



AUG 15 2025

Overseas Bank
COUNTY AND DISTRICT CLERK
LIPS COMB COUNTY, TEXAS

PROPOSED County of Lipscomb Fiscal Year 2025-2026 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$206,341, which is a 4.27 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 \$8,436.00.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025 - 2026	2024 - 2025
Property Tax Rate:	\$1.01248018/100	\$0.93955290/100
No-New-Revenue Tax Rate:	\$0.96903590/100	\$0.93955290/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.00000000/100	\$0.97266281/100
Voter-Approval Tax Rate:	\$1.01248018/100	\$0.97491500/100
Debt Rate:	\$0.00000000/100	\$0.00000000/100

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

LIPSCOMB COUNTY, TEXAS
OFFICIAL BUDGET
FY225

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, 2025 is \$497,933,140. This value is based on 100% assessment of market value.

The official County Tax Rate for the General Fund is \$0.69448018 per \$100 or assessed value.

The official tax rate for the Road and Bridge Fund is \$0.31800000. This tax is allocated as follows: \$0.168 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 2025 Budget for a total of \$4,987,625.46.

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

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT --REVENUES

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 4 0000.1000	RE	TAXES (0.6435)	3,186,439.41	3,158,551.46	3,186,439.41	\$3,458,046.97
010 4 0000.1001	RE	FEES OF OFFICE/TAX	50,000.00	38,301.00	50,000.00	\$50,000.00
010 4 0000.1002	RE	CAR LICENSE COMMISSIONS	30,000.00	26,154.33	30,000.00	\$30,000.00
010 4 0000.2000	RE	FEES OF OFFICE/SHERIFF	1,500.00	1,095.00	1,500.00	\$1,500.00
010 4 0000.3000	RE	COUNTY CLERK COLLECTIONS	40,000.00	26,207.70	40,000.00	\$35,000.00
010 4 0000.3001	RE	DISTRICT CLERK COLLECTIONS	15,000.00	14,112.08	15,000.00	\$15,000.00
010 4 0000.3002	RE	ELECTION MACHINE RENTAL/PAYMENTS	-0.00	3,754.00	-0.00	\$0.00
010 4 0000.3005	RE	DIST/CO COLLECTOR FEES	-0.00	-0.00	-0.00	\$0.00
010 4 0000.3010	RE	COUNTY JURY FUND	-0.00	111.00	-0.00	\$0.00
010 4 0000.3011	RE	DIST CO JURY FUND	-0.00	296.60	-0.00	\$0.00
010 4 0000.3020	RE	COUNTY SPECIALTY CRT	-0.00	20.00	-0.00	\$0.00
010 4 0000.3021	RE	DIST CO SPEC COURT	-0.00	-0.00	-0.00	\$0.00
010 4 0000.3030	RE	COUNTY COURT FACILITY FEE	-0.00	220.00	-0.00	\$0.00
010 4 0000.3031	RE	DISTRICT COURT FACILITY FEE	-0.00	621.20	-0.00	\$0.00
010 4 0000.3040	RE	CC LANGUAGE ACCESS FUND	-0.00	33.00	-0.00	\$0.00
010 4 0000.3041	RE	DC LANGUAGE ACCESS FUND	-0.00	88.98	-0.00	\$0.00
010 4 0000.3050	RE	COUNTY CRT REPORTER FUND	-0.00	1,019.50	-0.00	\$0.00
010 4 0000.3051	RE	DIST CO CRT REPORTER FUND	-0.00	-0.00	-0.00	\$0.00
010 4 0000.4000	RE	JUSTICE OF THE PEACE	10,000.00	2,049.09	10,000.00	\$5,000.00
010 4 0000.4990	RE	OTHER	-0.00	-0.00	-0.00	\$0.00
010 4 0000.5000	RE	INTEREST	70,000.00	88,579.60	70,000.00	\$90,000.00
010 4 0000.5001	RE	STATE SUPPLEMENTAL SALARY	-0.00	20,150.00	-0.00	\$0.00
010 4 0000.5002	RE	PROBATION SUPPLEMENTAL SALARY	-0.00	4,154.00	-0.00	\$0.00
010 4 0000.5003	RE	COUNTY ATTORNEY STATE SUPPLEMEN	-0.00	-0.00	-0.00	\$0.00
010 4 0000.5999	RE	TRANSFER IN/OUT	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6000	RE	OTHER INCOME	15,000.00	48,295.20	15,000.00	\$25,000.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT --REVENUES		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 4 0000.6001	RE GENERAL: NOTE PROCEEDS	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6002	RE HAVA GRANT REVENUE	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6003	RE TRANSFER FROM INSURANCE FUND	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6010	RE HISTORICAL GRANT INCOME	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6100	RE TX DEPT HEALTH GRANT	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6200	RE GRANT SHERIFF JAILHSE SEC/TELMED&	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6300	RE FEMA GRANT REVENUE	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6400	RE INDIGENT DEFENSE FORMULA GRANT	-0.00	-0.00	-0.00	\$0.00
010 4 0000.6500	RE SHERIFF GRANT REVENUE	-0.00	250,000.00	-0.00	\$0.00
010 4 0000.7000	RE TREAS. FEES OF OFFICE	-0.00	7.50	-0.00	\$0.00
010 4 0000.7999	RE FIRST TIME HOMEBUYER RECEIPTS	-0.00	-0.00	-0.00	\$0.00
010 4 0000.8000	RE HEALTHY COUNTY REWARDS	-0.00	-0.00	-0.00	\$0.00
010 4 0403.4260	RE OUT OF COUNTY MILEAGE	-0.00	-0.00	-0.00	\$0.00
010 4 0409.4850	RE JURY FEES REVENUE	-0.00	2.00	-0.00	\$0.00
010 4 0409.4990	RE OTHER EXPENSE	-0.00	-0.00	-0.00	\$0.00
T0	TOTAL - GENERAL FUND	3,417,939.41	3,683,105.60	3,417,939.41	\$3,709,546.97

