

Wheeler County

Pat McDowell, County Judge
P.O. Box 486
Wheeler, Texas 79096
(806) 826-5961
FAX (806) 826-3282
cojudge@co.wheeler.tx.us



COMMISSIONERS

Jackie Don May
Precinct One

Phillip Gaines
Precinct Two

David Simpson
Precinct Three

John Walker
Precinct Four

PROPOSED BUDGET CERTIFICATE PROPOSED BUDGET OF WHEELER COUNTY, TEXAS BUDGET FROM 10/01/2024 TO 09/30/2025

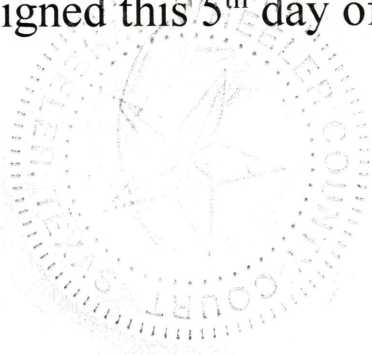
STATE OF TEXAS COUNTY OF WHEELER

We, Pat McDowell, County Judge, and Margaret Dorman, County Clerk of Wheeler County, Texas, do hereby certify that the attached proposed budget is a true correct copy of the proposed budget of Wheeler County, Texas for the Fiscal Year of October 1, 2024, to September 30, 2025.

Signed this 5th day of August 2024.

FILED FOR RECORD

2024 AUG -5 AM 10:31
Margaret Dorman
MARGARET DORMAN
COUNTY CLERK
WHEELER COUNTY, TEXAS



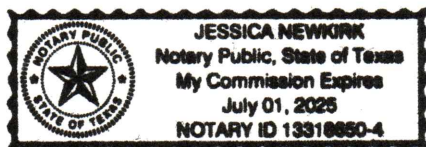
Pat McDowell

Pat McDowell, County Judge

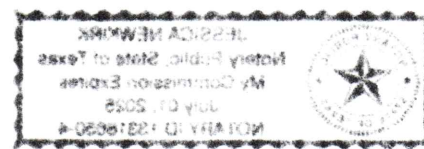
Margaret Dorman

Margaret Dorman, County Clerk

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, on this 5th day of August 2024.



Jessica Newkirk
Notary Public, State of Texas



WHEELER COUNTY PROPOSED BUDGET

*THIS BUDGET WILL RAISE LESS REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$-1,235,870, WHICH IS A -14.06 PERCENT DECREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$15,790.00.

FISCAL YEAR 10/01/2024-09/30/2025

PROPOSED BUDGET SUMMARY

8-5-24

Prepared By: Pat McDowell, Wheeler County Judge

As required by State Law, this Proposed Budget is prepared solely by the County Judge. The Commissioners Court may make any adjustments to this Proposed Budget in the next 3 weeks. The final budget and tax rate will be voted on August 26th.

Wheeler County's Tax Base took a massive hit this past year. Our oil and gas valuations decreased 24.5%. This impact is magnified because oil and gas is 80% of our tax base.

If the County plans to keep spending the same amount, Taxpayers must make up this missing revenue. Taxpayers also pay more taxes if their property valuations went up, AND most homes in the County were appraised significantly higher.

To add to the problem, the County's expenses are going up just like your household and business expenses.

Bottomline Summary

This 24.5% valuation decrease is a watershed moment for Wheeler County. The oil and gas boom appears over and it looks like it will not be coming back for a good while. During the boom the County saved a lot of money, stockpiled some excellent equipment, and grew its services and personnel. It is now time to pare back some and take care of the County's business with what we have, and not raise taxes too much.

To not rock the boat and keep things the same, the County would need to raise your tax rate well over 30%. This is to cover the \$1.7MM shortfall due to the drop in values, plus the County has been tapping our savings account each year for about half a million dollars just to cover our cash flow needs.

This Proposed Budget cuts deep, but it only balances if we withdraw a Million Dollars out of our savings account. We are blessed by the significant savings account Judge Hefley and the previous county leaders left for us. They knew the oil boom might go away someday.

Does Wheeler County operate on savings until there are none?

Operating on savings is not viable for any business. The County must curb its spending. Sadly, personnel and services must be cut. Regrettably, this proposed budget asks to raise taxes just a little, about 6%.

The County must keep a healthy savings account. Lawsuits, inflation, and the price of natural gas staying low are true concerns. Our tax base could be lower next year.

Bottomline, this budget:

- cuts 6 full-time positions, 1 part-time, and reduces some part-time positions.*
- reduces all departments' budgets some. The Road and Bridge precinct budgets are hit hard so Taxpayers should expect some cutback in their services.*
- changes the payout of comp time.*
- gives a 3% raise to the County Employees who were not eligible for the Law Enforcement grants. This raise is needed to keep employee pay equitable for all.*
- does not allow any Capital Purchases except for 2 Sheriff vehicles.*
- must pay \$70,000 higher premium on property insurance, 15,000 for health insurance, and budget a little more for most items. Inflation hurts the county just like it does your household and business expenses.*

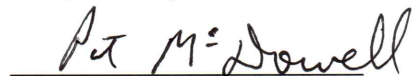
About 11% of your taxes or \$760,800 fund our Emergency and Community Support Services. A small portion of these funds go to the Volunteer Fire Departments, museums, libraries, and Meals on Wheels. \$600,000 is paid to the Hospital Districts to support our great ambulance service. A full breakdown of these funds is in the narrative at the end of this report.

It is understood no one is happy with the personnel and budget cuts, the 6% tax raise, or even with what was not cut. The circumstances are tough and change is required. Our financials are telling us the time is right to do the right thing. It is a delicate balancing act to keep taxes reasonable while making sure our 70 or so County Employees are treated fairly so they can provide both the mandated and expected County services to the taxpayer.

As a reminder, Wheeler County collects taxes for the hospitals, all the schools except Fort Elliott, cities, and water district. Only 20-25% of your tax bill is Wheeler County taxes. This proposed budget proposes to tax you 6% more. The County is cutting expenses so your taxes do not go up much. If your October tax bill is higher, rest assured the County's part of that increase is very, very small. The Commissioners Court will make hard budget decisions and is not making the taxpayers pay for all of this oil and gas bust.

