

FILED
AT 8:20 O'CLOCK A.M.

SEP 10 2025

Christy Dora
COUNTY AND DISTRICT CLERK
LIPSCOMB COUNTY, TEXAS

COUNTY OF LIPSCOMB
LIPSCOMB, TEXAS
OFFICIAL BUDGET
FISCAL YEAR 2025-2026

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: Dori Roots – County Judge; Juan Cantu – County Commissioner, Precinct 1; Brandon Meier – County Commissioner, Precinct 2; Scotty Schilling – County Commissioner, Precinct 3; Dan Cockrell – County Commissioner, Precinct 4

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.

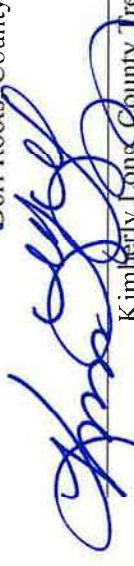
It has been estimated that 99% of the total tax levy will be collected for the 2025 Budget for a total of \$4,987,625.46.

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,



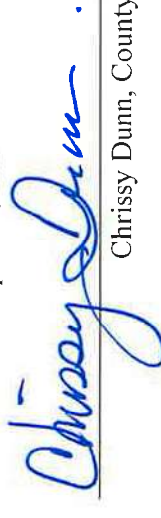
Dori Roots, County Judge



Kimberly Long, County Treasurer



Raelene Copeland, Tax Assessor-Collector



Chrissy Dunn, County Clerk

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT --REVENUES	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 4 0000.1000	RE	TAXES (0.69448018)	3,186,439.41	3,186,439.41
010 4 0000.1001	RE	FEES OF OFFICE/TAX	3,158,551.46	\$3,458,046.97
010 4 0000.1002	RE	CAR LICENSE COMMISSIONS	50,000.00	\$50,000.00
010 4 0000.2000	RE	FEES OF OFFICE/SHERIFF	30,000.00	\$30,000.00
010 4 0000.3000	RE	COUNTY CLERK COLLECTIONS	1,500.00	\$1,500.00
010 4 0000.3001	RE	DISTRICT CLERK COLLECTIONS	40,000.00	\$35,000.00
010 4 0000.3002	RE	ELECTION MACHINE RENTAL/PAYMENTS	15,000.00	\$15,000.00
010 4 0000.3005	RE	DIST/CO COLLECTOR FEES	-0.00	\$0.00
010 4 0000.3010	RE	COUNTY JURY FUND	-0.00	\$0.00
010 4 0000.3011	RE	DIST CO JURY FUND	111.00	\$0.00
010 4 0000.3020	RE	COUNTY SPECIALTY CRT	296.60	\$0.00
010 4 0000.3021	RE	DIST CO SPEC COURT	-0.00	\$0.00
010 4 0000.3030	RE	COUNTY COURT FACILITY FEE	20.00	\$0.00
010 4 0000.3031	RE	DISTRICT COURT FACILITY FEE	-0.00	\$0.00
010 4 0000.3040	RE	CC LANGUAGE ACCESS FUND	621.20	\$0.00
010 4 0000.3041	RE	DC LANGUAGE ACCESS FUND	33.00	\$0.00
010 4 0000.3050	RE	COUNTY CRT REPORTER FUND	88.98	\$0.00
010 4 0000.3051	RE	DIST CO CRT REPORTER FUND	1,019.50	\$0.00
010 4 0000.4000	RE	JUSTICE OF THE PEACE	-0.00	\$0.00
010 4 0000.4990	RE	OTHER	-0.00	\$5,000.00
010 4 0000.5000	RE	INTEREST	10,000.00	\$0.00
010 4 0000.5001	RE	STATE SUPPLEMENTAL SALARY	2,049.09	\$90,000.00
010 4 0000.5002	RE	PROBATION SUPPLEMENTAL SALARY	-0.00	\$0.00
010 4 0000.5003	RE	COUNTY ATTORNEY STATE SUPPLEMEN	88,579.60	\$0.00
010 4 0000.5999	RE	TRANSFER IN/OUT	20,150.00	\$0.00
010 4 0000.6000	RE	OTHER INCOME	4,154.00	\$0.00
			-0.00	\$0.00
			-0.00	\$0.00
			15,000.00	\$25,000.00

