2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
PHELPS COUNTY

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2024
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL		4,265,360.00	4,265,360.00
LIBRARY		152,500.00	152,500.00
BUILDING		63,000.00	63,000.00
Total All Funds	0.00	4,480,860.00	4,480,860.00

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2023 through June 30, 2024?

[X] **YES** [ ] **NO**

*If **YES**, please submit Interlocal Agreement Report by September 30th*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2023 through June 30, 2024?

[ ] **YES** [X] **NO**

*If **YES**, please submit Trade Name Report by September 30th*

Total Certified Valuation	2,828,081,049

(Certification of Valuations(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Phelps County
ADDRESS	715 5th Ave
CITY & ZIP CODE	Holdrege 68949
TELEPHONE	(308) 995-4469
WEBSITE	phelpscounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Theresa Puls	Sally J. Fox	Robert L. Dunaway, CPA
TITLE / FIRM NAME	Chairperson	County Clerk	Robert L. Dunaway, CPA
TELEPHONE	(308)991-8523	(308)995-4469	(308)995-4121
EMAIL ADDRESS	tpuls37@gmail.com	clerk@phelpscone.org	rdunawaycpa@msn.com

For Questions on this form, who should we contact (Please √ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☑ Preparer

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$7,235,992.09
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)	-
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$7,235,992.09

Current Year Allowable Increases

Base Limitation Percent Increase (2.5%) 2.50% (4)

Allowable Growth Per the Assessor Minus 2.5%

2024 Growth per Assessor	/	2023 Valuation	=	Multiplied times 100 to get %		
$0.00	/	$2,465,745,924.00	=	0.00%	0.00%	(5)

Additional One Percent Board Approved Increase

# of Board Members voting "Yes" for increase	/	Total # of Members in Governing Body at Meeting	=	Must be at least .75 (75%) of the Governing Body		
7	/	7	=	100.00%	1.00%	(6)

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase 0.00% (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7)	(8)	3.50%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	(9)	$253,259.72
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$7,489,251.81
Less: Restricted Funds from Lid Supporting Schedule	(11)	$4,510,640.00
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$2,978,611.81

Line (12) Must Be Greater Than Or Equal To Zero Or You Are In Violation Of The Lid Law.

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$4,480,860.00
Motor Vehicle Pro-Rate		(2)	$10,500.00
In-Lieu of Tax Payments		(3)	$9,307.00
Prior Year Capital Improvements that were excluded from Restricted Funds			
Prior Year Capital Improvements Excluded from Restricted Funds. (From Prior Year Lid Support. Line (18))	-	(4)	
LESS: Amount Spent During 2023-2024	-	(5)	
LESS: Amount Expected to be spent in Future Budget Years	-	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$550,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$30,000.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$130,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$5,210,667.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	-	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	-	(19)	
Allowable Capital Improvements		(20)	-
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$700,027.00
Public Safety Communication Project (Statute 86-416)		(24)	-
Judgments		(25)	-
Refund of Property Taxes to Taxpayers		(26)	-
Repairs to Infrastructure Damaged by Natural Disaster		(27)	-
		(28)	
TOTAL LID EXCEPTIONS (B)		(29)	**$700,027.00**

TOTAL RESTRICTED FUNDS
For Lid Computation
(To Line 11 of the Lid Computation Form)
To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29 (30) **$4,510,640.00**

PHELPS COUNTY

2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 18 on Lid Support Form	**$0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Phelps County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
University of Nebraska Extension Serv	2/15/2022 to 2/14/2027 automatic renewal	Administration	$168,567.00
Regional Governing Board Region 3	7/2024-6/2026 automatic renewal annually	Behavoioral Health Services	$23,870.00
Adams, Buffalo, Kearney & Hall Counties	8/2023 - 72028 automatic renewal annual	Central Nebraska Drug Court	$500.00
Nebraska Dept. of Health & Human Sev	10/2016-9/2018 automatic renewal annual	Child Support Enforcement Title IV-D	$0.00
Adams County	7/2023 annual renewal	cooperative law enforcement	$0.00
Multiple Nebraska Counties	7/2010-6/2015 automatic renewal annually	Cooperative Public Safety Services	$0.00
Village of Bertrand	11/5/2013 Perpetual	County Line Road Maintenance	$0.00
Buffalo County	1/2010-9/2011 automatic renewal annually	Domestic Violence Prosecution	$0.00
City of Holdrege	1/2024 automatic renewal annually	E-911 Services	$151,090.00
Phelps County Dev. Corp.	1/1998-9/1999 automatic renewal annually	Economic Development	$25,000.00
City of Holdrege	11/3/2022 annual renewal	Information technology services	$0.00
NIRMA	7/2024-6/2027 automatic renewal annual	Insurance	$164,500.00
Cooperative Public Safety Service	11/2004-10/2005 automatic renewal annual	Interoperable Radio System	$0.00
Kearney,Franklin,Harlan,Webster,Clay, Ada	7/2018-6/2019 automatic renewal annually	Juvenile Services	$0.00
Holdrege/Phelps County Public Library	6/7/2024 to 6/7/2034 annually	Library Services	$152,500.00
Adams County	8/2003-8/2004 automatic renewal annually	Mental Health Board	$14,000.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Phelps County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Central Platte NRD, Tri-Basin NRD,	8/2011 perpetual until cancellation	Platte Rive Ice Jam Removal	$0.00
City of Holdrege	3/2019perpetual until separate agreement	Road Improvement/Maintenace	$0.00
Multiple counties & cities	1/2022-12/2027 automatic renewal annual	South Central Area Law Enforcement Ser	$0.00
Lancaster County	6/2017 Perpetual until cancellation	Youth Services Center	$0.00
		Total Amount used as Lid Exemption	**$700,027.00**

PHELPS COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*	(1)	$4,480,860.00
Base Limitation Percent Increase (2%)	2.00% (2)	
Real Growth Percentage Increase		

$12,291,232.00 (2024 Real Growth Value per Assessor) / $2,266,893,553.00 (Prior Year Total Real Property Valuation per Assessor) = 0.54% (3)

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The county Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.54%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$113,813.84
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$4,594,673.84

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$4,480,860.00

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6) your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

PHELPS COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy	
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)	
Countywide Entities						
GENERAL	4,265,360.00	-	2,828,081,049	0.150822	0.000000	
LIBRARY	152,500.00	-	2,347,169,206	0.006497	0.000000	
BUILDING	63,000.00	-	2,828,081,049	0.002228	0.000000	
Total County Budgeted Countywide Entities				**0.159547**		
Other Countywide Entities						
Ag Society				0.005606		
Historical Society				0.002885		
Total Countywide Levy				**0.168038**		
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)						
County levy limit				0.450000		
County property taxes designed for interlocal agreements			700,027	0.024753		
Other entities property taxes designated for interlocal agreements			0	0.000000		
Total County Levy Authority (Cannot exceed 50 cents)				**0.474753**		**(1)**
Levy Limit Analysis						
Countywide Levy				0.168038		
Fire District - Largest General Levy Authority granted by the County Board				0.014928		
Township - Largest General Levy Authority granted by the County Board				0.000000		
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000		
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000		
Drainage - Largest General Levy Authority granted by the County Board				0.000000		
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000		
Other Districts - Largest General Levy Authority granted by the County Board				0.000000		
Largest Possible District Levy				**0.182966**		**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

PHELPS COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$8,852,858.37
2022	$8,818.75
2021	$6,159.24

PHELPS COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2025

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	2,169,351.00	126,600.00	0.00	0.00	2,295,951.00
Public Safety - Law Enforcement	2,514,713.00	127,800.00	0.00	0.00	2,642,513.00
Public Safety - Other	354,990.00	17,400.00	0.00	0.00	372,390.00
Public Works - Highways & Roads	2,958,720.00	2,571,909.00	0.00	0.00	5,530,629.00
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	429,778.00	6,000.00	0.00	0.00	435,778.00
Culture and Recreation	306,685.00	0.00	0.00	0.00	306,685.00
Community Development	96,470.00	0.00	0.00	0.00	96,470.00
Miscellaneous	3,321,291.48	3,885,037.00	0.00	4,181,390.52	11,387,719.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	78,300.00	11,000.00	0.00	0.00	89,300.00
Total Disbursements and Transfers	12,230,298.48	6,745,746.00	0.00	4,181,390.52	23,157,435.00

*** Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
**** Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

PHELPS COUNTY

Summary of All Funds

	Actual 2022-2023 (1)	Actual 2023-2024 (2)	Requested 2024-2025 (3)	Proposed 2024-2025 (4)	Adopted 2024-2025 (5)
Disbursements and Transfers:					
Operating Expenses	9,012,165.68	9,842,466.11	12,230,298.48	12,230,298.48	12,230,298.48
Capital Outlay	1,383,943.21	1,882,222.70	6,745,746.00	6,745,746.00	6,745,746.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	1,572,281.81	1,700,190.80	4,181,390.52	4,181,390.52	4,181,390.52
Total Disbursements and Transfers	11,968,390.70	13,424,879.61	23,157,435.00	23,157,435.00	23,157,435.00
Balance, Receipts and Transfers:					
Net Cash Balance	12,141,591.35	12,310,293.57	11,192,032.17	11,192,032.17	11,192,032.17
Intergovernmental Federal	1,051,916.42	219,500.80	177,549.72	177,549.72	177,549.72
Intergovernmental State	2,977,569.88	3,271,850.40	2,878,507.21	2,878,507.21	2,878,507.21
Intergovernmental Local	2,543,696.59	3,139,614.10	2,416,694.38	2,416,694.38	2,416,694.38
Personal and Real Property Taxes	3,991,628.22	3,975,462.11	4,480,860.00	4,480,860.00	4,480,860.00
Transfers In	1,572,281.81	1,700,190.80	4,181,390.52	4,181,390.52	4,181,390.52
Total Resources Available	24,278,684.27	24,616,911.78	25,327,034.00	25,327,034.00	25,327,034.00
Balance Forward/Cash Reserve	12,310,293.57	11,192,032.17	2,169,599.00	2,169,599.00	2,169,599.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	601	COUNTY BOARD REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	146,195.94	160,700.00	160,615.24	176,800.00	176,800.00	176,800.00
	Personal Services Totals	***146,195.94***	***160,700.00***	***160,615.24***	***176,800.00***	***176,800.00***	***176,800.00***
	Operating Expenses						
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	1,124.55	2,500.00	1,342.24	3,000.00	3,000.00	3,000.00
2-1704	MILEAGE	1,168.70	4,000.00	578.70	3,500.00	3,500.00	3,500.00
2-1801	DUES,SUBSCRIPTIONS & REGIST.	1,980.00	3,000.00	1,765.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***4,273.25***	***9,700.00***	***3,685.94***	***9,700.00***	***9,700.00***	***9,700.00***
	Supplies and Materials						
3-0101	SUPPLIES OFFICE	0.00	100.00	43.65	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***100.00***	***43.65***	***100.00***	***100.00***	***100.00***
0100-601 COUNTY BOARD REQUIREMENTS TOTAL		**150,469.19**	**170,500.00**	**164,344.83**	**186,600.00**	**186,600.00**	**186,600.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	602	COUNTY CLERK REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	73,707.00	76,950.00	76,947.54	79,975.00	79,975.00	79,975.00
1-0201	DEPUTY'S SALARY-CHIEF	47,192.81	49,400.00	49,327.86	51,300.00	51,300.00	51,300.00
1-0305	REG. TIME SALARY-CLERICAL	43,791.51	49,500.00	52,837.52	51,700.00	51,700.00	51,700.00
1-0405	PART TIME SALARY-CLERICAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***164,691.32***	***176,850.00***	***179,112.92***	***183,975.00***	***183,975.00***	***183,975.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	170.00	250.00	186.00	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	651.23	1,700.00	1,032.18	1,800.00	1,800.00	1,800.00
2-1200	OFFICE EQUIP. REPAIR	0.00	1,300.00	0.00	700.00	700.00	700.00
2-1701	MEALS	15.26	100.00	16.90	100.00	100.00	100.00
2-1702	LODGING	709.70	1,000.00	631.75	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	468.00	1,000.00	549.63	1,000.00	1,000.00	1,000.00
2-1801	DUES,SUBC.REGIST.	400.00	900.00	485.00	900.00	900.00	900.00
2-2000	PRINTING & PUBLISHING	0.00	30.00	0.00	30.00	30.00	30.00
2-7000	MICROFILMING/PHOTOSTAT	2,592.86	3,500.00	3,373.53	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS	0.00	25.00	0.00	25.00	25.00	25.00
	Operating Expenses Totals	***5,007.05***	***9,805.00***	***6,274.99***	***9,805.00***	***9,805.00***	***9,805.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,274.97	4,400.00	1,531.95	3,400.00	3,400.00	3,400.00
3-0118	ENVELOPES & STATIONARY	0.00	400.00	294.53	400.00	400.00	400.00
	Supplies and Materials Totals	***1,274.97***	***4,800.00***	***1,826.48***	***3,800.00***	***3,800.00***	***3,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	3,500.00	2,417.90	3,000.00	3,000.00	3,000.00
5-0505	Furniture	0.00	0.00	0.00	22,000.00	22,000.00	22,000.00
5-1309	DATA PROCESSING SOFTWARE-MENU	0.00	700.00	0.00	700.00	700.00	700.00
	Capital Outlay Totals	***0.00***	***4,200.00***	***2,417.90***	***25,700.00***	***25,700.00***	***25,700.00***
0100-602 COUNTY CLERK REQUIREMENTS TOTAL		**170,973.34**	**195,655.00**	**189,632.29**	**223,280.00**	**223,280.00**	**223,280.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	603	COUNTY TREASURERS REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	72,207.00	75,450.00	75,447.54	78,500.00	78,500.00	78,500.00
1-0201	DEPUTY'S SALARY CHIEF	47,208.54	49,500.00	49,688.97	51,500.00	51,500.00	51,500.00
1-0305	CLERICAL SALARY	99,702.52	107,360.00	105,729.03	111,700.00	111,700.00	111,700.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***219,118.06***	***232,310.00***	***230,865.54***	***241,700.00***	***241,700.00***	***241,700.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	170.00	300.00	186.00	300.00	300.00	300.00
2-0200	TELEPHONE SERVICE	651.23	700.00	1,113.53	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	200.00	20.00	200.00	200.00	200.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	0.00	300.00	0.00	300.00	300.00	300.00
2-1801	DUES,SUBC.& REGIST.	480.00	700.00	645.00	750.00	750.00	750.00
2-2000	PRINTING & PUBLISHING	796.25	1,500.00	754.69	1,500.00	1,500.00	1,500.00
2-7000	PHOTOSTAT	841.55	1,500.00	1,747.93	2,000.00	2,000.00	2,000.00
2-9900	MISCELLANEOUS	0.00	350.00	0.00	350.00	350.00	350.00
	Operating Expenses Totals	***2,939.03***	***5,950.00***	***4,467.15***	***7,300.00***	***7,300.00***	***7,300.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	6,913.61	10,000.00	7,258.65	13,500.00	13,500.00	13,500.00
	Supplies and Materials Totals	***6,913.61***	***10,000.00***	***7,258.65***	***13,500.00***	***13,500.00***	***13,500.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	128.02	2,500.00	1,149.40	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***128.02***	***3,500.00***	***1,149.40***	***3,500.00***	***3,500.00***	***3,500.00***
0100-603 COUNTY TREASURERS REQUIREMENTS TOTAL		**229,098.72**	**251,760.00**	**243,740.74**	**266,000.00**	**266,000.00**	**266,000.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	605	ASSESSOR'S REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	66,043.00	75,500.00	75,447.54	78,500.00	78,500.00	78,500.00
1-0201	DEPUTY'S SALARY-CHIEF	31,553.97	50,000.00	49,224.88	51,100.00	51,100.00	51,100.00
1-0305	REG.TIME SALARY-CLERICAL	0.00	65,000.00	62,822.60	68,000.00	68,000.00	68,000.00
1-0405	CLERICAL P/T SAL	0.00	2,000.00	0.00	0.00	0.00	0.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0770	PAMDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***97,596.97***	***192,500.00***	***187,495.02***	***197,600.00***	***197,600.00***	***197,600.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	651.23	1,000.00	984.28	1,200.00	1,200.00	1,200.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1600	OTHER EQUIPMENT REPAIR	294.31	1,500.00	947.96	1,500.00	1,500.00	1,500.00
2-1701	MEALS	116.59	500.00	137.19	500.00	500.00	500.00
2-1702	LODGING	1,376.37	2,000.00	828.75	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE ALLOWANCE	1,024.06	3,000.00	1,666.57	3,000.00	3,000.00	3,000.00
2-1801	DUES.SUBSCRIPT.& REGISTRATIONS	1,296.00	2,500.00	2,456.00	3,000.00	3,000.00	3,000.00
2-2000	PRINTING & PUBLISHING	1,722.80	2,000.00	4,158.40	10,000.00	10,000.00	10,000.00
2-2515	Appraiser Services	0.00	40,000.00	57,252.50	50,000.00	50,000.00	50,000.00
2-3920	GIS Program	0.00	30,000.00	14,680.00	30,000.00	30,000.00	30,000.00
2-7000	MICROFILMING/PHOTOSTAT	2,989.42	3,500.00	3,134.67	3,500.00	3,500.00	3,500.00
2-9900	MISCELLANEOUS	14.00	500.00	11.00	500.00	500.00	500.00
	Operating Expenses Totals	***9,484.78***	***88,000.00***	***86,257.32***	***106,700.00***	***106,700.00***	***106,700.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	437.82	5,000.00	2,491.92	5,000.00	5,000.00	5,000.00
3-0118	STATIONERY/ENVELOPES	0.00	500.00	168.50	500.00	500.00	500.00
3-0128	SUPPLIES-DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***437.82***	***5,500.00***	***2,660.42***	***5,500.00***	***5,500.00***	***5,500.00***
	Capital Outlay						
5-0500	Office Equipment	0.00	2,000.00	1,149.40	2,000.00	2,000.00	2,000.00
5-0505	Furniture	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
5-1309	Programing Software	0.00	2,000.00	1,380.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***24,000.00***	***2,529.40***	***24,000.00***	***24,000.00***	***24,000.00***
0100-605 ASSESSOR'S REQUIREMENTS TOTAL		**107,519.57**	**310,000.00**	**278,942.16**	**333,800.00**	**333,800.00**	**333,800.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	607	ELECTION COMMISSIONER REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	SALARY-OTHER	27,734.60	31,000.00	22,935.47	28,000.00	28,000.00	28,000.00
1-0405	CLERICAL P/T SAL	0.00	400.00	0.00	400.00	400.00	400.00
	Personal Services Totals	***27,734.60***	***31,400.00***	***22,935.47***	***28,400.00***	***28,400.00***	***28,400.00***
	Operating Expenses						
2-0100	POSTAGE	98.69	500.00	39.17	500.00	500.00	500.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	600.00	239.90	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	248.78	700.00	319.56	700.00	700.00	700.00
2-1801	DUES, SUBSCRIPTION & REGIST.	0.00	100.00	60.00	100.00	100.00	100.00
2-2000	PRINTING & PUBLISHING	1,375.50	4,100.00	2,403.00	4,100.00	4,100.00	4,100.00
2-2515	ELECTION BOARDS	4,703.50	6,000.00	5,293.50	6,500.00	6,500.00	6,500.00
2-9900	MISCELLANEOUS	0.00	170.00	0.00	170.00	170.00	170.00
	Operating Expenses Totals	***6,426.47***	***12,270.00***	***8,355.13***	***12,770.00***	***12,770.00***	***12,770.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,523.27	3,000.00	383.96	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***1,523.27***	***3,000.00***	***383.96***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	600.00	0.00	600.00	600.00	600.00
5-1309	PROGRAMMING	14,260.59	20,000.00	12,905.01	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***14,260.59***	***20,600.00***	***12,905.01***	***20,600.00***	***20,600.00***	***20,600.00***
0100-607 ELECTION COMMISSIONER REQUIRE. TOTAL		**49,944.93**	**67,270.00**	**44,579.57**	**64,770.00**	**64,770.00**	**64,770.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	608	PLANNING & ZONING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	SALARY	5,294.52	10,000.00	5,108.94	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***5,294.52***	***10,000.00***	***5,108.94***	***10,000.00***	***10,000.00***	***10,000.00***
	Operating Expenses						
2-0200	TELEPHONE	192.00	250.00	314.58	250.00	250.00	250.00
2-1701	MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	0.00	400.00	269.90	400.00	400.00	400.00
2-1704	MILEAGE	24.24	500.00	80.56	500.00	500.00	500.00
2-1801	DUES,SUBSCRIPTIONS,REGISTRATIONS	40.00	250.00	190.00	250.00	250.00	250.00
2-2000	PRINTING-PUBLISHING-ADV.	19.37	300.00	10.36	300.00	300.00	300.00
2-2515	CONTRACT SERVICES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***275.61***	***5,000.00***	***865.40***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	28.88	150.00	0.00	150.00	150.00	150.00
3-0118	STATIONERY/ENVELOPES	76.67	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***105.55***	***250.00***	***0.00***	***250.00***	***250.00***	***250.00***
0100-608 PLANNING & ZONING TOTAL		**5,675.68**	**15,250.00**	**5,974.34**	**15,250.00**	**15,250.00**	**15,250.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	610	DATA PROCESSING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1200	EQUIP REPAIR--MAINT.AGREE. sonic wall	0.00	2,000.00	375.00	2,000.00	2,000.00	2,000.00
2-1700	COMPUTER CLASS	0.00	150.00	0.00	150.00	150.00	150.00
2-2515	MONTHLY SUPPORT/USER FEE	38,012.82	45,000.00	42,412.15	45,000.00	45,000.00	45,000.00
	Operating Expenses Totals	***38,012.82***	***47,150.00***	***42,787.15***	***47,150.00***	***47,150.00***	***47,150.00***
	Supplies and Materials						
3-0116	Data Processing-TeamViewer & Office 365	0.00	38,000.00	10,431.54	40,000.00	40,000.00	40,000.00
3-0128	COMPUTER SUPPLIES	0.00	45,000.00	10,515.00	45,000.00	45,000.00	45,000.00
	Supplies and Materials Totals	***0.00***	***83,000.00***	***20,946.54***	***85,000.00***	***85,000.00***	***85,000.00***
	Equipment Rental						
4-0200	EQUIP.RENTAL-DEPOSIT BOX	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0315	COMPUTER EQUIPMENT	0.00	4,000.00	22,220.99	500.00	500.00	500.00
5-1309	SOFTWARE--PROGRAMMING	0.00	500.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***4,500.00***	***22,220.99***	***500.00***	***500.00***	***500.00***
0100-610 DATA PROCESSING TOTAL		**38,012.82**	**134,650.00**	**85,954.68**	**137,650.00**	**137,650.00**	**137,650.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	621	CLERK DIST.COURT REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	72,207.00	75,500.00	75,447.54	78,500.00	78,500.00	78,500.00
1-0201	DEPUTY,S SALARY-CHIEF	46,967.20	49,500.00	49,470.55	53,000.00	53,000.00	53,000.00
1-0405	CLERICAL P/T SALARY	0.00	500.00	0.00	500.00	500.00	500.00
	Personal Services Totals	***119,174.20***	***125,500.00***	***124,918.09***	***132,000.00***	***132,000.00***	***132,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	108.00	110.00	118.00	120.00	120.00	120.00
2-0200	TELEPHONE SERVICE	651.23	700.00	1,321.95	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	400.00	0.00	1,500.00	1,500.00	1,500.00
2-1701	MEALS	0.00	100.00	26.37	100.00	100.00	100.00
2-1702	LODGING	0.00	500.00	465.90	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	506.30	500.00	452.16	750.00	750.00	750.00
2-1801	DUES,SUBC.& REGIST.	365.00	350.00	385.00	400.00	400.00	400.00
2-7000	MICROFILMING/PHOTOSTAT	2,762.38	3,000.00	3,135.06	3,500.00	3,500.00	3,500.00
2-9900	MISCELLANEOUS	310.00	300.00	294.50	500.00	500.00	500.00
	Operating Expenses Totals	***4,702.91***	***5,960.00***	***6,198.94***	***8,870.00***	***8,870.00***	***8,870.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,549.05	4,500.00	4,868.87	7,500.00	7,500.00	7,500.00
	Supplies and Materials Totals	***2,549.05***	***4,500.00***	***4,868.87***	***7,500.00***	***7,500.00***	***7,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,591.17	2,500.00	389.93	2,500.00	2,500.00	2,500.00
5-0505	Furniture	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
5-1400	JUDGE'S ROBE--MISC.	0.00	400.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***1,591.17***	***2,900.00***	***389.93***	***18,500.00***	***18,500.00***	***18,500.00***
0100-621 CLERK DIST.COURT REQUIREMENTS TOTAL		**128,017.33**	**138,860.00**	**136,375.83**	**166,870.00**	**166,870.00**	**166,870.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	622	COUNTY COURT SYSTEM REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	108.00	200.00	390.00	400.00	400.00	400.00
2-0200	TELEPHONE SERVICE	651.23	700.00	1,543.12	1,800.00	1,800.00	1,800.00
2-1801	DUES,SUBSC.& REGIST.	1,893.99	2,200.00	2,081.50	2,200.00	2,200.00	2,200.00
2-7000	MICROFILMING/PHOTOSTAT	3,768.30	4,000.00	4,502.54	4,500.00	4,500.00	4,500.00
2-9900	MISCELLANEOUS	0.00	500.00	0.00	3,000.00	3,000.00	0.00
	Operating Expenses Totals	***6,421.52***	***7,600.00***	***8,517.16***	***11,900.00***	***11,900.00***	***8,900.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,363.61	3,500.00	2,547.16	400.00	400.00	3,000.00
3-0118	STATIONERY/ENVELOPES	263.03	400.00	263.03	0.00	0.00	400.00
	Supplies and Materials Totals	***3,626.64***	***3,900.00***	***2,810.19***	***400.00***	***400.00***	***3,400.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	3,000.00	3,000.00	0.00
5-0700	FURNITURE	1,759.22	2,000.00	1,907.00	0.00	0.00	3,000.00
	Capital Outlay Totals	***1,759.22***	***3,000.00***	***1,907.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-622 COUNTY COURT SYSTEM REQUIRE. TOTAL		**11,807.38**	**14,500.00**	**13,234.35**	**15,300.00**	**15,300.00**	**15,300.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	625	PUBLIC DEFENDER REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	42,829.74	44,760.00	44,751.72	46,545.00	46,545.00	46,545.00
1-0305	REG.TIME SALARY-CLERICAL	39,129.82	47,738.00	46,520.49	55,400.00	55,400.00	55,400.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***81,959.56***	***92,498.00***	***91,272.21***	***101,945.00***	***101,945.00***	***101,945.00***
	Operating Expenses						
2-9900	MISCELLANEOUS	13,010.04	13,010.00	13,010.04	13,010.00	13,010.00	13,010.00
	Operating Expenses Totals	***13,010.04***	***13,010.00***	***13,010.04***	***13,010.00***	***13,010.00***	***13,010.00***
	Equipment Rental						
4-0300	RENT	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
	Equipment Rental Totals	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***
0100-625 PUBLIC DEFENDER REQUIREMENTS TOTAL		**105,469.60**	**116,008.00**	**114,782.25**	**125,455.00**	**125,455.00**	**125,455.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	641	BUILDINGS AND GROUNDS-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0302	IT ADMINISTRATIVE	44,332.80	48,000.00	47,962.88	50,200.00	50,200.00	50,200.00
1-0306	REG.TIME SALARY-CUSTODIAL	89,382.35	95,506.00	94,699.38	99,182.00	99,182.00	99,182.00
1-0406	PART-TIME SALARY-CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***133,715.15***	***143,506.00***	***142,662.26***	***149,382.00***	***149,382.00***	***149,382.00***
	Operating Expenses						
2-0200	Telephone Services	0.00	0.00	415.42	800.00	800.00	800.00
2-0501	LIGHTS	45,700.81	60,000.00	48,791.13	60,000.00	60,000.00	60,000.00
2-0502	WATER	5,988.56	7,500.00	6,185.83	7,500.00	7,500.00	7,500.00
2-0503	HEATING FUELS	41,423.90	50,000.00	26,437.45	50,000.00	50,000.00	50,000.00
2-0504	SEWER	5,517.79	6,000.00	4,130.06	6,000.00	6,000.00	6,000.00
2-0505	GARBAGE	1,250.00	1,500.00	1,816.00	2,000.00	2,000.00	2,000.00
2-1101	COMPUTER EXPENSE-GENERAL	46,233.25	6,000.00	4,416.14	6,000.00	6,000.00	6,000.00
2-1300	BUILDING REPAIR & FIXTURES-ETC	20,881.34	23,000.00	18,715.30	23,000.00	23,000.00	23,000.00
2-1600	OTHER EQUIPMENT REPAIR-AIR CON	6,627.80	8,000.00	8,861.06	10,000.00	10,000.00	10,000.00
2-1610	LAWN EQUPMENT REPAIR	155.17	2,000.00	298.34	2,000.00	2,000.00	2,000.00
2-1620	JANITORIAL EQUIPMENT REPAIR	127.16	500.00	0.00	500.00	500.00	500.00
2-1640	ELEVATOR REPAIR & INSPECTION	3,581.16	5,000.00	6,302.45	6,000.00	6,000.00	6,000.00
2-1801	DUES,SUBSC. & REGISTRATIONS-upkeep	3,600.00	7,600.00	5,444.08	7,600.00	7,600.00	7,600.00
2-2507	IT CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2546	JANITORIAL AGREEMENTS	38,517.38	53,280.00	49,400.00	53,280.00	53,280.00	53,280.00
2-4002	SHREDDER PICKUP	890.00	1,200.00	960.00	1,200.00	1,200.00	1,200.00
2-4110	PEST CONTROL	960.00	1,000.00	960.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS	17.86	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***221,472.18***	***235,580.00***	***183,133.26***	***239,880.00***	***239,880.00***	***239,880.00***
	Supplies and Materials						
3-0102	SUPPLIES-CHEMICAL	2,740.71	3,500.00	2,016.00	3,500.00	3,500.00	3,500.00
3-0103	SUPPLIES-JANITORIAL	4,936.82	5,000.00	5,995.94	5,000.00	5,000.00	5,000.00
3-0105	MEDICAL SUPPLIES	3,990.00	2,000.00	2,944.70	2,000.00	2,000.00	2,000.00
3-0106	SHOP SUPPLIES	1,775.93	3,000.00	2,416.07	3,000.00	3,000.00	3,000.00
3-0107	PLUMBING SUPPLIES-sprinkler	1,069.12	1,500.00	71.99	1,500.00	1,500.00	1,500.00
3-0108	SUPPLIES-ELECTRICAL	3,033.25	5,000.00	4,561.88	5,000.00	5,000.00	5,000.00
3-0109	SHOP TOOLS	1,932.20	3,000.00	1,348.37	3,000.00	3,000.00	3,000.00
3-0111	BEVERAGE & FOOD SUPPLIES	2,273.03	3,000.00	3,325.58	4,000.00	4,000.00	4,000.00
3-0119	BUILDING SUPPLIES--PAINT	0.00	1,500.00	854.84	1,500.00	1,500.00	1,500.00
3-0120	GROUND SUPPLIES	3,815.49	2,600.00	4,701.01	2,600.00	2,600.00	2,600.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	641	BUILDINGS AND GROUNDS-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0209	Equipment fuel	0.00	3,750.00	3,140.06	3,750.00	3,750.00	3,750.00
3-0210	Equipment Grease, oil & tire change	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
	Supplies and Materials Totals	***25,566.55***	***33,850.00***	***31,376.44***	***36,050.00***	***36,050.00***	***36,050.00***
	Equipment Rental						
4-0300	LAWN EQUIP.RENTAL,CARPET ETC.	1,584.00	4,500.00	790.00	4,500.00	4,500.00	4,500.00
	Equipment Rental Totals	***1,584.00***	***4,500.00***	***790.00***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0308	SNOW MOVING EQUIPMENT	36.03	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0314	LAWN EQUIPMENT	496.19	4,000.00	0.00	4,000.00	4,000.00	4,000.00
5-0319	JANITORIAL EQUIPMENT	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	***532.22***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
0100-641 BUILDINGS AND GROUNDS-REQUIRE. TOTAL		**382,870.10**	**427,436.00**	**357,961.96**	**439,812.00**	**439,812.00**	**439,812.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	643	UP-DATING--REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	REGULAR TIME CLERICAL SALARY	78,937.53	0.00	0.00	0.00	0.00	0.00
1-0422	APPRAISAL/STAFF P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***78,937.53***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	1,190.12	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUBSCRIPTION, REGIST./TRAINING	515.00	0.00	0.00	0.00	0.00	0.00
2-2515	APPRAISER SERVICES	17,347.50	0.00	0.00	0.00	0.00	0.00
2-3920	GIS	14,680.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS-UP-DATE WEB SITE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***33,732.62***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,770.44	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,770.44***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	SOFTWARE--PROGRAMMING	112.50	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***112.50***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-643 UP-DATING--REQUIREMENTS TOTAL		**115,553.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	645	AGRICULTURAL EXTENSION REQUIRE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0201	DEPUTY'S SALARY-CHIEF	28,171.33	33,081.00	41,361.47	49,867.00	49,867.00	49,867.00
1-0202	OTHER 4-H AID	43,990.07	49,100.00	24,588.40	36,500.00	36,500.00	36,500.00
1-0305	REGULAR TIME SALARY-CLERICAL	31,753.77	36,790.00	33,728.15	37,500.00	37,500.00	37,500.00
1-0405	PART-TIME SALARY-CLERICAL	4,319.81	6,400.00	2,220.76	6,500.00	6,500.00	6,500.00
	Personal Services Totals	***108,234.98***	***125,371.00***	***101,898.78***	***130,367.00***	***130,367.00***	***130,367.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	867.15	900.00	943.20	1,200.00	1,200.00	1,200.00
2-0200	TELEPHONE SERVICES	7,276.55	6,900.00	8,364.20	7,000.00	7,000.00	7,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	26.43	100.00	76.75	100.00	100.00	100.00
2-1702	LODGING	0.00	300.00	210.79	300.00	300.00	300.00
2-1704	MILEAGE-GAS	5,959.58	6,500.00	6,275.74	7,000.00	7,000.00	7,000.00
2-1708	BOARD MEMBERS EXPENSE	311.18	400.00	395.07	250.00	250.00	250.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	1,031.25	1,100.00	2,423.00	1,200.00	1,200.00	1,200.00
2-2000	PRINTING AND PUBLISHING	0.00	200.00	139.10	50.00	50.00	50.00
2-9900	MISCELLANEOUS	37.71	200.00	0.00	50.00	50.00	50.00
	Operating Expenses Totals	***15,509.85***	***16,600.00***	***18,827.85***	***17,150.00***	***17,150.00***	***17,150.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,328.64	3,500.00	2,763.33	2,800.00	2,800.00	2,800.00
	Supplies and Materials Totals	***2,328.64***	***3,500.00***	***2,763.33***	***2,800.00***	***2,800.00***	***2,800.00***
	Equipment Rental						
4-0200	EQUIPMENT-OFFICE--RENTAL	1,977.72	2,500.00	2,065.24	2,450.00	2,450.00	2,450.00
	Equipment Rental Totals	***1,977.72***	***2,500.00***	***2,065.24***	***2,450.00***	***2,450.00***	***2,450.00***
	Capital Outlay						
5-0301	Cars & Trucks	0.00	0.00	0.00	13,000.00	13,000.00	13,000.00
5-0500	OFFICE EQUIPMENT	2,918.19	3,000.00	3,532.98	2,800.00	2,800.00	2,800.00
	Capital Outlay Totals	***2,918.19***	***3,000.00***	***3,532.98***	***15,800.00***	***15,800.00***	***15,800.00***
0100-645 AGRICULTURAL EXTENSION REQUIRE TOTAL		**130,969.38**	**150,971.00**	**129,088.18**	**168,567.00**	**168,567.00**	**168,567.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	85,151.04	88,908.00	88,972.50	92,346.00	92,346.00	92,346.00
1-0201	DEPUTY'S SALARY-CHIEF	66,351.00	74,641.00	74,387.08	77,637.00	77,637.00	77,637.00
1-0202	DEPUTIES' SALARY-OTHER	264,099.77	322,250.00	320,658.75	346,199.00	346,199.00	346,199.00
1-0204	CANDO OFFICER OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	50,470.18	96,922.00	98,182.14	102,766.00	102,766.00	102,766.00
1-0405	PART TIME CLERICAL	40,926.23	0.00	0.00	0.00	0.00	0.00
1-0415	PART TIME SALARIES-UNDERCOVER	253.32	1,000.00	130.00	3,500.00	3,500.00	3,500.00
1-0500	SHERIFF'S GRANT	12,081.46	7,500.00	4,229.01	7,500.00	7,500.00	7,500.00
1-1100	UNIFORMS	5,448.53	5,000.00	2,310.49	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***524,781.53***	***596,221.00***	***588,869.97***	***634,948.00***	***634,948.00***	***634,948.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	3.35	100.00	223.45	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES & FAX LINE	4,594.17	6,000.00	5,703.84	6,000.00	6,000.00	6,000.00
2-0400	RADIO REPAIR & INSTALL.-RADAR	44.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1030	PETTY CASH	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1700	TRAVEL & SCHOOL EXPENSE	7,235.00	5,000.00	2,650.18	5,000.00	5,000.00	5,000.00
2-1701	MEALS	1,581.34	1,000.00	48.60	1,000.00	1,000.00	1,000.00
2-1702	LODGING	1,033.70	1,000.00	1,154.98	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE	628.80	700.00	1,119.17	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUBSCRIPT. & REGIST.	2,829.66	3,000.00	2,763.14	3,000.00	3,000.00	3,000.00
2-1812	Vehicle towing	0.00	0.00	0.00	0.00	0.00	0.00
2-1813	SHERIFF MOTOR VEHICLE INSPECT.	38.00	100.00	10.00	100.00	100.00	100.00
2-1901	DOG CALLS & VET SERVICES	43.75	300.00	0.00	300.00	300.00	300.00
2-2000	PRINTING & PUBLISHING	35.87	300.00	0.00	300.00	300.00	300.00
2-2416	DRUG PROGRAM COSTS	732.27	500.00	298.44	500.00	500.00	500.00
2-4300	CANINE K9	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	PHOTO COPY	2,078.25	2,200.00	2,881.30	3,000.00	3,000.00	3,000.00
2-8500	BLOOD TESTS	670.00	500.00	210.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS	3,240.85	2,000.00	1,943.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***24,789.01***	***30,200.00***	***19,006.10***	***31,800.00***	***31,800.00***	***31,800.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,000.96	3,000.00	1,307.55	3,000.00	3,000.00	3,000.00
3-0106	RESERVES SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
3-0112	SUPPLIES-LAW ENFORCEMENT	8,700.65	10,000.00	8,306.43	10,000.00	10,000.00	10,000.00
3-0129	FIRST AID SUPPLIES	19.60	300.00	386.90	400.00	400.00	400.00
3-0209	EQUIPMENT-FUEL	30,597.86	35,000.00	31,875.58	35,000.00	35,000.00	35,000.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	651	COUNTY SHERIFF REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0210	EQUIPMENT-GREASE & OIL	1,965.63	2,000.00	2,172.64	2,000.00	2,000.00	2,000.00
3-0211	EQUIP.-TIRES & TIRE REPAIR	2,634.49	5,000.00	1,256.32	5,000.00	5,000.00	5,000.00
3-0212	EQUIPMENT-REPAIRS COMMERCIAL	5,071.97	12,000.00	19,702.52	20,000.00	20,000.00	20,000.00
	Supplies and Materials Totals	***49,991.16***	***67,400.00***	***65,007.94***	***75,500.00***	***75,500.00***	***75,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	59,200.00	65,000.00	44,074.00	68,000.00	68,000.00	68,000.00
5-0311	RADIO EQUIPMENT	4,120.49	7,500.00	5,403.01	7,500.00	7,500.00	7,500.00
5-0318	SAFETY EQUIPMENT	6,263.95	5,000.00	12,157.13	5,000.00	5,000.00	5,000.00
5-0400	TECH. EQUIP.BASE STATION-GUNS	921.61	1,000.00	250.60	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT & FAX MACHINE	0.00	5,000.00	3,466.54	5,000.00	5,000.00	5,000.00
5-0700	FURNITURE	245.84	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-1309	DATA PROCESSING SOFTWARE	10,258.24	13,000.00	8,860.41	13,000.00	13,000.00	13,000.00
	Capital Outlay Totals	***81,010.13***	***97,500.00***	***74,211.69***	***100,500.00***	***100,500.00***	***100,500.00***
0100-651 COUNTY SHERIFF REQUIREMENTS TOTAL		**680,571.83**	**792,321.00**	**747,095.70**	**843,748.00**	**843,748.00**	**843,748.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	652	COUNTY ATTORNEY-REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	101,568.48	105,631.00	105,631.02	109,856.00	109,856.00	109,856.00
1-0201	DEPUTY'S SALARY-CHIEF	64,833.20	69,216.00	67,200.00	72,657.00	72,657.00	72,657.00
1-0305	REGULAR TIME SALARY-CLERICAL	44,893.14	47,290.00	47,308.31	49,338.00	49,338.00	49,338.00
	Personal Services Totals	***211,294.82***	***222,137.00***	***220,139.33***	***231,851.00***	***231,851.00***	***231,851.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	529.96	2,000.00	568.55	1,500.00	1,500.00	1,500.00
2-0200	TELEPHONE SERVICES	1,714.16	2,400.00	1,809.43	2,400.00	2,400.00	2,400.00
2-1200	OFFICE EQUIPMENT REPAIR	145.08	750.00	0.00	750.00	750.00	750.00
2-1701	MEALS	25.00	600.00	0.00	600.00	600.00	600.00
2-1702	LODGING	392.71	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1704	MILEAGE ALLOWANCE	242.03	3,000.00	673.46	3,000.00	3,000.00	3,000.00
2-1801	DUES, SUBSCRIPT. & REGIST.	1,885.44	2,400.00	2,448.25	8,000.00	8,000.00	8,000.00
2-2000	PRINTING AND PUBLISHING	509.50	750.00	100.00	750.00	750.00	750.00
2-2350	WITNESS FEES-LODG.MILEAGE,MEAL	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-2500	CONSULTING FEES	100.00	10,000.00	3,264.93	10,000.00	10,000.00	10,000.00
2-2515	CONTRACT SERV.--SECRETARY	1,052.00	500.00	898.58	500.00	500.00	500.00
2-2546	Janitorial Agreement	0.00	1,500.00	600.63	1,500.00	1,500.00	1,500.00
2-2600	COURT COSTS DEPOSITIONS	620.64	1,000.00	20.10	1,000.00	1,000.00	1,000.00
2-4002	Shredder pickup	0.00	400.00	360.00	400.00	400.00	400.00
2-4418	Diversion expense	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-6700	LAW LIBRARY	11,345.69	14,000.00	12,510.10	14,000.00	14,000.00	14,000.00
2-7000	MICROFILMING/PHOTOSTAT	36.00	450.00	211.47	450.00	450.00	450.00
2-8500	BLOOD TESTS--BLOOD ALCOHOL	192.18	450.00	104.49	450.00	450.00	450.00
2-8900	AUTOPSY COSTS--DRUG SCREENS	16,127.42	40,000.00	18,563.98	35,000.00	35,000.00	35,000.00
2-9900	MISC-SHERIFF FEES	223.09	400.00	67.20	400.00	400.00	400.00
	Operating Expenses Totals	***35,140.90***	***85,100.00***	***42,201.17***	***90,200.00***	***90,200.00***	***90,200.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,231.02	2,400.00	1,591.13	2,400.00	2,400.00	2,400.00
3-0118	STATIONERY/ENVELOPES	200.55	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,431.57***	***3,400.00***	***1,591.13***	***3,400.00***	***3,400.00***	***3,400.00***
	Equipment Rental						
4-0200	RENTS	4,840.00	7,400.00	4,960.00	7,400.00	7,400.00	7,400.00
	Equipment Rental Totals	***4,840.00***	***7,400.00***	***4,960.00***	***7,400.00***	***7,400.00***	***7,400.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,549.50	4,500.00	2,133.74	4,500.00	4,500.00	4,500.00
5-0700	FURNITURE	0.00	800.00	0.00	800.00	800.00	800.00
5-0800	DRUG COURT	0.00	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	652	COUNTY ATTORNEY-REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay Totals	*2,549.50*	*5,300.00*	*2,133.74*	*5,300.00*	*5,300.00*	*5,300.00*
0100-652 COUNTY ATTORNEY-REQUIREMENTS TOTAL		**256,256.79**	**323,337.00**	**271,025.37**	**338,151.00**	**338,151.00**	**338,151.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	662	CHILD SUPPORT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	CLERICAL SALARY	30,748.97	32,480.00	32,615.52	33,880.00	33,880.00	33,880.00
1-0405	PART-TIME CLERICAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
1-0432	LEGAL ASSISTANT	14,805.98	16,950.00	16,500.00	17,748.00	17,748.00	17,748.00
	Personal Services Totals	***45,554.95***	***50,430.00***	***49,115.52***	***52,628.00***	***52,628.00***	***52,628.00***
	Operating Expenses						
2-0100	POSTAGE	263.92	1,800.00	263.92	1,800.00	1,800.00	1,800.00
2-0200	TELEPHONE SERVICE	1,346.10	2,000.00	1,425.34	2,000.00	2,000.00	2,000.00
2-1200	OFFICE EQUIPMENT REPAIR	144.99	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	19.41	200.00	11.44	200.00	200.00	200.00
2-1704	MILEAGE	107.25	600.00	112.39	600.00	600.00	600.00
2-1801	DUES,SUBSCRIPTION,REGIST.,TRAINING	160.49	350.00	90.00	350.00	350.00	350.00
2-2000	PRINTING AND PUBLISHING	0.00	300.00	0.00	300.00	300.00	300.00
2-2350	WITNESS FEES	0.00	125.00	0.00	125.00	125.00	125.00
2-2515	CONTRACT LABOR	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2546	Janitorial Agreement	0.00	1,500.00	600.62	1,500.00	1,500.00	1,500.00
2-2600	COURT COSTS/SHERIFF FEES	42.50	1,000.00	47.50	1,000.00	1,000.00	1,000.00
2-7000	Microfilming/Photostat	0.00	250.00	151.69	250.00	250.00	250.00
2-9900	MISCELLANEOUS	1,052.00	1,100.00	0.00	1,100.00	1,100.00	1,100.00
	Operating Expenses Totals	***3,136.66***	***12,225.00***	***2,702.90***	***12,225.00***	***12,225.00***	***12,225.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	967.87	1,100.00	220.47	1,100.00	1,100.00	1,100.00
3-0118	STATIONERY AND ENVELOPES	0.00	400.00	0.00	400.00	400.00	400.00
	Supplies and Materials Totals	***967.87***	***1,500.00***	***220.47***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	RENT	7,120.00	7,400.00	7,240.00	7,400.00	7,400.00	7,400.00
	Equipment Rental Totals	***7,120.00***	***7,400.00***	***7,240.00***	***7,400.00***	***7,400.00***	***7,400.00***
	Capital Outlay						
5-0315	COMPUTER EQUIPMENT	1,439.95	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0500	NEW EQUIPMENT	561.50	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***2,001.45***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-662 CHILD SUPPORT TOTAL		**58,780.93**	**74,555.00**	**59,278.89**	**76,753.00**	**76,753.00**	**76,753.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	671	COUNTY JAIL REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	HEAD JAILER	62,527.12	66,560.00	66,084.00	69,222.00	69,222.00	69,222.00
1-0201	CORRECTIONS SERGEANT	86,661.89	97,600.00	100,534.60	104,613.00	104,613.00	104,613.00
1-0315	DEP.JAIL GUARD AND JAIL GUARDS	553,050.57	612,330.00	603,918.01	628,075.00	628,075.00	628,075.00
1-0407	PART TIME SALARY-ICE TRANSPORTING	10,783.50	8,000.00	12,772.50	20,000.00	20,000.00	20,000.00
1-0415	PART-TIME SALARY-CORRECTIONAL	7,013.69	5,000.00	2,144.10	5,000.00	5,000.00	5,000.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***720,036.77***	***789,490.00***	***785,453.21***	***826,910.00***	***826,910.00***	***826,910.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	100.00	0.00	100.00	100.00	100.00
2-0200	CORRECTIONS FAX	1,504.03	1,500.00	1,978.45	2,000.00	2,000.00	2,000.00
2-1200	EQUIP. REPAIR -DISHWASHER RENTAL	1,210.56	10,000.00	897.07	10,000.00	10,000.00	10,000.00
2-1300	BUILDING REPAIR	7,139.92	8,000.00	13,194.02	15,000.00	15,000.00	15,000.00
2-1600	OTHER EQUIP.REPAIR/FIRE ALARM	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1700	JAIL MANAGEMENT SCHOOL EXPENSE	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	0.00	500.00	0.00	500.00	500.00	500.00
2-1702	LODGING	385.00	500.00	112.35	500.00	500.00	500.00
2-1704	MILEAGE-TRANS. OF PRISONERS	0.00	200.00	204.36	200.00	200.00	200.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	1,723.99	2,000.00	1,868.99	2,000.00	2,000.00	2,000.00
2-1900	BOARD OF PRISONERS--FOOD	159,859.72	175,000.00	181,006.96	200,000.00	200,000.00	200,000.00
2-1901	BOARD.CONTRACTS FOR PRISONERS-	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1902	LAUNDRY	1,167.59	2,000.00	836.62	2,000.00	2,000.00	2,000.00
2-1903	MEDICAL & MEDICINE	55,166.67	68,000.00	57,826.78	68,000.00	68,000.00	68,000.00
2-2000	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-2557	PRISONER TRANSPORTING ICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2602	SAFEKEEPING ORDER OF SHERIFF	2,415.00	10,000.00	9,628.99	10,000.00	10,000.00	10,000.00
2-3000	MED. & HOSPT.,DR.CALLS & X-RAY	8,549.99	10,000.00	4,770.16	10,000.00	10,000.00	10,000.00
2-3100	PROVISIONS AND CLOTHING--INMATES	953.78	2,000.00	2,939.83	3,000.00	3,000.00	3,000.00
2-3300	PERSONAL SUPPLIES	599.33	2,000.00	1,150.34	2,000.00	2,000.00	2,000.00
2-4002	Shredder pickup	0.00	0.00	0.00	250.00	250.00	250.00
2-7000	Photostat	0.00	0.00	0.00	2,200.00	2,200.00	2,200.00
2-9900	MISCELLANEOUS	28.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***240,703.58***	***296,400.00***	***276,414.92***	***332,350.00***	***332,350.00***	***332,350.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,083.60	4,000.00	3,791.05	4,000.00	4,000.00	4,000.00
3-0103	JANITORIAL & KITCHEN SUPPLIES	22,459.30	20,000.00	17,405.14	25,000.00	25,000.00	25,000.00
3-0111	SUPPLIES FOOD & BEVERAGE	0.00	500.00	0.00	500.00	500.00	500.00