For those who want more details and to understand more about the County Budget, a very lengthy narrative is posted right after the full budget. This document details what is in the budget, how the numbers are calculated, and the reasoning for some of the budget cuts.

Respectfully Submitted on this 5th day of August, 2024.



Pat McDowell
Wheeler County Judge

Wheeler County		8/5/24					
24-25 Proposed Budget Summary							
No Tax Rate Increase							
	<u>Tax Base</u>	<u>Tax Rate</u>	<u>Tax Revenue</u>				
23-24 Budget Year	1,779,370,990	0.487170	8,668,562				
24-25 Budget Year	1,428,195,846	0.487170	6,957,742				
Difference	(351,175,144)		(1,710,820)	Tax Revenue Shortfall			
To have the same Tax Revenue, the No New Revenue Rate of \$.61698 must be used.							
The Tax Rate would increase \$.12981 or 26.65%							
The Property Tax on a \$100,000 property would be \$129.81 Higher at the NNR							
Proposed 6% Tax Rate Increase (additional 2.923 Cents)							
	<u>Tax Base</u>	<u>Tax Rate</u>	<u>Tax Revenue</u>				
23-24 Budget Year	1,779,370,990	0.487170	8,668,562				
24-25 Budget Year	1,428,195,846	0.516400	7,375,203				
Difference	(351,175,144)		(1,293,358)	Tax Revenue Shortfall			
			417,462	Tax Revenue Shortfall is Reduced with 6% Tax Rate Increase			
The Tax Rate for this Proposed Budget is \$.5164 per \$100 Valuation.							
This rate is 2.92 cents higher than last year's 48.717 rate; a 6% tax hike.							
The \$.0292 reduces our Revenue Shortfall by \$417,462..							
This new rate of \$.5164 makes up 24.4% of the Tax Revenue Shortfall.							
This \$.0292 tax raise adds \$29.20 to a \$100,000 property.							
PROPOSED BUDGET							
Revenue Summary							
	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Total</u>				
Taxes	5,631,862	1,842,676	7,474,538				
Fees and Fines	346,300	300,000	646,300				
Commissions	10,000	1,000	11,000				
Permits/Licenses	7,000	-	7,000				
Rents and Royalties	1,500	1,500	3,000				
Interest	389,000	-	389,000				
Reimbursements	143,200	-	143,200				
Lateral Rd - State	-	65,000	65,000				
Grants	330,000	-	330,000				
Miscellaneous	5,000	-	5,000				
Transfer In	-	53,834	53,834				
Total	6,863,862	2,264,010	9,127,872				

Expense Summary								
	<u>Salaries/Benefits</u>	<u>Capital Exp</u>	<u>Operating Exp</u>	<u>Total</u>	<u>%Exp</u>	<u>Full</u>	<u>Part Time</u>	
County Judge	192,359	-	17,900	210,259	2.07%	2	10,000	Court Reporters
County Clerk	283,971	-	49,210	333,181	3.28%	4	2,050	Election
Treasurer	205,839	-	19,980	225,819	2.22%	3	-	
Sheriff	821,035	130,000	198,305	1,149,340	11.31%	10	25,000	18 +7 Janitorial
Jail	1,026,138	-	393,950	1,420,088	13.97%	14	53,340	Fill-In
Tax Collector	305,195	-	64,710	369,905	3.64%	4	26,120	Shamrock Tag
District Clerk	150,200	-	21,780	171,980	1.69%	2	-	
Extension	131,767	-	60,165	191,932	1.89%	1	15,600	Janitorial/2Ext
JP#2 Shamrock	155,671	-	32,490	188,161	1.85%	2	5,000	Janitorial
Buildings/Utilities	94,742	-	270,920	365,662	3.60%	1	20,000	Janitorial
Constable #1	30,696	-	3,600	34,296	0.34%	1		
JP#1 Wheeler	147,957	-	25,000	172,957	1.70%	2	5,000	Fill-In
Emergency Mgt	21,066	-	5,450	26,516	0.26%	-	15,000	EMC to PT
Veterans Assistant	11,557	-	1,350	12,907	0.13%	-		
31st Dist Court	71,441	-	59,400	130,841	1.29%	1		
County Attorney	271,198	-	11,800	282,998	2.78%	3		
Auditor	116,012	-	7,815	123,827	1.22%	1		
Constable #2	76,504	-	15,165	91,669	0.90%	1		
Information Tech	118,142	-	206,300	324,442	3.19%	1		
Emergency/Community Services		-	760,800	760,800	7.49%	-		
Non-Departmental	-	-	1,257,300	1,257,300	12.37%	-		
Transfer Out to R&B			53,642	53,834	0.53%	-		
Road & Bridge #1	293,365	-	271,635	565,000	5.56%	4	5,000	Fill-In
Road & Bridge #2	313,387	-	251,613	565,000	5.56%	4	20,000	Mowing
Road & Bridge #3	312,481	-	252,519	565,000	5.56%	4	20,000	Mowing
Road & Bridge #4	315,179	-	249,821	565,000	5.56%	4	20,000	Mowing
R&B Non-Departmental		-	4,000	4,000	0.04%			
TOTAL EXPENSES	5,465,902	130,000	4,566,620	10,162,714	100.00%	69	\$ 242,110	
Check Total-General				7,898,714				
Check Total-R&B				2,264,000				
Off				-				
Revenue Shortfall Summary - To come out of Fund Balance								
	9,127,872	Total Revenue						
	10,162,714	Total Expenses						
	(1,034,842)	Net						

