

MISSOURI STATE AUDITOR'S OFFICE

2026 COUNTY BUDGET FORMS

County: **PHELPS COUNTY**

PHELPS COUNTY COUNTY  
 2026 BUDGET  
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BUDGET MESSAGE: 2026 Budget Message

Now on this 20th day of January, 2026, comes, Laura Johnson, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, Information and estimates for the year 2026 as required by The County Budget Law (RSMo sections 50.525 to 50.745) being in words and figures as follows:

Due to unforeseen expenses with the Jail Expansion project the commission had to utilize some of the Emergency funds and General Revenue funds to assist with the Sheriff's Departments expenses.

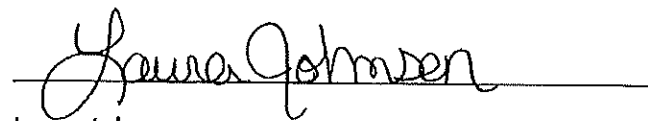
The county commission approved expenses in the amounts of \$220,143.73 from ARPA funds last year. The remaining allotted ARPA funds for use in 2026 on improvements are to be made by 2 entities; Duke Fire and Lakeside HOA Sewer.

The County Commission, knowing the importance of retaining quality employees, has chosen to provide a 3% COLA this year to all eligible employees.

The County Commission has decided to place the Emergency fund line at the suggested \$200,000 by the County Clerk as revenues are lower than anticipated.

I pledge to do my utmost to assure that the financial condition of our county remains solid, and I will stress the importance of fiscal responsibility and the need to conserve funds whenever possible to all elected officials and department heads during budget preparations each year. I want to personally thank the department heads and elected officials that adhere to their projected budget and/or staying under budget year after year and sincerely hope that others can be inspired to do the same. After all we are funded by the hard working tax payers of our great county and they deserve to see that money spent and maintained well within our local government.

Respectfully,

A handwritten signature in cursive script that reads "Laura Johnson". The signature is written in black ink and is positioned above a horizontal line.

Laura Johnson,  
Phelps County Clerk

CERTIFICATION

STATE OF MISSOURI

COUNTY OF Phelps

)  
)SS.

I, Laura Johnson, Clerk of the County Commission, in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission, on 1/20/2026, as the same appears on record in my office, in  
(date)  
County Commission Record No. \_\_\_\_\_ at pages \_\_\_\_\_.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my office in Bella, Mo, this 20<sup>th</sup> day of January, 2026.

(SEAL)



Laura Johnson  
Clerk of the County Commission

TO: Scott Fitzpatrick  
State Auditor of Missouri  
P.O. Box 869  
Jefferson City, Missouri 65102

Attention: Jill Wilson

FROM: County Clerk:

Name: Laura Johnson

County: Phelps

Date: 1/20/2026

Comments and suggestions regarding 2026 budget forms:

I would like to see these forms with nothing typed in the department sections so that each clerk can just copy and paste the necessary lines for each department according to their accounting software. When there are fields already filled in that can not be edited it creates even more work for each of us. Many thanks in advance!

P.S. if this certification page was a tab when the budget excel that would be best so it does not get missed each year.

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children	ERS04525104	\$ 250,579.64	%
10.559	Summer Food Service Program for Children			
Office of Administration -				
10.665	Schools and Roads - Grants to States			
10.704	U.S. Forest Service Campground Patrol U.S. Forest Service Drug Patrol			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
Department of Social Services -				
14.231	Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property			
Passed through:				
State Department of Public Safety -				
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States			
16.575	Crime Victim Assistance			
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program			
Cape Girardeau County -				
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
Missouri Sheriffs' Association -				
16	Domestic Cannabis Eradication/Suppression Program			

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO - BRO - BRO - BRO -		
20.600	State and Community Highway Safety			
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants			
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs			
20.703	Department of Public Safety - Interagency Hazardous Materials Public Sector Training and Planning Grants			
21.027	American Rescue Plan Act	n/a	172,135.27	
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments		667.52	
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.268	Immunization Grants	DH210049864	9,143.64	
	State Investment in Local Public Health Services	DH240056241	74,757.50	
93.136	Overdose Data Action	DH240054626	42,619.92	
Department of Social Services -				
93.563	Child Support Enforcement			
93.569	Community Services Block Grant			
93.069	Department of Health and Human Services Public Health Emergency Preparedness	DH240056114 DH260057661	15,368.34 7,557.90	

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant	CCHC	3,454.49	
93.658	Department of Social Services - Foster Care - Title IV-E Title V CPR/First Aid	CCHC CPRFA250061/ CPRFA260063	3,454.47 1,727.11	
93.967	PHIG Public Health Emergency Preparedness	DH240055318	26,881.58	
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based			
93.945	Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Services Block Grant to the States	DH220051125	38,219.67	
94.016	Corporation for National and Community Service Senior Companion Program	22SCEMO001/ 25SCEMO001	409,258.13	
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants			
97.067	Homeland Security Grant Program		3,733.89	
	FEMA		440,873.40	
Total Expenditures of Federal Awards			\$ <u>1,500,432.47</u>	

N/A - Not applicable

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

\$ 0.00

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

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

HELPS COUNTY COUNTY  
 2026 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2024	Actual 2025	Proposed 2026
Real Estate	542,379,520	598,834,090	598,834,090
Personal Property	159,896,009	167,883,812	167,883,812
Railroad and Utilities	36,899,366	32,703,811	32,703,811
TIF	-7,243,010	-7,243,010	-7,243,010
<b>Total Assessed Valuation</b>	<b>731,931,885</b>	<b>792,178,703</b>	<b>792,178,703</b>

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2024	Actual 2025	Proposed 2026
General Revenue Fund	0.0834	0.0883	0.0883
Special Road and Bridge Fund	0.0922	0.0934	0.0934
Developmentally Disabled	0.0692	0.0671	0.0671

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

DESCRIPTION	Amount Outstanding 12-31-2024	Additions 2025	Principal Payments 2025	Amount Outstanding 12-31-2025
PCRMC 2014 Bond	7,993,000.00	0.00	1,770,000.00	6,223,000.00
PCRMC 2015 Bond	22,318,000.00	0.00	3,388,000.00	18,930,000.00
PCRMC 2019 Bond	10,722,920.43	0.00	2,240,441.75	8,482,478.68
PCRMC 2025 Bond	0.00	64,135,000.00	0.00	64,135,000.00
				0.00
				0.00
				0.00
				0.00
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				0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2026 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745, RSMo) and had been made available for public distribution between the 10th day of January, 2026, and the 20th day of January, 2026, and that a public hearing was held on the 20th day of January, 2026, preceded by public notice set forth on the 8th day of January, 2026.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the records of this Commission, and recorded on the records of this Commission, the same as above set out, is hereby approved and adopted this 20th day of January, 2026, as the revised and final budget for Phelps County County, Missouri, for the year 2026.

And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2026, as set forth in the approved column on the pages noted:

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
GENERAL REVENUE FUND	7,046,470.00	10		21
SPECIAL ROAD AND BRIDGE FUND	4,966,069.00	25		28
ASSESSMENT FUND	1,076,724.05	31		31
ROAD DEBT SERVICE FUND 102	35,000.00	35		35
UNEMPLOYMENT FUND 202	5,000.00	39		39
USE TAX 205	0.00	43		43
HEALTH DEPARTMENT FUND 220	1,390,735.00	47		49
CRISIS INTERVENTION FUND 261	2,000.00	53		53
SPECIAL ELECTIONS FUND 300	74,000.00	57		58
ELECTION SERVICES FUND 325	15,700.00	62		62
SHERIFF TRAINING FUND 400	10,000.00	66		66
SHERIFF DRUG ENFORCEMENT FUND 405	100,000.00	70		71
SHERIFF CIVIL FEES FUND 407	39,000.00	75		76
SHERIFF REVOLVING FUND 409	13,000.00	80		81
LEST FUND 410	10,101,485.02	85		88
INMATE PRISONER DETENTION SECURITY FUND 415	123,200.00	92		93
LAW ENFORCEMENT DEBT SERVICE FUND 420	1,280,692.09	97		97
PCLERF FUND 430	135,000.00	101		101
PA DRUG ENFORCEMENT FUND 440	9,825.00	105		106
PA TRAINING FUND 450	0.00	110		110
PA DELINQUENT TAX FUND 460	0.00	114		114
PA ADMIN HANDLING FUND 480	3,320.00	118		118
SHELTER FUND 500	10,000.00	122		122
RECORDER USER FEES FUND 510	58,759.00	126		126
SENIOR COMPANIONS FUND 550	471,323.00	130		131
COLLECTOR TAX MAINTENANCE FUND 850	125,000.00	135		136
PUBLIC FACILITIES FUND 900	0.00	140		140
JAY WHITE ESTATE FUND 906	0.00	144		144
CDBG FUND	0.00	148		148
ARPA FUND 996	208,145.22	152		153
DEVELOPEMNTALLY DISABLED BOARD FUND 970	481,800.00			

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 APPROPRIATION ORDER

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

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 20th day of January, 2026, file a certified copy of this order and judgment with Cathy Tipton, County Treasurer of Phelps County County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.

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Joey Auxier, Presiding Commissioner  
 Phelps County County, Missouri

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Sherry Stites,  
 Associate Commissioner District 1 District

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Attest: (Laura Johnson, County Clerk)

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Gary Hicks,  
 Associate Commissioner District 2 District

PHELPS COUNTY COUNTY  
2026 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road and Bridge Debt Service 102
NET CASH AVAILABLE FOR 2026	5,420,812.15	1,139,185.05	360,017.17	806,871.96	110,563.42
Revenues, 2026					
Property tax	1,781,657.00	564,500.00	737,157.00		0.00
Sales tax	7,524,601.00	2,950,000.00	1,474,601.00		0.00
Intergovernmental revenues	5,205,549.00	1,096,359.00	2,305,285.00	614,000.00	0.00
Charges for services	1,325,019.00	980,719.00	0.00	91,000.00	0.00
Interest	306,363.00	150,000.00	36,261.00	35,000.00	4,200.00
Other	6,676,305.00	117,500.00	26,900.00	34,000.00	0.00
Transfers in	2,014,615.00	127,915.00	35,000.00	0.00	0.00
Total Revenues	24,834,109.00	5,986,993.00	4,615,204.00	774,000.00	4,200.00
TOTAL FUNDS AVAILABLE	30,254,921.15	7,126,178.05	4,975,221.17	1,580,871.96	114,763.42
Expenditures, 2026					
County Commission	362,826.00	362,826.00			0.00
County Clerk	491,534.00	491,534.00			0.00
Elections	369,042.00	279,342.00			0.00
Buildings and grounds	921,338.00	921,338.00			0.00
Employee fringe benefits	1,363,612.00	0.00			0.00
County Treasurer	117,301.00	117,301.00			0.00
County Collector	520,083.00	395,083.00			0.00
Recorder of Deeds	315,560.00	256,801.00			0.00
Circuit Clerk	43,000.00	43,000.00			0.00
Court Administration	56,100.00	56,100.00			0.00
Public Administrator	382,396.00	382,396.00			0.00
Sheriff	3,853,080.82	0.00			0.00
Jail	6,440,684.29	0.00			0.00
Prosecuting Attorney	1,439,620.00	1,426,475.00			0.00
Juvenile Officer	675,162.00	675,162.00			0.00
County Coroner	159,713.00	159,713.00			0.00
Health and welfare	1,390,735.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	673,915.52	471,000.00	0.00	0.00	0.00
Emergency Fund	200,000.00	200,000.00			0.00
Assessor	1,076,724.05			1,076,724.05	0.00
Highways and roads	5,001,069.00		4,966,069.00		35,000.00
Other	1,928,751.70	808,399.00			0.00
Total Expenditures	27,782,247.38	7,046,470.00	4,966,069.00	1,076,724.05	35,000.00
ESTIMATED ENDING CASH BALANCE	2,472,673.77	79,708.05	9,152.17	504,147.91	79,763.42
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	2,472,673.77	79,708.05	9,152.17	504,147.91	79,763.42

PHELPS COUNTY COUNTY  
 2026 SUMMARY OF BUDGETS

	Unemployment Fund 202	Use Tax 205	Health Department 220	Crisis Intervention 261	Special Elections 300
NET CASH AVAILABLE FOR 2026	51,864.00	0.01	917,985.58	1,668.95	34,252.13
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	202,500.00	2,000.00	50,000.00
Charges for services	0.00	0.00	143,000.00	0.00	0.00
Interest	0.00	0.00	40,000.00	0.00	0.00
Other	0.00	0.00	459,900.00	0.00	0.00
Transfers in	0.00	0.00	120,000.00	0.00	0.00
Total Revenues	0.00	0.00	965,400.00	2,000.00	50,000.00
TOTAL FUNDS AVAILABLE	51,864.00	0.01	1,883,385.58	3,668.95	84,252.13
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	74,000.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	1,390,735.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	5,000.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	2,000.00	0.00
Total Expenditures	5,000.00	0.00	1,390,735.00	2,000.00	74,000.00
ESTIMATED ENDING CASH					
BALANCE	46,864.00	0.01	492,650.58	1,668.95	10,252.13
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	46,864.00	0.01	492,650.58	1,668.95	10,252.13

PHELPS COUNTY COUNTY  
 2026 SUMMARY OF BUDGETS

	Election Services 325	Sheriff Training 400	Sheriff Drug Enforcement 405	Sheriff Civil Fees 407	Sheriff Revolving 409
NET CASH AVAILABLE FOR 2026	56,883.79	33,365.80	207,456.24	70,249.49	26,920.48
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	3,000.00	4,000.00	40,000.00	24,000.00	0.00
Charges for services	0.00	7,000.00	0.00	42,000.00	15,000.00
Interest	1,500.00	0.00	4,000.00	1,800.00	1,000.00
Other	0.00	0.00	10,000.00	4,000.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	4,500.00	11,000.00	54,000.00	71,800.00	16,000.00
TOTAL FUNDS AVAILABLE	61,383.79	44,365.80	261,456.24	142,049.49	42,920.48
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	15,700.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	10,000.00	100,000.00	34,000.00	8,000.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	5,000.00	5,000.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	15,700.00	10,000.00	100,000.00	39,000.00	13,000.00
ESTIMATED ENDING CASH					
BALANCE	45,683.79	34,365.80	161,456.24	103,049.49	29,920.48
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	45,683.79	34,365.80	161,456.24	103,049.49	29,920.48

