

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Est. Tax Rate* Revenue Neutral Rate**
General	2,554,121	20.976	2,593,445	21.703	2,775,551	2,115,366	25.039
Road & Bridge	3,293,559	34.179	3,133,115	32.781	3,034,004	2,609,015	30.882
Landfill	557,113	3.799	930,935	4.043	993,334	341,633	4.044
EMS- Ambulance	717,169	6.236	838,919	5.379	766,472	415,587	4.919
County Health	561,939	5.747	586,600	5.082	601,600	715,102	8.464
Noxious Weed	103,060	1.500	231,520	1.494	227,420	126,726	1.500
Appraisers Cost	120,678	1.665	144,075	1.502	152,415	144,161	1.706
Election	47,771	1.053	113,500	1.090	85,000	48,817	0.578
Employee Benefits	2,378,519	28.713	2,541,950	33.128	2,825,900	2,797,260	33.110
Conservation	34,660	0.446	34,022	0.415	35,000	36,497	0.432
County Fair	33,628	0.351	15,959	0.330	28,000	29,091	0.344
Historical Society	15,777	0.199	15,342	0.186	15,850	16,470	0.195
Hospital Board	561,453	5.999	449,708	5.975	529,570	506,818	5.999
Economic Development	528,132		528,132		710,548		
Mental Health	38,271	0.481	38,510	0.470	39,560	41,051	0.486
Mental Retardation	51,325	0.659	50,877	0.618	52,560	54,572	0.646
Asst Living Debt Service	248,988	3.000	253,846	2.988	270,243	253,451	3.000
Noxious Weed Cap. Out.			10,500		59,817		
County 911	33,160		102,000		102,000		
Sp Alcohol Program	4,769		25,965		28,624		
Tourism & Promotion	60,633		80,000		80,000		
Local Emergency Planning Com.	2,172		5,100		5,100		
SUBTOTAL	11,946,897		12,724,020		13,418,568		
Non-Budgeted Funds-A	112,794						
Non-Budgeted Funds-B	364,804						
Non-Budgeted Funds-C	230,106						
Non-Budgeted Funds-D	219,855						
Non-Budgeted Funds-E	56,930						
Non-Budgeted Funds-F	2,479,238						
Non-Budgeted Funds-G	4,000						
Totals	15,414,624	115.003	12,724,020	117.184	13,418,568	10,251,617	121.344
Less: Transfers	2,610,591		1,834,590		2,304,641		
Net Expenditure	12,804,033		10,889,430		11,113,927		
Tax Levied for Budget	10,070,736		10,070,794		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	87,569,329		85,938,965		84,483,765		
							119,203

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	473,124	337,654	146,320
Receipts:			
Ad Valorem Tax	1,471,311	1,589,618	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	35,871		
Motor Vehicle Tax	129,075	116,398	121,488
Recreational Vehicle Tax	3,210	2,986	2,892
16/20M Vehicle Tax	28,088	26,587	28,084
Commercial Vehicle Tax	10,560	9,487	6,578
Watercraft Tax	1,591	1,404	0
LAVTR		0	0
Gross Earnings (Intangible) Tax	51,647	30,075	22,494
In Lieu (IRB's)	39,475	35,950	35,950
Mineral Production Tax	0	0	0
Antiques Tax	4,525	4,250	4,250
Mortgage Registration Fees	0	0	0
County Officer Fees	62,870	47,500	47,500
Prisoner Care	0	0	0
CMB Fees			
Filing Fees			
Other Fees	6,495	8,500	8,500
City Law Enforce Contracts	396,384	431,016	431,016
Grants	5,000		
Copies	1,054	500	500
Emergency Management Fees	3,000		
Interest on Tax Collections	62,220	30,000	30,000
Reimbursed Expenses	17,769	0	0
Transfer from Sp Vehicle	12,409	12,840	0
Transfer from BCBS/FCMI			
Transfer from Multi-Year Capital Imp.	0		0
Interest on Idle Funds	56,827	55,000	55,000
District Coroner			
Miscellaneous	19,270	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,418,651	2,402,111	794,252
Resources Available:	2,891,775	2,739,765	940,572