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

<u>ACCOUNT --REVENUES</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 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

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY JUDGE		2025		9/2025 ACTUAL	CURRENT		2026 BUDGET
		BUDGET	BUDGET		BUDGET	BUDGET	
010 5 0400.1010	EX JUDGE SALARY	68,789.76	68,789.76	62,659.84	68,789.76		\$70,509.50
010 5 0400.1050	EX SECRETARY SALARY	45,454.24	45,454.24	0.00	45,454.24		\$46,590.60
010 5 0400.2000	EX LONGEVITY	0.00	0.00	0.00	0.00		\$180.00
010 5 0400.2010	EX FICA	10,695.01	10,695.01	4,750.40	10,695.01		\$11,663.59
010 5 0400.2020	EX INSURANCE	29,830.00	29,830.00	9,942.40	29,830.00		\$31,700.16
010 5 0400.2030	EX RETIREMENT	18,034.72	18,034.72	8,076.02	18,034.72		\$19,668.01
010 5 0400.3100	EX OFFICE SUPPLIES	500.00	500.00	214.60	500.00		\$500.00
010 5 0400.3900	EX DUES & SUBSCRIPTIONS	600.00	600.00	581.33	600.00		\$600.00
010 5 0400.4200	EX TELEPHONE	0.00	0.00	95.34	0.00		\$600.00
010 5 0400.4260	EX OUT OF COUNTY MILEAGE	4,000.00	4,000.00	1,698.41	4,000.00		\$4,000.00
010 5 0400.4520	EX REPAIR & MAINTENANCE	200.00	200.00	125.00	200.00		\$200.00
010 5 0400.4800	EX BONDS	0.00	0.00	0.00	0.00		\$0.00
010 5 0400.5720	EX NEW EQUIPMENT	0.00	0.00	0.00	0.00		\$0.00
010 5 0400.5900	EX LAW LIBRARY	0.00	0.00	0.00	0.00		\$0.00
T0	TOTAL COUNTY JUDGE	-178,103.73	-178,103.73	-88,143.34	-178,103.73		\$186,211.86

ADOPTED 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
T0		TOTAL COUNTY CLERK	-269,554.02	-191,845.68	-269,554.02	\$277,795.14

ADOPTED 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	\$93,850.00
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	\$2,800.00
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

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - DISTRICT COURT		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
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	15,051.68	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
To	TOTAL DISTRICT COURT	-111,366.32	-73,207.28	-111,366.32	\$120,290.70

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - JUSTICE OF THE PEACE

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
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
TOTAL	TOTAL	JUSTICE OF THE PEACE	-104,239.35	-70,813.39	-104,239.35	\$107,539.58

ADOPTED 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
			3,595.24	2,396.80	3,595.24	\$3,685.12
010 5 0465.2010	EX	FICA	275.03	181.60	275.03	\$275.03
010 5 0465.2030	EX	RETIREMENT	463.79	308.88	463.79	\$463.79
010 5 0465.4000	EX	DISTRICT ATTORNEY OFFICE	45,000.00	39,606.36	45,000.00	\$45,000.00
010 5 0465.4001	EX	ATTORNEY FEES	20,000.00	4,336.48	20,000.00	\$20,000.00
010 5 0465.4002	EX	ASSESSMENTS/JUDICIAL	610.00	614.49	610.00	\$610.00
010 5 0465.4003	EX	JUVENILE DISTRICT BUDGET	26,937.00	26,936.60	26,937.00	\$26,937.00
010 5 0465.4004	EX	COUNTY ATTORNEY OFFICE	36,000.00	45,624.96	36,000.00	\$36,000.00
010 5 0465.4100	EX	MISCELLANEOUS COURT EXPENSE	0.00	0.00	0.00	\$0.00
010 5 0465.4800	EX	PROBATION COUNTY SHARE	2,025.00	0.00	2,025.00	\$2,025.00
010 5 0465.4850	EX	JUROR FEES	10,000.00	970.00	10,000.00	\$10,000.00
T0		TOTAL MISCELLANEOUS COURT	-144,906.06	-120,976.17	-144,906.06	\$144,995.94