PHELPS COUNTY COUNTY  
2026 SUMMARY OF BUDGETS

	Law Enforcement Sales Tax 410	Inmate Prisoner Detention Security 415	Law Enforcement Debt Service 420	Law Enforcement Restitution Fund 430	PA Drug Enforcement 440
NET CASH AVAILABLE FOR 2026	644,355.94	76,334.51	0.00	56,981.23	53,651.31
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,100,000.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	193,800.00	0.00	0.00	91,000.00	10,000.00
Charges for services	7,800.00	20,000.00	0.00	0.00	0.00
Interest	9,000.00	1,800.00	2,000.00	3,000.00	1,500.00
Other	5,884,000.00	140,000.00	0.00	0.00	0.00
Transfers in	451,000.00	0.00	1,280,700.00	0.00	0.00
Total Revenues	9,645,600.00	161,800.00	1,282,700.00	94,000.00	11,500.00
TOTAL FUNDS AVAILABLE	10,289,955.94	238,134.51	1,282,700.00	150,981.23	65,151.31
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	1,363,612.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	3,701,080.82	0.00	0.00	0.00	0.00
Jail	5,036,792.20	123,200.00	1,280,692.09	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	9,825.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	135,000.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	10,101,485.02	123,200.00	1,280,692.09	135,000.00	9,825.00
ESTIMATED ENDING CASH					
BALANCE	188,470.92	114,934.51	2,007.91	15,981.23	55,326.31
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	188,470.92	114,934.51	2,007.91	15,981.23	55,326.31

PHELPS COUNTY COUNTY  
 2026 SUMMARY OF BUDGETS

	PA Training 450	PA Delinquent Tax 460	PA Admin Handling 480	Shelter Fund 500	Recorder User Fees 510
NET CASH AVAILABLE FOR 2026	73,999.07	62.34	5,130.87	130.53	57,084.84
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	9,000.00	0.00	5,350.00	10,500.00	0.00
Charges for services	0.00	0.00	0.00	0.00	18,500.00
Interest	0.00	2.00	200.00	100.00	2,000.00
Other	0.00	0.00	5.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	9,000.00	2.00	5,555.00	10,600.00	20,500.00
TOTAL FUNDS AVAILABLE	82,999.07	64.34	10,685.87	10,730.53	77,584.84
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	58,759.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	3,320.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	10,000.00	0.00
Total Expenditures	0.00	0.00	3,320.00	10,000.00	58,759.00
ESTIMATED ENDING CASH					
BALANCE	82,999.07	64.34	7,365.87	730.53	18,825.84
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	82,999.07	64.34	7,365.87	730.53	18,825.84

PHELPS COUNTY COUNTY  
 2026 SUMMARY OF BUDGETS

	Senior Companions 550	Collector Tax Maintenance 850	Public Facilities 900	Jay White 906	Cdbg Fund
NET CASH AVAILABLE FOR 2026	5,175.53	74,021.60	348,455.09	0.00	0.00
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	467,955.00	75,000.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	3,000.00	10,000.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	467,955.00	78,000.00	10,000.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 473,130.53	 152,021.60	 358,455.09	 0.00	 0.00
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	125,000.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	471,323.00	0.00	0.00	0.00	0.00
Total Expenditures	471,323.00	125,000.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 1,807.53	 27,021.60	 358,455.09	 0.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 1,807.53	 27,021.60	 358,455.09	 0.00	 0.00

PHELPS COUNTY COUNTY  
 2026 SUMMARY OF BUDGETS

	ARPA 996	Developmentally Disabled Board 970	29 Fund	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2026	208,145.22	0.00	0.00	0.00	0.00
Revenues, 2026					
Property tax	0.00	480,000.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	1,800.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	481,800.00	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE	208,145.22	481,800.00	0.00	0.00	0.00
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	52,915.52	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	155,229.70	481,800.00	0.00	0.00	0.00
Total Expenditures	208,145.22	481,800.00	0.00	0.00	0.00
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
SUMMARY OF 2025 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road and Bridge Debt Service 102
NET CASH AVAILABLE FOR 2025	6,318,704.12	2,004,239.99	347,027.51	960,374.04	106,332.74
Revenues, 2025					
Property tax	1,727,932.15	578,388.73	671,210.14		0.00
Sales tax	7,602,412.05	2,967,950.73	1,474,601.17		0.00
Intergovernmental revenues	4,742,189.02	971,898.35	1,888,398.73	580,058.04	0.00
Charges for services	1,299,156.30	945,298.77	7,119.64	91,872.84	0.00
Interest	275,129.27	103,782.87	36,261.24	40,111.98	4,230.68
Other	9,381,735.49	330,978.67	362,920.68	22,551.46	0.00
Transfers in	1,383,821.25	86,243.47	0.00	0.00	0.00
Total Revenues	26,412,375.53	5,984,541.59	4,440,511.60	734,594.32	4,230.68
TOTAL FUNDS AVAILABLE	32,731,079.65	7,988,781.58	4,787,539.11	1,694,968.36	110,563.42
Expenditures, 2025					
County Commission	343,346.55	343,346.55			0.00
County Clerk	571,846.78	571,846.78			0.00
Elections	150,253.59	98,525.58			0.00
Buildings and grounds	995,244.07	995,244.07			0.00
Employee fringe benefits	1,427,555.91	0.00			0.00
County Treasurer	108,472.01	108,472.01			0.00
County Collector	408,893.93	336,110.65			0.00
Recorder of Deeds	229,499.69	205,937.50			0.00
Circuit Clerk	29,754.92	29,754.92			0.00
Court Administration	37,793.00	37,793.00			0.00
Public Administrator	315,394.58	315,394.58			0.00
Sheriff	3,894,625.99	0.00			0.00
Jail	7,385,091.93	0.00			0.00
Prosecuting Attorney	1,267,417.46	1,264,166.33			0.00
Juvenile Officer	553,474.56	553,474.56			0.00
County Coroner	155,451.57	155,451.57			0.00
Health and welfare	1,006,319.38	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,266,372.90	1,060,879.26	0.00	0.00	0.00
Emergency Fund	148,000.00	148,000.00			0.00
Assessor	888,096.40			888,096.40	0.00
Highways and roads	4,427,521.94		4,427,521.94		0.00
Other	1,699,840.34	625,199.17			0.00
Total Expenditures	27,310,267.50	6,849,596.53	4,427,521.94	888,096.40	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	5,420,812.15	1,139,185.05	360,017.17	806,871.96	110,563.42

PHELPS COUNTY COUNTY  
 SUMMARY OF 2025 ACTUAL AMOUNTS

	Unemployment Fund 202	Use Tax 205	Health Department 220	Crisis Intervention 261	Special Elections 300
NET CASH AVAILABLE FOR 2025	56,724.65	0.01	957,862.46	1,051.60	30,708.36
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	236,856.99	1,742.35	53,219.70
Charges for services	0.00	0.00	143,817.21	0.00	0.00
Interest	0.00	0.00	36,330.89	0.00	0.00
Other	0.00	0.00	469,437.41	0.00	20,000.00
Transfers in	3,632.99	0.00	80,000.00	0.00	0.00
Total Revenues	3,632.99	0.00	966,442.50	1,742.35	73,219.70
TOTAL FUNDS AVAILABLE	60,357.64	0.01	1,924,304.96	2,793.95	103,928.06
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	49,675.93
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	1,006,319.38	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	8,493.64	0.00	0.00	0.00	20,000.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	1,125.00	0.00
Total Expenditures	8,493.64	0.00	1,006,319.38	1,125.00	69,675.93
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	51,864.00	0.01	917,985.58	1,668.95	34,252.13

PHELPS COUNTY COUNTY  
 SUMMARY OF 2025 ACTUAL AMOUNTS

	Election Services 325	Sheriff Training 400	Sheriff Drug Enforcement 405	Sheriff Civil Fees 407	Sheriff Revolving 409
NET CASH AVAILABLE FOR 2025	40,347.44	41,063.62	373,710.58	39,165.42	28,580.12
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	16,995.50	3,487.43	173,467.88	23,960.00	0.00
Charges for services	0.00	6,204.50	0.00	42,062.47	16,320.00
Interest	1,552.93	0.00	12,557.34	1,891.60	921.36
Other	20,040.00	0.00	33,254.25	2,025.00	30.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	38,588.43	9,691.93	219,279.47	69,939.07	17,271.36
 TOTAL FUNDS AVAILABLE	 78,935.87	 50,755.55	 592,990.05	 109,104.49	 45,851.48
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	2,052.08	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	17,389.75	385,533.81	27,855.00	7,931.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	20,000.00	0.00	0.00	11,000.00	11,000.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	22,052.08	17,389.75	385,533.81	38,855.00	18,931.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 56,883.79	 33,365.80	 207,456.24	 70,249.49	 26,920.48

PHELPS COUNTY COUNTY  
SUMMARY OF 2025 ACTUAL AMOUNTS

	Law Enforcement Sales Tax 410	Inmate Prisoner Detention Security 415	Law Enforcement Debt Service 420	Law Enforcement Restitution Fund 430	PA Drug Enforcement 440
NET CASH AVAILABLE FOR 2025	237,908.08	41,246.07	830.89	98,573.62	33,468.84
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	3,159,860.15	0.00	0.00	0.00	0.00
Intergovernmental revenues	187,050.95	0.00	0.00	90,627.92	18,419.00
Charges for services	8,297.21	18,549.16	0.00	0.00	0.00
Interest	9,263.60	1,897.45	1,534.65	3,970.34	1,763.47
Other	6,426,951.98	126,707.54	1,564,355.67	0.00	0.00
Transfers in	996,698.52	0.00	208,102.80	0.00	0.00
Total Revenues	10,788,122.41	147,154.15	1,773,993.12	94,598.26	20,182.47
TOTAL FUNDS AVAILABLE	11,026,030.49	188,400.22	1,774,824.01	193,171.88	53,651.31
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	1,427,555.91	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	3,455,916.43	0.00	0.00	0.00	0.00
Jail	5,498,202.21	112,065.71	1,774,824.01	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	135,000.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	1,190.65	0.00
Total Expenditures	10,381,674.55	112,065.71	1,774,824.01	136,190.65	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	644,355.94	76,334.51	0.00	56,981.23	53,651.31

PHELPS COUNTY COUNTY  
 SUMMARY OF 2025 ACTUAL AMOUNTS

	PA Training 450	PA Delinquent Tax 460	PA Admin Handling 480	Shelter Fund 500	Recorder User Fees 510
NET CASH AVAILABLE FOR 2025	66,243.84	59.96	4,378.71	801.43	58,759.35
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	7,755.23	0.00	3,799.92	10,078.00	0.00
Charges for services	0.00	0.00	0.00	0.00	19,614.50
Interest	0.00	2.38	202.34	118.60	2,226.74
Other	0.00	0.00	1.03	0.00	46.44
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	7,755.23	2.38	4,003.29	10,196.60	21,887.68
TOTAL FUNDS AVAILABLE	73,999.07	62.34	8,382.00	10,998.03	80,647.03
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	23,562.19
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	3,251.13	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	10,867.50	0.00
Total Expenditures	0.00	0.00	3,251.13	10,867.50	23,562.19
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	73,999.07	62.34	5,130.87	130.53	57,084.84

HELPS COUNTY COUNTY  
SUMMARY OF 2025 ACTUAL AMOUNTS

	Senior Companions 550	Collector Tax Maintenance 850	Public Facilities 900	Jay White 906	Cdbg Fund
NET CASH AVAILABLE FOR 2025	3,079.40	70,763.38	335,121.52	0.00	0.00
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	399,775.43	72,885.13	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	3,156.37	13,333.57	0.00	0.00
Other	2,435.36	0.00	0.00	0.00	0.00
Transfers in	9,143.47	0.00	0.00	0.00	0.00
Total Revenues	411,354.26	76,041.50	13,333.57	0.00	0.00
TOTAL FUNDS AVAILABLE	414,433.66	146,804.88	348,455.09	0.00	0.00
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	72,783.28	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	409,258.13	0.00	0.00	0.00	0.00
Total Expenditures	409,258.13	72,783.28	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	5,175.53	74,021.60	348,455.09	0.00	0.00

