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AUG 20 2026

Christy Doe
COUNTY AND DISTRICT CLERK
LIPSCOMB COUNTY, TEXAS

COUNTY OF LIPSCOMB
LIPSCOMB, TEXAS
PROPOSED BUDGET
FISCAL YEAR 2026-2027

PROPOSED

County of Lipscomb

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$23,412, which is a .47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$22,771.00.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026 - 2027	2025 - 2026
Property Tax Rate:	\$1.11720000/100	\$1.01248018/100
No-New-Revenue Tax Rate:	\$1.09050690/100	\$0.96903590/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$1.11890000/100	\$0.97266810/100
Voter-Approval Tax Rate:	\$1.15808675/100	\$1.01248018/100
Debt Rate:	\$0.00000000/100	\$0.00000000/100

Total debt obligation for Lipscomb County secured by property taxes \$0.

LIPSCOMB COUNTY, TEXAS
OFFICIAL BUDGET
FY 2026 - 2027

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

The assessed valuation on January 1, 2026 is \$450,912,480. This value is based on 100% assessment of market value.

The official County Tax Rate for the General Fund is \$0.80 per \$100 or assessed value.

The official tax rate for the Road and Bridge Fund is \$0.3172. This tax is allocated as follows: \$0.1672 for the Farm to Market Fund, and \$0.15 for Special Road and Bridge Fund.

It has been estimated that 99% of the total tax levy will be collected for the 2026 Budget for a total of \$4,983,843.

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,

Dori Roots, County Judge

Kimberly Long, County Treasurer

Raelene Copeland, Tax Assessor-Collector

Chrissy Dunn, County Clerk

VOTER APPROVAL RATE as SUBMITTED

LIPSCOMB COUNTY TEXAS
BUDGET REPORT

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT--REVENUES</u>		<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 4 0000.1000	RE TAXES (0.80)	3,458,046.97	3,351,171.48	3,458,046.97	\$3,584,937.10	3.19
010 4 0000.1001	RE FEES OF OFFICE/TAX	50,000.00	54,705.17	50,000.00	\$60,000.00	-8.60
010 4 0000.1002	RE CAR LICENSE COMMISSIONS	30,000.00	10,777.00	30,000.00	\$14,000.00	178.37
010 4 0000.2000	RE FEES OF OFFICE/SHERIFF	1,500.00	1,870.60	1,500.00	\$2,000.00	-19.81
010 4 0000.3000	RE COUNTY CLERK COLLECTIONS	35,000.00	30,723.07	35,000.00	\$35,000.00	13.92
010 4 0000.3001	RE DISTRICT CLERK COLLECTIONS	15,000.00	9,792.54	15,000.00	\$12,000.00	53.18
010 4 0000.3002	RE ELECTION MACHINE RENTAL/PAYMENTS	-0.00	1,500.00	-0.00	\$0.00	-100.00
010 4 0000.3005	RE DIST/CO COLLECTOR FEES	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.3010	RE COUNTY JURY FUND	-0.00	133.00	-0.00	\$0.00	-100.00
010 4 0000.3011	RE DIST CO JURY FUND	-0.00	329.60	-0.00	\$0.00	-100.00
010 4 0000.3020	RE COUNTY SPECIALTY CRT	-0.00	260.00	-0.00	\$0.00	-100.00
010 4 0000.3021	RE DIST CO SPEC COURT	-0.00	75.00	-0.00	\$0.00	-100.00
010 4 0000.3030	RE COUNTY COURT FACILITY FEE	-0.00	260.00	-0.00	\$0.00	-100.00
010 4 0000.3031	RE DISTRICT COURT FACILITY FEE	-0.00	633.20	-0.00	\$0.00	-100.00
010 4 0000.3040	RE CC LANGUAGE ACCESS FUND	-0.00	39.00	-0.00	\$0.00	-100.00
010 4 0000.3041	RE DC LANGUAGE ACCESS FUND	-0.00	94.98	-0.00	\$0.00	-100.00
010 4 0000.3050	RE COUNTY CRT REPORTER FUND	-0.00	1,155.50	-0.00	\$0.00	-100.00
010 4 0000.3051	RE DIST CO CRT REPORTER FUND	-0.00	-0.00	-0.00	\$0.00	100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT--REVENUES</u>		<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 4 0000.4000	RE JUSTICE OF THE PEACE	5,000.00	5,367.04	5,000.00	\$5,000.00	-6.84
010 4 0000.4990	RE OTHER	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.5000	RE INTEREST	90,000.00	92,706.33	90,000.00	\$130,000.00	-2.92
010 4 0000.5001	RE STATE SUPPLEMENTAL SALARY	-0.00	19,875.00	-0.00	\$0.00	-100.00
010 4 0000.5002	RE PROBATION SUPPLEMENTAL SALARY	-0.00	200.00	-0.00	\$0.00	-100.00
010 4 0000.5003	RE COUNTY ATTORNEY STATE SUPPLEMENT	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.5999	RE TRANSFER IN/OUT	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6000	RE OTHER INCOME	25,000.00	4,660.99	25,000.00	\$9,000.00	436.37
010 4 0000.6001	RE GENERAL; NOTE PROCEEDS	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6002	RE HAVA GRANT REVENUE	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6003	RE TRANSFER FROM INSURANCE FUND	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6010	RE HISTORICAL GRANT INCOME	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6100	RE TX DEPT HEALTH GRANT	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6200	RE GRANT SHERIFF JAILHSE SEC/TELMED&MH	-0.00	-0.00	-0.00	\$0.00	100.00
010 4 0000.6300	RE FEMA GRANT REVENUE	-0.00	-0.00	-0.00	\$0.00	100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT--REVENUES</u>	2026 <u>BUDGET</u>	9/2026 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2027 <u>BUDGET</u>	<u>%Chg</u>
010 4 0000.6400	-0.00	-0.00	-0.00	\$0.00	100.00
RE INDIGENT DEFENSE FORMULA GRANT					
010 4 0000.6500	-0.00	250,000.00	-0.00	\$0.00	-100.00
RE SHERIFF GRANT REVENUE					
010 4 0000.7000	-0.00	16.50	-0.00	\$0.00	-100.00
RE TREAS. FEES OF OFFICE					
010 4 0000.7999	-0.00	-0.00	-0.00	\$0.00	100.00
RE FIRST TIME HOMEBUYER RECEIPTS					
010 4 0000.8000	-0.00	-0.00	-0.00	\$0.00	100.00
RE HEALTHY COUNTY REWARDS					
010 4 0409.4850	-0.00	872.90	-0.00	\$0.00	-100.00
RE JURY FEES REVENUE					
T0 TOTAL - GENERAL FUND	3,709,546.97	3,837,218.90	3,709,546.97	\$3,851,997.10	-3.33