Phillips County
2027

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	2,891,775	2,739,765	940,572
Expenditures:			
County Commissioners	94,196	95,000	97,000
County Clerk	153,580	167,400	168,774
County Treasurer	169,137	175,950	167,200
Register of Deeds	68,338	79,750	79,750
County Sheriff	1,025,422	1,195,700	1,213,700
County Counselor	34,283	40,400	40,400
County Attorney	94,331	100,920	100,920
Emergency Preparedness	63,509	79,550	76,807
Unified Court-General Operating	20,310	40,000	40,000
Unified Court-Attorney	64,326	95,000	95,000
Unified Court-CASA			
Juvenile Detention	1,500	1,000	1,000
Courthouse General	529,317	400,000	525,000
Data Processing	134,184	80,000	130,000
GIS Mapping	10,372	12,000	12,000
Coroner	12,768	8,000	8,000
Area Agency on Aging	5,500	5,500	5,500
Phillipsburg Senior Citizens Center	4,500	4,500	4,500
Senior Companion Program	4,275	4,275	2,000
OPTIONS		1,500	1,000
Child Advocacy Center	7,000	7,000	7,000
Reimbursement to Commerical Vehicle Ta	52,273	0	0
Grant	5,000		
Transfer to EMS-Ambulance			
Transfer to Multi-Year Cap. Imp		0	0
Transfer to County Health			
Transfer to Noxious Weed			
Transfer to Equipment Reserve			
Subtotal	2,554,121	2,593,445	2,775,551
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,554,121	2,593,445	2,775,551
Unencumbered Cash Balance Dec 31	337,654	146,320	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	2,888,985	2,686,415	2,775,551
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,775,551
Tax Required			1,834,979
Delinquent Comp Rate:	1.0%		18,350
Neighborhood Revitalization	14.280%		262,037
Amount of 2026 Ad Valorem Tax			2,115,366

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	97,363	120,111	87,009
Receipts:			
Ad Valorem Tax	2,397,334	2,401,060	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	53,250	27,100	27,100
Motor Vehicle Tax	184,852	189,660	183,503
Recreational Vehicle Tax	4,599	4,863	4,367
16/20M Vehicle Tax	40,818	43,319	42,419
Commercial Vehicle Tax	15,184	15,464	9,937
Watercraft Tax	2,277	2,285	0
Lease Purchase Proceeds			
Intangibles Tax			
Spec City/County Highway	415,106	416,262	416,473
Special Equalization	2,840		
Materials Sold	29,161		
Insurance Proceeds			
Kansas Department of Transportation	58,070		
Federal Aid	30,344		
Reimbursed Expense	71,141		
Transfer from Sp Machinery & Equip			
Transfer from Sp Road Improvement			
Sale of Equipment			
Miscellaneous	11,331		
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,316,307	3,100,013	683,799
Resources Available:	3,413,670	3,220,124	770,808
Expenditures:			
Personal Services	852,393	974,379	978,115
Contractual Services	100,016	359,000	370,475
Commodities	983,394	1,138,875	1,300,414
Capital Outlay	165,781	60,750	34,000
Equipment Lease	567,169	578,111	350,000
KS Dept of Revenue Loan Principal		0	0
KS Dept of Revenue Loan Interest		0	0
Transfer to Sp Machinery & Equip		21,000	0
Transfer to Sp Road Impr	624,806	0	0
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,293,559	3,133,115	3,034,004
Unencumbered Cash Balance Dec 31	120,111	87,009	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	3,293,559	3,134,004	3,034,004
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,034,004
Tax Required			2,263,196
Delinquent Comp Rate: 1.0%			22,632
Neighborhood Revitalization 14.280%			323,187
Amount of 2026 Ad Valorem Tax			2,609,015

