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	392,280.49	0.00	0.00	0.00	0.00
Total Expenditures	392,280.49	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
 2025 SUMMARY OF BUDGETS

	32 Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2025	0.00	0.00	0.00	0.00	0.00
Revenues, 2025					
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, 2025					
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 2024 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service Fund 102
NET CASH AVAILABLE FOR 2024	11,261,998.41	2,762,225.19	523,302.00	863,555.67	138,110.00
Revenues, 2024					
Property tax	1,314,110.62	601,764.62	712,346.00		0.00
Sales tax	7,551,320.88	2,991,852.88	1,450,740.00		0.00
Intergovernmental revenues	5,642,409.42	1,071,626.67	1,798,631.00	651,947.40	0.00
Charges for services	1,316,437.98	979,388.26	11,952.00	78,988.64	0.00
Interest	606,452.03	291,116.02	40,999.00	47,228.18	6,332.00
Other	15,426,491.14	582,755.07	50,248.00	34,624.77	0.00
Transfers in	2,313,594.43	9,997.39	538,110.00	0.00	0.00
Total Revenues	34,170,816.50	6,528,500.91	4,603,026.00	812,788.99	6,332.00
 TOTAL FUNDS AVAILABLE	 45,432,814.91	 9,290,726.10	 5,126,328.00	 1,676,344.66	 144,442.00
Expenditures, 2024					
County Commission	249,228.67	249,228.67			0.00
County Clerk	403,339.04	403,339.04			0.00
Elections	275,305.12	225,733.89			0.00
Buildings and grounds	1,272,504.91	1,272,085.03			0.00
Employee fringe benefits	1,477,476.00	0.00			0.00
County Treasurer	108,377.29	108,377.29			0.00
County Collector	345,147.55	273,991.94			0.00
Recorder of Deeds	213,428.09	202,360.09			0.00
Circuit Clerk	73,613.42	73,613.42			0.00
Court Administration	27,385.54	27,385.54			0.00
Public Administrator	273,446.22	273,446.22			0.00
Sheriff	4,587,651.00	0.00			0.00
Jail	15,399,242.00	0.00			0.00
Prosecuting Attorney	1,202,199.52	1,179,337.68			0.00
Juvenile Officer	575,985.01	575,985.01			0.00
County Coroner	135,706.13	135,706.13			0.00
Health and welfare	1,026,142.17	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,461,019.61	1,340,645.04	0.00	7,127.01	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	708,236.23			708,236.23	0.00
Highways and roads	4,817,410.00		4,779,300.00		38,110.00
Other	4,479,363.10	945,251.12			0.00
Total Expenditures	39,112,206.62	7,286,486.11	4,779,300.00	715,363.24	38,110.00
 ADJUSTMENTS	 1.00	 0.00	 0.00	 0.00	 1.00
 CASH AVAILABLE 12-31-2024	 6,320,609.29	 2,004,239.99	 347,028.00	 960,981.42	 106,333.00

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	Unemployment Fund 202	Use Tax Fund 205	Health Department Fund 220	Crisis Intervention Fund 261	Special Elections Fund 300
NET CASH AVAILABLE FOR 2024	64,972.21	0.01	906,630.80	1,335.00	29,567.65
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	403,157.58	2,511.39	44,290.21
Charges for services	0.00	0.00	136,743.08	0.00	0.00
Interest	0.00	0.00	43,750.62	0.00	0.00
Other	0.00	0.00	414,834.02	0.00	0.00
Transfers in	0.00	0.00	80,000.04	0.00	0.00
Total Revenues	0.00	0.00	1,078,485.34	2,511.39	44,290.21
TOTAL FUNDS AVAILABLE	64,972.21	0.01	1,985,116.14	3,846.39	73,857.86
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	43,149.50
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	1,026,142.17	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	8,247.56	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	2,794.79	0.00
Total Expenditures	8,247.56	0.00	1,026,142.17	2,794.79	43,149.50
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	56,724.65	0.01	958,973.97	1,051.60	30,708.36

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	Elections Services Fund 325	Sheriff's Training Fund 400	Sheriff's Drug Enforcement Fund 405	Sheriff's Civil Fee Fund 407	Sheriff's Revolving Fund 409
NET CASH AVAILABLE FOR 2024	42,176.15	46,151.00	738,503.00	185,554.00	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	2,688.40	4,456.00	82,785.00	23,630.00	0.00
Charges for services	0.00	7,586.00	0.00	38,525.00	14,635.00
Interest	1,904.62	0.00	39,017.00	6,323.00	4,891.00
Other	0.00	931.00	124,660.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	4,593.02	12,973.00	246,462.00	68,478.00	19,526.00
TOTAL FUNDS AVAILABLE	46,769.17	59,124.00	984,965.00	254,032.00	162,539.00
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	6,421.73	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	18,061.00	611,255.00	214,867.00	7,986.00
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	125,973.00
Total Expenditures	6,421.73	18,061.00	611,255.00	214,867.00	133,959.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	40,347.44	41,063.00	373,710.00	39,165.00	28,580.00

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	Law Enforcement Sales Tax Fund 410	Inmate/Prison Detention Security Fund 415	Law Enforcement Debt Service Fund 420	Law Enforcement Restitution Fund 430	PA Drug Enforcement Fund 440
NET CASH AVAILABLE FOR 2024	907,668.00	323,309.00	230,145.00	79,846.97	36,795.09
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,108,728.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	334,764.00	0.00	0.00	127,273.48	14,535.33
Charges for services	7,705.00	23,125.00	0.00	0.00	0.00
Interest	17,896.00	14,720.00	20,208.00	4,155.91	1,666.22
Other	3,463,070.00	80,985.00	10,674,376.00	0.00	0.00
Transfers in	1,183,890.00	0.00	501,597.00	0.00	0.00
Total Revenues	8,116,053.00	118,830.00	11,196,181.00	131,429.39	16,201.55
 TOTAL FUNDS AVAILABLE	 9,023,721.00	 442,139.00	 11,426,326.00	 211,276.36	 52,996.64
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	1,477,476.00	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	3,735,482.00	0.00	0.00	0.00	0.00
Jail	3,572,854.00	400,893.00	11,425,495.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	19,527.80
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	105,000.00	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	7,702.74	0.00
Total Expenditures	8,785,812.00	400,893.00	11,425,495.00	112,702.74	19,527.80
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 237,909.00	 41,246.00	 831.00	 98,573.62	 33,468.84

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	PA Training Fund 450	PA Delinquent Tax Fund 460	PA Admin Handling Fund 480	Shelter Fund 500	Recorder User Fees Fund 510
NET CASH AVAILABLE FOR 2024	56,749.51	57.22	1,671.13	1,455.53	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	9,494.33	0.00	5,894.81	11,443.50	0.00
Charges for services	0.00	0.00	0.00	0.00	17,790.00
Interest	0.00	2.74	139.53	149.78	2,508.00
Other	0.00	0.00	7.28	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	9,494.33	2.74	6,041.62	11,593.28	20,298.00
 TOTAL FUNDS AVAILABLE	 66,243.84	 59.96	 7,712.75	 13,048.81	 69,827.00
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	11,068.00
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	3,334.04	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	12,247.38	0.00
Total Expenditures	0.00	0.00	3,334.04	12,247.38	11,068.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 66,243.84	 59.96	 4,378.71	 801.43	 58,759.00

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	Senior Companions Fund 550	Collector Tax Maintenance Fund 850	Public Facilities Authority Fund 900	Jay White Estate Fund 906	CDBG Fund
NET CASH AVAILABLE FOR 2024	2,662.10	69,747.18	320,141.04	814.86	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	462,114.93	68,165.39	0.00	0.00	523,000.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	4,006.42	15,400.36	29.48	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	462,114.93	72,171.81	15,400.36	29.48	523,000.00
 TOTAL FUNDS AVAILABLE	 464,777.03	 141,918.99	 335,541.40	 844.34	 523,000.00
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	419.88	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	71,155.61	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	461,510.97	0.00	0.00	844.34	523,000.00
Total Expenditures	461,510.97	71,155.61	419.88	844.34	523,000.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 3,266.06	 70,763.38	 335,121.52	 0.00	 0.00

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	ARPA Fund 996	Fema Grant Fund	Developmentally Disabled Fund 970	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2024	2,736,311.10	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	44,008.15	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	44,008.15	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 2,780,319.25	 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	2,400,038.76	0.00	0.00	0.00	0.00
Total Expenditures	2,400,038.76	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 380,280.49	 0.00	 0.00	 0.00	 0.00

PHELPS COUNTY
 SUMMARY OF 2024 ACTUAL AMOUNTS

	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
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>2,004,239.99</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>2,004,239.99</u>
3. Estimated revenues for 2025	<u>6,269,933.00</u>
4. Subtotal	<u>8,274,172.99</u>
5. Deduct appropriations for 2025	<u>7,394,983.70</u>
6. Estimated ending cash balance, December 31, 2025	<u>879,189.29</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>879,189.29</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>2,762,225.19</u>
Revenues - 2024	<u>6,528,500.91</u>
Expenditures - 2024	<u>7,286,486.11</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>2,004,239.99</u></u>

