

FILED
AT 2:08 O'CLOCK P.M.

AUG 19 2020

Kim Blau
COUNTY AND DISTRICT CLERK
LIPSCOMB COUNTY, TEXAS

COUNTY OF LIPSCOMB
LIPSCOMB, TEXAS
PROPOSED BUDGET FY 2021

THIS 2020/2021 BUDGET WILL DECREASE TOTAL PROPERTY TAXES
FROM LAST YEAR'S BUDGET BY .004887 PERCENT WHICH IS \$24,707.12
\$28,180.44 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY
ADDED TO THIS TAX ROLL THIS YEAR.

**LIPSCOMB COUNTY, TEXAS
PROPOSED BUDGET
FY 2021**

In presenting the Official Budget to the Commissioners Court and to all the citizens of Lipscomb County, the following statistics are submitted

The assessed valuation on January 1, 2020 is \$453,678,649. This value is based on 100% assessment of market value.

The official County Tax Rate for the General fund is \$0.57774 per \$100 of assessed value.

The official tax rate for the Road and Bridge fund is \$0.23226. This tax is allocated as follows: \$0.14357 for Special Road and Bridge, and \$.08869 for the Farm to Market Fund.

It has been estimated that 99% of the total tax levy will be collected for the 2021 Budget for a total of \$4,601,765.

All funds, receipts, and expenditures are estimated to be on a cash basis, except for the 12th month, which goes on an accrual basis.

Respectfully submitted,



Mickey Simpson, County Judge



Kimberly Long, County Treasurer



Gailan Winegarner, Tax Assessor-Collector



Ramona Schilling, Chief Deputy
Kim Braw, County Clerk

**COUNTY OF LIPSCOMB
LIPSCOMB, TEXAS
PROPOSED BUDGET FY 2021**

	GENERAL FUND	ROAD & BRIDGE GENERAL	TOTAL
RECEIPTS	\$ 2,875,521	\$ 1,347,857	\$ 4,223,378
DISBURSEMENTS	\$ 3,219,199	\$ 1,429,048	\$ 4,648,247
EXCESS (DEFICITS)	\$ (343,678)	\$ (81,191)	\$ (424,869)
BALANCE BEGINNING 10/01/20	\$ 3,132,196	\$ 854,540	\$ 3,986,736
PROJECTED BALANCE-ENDING 09/30/21	\$ 2,788,518	\$ 773,349	\$ 3,561,867

* TOTAL INCLUDES ALL FUNDS

**FIVE YEAR SUMMARY AND COMPARISON
OF RECEIPTS AND EXPENDITURES**

	2016	2017	2018	2019	CURRENT YEAR ESTIMATE	2020	BUDGET YEAR ESTIMATE	2021
CASH BALANCE-BEGINNING	\$3,583,553	\$4,355,698	\$4,022,939	\$4,037,234	\$	4,236,972	\$5,036,699	\$5,036,699
RECEIPTS	\$6,830,415	\$4,549,862	\$4,900,118	\$5,036,699	\$5,036,699	\$5,036,699	\$4,223,379	\$4,223,379
TOTAL EXPENDITURES	\$6,058,270	\$4,882,621	\$4,700,118	\$5,036,699	\$5,036,699	\$5,036,699	\$4,648,247	\$4,648,247
CASH BALANCE-ENDING	\$4,355,698	\$4,022,939	\$4,037,234	\$4,236,972	*\$5,036,699	\$4,236,972	\$4,611,831	\$4,611,831

*ADJUSTED PER AUDIT

GENERAL FUND

Taxes	0.57774	<u>2021 (prop)</u>
Sh Fees		\$2,621,021.09
Car License Commissions		\$1,000.00
Tax Office		\$18,500.00
County Clerk		\$25,000.00
District Clerk		\$40,000.00
JP		\$20,000.00
Election Machine/State		\$20,000.00
Interest		\$70,000.00
Homebuyers		
Other		\$60,000.00
County Judge Supplement		\$0.00
County Attorney Supplement		\$0.00
Treasurer Supplement		\$0.00
Insurance Transfer		\$0.00
Courthouse Reimbursement		\$0.00
State		\$0.00
ACTUAL EXPENSES		\$3,219,199.00
TOTAL REVENUES		\$2,875,521.09