PHELPS COUNTY COUNTY  
 SUMMARY OF 2025 ACTUAL AMOUNTS

	ARPA 996	Developmentally Disabled Board 970	29 Fund	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2025	380,280.49	0.00	0.00	0.00	0.00
Revenues, 2025					
Property tax	0.00	478,333.28	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	1,712.47	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	18.87	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	480,064.62	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE	380,280.49	480,064.62	0.00	0.00	0.00
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	172,135.27	480,064.62	0.00	0.00	0.00
Total Expenditures	172,135.27	480,064.62	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	208,145.22	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>1,139,185.05</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>1,139,185.05</u>
3. Estimated revenues for 2026	<u>5,986,993.00</u>
4. Subtotal	<u>7,126,178.05</u>
5. Deduct appropriations for 2026	<u>7,046,470.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>79,708.05</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>79,708.05</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,004,239.99</u>
Revenues - 2025	<u>5,984,541.59</u>
Expenditures - 2025	<u>6,849,596.53</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,139,185.05</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			500,000.00
2025 Property taxes		565,695.53	52,000.00
2024 and prior property taxes	588,132.76		
Replacement tax on subclass 3 property	13,631.86	12,693.20	12,500.00
<b>Total</b>	<b>601,764.62</b>	<b>578,388.73</b>	<b>564,500.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>2,991,852.88</b>	<b>2,967,950.73</b>	<b>2,950,000.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Financial Institution Tax	141.60	269.38	250.00
Private Car Tax	9,832.89	9,677.67	9,500.00
Licenses & Permits	43,057.83	43,389.42	44,667.00
Election Reimbursements	54,262.66	27,889.32	58,000.00
State Child Support-PA	81,862.59	53,233.87	54,000.00
State Child Support- Circuit Clerk	330.97	959.34	1,000.00
State Treasurer PA Delinquent Tax	0.00	0.00	0.00
State Recorder's Fund	17,011.00	21,602.00	21,195.00
Circuit & Juvenile Reimb Prior year	0.00	0.00	0.00
1% City Tax Collections, County Share	25,584.06	23,493.60	26,000.00
Crisis Intervention Admin	251.14	174.24	200.00
25th Circuit Court Reporter Reimb	6,323.10	9,298.49	21,812.00
25th Circuit Judges Reimb	5,318.23	5,080.74	6,936.00
25th Circuit Juvenile Reimb	316,673.42	309,006.33	351,249.00
State Contract Funds (Corner Remonumen)	1,750.00	1,750.00	1,750.00
1% City Tax Collections, Collector's Share	25,584.06	23,493.60	26,000.00
Federal Forest PILT	147,261.00	178,078.00	180,000.00
Victim's Advocate Grant	0.00	0.00	0.00
Emergency Management Perf Grant	5,850.00	6,500.00	7,150.00
School Liason (Juvenile)	160,835.37	115,105.66	142,450.00
Juvenile Fostering Court Improvement	559.92	745.29	1,000.00
Family Court Program	0.00	0.00	0.00
Co Rev Federal Grants	0.00	0.00	0.00
Co Rev State Grants	22,639.81	10,434.74	8,000.00
VOCA Grant	118,403.57	111,495.12	115,000.00
Guard Duty/Trial Expense Reimb	0.00	0.00	0.00
Rolla Housing PILT	964.57	511.26	500.00
Cable Franchise Fees	21,383.51	16,050.28	16,000.00
Co Share Bond Forfeitures	1,975.00	0.00	0.00
Drug Court Participation Fees	3,770.37	3,660.00	3,700.00
<b>Total</b>	<b>1,071,626.67</b>	<b>971,898.35</b>	<b>1,096,359.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>4. CHARGES FOR SERVICES</b>			
Sheriff fees	0.00	0.00	0.00
County Clerk fees	950.87	714.90	1,000.00
Circuit Clerk fees	24,983.81	23,128.79	23,000.00
Recorder of Deeds fees	150,042.66	176,658.33	157,419.00
Prosecuting Attorney fees	49,358.58	43,258.23	44,000.00
Collector commissions and fees	635,746.04	583,896.26	636,000.00
Circuit Clerk Miscellaneous Fees	2,384.76	2,326.43	2,300.00
Public Administrator's Fees	80,338.54	76,462.83	80,000.00
Passport Fees	35,210.00	36,715.00	35,000.00
Duplicate Tax Receipts	373.00	437.00	500.00
Court Fees Criminal Cost	0.00	1,701.00	1,500.00
<b>Total</b>	<b>979,388.26</b>	<b>945,298.77</b>	<b>980,719.00</b>
<b>5. INTEREST INCOME</b>	<b>291,116.02</b>	<b>103,782.87</b>	<b>150,000.00</b>
<b>6. OTHER REVENUES</b>			
Circuit Clerk Jury Reimb/Ct Fees	8,858.78	1,308.37	1,300.00
Special Prosecutor Reimb	652.82	1,325.76	1,200.00
PILT Revenue (Dept of Conservation)	1,244.33	1,303.98	1,500.00
Ext Council Sal & Benefit Reimb	40,909.52	8,004.22	0.00
Miscellaneous Reimb	7,206.88	25,163.28	10,000.00
Sale of Property & Equipment	0.00	0.00	0.00
Parent Reimb Juv,Cir & Juv Reimb Prior Yr	0.00	0.00	0.00
Health Insurance Reimb	15,869.36	16,023.60	16,000.00
Phone/Voterlist/Copier/Postage Reimb	488.53	451.50	500.00
Opioid Settlement	501,394.23	274,587.25	75,000.00
Forest Crop Land	4,248.02	1,759.71	2,000.00
Coroner's Miscellaneous	1,882.60	1,051.00	1,000.00
Juvenile Miscellaneous	0.00	0.00	0.00
Mass Notification Reimb	0.00	0.00	0.00
Alternative to Detention Grant	0.00	0.00	0.00
Violent & Opioid Death Rep Grant	0.00	0.00	0.00
Transfer from fund 510	0.00	0.00	9,000.00
<b>Total</b>	<b>582,755.07</b>	<b>330,978.67</b>	<b>117,500.00</b>
<b>7. TRANSFERS IN</b>			
Unemployment Transfer	0.00	0.00	0.00
E911 Program Expense	0.00	0.00	0.00
PCLERF Reimb PA Sal/Benefits	0.00	0.00	75,000.00
Other Transfers	9,997.39	86,243.47	52,915.00
PA Reimb Grand Jury	0.00	0.00	0.00
PA Admin Handling, Asst PA Sal/Benefits	0.00	0.00	0.00
<b>Total</b>	<b>9,997.39</b>	<b>86,243.47</b>	<b>127,915.00</b>
<b>8. GRAND TOTAL REVENUES</b>	<b>6,528,500.91</b>	<b>5,984,541.59</b>	<b>5,986,993.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>GENERAL COUNTY GOVERNMENT</b>					
<b>1. County Commission:</b>					
Commissioners' annual salaries	139,464.24	142,179.28	140,450.00	144,663.50	144,664.00
Clerical annual salaries	0.00	0.00	0.00	68,958.66	68,959.00
Office expenses	37,188.08	133,117.77	112,220.00	64,810.00	64,810.00
Equipment	5,112.04	1,013.37	1,500.00	1,500.00	1,500.00
Mileage and training	7,327.95	5,884.09	13,000.00	9,500.00	9,500.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Ins. Reimb Retirees:</b>					
Senior Companions	12,895.92	13,056.00	13,000.00	13,056.00	13,056.00
Extension Council		432.00	0.00	432.00	432.00
County Share Fringe Benefits	47,240.44	47,664.04	61,000.00	59,904.72	59,905.00
OT/VACA/Holiday Pay	0.00	0.00	0.00	0.00	0.00
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Total	249,228.67	343,346.55	341,170.00	362,824.88	362,826.00
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<b>2. County Clerk:</b>					
County Clerk's annual salary	69,635.00	69,635.00	69,635.00	71,724.05	71,724.00
Deputy and clerical annual salaries	156,058.10	219,868.29	209,000.00	175,000.00	175,000.00
Office expenses	89,113.84	173,465.57	175,500.00	147,500.00	147,500.00
Equipment	5,835.49	8,851.92	4,900.00	3,500.00	3,500.00
Mileage and training	2,349.92	2,585.90	3,000.00	3,500.00	3,500.00
Other	0.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	76,485.19	86,986.68	117,500.00	86,610.00	86,610.00
OT/VACA/Holiday Pay	2,271.50	8,797.42	9,500.00	2,000.00	2,000.00
Insurance Reimb	1,590.00	1,656.00	1,500.00	1,700.00	1,700.00
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Total	403,339.04	571,846.78	590,535.00	491,534.05	491,534.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
3. Elections:					
Judges, clerks, etc.	92,853.57	48,739.93	81,428.00	117,000.00	117,000.00
Office expenses	97,052.14	25,152.01	60,600.00	128,600.00	128,600.00
Rent of polls	1,400.00	1,400.00	1,400.00	3,200.00	3,200.00
Voter registration	2,600.00	1,370.00	2,000.00	2,700.00	2,700.00
OT/Vaca/Holiday Pay	4,562.43	2,010.00	3,000.00	5,000.00	5,000.00
County Share fringe Benefits	18,663.69	19,051.23	19,844.00	19,842.00	19,842.00
Mileage and Training	8,602.06	802.41	2,500.00	3,000.00	3,000.00
Total	225,733.89	98,525.58	170,772.00	279,342.00	279,342.00
4. Buildings and Grounds:					
Custodian's annual salary	220,929.21	223,261.75	240,327.00	272,037.00	272,037.00
Supplies	50,594.60	47,828.70	69,250.00	69,250.00	69,250.00
Utilities	94,325.02	110,546.09	100,000.00	110,000.00	110,000.00
Repairs and upkeep	737,399.18	224,691.58	192,500.00	240,500.00	240,500.00
Equipment	24,838.89	229,916.60	295,000.00	65,000.00	65,000.00
OT/Vaca/Holiday Pay	245.44	5,823.62	0.00	0.00	0.00
County Share fringe Benefits	83,364.53	67,144.98	88,052.00	99,901.00	99,901.00
Dues & Subscriptions	110.00	110.00	150.00	150.00	150.00
Insurance & Bonds	60,278.16	85,920.75	62,000.00	62,000.00	62,000.00
Mileage and Training	0.00	0.00	2,500.00	2,500.00	2,500.00
Total	1,272,085.03	995,244.07	1,049,779.00	921,338.00	921,338.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>5. Employee Fringe Benefits:</b>					
Social security					
LAGERS					
Insurance, medical					
Workers' compensation					
Unemployment					
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6. Treasurer:</b>					
Treasurer's annual salary	78,844.95	69,635.00	69,635.00	71,724.00	71,724.00
Deputy annual salary	see above	9,128.34	13,810.00	13,810.00	13,810.00
Office expenses	1,814.04	3,029.57	3,780.00	3,671.00	3,671.00
Equipment	1,446.99	0.00	0.00	0.00	0.00
Mileage and training	1,611.15	1,784.20	2,600.00	2,600.00	2,600.00
Other					
County Share Fringe Benefits	24,660.16	24,725.30	25,246.00	25,496.00	25,496.00
OT/Vaca/Holiday Pay	0.00	169.60	0.00	0.00	0.00
<b>Total</b>	<b>108,377.29</b>	<b>108,472.01</b>	<b>115,071.00</b>	<b>117,301.00</b>	<b>117,301.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
7. Collector:					
Collector's annual salary	69,635.00	69,635.00	69,635.00	71,724.05	71,724.00
Deputy and clerical annual salaries	100,987.77	132,077.97	140,000.00	151,386.26	151,386.00
Office expenses	20,049.16	33,625.68	55,700.00	64,300.00	64,300.00
Equipment	2,475.38	2,093.92	3,000.00	3,000.00	3,000.00
Mileage and training	1,414.49	563.51	2,100.00	2,500.00	2,500.00
Other	0.00	0.00	0.00	0.00	0.00
OT/Vaca/Holiday Pay	0.00	3,268.32	0.00	0.00	0.00
City Tax Collection Salaries	21,165.68	19,198.97	21,000.00	25,000.00	25,000.00
County Share Fringe Benefits	58,264.46	75,647.28	65,983.00	74,173.00	74,173.00
Insurance Reimb	0.00	0.00	0.00	3,000.00	3,000.00
Total	273,991.94	336,110.65	357,418.00	395,083.31	395,083.00
8. Recorder of Deeds:					
Recorder of Deeds' annual salary	69,635.00	69,635.00	69,635.00	71,724.05	71,724.00
Deputy and clerical annual salaries	59,242.00	62,203.19	86,832.00	93,704.00	93,704.00
Office expenses	17,800.20	23,723.35	19,661.00	23,046.00	23,046.00
Equipment	1,712.62	2,086.50	1,848.00	1,950.00	1,950.00
Mileage and training	3,461.51	3,103.93	3,500.00	3,400.00	3,400.00
Other					
OT/Vaca/Holiday Pay	381.77	2,516.10	0.00	0.00	0.00
County Share Fringe Benefits	50,127.06	42,669.43	62,858.00	62,977.00	62,977.00
Total	202,360.16	205,937.50	244,334.00	256,801.05	256,801.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries					
Office expenses	27,385.54	29,754.92	36,000.00	43,000.00	43,000.00
Equipment					
Mileage and training					
Other					
Total	27,385.54	29,754.92	36,000.00	43,000.00	43,000.00
10. Court Administration:					
Office expenses	28,389.51	25,594.09	32,600.00	36,100.00	36,100.00
Equipment	32,195.79	6,240.99	7,400.00	11,500.00	11,500.00
Jury scrip					
Criminal cost bills	12,497.83	5,372.75	0.00	7,500.00	7,500.00
Mileage and Training	530.29	585.17	1,000.00	1,000.00	1,000.00
Total	73,613.42	37,793.00	41,000.00	56,100.00	56,100.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>11. Public Administrator:</b>					
Public Administrator's					
annual salary	69,635.00	69,635.00	69,635.00	71,724.00	71,724.00
Office expenses	21,640.50	14,431.14	18,500.00	19,700.00	19,700.00
Equipment	4,456.98	3,976.76	2,500.00	2,900.00	2,900.00
Mileage and training	5,773.56	4,353.86	6,600.00	5,000.00	5,000.00
Other					
Deputy/Clerical Salaries	113,632.26	144,578.51	117,490.00	187,887.00	187,887.00
OT/Vaca/Holiday Pay	107.50	1,029.00	0.00	1,000.00	1,000.00
County Share Fringe Benefits	58,186.47	77,390.31	67,734.00	90,885.00	90,885.00
Indigent Burial	0.00	0.00	3,300.00	3,300.00	3,300.00
<b>Total</b>	<b>273,432.27</b>	<b>315,394.58</b>	<b>285,759.00</b>	<b>382,396.00</b>	<b>382,396.00</b>
 <b>TOTAL GENERAL COUNTY</b> <b>GOVERNMENT (1 through 11)</b>	<b>3,109,547.25</b>	<b>3,042,425.64</b>	<b>3,231,838.00</b>	<b>3,305,720.29</b>	<b>3,305,721.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
13. Jail:					
Jailers' annual salaries					
Other salaries					
Board of prisoners					
Maintenance supplies					
Repairs and upkeep					
Equipment					
Other expenses					
Total	0.00	0.00	0.00	0.00	0.00