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	671	COUNTY JAIL REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0129	FIRST AID SUPPLIES	14.88	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***25,557.78***	***25,000.00***	***21,196.19***	***30,000.00***	***30,000.00***	***30,000.00***
	Capital Outlay						
5-0500	JAIL EQUIPMENT	0.00	9,000.00	4,415.50	9,000.00	9,000.00	9,000.00
5-1309	VINE COMPUTER UPGRADES	6,219.00	10,000.00	6,530.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***6,219.00***	***19,000.00***	***10,945.50***	***19,000.00***	***19,000.00***	***19,000.00***
0100-671 COUNTY JAIL REQUIREMENTS TOTAL		**992,517.13**	**1,129,890.00**	**1,094,009.82**	**1,208,260.00**	**1,208,260.00**	**1,208,260.00**

PHELPS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	40,144.52	66,500.00	62,269.50	70,100.00	70,100.00	70,100.00
1-0201	DEPUTY'S SALARY PHELPS	44,203.23	46,000.00	43,776.08	46,920.00	46,920.00	46,920.00
	Personal Services Totals	***84,347.75***	***112,500.00***	***106,045.58***	***117,020.00***	***117,020.00***	***117,020.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	7,986.91	9,000.00	6,476.58	9,000.00	9,000.00	9,000.00
2-0206	OTHER TELEPHONE SERV-ALERT SENSE	5,003.00	5,020.00	5,003.00	5,020.00	5,020.00	5,020.00
2-0501	ELECTRICITY/TOWERS	0.00	0.00	0.00	0.00	0.00	0.00
2-0507	CABLE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	EQUIPMENT REPAIRS-TOWERS	3,549.14	30,000.00	27,365.52	35,000.00	35,000.00	35,000.00
2-1600	OTHER EQUIPMENT REPAIR	2,276.93	1,000.00	196.98	1,000.00	1,000.00	1,000.00
2-1701	MEALS	227.51	600.00	362.56	600.00	600.00	600.00
2-1702	LODGING	163.98	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	150.00	0.00	150.00	150.00	150.00
2-1801	DUES,SUBSCRIPT.REGIST.	877.73	4,450.00	6,247.62	26,500.00	26,500.00	26,500.00
2-2000	PRINTING & PUBLISHING	862.02	1,200.00	1,183.98	1,200.00	1,200.00	1,200.00
2-7000	PHOTOSTAT	2,232.71	2,800.00	2,754.83	2,800.00	2,800.00	2,800.00
2-9100	FLOOD PLAIN EXPENSE	0.00	500.00	0.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS	114.29	7,000.00	182.55	7,000.00	7,000.00	7,000.00
2-9918	18 GRANT OPERATING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-9919	19 GRANT OPERATING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-9923	Grant Expense	0.00	130,000.00	107,220.50	130,000.00	130,000.00	130,000.00
	Operating Expenses Totals	***23,294.22***	***192,720.00***	***156,994.12***	***219,770.00***	***219,770.00***	***219,770.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	5,268.85	7,000.00	6,179.46	7,000.00	7,000.00	7,000.00
3-0105	MEDICAL SUPPLIES	1,459.92	700.00	113.90	700.00	700.00	700.00
3-0120	Program-Computer Supplies	0.00	0.00	0.00	0.00	0.00	0.00
3-0140	MEDICAL SUPPLIES--GRANT	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL	3,835.75	5,500.00	2,681.30	5,500.00	5,500.00	5,500.00
3-0211	TIRES & TIRE REPAIRS	1,211.96	2,000.00	1,240.96	2,000.00	2,000.00	2,000.00
3-0212	CAR REPAIRS & OIL CHANGE	2,723.66	3,000.00	2,288.73	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***14,500.14***	***18,200.00***	***12,504.35***	***18,200.00***	***18,200.00***	***18,200.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	Radio Equipment	0.00	8,000.00	17,620.00	14,000.00	14,000.00	14,000.00
5-0330	NEW EQUIPMENT--GRANT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	3,069.46	2,000.00	0.00	2,000.00	2,000.00	2,000.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
5-1309	DATA PROCESSING SOFTWARE	17.82	1,400.00	0.00	1,400.00	1,400.00	1,400.00
	Capital Outlay Totals	***3,087.28***	***11,400.00***	***17,620.00***	***17,400.00***	***17,400.00***	***17,400.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**125,229.39**	**334,820.00**	**293,164.05**	**372,390.00**	**372,390.00**	**372,390.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	702	COUNTY SURVEYOR-REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	23,275.32	25,391.00	23,973.84	24,700.00	24,700.00	24,700.00
	Personal Services Totals	***23,275.32***	***25,391.00***	***23,973.84***	***24,700.00***	***24,700.00***	***24,700.00***
	Operating Expenses						
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE .	0.00	100.00	0.00	100.00	100.00	100.00
2-1801	DUES, SUBSCRIPTIONS-REGIST.	642.41	650.00	532.95	650.00	650.00	650.00
2-3920	GIS SYSTEM & CO PLAT MAPS	1,966.00	5,000.00	3,304.06	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***2,608.41***	***6,150.00***	***3,837.01***	***6,150.00***	***6,150.00***	***6,150.00***
	Supplies and Materials						
3-0130	SURVEYOR SUPPLIES	0.00	1,200.00	0.00	800.00	800.00	800.00
	Supplies and Materials Totals	***0.00***	***1,200.00***	***0.00***	***800.00***	***800.00***	***800.00***
	Capital Outlay						
5-1304	LOCATING WITNESS CORNERS	0.00	5,500.00	0.00	4,500.00	4,500.00	4,500.00
	Capital Outlay Totals	***0.00***	***5,500.00***	***0.00***	***4,500.00***	***4,500.00***	***4,500.00***
0100-702 COUNTY SURVEYOR-REQUIREMENTS TOTAL		**25,883.73**	**38,241.00**	**27,810.85**	**36,150.00**	**36,150.00**	**36,150.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	801	COUNTY RELIEF REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-3000	MEDICAL & HOSPITAL CLIENT SERV	0.00	80,000.00	0.00	80,000.00	80,000.00	80,000.00
2-3050	EMERG.RELIEF-OUTSIDE TRANSIENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-3100	PROVISIONS/CLOTHING/CLIENT	0.00	500.00	0.00	500.00	500.00	500.00
2-3200	RENT,FUEL,ELECT.CLIENT SERV.	0.00	15,500.00	0.00	15,500.00	15,500.00	15,500.00
2-3300	PERSONAL SUPPLIES-CLIENT SERV.	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
2-3400	COUNTY BURIALS	6,000.00	18,000.00	6,000.00	18,000.00	18,000.00	18,000.00
2-9900	MISCELLANEOUS	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***6,000.00***	***120,200.00***	***6,000.00***	***120,200.00***	***120,200.00***	***120,200.00***
0100-801 COUNTY RELIEF REQUIREMENTS TOTAL		**6,000.00**	**120,200.00**	**6,000.00**	**120,200.00**	**120,200.00**	**120,200.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	803	CO.VETERAN'S SERV.OFF.REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	60,942.14	64,627.00	63,983.41	67,212.00	67,212.00	67,212.00
	Personal Services Totals	***60,942.14***	***64,627.00***	***63,983.41***	***67,212.00***	***67,212.00***	***67,212.00***
	Operating Expenses						
2-0100	POSTAGE	10.20	110.00	0.00	120.00	120.00	120.00
2-0200	TELEPHONE SERVICES	651.23	675.00	639.33	750.00	750.00	750.00
2-1701	MEALS	80.37	150.00	55.27	350.00	350.00	350.00
2-1702	LODGING	190.00	720.00	166.00	720.00	720.00	720.00
2-1704	MILEAGE ALLOWANCE	291.70	350.00	308.09	550.00	550.00	550.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	827.89	1,500.00	889.89	1,500.00	1,500.00	1,500.00
2-2000	PRINTING AND PUBLISHING	4.19	50.00	12.91	50.00	50.00	50.00
2-2515	VETERAN'S SERVICE COMMITTEE MEMBERS	175.00	300.00	300.00	450.00	450.00	450.00
2-7000	MICROFILMING/PHOTOSTAT	448.60	810.00	716.37	850.00	850.00	850.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***2,679.18***	***4,765.00***	***3,087.86***	***5,440.00***	***5,440.00***	***5,440.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
	Capital Outlay						
5-0500	NEW EQUIPMENT	500.00	500.00	0.00	500.00	500.00	500.00
5-1309	DATA PROCESSING SOFTWARE	1,011.10	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***1,511.10***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-803 CO.VETERAN'S SERV.OFF.REQUIRE. TOTAL		**65,132.42**	**70,492.00**	**67,071.27**	**73,752.00**	**73,752.00**	**73,752.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	822	COUNTY INSTITUTIONS REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2805	LINCOLN REGIONAL CENTER	1,002.00	21,500.00	2,081.88	21,500.00	21,500.00	21,500.00
2-2915	JUVENILE COSTS	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-4420	MENTAL HEALTH SERV.ACT-PSYCH EVAL.	0.00	158,000.00	0.00	158,000.00	158,000.00	158,000.00
2-9900	MISCELLANEOUS	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***1,002.00***	***200,000.00***	***2,081.88***	***200,000.00***	***200,000.00***	***200,000.00***
0100-822 COUNTY INSTITUTIONS REQUIREMENTS TOTAL		**1,002.00**	**200,000.00**	**2,081.88**	**200,000.00**	**200,000.00**	**200,000.00**