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Landfill	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	275,926	523,733	336,354
Receipts:			
Ad Valorem Tax	266,449	296,149	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,985		0
Motor Vehicle Tax	13,368	21,079	22,633
Recreational Vehicle Tax	334	540	539
16/20 M Vehicle Tax		4,815	5,232
Commercial Vehicle Tax	795	1,719	1,226
Watercraft Tax	171	254	0
Charges for Services	519,393	419,000	331,000
Reimbursed Expense			
Miscellaneous	425		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	804,920	743,556	360,630
Resources Available:	1,080,846	1,267,289	696,984
Expenditures:			
Personal Services	222,369	257,535	265,500
Contractual Services	49,231	189,400	136,200
Commodities	104,861	209,000	259,000
Capital Outlay	6,502	100,000	207,113
Lease Payments	174,150	175,000	125,521
Transfer to Landfill Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	557,113	930,935	993,334
Unencumbered Cash Balance Dec 31	523,733	336,354	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	943,400	980,210	993,334
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			993,334
Tax Required			296,350
Delinquent Comp Rate:	1.0%		2,964
Neighborhood Revitalization	14.280%		42,319
Amount of 2026 Ad Valorem Tax			341,633

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget EMS- Ambulance	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	-51,387	74,813	21,548
Receipts:			
Ad Valorem Tax	437,367	394,018	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,711		
Motor Vehicle Tax	20,171	34,606	30,113
Recreational Vehicle Tax	503	887	717
16/20 M Vehicle Tax	2,841	7,904	6,961
Commercial Vehicle Tax	1,491	2,822	1,631
Watercraft Tax	252	417	0
Slider Reimbursement			
Charges for Services	347,983	345,000	345,000
Reimbursement from CARA			
Grants/Donations			
Transfer from General			
Reimbursed Expenses			
Miscellaneous	26,050		
Does miscellaneous exceed 10% of Total F			
Total Receipts	843,369	785,654	384,422
Resources Available:	791,982	860,467	405,970
Expenditures:			
Personal Services	401,927	459,000	508,000
Contractual Services	90,337	107,113	114,930
Commodities	70,816	125,500	76,500
Capital Outlay		6,000	5,000
Property Lease Payment	78,306	78,306	62,042
Transfer to Ambulance Equipment	45,000	63,000	
Grant Expense	30,783		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	717,169	838,919	766,472
Unencumbered Cash Balance Dec 31	74,813	21,548	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	735,894	838,919	766,472
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			766,472
Tax Required			360,502
Delinquent Comp Rate:	1.0%		3,605
Neighborhood Revitalization	14.280%		51,480
Amount of 2026 Ad Valorem Tax			415,587

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	-315,879	-183,257	-171,257
Receipts:			
Ad Valorem Tax	403,070	372,247	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,516	377	377
Motor Vehicle Tax	18,089	31,890	28,449
Recreational Vehicle Tax	450	818	677
16/20 M Vehicle Tax	4,230	7,284	6,576
Commercial Vehicle Tax	1,510	2,600	1,541
Watercraft Tax	222	384	0
Grants			
Charges for Services	186,380	145,000	145,000
Reimbursed Expense			
Transfer from Health Grant Funds	74,000	38,000	
Miscellaneous	94		
Does miscellaneous exceed 10% of Total F			
Total Receipts	694,561	598,600	182,620
Resources Available:	378,682	415,343	11,363
Expenditures:			
Personal Services	370,779	330,000	350,000
Contractual Services	69,743	125,000	115,000
Commodities	121,417	125,000	125,000
Capital Outlay		5,000	10,000
Equipment Lease		1,600	1,600
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	561,939	586,600	601,600
Unencumbered Cash Balance Dec 31	-183,257	-171,257	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	647,204	768,400	601,600
Non-Appropriated Balance			30,080
Total Expenditure/Non-Appr Balance			631,680
Tax Required			620,317
Delinquent Comp Rate:	1.0%		6,203
Neighborhood Revitalization	14.280%		88,582
Amount of 2026 Ad Valorem Tax			715,102