14. Prosecuting Attorney:					
Prosecuting Attorney's					
annual salary	796,802.01	166,154.16	166,154.16	166,154.16	166,154.00
Assistants' salaries	see above	234,999.84	190,000.00	251,021.92	271,022.00
Clerical salaries	431,083.12	457,386.99	453,479.84	501,092.53	501,093.00
Office expenses	88,813.12	106,510.20	91,815.00	112,875.00	112,875.00
Equipment	19,596.21	9,484.52	13,150.00	22,500.00	22,500.00
Mileage and Training	5,397.95	26,511.92	5,400.00	32,000.00	32,000.00
Other					
Other Salary,OT/Vaca/Holiday Pay	24,310.00	12,659.36	27,800.00	26,000.00	26,000.00
County Share Fringe Benefits	244,418.39	250,459.34	252,897.00	291,201.00	294,831.00
Total	1,610,420.80	1,264,166.33	1,200,696.00	1,402,844.61	1,426,475.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>15. Juvenile Officer:</b>					
Deputy and clerical					
annual salaries	204,546.01	199,789.15	214,962.00	221,048.15	221,048.00
Office expenses	285,127.76	266,089.51	292,700.00	320,950.00	320,950.00
Equipment	50,396.66	40,853.54	54,200.00	54,200.00	54,200.00
Mileage and training	5,199.20	6,788.02	7,000.00	7,000.00	7,000.00
Other					
Deferred Comp County Share	8,003.45	9,355.78	8,382.00	8,625.93	8,626.00
Co Share Fringe bene/OT	22,711.93	30,598.56	62,853.00	63,338.06	63,338.00
<b>Total</b>	<b>575,985.01</b>	<b>553,474.56</b>	<b>640,097.00</b>	<b>675,162.14</b>	<b>675,162.00</b>
<b>16. Coroner:</b>					
Coroner's annual salary	56,598.80	36,789.02	33,061.92	34,720.92	34,720.92
Office expenses	50,916.22	63,224.30	67,010.00	69,300.00	69,300.00
Equipment	1,744.90	5,271.28	10,500.00	6,500.00	6,500.00
Mileage and training	6,597.95	4,333.44	1,500.00	4,000.00	4,000.00
Inquest costs	0.00	0.00	0.00	0.00	0.00
Deputy/Secretary Salaries	see above	25,534.08	25,534.08	25,534.08	25,534.08
County Share Fringe Benefits	19,848.26	19,870.45	19,427.00	19,658.00	19,658.00
Indigent Burial	0.00	0.00	0.00	0.00	0.00
OT/Vaca/Holiday Pay	0.00	429.00	0.00	0.00	0.00
<b>Total</b>	<b>135,706.13</b>	<b>155,451.57</b>	<b>157,033.00</b>	<b>159,713.00</b>	<b>159,713.00</b>
<b>TOTAL PUBLIC SAFETY (12 through 16)</b>	<b>2,322,111.94</b>	<b>1,973,092.46</b>	<b>1,997,826.00</b>	<b>2,237,719.75</b>	<b>2,261,350.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
Other					
17. <u>Circuit Judges</u>					
Supplies & Materials	1,786.23	1,403.79	2,000.00	2,000.00	2,000.00
Phone	151.87	134.85	200.00	200.00	200.00
Postage	14.70	42.00	100.00	100.00	100.00
Computer Soft/Int/Licenses	0.00	139.02	650.00	300.00	300.00
Equipment Leases/Rep & Maint	0.00	109.55	150.00	100.00	100.00
Dues & Subscriptions	1,816.00	608.00	2,000.00	2,500.00	2,500.00
Insurance & Bonds	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	334.37	218.50	1,000.00	1,000.00	1,000.00
Training Expense	0.00	0.00	500.00	500.00	500.00
Equipment/Veh/Computer Purch	657.99	4,017.28	1,500.00	3,500.00	3,500.00
Misc Expenses	377.21	1,620.03	400.00	300.00	300.00
<b>Total</b>	<b>5,138.37</b>	<b>8,293.02</b>	<b>8,500.00</b>	<b>10,500.00</b>	<b>10,500.00</b>
18. <u>Court Reporters</u>					
Supplies & Materials	0.00	0.00	400.00	600.00	600.00
Phone	1,378.00	1,697.25	2,300.00	3,550.00	3,550.00
Postage	0.00	0.00	80.00	120.00	120.00
Computer Soft/Int/Licenses	2,828.46	2,964.96	3,100.00	8,550.00	8,550.00
Equipment Maintenance	445.00	0.00	1,100.00	1,650.00	1,650.00
Equipment Purchases	1,142.58	0.00	750.00	6,250.00	6,250.00
Computer Equipment Purchase	794.80	0.00	1,500.00	2,700.00	2,700.00
Temporary Court Reporter	0.00	0.00	700.00	1,050.00	1,050.00
Travel & Meetings	0.00	245.00	0.00	750.00	750.00
Training Expense	0.00	2,273.75	0.00	7,800.00	7,800.00
Program Expense	0.00	0.00	5,700.00	0.00	0.00
<b>Total</b>	<b>6,588.84</b>	<b>7,180.96</b>	<b>15,630.00</b>	<b>33,020.00</b>	<b>33,020.00</b>
19. <u>Courthouse Security</u>					
Security (Bailiff) Salaries	0.00	0.00	0.00	81,408.00	81,408.00
Uniform Allowance	0.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	0.00	-414.00	0.00	6,446.53	6,446.00
Insurance Reimbursement	1,515.60	1,155.60	1,516.00	0.00	0.00
Contract Labor(Security Guards)	111,449.01	114,069.76	115,500.00	0.00	0.00
Computer Soft/Int/Licenses	2,310.00	0.00	0.00	0.00	0.00
Training Expense	368.74	0.00	0.00	0.00	0.00
Equipment Repair & Maint	20,158.08	18,732.50	0.00	10,000.00	10,000.00
Equipment Purchase	0.00	23,082.97	17,000.00	0.00	0.00
<b>Total</b>	<b>135,801.43</b>	<b>156,626.83</b>	<b>134,016.00</b>	<b>97,854.53</b>	<b>97,854.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 GENERAL REVENUE FUND  
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
		0.00			
TOTAL HEALTH AND WELFARE (21)	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE					
22.					
		0.00			
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. County Share transfers					
to fund 410	1,340,645.04				
to fund 220	see above	760,000.00	760,000.00	351,000.00	351,000.00
	see above	80,000.00	80,000.00	120,000.00	120,000.00
Other Transfers		220,879.26			
TOTAL TRANSFERS OUT (23)	1,340,645.04	1,060,879.26	840,000.00	471,000.00	471,000.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues					
	4,500.00	148,000.00	600,000.00	200,000.00	200,000.00
25. GRAND TOTAL EXPENDITURES	7,717,555.35	6,849,596.53			
26. GRAND TOTAL APPROPRIATIONS			7,521,480.00	7,022,838.79	7,046,470.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>360,017.17</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>360,017.17</u>
3. Estimated revenues for 2026	<u>4,615,204.00</u>
4. Subtotal	<u>4,975,221.17</u>
5. Deduct appropriations for 2026	<u>4,966,069.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,152.17</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,152.17</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>347,027.51</u>
Revenues - 2025	<u>4,440,511.60</u>
Expenditures - 2025	<u>4,427,521.94</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>360,017.17</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes		75,826.39	737,157.00
2024 and prior property taxes	659,600.00	546,233.77	
<b>Replacement tax on subclass 3 property</b>			
	52,746.00	49,149.98	
<b>Total</b>	<b>712,346.00</b>	<b>671,210.14</b>	<b>737,157.00</b>
<b>2. SALES TAX REVENUES</b>			
	1,450,740.00	1,474,601.17	1,474,601.00
<b>Total</b>	<b>1,450,740.00</b>	<b>1,474,601.17</b>	<b>1,474,601.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
CART	1,005,692.00	1,045,621.64	1,149,220.00
Financial Institution Tax	158.00	285.39	285.00
Motor Vehicle Sales Taxes & Fees	317,484.00	325,205.76	330,780.00
Tough on Trash Program	0.00	0.00	0.00
National Forest PILT	25,411.00	103,423.61	25,000.00
Federal Bridge Projects	449,886.00	0.00	0.00
Federal Storm Damage Reimb	0.00	18,856.74	0.00
SEMA Storm Damage Reimb 2013	0.00	0.00	0.00
FLAP Grant	0.00	0.00	0.00
Northwey CDBG Grant Project	0.00	0.00	0.00
SEMA Storm Damage Reimb 2015	0.00	0.00	0.00
Use Tax	0.00	395,005.59	800,000.00
<b>Total</b>			
	<b>1,798,631.00</b>	<b>1,888,398.73</b>	<b>2,305,285.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Oil/Asphalt Deposits	11,952.00	7,119.64	0.00
Total	11,952.00	7,119.64	0.00
5. INTEREST INCOME	40,999.00	36,261.24	36,261.00
6. OTHER REVENUES			
PILT Revenue	1,404.00	1,442.95	1,400.00
Miscellaneous Reimbursements	12,099.00	91,412.53	5,000.00
Rolla Housing PILT	1,045.00	565.20	500.00
Sale of Property and Equipment	35,700.00	269,500.00	20,000.00
Health Insurance Reimb	0.00	0.00	0.00
COVID-19 Reimbursement	0.00	0.00	0.00
ARPA Am Rescue Palm Act Reimb	0.00	0.00	0.00
Total	50,248.00	362,920.68	26,900.00
7. TRANSFERS IN			
Road & Bridge Debt Svc Transfer In	38,110.00	0.00	35,000.00
Interfund Activity	500,000.00	0.00	
Total	538,110.00	0.00	35,000.00
8. GRAND TOTAL REVENUES	4,603,026.00	4,440,511.60	4,615,204.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
1. Annual Salaries of all Road and Bridge Employees	875,152.00	823,527.10	933,711.00	961,722.00	961,722.00
2. Employee Fringe Benefits					
Social security	52,693.00	51,802.25	57,890.00	59,627.00	59,627.00
LAGERS	66,493.00	70,066.77	77,912.00	77,869.00	77,869.00
Insurance, medical	144,595.00	147,250.00	171,000.00	171,000.00	171,000.00
Workers' compensation	29,609.00	31,718.91	36,601.00	32,000.00	32,000.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare Co Share	12,323.00	12,115.05	13,539.00	13,945.00	13,945.00
Overtime/Vaca/Holiday Pay	13.00	39,363.24	10,000.00	40,000.00	40,000.00
Insurance Reimb	-992.00	0.00	0.00	0.00	0.00
Life Insurance Employer	761.00	653.86	725.00	714.00	714.00
Payroll Liability Clearing Act	0.00	0.00	0.00	0.00	0.00
Insurance Co Share Retirees	0.00	0.00	0.00	0.00	0.00
CERF Co Share	17,394.00	14,283.48	18,332.00	18,332.00	18,332.00
Payroll Deduct Offsetting Exp	-21,118.00	3,612.96	0.00	0.00	0.00
Payroll Tax Offsetting Exp	0.00	0.00	0.00	0.00	0.00
Total	301,771.00	370,866.52	385,999.00	413,487.00	413,487.00
3. Supplies					
Supplies & Materials	29,312.00	12,712.16	18,000.00	15,000.00	15,000.00
Phone	7,197.00	3,550.83	4,500.00	4,000.00	4,000.00
Utilities & Propane	17,418.00	11,208.91	20,000.00	15,000.00	15,000.00
Janitor/Shop Supplies	1,025.00	1,276.83	1,000.00	1,300.00	1,300.00
Computer Soft/Int/Licenses	4,600.00	3,916.80	5,200.00	5,200.00	5,200.00
Equipment Leases	142,487.00	241,647.00	245,000.00	266,000.00	266,000.00
SERVICES:					
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Attorney Fees	0.00	0.00	0.00	0.00	0.00
Insurance & Bonds	46,714.00	85,205.35	50,000.00	85,000.00	85,000.00
Travel & Meetings	0.00	0.00	200.00	200.00	200.00
Training Expenses	119.00	43.77	1,000.00	1,000.00	1,000.00
Engineering Services	7,500.00	0.00	0.00	0.00	0.00
Drug Testing/Immunizations	1,237.00	1,525.24	1,500.00	1,600.00	1,600.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	686.00	1,209.57	1,000.00	1,200.00	1,200.00
Health Insurance adm & Fees	0.00	0.00	0.00	0.00	0.00
Total	258,295.00	362,296.46	347,400.00	395,500.00	395,500.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
4. Insurance					
Total	0.00	0.00	0.00	0.00	0.00
5. Road and Bridge Materials					
Fuel	202,263.00	183,120.99	240,000.00	240,000.00	240,000.00
Equipment Repair & Maint	124,232.00	126,589.64	100,000.00	115,000.00	115,000.00
Vehicle Repair & Maint	121,824.00	142,864.09	100,000.00	115,000.00	115,000.00
Building & Grounds Maint	33,482.00	85,900.00	30,000.00	30,000.00	30,000.00
Contract Road Work/Rental	0.00	11,800.00	20,000.00	20,000.00	20,000.00
Flood Damage & Bridge Repair	36,191.00	440,873.40	0.00	0.00	0.00
Road Materials & Supplies	26,706.00	27,850.60	40,000.00	35,000.00	35,000.00
Chip & Seal Expense	587,603.00	652,540.20	630,000.00	630,000.00	630,000.00
Asphalt Patching	408,018.00	447,538.97	450,000.00	425,000.00	425,000.00
Asphalt Overlayment	31,387.00	76,098.10	200,000.00	0.00	0.00
Tough onTrash Program	0.00	0.00	0.00	0.00	0.00
Federal Bridge Projects	504,038.00	0.00	0.00	0.00	0.00
Ice Control	38,387.00	46,176.80	55,000.00	55,000.00	55,000.00
Culverts	52,415.00	60,828.32	60,000.00	65,000.00	65,000.00
Road Signs	8,602.00	5,882.68	9,000.00	9,000.00	9,000.00
Chat	389,093.00	219,338.34	400,000.00	400,000.00	400,000.00
Total	2,564,241.00	2,527,402.13	2,334,000.00	2,139,000.00	2,139,000.00
6. Equipment Repairs					
Total	0.00	0.00	0.00	0.00	0.00
7. Rentals					
Total	0.00	0.00	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 SPECIAL ROAD AND BRIDGE FUND  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
10. Other Expenditures					
Miscellaneous Expenses	558.00	8,000.00	0.00	0.00	0.00
TIF Reimbursement	70,260.00	73,374.70	70,000.00	70,000.00	70,000.00
Total	70,818.00	81,374.70	70,000.00	70,000.00	70,000.00
11. Debt Service					
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Total	0.00	0.00	0.00	0.00	0.00
13. GRAND TOTAL EXPENDITURES	4,779,300.00	4,427,521.94			
14. GRAND TOTAL APPROPRIATIONS			4,271,842.00	4,966,069.00	4,966,069.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 ASSESSMENT FUND  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>806,871.96</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>806,871.96</u>
3. Estimated revenues for 2026	<u>774,000.00</u>
4. Subtotal	<u>1,580,871.96</u>
5. Deduct appropriations for 2026	<u>1,076,724.05</u>
6. Estimated ending cash balance, December 31, 2026	<u>504,147.91</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>504,147.91</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>960,374.04</u>
Revenues - 2025	<u>734,594.32</u>
Expenditures - 2025	<u>888,096.40</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>806,871.96</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 ASSESSMENT FUND  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	75,111.30	75,418.20	75,000.00
Collector's Withholdings	576,836.10	504,639.84	539,000.00
Total	651,947.40	580,058.04	614,000.00
4. CHARGES FOR SERVICES			
City Assessment Contracts	54,667.05	75,651.68	67,000.00
E911 Addressing Services	24,321.59	16,221.16	24,000.00
Total	78,988.64	91,872.84	91,000.00
5. INTEREST INCOME	47,228.18	40,111.98	35,000.00
6. OTHER REVENUES			
Aerial Photography Reimbursements	14,335.50	4,566.05	14,000.00
Miscellaneous Reimbursements	20,289.27	17,985.41	20,000.00
Health Insurance Reimbursements	0.00		0.00
Total	34,624.77	22,551.46	34,000.00
7. TRANSFERS IN			
County Share	0.00	0.00	0.00
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	812,788.99	734,594.32	774,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 ASSESSMENT FUND  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	69,635.11	69,635.00	69,635.00	71,724.05	71,724.05
Deputy and clerical annual salaries	345,900.88	366,231.83	382,000.00	402,521.69	512,290.00
Fringe benefits	143,544.78	157,624.75	173,500.00	166,300.00	200,560.00
Office supplies	8,505.28	14,272.02	15,000.00	10,000.00	10,000.00
Equipment	see below	see below	see below	see below	see below
Mileage and training	see below	see below	see below	see below	see below
Other Salary	0.00	0.00	0.00	0.00	0.00
OT/Vaca/Holiday Pay	0.00	6,916.24	5,000.00	10,000.00	10,000.00
E911 Salary Assessor	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
PR Deduct & Tax Offsetting	-10,075.07	-484.95	0.00	0.00	0.00
Insurance County Sh. Retirees	0.00	0.00	0.00	3,800.00	3,800.00
Phone	334.40	303.97	500.00	500.00	500.00
Postage	16,550.28	24,402.80	30,000.00	20,000.00	19,000.00
Appraisal Guides	1,745.00	2,101.61	2,500.00	2,500.00	2,500.00
Mapping/GIS Expenses	0.00	10,018.00	12,000.00	15,000.00	15,000.00
Computer Soft/Int/Licenses	30,705.46	40,231.50	35,000.00	35,000.00	35,000.00
Equipment Lease	0.00	1,016.94	2,500.00	2,500.00	2,500.00
Dues & Subscriptions	196.47	196.07	500.00	500.00	500.00
Attorney Fees/Misc.	0.00	0.00	10,000.00	10,000.00	10,000.00
Insurance & Bonds	1,420.80	2,127.68	5,000.00	5,000.00	5,000.00
Travel & Meetings/Fuel-Field Rev.	9,972.83	7,292.42	13,500.00	13,500.00	13,500.00
Training Expense	4,502.95	1,688.62	10,000.00	10,000.00	10,000.00
Legal Ads & Publications	467.79	675.44	500.00	1,500.00	1,500.00
Program Expense	54.95	59.68	500.00	500.00	500.00
Aerial Photography	56,690.60	68,477.46	57,000.00	70,000.00	70,000.00
Vehicle/Equipment Repair & Maint	0.00	83.66	2,850.00	2,850.00	2,850.00
GIS System Expense	9,854.00	0.00	0.00	0.00	0.00
Vehicle/Equip/Computer Purch	3,842.97	94,512.86	155,000.00	40,000.00	63,000.00
Misc Expenses	3,284.04	722.18	5,000.00	5,000.00	5,000.00
Worker's Compensation	6,229.72	7,990.62	7,500.00	10,000.00	see fringe
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Total	715,363.24	888,096.40	1,006,985.00	920,695.74	1,076,724.05
2. Transfers Out					
Total	0.00	0.00	0.00	0.00	0.00
3. GRAND TOTAL EXPENDITURES	715,363.24	888,096.40			
4. GRAND TOTAL APPROPRIATIONS			1,006,985.00	920,695.74	1,076,724.05

