

MISSOURI STATE AUDITOR'S OFFICE

2018 COUNTY BUDGET FORMS

County:

PHELPS COUNTY
 2018 BUDGET
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PHELPS COUNTY
2018 BUDGET MESSAGE

Now on this 30th day of January, 2018, comes Pamela K. Grow, Clerk of the County Commission, as budget officer, and presents for the records of the County Commission information and estimates for the year 2018 as required by the County Budget Law (Sections 50.525 to 50.745, RSMo.)

The care taken by elected officials and department heads to adhere to their annual budgets is noted and appreciated, as is their compliance with returning their budget estimates for the New Year.

County Budget Law states: "It is hereby made the first duty of the county commission in counties of classes three and four at its regular January term to go over the estimates and revise and amend the same in such way as to promote efficiency and economy in county government. The commission may alter or change any estimate as public interest may require and to balance the budget, first giving the person preparing supporting data an opportunity to be heard. After the county commission shall have revised the estimate it shall be the duty of the clerk of said commission forthwith to enter such revised estimate on the record of the said commission and the commission shall forthwith enter thereon its approval." (RSMo 50.740.1)

I would like to emphasize several phrases. "First duty" shows just how important the budget framework is. It is the "first order of business," given the highest priority. Secondly I would emphasize "efficiency and economy." We are to avoid waste, and to spend the taxpayer's money from whatever source (local, state, or federal) as frugally as we possibly can. We may want to consider not spending at all, that is, not even applying for some of this taxpayer money. This might keep the size of government somewhat in check, by some infinitesimally small amount. Some would counter, "Well, if we don't apply for the funds, someone else just will..." and I would counter that by saying, "When is the growth of government appropriation ever to end, then?" It will not.

Sources of revenue to the county overall were increased by 4.8% between 2016 and 2017 calendar years. There was a slight decrease in property tax overall, more than offset by an increase in sales tax revenue.

The sum of the property tax levies for County Revenue and Special Road and Bridge increased incrementally in 2018, as allowed by the increase in the Consumer Price Index. However, the ratio of the levies is different, reflecting my conviction that the levies must be calculated separately. A lengthy discussion is precluded here, but should anyone wish to see my reasoning, it can be provided. This will result in more property tax for SRB, and less for County Revenue. Sales Tax apportionment remains the same in this year's budget.

Payroll expenses continue to be a major part of the County budget; for the General Revenue fund alone, \$2.335 million of the \$4.139 million (56%) expenditures for 2017. Beginning in 2018, the County has elected to take on payment of one-fourth of the 4% of gross salary that our employees previously contributed to CERF, the County Employees Retirement Fund. This 1% will now be a benefit, not a deduction, for the full-time employees. With an anticipated full-time payroll in the neighborhood of \$5 million, this represents an additional \$50,000 outlay by the County for its workforce. The County continues its generous payment of 90% of employee medical insurance premiums, approximating \$7,500 per year for each full-time employee enrolled, as well as payment of 25% of dependent premiums, which was adopted in 2017. As a full-time employee works 2080 hours, this represents over \$3 per hour additional compensation.

A major outlay in 2018 will be the construction costs for the renovation of the 1972 Jail, to ready it for non-federal inmates. This is hoped to relieve crowding in the New Jail, which alone remains compliant with federal requirements. The Phelps County Sheriff's Department has received federal authorization to transfer \$2.2 million from the Asset Forfeiture Fund to the Law Enforcement Sales Tax Fund for this purpose. Again, this is not new tax money or revenue, but an inter-fund transfer. The Road and Bridge Department intends to transfer \$100,000 from its debt service fund into its main fund, Special Road & Bridge (SRB).

State statute requires that not less than 3% of anticipated revenues be set aside as an emergency fund; this in recent years has never been called upon. In 2018, an additional \$100,000 has been set in the emergency fund against the possibility of extraordinary medical costs of employees. The General Revenue Fund began 2017 with a balance of \$1.342 million; began 2018 with \$1.703 million, and is projected to finish the year with \$1,421 million.

Special recognition is given the Circuit Judges, who again in 2017 cut the county portion of their budget in a meaningful way.

Respectfully submitted



Pamela K. Grow
Phelps County Clerk

PHELPS COUNTY
 2018 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2017	
			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		\$ 202,450.00	%
10.559	Summer Food Service Program for Children			
Office of Administration -				
10.665	Schools and Roads - Grants to States		120,552.00	
10.704	U.S. Forest Service Grant	13-LE-11090500-010	1,675.00	
10.704	U.S. Forest Service Park Patrol Grant	13-LE-1109055-026	348.00	
U.S. DEPARTMENT OF THE INTERIOR				
15.226	Federal Forest Payment in Lieu of Taxes		123,209.00	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	10-PF-63 15-PF-03 14-PF-12	3,072.00 0.00 321,784.00	
Department of Social Services -				
14.231	Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property	PA + Shf	903,351.00	
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 DEA Interdiction Initiative SI-WC-010-13		34,592.00	

PHELPS COUNTY
 2018 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2017	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
Highway and Transportation Commission -				
20.205	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			
	DWI Enforcement	ENF-17-AL165	5,590.00	
	Hazardous Moving Grant	ENF-PT-02-114	4,377.00	
Department of Public Safety -				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments			
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.268	Immunization Grants			
93.136	Violent Death and Enhanced Opioid Surveillance		210.00	
Department of Social Services -				
93.563	Child Support Enforcement	1604MOCSES	53,984.00	
93.569	Community Services Block Grant			

PHELPS COUNTY
 2018 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2017	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant	DH160014064	8,653.00	
93.658	Department of Social Services - Foster Care - Title IV-E			
93.758	Preventative Health & Health Svcs Block Grant HEAL Grant	AOC15380136	16,521.00	
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	AOC15380065	41,696.00	
94.016	Corporation for National and Community Service Senior Companions Program	16SCWMO001	327,858.00	
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants		7,800.00	
97.067	Homeland Security Grant Program			
Total Expenditures of Federal Awards			\$	<u>2,177,722.00</u>

N/A - Not applicable

PHELPS COUNTY
 2018 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	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

This schedule is a complete and accurate accounting of federal financial activity received or administered by the county.

Signature: *Janula Lyons*
 Title: *Phelps County Clerk*
 County: *Phelps*
 Date: *January 30, 2018*

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

	DUNS
County	
Other officials or boards:	

PHELPS COUNTY
2018 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2016	Actual 2017	Proposed 2018
Real Estate	447,551,800	451,087,290	451,087,290
Personal Property	113,995,488	114,587,253	114,587,253
Railroad and Utilities	21,135,777	20,847,223	20,847,223
TIF	-1,029,280	-1,029,280	-1,029,280
<hr/>			
Total Assessed Valuation	581,653,785	585,492,486	585,492,486

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2016	Actual 2017	Proposed 2018
General Revenue Fund	0.1447	0.1221	0.1221
Special Road and Bridge Fund	0.0887	0.1156	0.1156
Developmentally Disabled	0.0717	0.0718	0.0718

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

DESCRIPTION	Amount Outstanding 12-31-2016	Additions 2017	Principal Payments 2017	Amount Outstanding 12-31-2017
PCRMC 2011 Bond	3,533,821.00	0.00	2,337,199.00	1,196,622.00
PCRMC 2012 Bond	0.00	0.00	0.00	0.00
PCRMC 2014 Bond	21,449,000.00	0.00	1,537,000.00	19,912,000.00
PCRMC 2015 Bond	35,218,000.00	0.00	569,000.00	34,649,000.00
PCRMC 2016 Bond	9,779,317.00	0.00	82,930.00	9,696,387.00
				0.00
TOTAL	69,980,138.00	0.00	4,526,129.00	65,454,009.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

PHELPS COUNTY
 2018 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2018 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 23rd day of January, 2018, and the 30th day of January, 2018, and that a public hearing was held on the 30th day of January, 2018, preceded by public notice set forth on the 23rd day of January, 2018.

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 30th day of January, 2018, as the revised and final budget for Phelps County, Missouri, for the year 2018.


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 2018, 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	4,762,992.00	<u>10</u>		<u>21</u>
SPECIAL ROAD AND BRIDGE FUND	4,043,783.00	<u>25</u>		<u>28</u>
ASSESSMENT FUND	635,280.00	<u>31</u>		<u>31</u>
ROAD DEBT SERVICE FUND	100,000.00	<u>35</u>		<u>35</u>
UNEMPLOYMENT FUND	17,679.00	<u>Page 39</u>		<u>Page 39</u>
USE TAX FUND	925.00	<u>43</u>		<u>43</u>
HEALTH DEPARTMENT FUND	819,067.00	<u>22</u>		
CRISIS INTERVENTION FUND	5,000.00			
SPECIAL ELECTION FUND	48,000.00			
ELECTION SERVICES FUND	12,670.00			
SHERIFF'S TRAINING FUND	9,000.00			
SHERIFF'S DRUG ENFORCEMENT FUND	2,200,000.00			
SHERIFF'S CIVIL FEE FUND	33,952.00			
SHERIFF'S REVOLVING FUND	38,989.00			
LAW ENFORCEMENT SALES TAX FUND	7,753,501.00			
INMATE PRISONER DETENTION SECURITY FUND	48,400.00			
LAW ENFORCEMENT BUILDING MAINTENANCE FUND	0.00			
LAW ENFORCEMENT RESTITUTION FUND	85,000.00			
PA DRUG ENFORCEMENT FUND	166,300.00			
PA TRAINING FUND	2,000.00			
PA DELINQUENT TAX FUND	1,000.00	<u>113</u>		<u>113</u>
PA ADMINISTRATIVE HANDLING FUND	34,360.00			<u>118</u>
SHELTER FUND	12,000.00			
RECORDER USER FEE FUND	45,250.00			
SENIOR COMPANIONS FUND	339,849.00			
COLLECTOR TAX MAINTENANCE FUND	49,250.00			
PUBLIC FACILITIES AUTHORITY FUND	33,834.00			
JAY WHITE ESTATE FUND	1,175.00			
DEVELOPMENTALLY DISABLED FUND	443,934.00	<u>149</u>		<u>149</u>
CDBG FUND	25,870.00			

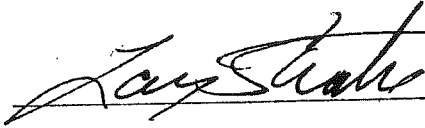
PHELPS COUNTY
 2018 BUDGET
 APPROPRIATION ORDER

Fund Name	Appropriated Amount	Page	through	Page

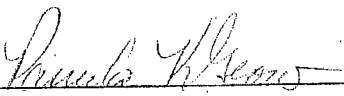
It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 30th day of January, 2018; file a certified copy of this order and judgment with Carol Green, County Treasurer of Phelps County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail a certified copy of this order and judgment to the State Auditor of Missouri.