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	970	MISCELLANEOUS GENERAL-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0801	WORKMEN'S COMPENSATION	29,856.00	72,000.00	42,396.00	72,000.00	72,000.00	72,000.00
1-0802	HEALTH-ACCIDENT	940,784.63	990,000.00	982,044.54	1,200,000.00	1,200,000.00	1,200,000.00
1-0900	RETIREMENT CONTRIBUTIONS	192,018.06	210,000.00	213,411.97	245,500.00	245,500.00	245,500.00
1-1000	OASI-SOCIAL SECURITY	210,098.47	240,000.00	232,830.29	260,000.00	260,000.00	260,000.00
1-1400	MISCELLANEOUS PERSONAL SERVICES	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
1-1500	UNEMPLOYMENT	353.62	20,000.00	0.00	20,000.00	20,000.00	20,000.00
	Personal Services Totals	***1,373,110.78***	***1,537,000.00***	***1,470,682.80***	***1,802,500.00***	***1,802,500.00***	***1,802,500.00***
	Operating Expenses						
2-0100	POSTAGE	34,201.52	40,000.00	26,961.62	40,000.00	40,000.00	40,000.00
2-0200	FAX/COURTHOUSE OFFICES	449.87	1,000.00	310.58	1,000.00	1,000.00	1,000.00
2-0205	INTERNET SERVICE	8,397.10	9,000.00	9,368.20	10,500.00	10,500.00	10,500.00
2-0601	PROPERTY & GENERAL LIABILITY,UMBREL	72,841.00	75,000.00	72,118.00	75,000.00	75,000.00	75,000.00
2-0604	AUTO/PU INSURANCE	11,310.00	17,500.00	11,598.00	17,500.00	17,500.00	17,500.00
2-1150	LB 644 POSTCARD & PUBLIC HEARING	1,175.20	10,000.00	624.78	10,000.00	10,000.00	10,000.00
2-1600	EQUIP. REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPT.,REGIST.MEMBER	4,690.68	4,900.00	6,757.42	5,000.00	5,000.00	5,000.00
2-2000	PRINTING AND PUBLISHING	2,772.67	4,500.00	2,919.71	4,500.00	4,500.00	4,500.00
2-2300	DIST.CO.CT.JUROR FEES-SUPPLIES	4,562.45	35,000.00	6,249.45	35,000.00	35,000.00	35,000.00
2-2350	WITNESS FEES	0.00	2,500.00	215.54	2,500.00	2,500.00	2,500.00
2-2400	SPEC.PROSECUTOR--FORECLOSURES	4,213.13	8,000.00	7,743.08	10,000.00	10,000.00	10,000.00
2-2401	DIST. COURT APPOINTED COUNCIL	27,984.38	35,000.00	8,982.75	35,000.00	35,000.00	35,000.00
2-2412	CO.COURT APPT.COUNCIL	210,064.95	260,000.00	288,878.96	338,000.00	338,000.00	338,000.00
2-2416	CRIMESTOPPERS & DRUG PROGRAM COSTS	0.00	700.00	0.00	700.00	700.00	700.00
2-2504	CHILD SUPPORT ENFORC EXP SEQUOIA	2,555.00	7,300.00	3,650.00	7,300.00	7,300.00	7,300.00
2-2509	Court Appointed Adocate Costs-CASA	0.00	0.00	0.00	32,000.00	32,000.00	32,000.00
2-2540	AUDIT COSTS	17,500.00	15,000.00	16,250.00	16,000.00	16,000.00	16,000.00
2-2543	BUDGET PREPARATION COSTS	5,145.00	5,500.00	5,500.00	5,995.00	5,995.00	5,995.00
2-2601	DISTRICT COURT COSTS	7,099.90	11,000.00	5,314.57	11,000.00	11,000.00	11,000.00
2-2602	CO.COURT COSTS-EVALUAT.SAFE-KP	10,663.06	20,000.00	7,214.61	20,000.00	20,000.00	20,000.00
2-2604	DIST.#10 JUDGE & COURT COST	14,779.47	20,000.00	21,695.49	22,750.00	22,750.00	22,750.00
2-2700	MENTAL HEALTH BOARD COSTS	630.00	14,000.00	3,235.45	14,000.00	14,000.00	14,000.00
2-3500	ABANDONED CEMETERY COSTS	0.00	700.00	0.00	700.00	700.00	700.00
2-4300	ECONOMIC DEVELOPMENT-PCDC & SCEDD	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
2-4408	AMBULANCE COSTS-RESCUE UNIT-TB TEST	1,000.00	6,000.00	1,000.00	6,000.00	6,000.00	6,000.00
2-4411	AREA AGENCY ON AGING	1,868.00	1,868.00	1,868.00	1,868.00	1,868.00	1,868.00
2-4419	CHILD ADVOCACY STARS/FAMILY ADVOCACY	3,000.00	5,000.00	3,000.00	2,000.00	2,000.00	2,000.00

PHELPS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	970	MISCELLANEOUS GENERAL-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-4420	REGION 3 MID NE MENT HEALTH SERV	23,783.80	23,726.00	23,725.65	23,870.00	23,870.00	23,870.00
2-4421	MID-NEBRASKA INDIVIDUAL SERVICES	8,968.00	8,968.00	8,968.00	8,968.00	8,968.00	8,968.00
2-4425	SAFE CENTER	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2-4426	HISTORICAL SOCIETY	10,000.00	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00
2-4434	E911 SERVICE	41,526.00	42,771.00	42,771.00	151,090.00	151,090.00	151,090.00
2-7000	PHOTO.SER/ALL COPIERS/REPR/SUP	3,675.26	6,000.00	3,573.88	6,000.00	6,000.00	6,000.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATION COSTS DIST.#10	8,347.80	11,000.00	7,552.98	11,000.00	11,000.00	11,000.00
2-8800	JUVENILE EPS SHELTER	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	18,658.00	58,000.20	756.31	58,000.48	58,000.48	58,000.48
	Operating Expenses Totals	***589,362.24***	***800,933.20***	***636,304.03***	***1,029,241.48***	***1,029,241.48***	***1,029,241.48***
	Equipment Rental						
4-0300	EQUIPMENT RENTAL	2,400.00	3,000.00	2,400.00	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***2,400.00***	***3,000.00***	***2,400.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	1,272,281.81	1,924,976.80	1,200,190.80	1,942,342.52	1,942,342.52	1,942,342.52
	Transfers Out Totals	***1,272,281.81***	***1,924,976.80***	***1,200,190.80***	***1,942,342.52***	***1,942,342.52***	***1,942,342.52***
0100-970 MISCELLANEOUS GENERAL-REQUIRE. TOTAL		**3,237,154.83**	**4,265,910.00**	**3,309,577.63**	**4,777,084.00**	**4,777,084.00**	**4,777,084.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	7,074,910.18		7,641,726.64			
	TOTAL BUDGET OF EXPENDITURES		9,342,626.00		10,189,842.00	10,189,842.00	10,189,842.00
	NECESSARY CASH RESERVE		1,676,645.00		1,671,645.00	1,671,645.00	1,671,645.00
	TOTAL REQUIREMENTS		11,019,271.00		11,861,487.00	11,861,487.00	11,861,487.00

PHELPS COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	COUNTY ROAD--REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	OFFICIAL'S SALARY	75,937.36	80,000.00	79,144.04	83,000.00	83,000.00	83,000.00
1-0303	MAINTENANCE SALARY	768,108.88	822,000.00	749,487.55	840,000.00	840,000.00	840,000.00
1-0305	CLERICAL-SALARY	37,192.30	39,000.00	39,525.88	41,700.00	41,700.00	41,700.00
1-0405	MAINTENANCE SALARY (PART-TIME)	20,640.25	25,000.00	23,712.00	26,000.00	26,000.00	26,000.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION	44,785.00	45,000.00	63,593.00	64,000.00	64,000.00	64,000.00
1-0802	HEALTH-ACCIDENT	264,445.10	270,000.00	266,073.71	300,000.00	300,000.00	300,000.00
1-0900	RETIREMENT CONTRIBUTIONS	59,567.54	64,000.00	58,685.37	65,200.00	65,200.00	65,200.00
1-1000	OASI-SOCIAL SECURITY	68,417.54	72,000.00	68,234.30	75,800.00	75,800.00	75,800.00
	Personal Services Totals	***1,339,093.97***	***1,417,000.00***	***1,348,455.85***	***1,495,700.00***	***1,495,700.00***	***1,495,700.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	200.00	85.80	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	2,222.54	2,700.00	2,805.57	3,000.00	3,000.00	3,000.00
2-0400	RADIO REPAIR	0.00	1,000.00	0.00	3,000.00	3,000.00	3,000.00
2-0501	ELECTRICITY	7,133.49	8,000.00	6,032.23	8,000.00	8,000.00	8,000.00
2-0502	WATER	776.63	1,000.00	722.67	1,000.00	1,000.00	1,000.00
2-0503	HEATING FUELS	1,754.17	2,000.00	1,129.61	2,000.00	2,000.00	2,000.00
2-0504	SEWER	578.57	800.00	582.66	800.00	800.00	800.00
2-0505	GARBAGE	1,239.71	1,600.00	1,141.41	1,600.00	1,600.00	1,600.00
2-0601	PROPERTY & GENERAL LIABILITY,UMBREL	11,224.00	13,000.00	11,369.00	13,000.00	13,000.00	13,000.00
2-0604	AUTO/PU INSURANCE	16,100.00	16,200.00	16,328.00	17,000.00	17,000.00	17,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	2,705.81	15,000.00	48,841.60	15,000.00	15,000.00	15,000.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	85,398.51	85,000.00	113,581.88	85,000.00	85,000.00	85,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	16,120.00	40,000.00	31,303.30	40,000.00	40,000.00	40,000.00
2-1701	MEALS	163.08	100.00	29.90	100.00	100.00	100.00
2-1702	LODGING	501.96	800.00	786.90	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	654.60	600.00	284.08	600.00	600.00	600.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	1,050.00	1,100.00	910.00	1,100.00	1,100.00	1,100.00
2-1803	SNOW REMOVAL--BY OTHERS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2000	Printing & Publishing	149.31	1,000.00	768.48	1,000.00	1,000.00	1,000.00
2-2200	EXPRESS AND FREIGHT	1,598.47	2,200.00	2,821.39	3,000.00	3,000.00	3,000.00
2-2515	CONTRACT LABOR	3,500.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2544	Monthly Support/User Fee-MIPS	0.00	1,670.00	1,667.88	1,670.00	1,670.00	1,670.00
2-2546	Janitorial Agreements	0.00	4,200.00	4,550.00	4,600.00	4,600.00	4,600.00
2-4110	Pest Control	0.00	0.00	0.00	500.00	500.00	500.00
2-7000	Photostat	0.00	0.00	0.00	1,900.00	1,900.00	1,900.00

PHELPS COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	COUNTY ROAD--REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-8500	DRUG TEST	1,181.25	1,400.00	870.00	1,400.00	1,400.00	1,400.00
	Operating Expenses Totals	***154,052.10***	***206,570.00***	***246,612.36***	***212,970.00***	***212,970.00***	***212,970.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,065.95	1,500.00	2,237.34	1,500.00	1,500.00	1,500.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	682.90	900.00	612.34	900.00	900.00	900.00
3-0104	TECHNICAL SUPPLIES	674.69	1,000.00	521.26	1,000.00	1,000.00	1,000.00
3-0106	SHOP SUPPLIES	6,048.32	6,000.00	6,371.36	6,500.00	6,500.00	6,500.00
3-0109	SHOP TOOLS .	1,641.34	10,000.00	2,233.11	9,500.00	9,500.00	9,500.00
3-0110	SMALL TOOLS, ETC.	443.32	1,000.00	440.77	1,000.00	1,000.00	1,000.00
3-0127	FIRST AID AND SAFETY SUPPLIES	1,448.16	2,500.00	3,312.21	2,500.00	2,500.00	2,500.00
3-0202	GRAVEL AND BORROW	389,853.88	425,000.00	204,058.85	425,000.00	425,000.00	425,000.00
3-0203	GRADER BLADES	22,705.15	24,000.00	15,342.02	24,000.00	24,000.00	24,000.00
3-0206	CULVERTS	40,595.14	90,000.00	67,977.23	90,000.00	90,000.00	90,000.00
3-0207	STEEL PRODUCTS	1,152.74	2,000.00	26.00	2,000.00	2,000.00	2,000.00
3-0208	LUMBER	1,487.63	1,000.00	207.60	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	303,107.44	400,000.00	276,512.56	400,000.00	400,000.00	400,000.00
3-0210	MACH.& EQUIP. GREASE & OIL	14,783.11	18,000.00	11,374.46	18,000.00	18,000.00	18,000.00
3-0211	MACH.& EQUIP.TIRE-TIRE REPAIR	18,383.05	23,000.00	16,523.21	23,000.00	23,000.00	23,000.00
3-0213	EROSION CONTROL	578.25	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0301	SIGNS	23.96	11,000.00	7,428.34	11,000.00	11,000.00	11,000.00
3-0302	SIGN POSTS	0.00	8,000.00	11,899.37	8,000.00	8,000.00	8,000.00
3-0303	GUARD RAIL AND POSTS	0.00	500.00	0.00	500.00	500.00	500.00
3-0304	GUARD POSTS & DELINEATORS	0.00	500.00	0.00	500.00	500.00	500.00
3-0306	PAVEMENT MARKING	52,592.27	70,000.00	69,332.43	75,000.00	75,000.00	75,000.00
3-0308	FLARES, FLAGS, BARRICADES	868.67	2,000.00	390.45	2,000.00	2,000.00	2,000.00
3-0400	MISC. SUPPLIES & MATERIALS	973.52	3,000.00	781.64	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***859,109.49***	***1,103,400.00***	***697,582.55***	***1,108,400.00***	***1,108,400.00***	***1,108,400.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	9,012.25	10,000.00	4,000.00	10,000.00	10,000.00	10,000.00
	Equipment Rental Totals	***9,012.25***	***10,000.00***	***4,000.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Capital Outlay						
5-0101	Right-of-Way Land	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	0.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0302	PICKUPS	48,175.00	25,000.00	28,500.00	25,000.00	25,000.00	25,000.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	INDUSTRIAL TRACTORS & MOWER	0.00	125,000.00	77,741.37	40,000.00	40,000.00	40,000.00

PHELPS COUNTY ROAD

		Code	Description
		Fund	0300 ROAD
		Function	705 COUNTY ROAD--REQUIREMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
5-0307	MOTOR GRADERS	306,932.00	270,000.00	252,430.00	270,000.00	270,000.00	270,000.00
5-0311	RADIO EQUIPMENT	3,044.57	2,500.00	0.00	0.00	0.00	0.00
5-0315	COMPUTER EQUIPMENT	1,273.18	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0500	OFF. & TECH.EQUIP.	562.71	5,000.00	0.00	2,000.00	2,000.00	2,000.00
5-1201	ARMOR COATING	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1202	GRADING	24,860.00	90,000.00	13,000.00	90,000.00	90,000.00	90,000.00
5-1205	BITUMINOUS SURFACING	0.00	50,000.00	27,790.20	50,000.00	50,000.00	50,000.00
5-1206	CONCRETE SURF/CRACK SEAL	50,824.00	60,000.00	68.00	60,000.00	60,000.00	60,000.00
5-1211	BRIDGES	0.00	50,000.00	18,968.00	50,000.00	50,000.00	50,000.00
5-1302	ENGINEERING	13,445.00	25,000.00	13,673.50	40,000.00	40,000.00	40,000.00
5-1307	ADVERTISEMENT	200.16	0.00	0.00	0.00	0.00	0.00
5-1309	COMPUTER SOFTWARE	1,946.04	830.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***451,262.66***	***785,330.00***	***432,171.07***	***734,000.00***	***734,000.00***	***734,000.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	300,000.00	0.00	500,000.00	0.00	0.00	0.00
	Transfers Out Totals	***300,000.00***	***0.00***	***500,000.00***	***0.00***	***0.00***	***0.00***
0300-705 COUNTY ROAD--REQUIREMENTS TOTAL		**3,112,530.47**	**3,522,300.00**	**3,228,821.83**	**3,561,070.00**	**3,561,070.00**	**3,561,070.00**
300 ROAD TOTALS							
	TOTAL EXPENDITURES	3,112,530.47		3,228,821.83			
	TOTAL BUDGET OF EXPENDITURES		3,522,300.00		3,561,070.00	3,561,070.00	3,561,070.00
	NECESSARY CASH RESERVE		400,000.00		400,000.00	400,000.00	400,000.00
	TOTAL REQUIREMENTS		3,922,300.00		3,961,070.00	3,961,070.00	3,961,070.00