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
EX EXP - GENERAL FUND	0.00	0.00	0.00	\$0.00	100.00
EX REFUNDS PAYABLE	0.00	0.00	0.00	\$0.00	100.00
EX TRANSFER TO MMDA	0.00	0.00	0.00	\$0.00	100.00
EX COUNTY ATTORNEY OFFICE	0.00	0.00	0.00	\$0.00	100.00
EX WILDFIRE CONTROLEXPENSE	0.00	0.00	0.00	\$0.00	100.00
EX OTHER EXPENSE	0.00	0.00	0.00	\$0.00	100.00
EX TRANSFER IN/OUT	0.00	250,000.00	0.00	\$0.00	-100.00
TOTAL OTHER	-0.00	-250,000.00	-0.00	\$0.00	-100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

ACCOUNT	2026 BUDGET	9/2026 ACTUAL	CURRENT BUDGET	2027 BUDGET	%Chg
010 5 0400.1050	70,509.50	85,008.00	70,509.50	\$70,509.50	0.00
EX JUDGE SALARY					
010 5 0400.1050	46,590.60	0.00	46,590.60	\$46,590.60	0.00
EX SECRETARY SALARY					
010 5 0400.2000	180.00	150.00	180.00	\$240.00	20.00
EX LONGEVITY					
010 5 0400.2010	11,663.59	6,460.40	11,663.59	\$11,386.27	80.54
EX FICA					
010 5 0400.2020	31,700.16	13,208.40	31,700.16	\$30,897.60	140.00
EX INSURANCE					
010 5 0400.2030	19,668.01	10,953.03	19,668.01	\$19,200.37	79.57
EX RETIREMENT					
010 5 0400.3100	500.00	208.85	500.00	\$500.00	139.41
EX OFFICE SUPPLIES					
010 5 0400.3900	600.00	250.00	600.00	\$600.00	140.00
EX DUES & SUBSCRIPTIONS					
010 5 0400.4200	600.00	417.75	600.00	\$600.00	43.63
EX TELEPHONE					
010 5 0400.4260	4,000.00	2,417.44	4,000.00	\$4,000.00	65.46
EX OUT OF COUNTY MILEAGE					
010 5 0400.4520	200.00	508.30	200.00	\$200.00	-60.65
EX REPAIR & MAINTENANCE					
010 5 0400.4800	0.00	0.00	0.00	\$6,212.50	100.00
EX BONDS					
010 5 0400.5720	0.00	1,331.84	0.00	\$0.00	-100.00
EX NEW EQUIPMENT					
010 5 0400.5900	0.00	0.00	0.00	\$0.00	100.00
EX LAW LIBRARY					
T0 TOTAL COUNTY JUDGE	-186,211.86	-120,914.01	-186,211.86	\$190,936.84	54.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>COUNTY CLERK</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0403.1010	EX	CLERK SALARY	70,509.50	58,758.00	70,509.50	\$70,509.50	20.00
010 5 0403.1030	EX	CHIEF DEPUTY SALARY	52,885.83	44,071.20	52,885.83	\$52,885.83	20.00
010 5 0403.1040	EX	DEPUTY SALARY	46,590.60	30,582.07	46,590.60	\$46,590.60	52.35
010 5 0403.1080	EX	EXTRA HELP	0.00	152.00	0.00	\$0.00	-100.00
010 5 0403.2000	EX	LONGEVITY	900.00	900.00	900.00	\$1,140.00	0.00
010 5 0403.2010	EX	FICA	13,162.74	10,509.41	13,162.74	\$13,091.10	25.25
010 5 0403.2020	EX	INSURANCE	47,550.24	34,341.84	47,550.24	\$46,346.40	38.46
010 5 0403.2030	EX	RETIREMENT	22,044.23	17,516.87	22,044.23	\$22,075.18	25.85
010 5 0403.3100	EX	OFFICE SUPPLIES	1,200.00	1,638.33	1,200.00	\$1,500.00	-26.75
010 5 0403.3310	EX	COPIER SUPPLIES	0.00	0.00	0.00	\$0.00	100.00
010 5 0403.4200	EX	TELEPHONE	1,560.00	1,256.64	1,560.00	\$1,560.00	24.14
010 5 0403.4260	EX	CONFERENCE/CONVENTIONS	3,500.00	4,965.73	3,500.00	\$3,500.00	-29.52
010 5 0403.4520	EX	COPIER MAINTENANCE	1,200.00	508.81	1,200.00	\$1,200.00	135.84
010 5 0403.4521	EX	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0403.4800	EX	BONDS	240.00	360.00	240.00	\$499.00	-33.33
010 5 0403.4810	EX	DUES	300.00	0.00	300.00	\$300.00	0.00
010 5 0403.5720	EX	NEW EQUIPMENT	0.00	0.00	0.00	\$0.00	100.00
010 5 0403.5725	EX	COMPUTER SERVICE	16,152.00	1,421.00	16,152.00	\$16,152.00	1,036.66
	T0	TOTAL COUNTY CLERK	-277,795.14	-206,981.90	-277,795.14	\$277,349.61	34.21

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	H1	GENERAL ADMINISTRATION	2026 <u>BUDGET</u>	9/2026 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2027 <u>BUDGET</u>	<u>%Chg</u>
010 5 0409.2040	EX	WORKERS' COMPENSATION	27,000.00	30,806.85	27,000.00	\$32,000.00	-12.36
010 5 0409.2050	EX	EMPLOYEE DED REIMBURSEMENT	0.00	0.00	0.00	\$13,500.00	100.00
010 5 0409.3110	EX	POSTAGE/FREIGHT	15,036.00	11,583.02	15,036.00	\$15,036.00	29.81
010 5 0409.4010	EX	ACCOUNTING/AUDITING	30,000.00	0.00	30,000.00	\$30,000.00	0.00
010 5 0409.4060	EX	APPRAISAL DISTRICT	62,269.00	65,916.98	62,269.00	\$70,808.00	-5.53
010 5 0409.4090	EX	SOIL AND WATER CONSERVATION	500.00	0.00	500.00	\$500.00	0.00
010 5 0409.4200	EX	COUNTY TELEPHONE	7,500.00	6,088.74	7,500.00	\$7,500.00	23.18
010 5 0409.4300	EX	NOTICES	3,000.00	450.13	3,000.00	\$3,000.00	566.47
010 5 0409.4520	EX	MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0409.4820	EX	INSURANCE & BONDS	93,650.00	92,178.28	93,650.00	\$93,650.00	1.60
010 5 0409.4830	EX	COUNTY DUES AND SUBSCRIPTIONS	1,500.00	3,657.41	1,500.00	\$4,000.00	-58.99
010 5 0409.4840	EX	ELECTION EXPENSE	25,000.00	31,079.29	25,000.00	\$25,000.00	-19.56
010 5 0409.4850	EX	JURY EXPENSE	2,000.00	0.00	2,000.00	\$1,000.00	0.00
010 5 0409.4860	EX	HAVA EXPENSES	0.00	14,556.27	0.00	\$0.00	-100.00
010 5 0409.4990	EX	MISCELLANEOUS	48,500.00	33,416.90	48,500.00	\$48,500.00	45.14
010 5 0409.4991	EX	TRASH/CONTRACT LABOR	0.00	0.00	0.00	\$0.00	100.00
010 5 0409.4992	EX	COPPER PAPER/SUPPLY	1,500.00	1,985.57	1,500.00	\$2,400.00	-24.45
010 5 0409.4993	EX	TAX NOTE PAYMENT	0.00	0.00	0.00	\$0.00	100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>		<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
H1 GENERAL ADMINISTRATION						
EX HISTORICAL GRANT EXPENSE	010 5 0409.4994	0.00	0.00	0.00	\$0.00	100.00
EX HISTORICAL COMMISSION	010 5 0409.4995	0.00	0.00	0.00	\$0.00	100.00
EX CAPITOL FUND	010 5 0409.4996	100,000.00	48,674.89	100,000.00	\$100,000.00	105.44
EX WOLF CREEK MUSEUM INSURANCE	010 5 0409.5000	16,540.00	16,539.49	16,540.00	\$16,540.00	0.00
EX PANHANDLE COMMUNITY SERVICES	010 5 0409.5100	3,300.00	3,300.00	3,300.00	\$3,300.00	0.00
EX HIGH PLAINS FOOD BANK	010 5 0409.5110	500.00	0.00	500.00	\$500.00	0.00
EX TAC CIRA-EMAIL AND WEBSITE SVCS	010 5 0409.5120	2,600.00	3,505.52	2,600.00	\$22,500.00	-25.83
EX CIVIL PROCESS SERVICES	010 5 0409.5200	0.00	0.00	0.00	\$0.00	100.00
EX POSTAGE MACHINE LEASE	010 5 0409.5720	4,296.00	2,574.88	4,296.00	\$4,296.00	66.84
T0 TOTAL GENERAL ADMINISTRATION		-444,691.00	-366,314.22	-444,691.00	\$494,030.00	21.40