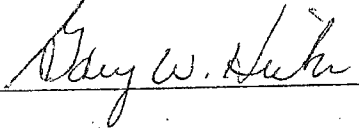
 Randy Verkamp, Presiding Commissioner
 Phelps County, Missouri



 Larry Stratman,
 Associate Commissioner Eastern District



 Attest: (Pamela K. Grow, County Clerk)



 Gary W. Hicks,
 Associate Commissioner Western District

PHELPS COUNTY
2018 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service Fund
NET CASH AVAILABLE FOR 2018	14,639,011.00	1,703,202.00	752,731.00	362,098.00	130,666.00
Revenues, 2018					
Property tax	1,857,271.00	800,000.00	650,000.00		0.00
Sales tax	5,060,487.00	1,875,487.00	985,000.00		0.00
Intergovernmental revenues	4,048,166.00	849,958.00	1,546,755.00	474,856.00	0.00
Charges for services	1,172,749.00	769,200.00	0.00	82,380.00	0.00
Interest	44,328.00	15,000.00	3,000.00	1,100.00	300.00
Other	2,484,940.00	89,378.00	17,154.00	27,433.00	0.00
Transfers in	3,195,040.00	81,854.00	100,000.00	75,000.00	0.00
Total Revenues	17,862,981.00	4,480,877.00	3,301,909.00	660,769.00	300.00
 TOTAL FUNDS AVAILABLE	 32,501,992.00	 6,184,079.00	 4,054,640.00	 1,022,867.00	 130,966.00
Expenditures, 2018					
County Commission	204,875.00	204,875.00			0.00
County Clerk	272,745.00	272,745.00			0.00
Elections	250,695.00	190,025.00			0.00
Buildings and grounds	571,676.00	541,826.00			0.00
Employee fringe benefits	1,245,033.00	0.00			0.00
County Treasurer	85,174.00	85,174.00			0.00
County Collector	285,782.00	236,532.00			0.00
Recorder of Deeds	219,448.00	174,198.00			0.00
Circuit Clerk	44,220.00	44,220.00			0.00
Court Administration	32,900.00	32,900.00			0.00
Public Administrator	176,788.00	176,788.00			0.00
Sheriff	1,904,693.00	0.00			0.00
Jail	4,892,259.00	0.00			0.00
Prosecuting Attorney	1,112,161.00	870,501.00			0.00
Juvenile Officer	479,050.00	479,050.00			0.00
County Coroner	62,664.00	57,664.00			0.00
Health and welfare	1,409,666.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	3,124,449.00	715,645.00	0.00	8,000.00	100,000.00
Emergency Fund	232,473.00	232,473.00			0.00
Assessor	627,280.00			627,280.00	0.00
Highways and roads	4,043,783.00		4,043,783.00		0.00
Other	491,246.00	448,376.00			0.00
Total Expenditures	21,769,060.00	4,762,992.00	4,043,783.00	635,280.00	100,000.00
 ESTIMATED ENDING CASH BALANCE	 10,732,932.00	 1,421,087.00	 10,857.00	 387,587.00	 30,966.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 10,732,932.00	 1,421,087.00	 10,857.00	 387,587.00	 30,966.00

PHELPS COUNTY
 2018 SUMMARY OF BUDGETS

	Unemployment Fund	Use Tax Fund	Health Department Fund	Crisis Intervention Fund	Special Election Fund
NET CASH AVAILABLE FOR 2018	151,791.00	302,473.00	269,879.00	436.00	0.00
Revenues, 2018					
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	142,577.00	5,000.00	48,000.00
Charges for services	0.00	0.00	120,486.00	0.00	0.00
Interest	0.00	900.00	800.00	0.00	0.00
Other	0.00	0.00	433,652.00	0.00	0.00
Transfers in	0.00	0.00	80,000.00	0.00	0.00
Total Revenues	0.00	900.00	777,515.00	5,000.00	48,000.00
 TOTAL FUNDS AVAILABLE	 151,791.00	 303,373.00	 1,047,394.00	 5,436.00	 48,000.00
Expenditures, 2018					
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	48,000.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	2,500.00	0.00	193,184.00	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	625,883.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	15,179.00	925.00	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	5,000.00	0.00
Total Expenditures	17,679.00	925.00	819,067.00	5,000.00	48,000.00
 ESTIMATED ENDING CASH BALANCE	 134,112.00	 302,448.00	 228,327.00	 436.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 134,112.00	 302,448.00	 228,327.00	 436.00	 0.00

PHELPS COUNTY
2018 SUMMARY OF BUDGETS

	Election Services Fund	Sheriff's Training Fund	Sheriff's Drug Enforcement Fund	Sheriff's Civil Fee Fund	Sheriff's Revolving Fund
NET CASH AVAILABLE FOR 2018	10,975.00	42,701.00	3,300,836.00	170,329.00	112,401.00
Revenues, 2018					
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	13,909.00	4,000.00	340,000.00	16,300.00	0.00
Charges for services	0.00	8,200.00	0.00	32,400.00	8,000.00
Interest	40.00	0.00	700.00	500.00	300.00
Other	0.00	200.00	20,000.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	13,949.00	12,400.00	360,700.00	49,200.00	8,300.00
 TOTAL FUNDS AVAILABLE	 24,924.00	 55,101.00	 3,661,536.00	 219,529.00	 120,701.00
Expenditures, 2018					
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	12,670.00	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	9,000.00	0.00	22,300.00	11,500.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	2,200,000.00	11,652.00	27,489.00
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	12,670.00	9,000.00	2,200,000.00	33,952.00	38,989.00
 ESTIMATED ENDING CASH BALANCE	 12,254.00	 46,101.00	 1,461,536.00	 185,577.00	 81,712.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 12,254.00	 46,101.00	 1,461,536.00	 185,577.00	 81,712.00

PHELPS COUNTY
 2018 SUMMARY OF BUDGETS

	Law Enforcement Sales Tax Fund	Inmate Prisoner Detention Security Fund	Law Enforcement Building Maintenance Fund	Law Enforcement Restitution Fund	Pa Drug Enforcement Fund
NET CASH AVAILABLE FOR 2018	4,999,632.00	86,836.00	274,736.00	12,485.00	309,313.00
Revenues, 2018					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	2,200,000.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	117,792.00	0.00	0.00	0.00	75,000.00
Charges for services	4,000.00	25,000.00	0.00	73,000.00	0.00
Interest	12,000.00	200.00	1,150.00	80.00	1,200.00
Other	1,838,500.00	40,000.00	0.00	0.00	0.00
Transfers in	2,833,186.00	0.00	25,000.00	0.00	0.00
Total Revenues	7,005,478.00	65,200.00	26,150.00	73,080.00	76,200.00
 TOTAL FUNDS AVAILABLE	 12,005,110.00	 152,036.00	 300,886.00	 85,565.00	 385,513.00
Expenditures, 2018					
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	1,049,349.00	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	1,831,893.00	0.00	0.00	30,000.00	0.00
Jail	4,847,259.00	45,000.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	50,000.00	154,300.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	5,000.00	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	25,000.00	3,400.00	0.00	0.00	12,000.00
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	7,753,501.00	48,400.00	0.00	85,000.00	166,300.00
 ESTIMATED ENDING CASH BALANCE	 4,251,609.00	 103,636.00	 300,886.00	 565.00	 219,213.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 4,251,609.00	 103,636.00	 300,886.00	 565.00	 219,213.00

PHELPS COUNTY
2018 SUMMARY OF BUDGETS

	Pa Training Fund	Pa Delinquent Tax Fund	Pa Administrative Handling Fund	Shelter Fund	Recorder User Fee Fund
NET CASH AVAILABLE FOR 2018	13,982.00	34,319.00	75,637.00	3,090.00	55,224.00
Revenues, 2018					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	2,000.00	0.00	14,500.00	12,000.00	21,583.00
Interest	0.00	112.00	300.00	1.00	120.00
Other	0.00	0.00	20.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,000.00	112.00	14,820.00	12,001.00	21,703.00
 TOTAL FUNDS AVAILABLE	 15,982.00	 34,431.00	 90,457.00	 15,091.00	 76,927.00
Expenditures, 2018					
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	45,250.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	2,000.00	1,000.00	34,360.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	12,000.00	0.00
Total Expenditures	2,000.00	1,000.00	34,360.00	12,000.00	45,250.00
 ESTIMATED ENDING CASH BALANCE	 13,982.00	 33,431.00	 56,097.00	 3,091.00	 31,677.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 13,982.00	 33,431.00	 56,097.00	 3,091.00	 31,677.00

PHELPS COUNTY
2018 SUMMARY OF BUDGETS

	Senior Companions Fund	Collector Tax Maintenance Fund	Public Facilities Authority Fund	Jay White Estate Fund	Developmentally Disabled Fund
NET CASH AVAILABLE FOR 2018	832.00	43,647.00	661,951.00	214,265.00	542,544.00
Revenues, 2018					
Property tax	0.00	0.00	0.00	0.00	407,271.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	339,849.00	47,000.00	0.00	0.00	1,300.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	225.00	3,500.00	1,100.00	1,700.00
Other	0.00	18,603.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	339,849.00	65,828.00	3,500.00	1,100.00	410,271.00
 TOTAL FUNDS AVAILABLE	 340,681.00	 109,475.00	 665,451.00	 215,365.00	 952,815.00
Expenditures, 2018					
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	29,850.00	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	49,250.00	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	339,849.00	0.00	0.00	0.00	443,934.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	3,984.00	1,175.00	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	339,849.00	49,250.00	33,834.00	1,175.00	443,934.00
ESTIMATED ENDING CASH					
BALANCE	832.00	60,225.00	631,617.00	214,190.00	508,881.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 832.00	 60,225.00	 631,617.00	 214,190.00	 508,881.00

PHELPS COUNTY
2018 SUMMARY OF BUDGETS

	Cdbg Fund	28 Fund	29 Fund	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2018	0.00	0.00	0.00	0.00	0.00
Revenues, 2018					
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	25,870.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	25,870.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 25,870.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2018					
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	25,870.00	0.00	0.00	0.00	0.00
Total Expenditures	25,870.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00