WHEELER COUNTY
GENERAL FUND / ROAD & BRIDGE FUND
PROPOSED BUDGET COMPARISON REPORT
10/01/2024 - 09/30/2025

	<u>2023-2024 BUDGET</u>	<u>2024-2025 PROPOSED BUDGET</u>	<u>BUDGET VARIANCE</u>	<u>PERCENT VARIANCE</u>
GENERAL FUND				
TAXES	6,606,133.00	5,631,862.00	(974,271.00)	-14.75%
FEES & FINES	394,000.00	346,300.00	(47,700.00)	-12.11%
COMMISSIONS	15,000.00	10,000.00	(5,000.00)	-33.33%
PERMITS & LICENSE	7,000.00	7,000.00	-	0.00%
RENTS & ROYALTIES	1,000.00	1,500.00	500.00	50.00%
INTEREST	349,000.00	389,000.00	40,000.00	11.46%
REIMBURSEMENT & REFUNDS	164,656.00	143,200.00	(21,456.00)	-13.03%
GRANTS	311,535.00	330,000.00	18,465.00	5.93%
MISCELLANEOUS	5,000.00	5,000.00	-	0.00%
TRANSFER IN	-	-	-	0.00%
TOTAL REVENUES	7,853,324.00	6,863,862.00	(989,462.00)	-12.60%
CO JUDGE	214,492.00	210,259.00	(4,233.00)	-1.97%
CO CLERK	343,966.00	333,181.00	(10,785.00)	-3.14%
TREAS	239,856.00	225,819.00	(14,037.00)	-5.85%
SO	1,223,194.00	1,149,340.00	(73,854.00)	-6.04%
JAIL	1,485,824.00	1,420,088.00	(65,736.00)	-4.42%
TAX A/C	372,718.00	369,905.00	(2,813.00)	-0.75%
D CLERK	199,593.00	171,980.00	(27,613.00)	-13.83%
EXTENSION	272,334.00	191,932.00	(80,402.00)	-29.52%
JP 2	256,923.00	188,161.00	(68,762.00)	-26.76%
BLDG MAIN/FAC	424,456.00	365,662.00	(58,794.00)	-13.85%
CON #1	34,126.00	34,296.00	170.00	0.50%
JP1	180,709.00	172,957.00	(7,752.00)	-4.29%
EMERG MGMT	72,611.00	26,516.00	(46,095.00)	-63.48%
VA	12,385.00	12,907.00	522.00	4.21%
31ST DC	139,598.00	130,841.00	(8,757.00)	-6.27%
CO ATTY	238,937.00	282,998.00	44,061.00	18.44%
AUDITOR	139,229.00	123,827.00	(15,402.00)	-11.06%
CONSTABLE #2	92,832.00	91,669.00	(1,163.00)	-1.25%
SAFETY CONTROL	-	-	-	0.00%
INFORMATION TECHNOLOGY	227,164.00	324,442.00	97,278.00	42.82%
EMERGENCY / COMMUNITY SVC	-	760,800.00	760,800.00	*NEW DEPARTMENT
NON DEPARTMENTAL	3,015,366.00	1,311,134.00	(1,704,232.00)	-56.52%
TOTAL EXPENDITURES	9,186,313.00	7,898,714.00	(1,287,599.00)	-14.02%
REVENUES OVER/(UNDER) EXPENDITURES	(1,332,989.00)	(1,034,852.00)	298,137.00	-22.37%

WHEELER COUNTY
GENERAL FUND / ROAD & BRIDGE FUND
PROPOSED BUDGET COMPARISON REPORT
10/01/2024 - 09/30/2025

	<u>2023-2024 BUDGET</u>	<u>2024-2025 PROPOSED BUDGET</u>	<u>BUDGET VARIANCE</u>	<u>PERCENT VARIANCE</u>
ROAD & BRIDGE				
TAXES	2,161,904.00	1,842,676.00	(319,228.00)	-14.77%
FEES & FINES	300,000.00	300,000.00	-	0.00%
COMMISSIONS	-	1,000.00	1,000.00	*PREVIOUSLY NOT BUDGETED
RENTS & ROYALTIES	-	1,500.00	1,500.00	*PREVIOUSLY NOT BUDGETED
INTEREST	-	-	-	0.00%
REIMBURSEMENT & REFUNDS	-	-	-	0.00%
MISCELLANEOUS	208,500.00	65,000.00	(143,500.00)	-68.82%
TRANSFER IN	799,000.00	53,834.00	(745,166.00)	-93.26%
TOTAL REVENUES	3,469,404.00	2,264,010.00	(1,205,394.00)	-34.74%
RB1	992,823.00	565,000.00	(427,823.00)	-43.09%
RB2	774,380.00	565,000.00	(209,380.00)	-27.04%
RB3	785,874.00	565,000.00	(220,874.00)	-28.11%
RB4	834,254.00	565,000.00	(269,254.00)	-32.27%
R&B NON DEPARTMENTAL	4,000.00	4,000.00	-	0.00%
TOTAL EXPENDITURES	3,391,331.00	2,264,000.00	(1,127,331.00)	-33.24%
REVENUES OVER/(UNDER) EXPENDITURES	78,073.00	10.00	(78,063.00)	-99.99%