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT COUNTY TREASURER

		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0497.1010	EX	68,789.76	49,459.84	68,789.76	\$70,509.50
010 5 0497.1040	EX	51,595.44	34,396.96	51,595.44	\$17,201.28
010 5 0497.1040	EX	0.00	0.00	0.00	\$41,800.00
010 5 0497.2000	EX	1,500.00	1,000.00	1,500.00	\$960.00
010 5 0497.2010	EX	9,737.32	6,295.68	9,737.32	\$10,064.39
010 5 0497.2020	EX	29,827.00	19,884.80	29,827.00	\$33,021.00
010 5 0497.2030	EX	16,419.79	10,936.92	16,419.79	\$16,371.33
010 5 0497.3100	EX	1,500.00	1,282.51	1,500.00	\$1,700.00
010 5 0497.4200	EX	0.00	0.00	0.00	\$0.00
010 5 0497.4260	EX	4,500.00	3,846.03	4,500.00	\$4,700.00
010 5 0497.4520	EX	0.00	0.00	0.00	\$0.00
010 5 0497.4600	EX	800.00	646.09	800.00	\$800.00
010 5 0497.4610	EX	800.00	0.00	800.00	\$800.00
010 5 0497.4800	EX	350.00	100.00	350.00	\$450.00
010 5 0497.4810	EX	400.00	474.07	400.00	\$400.00
010 5 0497.5720	EX	1,000.00	0.00	1,000.00	\$1,000.00
010 5 0497.5725	EX	15,000.00	375.00	15,000.00	\$15,000.00
	TOTAL	-202,219.31	-128,697.90	-202,219.31	\$215,177.50

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - COUNTY TAX ASSESSOR/COLLECTOR

			<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 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 0499.2000	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	SCHOOLS/EDUCATION	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
T0		TOTAL COUNTY TAX A/C	-280,142.17	-196,697.65	-280,142.17	\$293,761.67

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - - COURTHOUSE AND OTHER BUILDINGS

ACCOUNT - - COURTHOUSE AND OTHER BUILDINGS		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0510.1080	EX CUSTODIAN ASSISTANT	45,454.24	29,633.35	45,454.24	\$46,590.60
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

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - FIRE DEPARTMENTS

			2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
	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 0543.4990	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

ADOPTED 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

ADOPTED 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	10,596.68	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	15,084.90	10,000.00	\$10,000.00
010 5 0560.5760	EX	11,000.00	6,386.67	11,000.00	\$11,000.00
TOTAL COUNTY SHERIFF	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 0640.4990	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 HEALTH & WELFARE	TOTAL	-32,000.00	-17,002.70	-32,000.00	\$42,000.00

ADOPTED 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	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	PARKS	-2,000.00	-1,500.00	-2,000.00	\$2,000.00

ADOPTED BUDGET

2026 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

ADOPTED BUDGET

2026 BUDGET FOR 010-GENERAL FUND

ACCOUNT - AG EXTENSION SERVICE

		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
010 5 0665.4994	EX JUNIOR LIVESTOCK PROGRAM	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 0665.5720	EX NEW EQUIPMENT>1000	7,700.00	5,997.47	7,700.00	\$2,500.00
T0	TOTAL AG EXTENSION SERVICE	-131,878.66	-87,615.24	-131,878.66	\$128,993.90
	2026 BUDGET FOR 010-GENERAL FUND				

ACCOUNT - CEMETERIES

		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
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
T0	TOTAL CEMETERIES	-23,050.00	-10,822.50	-23,050.00	\$23,050.00
	TOTAL - GENERAL FUND				\$3,728,164.04