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT - COUNTY JUDGE</u>		<u>2025</u>		<u>9/2025</u>	<u>CURRENT</u>	<u>2026</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
010 5 0400.1010	EX JUDGE SALARY	68,789.76	62,659.84	68,789.76		\$70,509.50
010 5 0400.1050	EX SECRETARY SALARY	45,454.24	0.00	45,454.24		\$46,590.80
010 5 0400.2000	EX LONGEVITY	0.00	0.00	0.00		\$180.00
010 5 0400.2010	EX FICA	10,695.01	4,750.40	10,695.01		\$11,663.59
010 5 0400.2020	EX INSURANCE	29,830.00	9,942.40	29,830.00		\$31,700.16
010 5 0400.2030	EX RETIREMENT	18,034.72	8,076.02	18,034.72		\$19,668.01
010 5 0400.3100	EX OFFICE SUPPLIES	500.00	214.60	500.00		\$500.00
010 5 0400.3900	EX DUES & SUBSCRIPTIONS	600.00	581.33	600.00		\$600.00
010 5 0400.4200	EX TELEPHONE	0.00	95.34	0.00		\$600.00
010 5 0400.4260	EX OUT OF COUNTY MILEAGE	4,000.00	1,698.41	4,000.00		\$4,000.00
010 5 0400.4520	EX REPAIR & MAINTENANCE	200.00	125.00	200.00		\$200.00
010 5 0400.4800	EX BONDS	0.00	0.00	0.00		\$0.00
010 5 0400.5720	EX NEW EQUIPMENT	0.00	0.00	0.00		\$0.00
010 5 0400.5900	EX LAW LIBRARY	0.00	0.00	0.00		\$0.00
T0	TOTAL COUNTY JUDGE	-178,103.73	-88,143.34	-178,103.73	-178,103.73	\$186,211.86

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY CLERK

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0403.1010	EX	CLERK SALARY	68,789.76	45,859.84	68,789.76	\$70,509.50
010 5 0403.1030	EX	CHIEF DEPUTY SALARY	51,595.44	43,772.58	51,595.44	\$52,885.83
010 5 0403.1040	EX	DEPUTY SALARY	45,454.24	28,420.37	45,454.24	\$46,590.60
010 5 0403.1080	EX	EXTRA HELP	0.00	0.00	0.00	\$0.00
010 5 0403.2000	EX	LONGEVITY	1,740.00	785.00	1,740.00	\$900.00
010 5 0403.2010	EX	FICA	12,819.83	8,933.06	12,819.83	\$13,162.74
010 5 0403.2020	EX	INSURANCE	44,741.00	28,584.40	44,741.00	\$47,550.24
010 5 0403.2030	EX	RETIREMENT	21,617.75	15,317.62	21,617.75	\$22,044.23
010 5 0403.3100	EX	OFFICE SUPPLIES	1,000.00	854.87	1,000.00	\$1,200.00
010 5 0403.3310	EX	COPIER SUPPLIES	0.00	0.00	0.00	\$0.00
010 5 0403.4200	EX	TELEPHONE	0.00	1,053.81	0.00	\$1,560.00
010 5 0403.4260	EX	CONFERENCE/CONVENTIONS	3,500.00	2,914.35	3,500.00	\$3,500.00
010 5 0403.4520	EX	COPIER MAINTENANCE	1,200.00	219.79	1,200.00	\$1,200.00
010 5 0403.4521	EX	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0403.4800	EX	BONDS	737.00	280.00	737.00	\$240.00
010 5 0403.4810	EX	DUES	207.00	225.00	207.00	\$300.00
010 5 0403.5720	EX	NEW EQUIPMENT	0.00	0.00	0.00	\$0.00
010 5 0403.5725	EX	COMPUTER SERVICE	16,152.00	14,624.99	16,152.00	\$16,152.00
	70	TOTAL COUNTY CLERK	-269,554.02	-191,845.68	-269,554.02	\$277,796.14

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - GENERAL ADMINISTRATION

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0409.2040	EX	WORKERS' COMPENSATION	25,000.00	24,690.75	25,000.00	\$27,000.00
010 5 0409.3110	EX	POSTAGE/FREIGHT	14,000.00	9,326.86	14,000.00	\$15,036.00
010 5 0409.4010	EX	ACCOUNTING/AUDITING	30,000.00	28,000.00	30,000.00	\$30,000.00
010 5 0409.4060	EX	APPRAISAL DISTRICT	54,212.00	59,653.63	54,212.00	\$62,269.00
010 5 0409.4090	EX	SOIL AND WATER CONSERVATION	500.00	0.00	500.00	\$500.00
010 5 0409.4200	EX	COUNTY TELEPHONE	7,500.00	4,533.11	7,500.00	\$7,500.00
010 5 0409.4300	EX	NOTICES	5,000.00	714.80	5,000.00	\$3,000.00
010 5 0409.4520	EX	MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0409.4820	EX	INSURANCE & BONDS	85,000.00	85,576.68	85,000.00	\$93,650.00
010 5 0409.4840	EX	ELECTION EXPENSE	25,000.00	11,913.03	25,000.00	\$25,000.00
010 5 0409.4850	EX	JURY EXPENSE	2,000.00	54.39	2,000.00	\$2,000.00
010 5 0409.4860	EX	HAVA EXPENSES	0.00	0.00	0.00	\$0.00
010 5 0409.4990	EX	MISCELLANEOUS	50,000.00	40,808.16	50,000.00	\$50,000.00
010 5 0409.4991	EX	TRASH/CONTRACT LABOR	0.00	0.00	0.00	\$0.00
010 5 0409.4992	EX	COPIER PAPER/SUPPLY	1,500.00	1,251.43	1,500.00	\$1,500.00
010 5 0409.4993	EX	TAX NOTE PAYMENT	0.00	0.00	0.00	\$0.00
010 5 0409.4994	EX	HISTORICAL GRANT EXPENSE	0.00	0.00	0.00	\$0.00
010 5 0409.4995	EX	HISTORICAL COMMISSION	0.00	0.00	0.00	\$0.00
010 5 0409.4996	EX	CAPITOL FUND	100,000.00	-12,718.70	100,000.00	\$100,000.00
010 5 0409.5000	EX	WOLF CREEK MUSEUM EXPENSES	15,000.00	13,905.56	15,000.00	\$16,540.00
010 5 0409.5100	EX	PANHANDLE COMMUNITY SERVICES	0.00	0.00	0.00	\$3,300.00
010 5 0409.5110	EX	HIGH PLAINS FOOD BANK	500.00	0.00	500.00	\$500.00
010 5 0409.5120	EX	TAC CIRA-EMAIL AND WEBSITE SVCS	1,500.00	191.10	1,500.00	\$2,600.00
010 5 0409.5200	EX	CIVIL PROCESS SERVICES	0.00	0.00	0.00	\$0.00
010 5 0409.5720	EX	POSTAGE MACHINE	4,000.00	3,401.16	4,000.00	\$4,296.00
T0		TOTAL GENERAL ADMINISTRATION	-420,712.00	-271,301.96	-420,712.00	\$444,691.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - DISTRICT COURT