Road & Bridge

Special Tax	0.14357	<u>2021 (prop)</u>
FM Tax	0.08869	\$651,331.04
Car License		\$400,385.40
\$10 Fee		\$225,000.00
Interest		\$34,500.00
Lateral Road & Bridge		\$956.00
Other		\$15,685.00
All County		\$20,000.00
		\$0.00
PROPOSED TAX RATE	0.81	
ACTUAL EXPENSES		\$ 1,429,048.00
TOTAL REVENUES		\$1,347,857.44

TOTAL ALL REVENUES

\$4,223,378.53

TOTAL ALL EXPENSES

\$4,648,247.00

Surplus (deficit)

-\$424,868.47

COMPLETED

PROPOSED 2021

JUDGES OFFICE

SALARY	63,100
EMPLOYEE	41,525
EXTRA CHECK	1,000
SSN	10,008
MED INSURANCE	23,180
RETIREMENT (13%)	17,466
LONGEVITY	0
OFFICE SUPPLIES	800
TELEPHONE	1,200
OOC TRAVEL	2,000
REPAIRS/MAINT	150
DUES & SUBS	360
NEW EQUIPMENT	0
LAW LIBRARY	14,000
TOTAL	174,789

COMM COURT

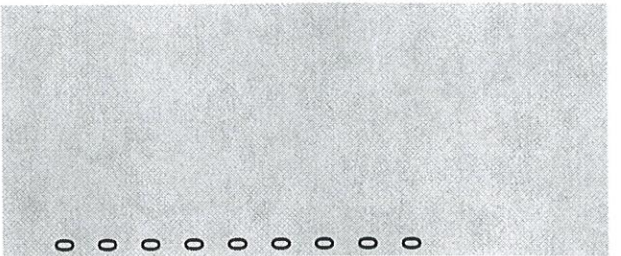
SALARIES	134,330
EXTRA CHECK	2,000
LONGEVITY	2,100
FICA	10,428
INSURANCE	46,360
RETIREMENT	17,748
WORKERS COMP	750
OUT OF CNTY TRVL	4,000
OTHER	
TOTAL	217,716

COUNTY CLERK

SALARY	63,100
CHIEF DEPUTY	47,203
DEPUTY	41,525
EXTRA HELP	0
EXTRA CHECK	1,500
FICA	11,909
INSURANCE	34,770
RETIREMENT	20,268
LONGEVITY	2,040
OFFICE SUPPLIES	2,000
CONV/CONF	3,500
COPIER SUPPLIES	1,000
TELEPHONE	2,000
DUES	207
BONDS & INSURANCE	737
NEW EQUIP**	0
COPIER MAINTENANCE	2,200
MICROFILM FOR SEC/repairs	0
COMPUTER SERVICE	17,000
TOTAL	250,959

VET/ SVC. OFFICER

SALARY
SSN
MED INSURANCE
RETIREMENT
AUTO ALLOWANCE
TELEPHONE
OFFICE SUPPLIES
OOO TRAVEL(OTHER)
TOTAL



0
0
0
0
0
0
0
0
0
0

GENERAL ADMINISTRATION	
INSUR FOR RETIREES/COLA	
TRANSIT LABOR	0
WORKERS COMP	19,000
POSTAGE/FREIGHT	12,500
COLLECT COST/TAX OFF	0
ACCT/AUDIT	25,000
APPRAISAL DIST	50,000
ECO DEVELP//LCS&WCD	
TRANSIT PHONE/redistrict	0
MAINTENANCE	4,000
NOTICES	5,000
INSUR & BONDS	35,000
FICA/TRASH DISPOSAL	0
ELECT WORKERS/RR DIST/HAVA	0
ELECTION EXPENSE	20,000
JURY FEES	0
LEGISLATIVE LOBBIST	0
MISC	100,000
HISTORICAL COMM	5,000
GRANT EXPENSE	0
NEW EQUIPMENT (POSTAGE MACHINE)	3,000
CAPITAL FUND/COURTHOUSE	100,000
TOTAL GEN ADMIN	378,500