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>DISTRICT COURT</u>	<u>2026</u> <u>BUDGET</u>	<u>9/2026</u> <u>ACTUAL</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>%Chg</u>
010 5 0435.1010	EX	JUVENILE JUDGE SALARY (S.E.)	2,829.00	2,357.60	2,829.00	<u>\$2,829.00</u>	19.99
010 5 0435.1050	EX	SECRETARY SALARY	24,835.31	20,696.00	24,835.31	<u>\$26,573.74</u>	20.00
010 5 0435.1100	EX	COURT REPORTER SALARY	36,074.37	30,062.00	36,074.37	<u>\$38,599.58</u>	20.00
010 5 0435.1300	EX	COURT BAILIFF SALARY	23,118.02	19,265.00	23,118.02	<u>\$23,118.02</u>	20.00
010 5 0435.2000	EX	LONGEVITY	900.00	750.00	900.00	<u>\$900.00</u>	20.00
010 5 0435.2010	EX	FICA	6,713.39	5,594.40	6,713.39	<u>\$7,039.56</u>	20.00
010 5 0435.2020	EX	GROUP MEDICAL INSURANCE	7,500.00	5,670.00	7,500.00	<u>\$7,500.00</u>	32.28
010 5 0435.2030	EX	RETIREMENT	11,320.61	9,390.04	11,320.61	<u>\$11,870.62</u>	20.56
010 5 0435.4990	EX	EXPENSES	7,000.00	112.00	7,000.00	<u>\$7,000.00</u>	6,150.00
	T0	TOTAL DISTRICT COURT	-120,290.70	-93,897.04	-120,290.70	<u>\$125,430.52</u>	28.11

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>JUSTICE OF THE PEACE</u>	<u>2026</u> <u>BUDGET</u>	<u>9/2026</u> <u>ACTUAL</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>%Chg</u>
010 5 0455.1010	EX	JUSTICE OF THE PEACE SALARY	70,509.50	58,758.00	70,509.50	\$70,509.50	20.00
010 5 0455.2000	EX	LONGEVITY	780.00	650.00	780.00	\$840.00	20.00
010 5 0455.2010	EX	FICA	5,453.65	4,448.40	5,453.65	\$5,458.24	22.60
010 5 0455.2020	EX	INSURANCE	15,850.08	13,208.40	15,850.08	\$15,448.80	20.00
010 5 0455.2030	EX	RETIREMENT	9,196.35	7,628.04	9,196.35	\$9,204.09	20.56
010 5 0455.3100	EX	OFFICE SUPPLIES	500.00	317.05	500.00	\$500.00	57.70
010 5 0455.4200	EX	TELEPHONE	0.00	0.00	0.00	\$0.00	100.00
010 5 0455.4260	EX	EDUCATION EXPENSE	2,500.00	1,468.11	2,500.00	\$2,500.00	70.29
010 5 0455.4520	EX	REPAIRS & MAINTENANCE	200.00	187.50	200.00	\$200.00	6.67
010 5 0455.4800	EX	BONDS	0.00	0.00	0.00	\$200.00	100.00
010 5 0455.4810	EX	DUES & SUBSCRIPTION	250.00	70.00	250.00	\$250.00	257.14
010 5 0455.5720	EX	NEW EQUIPMENT	0.00	0.00	0.00	\$0.00	100.00
010 5 0455.5725	EX	COMPUTER SERVICE	2,300.00	2,298.00	2,300.00	\$2,300.00	0.09
	T0	TOTAL JUSTICE OF THE PEACE	-107,539.58	-89,033.50	-107,539.58	\$107,410.63	20.79

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

ACCOUNT		2026 BUDGET	9/2026 ACTUAL	CURRENT BUDGET	2027 BUDGET	%Chg
	H1 MISCELLANEOUS COURT					
010 5 0465.1010	EX JUVENILE JUDGE SALARY (D.R.)	3,685.12	3,071.00	3,685.12	\$3,685.12	20.00
010 5 0465.2010	EX FICA	275.03	233.00	275.03	\$281.91	18.04
010 5 0465.2030	EX RETIREMENT	463.79	375.57	463.79	\$475.38	23.49
010 5 0465.4000	EX DISTRICT ATTORNEY OFFICE	45,000.00	43,452.74	45,000.00	\$45,000.00	3.56
010 5 0465.4001	EX ATTORNEY FEES	20,000.00	6,513.20	20,000.00	\$20,000.00	207.07
010 5 0465.4002	EX ASSESSMENTS/JUDICIAL	610.00	670.19	610.00	\$1,000.00	-8.98
010 5 0465.4003	EX JUVENILE DISTRICT BUDGET	26,937.00	26,936.60	26,937.00	\$31,000.00	0.00
010 5 0465.4004	EX COUNTY ATTORNEY OFFICE	36,000.00	50,694.40	36,000.00	\$36,000.00	-28.99
010 5 0465.4100	EX MISCELLANEOUS COURT EXPENSE	0.00	0.00	0.00	\$0.00	100.00
010 5 0465.4800	EX PROBATION COUNTY SHARE	2,025.00	675.00	2,025.00	\$675.00	200.00
010 5 0465.4850	EX JUROR FEES	10,000.00	0.00	10,000.00	\$5,000.00	0.00
T0	TOTAL MISCELLANEOUS COURT	-144,995.94	-132,621.70	-144,995.94	\$143,117.41	9.33