		<u>2025</u>	<u>9/2025</u>	<u>CURRENT</u>	<u>2026</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
010 5 0435.1010	EX JUVENILE JUDGE SALARY (S.E.)	2,760.00	1,840.00	2,760.00	\$2,829.00
010 5 0435.1050	EX SECRETARY SALARY	22,577.55	15,051.66	22,577.55	\$24,835.31
010 5 0435.1100	EX COURT REPORTER SALARY	32,794.88	21,863.20	32,794.88	\$36,074.37
010 5 0435.1300	EX COURT BAILIFF SALARY	21,687.00	15,036.16	21,687.00	\$23,118.02
010 5 0435.2000	EX LONGEVITY	900.00	600.00	900.00	\$900.00
010 5 0435.2010	EX FICA	6,010.89	4,160.96	6,010.89	\$6,713.39
010 5 0435.2020	EX GROUP MEDICAL INSURANCE	7,500.00	5,535.00	7,500.00	\$7,500.00
010 5 0435.2030	EX RETIREMENT	10,136.00	7,010.36	10,136.00	\$11,320.61
010 5 0435.4990	EX EXPENSES	7,000.00	2,109.92	7,000.00	\$7,000.00
TOTAL	TOTAL DISTRICT COURT	-111,366.32	-73,207.28	-111,366.32	\$120,290.70

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT - JUSTICE OF THE PEACE</u>		<u>2025</u>	<u>9/2025</u>	<u>CURRENT</u>	<u>2026</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
010 5 0455.1010	EX JUSTICE OF THE PEACE SALARY	68,798.76	45,859.84	68,798.76	\$70,509.50
010 5 0455.2000	EX LONGEVITY	780.00	450.00	780.00	\$780.00
010 5 0455.2010	EX FICA	5,322.09	3,465.55	5,322.09	\$5,453.65
010 5 0455.2020	EX INSURANCE	14,914.00	9,942.40	14,914.00	\$15,850.08
010 5 0455.2030	EX RETIREMENT	8,974.50	5,968.74	8,974.50	\$9,196.35
010 5 0455.3100	EX OFFICE SUPPLIES	300.00	161.90	300.00	\$500.00
010 5 0455.4200	EX TELEPHONE	0.00	0.00	0.00	\$0.00
010 5 0455.4260	EX EDUCATION EXPENSE	2,500.00	2,084.96	2,500.00	\$2,500.00
010 5 0455.4520	EX REPAIRS & MAINTENANCE	200.00	0.00	200.00	\$200.00
010 5 0455.4800	EX BONDS	0.00	0.00	0.00	\$0.00
010 5 0455.4810	EX DUES & SUBSCRIPTION	250.00	305.00	250.00	\$250.00
010 5 0455.5720	EX NEW EQUIPMENT	0.00	0.00	0.00	\$0.00
010 5 0455.5725	EX COMPUTER SERVICE	2,200.00	2,575.00	2,200.00	\$2,300.00
T0	TOTAL JUSTICE OF THE PEACE	-104,239.35	-70,813.39	-104,239.35	\$107,539.58

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - MISCELLANEOUS COURT

010 5 0465.1010	EX	JUVENILE JUDGE SALARY (D.R.)	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0465.2010	EX	FICA	3,595.24	2,396.80	3,595.24	\$3,685.12
010 5 0465.2030	EX	RETIREMENT	275.03	181.60	275.03	\$275.03
010 5 0465.4000	EX	DISTRICT ATTORNEY OFFICE	463.79	308.88	463.79	\$463.79
010 5 0465.4001	EX	ATTORNEY FEES	45,000.00	39,806.36	45,000.00	\$45,000.00
010 5 0465.4002	EX	ASSESSMENTS/JUDICIAL	20,000.00	4,336.48	20,000.00	\$20,000.00
010 5 0465.4003	EX	JUVENILE DISTRICT BUDGET	610.00	614.49	610.00	\$610.00
010 5 0465.4004	EX	COUNTY ATTORNEY OFFICE	26,937.00	26,936.60	26,937.00	\$26,937.00
010 5 0465.4100	EX	MISCELLANEOUS COURT EXPENSE	36,000.00	45,624.96	36,000.00	\$36,000.00
010 5 0465.4800	EX	PROBATION COUNTY SHARE	0.00	0.00	0.00	\$0.00
010 5 0465.4850	EX	JUROR FEES	2,025.00	0.00	2,025.00	\$2,025.00
			10,000.00	970.00	10,000.00	\$10,000.00
	70	TOTAL MISCELLANEOUS COURT	-144,906.08	-120,976.17	-144,906.08	\$144,995.94

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT COUNTY TREASURER

			2025 <u>BUDGET</u>	9/2025 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2026 <u>BUDGET</u>
010 5 0497.1010	EX	TREASURER SALARY	68,789.76	49,459.84	68,789.76	\$70,509.50
010 5 0497.1040	EX	DEPUTY SALARY	51,595.44	34,396.96	51,595.44	\$17,201.28
010 5 0497.1040	EX	NEW DEPUTY SALARY	0.00	0.00	0.00	\$41,600.00
010 5 0497.2000	EX	LONGEVITY	1,500.00	1,000.00	1,500.00	\$960.00
010 5 0497.2010	EX	FICA	9,737.32	6,295.68	9,737.32	\$10,064.39
010 5 0497.2020	EX	INSURANCE	29,827.00	19,884.80	29,827.00	\$33,021.00
010 5 0497.2030	EX	RETIREMENT	16,419.79	10,936.92	16,419.79	\$16,971.33
010 5 0497.3100	EX	OFFICE SUPPLIES	1,500.00	1,282.51	1,500.00	\$1,700.00
010 5 0497.4200	EX	TELEPHONE	0.00	0.00	0.00	\$0.00
010 5 0497.4260	EX	OUT OF COUNTY MILEAGE	4,500.00	3,846.03	4,500.00	\$4,700.00
010 5 0497.4520	EX	REPAIRS & MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0497.4600	EX	HR MEETINGS AND STAFF DEVELOPMEN	800.00	646.09	800.00	\$800.00
010 5 0497.4610	EX	HR POSTERS AND PUBLICATIONS	800.00	0.00	800.00	\$800.00
010 5 0497.4800	EX	BONDS	350.00	100.00	350.00	\$450.00
010 5 0497.4810	EX	DUES & SUBSCRIPTIONS	400.00	474.07	400.00	\$400.00
010 5 0497.5720	EX	NEW EQUIPMENT	1,000.00	0.00	1,000.00	\$1,000.00
010 5 0497.5725	EX	COMPUTER SERVICE	15,000.00	375.00	15,000.00	\$15,000.00
	T0	TOTAL COUNTY TREASURER	-202,219.31	-128,697.90	-202,219.31	\$215,177.50