PHELPS COUNTY
 SUMMARY OF 2017 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Road Debt Service Fund
NET CASH AVAILABLE FOR 2017	12,938,156.00	1,341,517.00	1,049,826.00	212,968.00	274,085.00
Revenues, 2017					
Property tax	1,834,616.00	821,780.00	586,499.00		0.00
Sales tax	5,035,447.00	1,875,487.00	1,001,910.00		0.00
Intergovernmental revenues	5,707,252.00	829,343.00	2,134,845.00	485,877.00	0.00
Charges for services	1,208,022.00	759,126.00	0.00	128,189.00	0.00
Interest	62,425.00	15,227.00	4,436.00	1,014.00	581.00
Other	3,416,061.00	121,056.00	48,101.00	30,574.00	0.00
Transfers in	1,317,791.00	78,589.00	144,000.00	75,000.00	0.00
Total Revenues	18,581,614.00	4,500,608.00	3,919,791.00	720,654.00	581.00
 TOTAL FUNDS AVAILABLE	 31,519,770.00	 5,842,125.00	 4,969,617.00	 933,622.00	 274,666.00
Expenditures, 2017					
County Commission	197,449.00	197,449.00			0.00
County Clerk	262,915.00	262,915.00			0.00
Elections	125,714.00	69,286.00			0.00
Buildings and grounds	709,051.00	541,198.00			0.00
Employee fringe benefits	910,051.00	1,268.00			0.00
County Treasurer	79,764.00	79,764.00			0.00
County Collector	272,397.00	206,923.00			0.00
Recorder of Deeds	177,702.00	169,606.00			0.00
Circuit Clerk	39,970.00	39,970.00			0.00
Court Administration	20,197.00	20,197.00			0.00
Public Administrator	149,069.00	149,069.00			0.00
Sheriff	1,996,322.00	0.00			0.00
Jail	2,343,995.00	0.00			0.00
Prosecuting Attorney	994,145.00	767,411.00			0.00
Juvenile Officer	442,668.00	442,668.00			0.00
County Coroner	50,504.00	50,504.00			0.00
Health and welfare	1,315,850.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,237,931.00	715,645.00	0.00	0.00	144,000.00
Emergency Fund	0.00	0.00			0.00
Assessor	571,524.00			571,524.00	0.00
Highways and roads	4,216,884.00		4,216,884.00		0.00
Other	766,655.00	425,050.00			0.00
Total Expenditures	16,880,757.00	4,138,923.00	4,216,884.00	571,524.00	144,000.00
 ADJUSTMENTS	 -2.00	 0.00	 -2.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2017	 14,639,011.00	 1,703,202.00	 752,731.00	 362,098.00	 130,666.00

PHELPS COUNTY
 SUMMARY OF 2017 ACTUAL AMOUNTS

	Unemployment Fund	Use Tax Fund	Health Department Fund	Crisis Intervention Fund	Special Election Fund
NET CASH AVAILABLE FOR 2017	171,430.00	302,485.00	248,652.00	686.00	1,403.00
Revenues, 2017					
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	167,287.00	2,929.00	42,370.00
Charges for services	0.00	0.00	123,604.00	0.00	0.00
Interest	0.00	925.00	816.00	0.00	0.00
Other	0.00	0.00	492,074.00	0.00	0.00
Transfers in	0.00	0.00	80,000.00	0.00	0.00
Total Revenues	0.00	925.00	863,781.00	2,929.00	42,370.00
TOTAL FUNDS AVAILABLE	171,430.00	303,410.00	1,112,433.00	3,615.00	43,773.00
Expenditures, 2017					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	43,773.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	2,496.00	0.00	164,463.00	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	678,092.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	17,143.00	937.00	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	3,179.00	0.00
Total Expenditures	19,639.00	937.00	842,555.00	3,179.00	43,773.00
ADJUSTMENTS	0.00	0.00	1.00	0.00	0.00
CASH AVAILABLE 12-31-2017	151,791.00	302,473.00	269,879.00	436.00	0.00

PHELPS COUNTY
SUMMARY OF 2017 ACTUAL AMOUNTS

	Election Services Fund	Sheriff's Training Fund	Sheriff's Drug Enforcement Fund	Sheriff's Civil Fee Fund	Sheriff's Revolving Fund
NET CASH AVAILABLE FOR 2017	16,804.00	39,175.00	2,921,046.00	155,159.00	139,352.00
Revenues, 2017					
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	6,786.00	3,816.00	1,098,638.00	16,210.00	0.00
Charges for services	0.00	8,064.00	0.00	32,385.00	7,370.00
Interest	40.00	0.00	11,360.00	505.00	397.00
Other	0.00	456.00	26,690.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	6,826.00	12,336.00	1,136,688.00	49,100.00	7,767.00
 TOTAL FUNDS AVAILABLE	 23,630.00	 51,511.00	 4,057,734.00	 204,259.00	 147,119.00
Expenditures, 2017					
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	12,655.00	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	8,810.00	478,964.00	22,383.00	7,232.00
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	277,934.00	11,547.00	27,486.00
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	12,655.00	8,810.00	756,898.00	33,930.00	34,718.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2017	 10,975.00	 42,701.00	 3,300,836.00	 170,329.00	 112,401.00

PHELPS COUNTY
SUMMARY OF 2017 ACTUAL AMOUNTS

	Law Enforcement Sales Tax Fund	Inmate Prisoner Detention Security Fund	Law Enforcement Building Maintenance Fund	Law Enforcement Restitution Fund	Pa Drug Enforcement Fund
NET CASH AVAILABLE FOR 2017	3,696,344.00	58,085.00	248,636.00	29,294.00	309,110.00
Revenues, 2017					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	2,158,050.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	75,095.00	0.00	0.00	0.00	145,234.00
Charges for services	3,985.00	23,858.00	0.00	73,110.00	0.00
Interest	16,639.00	217.00	1,100.00	81.00	1,422.00
Other	2,655,353.00	41,752.00	0.00	0.00	0.00
Transfers in	915,202.00	0.00	25,000.00	0.00	0.00
Total Revenues	5,824,324.00	65,827.00	26,100.00	73,191.00	146,656.00
 TOTAL FUNDS AVAILABLE	 9,520,668.00	 123,912.00	 274,736.00	 102,485.00	 455,766.00
Expenditures, 2017					
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	741,824.00	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	1,443,933.00	0.00	0.00	35,000.00	0.00
Jail	2,310,279.00	33,716.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	55,000.00	137,506.00
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	25,000.00	3,360.00	0.00	0.00	8,947.00
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	4,521,036.00	37,076.00	0.00	90,000.00	146,453.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2017	 4,999,632.00	 86,836.00	 274,736.00	 12,485.00	 309,313.00

PHELPS COUNTY
SUMMARY OF 2017 ACTUAL AMOUNTS

	Pa Training Fund	Pa Delinquent Tax Fund	Pa Administrative Handling Fund	Shelter Fund	Recorder User Fee Fund
NET CASH AVAILABLE FOR 2017	11,941.00	34,793.00	96,485.00	3,930.00	42,077.00
Revenues, 2017					
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	29.00	0.00	0.00	0.00
Charges for services	2,041.00	0.00	12,461.00	12,729.00	21,100.00
Interest	0.00	112.00	299.00	1.00	144.00
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	2,041.00	141.00	12,765.00	12,730.00	21,244.00
 TOTAL FUNDS AVAILABLE	 13,982.00	 34,934.00	 109,250.00	 16,660.00	 63,321.00
Expenditures, 2017					
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	8,096.00
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	615.00	33,613.00	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	13,570.00	0.00
Total Expenditures	0.00	615.00	33,613.00	13,570.00	8,096.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 -1.00
 CASH AVAILABLE 12-31-2017	 13,982.00	 34,319.00	 75,637.00	 3,090.00	 55,224.00

PHELPS COUNTY
SUMMARY OF 2017 ACTUAL AMOUNTS

	Senior Companions Fund	Collector Tax Maintenance Fund	Public Facilities Authority Fund	Jay White Estate Fund	Developmentally Disabled Fund
NET CASH AVAILABLE FOR 2017	441.00	63,771.00	830,614.00	214,228.00	423,819.00
Revenues, 2017					
Property tax	0.00	0.00	0.00	0.00	426,337.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	327,858.00	45,124.00	0.00	0.00	955.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	226.00	3,984.00	1,175.00	1,724.00
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	327,858.00	45,350.00	3,984.00	1,175.00	429,016.00
TOTAL FUNDS AVAILABLE	328,299.00	109,121.00	834,598.00	215,403.00	852,835.00
Expenditures, 2017					
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	167,855.00	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	65,474.00	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	327,467.00	0.00	0.00	0.00	310,291.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	4,794.00	1,138.00	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	327,467.00	65,474.00	172,647.00	1,138.00	310,291.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2017	832.00	43,647.00	661,951.00	214,265.00	542,544.00