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>COUNTY TREASURER</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0497.1010	EX	TREASURER SALARY	70,509.50	58,758.00	70,509.50	\$70,509.50	20.00
010 5 0497.1040	EX	DEPUTY SALARY	58,801.28	49,439.73	58,801.28	\$46,590.60	18.94
010 5 0497.2000	EX	LONGEVITY	960.00	850.00	960.00	\$700.00	12.94
010 5 0497.2010	EX	FICA	10,064.39	8,141.07	10,064.39	\$9,011.71	23.62
010 5 0497.2020	EX	INSURANCE	33,021.00	27,737.64	33,021.00	\$30,897.60	19.05
010 5 0497.2030	EX	RETIREMENT	16,371.33	14,005.71	16,971.33	\$15,196.22	21.17
010 5 0497.3100	EX	OFFICE SUPPLIES	1,700.00	2,178.46	1,700.00	\$1,700.00	-21.96
010 5 0497.4200	EX	TELEPHONE	0.00	0.00	0.00	\$0.00	100.00
010 5 0497.4260	EX	OUT OF COUNTY MILEAGE	4,700.00	6,801.47	4,700.00	\$4,700.00	-30.90
010 5 0497.4520	EX	REPAIRS & MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0497.4600	EX	HR MEETINGS AND STAFF DEVELOPMENT	800.00	162.07	800.00	\$400.00	393.61
010 5 0497.4610	EX	HR POSTERS AND PUBLICATIONS	800.00	0.00	800.00	\$300.00	0.00
010 5 0497.4800	EX	BONDS	450.00	100.00	450.00	\$950.00	350.00
010 5 0497.4810	EX	DLJES & SUBSCRIPTIONS	400.00	547.06	400.00	\$600.00	-26.88
010 5 0497.5720	EX	NEW EQUIPMENT	1,000.00	79.98	1,000.00	\$1,000.00	1,150.31
010 5 0497.5725	EX	COMPUTER SERVICE	15,000.00	16,332.39	15,000.00	\$16,332.39	-8.16
	T0	TOTAL COUNTY TREASURER	-215,177.50	-185,133.58	-215,177.50	\$198,888.02	16.23

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

ACCOUNT		2026 <u>BUDGET</u>	9/2026 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2027 <u>BUDGET</u>	%Chg
H1	COUNTY TAX ASSESSOR/COLLECTOR					
EX	TAX A/C SALARY	70,509.50	58,758.00	70,509.50	\$70,509.50	20.00
EX	DEPUTIES SALARIES	99,475.93	73,759.10	99,475.93	\$93,181.20	34.87
EX	EXTRA HELP	0.00	0.00	0.00	\$0.00	100.00
EX	LONGEVITY	360.00	300.00	360.00	\$420.00	20.00
EX	FICA	13,031.43	9,996.24	13,031.43	\$12,552.94	30.36
EX	INSURANCE	47,550.24	34,341.84	47,550.24	\$46,346.40	38.46
EX	RETIREMENT	21,974.57	17,052.83	21,974.57	\$21,167.70	28.86
EX	OFFICE SUPPLIES	7,500.00	2,917.15	7,500.00	\$6,000.00	157.10
EX	DUES & SUBSCRIPTIONS	800.00	300.00	800.00	\$700.00	166.67
EX	TELEPHONE	1,560.00	628.29	1,560.00	\$1,560.00	148.29
EX	SCHOOLS/EDUCATION	7,500.00	4,535.80	7,500.00	\$6,000.00	65.35
EX	MILEAGE EXPENSE	6,000.00	4,173.45	6,000.00	\$6,000.00	43.77
EX	LEGAL NOTICES	500.00	0.00	500.00	\$500.00	0.00
EX	MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
EX	BONDS	500.00	420.00	500.00	\$400.00	19.05
EX	MISCELLANEOUS	0.00	0.00	0.00	\$0.00	100.00
EX	TAG SALES	0.00	0.00	0.00	\$0.00	100.00
EX	NEW EQUIPMENT>1000	3,000.00	412.11	3,000.00	\$1,500.00	627.96
EX	COMPUTER SERVICE	13,500.00	7,443.75	13,500.00	\$15,000.00	81.36
T0	TOTAL COUNTY TAX A/C	-293,761.67	-215,038.56	-293,761.67	\$281,837.74	36.61

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
H1 COURTHOUSE & OTHER BLDGS.					
EX CUSTODIAN ASSISTANT	46,590.60	64,483.82	46,590.60	\$29,000.00	-27.75
EX CUSTODIAN SALARY	57,777.20	28,888.56	57,777.20	\$57,777.20	100.00
EX LONGEVITY	420.00	370.00	420.00	\$0.00	13.51
EX FICA	8,016.27	7,106.34	8,016.27	\$6,202.05	12.80
EX INSURANCE	31,700.16	14,700.84	31,700.16	\$15,448.80	115.64
EX RETIREMENT	13,517.63	10,883.03	13,517.63	\$7,453.26	24.21
EX SUPPLIES	5,500.00	5,012.63	5,500.00	\$5,500.00	9.72
EX EDUCATION EXPENSE	0.00	0.00	0.00	\$0.00	100.00
EX UTILITIES--COURTHOUSE	21,000.00	15,450.40	21,000.00	\$20,000.00	35.92
EX UTILITIES--AG BUILDINGS	9,000.00	4,665.98	9,000.00	\$6,000.00	92.89
EX UTILITIES--MUSEUM	12,825.00	7,858.37	12,825.00	\$11,500.00	63.20
EX UTILITIES--SCHOOLHOUSE	6,500.00	4,268.09	6,500.00	\$6,500.00	52.29
EX UTILITIES--SHERIFF'S OFFICE	13,400.00	9,249.82	13,400.00	\$13,400.00	44.87
EX MAINTENANCE	24,000.00	27,016.57	24,000.00	\$24,000.00	-11.17
EX MUSEUM MAINTENANCE	5,000.00	3,069.58	5,000.00	\$5,000.00	62.89
EX SHERIFF OFFICE MAINTENANCE	8,000.00	4,818.89	8,000.00	\$5,000.00	66.01
EX COURTHOUSE HISTORICAL COMMISSION MAINT	8,500.00	911.79	8,500.00	\$8,500.00	832.23
EX VEHICLE MAINTENANCE	1,000.00	714.50	1,000.00	\$1,000.00	39.96
EX NEW EQUIPMENT	2,000.00	538.89	2,000.00	\$0.00	271.13
EX CAPITAL EXP: DESIGNATED FUNDS	0.00	0.00	0.00	\$0.00	100.00
T0 TOTAL CRTHSE. & OTHER BLDGS.	-274,746.86	-210,008.10	-274,746.86	\$222,281.31	30.83

