

**ADOPTED BUDGET**  
**FISCAL YEAR**  
**OCTOBER 1, 2021 – SEPTEMBER 30, 2022**

**This budget will raise the same amount of revenue from property taxes as last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,695.49**

**THE WHEELER COUNTY COMMISSIONERS COURT RECORDED THE FOLLOWING VOTE OF ITS MEMBERS ON THE MOTION TO ADOPT THE FISCAL YEAR 2021-2022 WHEELER COUNTY BUDGET:**

Jackie Don May, Commissioner Pct #1	Voting: Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Robert I. Hink, Commissioner Pct #2	Voting: Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
David W. Simpson, Commissioner Pct #3	Voting: Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
John Walker, Commissioner Pct #4	Voting: Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>

**2020 Property Tax Rates for Wheeler County**

Total Adopted Property Tax Rate	.52312/\$100
The No New Revenue Rate	.67735/\$100
The No New Revenue M&O Tax Rate	.67754/\$100
The Voter Approval Tax Rate	.70123/\$100
The De Minimis Tax Rate	.71245/\$100
The Debt Rate	-0- /\$100

**APPROVED**

8/23/2021

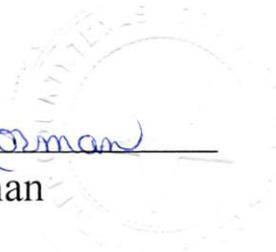
**2021 Tax Year Property Tax Rates for Wheeler County**

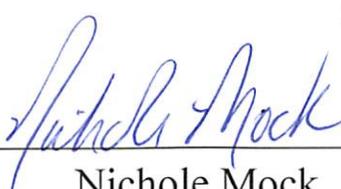
The Wheeler County Property Tax Rate	.56152/\$100
The No New Revenue Rate	.56152/\$100
The No New Revenue M&O Tax Rate	.56163/\$100
The Voter Approval Tax Rate	.75938/\$100
The Debt Rate	-0- /\$100
Wheeler County has no Debt Obligations.	

Dated this 23<sup>rd</sup> day of August, 2021.

  
\_\_\_\_\_  
Carol Porton  
County Judge

  
\_\_\_\_\_  
Margaret Dorman  
County Clerk



  
\_\_\_\_\_  
Nichole Mock  
County Auditor

  
\_\_\_\_\_  
Jackie Don May  
Commissioner Pct 1

  
\_\_\_\_\_  
Robert I. Hink  
Commissioner Pct 2

  
\_\_\_\_\_  
David W. Simpson  
Commissioner Pct 3

  
\_\_\_\_\_  
John Walker  
Commissioner Pct 4

Wheeler County  
2022 Budget Summary  
Department Summary

Pg #	Department # and Title	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Change	Percent incr/(decr)
<b>General Fund</b>							
3	501 - County Judge	199,035	192,035	226,996	221,040	(5,956)	-2.62%
4	502 - County Clerk	535,348	352,507	351,507	336,132	(15,375)	-4.37%
5	503 - Treasurer	110,827	156,906	171,379	167,034	(4,345)	-2.54%
6	504 - Sheriff	939,588	849,416	1,086,585	1,077,564	(9,021)	-0.83%
8	505 - Jail	1,175,164	1,223,919	1,353,088	1,255,267	(97,821)	-7.23% FY'21 Emergency Budget Amend for Jail Locks/Cameras
10	506 - Tax Assessor/Collector	301,418	309,219	319,630	320,632	1,002	0.31%
11	507 - District Clerk	177,466	173,112	197,937	199,058	1,121	0.57%
12	508 - Extension Agents	214,059	185,912	187,651	179,734	(7,917)	-4.22%
13	509 - JP #2	210,199	213,213	243,260	249,242	5,982	2.46% Telephone rate increase
14	510 - Building Maintenance	293,901	289,328	1,016,722	624,473	(392,249)	-38.58% Moved funds to Gen Misc for RB transfer
16	511 - Constable #1	14,786	16,160	33,164	33,819	655	1.98% Consolidated with Safety Dept
17	512 - JP #1	150,269	145,770	175,576	176,888	1,312	0.75%
18	513 - Emergency Mgmt	66,947	67,317	67,385	68,056	671	1.00%
19	514 - Veterans Service	630	635	12,775	12,019	(756)	-5.92% Telephone adjustment (pd from Bldg Maint going forward)
20	515 - 31st District Court	79,035	80,209	171,301	172,829	1,528	0.89%
21	516 - County Attorney	190,761	194,134	198,230	198,882	652	0.33%
22	517 - Auditor	121,065	119,097	134,299	137,921	3,622	2.70% Part time wages transferred from Treas budget
23	518 - Constable #2	76,958	24,343	66,243	89,598	23,355	35.26% Consolidated with Safety Dept
24	519 - Safety Officer	22,162	22,605	22,715	-	(22,715)	-100.00% Department Consolidated with Const#1
25	599 - General Miscellaneous	1,698,077	1,358,839	2,090,532	3,012,875	922,343	44.12% RB Transfer
	<b>Total General Fund</b>	<b>6,577,695</b>	<b>5,974,676</b>	<b>8,126,975</b>	<b>8,533,063</b>	<b>406,088</b>	<b>5.00%</b>
<b>Road &amp; Bridge</b>							
28	521 - R & B #1	745,026	749,444	928,253	872,243	(56,010)	-6.03%
29	522 - R & B #2	763,789	722,544	985,973	961,131	(24,842)	-2.52%
30	523 - R & B #3	590,575	598,434	889,097	823,944	(65,153)	-7.33%
31	524 - R & B #4	768,999	989,635	862,140	864,758	2,618	0.30%
32	599 - R & B Miscellaneous	181,847	4,789	4,000	4,000	-	0.00%
	<b>Total FM &amp; LR Fund</b>	<b>3,050,236</b>	<b>3,064,846</b>	<b>3,669,463</b>	<b>3,526,076</b>	<b>(143,387)</b>	<b>-3.91%</b>
	<b>Total Wheeler County Expenditures</b>	<b>\$ 9,627,931</b>	<b>\$ 9,039,522</b>	<b>\$ 11,796,438</b>	<b>\$ 12,059,139</b>	<b>\$ 262,701</b>	<b>2.23%</b>

**Wheeler**  
2022 Salary Schedule

Salary Hearing 0.000 0.0765 0.11 12139  
Elected 0  
Employee 0 0020 0040 0035

*\*Auditor Copy\**

Department	# Empl.	2021 Salary	Raise	2022 Salary	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
<b>County Judge</b>	2	57,050.96	0.00	57,050.96							
State Supplement		25,000.00	0.00	25,000.00	82,051.00						
Co Judge - Secretary		39,893.52	0.00	39,893.52	39,894.00						
Part-time				10,000.00	10,000.00	4,980.00	136,925.00	10,475.00	13,962.00	24,278.00	185,640.00
<b>County Attorney</b>	2	53,685.16	0.00	53,685.16							
County Attorney - St Suppl		23,333.00		23,333.00	77,019.00						
Co Atty - Secretary		39,413.52	0.00	39,413.52							
Co Atty - Sec - Pre-Trial Suppl		2,400.00	0.00	2,400.00	41,814.00	2,535.00	121,368.00	9,285.00	13,351.00	24,278.00	168,282.00
Co Atty - Hot ck suppl		569.52					0.00	0.00	0.00		0.00
<b>31st District Judge</b>	3	1,549.56		1,549.56	1,550.00						
31st District Court - Reporter		19,015.14	950.76	19,965.90							
31st District Court - Bailiff		7,143.08	0.00	7,143.08							
31st District Court Administrator		10,994.12	0.00	10,994.12	38,104.00	7,230.00	46,884.00	3,587.00	5,158.00	8,000.00	63,629.00
<b>County Clerk - Official</b>	4	47,398.56	0.00	47,398.56	47,399.00						
County Clerk - Suppl		4,094.76		4,094.76	4,095.00						
Co Clerk - 1st Deputy		39,413.52	0.00	39,413.52							
Co Clerk - 2nd Deputy		38,902.56	0.00	38,902.56	78,317.00						
Co Clerk - 3rd Deputy		8,381.60		8,381.60							
CC Part-time		35,000.00		35,000.00	43,382.00	13,380.00	186,573.00	14,273.00	19,602.00	48,556.00	269,004.00
Veteran Officer		8,919.84		8,919.84	8,920.00						
Travel Allowance		240.00		240.00	240.00	0.00	9,160.00	701.00	1,008.00		10,869.00
EM Coordinator	1	39,413.52	0.00	39,413.52	39,414.00	2,610.00	42,024.00	3,215.00	4,623.00	12,139.00	62,001.00
<b>County Treasurer</b>	2	47,398.56	0.00	47,398.56	47,399.00						
Co Treas - Secretary		39,413.52		39,413.52	39,414.00						
Co Treas - Part-time		2,500.00		2,500.00	2,500.00	1,305.00	90,618.00	6,933.00	9,693.00	24,278.00	131,522.00
<b>Facility Maintenance</b>	1	39,413.52	4,800.00	44,213.52	44,214.00						
IT Specialist	1	72,000.00	0.00	72,000.00	72,000.00						
Maintenance - Part-time		15,000.00	-4,800.00	10,200.00	10,200.00	720.00	127,134.00	9,726.00	13,985.00	24,278.00	175,123.00
<b>District Clerk - Official</b>	2	47,398.56	0.00	47,398.56	47,399.00						
Dist Clerk - 1st Deputy		39,413.52	0.00	39,413.52	39,414.00						
Part-time Deputy		18,500.00		18,500.00	18,500.00	8,955.00	114,268.00	8,742.00	12,570.00	24,278.00	159,858.00
<b>Extension Ag Agent</b>	1	16,801.41	0.00	16,801.41							
Home Extension Agent		16,801.41	0.00	16,801.41	33,603.00						
Ag Agent travel		0.00		0.00							
Extension Agent travel		0.00		0.00	0.00						
Extension Secretary		39,413.52	0.00	39,413.52	39,414.00						
Extension - Part-time (Daisy)		15,600.00		15,600.00	15,600.00	4,741.00	93,358.00	7,142.00	10,270.00	12,139.00	122,909.00
<b>Tax Assessor - Official</b>	4	47,398.56	0.00	47,398.56	47,399.00						
Tax A/C - 1st Deputy		39,413.52	0.00	39,413.52							
Tax A/C - 2nd Deputy		38,902.56	0.00	38,902.56							
Tax A/C - 3rd Deputy		38,031.60	0.00	38,031.60	116,348.00						
Comp Time Pay		1,900.00	0.00	1,900.00	1,900.00	6,098.00	171,745.00	13,139.00	18,892.00	48,556.00	252,332.00
<b>Sheriff (admin.)</b>	10	47,398.56	0.00	47,398.56	47,399.00						
Sheriff - Chief Deputy		45,412.56	0.00	45,412.56							
Sheriff - Sergeant		45,112.56	0.00	45,112.56							
Sheriff - Deputy	7	44,812.56	313,687.92	313,687.92							
City of Wheeler Supplement					404,214.00						
Comp Time Pay				15,000.00	15,000.00						
Holiday Pay				0.00	0.00						
Part-time (cleaning)				7,020.00	7,020.00						
Sheriff - part-time				18,000.00	18,000.00	3,918.00	495,551.00	37,910.00	54,511.00	121,390.00	709,362.00
<b>SO - Jail Administrator</b>	14	40,808.16	0.00	40,808.16							
Sheriff - Jail Admin Assist		40,013.52	0.00	40,013.52							
Sheriff - Jailers	12	39,413.52	472,962.24		553,784.00						
Comp Time Pay				19,000.00	19,000.00						
Holiday Pay				0.00	0.00						
Shift Differential Pay				6,000.00	6,000.00						
Sheriff - Jail part-time				35,000.00	35,000.00	16,810.00	630,594.00	48,241.00	69,366.00	169,946.00	918,147.00
<b>JP #1 - Official</b>	2	47,398.56	0.00	47,398.56	47,399.00						
JP #1 - Clerk		39,413.52	0.00	39,413.52	39,414.00						
JP #1 - part-time				6,000.00	6,000.00	4,455.00	97,268.00	7,442.00	10,700.00	24,278.00	139,688.00

**Wheeler**  
2022 Salary Schedule

Salary Hearing 0.000  
Elected 0  
Employee 0  
0020 0040 0035  
0.0765 0.11 12139

Department	# Empl.	2021 Salary	Raise	2022 Salary	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
JP #2 - Official	3	47,398.56	0.00	47,398.56	47,399.00						
JP #2 - Clerk 1		39,413.52	0.00	39,413.52							
JP #2 - Clerk 2		38,902.56	0.00	38,902.56	78,317.00						
JP #2 - Part-time				10,000.00	10,000.00	8,130.00	143,846.00	11,005.00	15,824.00	36,417.00	207,092.00
Constable #1	1	10,920.00	0.00	10,920.00	10,920.00	2,295.00	13,215.00	1,011.00	1,454.00	12,139.00	27,819.00
Constable #2	1	14,604.00	32,794.56	47,398.56	47,399.00	1,575.00	48,974.00	3,747.00	5,388.00	12,139.00	70,248.00
Traffic Control		19,000.00	-19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auditor	1	81,931.50	0.00	81,931.50	81,932.00						
Part-time				5,000.00	5,000.00	915.00	87,847.00	6,721.00	9,664.00	12,139.00	116,371.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total General Fund</b>		<b>2,421,489.93</b>	<b>14,745.32</b>	<b>2,566,685.73</b>	<b>2,566,700.00</b>	<b>90,652.00</b>	<b>2,657,352.00</b>	<b>203,295.00</b>	<b>290,021.00</b>	<b>639,228.00</b>	<b>3,789,896.00</b>
R&B #1 - Commissioner	5	47,398.56	0.00	47,398.56	47,399.00						
R&B #1 - Operator	4	43,217.04	172,868.16	172,868.16	172,869.00						
Comp Time Payout				10,000.00	10,000.00						
R&B #1 - part-time				5,000.00	5,000.00	2,783.00	238,051.00	18,211.00	26,186.00	60,695.00	343,143.00
R&B #2 - Commissioner	5	47,398.56	0.00	47,398.56	47,399.00						
R&B #2 - Operator	4	43,217.04	172,868.16	172,868.16	172,869.00						
Comp Time Payout				10,000.00	10,000.00						
R&B #2 - part-time				20,000.00	20,000.00	13,478.00	263,746.00	20,177.00	29,013.00	60,695.00	373,631.00
R&B #3 - Commissioner	5	47,398.56	0.00	47,398.56	47,399.00						
R&B #3 - Operator	4	43,217.04	172,868.16	172,868.16	172,869.00						
Comp Time Payout				15,000.00	15,000.00						
R&B #3 - part-time				20,000.00	20,000.00	6,173.00	261,441.00	20,001.00	28,759.00	60,695.00	370,896.00
R&B #4 - Commissioner	5	47,398.56	0.00	47,398.56	47,399.00						
R&B #4 - Operator	4	43,217.04	172,868.16	172,868.16	172,869.00						
Comp Time Payout				20,000.00	20,000.00						
R&B #4 - part-time				20,000.00	20,000.00	8,221.00	268,489.00	20,540.00	29,534.00	60,695.00	379,258.00
<b>Total Road &amp; Bridge Fund</b>		<b>881,066.88</b>	<b>0.00</b>	<b>1,001,066.88</b>	<b>1,001,072.00</b>	<b>30,655.00</b>	<b>1,031,727.00</b>	<b>78,929.00</b>	<b>113,492.00</b>	<b>242,780.00</b>	<b>1,466,928.00</b>
<b>Total Salary</b>		<b>3,302,556.81</b>	<b>14,745.32</b>	<b>3,567,752.61</b>	<b>3,567,772.00</b>	<b>121,307.00</b>	<b>3,689,079.00</b>	<b>282,224.00</b>	<b>403,513.00</b>	<b>882,008.00</b>	<b>5,256,824.00</b>

**Total Longevity 121,307.00**

Cost of Raise 14,745.32 14,745.32 1,128.02 1,621.99 17,495.32

Co Atty - Pre-Trial Secretary 1 0.00 2,400.00 2,400.00 0.00 2,400.00 183.60 264.00 12,139.00 14,986.60

