

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
41100	AD VALOREM TAX	\$1,465,062.50
41116	SUPERNUMERARY TAX ASSESSOR	\$18,744.60
41118	REVENUE COMMISSIONER SALARY	\$73,318.61
41201	CO SALES & USE TAX	\$18,454.20
41310	DEED & MTG. TAX	\$45,000.00
41330	MINERAL TAX	\$200.00
43100	PRIVILEGE & FORESTRY TAX	\$5,500.00
44130	EXCISE TAX	\$41,152.42
44145	SSUT	\$533,110.32
44150	BUSINESS PRIVILEGE TAX (FRANCHISE TAX)	\$32,934.93
44160	OIL PRIVILEGE TAX	\$61,898.05
44165	SEC OF ST-CERT OF FORMATION FEE	\$4,000.00
44210	EMERGENCY MANAGEMENT AGENCY	\$39,970.33
44230	ELECTIONS	\$75,000.00
44231	HAVA FUNDS	\$0.00
44240	BOARD OF REGISTRARS	\$41,854.32
44272	JUVENILE DETENTION FACILITIES	\$15,000.00
44280	REF. CT. PHONES	\$250.00
44290	COST SHARING FOR SHERIFF'S DEPT	\$5,000.00
44530	NATIONAL FORESTRY	\$596.00
44798	STATE PRISONER REIMBURSEMENTS	\$0.00
44850	TENNESSEE VALLEY AUTHORITY	\$251,266.47
44911	REFUND PRISONER EXP.	\$20,000.00
44912	NCIC	\$7,080.00
45110	CIRCUIT COURT FEES	\$5,000.00
45111	RESTITUTION FROM CIRCUIT COURT	\$4,788.00
45150	PROBATE COURT FEES	\$5,000.00
45151	BOND FORFEITURE	\$0.00
45152	K-9 UNIT FEES	\$0.00
45153	CRIMINAL LITTERING	\$0.00
45172	SHERIFF TRANSPORTING MENTAL HEALTH PATIENTS	\$1,000.00
45174	SERVICE OF PROCESS	\$4,000.00
45190	JAIL TIME PAY	\$200.00
45210	PJ FEES & COMMISSIONS	\$30,000.00
45220	TA FEES & COMMISSIONS	\$98,541.16
45230	TC FEES & COMMISSIONS	\$112,506.95
45290	MFG HOME ISSUANCE FEE	\$500.00
45412	LANDFILL FEES	\$15,000.00
45413	LANDFILL SCRAP METAL DISPOSAL	\$2,000.00
45680	NON-ENTERPRISE PUBLIC SERVICE FEES-CABLE TV	\$450.00
47000	MISCELLANEOUS REVENUES	\$100.00
47100	INTEREST	\$2,000.00
47151	TAG OFFICE INTEREST	\$1,400.00
47154	LIABILITY DIVIDEND	\$7,104.53
47155	WC DIVIDEND	\$13,507.92
47211	ST OF AL,BD OF PARDONS	\$6,000.00

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
47901	BILLBOARD LEASE	\$200.00
47950	REFUND JAIL TELEPHONE	\$25,000.00
47951	REFUND SHERIFFS EMPLOYEES	\$40,234.08
		<b>\$3,129,925.39</b>
<b>Total Revenues...</b>		<b>\$3,129,925.39</b>
<b>51100</b>	<b>COMMISSION</b>	
105	CELL PHONE SUPPLEMENT	\$1,200.00
111	COUNTY OFFICIALS' SALARIES	\$171,215.44
112	OFFICIALS EXPENSE ALLOWANCES	\$12,480.00
121	RETIREMENT	\$14,266.10
122	HEALTH INSURANCE	\$35,256.00
124	SOCIAL SECURITY	\$14,052.70
125	WORKMEN'S COMPENSATION INSURANCE	\$7,235.38
154	LEGAL SERVICES	\$6,000.00
164	ACCOUNTING/AUDITING SERVICES	\$41,800.00
170	TRAINING/EDUCATION SERVICES	\$2,000.00
171	DUES	\$8,877.00
182	PROFESSIONAL SERVICES	\$1,437.60
200	SUPPLIES	\$0.00
211	OFFICE SUPPLIES	\$7,000.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$20,339.12
250	INTERNET SERVICES	\$1,000.00
251	TELEPHONE	\$4,314.29
252	POSTAGE	\$1,200.00
253	PRINTING	\$2,500.00
260	TRAVEL	\$15,000.00
273	INSURANCE	\$1,383.00
274	GENERAL LIABILITY INSURANCE	\$67,951.77
		<b>\$436,508.40</b>
<b>51110</b>	<b>COURTHOUSE</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$37,128.00
121	RETIREMENT	\$2,379.52
122	HEALTH INSURANCE	\$15,828.00
124	SOCIAL SECURITY	\$2,840.29
125	WORKMEN'S COMPENSATION INSURANCE	\$1,615.16
141	PTO	\$0.00
153	PEST CONTROL	\$600.00
165	ENGINEERING & ARCHITECTURAL SERVICES	\$2,250.00
172	GARBAGE PICKUP	\$1,100.00
191	CONTRACT LABOR	\$10,000.00
200	SUPPLIES	\$5,000.00
211	OFFICE SUPPLIES	\$100.00
212	FUELS & LUBRICANTS	\$1,000.00

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
216	JANITORIAL SUPPLIES	\$4,400.00
231	REPAIRS & MAINT/BLDGS, LAND	\$10,500.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$3,500.00
240	UTILITIES	\$58,219.55
253	PRINTING	\$1,000.00
271	BUILDING & CONTENTS INSURANCE	\$31,962.18
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$1,700.00
273	INSURANCE	\$300.00
278	DEDUCTIBLES PAID ON INSURANCE CLAIMS	\$100.00
		<b>\$191,522.70</b>
<b>51300</b>	<b>PROBATE JUDGE</b>	
000		\$0.00
111	COUNTY OFFICIALS' SALARIES	\$110,116.00
112	OFFICIALS EXPENSE ALLOWANCES	\$2,080.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$72,403.68
121	RETIREMENT	\$5,934.62
122	HEALTH INSURANCE	\$32,315.00
124	SOCIAL SECURITY	\$14,513.94
125	WORKMEN'S COMPENSATION INSURANCE	\$2,179.68
141	PTO	\$1,507.56
154	LEGAL SERVICES	\$0.00
171	DUES	\$1,500.00
182	PROFESSIONAL SERVICES	\$1,437.60
200	SUPPLIES	\$0.00
211	OFFICE SUPPLIES	\$6,104.34
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$19,200.00
250	INTERNET SERVICES	\$1,000.00
251	TELEPHONE	\$6,514.27
252	POSTAGE	\$700.00
253	PRINTING	\$400.00
260	TRAVEL	\$4,000.00
273	INSURANCE	\$1,434.00
		<b>\$283,340.69</b>
<b>51301</b>	<b>TAG OFFICE</b>	
000		\$0.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$73,005.27
121	RETIREMENT	\$5,488.03
122	HEALTH INSURANCE	\$24,401.00
124	SOCIAL SECURITY	\$5,584.90
125	WORKMEN'S COMPENSATION INSURANCE	\$65.79
141	PTO	\$2,411.15
182	PROFESSIONAL SERVICES	\$1,437.60
211	OFFICE SUPPLIES	\$3,000.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$19,200.00