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>FIRE DEPARTMENTS</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0543.0001	EX	FIRE DEPT. #1 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.0002	EX	FIRE DEPT. #2 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.0003	EX	FIRE DEPT. #3 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.0004	EX	FIRE DEPT. #4 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.0005	EX	FIRE DEPT. #5 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.0006	EX	FIRE DEPT #6 EXP (LIPSCOMB)	15,000.00	15,000.00	15,000.00	\$15,000.00	0.00
010 5 0543.4990	EX	VOL FIRE DEPT MUTUAL AID	1,000.00	1,000.00	1,000.00	\$0.00	0.00
	T0	TOTAL FIRE DEPARTMENTS	-91,000.00	-91,000.00	-91,000.00	\$90,000.00	0.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>COUNTY SHERIFF</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0560.1010	EX	SHERIFF SALARY	70,509.50	58,758.00	70,509.50	\$70,509.50	20.00
010 5 0560.1011	EX	SHERIFF SUPPLEMENT	8,856.00	7,380.00	8,856.00	\$8,856.00	20.00
010 5 0560.1030	EX	CHIEF DEPUTY SALARY	66,632.05	62,328.83	66,632.05	\$66,632.05	6.90
010 5 0560.1040	EX	DEPUTIES SALARIES	309,541.47	216,212.54	309,541.47	\$307,380.57	43.17
010 5 0560.1080	EX	PART-TIME SALARY	74,800.96	27,658.50	74,800.96	\$72,861.27	170.44
010 5 0560.1200	EX	JAILER/DISPATCHER SALARIES	294,173.11	237,175.55	294,173.11	\$269,975.26	24.03
010 5 0560.2000	EX	LONGEVITY	2,400.00	612.50	2,400.00	\$960.00	291.84
010 5 0560.2010	EX	FICA	61,637.84	46,036.53	61,637.84	\$61,626.46	33.89
010 5 0560.2020	EX	INSURANCE	206,051.04	136,046.52	206,051.04	\$200,834.40	51.46
010 5 0560.2030	EX	RETIREMENT	103,938.32	75,057.73	103,938.32	\$104,220.17	38.48
010 5 0560.2050	EX	UNIFORM EXPENSE	4,000.00	1,819.12	4,000.00	\$4,000.00	119.89
010 5 0560.3050	EX	SH OFF EQUIPMENT & SUPPLIES	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.3100	EX	OFFICE SUPPLIES	8,000.00	9,329.96	8,000.00	\$10,705.00	-14.25
010 5 0560.3200	EX	SH OFFICE EQUIPMENT/LEASE	2,250.00	562.05	2,250.00	\$2,250.00	300.32
010 5 0560.3300	EX	OIL & GAS	45,000.00	33,181.47	45,000.00	\$45,000.00	35.62
010 5 0560.3320	EX	SUPPLIES	0.00	548.37	0.00	\$0.00	-100.00
010 5 0560.3330	EX	JAIL GROCERIES	10,000.00	7,084.82	10,000.00	\$10,000.00	41.15
010 5 0560.3340	EX	JAIL SUPPLIES	14,000.00	5,983.74	14,000.00	\$14,000.00	133.97
010 5 0560.3540	EX	TIRES FOR CARS	4,000.00	1,521.20	4,000.00	\$4,000.00	162.95
010 5 0560.3560	EX	MATERIALS & SUPPLIES	0.00	96.62	0.00	\$0.00	-100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

ACCOUNT		2026 BUDGET	9/2026 ACTUAL	CURRENT BUDGET	2027 BUDGET	%Chg
	H1 COUNTY SHERIFF (CONT'D)					
010 5 0560.4200	EX TELEPHONE	6,000.00	4,552.16	6,000.00	\$6,000.00	31.81
010 5 0560.4240	EX EMPLOYEE HIRING EXP	0.00	652.48	0.00	\$0.00	-100.00
010 5 0560.4250	EX EVALUATION TRANSPORT	500.00	467.91	500.00	\$500.00	6.86
010 5 0560.4260	EX PRISONER TRANSPORT	500.00	300.69	500.00	\$500.00	66.28
010 5 0560.4270	EX SCHOOLS FOR OFFICERS	7,500.00	10,252.42	7,500.00	\$10,000.00	-26.85
010 5 0560.4271	EX SH OFFICE MEETINGS	0.00	702.23	0.00	\$0.00	-100.00
010 5 0560.4510	EX PAID COM SYSTEM	2,000.00	2,990.00	2,000.00	\$3,000.00	-33.11
010 5 0560.4520	EX RADIO MAINTENANCE	8,500.00	666.25	8,500.00	\$8,500.00	1,175.80
010 5 0560.4525	EX TELETYPE MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.4530	EX RADAR MAINT. & INTOXLYZER	1,000.00	0.00	1,000.00	\$1,000.00	0.00
010 5 0560.4540	EX VEHICLE MAINTENANCE	20,000.00	7,204.83	20,000.00	\$20,000.00	177.59
010 5 0560.4640	EX NEW EQUIPMENT	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.4800	EX BONDS	600.00	600.00	600.00	\$600.00	0.00
010 5 0560.4825	EX CAR INSURANCE	11,519.60	22,219.32	11,519.60	\$25,000.00	-48.16
010 5 0560.4835	EX FALSE ARREST INSURANCE	11,000.00	10,741.00	11,000.00	\$11,000.00	2.41
010 5 0560.4990	EX TRANSFER TO DARE	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.5730	EX AUTO LEASE EXPENSE	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.5740	EX GRANT EXP JAILHOUSE SEC/TEL MED & MH	0.00	0.00	0.00	\$0.00	100.00
010 5 0560.5750	EX SH OFF COMPUTER/SOFTWARE	10,000.00	24,301.14	10,000.00	\$25,000.00	-58.85
010 5 0560.5760	EX SH OFFICE COMPUTER EQUIPMENT	11,000.00	1,250.00	11,000.00	\$11,000.00	780.00
TOTAL	TOTAL COUNTY SHERIFF	-1,375,909.89	-1,014,294.48	-1,375,909.89	\$1,375,910.68	35.65

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>HEALTH & WELFARE</u>	<u>2026</u> <u>BUDGET</u>	<u>9/2026</u> <u>ACTUAL</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>%Chg</u>
010 5 0640.4990	EX	PAUPER CARE/WELFARE	20,000.00	13,732.37	20,000.00	\$20,000.00	45.64
010 5 0640.4991	EX	MHMR COUNSELOR	5,000.00	4,800.00	5,000.00	\$5,000.00	4.17
010 5 0640.4992	EX	CHILD WELFARE BOARD	0.00	0.00	0.00	\$0.00	100.00
010 5 0640.4993	EX	COMMODITIES	9,000.00	5,456.00	9,000.00	\$9,000.00	64.96
010 5 0640.4994	EX	INMATE CARE	8,000.00	1,661.92	8,000.00	\$8,000.00	381.37
010 5 0640.4998	EX	TDH GRANT EXPENSES	0.00	0.00	0.00	\$0.00	100.00
	T0	TOTAL HEALTH & WELFARE	-42,000.00	-25,650.29	-42,000.00	\$42,000.00	63.74