PHELPS COUNTY
SUMMARY OF 2017 ACTUAL AMOUNTS

	Cdbg Fund	28 Fund	29 Fund	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2017	0.00	0.00	0.00	0.00	0.00
Revenues, 2017					
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	324,856.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	324,856.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 324,856.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2017					
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	324,856.00	0.00	0.00	0.00	0.00
Total Expenditures	324,856.00	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2017	 0.00	 0.00	 0.00	 0.00	 0.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>1,703,202.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>1,703,202.00</u>
3. Estimated revenues for 2018	<u>4,480,877.00</u>
4. Subtotal	<u>6,184,079.00</u>
5. Deduct appropriations for 2018	<u>4,762,992.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>1,421,087.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>1,421,087.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>1,341,517.00</u>
Revenues - 2017	<u>4,500,608.00</u>
Expenditures - 2017	<u>4,138,923.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>1,703,202.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			185,000.00
2017 Property taxes		758,009.00	550,000.00
2016 and prior property taxes	874,576.00	52,567.00	55,000.00
Replacement tax on subclass 3 property	10,104.00	11,204.00	10,000.00
Total	884,680.00	821,780.00	800,000.00
2. SALES TAX REVENUES			
Total	1,843,525.00	1,875,487.00	1,875,487.00
3. INTERGOVERNMENTAL REVENUES			
Financial Institution Tax	3,283.00	1,061.00	1,500.00
Private Car Tax	11,156.00	11,237.00	11,000.00
Licenses & Permits	39,832.00	42,183.00	41,550.00
Election Reimbursements	0.00	20,114.00	5,000.00
State Child Support-PA	81,249.00	52,281.00	61,759.00
State Child Support-Circuit Clerk	2,162.00	1,703.00	2,100.00
State Treasurer PA Delinquent Tax	288.00	29.00	0.00
State Recorder's Fund	36,925.00	37,789.00	37,500.00
Circuit & Juvenile Reimburse Prior Year	0.00	244.00	200.00
1% City Tax Collections, Co Share	19,706.00	19,620.00	22,000.00
Crisis Intervention Admin	178.00	293.00	500.00
25th Circuit Court Reporter Reimb	7,060.00	5,793.00	6,265.00
25th Circuit Judges Reimb	22,258.00	8,919.00	7,024.00
25th Circuit Juvenile Reimb	264,864.00	258,037.00	254,600.00
State Contract Funds [Corner Remon.]	2,500.00	0.00	8,400.00
1% City Tax Collections, Collector's Share	19,706.00	19,620.00	22,000.00
Federal Forest PILT	113,653.00	123,209.00	120,000.00
Victim's Advocate Grant	13,225.00	12,242.00	0.00
Emergency Management Perf Grant	1,386.00	7,800.00	7,800.00
School Liason [Juvenile]	100,750.00	100,750.00	93,000.00
Juvenile Fostering Court Improvement	1,322.00	1,307.00	1,300.00
Family Court Program	10,710.00	0.00	0.00
Co Rev Federal Grants	0.00	210.00	210.00
Co Rev State Grants	6,496.00	3,425.00	0.00
VOCA Grant	0.00	52,875.00	100,000.00
Guard Duty/Trial Expense Reimb	1,029.00	0.00	0.00
Rolla Housing PILT	661.00	670.00	650.00
Cable TV Franchise Fees	42,665.00	47,332.00	45,000.00
Co Share Bond Forfeitures	1,149.00	600.00	600.00
Drug Court Participant Fees	0.00	0.00	0.00
Total	804,213.00	829,343.00	849,958.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
4. CHARGES FOR SERVICES			
Sheriff's Fees	12,540.00	6,538.00	0.00
County Clerk's Fees	1,435.00	1,384.00	1,300.00
Circuit Clerk's Fees	26,472.00	27,160.00	27,000.00
Recorder's Fees	152,489.00	146,343.00	134,500.00
Prosecuting Attorney's Fees	61,875.00	55,759.00	52,000.00
Collector Fees & Commissions	396,608.00	432,218.00	480,000.00
Circuit Clerk Misc Fees	3,331.00	4,653.00	4,000.00
Public Administrator's Fees	45,613.00	56,423.00	45,000.00
County Clerk Passport Fees	25,171.00	28,250.00	25,000.00
Duplicate Tax Receipts	343.00	398.00	400.00
Total	725,877.00	759,126.00	769,200.00
5. INTEREST INCOME	16,736.00	15,227.00	15,000.00
6. OTHER REVENUES			
Pris Brd-Cities/Counties/Misc/Fed/Crim	18,837.00	30,393.00	10,400.00
Special Prosecutor Reimb	174.00	639.00	300.00
PILT Revenue [Dept. of Conservation]	60.00	0.00	60.00
Ext Council Sal & Benefit Reimb	36,155.00	37,516.00	37,822.00
Miscellaneous Reimb	13,052.00	30,867.00	20,000.00
Sale of Property & Equipment	0.00	0.00	0.00
Parent Reimb Juvenile	0.00	0.00	0.00
Health Insurance Reimb	4,047.00	4,813.00	5,776.00
Phone/Voter list/Copier/Postage Reimb	1,700.00	1,284.00	1,120.00
Unclaimed Fees	0.00	0.00	0.00
Forest Crop Land	0.00	5,011.00	2,500.00
Coroner's Inquest	0.00	0.00	1,200.00
Juvenile Miscellaneous	191.00	205.00	200.00
Mass Notification Reimb	7,643.00	10,328.00	10,000.00
Total	81,859.00	121,056.00	89,378.00
7. TRANSFERS IN			
Unemployment Transfer	0.00	17,143.00	15,179.00
E911 Program Expense	0.00	5,675.00	5,675.00
LERF Reimb PA, Coroner Sal/Benefits	55,000.00	55,000.00	55,000.00
Other Transfers	0.00	771.00	0.00
PA Reimb Grand Jury	2,539.00	0.00	6,000.00
Total	57,539.00	78,589.00	81,854.00
8. GRAND TOTAL REVENUES	4,414,429.00	4,500,608.00	4,480,877.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
GENERAL COUNTY GOVERNMENT					
1. County Commission:					
Commissioners' annual salaries	111,098.00	113,228.00	113,320.00	113,250.00	113,250.00
Clerical annual salaries	22,905.00	23,601.00	23,818.00	23,750.00	23,750.00
Co Share Fringe Benefits	28,202.00	26,928.00	31,244.00	28,250.00	28,250.00
Supplies & Materials	153.00	526.00	250.00	300.00	300.00
Phone	203.00	202.00	200.00	205.00	205.00
Postage	75.00	68.00	50.00	70.00	70.00
Computer/Soft/Int/Licenses	213.00	223.00	250.00	225.00	225.00
Dues & Subscriptions	28,419.00	19,664.00	21,000.00	22,500.00	22,500.00
Travel & Meetings	8,153.00	6,179.00	8,500.00	9,000.00	9,000.00
Training Expense	0.00	3,400.00	1,900.00	3,400.00	3,400.00
Legal Ads & Publications	0.00	5.00	0.00	0.00	0.00
Program Expense	2,047.00	3,425.00	2,000.00	3,425.00	3,425.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	500.00	500.00
Total	201,468.00	197,449.00	202,532.00	204,875.00	204,875.00
2. County Clerk:					
County Clerk's annual salary	55,080.00	56,136.00	56,182.00	56,182.00	56,182.00
Deputy and clerical annual salaries	104,150.00	104,204.00	105,019.00	114,400.00	114,400.00
OT/Vaca/Holiday Pay	1,866.00	956.00	500.00	500.00	500.00
County Share Benefits	47,217.00	56,466.00	54,762.00	60,713.00	60,713.00
Supplies & Materials	5,151.00	5,283.00	7,000.00	5,500.00	5,500.00
Phone	1,228.00	419.00	400.00	500.00	500.00
Postage	4,294.00	4,069.00	5,000.00	4,000.00	4,000.00
Computer Software/Int/Licenses	24,859.00	25,876.00	31,000.00	22,000.00	22,000.00
Equipment Leases	1,238.00	0.00	200.00	0.00	0.00
Travel & Meetings	281.00	716.00	500.00	500.00	500.00
Training Expense	10,150.00	1,671.00	2,000.00	1,000.00	1,000.00
Contract Labor	1,485.00	560.00	1,000.00	750.00	750.00
Equipment Repair & Maint	525.00	75.00	400.00	200.00	200.00
Equipment Purchase	1,370.00	532.00	750.00	500.00	500.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	5,952.00	7,500.00	6,000.00	6,000.00
Total	258,894.00	262,915.00	272,213.00	272,745.00	272,745.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
3. Elections:					
Judges, clerks, etc.	29,120.00	29,302.00	29,702.00	32,760.00	32,760.00
OT/Vaca/Holiday Pay	8,128.00	2,186.00	1,020.00	500.00	500.00
Co Share Fringe Benefits	12,393.00	12,211.00	12,226.00	12,765.00	12,765.00
Supplies & Materials	44,929.00	3,350.00	500.00	40,000.00	40,000.00
Phone	0.00	0.00	50.00	100.00	100.00
Postage	8,917.00	1,884.00	11,000.00	5,500.00	5,500.00
Election Expense	13,286.00	16,206.00	0.00		
Voter Registration Expense	8,614.00	2,787.00	2,000.00	44,000.00	44,000.00
Poll Rental	1,200.00	850.00	0.00	1,600.00	1,600.00
Computer Soft/Int/Licenses	2,475.00	8.00	0.00	0.00	0.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	5,101.00	12.00	100.00	4,000.00	4,000.00
Legal Ads & Publications	10,031.00	0.00	100.00	6,000.00	6,000.00
Election Judge Stipends	29,775.00	314.00	0.00	22,800.00	22,800.00
Equipment Rep. & Maintenance	895.00	176.00	500.00	1,000.00	1,000.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Computer Equipment	101.00	0.00	0.00	1,000.00	1,000.00
Special Election Costs	10,481.00	0.00	0.00	12,000.00	12,000.00
Miscellaneous Expenses	888.00	0.00	100.00	6,000.00	6,000.00
Total	186,334.00	69,286.00	57,298.00	190,025.00	190,025.00
4. Buildings and Grounds:					
Custodian's annual salary	178,238.00	173,375.00	178,866.00	175,359.00	175,359.00
County Share Fringe Benefits	47,394.00	55,904.00	56,960.00	56,567.00	56,567.00
OT/Vaca/Holiday Pay	0.00	0.00	0.00	0.00	0.00
Supplies & Materials	1,345.00	2,221.00	1,500.00	1,500.00	1,500.00
Phone, Postage	2,732.00	3,375.00	2,600.00	2,700.00	2,700.00
Utilities & Propane	103,697.00	104,644.00	109,000.00	109,000.00	109,000.00
Janitor Supplies	10,044.00	7,756.00	9,000.00	9,000.00	9,000.00
Postage Meter Expense	12,652.00	19,151.00	12,600.00	13,000.00	13,000.00
Computer Soft/Int/Licenses	16,462.00	21,254.00	14,000.00	14,000.00	14,000.00
Dues & Subscriptions	583.00	594.00	250.00	600.00	600.00
Insurance & Bonds	40,169.00	46,993.00	43,000.00	50,000.00	50,000.00
Travel & Meetings	3,494.00	3,456.00	500.00	500.00	500.00
Training Expense	2,310.00	850.00	4,500.00	4,500.00	4,500.00
Contract Labor, Legal Ads	1,823.00	1,812.00	6,500.00	2,100.00	2,100.00
Fuel, Veh. Repair & Maint	239.00	1,578.00	1,000.00	1,000.00	1,000.00
Equipment Repair & Maintenance	19,993.00	25,248.00	14,000.00	14,000.00	14,000.00
Building & Grounds Maintenance	53,314.00	41,142.00	60,000.00	60,000.00	60,000.00
Bld & Grds Maint, Keys & Cores		406.00		500.00	500.00
Equipment Purchase	5,449.00	15,804.00	15,000.00	15,000.00	15,000.00
Computer Equipment	15,994.00	15,635.00	12,500.00	12,500.00	12,500.00
Total	515,932.00	541,198.00	541,776.00	541,826.00	541,826.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
5. Employee Fringe Benefits:					
Social security					
LAGERS					
Insurance, medical					
Workers' compensation					
Unemployment					
Payroll Deduct. Off. Expense	0.00	1,088.00	0.00	0.00	0.00
Payroll Tax Offsetting Expense	0.00	180.00	0.00	0.00	0.00
Total	0.00	1,268.00	0.00	0.00	0.00
6. Treasurer:					
Treasurer's annual salary	55,080.00	56,136.00	56,182.00	56,182.00	56,182.00
Deputy annual salary	5,074.00	8,149.00	8,145.00	11,145.00	11,145.00
County Share Fringe Benefits	15,195.00	12,129.00	12,532.00	12,527.00	12,527.00
Supplies & Materials	601.00	934.00	625.00	850.00	850.00
Phone	137.00	108.00	140.00	120.00	120.00
Postage	174.00	208.00	230.00	200.00	200.00
Computer Soft/Int/Licenses	318.00	133.00	100.00	150.00	150.00
Software Update Treas Comput	0.00	0.00	0.00	500.00	500.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	977.00	1,228.00	1,250.00	1,250.00	1,250.00
Training Expense	866.00	739.00	950.00	750.00	750.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	81.00	0.00	0.00	0.00	0.00
Equipment Purchase	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	1,500.00	1,500.00
Total	78,503.00	79,764.00	80,154.00	85,174.00	85,174.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
7. Collector:					
Collector's annual salary	55,080.00	56,136.00	56,182.00	56,182.00	56,182.00
Deputy and clerical annual salaries	79,861.00	80,331.00	83,087.00	81,050.00	81,050.00
Overtime/Vaca/Holiday Pay	1,253.00	0.00	0.00	1,300.00	1,300.00
City Tax Collection Salaries	16,298.00	16,618.00	19,701.00	20,000.00	20,000.00
County Share Fringe Benefits	44,413.00	47,361.00	48,889.00	52,800.00	52,800.00
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Phone	234.00	205.00	300.00	200.00	200.00
Postage	21,538.00	6,150.00	25,148.00	25,000.00	25,000.00
Computer Soft/Int/Licenses	124.00	122.00	0.00	0.00	0.00
Equipment Leases	238.00	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 Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Total	219,039.00	206,923.00	233,307.00	236,532.00	236,532.00
8. Recorder of Deeds:					
Recorder of Deeds' annual salary	55,080.00	56,136.00	56,182.00	56,182.00	56,182.00
Deputy and clerical annual salaries	49,761.00	54,622.00	56,877.00	56,877.00	56,877.00
Overtime/Vaca/Holiday Pay	901.00	0.00	0.00	0.00	0.00
County Share Fringe Benefits	35,580.00	38,716.00	40,455.00	40,641.00	40,641.00
Supplies & Materials	1,290.00	2,072.00	1,800.00	2,000.00	2,000.00
Phone	228.00	217.00	220.00	225.00	225.00
Postage	102.00	53.00	200.00	75.00	75.00
Microfilm Expense	0.00	0.00	0.00	0.00	0.00
Computer Soft/Int/Licenses	10,614.00	10,720.00	10,062.00	10,800.00	10,800.00
Equipment Leases	1,928.00	1,694.00	1,848.00	1,848.00	1,848.00
Dues & Subscriptions	100.00	200.00	410.00	250.00	250.00
Travel & Meetings	1,716.00	1,804.00	2,700.00	2,000.00	2,000.00
Training Expense	500.00	500.00	500.00	500.00	500.00
Legal Ads & Publications	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	2,338.00	2,300.00	2,290.00	2,300.00	2,300.00
Equipment Purchase	1,132.00	572.00	500.00	500.00	500.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Total	161,270.00	169,606.00	174,044.00	174,198.00	174,198.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
11. Public Administrator:					
Public Administrator's annual salary	55,080.00	56,136.00	56,182.00	56,136.00	56,136.00
Deputy and Clerical Salaries	50,241.00	49,700.00	54,228.00	55,686.00	55,686.00
Overtime/Vaca/Holiday Pay	0.00	223.00	0.00	0.00	0.00
Co Share Fringe Benefits	36,557.00	31,677.00	40,979.00	41,715.00	41,715.00
Supplies & Materials	2,292.00	3,172.00	2,800.00	3,200.00	3,200.00
Phone	1,674.00	1,155.00	1,700.00	1,000.00	1,000.00
Postage	894.00	786.00	900.00	785.00	785.00
Computer Software/Int/Liceses	1,281.00	1,369.00	1,300.00	1,439.00	1,439.00
Equipment Leases	1,610.00	1,577.00	1,700.00	1,577.00	1,577.00
Dues & Subscriptions	0.00	0.00	255.00	250.00	250.00
Attorney Fees	6,000.00	364.00	6,000.00	6,000.00	6,000.00
Travel & Meetings	1,292.00	993.00	2,000.00	1,000.00	1,000.00
Training Expense	425.00	620.00	800.00	600.00	600.00
Legal Ads & Publications	0.00	0.00	0.00	0.00	0.00
Equipment Repair & Maint	0.00	34.00	0.00	0.00	0.00
Equip, Lease Purchase	224.00	429.00	300.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	6,500.00	6,500.00
Miscellaneous Expenses	381.00	834.00	500.00	900.00	900.00
Employee Theft Restitution	0.00	0.00	500.00	0.00	0.00
Total	157,951.00	149,069.00	170,144.00	176,788.00	176,788.00
TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	1,853,990.00	1,737,645.00	1,811,388.00	1,959,283.00	1,959,283.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
Total	0.00	0.00	0.00	0.00	0.00