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

01 -GENERAL FUND

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
REVENUES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		DR	WORKSPACE
TAXES							
01-4000 ADVALOREM TAXES	5,555,960	6,096,341	6,529,633	6,450,899	6,465,734	5,555,362	
01-4001 DELINQUENT ADVALOREM TAXES	875,686	68,613	60,000	32,048	29,375	60,000	
01-4002 RENDITION PENALTIES	4,315	3,641	1,500	2,702	3,885	1,500	
01-4003 DELIN AD VALOREM P&I	46,087	25,346	15,000	11,385	8,356	15,000	
01-4004 EXCESS VIT TAXES	0	2,821	0	314	314	0	
TOTAL TAXES	6,482,048	6,196,762	6,606,133	6,497,347	6,507,664	5,631,862	
FEES & FINES							
01-4100 COUNTY CLERK FEES OF OFFICE	55,370	56,914	50,000	37,285	37,610	50,000	
01-4101 DISTRICT CLERK FEES OF OFFICE	16,926	28,111	15,000	12,176	9,036	15,000	
01-4102 JP1 FEES OF OFFICE	1,713	2,187	2,500	1,325	1,600	2,000	
01-4103 JP2 FEES OF OFFICE	16,703	17,667	20,000	9,799	7,379	15,000	
01-4104 SHERIFF FEES OF OFFICE	19,472	17,206	18,000	15,945	12,046	18,000	
01-4105 TAX A/C FEES OF OFFICE	40,125	48,230	40,000	43,719	43,000	40,000	
01-4106 COUNTY JUDGE FEES OF OFFICE	56	30	0	36	35	0	
01-4107 COUNTY ATTORNEY FEES OF OFFICE	272	692	1,200	468	392	1,000	
01-4108 CONSTABLE 1 FEES OF OFFICE	0	0	0	0	0	0	
01-4109 CONSTABLE 2 FEES OF OFFICE	0	175	0	400	0	0	
01-4110 TAX COLLECTION FEES	33,063	36,063	20,000	0	0	30,000	
01-4111 STENO FEES	0	0	0	0	0	0	
01-4112 LAW LIBRARY FEES	2,555	4,445	0	3,010	2,052	1,500	
01-4113 COURT REPORTER FEES	2,451	3,558	500	2,216	1,519	2,000	
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	
01-4115 JUDICIAL EDUCATION FUND	145	120	0	110	95	0	
01-4116 COURT INITIATED GUARDIANS	840	720	500	660	572	500	
01-4117 BVS PRESERVATION FEE (ADOPTION	0	0	0	0	0	0	
01-4118 LANGUAGE ACCESS FEE	308	571	300	387	317	300	
01-4119 JUSTICE COURT SUPPORT FUND	771	1,585	1,000	1,225	1,173	1,000	
01-4120 COUNTY CLERK'S RECORDS ARCHIVE	0	0	0	7,060	4,881	0	
01-4150 FINES - COUNTY & DISTRICT	43,086	35,985	60,000	34,615	29,919	40,000	
01-4151 ADULT SEAT BELT FINE	0	0	0	0	0	0	
01-4153 VITAL STATS PRESERVATION	280	390	0	280	257	0	
01-4154 INDIGENT DEFENSE FUND-HB1267	19,505	20,219	12,000	0	0	12,000	
01-4155 BRANDS	1,180	155	0	55	59	0	
01-4156 CHILD SAFETY FUND	4,443	4,738	3,000	4,722	6,885	3,000	
01-4157 FINES-JP1	37,335	24,321	30,000	7,553	8,263	15,000	
01-4158 FINES-JP2	107,179	108,260	120,000	52,485	45,295	100,000	
01-4159 TIME PAYMENT FEE	132	587	0	463	436	0	
TOTAL FEES & FINES	403,912	412,929	394,000	235,993	212,820	346,300	
COMMISSIONS							
01-4200 COURT COST COMMISSIONS	8,161	17,051	15,000	4,780	4,976	10,000	
01-4203 ELECTION ADMIN FEE	1,058	3,101	0	2,130	3,122	0	
TOTAL COMMISSIONS	9,218	20,152	15,000	6,910	8,098	10,000	
PERMITS & LICENSE							
01-4300 MIXED BEVERAGE PERMIT	7,711	9,228	7,000	5,418	5,688	7,000	
TOTAL PERMITS & LICENSE	7,711	9,228	7,000	5,418	5,688	7,000	

01 -GENERAL FUND

REVENUES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE ACTUAL	ACTUAL	BUDGET DR	BUDGET WORKSPACE
<u>RENTS & ROYALTIES</u>							
01-4400 RENT AGRILIFE BUILDING	1,485	1,415	1,000	1,485	1,847	1,500	
TOTAL RENTS & ROYALTIES	1,485	1,415	1,000	1,485	1,847	1,500	
<u>INTEREST</u>							
01-4500 INTEREST INCOME CKG	6,955	34,144	25,000	36,310	28,237	25,000	
01-4501 INTEREST INCOME SWEEP	63	0	0	0	0	0	
01-4502 INTEREST - TEXPOOL	5	33	0	27	30	0	
01-4503 INTEREST-TEXAS CLASS	44,296	346,103	200,000	247,307	263,709	200,000	
01-4504 INTEREST TEXSTAR	5	33	0	27	30	0	
01-4505 INTEREST - WSB INVESTMENT	0	0	0	0	0	0	
01-4506 INTEREST - FINANCIAL NE SECUR (19,315)	25,064	14,000	12,032	17,636	14,000	
01-4507 INTEREST - TEXPOOL PRIME	16,304	104,593	55,000	58,239	60,647	55,000	
01-4508 INTEREST - LOGIC	6,009	66,309	40,000	52,583	50,765	40,000	
01-4509 INTEREST - HSB CD	20,933	84,502	15,000	(40,233)	(62,272)	15,000	
01-4510 INTEREST - TX CLASS GOVERNMENT	5	38	0	32	35	0	
01-4511 INTEREST - LONE STAR INVEST	0	0	0	46,138	45,000	40,000	
TOTAL INTEREST	75,258	660,819	349,000	412,461	403,817	389,000	
<u>REIMBURSEMENT & REFUNDS</u>							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,495	25,200	25,200	20,150	22,134	25,200	
01-4601 SALARY SUPPLEMENT CO ATTORNEY	0	28,000	28,000	28,000	41,042	28,000	
01-4602 SALARY SUPP-LAW ENFORCEMENT	0	0	0	18,333	27,500	55,000	
01-4603 CO JUDGE EXCESS SUPPL	0	0	0	0	0	0	
01-4607 EMERG MGMT REIMB	26,600	26,600	25,000	26,600	0	25,000	
01-4609 PRISONER MEDICAL REIMB	4,238	2,630	0	751	897	0	
01-4610 REIM STATE JUROR	0	0	0	0	0	0	
01-4611 REIM PRISONER TRANSPORT	0	0	16,555	18,805	10,004	0	
01-4612 LEOSE ALLOCATION	0	0	4,901	3,551	2,204	0	
01-4623 JURY FEES	999	3,226	0	974	706	0	
01-4624 JUROR REIMBURSEMENT FEES	0	714	0	624	915	0	
01-4625 INSURANCE CLAIMS/REFUNDS	35,856	21,241	0	18,774	8,027	0	
01-4670 INMATE HOUSING REVENUE	0	0	50,000	9,735	2,983	0	
01-4680 MISC REIMBURSEMENT	10,109	10,837	15,000	9,815	20	10,000	
TOTAL REIMBURSEMENT & REFUNDS	103,297	118,447	164,656	156,113	116,432	143,200	
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.						
<u>GRANTS</u>							
01-4700 GRANT INDIGENT DEF	0	0	0	0	0	0	
01-4701 CRF GRANT REVENUE	0	0	0	0	0	0	
01-4702 ARPA GRANT REVENUE	334,951	166,686	32,434	32,433	47,541	0	
01-4703 OPIOD SETTLEMENT REVENUE	0	8,248	0	1,605	1,000	0	
01-4704 RURAL LAW ENFORCEMNT GRANT REV	0	0	250,000	0	250,000	250,000	
01-4705 RURAL PROSECUTOR'S GRANT REV	0	0	29,101	0	100,000	80,000	
01-4780 GRANT MISC	25,685	7,500	0	0	0	0	
TOTAL GRANTS	360,636	182,433	311,535	34,038	398,541	330,000	