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>LIBRARIES</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0650.0001	EX	LIBRARY/PRECINCT #1	0.00	0.00	0.00	\$0.00	100.00
010 5 0650.0002	EX	LIBRARY/PRECINCT #2	0.00	0.00	0.00	\$0.00	100.00
010 5 0650.0003	EX	LIBRARY/PRECINCT #3	0.00	0.00	0.00	\$0.00	100.00
010 5 0650.0004	EX	LIBRARY/PRECINCT #4	0.00	0.00	0.00	\$0.00	100.00
	TOTAL	LIBRARIES	-0.00	-0.00	-0.00	\$0.00	100.00

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>PARKS</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
010 5 0660.0001	EX	PCT #1 PARKS & REC	500.00	500.00	500.00	\$500.00	0.00
010 5 0660.0002	EX	PRECINCT #2 PARKS & REC	500.00	0.00	500.00	\$500.00	0.00
010 5 0660.0003	EX	PARK/COMMUNITY BLDG. #3	500.00	0.00	500.00	\$500.00	0.00
010 5 0660.0004	EX	PARK/PRECINCT #4	500.00	500.00	500.00	\$500.00	0.00
	TOTAL	PARKS	-2,000.00	-1,000.00	-2,000.00	\$2,000.00	100.00

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>	H1	AG EXTENSION SERVICE	2026 <u>BUDGET</u>	9/2026 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2027 <u>BUDGET</u>	<u>%Chg</u>
010 5 0665.1050	EX	SECRETARY SALARY	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.1080	EX	P/T HELP	30,809.53	23,607.44	30,809.53	\$30,058.08	30.51
010 5 0665.1500	EX	AGENTS SALARIES	51,773.49	43,144.60	51,773.49	\$51,773.49	20.00
010 5 0665.2000	EX	LONGEVITY	900.00	750.00	900.00	\$900.00	20.00
010 5 0665.2010	EX	FICA	6,386.45	5,163.79	6,386.45	\$6,328.97	23.68
010 5 0665.2020	EX	INSURANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.2030	EX	RETIREMENT	3,974.43	3,031.08	3,974.43	\$3,877.49	31.12
010 5 0665.3100	EX	OFFICE SUPPLIES	1,500.00	1,107.30	1,500.00	\$1,500.00	35.46
010 5 0665.3900	EX	PUBLICATIONS/BOOKS/MATERIAL	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.3920	EX	SEEDS/CHEMICALS	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4200	EX	TELEPHONE	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4261	EX	MILEAGE EXPENSE/CEA/AG	12,000.00	10,000.00	12,000.00	\$12,000.00	20.00
010 5 0665.4262	EX	MILEAGE EXPENSE/CEA/FCS	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4270	EX	CONF./CONVENTIONS/MILEAGE	5,500.00	2,628.59	5,500.00	\$5,500.00	109.24
010 5 0665.4410	EX	PROPANE	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4500	EX	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4520	EX	COPY & MAINTENANCE	950.00	0.00	950.00	\$950.00	0.00
010 5 0665.4800	EX	BONDS	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4810	EX	DUES	200.00	75.00	200.00	\$200.00	166.67

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT</u>		<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
H1	AG EXTENSION SERVICE (cont'd)					
010 5 0665.4850	EX FIRST RESPONDER TRAINING	250.00	0.00	250.00	\$250.00	0.00
010 5 0665.4990	EX SECRETARY TRAINING	250.00	0.00	250.00	\$250.00	0.00
010 5 0665.4991	EX 4/HCLUBWORK	1,000.00	1,026.87	1,000.00	\$1,000.00	-2.62
010 5 0665.4992	EX CAMP & ROUNDUP	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4993	EX MISCELLANEOUS	0.00	0.00	0.00	\$0.00	100.00
010 5 0665.4994	EX JUNIOR LIVESTOCK PROGRAM	8,000.00	8,000.00	8,000.00	\$10,000.00	0.00
010 5 0665.4995	EX 4-H SHOOTING SPORTS	3,000.00	2,177.93	3,000.00	\$3,000.00	37.75
010 5 0665.5720	EX NEW EQUIPMENT>1000	2,500.00	0.00	2,500.00	\$2,500.00	0.00
T0	TOTAL AG EXTENSION SERVICE	-128,993.90	-100,712.60	-128,993.90	\$130,088.03	28.08

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 010-GENERAL FUND

ACCOUNT	H1	CEMETERIES	2026 BUDGET	9/2026 ACTUAL	CURRENT BUDGET	2027 BUDGET	%Chg
010 5 0697.0002	EX	CEMETERY #2 EXPENSES	0.00	0.00	0.00	\$0.00	100.00
010 5 0697.0004	EX	CEMETERY #4 EXPENSES	0.00	0.00	0.00	\$0.00	100.00
010 5 0697.0011	EX	HEART CEMETERY	3,300.00	3,300.00	3,300.00	\$3,300.00	0.00
010 5 0697.0021	EX	VIEWPOINT (BOOKER FRIENDS) CEMETERY	0.00	0.00	0.00	\$0.00	100.00
010 5 0697.0022	EX	DARROUZETT CEMETERY	3,750.00	3,750.00	3,750.00	\$3,750.00	0.00
010 5 0697.0031	EX	FAIRVIEW CEMETERY	2,000.00	2,000.00	2,000.00	\$2,000.00	0.00
010 5 0697.0032	EX	FAIRMONT CEMETERY	5,500.00	0.00	5,500.00	\$5,500.00	0.00
010 5 0697.0041	EX	HIGGINS CEMETERY	4,000.00	-287.58	4,000.00	\$4,000.00	-1,490.92
010 5 0697.0042	EX	LIPSCOMB CEMETERY	4,000.00	171.72	4,000.00	\$4,000.00	2,229.37
010 5 0697.0043	EX	ST JOHN'S CEMETERY	500.00	500.00	500.00	\$500.00	0.00
T0		TOTAL CEMETERIES	-23,050.00	-9,434.14	-23,050.00	\$23,050.00	144.33

Total Proposed Revenues: \$3,851,997.10
Total Proposed Expenditures: \$3,704,330.79
Surplus/(Deficit): \$147,666.31

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT---REVENUES</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
030 4 0000.0000	RE REV - ROAD & BRIDGE FUND	-0.00	-0.00	\$0.00	100.00
030 4 0000.0102	RE CASH - GENERAL FUND	-0.00	-0.00	\$0.00	100.00
030 4 0000.1000	RE TAXES (.15) SPECIAL R&B	746,899.71	746,899.71	\$672,187.00	3.09
030 4 0000.1001	RE TAXES (.1672) FARM TO MKT	833,058.84	833,058.84	\$745,855.00	3.22
030 4 0000.1003	RE CAR LICENSE	150,000.00	150,000.00	\$228,737.00	-28.04
030 4 0000.1004	RE LICENSE FEE (\$10)	34,500.00	34,500.00	\$34,500.00	19.34
030 4 0000.5000	RE INTEREST	65,000.00	65,000.00	\$101,000.00	-14.97
030 4 0000.5999	RE TRANSFER IN/OUT	-0.00	-0.00	\$0.00	100.00
030 4 0000.6000	RE OTHER INCOME	40,000.00	40,000.00	\$40,222.00	-17.42
030 4 0000.6003	RE TRANSFER FROM INSURANCE FUND	-0.00	-0.00	\$0.00	100.00
030 4 0000.6500	RE LATERAL FUNDING	15,820.00	15,820.00	\$15,820.00	0.00
030 4 0000.7000	RE ALL COUNTY	-0.00	-0.00	\$0.00	100.00
T0	TOTAL - ROAD & BRIDGE FUND	1,893,778.30	1,885,278.55	\$1,838,321.00	-0.45