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
250	INTERNET SERVICES	\$1,000.00
251	TELEPHONE	\$2,500.00
252	POSTAGE	\$100.00
253	PRINTING	\$200.00
273	INSURANCE	\$300.00
		\$138,693.74
<b>51600</b>	<b>REVENUE COMMISSIONER</b>	
<b>000</b>		\$0.00
111	COUNTY OFFICIALS' SALARIES	\$57,949.06
112	OFFICIALS EXPENSE ALLOWANCES	\$4,160.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$13,520.00
119	SALARIES PAID TO SUPERNUMERARY OFFICIALS	\$33,435.71
121	RETIREMENT	\$5,407.48
122	HEALTH INSURANCE	\$11,871.00
124	SOCIAL SECURITY	\$5,785.62
125	WORKMEN'S COMPENSATION INSURANCE	\$1,248.81
141	PTO	\$1,679.34
154	LEGAL SERVICES	\$2,000.00
171	DUES	\$825.00
182	PROFESSIONAL SERVICES	\$11,680.00
211	OFFICE SUPPLIES	\$700.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$15,901.97
251	TELEPHONE	\$1,500.00
252	POSTAGE	\$200.00
273	INSURANCE	\$1,227.00
		\$169,090.99
<b>51901</b>	<b>ECONOMIC DEVELOPMENT</b>	
290	DIRECT SUPPORT	\$24,000.00
		\$24,000.00
<b>51910</b>	<b>ELECTIONS</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$63,180.00
124	SOCIAL SECURITY	\$4,833.27
125	WORKMEN'S COMPENSATION INSURANCE	\$64.80
154	LEGAL SERVICES	\$650.00
170	TRAINING/EDUCATION SERVICES	\$2,000.00
171	DUES	\$105.00
174	POLL LIST	\$20,000.00
175	ELECTION WORKERS' FEES	\$46,875.00
191	CONTRACT LABOR	\$284.00
211	OFFICE SUPPLIES	\$1,153.23
219	MISC SUPPLIES	\$100,000.00
221	LEASE OF BUILDING & LAND	\$1,700.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$14,900.00
240	UTILITIES	\$423.33

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
250	INTERNET SERVICES	\$800.00
251	TELEPHONE	\$1,000.00
252	POSTAGE	\$1,500.00
253	PRINTING	\$300.00
260	TRAVEL	\$3,000.00
416	REGISTERING ABSENTEE VTS.	\$15,000.00
472	VOTER LIST CLEANUP	\$4,000.00
		<b>\$281,768.63</b>
<b>51912</b>	<b>COURT COST</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$29,614.52
121	RETIREMENT	\$2,146.78
124	SOCIAL SECURITY	\$2,265.51
250	INTERNET SERVICES	\$500.00
257	DA PHONE	\$1,500.00
258	DISTRICT JUDGE PHONE	\$1,400.00
259	CIRCUIT CLERK PHONE	\$2,158.19
		<b>\$39,585.00</b>
<b>51940</b>	<b>VETERAN'S SERVICE OFFICE</b>	
250	INTERNET SERVICES	\$800.00
251	TELEPHONE	\$800.00
		<b>\$1,600.00</b>
<b>51945</b>	<b>SOIL &amp; WATER CONSERVATION</b>	
171	DUES	\$1,000.00
290	DIRECT SUPPORT	\$3,250.00
		<b>\$4,250.00</b>
<b>52100</b>	<b>SHERIFF</b>	
100	DEPUTY EXPENSE ALLOWANCE	\$4,550.00
105	CELL PHONE SUPPLEMENT	\$600.00
111	COUNTY OFFICIALS' SALARIES	\$71,094.92
112	OFFICIALS EXPENSE ALLOWANCES	\$4,160.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$375,098.39
116	OVERTIME PAY	\$6,000.00
119	SALARIES PAID TO SUPERNUMERARY OFFICIALS	\$53,609.70
121	RETIREMENT	\$28,878.73
122	HEALTH INSURANCE	\$63,312.00
124	SOCIAL SECURITY	\$29,361.35
125	WORKMEN'S COMPENSATION INSURANCE	\$11,297.69
140	HOLIDAY PAY	\$13,514.50
141	PTO	\$11,985.18
163	DATA PROCESSING SERVICES	\$14,700.00
171	DUES	\$3,658.75
191	CONTRACT LABOR	\$300.00
192	RANDOM DRUG TESTING	\$250.00

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
212	FUELS & LUBRICANTS	\$32,000.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$0.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$15,000.00
250	INTERNET SERVICES	\$1,800.00
251	TELEPHONE	\$2,527.22
252	POSTAGE	\$700.00
253	PRINTING	\$1,100.00
260	TRAVEL	\$1,000.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$19,876.17
273	INSURANCE	\$950.00
402	TRANSPORT PRISONERS	\$300.00
407	VEHICLES' LICENSE PLATES	\$24.95
408	VITAL STATISTICS	\$2,000.00
		\$769,649.55
<b>52200</b>	<b>JAIL</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$169,014.82
116	OVERTIME PAY	\$1,000.00
121	RETIREMENT	\$12,054.91
122	HEALTH INSURANCE	\$47,484.00
124	SOCIAL SECURITY	\$12,929.63
125	WORKMEN'S COMPENSATION INSURANCE	\$5,277.53
140	HOLIDAY PAY	\$8,965.09
141	PTO	\$6,844.03
153	PEST CONTROL	\$780.00
158	PRISONERS MEDICAL	\$20,000.00
172	GARBAGE PICKUP	\$4,034.07
182	PROFESSIONAL SERVICES	\$1,437.60
191	CONTRACT LABOR	\$2,000.00
192	RANDOM DRUG TESTING	\$250.00
231	REPAIRS & MAINT/BLDGS, LAND	\$5,000.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$500.00
240	UTILITIES	\$75,000.00
250	INTERNET SERVICES	\$3,000.00
251	TELEPHONE	\$4,000.00
271	BUILDING & CONTENTS INSURANCE	\$10,775.00
		\$390,346.68
<b>52224</b>	<b>SHERIFF SUPPLEMENT</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$17,295.20
121	RETIREMENT	\$1,309.48
124	SOCIAL SECURITY	\$1,323.08
		\$19,927.76
<b>52225</b>	<b>JAIL SUPPLEMENT</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$18,832.32
121	RETIREMENT	\$1,346.51