01 -GENERAL FUND

	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
REVENUES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
4704	RURAL LAW ENFORCEMNT GRANTPERMANENT NOTES:						
	2023 SB22 - LGC 130.911 - RURAL SHERIFF'S OFFICE SALARY						
	ASSISTANCE GRANT PROGRAM						
MISCELLANEOUS							
01-4800 MISC REVENUE	66,623	7,145	0	3,637	4,587	0	
01-4801 SALE OF USED ASSETS	0	9,000	0	9,000	13,192	0	
01-4802 CTC COMPANY INC REVENUE	16,123	16,563	5,000	6,448	9,451	5,000	
TOTAL MISCELLANEOUS	82,747	32,709	5,000	19,085	27,231	5,000	
TRANSFER IN							
01-4900 TRANSFER IN	0	0	0	0	0	0	
TOTAL TRANSFER IN	0	0	0	0	0	0	
TOTAL REVENUES	7,526,312	7,634,895	7,853,324	7,368,851	7,682,138	6,863,862	

WHEELER COUNTY, TEXAS
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 5TH, 2024

01 -GENERAL FUND
 CO JUDGE

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE ACTUAL	ACTUAL	REQUESTED BUDGET DR	BUDGET WORKSPACE
SALARIES & BENEFITS							
01-501-0000 SALARIES-ELECTED	82,051	85,351	85,351	71,126	85,352	87,162	
01-501-0005 WAGES-EMPLOYEES	39,894	43,194	43,194	35,995	43,194	44,490	
01-501-0008 COMP TAKEN	0	0	0	0	0	0	
01-501-0010 WAGES-PT	4,975	3,050	10,000	4,000	5,057	10,000	
01-501-0015 OT	0	0	0	0	0	0	
01-501-0017 VACATION PAY	0	0	0	0	0	0	
01-501-0020 LONGEVITY	4,973	1,073	563	443	489	923	
01-501-0025 HEALTH INSURANCE	23,403	24,192	26,072	18,690	21,355	26,008	
01-501-0030 DENTAL INSURANCE	591	606	612	459	525	632	
01-501-0035 RETIREMENT	13,961	11,376	11,912	8,236	9,276	11,995	
01-501-0040 FICA & MEDICARE	9,776	10,010	10,642	8,449	10,156	10,907	
01-501-0045 BASIC LIFE	108	127	132	98	112	132	
01-501-0050 VISION INSURANCE	149	146	114	86	100	110	
TOTAL SALARIES & BENEFITS	179,879	179,123	188,592	147,581	175,615	192,359	
MISC EXPENSE							
01-501-8002 SUPPLIES	3,603	4,023	5,000	3,162	2,716	3,000	
01-501-8006 EQUIP RENT & REPAIRS	3,596	3,319	6,000	2,379	3,526	4,000	
01-501-8008 TELEPHONE	161	0	0	0	0	0	
01-501-8014 DUES & PUBLICATIONS	600	550	2,500	200	343	600	
01-501-8023 COMPUTER EXPENSE	2,418	2,400	2,400	2,000	2,400	0	
01-501-8027 CONF TRAINING OFFICIAL	792	4,125	4,400	2,388	4,400	7,500	
01-501-8030 CONF & TRAINING STAFF	(165)	0	1,800	0	0	1,500	
01-501-8040 POSTAGE & BOX	510	926	800	152	261	300	
01-501-8080 BOND PREMIUM	0	1,593	0	0	0	0	
01-501-8090 EQUIP PURCH <\$5000	0	0	3,000	0	3,000	1,000	
01-501-8107 VEHICLE EXPENSE	1,569	0	0	0	0	0	
01-501-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
TOTAL MISC EXPENSE	13,083	16,936	25,900	10,282	16,645	17,900	
TOTAL CO JUDGE	192,963	196,059	214,492	157,863	192,260	210,259	

01 -GENERAL FUND
CO CLERK

CLERK	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	BUDGET
				ACTUAL		DR	WORKSPACE
<hr/>							
SALARIES & BENEFITS							
01-502-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-502-0005 WAGES-EMPLOYEES	78,316	96,971	126,248	103,448	123,234	130,036	
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,412	4,095	4,095	
01-502-0008 COMP TAKEN	0	2,056	0	0	0	0	
01-502-0010 WAGES-PT	19,914	15,630	2,050	0	0	2,050	
01-502-0015 OT	748	422	0	0	0	0	
01-502-0017 VACATION PAY	0	0	0	0	0	0	
01-502-0020 LONGEVITY	8,280	8,820	9,053	7,493	8,897	9,946	
01-502-0025 HEALTH INSURANCE	34,166	37,063	52,144	25,963	28,479	52,016	
01-502-0030 DENTAL INSURANCE	863	928	1,224	637	700	1,264	
01-502-0035 RETIREMENT	17,380	15,533	16,453	11,971	13,393	16,686	
01-502-0040 FICA & MEDICARE	12,473	13,705	14,700	11,953	14,307	15,174	
01-502-0045 BASIC LIFE	168	176	264	131	144	264	
01-502-0050 VISION INSURANCE	217	223	228	86	100	220	
TOTAL SALARIES & BENEFITS	224,018	246,320	277,158	207,342	244,047	283,971	
<hr/>							
CAPITAL OUTLAY							
01-502-1106 CAPITAL PURCHASES	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
<hr/>							
MISC EXPENSE							
01-502-8002 SUPPLIES	7,137	8,195	8,389	7,087	6,534	8,000	
01-502-8006 EQUIP RENT & REPAIRS	2,357	2,317	3,700	1,907	2,057	3,000	
01-502-8008 TELEPHONE	0	0	0	0	0	0	
01-502-8014 DUES & PUBLICATIONS	736	125	736	626	1,073	650	
01-502-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	
01-502-8023 COMPUTER EXPENSE	12,707	12,071	12,200	10,030	12,036	0	
01-502-8027 CONF TRAINING OFFICIAL	2,992	5,969	7,013	3,140	2,959	6,300	
01-502-8030 CONF & TRAINING STAFF	0	0	470	96	0	0	
01-502-8040 POSTAGE & BOX	667	1,356	2,700	1,188	0	2,400	
01-502-8080 BOND PREMIUM	560	1,057	600	560	960	560	
01-502-8081 ELECTION WORKERS	12,008	4,800	7,418	5,291	9,071	7,000	
01-502-8082 ELECTION EXPENSE	25,537	15,286	23,582	23,028	22,985	15,000	
01-502-8090 EQUIP PURCH <\$5000	0	0	0	0	0	6,300	
01-502-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-502-8200 RECORDS ARCHIVE (LGC 118.02	0	0	0	0	0	0	
01-502-8999 CASH SHORT/OVER	0	0	0	0	0	0	
TOTAL MISC EXPENSE	64,700	51,175	66,808	52,953	57,675	49,210	
<hr/>							
502-8080 BOND PREMIUM	PERMANENT NOTES: FY26 INCREASE BUDGET BY \$500 FOR CC BOND						
<hr/>							
TOTAL CO CLERK	288,718	297,495	343,966	260,296	301,722	333,181	