PUBLIC SAFETY

12. Sheriff:

- Sheriff's annual salary
- Deputy annual salaries
- Clerical annual salaries
- Other salaries
- Office expense
- Equipment
- Mileage
- Uniforms
- Other

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 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	135,671.00	137,018.00	137,085.00	137,745.00	137,745.00
Assistants' salaries	180,884.00	151,916.00	177,000.00	178,000.00	178,000.00
Clerical salaries	231,844.00	280,345.00	280,000.00	338,081.00	338,081.00
Other Salary, OT/Vaca/Holiday	38.00	985.00	2,000.00	1,625.00	1,625.00
Co Share Fringe Benefits	131,242.00	148,921.00	137,842.00	150,000.00	150,000.00
Sp & Mtls/Comp Equip/Repair	0.00	0.00	14,000.00	10,000.00	10,000.00
Phone	3,358.00	3,774.00	4,000.00	4,000.00	4,000.00
Postage	2,162.00	1,854.00	3,000.00	3,000.00	3,000.00
Computer Software/Int/Licenses	37.00	0.00	2,500.00	2,500.00	2,500.00
Travel & Mtgs, Trnging, Dues	4,224.00	5,257.00	4,500.00	7,300.00	7,300.00
Program Expense, VOCA	110.00	5,392.00	200.00	5,800.00	5,800.00
Program Expense, Victim Adv.	749.00	337.00	1,500.00	0.00	0.00
State Payment PA Retirement	7,752.00	12,920.00	8,000.00	13,500.00	13,500.00
Trial Expense	17,231.00	15,957.00	20,000.00	16,000.00	16,000.00
Child Support Supp & Materials	352.00	1,072.00	500.00	1,100.00	1,100.00
Child Support Phone	38.00	22.00	100.00	50.00	50.00
Child Support Postage	796.00	542.00	1,000.00	600.00	600.00
Child Support Equipment	20.00	0.00	100.00	0.00	0.00
Child Support Misc Expenses	629.00	1,099.00	1,000.00	1,200.00	1,200.00
Total	717,137.00	767,411.00	794,327.00	870,501.00	870,501.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries	125,267.00	126,478.00	129,250.00	179,500.00	179,500.00
Deferred Comp Co Share	4,737.00	4,566.00	5,000.00	6,850.00	6,850.00
Co Share Fringe Benefits	31,253.00	30,519.00	32,450.00	40,000.00	40,000.00
Supplies & Materials	7,217.00	6,933.00	8,000.00	8,500.00	8,500.00
Phone	14,199.00	14,263.00	14,250.00	16,000.00	16,000.00
Postage	526.00	531.00	1,500.00	1,200.00	1,200.00
Computer Soft/Int/Licenses	673.00	512.00	1,000.00	1,000.00	1,000.00
Equip Leases/Repair/Maint	3,429.00	3,418.00	4,500.00	4,500.00	4,500.00
Dues & Subscriptions	75.00	450.00	500.00	1,000.00	1,000.00
Insurance & Bonds	1,600.00	2,542.00	3,000.00	4,000.00	4,000.00
Travel & Meetings, Staff	1,736.00	745.00	3,500.00	5,000.00	5,000.00
Travel & Meetings, Attorneys	12,132.00	8,346.00	10,000.00	0.00	0.00
Training Expense	2,346.00	3,170.00	4,000.00	5,000.00	5,000.00
Drug Testing/Immunizations	0.00	0.00	100.00	1,000.00	1,000.00
Contract Labor	208.00	167.00	1,500.00	1,500.00	1,500.00
Grant Program Expense	1,162.00	1,307.00	0.00	0.00	0.00
Fuel, Veh Repair & Maint	3,657.00	6,073.00	8,500.00	10,000.00	10,000.00
Equip/Veh/Computer Purch	20,144.00	24,234.00	26,000.00	31,000.00	31,000.00
All Attorneys	199,331.00	205,873.00	209,000.00	146,000.00	146,000.00
Contract Detention	6,522.00	2,541.00	17,000.00	17,000.00	17,000.00
Total	436,214.00	442,668.00	479,050.00	479,050.00	479,050.00
16. Coroner:					
Coroner's annual salary	19,584.00	19,959.00	19,976.00	20,976.00	20,976.00
Deputy Coroner Salary	167.00	2,500.00	1,000.00	6,000.00	6,000.00
County Share Benefits	3,281.00	3,263.00	3,220.00	4,446.00	4,446.00
Supplies & Materials	294.00	49.00	300.00	200.00	200.00
Phone	765.00	854.00	800.00	800.00	800.00
Postage	1.00	21.00	15.00	25.00	25.00
Computer Soft/Int/Licenses	67.00	0.00	67.00	67.00	67.00
Travel & Meetings, Fuel	1,987.00	1,045.00	2,350.00	2,100.00	2,100.00
Training Expense	400.00	842.00	1,600.00	1,500.00	1,500.00
Equipment Purchase	0.00	330.00	350.00	650.00	650.00
Vehicle Repair & Maint	0.00	0.00	0.00	250.00	250.00
Computer Equipment	0.00	1,750.00	1,800.00	500.00	500.00
Autopsy Cost	13,505.00	19,814.00	15,000.00	20,000.00	20,000.00
Miscellaneous Expenses	184.00	77.00	250.00	150.00	150.00
Total	40,235.00	50,504.00	46,728.00	57,664.00	57,664.00
TOTAL PUBLIC SAFETY (12 through 16)	1,193,586.00	1,260,583.00	1,320,105.00	1,407,215.00	1,407,215.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
Other					
17. <u>Circuit Judges</u>					
Supplies & Materials	934.00	1,158.00	1,500.00	1,500.00	1,500.00
Phone	240.00	112.00	2,000.00	500.00	500.00
Postage	189.00	96.00	350.00	350.00	350.00
Computer/Soft/Int/Licenses	292.00	933.00	1,000.00	1,000.00	1,000.00
Equipment Leases/Rep & Maint	0.00	20.00	500.00	200.00	200.00
Dues & Subscriptions	2,020.00	1,633.00	3,000.00	2,000.00	2,000.00
Insurance & Bonds	0.00	0.00	0.00	0.00	0.00
Travel & Meetings	565.00	234.00	1,000.00	500.00	500.00
Training Expense	25.00	0.00	2,000.00	2,000.00	2,000.00
Equipment, Veh, Computer Purch	1,818.00	606.00	2,700.00	2,200.00	2,200.00
Misc Expenses	194.00	385.00	600.00	400.00	400.00
GAL/Temp Ct Reporter	0.00	0.00	0.00	0.00	0.00
Total	6,277.00	5,177.00	14,650.00	10,650.00	10,650.00
18. <u>Courthouse Security</u>					
Security (Bailiff) Salaries	107,805.00	113,612.00	112,616.00	116,231.00	116,231.00
OT/Vacation/Holiday Pay	55,500.00	6,349.00	6,800.00	6,500.00	6,500.00
Guard Duty	1,247.00	0.00	1,200.00	1,000.00	1,000.00
Uniform Allowance	3,396.00	2,775.00	2,700.00	3,600.00	3,600.00
Co Share Fringe Benefits	38,663.00	48,924.00	44,101.00	44,558.00	44,558.00
Computer Soft/Int/Licenses	58.00	29.00	100.00	50.00	50.00
Travel & Meetings	0.00	0.00	200.00	0.00	0.00
Training Expense	197.00	200.00	200.00	200.00	200.00
Equip Rep & Maint, Purch	1,778.00	2,125.00	2,500.00	3,000.00	3,000.00
Trial Expense	0.00	0.00	25,000.00	25,000.00	25,000.00
Insurance Reimb	0.00	824.00	0.00	1,649.00	1,649.00
Total	208,644.00	174,838.00	195,417.00	201,788.00	201,788.00
19. <u>County Surveyor</u>					
Corner Remonumentation	5,000.00	0.00	5,000.00	10,250.00	10,250.00
Total	5,000.00	0.00	5,000.00	10,250.00	10,250.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
20. <u>Miscellaneous</u>					
<u>Court Reporter</u>					
Supplies & Materials	143.00	27.00	500.00	500.00	500.00
Phone	1,922.00	1,725.00	2,500.00	2,500.00	2,500.00
Postage	0.00	0.00	100.00	100.00	100.00
Computer Soft/Int/Licenses	672.00	1,480.00	2,900.00	2,900.00	2,900.00
Comp/Equip/Repair & Maint	462.00	485.00	2,500.00	2,500.00	2,500.00
Temp Court Reporter	800.00	0.00	1,000.00	1,000.00	1,000.00
Univ. of Missouri Extension					
Personnel Wages & Salaries	36,558.00	37,505.00	37,822.00	37,822.00	37,822.00
Extension Council, Co Share	34,670.00	37,822.00	37,690.00	37,822.00	37,822.00
Public Defender's Utilities	3,238.00	3,072.00	2,855.00	2,855.00	2,855.00
Public Defender's Rent	9,516.00	9,516.00	9,516.00	9,518.00	9,518.00
Civil Defense					
Supplies & Materials	0.00	0.00	0.00	0.00	0.00
Phone	488.00	0.00	0.00	0.00	0.00
Computer Soft/Internet/Lic	14,950.00	14,450.00	0.00	14,950.00	14,950.00
Travel & Meetings	0.00	0.00	0.00	0.00	0.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Contract Labor	7,800.00	12,350.00	7,800.00	7,800.00	7,800.00
Contract Labor EMPG Share	7,800.00	3,250.00	0.00	7,800.00	7,800.00
Insurance County Share	0.00	0.00	0.00	0.00	0.00
Payroll Liability Clearing Acct	-1,419.00	-16.00	0.00	0.00	0.00
Insurance Co Share Retirees	19,856.00	26,129.00	22,388.00	29,971.00	29,971.00
Flood Plain Development	10,477.00	11,460.00	4,000.00	6,000.00	6,000.00
Audit Services	0.00	0.00	0.00	10,000.00	10,000.00
Health Insurance Administration	0.00	0.00	0.00	0.00	0.00
Autopsy Cost	1,575.00	0.00	0.00	0.00	0.00
Miscellaneous Expenses	26.00	2,915.00	500.00	500.00	500.00
Animal Expense	0.00	0.00	0.00	0.00	0.00
Prior Year Circuit Exp Reimb	12,774.00	68,745.00	68,745.00	40,000.00	40,000.00
Indigent Burial	0.00	0.00	400.00	0.00	0.00
Reimbursable Phone/Post/Int	2,000.00	1,367.00	1,400.00	1,150.00	1,150.00
TIF Reimbursement	9,873.00	12,810.00	10,000.00	10,000.00	10,000.00
Drug Court Expenses					
Drug Court Expense	0.00	0.00	0.00	0.00	0.00
Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00
Family Court					
Contract Labor	6,280.00	0.00	0.00	0.00	0.00
Misc Expenses	0.00	-57.00	0.00	0.00	0.00
Total	180,461.00	245,035.00	212,616.00	225,688.00	225,688.00
Total Other (17 through 20)	400,382.00	425,050.00	427,683.00	448,376.00	448,376.00