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY TAX ASSESSOR/COLLECTOR

ACCOUNT	EX	TAX A/C SALARY	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0499.1010	EX	TAX A/C SALARY	68,789.76	45,859.84	68,789.76	\$70,509.50
010 5 0499.1040	EX	DEPUTIES SALARIES	97,049.68	72,260.43	97,049.68	\$99,475.93
010 5 0499.1080	EX	EXTRA HELP	0.00	0.00	0.00	\$0.00
010 5 0499.2800	EX	LONGEVITY	1,080.00	395.00	1,080.00	\$360.00
010 5 0499.2010	EX	FICA	12,724.59	8,794.97	12,724.59	\$13,031.43
010 5 0499.2020	EX	INSURANCE	44,741.00	28,584.40	44,741.00	\$47,550.24
010 5 0499.2030	EX	RETIREMENT	21,457.14	15,244.86	21,457.14	\$21,974.57
010 5 0499.3100	EX	OFFICE SUPPLIES	6,000.00	3,940.27	6,000.00	\$7,500.00
010 5 0499.3900	EX	DUES & SUBSCRIPTIONS	600.00	675.00	600.00	\$800.00
010 5 0499.4200	EX	TELEPHONE	0.00	753.81	0.00	\$1,560.00
010 5 0499.4260	EX	SCHOOL/SEDUCATION	6,000.00	4,149.32	6,000.00	\$7,500.00
010 5 0499.4261	EX	MILEAGE EXPENSE	4,500.00	3,360.28	4,500.00	\$6,000.00
010 5 0499.4300	EX	LEGAL NOTICES	500.00	0.00	500.00	\$500.00
010 5 0499.4520	EX	MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0499.4800	EX	BONDS	500.00	2,814.00	500.00	\$500.00
010 5 0499.4990	EX	MISCELLANEOUS	0.00	0.00	0.00	\$0.00
010 5 0499.4991	EX	TAG SALES	0.00	0.00	0.00	\$0.00
010 5 0499.5720	EX	NEW EQUIPMENT>1000	3,000.00	62.50	3,000.00	\$3,000.00
010 5 0499.5725	EX	COMPUTER SERVICE	13,200.00	10,045.00	13,200.00	\$13,500.00
TOTAL COUNTY TAX A/C	TOTAL		-280,142.17	-196,697.65	-280,142.17	\$293,761.67

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COURTHOUSE AND OTHER BUILDINGS

				2025 <u>BUDGET</u>	9/2025 <u>ACTUAL</u>	CURRENT <u>BUDGET</u>	2026 <u>BUDGET</u>
010 5 0510.1080	EX	CUSTODIAN ASSISTANT		45,454.24	29,633.35	45,454.24	\$46,590.80
010 5 0510.1150	EX	CUSTODIAN SALARY		56,368.00	37,269.00	56,368.00	\$57,777.20
010 5 0510.2000	EX	LONGEVITY		360.00	240.00	360.00	\$420.00
010 5 0510.2010	EX	FICA		7,817.44	5,081.56	7,817.44	\$8,016.27
010 5 0510.2020	EX	INSURANCE		15,226.00	10,150.40	15,226.00	\$31,700.16
010 5 0510.2030	EX	RETIREMENT		13,181.51	8,653.55	13,181.51	\$13,517.63
010 5 0510.3320	EX	SUPPLIES		5,500.00	3,685.28	5,500.00	\$5,500.00
010 5 0510.4260	EX	EDUCATION EXPENSE		500.00	0.00	500.00	\$0.00
010 5 0510.4400	EX	UTILITIES--COURTHOUSE		23,000.00	13,468.65	23,000.00	\$21,000.00
010 5 0510.4401	EX	UTILITIES--AG BUILDINGS		7,500.00	6,199.37	7,500.00	\$9,000.00
010 5 0510.4402	EX	UTILITIES--MUSEUM		12,825.00	4,763.15	12,825.00	\$12,825.00
010 5 0510.4403	EX	UTILITIES--SCHOOLHOUSE		5,000.00	3,654.32	5,000.00	\$6,500.00
010 5 0510.4404	EX	UTILITIES--SHERIFF'S OFFICE		14,400.00	7,973.70	14,400.00	\$13,400.00
010 5 0510.4500	EX	MAINTENANCE		24,000.00	17,811.04	24,000.00	\$24,000.00
010 5 0510.4501	EX	MUSEUM MAINTENANCE		5,000.00	7,721.58	5,000.00	\$5,000.00
010 5 0510.4502	EX	SHERIFF OFFICE MAINTENANCE		8,000.00	6,241.66	8,000.00	\$8,000.00
010 5 0510.4505	EX	HISTORICAL MAINTENANCE		0.00	0.00		\$8,500.00
010 5 0510.4540	EX	VEHICLE MAINTENANCE		1,000.00	0.00	1,000.00	\$1,000.00
010 5 0510.5730	EX	NEW EQUIPMENT		10,000.00	1,009.56	10,000.00	\$2,000.00
010 5 0510.5735	EX	CAPITAL EXP- DESIGNATED FUNDS		0.00	0.00	0.00	\$0.00
TOTAL	TOTAL	CRTHSE. & OTHER BLDGS.		-255,132.19	-163,556.17	-255,132.19	\$274,746.86

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - FIRE DEPARTMENTS

				<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
		H1	FIRE DEPARTMENTS				
010 5 0543.0001		EX	FIRE DEPT. #1 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.0002		EX	FIRE DEPT. #2 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.0003		EX	FIRE DEPT. #3 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.0004		EX	FIRE DEPT. #4 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.0005		EX	FIRE DEPT. #5 EXPENSES	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.0006		EX	FIRE DEPT #6 EXP (LIPSCOMB)	15,000.00	15,000.00	15,000.00	\$15,000.00
010 5 0543.4890		EX	VOL FIRE DEPT MUTUAL AID	0.00	1,000.00	0.00	\$1,000.00
		T0	TOTAL FIRE DEPARTMENTS	-90,000.00	-91,000.00	-90,000.00	\$91,000.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY SHERIFF