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			117,626.00
2024 Property taxes		588,132.76	470,506.00
2023 and prior property taxes	633,291.00		
Replacement tax on subclass 3 property	12,302.00	13,631.86	13,632.00
Total	645,593.00	601,764.62	601,764.00
2. SALES TAX REVENUES			
Total	2,636,949.00	2,991,852.88	2,991,853.00
3. INTERGOVERNMENTAL REVENUES			
Financial Institution Tax	330.00	141.60	120.00
Private Car Tax	10,230.00	9,832.89	9,000.00
Licenses & Permits	40,099.00	43,057.83	42,295.00
Election Reimbursements	19,059.00	54,262.66	0.00
State Child Support-PA	59,784.00	81,862.59	61,759.00
State Child Support- Circuit Clerk	1,006.00	330.97	1,000.00
State Treasurer PA Delinquent Tax	0.00	0.00	0.00
State Recorder's Fund	20,504.00	17,011.00	15,000.00
Circuit & Juvenile Reimb Prior year	0.00	0.00	0.00
1% City Tax Collections, County Share	23,537.00	25,584.06	26,000.00
Crisis Intervention Admin	306.00	251.14	200.00
25th Circuit Court Reporter Reimb	5,508.00	6,323.10	10,325.00
25th Circuit Judges Reimb	4,848.00	5,318.23	5,615.00
25th Circuit Juvenile Reimb	310,193.00	316,673.42	328,251.00
State Contract Funds (Corner Remonumen)	4,550.00	1,750.00	1,750.00
1% City Tax Collections, Collector's Share	23,537.00	25,584.06	26,000.00
Federal Forest PILT	148,634.00	147,261.00	140,000.00
Victim's Advocate Grant	0.00	0.00	0.00
Emergency Management Perf Grant	9,750.00	5,850.00	6,000.00
School Liason (Juvenile)	176,272.00	160,835.37	161,000.00
Juvenile Fostering Court Improvement	441.00	559.92	600.00
Family Court Program	0.00	0.00	0.00
Co Rev Federal Grants	0.00	0.00	0.00
Co Rev State Grants	9,963.00	22,639.81	6,000.00
VOCA Grant	127,356.00	118,403.57	131,335.00
Guard Duty/Trial Expense Reimb	665.00	0.00	0.00
Rolla Housing PILT	488.00	964.57	1,000.00
Cable Franchise Fees	34,615.00	21,383.51	25,000.00
Co Share Bond Forfeitures	0.00	1,975.00	0.00
Drug Court Participation Fees	23,037.00	3,770.37	4,000.00
Total	1,054,712.00	1,071,626.67	1,002,250.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	0.00	0.00	0.00
County Clerk fees	709.00	950.87	1,000.00
Circuit Clerk fees	47,830.00	24,983.81	28,000.00
Recorder of Deeds fees	145,556.00	150,042.66	166,917.00
Prosecuting Attorney fees	51,306.00	49,358.58	50,000.00
Collector commissions and fees	558,482.00	635,746.04	636,000.00
Circuit Clerk Miscellaneous Fees	2,512.00	2,384.76	3,000.00
Public Administrator's Fees	111,940.00	80,338.54	85,000.00
County Clerk Passport Fees	36,225.00	35,210.00	35,000.00
Duplicate Tax Receipts	352.00	373.00	350.00
Coroner Sunshine Request	0.00	0.00	0.00
Total	954,912.00	979,388.26	1,005,267.00
5. INTEREST INCOME	208,382.00	291,116.02	275,000.00
6. OTHER REVENUES			
Circuit Clerk Jury Reimb/Ct Fees	3,039.00	8,858.78	5,000.00
Special Prosecutor Reimb	272.00	652.82	463.00
PILT Revenue (Dept of Conservation)	3,096.00	1,244.33	2,000.00
Ext Council Sal & Benefit Reimb	35,276.00	40,909.52	51,691.00
Miscellaneous Reimb	11,596.00	7,206.88	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	16,959.00	15,869.36	16,000.00
Phone/Voterlist/Copier/Postage Reimb	3,547.00	488.53	1,000.00
Opioid Settlement	72,756.00	501,394.23	217,045.00
Forest Crop Land	1,829.00	4,248.02	4,500.00
Coroner's Miscellaneous	0.00	1,882.60	2,000.00
Juvenile Miscellaneous	0.00	0.00	0.00
Mass Notification Reimb	0.00	0.00	0.00
Alternative to Detention Grant	0.00	0.00	0.00
Violent & Opioid Death Rep Grant	0.00	0.00	0.00
Total	148,370.00	582,755.07	308,699.00
7. TRANSFERS IN			
Unemployment Transfer	7,112.00	0.00	8,000.00
E911 Program Expense	0.00	0.00	0.00
LERF Reimb PA, Coroner Sal/Benefits	55,000.00	0.00	75,000.00
Other Transfers	224,950.00	9,997.39	0.00
PA Reimb Grand Jury	0.00	0.00	0.00
PA Admin Handling, Asst PA Sal/Benefits	2,400.00	0.00	2,100.00
Total	289,462.00	9,997.39	85,100.00
8. GRAND TOTAL REVENUES	5,938,380.00	6,528,500.91	6,269,933.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
GENERAL COUNTY GOVERNMENT					
1. County Commission:					
Commissioners' annual salaries	131,882.00	139,464.24	140,450.00	140,450.00	140,450.00
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	36,719.00	47,240.44	45,818.00	48,000.00	48,000.00
Supplies & Materials	900.00	1,106.97	1,500.00	1,500.00	1,500.00
Phone	213.00	260.97	200.00	200.00	200.00
Postage	12.00	4.77	20.00	20.00	20.00
Computer Soft/Int/Licenses	923.00	406.28	0.00	1,000.00	1,000.00
Dues & Subscriptions	23,088.00	26,108.60	28,000.00	28,000.00	28,000.00
Travel & Meetings	5,099.00	4,899.33	10,000.00	10,000.00	10,000.00
Training Expense	1,950.00	2,428.62	3,000.00	3,000.00	3,000.00
Contract Labor	263.00	6,240.05	50.00	2,000.00	2,000.00
Legal Ads & Publications	1,039.00	3,060.44	1,500.00	2,500.00	2,500.00
Program Expense	2,840.00	0.00	5,000.00	13,000.00	13,000.00
Equipment Purchase	133.00	1,023.50	600.00	1,000.00	1,000.00
Computer Equipment	1,398.00	4,088.54	5,000.00	500.00	500.00
Ins. Reimb Retirees:					
Senior Companions	11,112.00	12,895.92	11,000.00	13,000.00	13,000.00
Extension Council			11,000.00		
Total	217,571.00	249,228.67	263,138.00	264,170.00	264,170.00
2. County Clerk:					
County Clerk's annual salary	65,693.00	69,635.04	69,635.00	69,635.00	69,635.00
Deputy and clerical annual salaries	160,648.00	156,058.06	184,500.00	209,000.00	209,000.00
OT/VACA/Holiday Pay	737.00	2,271.50	7,000.00	2,000.00	2,000.00
County Share Fringe Benefits	71,760.00	78,075.19	82,594.00	117,500.00	117,500.00
Supplies & Materials/ins bond	8,559.00	8,278.26	8,758.00	10,000.00	10,000.00
Phone	442.00	489.21	500.00	500.00	500.00
Postage	5,833.00	4,923.83	6,000.00	5,000.00	5,000.00
Computer Soft/Int/Licenses	24,762.00	73,342.99	77,500.00	51,000.00	51,000.00
Equipment Leases	135.00	333.06	150.00	300.00	300.00
Travel & Meetings	1,059.00	432.82	3,500.00	1,000.00	1,000.00
Training Expense	1,526.00	1,917.10	3,000.00	2,000.00	2,000.00
Contract Labor	377.00	1,535.58	500.00	51,200.00	51,200.00
Equipment Repair & Maint	4,216.00	15.99	0.00	100.00	100.00
Equipment Purchase	2,263.00	0.00	0.00	500.00	500.00
Legal Ads & Publications	485.00	543.97	1,200.00	800.00	800.00
Computer Equipment	4,679.00	5,486.44	8,000.00	2,000.00	4,000.00
Insurance Reimb				1,500.00	1,500.00
Total	353,174.00	403,339.04	452,837.00	524,035.00	526,035.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
3. Elections:					
Judges, clerks, etc.	33,794.00	40,285.50	35,955.00	55,428.00	55,428.00
OT/Vaca/Holiday Pay	2,312.00	4,562.43	7,000.00	3,000.00	3,000.00
County Share fringe Benefits	15,401.00	18,452.88	16,991.00	19,844.00	19,844.00
Supplies & Materials	9,946.00	63,358.98	24,000.00	20,000.00	20,000.00
Phone	0.00	0.00	0.00		
Postage	15,752.00	7,515.71	16,000.00	16,000.00	16,000.00
Election Expense	0.00	3,002.95	3,000.00	3,000.00	3,000.00
Voter Registration Expense	1,150.00	2,600.00	1,500.00	2,000.00	2,000.00
Poll Rental	1,500.00	1,400.00	3,600.00	1,400.00	1,400.00
Computer Soft/Int/Licenses	24,545.00	10,950.00	47,000.00	12,000.00	12,000.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	2,980.00	8,602.06	7,000.00	2,500.00	2,500.00
Legal Ads & Publications	2,908.00	9,490.31	6,000.00	6,000.00	6,000.00
Election Judge Stipends	16,429.00	52,778.88	45,000.00	26,000.00	26,000.00
Equipment Repair & Maint	302.00	57.50	0.00	100.00	100.00
Equipment Purchase	5,343.00	66.44	5,000.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Special Election Costs	413.00	337.50	800.00	1,000.00	1,000.00
Miscellaneous Expense	1,124.00	2,272.75	1,250.00	2,500.00	2,500.00
Total	133,899.00	225,733.89	220,096.00	170,772.00	170,772.00
4. Buildings and Grounds:					
Custodian's annual salary	211,234.00	220,929.21	234,510.00	240,327.00	240,327.00
OT/Vaca/Holiday Pay	43.00	245.44	0.00	0.00	0.00
County Share Fringe Benefits	71,010.00	83,364.53	84,316.00	88,052.00	88,052.00
Supplies & Materials	1,045.00	934.02	1,500.00	1,500.00	1,500.00
Phone/Postage	1,428.00	1,649.99	1,600.00	1,750.00	1,750.00
Utilities & Propane	99,953.00	94,325.02	115,000.00	100,000.00	100,000.00
Janitor Supplies	10,296.00	8,068.43	12,000.00	12,000.00	12,000.00
Computer Soft/Int/Licenses	24,703.00	38,965.47	66,000.00	50,000.00	50,000.00
Dues & Subscriptions	110.00	110.00	300.00	150.00	150.00
Insurance & Bonds	57,938.00	60,278.16	59,000.00	62,000.00	62,000.00
Travel & Meetings	153.00	0.00	2,500.00	1,500.00	1,500.00
Training Expenses	0.00	0.00	1,200.00	1,000.00	1,000.00
Contract Labor/Legal Ads	118.00	169.39	2,500.00	2,500.00	2,500.00
Fuel/Veh Repair & Maint	2,420.00	132.10	1,000.00	1,000.00	1,000.00
Equipment Repair & Maint	116,209.00	632,650.56	650,000.00	55,000.00	55,000.00
Bld & Grnds Maint	27,590.00	28,205.83	35,000.00	60,000.00	60,000.00
Employ Uniforms,Keys & Cores	738.00	675.20	1,000.00	1,000.00	1,000.00
Equipment Purchase	28,967.00	18,058.71	30,000.00	280,000.00	280,000.00
Computer Equipment	7,732.00	6,780.18	20,000.00	15,000.00	15,000.00
Computer Repair & Maintenance	0.00	76,542.79	87,000.00	77,000.00	77,000.00
Total	661,687.00	1,272,085.03	1,404,426.00	1,049,779.00	1,049,779.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
11. Public Administrator:					
Public Administrator's					
annual salary	65,693.00	69,635.00	69,635.00	69,635.00	69,635.00
Deputy/Clerical Salaries	102,044.00	113,632.26	106,938.00	117,490.00	117,490.00
OT/Vaca/Holiday Pay	14.00	107.50	0.00	0.00	0.00
County Share Fringe Benefits	51,346.00	58,186.47	65,374.00	67,734.00	67,734.00
Supplies & Materials	1,180.00	2,234.26	2,500.00	2,500.00	2,500.00
Phone	1,209.00	1,252.51	1,500.00	1,500.00	1,500.00
Postage	809.00	897.91	850.00	1,000.00	1,000.00
Computer Soft/Int/Licenses	1,979.00	4,056.65	2,000.00	2,000.00	2,000.00
Equipment Leases	292.00	146.09	2,064.00	1,800.00	1,800.00
Dues & Subscriptions	0.00	0.00	0.00	500.00	500.00
Attorney Fees	6,000.00	5,000.00	6,000.00	6,000.00	6,000.00
Travel & Meetings	3,392.00	5,273.56	4,000.00	6,000.00	6,000.00
Training Expense	500.00	500.00	700.00	600.00	600.00
Legal Ads & Publications	198.00	0.00	300.00	0.00	0.00
Equipment Repair & Maint	146.00	15.99	200.00	200.00	200.00
Equipment Leases/Purchases	4,481.00	1,460.90	1,800.00	0.00	0.00
Computer Equipment Purchases	0.00	2,834.00	4,000.00	500.00	500.00
Miscellaneous Expenses	5,661.00	4,541.12	5,800.00	5,000.00	8,300.00
Insurance & Bonds	52.00	3,672.00	100.00	0.00	0.00
Total	244,996.00	273,446.22	273,761.00	282,459.00	285,759.00
TOTAL GENERAL COUNTY					
GOVERNMENT (1 through 11)	2,253,095.00	3,109,561.13	3,382,248.00	3,099,713.00	3,105,338.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries	198,852.00	204,546.01	210,304.00	214,962.82	214,962.82
Deferred Comp County Share	7,573.00	8,003.45	8,208.00	8,382.51	8,382.51
Co Share Fringe bene/OT	29,218.00	22,711.93	59,756.00	62,853.92	62,853.92
Supplies & Materials	11,586.00	11,728.16	13,000.00	13,000.00	13,000.00
Phone	17,892.00	17,790.79	18,000.00	18,000.00	18,000.00
Postage	1,350.00	1,376.91	1,900.00	1,900.00	1,900.00
Computer Soft/Int/Licenses	2,897.00	33.99	650.00	650.00	650.00
Equip Leases/Repair/Maint	4,908.00	5,716.77	8,000.00	8,000.00	8,000.00
Dues & Subscriptions	1,225.00	1,300.00	1,300.00	1,400.00	1,400.00
Ins & Bonds	3,918.00	6,016.00	5,000.00	5,000.00	5,000.00
Travel & Meetings	628.00	445.50	1,000.00	1,000.00	1,000.00
Training Expense	5,171.00	4,753.70	6,000.00	6,000.00	6,000.00
Drug Testing/Immunizations	0.00	0.00	2,000.00	2,000.00	2,000.00
Grant Program Expense	441.00	809.27	750.00	750.00	750.00
Fuel, Veh Repair & Maint	11,895.00	13,261.35	15,500.00	18,000.00	18,000.00
Equip/Veh/Computer Purchases	44,871.00	40,882.13	50,000.00	54,200.00	54,200.00
Court Expenses	211,062.00	214,385.05	219,000.00	204,000.00	204,000.00
Contract Detention	18,584.00	22,224.00	20,000.00	20,000.00	20,000.00
Total	572,071.00	575,985.01	640,368.00	640,099.25	640,099.25
16. Coroner:					
Coroner's annual salary	36,213.00	56,598.80	33,708.00	38,212.60	38,213.00
Deputy/Secretary Salaries	10,191.00	see above	21,708.00	20,382.62	20,383.00
County Share Fringe Benefits	15,893.00	19,848.26	19,116.00	19,427.83	19,428.00
Supplies & Materials	614.00	1,720.17	2,000.00	3,000.00	3,000.00
Phone	0.00	1,369.67	1,380.00	1,900.68	1,900.00
Postage	774.00	381.70	75.00	300.00	300.00
Computer Soft/Int/Licenses	1,101.00	1,324.99	180.00	1,500.00	1,500.00
Insurance & Bonds	721.00	810.00	721.00	810.00	810.00
Travel Mtgs,Fuel, Veh Maint	6,039.00	4,354.24	6,000.00	10,000.00	10,000.00
Training Expense	1,354.00	2,243.71	2,500.00	1,500.00	1,500.00
Equip Purchase/Comp Equip	5,589.00	1,744.90	5,200.00	5,500.00	5,500.00
Uniforms/Inquest/Radio Equip	0.00	0.00	1,200.00	1,500.00	1,500.00
Autopsy/Toxicology Cost	32,313.00	41,012.50	40,000.00	42,000.00	42,000.00
Misc Exp/storage	3,242.00	4,297.19	3,500.00	0.00	10,000.00
Indigent Burial					1,000.00
Total	114,044.00	135,706.13	137,288.00	146,033.73	157,034.00
TOTAL PUBLIC SAFETY (12 through 16)	1,736,050.00	1,891,028.82	1,912,775.00	2,040,029.43	1,997,829.70