PHELPS COUNTY
 2018 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
TOTAL HEALTH AND WELFARE (21)	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. County Share Assessment Fund	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
County Share Health Department	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
County Share Law Enf Tax	560,645.00	560,645.00	560,645.00	560,645.00	560,645.00
Co Share RSVP/Sr Comp LAGERS	0.00	0.00	0.00	0.00	0.00
Transfer MHHA Int to Health	0.00	0.00	0.00	0.00	0.00
Transfer MHHA Funds to Health	0.00	0.00	50,000.00	0.00	0.00
TOTAL TRANSFERS OUT (23)	715,645.00	715,645.00	765,645.00	715,645.00	715,645.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	0.00	0.00	131,666.00	232,473.00	232,473.00
25. GRAND TOTAL EXPENDITURES	4,163,603.00	4,138,923.00			
26. GRAND TOTAL APPROPRIATIONS			4,456,487.00	4,762,992.00	4,762,992.00

PHELPS COUNTY
 2018 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>752,731.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>752,731.00</u>
3. Estimated revenues for 2018	<u>3,301,909.00</u>
4. Subtotal	<u>4,054,640.00</u>
5. Deduct appropriations for 2018	<u>4,043,783.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>10,857.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>10,857.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>1,049,826.00</u>
Revenues - 2017	<u>3,919,791.00</u>
Expenditures - 2017	<u>4,216,884.00</u>
Adjustments:	
Change in outstanding warrants	
Other	<u>-2.00</u>
Total	<u>-2.00</u>
Cash Available 12-31-2017	<u><u>752,731.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			80,000.00
2017 Property taxes		510,788.00	500,000.00
2016 and prior property taxes	539,951.00	32,243.00	26,000.00
Replacement tax on subclass 3 property	39,181.00	43,468.00	44,000.00
Total	579,132.00	586,499.00	650,000.00
2. SALES TAX REVENUES			
Total	984,835.00	1,001,910.00	985,000.00
3. INTERGOVERNMENTAL REVENUES			
CART	659,030.00	667,859.00	661,600.00
Financial Institution Tax	2,013.00	1,002.00	1,000.00
Motor Vehicle Sales Taxes & Fees	273,888.00	283,056.00	217,600.00
Tough on Trash Program	8,259.00	11,451.00	8,555.00
National Forest PILT	47,987.00	30,138.00	30,000.00
Federal Bridge Projects	225,081.00	0.00	0.00
Federal Storm Damage Reimbursement	931,503.00	716,144.00	550,000.00
SEMA Storm Damage Reimb 2013	159,991.00	0.00	0.00
FLAP Grant	0.00	103,411.00	0.00
Northwye CDBG Grant Project	92,545.00	321,784.00	0.00
SEMA Storm Damage Reimb 2015	0.00	0.00	78,000.00
Total	2,400,297.00	2,134,845.00	1,546,755.00

PHELPS COUNTY
 2018 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
4. CHARGES FOR SERVICES			
Oil/Asphalt Deposits	0.00	0.00	0.00
Total	0.00	0.00	0.00
5. INTEREST INCOME	3,253.00	4,436.00	3,000.00
6. OTHER REVENUES			
PILT Revenue	37.00	0.00	0.00
Miscellaneous Reimbursements	5,442.00	9,406.00	2,500.00
Rolla Housing PILT	406.00	411.00	400.00
Sale of Property and Equipment	0.00	38,000.00	14,254.00
Health Insurance Reimb	954.00	284.00	0.00
Total	6,839.00	48,101.00	17,154.00
7. TRANSFERS IN			
Debt Service Transfer	0.00	144,000.00	100,000.00
Total	0.00	144,000.00	100,000.00
8. GRAND TOTAL REVENUES	3,974,356.00	3,919,791.00	3,301,909.00

PHELPS COUNTY
 2018 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
1. Annual Salaries of all Road and Bridge Employees	656,768.00	653,680.00	692,569.00	701,077.00	701,077.00
2. Employee Fringe Benefits					
Overtime/Vaca/Holiday Pay	10,513.00	5,715.00	10,000.00	10,000.00	10,000.00
Other Salary	0.00	0.00	0.00	0.00	0.00
FICA Employer Share	38,890.00	38,211.00	42,939.00	43,467.00	43,467.00
Insurance-County Share	101,084.00	117,049.00	124,661.00	120,000.00	120,000.00
LAGERS-County Share	40,722.00	43,323.00	51,943.00	49,075.00	49,075.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare,-County Share	9,095.00	8,936.00	10,042.00	10,166.00	10,166.00
Worker's Compensation	26,116.00	1,017.00	28,839.00	29,000.00	29,000.00
Insurance Reimb	2,044.00	11.00	0.00	0.00	0.00
Life Insurance Employer	1,089.00	1,031.00	1,122.00	1,122.00	1,122.00
Payroll Liability Clearing Account	0.00	0.00	0.00	0.00	0.00
Insurance County Share Retirees	10,963.00	2,571.00	2,572.00	2,572.00	2,572.00
CERF-County Share	0.00	0.00	480.00	6,576.00	6,576.00
Payroll Deduct. Offsetting Exp.	-1,751.00	2,250.00	0.00	0.00	0.00
Payroll Tax Offsetting Exp.		-105.00		0.00	0.00
Total	238,765.00	220,009.00	272,598.00	271,978.00	271,978.00
3. Supplies					
Supplies & Materials	14,538.00	13,837.00	13,500.00	14,500.00	14,500.00
Phone	2,748.00	3,843.00	2,800.00	3,900.00	3,900.00
Utilities & Propane	11,928.00	11,786.00	14,000.00	14,000.00	14,000.00
Janitor/Shop Supplies	803.00	834.00	1,200.00	1,200.00	1,200.00
Computer Soft/Int/Licenses	2,167.00	1,722.00	2,000.00	2,000.00	2,000.00
Equipment Leases	159,279.00	175,625.00	146,879.00	175,000.00	175,000.00
Services					
Dues & Subscriptions	25.00	25.00	25.00	25.00	25.00
Insurance & Bonds	27,127.00	28,729.00	28,000.00	29,000.00	29,000.00
Travel & Meetings	0.00	0.00	300.00	300.00	300.00
Training Expense	0.00	0.00	2,500.00	2,500.00	2,500.00
Engineering Services	3,000.00	0.00	5,000.00	30,000.00	30,000.00
Drug Testing/Immunizations	396.00	564.00	1,000.00	1,000.00	1,000.00
Contract Labor	27,367.00	0.00	0.00	5,000.00	5,000.00
Legal Ads & Publications	1,064.00	385.00	600.00	600.00	600.00
Health Insurance Admin.	0.00	0.00	0.00	0.00	0.00
Total	250,442.00	237,350.00	217,804.00	279,025.00	279,025.00