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0560.1010	EX	SHERIFF SALARY	68,789.76	45,859.56	68,789.76	\$70,509.50
010 5 0560.1011	EX	SHERIFF SUPPLEMENT	8,856.00	5,904.00	8,856.00	\$8,856.00
010 5 0560.1030	EX	CHIEF DEPUTY SALARY	65,050.72	47,625.61	65,050.72	\$66,632.05
010 5 0560.1040	EX	DEPUTIES SALARIES	251,768.95	141,711.25	251,768.95	\$309,541.47
010 5 0560.1080	EX	PART-TIME SALARY	22,757.28	25,574.97	22,757.28	\$74,800.96
010 5 0560.1200	EX	JAILER/DISPATCHER SALARIES	288,061.67	155,471.29	288,061.67	\$294,173.11
010 5 0560.2000	EX	LONGEVITY	2,160.00	1,425.00	2,160.00	\$2,400.00
010 5 0560.2010	EX	FICA	54,146.59	32,127.68	54,146.59	\$61,637.84
010 5 0560.2020	EX	INSURANCE	178,963.00	89,429.60	178,963.00	\$206,051.04
010 5 0560.2030	EX	RETIREMENT	91,306.02	54,397.60	91,306.02	\$103,938.32
010 5 0560.2050	EX	UNIFORM EXPENSE	4,000.00	547.51	4,000.00	\$4,000.00
010 5 0560.3100	EX	OFFICE SUPPLIES	8,000.00	3,625.20	8,000.00	\$8,000.00
010 5 0560.3200	EX	SH OFFICE EQUIPMENT/LEASE	2,250.00	0.00	2,250.00	\$2,250.00
010 5 0560.3300	EX	OIL & GAS	45,000.00	17,538.55	45,000.00	\$45,000.00
010 5 0560.3320	EX	SUPPLIES	0.00	0.00	0.00	\$0.00
010 5 0560.3330	EX	JAIL GROCERIES	10,000.00	3,559.16	10,000.00	\$10,000.00
010 5 0560.3340	EX	JAIL SUPPLIES	14,000.00	5,706.20	14,000.00	\$14,000.00
010 5 0560.3540	EX	TIRES FOR CARS	4,000.00	2,928.00	4,000.00	\$4,000.00
010 5 0560.3560	EX	MATERIALS & SUPPLIES	0.00	0.00	0.00	\$0.00
010 5 0560.4200	EX	TELEPHONE	6,000.00	4,103.23	6,000.00	\$6,000.00
010 5 0560.4250	EX	EVALUATION TRANSPORT	0.00	0.00	0.00	\$500.00
010 5 0560.4260	EX	PRISONER TRANSPORT	1,000.00	676.93	1,000.00	\$500.00
010 5 0560.4270	EX	SCHOOLS FOR OFFICERS	7,500.00	5,660.02	7,500.00	\$7,500.00
010 5 0560.4510	EX	PAN COM SYSTEM	2,000.00	0.00	2,000.00	\$2,000.00
010 5 0560.4520	EX	RADIO MAINTENANCE	1,000.00	0.00	1,000.00	\$8,500.00
010 5 0560.4525	EX	TELETYPE MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0560.4530	EX	RADAR MAINT. & INTOXILYZER	1,000.00	0.00	1,000.00	\$1,000.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY SHERIFF

		<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
010 5 0560.4540	EX	20,000.00	5,613.65	20,000.00	\$20,000.00
010 5 0560.4640	EX	0.00	0.00	0.00	\$0.00
010 5 0560.4800	EX	600.00	540.00	600.00	\$600.00
010 5 0560.4825	EX	8,000.00	10,596.69	8,000.00	\$11,519.60
010 5 0560.4835	EX	9,000.00	9,779.00	9,000.00	\$11,000.00
010 5 0560.4990	EX	0.00	0.00	0.00	\$0.00
010 5 0560.5730	EX	0.00	0.00	0.00	\$0.00
010 5 0560.5740	EX	0.00	0.00	0.00	\$0.00
010 5 0560.5750	EX	10,000.00	15,064.90	10,000.00	\$10,000.00
010 5 0560.5760	EX	11,000.00	6,386.67	11,000.00	\$11,000.00
	TOTAL	-1,196,209.99	-691,852.26	-1,196,209.99	\$1,375,909.89

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - HEALTH & WELFARE

		<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
010 5 0640.4980	EX	10,000.00	7,263.50	10,000.00	\$20,000.00
010 5 0640.4991	EX	5,000.00	4,800.00	5,000.00	\$5,000.00
010 5 0640.4992	EX	0.00	0.00	0.00	\$0.00
010 5 0640.4993	EX	9,000.00	4,939.20	9,000.00	\$9,000.00
010 5 0640.4994	EX	8,000.00	0.00	8,000.00	\$8,000.00
010 5 0640.4998	EX	0.00	0.00	0.00	\$0.00
	TOTAL	-32,000.00	-17,002.70	-32,000.00	\$42,000.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - LIBRARIES

010 5 0650.0001	EX	LIBRARY/PRECINCT #1	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
			0.00	0.00	0.00	\$0.00
010 5 0650.0002	EX	LIBRARY/PRECINCT #2	0.00	0.00	0.00	\$0.00
010 5 0650.0003	EX	LIBRARY/PRECINCT #3	0.00	0.00	0.00	\$0.00
010 5 0650.0004	EX	LIBRARY/PRECINCT #4	0.00	0.00	0.00	\$0.00
	TOTAL	TOTAL LIBRARIES	-0.00	-0.00	-0.00	\$0.00

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - PARKS

010 5 0660.0001	EX	PCT #1 PARKS & REC	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
			500.00	500.00	500.00	\$500.00
010 5 0660.0002	EX	PRECINCT #2 PARKS & REC	500.00	500.00	500.00	\$500.00
010 5 0660.0003	EX	PARK/COMMUNITY BLDG. #3	500.00	0.00	500.00	\$500.00
010 5 0660.0004	EX	PARK/PRECINCT #4	500.00	500.00	500.00	\$500.00
	TOTAL	TOTAL PARKS	-2,000.00	-1,500.00	-2,000.00	\$2,000.00