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
Other					
17. <u>Circuit Judges</u>					
Supplies & Materials	1,901.00	1,786.23	2,000.00	2,000.00	2,000.00
Phone	119.00	151.87	200.00	200.00	200.00
Postage	27.00	14.70	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	2,174.00	1,816.00	2,000.00	2,000.00	2,000.00
Insurance & Bonds	0.00	0.00	0.00		
Travel & Meetings	744.00	334.37	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	710.00	657.99	1,500.00	1,500.00	1,500.00
Misc Expenses	215.00	377.21	400.00	400.00	400.00
Total	5,890.00	5,138.37	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	1,320.00	1,378.00	2,300.00	2,300.00	2,300.00
Postage	0.00	0.00	80.00	80.00	80.00
Computer Soft/Int/Licenses	2,950.00	2,828.46	3,100.00	3,100.00	3,100.00
Equipment Maintenance	1,002.00	445.00	1,100.00	1,100.00	1,100.00
Equipment Purchases	0.00	1,142.58	750.00	750.00	750.00
Computer Equipment Purchase	0.00	794.80	1,500.00	1,500.00	1,500.00
Temporary Court Reporter	0.00	0.00	700.00	700.00	700.00
Travel & Meetings		0.00		500.00	500.00
Training Expense		0.00		5,200.00	5,200.00
Total	5,272.00	6,588.84	9,930.00	15,630.00	15,630.00
19. <u>Courthouse Security</u>					
Security (Bailiff) Salaries	0.00	0.00	0.00	0.00	0.00
Uniform Allowance	0.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	0.00	0.00	0.00	0.00	0.00
Insurance Reimbursement	1,387.00	1,515.60	1,400.00	1,516.00	1,516.00
Contract Labor(Security Guards)	9,548.00	111,449.01	115,500.00	115,500.00	115,500.00
Computer Soft/Int/Licenses	0.00	2,310.00	0.00	0.00	0.00
Training Expense	0.00	368.74	0.00	0.00	0.00
Equipment Repair & Maint	0.00	20,158.08	0.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	17,000.00	17,000.00
Total	10,935.00	135,801.43	116,900.00	134,016.00	134,016.00

PHELPS COUNTY
 2025 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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 transfers	840,835.00	1,340,645.04	1,340,465.00	840,000.00	840,000.00
TOTAL TRANSFERS OUT (23)	840,835.00	1,340,645.04	1,340,465.00	840,000.00	840,000.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	0.00	0.00	600,000.00	600,000.00	600,000.00
25. GRAND TOTAL EXPENDITURES	<u>5,153,529.00</u>	<u>7,286,486.11</u>			
26. GRAND TOTAL APPROPRIATIONS			<u>7,666,224.00</u>	<u>7,431,558.43</u>	<u>7,394,983.70</u>

PHELPS COUNTY
 2025 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>347,028.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>347,028.00</u>
3. Estimated revenues for 2025	<u>3,929,741.00</u>
4. Subtotal	<u>4,276,769.00</u>
5. Deduct appropriations for 2025	<u>4,271,842.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>4,927.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>4,927.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>523,302.00</u>
Revenues - 2024	<u>4,603,026.00</u>
Expenditures - 2024	<u>4,779,300.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>347,028.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
4. CHARGES FOR SERVICES			
Oil/Asphalt Deposits	0.00	11,952.00	0.00
Total	0.00	11,952.00	0.00
5. INTEREST INCOME	37,535.00	40,999.00	40,000.00
6. OTHER REVENUES			
PILT Revenue	3,230.00	1,404.00	1,500.00
Miscellaneous Reimbursements	16,718.00	12,099.00	5,000.00
Rolla Housing PILT	496.00	1,045.00	1,000.00
Sale of Property and Equipment	0.00	35,700.00	270,000.00
Health Insurance Reimb	10,914.00	0.00	0.00
COVID-19 Reimbursement	0.00	0.00	0.00
ARPA Am Rescue Palm Act Reimb	0.00	0.00	0.00
Total	31,358.00	50,248.00	277,500.00
7. TRANSFERS IN			
Road & Bridge Debt Svc Transfer In	0.00	38,110.00	0.00
Interfund Activity	0.00	500,000.00	0.00
Total	0.00	538,110.00	0.00
8. GRAND TOTAL REVENUES	3,585,112.00	4,603,026.00	3,929,741.00

PHELPS COUNTY
 2025 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
1. Annual Salaries of all Road and Bridge Employees	768,697.00	875,152.00	905,205.00	933,711.00	933,711.00
2. Employee Fringe Benefits					
Overtime/Vaca/Holiday Pay	1,149.00	13.00	10,000.00	10,000.00	10,000.00
Other Salary	0.00	0.00	0.00	0.00	0.00
FICA Employer Share	44,206.00	52,693.00	56,123.00	57,890.00	57,890.00
Ins Co Share	126,829.00	144,595.00	128,615.00	171,000.00	171,000.00
LAGERS Co Share	41,933.00	66,493.00	63,606.00	77,912.00	77,912.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare Co Share	10,339.00	12,323.00	13,125.00	13,539.00	13,539.00
Worker's Compensation	33,265.00	29,609.00	51,000.00	36,601.00	36,601.00
Insurance Reimb	9,922.00	-992.00	0.00	0.00	0.00
Life Insurance Employer	614.00	761.00	715.00	725.00	725.00
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	7,112.00	17,394.00	16,962.00	18,332.00	18,332.00
Payroll Deduct Offsetting Exp	-5,815.00	-21,118.00	0.00	0.00	0.00
Payroll Tax Offsetting Exp	-5,626.00	0.00	0.00	0.00	0.00
Total	263,928.00	301,771.00	340,146.00	385,999.00	385,999.00
3. Supplies					
Supplies & Materials	13,410.00	29,312.00	18,000.00	18,000.00	18,000.00
Phone	1,961.00	7,197.00	4,500.00	4,500.00	4,500.00
Utilities & Propane	10,580.00	17,418.00	15,000.00	20,000.00	20,000.00
Janitor/Shop Supplies	589.00	1,025.00	1,000.00	1,000.00	1,000.00
Computer Soft/Int/Licenses	2,482.00	4,600.00	3,000.00	5,200.00	5,200.00
Equipment Leases	144,657.00	142,487.00	160,000.00	245,000.00	245,000.00
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	46,297.00	46,714.00	50,000.00	50,000.00	50,000.00
Travel & Meetings	0.00	0.00	300.00	200.00	200.00
Training Expenses	0.00	119.00	1,000.00	1,000.00	1,000.00
Engineering Services	0.00	7,500.00	7,500.00	0.00	0.00
Drug Testing/Immunizations	1,290.00	1,237.00	1,500.00	1,500.00	1,500.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	780.00	686.00	1,000.00	1,000.00	1,000.00
Health Insurance adm & Fees	0.00	0.00	0.00	0.00	0.00
Total	222,046.00	258,295.00	262,800.00	347,400.00	347,400.00