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
124	SOCIAL SECURITY	\$1,364.56
		<b>\$21,543.39</b>
<b>52300</b>	<b>EMA</b>	
105	CELL PHONE SUPPLEMENT	\$600.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$53,264.42
121	RETIREMENT	\$4,027.69
122	HEALTH INSURANCE	\$11,514.00
124	SOCIAL SECURITY	\$4,309.35
125	WORKMEN'S COMPENSATION INSURANCE	\$1,118.44
141	PTO	\$0.00
160	PRINTING & BOOKBINDING	\$0.00
171	DUES	\$150.00
182	PROFESSIONAL SERVICES	\$1,437.60
200	SUPPLIES	\$2,000.00
211	OFFICE SUPPLIES	\$700.00
212	FUELS & LUBRICANTS	\$2,500.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$500.00
236	REPAIRS & MAINT/COMMUNICATIONS EQUIPMENT	\$2,500.00
250	INTERNET SERVICES	\$1,000.00
251	TELEPHONE	\$3,100.00
252	POSTAGE	\$100.00
253	PRINTING	\$100.00
256	HAZARD MITIGATION	\$11,000.00
260	TRAVEL	\$2,000.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$1,739.05
273	INSURANCE	\$100.00
		<b>\$103,760.55</b>
<b>52400</b>	<b>CORONER</b>	
111	COUNTY OFFICIALS' SALARIES	\$900.00
112	OFFICIALS EXPENSE ALLOWANCES	\$3,600.00
122	HEALTH INSURANCE	\$7,914.00
124	SOCIAL SECURITY	\$344.25
125	WORKMEN'S COMPENSATION INSURANCE	\$2.25
171	DUES	\$200.00
273	INSURANCE	\$100.00
		<b>\$13,060.50</b>
<b>52500</b>	<b>JUVENILE PROBATION</b>	
251	TELEPHONE	\$1,200.00
		<b>\$1,200.00</b>
<b>52670</b>	<b>YOUTH SERVICES</b>	
404	INSANE & JUVENILE DETENTION	\$60,000.00
		<b>\$60,000.00</b>
<b>54100</b>	<b>SOLID WASTE DEPARTMENT</b>	

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$10,342.80
121	RETIREMENT	\$739.51
122	HEALTH INSURANCE	\$2,001.00
124	SOCIAL SECURITY	\$791.22
125	WORKMEN'S COMPENSATION INSURANCE	\$10.34
		<b>\$13,884.87</b>
<b>54300</b>	<b>LANDFILL</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$25,177.96
121	RETIREMENT	\$1,689.29
122	HEALTH INSURANCE	\$7,914.00
124	SOCIAL SECURITY	\$1,768.50
125	WORKMEN'S COMPENSATION INSURANCE	\$963.61
141	PTO	\$1,702.59
165	ENGINEERING & ARCHITECTURAL SERVICES	\$3,000.00
191	CONTRACT LABOR	\$1,100.00
192	RANDOM DRUG TESTING	\$60.00
200	SUPPLIES	\$800.00
212	FUELS & LUBRICANTS	\$3,000.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$1,000.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$1,000.00
240	UTILITIES	\$1,500.00
260	TRAVEL	\$2,000.00
471	PERMIT	\$5,400.00
474	SOLID WASTE DISPOSAL FEE	\$1,000.00
		<b>\$59,075.95</b>
<b>55250</b>	<b>ARC</b>	
290	DIRECT SUPPORT	\$2,500.00
		<b>\$2,500.00</b>
<b>55450</b>	<b>ANIMAL CONTROL/ANIMAL SHELTER</b>	
290	DIRECT SUPPORT	\$2,000.00
		<b>\$2,000.00</b>
<b>56220</b>	<b>WARC</b>	
290	DIRECT SUPPORT	\$3,324.00
		<b>\$3,324.00</b>
<b>56300</b>	<b>INDIGENT</b>	
177	INDIGENT BURIAL	\$1,000.00
		<b>\$1,000.00</b>
<b>56600</b>	<b>DHR</b>	
290	DIRECT SUPPORT	\$1,000.00
		<b>\$1,000.00</b>
<b>57100</b>	<b>LIBRARY</b>	

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>001</b>	<b>GENERAL FUND</b>	
290	DIRECT SUPPORT	\$3,100.00
		<b>\$3,100.00</b>
58200	EXTENSION SERVICE	
153	PEST CONTROL	\$155.00
231	REPAIRS & MAINT/BLDGS, LAND	\$200.00
240	UTILITIES	\$5,800.00
271	BUILDING & CONTENTS INSURANCE	\$2,971.35
		<b>\$9,126.35</b>
		<b>\$3,044,859.75</b>
62129	OP TRANSFER OUT TO SOLID WASTE DEPT	\$32,115.19
		<b>\$32,115.19</b>
	<b>Total Expenditures...</b>	<b>\$3,076,974.94</b>

## Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	\$3,129,925.39	
Total Transfers In	\$0.00	
Total Expenditures	\$3,094,875.31	
Total Transfers Out	\$32,115.19	
Excess Revenue over Expenditures.....		<b>\$35,050.08</b>
Excess Revenue over Expenditures and Other Sources.....		<b>\$2,934.89</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>029</b>	<b>PISTOL PERMIT REVENUE</b>	
44329	REVENUE REPLACEMENT	\$10,000.00
		<b>\$10,000.00</b>
	<b>Total Revenues...</b>	<b>\$10,000.00</b>
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<b>52100</b>	<b>SHERIFF</b>	
291	DIRECT SUPPORT FOR PUBLIC SAFETY	\$10,000.00
		<b>\$10,000.00</b>
		<b>\$10,000.00</b>
	<b>Total Expenditures...</b>	<b>\$10,000.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$10,000.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$10,000.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$0.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$0.00</b>