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	52,189	47,727
Receipts:			
Ad Valorem Tax	105,210	110,004	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,412	1,105	1,105
Motor Vehicle Tax	7,870	8,135	8,364
Recreational Vehicle Tax	196	209	199
16/20 M Vehicle Tax	1,927	1,858	1,933
Commercial Vehicle Tax	666	663	453
Watercraft Tax	97	98	0
Reimbursements	15		
Sales & Reimbursements	36,856	104,986	57,710
Transfer from General			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	155,249	227,058	69,764
Resources Available:	155,249	279,247	117,491
Expenditures:			
Personal Services	38,919	75,000	83,000
Contractual Services	9,406	31,950	29,850
Commodities	42,427	114,150	104,150
Capital Outlay	3,959	10,420	10,420
Property and Equipment Lease Payment	8,349		
Transfer to Noxious Weed Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	103,060	231,520	227,420
Unencumbered Cash Balance Dec 31	52,189	47,727	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	243,670	231,520	227,420
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			227,420
Tax Required			109,929
Delinquent Comp Rate:	1.0%		1,099
Neighborhood Revitalization	14.280%		15,698
Amount of 2026 Ad Valorem Tax			126,726

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Appraisers Cost

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	23,443	34,759	14,759
Receipts:			
Ad Valorem Tax	116,785	110,028	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,720	1,596	1,596
Motor Vehicle Tax	8,814	9,240	8,409
Recreational Vehicle Tax	219	237	200
16/20 M Vehicle Tax	2,160	2,110	1,944
Commercial Vehicle Tax	746	753	455
Watercraft Tax	108	111	0
Miscellaneous			
Slider Reimbursement			
Reimbursed Expenses			
Transfer from General			
Miscellaneous	442		
Does miscellaneous exceed 10% of Total F			
Total Receipts	131,994	124,075	12,604
Resources Available:	155,437	158,834	27,363
Expenditures:			
Personal Services	101,052	120,805	129,010
Contractual Services	15,208	17,520	18,505
Commodities	2,323	2,750	2,900
Capital Outlay	2,095	3,000	2,000
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	120,678	144,075	152,415
Unencumbered Cash Balance Dec 31	34,759	14,759	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	136,978	144,075	152,415
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			152,415
Tax Required			125,052
Delinquent Comp Rate:	1.0%		1,251
Neighborhood Revitalization	14.280%		17,858
Amount of 2026 Ad Valorem Tax			144,161

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	21,276	59,467	34,187
Receipts:			
Ad Valorem Tax	73,866	79,868	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,887	475	475
Motor Vehicle Tax	8,980	5,845	6,104
Recreational Vehicle Tax	224	150	145
16/20 M Vehicle Tax	324	1,335	1,411
Commercial Vehicle Tax	567	477	331
Watercraft Tax	114	70	0
Transfer from Equipment Reserve			
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	85,962	88,220	8,466
Resources Available:	107,238	147,687	42,653
Expenditures:			
Personal Services	14,400	16,000	16,000
Contractual Services	30,338	95,800	58,400
Commodities	3,033	1,700	3,000
Capital Outlay			
Transfer to Equipment Reserve			
Miscellaneous			7,600
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,771	113,500	85,000
Unencumbered Cash Balance Dec 31	59,467	34,187	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	87,000	113,500	85,000
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			85,000
Tax Required			42,347
Delinquent Comp Rate:	1.0%		423
Neighborhood Revitalization	14.280%		6,047
Amount of 2026 Ad Valorem Tax			48,817