PHELPS COUNTY
 2025 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
4. Insurance					
Total	0.00	0.00	0.00	0.00	0.00
5. Road and Bridge Materials					
Fuel	205,978.00	202,263.00	280,000.00	240,000.00	240,000.00
Equipment Repair & Maint	71,696.00	124,232.00	85,000.00	100,000.00	100,000.00
Vehicle Repair & Maint	99,703.00	121,824.00	90,000.00	100,000.00	100,000.00
Building & Grounds Maint	351.00	33,482.00	10,000.00	30,000.00	30,000.00
Contract Road Work/Rental	13,790.00	0.00	20,000.00	20,000.00	20,000.00
Flood Damage & Bridge Repair	0.00	36,191.00	0.00	0.00	0.00
Road Materials & Supplies	23,189.00	26,706.00	70,000.00	40,000.00	40,000.00
Chip & Seal Expense	553,830.00	587,603.00	630,000.00	630,000.00	630,000.00
Asphalt Patching	364,344.00	408,018.00	450,000.00	450,000.00	450,000.00
Asphalt Overlayment	430,129.00	31,387.00	200,000.00	200,000.00	200,000.00
Tough onTrash Program	0.00	0.00	0.00	0.00	0.00
Federal Bridge Projects	45,666.00	504,038.00	361,469.00	0.00	0.00
Ice Control	42,829.00	38,387.00	55,000.00	55,000.00	55,000.00
Culverts	65,128.00	52,415.00	70,000.00	60,000.00	60,000.00
Road Signs	8,259.00	8,602.00	9,000.00	9,000.00	9,000.00
Chat	368,858.00	389,093.00	400,000.00	400,000.00	400,000.00
Total	2,293,750.00	2,564,241.00	2,730,469.00	2,334,000.00	2,334,000.00
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
 2025 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>960,981.42</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>960,981.42</u>
3. Estimated revenues for 2025	<u>773,000.00</u>
4. Subtotal	<u>1,733,981.42</u>
5. Deduct appropriations for 2025	<u>1,006,985.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>726,996.42</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>726,996.42</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>863,555.67</u>
Revenues - 2024	<u>812,788.99</u>
Expenditures - 2024	<u>715,363.24</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>960,981.42</u></u>

PHELPS COUNTY
 2025 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	74,920.00	75,111.30	75,000.00
Collector's Withholdings	508,735.00	576,836.10	550,000.00
Total	583,655.00	651,947.40	625,000.00
4. CHARGES FOR SERVICES			
City Assessment Contracts	61,633.00	54,667.05	55,000.00
E911 Addressing Services	24,290.00	24,321.59	24,000.00
Total	85,923.00	78,988.64	79,000.00
5. INTEREST INCOME	28,856.00	47,228.18	35,000.00
6. OTHER REVENUES			
Aerial Photography Reimbursements	14,285.00	14,335.50	14,000.00
Miscellaneous Reimbursements	22,094.00	20,289.27	20,000.00
Health Insurance Reimbursements	0.00	0.00	0.00
Total	36,379.00	34,624.77	34,000.00
7. TRANSFERS IN			
County Share	0.00	0.00	0.00
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	734,813.00	812,788.99	773,000.00

PHELPS COUNTY
 2025 BUDGET
 ASSESSMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	65,693.00	69,635.11	69,635.00	69,635.00	69,635.00
Deputy and clerical annual salaries	300,474.00	345,900.88	373,035.00	382,000.00	382,000.00
OT/Vaca/Holiday Pay	0.00	0.00	5,000.00	5,000.00	5,000.00
E911 Salary Assessor	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
FICA Employer Share	21,092.00	25,483.11	28,200.00	28,500.00	28,500.00
Insurance-County Share	58,948.00	70,957.40	75,050.00	91,000.00	91,000.00
LAGERS-County Share	21,495.00	34,112.99	34,100.00	39,000.00	39,000.00
Medicare-County Share	4,933.00	5,959.76	6,600.00	7,000.00	7,000.00
Worker's Compensation	6,621.00	6,229.72	7,000.00	7,500.00	7,500.00
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Life Insurance Employer	301.00	381.50	670.00	750.00	750.00
PR Deduct & Tax Offsetting	-6,208.00	-10,075.07	0.00	0.00	0.00
Insurance County Sh. Retirees	0.00	0.00	0.00	0.00	0.00
CERF-County Share	2,706.00	6,650.02	7,050.00	7,250.00	7,250.00
Supplies & Materials	8,137.00	8,505.28	10,000.00	15,000.00	15,000.00
Phone	344.00	334.40	1,500.00	500.00	500.00
Postage	14,693.00	16,550.28	19,000.00	30,000.00	30,000.00
Appraisal Guides	950.00	1,745.00	10,000.00	2,500.00	2,500.00
Mapping Supplies	13.00	0.00	250.00	12,000.00	12,000.00
Computer Soft/Int/Licenses	35,714.00	30,705.46	40,000.00	35,000.00	35,000.00
Equipment Lease	1,393.00	0.00	2,500.00	2,500.00	2,500.00
Dues & Subscriptions	196.00	196.47	1,000.00	500.00	500.00
Attorney Fees/Misc.	0.00	0.00	10,000.00	10,000.00	10,000.00
Insurance & Bonds	1,889.00	1,420.80	2,200.00	5,000.00	5,000.00
Travel & Meetings/Fuel-Field Rev.	6,526.00	9,972.83	10,000.00	13,500.00	13,500.00
Training Expense	2,729.00	4,502.95	15,000.00	10,000.00	10,000.00
Legal Ads & Publications	64.00	467.79	400.00	500.00	500.00
Program Expense	26.00	54.95	500.00	500.00	500.00
Aerial Photography	56,691.00	56,690.60	57,000.00	57,000.00	57,000.00
Vehicle/Equipment Repair & Maint	48.00	0.00	350.00	2,850.00	2,850.00
GIS System Expense	9,423.00	9,854.00	16,000.00	0.00	0.00
Total	626,891.00	708,236.23	814,040.00	846,985.00	846,985.00
2. Transfers Out					
Vehicle/Equip/Computer Purch	4,287.00	3,842.97	7,000.00	155,000.00	155,000.00
Office Remodel	9,678.00	3,284.04	5,000.00	5,000.00	5,000.00
Total	13,965.00	7,127.01	12,000.00	160,000.00	160,000.00
3. GRAND TOTAL EXPENDITURES					
	640,856.00	715,363.24			
4. GRAND TOTAL APPROPRIATIONS					
			826,040.00	1,006,985.00	1,006,985.00

PHELPS COUNTY
 2025 BUDGET
 Road Debt Service Fund 102
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>106,333.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>106,333.00</u>
3. Estimated revenues for 2025	<u>6,000.00</u>
4. Subtotal	<u>112,333.00</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>112,333.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>112,333.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>138,110.00</u>
Revenues - 2024	<u>6,332.00</u>
Expenditures - 2024	<u>38,110.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>1.00</u>
Total	<u>1.00</u>
Cash Available 12-31-2024	<u><u>106,333.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Road Debt Service Fund 102
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 Unemployment Fund 202
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>56,724.65</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>56,724.65</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>56,724.65</u>
5. Deduct appropriations for 2025	<u>13,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>43,724.65</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>43,724.65</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>64,972.21</u>
Revenues - 2024	<u>0.00</u>
Expenditures - 2024	<u>8,247.56</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>56,724.65</u></u>

PHELPS COUNTY
 2025 BUDGET
 Unemployment Fund 202
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 Unemployment Fund 202
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	12,140.00	8,247.56	13,000.00	13,000.00	13,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	12,140.00	8,247.56	13,000.00	13,000.00	13,000.00
GRAND TOTAL EXPENDITURES	12,140.00	8,247.56	13,000.00	13,000.00	13,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

State Unemployment	5,028.00	1,750.56	5,000.00	5,000.00	5,000.00
Transfers to Co Rev.	7,112.00	6,497.00	8,000.00	8,000.00	8,000.00
Total	12,140.00	8,247.56	13,000.00	13,000.00	13,000.00

PHELPS COUNTY
 2025 BUDGET
 Use Tax Fund 205
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>0.01</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.01</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.01</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.01</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.01</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>0.01</u>
Revenues - 2024	<u>0.00</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.01</u></u>

PHELPS COUNTY
 2025 BUDGET
 Use Tax Fund 205
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 Use Tax Fund 205
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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
 2025 BUDGET
 Health Dept Fund 220
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>958,973.97</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>958,973.97</u>
3. Estimated revenues for 2025	<u>876,131.56</u>
4. Subtotal	<u>1,835,105.53</u>
5. Deduct appropriations for 2025	<u>1,229,717.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>605,388.53</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>605,388.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>906,630.80</u>
Revenues - 2024	<u>1,078,485.34</u>
Expenditures - 2024	<u>1,026,142.17</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>958,973.97</u></u>

PHELPS COUNTY
 2025 BUDGET
 Health Dept Fund 220
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	18,851.00	20,606.90	0.00
CORE Public Health	133,575.00	125,313.69	120,425.00
CORE Public Health, Communicable Disease	749.00	0.00	0.00
CORE Public Health, Immunizations	79,875.00	96,531.47	20,064.96
Department of Corrections	340.00	20.00	50.00
Maries County Share	16,270.00	16,001.01	16,500.00
Miscellaneous Local Grants	106,505.00	144,056.34	78,900.00
Presumptive Eligibility	782.00	628.17	500.00
Total	356,947.00	403,157.58	236,439.96
4. CHARGES FOR SERVICES			
Charges for Service	19,551.00	23,068.12	30,000.00
Sanitarian Food Service Permits	24,829.00	27,615.00	26,000.00
Septic Construction Permits	325.00	795.00	0.00
Registrar Fees	78,709.00	79,659.00	80,000.00
VaxCare Reimbursement	5,027.00	5,605.96	4,000.00
Total	128,441.00	136,743.08	140,000.00