VOTER APPROVAL RATE as SUBMITTED

ACCOUNT	H1	EXP - ROAD & BRIDGE FUND	2027 BUDGET FOR 010-GENERAL FUND				2027	%Chg
			2026	9/2026	CURRENT	BUDGET		
			BUDGET	ACTUAL	BUDGET	BUDGET		
030 5 0000.0152	EX	CASH - DESIGNATED GENERAL FUNDS	0.00	0.00	0.00	\$0.00	100.00	
030 5 0000.5999	EX	ROAD & BRIDGE EXP TRANSFER IN/OUT	0.00	0.00	0.00	\$0.00	100.00	
030 5 0000.7000	EX	TREAS. FEES OF OFFICE	0.00	0.00	0.00	\$0.00	100.00	
	H1	COMMISSIONERS' COURT						
030 5 0601.1010	EX	COMMISSIONERS' SALARIES	148,923.60	124,103.20	148,923.60	\$148,923.60	20.00	
030 5 0601.2000	EX	LONGEVITY	2,220.00	1,800.00	2,220.00	\$2,280.00	23.33	
030 5 0601.2010	EX	FICA	11,562.49	9,030.52	11,562.49	\$11,567.08	28.04	
030 5 0601.2020	EX	INSURANCE	63,400.32	52,833.60	63,400.32	\$61,795.20	20.00	
030 5 0601.2030	EX	RETIREMENT	19,497.52	16,166.00	19,497.52	\$19,505.26	20.61	
030 5 0601.2040	EX	WORKERS' COMP	500.00	335.75	500.00	\$500.00	48.92	
030 5 0601.2050	EX	EMPLOYEE DEDUCTIBLE REIMBURSEMENT	0.00	0.00	0.00	\$4,500.00	100.00	
030 5 0601.4060	EX	LIPSCOMB COUNTY APPRAISAL DISTRICT	30,746.00	30,640.20	30,746.00	\$32,294.00	0.35	
030 5 0601.4260	EX	OUT OF COUNTY MILEAGE	4,000.00	5,538.17	4,000.00	\$6,000.00	-27.77	
030 5 0601.4820	EX	DUES AND BONDS	1,343.00	0.00	1,343.00	\$355.00	0.00	
030 5 0601.4990	EX	OTHER EXPENSE	0.00	0.00	0.00	\$0.00	100.00	
	T0	TOTAL COMMISSIONERS' COURT	-282,192.93	-240,447.44	-282,192.93	\$287,720.14	17.36	

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>ROAD & BRIDGE #1</u>	<u>2026</u> <u>BUDGET</u>	<u>9/2026</u> <u>ACTUAL</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>	<u>%Chg</u>
030 5 0621.1060	EX	EMPLOYEES SALARIES	118,553.53	98,932.54	118,553.53	\$118,553.53	19.83
030 5 0621.1080	EX	PART-TIME HELP	0.00	1,092.30	0.00	\$0.00	-100.00
030 5 0621.2000	EX	LONGEVITY	225.00	225.00	225.00	\$180.00	0.00
030 5 0621.2010	EX	FICA	9,138.20	7,531.95	9,138.20	\$9,083.12	21.33
030 5 0621.2020	EX	INSURANCE	31,700.16	22,454.28	31,700.16	\$30,897.60	41.18
030 5 0621.2030	EX	RETIREMENT	15,409.51	12,732.33	15,409.51	\$15,316.63	21.03
030 5 0621.2040	EX	WORKERS' COMPENSATION	3,100.00	3,172.53	3,100.00	\$3,100.00	-2.29
030 5 0621.2060	EX	TEC PAYABLE	0.00	0.00	0.00	\$0.00	100.00
030 5 0621.3300	EX	FUEL & OIL	40,000.00	14,398.54	40,000.00	\$40,000.00	177.81
030 5 0621.3560	EX	MATERIALS & SUPPLIES	15,000.00	5,982.95	15,000.00	\$15,000.00	150.71
030 5 0621.3561	EX	PAVING & CONSTRUCTION	45,000.00	14,085.61	45,000.00	\$45,000.00	219.47
030 5 0621.4200	EX	TELEPHONE	720.00	541.73	720.00	\$720.00	32.91
030 5 0621.4400	EX	UTILITIES	1,000.00	1,192.83	1,000.00	\$1,000.00	-16.17
030 5 0621.4540	EX	EQUIPMENT/REPAIR	45,000.00	35,998.87	45,000.00	\$45,000.00	25.00
030 5 0621.4820	EX	BLDG. & EQUIPMENT INS.	9,560.00	10,035.10	9,560.00	\$10,036.00	-4.73
030 5 0621.4990	EX	OTHER EXPENSE	250.00	3,736.50	250.00	\$250.00	-93.31
030 5 0621.5710	EX	NEW EQUIPMENT > 1000	0.00	0.00	0.00	\$0.00	100.00
	T0	TOTAL ROAD & BRIDGE #1	-334,656.40	-232,113.06	-334,656.40	\$334,136.88	44.18

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>ROAD & BRIDGE #2</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
030 5 0622.1060	EX	EMPLOYEES SALARIES	173,424.30	146,044.35	173,424.30	\$173,424.30	18.75
030 5 0622.1080	EX	PART-TIME HELP	0.00	0.00	0.00	\$0.00	100.00
030 5 0622.2000	EX	LONGEVITY	0.00	0.00	0.00	\$180.00	100.00
030 5 0622.2010	EX	FICA	13,266.96	11,051.33	13,266.96	\$13,280.73	20.05
030 5 0622.2020	EX	INSURANCE	47,550.24	38,304.36	47,550.24	\$46,346.40	24.14
030 5 0622.2030	EX	RETIREMENT	22,371.73	18,751.68	22,371.73	\$22,394.95	19.31
030 5 0622.2040	EX	WORKERS' COMPENSATION	4,800.00	4,697.67	4,800.00	\$4,800.00	2.18
030 5 0622.3300	EX	FUEL & OIL	50,000.00	31,505.58	50,000.00	\$50,000.00	58.70
030 5 0622.3560	EX	SUPPLIES & MATERIAL	40,000.00	9,128.10	40,000.00	\$40,000.00	338.21
030 5 0622.3561	EX	PAVING & CONSTRUCTION	44,560.00	51,001.88	44,560.00	\$44,560.00	-12.63
030 5 0622.4200	EX	TELEPHONE	720.00	541.73	720.00	\$720.00	32.91
030 5 0622.4400	EX	UTILITIES	3,000.00	2,912.14	3,000.00	\$3,500.00	3.02
030 5 0622.4540	EX	EQUIPMENT/REPAIR	45,000.00	33,181.18	45,000.00	\$45,000.00	35.62
030 5 0622.4820	EX	BLDG. & EQUIPMENT INS.	11,580.00	12,063.14	11,580.00	\$12,063.14	-4.01
030 5 0622.4990	EX	OTHER EXPENSE	1,000.00	873.66	1,000.00	\$1,000.00	14.46
030 5 0622.5710	EX	NEW EQUIPMENT	0.00	-23,481.21	0.00	\$0.00	-100.00
	TOTAL	ROAD & BRIDGE #2	-457,273.23	-336,575.59	-457,273.23	\$457,269.52	35.86