01 -GENERAL FUND
TREAS

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		DR	WORKSPACE
<u>SALARIES & BENEFITS</u>							
01-503-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-503-0005 WAGES-EMPLOYEES	39,414	42,714	85,761	70,763	84,917	87,464	
01-503-0010 WAGES-PT	128	0	2,500	0	0	0	
01-503-0015 OT	0	0	0	0	0	0	
01-503-0017 VACATION PAY	0	0	0	0	0	0	
01-503-0020 LONGEVITY	1,305	1,665	2,385	1,965	2,340	2,925	
01-503-0025 HEALTH INSURANCE	22,464	24,709	39,108	28,036	32,033	39,012	
01-503-0030 DENTAL INSURANCE	568	618	918	689	788	948	
01-503-0035 RETIREMENT	9,708	8,325	12,103	8,795	9,903	11,997	
01-503-0040 FICA & MEDICARE	6,536	6,927	10,813	8,420	10,110	10,910	
01-503-0045 BASIC LIFE	125	131	198	147	168	198	
01-503-0050 VISION INSURANCE	143	149	171	129	150	165	
TOTAL SALARIES & BENEFITS	127,788	135,936	204,656	161,191	191,108	205,839	
<u>MISC EXPENSE</u>							
01-503-8002 SUPPLIES	6,079	8,151	6,000	4,444	4,000	3,375	
01-503-8006 EQUIP RENT & REPAIRS	5,444	8,217	5,500	5,440	7,880	8,300	
01-503-8008 TELEPHONE	0	0	0	0	0	0	
01-503-8014 DUES & PUBLICATIONS	315	215	300	175	300	270	
01-503-8023 COMPUTER EXPENSE	11,270	5,440	13,000	10,827	15,000	0	
01-503-8027 CONF TRAINING OFFICIAL	5,536	3,663	3,900	3,335	3,250	3,250	
01-503-8030 CONF & TRAINING STAFF	814	149	2,540	1,114	2,539	2,200	
01-503-8040 POSTAGE & BOX	1,985	1,594	2,000	1,647	2,000	2,000	
01-503-8080 BOND PREMIUM	0	555	0	0	0	585	
01-503-8090 EQUIP PURCH <\$5000	0	0	1,960	0	0	0	
01-503-8100 CONTRACT LABOR	0	0	0	0	0	0	
01-503-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-503-8199 CASH SHORT/LONG	0	0	0	0	0	0	
TOTAL MISC EXPENSE	31,441	27,984	35,200	26,982	34,969	19,980	
TOTAL TREAS	159,229	163,919	239,856	188,173	226,077	225,819	

01 -GENERAL FUND
SO

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-504-0000 SALARIES-ELECTED	47,399	50,699	50,698	42,249	50,699	50,699	
01-504-0001 RLEG-ELECTED	0	0	24,302	20,252	24,302	24,302	
01-504-0005 WAGES-EMPLOYEES	401,442	420,225	425,892	330,635	425,384	433,914	
01-504-0006 RLEG-EMPLOYEES	0	0	47,300	35,674	45,711	47,300	
01-504-0008 COMP TAKEN	37,804	8,235	31,849	31,846	42,296	0	
01-504-0010 WAGES-PT	1,646	11,563	9,173	6,209	9,960	18,000	
01-504-0011 WAGES-PT-CUSTODIAL	0	0	7,020	6,316	7,563	7,020	
01-504-0012 RELG-PT	0	0	3,431	1,131	1,898	3,431	
01-504-0015 OT	180	720	0	0	0	0	
01-504-0016 HOLIDAY PAY	0	0	0	0	0	0	
01-504-0017 VACATION PAY	0	0	0	0	0	0	
01-504-0020 LONGEVITY	3,758	4,740	6,767	3,833	5,066	6,932	
01-504-0025 HEALTH INSURANCE	101,401	85,908	130,360	64,373	85,421	130,040	
01-504-0030 DENTAL INSURANCE	2,561	2,151	3,060	1,582	2,100	3,160	
01-504-0035 RETIREMENT	54,016	43,320	54,150	37,851	45,519	49,769	
01-504-0040 FICA & MEDICARE	36,691	37,210	48,255	36,033	46,221	45,258	
01-504-0045 BASIC LIFE	566	454	660	337	448	660	
01-504-0050 VISION INSURANCE	645	518	570	297	399	550	
TOTAL SALARIES & BENEFITS	688,107	665,741	843,487	618,617	792,987	821,035	
<hr/>							
504-0000 SALARIES-ELECTED	PERMANENT NOTES: 5/25/23 - SB22 WAGE INCREASE FOR SHERIFF \$24,301 TO BRING SHERIFF TO \$75K TOTAL SALARY						
<hr/>							
504-0035 RETIREMENT	PERMANENT NOTES: FY24 - ADDITIONAL \$1,945 FOR SB22 GRANT						
<hr/>							
504-0040 FICA & MEDICARE	PERMANENT NOTES: FY24 - ADDITIONAL \$1,859 FOR SB22 GRANT						
<hr/>							
<u>CAPITAL OUTLAY</u>							
01-504-1105 VEHICLE PURCHASE	0	285,533	130,000	126,393	126,393	130,000	
01-504-1106 CAPITAL PURCHASES	10,000	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	10,000	285,533	130,000	126,393	126,393	130,000	
<hr/>							
504-1105 VEHICLE PURCHASE	PERMANENT NOTES: 2 - VEHICLES						
<hr/>							
<u>MISC EXPENSE</u>							
01-504-8002 SUPPLIES	12,244	15,582	14,626	13,534	15,824	13,000	
01-504-8006 EQUIP RENT & REPAIRS	2,639	2,833	3,500	2,316	2,283	3,000	
01-504-8008 TELEPHONE	10,837	11,891	13,000	10,091	12,377	12,000	
01-504-8014 DUES & PUBLICATIONS	771	3,535	3,000	81	1,854	2,500	
01-504-8020 TRAVEL/TRANSPORT	6,529	7,571	25,389	25,389	22,738	5,400	
01-504-8023 COMPUTER EXPENSE	21,749	16,939	16,666	8,195	10,984	0	
01-504-8027 CONF TRAINING OFFICIAL	17	0	0	0	0	1,500	
01-504-8028 CONFERENCE/TRAINING-LEOSE	0	0	3,552	3,551	5,401	0	