PHELPS COUNTY
 2025 BUDGET
 Health Dept Fund 220
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	974,949.00	1,026,142.17	1,167,987.00	1,229,717.00	1,229,717.00
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	974,949.00	1,026,142.17	1,167,987.00	1,229,717.00	1,229,717.00
GRAND TOTAL EXPENDITURES	974,949.00	1,026,142.17	1,167,987.00	1,229,717.00	1,229,717.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Health Dept Salaries	587,266.00	664,990.71	735,903.00	774,659.00	774,659.00
OT/Vacation Pay	443.00	960.82	5,000.00	5,000.00	5,000.00
FICA	34,579.00	39,313.64	44,705.00	47,613.00	47,613.00
Insurance County Share	85,743.00	115,785.80	125,936.00	146,300.00	146,300.00
LAGERS	30,744.00	43,971.23	47,429.00	63,066.00	63,066.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare	8,087.00	9,194.35	10,455.00	11,135.00	11,135.00
Workers' Compensation	2,282.00	3,262.42	3,345.00	3,832.00	3,832.00
Insurance Reimb-Employee	4,356.00	4,089.60	3,564.00	2,692.00	2,692.00
Life Insurance Employer	488.00	609.00	623.00	749.00	749.00
Payroll Clearing Acct	0.00	0.00	0.00	0.00	0.00
Payroll Deducts Offsetting	-5,400.00	-14,135.32	0.00	0.00	0.00
Total	748,588.00	868,042.25	976,960.00	1,055,046.00	1,055,046.00

PHELPS COUNTY
 2025 BUDGET
 Health Dept Fund 220
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
2. FUND EXPENSES CONT.					
Insurance Co Share Retirees	39,299.00	33,940.08	32,154.00	24,700.00	24,700.00
CERF County Share	1,420.00	7,162.21	13,723.00	14,661.00	14,661.00
Supplies & Materials	6,832.00	9,457.43	11,000.00	11,000.00	11,000.00
Phone	1,281.00	1,648.86	1,500.00	4,802.00	4,802.00
Postage	37.00	15.00	100.00	100.00	100.00
Medical Waste Disposal	0.00	534.38	100.00	1,332.00	1,332.00
Computer Soft/Int/Licenses	8,888.00	2,157.83	10,000.00	20,205.00	20,205.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	1,689.00	2,004.00	2,000.00	2,000.00	2,000.00
Insurance & Bonds	4,140.00	3,711.86	4,500.00	4,500.00	4,500.00
Travel & Meetings	190.00	96.59	500.00	500.00	500.00
Training Expense	0.00	0.00	500.00	500.00	500.00
Total	63,776.00	60,728.24	76,077.00	84,300.00	84,300.00
3. FUND EXPENSES CONT.					
Contract Labor	4.00	0.00	200.00	0.00	0.00
Legal Ads & Publications	628.00	703.20	1,500.00	1,500.00	1,500.00
Program Expense-Pers Cons/Vax C	1,379.00	1,197.06	1,500.00	1,500.00	1,500.00
Health Insurance Admin	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	98.00	391.69	150.00	150.00	150.00
Equipment Purchase	12,969.00	1,250.00	0.00	2,005.00	2,005.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	10,280.00	3,792.19	12,000.00	3,000.00	3,000.00
Miscellaneous Expense	81,128.00	53,539.49	40,000.00	40,000.00	40,000.00
Total	106,486.00	60,873.63	55,350.00	48,155.00	48,155.00
4. PROGRAM EXPENSES					
Case Management	0.00	0.00	0.00	0.00	0.00
Childcare Consultations	1,831.00	930.19	1,500.00	1,000.00	1,000.00
CORE Public Health	401.00	368.89	400.00	400.00	400.00
CORE Public Health, Comm. Disease	2,080.00	75.04	0.00	100.00	100.00
CORE Public Health, Immunizations	10,191.00	6,406.95	10,000.00	1,016.00	1,016.00
CPR/First Aid	0.00	60.00	0.00	1,000.00	1,000.00
Emergency Planning	7,181.00	2,709.09	6,000.00	2,500.00	2,500.00
Environmental Health	12,924.00	7,663.77	15,000.00	15,000.00	15,000.00
Home Visitation	3,345.00	0.00	0.00	0.00	0.00
Lead Safety	166.00	89.70	200.00	200.00	200.00
Maternal & Child Health	2,251.00	2,709.46	3,000.00	3,000.00	3,000.00
PCCAN Child Advocacy Network	466.00	0.00	5,000.00	0.00	0.00
Total	40,836.00	21,013.09	41,100.00	24,216.00	24,216.00

PHELPS COUNTY
 2025 BUDGET
 Crisis Intervention Fund 261
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>1,051.60</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>1,051.60</u>
3. Estimated revenues for 2025	<u>2,000.00</u>
4. Subtotal	<u>3,051.60</u>
5. Deduct appropriations for 2025	<u>2,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>1,051.60</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>1,051.60</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>1,335.00</u>
Revenues - 2024	<u>2,511.39</u>
Expenditures - 2024	<u>2,794.79</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>1,051.60</u></u>

PHELPS COUNTY
 2025 BUDGET
 Crisis Intervention Fund 261
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	2,436.00	2,794.79	2,500.00	2,000.00	2,000.00
Total	2,436.00	2,794.79	2,500.00	2,000.00	2,000.00
GRAND TOTAL EXPENDITURES	2,436.00	2,794.79	2,500.00	2,000.00	2,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Program Expense	2,436.00	2,794.79	2,500.00	2,000.00	2,000.00
Total	2,436.00	2,794.79	2,500.00	2,000.00	2,000.00

PHELPS COUNTY
 2025 BUDGET
 Special Elections Fund 300
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>30,708.36</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>30,708.36</u>
3. Estimated revenues for 2025	<u>44,000.00</u>
4. Subtotal	<u>74,708.36</u>
5. Deduct appropriations for 2025	<u>66,700.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>8,008.36</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>8,008.36</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>29,567.65</u>
Revenues - 2024	<u>44,290.21</u>
Expenditures - 2024	<u>43,149.50</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>30,708.36</u></u>

PHELPS COUNTY
 2025 BUDGET
 Special Elections Fund 300
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	20,127.00	43,149.50	68,800.00	66,700.00	66,700.00
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	20,127.00	43,149.50	68,800.00	66,700.00	66,700.00
GRAND TOTAL EXPENDITURES	20,127.00	43,149.50	68,800.00	66,700.00	66,700.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Postage	384.00	640.90	2,200.00	2,200.00	2,200.00
Election Expense	8,653.00	17,591.22	25,000.00	25,000.00	25,000.00
Poll Rental	0.00	1,400.00	1,400.00	1,400.00	1,400.00
Travel & Meetings	1,615.00	2,750.35	2,500.00	2,500.00	2,500.00
Contract Labor	358.00	375.00	800.00	800.00	800.00
Legal Ads & Publications	552.00	3,325.03	5,500.00	5,500.00	5,500.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Election Judge Stipends	5,300.00	16,595.80	22,000.00	22,000.00	22,000.00
Special Election Costs	3,101.00	0.00	2,400.00	2,400.00	2,400.00
Miscellaneous Expenses	164.00	471.20	1,000.00	1,000.00	1,000.00
Refund of Election Deposits	0.00	0.00	3,500.00	1,400.00	1,400.00
Transfer Surcharge to Elec Svc	0.00	0.00	2,500.00	2,500.00	2,500.00
Total	20,127.00	43,149.50	68,800.00	66,700.00	66,700.00

PHELPS COUNTY
 2025 BUDGET
 Election Services Fund 325
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>40,347.44</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>40,347.44</u>
3. Estimated revenues for 2025	<u>6,000.00</u>
4. Subtotal	<u>46,347.44</u>
5. Deduct appropriations for 2025	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>36,347.44</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>36,347.44</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>42,176.15</u>
Revenues - 2024	<u>4,593.02</u>
Expenditures - 2024	<u>6,421.73</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>40,347.44</u></u>

PHELPS COUNTY
 2025 BUDGET
 Election Services Fund 325
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	2,746.00	6,421.73	10,000.00	10,000.00	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	2,746.00	6,421.73	10,000.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	2,746.00	6,421.73	10,000.00	10,000.00	10,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	799.00	1,360.13	1,000.00	1,500.00	1,500.00
Computer Soft/Int/Liceses	0.00	0.00	0.00	0.00	0.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Insurance & Bonds	1,947.00	103.00	2,000.00	2,000.00	2,000.00
Training Expense	0.00	150.00	2,000.00	1,500.00	1,500.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Election Judge Stipends	0.00	0.00	0.00	0.00	0.00
Equipment Rep & Maint	0.00	0.00	0.00	0.00	0.00
Equip/Lease/Comp Purchases	0.00	4,808.60	5,000.00	5,000.00	5,000.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Other Transfers	0.00	0.00	0.00	0.00	0.00
Total	2,746.00	6,421.73	10,000.00	10,000.00	10,000.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Training Fund 400
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>41,063.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>41,063.00</u>
3. Estimated revenues for 2025	<u>11,900.00</u>
4. Subtotal	<u>52,963.00</u>
5. Deduct appropriations for 2025	<u>7,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>45,963.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>45,963.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>46,151.00</u>
Revenues - 2024	<u>12,973.00</u>
Expenditures - 2024	<u>18,061.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>41,063.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Sheriff Drug Enforcement Fund 405
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>373,710.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>373,710.00</u>
3. Estimated revenues for 2025	<u>49,000.00</u>
4. Subtotal	<u>422,710.00</u>
5. Deduct appropriations for 2025	<u>60,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>362,710.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>362,710.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>738,503.00</u>
Revenues - 2024	<u>246,462.00</u>
Expenditures - 2024	<u>611,255.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>373,710.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Sheriff Drug Enforcement Fund 405
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	82,785.00	40,000.00
Federal Forfeitures, Treasury/Non-DEA			
Total	338,339.00	82,785.00	40,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Drug Enforcement Fund 405
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	446,996.00	611,255.00	375,000.00	60,000.00	60,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	446,996.00	611,255.00	375,000.00	60,000.00	60,000.00
GRAND TOTAL EXPENDITURES	446,996.00	611,255.00	375,000.00	60,000.00	60,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials					
Supplies & Mtl, Justice/DEA		3,730.00			
Supplies & Mtl, Treas/NonDEA					
Phone					
Phone, Justice/DEA					
Phone, Treas/NonDEA					
Computer/Soft/Int/Lic					
Comp/Soft/Int/Lic, Justice/DEA		33,769.00			
Comp/Soft/Int/Lic, Treas/NonDEA					
Dues & Subscriptions					
Dues & Subs, Justice/DEA					
Dues & Subs Treas/NonDEA					
Total	0.00	37,499.00	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Drug Enforcement Fund 405
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
2. FUND EXPENSES Cont'd					
Training Expense					
Training Esp, Justice/DEA		1,002.00			
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		10,299.00			
Veh Rep, Treas/ NonDEA					
Total	0.00	11,301.00	0.00	0.00	0.00
3. FUND EXPENSES Cont'd					
Building & Grounds Maint					
Bldg & Grnds, Justice/DEA					
Bldg & Grnds, Treas/NonDEA					
Equipment Purchase	9,481.00				
Equip Purch, Justice/DEA		77,552.00			
Equip Purch,/Non-DEA					
Lease Purchases					
Lease Purch, Justice/DEA					
Lease Purch, Treas/NonDEA					
Vehicle Purchases					
Veh Purch, Justice/DEA	29,700.00	368,977.00	375,000.00		
Veh Purch, Treas/NonDEA					
Total	39,181.00	446,529.00	375,000.00	0.00	0.00
4. FUND EXPENSES Cont'd					
Computer Equipment					
Comp Equip, Justice/ DEA		25,500.00			
Comp Equip, Treas/NonDEA					
Miscellaneous Expenses	51,297.00				
Misc Exp, Justice/DEA		85,561.00		60,000.00	60,000.00
Misc Exp, Treas/NonDEA					
Other Transfers					
Other Tsfers, Justice/DEA	356,518.00				
Other Tsfers, Treas/NonDEA		4,865.00			
Total	407,815.00	115,926.00	0.00	60,000.00	60,000.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Civil Fees Fund 407
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>39,165.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>39,165.00</u>
3. Estimated revenues for 2025	<u>65,155.00</u>
4. Subtotal	<u>104,320.00</u>
5. Deduct appropriations for 2025	<u>27,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>77,320.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>77,320.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>185,554.00</u>
Revenues - 2024	<u>68,478.00</u>
Expenditures - 2024	<u>214,867.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>39,165.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Sheriff Civil Fees Fund 407
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	14,760.00	23,630.00	23,630.00
Total	14,760.00	23,630.00	23,630.00
4. CHARGES FOR SERVICES			
Sheriff's Fees	30,462.00	38,525.00	38,525.00
Total	30,462.00	38,525.00	38,525.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Civil Fees Fund 407
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	17,940.00	214,867.00	25,000.00	27,000.00	27,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	17,940.00	214,867.00	25,000.00	27,000.00	27,000.00
GRAND TOTAL EXPENDITURES	17,940.00	214,867.00	25,000.00	27,000.00	27,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials		8,826.00	5,000.00	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	0.00	8,826.00	5,000.00	5,000.00	5,000.00