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	136,558	1,696	128,794
Receipts:			
Ad Valorem Tax	2,013,858	2,426,489	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	41,921	27,845	27,845
Motor Vehicle Tax	112,575	159,327	185,447
Recreational Vehicle Tax	2,793	4,085	4,413
16/20 M Vehicle Tax	39,662	36,391	42,869
Commercial Vehicle Tax	10,769	12,991	10,043
Watercraft Tax	1,353	1,920	0
Reimbursed Expenses	20,726	0	0
Transfer from Health Ins Reserve			
Transfer from General			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,243,657	2,669,048	270,617
Resources Available:	2,380,215	2,670,744	399,411
Expenditures:			
Social Security	260,968	332,000	332,000
KPERS	310,769	330,000	333,000
KPERS Insurance	32,911	36,000	36,000
Health Insurance Claims			
Life Insurance	5,735	6,200	6,200
Unemployment Insurance	4,117	10,000	10,000
Workmans Compensation & Other	65,490	90,000	90,000
Health Insurance Cost	12,525		
Transfer to Insurance Reserve	1,686,004	1,737,750	2,018,700
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,378,519	2,541,950	2,825,900
Unencumbered Cash Balance Dec 31	1,696	128,794	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	2,412,500	2,541,950	2,825,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,825,900
Tax Required			2,426,489
Delinquent Comp Rate: 1.0%			24,265
Neighborhood Revitalization 14.280%			346,506
Amount of 2026 Ad Valorem Tax			2,797,260

TOTAL HEALTH INSURANCE COST 1,830,822 1,737,750 2,018,700

2024= 1,566,492

2023 =1,497,326

2022 = 1,118,474

2021 = 1,191,767

2020 = 1,371,736

2019 = 1,905,135

2018 = 1,219,760

2017 = 1,384,805

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	31,282	30,390	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	621	300	300
Motor Vehicle Tax	2,083	2,472	2,323
Recreational Vehicle Tax	52	63	55
16/20 M Vehicle Tax	428	565	537
Commercial Vehicle Tax	168	202	126
Watercraft Tax	26	30	0
Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	34,660	34,022	3,341
Resources Available:	34,660	34,022	3,341
Expenditures:			
Appropriations	34,660	34,022	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	34,660	34,022	35,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	35,000	35,000	35,000
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			35,000
Tax Required			31,659
Delinquent Comp Rate:	1.0%		317
Neighborhood Revitalization	14.280%		4,521
Amount of 2026 Ad Valorem Tax			36,497

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Fair	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	-11,167	0
Receipts:			
Ad Valorem Tax	19,230	24,151	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	587	348	348
Motor Vehicle Tax	1,931	1,950	1,846
Recreational Vehicle Tax	48	50	44
16/20 M Vehicle Tax	477	445	427
Commercial Vehicle Tax	164	159	100
Watercraft Tax	24	23	0
Slider Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	22,461	27,126	2,765
Resources Available:	22,461	15,959	2,765
Expenditures:			
Appropriations	33,628	15,959	28,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	33,628	15,959	28,000
Unencumbered Cash Balance Dec 31	-11,167	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	28,000	28,000	28,000
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			28,000
Tax Required			25,235
Delinquent Comp Rate: 1.0%			252
Neighborhood Revitalization 14.280%			3,604
Amount of 2026 Ad Valorem Tax			29,091

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	13,958	13,659	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	330	196	196
Motor Vehicle Tax	1,087	1,104	1,044
Recreational Vehicle Tax	27	28	25
16/20 M Vehicle Tax	270	252	241
Commercial Vehicle Tax	92	90	57
Watercraft Tax	13	13	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	15,777	15,342	1,563
Resources Available:	15,777	15,342	1,563
Expenditures:			
Appropriations	15,777	15,342	15,850
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	15,777	15,342	15,850
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	15,850	15,850	15,850
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			15,850
Tax Required			14,287
Delinquent Comp Rate:	1.0%		143
Neighborhood Revitalization	14.280%		2,040
Amount of 2026 Ad Valorem Tax			16,470