\*Hog: P. 2004\*

## APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>TAXES</b>							
01-4000 ADVALOREM TAXES	6,675,839	5,965,465	5,600,000	4,718,794	0	0	5,600,000
01-4001 DELINQUENT ADVALOREM TAXES	87,847	59,316	75,000	42,399	0	0	75,000
01-4002 RENDITION PENALTIES	7,603	1,081	1,500	1,934	0	0	1,500
01-4003 DELIN AD VALOREM P&I	35,683	75,836	10,000	13,924	0	0	10,000
01-4004 EXCESS VIT TAXES	652	392	0	0	0	0	0
TOTAL TAXES	6,807,625	6,102,091	5,686,500	4,777,052	0	0	5,686,500
<b>FEES &amp; FINES</b>							
01-4100 COUNTY CLERK FEES OF OFFICE	46,566	49,948	50,000	43,725	0	0	50,000
01-4101 DISTRICT CLERK FEES OF OFFICE	18,452	11,218	15,000	10,355	0	0	15,000
01-4102 JP1 FEES OF OFFICE	4,583	2,194	4,500	1,892	0	0	4,500
01-4103 JP2 FEES OF OFFICE	26,321	23,351	30,000	18,969	0	0	30,000
01-4104 SHERIFF FEES OF OFFICE	25,406	18,362	18,000	12,971	0	0	18,000
01-4105 TAX A/C FEES OF OFFICE	49,634	45,359	35,000	42,944	0	0	35,000
01-4106 COUNTY JUDGE FEES OF OFFICE	140	90	0	110	0	0	0
01-4107 COUNTY ATTORNEY FEES OF OFFICE	772	1,389	1,200	384	0	0	1,200
01-4108 CONSTABLE 1 FEES OF OFFICE	0	0	0	0	0	0	0
01-4109 CONSTABLE 2 FEES OF OFFICE	446	100	0	0	0	0	0
01-4110 TAX COLLECTION FEES	33,227	33,881	15,000	16,803	0	0	20,000
01-4111 STENO FEES	0	0	0	0	0	0	0
01-4112 LAW LIBRARY FEES	0	0	0	0	0	0	0
01-4113 COURT REPORTER FEES	1,185	980	500	682	0	0	500
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	0
01-4115 JUDICIAL EDUCATION FUND	195	150	200	165	0	0	0
01-4116 COURT INITIATED GUARDIANS	780	600	500	660	0	0	500
01-4117 BVS PRESERVATION FEE (ADOPTION)	0	0	0	0	0	0	0
01-4150 FINES - COUNTY & DISTRICT	71,863	67,982	60,000	52,963	0	0	60,000
01-4151 ADULT SEAT BELT FINE	48	25	0	0	0	0	0
01-4153 VITAL STATS PRESERVATION	376	328	0	335	0	0	0
01-4154 INDIGENT DEFENSE FUND-HB1267	12,369	20,214	12,000	18,368	0	0	12,000
01-4155 BRANDS	165	175	0	85	0	0	0
01-4156 CHILD SAFETY FUND	850	3,683	3,000	3,411	0	0	3,000
01-4157 FINES-JP1	43,167	27,470	58,000	20,538	0	0	30,000
01-4158 FINES-JP2	173,205	102,425	180,000	121,038	0	0	150,000
01-4159 TIME PAYMENT FEE	0	0	0	7	0	0	0
TOTAL FEES & FINES	509,749	409,922	482,900	366,406	0	0	429,700
<b>COMMISSIONS</b>							
01-4200 COURT COST COMMISSIONS	21,291	14,196	20,000	15,121	0	0	20,000
01-4203 ELECTION ADMIN FEE	1,641	0	7,115	7,117	0	0	0
TOTAL COMMISSIONS	22,933	14,196	27,115	22,237	0	0	20,000
<b>PERMITS &amp; LICENSE</b>							
01-4300 MIXED BEVERAGE PERMIT	4,595	4,025	5,000	6,265	0	0	5,000
TOTAL PERMITS & LICENSE	4,595	4,025	5,000	6,265	0	0	5,000

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>RENTS &amp; ROYALTIES</b>							
01-4400 RENT AGRILIFE BUILDING	4,225	1,685	2,500	300	0	0	1,500
TOTAL RENTS & ROYALTIES	4,225	1,685	2,500	300	0	0	1,500
<b>INTEREST</b>							
01-4500 INTEREST INCOME CKG	5,402	11,413	3,000	2,285	0	0	2,000
01-4501 INTEREST INCOME SWEEP	0	1,745	500	457	0	0	500
01-4502 INTEREST - TEXPOOL	71	1,866	5,000	491	0	0	500
01-4503 INTEREST-TEXAS CLASS	90,165	50,220	40,000	2,991	0	0	5,000
01-4504 INTEREST TEXSTAR	19	1,841	0	352	0	0	0
01-4505 INTEREST - WSB INVESTMENT	8,581	0	0	0	0	0	0
01-4506 INTEREST - FINANCIAL NE SECUR	6,479	3,287	2,000	840	0	0	1,000
01-4507 INTEREST - TEXPOOL PRIME	60,154	19,675	40,000	1,585	0	0	2,000
01-4508 INTEREST - LOGIC	64,809	24,837	40,000	1,500	0	0	2,000
01-4509 INTEREST - HSB CD	76,966	110,293	40,000	15,181	0	0	20,000
01-4510 INTEREST - TX CLASS GOVERNMENT	0	4,299	0	804	0	0	0
TOTAL INTEREST	312,645	229,475	170,500	26,487	0	0	33,000
<b>REIMBURSEMENT &amp; REFUNDS</b>							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,200	25,200	25,200	20,492	0	0	25,200
01-4601 SALARY SUPPLEMENT CO ATTORNEY	23,333	28,000	28,000	28,000	0	0	28,000
01-4602 SALARY SUPP-LAW ENFORCEMENT	13,205	0	52,821	0	0	0	0
01-4603 CO JUDGE EXCESS SUPPL	350	507	0	0	0	0	0
01-4607 EMERG MGMT REIMB	26,600	23,400	20,000	23,400	0	0	20,000
01-4609 PRISONER MEDICAL REIMB	28,754	9,568	6,075	2,434	0	0	0
01-4610 REIM STATE JUROR	0	0	0	0	0	0	0
01-4611 REIM PRISONER TRANSPORT	0	0	0	0	0	0	0
01-4612 LEOSE ALLOCATION	0	0	0	0	0	0	0
01-4623 JURY FEES	120	584	0	171	0	0	0
01-4624 JUROR REIMBURSEMENT FEES	0	0	0	0	0	0	0
01-4625 INSURANCE CLAIMS/REFUNDS	6,059	115,774	0	47,067	0	0	0
01-4670 INMATE HOUSING REVENUE	175,560	82,960	10,000	0	0	0	0
01-4680 MISC REIMBURSEMENT	21,111	16,144	15,000	16,793	0	0	15,000
TOTAL REIMBURSEMENT & REFUNDS	320,292	302,137	157,096	138,358	0	0	88,200
4612 LEOSE ALLOCATION							
PERMANENT NOTES: ANNUAL BUDGET SHOULD BE ZERO. REVENUE WILL BE RECOGNIZED WHEN EXPENSES INCURRED BY AN OFFSET FROM THE LIABILITY ACCOUNT 2268 OR 2269.							
<b>GRANTS</b>							
01-4700 GRANT INDIGENT DEF	0	0	0	0	0	0	0
01-4701 CRF GRANT REVENUE	0	18,469	0	0	0	0	0
01-4780 GRANT MISC	0	0	0	0	0	0	0
TOTAL GRANTS	0	18,469	0	0	0	0	0
<b>MISCELLANEOUS</b>							
01-4800 MISC REVENUE	32,691	84,356	0	4,717	0	0	0
01-4801 SALE OF USED ASSETS	35,310	17,000	0	0	0	0	0

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND

August 23, 2021 Commissioner's Court

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-4802 CTC COMPANY INC REVENUE	9,390	8,592	0	4,309	0	0	1,000
TOTAL MISCELLANEOUS	77,390	109,948	0	9,025	0	0	1,000
<b>TOTAL REVENUES</b>	<b>8,059,454</b>	<b>7,191,949</b>	<b>6,531,611</b>	<b>5,346,130</b>	<b>0</b>	<b>0</b>	<b>6,264,900</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
CO JUDGE

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-501-0000 SALARIES-ELECTED	82,051	82,051	82,051	68,034	0	0	82,051
01-501-0005 WAGES-EMPLOYEES	39,894	39,894	39,894	35,329	0	0	39,894
01-501-0008 COMP TAKEN	0	0	547	546	0	0	0
01-501-0010 WAGES-PT	4,979	2,144	9,453	1,675	0	0	10,000
01-501-0015 OT	0	0	0	0	0	0	0
01-501-0017 VACATION PAY	0	0	0	0	0	0	0
01-501-0020 LONGEVITY	7,860	8,220	8,580	6,401	0	0	4,980
01-501-0025 HEALTH INSURANCE	22,289	22,726	22,556	15,982	0	0	23,404
01-501-0030 DENTAL INSURANCE	514	529	556	392	0	0	592
01-501-0035 RETIREMENT	11,853	13,769	14,358	11,615	0	0	13,962
01-501-0040 FICA & MEDICARE	9,936	9,872	11,133	8,358	0	0	10,475
01-501-0045 BASIC LIFE	91	91	132	68	0	0	132
01-501-0050 VISION INSURANCE	0	136	150	105	0	0	150
TOTAL SALARIES & BENEFITS	179,467	179,431	189,410	148,504	0	0	185,640
<b>MISC EXPENSE</b>							
01-501-8002 SUPPLIES	3,404	2,556	12,909	4,243	0	0	13,000
01-501-8006 EQUIP RENT & REPAIRS	3,853	3,626	6,000	4,520	0	0	6,000
01-501-8008 TELEPHONE	4,334	4,255	797	758	0	0	0
01-501-8014 DUES & PUBLICATIONS	535	550	2,500	600	0	0	2,500
01-501-8023 COMPUTER EXPENSE	1,510	225	2,206	2,206	0	0	2,000
01-501-8027 CONF TRAINING OFFICIAL	1,570	1	2,339	395	0	0	2,400
01-501-8030 CONF & TRAINING STAFF	1,453	295	1,861	0	0	0	1,800
01-501-8040 POSTAGE & BOX	100	94	200	37	0	0	200
01-501-8080 BOND PREMIUM	1,243	0	1,244	287	0	0	0
01-501-8090 EQUIP PURCH <\$5000	0	0	5,000	446	0	0	5,000
01-501-8107 VEHICLE EXPENSE	1,567	1,001	2,500	322	0	0	2,500
01-501-8185 CR CARD INT & LATE FEES	0	0	30	0	0	0	0
TOTAL MISC EXPENSE	19,568	12,604	37,586	13,814	0	0	35,400
TOTAL CO JUDGE	199,035	192,035	226,996	162,318	0	0	221,040

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
CO CLERK

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-502-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-502-0005 WAGES-EMPLOYEES	78,316	78,316	77,694	66,632	0	0	78,317
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,583	0	0	4,095
01-502-0008 COMP TAKEN	0	0	623	623	0	0	0
01-502-0010 WAGES-PT	39,281	31,682	42,543	24,086	0	0	43,382
01-502-0015 OT	0	0	839	839	0	0	0
01-502-0017 VACATION PAY	0	0	0	0	0	0	0
01-502-0020 LONGEVITY	11,760	12,300	12,840	10,568	0	0	13,380
01-502-0025 HEALTH INSURANCE	33,434	34,089	45,112	26,320	0	0	46,808
01-502-0030 DENTAL INSURANCE	771	793	1,112	646	0	0	1,184
01-502-0035 RETIREMENT	16,298	18,254	19,542	15,731	0	0	19,602
01-502-0040 FICA & MEDICARE	13,800	13,260	14,232	11,573	0	0	14,273
01-502-0045 BASIC LIFE	193	196	264	145	0	0	264
01-502-0050 VISION INSURANCE	0	205	300	174	0	0	300
TOTAL SALARIES & BENEFITS	245,347	240,587	266,595	202,390	0	0	269,004
<b>CAPITAL OUTLAY</b>							
01-502-1106 CAPITAL PURCHASES	97,300	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	97,300	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
01-502-8002 SUPPLIES	5,342	9,408	8,947	6,174	0	0	8,947
01-502-8006 EQUIP RENT & REPAIRS	2,297	2,285	3,700	1,951	0	0	3,700
01-502-8008 TELEPHONE	1,871	1,871	127	50	0	0	0
01-502-8014 DUES & PUBLICATIONS	125	144	178	342	0	0	178
01-502-8023 COMPUTER EXPENSE	21,351	17,987	12,200	12,114	0	0	12,200
01-502-8027 CONF TRAINING OFFICIAL	4,326	2,979	7,013	1,648	0	0	7,013
01-502-8030 CONF & TRAINING STAFF	0	0	470	470	0	0	470
01-502-8040 POSTAGE & BOX	1,136	615	2,700	643	0	0	2,700
01-502-8080 BOND PREMIUM	917	700	917	560	0	0	920
01-502-8081 ELECTION WORKERS	6,392	6,836	11,556	11,556	0	0	6,000
01-502-8082 ELECTION EXPENSE	148,944	69,094	27,059	44,861	0	0	15,000
01-502-8090 EQUIP PURCH <\$5000	0	0	10,000	331	0	0	10,000
01-502-8185 CR CARD INT & LATE FEES	0	0	45	0	0	0	0
01-502-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	192,701	111,919	84,912	80,699	0	0	67,128
502-8082 ELECTION EXPENSE							
PERMANENT NOTES: 2020-MARGARET LOOKING AT VOTING EQUIP FROM VERITY. CURRENTLY USING HART EQUIPMENT.							
TOTAL CO CLERK	535,348	352,507	351,507	283,089	0	0	336,132

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
TREAS

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-503-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-503-0005 WAGES-EMPLOYEES	6,569	39,414	39,414	18,939	0	0	39,414
01-503-0010 WAGES-PT	0	0	5,000	4,103	0	0	2,500
01-503-0015 OT	0	0	0	0	0	0	0
01-503-0017 VACATION PAY	0	0	0	0	0	0	0
01-503-0020 LONGEVITY	975	2,348	2,708	1,673	0	0	1,305
01-503-0025 HEALTH INSURANCE	13,004	22,726	22,556	14,104	0	0	23,404
01-503-0030 DENTAL INSURANCE	300	529	556	346	0	0	592
01-503-0035 RETIREMENT	4,945	9,363	9,848	6,966	0	0	9,693
01-503-0040 FICA & MEDICARE	4,067	6,565	7,231	4,892	0	0	6,933
01-503-0045 BASIC LIFE	75	131	132	82	0	0	132
01-503-0050 VISION INSURANCE	0	136	150	93	0	0	150
TOTAL SALARIES & BENEFITS	77,334	128,608	134,994	92,669	0	0	131,522
<b>MISC EXPENSE</b>							
01-503-8002 SUPPLIES	5,079	4,869	6,155	3,645	0	0	6,445
01-503-8006 EQUIP RENT & REPAIRS	5,600	6,259	5,790	5,652	0	0	5,500
01-503-8008 TELEPHONE	4,404	3,696	318	157	0	0	0
01-503-8014 DUES & PUBLICATIONS	150	352	352	175	0	0	352
01-503-8023 COMPUTER EXPENSE	13,631	9,225	13,000	10,763	0	0	13,000
01-503-8027 CONF TRAINING OFFICIAL	1,194	2,043	3,250	1,941	0	0	3,250
01-503-8030 CONF & TRAINING STAFF	582	589	1,965	0	0	0	1,965
01-503-8040 POSTAGE & BOX	2,298	1,264	2,000	2,274	0	0	2,000
01-503-8080 BOND PREMIUM	555	0	555	555	0	0	0
01-503-8090 EQUIP PURCH <\$5000	0	0	3,000	0	0	0	3,000
01-503-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-503-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-503-8199 CASH SHORT/LONG	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	33,493	28,297	36,385	25,163	0	0	35,512
<b>TOTAL TREAS</b>	<b>110,827</b>	<b>156,906</b>	<b>171,379</b>	<b>117,832</b>	<b>0</b>	<b>0</b>	<b>167,034</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
SO

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-504-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-504-0005 WAGES-EMPLOYEES	396,262	399,166	404,214	352,561	0	0	404,214
01-504-0008 COMP TAKEN	30,185	18,679	15,000	4,096	0	0	15,000
01-504-0010 WAGES-PT	8,205	4,430	25,020	2,621	0	0	25,020
01-504-0015 OT	0	0	0	0	0	0	0
01-504-0016 HOLIDAY PAY	0	0	0	0	0	0	0
01-504-0017 VACATION PAY	0	0	0	0	0	0	0
01-504-0020 LONGEVITY	7,245	6,848	8,252	2,910	0	0	3,918
01-504-0025 HEALTH INSURANCE	83,577	80,470	112,780	70,950	0	0	117,020
01-504-0030 DENTAL INSURANCE	1,928	1,872	2,780	1,743	0	0	2,960
01-504-0035 RETIREMENT	43,903	50,038	54,988	41,803	0	0	54,511
01-504-0040 FICA & MEDICARE	36,603	35,292	38,242	29,965	0	0	37,910
01-504-0045 BASIC LIFE	509	445	660	508	0	0	660
01-504-0050 VISION INSURANCE	0	477	750	468	0	0	750
TOTAL SALARIES & BENEFITS	655,815	645,115	710,085	549,099	0	0	709,362

**CAPITAL OUTLAY**

01-504-1105 VEHICLE PURCHASE	99,180	43,761	130,000	0	0	0	142,391
01-504-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	99,180	43,761	130,000	0	0	0	142,391

504-1105 VEHICLE PURCHASE

**PERMANENT NOTES:**

FY23 - REMOVE \$32,391.00 FROM BUDGET. THIS WAS AN INSURANCE CHECK RECEIVED AUG'21 FOR A VEHICLE THAT WOULD BE REPLACED IN FY22.