DISTRICT COURT
 JUV JUDGE (SE)
 SECTY SALARY
 COURT REPORTER
 BAILIFF
 FICA
 INSURANCE
 RETIREMENT
 OFFICE SUPPLIES (EXPENSE)
 STATEMENT OF FACTS
 TELEPHONE
 LONGEVITY
 CONF/TRAINING
 EQUIP/INSTALL
 JUROR QUESTIONNAIRES
 EXPENSES
 CONTRACT LABOR
 TOTAL DIST COURT

JUV JUDGE (SE)	1,380
SECTY SALARY	18,430
COURT REPORTER	24,337
BAILIFF	18,943
FICA	4,895
INSURANCE	7,500
RETIREMENT	8,331
OFFICE SUPPLIES (EXPENSE)	5,000
STATEMENT OF FACTS	0
TELEPHONE	0
LONGEVITY	900
CONF/TRAINING	0
EQUIP/INSTALL	0
JUROR QUESTIONNAIRES	0
EXPENSES	0
CONTRACT LABOR	0
TOTAL DIST COURT	89,716

JP, GENERAL

SALARY	63,100
FICA	4,902
EXTRA CHECK	500
NSURANCE	11,590
RETIREMENT	8,343
LONGEVITY	540
OFFICE SUPPLIES	500
PHONE	1,000
OUT OF COUNTY MILEAGE	2,500
REPAIRS & MAINT	300
NEW EQUIPMENT	0
DUES & SUBSCRIPT	250
TOTAL	93,525
MISC COURT	
JUV JUDGE (WS)	3,324
FICA	254
RETIREMENT	433
DA OFFICE	34,000
ATTORNEY FEES	20,000
ASSESSMENTS/JUDICIAL	300
JURY FEES	10,000
JUV DIST BUDGET	22,500
COUNTY ATT OFFICE	36,000
TOTAL MISC COURT	126,811

COUNTY TREASURER

SALARY	63,100
DEPUTY SALARY	47,203
EXTRA CHECK	1,000
FICA	9,015
INSUR	23,180
RETIREMENT	15,343
EXTRA HELP	0
LONGEVITY	1,200
OFFICE SUPPLIES	1,200
PHONE	1,200
OOO MILEAGE	3,600
PRINTING & BINDERY	0
REPAIRS & MAINT	200
BONDS	350
DUES & SUBS	300
COMPUTER & MAINT	14,500
MISCELLANEOUS	0
NEW EQUIP	0
TOTAL	181,391

TAX ASSESSOR/COLLECTOR

SALARY	63,100
CHIEF DEPUTY	47,203
DEPUTIES SALARIES	41,525
PART TIME HELP	5,000
EXTRA CHECK	1,500
SSN	13,217
MED INSURANCE	34,770
RETIREMENT	19,791
OFFICE SUPPLIES	4,000
APPRAISAL DISTRICT	0
LEGAL NOTICES	500
PHONE	1,200
LONGEVITY	540
OOO MILEAGE/IN COUNTY	2,500
SCHOOLS/EDUCATION	5,000
DUES	500
BONDS	1,500
MAINTENANCE	400
MISC	150
TAG SALES//EXTRA \$\$	0
NEW EQUIPMENT	0
COMPUTER(VOTER REGISTR)	0
COMPUTER	11,500
TOTAL	253,896