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Road Debt Service Fund 102  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>110,563.42</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>110,563.42</u>
3. Estimated revenues for 2026	<u>4,200.00</u>
4. Subtotal	<u>114,763.42</u>
5. Deduct appropriations for 2026	<u>35,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>79,763.42</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>79,763.42</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>106,332.74</u>
Revenues - 2025	<u>4,230.68</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>110,563.42</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Road Debt Service Fund 102  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Road Debt Service Fund 102  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads	38,110.00			35,000.00	35,000.00
Other					
Total	38,110.00	0.00	0.00	35,000.00	35,000.00
GRAND TOTAL EXPENDITURES	38,110.00	0.00	0.00	35,000.00	35,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Debt Service Transfer	38,110.00	0.00	0.00	35,000.00	35,000.00
Total	38,110.00	0.00	0.00	35,000.00	35,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Unemployment Fund 202  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>51,864.00</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>51,864.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>51,864.00</u>
5. Deduct appropriations for 2026	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>46,864.00</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>46,864.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>56,724.65</u>
Revenues - 2025	<u>3,632.99</u>
Expenditures - 2025	<u>8,493.64</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>51,864.00</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Unemployment Fund 202  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Unemployment Fund 202  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Other Transfers	0.00	3,632.99	0.00
Total	0.00	3,632.99	0.00
8. GRAND TOTAL REVENUES	0.00	3,632.99	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Unemployment Fund 202  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	8,247.56	8,493.64	13,000.00	5,000.00	5,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	8,247.56	8,493.64	13,000.00	5,000.00	5,000.00
GRAND TOTAL EXPENDITURES	8,247.56	8,493.64	13,000.00	5,000.00	5,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
State Unemployment	1,750.56	8,493.64	5,000.00	5,000.00	5,000.00
Transfers to Co Rev.	6,497.00	0.00	8,000.00	0.00	0.00
Total	8,247.56	8,493.64	13,000.00	5,000.00	5,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET

Use tax 205

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>0.01</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>0.01</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.01</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.01</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.01</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.01</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.01</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Use tax 205  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Use tax 205  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Use tax 205  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>SUMMARY BY FUNCTION</b>					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	0.00	0.00	0.00
<b>GRAND TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

DETAIL OF EXPENDITURES

1. <u>Program Expense</u>					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Health Department Fund 220  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>917,985.58</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>917,985.58</u>
3. Estimated revenues for 2026	<u>965,400.00</u>
4. Subtotal	<u>1,883,385.58</u>
5. Deduct appropriations for 2026	<u>1,390,735.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>492,650.58</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>492,650.58</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>957,862.46</u>
Revenues - 2025	<u>966,442.50</u>
Expenditures - 2025	<u>1,006,319.38</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>917,985.58</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Health Department Fund 220  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Medicaid	20,606.90	17,914.87	20,000.00
CORE Public Health	125,313.69	156,496.50	120,000.00
CORE Public Health, Communicable Disease	0.00	0.00	0.00
CORE Public Health, Immunizations	96,531.47	20,064.96	25,000.00
Department of Corrections	20.00	0.00	0.00
Maries County Share	16,001.01	16,962.41	16,500.00
Miscellaneous Local Grants	144,056.34	24,848.16	20,000.00
Presumptive Eligibility	628.17	570.09	1,000.00
<b>Total</b>	<b>403,157.58</b>	<b>236,856.99</b>	<b>202,500.00</b>
<b>4. CHARGES FOR SERVICES</b>			
Charges for Service	23,068.12	30,959.09	30,000.00
Sanitarian Food Service Permits	27,615.00	29,617.50	30,000.00
Septic Construction Permits	795.00	0.00	0.00
Registrar Fees	79,659.00	80,545.00	80,000.00
VaxCare Reimbursement	5,605.96	2,695.62	3,000.00
<b>Total</b>	<b>136,743.08</b>	<b>143,817.21</b>	<b>143,000.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Health Department Fund 220  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare	1,026,142.17	1,006,319.38	1,228,269.86	1,402,735.89	1,390,735.00
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	1,026,142.17	1,006,319.38	1,228,269.86	1,402,735.89	1,390,735.00
GRAND TOTAL EXPENDITURES	1,026,142.17	1,006,319.38	1,228,269.86	1,402,735.89	1,390,735.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Health Dept Salaries	664,990.71	641,814.22	774,659.00	839,200.00	839,200.00
OT/Vacation Pay	960.82	19,380.61	5,000.00	5,000.00	5,000.00
FICA	39,313.64	39,510.57	47,613.00	52,100.00	52,100.00
Insurance County Share	115,785.80	97,545.52	146,300.00	148,200.00	148,200.00
LAGERS	43,971.23	45,234.18	63,066.00	70,500.00	70,500.00
Unemployment	0.00	0.00	0.00	3,000.00	3,000.00
Medicare	9,194.35	9,240.41	11,135.00	12,200.00	12,200.00
Workers' Compensation	3,262.42	3,579.22	3,832.00	4,500.00	4,500.00
Insurance Reimb-Employee	4,089.60	3,657.60	2,692.00	4,000.00	4,000.00
Life Insurance Employer	609.00	546.00	749.00	680.00	680.00
Other Salary	0.00	2,036.50	0.00	0.00	0.00
Payroll Deducts Offsetting	-14,135.32	-1,447.14	-1,447.14	12,000.00	0.00
Total	868,042.25	861,097.69	1,053,598.86	1,151,380.00	1,139,380.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Health Department Fund 220  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>2. FUND EXPENSES CONT.</b>					
Insurance Co Share Retirees	33,940.08	27,550.00	24,700.00	25,000.00	25,000.00
CERF County Share	7,162.21	6,884.86	14,661.00	15,600.00	15,600.00
Supplies & Materials	9,457.43	9,261.18	11,000.00	10,000.00	10,000.00
Phone	1,648.86	2,230.68	4,802.00	2,100.00	2,100.00
Postage	15.00	19.96	100.00	75.00	75.00
Medical Waste Disposal	534.38	1,336.74	1,332.00	1,300.00	1,300.00
Computer Soft/Int/Licenses	2,157.83	25,091.59	20,205.00	25,000.00	25,000.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	2,004.00	1,784.00	2,000.00	2,000.00	2,000.00
Insurance & Bonds	3,711.86	3,663.07	4,500.00	4,500.00	4,500.00
Travel & Meetings	96.59	1,290.32	500.00	1,500.00	1,500.00
Training Expense	0.00	343.27	500.00	500.00	500.00
Total	60,728.24	79,455.67	84,300.00	87,575.00	87,575.00
<b>3. FUND EXPENSES CONT.</b>					
Contract Labor	0.00	0.00	0.00	0.00	0.00
Legal Ads & Publications	703.20	1,568.21	1,500.00	1,700.00	1,700.00
Program Expense-Pers Cons/Vax C	1,197.06	1,424.18	1,500.00	1,600.00	1,600.00
Health Insurance Admin	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	391.69	538.47	150.00	500.00	500.00
Equipment Purchase	1,250.00	2,381.07	2,005.00	4,500.00	4,500.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	3,792.19	219.32	3,000.00	3,000.00	3,000.00
Miscellaneous Expense	53,539.49	16,972.23	40,000.00	25,000.00	25,000.00
Fuel/Vehicle Maintenance	0.00	0.00	0.00	6,000.00	6,000.00
Vehicle Purchase				76,330.89	76,330.00
Total	60,873.63	23,103.48	48,155.00	118,630.89	118,630.00
<b>4. PROGRAM EXPENSES</b>					
Medical Reserve Corp	0.00	292.85	0.00	0.00	0.00
Childcare Consultations	930.19	931.04	1,000.00	1,000.00	1,000.00
CORE Public Health	368.89	444.34	400.00	450.00	450.00
CORE Public Health, Comm. Disease	75.04	0.00	100.00	100.00	100.00
CORE Public Health, Immunizations	6,406.95	508.00	1,016.00	550.00	550.00
CPR/First Aid	60.00	3,135.47	1,000.00	5,000.00	5,000.00
Emergency Planning	2,709.09	4,086.62	2,500.00	4,000.00	4,000.00
Environmental Health	7,663.77	8,470.74	15,000.00	6,500.00	6,500.00
Home Visitation	0.00	0.00	0.00	0.00	0.00
Lead Safety	89.70	667.82	200.00	550.00	550.00
Maternal & Child Health	2,709.46	2,725.51	3,000.00	3,000.00	3,000.00
PCCAN Child Advocacy Network	0.00	0.00	0.00	0.00	0.00
Total	21,013.09	21,262.39	24,216.00	21,150.00	21,150.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Health Department Fund 220  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. PROGRAM EXPENSES CONT.					
Registrar	8,968.27	8,824.04	10,000.00	12,000.00	12,000.00
Substance Use Response					
1. DHSS	2,043.77	5,329.69	2,000.00	5,500.00	5,500.00
2. Other	0.00	3,030.34	0.00	1,500.00	1,500.00
WIC	4,472.92	4,216.08	6,000.00	5,000.00	5,000.00
Total	15,484.96	21,400.15	18,000.00	24,000.00	24,000.00
6.					
Total	0.00	0.00	0.00	0.00	0.00
7.					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Crisis Intervention Fund 261  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>1,668.95</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>1,668.95</u>
3. Estimated revenues for 2026	<u>2,000.00</u>
4. Subtotal	<u>3,668.95</u>
5. Deduct appropriations for 2026	<u>2,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,668.95</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,668.95</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,051.60</u>
Revenues - 2025	<u>1,742.35</u>
Expenditures - 2025	<u>1,125.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,668.95</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Crisis Intervention Fund 261  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
State Contract Funds	2,511.39	1,742.35	2,000.00
Total	2,511.39	1,742.35	2,000.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Crisis Intervention Fund 261  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	2,794.79	1,125.00	2,000.00	2,000.00	2,000.00
Total	2,794.79	1,125.00	2,000.00	2,000.00	2,000.00
GRAND TOTAL EXPENDITURES	2,794.79	1,125.00	2,000.00	2,000.00	2,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Program Expense	2,794.79	1,125.00	2,000.00	2,000.00	2,000.00
Total	2,794.79	1,125.00	2,000.00	2,000.00	2,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Special Elections Fund 300  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>34,252.13</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>34,252.13</u>
3. Estimated revenues for 2026	<u>50,000.00</u>
4. Subtotal	<u>84,252.13</u>
5. Deduct appropriations for 2026	<u>74,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>10,252.13</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>10,252.13</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>30,708.36</u>
Revenues - 2025	<u>73,219.70</u>
Expenditures - 2025	<u>69,675.93</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>34,252.13</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Special Elections Fund 300  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Election Reimbursements	44,290.21	53,219.70	50,000.00
<b>Total</b>	44,290.21	53,219.70	50,000.00
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Special Elections Fund 300  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	43,149.50	49,675.93	66,700.00	74,000.00	74,000.00
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out		20,000.00			
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	43,149.50	69,675.93	66,700.00	74,000.00	74,000.00
GRAND TOTAL EXPENDITURES	43,149.50	69,675.93	66,700.00	74,000.00	74,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Postage	640.90	596.73	2,200.00	2,200.00	2,200.00
Election Expense	17,591.22	23,179.32	25,000.00	30,000.00	30,000.00
Poll Rental	1,400.00	0.00	1,400.00	2,000.00	2,000.00
Travel & Meetings	2,750.35	287.35	2,500.00	2,800.00	2,800.00
Contract Labor	375.00	0.00	800.00	800.00	800.00
Legal Ads & Publications	3,325.03	3,228.25	5,500.00	5,000.00	5,000.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Election Judge Stipends	16,595.80	19,621.00	22,000.00	25,000.00	25,000.00
Special Election Costs	0.00	0.00	2,400.00	0.00	0.00
Miscellaneous Expenses	471.20	972.00	1,000.00	1,200.00	1,200.00
Refund of Election Deposits	0.00	1,791.28	1,400.00	2,000.00	2,000.00
Transfer Surcharge to Elec Svc	0.00	0.00	2,500.00	3,000.00	3,000.00
Total	43,149.50	49,675.93	66,700.00	74,000.00	74,000.00

PHELPS COUNTY COUNTY  
2026 BUDGET  
Special Elections Fund 300  
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. TRANSFERS					
Other Transfers (back to 325)	0.00	20,000.00	0.00	0.00	0.00
Total	0.00	20,000.00	0.00	0.00	0.00
3.					
Total	0.00	0.00	0.00	0.00	0.00
4.					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Election Services Fund 325  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>56,883.79</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>56,883.79</u>
3. Estimated revenues for 2026	<u>4,500.00</u>
4. Subtotal	<u>61,383.79</u>
5. Deduct appropriations for 2026	<u>15,700.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>45,683.79</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>45,683.79</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>40,347.44</u>
Revenues - 2025	<u>38,588.43</u>
Expenditures - 2025	<u>22,052.08</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>56,883.79</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Election Services Fund 325  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Election Reimbursements	0.00	0.00	0.00
Election Surcharge 5%	2,688.40	0.00	3,000.00
Voter Reg. Transaction Fees	0.00	0.00	0.00
Election Efficiency Grant	0.00	16,995.50	0.00
Total	2,688.40	16,995.50	3,000.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Election Services Fund 325  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,904.62	1,552.93	1,500.00
6. OTHER REVENUES			
Misc. reimbursements	0.00	20,040.00	0.00
Total	0.00	20,040.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	4,593.02	38,588.43	4,500.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Election Services Fund 325  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	6,421.73	2,052.08	10,000.00	15,700.00	15,700.00
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out		20,000.00			
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	6,421.73	22,052.08	10,000.00	15,700.00	15,700.00
GRAND TOTAL EXPENDITURES	6,421.73	22,052.08	10,000.00	15,700.00	15,700.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	1,360.13	820.48	1,500.00	1,200.00	1,200.00
Computer Soft/Int/Liceses	0.00	0.00	0.00	0.00	0.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Insurance & Bonds	103.00	114.00	2,000.00	2,000.00	2,000.00
Training Expense	150.00	1,117.60	1,500.00	1,500.00	1,500.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Election Judge Stipends	0.00	0.00	0.00	0.00	0.00
Equipment Rep & Maint	0.00	0.00	0.00	0.00	0.00
Equipment/Computer Purchases	4,808.60	0.00	5,000.00	11,000.00	11,000.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Other Transfers	0.00	20,000.00	0.00	0.00	0.00
Total	6,421.73	22,052.08	10,000.00	15,700.00	15,700.00