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

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

ADOPTED BUDGET

LIPSCOMB COUNTY TEXAS
BUDGET REPORT

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - REVENUES</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 4 0000.0000	-0.00	-0.00	-0.00	\$0.00
RE REV - ROAD & BRIDGE FUND				
030 4 0000.0102	-0.00	-0.00	-0.00	\$0.00
RE CASH - GENERAL FUND				
030 4 0000.1000	760,422.73	754,700.76	760,422.73	\$746,899.71
RE TAXES (.15) SPECIAL R&B				
030 4 0000.1001	812,863.59	804,750.94	812,863.59	\$833,058.84
RE TAXES (.168) FARM TO MKT				
030 4 0000.1003	120,000.00	149,922.60	120,000.00	\$150,000.00
RE CAR LICENSE				
030 4 0000.1004	34,500.00	22,540.00	34,500.00	\$34,500.00
RE LICENSE FEE (\$10)				
030 4 0000.5000	50,000.00	62,325.42	50,000.00	\$65,000.00
RE INTEREST				
030 4 0000.5999	-0.00	-0.00	-0.00	\$0.00
RE TRANSFER IN/OUT				
030 4 0000.6000	40,000.00	33,862.55	40,000.00	\$40,000.00
RE OTHER INCOME				
030 4 0000.6003	-0.00	-0.00	-0.00	\$0.00
RE TRANSFER FROM INSURANCE FUND				
030 4 0000.6500	15,820.00	14,862.29	15,820.00	\$15,820.00
RE LATERAL FUNDING				
030 4 0000.7000	-0.00	-0.00	-0.00	\$0.00
RE ALL COUNTY				
T0 TOTAL - ROAD & BRIDGE FUND	1,833,606.32	1,842,984.56	1,833,606.32	\$1,885,278.55

ADOPTED 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
T0	TOTAL COMMISSIONERS' COURT	-238,043.93	-154,181.11	-238,043.93	\$251,446.93

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

ADOPTED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

ACCOUNT - ROAD & BRIDGE #2	2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
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

ADOPTED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

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

ADOPTED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

<u>ACCOUNT - ROAD & BRIDGE #4</u>	<u>2025</u> <u>BUDGET</u>	<u>9/2025</u> <u>ACTUAL</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>2026</u> <u>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

ADOPTED BUDGET

2026 BUDGET FOR 030-ROAD & BRIDGE FUND

ACCOUNT - ALL PRECINCTS		2025 BUDGET	9/2025 ACTUAL	CURRENT BUDGET	2026 BUDGET
030 5 0625.1060	EX EMPLOYEES SALARIES	0.00	0.00	0.00	\$0.00
030 5 0625.2010	EX FICA	0.00	0.00	0.00	\$0.00
030 5 0625.2020	EX INSURANCE	0.00	0.00	0.00	\$0.00
030 5 0625.2030	EX RETIREMENT	0.00	0.00	0.00	\$0.00
030 5 0625.2040	EX WORKERS' COMP.	0.00	0.00	0.00	\$0.00
030 5 0625.3300	EX OIL & GAS	0.00	0.00	0.00	\$0.00
030 5 0625.3561	EX PAVING & CONSTRUCTION	0.00	0.00	0.00	\$0.00
030 5 0625.4060	EX LIPSCOMB CO APPRAISAL DISTRICT	24,500.00	29,607.04	24,500.00	\$30,746.00
030 5 0625.4540	EX EQUIPMENT REPAIR/MAINT.	1,000.00	0.00	1,000.00	\$1,000.00
030 5 0625.4820	EX BUILDING AND EQUIPMENT INS.	0.00	0.00	0.00	\$2,105.00
030 5 0625.4990	EX COUNTY PROJECT EXPENSES	0.00	344.05	0.00	\$0.00
030 5 0625.5710	EX NEW EQUIPMENT	0.00	0.00	0.00	\$0.00
030 5 0625.5730	EX CAPITAL OUTLAY	0.00	0.00	0.00	\$0.00
T0	TOTAL ALL COUNTY	-25,500.00	-29,951.09	-25,500.00	\$0.00
H1	ROAD & BRIDGE CAPITAL OUTLAY				\$33,851.00
030 5 0625.5720	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					