COURTHOUSE & OTHER

CUSTODIANS SALARY	51,616
PART TIME HELP	41,525
EXTRA CHECK	1,000
LONGEVITY	900
FICA	6,150
INSUR	23,180
RETIREMENT	10,500
EDUCATION COURSE	300
COURTHOUSE SUPPLIES	5,000
UTILITIES	45,000
MAINTENANCE	20,000
NEW EQUIPMENT	19,000
TOTAL	224,171

IRE DEPARTMENTS

BOOKER (1)	12,500
LOCUST GROVE	12,500
DARROUZETT (2) TOWN	12,500
FOLLETT (3)	12,500
HIGGINS (4)	12,500
LIPSCOMB	12,500
CAPITOL EXPENSE	0
TOTAL	75,000

SHERIFF

SALARY	63,100
CHIEF DEPUTY	0
DEPUTIES	230,000
P/T SALARY	18,000
DISPATCHERS	234,000
EXTRA CHECK	5,000
LONGEVITY	2,300
FICA	42,000
INSUR	139,080
RETIREMENT	72,000
UNIFORM EXP	4,000
PETTY CASH/SUPPLIES	0
MILEAGE/AUTO	0
AUTO ALLOW FOR DEP	0
AUTO LEASE EXPENSE	0
OFFICE SUPPLIES	10,000
EXCESS GAS---DARE	0
SHERIFF'S OIL/GAS	35,000
JAIL GROCERIES	7,000

JAIL SUPPLIES**	12,000
TIRES/CARS	4,000
PHONE	8,000
PRISONER TRANSPORT	1,000
SCHOOLS FOR OFFICERS	6,000
RADIO MAINTENANCE	1,000
TELETYPE MAINT	0
RADAR MAINT/INTOX	1,000
VEHICLE MAINT	15,000
BONDS	600
NEW EQUIPMENT	15,000
CAR INSURANCE	7,000
FALSE ARREST INSUR	8,000
CAGES FOR CARS	0
NEW EQUIPMENT//CARS(2)	0
Grant Exp/ jail Security	0
intox. purchase/VINE SYS	0
TOTAL	940,080

LIBRARIES

PRECINCT 1	0
PRECINCT 2	0
PRECINCT 3	0
PRECINCT 4	0

TOTAL

0

PARKS

PRECINCT 1	0
PRECINCT 2	0
PRECINCT 3	0
PRECINCT 4	0

TOTAL

0

EXTENSION SERVICE

SECRETARY SALARY

AGENT'S SALARIES

EXTRA CHECK

LONGEVITY

FICA

MED INSURANCE

RETIREMENT

AUTO/EXT AGENT

AUTO/HOME EXT

MILEAGE/EXT AGENT

MILEAGE/HOME EXT

OFFICE SUPPLIES

MATERIAL/SUPPLIES

PHONE

AUTO ALLOWANCE

OOB MILEAGE

	42,025
	46,200
	1,250
	1,800
	8,200
	11,590
	5,589
	0
	0
	12,000
	0
	1,200
	0
	1,500
	0
	0

PUBS/BOOKS/MATERIAL	100
SEEDS/CHEMICALS	0
CONF/CONVENTIONS	4,000
ELECT AT ARENA/MISC	0
PROPANE	1,400
BLDG REPAIR & MAINT	0
REPAIRS/SECY TRAIING	250
COPIER & MAINT	1,690
4H CLUBWORK/FCS PROGRAM	1,000
CAMP & ROUNDUP	0
COMM PGRM//SHOOTING	1,000
JR. LIVESTOCK PROGRAM	5,000
NEW EQUIP PICKUP/cptr**	1,000
BONDS	50
EXTRA HELP 2019	15,000
DUES	150
TOTAL	161,994