PHELPS COUNTY COUNTY

2026 BUDGET

Sheriff Training Fund 400

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
BALANCE

1. Cash Available, December 31, 2025	<u>33,365.80</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>33,365.80</u>
3. Estimated revenues for 2026	<u>11,000.00</u>
4. Subtotal	<u>44,365.80</u>
5. Deduct appropriations for 2026	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>34,365.80</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>34,365.80</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>41,063.62</u>
Revenues - 2025	<u>9,691.93</u>
Expenditures - 2025	<u>17,389.75</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>33,365.80</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Training Fund 400  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Post Comm Funds	4,456.00	3,487.43	4,000.00
<b>Total</b>	<b>4,456.00</b>	<b>3,487.43</b>	<b>4,000.00</b>
<b>4. CHARGES FOR SERVICES</b>			
Sheriff's Fees	7,586.00	6,204.50	7,000.00
<b>Total</b>	<b>7,586.00</b>	<b>6,204.50</b>	<b>7,000.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Training Fund 400  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	18,061.00	17,389.75	7,000.00	10,000.00	10,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	18,061.00	17,389.75	7,000.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	18,061.00	17,389.75	7,000.00	10,000.00	10,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	18,061.00	17,389.75	7,000.00	10,000.00	10,000.00
Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total	18,061.00	17,389.75	7,000.00	10,000.00	10,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Drug Enforcement Fund 405  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>207,456.24</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>207,456.24</u>
3. Estimated revenues for 2026	<u>54,000.00</u>
4. Subtotal	<u>261,456.24</u>
5. Deduct appropriations for 2026	<u>100,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>161,456.24</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>161,456.24</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>373,710.58</u>
Revenues - 2025	<u>219,279.47</u>
Expenditures - 2025	<u>385,533.81</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>207,456.24</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Drug Enforcement Fund 405  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Federal Drug Forfeitures			
Federal Forfeitures, Justice/DEA	82,785.00	172,266.04	40,000.00
Federal Forfeitures, Treasury/Non-DEA		1,201.84	
Total	82,785.00	173,467.88	40,000.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Drug Enforcement Fund 405  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	611,255.00	385,533.81	60,000.00	100,000.00	100,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	611,255.00	385,533.81	60,000.00	100,000.00	100,000.00
GRAND TOTAL EXPENDITURES	611,255.00	385,533.81	60,000.00	100,000.00	100,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Supplies & Mtl, Justice/DEA	3,730.00	199.00	0.00	0.00	0.00
Supplies & Mtl, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Phone	0.00	0.00	0.00	0.00	0.00
Phone, Justice/DEA	0.00	0.00	0.00	0.00	0.00
Phone, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Computer/Soft/Int/Lic	0.00	0.00	0.00	0.00	0.00
Comp/Soft/Int/Lic, Justice/DEA	33,769.00	0.00	0.00	0.00	0.00
Comp/Soft/Int/Lic, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Dues & Subs, Justice/DEA	0.00	0.00	0.00	0.00	0.00
Dues & Subs Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Total	37,499.00	199.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Drug Enforcement Fund 405  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>2. FUND EXPENSES Cont'd</b>					
Training Expense	0.00	0.00	0.00	0.00	0.00
Training Esp, Justice/DEA	1,002.00	0.00	0.00	0.00	0.00
Training Exp, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Program Exp	0.00	0.00	0.00	0.00	0.00
Program Exp, Justice/DEA	0.00	17,131.40	0.00	0.00	0.00
Program Exp, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	0.00	0.00	0.00	0.00	0.00
Equip Rep, Justice/DEA	0.00	0.00	0.00	0.00	0.00
Equip Rep, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Vehicle Repair & Maint	0.00	0.00	0.00	0.00	0.00
Veh Rep, Justice/ DEA	10,299.00	0.00	0.00	0.00	0.00
Veh Rep, Treas/ NonDEA	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>11,301.00</b>	<b>17,131.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. FUND EXPENSES Cont'd</b>					
Building & Grounds Maint	0.00	0.00	0.00	0.00	0.00
Bldg & Grnds, Justice/DEA	0.00	0.00	0.00	0.00	0.00
Bldg & Grnds, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Equip Purch, Justice/DEA	77,552.00	0.00	0.00	0.00	0.00
Equip Purch, Non-DEA	0.00	0.00	0.00	0.00	0.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Lease Purch, Justice/DEA	0.00	0.00	0.00	0.00	0.00
Lease Purch, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Vehicle Purchases	0.00	13,525.00	0.00	0.00	0.00
Veh Purch, Justice/DEA	368,977.00	0.00	0.00	0.00	0.00
Veh Purch, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>446,529.00</b>	<b>13,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. FUND EXPENSES Cont'd</b>					
Computer Equipment					
Comp Equip, Justice/ DEA	25,500.00	3,485.00	0.00	0.00	0.00
Comp Equip, Treas/NonDEA	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Misc Exp, Justice/DEA	85,561.00	347,475.66	60,000.00	100,000.00	100,000.00
Misc Exp, Treas/NonDEA	0.00	1,219.23	0.00	0.00	0.00
Other Transfers	0.00	0.00	0.00	0.00	0.00
Other Tsfers, Justice/DEA	0.00	2,498.52	0.00	0.00	0.00
Other Tsfers, Treas/NonDEA	4,865.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>115,926.00</b>	<b>354,678.41</b>	<b>60,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Civil Fees Fund 407  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>70,249.49</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>70,249.49</u>
3. Estimated revenues for 2026	<u>71,800.00</u>
4. Subtotal	<u>142,049.49</u>
5. Deduct appropriations for 2026	<u>39,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>103,049.49</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>103,049.49</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>39,165.42</u>
Revenues - 2025	<u>69,939.07</u>
Expenditures - 2025	<u>38,855.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>70,249.49</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Civil Fees Fund 407  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Deputy Salary Supplement	23,630.00	23,960.00	24,000.00
Total	23,630.00	23,960.00	24,000.00
<b>4. CHARGES FOR SERVICES</b>			
Sheriff's Fees	38,525.00	42,062.47	42,000.00
Total	38,525.00	42,062.47	42,000.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Civil Fees Fund 407  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	214,867.00	27,855.00	27,000.00	34,000.00	34,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out		11,000.00		5,000.00	5,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	214,867.00	38,855.00	27,000.00	39,000.00	39,000.00
GRAND TOTAL EXPENDITURES	214,867.00	38,855.00	27,000.00	39,000.00	39,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	8,826.00	0.00	5,000.00	5,000.00	5,000.00
Postage					
Computer Soft/Int/Licenses					
Dues & Subscriptions					
Travel & Meetings					
Training Expense					
Contract Labor					
Equipment Repair & Maint					
Equipment Purchase					
Computer Equipment					
Miscellaneous Expenses	149.00	0.00	1,000.00	1,000.00	1,000.00
Deputy Suppl Salary Fund	21,760.00	25,830.00	21,000.00	24,000.00	24,000.00
Total	30,735.00	25,830.00	27,000.00	30,000.00	30,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Civil Fees Fund 407  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. <u>FUND EXPENSES CONT.</u>					
<u>Sheriff Retirement Fund</u>	0.00	2,025.00	0.00	4,000.00	4,000.00
Total	0.00	2,025.00	0.00	4,000.00	4,000.00
3. <u>TRANSFERS</u>					
<u>Other Transfers</u>	184,132.00	11,000.00	0.00	5,000.00	5,000.00
Total	184,132.00	11,000.00	0.00	5,000.00	5,000.00
4. _____					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Revolving Fund 409  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>26,920.48</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>26,920.48</u>
3. Estimated revenues for 2026	<u>16,000.00</u>
4. Subtotal	<u>42,920.48</u>
5. Deduct appropriations for 2026	<u>13,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>29,920.48</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>29,920.48</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>28,580.12</u>
Revenues - 2025	<u>17,271.36</u>
Expenditures - 2025	<u>18,931.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>26,920.48</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Revolving Fund 409  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. CHARGES FOR SERVICES</b>			
Concealed Carry Permit Fees	14,635.00	16,320.00	15,000.00
<b>Total</b>	<b>14,635.00</b>	<b>16,320.00</b>	<b>15,000.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Revolving Fund 409  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	4,891.00	921.36	1,000.00
6. OTHER REVENUES			
Transfers to Fund 420	0.00	0.00	0.00
Misc. Reimbursements	0.00	30.00	0.00
Total	0.00	30.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	19,526.00	17,271.36	16,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Revolving Fund 409  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>SUMMARY BY FUNCTION</b>					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	7,986.00	7,931.00	8,000.00	8,000.00	8,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out		11,000.00		5,000.00	5,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other	125,973.00				
<b>Total</b>	<b>133,959.00</b>	<b>18,931.00</b>	<b>8,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>133,959.00</b>	<b>18,931.00</b>	<b>8,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>

**DETAIL OF EXPENDITURES**

<b>1. FUND EXPENSES</b>					
Supplies & Materials					
Training Expense					
Contract Labor					
Program Expense	7,986.00	7,931.00	8,000.00	8,000.00	8,000.00
Equipment Repair & Maint					
<b>Total</b>	<b>7,986.00</b>	<b>7,931.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Sheriff Revolving Fund 409  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. TRANSFERS					
Transfer to LEST for Vehicle					
Other Transfers(to 410)	125,973.00	11,000.00	0.00	5,000.00	5,000.00
Total	125,973.00	11,000.00	0.00	5,000.00	5,000.00
3.					
Total	0.00	0.00	0.00	0.00	0.00
4.					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>644,355.94</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>644,355.94</u>
3. Estimated revenues for 2026	<u>9,645,600.00</u>
4. Subtotal	<u>10,289,955.94</u>
5. Deduct appropriations for 2026	<u>10,101,485.02</u>
6. Estimated ending cash balance, December 31, 2026	<u>188,470.92</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>188,470.92</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>237,908.08</u>
Revenues - 2025	<u>10,788,122.41</u>
Expenditures - 2025	<u>10,381,674.55</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>644,355.94</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	3,108,728.00	3,159,860.15	3,100,000.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Miscellaneous Local Grants	28,546.00	0.00	10,000.00
Forest Service Campground Patrol	4,260.00	0.00	5,000.00
Forest Service Meth/Cannabis			
Deputy Suppl Salary Reimbursement	31,362.00	35,115.84	24,000.00
<b>STATE AND FEDERAL GRANTS</b>			
Federal Law Enforcement Grants	38,400.00	4,731.59	4,800.00
State Law Enforcement Grants	232,196.00	147,203.52	150,000.00
<b>Total</b>	334,764.00	187,050.95	193,800.00
<b>4. CHARGES FOR SERVICES</b>			
ATV Permits	2,390.00	2,210.00	2,300.00
Sheriff's Fees	5,315.00	6,087.21	5,500.00
<b>Total</b>	7,705.00	8,297.21	7,800.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	17,896.00	9,263.60	9,000.00
6. OTHER REVENUES			
Prisoners/Trial/Court/Reimburse			
Circuit Clerk Prisoner Board			
Circuit Clerk Prisoner Medical			
Circuit Clerk Jury Reimb			
Board Reimb Crim Cost, Cities & Counties	510,746.00	598,236.14	500,000.00
Criminal/Civil Mileage	8,150.00	9,295.19	9,000.00
Sheriff's Criminal Fees	16,089.00	14,881.05	13,000.00
DOC Mileage Jail	30,230.00	28,999.44	30,000.00
Federal Prisoner Transport	114,431.00	240,229.45	200,000.00
State Prisoner Transport	18,802.00	20,833.63	20,000.00
St of MO 96 Hour Hold Mileage			
Other Prisoner Med & Board	18,057.00	20,171.96	19,000.00
Cities Prisoner Board reimb	10,110.00	16,450.00	15,000.00
Co Prisoner Board Reimb	19,860.00	131,525.94	70,000.00
Federal Prisoner Board Reimb	2,309,575.00	4,696,204.84	4,400,000.00
Federal Prisoner Medical Reimb			
Inmate Indigent Reimb			
St Treas Criminal Cost Reimb			
Counties Criminal Cost Reimb			
Commit/Sentencing Reimbursement	22,583.00	29,056.23	28,000.00
Other Revenues & Reimbursements			
Miscellaneous Reimb	119,071.00	181,842.27	180,000.00
Sale of Property & Equip	47.00		
Health Insurance Reimb			
Inmate Phone Jail	265,319.00	439,225.84	400,000.00
Inmate Commissary Jail			
Employee Theft Reimb			
Covid-19 Reimbursement			
ARPA-Am Rescue Plan Reimb			
Total	3,463,070.00	6,426,951.98	5,884,000.00
7. TRANSFERS IN			
Other Transfers	423,245.00	88,698.52	100,000.00
County Share	760,645.00	760,000.00	351,000.00
GR funds from 200 (owed back to GR)		148,000.00	
Courthouse Security Transfer-Bailiffs			
Sheriff Revolving Transfer			
Inmate Det. Sec, Phone, Transfer			
Total	1,183,890.00	996,698.52	451,000.00
8. GRAND TOTAL REVENUES	8,116,053.00	10,788,122.41	9,645,600.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits	1,477,476.00	1,427,555.91	1,558,600.00	1,558,600.00
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	3,735,482.00	3,455,916.43	3,742,302.00	3,841,801.92
Jail	3,572,854.00	5,498,202.21	5,754,942.00	4,971,615.38
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	8,785,812.00	10,381,674.55	11,055,844.00	10,372,017.30
GRAND TOTAL EXPENDITURES	8,785,812.00	10,381,674.55	11,055,844.00	10,372,017.30

DETAIL OF EXPENDITURES

1. SHERIFF'S DEPT SALARIES				
Sheriff's Salary	93,255.00	97,300.08	97,300.08	101,300.00
Deputies/Clerks Salaries	1,983,802.00	1,862,106.95	1,986,501.92	1,986,501.92
OT/Vacation/Holiday Pay	13,508.00	42,752.44	30,000.00	27,000.00
Guard Duty	4,803.00	0.00	5,000.00	5,000.00
Uniform Allowance	40,000.00	36,075.09	40,000.00	37,000.00
Other Salary	97,903.00	49,016.42	100,000.00	100,000.00
Total	2,233,271.00	2,087,250.98	2,258,802.00	2,256,801.92