## Lamar County Commission Budget for Fiscal Year 2026

		Adopted
031	OPIOID SETTLEMENT	
47980	OPIOID SETTLEMENTS	\$0.00
		\$0.00
	<b>Total Revenues...</b>	<b>\$0.00</b>
52100	SHERIFF	
200	SUPPLIES	\$25,922.00
		\$25,922.00
		\$25,922.00
	<b>Total Expenditures...</b>	<b>\$25,922.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$0.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$25,922.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>(\$25,922.00)</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$25,922.00)</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>101</b>	<b>GAS TAX FUND DIST #1</b>	
44190	7 CENT GAS TAX	\$186,607.17
44201	ADEM	\$0.00
47000	MISCELLANEOUS REVENUES	\$1,000.00
		<b>\$187,607.17</b>
61122	OP TRANS IN FROM BRIDGE & JAIL FUND	\$115,000.00
61123	OP TRANS IN FROM PUBLIC HWY & TRAFFIC FUND	\$12,000.00
61124	OP TRANS IN FROM RRR GAS TAX FUND	\$7,500.00
		<b>\$134,500.00</b>
	<b>Total Revenues...</b>	<b>\$322,107.17</b>
<b>53100</b>	<b>DISTRICT 1</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$95,883.64
121	RETIREMENT	\$7,336.42
122	HEALTH INSURANCE	\$23,742.00
124	SOCIAL SECURITY	\$7,335.10
125	WORKMEN'S COMPENSATION INSURANCE	\$3,586.38
141	PTO	\$5,868.74
182	PROFESSIONAL SERVICES	\$37.11
192	RANDOM DRUG TESTING	\$200.00
200	SUPPLIES	\$11,063.01
212	FUELS & LUBRICANTS	\$21,500.00
225	OPERATING LEASE OF CONSTRUCTION EQUIPMENT	\$0.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$10,852.30
234	REPAIRS & MAINT/MOTOR VEHICLES	\$500.00
240	UTILITIES	\$2,000.00
251	TELEPHONE	\$700.00
253	PRINTING	\$75.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$3,000.00
278	DEDUCTIBLES PAID ON INSURANCE CLAIMS	\$100.00
		<b>\$193,779.70</b>
		<b>\$193,779.70</b>
	<b>Total Expenditures...</b>	<b>\$193,779.70</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

**Adopted**

**Recap**

<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$187,607.17</u>	
<b>Total Transfers In</b>	<u>\$134,500.00</u>	
<b>Total Expenditures</b>	<u>\$193,779.70</u>	
<b>Total Transfers Out</b>	<u>\$0.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u><u>(\$6,172.53)</u></u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$128,327.47</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>102</b>	<b>GAS TAX FUND DIST #2</b>	
44190	7 CENT GAS TAX	\$186,607.17
44201	ADEM	\$0.00
47000	MISCELLANEOUS REVENUES	\$0.00
47100	INTEREST	\$1,000.00
		<b>\$187,607.17</b>
61122	OP TRANS IN FROM BRIDGE & JAIL FUND	\$115,000.00
61123	OP TRANS IN FROM PUBLIC HWY & TRAFFIC FUND	\$12,000.00
61124	OP TRANS IN FROM RRR GAS TAX FUND	\$7,500.00
		<b>\$134,500.00</b>
<b>Total Revenues...</b>		<b>\$322,107.17</b>
<b>53200</b>	<b>DISTRICT 2</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$75,496.35
121	RETIREMENT	\$4,655.03
122	HEALTH INSURANCE	\$15,828.00
124	SOCIAL SECURITY	\$5,775.47
125	WORKMEN'S COMPENSATION INSURANCE	\$2,989.56
141	PTO	\$2,030.38
182	PROFESSIONAL SERVICES	\$37.11
191	CONTRACT LABOR	\$3,000.00
192	RANDOM DRUG TESTING	\$150.00
200	SUPPLIES	\$20,000.00
212	FUELS & LUBRICANTS	\$20,000.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$15,000.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$3,000.00
240	UTILITIES	\$2,000.00
251	TELEPHONE	\$1,400.00
253	PRINTING	\$100.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$2,100.00
278	DEDUCTIBLES PAID ON INSURANCE CLAIMS	\$200.00
		<b>\$173,761.90</b>
<b>59100</b>	<b>DEBT SERVICE</b>	
602	PRINCIPAL-GLT DEBT	\$25,541.28
632	INTEREST-GLT DEBT	\$6,998.40
		<b>\$32,539.68</b>
		<b>\$206,301.58</b>
<b>Total Expenditures...</b>		<b>\$206,301.58</b>

# Lamar County Commission Budget for Fiscal Year 2026

Adopted

## Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	<u>\$187,607.17</u>	
Total Transfers In	<u>\$134,500.00</u>	
Total Expenditures	<u>\$206,301.58</u>	
Total Transfers Out	<u>\$0.00</u>	
Excess Revenue over Expenditures.....		<u>(\$18,694.41)</u>
Excess Revenue over Expenditures and Other Sources.....		<u>\$115,805.59</u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>103</b>	<b>GAS TAX FUND DIST #3</b>	
44190	7 CENT GAS TAX	\$186,607.17
44201	ADEM	\$0.00
45413	LANDFILL SCRAP METAL DISPOSAL	\$0.00
47000	MISCELLANEOUS REVENUES	\$0.00
47100	INTEREST	\$1,000.00
		<b>\$187,607.17</b>
61122	OP TRANS IN FROM BRIDGE & JAIL FUND	\$115,000.00
61123	OP TRANS IN FROM PUBLIC HWY & TRAFFIC FUND	\$12,000.00
61124	OP TRANS IN FROM RRR GAS TAX FUND	\$7,500.00
		<b>\$134,500.00</b>
	<b>Total Revenues...</b>	<b>\$322,107.17</b>
<b>53300</b>	<b>DISTRICT 3</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$79,990.09
121	RETIREMENT	\$3,593.82
122	HEALTH INSURANCE	\$7,914.00
124	SOCIAL SECURITY	\$6,119.24
125	WORKMEN'S COMPENSATION INSURANCE	\$3,072.14
126	UNEMPLOYMENT COMPENSATION	\$1,000.00
141	PTO	\$3,315.40
182	PROFESSIONAL SERVICES	\$37.11
191	CONTRACT LABOR	\$10,000.00
192	RANDOM DRUG TESTING	\$360.00
200	SUPPLIES	\$25,000.00
212	FUELS & LUBRICANTS	\$25,000.00
231	REPAIRS & MAINT/BLDGS, LAND	\$0.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$20,000.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$1,500.00
240	UTILITIES	\$1,700.00
251	TELEPHONE	\$700.00
253	PRINTING	\$100.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$5,072.46
278	DEDUCTIBLES PAID ON INSURANCE CLAIMS	\$100.00
		<b>\$194,574.26</b>
		<b>\$194,574.26</b>
	<b>Total Expenditures...</b>	<b>\$194,574.26</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