01 -GENERAL FUND
SO

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	PROPOSED BUDGET WORKSPACE
01-504-8030 CONF & TRAINING STAFF	4,895	3,481	7,500	4,508	7,463	6,000		
01-504-8040 POSTAGE & BOX	1,531	1,054	1,500	398	151	1,250		
01-504-8050 UNIFORMS	5,898	4,134	4,000	2,759	2,513	4,000		
01-504-8051 AMMUNITION & WEAPON EXP	2,955	2,971	3,374	3,373	5,591	2,500		
01-504-8052 EMPLOYEE PHYSICALS	0	35	0	0	0	800		
01-504-8080 BOND PREMIUM	0	0	34	33	0	355		
01-504-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0		
01-504-8091 GRANT EXPENSE	0	124,731	0	0	0	0		
01-504-8105 UTILITIES EXPENSE	12,045	13,474	14,706	9,213	10,997	14,000		
01-504-8106 VEHICLE EXPENSES	69,725	41,095	41,070	39,539	48,312	35,000		
01-504-8107 FUEL EXPENSE	86,206	82,999	84,000	54,177	65,088	80,000		
01-504-8150 INSURANCE EXPENSE	12,891	12,891	13,790	13,790	20,230	17,000		
01-504-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0		
TOTAL MISC EXPENSE	250,931	345,214	249,707	190,947	231,805	198,305		
504-8091 GRANT EXPENSE			PERMANENT NOTES: FY25 AND FORWARD - GRANT FUNDS (NOT RELATED TO WAGES) ARE RECORDED IN ACCOUNT 599-8091 GRANT EXPENSE - LAW ENFORCEMENT					
504-8091 GRANT EXPENSE			CURRENT YEAR NOTES: FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF WAGES, FICE & RETIREMENT OF \$28,105					
504-8105 UTILITIES EXPENSE			PERMANENT NOTES: 25% UTILITY ALLOCATION.					
TOTAL SO	949,038	1,296,488	1,223,194	935,957	1,151,185	1,149,340		

01 -GENERAL FUND
JAIL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
<u>SALARIES & BENEFITS</u>							
01-505-0000 SALARIES-ELECTED	0	0	0	0	0	0	
01-505-0005 WAGES-EMPLOYEES	553,293	590,793	599,984	501,947	599,989	599,984	
01-505-0006 RLEG-EMPLOYEES	0	0	40,800	34,124	40,801	40,800	
01-505-0008 COMP TAKEN	24,678	28,687	19,000	12,948	21,770	0	
01-505-0010 WAGES-PT	30,929	58,523	53,340	35,228	40,378	53,340	
01-505-0012 RLEG-PT	0	0	3,200	2,020	2,298	3,200	
01-505-0015 OT	79	95	0	0	0	0	
01-505-0016 HOLIDAY PAY	0	0	0	0	0	0	
01-505-0017 VACATION PAY	0	0	0	0	0	0	
01-505-0018 SHIFT DIFFERENTIAL PAY	5,945	4,902	6,000	4,578	5,493	6,000	
01-505-0020 LONGEVITY	14,978	15,690	16,704	13,230	15,634	18,669	
01-505-0025 HEALTH INSURANCE	151,182	162,676	182,504	129,794	149,487	182,056	
01-505-0030 DENTAL INSURANCE	3,819	4,072	4,284	3,188	3,676	4,424	
01-505-0035 RETIREMENT	69,092	60,961	63,363	46,417	52,382	60,738	
01-505-0040 FICA & MEDICARE	46,504	52,146	56,540	45,124	54,257	55,233	
01-505-0045 BASIC LIFE	843	860	924	680	783	924	
01-505-0050 VISION INSURANCE	961	980	798	595	698	770	
TOTAL SALARIES & BENEFITS	902,302	980,385	1,047,441	829,874	987,645	1,026,138	
<u>CAPITAL OUTLAY</u>							
01-505-1106 CAPITAL PURCHASES	0	248,000	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	248,000	0	0	0	0	
505-1106 CAPITAL PURCHASES							
PERMANENT NOTES:							
5/25/23 - FY24 REQUESTING UPDATED LOCK SYSTEM							
NEW SERVER							
<u>MISC EXPENSE</u>							
01-505-8002 SUPPLIES	14,277	13,446	19,353	5,929	8,050	17,500	
01-505-8006 EQUIP RENT & REPAIRS	7,751	8,033	15,000	6,456	6,938	13,500	
01-505-8008 TELEPHONE	0	0	0	0	0	0	
01-505-8014 DUES & PUBLICATIONS	646	899	1,200	978	853	1,000	
01-505-8023 COMPUTER EXPENSE	10,491	1,376	4,200	3,860	6,137	0	
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	
01-505-8030 CONF & TRAINING STAFF	11,157	14,037	19,000	11,140	14,930	14,500	
01-505-8040 POSTAGE & BOX	957	79	1,700	440	565	1,250	
01-505-8050 DISPATCHER UNIFORMS	2,502	1,117	3,000	1,865	3,197	3,000	
01-505-8080 BOND PREMIUM	822	693	800	191	0	700	
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	
01-505-8104 JAIL BUILDING EXPENSE	60,014	72,028	56,830	56,745	53,954	55,000	
01-505-8105 UTILITIES EXPENSE	36,134	40,423	46,000	27,678	33,059	41,400	
01-505-8106 VEHICLE EXPENSES	872	876	2,000	859	1,472	1,800	
01-505-8107 FUEL EXPENSE	7,040	10,456	12,000	4,900	7,372	10,800	
01-505-8120 O/S PRISONER EXPENSE	0	0	7,000	0	0	3,500	
01-505-8121 INMATE EXPENSE - INTERPRETE	1,383	2,392	2,400	1,352	1,999	2,000	
01-505-8122 PRISONER MEDICAL	151,098	169,821	154,800	111,374	144,756	142,000	
01-505-8123 PRISONER MEDICAL-OUT OF COU	0	0	6,100	139	239	0	