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital Board	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	40,590
Receipts:			
Ad Valorem Tax	420,774	439,943	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,645	5,551	5,551
Motor Vehicle Tax	31,463	33,246	33,449
Recreational Vehicle Tax	782	852	796
16/20 M Vehicle Tax	7,704	7,594	7,732
Commercial Vehicle Tax	2,662	2,711	1,811
Watercraft Tax	386	401	0
Grants	88,037		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	561,453	490,298	49,339
Resources Available:	561,453	490,298	89,929
Expenditures:			
Appropriations	473,416	449,708	529,570
Grant Expense	88,037		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	561,453	449,708	529,570
Unencumbered Cash Balance Dec 31	0	40,590	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	556,911	449,708	529,570
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			529,570
Tax Required			439,641
Delinquent Comp Rate: 1.0%			4,396
Neighborhood Revitalization 14.280%			62,781
Amount of 2026 Ad Valorem Tax			506,818

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	133,438	126,149	146,590
Receipts:			
Ad Valorem Tax			XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax	504,458	548,573	504,458
Grants			
Transfer from SPF Resere			50,000
Interest on Idle Funds	8,278		7,500
Reimbursements	7,859		2,000
Loan Payments			
Miscellaneous	248		
Does miscellaneous exceed 10% of Total R			
Total Receipts	520,843	548,573	563,958
Resources Available:	654,281	674,722	710,548
Expenditures:			
Personal Services	124,209	184,502	169,423
Contractual Services	38,529	45,100	91,312
Commodities		1,000	3,000
Capital Outlay	4,682	5,500	15,000
Special Projects	170,613	292,030	145,872
Transfer to PCED SPF Reserve	190,099		285,941
Transfer to PCED E Community			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	528,132	528,132	710,548
Unencumbered Cash Balance Dec 31	126,149	146,590	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount	528,132	528,132	710,548
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			710,548
Tax Required			0
Delinquent Comp Rate:	1.0%		0
Amount of 2026 Ad Valorem Tax			0

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Mental Health

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2	2	0
Receipts:			
Ad Valorem Tax	33,739	34,405	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	829	508	508
Motor Vehicle Tax	2,686	2,668	2,629
Recreational Vehicle Tax	67	68	63
16/20 M Vehicle Tax	687	609	608
Commercial Vehicle Tax	230	218	142
Watercraft Tax	33	32	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	38,271	38,508	3,950
Resources Available:	38,273	38,510	3,950
Expenditures:			
Appropriations	38,271	38,510	39,560
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	38,271	38,510	39,560
Unencumbered Cash Balance Dec 31	2	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	38,464	39,756	39,560
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			39,560
Tax Required			35,610
Delinquent Comp Rate: 1.0%			356
Neighborhood Revitalization 14.280%			5,085
Amount of 2026 Ad Valorem Tax			41,051

Phillips County
2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Retardation	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	46,223	45,257	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,126	693	693
Motor Vehicle Tax	3,620	3,656	3,459
Recreational Vehicle Tax	312	94	82
16/20 M Vehicle Tax		835	800
Commercial Vehicle Tax		298	187
Watercraft Tax	44	44	0
Slider Reimbursement			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	51,325	50,877	5,221
Resources Available:	51,325	50,877	5,221
Expenditures:			
Appropriations	51,325	50,877	52,560
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	51,325	50,877	52,560
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	52,560	52,560	52,560
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			52,560
Tax Required			47,339
Delinquent Comp Rate: 1.0%			473
Neighborhood Revitalization 14.280%			6,760
Amount of 2026 Ad Valorem Tax			54,572

Phillips County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Asst Living Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	5,403	19,966	18,501
Receipts:			
Ad Valorem Tax	210,423	219,988	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,823		
Motor Vehicle Tax	15,734	16,626	16,727
Recreational Vehicle Tax	391	426	398
16/20 M Vehicle Tax	3,853	3,797	3,867
Commercial Vehicle Tax	1,331	1,356	906
Watercraft Tax	193	200	0
Assisted Living Center	26,803	9,988	9,988
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	263,551	252,381	31,886
Resources Available:	268,954	272,347	50,387
Expenditures:			
Principal Payments	225,000	230,000	235,000
Interest Payments	23,988	23,846	27,743
Cash Basis Reserve			7,500
Cost of Issurance			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	248,988	253,846	270,243
Unencumbered Cash Balance Dec 31	19,966	18,501	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	256,487	257,213	270,243
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			270,243
Tax Required			219,856
Delinquent Comp Rate:	1.0%		2,199
Neighborhood Revitalization	14.280%		31,396
Amount of 2026 Ad Valorem Tax			253,451