PHELPS COUNTY ROAD ESCROW

	Code	Description
Fund	0302	ROAD ESCROW
Function	705	ROAD ESCROW

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9901	FLOOD DISASTER 2019	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0202	GRAVEL AND BORROW	21,879.20	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Supplies and Materials Totals	***21,879.20***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT	120,000.00	400,000.00	0.00	300,000.00	300,000.00	300,000.00
5-1200	ROAD CONTRACTS	0.00	395,751.00	0.00	1,028,466.00	1,028,466.00	1,028,466.00
	Capital Outlay Totals	***120,000.00***	***795,751.00***	***0.00***	***1,328,466.00***	***1,328,466.00***	***1,328,466.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0302-705 ROAD ESCROW TOTAL		**141,879.20**	**895,751.00**	**0.00**	**1,428,466.00**	**1,428,466.00**	**1,428,466.00**
302 ROAD ESCROW TOTALS							
	TOTAL EXPENDITURES	141,879.20		0.00			
	TOTAL BUDGET OF EXPENDITURES		895,751.00		1,428,466.00	1,428,466.00	1,428,466.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		895,751.00		1,428,466.00	1,428,466.00	1,428,466.00

PHELPS COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND

	Code	Description
Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
Function	706	HIGHWAY BRIDGE BUYBACK PROGRAM FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1207	STRUCT., PIPES & BOX CULVERTS	0.00	561,812.00	218,188.10	301,972.00	301,972.00	301,972.00
5-1211	BRIDGES	0.00	0.00	0.00	202,971.00	202,971.00	202,971.00
	Capital Outlay Totals	***0.00***	***561,812.00***	***218,188.10***	***504,943.00***	***504,943.00***	***504,943.00***
0650-706 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTAL		**0.00**	**561,812.00**	**218,188.10**	**504,943.00**	**504,943.00**	**504,943.00**
650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	0.00		218,188.10			
	TOTAL BUDGET OF EXPENDITURES		561,812.00		504,943.00	504,943.00	504,943.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		561,812.00		504,943.00	504,943.00	504,943.00

PHELPS COUNTY VISITOR'S PROMOTION

	Code	Description
Fund	0990	VISITOR'S PROMOTION
Function	879	VISITOR'S PROMOTION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	11,019.99	13,000.00	17,654.39	21,700.00	21,700.00	21,700.00
2-6040	TOURISM PROMOTION	2,400.00	23,700.00	6,460.55	17,185.00	17,185.00	17,185.00
2-6050	TRAVEL EXHIBIT EXPENSE	129.00	200.00	0.00	200.00	200.00	200.00
2-6060	PROMOTIONAL SUPPLIES	3,852.09	10,000.00	7,249.99	13,000.00	13,000.00	13,000.00
2-9900	MISCELLANEOUS	0.00	100.00	150.00	100.00	100.00	100.00
	Operating Expenses Totals	***17,401.08***	***47,000.00***	***31,514.93***	***52,185.00***	***52,185.00***	***52,185.00***
	Equipment Rental						
4-0300	RENT/LEASE	6,413.56	7,000.00	6,000.00	7,000.00	7,000.00	7,000.00
	Equipment Rental Totals	***6,413.56***	***7,000.00***	***6,000.00***	***7,000.00***	***7,000.00***	***7,000.00***
0990-879 VISITOR'S PROMOTION TOTAL		**23,814.64**	**54,000.00**	**37,514.93**	**59,185.00**	**59,185.00**	**59,185.00**
990 VISITOR'S PROMOTION TOTALS							
	TOTAL EXPENDITURES	23,814.64		37,514.93			
	TOTAL BUDGET OF EXPENDITURES		54,000.00		59,185.00	59,185.00	59,185.00
	NECESSARY CASH RESERVE		20,000.00		20,000.00	20,000.00	20,000.00
	TOTAL REQUIREMENTS		74,000.00		79,185.00	79,185.00	79,185.00

PHELPS COUNTY VISITORS IMPROVEMENT

	Code	Description
Fund	0995	VISITORS IMPROVEMENT
Function	879	VISITORS IMPROVEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2502	PROFESSIONAL FEES	11,096.92	15,000.00	12,689.34	16,000.00	16,000.00	16,000.00
2-9900	MISCELLANEOUS OPERATION EXPENSE	22,500.00	101,000.00	42,767.00	79,000.00	79,000.00	79,000.00
	Operating Expenses Totals	***33,596.92***	***116,000.00***	***55,456.34***	***95,000.00***	***95,000.00***	***95,000.00***
0995-879 VISITORS IMPROVEMENT TOTAL		**33,596.92**	**116,000.00**	**55,456.34**	**95,000.00**	**95,000.00**	**95,000.00**
995 VISITORS IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	33,596.92		55,456.34			
	TOTAL BUDGET OF EXPENDITURES		116,000.00		95,000.00	95,000.00	95,000.00
	NECESSARY CASH RESERVE		32,766.00		33,026.00	33,026.00	33,026.00
	TOTAL REQUIREMENTS		148,766.00		128,026.00	128,026.00	128,026.00

PHELPS COUNTY ROD PRESERVATION & MODERIZATION

		Code	Description
	Fund	1150	ROD PRESERVATION & MODERIZATION
	Function	604	ROD PRESERVATION & MODERNIZATION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	1,860.48	5,620.00	1,882.80	5,620.00	5,620.00	5,620.00
2-1103	WEBSITE COST	1,722.24	4,500.00	1,722.24	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	***3,582.72***	***10,120.00***	***3,605.04***	***10,120.00***	***10,120.00***	***10,120.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,300.46	5,200.00	1,670.21	5,200.00	5,200.00	5,200.00
	Supplies and Materials Totals	***2,300.46***	***5,200.00***	***1,670.21***	***5,200.00***	***5,200.00***	***5,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***0.00***	***5,000.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
1150-604 ROD PRESERVATION & MODERNIZATION TOTAL		**5,883.18**	**20,320.00**	**5,275.25**	**20,320.00**	**20,320.00**	**20,320.00**
1150 ROD PRESERVATION & MODERIZATION TOTALS							
	TOTAL EXPENDITURES	5,883.18		5,275.25			
	TOTAL BUDGET OF EXPENDITURES		20,320.00		20,320.00	20,320.00	20,320.00
	NECESSARY CASH RESERVE		5,994.00		5,050.00	5,050.00	5,050.00
	TOTAL REQUIREMENTS		26,314.00		25,370.00	25,370.00	25,370.00

PHELPS COUNTY SELF HEALTH INSURANCE

	Code	Description
Fund	1275	SELF HEALTH INSURANCE
Function	971	SELF HEALTH INSURANCE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0603	COUNTY SELF HEALTH INSURANCE	97,113.80	150,000.00	112,245.52	150,000.00	150,000.00	150,000.00
	Operating Expenses Totals	***97,113.80***	***150,000.00***	***112,245.52***	***150,000.00***	***150,000.00***	***150,000.00***
1275-971 SELF HEALTH INSURANCE TOTAL		**97,113.80**	**150,000.00**	**112,245.52**	**150,000.00**	**150,000.00**	**150,000.00**
1275 SELF HEALTH INSURANCE TOTALS							
	TOTAL EXPENDITURES	97,113.80		112,245.52			
	TOTAL BUDGET OF EXPENDITURES		150,000.00		150,000.00	150,000.00	150,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		150,000.00		150,000.00	150,000.00	150,000.00

PHELPS COUNTY SOLDIERS AND SAILORS REQUIREMENTS

	Code	Description
Fund	1900	SOLDIERS AND SAILORS REQUIREMENTS
Function	802	SOLDIERS AND SAILORS-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-3050	EMERGENCY RELIEF	2,126.34	40,436.00	3,497.34	35,946.00	35,946.00	35,946.00
	Operating Expenses Totals	***2,126.34***	***40,436.00***	***3,497.34***	***35,946.00***	***35,946.00***	***35,946.00***
	Capital Outlay						
5-1500	GRAVE MARKERS--FLAGS	926.64	5,000.00	992.70	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***926.64***	***5,000.00***	***992.70***	***5,000.00***	***5,000.00***	***5,000.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1900-802 SOLDIERS AND SAILORS-REQUIRE. TOTAL		**3,052.98**	**45,436.00**	**4,490.04**	**40,946.00**	**40,946.00**	**40,946.00**
1900 SOLDIERS AND SAILORS REQUIREMENTS TOTALS							
	TOTAL EXPENDITURES	3,052.98		4,490.04			
	TOTAL BUDGET OF EXPENDITURES		45,436.00		40,946.00	40,946.00	40,946.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		45,436.00		40,946.00	40,946.00	40,946.00

PHELPS COUNTY LIBRARY

		Code	Description
	Fund	2000	LIBRARY
	Function	860	LIBRARY

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-4428	LIBRARY	152,500.00	152,500.00	147,093.76	152,500.00	152,500.00	152,500.00
	Operating Expenses Totals	***152,500.00***	***152,500.00***	***147,093.76***	***152,500.00***	***152,500.00***	***152,500.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2000-860 LIBRARY TOTAL		**152,500.00**	**152,500.00**	**147,093.76**	**152,500.00**	**152,500.00**	**152,500.00**
2000 LIBRARY TOTALS							
	TOTAL EXPENDITURES	152,500.00		147,093.76			
	TOTAL BUDGET OF EXPENDITURES		152,500.00		152,500.00	152,500.00	152,500.00
	NECESSARY CASH RESERVE		2,580.00		3,874.00	3,874.00	3,874.00
	TOTAL REQUIREMENTS		155,080.00		156,374.00	156,374.00	156,374.00

PHELPS COUNTY OPIOD RECOVER SETTLEMENTS

		Code	Description
	Fund	2320	OPIOD RECOVER SETTLEMENTS
	Function	660	OPIOD RECOVER SETTLEMENTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISC. OPIOD EXPENSE	0.00	12,812.00	702.58	41,605.00	41,605.00	41,605.00
	Operating Expenses Totals	***0.00***	***12,812.00***	***702.58***	***41,605.00***	***41,605.00***	***41,605.00***
2320-660 OPIOD RECOVER SETTLEMENTS TOTAL		**0.00**	**12,812.00**	**702.58**	**41,605.00**	**41,605.00**	**41,605.00**
2320 OPIOD RECOVER SETTLEMENTS TOTALS							
	TOTAL EXPENDITURES	0.00		702.58			
	TOTAL BUDGET OF EXPENDITURES		12,812.00		41,605.00	41,605.00	41,605.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		12,812.00		41,605.00	41,605.00	41,605.00

PHELPS COUNTY STOP

		Code	Description
	Fund	2356	STOP
	Function	666	STOP

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	2,340.74	7,710.00	0.00	8,996.00	8,996.00	8,996.00
	Operating Expenses Totals	***2,340.74***	***7,710.00***	***0.00***	***8,996.00***	***8,996.00***	***8,996.00***
2356-666 STOP TOTAL		**2,340.74**	**7,710.00**	**0.00**	**8,996.00**	**8,996.00**	**8,996.00**
2356 STOP TOTALS							
	TOTAL EXPENDITURES	2,340.74		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,710.00		8,996.00	8,996.00	8,996.00
	NECESSARY CASH RESERVE		1,130.00		1,004.00	1,004.00	1,004.00
	TOTAL REQUIREMENTS		8,840.00		10,000.00	10,000.00	10,000.00

PHELPS COUNTY DRUG LAW ENFORCEMENT & EDUCATION

	Code	Description
Fund	2360	DRUG LAW EN FORCEMENT & EDUCATION
Function	783	DRUG LAW EN FORCEMENT & EDUCATION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSE	0.00	3,800.00	0.00	880.00	880.00	880.00
	Operating Expenses Totals	***0.00***	***3,800.00***	***0.00***	***880.00***	***880.00***	***880.00***
2360-783 DRUG LAW ENFORCEMENT & EDUCATION TOTAL		**0.00**	**3,800.00**	**0.00**	**880.00**	**880.00**	**880.00**
2360 DRUG LAW ENFORCEMENT & EDUCATION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		3,800.00		880.00	880.00	880.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,800.00		880.00	880.00	880.00

PHELPS COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	636	COVID AMERICAN RESCUE PLAN

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISC. COVID ARP EXPENSE	533,510.74	728,869.00	596,591.86	132,277.00	132,277.00	132,277.00
	Operating Expenses Totals	***533,510.74***	***728,869.00***	***596,591.86***	***132,277.00***	***132,277.00***	***132,277.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-636 COVID AMERICAN RESCUE PLAN TOTAL		**533,510.74**	**728,869.00**	**596,591.86**	**132,277.00**	**132,277.00**	**132,277.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	533,510.74		596,591.86			
	TOTAL BUDGET OF EXPENDITURES		728,869.00		132,277.00	132,277.00	132,277.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		728,869.00		132,277.00	132,277.00	132,277.00

PHELPS COUNTY LOCAL ASSISTANCE & TRIBAL CONSIST.

	Code	Description
Fund	2585	Local Assistance & Tribal Consist.
Function	911	Local Assistance & Tribal Consist.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISC LATC Expense	0.00	100,000.00	53,579.17	96,470.00	96,470.00	96,470.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***53,579.17***	***96,470.00***	***96,470.00***	***96,470.00***
2585-911 Local Assistance & Tribal Consist. TOTAL		**0.00**	**100,000.00**	**53,579.17**	**96,470.00**	**96,470.00**	**96,470.00**
2585 Local Assistance & Tribal Consist. TOTALS							
	TOTAL EXPENDITURES	0.00		53,579.17			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		96,470.00	96,470.00	96,470.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		96,470.00	96,470.00	96,470.00

PHELPS COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	982	INHERITANCE TAX

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-4441	SENIOR CITIZEN PROGRAMS	25,885.00	91,250.00	25,885.00	106,550.00	106,550.00	106,550.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS/OTHER PROGRAMS	22,779.00	230,000.00	70,065.04	230,000.00	230,000.00	230,000.00
	Operating Expenses Totals	***48,664.00***	***321,250.00***	***95,950.04***	***336,550.00***	***336,550.00***	***336,550.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	745,000.00	0.00	745,000.00	745,000.00	745,000.00
5-1200	ROAD IMPROVEMENT	655,000.00	655,000.00	904,800.00	1,655,000.00	1,655,000.00	1,655,000.00
5-1400	CAPITAL OUTLAYS-MISCELLANEOUS	0.00	3,456,776.00	0.00	1,135,037.00	1,135,037.00	1,135,037.00
	Capital Outlay Totals	***655,000.00***	***4,856,776.00***	***904,800.00***	***3,535,037.00***	***3,535,037.00***	***3,535,037.00***
	Debt Service						
6-0100	BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	645,000.00	0.00	2,239,048.00	2,239,048.00	2,239,048.00
	Transfers Out Totals	***0.00***	***645,000.00***	***0.00***	***2,239,048.00***	***2,239,048.00***	***2,239,048.00***
2700-982 INHERITANCE TAX TOTAL		**703,664.00**	**5,823,026.00**	**1,000,750.04**	**6,110,635.00**	**6,110,635.00**	**6,110,635.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	703,664.00		1,000,750.04			
	TOTAL BUDGET OF EXPENDITURES		5,823,026.00		6,110,635.00	6,110,635.00	6,110,635.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,823,026.00		6,110,635.00	6,110,635.00	6,110,635.00

PHELPS COUNTY COMMISSARY FUND

	Code	Description
Fund	2965	COMMISSARY FUND
Function	654	COMMISSARY FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Supplies and Materials						
3-0150	MISC.COMMISSARY SUPPLIES	0.00	110,565.00	102,921.07	125,000.00	125,000.00	125,000.00
	Supplies and Materials Totals	***0.00***	***110,565.00***	***102,921.07***	***125,000.00***	***125,000.00***	***125,000.00***
2965-654 COMMISSARY FUND TOTAL		**0.00**	**110,565.00**	**102,921.07**	**125,000.00**	**125,000.00**	**125,000.00**
2965 COMMISSARY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		102,921.07			
	TOTAL BUDGET OF EXPENDITURES		110,565.00		125,000.00	125,000.00	125,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		110,565.00		125,000.00	125,000.00	125,000.00

PHELPS COUNTY JAIL BOND

		Code	Description
	Fund	3300	JAIL BOND
	Function	671	JAIL BOND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Debt Service						
6-0100	BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	BOND INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3300-671 JAIL BOND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3300 JAIL BOND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

PHELPS COUNTY HIGHWAYS BONDS

	Code	Description
Fund	3700	HIGHWAYS BONDS
Function	900	HIGHWAY BONDS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0100	BOND PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	BOND INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3700-900 HIGHWAY BONDS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3700 HIGHWAYS BONDS TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

PHELPS COUNTY BUILDING

					Code	Description
				Fund	4000	BUILDING
				Function	980	COURTHOUSE BUILDING-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0200	BUILDINGS	38,607.28	350,000.00	173,607.76	350,000.00	350,000.00	350,000.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***38,607.28***	***350,000.00***	***173,607.76***	***350,000.00***	***350,000.00***	***350,000.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4000-980 COURTHOUSE BUILDING-REQUIRE. TOTAL		**38,607.28**	**350,000.00**	**173,607.76**	**350,000.00**	**350,000.00**	**350,000.00**
4000 BUILDING TOTALS							
	TOTAL EXPENDITURES	38,607.28		173,607.76			
	TOTAL BUDGET OF EXPENDITURES		350,000.00		350,000.00	350,000.00	350,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		350,000.00		350,000.00	350,000.00	350,000.00

PHELPS COUNTY NOXIOUS WEED

	Code	Description
Fund	5400	NOXIOUS WEED
Function	733	NOXIOUS WEED CONTROL-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	OFFICIAL'S SALARY	7,560.00	8,050.00	7,918.20	8,350.00	8,350.00	8,350.00
1-0305	CLERICAL-SALARY	2,626.84	2,900.00	2,790.06	3,000.00	3,000.00	3,000.00
1-0405	MAINTENANCE SALARY (PART-TIME)	20,162.80	22,300.00	18,752.54	23,800.00	23,800.00	23,800.00
1-0900	RETIREMENT CONTRIBUTIONS	2,048.63	2,500.00	1,988.57	2,500.00	2,500.00	2,500.00
1-1000	OASI-SOCIAL SECURITY	2,321.73	2,600.00	2,253.74	2,700.00	2,700.00	2,700.00
	Personal Services Totals	***34,720.00***	***38,350.00***	***33,703.11***	***40,350.00***	***40,350.00***	***40,350.00***
	Operating Expenses						
2-0100	POSTAGE	63.00	100.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICE	35.52	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	250.46	300.00	279.98	350.00	350.00	350.00
2-0504	SEWER	180.02	300.00	257.62	300.00	300.00	300.00
2-1300	BUILDING REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1603	EQUIPMENT REPAIR--TRUCKS	67.00	3,000.00	719.22	3,000.00	3,000.00	3,000.00
2-1630	EQUIP.REPAIR-SPRAYING EQUIP.	133.05	3,000.00	390.97	3,000.00	3,000.00	3,000.00
2-1701	MEALS	0.00	100.00	64.49	100.00	100.00	100.00
2-1702	LODGING	0.00	400.00	441.00	400.00	400.00	400.00
2-1704	MILEAGE	0.00	300.00	0.00	300.00	300.00	300.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	660.00	1,200.00	810.00	1,200.00	1,200.00	1,200.00
2-2000	PRINTING AND PUBLISHING	37.70	300.00	76.97	300.00	300.00	300.00
2-9900	MISCELLANEOUS	158.95	300.00	73.00	300.00	300.00	300.00
	Operating Expenses Totals	***1,585.70***	***10,300.00***	***3,113.25***	***10,350.00***	***10,350.00***	***10,350.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	100.00	53.64	100.00	100.00	100.00
3-0102	SUPPLIES-CHEMICAL	6,411.21	20,000.00	5,688.61	20,000.00	20,000.00	20,000.00
3-0106	SHOP SUPPLIES	235.59	1,000.00	217.58	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	1,473.70	5,000.00	1,708.96	5,000.00	5,000.00	5,000.00
3-0210	MACHINERY & EQUIP-GREASE & OIL	41.84	500.00	17.40	500.00	500.00	500.00
3-0211	MACH.& EQUIP.TIRES & TIRE REPR	52.27	1,000.00	912.64	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***8,214.61***	***27,600.00***	***8,598.83***	***27,600.00***	***27,600.00***	***27,600.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0600	SPRAYING EQUIPMENT	466.26	8,000.00	499.53	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***466.26***	***9,000.00***	***499.53***	***11,000.00***	***11,000.00***	***11,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY NOXIOUS WEED

	Code	Description
Fund	5400	NOXIOUS WEED
Function	733	NOXIOUS WEED CONTROL-REQUIRE.