GENERAL, CEMETERY

CEMETERY 1	2,250
CEMETERY 2	2,300
CEMETERY 3	5,500
CEMETERY 4	3,600

TOTAL 13,650

EQUIPMENT/SHERIFF
 VEHICLES/SHERIFF
 ROOF REPAIR
 TAX CONVERSION SYSTEM
 SEPTIC SYSTEM

0
 0
 0

TOTALS GEN FUND

3,219,199

Decrease/Increase from 2019 Budget (602,532.00)

ROAD & BRIDGE #1

2021
PROP

EMPLOYEES	130,000
EXTRA CHECK	1,000
PART TIME HELP	0
LONGEVITY	940
FICA	10,000
MEDICAL INSUR.	24,123
RETIREMENT	14,200
WORKERS COMP.	5,200
TEC PAYABLE	0
FUEL & OIL	35,000
SUPPLIES & MATERIAL	15,000
FIRE DEPT	0
PAVING & CONSTRUCT.	40,000
PHONE	2,000
UTILITIES	1,000
EQUIP REPAIR	45,000
BLDG & EQUIP INSUR	7,300
OTHER EXPENSE	250
NEW EQUIPMENT	0
TOTAL PCT #1	331,013

ROAD & BRIDGE #2

	2021 PROP
EMPLOYEES	158,000
EXTRA CHECK	1,500
PART TIME HELP	0
LONGEVITY	1,100
FICA	12,150
MEDICAL INSUR.	34,770
RETIREMENT	20,680
WORKERS COMP.	6,400
FUEL & OIL	37,000
SUPPLIES & MATERIAL	40,000
PAVING & CONSTR.	38,000
PHONE	1,000
UTILITIES	3,000
EQUIP REPAIR	65,000
BLDG & EQUIP INSUR.	7,100
FIRE DEPT	0
ENGINEERING	0
OTHER EXPENSE	1,000
NEW EQUIPMENT	0
TOTAL PCT #2	426,700

	2021 PROP
ROAD & BRIDGE #3	
EMPLOYEES	158,000
EXTRA CHECK	1,500
PART TIME HELP	0
LONGEVITY	800
FICA	12,150
MEDICAL INSUR.	34,770
RETIREMENT	20,680
WORKERS COMP.	7,000
FUEL & OIL	45,000
SUPPLIES & MATERIAL	55,000
FIRE DEPT	0
PAVING & CONSTRUCT.	20,000
PHONE	1,000
UTILITIES	1,300
EQUIP REPAIR	32,000
BLDG & EQUIP INSUR	7,800
OTHER EXPENSE	0
AIRPORT	0
NEW EQUIPMENT	0
TOTAL PCT #3	397,000

	2021 PROP
ROAD & BRIDGE #4	
EMPLOYEES	109,000
EXTRA CHECK	1,000
PART TIME HELP	0
LONGEVITY	240
FICA	8,400
MEDICAL INSUR.	23,180
RETIREMENT	14,165
WORKERS COMP.	5,200
FUEL & OIL	30,000
MATERIALS & SUPPLIES	13,500
PAVING & CONST	20,000
FIRE DEPT	0
TELEPHONE	2,000
UTILITIES	4,000
EQUIP REPAIR	38,000
BLDG ^ EQUIP INSUR	5,400
	0
OTHER EXPENSE	250
NEW EQUIPMENT	0
	0
	274,335

ALL COUNTY

2021
PROP

EMPLOYEES	0
FICA	0
INSURANCE	0
RETIREMENT	0
WORKERS COMP	0
OIL & GAS--REPAIR	0
PAVING & CONSTRUCTION	0
EQUIP REPAIR/MAINT.	0
BUILDING & EQUIP. INSUR	0
NEW EQUIPMENT	0
CAPITAL OUTLAY	0
TOTAL	0
EQUIPMENT PURCHASE	0
MAINTENANCE	0
NEW EQUIP. PAYMENTS	0
TOTAL ROAD & BRIDGE	1,429,048

Increase from 2019 Budget

-367,966

TOTAL BUDGET

4,648,247

2020
PROP

Total Difference from last year

-970,498