504-1105 VEHICLE PURCHASE

**CURRENT YEAR NOTES:**

REMOVE \$40,000.00 FROM BUDGET THAT WAS A FY2020 CARRYOVER FOR VEHICLE APPROVED IN FY20, BUT NOT RECEIVED UNTIL FY21. \$32,391.00 ADDED TO BUDGET FOR INSURANCE CHECK RECEIVED AUG'2021, VEHICLE WON'T BE REPLACED UNTIL FY 2022.

**MISC EXPENSE**

01-504-8002 SUPPLIES	13,829	10,011	21,184	15,966	0	0	20,000
01-504-8006 EQUIP RENT & REPAIRS	2,628	2,685	5,000	2,409	0	0	5,000
01-504-8008 TELEPHONE	28,197	30,062	22,000	20,607	0	0	10,000
01-504-8014 DUES & PUBLICATIONS	1,555	959	2,911	1,700	0	0	2,911
01-504-8020 TRAVEL/TRANSPORT	2,724	1,157	6,000	1,061	0	0	6,000
01-504-8023 COMPUTER EXPENSE	12,751	17,995	20,000	10,977	0	0	15,000
01-504-8027 CONF TRAINING OFFICIAL ( 22)		325	3,000	0	0	0	3,000
01-504-8028 CONFERENCE/TRAINING-LEOSE	0	0	0	0	0	0	0
01-504-8030 CONF & TRAINING STAFF	4,775	1,494	10,000	3,391	0	0	10,000
01-504-8040 POSTAGE & BOX	184	117	2,000	48	0	0	2,000
01-504-8050 UNIFORMS	3,714	6,118	5,500	5,187	0	0	4,500
01-504-8051 AMMUNITION & WEAPON EXP	4,034	3,087	3,000	2,970	0	0	3,000
01-504-8052 EMPLOYEE PHYSICALS	0	0	900	0	0	0	900
01-504-8080 BOND PREMIUM	0	0	355	355	0	0	0

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
SO

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-504-8090 EQUIP PURCH <\$5000	10,890	0	2,250	2,250	0	0	1,000
01-504-8105 UTILITIES EXPENSE	9,445	8,562	9,500	8,256	0	0	10,000
01-504-8106 VEHICLE EXPENSES	26,628	27,531	40,000	37,118	0	0	35,000
01-504-8107 FUEL EXPENSE	50,773	37,342	75,000	53,036	0	0	80,000
01-504-8150 INSURANCE EXPENSE	12,489	13,095	17,500	12,891	0	0	17,500
01-504-8185 CR CARD INT & LATE FEES	0	0	400	249	0	0	0
TOTAL MISC EXPENSE	184,593	160,540	246,500	178,471	0	0	225,811
504-8023 COMPUTER EXPENSE			PERMANENT NOTES: \$109,000 in 2016 was for the updgrade of CopSync.				
504-8105 UTILITIES EXPENSE			PERMANENT NOTES: 25% UTILITY ALLOCATION.				
TOTAL SO	939,588	849,416	1,086,585	727,570	0	0	1,077,564

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND

JAIL

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-505-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-505-0005 WAGES-EMPLOYEES	551,227	556,704	553,784	483,926	0	0	553,784
01-505-0008 COMP TAKEN	52,628	5,901	19,000	2,368	0	0	19,000
01-505-0010 WAGES-PT	37,924	29,813	34,960	19,676	0	0	35,000
01-505-0015 OT	0	39	40	0	0	0	0
01-505-0016 HOLIDAY PAY	0	0	0	0	0	0	0
01-505-0017 VACATION PAY	0	0	0	0	0	0	0
01-505-0018 SHIFT DIFFERENTIAL PAY	0	1,242	6,000	4,681	0	0	6,000
01-505-0020 LONGEVITY	12,105	12,188	15,048	12,263	0	0	16,810
01-505-0025 HEALTH INSURANCE	143,936	148,229	157,892	125,008	0	0	163,828
01-505-0030 DENTAL INSURANCE	3,320	3,449	3,892	3,069	0	0	4,144
01-505-0035 RETIREMENT	58,850	63,646	69,172	54,811	0	0	69,366
01-505-0040 FICA & MEDICARE	48,182	43,747	48,106	37,762	0	0	48,241
01-505-0045 BASIC LIFE	832	762	924	762	0	0	924
01-505-0050 VISION INSURANCE	0	902	1,050	825	0	0	1,050
TOTAL SALARIES & BENEFITS	909,004	866,622	909,868	745,149	0	0	918,147
<b>CAPITAL OUTLAY</b>							
01-505-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
01-505-8002 SUPPLIES	15,854	13,584	24,600	24,183	0	0	19,600
01-505-8006 EQUIP RENT & REPAIRS	7,894	7,778	7,500	6,927	0	0	7,500
01-505-8008 TELEPHONE	0	0	0	0	0	0	0
01-505-8014 DUES & PUBLICATIONS	1,024	640	1,200	500	0	0	1,200
01-505-8023 COMPUTER EXPENSE	8,094	10,539	14,000	8,380	0	0	10,000
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-505-8030 CONF & TRAINING STAFF	9,428	9,249	9,500	4,628	0	0	9,500
01-505-8040 POSTAGE & BOX	1,272	736	1,700	442	0	0	1,700
01-505-8050 DISPATCHER UNIFORMS	344	1,981	2,000	364	0	0	2,000
01-505-8080 BOND PREMIUM	460	276	461	460	0	0	350
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-505-8104 JAIL BUILDING EXPENSE	36,626	120,418	158,830	88,948	0	0	56,830
01-505-8105 UTILITIES EXPENSE	28,334	25,682	26,500	24,136	0	0	26,500
01-505-8106 VEHICLE EXPENSES	787	20	2,000	41	0	0	2,000
01-505-8107 FUEL EXPENSE	2,521	780	7,000	1,112	0	0	7,000
01-505-8120 O/S PRISONER EXPENSE	0	0	0	0	0	0	7,000
01-505-8121 INMATE EXPENSE - INTERPRETE	0	545	1,200	225	0	0	1,200
01-505-8122 PRISONER MEDICAL	56,176	89,257	108,740	105,114	0	0	84,540
01-505-8123 PRISONER MEDICAL-OUT OF COU	25,358	10,631	0	0	0	0	12,200
01-505-8124 JAIL FOOD	71,986	65,181	77,000	59,947	0	0	87,000
01-505-8150 INSURANCE EXPENSE	0	0	0	0	0	0	0
01-505-8185 CR CARD INT & LATE FEES	0	0	100	0	0	0	0
01-505-8999 CASH SHORT/LONG	0	0	889	0	0	0	1,000
TOTAL MISC EXPENSE	266,160	357,297	443,220	325,406	0	0	337,120

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
JAIL

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
				CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
505-8105	UTILITIES EXPENSE							
		PERMANENT NOTES: 75% ALLOCATION						
505-8122	PRISONER MEDICAL							
		PERMANENT NOTES: INCREASED BUDGET \$33,600 FOR TELESYC SERVICES						
<b>TOTAL JAIL</b>		1,175,164	1,223,919	1,353,088	1,070,555	0	0	1,255,267

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND

TAX A/C

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-506-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-506-0005 WAGES-EMPLOYEES	114,139	116,348	116,348	101,804	0	0	116,348
01-506-0008 COMP TAKEN	939	0	0	0	0	0	1,900
01-506-0010 WAGES-PT	2,618	0	0	0	0	0	0
01-506-0015 OT	0	0	0	0	0	0	0
01-506-0017 VACATION PAY	0	0	0	0	0	0	0
01-506-0020 LONGEVITY	8,678	4,658	5,408	4,658	0	0	6,098
01-506-0025 HEALTH INSURANCE	38,999	44,522	45,112	37,597	0	0	46,808
01-506-0030 DENTAL INSURANCE	899	1,036	1,112	923	0	0	1,184
01-506-0035 RETIREMENT	15,640	17,689	18,607	15,497	0	0	18,892
01-506-0040 FICA & MEDICARE	12,103	12,074	12,941	10,595	0	0	13,139
01-506-0045 BASIC LIFE	225	256	264	218	0	0	264
01-506-0050 VISION INSURANCE	0	273	300	248	0	0	300
TOTAL SALARIES & BENEFITS	241,639	244,253	247,491	213,013	0	0	252,332
<b>CAPITAL OUTLAY</b>							
01-506-1000 CAPITAL PURCHASE	0	0	0	8,640	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	8,640	0	0	0
<b>MISC EXPENSE</b>							
01-506-8002 SUPPLIES	9,095	7,376	9,800	7,195	0	0	7,900
01-506-8006 EQUIP RENT & REPAIRS	4,439	4,672	6,300	5,953	0	0	4,600
01-506-8008 TELEPHONE	1,548	1,799	270	253	0	0	0
01-506-8014 DUES & PUBLICATIONS	1,185	3,565	3,500	200	0	0	3,500
01-506-8015 OUT-OF-STATE SERVING FEES	906	413	900	339	0	0	1,000
01-506-8023 COMPUTER EXPENSE	17,460	26,022	21,439	26,076	0	0	20,500
01-506-8027 CONF TRAINING OFFICIAL	3,813	1,949	4,500	379	0	0	4,500
01-506-8030 CONF & TRAINING STAFF	1,540	1,125	2,000	205	0	0	2,000
01-506-8040 POSTAGE & BOX	8,096	10,013	12,000	6,016	0	0	12,000
01-506-8080 BOND PREMIUM	1,460	151	3,156	3,156	0	0	500
01-506-8089 OFFICE RENT - SHAMROCK	7,200	7,200	7,200	6,600	0	0	7,200
01-506-8090 EQUIP PURCH <\$5000	2,195	0	1,074	0	0	0	3,000
01-506-8100 CONTRACT LABOR	840	683	0	0	0	0	1,600
01-506-8108 TRAVEL	0	0	0	0	0	0	0
01-506-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	59,779	64,966	72,139	56,373	0	0	68,300
506-8080 BOND PREMIUM							
PERMANENT NOTES: Starting in 2017 and every four years afterwards the Bond Prem Exp will need to be increased approx \$3,000.00 for Tax A/C bond.							
TOTAL TAX A/C	301,418	309,219	319,630	278,025	0	0	320,632

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
D CLERK

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-507-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-507-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	39,414
01-507-0010 WAGES-PT	15,603	16,234	18,500	13,597	0	0	18,500
01-507-0015 OT	0	0	0	0	0	0	0
01-507-0017 VACATION PAY	0	0	0	0	0	0	0
01-507-0020 LONGEVITY	7,875	8,235	8,595	7,493	0	0	8,955
01-507-0025 HEALTH INSURANCE	22,289	22,726	22,556	18,799	0	0	23,404
01-507-0030 DENTAL INSURANCE	514	529	556	461	0	0	592
01-507-0035 RETIREMENT	9,926	11,686	12,530	10,160	0	0	12,570
01-507-0040 FICA & MEDICARE	8,264	8,322	8,714	7,255	0	0	8,742
01-507-0045 BASIC LIFE	129	131	132	109	0	0	132
01-507-0050 VISION INSURANCE	0	136	150	124	0	0	150
TOTAL SALARIES & BENEFITS	151,413	154,811	158,546	133,958	0	0	159,858
<b>MISC EXPENSE</b>							
01-507-8002 SUPPLIES	2,350	2,674	13,603	2,431	0	0	14,000
01-507-8006 EQUIP RENT & REPAIRS	2,033	2,033	5,000	1,879	0	0	5,000
01-507-8008 TELEPHONE	1,749	1,790	191	701	0	0	0
01-507-8014 DUES & PUBLICATIONS	175	125	597	597	0	0	200
01-507-8023 COMPUTER EXPENSE	15,334	8,186	7,000	5,243	0	0	7,000
01-507-8027 CONF TRAINING OFFICIAL	3,280	878	4,000	2,190	0	0	4,000
01-507-8030 CONF & TRAINING STAFF	0	396	500	0	0	0	500
01-507-8040 POSTAGE & BOX	( 61)	2,046	3,000	2,074	0	0	3,000
01-507-8080 BOND PREMIUM	486	175	500	175	0	0	500
01-507-8090 EQUIP PURCH <\$5000	708	0	5,000	0	0	0	5,000
01-507-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-507-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	26,054	18,302	39,391	15,291	0	0	39,200
<b>TOTAL D CLERK</b>	<b>177,466</b>	<b>173,112</b>	<b>197,937</b>	<b>149,250</b>	<b>0</b>	<b>0</b>	<b>199,058</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
EXTENSION

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-508-0000 SALARIES-AGENTS	23,085	32,903	33,603	29,403	0	0	33,603
01-508-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	39,414
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-508-0010 WAGES-PT	15,585	13,890	15,600	11,843	0	0	15,600
01-508-0015 OT	0	0	0	0	0	0	0
01-508-0017 VACATION PAY	0	0	0	0	0	0	0
01-508-0020 LONGEVITY	3,195	3,488	4,201	3,503	0	0	4,741
01-508-0025 HEALTH INSURANCE	11,145	11,363	11,278	9,399	0	0	11,702
01-508-0030 DENTAL INSURANCE	257	264	278	231	0	0	296
01-508-0035 RETIREMENT	5,092	5,784	10,210	5,034	0	0	10,270
01-508-0040 FICA & MEDICARE	5,742	6,477	7,101	5,736	0	0	7,142
01-508-0045 BASIC LIFE	64	65	66	54	0	0	66
01-508-0050 VISION INSURANCE	0	68	75	62	0	0	75
TOTAL SALARIES & BENEFITS	103,579	113,715	121,826	99,750	0	0	122,909
<b>CAPITAL OUTLAY</b>							
01-508-1105 VEHICLE PURCHASE	44,523	33,464	0	0	0	0	0
01-508-1111 BUILDING IMPROVEMENTS	11,000	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	55,523	33,464	0	0	0	0	0
508-1105 VEHICLE PURCHASE							
			PERMANENT NOTES:				
			FY2019-PURCHASING NEW HEAVY DUTY DEISEL PICKUP. RB3 TAKING USED PICKUP AND SUPPLING \$30,000 TO EXTENSION BUDGET FOR PURCHASE.				
<b>MISC EXPENSE</b>							
01-508-8002 SUPPLIES	4,750	3,933	8,987	3,129	0	0	10,000
01-508-8006 EQUIP RENT & REPAIRS	1,324	1,215	2,500	1,027	0	0	2,500
01-508-8008 TELEPHONE	3,658	4,842	4,500	3,640	0	0	0
01-508-8014 DUES & PUBLICATIONS	744	621	1,013	1,013	0	0	1,000
01-508-8023 COMPUTER EXPENSE	1,036	647	2,000	1,709	0	0	2,000
01-508-8027 TRAVEL	6,225	4,081	10,000	2,397	0	0	10,000
01-508-8030 CONF & TRAINING STAFF	463	955	850	280	0	0	850
01-508-8040 POSTAGE & BOX	176	194	300	122	0	0	300
01-508-8080 BOND PREMIUM	0	0	175	0	0	0	175
01-508-8087 4-H EXPENSES	3,890	3,932	15,000	2,740	0	0	10,000
01-508-8088 UTILITIES - AGRILIFE	16,505	12,373	15,000	15,229	0	0	15,000
01-508-8090 EQUIP PURCH <\$5000	11,748	0	0	0	0	0	0
01-508-8106 VEHICLE EXPENSE	4,436	5,939	5,500	5,355	0	0	5,000
01-508-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	54,956	38,732	65,825	36,640	0	0	56,825
TOTAL EXTENSION	214,059	185,912	187,651	136,390	0	0	179,734