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5400-733 NOXIOUS WEED CONTROL-REQUIRE. TOTAL		**44,986.57**	**85,250.00**	**45,914.72**	**89,300.00**	**89,300.00**	**89,300.00**
5400 NOXIOUS WEED TOTALS							
	TOTAL EXPENDITURES	44,986.57		45,914.72			
	TOTAL BUDGET OF EXPENDITURES		85,250.00		89,300.00	89,300.00	89,300.00
	NECESSARY CASH RESERVE		35,000.00		35,000.00	35,000.00	35,000.00
	TOTAL REQUIREMENTS		120,250.00		124,300.00	124,300.00	124,300.00

PHELPS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**COUNTY GENERAL**	**4,281,595.31**	**3,780,760.25**	**3,780,760.25**	**2,977,778.95**	**2,977,778.95**	**2,977,778.95**
	Taxes						
300-00	REAL & PERSONAL TAXES	3,799,777.51	4,265,360.00	3,784,099.45	4,265,360.00	4,265,360.00	4,265,360.00
304-00	MOTOR VEHICLE TAXES	552,514.45	500,000.00	581,161.26	550,000.00	550,000.00	550,000.00
	Taxes Totals	***4,352,291.96***	***4,765,360.00***	***4,365,260.71***	***4,815,360.00***	***4,815,360.00***	***4,815,360.00***
	Licenses and Permits						
321-01	TRAILER COURT - LICENSES	30.00	0.00	30.00	30.00	30.00	30.00
325-05	ZONING FEES	270.00	300.00	375.00	300.00	300.00	300.00
	Licenses and Permits Totals	***300.00***	***300.00***	***405.00***	***330.00***	***330.00***	***330.00***
	Intergovernmental Federal						
331-02	TITLE IV-D CHLD SUPP ENF (ATTORNEY)	63,098.90	60,000.00	100,864.20	75,000.00	75,000.00	75,000.00
336-01	HUNTING & FISHING PERMIT SALES (ST)	14,004.00	12,500.00	13,065.00	12,500.00	12,500.00	12,500.00
339-06	SHSP GRANT EMERGENCY MANAGER	0.00	130,000.00	0.00	0.00	0.00	0.00
339-07	EMERGANCY MANAGER GRANT	41,718.94	0.00	44,289.91	40,000.00	40,000.00	40,000.00
339-25	EMPG ARPA 2021	5,720.08	0.00	3,297.94	0.00	0.00	0.00
	Intergovernmental Federal Totals	***124,541.92***	***202,500.00***	***161,517.05***	***127,500.00***	***127,500.00***	***127,500.00***
	Intergovernmental State						
340-01	STATE GRANT MONEY	8,856.64	10,000.00	10,018.11	10,000.00	10,000.00	10,000.00
341-03	SHERIFF BOARD OF PRIS-ICE	473,379.00	470,000.00	531,458.00	525,000.00	525,000.00	525,000.00
344-01	HOMESTEAD EXEMP. ALLOC.	48,716.94	0.00	52,394.37	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	346,075.08	0.00	382,191.44	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOC.	30,187.46	30,000.00	31,680.68	30,000.00	30,000.00	30,000.00
345-03	Airline TRANS TAX	5,812.65	5,500.00	5,636.71	5,500.00	5,500.00	5,500.00
346-01	PRORATE MOTOR VEHICLE ALLOC.	10,364.70	10,000.00	10,189.82	10,000.00	10,000.00	10,000.00
346-02	CARLINE TAX ALLOCATION	977.46	1,000.00	1,089.15	1,000.00	1,000.00	1,000.00
348-10	WILDLIFE MANAGE *GAME & PARKS COMM*	288.58	0.00	295.26	250.00	250.00	250.00
	Intergovernmental State Totals	***924,658.51***	***526,500.00***	***1,024,953.54***	***581,750.00***	***581,750.00***	***581,750.00***
	Other Intergovernmental						
350-01	Grants-Principal (not Federal or State)	6,000.00	0.00	94,740.50	0.00	0.00	0.00
352-01	EMA INTERLOCAL GOV. SHARED SERVICES	3,273.16	3,200.00	6,503.88	5,000.00	5,000.00	5,000.00
352-03	City Interlocal Gov Shared Services	8,296.16	0.00	14,622.00	14,000.00	14,000.00	14,000.00
353-01	TAXES IN LIEU REGULAR	153.62	150.00	153.62	150.00	150.00	150.00
353-03	SOUTHERN POWER 5% GROSS	10,291.14	10,000.00	9,163.17	9,000.00	9,000.00	9,000.00
	Other Intergovernmental Totals	***28,014.08***	***13,350.00***	***125,183.17***	***28,150.00***	***28,150.00***	***28,150.00***
	County Treasurer						
360-01	DRIVERS LIC FEES TREAS.	4,585.25	4,500.00	3,735.50	4,000.00	4,000.00	4,000.00
360-02	MV REG. FEES	56,410.38	55,000.00	55,054.45	55,000.00	55,000.00	55,000.00
360-04	REDEMPTION FEES	616.00	500.00	418.00	400.00	400.00	400.00
360-05	DISTRESS WARRANT FEES	90.00	100.00	68.00	50.00	50.00	50.00

PHELPS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
360-06	TAX SALES FEES	475.00	500.00	425.00	450.00	450.00	450.00
360-07	ADV.	265.00	250.00	220.00	250.00	250.00	250.00
360-09	POLITICAL FILING FEE	69.87	0.00	853.55	0.00	0.00	0.00
361-01	HOMESTEAD EXEMP. COMM.	4,674.50	4,500.00	5,039.05	5,000.00	5,000.00	5,000.00
361-02	PERS. TAX RELIEF COMM.	25,762.16	25,000.00	28,838.16	28,000.00	28,000.00	28,000.00
361-03	SALES TAX COM. CO. SHARE	11,799.93	10,000.00	13,367.47	12,500.00	12,500.00	12,500.00
361-08	MOTOR VEHICLE FEE COMM.	19,512.76	19,500.00	20,521.51	20,000.00	20,000.00	20,000.00
363-01	PROPERTY TAX COMM.	256,549.32	260,000.00	260,321.24	260,000.00	260,000.00	260,000.00
363-02	SP. ASSESEMENTS COMM.	59.07	100.00	4.31	50.00	50.00	50.00
363-06	Drainage Dist Tax Commission	110.46	100.00	114.86	100.00	100.00	100.00
	County Treasurer Totals	***380,979.70***	***380,050.00***	***388,981.10***	***385,800.00***	***385,800.00***	***385,800.00***
	County Clerk						
371-01	COUNTY CLERK RECORDING & FILING FEE	33,226.00	30,000.00	33,502.50	33,000.00	33,000.00	33,000.00
371-02	DOC. STAMPS	50,723.93	45,000.00	31,527.36	30,000.00	30,000.00	30,000.00
371-05	MARRIAGE LICENSE FEES	1,525.00	1,500.00	1,550.00	1,500.00	1,500.00	1,500.00
	County Clerk Totals	***85,474.93***	***76,500.00***	***66,579.86***	***64,500.00***	***64,500.00***	***64,500.00***
	Clerk of the District Court						
380-01	DIST. COURT FEES	3,845.00	3,500.00	2,285.00	3,000.00	3,000.00	3,000.00
380-03	DIST. COURT COST REFUNDS	2,744.38	2,500.00	1,328.20	2,000.00	2,000.00	2,000.00
380-05	CLERK OF DIS. COURT MISC. FEE	187.25	200.00	235.80	200.00	200.00	200.00
381-01	DIST. CO. BAIL BOND FEE	200.00	200.00	1,325.00	500.00	500.00	500.00
382-02	DIST. COURT CHILD SUPPORT INCENT	53,725.81	50,000.00	53,525.10	53,000.00	53,000.00	53,000.00
383-00	CLERK OF DIST. CO PASSPORT FEES	14,060.00	10,000.00	14,210.00	14,000.00	14,000.00	14,000.00
	Clerk of the District Court Totals	***74,762.44***	***66,400.00***	***72,909.10***	***72,700.00***	***72,700.00***	***72,700.00***
	County Court						
390-01	CO. COURT COST REFUND	0.00	0.00	159.00	0.00	0.00	0.00
390-02	COUNTY JUDGE MISC.	390.00	400.00	406.00	400.00	400.00	400.00
391-02	CO. JUDGE WORK RELEASE	9,465.46	1,000.00	565.44	1,000.00	1,000.00	1,000.00
	County Court Totals	***9,855.46***	***1,400.00***	***1,130.44***	***1,400.00***	***1,400.00***	***1,400.00***
	Election Commissioner						
393-02	SCHOOL ELECTION COST RECOVERY	2,210.51	0.00	0.00	0.00	0.00	0.00
393-04	REIMBURSEMENT ELECTION FEES MISC.	7,590.23	0.00	5,940.42	0.00	0.00	0.00
	Election Commissioner Totals	***9,800.74***	***0.00***	***5,940.42***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	CO. SHERIFF FEES	22,896.50	20,000.00	28,035.42	22,500.00	22,500.00	22,500.00
395-02	CO.SHER. MILEAGE & REF.ST.CASE	11,372.92	10,000.00	15,818.23	12,500.00	12,500.00	12,500.00
395-05	SHERIFF'S BOARDING PRISONERS	319,845.57	315,000.00	167,836.53	165,000.00	165,000.00	165,000.00
395-10	M.V. INSPECTION	6,820.00	6,500.00	6,910.00	6,750.00	6,750.00	6,750.00
395-13	LAW ENFORCEMENT GUN PERMITS	435.00	400.00	490.00	450.00	450.00	450.00

PHELPS COUNTY GENERAL REVENUE

		Code	Description
	Fund	0100	GENERAL
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
395-14	FINGER PRINT CHARGE	0.00	0.00	2,240.00	0.00	0.00	0.00
395-15	SHERIFF MISC REVENUE	7,155.45	3,750.00	22,595.46	5,000.00	5,000.00	5,000.00
	County Sheriff Totals	***368,525.44***	***355,650.00***	***243,925.64***	***212,200.00***	***212,200.00***	***212,200.00***
	County Attorney						
396-01	CO. ATTORNEY STATUTORY FEES	200.00	200.00	110.00	100.00	100.00	100.00
	County Attorney Totals	***200.00***	***200.00***	***110.00***	***100.00***	***100.00***	***100.00***
	Other Fees and Miscellaneous						
406-01	VENDING MACHINE	1,828.95	1,500.00	1,279.26	1,250.00	1,250.00	1,250.00
409-01	COUNTY ASSESSOR REVENUE	11.00	50.00	0.00	0.00	0.00	0.00
410-01	COUNTY SURVEYOR SERVICES	400.00	0.00	0.00	0.00	0.00	0.00
470-01	CO. GEN. SHARE OVERLOAD FINES	137.50	0.00	477.50	300.00	300.00	300.00
474-04	PROBATION OFFICE MISC. REVENUE	958.18	750.00	1,353.51	1,000.00	1,000.00	1,000.00
500-01	LEASE & RENTAL PROPERTY	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00
510-01	INTEREST BANK C.D. & SAVINGS	177,905.48	175,000.00	339,597.61	325,000.00	325,000.00	325,000.00
510-04	CO. CLERK NOW ACCOUNT	4,211.34	4,000.00	19.98	20.00	20.00	20.00
530-03	SALE OF SURPLUS PROPERTY	4,508.00	0.00	3,971.00	0.00	0.00	0.00
532-03	Refunds-Miscellaneous	0.00	0.00	5,371.40	0.00	0.00	0.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENTS	1,175.21	1,000.00	624.34	500.00	500.00	500.00
535-01	CO. CLK. INS. REIMB. HANDI BUS	5,828.00	5,800.00	6,013.00	6,000.00	6,000.00	6,000.00
535-02	NIRMA DIVIDEND	6,261.00	6,200.00	12,208.00	10,000.00	10,000.00	10,000.00
540-01	MISC. REV.	2,645.28	2,200.75	2,133.71	2,000.05	2,000.05	2,000.05
	Other Fees and Miscellaneous Totals	***214,669.94***	***205,300.75***	***381,849.31***	***354,870.05***	***354,870.05***	***354,870.05***
	Transfers						
590-02	INTER TRANS OF FUNDS	0.00	645,000.00	0.00	2,239,048.00	2,239,048.00	2,239,048.00
	Transfers Totals	***0.00***	***645,000.00***	***0.00***	***2,239,048.00***	***2,239,048.00***	***2,239,048.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**7,055,892.92**	**6,753,911.00**	**6,835,406.14**	**7,596,127.00**	**7,596,127.00**	**7,596,127.00**
	TOTAL PROPERTY TAXES	**3,799,777.51**	**4,265,360.00**	**3,784,099.45**	**4,265,360.00**	**4,265,360.00**	**4,265,360.00**
	TOTAL REVENUE AVAILABLE	**10,855,670.43**	**11,019,271.00**	**10,619,505.59**	**11,861,487.00**	**11,861,487.00**	**11,861,487.00**
	Less: EXPENDITURES	**7,074,910.18**	**9,342,626.00**	**7,641,726.64**			
	BALANCE FORWARD/CASH RESERVE	**3,780,760.25**	**1,676,645.00**	**2,977,778.95**			

PHELPS COUNTY ROAD REVENUE

		Code	Description
	Fund	0300	ROAD
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**COUNTY ROAD & BRIDGE**	**384,727.49**	**345,882.50**	**345,882.50**	**288,091.63**	**288,091.63**	**288,091.63**
	Licenses and Permits						
325-06	Moving Permit	2,100.00	2,000.00	1,940.00	2,000.00	2,000.00	2,000.00
325-07	Utility Permit	1,450.00	1,500.00	1,900.00	1,500.00	1,500.00	1,500.00
	Licenses and Permits Totals	***3,550.00***	***3,500.00***	***3,840.00***	***3,500.00***	***3,500.00***	***3,500.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	121,352.10	120,000.00	134,322.04	130,000.00	130,000.00	130,000.00
347-01	HIWAY ALLOCATION	1,745,147.01	1,864,429.00	1,880,342.55	1,995,908.00	1,995,908.00	1,995,908.00
347-02	INCENTIVE PAYMENT	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Intergovernmental State Totals	***1,875,499.11***	***1,993,429.00***	***2,023,664.59***	***2,134,908.00***	***2,134,908.00***	***2,134,908.00***
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	18.96	15.00	18.96	15.00	15.00	15.00
	Other Intergovernmental Totals	***18.96***	***15.00***	***18.96***	***15.00***	***15.00***	***15.00***
	County Treasurer						
361-03	Sales Tax Commission	5,139.97	5,000.00	3,279.61	3,250.00	3,250.00	3,250.00
	County Treasurer Totals	***5,139.97***	***5,000.00***	***3,279.61***	***3,250.00***	***3,250.00***	***3,250.00***
	Other Fees and Miscellaneous						
530-03	Sale of Surplus Property - Misc	4,526.00	0.00	119,728.04	0.00	0.00	0.00
540-01	MISCELLANEOUS	20,581.44	7,500.50	20,499.76	20,000.37	20,000.37	20,000.37
	Other Fees and Miscellaneous Totals	***25,107.44***	***7,500.50***	***140,227.80***	***20,000.37***	***20,000.37***	***20,000.37***
	Transfers						
590-02	INTER TRANSFER OF FUNDS	1,164,370.00	1,566,973.00	1,000,000.00	1,511,305.00	1,511,305.00	1,511,305.00
	Transfers Totals	***1,164,370.00***	***1,566,973.00***	***1,000,000.00***	***1,511,305.00***	***1,511,305.00***	***1,511,305.00***
	TOTAL REVENUE AVAILABLE	**3,458,412.97**	**3,922,300.00**	**3,516,913.46**	**3,961,070.00**	**3,961,070.00**	**3,961,070.00**
	Less: EXPENDITURES	**3,112,530.47**	**3,522,300.00**	**3,228,821.83**			
	BALANCE FORWARD/CASH RESERVE	**345,882.50**	**400,000.00**	**288,091.63**			

PHELPS COUNTY ROAD ESCROW REVENUE

					Code	Description
				Fund	0302	ROAD ESCROW
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**ROAD ESCROW**	**737,565.14**	**895,720.51**	**895,720.51**	**1,428,465.54**	**1,428,465.54**	**1,428,465.54**
	Other Intergovernmental						
353-01	TAXES IN LIEU	34.57	30.00	34.57	0.00	0.00	0.00
	Other Intergovernmental Totals	***34.57***	***30.00***	***34.57***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.49	32,710.46	0.46	0.46	0.46
	Other Fees and Miscellaneous Totals	***0.00***	***0.49***	***32,710.46***	***0.46***	***0.46***	***0.46***
	Transfers						
590-02	INTERFUND TRANSFER	300,000.00	0.00	500,000.00	0.00	0.00	0.00
	Transfers Totals	***300,000.00***	***0.00***	***500,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,037,599.71**	**895,751.00**	**1,428,465.54**	**1,428,466.00**	**1,428,466.00**	**1,428,466.00**
	Less: EXPENDITURES	**141,879.20**	**895,751.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**895,720.51**	**0.00**	**1,428,465.54**			

PHELPS COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE

					Code	Description
				Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**HIGHWAY BRIDGE BUYBACK PROGRAM FUND**	**203,666.20**	**360,819.58**	**360,819.58**	**343,623.79**	**343,623.79**	**343,623.79**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	121,492.34	119,543.73	119,543.62	112,007.77	112,007.77	112,007.77
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	35,661.04	81,448.69	81,448.69	49,311.44	49,311.44	49,311.44
	Intergovernmental State Totals	***157,153.38***	***200,992.42***	***200,992.31***	***161,319.21***	***161,319.21***	***161,319.21***
	TOTAL REVENUE AVAILABLE	**360,819.58**	**561,812.00**	**561,811.89**	**504,943.00**	**504,943.00**	**504,943.00**
	Less: EXPENDITURES	**0.00**	**561,812.00**	**218,188.10**			
	BALANCE FORWARD/CASH RESERVE	**360,819.58**	**0.00**	**343,623.79**			