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT</u>	<u>H1 ROAD & BRIDGE #3</u>	<u>2026 BUDGET</u>	<u>9/2026 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2027 BUDGET</u>	<u>%Chg</u>
030 5 0623.1060	EX EMPLOYEES SALARIES	173,424.30	146,700.82	173,424.30	\$173,424.30	18.22
030 5 0623.1080	EX PART-TIME HELP	0.00	0.00	0.00	\$0.00	100.00
030 5 0623.2000	EX LONGEVITY	1,740.00	1,050.00	1,740.00	\$1,260.00	65.71
030 5 0623.2010	EX FICA	13,400.07	11,204.97	13,400.07	\$13,363.35	19.59
030 5 0623.2020	EX INSURANCE	47,550.24	35,662.68	47,550.24	\$46,346.40	33.33
030 5 0623.2030	EX RETIREMENT	22,596.19	18,971.92	22,596.19	\$22,534.27	19.10
030 5 0623.2040	EX WORKERS' COMPENSATION	4,800.00	4,697.67	4,800.00	\$4,800.00	2.18
030 5 0623.3300	EX FUEL & OIL	50,000.00	34,461.39	50,000.00	\$50,000.00	45.09
030 5 0623.3560	EX SUPPLIES & MATERIAL	55,000.00	20,258.40	55,000.00	\$55,000.00	171.49
030 5 0623.3561	EX PAVING & CONSTRUCTION	20,000.00	10,004.00	20,000.00	\$20,000.00	99.92
030 5 0623.4200	EX TELEPHONE	720.00	541.73	720.00	\$720.00	32.91
030 5 0623.4400	EX UTILITIES	1,300.00	1,903.12	1,300.00	\$2,300.00	-31.69
030 5 0623.4540	EX EQUIPMENT/REPAIR	40,000.00	20,149.02	40,000.00	\$40,000.00	98.52
030 5 0623.4820	EX BLDG. & EQUIPMENT INS.	11,500.00	11,960.97	11,500.00	\$11,960.97	-3.85
030 5 0623.4990	EX OTHER EXPENSE	564.00	398.50	564.00	\$564.00	41.53
030 5 0623.5710	EX NEW EQUIPMENT	0.00	0.00	0.00	\$0.00	100.00
T0	TOTAL ROAD & BRIDGE #3	-442,594.80	-317,965.19	-442,594.80	\$442,273.29	39.20

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>ROAD & BRIDGE #4</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
030 5 0624.1060	EX	EMPLOYEES SALARIES	118,553.53	98,794.60	118,553.53	\$118,553.53	20.00
030 5 0624.1080	EX	PART-TIME HELP	0.00	0.00	0.00	\$0.00	100.00
030 5 0624.2000	EX	LONGEVITY	780.00	650.00	780.00	\$360.00	20.00
030 5 0624.2010	EX	FICA	9,129.02	7,540.80	9,129.02	\$9,096.89	21.06
030 5 0624.2020	EX	INSURANCE	31,700.16	26,416.80	31,700.16	\$30,897.60	20.00
030 5 0624.2030	EX	RETIREMENT	15,394.03	12,768.72	15,394.03	\$15,339.85	20.56
030 5 0624.2040	EX	WORKERS' COMPENSATION	3,100.00	3,173.03	3,100.00	\$3,100.00	-2.30
030 5 0624.3300	EX	FUEL & OIL	35,000.00	10,742.06	35,000.00	\$35,000.00	235.82
030 5 0624.3560	EX	MATERIALS & SUPPLIES	13,500.00	2,580.27	13,500.00	\$13,500.00	423.20
030 5 0624.3561	EX	PAVING & CONSTRUCTION	20,000.00	3,843.00	20,000.00	\$20,000.00	420.43
030 5 0624.4200	EX	TELEPHONE	720.00	666.73	720.00	\$720.00	7.99
030 5 0624.4400	EX	UTILITIES	4,000.00	3,895.35	4,000.00	\$4,700.00	2.69
030 5 0624.4540	EX	EQUIPMENT/REPAIR	48,771.00	25,481.09	48,771.00	\$48,771.00	91.40
030 5 0624.4600	EX	HIGGINS AIRPORT	6,000.00	1,758.73	6,000.00	\$6,000.00	241.16
030 5 0624.4820	EX	BLDG. & EQUIPMENT INS.	6,208.00	7,526.79	6,208.00	\$7,526.79	-17.52
030 5 0624.4990	EX	OTHER EXPENSE	250.00	138.75	250.00	\$250.00	80.18
030 5 0624.5710	EX	NEW EQUIPMENT	0.00	-11,155.41	0.00	\$0.00	-100.00
T0		TOTAL ROAD & BRIDGE #4	-313,105.74	-194,821.31	-313,105.74	\$313,815.66	60.71

VOTER APPROVAL RATE as SUBMITTED

2027 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT</u>	<u>H1</u>	<u>ALL COUNTY</u>	<u>2026</u>	<u>9/2026</u>	<u>CURRENT</u>	<u>2027</u>	<u>%Chg</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
030 5 0625.1060	EX	EMPLOYEES SALARIES	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.2010	EX	FICA	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.2020	EX	INSURANCE	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.2030	EX	RETIREMENT	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.2040	EX	WORKERS' COMP.	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.3300	EX	OIL & GAS	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.3561	EX	PAVING & CONSTRUCTION	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.4060	EX	LIFSCOMB CO APPRAISAL DISTRICT	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.4540	EX	EQUIPMENT REPAIR/MAINT.	1,000.00	590.34	1,000.00	\$1,000.00	69.39
030 5 0625.4820	EX	BUILDING AND EQUIPMENT INS.	2,105.00	194.61	2,105.00	\$2,105.00	981.65
030 5 0625.4990	EX	COUNTY PROJECT EXPENSES	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.5710	EX	NEW EQUIPMENT	0.00	0.00	0.00	\$0.00	100.00
030 5 0625.5730	EX	CAPITAL OUTLAY	0.00	0.00	0.00	\$0.00	100.00
T0	TOTAL	ALL COUNTY	-3,105.00	-784.95	-3,105.00	\$3,105.00	295.57

Total Proposed Revenues: \$1,838,321.00

Total Proposed Expenditures: \$1,838,320.49

Surplus/(Deficit): \$0.51