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
JP 2

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-509-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-509-0005 WAGES-EMPLOYEES	78,316	78,316	78,317	68,527	0	0	78,317
01-509-0010 WAGES-PT	6,552	7,003	6,597	2,086	0	0	10,000
01-509-0015 OT	0	0	3,403	3,609	0	0	0
01-509-0017 VACATION PAY	0	0	0	0	0	0	0
01-509-0020 LONGEVITY	6,540	7,080	7,620	6,653	0	0	8,130
01-509-0025 HEALTH INSURANCE	32,518	34,089	33,834	28,198	0	0	35,106
01-509-0030 DENTAL INSURANCE	750	793	834	692	0	0	888
01-509-0035 RETIREMENT	12,492	14,681	15,767	12,814	0	0	15,824
01-509-0040 FICA & MEDICARE	10,030	9,900	10,966	8,583	0	0	11,005
01-509-0045 BASIC LIFE	189	196	198	163	0	0	198
01-509-0050 VISION INSURANCE	0	205	225	186	0	0	225
TOTAL SALARIES & BENEFITS	194,786	199,661	205,160	172,984	0	0	207,092
<b>MISC EXPENSE</b>							
01-509-8002 SUPPLIES	1,750	1,540	2,650	1,578	0	0	2,650
01-509-8006 EQUIP RENT & REPAIRS	1,038	992	1,800	576	0	0	1,800
01-509-8008 TELEPHONE	5,230	5,814	4,950	2,290	0	0	9,000
01-509-8014 DUES & PUBLICATIONS	210	365	1,000	265	0	0	1,000
01-509-8023 COMPUTER EXPENSE	405	185	2,000	1,997	0	0	2,000
01-509-8027 CONF TRAINING OFFICIAL	1,247	0	2,480	203	0	0	2,480
01-509-8030 CONF & TRAINING STAFF	1,411	0	520	100	0	0	520
01-509-8040 POSTAGE & BOX	1,282	748	2,500	785	0	0	2,500
01-509-8080 BOND PREMIUM	178	0	200	97	0	0	200
01-509-8086 AUTOSOPY EXPENSE	2,662	3,908	20,000	11,608	0	0	20,000
01-509-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-509-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-509-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	15,413	13,552	38,100	19,500	0	0	42,150
509-8008 TELEPHONE							
PERMANENT NOTES: 2021 - VEXUS INCREASE PRICING OVER 50%							
TOTAL JP 2	210,199	213,213	243,260	192,484	0	0	249,242

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
<b>SALARIES &amp; BENEFITS</b>								
01-510-0000 SALARIES-ELECTED	0	0	0	0	0	0	0	
01-510-0005 WAGES-EMPLOYEES	39,414	39,414	103,218	86,487	0	0	116,214	
01-510-0010 WAGES-PT	19,890	14,124	14,951	9,023	0	0	10,200	
01-510-0015 OT	0	0	0	0	0	0	0	
01-510-0020 LONGEVITY	30	210	390	323	0	0	720	
01-510-0025 HEALTH INSURANCE	11,145	11,363	19,729	15,972	0	0	23,404	
01-510-0030 DENTAL INSURANCE	257	264	488	393	0	0	592	
01-510-0035 RETIREMENT	5,351	5,661	13,004	10,017	0	0	13,985	
01-510-0040 FICA & MEDICARE	4,572	4,134	9,044	6,932	0	0	9,726	
01-510-0045 BASIC LIFE	64	65	115	92	0	0	132	
01-510-0050 VISION INSURANCE	0	0	75	43	0	0	150	
TOTAL SALARIES & BENEFITS	80,723	75,236	161,014	129,283	0	0	175,123	
<b>CAPITAL OUTLAY</b>								
01-510-1111 CAPITAL EXPENSES	0	0	16,365	34,595	0	0	0	
01-510-1112 SHAMROCK ANNEX	0	0	358,784	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	375,149	34,595	0	0	0	
510-1112 SHAMROCK ANNEX			PERMANENT NOTES: ANTICIPATED SHAMROCK ANNEX BUILDING TO BEGIN CONSTRUCTION AFTER PROPERTY PURCHASE.					
<b>MISC EXPENSE</b>								
01-510-8002 SUPPLIES	1,708	467	5,000	3,132	0	0	5,000	
01-510-8006 EQUIP RENT & REPAIRS	0	0	2,000	0	0	0	2,000	
01-510-8008 TELEPHONE	0	0	17,968	14,370	0	0	26,000	
01-510-8014 DUES & PUBLICATIONS	3,175	1,930	4,400	3,250	0	0	4,400	
01-510-8023 COMPUTER/INTERNET EXPENSE	62,455	90,722	95,000	90,859	0	0	94,000	
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0	
01-510-8030 CONF & TRAINING STAFF	0	2,961	2,961	0	0	0	2,500	
01-510-8031 AGRILIFE BUILDING EXPENSE	22,066	15,811	50,000	7,761	0	0	50,000	
01-510-8032 EXT BUILDING EXPENSE	1,403	136	147,000	0	0	0	100,000	
01-510-8033 JP BLDG EXPENSE	18,436	2,668	5,150	3,692	0	0	5,150	
01-510-8034 COURTHOUSE BLDG EXPENSE	45,635	42,759	78,370	29,804	0	0	88,000	
01-510-8035 PROBATION BLDG EXPENSE	2,581	3,124	2,800	2,218	0	0	3,000	
01-510-8040 POSTAGE & BOX	0	0	20	0	0	0	0	
01-510-8050 COUNTYWIDE EXPENSE	88	6,160	6,000	2,945	0	0	6,000	
01-510-8080 BOND PREMIUM	0	0	0	0	0	0	0	
01-510-8090 EQUIP PURCH <\$5000	6,515	0	5,000	0	0	0	5,000	
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	0	
01-510-8107 GAS & OIL EXPENSE	123	372	1,500	418	0	0	1,500	
01-510-8185 CR CARD INT & LATE FEES	0	0	210	0	0	0	0	
01-510-8400 COURTHOUSE - UTILITIES	21,676	19,821	23,000	17,457	0	0	23,000	
01-510-8431 ANNEX - UTILITIES	5,512	6,091	7,516	6,280	0	0	7,500	
01-510-8432 EXTENSION - UTILITIES	0	0	350	0	0	0	0	
01-510-8433 JP 1 BLDG UTILITIES	1,636	1,606	2,000	1,482	0	0	2,000	
01-510-8434 JP 2 BLDG UTILITIES	4,405	4,261	5,500	3,586	0	0	5,500	

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-510-8435 PROB BLDG UTILITIES	2,572	2,260	2,500	2,130	0	0	2,500
01-510-8436 WEIGH STATION UTILITIES	11,751	12,137	14,314	13,179	0	0	14,300
01-510-8437 WEIGH STATION EXPENSES	<u>1,440</u>	<u>806</u>	<u>2,000</u>	<u>475</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
TOTAL MISC EXPENSE	213,178	214,092	480,559	203,036	0	0	449,350
510-8023 COMPUTER/INTERNET EXPENSE	PERMANENT NOTES: INCREASE \$16,000 FOR TAC CIRA PLAN #4 FOR OFFICE. WILL IMPROVE EMAIL SERVICE AND ALL COURTHOUSE COMPUTERS WILL BE ON THE SAME VERSION OF MICROSOFT OFFICE.						
510-8034 COURTHOUSE BLDG EXPENSE	PERMANENT NOTES: 2018-19 BUDGETING \$250,000 FOR ROOF REPAIR, COURTHOUSE PAINTING, AND OTHER MISC REPAIRS.						
TOTAL BLDG MAIN/FAC	293,901	289,328	1,016,722	366,914	0	0	624,473

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 --GENERAL FUND

CON #1

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-511-0000 SALARIES-ELECTED	10,920	10,920	10,920	9,555	0	0	10,920
01-511-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-511-0010 WAGES-PT	0	0	0	0	0	0	0
01-511-0015 OT	0	0	0	0	0	0	0
01-511-0020 LONGEVITY	1,755	1,935	2,115	1,845	0	0	2,295
01-511-0025 HEALTH INSURANCE	0	0	11,278	0	0	0	11,702
01-511-0030 DENTAL INSURANCE	0	0	278	0	0	0	296
01-511-0035 RETIREMENT	1,141	1,351	1,434	1,194	0	0	1,454
01-511-0040 FICA & MEDICARE	970	983	998	872	0	0	1,011
01-511-0045 BASIC LIFE	0	0	66	0	0	0	66
01-511-0050 VISION INSURANCE	0	0	75	0	0	0	75
TOTAL SALARIES & BENEFITS	14,786	15,189	27,164	13,466	0	0	27,819
<b>MISC EXPENSE</b>							
01-511-8002 SUPPLIES	0	0	1,000	0	0	0	1,000
01-511-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-511-8008 TELEPHONE	0	0	0	0	0	0	0
01-511-8014 DUES & PUBLICATIONS	0	60	500	0	0	0	500
01-511-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-511-8027 CONF TRAINING OFFICIAL	0	0	1,500	315	0	0	1,500
01-511-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-511-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-511-8080 BOND PREMIUM	0	0	178	178	0	0	0
01-511-8090 EQUIP PURCH <\$5000	0	0	822	0	0	0	1,000
01-511-8106 VEHICLE EXPENSE	0	739	1,000	0	0	0	1,000
01-511-8107 FUEL & OIL	0	171	1,000	60	0	0	1,000
01-511-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	971	6,000	553	0	0	6,000
<b>TOTAL CON #1</b>	<b>14,786</b>	<b>16,160</b>	<b>33,164</b>	<b>14,019</b>	<b>0</b>	<b>0</b>	<b>33,819</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
JP1

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-512-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
01-512-0005 WAGES-EMPLOYEES	39,489	39,414	39,414	34,487	0	0	39,414
01-512-0010 WAGES-PT	2,655	4,928	6,000	5,007	0	0	6,000
01-512-0015 OT	0	0	0	0	0	0	0
01-512-0017 VACATION PAY	0	0	0	0	0	0	0
01-512-0020 LONGEVITY	3,375	3,735	4,095	3,578	0	0	4,455
01-512-0025 HEALTH INSURANCE	22,289	22,726	22,556	18,799	0	0	23,404
01-512-0030 DENTAL INSURANCE	514	529	556	461	0	0	592
01-512-0035 RETIREMENT	8,305	10,021	10,660	8,857	0	0	10,700
01-512-0040 FICA & MEDICARE	7,108	7,226	7,414	6,389	0	0	7,442
01-512-0045 BASIC LIFE	129	131	132	94	0	0	132
01-512-0050 VISION INSURANCE	0	136	150	124	0	0	150
TOTAL SALARIES & BENEFITS	131,262	136,243	138,376	119,269	0	0	139,688
<b>MISC EXPENSE</b>							
01-512-8002 SUPPLIES	1,788	1,558	4,000	977	0	0	2,000
01-512-8006 EQUIP RENT & REPAIRS	2,335	2,458	5,000	2,288	0	0	4,000
01-512-8008 TELEPHONE	3,318	3,406	4,200	2,907	0	0	4,200
01-512-8014 DUES & PUBLICATIONS	320	355	1,000	305	0	0	1,000
01-512-8023 COMPUTER EXPENSE	233	1,235	2,000	312	0	0	2,000
01-512-8027 CONF TRAINING OFFICIAL	1,417	0	2,000	89	0	0	2,000
01-512-8030 CONF & TRAINING STAFF	348	0	1,500	50	0	0	1,500
01-512-8040 POSTAGE & BOX	381	64	2,000	423	0	0	2,000
01-512-8080 BOND PREMIUM	275	0	500	0	0	0	500
01-512-8086 AUTOPSY EXPENSE	8,592	450	15,000	11,635	0	0	18,000
01-512-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-512-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-512-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	19,007	9,527	37,200	18,987	0	0	37,200
<b>TOTAL JP1</b>	<b>150,269</b>	<b>145,770</b>	<b>175,576</b>	<b>138,255</b>	<b>0</b>	<b>0</b>	<b>176,888</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
EMERG MGMT

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-513-0000 SALARIES-APPOINTED	39,414	39,414	39,414	34,487	0	0	39,414
01-513-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-513-0010 WAGES-PT	0	0	0	0	0	0	0
01-513-0015 OT	0	0	0	0	0	0	0
01-513-0017 VACATION PAY	0	0	0	0	0	0	0
01-513-0020 LONGEVITY	2,070	2,250	2,430	2,115	0	0	2,610
01-513-0025 HEALTH INSURANCE	11,145	11,363	11,278	9,399	0	0	11,702
01-513-0030 DENTAL INSURANCE	257	264	278	231	0	0	296
01-513-0035 RETIREMENT	3,743	4,380	4,603	3,837	0	0	4,623
01-513-0040 FICA & MEDICARE	3,158	3,191	3,202	2,803	0	0	3,215
01-513-0045 BASIC LIFE	42	43	66	35	0	0	66
01-513-0050 VISION INSURANCE	0	68	75	62	0	0	75
TOTAL SALARIES & BENEFITS	59,828	60,972	61,346	52,970	0	0	62,001
<b>MISC EXPENSE</b>							
01-513-8002 SUPPLIES	2,712	1,863	3,281	3,253	0	0	3,200
01-513-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-513-8008 TELEPHONE	230	213	288	218	0	0	300
01-513-8014 DUES & PUBLICATIONS	175	175	175	175	0	0	175
01-513-8023 COMPUTER EXPENSE	1,916	3,002	800	112	0	0	1,000
01-513-8027 CONF TRAINING OFFICIAL	549	480	0	0	0	0	0
01-513-8030 CONF & TRAINING STAFF	223	0	0	0	0	0	0
01-513-8035 TRAVEL	1,250	548	1,419	733	0	0	1,300
01-513-8040 POSTAGE & BOX	64	64	76	76	0	0	80
01-513-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-513-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	7,119	6,345	6,039	4,568	0	0	6,055
513-8008 TELEPHONE							
PERMANENT NOTES: AT&T 806-143-2003							
TOTAL EMERG MGMT	66,947	67,317	67,385	57,538	0	0	68,056

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
VA

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-514-0000 SALARIES-APPOINTED	0	0	8,920	0	0	0	8,920
01-514-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-514-0006 TRAVEL ALLOWANCE	0	0	240	0	0	0	240
01-514-0010 WAGES-PT	0	0	0	0	0	0	0
01-514-0015 OT	0	0	0	0	0	0	0
01-514-0020 LONGEVITY	0	0	0	0	0	0	0
01-514-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
01-514-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-514-0035 RETIREMENT	0	0	982	0	0	0	1,008
01-514-0040 FICA & MEDICARE	0	0	683	0	0	0	701
01-514-0045 BASIC LIFE	0	0	0	0	0	0	0
01-514-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	10,825	0	0	0	10,869
<b>MISC EXPENSE</b>							
01-514-8002 SUPPLIES	0	0	0	0	0	0	0
01-514-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-514-8008 TELEPHONE	630	635	800	414	0	0	0
01-514-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	0
01-514-8023 COMPUTER EXPENSE	0	0	350	0	0	0	350
01-514-8027 CONF TRAINING OFFICIAL	0	0	800	0	0	0	800
01-514-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-514-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-514-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-514-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	630	635	1,950	414	0	0	1,150
<b>TOTAL VA</b>	<b>630</b>	<b>635</b>	<b>12,775</b>	<b>414</b>	<b>0</b>	<b>0</b>	<b>12,019</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
31ST DC