PHELPS COUNTY VISITOR'S PROMOTION REVENUE

					Code	Description
				Fund	0990	VISITOR'S PROMOTION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**VISITORS PROMOTION**	**30,605.59**	**41,678.34**	**41,678.34**	**46,184.62**	**46,184.62**	**46,184.62**
	Taxes						
315-03	LODGING TAX	34,887.39	32,321.66	34,037.46	33,000.38	33,000.38	33,000.38
	Taxes Totals	***34,887.39***	***32,321.66***	***34,037.46***	***33,000.38***	***33,000.38***	***33,000.38***
	Intergovernmental Federal						
339-01	Visitor's Promo Grant Money	0.00	0.00	7,983.75	0.00	0.00	0.00
	Intergovernmental Federal Totals	***0.00***	***0.00***	***7,983.75***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**65,492.98**	**74,000.00**	**83,699.55**	**79,185.00**	**79,185.00**	**79,185.00**
	Less: EXPENDITURES	**23,814.64**	**54,000.00**	**37,514.93**			
	BALANCE FORWARD/CASH RESERVE	**41,678.34**	**20,000.00**	**46,184.62**			

PHELPS COUNTY VISITORS IMPROVEMENT REVENUE

					Code	Description
				Fund	0995	VISITORS IMPROVEMENT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**VISITORS IMPROVEMENT**	**115,153.83**	**116,444.24**	**116,444.24**	**95,025.30**	**95,025.30**	**95,025.30**
	Taxes						
315-03	LODGING TAX - IMPROVEMENT FUND	34,887.33	32,321.76	34,037.40	33,000.70	33,000.70	33,000.70
	Taxes Totals	***34,887.33***	***32,321.76***	***34,037.40***	***33,000.70***	***33,000.70***	***33,000.70***
	TOTAL REVENUE AVAILABLE	**150,041.16**	**148,766.00**	**150,481.64**	**128,026.00**	**128,026.00**	**128,026.00**
	Less: EXPENDITURES	**33,596.92**	**116,000.00**	**55,456.34**			
	BALANCE FORWARD/CASH RESERVE	**116,444.24**	**32,766.00**	**95,025.30**			

PHELPS COUNTY ROD PRESERVATION & MODERIZATION REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERIZATION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**ROD PRESERVATION & MODERIZATION**	**20,348.14**	**20,413.96**	**20,413.96**	**20,367.21**	**20,367.21**	**20,367.21**
	County Clerk						
371-01	ROD FILING AND RECORDING FEES	5,949.00	5,900.04	5,228.50	5,002.79	5,002.79	5,002.79
	County Clerk Totals	***5,949.00***	***5,900.04***	***5,228.50***	***5,002.79***	***5,002.79***	***5,002.79***
	TOTAL REVENUE AVAILABLE	**26,297.14**	**26,314.00**	**25,642.46**	**25,370.00**	**25,370.00**	**25,370.00**
	Less: EXPENDITURES	**5,883.18**	**20,320.00**	**5,275.25**			
	BALANCE FORWARD/CASH RESERVE	**20,413.96**	**5,994.00**	**20,367.21**			

PHELPS COUNTY SELF HEALTH INSURANCE REVENUE

						Code	Description
					Fund	1275	SELF HEALTH INSURANCE
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**HEALTH INSURANCE**	**43,978.19**	**2,886.20**	**2,886.20**	**37,781.48**	**37,781.48**	**37,781.48**
	Transfers						
590-02	TRANSFER OF FUNDS	56,021.81	147,113.80	147,140.80	112,218.52	112,218.52	112,218.52
	Transfers Totals	***56,021.81***	***147,113.80***	***147,140.80***	***112,218.52***	***112,218.52***	***112,218.52***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**150,000.00**	**150,027.00**	**150,000.00**	**150,000.00**	**150,000.00**
	Less: EXPENDITURES	**97,113.80**	**150,000.00**	**112,245.52**			
	BALANCE FORWARD/CASH RESERVE	**2,886.20**	**0.00**	**37,781.48**			

PHELPS COUNTY SOLDIERS AND SAILORS REQUIREMENTS REVENUE

					Code	Description
				Fund	1900	SOLDIERS AND SAILORS REQUIREMENTS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**SOLDIER & SAILORS RELIEF**	**48,488.87**	**45,435.89**	**45,435.89**	**40,945.85**	**40,945.85**	**40,945.85**
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.11	0.00	0.15	0.15	0.15
	Other Fees and Miscellaneous Totals	***0.00***	***0.11***	***0.00***	***0.15***	***0.15***	***0.15***
	TOTAL REVENUE AVAILABLE	**48,488.87**	**45,436.00**	**45,435.89**	**40,946.00**	**40,946.00**	**40,946.00**
	Less: EXPENDITURES	**3,052.98**	**45,436.00**	**4,490.04**			
	BALANCE FORWARD/CASH RESERVE	**45,435.89**	**0.00**	**40,945.85**			

PHELPS COUNTY LIBRARY REVENUE

		Code	Description
	Fund	2000	LIBRARY
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**LIBRARY**	**7,416.18**	**2,176.85**	**2,176.85**	**3,490.13**	**3,490.13**	**3,490.13**
	Taxes						
300-00	REAL & PERSONAL TAXES	135,723.82	152,500.00	135,469.93	152,500.00	152,500.00	152,500.00
	Taxes Totals	***135,723.82***	***152,500.00***	***135,469.93***	***152,500.00***	***152,500.00***	***152,500.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPT. ALLOC.	669.15	0.00	649.78	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	13,171.52	0.00	14,587.96	0.00	0.00	0.00
346-01	PRORATE MV ALLOC.	370.56	370.00	364.31	350.00	350.00	350.00
346-02	CARLINE TAX ALLOCATION	31.63	30.00	35.47	30.00	30.00	30.00
348-10	Wildlife Manag (Game & Parks In Li	12.31	0.00	12.67	0.00	0.00	0.00
	Intergovernmental State Totals	***14,255.17***	***400.00***	***15,650.19***	***380.00***	***380.00***	***380.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAX	2.82	3.00	2.82	3.00	3.00	3.00
	Other Intergovernmental Totals	***2.82***	***3.00***	***2.82***	***3.00***	***3.00***	***3.00***
	County Treasurer						
361-01	HOMESTEAD COMM.	-6.67	0.00	-6.50	0.00	0.00	0.00
363-01	LIBRARY COMM.	-2,714.47	0.00	-2,709.40	0.00	0.00	0.00
	County Treasurer Totals	***-2,721.14***	***0.00***	***-2,715.90***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.15	0.00	0.87	0.87	0.87
	Other Fees and Miscellaneous Totals	***0.00***	***0.15***	***0.00***	***0.87***	***0.87***	***0.87***
	TOTAL: BALANCE, REVENUE & TRANSFER	**18,953.03**	**2,580.00**	**15,113.96**	**3,874.00**	**3,874.00**	**3,874.00**
	TOTAL PROPERTY TAXES	**135,723.82**	**152,500.00**	**135,469.93**	**152,500.00**	**152,500.00**	**152,500.00**
	TOTAL REVENUE AVAILABLE	**154,676.85**	**155,080.00**	**150,583.89**	**156,374.00**	**156,374.00**	**156,374.00**
	Less: EXPENDITURES	**152,500.00**	**152,500.00**	**147,093.76**			
	BALANCE FORWARD/CASH RESERVE	**2,176.85**	**2,580.00**	**3,490.13**			

PHELPS COUNTY OPIOD RECOVER SETTLEMENTS REVENUE

					Code	Description
				Fund	2320	OPIOD RECOVER SETTLEMENTS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**Opiod Recover**	**0.00**	**9,916.61**	**9,916.61**	**27,502.78**	**27,502.78**	**27,502.78**
	Other Fees and Miscellaneous						
531-01	Opiod Recovery Settlements	9,916.61	2,895.39	18,288.75	14,102.22	14,102.22	14,102.22
	Other Fees and Miscellaneous Totals	***9,916.61***	***2,895.39***	***18,288.75***	***14,102.22***	***14,102.22***	***14,102.22***
	TOTAL REVENUE AVAILABLE	**9,916.61**	**12,812.00**	**28,205.36**	**41,605.00**	**41,605.00**	**41,605.00**
	Less: EXPENDITURES	**0.00**	**12,812.00**	**702.58**			
	BALANCE FORWARD/CASH RESERVE	**9,916.61**	**0.00**	**27,502.78**			

PHELPS COUNTY STOP REVENUE

		Code	Description
	Fund	2356	STOP
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**STOP**	**8,977.31**	**7,836.57**	**7,836.57**	**8,996.57**	**8,996.57**	**8,996.57**
	County Attorney						
396-08	PRETRIAL DIVERSION (STOP)	1,200.00	1,003.43	1,160.00	1,003.43	1,003.43	1,003.43
	County Attorney Totals	***1,200.00***	***1,003.43***	***1,160.00***	***1,003.43***	***1,003.43***	***1,003.43***
	TOTAL REVENUE AVAILABLE	**10,177.31**	**8,840.00**	**8,996.57**	**10,000.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**2,340.74**	**7,710.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**7,836.57**	**1,130.00**	**8,996.57**			

PHELPS COUNTY DRUG LAW ENFORCEMENT & EDUCATION REVENUE						Code	Description
					Fund	2360	DRUG LAW EN FORCEMENT & EDUCATION
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**DRUG LAW ENFORCEMENT & EDUCATION**	**93.45**	**93.45**	**93.45**	**488.45**	**488.45**	**488.45**
	Other Fees and Miscellaneous						
475-02	DRUG LAW ENFORCEMENT - FORFEITURE	0.00	3,706.55	395.00	391.55	391.55	391.55
	Other Fees and Miscellaneous Totals	***0.00***	***3,706.55***	***395.00***	***391.55***	***391.55***	***391.55***
	TOTAL REVENUE AVAILABLE	**93.45**	**3,800.00**	**488.45**	**880.00**	**880.00**	**880.00**
	Less: EXPENDITURES	**0.00**	**3,800.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**93.45**	**0.00**	**488.45**			

PHELPS COUNTY COVID AMERICAN RESCUE PLAN REVENUE

						Code	Description
					Fund	2580	COVID AMERICAN RESCUE PLAN
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**COVID American Rescue Plan**	**385,004.55**	**728,868.31**	**728,868.31**	**132,276.45**	**132,276.45**	**132,276.45**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	877,374.50	0.69	0.00	0.55	0.55	0.55
	Intergovernmental Federal Totals	***877,374.50***	***0.69***	***0.00***	***0.55***	***0.55***	***0.55***
	TOTAL REVENUE AVAILABLE	**1,262,379.05**	**728,869.00**	**728,868.31**	**132,277.00**	**132,277.00**	**132,277.00**
	Less: EXPENDITURES	**533,510.74**	**728,869.00**	**596,591.86**			
	BALANCE FORWARD/CASH RESERVE	**728,868.31**	**0.00**	**132,276.45**			

PHELPS COUNTY LOCAL ASSISTANCE & TRIBAL CONSIST. REVENUE

					Code	Description
				Fund	2585	Local Assistance & Tribal Consist.
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**local Assistance & Tribal consistency**	**0.00**	**50,000.00**	**50,000.00**	**46,420.83**	**46,420.83**	**46,420.83**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	50,000.00	50,000.00	50,000.00	50,049.17	50,049.17	50,049.17
	Intergovernmental Federal Totals	***50,000.00***	***50,000.00***	***50,000.00***	***50,049.17***	***50,049.17***	***50,049.17***
	TOTAL REVENUE AVAILABLE	**50,000.00**	**100,000.00**	**100,000.00**	**96,470.00**	**96,470.00**	**96,470.00**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**53,579.17**			
	BALANCE FORWARD/CASH RESERVE	**50,000.00**	**0.00**	**46,420.83**			

PHELPS COUNTY INHERITANCE TAX REVENUE

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**INHERITANCE TAX**	**5,708,525.13**	**5,705,312.31**	**5,705,312.31**	**5,590,230.45**	**5,590,230.45**	**5,590,230.45**
	Taxes						
310-01	INHERITANCE TAX	700,075.84	117,713.69	865,262.42	500,000.00	500,000.00	500,000.00
310-02	INHERITANCE TAX INTEREST	375.34	0.00	20,405.76	20,404.55	20,404.55	20,404.55
	Taxes Totals	***700,451.18***	***117,713.69***	***885,668.18***	***520,404.55***	***520,404.55***	***520,404.55***
	TOTAL REVENUE AVAILABLE	**6,408,976.31**	**5,823,026.00**	**6,590,980.49**	**6,110,635.00**	**6,110,635.00**	**6,110,635.00**
	Less: EXPENDITURES	**703,664.00**	**5,823,026.00**	**1,000,750.04**			
	BALANCE FORWARD/CASH RESERVE	**5,705,312.31**	**0.00**	**5,590,230.45**			

PHELPS COUNTY COMMISSARY FUND REVENUE

		Code	Description
	Fund	2965	COMMISSARY FUND
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**County Jail commissary**	**0.00**	**0.00**	**0.00**	**12,171.33**	**12,171.33**	**12,171.33**
	County Jail						
397-21	COMMISSARY	0.00	110,565.00	115,092.40	112,828.67	112,828.67	112,828.67
	County Jail Totals	***0.00***	***110,565.00***	***115,092.40***	***112,828.67***	***112,828.67***	***112,828.67***
	TOTAL REVENUE AVAILABLE	**0.00**	**110,565.00**	**115,092.40**	**125,000.00**	**125,000.00**	**125,000.00**
	Less: EXPENDITURES	**0.00**	**110,565.00**	**102,921.07**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**12,171.33**			

PHELPS COUNTY JAIL BOND REVENUE

		Code	Description
	Fund	3300	JAIL BOND
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

PHELPS COUNTY HIGHWAYS BONDS REVENUE

		Code	Description
	Fund	3700	HIGHWAYS BONDS
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

PHELPS COUNTY BUILDING REVENUE

		Code	Description
	Fund	4000	BUILDING
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**COURTHOUSE BUILDING**	**105,189.70**	**128,859.05**	**128,859.05**	**17,862.58**	**17,862.58**	**17,862.58**
	Taxes						
300-00	PROPERTY TAXES	56,126.89	63,000.00	55,892.73	63,000.00	63,000.00	63,000.00
	Taxes Totals	***56,126.89***	***63,000.00***	***55,892.73***	***63,000.00***	***63,000.00***	***63,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPT ALLOC.	719.62	0.00	773.88	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	5,112.30	0.00	5,644.92	0.00	0.00	0.00
346-01	PRORATE MOTOR VEHICLE ALLOC.	153.09	150.00	150.52	150.00	150.00	150.00
346-02	CARLINE TAX ALLOCATION	14.44	0.00	16.09	0.00	0.00	0.00
348-10	Wildlife Manag (Game & Parks In Li	4.26	0.00	4.36	0.00	0.00	0.00
	Intergovernmental State Totals	***6,003.71***	***150.00***	***6,589.77***	***150.00***	***150.00***	***150.00***
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	1.19	0.00	1.19	0.00	0.00	0.00
353-03	SOUTHERN POWER 5% GROSS	152.03	150.00	135.34	135.00	135.00	135.00
	Other Intergovernmental Totals	***153.22***	***150.00***	***136.53***	***135.00***	***135.00***	***135.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-7.19	0.00	-7.74	0.00	0.00	0.00
	County Treasurer Totals	***-7.19***	***0.00***	***-7.74***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC	0.00	0.95	0.00	0.42	0.42	0.42
	Other Fees and Miscellaneous Totals	***0.00***	***0.95***	***0.00***	***0.42***	***0.42***	***0.42***
	Transfers						
590-02	INTER FUND TRANSFERS	0.00	157,840.00	0.00	268,852.00	268,852.00	268,852.00
	Transfers Totals	***0.00***	***157,840.00***	***0.00***	***268,852.00***	***268,852.00***	***268,852.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**111,339.44**	**287,000.00**	**135,577.61**	**287,000.00**	**287,000.00**	**287,000.00**
	TOTAL PROPERTY TAXES	**56,126.89**	**63,000.00**	**55,892.73**	**63,000.00**	**63,000.00**	**63,000.00**
	TOTAL REVENUE AVAILABLE	**167,466.33**	**350,000.00**	**191,470.34**	**350,000.00**	**350,000.00**	**350,000.00**
	Less: EXPENDITURES	**38,607.28**	**350,000.00**	**173,607.76**			
	BALANCE FORWARD/CASH RESERVE	**128,859.05**	**0.00**	**17,862.58**			

PHELPS COUNTY NOXIOUS WEED REVENUE

					Code	Description
				Fund	5400	NOXIOUS WEED
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NOXIOUS WEED CONTROL**	**60,256.27**	**67,188.95**	**67,188.95**	**74,328.23**	**74,328.23**	**74,328.23**
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	4.00	4.00	4.00	4.00	4.00	4.00
	Other Intergovernmental Totals	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***
	Other Fees and Miscellaneous						
540-01	MISC.	25.25	7.05	0.00	0.77	0.77	0.77
	Other Fees and Miscellaneous Totals	***25.25***	***7.05***	***0.00***	***0.77***	***0.77***	***0.77***
	Transfers						
590-02	WEEDS INTER TRANS OF FUNDS	51,890.00	53,050.00	53,050.00	49,967.00	49,967.00	49,967.00
	Transfers Totals	***51,890.00***	***53,050.00***	***53,050.00***	***49,967.00***	***49,967.00***	***49,967.00***
	TOTAL REVENUE AVAILABLE	**112,175.52**	**120,250.00**	**120,242.95**	**124,300.00**	**124,300.00**	**124,300.00**
	Less: EXPENDITURES	**44,986.57**	**85,250.00**	**45,914.72**			
	BALANCE FORWARD/CASH RESERVE	**67,188.95**	**35,000.00**	**74,328.23**			

PHELPS COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 24th day of September 2024 at 9:00 AM at the Phelps County Courthouse, 715 5th Ave, Holdrege, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	7,074,910.18	7,641,726.64	10,189,842.00	1,671,645.00	7,596,127.00	4,265,360.00
ROAD	3,112,530.47	3,228,821.83	3,561,070.00	400,000.00	3,961,070.00	0.00
ROAD ESCROW	141,879.20	0.00	1,428,466.00	0.00	1,428,466.00	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	0.00	218,188.10	504,943.00	0.00	504,943.00	0.00
VISITOR'S PROMOTION	23,814.64	37,514.93	59,185.00	20,000.00	79,185.00	0.00
VISITORS IMPROVEMENT	33,596.92	55,456.34	95,000.00	33,026.00	128,026.00	0.00
ROD PRESERVATION & MODERIZATION	5,883.18	5,275.25	20,320.00	5,050.00	25,370.00	0.00
SELF HEALTH INSURANCE	97,113.80	112,245.52	150,000.00	0.00	150,000.00	0.00
SOLDIERS AND SAILORS REQUIREMENTS	3,052.98	4,490.04	40,946.00	0.00	40,946.00	0.00
LIBRARY	152,500.00	147,093.76	152,500.00	3,874.00	3,874.00	152,500.00
OPIOD RECOVER SETTLEMENTS	0.00	702.58	41,605.00	0.00	41,605.00	0.00
STOP	2,340.74	0.00	8,996.00	1,004.00	10,000.00	0.00
DRUG LAW ENFORCEMENT & EDUCATION	0.00	0.00	880.00	0.00	880.00	0.00
COVID AMERICAN RESCUE PLAN	533,510.74	596,591.86	132,277.00	0.00	132,277.00	0.00
Local Assistance & Tribal Consist.	0.00	53,579.17	96,470.00	0.00	96,470.00	0.00
INHERITANCE TAX	703,664.00	1,000,750.04	6,110,635.00	0.00	6,110,635.00	0.00
COMMISSARY FUND	0.00	102,921.07	125,000.00	0.00	125,000.00	0.00
BUILDING	38,607.28	173,607.76	350,000.00	0.00	287,000.00	63,000.00
NOXIOUS WEED	44,986.57	45,914.72	89,300.00	35,000.00	124,300.00	0.00
GRAND TOTAL	**11,968,390.70**	**13,424,879.61**	**23,157,435.00**	**2,169,599.00**	**20,846,174.00**	**4,480,860.00**
Unused Budget Authority created for next year						**2,978,611.81**