Phillips County
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Noxious Weed Cap. Out.			
Unencumbered Cash Balance Jan 1	70,317	70,317	59,817
Receipts:			
Transfer from Noxious Weed			
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	70,317	70,317	59,817
Expenditures:			
Capital Outlay		10,500	59,817
Transfer to Noxious Weed			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	10,500	59,817
Unencumbered Cash Balance Dec 31	70,317	59,817	0
2025/2026/2027 Budget Authority Amount	56,088	70,317	59,817

Phillips County
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget County 911	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	299,631	336,544	304,694
Receipts:			
911 Tax	69,921	70,000	70,000
Reimbursed Expense			
Interst on Idle Funds	152	150	150
Reimbursement from General Fund			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	70,073	70,150	70,150
Resources Available:	369,704	406,694	374,844
Expenditures:			
Contractual Servies	33,160	72,000	72,000
Capital Outlay		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	33,160	102,000	102,000
Unencumbered Cash Balance Dec 31	336,544	304,694	272,844
2025/2026/2027 Budget Authority Amount	102,000	102,000	102,000

Adopted Budget

Sp Alcohol Program	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	29,372	34,589	18,624
Receipts:			
Local Alcoholic Liquor Tax	9,986	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	9,986	10,000	10,000
Resources Available:	39,358	44,589	28,624
Expenditures:			
Contractual Services	4,769	25,965	28,624
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	4,769	25,965	28,624
Unencumbered Cash Balance Dec 31	34,589	18,624	0
2025/2026/2027 Budget Authority Amount	23,407	25,965	28,624

Phillips County
2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Promotion	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	60,633	80,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	60,633	80,000	80,000
Resources Available:	60,633	80,000	80,000
Expenditures:			
Appropriations	60,633	80,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	60,633	80,000	80,000
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	100,000	80,000	80,000

Adopted Budget

Local Emergency Planning Com.	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	27,847	25,675	20,575
Receipts:			
Transfer from General			0
Reimbursed Expenses			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	27,847	25,675	20,575
Expenditures:			
Contractual Services		4,600	4,600
Commodities		500	500
Capital Outlay	2,172		0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,172	5,100	5,100
Unencumbered Cash Balance Dec 31	25,675	20,575	15,475
2025/2026/2027 Budget Authority Amount	5,100	5,100	5,100

Phillips County

2027

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2025 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Donations			FR-CARA Grant			County Health Grant			EMPG			ARPA Grant		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	13,912		Cash Balance Jan 1	50,101		Cash Balance Jan 1	57,408		Cash Balance Jan 1	25,029		Cash Balance Jan 1	107,827	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
			Federal Aid	27,754		Grants	74,796					Interest on Idle Funds	20	
Total Receipts	0		Total Receipts	27,754		Total Receipts	74,796		Total Receipts	0		Total Receipts	20	102,570
Resources Available:	13,912		Resources Available:	77,855		Resources Available:	132,204		Resources Available:	25,029		Resources Available:	107,847	356,847
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
			Grant Expense	20,492		Grant Expenses	84,598		Grant Expenses	17,169		Capital Outlay	107,847	
Total Expenditures	0		Total Expenditures	20,492		Total Expenditures	84,598		Total Expenditures	17,169		Total Expenditures	107,847	230,106
Cash Balance Dec 31	13,912		Cash Balance Dec 31	57,363		Cash Balance Dec 31	47,606		Cash Balance Dec 31	7,860		Cash Balance Dec 31	0	126,741
														126,741

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2025 is to be shown)

Phillips County

Non-Budgeted Funds-D

[illegible]

****Note:** These two block figures should agree.

Non-Budgeted Funds-G

[illegible]

****Note:** These two block figures should agree.