**Adopted**

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**Recap**

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<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$187,607.17</u>	
<b>Total Transfers In</b>	<u>\$134,500.00</u>	
<b>Total Expenditures</b>	<u>\$194,574.26</u>	
<b>Total Transfers Out</b>	<u>\$0.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u><u>(\$6,967.09)</u></u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$127,532.91</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>104</b>	<b>GAS TAX FUND DIST #4</b>	
44190	7 CENT GAS TAX	\$186,607.28
44201	ADEM	\$0.00
47000	MISCELLANEOUS REVENUES	\$0.00
47100	INTEREST	\$400.00
		<b>\$187,007.28</b>
61122	OP TRANS IN FROM BRIDGE & JAIL FUND	\$115,000.00
61123	OP TRANS IN FROM PUBLIC HWY & TRAFFIC FUND	\$12,000.00
61124	OP TRANS IN FROM RRR GAS TAX FUND	\$7,500.00
		<b>\$134,500.00</b>
	<b>Total Revenues...</b>	<b>\$321,507.28</b>
<b>53400</b>	<b>DISTRICT 4</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$75,246.26
121	RETIREMENT	\$3,735.85
122	HEALTH INSURANCE	\$15,828.00
124	SOCIAL SECURITY	\$5,588.29
125	WORKMEN'S COMPENSATION INSURANCE	\$3,115.10
141	PTO	\$1,550.61
191	CONTRACT LABOR	\$2,000.00
192	RANDOM DRUG TESTING	\$200.00
200	SUPPLIES	\$35,000.00
212	FUELS & LUBRICANTS	\$25,000.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$25,000.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$2,000.00
240	UTILITIES	\$1,231.81
251	TELEPHONE	\$731.09
253	PRINTING	\$100.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$5,478.02
278	DEDUCTIBLES PAID ON INSURANCE CLAIMS	\$100.00
		<b>\$201,905.03</b>
		<b>\$201,905.03</b>
	<b>Total Expenditures...</b>	<b>\$201,905.03</b>

# Lamar County Commission Budget for Fiscal Year 2026

Adopted

## Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	<u>\$187,007.28</u>	
Total Transfers In	<u>\$134,500.00</u>	
Total Expenditures	<u>\$201,905.03</u>	
Total Transfers Out	<u>\$0.00</u>	
Excess Revenue over Expenditures.....		<u>(\$14,897.75)</u>
Excess Revenue over Expenditures and Other Sources.....		<u>\$119,602.25</u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>111</b>	<b>COUNTY WIDE</b>	
41200	SALES TAX	\$538,219.56
44221	REFUND ENGINEER SALARY	\$88,900.00
47000	MISCELLANEOUS REVENUES	\$0.00
		\$627,119.56
61124	OP TRANS IN FROM RRR GAS TAX FUND	\$152,500.00
		\$152,500.00
	<b>Total Revenues...</b>	<b>\$779,619.56</b>
<b>53500</b>	<b>COUNTY WIDE</b>	
105	CELL PHONE SUPPLEMENT	\$600.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$328,231.26
116	OVERTIME PAY	\$500.00
121	RETIREMENT	\$25,572.82
122	HEALTH INSURANCE	\$58,998.00
124	SOCIAL SECURITY	\$25,151.35
125	WORKMEN'S COMPENSATION INSURANCE	\$11,147.25
126	UNEMPLOYMENT COMPENSATION	\$2,000.00
140	HOLIDAY PAY	\$6,094.62
141	PTO	\$12,741.72
170	TRAINING/EDUCATION SERVICES	\$1,500.00
171	DUES	\$1,400.00
182	PROFESSIONAL SERVICES	\$2,000.00
191	CONTRACT LABOR	\$15,000.00
192	RANDOM DRUG TESTING	\$250.00
200	SUPPLIES	\$60,000.00
211	OFFICE SUPPLIES	\$3,500.00
212	FUELS & LUBRICANTS	\$32,500.00
220	OPERATING LEASE/RENTALS	\$2,500.00
231	REPAIRS & MAINT/BLDGS, LAND	\$500.00
232	REPAIRS & MAINT/CONSTRUCTION EQUIPMENT	\$32,500.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$10,000.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$5,000.00
240	UTILITIES	\$1,750.00
250	INTERNET SERVICES	\$800.00
251	TELEPHONE	\$2,750.00
252	POSTAGE	\$250.00
253	PRINTING	\$250.00
260	TRAVEL	\$5,000.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$10,914.13
471	PERMIT	\$500.00
500	CAPITAL OUTLAY	\$100,000.00
		\$759,901.15
<b>59100</b>	<b>DEBT SERVICE</b>	

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
111	COUNTY WIDE	
601	PRINCIPAL-GLT DEBT	\$40,280.40
631	INTEREST-GLT DEBT	\$1,391.85
		\$41,672.25
		\$801,573.40
<b>Total Expenditures...</b>		<b>\$801,573.40</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	\$627,119.56	
<b>Total Transfers In</b>	\$152,500.00	
<b>Total Expenditures</b>	\$801,573.40	
<b>Total Transfers Out</b>	\$0.00	
<b>Excess Revenue over Expenditures.....</b>		<b>(\$174,453.84)</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$21,953.84)</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>112</b>	<b>BRIDGE &amp; JAIL</b>	
41100	AD VALOREM TAX	\$718,962.84
44150	BUSINESS PRIVILEGE TAX (FRANCHISE TAX)	\$7,300.00
47100	INTEREST	\$300.00
		<b>\$726,562.84</b>
61120	OP TRANSF IN FROM CAPITAL IMPROVEMENT FUND	\$250,000.00
		<b>\$250,000.00</b>
	<b>Total Revenues...</b>	<b>\$976,562.84</b>
<b>51100</b>	<b>COMMISSION</b>	
105	CELL PHONE SUPPLEMENT	\$600.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$123,721.80
121	RETIREMENT	\$9,882.61
122	HEALTH INSURANCE	\$23,742.00
124	SOCIAL SECURITY	\$9,464.72
125	WORKMEN'S COMPENSATION INSURANCE	\$118.04
141	PTO	\$3,725.07
		<b>\$171,254.24</b>
<b>59100</b>	<b>DEBT SERVICE</b>	
600	PRINCIPAL-GLTD	\$250,000.00
630	INTEREST-GLTD	\$15,575.00
660	FEES-GLTD	\$5,312.50
		<b>\$270,887.50</b>
		<b>\$442,141.74</b>
62101	OP TRANS OUT TO DIST 1	\$115,000.00
62102	OP TRANS OUT TO DIST 2	\$115,000.00
62103	OP TRANS OUT TO DIST 3	\$115,000.00
62104	OP TRANS OUT TO DIST 4	\$115,000.00
		<b>\$460,000.00</b>
	<b>Total Expenditures...</b>	<b>\$902,141.74</b>