PROPOSED BUDGET

2025 BUDGET FOR 010-GENERAL FUND

ACCOUNT - AG EXTENSION SERVICE

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0665.1050	EX	SECRETARY SALARY	0.00	0.00	0.00	\$0.00
010 5 0665.1080	EX	P/T HELP	30,058.08	18,309.91	30,058.08	\$30,809.53
010 5 0665.1500	EX	AGENTS SALARIES	50,510.72	33,673.76	50,510.72	\$51,773.49
010 5 0665.2000	EX	LONGEVITY	900.00	600.00	900.00	\$900.00
010 5 0665.2010	EX	FICA	6,232.37	4,022.64	6,232.37	\$6,386.45
010 5 0665.2020	EX	INSURANCE	0.00	0.00	0.00	\$0.00
010 5 0665.2030	EX	RETIREMENT	3,877.49	2,361.98	3,877.49	\$3,974.43
010 5 0665.3100	EX	OFFICE SUPPLIES	1,500.00	1,235.21	1,500.00	\$1,500.00
010 5 0665.3900	EX	PUBLICATIONS/BOOKS/MATERIAL	0.00	133.00	0.00	\$0.00
010 5 0665.3920	EX	SEEDS/CHEMICALS	0.00	0.00	0.00	\$0.00
010 5 0665.4200	EX	TELEPHONE	0.00	0.00	0.00	\$0.00
010 5 0665.4261	EX	MILEAGE EXPENSE/CEA/AG	12,000.00	10,892.12	12,000.00	\$12,000.00
010 5 0665.4262	EX	MILEAGE EXPENSE/CEA/FCS	0.00	0.00	0.00	\$0.00
010 5 0665.4270	EX	CONF /CONVENTIONS/MILEAGE	5,500.00	1,190.07	5,500.00	\$5,500.00
010 5 0665.4410	EX	PROPANE	0.00	0.00	0.00	\$0.00
010 5 0665.4500	EX	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	\$0.00
010 5 0665.4520	EX	COPY & MAINTENANCE	950.00	594.00	950.00	\$950.00
010 5 0665.4800	EX	BONDS	0.00	0.00	0.00	\$0.00
010 5 0665.4810	EX	DUES	150.00	462.00	150.00	\$200.00
010 5 0665.4850	EX	FIRST RESPONDER TRAINING	250.00	110.00	250.00	\$250.00
010 5 0665.4990	EX	SECRETARY TRAINING	250.00	0.00	250.00	\$250.00
010 5 0665.4991	EX	4/H CLUBWORK	1,000.00	0.00	1,000.00	\$1,000.00
010 5 0665.4992	EX	CAMP & ROUNDUP	0.00	0.00	0.00	\$0.00
010 5 0665.4993	EX	MISCELLANEOUS	0.00	0.00	0.00	\$0.00

PROPOSED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - AG EXTENSION SERVICE

010 5 0665.4994	EX	JUNIOR LIVESTOCK PROGRAM	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
			8,000.00	8,000.00	8,000.00	\$8,000.00
010 5 0665.4995	EX	4-H SHOOTING SPORTS	3,000.00	33.08	3,000.00	\$3,000.00
010 5 0685.5720	EX	NEW EQUIPMENT>1000	7,700.00	5,997.47	7,700.00	\$2,500.00
	TOTAL	TOTAL AG EXTENSION SERVICE	-131,878.66	-87,615.24	-131,878.66	\$128,993.90
	TOTAL	2026 BUDGET FOR 010-GENERAL FUND				

ACCOUNT - CEMETERIES

010 5 0697.0001	EX	CEMETERY #1 EXPENSES	0.00	0.00	0.00	\$0.00
010 5 0697.0002	EX	CEMETERY #2 EXPENSES	0.00	0.00	0.00	\$0.00
010 5 0697.0003	EX	CEMETERY #3 EXPENSES	0.00	0.00	0.00	\$0.00
010 5 0697.0004	EX	CEMETERY #4 EXPENSES	0.00	0.00	0.00	\$0.00
010 5 0697.0011	EX	HEART CEMETERY	3,300.00	3,300.00	3,300.00	\$3,300.00
010 5 0697.0021	EX	VIEWPOINT (BOOKER FRIENDS) CEMETE	0.00	0.00	0.00	\$0.00
010 5 0697.0022	EX	DARROUZETT CEMETERY	3,750.00	3,750.00	3,750.00	\$3,750.00
010 5 0697.0031	EX	FAIRVIEW CEMETERY	2,000.00	2,000.00	2,000.00	\$2,000.00
010 5 0697.0032	EX	FAIRMONT CEMETERY	5,500.00	0.00	5,500.00	\$5,500.00
010 5 0697.0041	EX	HIGGINS CEMETERY	4,000.00	1,772.50	4,000.00	\$4,000.00
010 5 0697.0042	EX	LIPSCOMB CEMETERY	4,000.00	0.00	4,000.00	\$4,000.00
010 5 0697.0043	EX	ST JOHN'S CEMETERY	500.00	0.00	500.00	\$500.00
	TOTAL	TOTAL CEMETERIES	-23,050.00	-10,822.50	-23,050.00	\$23,050.00
	TOTAL	TOTAL - GENERAL FUND				\$3,728,164.04

TOTAL GENERAL FUND REVENUES
TOTAL GENERAL FUND EXPENSES
(DEFICIT)/SURPLUS

\$	3,709,546.97
\$	3,728,164.04
\$	(18,617.07)

PROPOSED BUDGET

LIPSCOMB COUNTY TEXAS
BUDGET REPORT

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - REVENUES</u>	<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
030 4 0000.0000	-0.00	-0.00	-0.00	\$0.00
030 4 0000.0102	-0.00	-0.00	-0.00	\$0.00
030 4 0000.1000	760,422.73	754,700.76	760,422.73	\$746,899.71
030 4 0000.1001	812,863.59	804,750.94	812,863.59	\$833,058.84
030 4 0000.1003	120,000.00	149,922.60	120,000.00	\$150,000.00
030 4 0000.1004	34,500.00	22,540.00	34,500.00	\$34,500.00
030 4 0000.5000	50,000.00	62,325.42	50,000.00	\$65,000.00
030 4 0000.5999	-0.00	-0.00	-0.00	\$0.00
030 4 0000.6000	40,000.00	33,862.55	40,000.00	\$40,000.00
030 4 0000.6003	-0.00	-0.00	-0.00	\$0.00
030 4 0000.6500	15,820.00	14,882.29	15,820.00	\$15,820.00
030 4 0000.7000	-0.00	-0.00	-0.00	\$0.00
TOTAL - ROAD & BRIDGE FUND	1,833,606.32	1,842,984.56	1,833,606.32	\$1,885,278.55