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-515-0000 SALARIES-ELECTED	1,550	1,550	1,550	1,291	0	0	1,550
01-515-0005 WAGES-EMPLOYEES	35,425	37,152	37,153	32,508	0	0	38,104
01-515-0010 WAGES-PT	0	0	0	0	0	0	0
01-515-0015 OT	0	0	0	0	0	0	0
01-515-0020 LONGEVITY	5,610	6,150	6,690	5,835	0	0	7,230
01-515-0025 HEALTH INSURANCE	7,056	7,380	8,000	5,535	0	0	8,000
01-515-0030 DENTAL INSURANCE	0	0	159	0	0	0	0
01-515-0035 RETIREMENT	3,868	4,722	4,994	4,159	0	0	5,158
01-515-0040 FICA & MEDICARE	3,288	3,439	3,473	3,033	0	0	3,587
01-515-0045 BASIC LIFE	0	0	40	0	0	0	0
01-515-0050 VISION INSURANCE	0	0	42	0	0	0	0
TOTAL SALARIES & BENEFITS	56,796	60,393	62,101	52,361	0	0	63,629
<b>MISC EXPENSE</b>							
01-515-8002 SUPPLIES	718	665	10,000	1,441	0	0	6,000
01-515-8006 EQUIP RENT & REPAIRS	146	184	1,000	302	0	0	1,000
01-515-8008 TELEPHONE	3,627	3,902	6,200	2,789	0	0	6,200
01-515-8014 DUES & PUBLICATIONS	905	997	3,000	1,055	0	0	3,000
01-515-8023 COMPUTER EXPENSE	6,183	3,054	4,500	1,322	0	0	4,500
01-515-8027 CONF TRAINING OFFICIAL	60	0	0	0	0	0	3,500
01-515-8030 CONF & TRAINING STAFF	3,233	1,427	9,500	500	0	0	9,500
01-515-8035 TRAVEL	6,446	2,986	6,000	2,895	0	0	6,500
01-515-8040 POSTAGE & BOX	220	120	500	202	0	0	500
01-515-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-515-8090 EQUIP PURCH <\$5000	0	0	30,000	0	0	0	30,000
01-515-8201 CONTRACT COURT REPORTER-DIS	700	0	4,000	765	0	0	4,000
01-515-8202 STATEMENT OF FACTS	0	6,481	30,000	48	0	0	30,000
01-515-8203 JUROR QUESTIONNAIRES	0	0	500	0	0	0	500
01-515-8204 JUDICIAL INSURANCE	0	0	4,000	0	0	0	4,000
TOTAL MISC EXPENSE	22,238	19,816	109,200	11,320	0	0	109,200
<b>TOTAL 31ST DC</b>	<b>79,035</b>	<b>80,209</b>	<b>171,301</b>	<b>63,681</b>	<b>0</b>	<b>0</b>	<b>172,829</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
CO ATTY

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-516-0000 SALARIES-ELECTED	77,407	81,685	77,019	71,475	0	0	77,019
01-516-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	39,414
01-516-0008 COMP TAKEN	0	0	0	0	0	0	0
01-516-0010 WAGES-PT	0	0	0	0	0	0	0
01-516-0015 OT	0	0	0	0	0	0	0
01-516-0017 VACATION PAY	0	0	0	0	0	0	0
01-516-0020 LONGEVITY	1,455	1,815	2,175	1,883	0	0	2,535
01-516-0025 HEALTH INSURANCE	22,289	22,726	22,556	18,799	0	0	23,404
01-516-0030 DENTAL INSURANCE	514	529	556	461	0	0	592
01-516-0035 RETIREMENT	10,645	12,907	13,311	11,297	0	0	13,351
01-516-0040 FICA & MEDICARE	8,276	8,471	9,258	7,379	0	0	9,285
01-516-0045 BASIC LIFE	129	131	132	109	0	0	132
01-516-0050 VISION INSURANCE	0	136	150	124	0	0	150
TOTAL SALARIES & BENEFITS	160,129	167,813	164,571	146,013	0	0	165,882
<b>MISC EXPENSE</b>							
01-516-8002 SUPPLIES	5,548	7,664	8,822	4,693	0	0	8,900
01-516-8006 EQUIP RENT & REPAIRS	0	0	1,000	0	0	0	1,000
01-516-8008 TELEPHONE	2,291	2,323	537	182	0	0	0
01-516-8014 DUES & PUBLICATIONS	365	531	922	612	0	0	1,000
01-516-8023 COMPUTER EXPENSE	16,862	13,414	14,000	11,083	0	0	14,000
01-516-8027 CONF TRAINING OFFICIAL	4,460	2,295	4,500	1,460	0	0	4,500
01-516-8030 CONF & TRAINING STAFF	1,012	0	2,000	0	0	0	2,000
01-516-8040 POSTAGE & BOX	94	94	850	420	0	0	850
01-516-8080 BOND PREMIUM	0	0	178	178	0	0	0
01-516-8090 EQUIP PURCH <\$5000	0	0	750	0	0	0	750
01-516-8185 CR CARD INT & LATE FEES	0	0	100	0	0	0	0
TOTAL MISC EXPENSE	30,632	26,321	33,659	18,627	0	0	33,000
TOTAL CO ATTY	190,761	194,134	198,230	164,640	0	0	198,882

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
AUDITOR

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-517-0000 SALARIES-APPOINTED	80,325	81,931	81,932	71,690	0	0	81,932
01-517-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-517-0008 COMP TAKEN	0	0	0	0	0	0	0
01-517-0010 WAGES-PT	0	0	2,500	0	0	0	5,000
01-517-0015 OT	0	0	0	0	0	0	0
01-517-0020 LONGEVITY	375	555	735	630	0	0	915
01-517-0025 HEALTH INSURANCE	11,145	11,363	11,278	9,399	0	0	11,702
01-517-0030 DENTAL INSURANCE	257	264	278	231	0	0	296
01-517-0035 RETIREMENT	7,263	8,661	9,369	7,576	0	0	9,664
01-517-0040 FICA & MEDICARE	5,418	5,278	6,516	4,667	0	0	6,721
01-517-0045 BASIC LIFE	64	65	66	54	0	0	66
01-517-0050 VISION INSURANCE	0	68	75	62	0	0	75
TOTAL SALARIES & BENEFITS	104,848	108,187	112,749	94,310	0	0	116,371
<b>MISC EXPENSE</b>							
01-517-8002 SUPPLIES	939	592	3,886	1,534	0	0	4,000
01-517-8006 EQUIP RENT & REPAIRS	0	0	1,200	0	0	0	1,200
01-517-8008 TELEPHONE	0	0	0	0	0	0	0
01-517-8014 DUES & PUBLICATIONS	175	175	400	175	0	0	400
01-517-8023 COMPUTER EXPENSE	11,592	8,174	10,614	10,613	0	0	10,500
01-517-8027 CONF TRAINING OFFICIAL	3,343	1,870	2,500	2,311	0	0	4,150
01-517-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-517-8040 POSTAGE & BOX	68	0	1,200	0	0	0	1,200
01-517-8080 BOND PREMIUM	100	100	100	0	0	0	100
01-517-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-517-8108 TRAVEL	0	0	1,650	0	0	0	0
TOTAL MISC EXPENSE	16,217	10,911	21,550	14,633	0	0	21,550
<b>TOTAL AUDITOR</b>	<b>121,065</b>	<b>119,097</b>	<b>134,299</b>	<b>108,943</b>	<b>0</b>	<b>0</b>	<b>137,921</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
CONSTABLE #2

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-518-0000 SALARIES - ELECTED	14,604	14,604	28,399	12,779	0	0	47,399
01-518-0015 OT	0	0	0	0	0	0	0
01-518-0020 LONGEVITY	1,035	1,215	1,395	1,215	0	0	1,575
01-518-0025 HEALTH INSURANCE	0	0	11,278	0	0	0	11,702
01-518-0030 DENTAL INSURANCE	0	115	128	105	0	0	296
01-518-0035 RETIREMENT	1,407	1,661	3,277	1,466	0	0	5,388
01-518-0040 FICA & MEDICARE	1,184	1,181	2,315	1,044	0	0	3,747
01-518-0045 BASIC LIFE	12	12	51	10	0	0	66
01-518-0050 VISION INSURANCE	0	32	34	28	0	0	75
TOTAL SALARIES & BENEFITS	18,242	18,821	46,877	16,647	0	0	70,248
<b>CAPITAL OUTLAY</b>							
01-518-1105 VEHICLE PURCHASES	50,158	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	50,158	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
01-518-8002 SUPPLIES	0	125	1,000	53	0	0	1,000
01-518-8006 EQUIP RENT & REPAIRS	293	0	2,000	0	0	0	2,000
01-518-8008 TELEPHONE	0	0	250	0	0	0	0
01-518-8014 DUES & PUBLICATIONS	60	0	750	60	0	0	750
01-518-8023 COMPUTER EXPENSE	0	0	250	103	0	0	500
01-518-8027 CONF & TRAINING OFFICIAL	932	60	1,500	962	0	0	1,500
01-518-8028 CONFERENCE/TRAINING-LEOSE	0	0	0	0	0	0	0
01-518-8040 POSTAGE & BOX RENT	0	0	200	0	0	0	200
01-518-8080 BOND PREMIUM	0	0	178	178	0	0	0
01-518-8090 EQUIP PURCH <\$5000	0	0	5,738	0	0	0	5,900
01-518-8106 VEHICLE EXPENSE	2,642	1,442	2,500	1,213	0	0	2,500
01-518-8107 FUEL	4,631	3,894	5,000	4,227	0	0	5,000
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	8,557	5,521	19,366	6,796	0	0	19,350
<b>TOTAL CONSTABLE #2</b>	<b>76,958</b>	<b>24,343</b>	<b>66,243</b>	<b>23,443</b>	<b>0</b>	<b>0</b>	<b>89,598</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
SAFETY CONTROL

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-519-0005 WAGES - EMPLOYEES	19,000	19,000	19,000	16,625	0	0	0
01-519-0015 OT	0	0	0	0	0	0	0
01-519-0030 DENTAL INSURANCE	0	139	150	125	0	0	0
01-519-0035 RETIREMENT	1,710	1,995	2,091	1,742	0	0	0
01-519-0040 FICA & MEDICARE	1,438	1,419	1,418	1,240	0	0	0
01-519-0045 BASIC LIFE	14	14	15	12	0	0	0
01-519-0050 VISION INSURANCE	0	39	41	34	0	0	0
TOTAL SALARIES & BENEFITS	22,162	22,605	22,715	19,777	0	0	0
<b>MISC EXPENSE</b>							
01-519-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
<b>TOTAL SAFETY CONTROL</b>	<b>22,162</b>	<b>22,605</b>	<b>22,715</b>	<b>19,777</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
01-599-0000 TRANSFERS OUT	0	54,354	200,000	0	0	0	1,166,100
01-599-0035 RETIREMENT	50,000	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	50,000	54,354	200,000	0	0	0	1,166,100
599-0035 RETIREMENT			PERMANENT NOTES: THIS IS A NON-TRANSFERABLE BALANCE. THESE FUNDS TO ONLY BE EXPENDED SHOULD EXCESS REVENUE BE AVAILABLE AT FISCAL YEAR END.				
<b>CAPITAL OUTLAY</b>							
01-599-1000 CAPITAL PURCHASE	( 3,250)	33,446	49,846	49,845	0	0	0
01-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	( 3,250)	33,446	49,846	49,845	0	0	0
<b>MISC EXPENSE</b>							
01-599-8000 LOSS CONTROL	756	787	1,000	820	0	0	1,000
01-599-8014 DUES & PUBLICATIONS	3,782	4,580	4,500	2,409	0	0	4,500
01-599-8185 FINANCE CHG & LATE FEES	0	0	0	0	0	0	0
01-599-8300 JURY EXPENSE	3,310	612	7,725	595	0	0	7,725
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	0
01-599-8302 AIR MED CARE NETWORK	3,921	4,742	4,500	5,488	0	0	5,000
01-599-8303 LEGAL FEES	1,177	0	5,000	980	0	0	5,000
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	1,000	0	0	0	1,000
01-599-8305 PROBATION DEPT	44,097	43,923	104,000	43,923	0	0	100,000
01-599-8306 DISTRICT ATTORNEY OFFICE	32,115	37,086	37,399	37,399	0	0	40,000
01-599-8307 INDIGENT DEFENSE-COUNTY	14,666	7,383	31,600	8,450	0	0	41,600
01-599-8308 CAPITAL CASE EXPENSE	3,255	2,486	3,500	2,486	0	0	3,500
01-599-8309 INDIGENT DEFENSE DISTRICT	30,869	3,198	41,875	9,492	0	0	41,900
01-599-8310 BIDS, ADVERTISING, NOTICES	0	0	1,000	0	0	0	1,000
01-599-8311 INDIGENT DEFENSE OTHER EXP	575	484	1,500	250	0	0	1,500
01-599-8312 INTERPRETER SERVICE	360	0	3,000	395	0	0	3,000
01-599-8313 INDIGENT DEFENSE CPS	12,808	6,558	8,500	5,060	0	0	8,500
01-599-8314 INDIGENT DEFENSE-UNINDICTED	23,050	13,790	31,900	27,450	0	0	21,900
01-599-8315 ATTORNEY AD LITEM	0	0	250	250	0	0	0
01-599-8316 CONTRACT REPORTER-CPS	0	0	1,000	0	0	0	1,000
01-599-8317 31ST DIST COURT EXPENSE	0	2,812	2,250	2,250	0	0	2,250
01-599-8319 COUNTY WASTE DISPOSAL	0	0	0	0	0	0	0
01-599-8320 BUILDING RENTAL	5,400	5,400	6,000	4,950	0	0	0
01-599-8321 BUILDING MAINTENANCE	0	0	0	0	0	0	0
01-599-8322 BUILDING UTILITIES	0	0	0	0	0	0	0
01-599-8323 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-599-8330 PAUPER BURIAL/ CO AID	22,550	24,090	30,000	20,703	0	0	30,000
01-599-8331 SHAMROCK DISPATCH	0	0	0	0	0	0	0
01-599-8332 MENTAL COMMITMENTS	1,948	5,441	6,000	2,528	0	0	6,000
01-599-8335 DISASTER FUNDS	0	0	20,000	0	0	0	20,000
01-599-8340 RURAL VFD	150,754	126,606	200,000	135,426	0	0	200,000
01-599-8350 AMBULANCE SERVICE	204,114	10,851	30,000	6,473	0	0	30,000