# Lamar County Commission Budget for Fiscal Year 2026

Adopted

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**Recap**

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<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$726,562.84</u>	
<b>Total Transfers In</b>	<u>\$250,000.00</u>	
<b>Total Expenditures</b>	<u>\$442,141.74</u>	
<b>Total Transfers Out</b>	<u>\$460,000.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u><u>\$284,421.10</u></u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$74,421.10</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		<u>Adopted</u>
<b>113</b>	<b>PUBLIC HIGHWAY &amp; TRAFFIC</b>	
44180	DRIVERS' LICENSES	\$37,000.00
47100	INTEREST	\$50.00
		<u>\$37,050.00</u>
<b>Total Revenues...</b>		<b>\$37,050.00</b>
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62101	OP TRANS OUT TO DIST 1	\$12,000.00
62102	OP TRANS OUT TO DIST 2	\$12,000.00
62103	OP TRANS OUT TO DIST 3	\$12,000.00
62104	OP TRANS OUT TO DIST 4	\$12,000.00
		<u>\$48,000.00</u>
<b>Total Expenditures...</b>		<b>\$48,000.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<u>\$37,050.00</u>	
<b>Total Transfers In</b>	<u>\$0.00</u>	
<b>Total Expenditures</b>	<u>\$0.00</u>	
<b>Total Transfers Out</b>	<u>\$48,000.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u>\$37,050.00</u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u>(\$10,950.00)</u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>116</b>	<b>CAPITAL IMPROVEMENT FUND</b>	
44197	OIL & GAS CAPITAL PAYMENT	\$240,215.31
47100	INTEREST	\$1,000.00
		<b>\$241,215.31</b>
	<b>Total Revenues...</b>	<b>\$241,215.31</b>
51110	COURTHOUSE	
231	REPAIRS & MAINT/BLDGS, LAND	\$0.00
		<b>\$0.00</b>
		<b>\$0.00</b>
62122	OP TRANS OUT TO BRIDGE & JAIL FUND	\$250,000.00
		<b>\$250,000.00</b>
	<b>Total Expenditures...</b>	<b>\$250,000.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$241,215.31</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$250,000.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$241,215.31</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$8,784.69)</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>117</b>	<b>RRR GASOLINE TAX FUND</b>	
44191	4 CENT GAS TAX	\$400,000.00
44192	PETROLEUM INSP FEES	\$115,000.00
44193	ADDITIONAL PETROLEUM TAX	\$35,000.00
44196	5 CENT GAS TAX	\$200,000.00
47100	INTEREST	\$1,000.00
		\$751,000.00
	<b>Total Revenues...</b>	<b>\$751,000.00</b>
<b>53600</b>	<b>RRR</b>	
154	LEGAL SERVICES	\$500.00
165	ENGINEERING & ARCHITECTURAL SERVICES	\$50,000.00
191	CONTRACT LABOR	\$1,000.00
200	SUPPLIES	\$150,000.00
220	OPERATING LEASE/RENTALS	\$40,000.00
238	CONTRACTUAL REPAIRS & MAINT/ROADS & BRIDGES	\$250,000.00
253	PRINTING	\$1,000.00
		\$492,500.00
		\$492,500.00
62101	OP TRANS OUT TO DIST 1	\$7,500.00
62102	OP TRANS OUT TO DIST 2	\$7,500.00
62103	OP TRANS OUT TO DIST 3	\$7,500.00
62104	OP TRANS OUT TO DIST 4	\$7,500.00
62109	OP TRANS OUT TO COUNTY WIDE FUND	\$152,500.00
		\$182,500.00
	<b>Total Expenditures...</b>	<b>\$675,000.00</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

**Adopted**

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**Recap**

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<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$751,000.00</u>	
<b>Total Transfers In</b>	<u>\$0.00</u>	
<b>Total Expenditures</b>	<u>\$492,500.00</u>	
<b>Total Transfers Out</b>	<u>\$182,500.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u><u>\$258,500.00</u></u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$76,000.00</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>118</b>	<b>SECONDARY ROAD FUND</b>	
44171	MOTOR VEHICLE LICENSE TAXES & FEES	\$0.00
44192	PETROLEUM INSP FEES	\$0.00
47100	INTEREST	\$0.00
		\$0.00
	<b>Total Revenues...</b>	<b>\$0.00</b>
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<b>53800</b>	<b>SECONDARY ROAD ACCOUNT</b>	
238	CONTRACTUAL REPAIRS & MAINT/ROADS & BRIDGES	\$0.00
		\$0.00
		\$0.00
	<b>Total Expenditures...</b>	<b>\$0.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$0.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$0.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$0.00</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>120</b>	<b>APPRAISAL UPDATE</b>	
41115	GENERAL PROPERTY TAXES FOR APPRAISAL UPDATE	\$300,877.62
47000	MISCELLANEOUS REVENUES	\$0.00
47100	INTEREST	\$0.00
		<b>\$300,877.62</b>
	<b>Total Revenues...</b>	<b>\$300,877.62</b>
<b>51800</b>	<b>APPRAISAL UPDATE</b>	
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$94,868.80
121	RETIREMENT	\$6,783.12
122	HEALTH INSURANCE	\$27,699.00
124	SOCIAL SECURITY	\$7,257.46
125	WORKMEN'S COMPENSATION INSURANCE	\$88.30
141	PTO	\$3,534.36
151	PHOTOCOPYING & DUPLICATING	\$3,000.00
154	LEGAL SERVICES	\$1,000.00
160	PRINTING & BOOKBINDING	\$2,000.00
170	TRAINING/EDUCATION SERVICES	\$3,000.00
171	DUES	\$1,000.00
182	PROFESSIONAL SERVICES	\$71,937.60
200	SUPPLIES	\$0.00
211	OFFICE SUPPLIES	\$5,000.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$78,990.71
250	INTERNET SERVICES	\$1,000.00
251	TELEPHONE	\$2,000.00
252	POSTAGE	\$12,500.00
262	TRAVEL-FIELD REVIEW	\$3,000.00
273	INSURANCE	\$600.00
541	OFFICE EQUIPMENT	\$3,000.00
586	SOFTWARE	\$3,000.00
		<b>\$331,259.35</b>
		<b>\$331,259.35</b>
	<b>Total Expenditures...</b>	<b>\$331,259.35</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

Adopted

**Recap**

<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$300,877.62</u>	
<b>Total Transfers In</b>	<u>\$0.00</u>	
<b>Total Expenditures</b>	<u>\$331,259.35</u>	
<b>Total Transfers Out</b>	<u>\$0.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u>(\$30,381.73)</u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u>(\$30,381.73)</u>