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>2. SHERIFF'S DEPT BENEFITS</b>					
FICA Employer Share	134,674.00	126,171.23	135,000.00	135,000.00	121,000.00
Insurance-County Share	344,735.00	302,774.00	345,000.00	345,000.00	262,200.00
LAGERS-County Share	219,186.00	201,623.92	219,000.00	219,000.00	201,000.00
Unemployment					
Medicare-County Share	31,497.00	29,507.77	32,000.00	32,000.00	28,500.00
Worker's Compensation	43,034.00	41,958.02	43,000.00	43,000.00	38,000.00
Health Insurance Reimb					
Life Insurance Employer	1,713.00	1,463.22	2,000.00	2,000.00	1,512.00
CERF-County Share	37,842.00	25,648.38	38,000.00	38,000.00	38,000.00
Payroll Deducts Offsetting Exp	-77,472.00	21,095.82	0.00	0.00	0.00
Payroll Tax Offsetting Exp	231.00				
Aggregate Acct Repayment					
<b>Total</b>	<b>735,440.00</b>	<b>750,242.36</b>	<b>814,000.00</b>	<b>814,000.00</b>	<b>690,212.00</b>
<b>3. SHERIFF'S DEPT OP &amp; SVCS</b>					
Supplies & Materials	43,482.00	15,662.25	44,000.00	25,000.00	25,000.00
Phone	2,589.00	2,046.61	2,500.00	2,500.00	2,500.00
Postage	2,277.00	2,346.13	2,500.00	2,500.00	2,500.00
Computer Soft/Int/Licenses	199,418.00	173,707.84	175,000.00	175,000.00	175,000.00
Equipment Leases	18,635.00	25,366.17	18,500.00	24,000.00	24,000.00
Dues & Subscriptions	40,261.00	4,007.59	40,000.00	15,000.00	15,000.00
Insurance & Bonds	317,858.00	436,530.20	300,000.00	440,000.00	440,000.00
Travel & Meetings	370.00	0.00	1,000.00	1,000.00	1,000.00
Training Expense	14,393.00	0.00	20,000.00	5,000.00	5,000.00
Drug Testing/Immunizations	4,599.00	4,584.32	5,000.00	5,000.00	5,000.00
Legal Ads & Publications	0.00	122.73	500.00	500.00	500.00
Program Expense	690.00	12,020.00	1,000.00	13,000.00	13,000.00
<b>Total</b>	<b>644,572.00</b>	<b>676,393.84</b>	<b>610,000.00</b>	<b>708,500.00</b>	<b>708,500.00</b>
<b>4. SHERIFF'S DEPT. MAIN &amp; IMP</b>					
Fuel	109,247.00	80,057.76	120,000.00	120,000.00	120,000.00
Equipment Rep & Maint	17,476.00	3,131.38	18,000.00	15,000.00	15,000.00
Vehicle Repair & Maint	53,966.00	102,455.12	55,000.00	100,000.00	100,000.00
Employee Uniforms	12,595.00	4,177.04	18,000.00	10,000.00	10,000.00
Property Acquisition	0.00	0.00	0.00	0.00	0.00
Equipment Purchase	146,972.00	42,429.53	50,000.00	0.00	0.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Vehicle Purchases	8,673.00	0.00	0.00	0.00	0.00
Computer Equipment	29,896.00	14,569.26	15,000.00	15,000.00	15,000.00
<b>Total</b>	<b>378,825.00</b>	<b>246,820.09</b>	<b>276,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>5. SHERIFF'S DEPT. OTHER</b>					
Miscellaneous Expenses	0.00	74,830.94	0.00	50,000.00	50,000.00
TIF Reimbursement	150,595.00	157,273.57	151,000.00	155,000.00	155,000.00
Utilities & Propane	179,970.00	66,966.08	240,000.00	200,000.00	200,000.00
Janitor Supplies	2,172.00	3,088.17	3,000.00	3,000.00	3,000.00
Cable Service	1,962.00	1,613.30	8,500.00	8,500.00	8,500.00
Attorney Fees	0.00	0.00	20,000.00	30,000.00	30,000.00
Insurance & Bonds	36,129.00	45,193.07	25,000.00	45,000.00	45,000.00
Legal Ads & Publications	0.00			0.00	0.00
Health Ins. Admin	0.00			0.00	0.00
Building & Grounds Maint.	107,986.00	96,486.39	150,000.00	125,000.00	125,000.00
<b>Total</b>	<b>478,814.00</b>	<b>445,451.52</b>	<b>597,500.00</b>	<b>616,500.00</b>	<b>616,500.00</b>
<b>6. JAIL SALARIES</b>					
Jail Admin Salary	59,991.00	59,991.60	59,991.60	70,000.80	72,100.06
Jailers/Clerks/Trans/Maint Sal	1,976,137.00	2,016,423.78	1,999,999.40	2,006,414.58	2,069,492.14
OT/Vacation/Holiday Pay	73,239.00	102,854.04	90,000.00	90,000.00	90,000.00
Guard Duty	61.00	0.00	0.00	0.00	0.00
Other Salary	8,565.00	8,477.35	9,000.00	9,000.00	9,000.00
Uniform Allowance	20,115.00	19,505.49	20,000.00	20,000.00	20,000.00
Debt Service Transfer	416,373.00	1,564,355.67	0.00	1,280,700.00	1,280,700.00
Other Transfers	112,616.00	0.00	0.00	0.00	0.00
Loan Payment	0.00	0.00	2,277,651.00	0.00	0.00
<b>Total</b>	<b>2,667,097.00</b>	<b>3,771,607.93</b>	<b>4,456,642.00</b>	<b>3,476,115.38</b>	<b>3,541,292.20</b>
<b>7. JAIL BENEFITS</b>					
FICA Employer Share	128,541.00	133,350.90	129,000.00	129,000.00	132,800.00
Insurance County Share	347,075.00	302,818.77	347,000.00	347,000.00	250,800.00
LAGERS County Share	151,467.00	147,044.28	152,000.00	152,000.00	179,600.00
Unemployment	0.00		0.00	0.00	0.00
Medicare County Share	30,062.00	31,186.90	31,000.00	31,000.00	31,100.00
Workers Compensation	43,380.00	40,593.56	43,500.00	43,500.00	38,000.00
Insurance Reimb	0.00	0.00	0.00	0.00	0.00
Life Insurance Employer	2,091.00	1,986.10	2,100.00	2,100.00	2,100.00
CERF County Share	39,420.00	20,333.04	40,000.00	40,000.00	39,000.00
<b>Total</b>	<b>742,036.00</b>	<b>677,313.55</b>	<b>744,600.00</b>	<b>744,600.00</b>	<b>673,400.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 LEST Fund 410  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>8. JAIL DEPT OP &amp; SRVCS</b>					
Supplies & Materials	27,320.00	19,917.74	25,000.00	20,000.00	20,000.00
Phone	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	1,115.00	750.00	1,500.00	1,500.00	1,500.00
Equipment Leases	6,317.00	4,200.00	0.00	4,000.00	4,000.00
Dues & Subscriptions	2,246.00	0.00	2,300.00	0.00	0.00
Insurance & Bonds	54,300.00	131,350.10	55,000.00	131,000.00	131,000.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	13.99	2,000.00	2,000.00	2,000.00
<b>Total</b>	<b>91,298.00</b>	<b>156,231.83</b>	<b>85,800.00</b>	<b>158,500.00</b>	<b>158,500.00</b>
<b>9. JAIL CONT.</b>					
Fuel	33,372.00	22,985.18	35,000.00	28,000.00	28,000.00
Equipment Repair & Maint	12,360.00	1,964.09	15,000.00	8,000.00	8,000.00
Vehicle Repair & Maint	27,101.00	2,501.21	20,000.00	5,000.00	5,000.00
Employee Uniforms	4,083.00	7,978.56	5,000.00	9,000.00	9,000.00
Equipment Purchase	29,018.00	8,949.77	10,000.00	10,000.00	10,000.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Employee Theft Restitution	0.00	0.00	0.00	0.00	0.00
Jail Expansion Project	0.00	28,125.00	0.00	0.00	0.00
<b>Total</b>	<b>105,934.00</b>	<b>72,503.81</b>	<b>85,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>10. JAIL PRISONER/TRIAL/COURT</b>					
Guard Duty Non-Employee	0.00	0.00	0.00	0.00	0.00
Jury Meals & Lodging	0.00	0.00	0.00	0.00	0.00
Prisoner Transport Expense	18,644.00	9,046.82	25,000.00	15,000.00	15,000.00
Inmate Indigent Expense	0.00	0.00	0.00	0.00	0.00
Food-Jail	289,341.00	592,383.93	410,000.00	410,000.00	410,000.00
Doctor/Dentist-Jail	315,974.00	751,421.93	600,000.00	700,000.00	700,000.00
Board Prisoner Supplies	0.00				
Board Prisoners Other Facilities	2,822.00	2,460.00	2,000.00	2,000.00	2,000.00
Laudry/Cleaning Expenses-Jail	0.00				
Crim Cost Reimb/Pris Med Sup	59.00	0.00	500.00	0.00	0.00
On Site Commissary Items	81,685.00	142,545.96	90,000.00	150,000.00	150,000.00
<b>Total</b>	<b>708,525.00</b>	<b>1,497,858.64</b>	<b>1,127,500.00</b>	<b>1,277,000.00</b>	<b>1,277,000.00</b>

PHELPS COUNTY COUNTY

2026 BUDGET

Inmate Prisoner Detention Security Fund 415

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>76,334.51</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>76,334.51</u>
3. Estimated revenues for 2026	<u>161,800.00</u>
4. Subtotal	<u>238,134.51</u>
5. Deduct appropriations for 2026	<u>123,200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>114,934.51</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>114,934.51</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>41,246.07</u>
Revenues - 2025	<u>147,154.15</u>
Expenditures - 2025	<u>112,065.71</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>76,334.51</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Inmate Prisoner Detention Security Fund 415  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Total	0.00	0.00	0.00
<b>4. CHARGES FOR SERVICES</b>			
Sheriff's Fees	23,125.00	18,549.16	20,000.00
Total	23,125.00	18,549.16	20,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Inmate Prisoner Detention Security Fund 415  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	14,720.00	1,897.45	1,800.00
6. OTHER REVENUES			
Inmate Commissary Jail	80,985.00	126,707.54	140,000.00
Total	80,985.00	126,707.54	140,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	118,830.00	147,154.15	161,800.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Inmate Prisoner Detention Security Fund 415  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail	400,893.00	112,065.71	149,200.00	123,200.00	123,200.00
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	400,893.00	112,065.71	149,200.00	123,200.00	123,200.00
GRAND TOTAL EXPENDITURES	400,893.00	112,065.71	149,200.00	123,200.00	123,200.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Phone	0.00				
Program Expense	278,423.00	45,504.91	80,000.00	50,000.00	50,000.00
Equipment Repair & Maint	0.00				
Board Prisoner Supplies	17,670.00	35,773.94	40,000.00	40,000.00	40,000.00
Laundry/Cleaning Exp Jail	14,600.00	26,586.86	25,000.00	29,000.00	29,000.00
Total	310,693.00	107,865.71	145,000.00	119,000.00	119,000.00



PHELPS COUNTY COUNTY

2026 BUDGET

Law Enforcement Debt Service Fund 420

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>1,282,700.00</u>
4. Subtotal	<u>1,282,700.00</u>
5. Deduct appropriations for 2026	<u>1,280,692.09</u>
6. Estimated ending cash balance, December 31, 2026	<u>2,007.91</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>2,007.91</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>830.89</u>
Revenues - 2025	<u>1,773,993.12</u>
Expenditures - 2025	<u>1,774,824.01</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Law Enforcement Debt Service Fund 420  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Total	0.00	0.00	0.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Law Enforcement Debt Service Fund 420  
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail	11,425,495.00	1,774,824.01	2,277,651.00	1,280,692.09
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	11,425,495.00	1,774,824.01	2,277,651.00	1,280,692.09

GRAND TOTAL EXPENDITURES	11,425,495.00	1,774,824.01	2,277,651.00	1,280,692.09	1,280,692.09
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DETAIL OF EXPENDITURES

1. FUND EXPENSES

Equipment Repair & Maint				
Equipment Purchase				
Lease Purchases				
Jail Expansion Project				
Jail Expansion Project	11,183,810.00	1,134,165.47	1,933,406.00	1,010,000.00
Jail Expansion Project Interest	241,685.00	640,658.54	344,245.00	270,692.09
Total	11,425,495.00	1,774,824.01	2,277,651.00	1,280,692.09

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PCLERF Fund 430  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>56,981.23</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>56,981.23</u>
3. Estimated revenues for 2026	<u>94,000.00</u>
4. Subtotal	<u>150,981.23</u>
5. Deduct appropriations for 2026	<u>135,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>15,981.23</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>15,981.23</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>98,573.62</u>
Revenues - 2025	<u>94,598.26</u>
Expenditures - 2025	<u>136,190.65</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>56,981.23</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PCLERF Fund 430  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Law Enforcement Restitution Fees	127,273.48	90,627.92	91,000.00
<b>Total</b>	<b>127,273.48</b>	<b>90,627.92</b>	<b>91,000.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PCLERF Fund 430  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	105,000.00	135,000.00	135,000.00	135,000.00	135,000.00
Emergency Fund					
Assessor					
Highways and roads					
Other	7,702.74	1,190.65	1,397.00		
Total	112,702.74	136,190.65	136,397.00	135,000.00	135,000.00
GRAND TOTAL EXPENDITURES	112,702.74	136,190.65	136,397.00	135,000.00	135,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES: Transfer/Prog Exp					
PA Reimb Sal/Benefits-Transfer	55,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Coroner Reimb Expenses	7,702.74	1,190.65	1,397.00	0.00	0.00
Sheriff Reimb Expenses	50,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Total	112,702.74	136,190.65	136,397.00	135,000.00	135,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Drug Enforcement Fund 440  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>53,651.31</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>53,651.31</u>
3. Estimated revenues for 2026	<u>11,500.00</u>
4. Subtotal	<u>65,151.31</u>
5. Deduct appropriations for 2026	<u>9,825.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>55,326.31</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>55,326.31</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>33,468.84</u>
Revenues - 2025	<u>20,182.47</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>53,651.31</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Drug Enforcement Fund 440  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Federal Forfeitures	14,535.33	18,419.00	10,000.00
<b>Total</b>	<b>14,535.33</b>	<b>18,419.00</b>	<b>10,000.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Drug Enforcement Fund 440  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME		1,763.47	1,500.00
6. OTHER REVENUES			
Miscellaneous Reimb	0.00	0.00	0.00
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	14,535.33	20,182.47	11,500.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Drug Enforcement Fund 440  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney	19,527.80		15,000.00	9,825.00	9,825.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	19,527.80	0.00	15,000.00	9,825.00	9,825.00
GRAND TOTAL EXPENDITURES	19,527.80	0.00	15,000.00	9,825.00	9,825.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	5.00	0.00	0.00	0.00	0.00
Computer soft/int/license	0.00	0.00	0.00	0.00	0.00
Comp Soft/Int/Lic Justice/DEA	2,125.00	0.00	2,000.00	2,125.00	2,125.00
Comp Soft/Int/Lic Trs/Non-DEA	0.00	0.00	0.00	0.00	0.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	1,966.15	0.00	5,000.00	2,000.00	2,000.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	5,718.40	0.00	2,000.00	5,700.00	5,700.00
Contract Labor	0.00	0.00	3,000.00	0.00	0.00
Program Expense	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	0.00	0.00	1,000.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Total	9,814.55	0.00	13,000.00	9,825.00	9,825.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Training Fund 450  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>73,999.07</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>73,999.07</u>
3. Estimated revenues for 2026	<u>9,000.00</u>
4. Subtotal	<u>82,999.07</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>82,999.07</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>82,999.07</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>66,243.84</u>
Revenues - 2025	<u>7,755.23</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>73,999.07</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Training Fund 450  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
PA Fees	9,494.33	7,755.23	9,000.00
<b>Total</b>	<b>9,494.33</b>	<b>7,755.23</b>	<b>9,000.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Training Fund 450  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>SUMMARY BY FUNCTION</b>					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney			5,000.00		
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>