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

01 -GENERAL FUND  
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021		2021-2022		APPROVED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
01-599-8360 SOUTH HOSPITAL DIST	131,325	300,000	300,000	300,000	0	0	300,000
01-599-8361 NORTH HOSPITAL DIST	131,325	300,000	300,000	300,000	0	0	300,000
01-599-8362 LIBRARY EXPENSE	4,800	4,800	4,800	4,800	0	0	4,800
01-599-8370 PROPERTY INSURANCE	58,231	79,768	120,000	110,268	0	0	120,000
01-599-8371 UNEMPLOYMENT INSURANCE	7,328	8,833	12,000	9,778	0	0	12,000
01-599-8372 GENERAL LIABILITY INS	12,135	10,828	20,000	10,858	0	0	20,000
01-599-8373 WORKER'S COMP INSURANCE	59,888	68,038	50,000	46,146	0	0	50,000
01-599-8374 RETIREE HEALTH INSURANCE	0	0	45,000	0	0	0	0
01-599-8380 APPRAISAL DISTRICT	139,893	138,520	142,100	140,656	0	0	200,000
01-599-8381 EXTERNAL AUDIT FEES	19,500	20,000	20,600	20,600	0	0	20,600
01-599-8382 STATE FINES	0	0	0	0	0	0	0
01-599-8385 EMPLOYEE HEALTH INS	0	0	0	0	0	0	0
01-599-8386 EMPLOYEE RETIREMENT	0	0	50,000	50,000	0	0	50,000
01-599-8387 HISTORICAL COMMITTEE	4,831	5,000	4,000	4,000	0	0	5,000
01-599-8390 DEPT OF PUBLIC SAFETY	2,558	4,251	18,000	1,537	0	0	18,000
01-599-8391 STATE LAB FEES	0	0	0	0	0	0	0
01-599-8400 CONTINGENCY LINE ITEM	15,063	87	150,000	9,363	0	0	150,000
01-599-8401 PANHANDLE COMMUNITY SERVICE	0	0	3,000	0	0	0	0
01-599-8402 COMPRESSOR PROP TAX REFUND	504,944	11,615	0	40,500	0	0	0
01-599-8405 GRANT MATCH EXP	0	0	0	14,447	0	0	0
01-599-8406 CRF GRANT EXPENSE	0	18,469	0	63	0	0	0
01-599-8500 EQUIPMENT PURCHASES	0	0	0	0	0	0	0
01-599-8510 CONSTRUCTION EXPENSE	0	0	17,687	0	0	0	20,000
TOTAL MISC EXPENSE	1,651,329	1,271,039	1,840,686	1,380,793	0	0	1,846,775
<b>TRANSFER OUT</b>							
01-599-9999 MISC EXPENSE	0	0	0	0	0	0	0
TOTAL TRANSFER OUT	0	0	0	0	0	0	0
<b>TOTAL NON DEPARTMENTAL</b>	<b>1,698,079</b>	<b>1,358,839</b>	<b>2,090,532</b>	<b>1,430,638</b>	<b>0</b>	<b>0</b>	<b>3,012,875</b>
<b>TOTAL EXPENDITURES</b>	<b>6,577,695</b>	<b>5,974,676</b>	<b>8,126,975</b>	<b>5,505,777</b>	<b>0</b>	<b>0</b>	<b>8,533,063</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,481,759</b>	<b>1,217,272</b>	<b>( 1,595,364)</b>	<b>( 159,647)</b>	<b>0</b>	<b>0</b>	<b>( 2,268,163)</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>TAXES</b>							
02-4000 RB - AD VALOREM TAXES	1,200,703	1,072,943	1,000,000	848,608	0	0	1,000,000
02-4001 RB -DELINQUENT ADVALOREM TAXES	15,801	10,666	10,000	7,443	0	0	10,000
02-4002 RB -RENDITION PENALTIES	1,368	194	0	348	0	0	0
02-4003 ROAD AND BRIDGE P&I	6,418	13,636	2,500	2,504	0	0	2,500
02-4004 RB - EXCESS VIT TAXES	116	71	0	0	0	0	0
02-4010 LATERAL - AD VALOREM	1,186,653	1,060,143	995,000	836,075	0	0	995,000
02-4011 LATERAL - DELINQUENT TAXES	15,541	10,432	10,000	6,917	0	0	10,000
02-4012 LATERAL - RENDITION PEN	1,348	193	0	344	0	0	0
02-4013 LATERAL ROAD P&I	6,275	13,409	2,500	2,284	0	0	2,500
02-4014 LATERAL - EXCESS VIT TAXES	114	70	0	0	0	0	0
<b>TOTAL TAXES</b>	<b>2,434,338</b>	<b>2,181,756</b>	<b>2,020,000</b>	<b>1,704,523</b>	<b>0</b>	<b>0</b>	<b>2,020,000</b>
<b>FEES &amp; FINES</b>							
02-4100 ROAD CROSSING FEES	0	1,500	0	500	0	0	0
02-4101 AUTO REGISTRATION FEES	360,970	345,234	300,000	314,515	0	0	300,000
<b>TOTAL FEES &amp; FINES</b>	<b>360,970</b>	<b>346,734</b>	<b>300,000</b>	<b>315,015</b>	<b>0</b>	<b>0</b>	<b>300,000</b>
<b>COMMISSIONS</b>							
02-4200 COURT COST COMMISSIONS	1,031	4,275	0	5,452	0	0	0
<b>TOTAL COMMISSIONS</b>	<b>1,031</b>	<b>4,275</b>	<b>0</b>	<b>5,452</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RENTS &amp; ROYALTIES</b>							
02-4400 OIL AND GAS ROYALTY	2,459	2,684	0	2,159	0	0	0
<b>TOTAL RENTS &amp; ROYALTIES</b>	<b>2,459</b>	<b>2,684</b>	<b>0</b>	<b>2,159</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTEREST</b>							
02-4500 INTEREST INCOME	0	0	0	0	0	0	0
<b>TOTAL INTEREST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REIMBURSEMENT &amp; REFUNDS</b>							
02-4600 REIMB INSURANCE CLAIMS	7,967	0	0	0	0	0	0
02-4670 GRANT REVENUE - TIF	0	0	0	0	0	0	0
02-4680 REIMB MISC	14,085	99	0	0	0	0	0
<b>TOTAL REIMBURSEMENT &amp; REFUNDS</b>	<b>22,052</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
02-4800 LATERAL ROAD STATE	73,842	76,221	20,000	66,999	0	0	40,000
02-4801 SALE OF USED ASSETS	5,430	42,000	42,000	0	0	0	0
02-4880 MISC REVENUE	0	130	0	94	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>79,272</b>	<b>118,352</b>	<b>62,000</b>	<b>67,093</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>TRANSFER IN</b>							
02-4900 TRANSFERS IN	0	54,354	200,000	0	0	0	1,166,100
<b>TOTAL TRANSFER IN</b>	<b>0</b>	<b>54,354</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,166,100</b>
<b>TOTAL REVENUES</b>	<b>2,900,122</b>	<b>2,708,255</b>	<b>2,582,000</b>	<b>2,094,242</b>	<b>0</b>	<b>0</b>	<b>3,526,100</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE  
RB1

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
02-521-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
02-521-0005 WAGES-EMPLOYEES	129,651	162,064	172,869	151,260	0	0	172,869
02-521-0008 COMP TAKEN	6,874	2,977	8,000	0	0	0	10,000
02-521-0010 WAGES-PT	8,933	1,616	18,000	0	0	0	5,000
02-521-0015 OT	0	0	0	0	0	0	0
02-521-0017 VACATION PAY	0	0	0	0	0	0	0
02-521-0020 LONGEVITY	9,818	1,748	3,488	1,793	0	0	2,783
02-521-0025 HEALTH INSURANCE	32,504	32,229	56,390	35,710	0	0	58,510
02-521-0030 DENTAL INSURANCE	750	927	1,390	1,108	0	0	1,480
02-521-0035 RETIREMENT	18,333	23,146	27,474	20,614	0	0	26,186
02-521-0040 FICA & MEDICARE	15,500	16,637	19,107	14,299	0	0	18,211
02-521-0045 BASIC LIFE	252	279	330	229	0	0	330
02-521-0050 VISION INSURANCE	0	254	375	298	0	0	375
TOTAL SALARIES & BENEFITS	270,013	289,275	354,822	266,783	0	0	343,143
<b>CAPITAL OUTLAY</b>							
02-521-1100 ROAD EQUIPMENT	0	0	140,000	119,850	0	0	100,000
02-521-1105 TRUCK & TRAILER PURCH	136,133	0	20,000	20,000	0	0	20,000
02-521-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	136,133	0	160,000	139,850	0	0	120,000
<b>MISC EXPENSE</b>							
02-521-8100 CNTR LABOR & MACH HIRE	8,799	525	10,000	0	0	0	8,000
02-521-8105 UTILITIES & PHONE	7,786	7,443	9,000	6,688	0	0	8,000
02-521-8106 SUPPLIES & PARTS	75,058	61,230	50,000	45,767	0	0	50,000
02-521-8107 FUEL	51,335	62,476	65,000	62,747	0	0	65,000
02-521-8108 WAREHOUSE EXP	16,922	20,347	20,000	18,114	0	0	20,000
02-521-8119 ROAD MATERIALS	162,879	290,761	231,800	162,267	0	0	231,800
02-521-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-521-8127 CONF, DUES & TRAVEL	1,575	147	5,000	1,606	0	0	5,000
02-521-8150 INSURANCE EXPENSE	10,327	13,517	16,276	18,401	0	0	19,000
02-521-8180 BOND PREMIUM	0	0	355	355	0	0	0
02-521-8185 CR CARD INT & LATE FEES	( 1)	0	1,000	0	0	0	0
02-521-8190 EQUIP PURCH <\$5000	4,200	3,723	5,000	0	0	0	2,300
02-521-8405 CETRZ GRANT MATCH	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	338,880	460,169	413,431	315,945	0	0	409,100
<b>TOTAL RB1</b>	<b>745,026</b>	<b>749,444</b>	<b>928,253</b>	<b>722,578</b>	<b>0</b>	<b>0</b>	<b>872,243</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE  
RB2

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
02-522-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
02-522-0005 WAGES-EMPLOYEES	129,651	129,651	122,540	108,043	0	0	172,869
02-522-0008 COMP TAKEN	2,442	3,156	10,000	0	0	0	10,000
02-522-0010 WAGES-PT	21,555	12,191	26,986	26,181	0	0	20,000
02-522-0015 OT	0	0	126	131	0	0	0
02-522-0017 VACATION PAY	0	0	0	0	0	0	0
02-522-0020 LONGEVITY	11,273	11,993	12,713	9,638	0	0	13,478
02-522-0025 HEALTH INSURANCE	44,578	45,452	45,112	35,250	0	0	58,510
02-522-0030 DENTAL INSURANCE	1,028	1,057	1,112	865	0	0	1,480
02-522-0035 RETIREMENT	19,379	21,173	24,174	19,641	0	0	29,013
02-522-0040 FICA & MEDICARE	15,398	14,809	16,812	13,467	0	0	20,177
02-522-0045 BASIC LIFE	236	239	264	174	0	0	330
02-522-0050 VISION INSURANCE	0	273	300	233	0	0	375
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>292,938</b>	<b>287,392</b>	<b>307,538</b>	<b>255,094</b>	<b>0</b>	<b>0</b>	<b>373,631</b>
<b>CAPITAL OUTLAY</b>							
02-522-1100 ROAD EQUIPMENT	160,000	0	65,000	0	0	0	240,000
02-522-1105 TRUCK & TRAILER PURCH	43,519	139,932	139,932	0	0	0	0
02-522-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>203,519</b>	<b>139,932</b>	<b>204,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,000</b>
<b>MISC EXPENSE</b>							
02-522-8100 CNTR LABOR & MACH HIRE	1,600	230	6,500	850	0	0	3,000
02-522-8105 UTILITIES & PHONE	3,746	3,080	5,000	3,234	0	0	4,000
02-522-8106 SUPPLIES & PARTS	46,621	49,280	68,356	46,806	0	0	50,000
02-522-8107 FUEL	62,010	35,139	63,356	43,341	0	0	62,000
02-522-8108 WAREHOUSE EXP	5,252	14,033	9,000	6,441	0	0	9,000
02-522-8119 ROAD MATERIALS	138,022	182,625	303,356	135,015	0	0	200,000
02-522-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-522-8127 CONF, DUES & TRAVEL	1,605	0	2,500	75	0	0	2,500
02-522-8150 INSURANCE EXPENSE	8,297	10,834	10,835	14,803	0	0	15,000
02-522-8180 BOND PREMIUM	178	0	0	0	0	0	0
02-522-8185 CR CARD INT & LATE FEES	0	0	100	0	0	0	0
02-522-8190 EQUIP PURCH <\$5000	0	0	4,500	0	0	0	2,000
<b>TOTAL MISC EXPENSE</b>	<b>267,331</b>	<b>295,220</b>	<b>473,503</b>	<b>250,564</b>	<b>0</b>	<b>0</b>	<b>347,500</b>
<b>TOTAL RB2</b>	<b>763,789</b>	<b>722,544</b>	<b>985,973</b>	<b>505,658</b>	<b>0</b>	<b>0</b>	<b>961,131</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE  
RB3

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
02-523-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
02-523-0005 WAGES-EMPLOYEES	141,450	172,868	172,869	151,260	0	0	172,869
02-523-0008 COMP TAKEN	6,144	4,667	15,000	0	0	0	15,000
02-523-0010 WAGES-PT	12,690	8,652	20,000	14,464	0	0	20,000
02-523-0015 OT	0	0	0	0	0	0	0
02-523-0017 VACATION PAY	0	0	0	0	0	0	0
02-523-0020 LONGEVITY	3,788	4,373	5,311	4,575	0	0	6,173
02-523-0025 HEALTH INSURANCE	49,214	45,452	56,390	37,597	0	0	58,510
02-523-0030 DENTAL INSURANCE	1,135	1,300	1,390	1,154	0	0	1,480
02-523-0035 RETIREMENT	18,447	24,451	28,664	22,472	0	0	28,759
02-523-0040 FICA & MEDICARE	15,041	17,064	19,935	15,106	0	0	20,001
02-523-0045 BASIC LIFE	284	321	330	272	0	0	330
02-523-0050 VISION INSURANCE	0	341	375	310	0	0	375
TOTAL SALARIES & BENEFITS	295,591	326,887	367,663	288,683	0	0	370,896
<b>CAPITAL OUTLAY</b>							
02-523-1100 ROAD EQUIPMENT	2,500	0	8,791	8,791	0	0	0
02-523-1105 TRUCK & TRAILER PURCH	32,000	0	189,503	189,502	0	0	100,000
02-523-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	34,500	0	198,294	198,293	0	0	100,000
<b>MISC EXPENSE</b>							
02-523-8100 CNTR LABOR & MACH HIRE	9,860	0	1,370	0	0	0	1,370
02-523-8105 UTILITIES & PHONE	9,827	8,239	10,090	8,981	0	0	9,000
02-523-8106 SUPPLIES & PARTS	64,581	60,236	74,362	73,910	0	0	74,000
02-523-8107 FUEL	45,763	57,257	64,000	39,543	0	0	64,000
02-523-8108 WAREHOUSE EXP	40,617	73,821	50,879	46,684	0	0	53,540
02-523-8119 ROAD MATERIALS	71,073	55,833	99,706	60,160	0	0	125,000
02-523-8120 TIF ROAD MATERIALS	0	0	0	41,035	0	0	0
02-523-8127 CONF, DUES & TRAVEL	935	0	3,500	1,670	0	0	3,500
02-523-8150 INSURANCE EXPENSE	10,768	14,524	14,534	20,199	0	0	21,000
02-523-8180 BOND PREMIUM	0	0	400	355	0	0	0
02-523-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-523-8190 EQUIP PURCH <\$5000	7,059	1,638	4,299	4,299	0	0	1,638
TOTAL MISC EXPENSE	260,484	271,547	323,140	296,835	0	0	353,048
<b>TOTAL RB3</b>	<b>590,575</b>	<b>598,434</b>	<b>889,097</b>	<b>783,811</b>	<b>0</b>	<b>0</b>	<b>823,944</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE  
RB4