PHELPS COUNTY
 2025 BUDGET
 Sheriff Revolving Fund 409
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>28,580.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>28,580.00</u>
3. Estimated revenues for 2025	<u>11,000.00</u>
4. Subtotal	<u>39,580.00</u>
5. Deduct appropriations for 2025	<u>8,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>31,580.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>31,580.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>143,013.00</u>
Revenues - 2024	<u>19,526.00</u>
Expenditures - 2024	<u>133,959.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>28,580.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Sheriff Revolving Fund 409
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	9,220.00	14,635.00	11,000.00
Total	9,220.00	14,635.00	11,000.00

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>237,909.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>237,909.00</u>
3. Estimated revenues for 2025	<u>11,245,451.00</u>
4. Subtotal	<u>11,483,360.00</u>
5. Deduct appropriations for 2025	<u>11,055,844.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>427,516.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>427,516.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>907,668.00</u>
Revenues - 2024	<u>8,116,053.00</u>
Expenditures - 2024	<u>8,785,812.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>237,909.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	3,030,477.00	3,108,728.00	3,100,000.00
3. INTERGOVERNMENTAL REVENUES			
Miscellaneous Local Grants	28,501.00	28,546.00	10,000.00
Forest Service Campground Patrol	6,751.00	4,260.00	5,000.00
Forest Service Meth/Cannabis			
Deputy Suppl Salary Reimbursement	27,928.00	31,362.00	31,000.00
STATE AND FEDERAL GRANTS			
Federal Law Enforcement Grants	22,867.00	38,400.00	0.00
State Law Enforcement Grants	81,467.00	232,196.00	164,000.00
Total	167,514.00	334,764.00	210,000.00
4. CHARGES FOR SERVICES			
ATV Permits	2,960.00	2,390.00	2,300.00
Sheriff's Fees	7,847.00	5,315.00	5,200.00
Total	10,807.00	7,705.00	7,500.00

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	169,865.00	17,896.00	17,000.00
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:	566,176.00	510,746.00	550,000.00
Criminal/Civil Mileage	9,585.00	8,150.00	8,100.00
Sheriff's Criminal Fees	16,593.00	16,089.00	16,200.00
DOC Mileage Jail	17,373.00	30,230.00	30,000.00
Federal Prisoner Transport	129,352.00	114,431.00	150,000.00
State Prisoner Transport	32,432.00	18,802.00	20,000.00
St of MO 96 Hour Hold Mileage			
Other Prisoner Med & Board	11,115.00	18,057.00	25,000.00
Cities Prisoner Board reimb	16,330.00	10,110.00	12,000.00
Co Prisoner Board Reimb	18,584.00	19,860.00	20,000.00
Federal Prisoner Board Reimb	2,893,214.00	2,309,575.00	5,777,651.00
Federal Prisoner Medical Reimb			
Inmate Indigent Reimb			
St Treas Criminal Cost Reimb			
Counties Criminal Cost Reimb			
Commit/Sentencing Reimbursement	24,790.00	22,583.00	23,000.00
Other Revenues & Reimbursements			
Miscellaneous Reimb	119,224.00	119,071.00	119,000.00
Sale of Property & Equip		47.00	
Health Insurance Reimb			
Inmate Phone Jail	334,189.00	265,319.00	300,000.00
Inmate Commissary Jail			
Employee Theft Reimb			
Covid-19 Reimbursement			
ARPA-Am Rescue Plan Reimb			
Total	4,188,957.00	3,463,070.00	7,050,951.00
7. TRANSFERS IN			
Other Transfers	226,076.00	423,245.00	100,000.00
County Share	560,645.00	760,645.00	760,000.00
Other Transfer, From Sheriff Civil			
Courthouse Security Transfer-Bailiffs			
Sheriff Revolving Transfer			
Inmate Det. Sec, Phone, Transfer			
Total	786,721.00	1,183,890.00	860,000.00
8. GRAND TOTAL REVENUES	8,354,341.00	8,116,053.00	11,245,451.00

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
2. SHERIFF'S DEPT BENEFITS					
FICA Employer Share	131,671.00	134,674.00	131,571.00	135,000.00	135,000.00
Insurance-County Share	271,521.00	344,735.00	337,614.00	345,000.00	345,000.00
LAGERS-County Share	163,893.00	219,186.00	201,393.00	219,000.00	219,000.00
Unemployment					
Medicare-County Share	30,794.00	31,497.00	30,771.00	32,000.00	32,000.00
Worker's Compensation	52,465.00	43,034.00	33,923.00	43,000.00	43,000.00
Health Insurance Reimb					
Life Insurance Employer	1,450.00	1,713.00	1,630.00	2,000.00	2,000.00
CERF-County Share	12,640.00	37,842.00	42,986.00	38,000.00	38,000.00
Payroll Deducts Offsetting Exp	-27,091.00	-77,472.00			
Payroll Tax Offsetting Exp		231.00			
Aggregate Acct Repayment					
Total	637,343.00	735,440.00	779,888.00	814,000.00	814,000.00
3. SHERIFF'S DEPT OP & SVCS					
Supplies & Materials	39,154.00	43,482.00	35,000.00	44,000.00	44,000.00
Phone	4,808.00	2,589.00	5,000.00	2,500.00	2,500.00
Postage	2,092.00	2,277.00	2,000.00	2,500.00	2,500.00
Computer Soft/Int/Licenses	104,689.00	199,418.00	140,000.00	175,000.00	175,000.00
Equipment Leases	18,855.00	18,635.00	18,000.00	18,500.00	18,500.00
Dues & Subscriptions	22,785.00	40,261.00	15,000.00	40,000.00	40,000.00
Insurance & Bonds	279,559.00	317,858.00	250,000.00	300,000.00	300,000.00
Travel & Meetings	936.00	370.00	1,500.00	1,000.00	1,000.00
Training Expense	54,351.00	14,393.00	50,000.00	20,000.00	20,000.00
Drug Testing/Immunizations	3,440.00	4,599.00	3,000.00	5,000.00	5,000.00
Legal Ads & Publications	1,091.00	0.00	800.00	500.00	500.00
Program Expense	0.00	690.00	1,000.00	1,000.00	1,000.00
Total	531,760.00	644,572.00	521,300.00	610,000.00	610,000.00
4. SHERIFF'S DEPT. MAIN & IMP					
Fuel	148,711.00	109,247.00	140,000.00	120,000.00	120,000.00
Equipment Rep & Maint	18,211.00	17,476.00	15,000.00	18,000.00	18,000.00
Vehicle Repair & Maint	65,868.00	53,966.00	65,000.00	55,000.00	55,000.00
Employee Uniforms	23,905.00	12,595.00	18,000.00	18,000.00	18,000.00
Property Acquisition	0.00	0.00	0.00	0.00	0.00
Equipment Purchase	36,320.00	146,972.00	50,000.00	50,000.00	50,000.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Vehicle Purchases	167,280.00	8,673.00	170,000.00	0.00	0.00
Computer Equipment	16,439.00	29,896.00	15,000.00	15,000.00	15,000.00
Total	476,734.00	378,825.00	473,000.00	276,000.00	276,000.00