**DETAIL OF EXPENDITURES**

<b>1. FUND EXPENSES</b>					
Computer Soft/Int/Licenses	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	0.00	0.00	2,500.00	0.00	0.00
Training Expense	0.00	0.00	2,500.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Delinquent Tax Fund 460  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>62.34</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>62.34</u>
3. Estimated revenues for 2026	<u>2.00</u>
4. Subtotal	<u>64.34</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>64.34</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>64.34</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>59.96</u>
Revenues - 2025	<u>2.38</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>62.34</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Delinquent Tax Fund 460  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
State Contract Funds	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Delinquent Tax Fund 460  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<b>SUMMARY BY FUNCTION</b>					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	0.00	0.00	0.00
<b>GRAND TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**DETAIL OF EXPENDITURES**

<b>1. FUND EXPENSES</b>					
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Admin Handling Fund 480  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>5,130.87</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>5,130.87</u>
3. Estimated revenues for 2026	<u>5,555.00</u>
4. Subtotal	<u>10,685.87</u>
5. Deduct appropriations for 2026	<u>3,320.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>7,365.87</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>7,365.87</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>4,378.71</u>
Revenues - 2025	<u>4,003.29</u>
Expenditures - 2025	<u>3,251.13</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>5,130.87</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Admin Handling Fund 480  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
PA Fees	5,581.81	3,714.92	5,000.00
PA MOPS Fees	313.00	85.00	350.00
<b>Total</b>	<b>5,894.81</b>	<b>3,799.92</b>	<b>5,350.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 PA Admin Handling Fund 480  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney	3,334.04	3,251.13	2,100.00	3,320.00	3,320.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	3,334.04	3,251.13	2,100.00	3,320.00	3,320.00
GRAND TOTAL EXPENDITURES	3,334.04	3,251.13	2,100.00	3,320.00	3,320.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint.	0.00	0.00	0.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	1,211.04	1,076.13	0.00	1,200.00	1,200.00
MOPS Fees	323.00	75.00	0.00	320.00	320.00
Transfer to Co Rev, Salary	1,800.00	2,100.00	2,100.00	1,800.00	1,800.00
Total	3,334.04	3,251.13	2,100.00	3,320.00	3,320.00

PHELPS COUNTY COUNTY

2026 BUDGET

Shelter Fund 500

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
BALANCE

1. Cash Available, December 31, 2025	<u>130.53</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>130.53</u>
3. Estimated revenues for 2026	<u>10,600.00</u>
4. Subtotal	<u>10,730.53</u>
5. Deduct appropriations for 2026	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>730.53</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>730.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>801.43</u>
Revenues - 2025	<u>10,196.60</u>
Expenditures - 2025	<u>10,867.50</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>130.53</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Shelter Fund 500  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Shelter Fund Fees	11,443.50	10,078.00	10,500.00
Total	11,443.50	10,078.00	10,500.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Shelter Fund 500  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	12,247.38	10,867.50	10,000.00	10,000.00	10,000.00
Total	12,247.38	10,867.50	10,000.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	12,247.38	10,867.50	10,000.00	10,000.00	10,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Program Expense	12,247.38	10,867.50	10,000.00	10,000.00	10,000.00
Total	12,247.38	10,867.50	10,000.00	10,000.00	10,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Recorder User Fees Fund 510  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>57,084.84</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>57,084.84</u>
3. Estimated revenues for 2026	<u>20,500.00</u>
4. Subtotal	<u>77,584.84</u>
5. Deduct appropriations for 2026	<u>58,759.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>18,825.84</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u>18,825.84</u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>58,759.35</u>
Revenues - 2025	<u>21,887.68</u>
Expenditures - 2025	<u>23,562.19</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u>57,084.84</u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Recorder User Fees Fund 510  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
<b>Total</b>	0.00	0.00	0.00
<b>4. CHARGES FOR SERVICES</b>			
Recorder's User Tech Fees	6,420.00	6,997.50	6,500.00
Recorder's User Fees	11,370.00	12,617.00	12,000.00
			0.00
<b>Total</b>	17,790.00	19,614.50	18,500.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Recorder User Fees Fund 510  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds	11,068.00	23,562.19	76,250.00	58,759.00	58,759.00
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	11,068.00	23,562.19	76,250.00	58,759.00	58,759.00
GRAND TOTAL EXPENDITURES	11,068.00	23,562.19	76,250.00	58,759.00	58,759.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

Supplies & Materials	629.00	868.83	1,200.00	6,000.00	6,000.00
Microfilm Expense	0.00	0.00	21,925.00	8,000.00	8,000.00
Scan/Software/Storage	0.00	0.00	30,000.00	10,000.00	10,000.00
Computer Soft/Int/Licenses	5,200.00	11,350.74	10,000.00	16,000.00	16,000.00
Interest	0.00	9,926.00	12,000.00	5,000.00	5,000.00
Miscellaneous Expenses	0.00	0.00	1,000.00	11,000.00	11,000.00
Equipment Repair & Maint.	0.00	746.92	125.00	1,739.00	1,739.00
Computer Equipment	5,232.00	669.70	0.00	0.00	0.00
Equipment Leases	7.00	0.00	0.00	1,020.00	1,020.00
Total	11,068.00	23,562.19	76,250.00	58,759.00	58,759.00

PHELPS COUNTY COUNTY  
2026 BUDGET

Senior Companions Fund 550

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
BALANCE

1. Cash Available, December 31, 2025	<u>5,175.53</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>5,175.53</u>
3. Estimated revenues for 2026	<u>467,955.00</u>
4. Subtotal	<u>473,130.53</u>
5. Deduct appropriations for 2026	<u>471,323.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,807.53</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,807.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>3,079.40</u>
Revenues - 2025	<u>411,354.26</u>
Expenditures - 2025	<u>409,258.13</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>5,175.53</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Senior Companions Fund 550  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Senior Companions Grant	462,114.93	399,775.43	467,955.00
Total	462,114.93	399,775.43	467,955.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Senior Companions Fund 550  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	461,510.97	409,258.13	470,455.00	471,323.00	471,323.00
Total	461,510.97	409,258.13	470,455.00	471,323.00	471,323.00
GRAND TOTAL EXPENDITURES	461,510.97	409,258.13	470,455.00	471,323.00	471,323.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Staff Salary	110,714.29	134,239.26	150,000.00	150,000.00	150,000.00
FICA Employer Share	6,774.23	8,405.98	9,300.00	9,300.00	9,300.00
Insurance County Share	11,667.92	18,525.00	21,436.00	22,800.00	22,800.00
LAGERS	7,947.77	10,476.30	8,400.00	8,400.00	8,400.00
Medicare County Share	1,584.30	1,965.89	2,175.00	2,175.00	2,175.00
Workers Compensation	129.28	148.34	420.00	420.00	420.00
Life Insurance	57.71	64.17	132.00	132.00	132.00
CERF County Share	2,027.80	2,464.92	2,240.00	2,240.00	2,240.00
Payroll Offsetting	-2,016.74	-1,592.07	0.00	0.00	0.00
Program Expense	17,781.11	24,840.40	42,496.00	42,000.00	42,000.00
Senior Companions Stipends	304,843.30	197,765.25	233,856.00	233,856.00	233,856.00
OT/Vaca/Holiday Pay/other salary		2,811.22	0.00	0.00	0.00
Total	461,510.97	400,114.66	470,455.00	471,323.00	471,323.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Senior Companions Fund 550  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
<u>2. TRANSFERS</u>					
Other Transfers		9,143.47	0.00	0.00	
Total	0.00	9,143.47	0.00	0.00	0.00
<u>3.</u>					
Total	0.00	0.00	0.00	0.00	0.00
<u>4.</u>					
Total	0.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY

2026 BUDGET

Collector Tax Maintenance Fund 850

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>74,021.60</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>74,021.60</u>
3. Estimated revenues for 2026	<u>78,000.00</u>
4. Subtotal	<u>152,021.60</u>
5. Deduct appropriations for 2026	<u>125,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>27,021.60</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>27,021.60</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u><u>70,763.38</u></u>
Revenues - 2025	<u>76,041.50</u>
Expenditures - 2025	<u>72,783.28</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>74,021.60</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Collector Tax Maintenance Fund 850  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
2% Back & Delinquent Tax W/H	68,165.39	72,885.13	75,000.00
<b>Total</b>	68,165.39	72,885.13	75,000.00
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Collector Tax Maintenance Fund 850  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector	71,155.61	72,783.28	116,500.00	125,000.00	125,000.00
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	71,155.61	72,783.28	116,500.00	125,000.00	125,000.00
GRAND TOTAL EXPENDITURES	71,155.61	72,783.28	116,500.00	125,000.00	125,000.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Supplies & Materials	20,906.43	14,138.45	22,000.00	22,000.00	22,000.00
Postage	0.00	0.00	0.00	0.00	0.00
Cable Service	89.90	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	34,187.06	29,251.03	35,000.00	35,000.00	35,000.00
Equipment Leases	2,667.33	3,238.68	3,000.00	3,500.00	3,500.00
Attorney Fee's	165.00	100.00	3,000.00	3,000.00	3,000.00
Travel & Meetings	4,977.07	7,014.88	7,000.00	9,000.00	9,000.00
Training Expense	2,257.24	2,105.77	2,000.00	2,500.00	2,500.00
Contract Labor	389.00	80.00	3,500.00	3,500.00	3,500.00
Equipment Repair & Maint.	0.00	1,284.55	1,000.00	1,500.00	1,500.00
Equipment Purchase	0.00	10,977.07	25,000.00	25,000.00	25,000.00
Legal Ads & Publications	2,004.00	2,691.80	0.00	5,000.00	5,000.00
Total	67,643.03	70,882.23	101,500.00	110,000.00	110,000.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Public Facilities Fund 900  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>348,455.09</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>348,455.09</u>
3. Estimated revenues for 2026	<u>10,000.00</u>
4. Subtotal	<u>358,455.09</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>358,455.09</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>358,455.09</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u><u>335,121.52</u></u>
Revenues - 2025	<u>13,333.57</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>348,455.09</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Public Facilities Fund 900  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
Total	0.00	0.00	0.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Public Facilities Fund 900  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	15,400.36	13,333.57	10,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	15,400.36	13,333.57	10,000.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Public Facilities Fund 900  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds	419.88				
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service			0.00		
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	419.88	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	419.88	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Equipment Repair & Maint	400.00	0.00	0.00	0.00	0.00
Transfer of Interest to Co Rev	0.00	0.00	0.00	0.00	0.00
Transfer to Co Rev (Reimb)	0.00	0.00	0.00	0.00	0.00
Building & Grounds Maint.	19.88	0.00	0.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Total	419.88	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY

2026 BUDGET

Jay White Estate Fund 906

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Jay White Estate Fund 906  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. SALES TAX REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. INTERGOVERNMENTAL REVENUES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. CHARGES FOR SERVICES</b>			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Jay White Estate Fund 906  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	844.34				
Total	844.34	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	844.34	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Transfer Interest to Co Rev.					
Equipment Repair & Maint.	844.34	0.00	0.00	0.00	0.00
Total	844.34	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 CDBG Fund  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 CDBG Fund  
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
<b>1. PROPERTY TAX REVENUES</b>			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
<b>2. SALES TAX REVENUES</b>			
Total	0.00	0.00	0.00
<b>3. INTERGOVERNMENTAL REVENUES</b>			
CDBG-Phelps Connections for Seniors	523,000.00	0.00	0.00
Total	523,000.00	0.00	0.00
<b>4. CHARGES FOR SERVICES</b>			
Total	0.00	0.00	0.00



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 CDBG Fund  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	523,000.00				
Total	523,000.00	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	523,000.00	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
CDBG-Phelps Connections for Seniors	523,000.00	0.00	0.00	0.00	0.00
Total	523,000.00	0.00	0.00	0.00	0.00

PHELPS COUNTY COUNTY  
 2026 BUDGET  
 ARPA Fund 996  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>208,145.22</u>
(a) Less outstanding warrants	<u>                    </u>
2. Net cash available, December 31, 2025	<u>208,145.22</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>208,145.22</u>
5. Deduct appropriations for 2026	<u>208,145.22</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u>                    </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>380,280.49</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>172,135.27</u>
Adjustments:	
Change in outstanding warrants	<u>                    </u>
Other	<u>                    </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>208,145.22</u></u>





PHELPS COUNTY COUNTY  
 2026 BUDGET  
 ARPA Fund 996  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out				52,915.52	52,915.52
Emergency Fund					
Assessor					
Highways and roads					
Other	2,400,038.76	172,135.27	392,280.49	155,229.70	155,229.70
Total	2,400,038.76	172,135.27	392,280.49	208,145.22	208,145.22
GRAND TOTAL EXPENDITURES	2,400,038.76	172,135.27	392,280.49	208,145.22	208,145.22

DETAIL OF EXPENDITURES

1. FUND EXPENSES					
Program Expense	2,328,840.03	171,870.20	345,960.87	155,229.70	155,229.70
ADM Fee	1,749.48	265.07	2,000.00		
Total	2,330,589.51	172,135.27	347,960.87	155,229.70	155,229.70



PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Developmentally Disabled Board Fund 970  
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND  
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING  
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u>          </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>481,800.00</u>
4. Subtotal	<u>481,800.00</u>
5. Deduct appropriations for 2026	<u>481,800.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u>          </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>480,064.62</u>
Expenditures - 2025	<u>480,064.62</u>
Adjustments:	
Change in outstanding warrants	<u>          </u>
Other	<u>          </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>





PHELPS COUNTY COUNTY  
 2026 BUDGET  
 Developmentally Disabled Board Fund 970  
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	518,399.83	480,064.62		481,800.00	481,800.00
Total	518,399.83	480,064.62	0.00	481,800.00	481,800.00
GRAND TOTAL EXPENDITURES	518,399.83	480,064.62	0.00	481,800.00	481,800.00

DETAIL OF EXPENDITURES

1. PROGRAM EXPENSE					
sent to SB40 Board	518,399.83	480,064.62	0.00	481,800.00	481,800.00
Total	518,399.83	480,064.62	0.00	481,800.00	481,800.00