**Lamar County Commission  
Budget for Fiscal Year 2026**

	<b>Adopted</b>
<b>152 EMERGENCY MANAGEMENT FUND (SAFE ROOM GRANT)</b>	
44210 EMERGENCY MANAGEMENT AGENCY	\$0.00
	<b>\$0.00</b>
<b>Total Revenues...</b>	<b>\$0.00</b>
<b>52300 EMA</b>	
256 HAZARD MITIGATION	\$0.00
	<b>\$0.00</b>
	<b>\$0.00</b>
<b>Total Expenditures...</b>	<b>\$0.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$0.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$0.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$0.00</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>156</b>	<b>HOMELAND SECURITY FUND</b>	
44706	HOMELAND SECURITY	\$70,078.00
		<b>\$70,078.00</b>
	<b>Total Revenues...</b>	<b>\$70,078.00</b>
<b>52950</b>	<b>HOMELAND SECURITY</b>	
410	HOMELAND SECURITY	\$70,078.00
		<b>\$70,078.00</b>
		<b>\$70,078.00</b>
	<b>Total Expenditures...</b>	<b>\$70,078.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$70,078.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$70,078.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$0.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$0.00</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>220</b>	<b>COUNTY REBUILD ALABAMA FUND</b>	
44198	STATE ADDITIONAL EXCISE TAX ON GASOLINE AND DIESEL FUEL	\$768,793.00
		<b>\$768,793.00</b>
	<b>Total Revenues...</b>	<b>\$768,793.00</b>
<b>53900</b>	<b>REBUILD ALABAMA</b>	
200	SUPPLIES	\$0.00
238	CONTRACTUAL REPAIRS & MAINT/ROADS & BRIDGES	\$794,587.60
		<b>\$794,587.60</b>
		<b>\$794,587.60</b>
	<b>Total Expenditures...</b>	<b>\$794,587.60</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$768,793.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$794,587.60</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>(\$25,794.60)</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$25,794.60)</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>221</b>	<b>FEDERAL AID EXCHANGE FUND</b>	
44198	STATE ADDITIONAL EXCISE TAX ON GASOLINE AND DIESEL FUEL	\$400,000.00
		<b>\$400,000.00</b>
	<b>Total Revenues...</b>	<b>\$400,000.00</b>
<hr/>		
<b>53901</b>	<b>FEDERAL AID EXCHANGE</b>	
238	CONTRACTUAL REPAIRS & MAINT/ROADS & BRIDGES	\$350,000.00
		<b>\$350,000.00</b>
		<b>\$350,000.00</b>
	<b>Total Expenditures...</b>	<b>\$350,000.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
Total Revenues	\$400,000.00	
Total Transfers In	\$0.00	
Total Expenditures	\$350,000.00	
Total Transfers Out	\$0.00	
Excess Revenue over Expenditures.....		<b>\$50,000.00</b>
Excess Revenue over Expenditures and Other Sources.....		<b>\$50,000.00</b>

## Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>245</b>	<b>USDA RURAL BUSINESS ENTERPRISE GRANT FUND</b>	
47906	LEASE PMTS	\$0.00
		\$0.00
	<b>Total Revenues...</b>	<b>\$0.00</b>
<hr/>		
51100	COMMISSION	
200	SUPPLIES	\$0.00
		\$0.00
		\$0.00
	<b>Total Expenditures...</b>	<b>\$0.00</b>

### Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	\$0.00	
Total Transfers In	\$0.00	
Total Expenditures	\$0.00	
Total Transfers Out	\$0.00	
Excess Revenue over Expenditures.....		\$0.00
Excess Revenue over Expenditures and Other Sources.....		\$0.00

# Lamar County Commission Budget for Fiscal Year 2026

Adopted

<b>298</b>	<b>ARPA REVENUE REDUCTION FUND</b>	
<b>51100</b>	<b>COMMISSION</b>	
182	PROFESSIONAL SERVICES	\$40,870.00
		<b>\$40,870.00</b>
<b>51300</b>	<b>PROBATE JUDGE</b>	
182	PROFESSIONAL SERVICES	\$66,599.64
		<b>\$66,599.64</b>
		<b>\$107,469.64</b>
	<b>Total Expenditures...</b>	<b>\$107,469.64</b>

**Recap**

<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	\$0.00	
<b>Total Transfers In</b>	\$0.00	
<b>Total Expenditures</b>	\$107,469.64	
<b>Total Transfers Out</b>	\$0.00	
<b>Excess Revenue over Expenditures.....</b>		<b>(\$107,469.64)</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$107,469.64)</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>	
47100	INTEREST	\$1,500.00
		<b>\$1,500.00</b>
<b>Total Revenues...</b>		<b>\$1,500.00</b>
51100	COMMISSION	
200	SUPPLIES	\$0.00
231	REPAIRS & MAINT/BLDGS, LAND	\$0.00
		<b>\$0.00</b>
52200	JAIL	
231	REPAIRS & MAINT/BLDGS, LAND	\$0.00
		<b>\$0.00</b>
		<b>\$0.00</b>
<b>Total Expenditures...</b>		<b>\$0.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$1,500.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$1,500.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$1,500.00</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>511</b>	<b>SOLID WASTE DEPARTMENT</b>	
45411	SOLID WASTE COLLECTION FEES	\$642,055.64
		<b>\$642,055.64</b>
61110	OP TRANS IN FROM GENERAL FUND	\$32,115.19
		<b>\$32,115.19</b>
	<b>Total Revenues...</b>	<b>\$674,170.83</b>
<b>54100</b>	<b>SOLID WASTE DEPARTMENT</b>	
000		\$0.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$34,632.40
121	RETIREMENT	\$2,482.63
122	HEALTH INSURANCE	\$11,826.00
124	SOCIAL SECURITY	\$2,656.25
125	WORKMEN'S COMPENSATION INSURANCE	\$50.01
141	PTO	\$2,231.86
172	GARBAGE PICKUP	\$609,222.08
182	PROFESSIONAL SERVICES	\$4,737.60
200	SUPPLIES	\$0.00
211	OFFICE SUPPLIES	\$2,000.00
235	REPAIRS & MAINT/DATA PROCESSING EQUIPMENT	\$1,882.00
250	INTERNET SERVICES	\$600.00
251	TELEPHONE	\$600.00
252	POSTAGE	\$250.00
273	INSURANCE	\$1,000.00
		<b>\$674,170.83</b>
		<b>\$674,170.83</b>
	<b>Total Expenditures...</b>	<b>\$674,170.83</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