PROPOSED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - COMMISSIONERS' COURT</u>		<u>2025</u>	<u>9/2025</u>	<u>CURRENT</u>	<u>2026</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
030 5 0601.1010	EX COMMISSIONERS' SALARIES	145,291.33	92,879.17	145,291.33	\$148,923.60
030 5 0601.2000	EX LONGEVITY	2,160.00	1,400.00	2,160.00	\$2,220.00
030 5 0601.2010	EX FICA	11,280.02	6,097.10	11,280.02	\$11,562.49
030 5 0601.2020	EX INSURANCE	55,791.36	37,774.00	55,791.36	\$63,400.32
030 5 0601.2030	EX RETIREMENT	19,021.22	12,150.99	19,021.22	\$19,497.52
030 5 0601.2040	EX WORKERS' COMP	500.00	388.35	500.00	\$500.00
030 5 0601.4260	EX OUT OF COUNTY MILEAGE	4,000.00	3,491.50	4,000.00	\$4,000.00
030 5 0601.4820	EX DUES AND BONDS	0.00	0.00	0.00	\$1,343.00
030 5 0601.4990	EX OTHER EXPENSE	0.00	0.00	0.00	\$0.00
TO	TOTAL COMMISSIONERS' COURT	-238,043.93	-154,181.11	-238,043.93	\$251,446.93

PROPOSED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND					
ACCOUNT - ROAD & BRIDGE #1		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
030 5 0621.1060	EX EMPLOYEES SALARIES	116,701.94	77,108.00	116,701.94	\$118,553.53
030 5 0621.1080	EX PART-TIME HELP	0.00	0.00	0.00	\$0.00
030 5 0621.2000	EX LONGEVITY	900.00	600.00	900.00	\$225.00
030 5 0621.2010	EX FICA	8,996.55	5,763.20	8,996.55	\$9,138.20
030 5 0621.2020	EX INSURANCE	29,828.00	19,884.80	29,828.00	\$31,700.16
030 5 0621.2030	EX RETIREMENT	15,170.65	10,015.62	15,170.65	\$15,409.51
030 5 0621.2040	EX WORKERS' COMPENSATION	3,000.00	2,801.72	3,000.00	\$3,100.00
030 5 0621.2060	EX TEC PAYABLE	0.00	0.00	0.00	\$0.00
030 5 0621.3300	EX FUEL & OIL	40,000.00	19,109.69	40,000.00	\$40,000.00
030 5 0621.3560	EX MATERIALS & SUPPLIES	15,000.00	2,518.70	15,000.00	\$15,000.00
030 5 0621.3561	EX PAVING & CONSTRUCTION	45,000.00	24,591.96	45,000.00	\$45,000.00
030 5 0621.4200	EX TELEPHONE	720.00	480.00	720.00	\$720.00
030 5 0621.4400	EX UTILITIES	1,000.00	1,135.47	1,000.00	\$1,000.00
030 5 0621.4540	EX EQUIPMENT/REPAIR	45,000.00	28,027.12	45,000.00	\$45,000.00
030 5 0621.4820	EX BLDG. & EQUIPMENT INS.	12,000.00	11,172.22	12,000.00	\$9,560.00
030 5 0621.4990	EX OTHER EXPENSE	250.00	199.00	250.00	\$250.00
030 5 0621.5710	EX NEW EQUIPMENT > 1000	20,000.00	20,246.89	20,000.00	\$0.00
T0	TOTAL ROAD & BRIDGE #1	-353,567.14	-223,654.39	-353,567.14	\$334,656.40

PROPOSED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - ROAD & BRIDGE #2</u>	<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
030 5 0622.1060	170,754.36	100,528.46	170,754.36	\$173,424.30
EX EMPLOYEES SALARIES				
030 5 0622.1080	0.00	0.00	0.00	\$0.00
EX PART-TIME HELP				
030 5 0622.2000	1,560.00	302.50	1,560.00	\$0.00
EX LONGEVITY				
030 5 0622.2010	13,182.05	7,624.32	13,182.05	\$13,266.96
EX FICA				
030 5 0622.2020	44,741.00	21,127.60	44,741.00	\$47,550.24
EX INSURANCE				
030 5 0622.2030	22,228.55	12,995.19	22,228.55	\$22,371.73
EX RETIREMENT				
030 5 0622.2040	4,600.00	4,163.73	4,600.00	\$4,800.00
EX WORKERS' COMPENSATION				
030 5 0622.3300	50,000.00	20,396.65	50,000.00	\$50,000.00
EX FUEL & OIL				
030 5 0622.3560	40,000.00	3,126.17	40,000.00	\$40,000.00
EX SUPPLIES & MATERIAL				
030 5 0622.3561	43,000.00	-2,123.31	43,000.00	\$44,560.00
EX PAVING & CONSTRUCTION				
030 5 0622.4200	720.00	506.94	720.00	\$720.00
EX TELEPHONE				
030 5 0622.4400	3,000.00	2,465.79	3,000.00	\$3,000.00
EX UTILITIES				
030 5 0622.4540	45,000.00	31,148.81	45,000.00	\$45,000.00
EX EQUIPMENT/REPAIR				
030 5 0622.4820	15,000.00	12,611.36	15,000.00	\$11,580.00
EX BLDG. & EQUIPMENT INS.				
030 5 0622.4990	1,000.00	418.00	1,000.00	\$1,000.00
EX OTHER EXPENSE				
030 5 0622.5710	0.00	-11,562.50	0.00	\$0.00
EX NEW EQUIPMENT				
T0 TOTAL ROAD & BRIDGE #2	-454,785.96	-203,729.71	-454,785.96	\$457,273.23