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
02-524-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	47,399
02-524-0005 WAGES-EMPLOYEES	128,543	129,651	172,869	113,445	0	0	172,869
02-524-0008 COMP TAKEN	7,894	7,450	20,000	0	0	0	20,000
02-524-0010 WAGES-PT	8,955	23,118	20,000	20,111	0	0	20,000
02-524-0015 OT	0	68	0	51	0	0	0
02-524-0017 VACATION PAY	0	0	0	0	0	0	0
02-524-0020 LONGEVITY	6,180	6,735	7,456	6,488	0	0	8,221
02-524-0025 HEALTH INSURANCE	42,719	45,452	56,390	37,597	0	0	58,510
02-524-0030 DENTAL INSURANCE	985	1,057	1,390	923	0	0	1,480
02-524-0035 RETIREMENT	17,708	22,102	29,450	18,369	0	0	29,534
02-524-0040 FICA & MEDICARE	15,119	16,106	20,481	13,638	0	0	20,540
02-524-0045 BASIC LIFE	247	261	330	218	0	0	330
02-524-0050 VISION INSURANCE	0	273	375	248	0	0	375
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>275,748</b>	<b>299,671</b>	<b>376,140</b>	<b>252,560</b>	<b>0</b>	<b>0</b>	<b>379,258</b>
<b>CAPITAL OUTLAY</b>							
02-524-1100 ROAD EQUIPMENT	2,500	341,603	0	0	0	0	0
02-524-1105 TRUCK & TRAILER PURCH	130,830	40,849	100,000	61,859	0	0	100,000
02-524-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
02-524-1120 CAPITAL DEBT RETIREMENT	0	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>133,330</b>	<b>382,452</b>	<b>100,000</b>	<b>61,859</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>MISC EXPENSE</b>							
02-524-8100 CNTR LABOR & MACH HIRE	0	3,640	2,000	0	0	0	2,000
02-524-8105 UTILITIES & PHONE	11,419	11,256	12,000	11,164	0	0	11,500
02-524-8106 SUPPLIES & PARTS	96,858	90,959	85,000	69,210	0	0	82,000
02-524-8107 FUEL	62,184	37,800	80,000	66,676	0	0	80,000
02-524-8108 WAREHOUSE EXP	32,337	31,192	33,000	29,001	0	0	33,000
02-524-8119 ROAD MATERIALS	137,934	111,284	150,000	104,397	0	0	150,000
02-524-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-524-8127 CONF, DUES & TRAVEL	3,118	1,719	6,000	4,084	0	0	6,000
02-524-8150 INSURANCE EXPENSE	10,768	14,524	18,000	20,199	0	0	21,000
02-524-8180 BOND PREMIUM	178	0	0	0	0	0	0
02-524-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-524-8190 EQUIP PURCH <\$5000	5,125	5,138	0	0	0	0	0
<b>TOTAL MISC EXPENSE</b>	<b>359,921</b>	<b>307,512</b>	<b>386,000</b>	<b>304,730</b>	<b>0</b>	<b>0</b>	<b>385,500</b>
<b>TOTAL RB4</b>	<b>768,999</b>	<b>989,635</b>	<b>862,140</b>	<b>619,148</b>	<b>0</b>	<b>0</b>	<b>864,758</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

02 -ROAD & BRIDGE  
R&B NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>CAPITAL OUTLAY</u>							
02-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
02-599-8000 LOSS CONTROL	933	630	4,000	896	0	0	4,000
02-599-8402 COMPRESSOR PROP TAX REFUND	180,915	4,159	0	14,497	0	0	0
TOTAL MISC EXPENSE	181,847	4,789	4,000	15,393	0	0	4,000
TOTAL R&B NON DEPARTMENTAL	181,847	4,789	4,000	15,393	0	0	4,000
TOTAL EXPENDITURES	3,050,236	3,064,845	3,669,463	2,646,589	0	0	3,526,076
REVENUE OVER/(UNDER) EXPENDITURES	( 150,114)	( 356,591)	( 1,087,463)	( 552,347)	0	0	24

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

03 -HOT CHECK

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
03-4100 HOT CHECK FEES	800	534	0	346	0	0	0
TOTAL FEES & FINES	800	534	0	346	0	0	0
<b>INTEREST</b>							
03-4500 INTEREST INCOME	0	0	0	0	0	0	0
TOTAL INTEREST	0	0	0	0	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
03-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>800</b>	<b>534</b>	<b>0</b>	<b>346</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

03 -HOT CHECK  
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
03-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
03-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
03-599-0008 COMP TAKEN	0	0	0	0	0	0	0
03-599-0010 WAGES-PT	0	0	0	0	0	0	0
03-599-0015 OT	0	0	0	0	0	0	0
03-599-0020 LONGEVITY	0	0	0	0	0	0	0
03-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
03-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
03-599-0035 RETIREMENT	0	0	0	0	0	0	0
03-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
03-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
03-599-8002 SUPPLIES	0	0	0	0	0	0	0
03-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
03-599-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
TOTAL NON DEPARTMENTAL	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	800	534	0	346	0	0	0

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

04 -PRE-TRIAL DIVERSION

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
04-4107 PRE-TRIAL DIVERSION FEES	39,160	22,390	0	0	0	0	0
TOTAL FEES & FINES	39,160	22,390	0	0	0	0	0
<b>INTEREST</b>							
04-4500 INTEREST INCOME CKG	860	822	0	0	0	0	0
TOTAL INTEREST	860	822	0	0	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
04-4601 PTD REIMBURSEMENTS	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>40,020</b>	<b>23,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

04 -PRE-TRIAL DIVERSION  
PRE-TRIAL DIVERSION

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
04-599-0005 WAGES-EMPLOYEES	0	0	2,500	0	0	0	2,500
04-599-0020 LONGEVITY	0	0	0	0	0	0	0
04-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
04-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
04-599-0035 RETIREMENT	0	0	225	0	0	0	225
04-599-0040 FICA & MEDICARE	0	0	192	0	0	0	195
04-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	2,917	0	0	0	2,920
<b>MISC EXPENSE</b>							
04-599-8002 SUPPLIES	3,238	321	30,000	0	0	0	50,000
04-599-8014 DUES & PUBLICATIONS	0	0	150	0	0	0	150
04-599-8027 CONF TRAINING OFFICIAL	1,233	0	0	0	0	0	0
04-599-8030 CONF & TRAINING-STAFF	0	0	1,500	0	0	0	1,500
04-599-8090 EQUIP PURCH <\$5000	0	0	5,000	0	0	0	5,000
TOTAL MISC EXPENSE	4,472	321	36,650	0	0	0	56,650
TOTAL PRE-TRIAL DIVERSION	4,472	321	39,567	0	0	0	59,570
TOTAL EXPENDITURES	4,472	321	39,567	0	0	0	59,570
REVENUE OVER/(UNDER) EXPENDITURES	35,548	22,891	( 39,567)	0	0	0	( 59,570)

WHEELER COUNTY, TEXAS  
 APPROVED BUDGET  
 AS OF: AUGUST 31ST, 2021  
 August 23, 2021 Commissioner's Court

20 -CC REC MGMT

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
20-4100 FEES CC RECORDS MGMT	6,927	12,971	0	12,301	0	0	0
TOTAL FEES & FINES	6,927	12,971	0	12,301	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
20-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
20-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>6,927</b>	<b>12,971</b>	<b>0</b>	<b>12,301</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

20 -CC REC MGMT  
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
20-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
20-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
20-599-0008 COMP TAKEN	0	0	0	0	0	0	0
20-599-0010 WAGES-PT	0	0	0	0	0	0	0
20-599-0015 OT	0	0	0	0	0	0	0
20-599-0020 LONGEVITY	0	0	0	0	0	0	0
20-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
20-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
20-599-0035 RETIREMENT	0	0	0	0	0	0	0
20-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
20-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
20-599-8100 STORAGE FEES	1,020	1,362	3,000	1,209	0	0	30,000
TOTAL MISC EXPENSE	1,020	1,362	3,000	1,209	0	0	30,000
TOTAL NON DEPARTMENTAL	1,020	1,362	3,000	1,209	0	0	30,000
TOTAL EXPENDITURES	1,020	1,362	3,000	1,209	0	0	30,000
REVENUE OVER/(UNDER) EXPENDITURES	5,908	11,609	( 3,000)	11,092	0	0	( 30,000)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

22 -CC/DC RECORD PRESERV

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
22-4100 CC RECORD PRESERVATION FEES	490	320	0	350	0	0	0
22-4101 DC RECORD PRESERVATION FEE	1,147	779	0	662	0	0	0
TOTAL FEES & FINES	1,637	1,099	0	1,012	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
22-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
22-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,637</b>	<b>1,099</b>	<b>0</b>	<b>1,012</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,637</b>	<b>1,099</b>	<b>0</b>	<b>1,012</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

23 -DIST CLK REC MGMT

August 23, 2021 Commissioner's Court

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
23-4100 FEES DIST CLERK REC MGMT	1,365	1,020	0	765	0	0	0
TOTAL FEES & FINES	1,365	1,020	0	765	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
23-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
23-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,365</b>	<b>1,020</b>	<b>0</b>	<b>765</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,365</b>	<b>1,020</b>	<b>0</b>	<b>765</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

24 -DIST CLK TECH FUND

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
24-4100 TECH FEES-DISTRICT CLERK	1,572	1,159	0	910	0	0	0
24-4101 TECH FEES-COUNTY CLERK	123	64	0	23	0	0	0
TOTAL FEES & FINES	1,696	1,222	0	933	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
24-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
24-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	1,696	1,222	0	933	0	0	0
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	1,696	1,222	0	933	0	0	0

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

26 -COURTHOUSE SECURITY

REVENUES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
26-4100 COURTHOUSE SECURITY FEES	7,417	5,536	0	6,450	0	0	0
TOTAL FEES & FINES	7,417	5,536	0	6,450	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
26-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
26-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>7,417</b>	<b>5,536</b>	<b>0</b>	<b>6,450</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

26 -COURTHOUSE SECURITY  
COURTHOUSE SECURITY

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
26-599-8000 CHS INTERNET AUDIO	0	0	0	0	0	0	0
26-599-8001 CHS COPSYN	0	0	0	0	0	0	0
26-599-8002 CHS DOORS	0	8,867	100,000	1,123	0	0	109,000
26-599-8003 CHS CAMERAS	775	1,732	0	0	0	0	0
TOTAL MISC EXPENSE	775	10,599	100,000	1,123	0	0	109,000
TOTAL COURTHOUSE SECURITY	775	10,599	100,000	1,123	0	0	109,000
TOTAL EXPENDITURES	775	10,599	100,000	1,123	0	0	109,000
REVENUE OVER/(UNDER) EXPENDITURES	6,642	( 5,063)	( 100,000)	5,327	0	0	( 109,000)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

27 -CNTY WIDE REC MGMTMT

August 23, 2021 Commissioner's Court

REVENUES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
27-4100 FEES COUNTY WIDE REC MGMT	8,324	204	0	142	0	0	0
TOTAL FEES & FINES	8,324	204	0	142	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
27-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>8,324</b>	<b>204</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>8,324</b>	<b>204</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

28 -JP TECH FUND

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
28-4100 FEES JP2 TECH FUND	5,252	2,852	0	3,359	0	0	0
28-4101 FEES JP1 TECH FUND	940	653	0	529	0	0	0
TOTAL FEES & FINES	6,192	3,505	0	3,887	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
28-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
28-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>6,192</b>	<b>3,505</b>	<b>0</b>	<b>3,887</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

28 -JP TECH FUND  
JP #1&2

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>CAPITAL OUTLAY</b>							
28-599-1999 Depreciation Expense	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
28-599-8022 JP1 EXPENSE	2,710	7,034	38,350	2,710	0	0	37,000
28-599-8023 JP2 EXPENSE	2,910	2,910	38,350	2,910	0	0	37,000
TOTAL MISC EXPENSE	5,620	9,944	76,700	5,620	0	0	74,000
<b>TOTAL JP #1&amp;2</b>	<b>5,620</b>	<b>9,944</b>	<b>76,700</b>	<b>5,620</b>	<b>0</b>	<b>0</b>	<b>74,000</b>
<b>TOTAL EXPENDITURES</b>	<b>5,620</b>	<b>9,944</b>	<b>76,700</b>	<b>5,620</b>	<b>0</b>	<b>0</b>	<b>74,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>572</b>	<b>( 6,439)</b>	<b>( 76,700)</b>	<b>( 1,733)</b>	<b>0</b>	<b>0</b>	<b>( 74,000)</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

29 -JP SECURITY

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
29-4100 FEES JP2 BUILDING SECURITY	1,314	386	0	116	0	0	0
29-4101 FEES JP1 BUILDING SECURITY	296	92	0	38	0	0	0
TOTAL FEES & FINES	1,610	478	0	154	0	0	0
<b>REIMBURSEMENT &amp; REFUNDS</b>							
29-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
29-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,610</b>	<b>478</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,610</b>	<b>478</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

30 -GRANT FUNDS

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
30-4100 SCAAP AWARD	5,944	14,438	0	0	0	0	0
TOTAL FEES & FINES	5,944	14,438	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>5,944</b>	<b>14,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

30 -GRANT FUNDS  
SCAAP GRANT

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>SALARIES &amp; BENEFITS</b>							
30-530-0010 WAGES-PT	0	915	0	0	0	0	0
30-530-0035 RETIREMENT	0	101	0	0	0	0	0
30-530-0040 FICA & MEDICARE	0	70	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	1,086	0	0	0	0	0
<b>CAPITAL OUTLAY</b>							
30-530-1105 VEHICLE PURCHASE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<b>MISC EXPENSE</b>							
30-530-8000 SCAAP EXPENSES	2,778	1,065	16,000	0	0	0	16,000
30-530-8001 JBI EXPENSE	1,308	3,176	3,500	0	0	0	3,500
TOTAL MISC EXPENSE	4,085	4,241	19,500	0	0	0	19,500
<b>TOTAL SCAAP GRANT</b>	<b>4,085</b>	<b>5,327</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,500</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

30 -GRANT FUNDS

GRANT FUNDS

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>CAPITAL OUTLAY</u>							
30-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<hr/>							
TOTAL GRANT FUNDS	0	0	0	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	4,085	5,327	19,500	0	0	0	19,500
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	1,859	9,111	( 19,500)	0	0	0	( 19,500)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

31 -SHERIFF ASSET FORFEITURE

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
31-4104 ASSET FORFEITURES	<u>55,099</u>	<u>111,810</u>	<u>0</u>	<u>11,907</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	55,099	111,810	0	11,907	0	0	0
<b>INTEREST</b>							
31-4500 INTEREST INCOME CKG	<u>407</u>	<u>641</u>	<u>0</u>	<u>151</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST	407	641	0	151	0	0	0
<b>TOTAL REVENUES</b>	<b>55,506</b>	<b>112,451</b>	<b>0</b>	<b>12,058</b>	<b>0</b>	<b>0</b>	<b>0</b>

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

31 -SHERIFF ASSET FORFEITURE  
SHERIFF ASSET FORFEITURE

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
31-599-8002 SUPPLIES	0	0	102,000	0	0	0	94,900
31-599-8003 BUY MONEY	0	2,000	10,000	0	0	0	10,000
31-599-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
31-599-8008 TELEPHONE	0	0	0	0	0	0	0
31-599-8014 DUES & PUBLICATIONS	0	50	3,100	0	0	0	3,100
31-599-8020 TRAVEL/TRANSPORT	0	0	0	0	0	0	0
31-599-8023 COMPUTER EXPENSE	0	0	0	17,988	0	0	0
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
31-599-8030 CONF & TRAINING STAFF	650	249	5,000	998	0	0	5,000
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	0
31-599-8050 UNIFORMS	0	0	0	737	0	0	0
31-599-8051 AMMUNITION & WEAPON EXP	100	0	0	0	0	0	0
31-599-8090 EQUIP PURCH <\$5000	36,738	4,686	55,000	0	0	0	55,000
31-599-8104 BUILDING MAINTENANCE	0	0	0	1,961	0	0	0
31-599-8106 VEHICLE EXPENSES	0	0	0	2,700	0	0	0
TOTAL MISC EXPENSE	37,488	6,985	175,100	24,384	0	0	168,000
TOTAL SHERIFF ASSET FORFEITURE	37,488	6,985	175,100	24,384	0	0	168,000
TOTAL EXPENDITURES	37,488	6,985	175,100	24,384	0	0	168,000
REVENUE OVER/(UNDER) EXPENDITURES	18,018	105,466	( 175,100)	( 12,326)	0	0	( 168,000)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

August 23, 2021 Commissioner's Court

32 -TRUANCY PREV & DIVER FUND

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<b>FEES &amp; FINES</b>							
32-4100 FEES JP2 TRUANCY FUND	0	1,705	0	3,625	0	0	0
32-4101 FEES JP1 TRUANCY FUND	0	280	0	551	0	0	0
TOTAL FEES & FINES	0	1,985	0	4,175	0	0	0
<hr/>							
TOTAL REVENUES	0	1,985	0	4,175	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	1,985	0	4,175	0	0	0
<hr/>							