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
5. SHERIFF'S DEPT. OTHER					
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
TIF Reimbursement	146,956.00	150,595.00	140,000.00	151,000.00	151,000.00
Utilities & Propane	270,955.00	179,970.00	240,000.00	240,000.00	240,000.00
Janitor Supplies	1,824.00	2,172.00	3,000.00	3,000.00	3,000.00
Cable Service	8,097.00	1,962.00	8,500.00	8,500.00	8,500.00
Attorney Fees	17,317.00	0.00	20,000.00	20,000.00	20,000.00
Insurance & Bonds	25,251.00	36,129.00	25,000.00	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.	188,743.00	107,986.00	170,000.00	150,000.00	150,000.00
Total	659,143.00	478,814.00	606,500.00	597,500.00	597,500.00
6. JAIL SALARIES					
Jail Admin Salary	56,596.00	59,991.00	59,987.00	59,991.00	59,991.00
Jailers/Clerks/Trans/Maint Sal	1,860,984.00	1,976,137.00	2,065,278.00	2,000,000.00	2,000,000.00
OT/Vacation/Holiday Pay	77,982.00	73,239.00	90,000.00	90,000.00	90,000.00
Guard Duty	0.00	61.00	0.00	0.00	0.00
Other Salary	9,768.00	8,565.00	9,000.00	9,000.00	9,000.00
Uniform Allowance	19,739.00	20,115.00	20,000.00	20,000.00	20,000.00
Debt Service Transfer	6,032,154.00	416,373.00	0.00	0.00	0.00
Other Transfers	0.00	112,616.00	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00	2,277,651.00	2,277,651.00
Total	8,057,223.00	2,667,097.00	2,244,265.00	4,456,642.00	4,456,642.00
7. JAIL BENEFITS					
FICA Employer Share	122,167.00	128,541.00	133,622.00	129,000.00	129,000.00
Insurance County Share	287,555.00	347,075.00	316,186.00	347,000.00	347,000.00
LAGERS County Share	113,576.00	151,467.00	154,184.00	152,000.00	152,000.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare County Share	28,571.00	30,062.00	31,684.00	31,000.00	31,000.00
Workers Compensation	49,042.00	43,380.00	36,273.00	43,500.00	43,500.00
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Life Insurance Employer	1,791.00	2,091.00	2,086.00	2,100.00	2,100.00
CERF County Share	17,859.00	39,420.00	42,651.00	40,000.00	40,000.00
Total	620,561.00	742,036.00	716,686.00	744,600.00	744,600.00

PHELPS COUNTY
 2025 BUDGET
 LEST Fund 410
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
8. JAIL DEPT OP & SRVCS					
Supplies & Materials	16,124.00	27,320.00	18,000.00	25,000.00	25,000.00
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	1,000.00	1,115.00	2,000.00	1,500.00	1,500.00
Equipment Leases	0.00	6,317.00	0.00	0.00	0.00
Dues & Subscriptions	2,139.00	2,246.00	2,000.00	2,300.00	2,300.00
Insurance & Bonds	41,785.00	54,300.00	40,000.00	55,000.00	55,000.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	1,993.00	0.00	2,000.00	2,000.00	2,000.00
Drug Testing/Immunizations	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	61.00	0.00	100.00	0.00	0.00
Total	63,102.00	91,298.00	64,100.00	85,800.00	85,800.00
9. JAIL CONT.					
Fuel	27,784.00	33,372.00	35,000.00	35,000.00	35,000.00
Equipment Repair & Maint	29,197.00	12,360.00	30,000.00	15,000.00	15,000.00
Vehicle Repair & Maint	711.00	27,101.00	15,000.00	20,000.00	20,000.00
Employee Uniforms	4,309.00	4,083.00	5,000.00	5,000.00	5,000.00
Equipment Purchase	5,945.00	29,018.00	15,000.00	10,000.00	10,000.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Vehicle 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	0.00	0.00	0.00	0.00	0.00
Employee Theft Restitution	0.00	0.00	0.00	0.00	0.00
Total	67,946.00	105,934.00	100,000.00	85,000.00	85,000.00
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	2,000.00	0.00	0.00
Prisoner Transport Expense	23,248.00	18,644.00	25,000.00	25,000.00	25,000.00
Inmate Indigent Expense	0.00	0.00	0.00	0.00	0.00
Food-Jail	403,230.00	289,341.00	410,000.00	410,000.00	410,000.00
Medication-Jail	0.00	0.00	0.00	0.00	0.00
Doctor/Dentist-Jail	296,686.00	315,974.00	300,000.00	600,000.00	600,000.00
Board Prisoner Supplies	0.00	0.00	0.00	0.00	0.00
Board Prisoners Other Facilities	424.00	2,822.00	2,000.00	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	677.00	59.00	1,000.00	500.00	500.00
On Site Commissary Items	95,928.00	81,685.00	90,000.00	90,000.00	90,000.00
Total	820,193.00	708,525.00	830,000.00	1,127,500.00	1,127,500.00

PHELPS COUNTY

2025 BUDGET

Inmate Prisoner Detention Security Fund 415

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	<u>41,246.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>41,246.00</u>
3. Estimated revenues for 2025	<u>150,000.00</u>
4. Subtotal	<u>191,246.00</u>
5. Deduct appropriations for 2025	<u>149,200.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>42,046.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>42,046.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>323,309.00</u>
Revenues - 2024	<u>118,830.00</u>
Expenditures - 2024	<u>400,893.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>41,246.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Inmate Prisoner Detention Security Fund 415
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	27,428.00	23,125.00	25,000.00
Total	27,428.00	23,125.00	25,000.00

PHELPS COUNTY
 2025 BUDGET
 Inmate Prisoner Detention Security Fund 415
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	54,728.00	400,893.00	91,000.00	145,000.00	145,000.00
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
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	58,928.00	400,893.00	95,200.00	149,200.00	149,200.00
GRAND TOTAL EXPENDITURES	58,928.00	400,893.00	95,200.00	149,200.00	149,200.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Phone	0.00	0.00	0.00	0.00	0.00
Program Expense	948.00	278,423.00	35,000.00	80,000.00	80,000.00
Equipment Repair & Maint	0.00	0.00	0.00	0.00	0.00
Board Prisoner Supplies	36,211.00	17,670.00	36,000.00	40,000.00	40,000.00
Laundry/Cleaning Exp Jail	17,569.00	14,600.00	20,000.00	25,000.00	25,000.00
Total	54,728.00	310,693.00	91,000.00	145,000.00	145,000.00

PHELPS COUNTY

2025 BUDGET

Law Enforcement Debt Service Fund 420

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	<u>831.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>831.00</u>
3. Estimated revenues for 2025	<u>2,277,651.00</u>
4. Subtotal	<u>2,278,482.00</u>
5. Deduct appropriations for 2025	<u>2,277,651.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>831.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>831.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>230,145.00</u>
Revenues - 2024	<u>11,196,181.00</u>
Expenditures - 2024	<u>11,425,495.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>831.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Law Enforcement Debt Service Fund 420
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 PCLERF Fund 430
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>98,573.62</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>98,573.62</u>
3. Estimated revenues for 2025	<u>123,000.00</u>
4. Subtotal	<u>221,573.62</u>
5. Deduct appropriations for 2025	<u>136,397.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>85,176.62</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>85,176.62</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>79,846.97</u>
Revenues - 2024	<u>131,429.39</u>
Expenditures - 2024	<u>112,702.74</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>98,573.62</u></u>

PHELPS COUNTY
 2025 BUDGET
 PCLERF Fund 430
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	70,000.00	105,000.00	114,000.00	135,000.00	135,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other		7,702.74		1,397.00	1,397.00
Total	70,000.00	112,702.74	114,000.00	136,397.00	136,397.00
GRAND TOTAL EXPENDITURES	70,000.00	112,702.74	114,000.00	136,397.00	136,397.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES: Transfers

PA Reimb Sal/Benefits	55,000.00	55,000.00	55,000.00	75,000.00	75,000.00
Coroner Reimb Expenses	0.00	7,702.74	9,000.00	1,397.00	1,397.00
Sheriff Reimb Expenses	15,000.00	50,000.00	50,000.00	60,000.00	60,000.00
Total	70,000.00	112,702.74	114,000.00	136,397.00	136,397.00

PHELPS COUNTY
 2025 BUDGET
 PA Drug Enforcement Fund 440
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>33,468.84</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>33,468.84</u>
3. Estimated revenues for 2025	<u>11,500.00</u>
4. Subtotal	<u>44,968.84</u>
5. Deduct appropriations for 2025	<u>15,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>29,968.84</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>29,968.84</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>36,795.09</u>
Revenues - 2024	<u>16,201.55</u>
Expenditures - 2024	<u>19,527.80</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>33,468.84</u></u>

PHELPS COUNTY
 2025 BUDGET
 PA Drug Enforcement Fund 440
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	13,870.00	19,527.80	16,500.00	15,000.00	15,000.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	13,870.00	19,527.80	16,500.00	15,000.00	15,000.00
GRAND TOTAL EXPENDITURES	13,870.00	19,527.80	16,500.00	15,000.00	15,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	563.00	5.00	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	0.00	2,125.00	0.00	2,000.00	2,000.00
Comp Soft/Int/Lic Trs/Non-DEA	0.00	0.00	0.00	0.00	0.00
Equipment Leases	114.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	8,441.00	1,966.15	10,000.00	5,000.00	5,000.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	800.00	5,718.40	2,500.00	2,000.00	2,000.00
Contract Labor	1,600.00	0.00	2,500.00	3,000.00	3,000.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	1,943.00	0.00	1,500.00	1,000.00	1,000.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Total	13,461.00	9,814.55	16,500.00	13,000.00	13,000.00

PHELPS COUNTY
 2025 BUDGET
 PA Training Fund 450
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>66,243.84</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>66,243.84</u>
3. Estimated revenues for 2025	<u>9,000.00</u>
4. Subtotal	<u>75,243.84</u>
5. Deduct appropriations for 2025	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>70,243.84</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>70,243.84</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>56,749.51</u>
Revenues - 2024	<u>9,494.33</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>66,243.84</u></u>

PHELPS COUNTY
 2025 BUDGET
 PA Training Fund 450
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	11,136.00	9,494.33	9,000.00
Total	11,136.00	9,494.33	9,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 PA Training Fund 450
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	0.00	5,000.00	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	2,670.00	0.00	5,000.00	5,000.00	5,000.00
GRAND TOTAL EXPENDITURES	2,670.00	0.00	5,000.00	5,000.00	5,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Computer Soft/Int/Licenses	2,070.00	0.00	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	600.00	0.00	2,500.00	2,500.00	2,500.00
Total	2,670.00	0.00	5,000.00	5,000.00	5,000.00

PHELPS COUNTY
 2025 BUDGET
 PA Delinquent Tax Fund 460
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>59.96</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>59.96</u>
3. Estimated revenues for 2025	<u>2.00</u>
4. Subtotal	<u>61.96</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>61.96</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>61.96</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>57.22</u>
Revenues - 2024	<u>2.74</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>59.96</u></u>

PHELPS COUNTY
 2025 BUDGET
 PA Delinquent Tax Fund 460
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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. FUND EXPENSES					
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 PA Admin Handling Fund 480
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>4,378.71</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>4,378.71</u>
3. Estimated revenues for 2025	<u>5,455.00</u>
4. Subtotal	<u>9,833.71</u>
5. Deduct appropriations for 2025	<u>2,100.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>7,733.71</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>7,733.71</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>1,671.13</u>
Revenues - 2024	<u>6,041.62</u>
Expenditures - 2024	<u>3,334.04</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>4,378.71</u></u>