PROPOSED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - ROAD & BRIDGE #3</u>	<u>2026 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
030 5 0623.1060	170,754.36	112,796.32	170,754.36	<u>\$173,424.30</u>
EX EMPLOYEES SALARIES				
030 5 0623.1080	0.00	0.00	0.00	<u>\$0.00</u>
EX PART-TIME HELP				
030 5 0623.2000	1,560.00	1,040.00	1,560.00	<u>\$1,740.00</u>
EX LONGEVITY				
030 5 0623.2010	13,182.05	8,288.88	13,182.05	<u>\$13,400.07</u>
EX FICA				
030 5 0623.2020	44,741.00	29,827.20	44,741.00	<u>\$47,550.24</u>
EX INSURANCE				
030 5 0623.2030	22,228.55	14,672.08	22,228.55	<u>\$22,596.19</u>
EX RETIREMENT				
030 5 0623.2040	4,600.00	3,852.92	4,600.00	<u>\$4,800.00</u>
EX WORKERS' COMPENSATION				
030 5 0623.3300	50,000.00	28,853.79	50,000.00	<u>\$50,000.00</u>
EX FUEL & OIL				
030 5 0623.3560	55,000.00	1,389.19	55,000.00	<u>\$55,000.00</u>
EX SUPPLIES & MATERIAL				
030 5 0623.3561	20,000.00	27,783.88	20,000.00	<u>\$20,000.00</u>
EX PAVING & CONSTRUCTION				
030 5 0623.4200	720.00	480.00	720.00	<u>\$720.00</u>
EX TELEPHONE				
030 5 0623.4400	1,300.00	1,849.90	1,300.00	<u>\$1,300.00</u>
EX UTILITIES				
030 5 0623.4540	40,000.00	30,711.95	40,000.00	<u>\$40,000.00</u>
EX EQUIPMENT/REPAIR				
030 5 0623.4820	8,800.00	9,152.62	8,800.00	<u>\$11,500.00</u>
EX BLDG. & EQUIPMENT INS.				
030 5 0623.4990	564.00	42.00	564.00	<u>\$564.00</u>
EX OTHER EXPENSE				
030 5 0623.5710	0.00	675.00	0.00	<u>\$0.00</u>
EX NEW EQUIPMENT				
T0 TOTAL ROAD & BRIDGE #3	<u>-433,449.96</u>	<u>-271,415.73</u>	<u>-433,449.96</u>	<u>\$442,594.80</u>

PROPOSED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - ROAD & BRIDGE #</u>	<u>2025 BUDGET</u>	<u>9/2025 ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>2026 BUDGET</u>
030 5 0624.1060	116,701.94	77,108.00	116,701.94	\$118,553.53
EX EMPLOYEES SALARIES				
030 5 0624.1080	0.00	0.00	0.00	\$0.00
EX PART-TIME HELP				
030 5 0624.2000	660.00	440.00	660.00	\$780.00
EX LONGEVITY				
030 5 0624.2010	8,978.19	5,882.72	8,978.19	\$9,129.02
EX FICA				
030 5 0624.2020	29,828.00	19,884.80	29,828.00	\$31,700.16
EX INSURANCE				
030 5 0624.2030	15,139.69	9,994.98	15,139.69	\$15,394.03
EX RETIREMENT				
030 5 0624.2040	3,000.00	3,112.53	3,000.00	\$3,100.00
EX WORKERS' COMPENSATION				
030 5 0624.3300	35,000.00	7,130.23	35,000.00	\$35,000.00
EX FUEL & OIL				
030 5 0624.3560	13,500.00	2,912.75	13,500.00	\$13,500.00
EX MATERIALS & SUPPLIES				
030 5 0624.3561	20,000.00	-5,164.93	20,000.00	\$20,000.00
EX PAVING & CONSTRUCTION				
030 5 0624.4200	720.00	480.00	720.00	\$720.00
EX TELEPHONE				
030 5 0624.4400	4,000.00	3,109.66	4,000.00	\$4,000.00
EX UTILITIES				
030 5 0624.4540	48,771.00	52,551.52	48,771.00	\$48,771.00
EX EQUIPMENT/REPAIR				
030 5 0624.4600	5,000.00	4,746.00	5,000.00	\$6,000.00
EX HIGGINS AIRPORT				
030 5 0624.4820	5,400.00	6,087.45	5,400.00	\$6,208.00
EX BLDG. & EQUIPMENT INS.				
030 5 0624.4990	250.00	258.58	250.00	\$250.00
EX OTHER EXPENSE				
030 5 0624.5710	0.00	-4,100.00	0.00	\$0.00
EX NEW EQUIPMENT				
TOTAL ROAD & BRIDGE #4	-306,948.82	-184,434.29	-306,948.82	\$313,105.74

PROPOSED BUDGET

2025 BUDGET FOR 030-ROAD & BRIDGE FUND

ACCOUNT - ALL PRECINCTS	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
030 5 0625.1060	0.00	0.00	0.00	\$0.00
EX EMPLOYEES SALARIES				
030 5 0625.2010	0.00	0.00	0.00	\$0.00
EX FICA				
030 5 0625.2020	0.00	0.00	0.00	\$0.00
EX INSURANCE				
030 5 0625.2030	0.00	0.00	0.00	\$0.00
EX RETIREMENT				
030 5 0625.2040	0.00	0.00	0.00	\$0.00
EX WORKERS' COMP.				
030 5 0625.3300	0.00	0.00	0.00	\$0.00
EX OIL & GAS				
030 5 0625.3561	0.00	0.00	0.00	\$0.00
EX PAVING & CONSTRUCTION				
030 5 0625.4060	24,500.00	29,607.04	24,500.00	\$30,746.00
EX LIPSCOMB CO APPRAISAL DISTRICT				
030 5 0625.4540	1,000.00	0.00	1,000.00	\$1,000.00
EX EQUIPMENT REPAIR/MAINT.				
030 5 0625.4820	0.00	0.00	0.00	\$2,105.00
EX BUILDING AND EQUIPMENT INS.				
030 5 0625.4990	0.00	344.05	0.00	\$0.00
EX COUNTY PROJECT EXPENSES				
030 5 0625.5710	0.00	0.00	0.00	\$0.00
EX NEW EQUIPMENT				
030 5 0625.5730	0.00	0.00	0.00	\$0.00
EX CAPITAL OUTLAY				
T0 TOTAL ALL COUNTY	-25,500.00	-29,951.09	-25,500.00	\$0.00
H1 ROAD & BRIDGE CAPITAL OUTLAY				\$33,851.00
EX NEW EQUIPMENT	0.00	0.00	0.00	
T0 TOTAL - ROAD & BRIDGE FUND	-0.00	-0.00	-0.00	\$1,832,928.10
TOTAL ROAD & BRIDGE REVENUES				
TOTAL ROAD & BRIDGE EXPENSES				
(DEFICIT)/SURPLUS				
\$1,885,278.55				
\$1,832,928.10				
\$52,350.45				