PHELPS COUNTY
 2018 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
4. Insurance	See above	See above	See above	See above	See above
Total	0.00	0.00	0.00	0.00	0.00
5. Road and Bridge Materials					
Fuel	128,368.00	144,133.00	160,000.00	160,000.00	160,000.00
Equipment Repair & Maint	88,950.00	77,094.00	80,000.00	85,000.00	85,000.00
Vehicle Repair & Maint	154,838.00	57,460.00	120,000.00	100,000.00	100,000.00
Building & Grounds Maint	239.00	144.00	15,000.00	10,000.00	10,000.00
Contract Road Work/Rental	3,283.00	0.00	33,000.00	25,000.00	25,000.00
Flood Damage & Bridge Repair	710,909.00	166,737.00	100,000.00	100,000.00	100,000.00
Road Materials & Supplies	16,026.00	9,079.00	50,000.00	50,000.00	50,000.00
Chip & Seal Expense	0.00	801,928.00	500,000.00	750,000.00	750,000.00
Asphalt Patching	100,488.00	256,747.00	400,000.00	400,000.00	400,000.00
Asphalt Overlayment	339,394.00	180,196.00	400,000.00	400,000.00	400,000.00
Tough on Trash Program	1,703.00	1,916.00	2,561.00	2,615.00	2,615.00
Federal Bridge Projects	179,478.00	0.00	0.00	0.00	0.00
Ice Control	26,681.00	47,196.00	52,000.00	52,000.00	52,000.00
Culverts	9,293.00	30,161.00	45,000.00	45,000.00	45,000.00
Road Signs	612.00	3,916.00	4,500.00	4,500.00	4,500.00
Chat	149,285.00	274,224.00	400,000.00	400,000.00	400,000.00
FLAP Grant Projects	116,543.00	0.00	0.00	0.00	0.00
Northwye Grant Project	214,458.00	207,400.00	207,842.00		
Total	2,240,548.00	2,258,331.00	2,569,903.00	2,584,115.00	2,584,115.00
6. Equipment Repairs	See above	See above	See above	See above	See above
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
2018 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
10. Other Expenditures					
Miscellaneous Expenses	4,082.00	1,736.00	1,000.00	1,700.00	1,700.00
TIF Reimbursement	5,789.00	6,845.00	5,800.00	6,800.00	6,800.00
Total	9,871.00	8,581.00	6,800.00	8,500.00	8,500.00
11. Debt Service					
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Debt Service Transfer Out	0.00	0.00	0.00	0.00	0.00
Loan Repayment	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
13. GRAND TOTAL EXPENDITURES	<u>3,475,395.00</u>	<u>4,216,884.00</u>			
14. GRAND TOTAL APPROPRIATIONS			<u>4,518,597.00</u>	<u>4,043,783.00</u>	<u>4,043,783.00</u>

PHELPS COUNTY
 2018 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>362,098.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>362,098.00</u>
3. Estimated revenues for 2018	<u>660,769.00</u>
4. Subtotal	<u>1,022,867.00</u>
5. Deduct appropriations for 2018	<u>635,280.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>387,587.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>387,587.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>212,968.00</u>
Revenues - 2017	<u>720,654.00</u>
Expenditures - 2017	<u>571,524.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>362,098.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	72,700.00	67,842.00	67,842.00
Collector's Withholdings	393,507.00	405,044.00	406,698.00
City Withholdings	257.00	12,991.00	316.00
Total	466,464.00	485,877.00	474,856.00
4. CHARGES FOR SERVICES			
Cities Assessment Contracts	8,043.00	105,918.00	57,380.00
E911 Addressing Services	24,294.00	22,271.00	25,000.00
Total	32,337.00	128,189.00	82,380.00
5. INTEREST INCOME	867.00	1,014.00	1,100.00
6. OTHER REVENUES			
Aerial Photography Reimbursements	16,547.00	13,933.00	13,933.00
Miscellaneous Reimbursements	20,082.00	15,405.00	13,500.00
Health Insurance Reimbursements	1,493.00	1,236.00	0.00
Total	38,122.00	30,574.00	27,433.00
7. TRANSFERS IN			
County Share	75,000.00	75,000.00	75,000.00
Total	75,000.00	75,000.00	75,000.00
8. GRAND TOTAL REVENUES	612,790.00	720,654.00	660,769.00

PHELPS COUNTY
 2018 BUDGET
 ASSESSMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
GENERAL COUNTY GOVERNMENT					
I. ASSESSOR:					
Assessor's annual salary	55,080.00	56,136.00	55,080.00	56,136.00	56,136.00
Deputy and clerical annual salaries	266,284.00	257,640.00	273,665.00	265,894.00	265,894.00
Overtime/Vac/Holiday Pay	0.00	1,201.00	2,000.00	10,000.00	10,000.00
E911 Salary Assessor	12,000.00	11,000.00	12,000.00	12,000.00	12,000.00
FICA Employer Share	20,141.00	19,536.00	21,126.00	20,710.00	20,710.00
Insurance-County Share	36,442.00	49,767.00	52,239.00	44,957.00	44,957.00
LAGERS-County Share	22,914.00	22,833.00	25,556.00	23,383.00	23,383.00
Medicare-County Share	4,710.00	4,569.00	4,941.00	4,844.00	4,844.00
Worker's Compensation	6,694.00	-1,073.00	5,507.00	8,888.00	8,888.00
Insurance Reimb	2,175.00	1,099.00	1,493.00	0.00	0.00
Life Insurance Employer	538.00	506.00	594.00	528.00	528.00
Payroll Deduct Offsetting	-375.00	-203.00	0.00	0.00	0.00
Insurance County Share Retirees	6,619.00	4,975.00	11,200.00	0.00	0.00
CERF-County Share	0.00	0.00	0.00	3,341.00	3,341.00
Supplies & Materials	8,610.00	9,135.00	9,500.00	9,500.00	9,500.00
Phone	3,892.00	2,449.00	3,000.00	3,000.00	3,000.00
Postage	11,050.00	9,784.00	11,000.00	11,000.00	11,000.00
Appraisal Guides	850.00	850.00	1,000.00	1,000.00	1,000.00
Mapping Supplies	264.00	145.00	750.00	750.00	750.00
Computer Soft/Int/Licenses	40,473.00	39,202.00	48,144.00	54,950.00	54,950.00
Equipment Leases	2,888.00	2,535.00	3,350.00	3,350.00	3,350.00
Dues & Subscriptions	455.00	412.00	800.00	800.00	800.00
Attorney Fees, Misc.	0.00	114.00	8,500.00	8,500.00	8,500.00
Insurance & Bonds	117.00	453.00	425.00	425.00	425.00
Travel & Meetings	9,725.00	8,885.00	8,000.00	10,000.00	10,000.00
Training Expense	6,766.00	7,552.00	7,000.00	8,000.00	8,000.00
Legal Ads & Publications	52.00	0.00	400.00	400.00	400.00
Program Expense	33.00	5,707.00	5,675.00	5,725.00	5,725.00
Aerial Photography	35,555.00	47,400.00	40,849.00	40,649.00	40,649.00
Equipment Repair & Maint	0.00	0.00	350.00	350.00	350.00
GIS System Expense	11,115.00	8,915.00	9,700.00	18,200.00	18,200.00
Total	565,067.00	571,524.00	623,844.00	627,280.00	627,280.00
2. OTHER					
Equipment Purchase	30.00	0.00	2,000.00	2,000.00	2,000.00
Computer Equipment	0.00	0.00	3,500.00	6,000.00	6,000.00
Total	30.00	0.00	5,500.00	8,000.00	8,000.00
3. GRAND TOTAL EXPENDITURES					
	565,097.00	571,524.00			
4. GRAND TOTAL APPROPRIATIONS					
			629,344.00	635,280.00	635,280.00

PHELPS COUNTY
 2018 BUDGET
 ROAD DEBT SERVICE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>130,666.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>130,666.00</u>
3. Estimated revenues for 2018	<u>300.00</u>
4. Subtotal	<u>130,966.00</u>
5. Deduct appropriations for 2018	<u>100,000.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>30,966.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>30,966.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>274,085.00</u>
Revenues - 2017	<u>581.00</u>
Expenditures - 2017	<u>144,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>130,666.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 ROAD DEBT SERVICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			
2017 Property taxes			
2016 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
 2018 BUDGET
 ROAD DEBT SERVICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
5. INTEREST INCOME	870.00	581.00	300.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	870.00	581.00	300.00

PHELPS COUNTY
 2018 BUDGET
 ROAD DEBT SERVICE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 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	0.00	144,000.00	100,000.00	100,000.00
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	0.00	144,000.00	100,000.00	100,000.00
GRAND TOTAL EXPENDITURES	0.00	144,000.00	100,000.00	100,000.00

DETAIL OF EXPENDITURES

1. TRANSFERS

Debt Service Transfer	0.00	144,000.00	100,000.00	100,000.00
Total	0.00	144,000.00	100,000.00	100,000.00

PHELPS COUNTY
 2018 BUDGET
 UNEMPLOYMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>151,791.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>151,791.00</u>
3. Estimated revenues for 2018	<u>0.00</u>
4. Subtotal	<u>151,791.00</u>
5. Deduct appropriations for 2018	<u>17,679.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>134,112.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>134,112.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>171,430.00</u>
Revenues - 2017	<u>0.00</u>
Expenditures - 2017	<u>19,639.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>151,791.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 UNEMPLOYMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			
2017 Property taxes			
2016 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
2018 BUDGET
UNEMPLOYMENT FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 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
 2018 BUDGET
 UNEMPLOYMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits	6,373.00	2,496.00	2,000.00	2,500.00	2,500.00
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		17,143.00	17,143.00	15,179.00	15,179.00
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	6,373.00	19,639.00	19,143.00	17,679.00	17,679.00
GRAND TOTAL EXPENDITURES	6,373.00	19,639.00	19,143.00	17,679.00	17,679.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES

State Unemployment	6,373.00	2,496.00	2,000.00	2,500.00	2,500.00
Transfer to County Revenue	0.00	17,143.00	17,143.00	15,179.00	15,179.00
Total	6,373.00	19,639.00	19,143.00	17,679.00	17,679.00

PHELPS COUNTY
 2018 BUDGET
 USE TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>302,473.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>302,473.00</u>
3. Estimated revenues for 2018	<u>900.00</u>
4. Subtotal	<u>303,373.00</u>
5. Deduct appropriations for 2018	<u>925.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>302,448.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>302,448.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>302,485.00</u>
Revenues - 2017	<u>925.00</u>
Expenditures - 2017	<u>937.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>302,473.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 USE TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			
2017 Property taxes			
2016 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
 2018 BUDGET
 USE TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
5. INTEREST INCOME	937.00	925.00	900.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	937.00	925.00	900.00