**Adopted**

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**Recap**

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<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$642,055.64</u>	
<b>Total Transfers In</b>	<u>\$32,115.19</u>	
<b>Total Expenditures</b>	<u>\$674,170.83</u>	
<b>Total Transfers Out</b>	<u>\$0.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u>(\$32,115.19)</u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$0.00</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>530</b>	<b>EMERGENCY 911 FUND</b>	
44910	REF. TOWN RADIO OP.	\$37,600.00
44916	ACTIVE ALERT MUNICIPALITIES	\$0.00
45690	EMERGENCY TELEPHONE SERVICE CHG-(911)	\$398,294.52
47911	911 INTEREST	\$0.00
		<b>\$435,894.52</b>
<b>Total Revenues...</b>		<b>\$435,894.52</b>
<b>52911</b>	<b>911 DEPARTMENT</b>	
105	CELL PHONE SUPPLEMENT	\$600.00
113	COUNTY EMPLOYEES' SALARIES AND WAGES	\$203,227.35
116	OVERTIME PAY	\$1,000.00
121	RETIREMENT	\$12,933.41
122	HEALTH INSURANCE	\$47,484.00
124	SOCIAL SECURITY	\$15,546.89
125	WORKMEN'S COMPENSATION INSURANCE	\$3,565.68
140	HOLIDAY PAY	\$7,031.49
141	PTO	\$5,935.57
170	TRAINING/EDUCATION SERVICES	\$2,000.00
171	DUES	\$700.00
182	PROFESSIONAL SERVICES	\$4,262.60
191	CONTRACT LABOR	\$100.00
200	SUPPLIES	\$3,500.00
211	OFFICE SUPPLIES	\$3,000.00
212	FUELS & LUBRICANTS	\$1,700.00
231	REPAIRS & MAINT/BLDGS, LAND	\$1,500.00
234	REPAIRS & MAINT/MOTOR VEHICLES	\$1,000.00
236	REPAIRS & MAINT/COMMUNICATIONS EQUIPMENT	\$50,000.00
240	UTILITIES	\$1,000.00
250	INTERNET SERVICES	\$1,200.00
251	TELEPHONE	\$10,000.00
252	POSTAGE	\$300.00
260	TRAVEL	\$5,000.00
271	BUILDING & CONTENTS INSURANCE	\$24,088.00
272	INSURANCE FOR MV & CONSTRUCTION EQUIP	\$1,500.00
273	INSURANCE	\$2,000.00
		<b>\$410,174.99</b>
		<b>\$410,174.99</b>
<b>Total Expenditures...</b>		<b>\$410,174.99</b>

**Lamar County Commission  
Budget for Fiscal Year 2026**

Adopted

**Recap**

<b>Unreserved Fund Balance</b>	\$0.00	
<b>Total Revenues</b>	<u>\$435,894.52</u>	
<b>Total Transfers In</b>	<u>\$0.00</u>	
<b>Total Expenditures</b>	<u>\$410,174.99</u>	
<b>Total Transfers Out</b>	<u>\$0.00</u>	
<b>Excess Revenue over Expenditures.....</b>		<u><u>\$25,719.53</u></u>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<u><u>\$25,719.53</u></u>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
730	FIDUCIARY FUND	
47909	UNCLAIMED FUNDS	\$0.00
		\$0.00
	<b>Total Revenues...</b>	<b>\$0.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$0.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$0.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$0.00</b>

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
781	JUVENILE JUSTICE PROGRAM	
52670	YOUTH SERVICES	
404	INSANE & JUVENILE DETENTION	\$0.00
		\$0.00
		\$0.00
	<b>Total Expenditures...</b>	<b>\$0.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	\$0.00	
Total Transfers In	\$0.00	
Total Expenditures	\$0.00	
Total Transfers Out	\$0.00	
Excess Revenue over Expenditures.....		\$0.00
Excess Revenue over Expenditures and Other Sources.....		\$0.00

# Lamar County Commission Budget for Fiscal Year 2026

	<b>Adopted</b>
<b>782 MFG HOME TRUST FUND</b>	
45290 MFG HOME ISSUANCE FEE	\$150.00
47100 INTEREST	\$12.00
	<b>\$162.00</b>
<b>Total Revenues...</b>	<b>\$162.00</b>

## Recap

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$162.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$0.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>	<b>\$162.00</b>	
<b>Excess Revenue over Expenditures and Other Sources.....</b>	<b>\$162.00</b>	

## Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>783</b>	<b>MOTOR VEHICLE SPECIAL TRAINING</b>	
45286	MOTOR VEHICLE LATE REG FEE	\$450.00
		\$450.00
	<b>Total Revenues...</b>	<b>\$450.00</b>
<b>51301</b>	<b>TAG OFFICE</b>	
260	TRAVEL	\$0.00
		\$0.00
		\$0.00
	<b>Total Expenditures...</b>	<b>\$0.00</b>

### Recap

Unreserved Fund Balance	\$0.00	
Total Revenues	\$450.00	
Total Transfers In	\$0.00	
Total Expenditures	\$0.00	
Total Transfers Out	\$0.00	
Excess Revenue over Expenditures.....		\$450.00
Excess Revenue over Expenditures and Other Sources.....		\$450.00

# Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>784</b>	<b>SUSPENSION FEES TECHNICAL FUND</b>	
45291	SUSPENSION FEES	\$1,100.00
47100	INTEREST	\$5.74
		<b>\$1,105.74</b>
	<b>Total Revenues...</b>	<b>\$1,105.74</b>
51301	TAG OFFICE	
260	TRAVEL	\$1,500.00
		<b>\$1,500.00</b>
		<b>\$1,500.00</b>
	<b>Total Expenditures...</b>	<b>\$1,500.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$1,105.74</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$1,500.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>(\$394.26)</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>(\$394.26)</b>

## Lamar County Commission Budget for Fiscal Year 2026

		Adopted
<b>785</b>	<b>SPECIAL LICENSING OFFICIALS' FUND</b>	
45100	CT FEES	\$1,000.00
45291	SUSPENSION FEES	\$50.00
		\$1,050.00
	<b>Total Revenues...</b>	<b>\$1,050.00</b>
51301	TAG OFFICE	
252	POSTAGE	\$500.00
		\$500.00
		\$500.00
	<b>Total Expenditures...</b>	<b>\$500.00</b>

**Recap**

Unreserved Fund Balance	\$0.00	
<b>Total Revenues</b>	<b>\$1,050.00</b>	
<b>Total Transfers In</b>	<b>\$0.00</b>	
<b>Total Expenditures</b>	<b>\$500.00</b>	
<b>Total Transfers Out</b>	<b>\$0.00</b>	
<b>Excess Revenue over Expenditures.....</b>		<b>\$550.00</b>
<b>Excess Revenue over Expenditures and Other Sources.....</b>		<b>\$550.00</b>