PHELPS COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September 2024 at 9:15 AM at the Phelps County Courthouse, 715 5th Ave, Holdrege, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget	22,082,777.00	23,157,435.00	4.87%
Property Tax Request	4,480,860.00	4,480,860.00	0.00%
Valuation	2,465,745,924.00	2,828,081,049.00	14.69%
Tax Rate	0.182965	0.159547	-12.80%
Tax Rate if Prior Tax Request was at Current Valuation	0.159547		

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as per clipping attached was published and entire ; Daily Citizen. olished under te of lon-Fri in ıty, Nebraska, ıent thereof eeks. The llows:

tember 19, 202

PHELPS COUNTY

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GENERAL	7,074,910.18	7,641,726.64	10,189,842.00	1,671,645.00	7,596,127.00	4,265,360.00
ROAD	3,112,530.47	3,228,821.83	3,561,070.00	400,000.00	3,961,070.00	0.00
ROAD ESCROW	141,879.20	0.00	1,428,466.00	0.00	1,428,466.00	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	0.00	218,188.10	504,943.00	0.00	504,943.00	0.00
VISITOR'S PROMOTION	23,814.64	37,514.93	59,185.00	20,000.00	79,185.00	0.00
VISITORS IMPROVEMENT	33,596.92	55,456.34	95,000.00	33,026.00	128,026.00	0.00
ROD PRESERVATION & MODERIZATION	5,883.18	5,275.25	20,320.00	5,050.00	25,370.00	0.00
SELF HEALTH INSURANCE	97,113.80	112,245.52	150,000.00	0.00	150,000.00	0.00
SOLDIERS AND SAILORS REQUIREMENTS	3,052.98	4,490.04	40,946.00	0.00	40,946.00	0.00
LIBRARY	152,500.00	147,093.76	152,500.00	3,874.00	3,874.00	152,500.00
OPIOD RECOVER SETTLEMENTS	0.00	702.58	41,605.00	0.00	41,605.00	0.00
STOP	2,340.74	0.00	8,996.00	1,004.00	10,000.00	0.00
DRUG LAW ENFORCEMENT & EDUCATION	0.00	0.00	880.00	0.00	880.00	0.00
COVID AMERICAN RESCUE PLAN	533,510.74	596,591.86	132,277.00	0.00	132,277.00	0.00
Local Assistance & Tribal Consist.	0.00	53,579.17	96,470.00	0.00	96,470.00	0.00
INHERITANCE TAX	703,664.00	1,000,750.04	6,110,635.00	0.00	6,110,635.00	0.00
COMMISSARY FUND	0.00	102,921.07	125,000.00	0.00	125,000.00	0.00
BUILDING	38,607.28	173,607.76	350,000.00	0.00	287,000.00	63,000.00
NOXIOUS WEED	44,986.57	45,914.72	89,300.00	35,000.00	124,300.00	0.00
GRAND TOTAL	11,968,390.70	13,424,879.61	23,157,435.00	2,169,599.00	20,846,174.00	4,480,860.00
Unused Budget Authority created for next year						2,978,611.81

PHELPS COUNTY

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	2023	2024	Change
Operating Budget	22,082,777.00	23,157,435.00	4.87%
Property Tax Request	4,480,860.00	4,480,860.00	0.00%
Valuation	2,465,745,924.00	2,828,081,049.00	14.69%
Tax Rate	0.182965	0.159547	-12.80%
Tax Rate if Prior Tax Request was at Current Valuation	0.159547		

ZNEZ

9-12-1 Thurs.

Linda Bowers

Notary Public

(SEAL)

GENERAL NOTARY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

My Commission expires 3-25-2025

Printer's Fee $ 83.46

PHELPS COUNTY

BUDGET MESSAGE

The budget for the fiscal year ending June 30, 2025 with few exceptions, is consistent with that of the previous year. The County Board's objective is to provide for the needs of the County in an efficient and fiscally responsible manner. This year's budget will increase the operating budget by 4.87%, primarily due to the effects of inflation on anticipated spending..

This year's property tax request of $4,480,860, is the same as last year's request. The 2024 property tax rate will be 0.159547, a decrease of 12.8% from last year, attributable to a corresponding increase in valuation.

The Board again voted to approve an additional 1% increase over the basic allowable growth rate of 2.5%, for a total rate of 3.5%. Unused budget authority increased by $344,109.72 to $2,978,611.81, as a result of the abovementioned changes.

The following is a list of all petty cash amounts authorized by the County Board: County Court $200; County Treasurer $125; County Sheriff $40; County Assessor $25; County Clerk $17; and Clerk of the District Court $20.

Theresa Puls
Chairperson of County Board

PHELPS COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 24th day of September, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Phelps County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Phelps County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024, and ending June 30, 2025.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 24th DAY OF SEPTEMBER, 2024.

COUNTY BOARD	
Russell Cruise	Theresa Puls
Matthew Gregg	Rick Streeter
Barbara Malm	
Thomas Nutt	
Dennis Ostgren	

RESOLUTION NO. 24-11

WHEREAS, A proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 24th day of September 2024.

NOW, THEREFORE, be it resolved, by the Board of Commissioners of Phelps County, Nebraska, as follows:

SECTION 1. That the Budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Phelps County for said Fiscal Year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

After discussion, Commissioner Gregg moved for the adoption of the aforestated Resolution No. 24-11 as set forth above, which motion was seconded by Commissioner Nutt and said Resolution was adopted upon a roll call vote of the Phelps County Board of Commissioners with the following Commissioners voting "yes:"

Theresa Reis
Barbara Malm
Dennis Ahlgren
Matthew Lugg
Tom Nutt
Rick Streeter
Russell Cruise

And the following Commissioners voting "no."

I, Sally Fox, County Clerk of Phelps County, Nebraska, do hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution No. 24-11 adopted at the September 24, 2024, Board meeting.

SEAL — PHELPS COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NEBR.

Sally Fox

Sally Fox, Phelps County Clerk

PHELPS COUNTY

Summary of All Funds

	Actual 2022-2023 (1)	Actual 2023-2024 (2)	Requested 2024-2025 (3)	Proposed 2024-2025 (4)	Adopted 2024-2025 (5)
Disbursements and Transfers:					
Personal Services	5,599,810.86	5,937,307.09	6,645,988.00	6,645,988.00	6,645,988.00
Operating Expenses	2,336,458.47	2,880,972.51	3,872,460.48	3,872,460.48	3,872,460.48
Supplies And Materials	1,032,048.82	986,231.27	1,653,600.00	1,653,600.00	1,653,600.00
Equipment Rental	43,847.53	37,955.24	58,250.00	58,250.00	58,250.00
Capital Outlay	1,383,943.21	1,882,222.70	6,745,746.00	6,745,746.00	6,745,746.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	1,572,281.81	1,700,190.80	4,181,390.52	4,181,390.52	4,181,390.52
Total Disbursements and Transfers	11,968,390.70	13,424,879.61	23,157,435.00	23,157,435.00	23,157,435.00
Balance, Receipts and Transfers:					
Net Cash Balance	12,141,591.35	12,310,293.57	11,192,032.17	11,192,032.17	11,192,032.17
Intergovernmental Federal	1,051,916.42	219,500.80	177,549.72	177,549.72	177,549.72
Intergovernmental State	2,977,569.88	3,271,850.40	2,878,507.21	2,878,507.21	2,878,507.21
Intergovernmental Local	2,543,696.59	3,139,614.10	2,416,694.38	2,416,694.38	2,416,694.38
Personal and Real Property Taxes	3,991,628.22	3,975,462.11	4,480,860.00	4,480,860.00	4,480,860.00
Transfers In	1,572,281.81	1,700,190.80	4,181,390.52	4,181,390.52	4,181,390.52
Total Resources Available	24,278,684.27	24,616,911.78	25,327,034.00	25,327,034.00	25,327,034.00
Balance Forward/Cash Reserve	12,310,293.57	11,192,032.17	2,169,599.00	2,169,599.00	2,169,599.00

Sally Fox
PHELPS COUNTY CLERK
Courthouse • 715 5th Ave. • P.O. Box 404
Holdrege, Nebraska 68949-0404
(308) 995-4469

August 6, 2024

I, Sally Fox, County Clerk of Phelps County, Nebraska, do hereby certify that the following action was taken by the Phelps County Board of Commissioners at their meeting held August 6, 2024. The following motion is found on file in Book 21, Page 2 of the County Commissioners Record.

Cruise moved, seconded by Streeter, to approve the 1% increase in unused budget authority. Roll call vote was Nutt, yes; Cruise, yes; Gregg, yes; Malm, yes; Streeter, yes; Ostgren, yes; Puls, yes. Motion carried.

Witness my hand and Official Seal this 6th day of August, 2024

(Seal) PHELPS COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NE

Sally Fox, Phelps County Clerk

15 Cent Report 2024/2025 LEVIES		SINKING FIRE FUND	HISTORICAL SOCIETY	FIRE DISTRICTS	AGR. SOCIETY	AGR SOCIETY BUILDING	FIRE BOND	TOTAL 0.150000	COUNTY	TOTAL
4D-5	WESTSIDE		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
44-6	SHERIDAN	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.021020	0.159547	0.180567
44-6	PRAIRIE	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
44-0	HOLDREGE		0.003000		0.004417	0.001189		0.008606	0.153049	0.161655
44-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
44-6	ATLANTA	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
54-2	WESTSIDE	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.048534	0.159547	0.208081
54-5	WESTSIDE		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
54-2	GARFIELD	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
54-2	UNION	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
54-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.048534	0.159547	0.208081
54-2	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
54-0	BERTRAND 4-B		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
54-0	BERTRAND 11-B		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
55-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.048534	0.159547	0.208081
55-4	WESTMARK	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-4	LAIRD	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-2	UNION	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-2	GARFIELD	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-6	ATLANTA	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-0	LOOMIS		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
74H-1	DIVIDE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74H-1	SHERIDAN	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74H-1	LAKE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74H-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74H-0	FUNK		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
74A-1	LAKE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74A-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
74A-0	FUNK		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
74A-1	DIVIDE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
7B-7	COTTONWOOD		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
9B-7	COTTONWOOD		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153

9B-7	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R1-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R1-1	DIVIDE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R1-1	LAKE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R2-1	LAKE	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R2-3	LAKE		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4H-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4H-5	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4H-4	WESTMARK	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4H-6	CENTER	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4H-7	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4H-7	COTTONWOOD		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4H-1	CENTER	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R4H-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R4E-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4E-5	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4E-4	WESTMARK	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4E-6	CENTER	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4E-7	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4E-7	COTTONWOOD		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4E-1	CENTER	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R4E-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R4L-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4L-5	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4L-4	WESTMARK	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4L-6	CENTER	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R4L-7	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4L-1	CENTER	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R4L-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R40-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R40-5	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R40-7	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4K-5	WILLIAMSBURG		0.003000		0.004417	0.001189		0.008606	0.159547	0.168153
R4K-1	ANDERSON	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
44-4	WESTMARK NO BOI	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
44-1	SHERIDAN NO BONI	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
44-6	SHERIDAN NO BONI	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081

44-1	CENTER NO BOND	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
44-6	CENTER NO BOND	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
44-4	LAIRD NO BOND	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-1	SHERIDAN	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
55-6	SHERIDAN	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
55-1	CENTER	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
55-6	CENTER	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.048534	0.159547	0.208081
R7H-6	ATLANTA	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7H-1	SHERIDAN	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R7H-6	SHERIDAN	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7H-6	PRAIRIE	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7H-4	LAIRD	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7H-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004417	0.001189		0.023534	0.159547	0.183081
R7H-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7L-6	ATLANTA	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7L-1	SHERIDAN	0.007089	0.003000	0.007839	0.004417	0.001189		0.023534	0.159547	0.183081
R7L-6	PRAIRIE	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7L-4	LAIRD	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7L-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
R7L-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004417	0.001189	0.025000	0.023534	0.159547	0.183081
		0.565532	0.273000	0.449572	0.401947	0.108199	1.075	1.895736	14.51228	16.40802
								1.895736		

AMENDED RESOLUTION NO. 24-8

WHEREAS Nebraska State Statute #77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for Tax requirement to the county board; and

WHEREAS, The Board of Commissioners of Phelps County, Nebraska, is the levy authority for said political subdivision and acknowledges receipt of a preliminary request for a tax requirement from the following Boards as listed:

	REQUEST		REQUEST
Funk Fire District #1	$37,700.00	Phelps-Gosper Fire Dist. #2	$53,950.00
Sinking Fund	$34,091.00	Sinking Fund	$48,790.00
		Bond	$172,060.00
Loomis Fire Dist. #4	$44,463.00	Holdrege Fire Dist. #6	$ 24,578.00
Sinking Fund	$40,210.00	Sinking Fund	$75,530.00
Bond	$141,803.00	Bond	$167,651.00
Agricultural Society General	$124,930.11	Historical Society	$81,600.00
Building Fund	$33624.48		

WHEREAS, the Board of Commissioners of Phelps County, Nebraska, has considered the preliminary tax requirement of said political subdivisions and hereby finds that they should receive levy authority.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Phelps County, Nebraska, that the above listed tax requirements are granted by the county to the listed Boards for the Fiscal year 2024-2025.

The County Board grants the authority to the Political Subdivisions to levy an amount to generate proceeds to fund said Tax Requirements.

After a discussion Commissioners Nutt moved for the adoption of the aforesaid Resolution as set forth above, which motion was seconded by Commissioners Gregg. Said Resolution was adopted upon a roll call vote of the Board with the following voting yes.

Thomas Pues
Barbara Mabry
Dennis Lofgren
Matthew Gregg
Jon
Rick Steele
Russ Cruise

And the following commissioners voting no:

_____ _____

Dated this 24th day of September, 2024

PHELPS COUNTY COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NE

Attest: Sally Fox

Phelps County Clerk

RESOLUTION NO. 24-8

WHEREAS Nebraska State Statute #77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for Tax requirement to the county board; and

WHEREAS, The Board of Commissioners of Phelps County, Nebraska, is the levy authority for said political subdivision and acknowledges receipt of a preliminary request for a tax requirement from the following Boards as listed:

	REQUEST		REQUEST
Funk Fire District #1	$37,700.00	Phelps-Gosper Fire Dist. #2	$53,950.00
Sinking Fund	$34,091.00	Sinking Fund	$48,790.00
		Bond	$172,060.00
Loomis Fire Dist. #4	$44,463.00	Holdrege Fire Dist. #6	$ 24,578.00
Sinking Fund	$40,210.00	Sinking Fund	$75,530.00
Bond	$141,803.00	Bond	$167,651.00
Agricultural Society General	$124,930.11	Historical Society	$69,000.00
Building Fund	$33624.48		

WHEREAS, the Board of Commissioners of Phelps County, Nebraska, has considered the preliminary tax requirement of said political subdivisions and hereby finds that they should receive levy authority.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Phelps County, Nebraska, that the above listed tax requirements are granted by the county to the listed Boards for the Fiscal year 2024-2025.

The County Board grants the authority to the Political Subdivisions to levy an amount to generate proceeds to fund said Tax Requirements.

After a discussion Commissioners Gregg moved for the adoption of the aforesaid Resolution as set forth above, which motion was seconded by Commissioners Malm. Said Resolution was adopted upon a roll call vote of the Board with the following voting yes.

Theresa Puls
Barbara Malm
Dennis Gatzemeyer
Matthew Lang
Jon Rick Steele
Gene Okerson

And the following commissioners voting no:

Dated this 27th day of August, 2024

Attest:
Sally J. Fox
Phelps County Clerk

PHELPS COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NE

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: PHELPS COUNTY BOARD
P. O. BOX 404
HOLDREGE, NE 68949

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
COUNTY GENERAL	County-General	28,597,908	2,828,081,049	12,291,232	2,266,893,553	0.54

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I LARISSA DAVENPORT, PHELPS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PHELPS County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: COUNTY LIBRARY
604 EAST AVE
HOLDREGE, NE 68949

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
COUNTY LIBRARY	Misc-District	19,006,012	2,347,169,206

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I LARISSA DAVENPORT, PHELPS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Larissa Davenport
(signature of county assessor)

PHELPS COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

8-14-24
(date)

CC: County Clerk, PHELPS County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

RESOLUTION NO. 24-12

WHEREAS, the proposed County Budget for the fiscal year July 1, 2024, to June 30, 2025, has been prepared by the budget making authority, and has been approved by the County Board of Commissioners on the 24th day of September, 2024.

WHEREAS, it appears from the calculations that the property tax request for the current fiscal year will be different from the property tax request for the prior fiscal year and that the levy will therefore be different.

WHEREAS, the County Board of Commissioners has scheduled a special public hearing called for the purpose of taking testimony and answering questions concerning the change in the property tax request and that a notice of said hearing was published in a newspaper of general circulation for at least four days prior to this hearing.

NOW THEREFORE, be it resolved, by the Board of Commissioners of Phelps County, Nebraska that the tax request for the fiscal year July 1, 2024, to June 30, 2025, should be set at $4,480,860.00 Further, that because this tax request deviates from the prior year's tax request this resolution is being passed in order to comply with §77-1601.02 of the Nebraska Revised Statutes.

After discussion Commissioner Ostgren moved for the adoption of the aforestated Resolution No. 24-12 as set forth above, which motion was seconded by Commissioner Streeter and said Resolution 24-12 was adopted upon a roll call vote of the Phelps County Board of Commissioners with the following Commissioners voting "yes:"

Theresa Puls
Barbara Malm
James Ostgren
Matthew Lagg
Tom Imes
Dirk Streeter
Russell Cruise

and the following Commissioners voting "no."

1, Sally Fox, the Clerk of Phelps County, Nebraska, hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution No. 24-12 passed by the Phelps County Board of Commissioners on September 24, 2024. Furthermore, that the above recorded vote is an accurate reflection of how each of the Board of Commissioners voted on this particular resolution.

PHELPS COUNTY COUNTY CLERK'S SEAL HOLDREGE, NEBR.

Sally Fox, Phelps County Clerk

Robert L. Dunaway, CPA
701 4th Avenue #5A
P.O. Box 589
Holdrege NE 68949-0589
Phone (308) 995-4121

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of Commissioners
Phelps County, Nebraska

I have compiled the accompanying budget of Phelps County, Nebraska, as of June 30, 2025, and the related schedules and summaries for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the State of Nebraska information that is the representation of management. I have not audited or reviewed the budget referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This budget, including related schedules and summaries, is presented in accordance with the requirements of the State of Nebraska, which differ from generally accepted accounting principles. Accordingly, this budget is not designed for those who are not informed about such differences.

Robert L. Dunaway, CPA
Holdrege, Nebraska
September 27, 2024