PHELPS COUNTY
 2018 BUDGET
 USE TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 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	868.00	937.00	850.00	925.00
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	868.00	937.00	850.00	925.00
GRAND TOTAL EXPENDITURES	868.00	937.00	850.00	925.00

DETAIL OF EXPENDITURES

1. FUND EXPENSES				
Transfer to County Revenue	868.00	937.00	850.00	925.00
Loans to Other Funds				
Total	868.00	937.00	850.00	925.00

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>269,879.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>269,879.00</u>
3. Estimated revenues for 2018	<u>777,515.00</u>
4. Subtotal	<u>1,047,394.00</u>
5. Deduct appropriations for 2018	<u>819,067.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>228,327.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>228,327.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>248,652.00</u>
Revenues - 2017	<u>863,781.00</u>
Expenditures - 2017	<u>842,555.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u>1.00</u>
Total	<u>1.00</u>
Cash Available 12-31-2017	<u><u>269,879.00</u></u>

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
1. PROPERTY TAX REVENUES			
2018 Property taxes			
2017 Property taxes			
2016 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Medicaid	13,949.00	25,413.00	26,040.00
Core Public Health	125,513.00	100,322.00	99,817.00
Dept of Corrections-Health	430.00	270.00	320.00
Medicare	0.00	0.00	0.00
Nurse Practitioner Other Co	0.00	0.00	0.00
Bioterrorism Reimb	6,625.00	0.00	0.00
Maries Co Share Health Dept	16,477.00	16,451.00	16,400.00
Miscellaneous Local Grants	0.00	3,581.00	0.00
Teen Outreach Program	24,235.00	21,250.00	0.00
Total	187,229.00	167,287.00	142,577.00
4. CHARGES FOR SERVICES			
Charges for Services	18,307.00	21,213.00	20,736.00
Food Service Permits	20,425.00	24,483.00	22,000.00
Septic Construction Permits	1,170.00	650.00	750.00
Registrar	65,414.00	63,196.00	65,000.00
Vaxcare Reimbursements	9,107.00	14,062.00	12,000.00
Total	114,423.00	123,604.00	120,486.00

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2016 Actual	2017 Actual	2018 Estimated
5. INTEREST INCOME	781.00	816.00	800.00
6. OTHER REVENUES			
State and Federal Grants			
Woman, Infants & Children	237,375.00	202,450.00	231,210.00
Maternal & Child Health	43,435.00	41,696.00	46,302.00
Childcare Consultation	5,156.00	8,653.00	7,507.00
BCCCP Program	0.00	0.00	0.00
Home Visitation	95,262.00	100,455.00	75,466.00
Child Care Inspect & License	4,285.00	3,915.00	4,100.00
Cardiovascular Worksite Inv	0.00	0.00	0.00
Emergency Planning-Health	47,563.00	38,154.00	46,277.00
Health Dept. Heal Grant	16,219.00	16,521.00	0.00
Ebola Preparedness	14,361.00	14,441.00	0.00
Other Revenues & Reimbursements			
Childrens Trust Fund	4,705.00	0.00	0.00
Child Trust Fund Discretionary	0.00	3,000.00	3,000.00
PCCAN Child Adv Network	4,636.00	4,000.00	5,000.00
Medical Reserve Corps	0.00	6,000.00	0.00
United Way	0.00	0.00	0.00
Planned Parenthood	0.00	0.00	0.00
Mo Foundation for Health	0.00	30,000.00	0.00
Miscellaneous Reimb	8,296.00	15,001.00	4,000.00
Health Insurance Reimb	0.00	7,786.00	10,790.00
Donations	0.00	2.00	0.00
Total	481,293.00	492,074.00	433,652.00
7. TRANSFERS IN			
Other Transfers	0.00	0.00	0.00
County Share	80,000.00	80,000.00	80,000.00
Total	80,000.00	80,000.00	80,000.00
8. GRAND TOTAL REVENUES	863,726.00	863,781.00	777,515.00

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits	152,136.00	164,463.00	173,403.00	193,184.00	193,184.00
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare	706,458.00	678,092.00	689,730.00	625,883.00	625,883.00
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	858,594.00	842,555.00	863,133.00	819,067.00	819,067.00
GRAND TOTAL EXPENDITURES	858,594.00	842,555.00	863,133.00	819,067.00	819,067.00

DETAIL OF EXPENDITURES

I. ANNUAL SALARIES

Health Department Salaries	579,491.00	515,272.00	585,000.00	545,000.00	545,000.00
Overtime/Vacation/Holiday Pay	12,428.00	11,625.00	10,000.00	11,000.00	11,000.00
Total	591,919.00	526,897.00	595,000.00	556,000.00	556,000.00

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
2. EMPLOYEE FRINGE BENEFITS					
FICA Employer Share	34,385.00	30,320.00	36,270.00	33,755.00	33,755.00
Insurance-County Share	67,651.00	72,921.00	80,661.00	88,154.00	88,154.00
LAGERS-County Share	35,707.00	35,868.00	43,875.00	35,229.00	35,229.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Medicare-County Share	8,042.00	7,091.00	8,483.00	7,894.00	7,894.00
Worker's Compensation	3,799.00	188.00	3,256.00	5,337.00	5,337.00
Insurance Reimb	0.00	8,548.00	0.00	10,790.00	10,790.00
Life Insurance Employer	859.00	732.00	858.00	858.00	858.00
Payroll Clearing Account	0.00	0.00	0.00	0.00	0.00
Payroll Deducts Offsetting Exp	1,693.00	664.00	0.00	0.00	0.00
Insurance Co Share Retirees	0.00	8,796.00	0.00	7,493.00	7,493.00
CERF-County Share	0.00	0.00	0.00	3,674.00	3,674.00
Total	152,136.00	165,128.00	173,403.00	193,184.00	193,184.00
3. OPERATING EXPENSES					
Supplies & Materials	9,108.00	9,719.00	9,000.00	9,000.00	9,000.00
Phone	3,585.00	2,533.00	3,500.00	3,000.00	3,000.00
Postage	1,118.00	431.00	1,200.00	500.00	500.00
Medical Waste Disposal	3,695.00	2,009.00	4,000.00	500.00	500.00
Computer Soft/Int/Licenses	1,481.00	988.00	1,500.00	1,500.00	1,500.00
Equipment Leases	0.00	0.00	0.00	0.00	0.00
Total	18,987.00	15,680.00	19,200.00	14,500.00	14,500.00
4. SERVICES					
Dues & Subscriptions	2,399.00	1,789.00	2,600.00	2,500.00	2,500.00
Insurance & Bonds	4,554.00	4,564.00	5,000.00	5,000.00	5,000.00
Travel & Meetings	639.00	989.00	500.00	1,000.00	1,000.00
Training Expense	464.00	1,014.00	500.00	1,000.00	1,000.00
Contract Labor	7,380.00	2,138.00	9,000.00	2,500.00	2,500.00
Legal Ads & Publications	342.00	0.00	350.00	350.00	350.00
Program Expense	2,197.00	790.00	2,200.00	2,000.00	2,000.00
Health Insurance Admin	0.00	0.00	0.00	0.00	0.00
Total	17,975.00	11,284.00	20,150.00	14,350.00	14,350.00

PHELPS COUNTY
 2018 BUDGET
 HEALTH DEPARTMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2016 Actual	2017 Actual	2017 Approved	2018 Requested	2018 Approved
5. MAINT & IMPROVEMENTS					
Fuel	241.00	37.00	300.00	0.00	0.00
Equipment Repair & Maint	825.00	78.00	1,000.00	0.00	0.00
Vehicle Repair & Maint	28.00	0.00	100.00	0.00	0.00
CAPITAL EXPENDITURES					
Equipment Purchase	1,084.00	0.00	300.00	0.00	0.00
Lease Purchases	0.00	0.00	0.00	0.00	0.00
Computer Equipment	6,517.00	0.00	300.00	3,000.00	3,000.00
OTHER EXPENSES					
Miscellaneous Expenses	2,201.00	2,479.00	2,180.00	2,200.00	2,200.00
Total	10,896.00	2,594.00	4,180.00	5,200.00	5,200.00
6. PROGRAM EXPENSES					
BCCCP Program	0.00	0.00	0.00	0.00	0.00
Cardiovascular Worksite	0.00	0.00	0.00	0.00	0.00
Case Management	0.00	0.00	0.00	0.00	0.00
Childcare Consultation Svcs	18.00	648.00	200.00	490.00	490.00
Childrens Trust Fund	2,450.00	0.00	0.00	0.00	0.00
Child Trust Fund, Discretionary	0.00	0.00	0.00	0.00	0.00
Core Public Health	116.00	362.00	200.00	200.00	200.00
Emergency Planning	0.00	2,368.00	3,600.00	3,000.00	3,000.00
Ebola Preparedness	5,852.00	9,286.00	0.00	0.00	0.00
Environmental Sanitarians	4,720.00	4,963.00	5,000.00	5,000.00	5,000.00
Family Planning	0.00	0.00	0.00	0.00	0.00
Health Department Heal Grant	8,411.00	10,025.00	5,000.00	0.00	0.00
Total	21,567.00	27,652.00	14,000.00	8,690.00	8,690.00
7. PROGRAM EXPENSES (Cont'd)					
Home Visitation	16,795.00	30,621.00	15,000.00	1,600.00	1,600.00
Lead Safety Program	0.00	0.00	50.00	50.00	50.00
Maternal Child Health	73.00	7,164.00	75.00	5,800.00	5,800.00
Medical Reserve Corp	18.00	3,676.00	0.00	0.00	0.00
Mo Foundation for Health	0.00	12,096.00	0.00	14,418.00	14,418.00
Nurse Practitioner	0.00	0.00	0.00	0.00	0.00
PCCAN Child Advocacy	249.00	14.00	75.00	75.00	75.00
Registrar	4,101.00	4,152.00	1,000.00	4,000.00	4,000.00
Teen Outreach Program	16,423.00	12,003.00	20,000.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00
WIC	7,455.00	23,594.00	1,000.00	1,200.00	1,200.00
Total	45,114.00	93,320.00	37,200.00	27,143.00	27,143.00

PHELPS COUNTY
 2018 BUDGET
 CRISIS INTERVENTION FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2018 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2017	<u>436.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2017	<u>436.00</u>
3. Estimated revenues for 2018	<u>5,000.00</u>
4. Subtotal	<u>5,436.00</u>
5. Deduct appropriations for 2018	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2018	<u>436.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2018, (After other net resources available)	<u><u>436.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2016	<u>686.00</u>
Revenues - 2017	<u>2,929.00</u>
Expenditures - 2017	<u>3,179.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2017	<u><u>436.00</u></u>