APPROVED BUDGET

AS OF: AUGUST 31ST, 2021

33 -CO SPECIALTY COURT FUND

August 23, 2021 Commissioner's Court

REVENUES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			(----- 2021-2022 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES &amp; FINES</u>							
33-4100 CC SPECIALTY COURT FEES	0	31	0	49	0	0	0
33-4101 DC SPECIALTY COURT FEES	0	75	0	112	0	0	0
TOTAL FEES & FINES	0	106	0	160	0	0	0
<hr/>							
TOTAL REVENUES	0	106	0	160	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	106	0	160	0	0	0
<hr/>							

*Auditor Copy*

**2021 Tax Rate Calculation Worksheet**  
**Taxing Units Other Than School Districts or Water Districts**

Date: 08/05/2021 02:59 PM

**Wheeler County General**  
 Taxing Unit Name  
**PO Box 1060 Wheeler TX 79096**  
 Taxing Unit's Address, City, State, ZIP Code

**806-826-3131**  
 Phone (area code and number)  
**www.co.wheeler.tx.us/page/wheeler.County.Assessor.Collector**  
 Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(e) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.00(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

**SECTION I: No-New-Revenue Tax Rate**

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$1,469,698,067
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$22,365,710
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,447,332,357
4. 2020 total adopted tax rate.	\$0.38523/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	\$0
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$1,447,332,357
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	\$212,120
A. Absolute exemptions. Use 2020 market value:	\$44,760
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$256,880
C. Value loss. Add A and B. <sup>5</sup>	\$256,880

*Accepted by  
 Cert 8/9/21.*

<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</b>	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss. Subtract B from A.<sup>7</sup></b>	\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>	\$256,880
<b>13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.<sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.</b>	\$0
<b>14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.</b>	\$1,447,075,477
<b>15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.</b>	\$5,574,568
<b>16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.<sup>8</sup></b>	\$40,500
<b>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.<sup>10</sup></b>	\$5,615,068
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></b>	
<b>A. Certified values:</b>	\$1,381,999,940
<b>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</b>	\$0
<b>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</b>	\$0
<b>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup></b>	\$0
<b>E. Total 2021 value. Add A and B, then subtract C and D.</b>	\$1,381,999,940
<b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>	\$0
<b>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup></b>	\$0
<b>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup></b>	
<b>C. Total value under protest or not certified: Add A and B.</b>	\$0
<b>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older</b>	\$22,395,690

or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$1,359,604,250
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$1,726,650
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,726,650
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,357,877,600
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.41351/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.56152/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>22</sup>Reserved for expansion

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>12</sup>Tex. Tax Code Section 26.03(e)

<sup>24</sup>Tex. Tax Code Section 26.0441

<b>SECTION 2: Voter-Approval Tax Rate</b>	
The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:	
1. <b>Maintenance and Operations (M&amp;O) Tax Rate:</b> The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations. 2. <b>Debt Rate:</b> The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.	
The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.	
<b>Voter-Approval Tax Rate Worksheet</b>	
	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate. Enter the 2020 M&amp;O tax rate.</b>	\$0.38523/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.</b>	\$1,447,332,357
<b>30. Total 2020 M&amp;O levy. Multiply Line 28 by Line 29 and divide by \$100.</b>	\$5,575,558
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$40,500
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$40,500
<b>E. Add Line 30 to 31D.</b>	\$5,616,058
<b>32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.</b>	\$1,357,877,600
<b>33. 2021 NNR M&amp;O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.</b>	\$0.41359/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	\$0
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	
<b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	\$0
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	\$0.00000/\$100
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$0.00000/\$100
<b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	\$0
<b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
<b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the	\$0

<p>period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p>A. <b>2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. <b>2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$9,416</p> <p>\$26,585</p> <p>\$-0.00127/\$100</p> <p>\$0.00009/\$100</p> <p>\$0.00000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p>A. <b>2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. <b>2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. <b>Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. <b>Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.41359/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties</p>	

and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
	\$0.00000
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.41359
B. Divide Line 40A by Line 32 and multiply by \$100.	
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.42806/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2. the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0.00000/\$100
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. <sup>28</sup>	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	
B. Enter the 2020 actual collection rate	84.93%
C. Enter the 2019 actual collection rate	84.93%
D. Enter the 2018 actual collection rate	90.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	99.00%
	84.93%

<b>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</b>	<b>\$0</b>
<b>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>	<b>\$1,359,604,250</b>
<b>48. 2021 debt tax rate: Divide Line 46 by Line 47 and multiply by \$100.</b>	<b>\$0.00000/\$100</b>
<b>49. 2021 voter-approval tax rate. Add Lines 41 and 48.</b>	<b>\$0.42806/\$100</b>
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</b>	<b>\$0.00000/\$100</b>
<b>50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.</b>	<b>\$0.58127/\$100</b>

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>31</sup>Tex. Tax Code Section 26.04(b),(h-1) and (h-2)

<sup>27</sup>Tex. Tax Code Section 26.042(a)

**2021 Tax Rate Calculation Worksheet**  
**Taxing Units Other Than School Districts or Water Districts**

**Wheeler County General**  
 Taxing Unit Name  
**PO Box 1060 Wheeler TX 79896**  
 Taxing Unit's Address, City, State, ZIP Code

**806-826-3131**  
 Phone (area code and number)  
**www.co.wheeler.tx.us/page/wheeler.County.Assessor.Collector**  
 Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 25.04(e) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-864 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

**SECTION 1: No-New-Revenue Tax Rate: Farm to Market/Flood Control**

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$1,469,698,067
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$22,365,710
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,447,332,357
<b>4. 2020 total adopted tax rate.</b>	\$0.06928/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	\$0
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	\$0
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$1,447,332,357
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	\$212,120
A. Absolute exemptions. Use 2020 market value:	\$44,760
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$256,880
C. Value loss. Add A and B. <sup>5</sup>	

<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</b>	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss. Subtract B from A.<sup>7</sup></b>	\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>	\$256,880
<b>13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.<sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.</b>	\$0
<b>14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.</b>	\$1,447,075,477
<b>15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.</b>	\$1,002,533
<b>16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.<sup>8</sup></b>	\$7,284
<b>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.<sup>10</sup></b>	\$1,009,817
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></b>	
<b>A. Certified values:</b>	\$1,381,999,940
<b>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</b>	\$0
<b>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</b>	\$0
<b>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup></b>	\$0
<b>E. Total 2021 value. Add A and B, then subtract C and D.</b>	\$1,381,999,940
<b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>	\$0
<b>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup></b>	\$0
<b>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup></b>	
<b>C. Total value under protest or not certified: Add A and B.</b>	\$0
<b>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older</b>	\$22,395,690

or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$1,359,604,250
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$1,726,650
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,726,650
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,357,877,600
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.07436/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.56152/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)<sup>2</sup>Tex. Tax Code Section 26.012(14)<sup>14</sup>Tex. Tax Code Section 26.01(c)<sup>3</sup>Tex. Tax Code Section 26.012(13)<sup>15</sup>Tex. Tax Code Section 26.01(d)<sup>4</sup>Tex. Tax Code Section 26.012(13)<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)<sup>5</sup>Tex. Tax Code Section 26.012(15)<sup>17</sup>Tex. Tax Code Section 26.012(6)<sup>6</sup>Tex. Tax Code Section 26.012(15)<sup>18</sup>Tex. Tax Code Section 26.012(17)<sup>7</sup>Tex. Tax Code Section 26.012(15)<sup>19</sup>Tex. Tax Code Section 26.012(17)<sup>8</sup>Tex. Tax Code Section 26.03(e)<sup>20</sup>Tex. Tax Code Section 26.04(c)<sup>9</sup>Tex. Tax Code Section 26.012(13)<sup>21</sup>Tex. Tax Code Section 26.04(d)<sup>10</sup>Tex. Tax Code Section 26.012(13)<sup>22</sup>Reserved for expansion<sup>11</sup>Tex. Tax Code Section 26.012,26.04(e-2)<sup>23</sup>Tex. Tax Code Section 26.044<sup>12</sup>Tex. Tax Code Section 26.03(e)<sup>24</sup>Tex. Tax Code Section 26.0441

**SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenues.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.06928/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,447,332,357
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,002,711
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$7,284
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$7,284
<b>E. Add Line 30 to 31D.</b>	\$1,009,995
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,357,877,600
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.07438/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	\$0
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	
<b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	\$0
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	\$0/\$100
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$0/\$100
<b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	
<b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
<b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the	\$0

<p>period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</b></p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</b></p>	<p>\$0.07438/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties</b></p>	

and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
	\$0.00000
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.07438
B. Divide Line 40A by Line 32 and multiply by \$100.	
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Lins 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.07698/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2. the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0.00000/\$100
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. <sup>28</sup>	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. <sup>29</sup>	84.93%
B. Enter the 2020 actual collection rate	84.93%
C. Enter the 2019 actual collection rate	90.00%
D. Enter the 2018 actual collection rate	99.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	84.93%

<b>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</b>	<b>\$0</b>
<b>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>	<b>\$1,359,604,250</b>
<b>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</b>	<b>\$0.00000/\$100</b>
<b>49. 2021 voter-approval tax rate. Add Lines 41 and 48.</b>	<b>\$0.07698/\$100</b>
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</b>	<b>\$0.00000/\$100</b>
<b>50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.</b>	<b>\$0.58127/\$100</b>

<sup>23</sup>Tex. Tax Code Section 26.044<sup>28</sup>Tex. Tax Code Section 26.012(7)<sup>24</sup>Tex. Tax Code Section 26.0441<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)<sup>25</sup>Tex. Tax Code Section 26.0442<sup>30</sup>Tex. Tax Code Section 26.04(b)<sup>26</sup>Tex. Tax Code Section 26.0443<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)<sup>27</sup>Tex. Tax Code Section 26.042(a)

**2021 Tax Rate Calculation Worksheet**  
**Taxing Units Other Than School Districts or Water Districts**

**Wheeler County General**

**806-826-3131**

Taxing Unit Name  
**PO Box 1060 Wheeler TX 79096**  
 Taxing Unit's Address, City, State, ZIP Code

Phone (area code and number)  
**www.co.wheeler.tx.us/page/wheeler.County.Assessor.Collector**  
 Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(a) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.00(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-859 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

**SECTION 1: No-New-Revenue Tax Rate: Special Road and Bridge**

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$1,469,698,067
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$25,934,160
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,443,763,907
4. 2020 total adopted tax rate.	\$0.06861/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	\$0
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$1,443,763,907
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepart, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	\$212,120
A. Absolute exemptions. Use 2020 market value:	\$41,760
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$253,880
C. Value loss. Add A and B. <sup>5</sup>	

<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</b>	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>	\$253,880
<b>13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.<sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.</b>	\$0
<b>14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.</b>	\$1,443,510,027
<b>15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.</b>	\$990,392
<b>16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.<sup>8</sup></b>	\$7,213
<b>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.<sup>10</sup></b>	\$997,605
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></b>	
A. Certified values:	\$1,381,999,940
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$1,381,999,940
<b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>	\$0
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	
C. Total value under protest or not certified: Add A and B.	\$0
<b>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older</b>	\$25,869,630

or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	
<b>21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></b>	<b>\$1,356,130,310</b>
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></b>	<b>\$0</b>
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021.<sup>19</sup></b>	<b>\$1,717,770</b>
<b>24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.</b>	<b>\$1,717,770</b>
<b>25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.</b>	<b>\$1,354,412,540</b>
<b>26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.<sup>20</sup></b>	<b>\$0.07365/\$100</b>
<b>27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.<sup>21</sup></b>	<b>\$0.56152/\$100</b>

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(o-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<b>SECTION 2: Voter-Approval Tax Rate: Special Road and Bridge</b>	
The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:	
1. <b>Maintenance and Operations (M&amp;O) Tax Rate:</b> The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations. 2. <b>Debt Rate:</b> The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.	
The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.	
<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate. Enter the 2020 M&amp;O tax rate.</b>	\$0.06861/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.</b>	\$1,443,763,907
<b>30. Total 2020 M&amp;O levy. Multiply Line 28 by Line 29 and divide by \$100.</b>	\$990,566
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$7,213
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$7,213
<b>E. Add Line 30 to 31D.</b>	\$997,779
<b>32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.</b>	\$1,354,412,540
<b>33. 2021 NNR M&amp;O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.</b>	\$0.07366/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	\$0
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	
<b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	\$0
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	\$0/\$100
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$0/\$100
<b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	
<b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
<b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the	\$0

period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.

C. Subtract B from A and divide by Line 32 and multiply by \$100.

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0/\$100

\$0/\$100

**36. Rate adjustment for county indigent defense compensation.<sup>25</sup>**

\$0

A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0.00000/\$100

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.

\$0.00000/\$100

E. Enter the lessor of C and D. If not applicable, enter 0.

\$0.00000/\$100

**37. Rate adjustment for county hospital expenditures.<sup>26</sup>**

\$0

A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.

B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0.00000/\$100

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.

\$0.00000/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.

\$0.00000/\$100

**38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.**

A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year

\$0

B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0/\$100

\$0/\$100

39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.

\$0.07366/\$100

40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties

and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
	\$0.00000
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.07366
B. Divide Line 40A by Line 32 and multiply by \$100.	
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.07623/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2. the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0.00000/\$100
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. <sup>28</sup>	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	
B. Enter the 2020 actual collection rate	84.93%
C. Enter the 2019 actual collection rate	84.91%
D. Enter the 2018 actual collection rate	90.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	99.00%
	84.93%

<b>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</b>	<b>\$0</b>
<b>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>	<b>\$1,356,130,310</b>
<b>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</b>	<b>\$0.00000/\$100</b>
<b>49. 2021 voter-approval tax rate. Add Lines 41 and 48.</b>	<b>\$0.07623/\$100</b>
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</b>	<b>\$0.00000/\$100</b>
<b>50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.</b>	<b>\$0.58127/\$100</b>

<sup>23</sup>Tex. Tax Code Section 26.044<sup>24</sup>Tex. Tax Code Section 26.0441<sup>25</sup>Tex. Tax Code Section 26.0442<sup>26</sup>Tex. Tax Code Section 26.0443<sup>27</sup>Tex. Tax Code Section 26.042(a)<sup>28</sup>Tex. Tax Code Section 26.012(7)<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)<sup>30</sup>Tex. Tax Code Section 26.04(b)<sup>31</sup>Tex. Tax Code Section 26.04(b),(b-1) and (b-2)

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  - or -  Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,359,604,250
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.00000/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.56152/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.56152/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.58127/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.58127/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(f)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

*This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.*

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.</b>	\$1,359,604,250
<b>61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.</b>	\$0.00000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).</b>	\$0.58127/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

<b>SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate</b>	
<p>The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.</p> <p>The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:</p> <ul style="list-style-type: none"> <li>• a tax year before 2020; and<sup>40</sup></li> <li>• a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0541(a);<sup>41</sup> or</li> <li>• after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup></li> </ul> <p>This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup></p>	
<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<p>63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.</p>	\$0.17811
<p>64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.</p>	\$0
<p>65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.</p>	\$0.00000
<p>66. 2021 unused increment rate. Add Lines 63, 64 and 65.</p>	\$0.17811/\$100
<p>67. 2021 voter-approval tax rate, adjusted for unused increment rate.<sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).</p>	\$0.75938/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)  
<sup>40</sup>Tex. Tax Code Section 26.013(c)  
<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)  
<sup>42</sup>Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022  
<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i></b>	\$0.56163/\$100
<b>69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>	\$1,359,604,250
<b>70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.</b>	\$0.03677
<b>71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i>.</b>	\$0.00000/\$100
<b>72. De minimis rate.<sup>23</sup> Add Lines 68, 70 and 71.</b>	\$0.59840/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(e-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(e) because it has not met the conditions in Tax Code Section 26.042(e)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.56152/\$100

Indicate the line number used: 27

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.75938/\$100

Indicate the line number used: 67

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.59840/\$100

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

print here ~~Cindy Brown~~ Nichole Meek, Wheeler County Auditor  
Printed Name of Taxing Unit Representative

sign here Nichole Meek \_\_\_\_\_ Date 8/5/21 \_\_\_\_\_  
Taxing Unit Representative

*Filed with Cindy L. Brown  
Wheeler Co. JAC  
8/5/21*