PHELPS COUNTY
 2025 BUDGET
 PA Admin Handling Fund 480
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	3,688.00	3,334.04	4,000.00	2,100.00	2,100.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	3,688.00	3,334.04	4,000.00	2,100.00	2,100.00
GRAND TOTAL EXPENDITURES	3,688.00	3,334.04	4,000.00	2,100.00	2,100.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	186.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	0.00	0.00	1,000.00	0.00	0.00
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	962.00	1,211.04	0.00	0.00	0.00
MOPS Fees	140.00	323.00	1,200.00	0.00	0.00
Transfer to Co Rev, Salary	2,400.00	1,800.00	1,800.00	2,100.00	2,100.00
Total	3,688.00	3,334.04	4,000.00	2,100.00	2,100.00

HELPS COUNTY

2025 BUDGET

Shelter Fund 500

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	<u>801.43</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>801.43</u>
3. Estimated revenues for 2025	<u>11,500.00</u>
4. Subtotal	<u>12,301.43</u>
5. Deduct appropriations for 2025	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>2,301.43</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>2,301.43</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>1,455.53</u>
Revenues - 2024	<u>11,593.28</u>
Expenditures - 2024	<u>12,247.38</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>801.43</u></u>

PHELPS COUNTY
 2025 BUDGET
 Recorder User Fees Fund 510
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>58,759.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>58,759.00</u>
3. Estimated revenues for 2025	<u>20,848.00</u>
4. Subtotal	<u>79,607.00</u>
5. Deduct appropriations for 2025	<u>76,250.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>3,357.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>3,357.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>49,529.00</u>
Revenues - 2024	<u>20,298.00</u>
Expenditures - 2024	<u>11,068.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>58,759.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Senior Companions Fund 550
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>3,266.06</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>3,266.06</u>
3. Estimated revenues for 2025	<u>470,455.00</u>
4. Subtotal	<u>473,721.06</u>
5. Deduct appropriations for 2025	<u>470,455.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>3,266.06</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>3,266.06</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>2,662.10</u>
Revenues - 2024	<u>462,114.93</u>
Expenditures - 2024	<u>461,510.97</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>3,266.06</u></u>

PHELPS COUNTY
 2025 BUDGET
 Senior Companions Fund 550
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	442,344.00	462,114.93	470,455.00
Total	442,344.00	462,114.93	470,455.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 Senior Companions Fund 550
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	440,213.00	461,510.97	467,598.00	470,455.00	470,455.00
Total	440,213.00	461,510.97	467,598.00	470,455.00	470,455.00
GRAND TOTAL EXPENDITURES	440,213.00	461,510.97	467,598.00	470,455.00	470,455.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Staff Salary	96,794.00	110,714.29	97,000.00	150,000.00	150,000.00
FICA Employer Share	5,907.00	6,774.23	6,014.00	9,300.00	9,300.00
Insurance County Share	9,825.00	11,667.92	10,716.00	21,436.00	21,436.00
LAGERS	5,303.00	7,947.77	6,305.00	8,400.00	8,400.00
Medicare County Share	1,382.00	1,584.30	1,407.00	2,175.00	2,175.00
Workers Compensation	164.00	129.28	175.00	420.00	420.00
Life Insurance	60.00	57.71	150.00	132.00	132.00
CERF County Share	853.00	2,027.80	1,780.00	2,240.00	2,240.00
Payroll Offsetting	-703.00	-2,016.74	0.00	0.00	0.00
Program Expense	14,421.00	17,781.11	26,675.00	42,496.00	42,496.00
Senior Companions Stipends	306,207.00	304,843.30	317,376.00	233,856.00	233,856.00
Total	440,213.00	461,510.97	467,598.00	470,455.00	470,455.00

PHELPS COUNTY

2025 BUDGET

Collector Tax Maintenance Fund 850

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	<u>70,763.38</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>70,763.38</u>
3. Estimated revenues for 2025	<u>71,000.00</u>
4. Subtotal	<u>141,763.38</u>
5. Deduct appropriations for 2025	<u>116,500.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>25,263.38</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>25,263.38</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>69,747.18</u>
Revenues - 2024	<u>72,171.81</u>
Expenditures - 2024	<u>71,155.61</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>70,763.38</u></u>

PHELPS COUNTY
 2025 BUDGET
 Collector Tax Maintenance Fund 850
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector	67,111.00	71,155.61	110,500.00	116,500.00	116,500.00
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	67,111.00	71,155.61	110,500.00	116,500.00	116,500.00
GRAND TOTAL EXPENDITURES	67,111.00	71,155.61	110,500.00	116,500.00	116,500.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	15,911.00	20,906.43	20,000.00	22,000.00	22,000.00
Postage	0.00		0.00		
Cable Service	701.00	89.90	0.00	0.00	0.00
Computer Soft/Int/Licenses	24,114.00	34,187.06	31,000.00	35,000.00	35,000.00
Equipment Leases	1,435.00	2,667.33	3,000.00	3,000.00	3,000.00
Attorney Fee's	620.00	165.00	3,000.00	3,000.00	3,000.00
Travel & Meetings	6,405.00	4,977.07	7,000.00	7,000.00	7,000.00
Training Expense	889.00	2,257.24	2,000.00	2,000.00	2,000.00
Contract Labor	3,171.00	389.00	3,500.00	3,500.00	3,500.00
Equipment Repair & Maint.	16.00	0.00	1,000.00	1,000.00	1,000.00
Equipment Purchase	8,625.00	0.00	25,000.00	25,000.00	25,000.00
Legal Ads & Publications	0.00	2,004.00	0.00	0.00	0.00
Total	61,887.00	67,643.03	95,500.00	101,500.00	101,500.00

PHELPS COUNTY
 2025 BUDGET
 Public Facilities Fund 900
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>335,121.52</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>335,121.52</u>
3. Estimated revenues for 2025	<u>10,000.00</u>
4. Subtotal	<u>345,121.52</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>345,121.52</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>345,121.52</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>320,141.04</u>
Revenues - 2024	<u>15,400.36</u>
Expenditures - 2024	<u>419.88</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>335,121.52</u></u>

PHELPS COUNTY
 2025 BUDGET
 Public Facilities Fund 900
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 Jay White Estate Fund 906
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>814.86</u>
Revenues - 2024	<u>29.48</u>
Expenditures - 2024	<u>844.34</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Jay White Estate Fund 906
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 CDBG Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>0.00</u>
Revenues - 2024	<u>523,000.00</u>
Expenditures - 2024	<u>523,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 CDBG Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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	523,000.00	523,000.00	0.00	0.00
Total	2,000.00	523,000.00	523,000.00	0.00	0.00
GRAND TOTAL EXPENDITURES	2,000.00	523,000.00	523,000.00	0.00	0.00

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 Northweye 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	2,000.00	523,000.00	523,000.00	0.00	0.00
Total	2,000.00	523,000.00	523,000.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 ARPA Fund 996
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>380,280.49</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>380,280.49</u>
3. Estimated revenues for 2025	<u>12,000.00</u>
4. Subtotal	<u>392,280.49</u>
5. Deduct appropriations for 2025	<u>392,280.49</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>2,736,311.10</u>
Revenues - 2024	<u>44,008.15</u>
Expenditures - 2024	<u>2,400,038.76</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>380,280.49</u></u>

PHELPS COUNTY
 2025 BUDGET
 ARPA Fund 996
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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	0.00	0.00	0.00
ARPA- LATCF	150,858.00	0.00	0.00
Total	150,858.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 ARPA Fund 996
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds	250,100.00				
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	39,484.00				
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads	2,869,074.00		1,958,716.00		
Other	269,629.00	2,400,038.76	777,595.00	392,280.49	392,280.49
Total	3,428,287.00	2,400,038.76	2,736,311.00	392,280.49	392,280.49
GRAND TOTAL EXPENDITURES	3,428,287.00	2,400,038.76	2,736,311.00	392,280.49	392,280.49

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Program Expense	3,428,287.00	2,328,840.03	2,736,311.00	345,960.87	345,960.87
ADM Fee		1,749.48		2,000.00	2,000.00
Total	3,428,287.00	2,330,589.51	2,736,311.00	347,960.87	347,960.87

PHELPS COUNTY
 2025 BUDGET
 FEMA Grant Fund
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>0.00</u>
Revenues - 2024	<u>0.00</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 FEMA Grant Fund
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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
 2025 BUDGET
 FEMA Grant Fund
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 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
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. _____				
Total	0.00	0.00	0.00	0.00

PHELPS COUNTY
 2025 BUDGET
 Developmentally Disabled Fund 970
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>0.00</u>
Revenues - 2024	<u>0.00</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

PHELPS COUNTY
 2025 BUDGET
 Developmentally Disabled Fund 970
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 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

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

1. Cash Available, December 31, 2024	<u>21,430</u>
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	<u>21,430</u>
3. Estimated revenues for 2025	<u>3,000</u>
4. Subtotal	<u>24,430</u>
5. Deduct appropriations for 2025	
6. Estimated ending cash balance, December 31, 2025	<u>24,430</u>
7. Other Net Resources Available	<u>0</u>
8. Estimated ending balance, December 31, 2025 (After other net resources available)	<u>24,430</u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>18,104</u>
Revenues - 2024	<u>3,326</u>
Expenditures - 2024	<u>0</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>21,430</u>

Law Lib

COUNTY
2025 BUDGET
FUND

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

1. Cash Available, December 31, 2024	<u>29,840</u>
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	<u>29,840</u>
3. Estimated revenues for 2025	<u>25,000</u>
4. Subtotal	<u>54,840</u>
5. Deduct appropriations for 202	<u>30,529.</u>
6. Estimated ending cash balance, December 31, 2024	<u> </u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 202 (After other net resources available)	<u>29,840</u>

CASH RECONCILIATION

Cash Available 12-31-202	<u>29,840</u>
Revenues - 2024	<u>26,860</u>
Expenditures - 2024	<u>30,529.</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>29,840</u>

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

1. Cash Available, December 31, 2024	<u>52,990</u>
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	<u>52,990</u>
3. Estimated revenues for 2025	<u>7,000</u>
4. Subtotal	<u>59,990</u>
5. Deduct appropriations for 2024	<u>15,000</u>
6. Estimated ending cash balance, December 31, 2024	
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2024 (After other net resources available)	<u>52,990</u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>52,990</u>
Revenues - 2024	<u>26,070.</u>
Expenditures - 2024	<u>8,870</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>52,990</u>

Garnishment

COUNTY
2025 BUDGET
FUND

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

1. Cash Available, December 31, 2024	<u>53,109</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>53,109</u>
3. Estimated revenues for 2025	<u>6,000</u>
4. Subtotal	<u>59,109</u>
5. Deduct appropriations for 2024	<u>3,000</u>
6. Estimated ending cash balance, December 31, 202	<u>56,109</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 202 (After other net resources available)	<u> </u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>46,079</u>
Revenues - 2024	<u>7,030</u>
Expenditures - 2024	<u>0</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>53,109</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 January 23, 2025, as the same appears on record in my office, in
(date)

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 23rd day of January, 2025.

Laura Johnson
Clerk of the County Commission

(SEAL)