01 -GENERAL FUND
JAIL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	
01-505-8124 JAIL FOOD	89,529	88,892	87,000	63,952	79,394	86,000		
01-505-8150 INSURANCE EXPENSE	0	0	0	0	0	0		
01-505-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0		
01-505-8999 CASH SHORT/LONG	0	0	0	0	0	0		
TOTAL MISC EXPENSE	394,673	424,567	438,383	297,856	362,915	393,950		
505-8104 JAIL BUILDING EXPENSE			PERMANENT NOTES: *10/17/22 -PER JOHNNY CARTER - BUDGET 1 OR 2 HVAC UNIT REPLACEMENTS EACH YEAR GOING FORWARD*					
505-8105 UTILITIES EXPENSE			PERMANENT NOTES: 75% ALLOCATION					
TOTAL JAIL	1,296,976	1,652,952	1,485,824	1,127,731	1,350,560	1,420,088		

01 -GENERAL FUND
TAX A/C

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	REQUESTED	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
<u>SALARIES & BENEFITS</u>							
01-506-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-506-0005 WAGES-EMPLOYEES	116,348	126,248	126,248	105,206	126,249	130,035	
01-506-0008 COMP TAKEN	554	0	1,900	0	0	0	
01-506-0010 WAGES-PT	0	17,378	26,120	16,392	19,708	26,120	
01-506-0015 OT	0	0	0	0	0	0	
01-506-0017 VACATION PAY	0	0	0	0	0	0	
01-506-0020 LONGEVITY	6,098	6,818	7,538	6,225	7,406	8,258	
01-506-0025 HEALTH INSURANCE	46,806	49,418	52,144	37,381	42,711	52,016	
01-506-0030 DENTAL INSURANCE	1,182	1,237	1,224	918	1,050	1,264	
01-506-0035 RETIREMENT	18,756	17,619	18,196	13,010	14,609	18,225	
01-506-0040 FICA & MEDICARE	12,120	14,271	16,257	12,103	14,515	16,573	
01-506-0045 BASIC LIFE	261	261	264	196	224	264	
01-506-0050 VISION INSURANCE	298	298	228	171	200	220	
TOTAL SALARIES & BENEFITS	249,821	284,245	300,818	233,852	277,369	305,195	
<u>CAPITAL OUTLAY</u>							
01-506-1000 CAPITAL PURCHASE	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
<u>MISC EXPENSE</u>							
01-506-8002 SUPPLIES	8,352	8,638	9,600	6,923	11,293	8,960	
01-506-8006 EQUIP RENT & REPAIRS	4,664	4,811	7,600	5,166	3,542	5,000	
01-506-8008 TELEPHONE	0	0	0	0	0	0	
01-506-8014 DUES & PUBLICATIONS	240	312	3,500	335	574	1,500	
01-506-8015 OUT-OF-STATE SERVING FEES	26	467	1,000	(186)	86	900	
01-506-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	
01-506-8023 COMPUTER EXPENSE	18,605	19,013	25,000	20,400	26,229	25,000	
01-506-8027 CONF TRAINING OFFICIAL	2,919	1,074	4,500	2,925	2,648	4,250	
01-506-8030 CONF & TRAINING STAFF	1,071	518	2,000	1,018	1,423	1,800	
01-506-8040 POSTAGE & BOX	9,981	10,926	14,000	12,871	17,805	12,600	
01-506-8080 BOND PREMIUM	225	154	500	154	264	500	
01-506-8089 OFFICE RENT - SHAMROCK	7,200	4,200	4,200	3,500	4,200	4,200	
01-506-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	
01-506-8100 CONTRACT LABOR	0	0	0	0	0	0	
01-506-8108 TRAVEL	0	0	0	0	0	0	
01-506-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
TOTAL MISC EXPENSE	53,284	50,112	71,900	53,106	68,064	64,710	
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	303,105	334,357	372,718	286,957	345,433	369,905	

01 -GENERAL FUND
D CLERK

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
<u>SALARIES & BENEFITS</u>							
01-507-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-507-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	35,595	42,714	43,995	
01-507-0010 WAGES-PT	17,701	18,983	19,500	15,580	18,654	0	
01-507-0015 OT	0	0	0	0	0	0	
01-507-0017 VACATION PAY	0	0	0	0	0	0	
01-507-0020 LONGEVITY	8,955	9,315	9,675	8,025	9,540	10,035	
01-507-0025 HEALTH INSURANCE	23,403	24,709	26,072	18,690	21,355	26,008	
01-507-0030 DENTAL INSURANCE	591	618	612	459	525	632	
01-507-0035 RETIREMENT	12,481	10,652	10,497	7,774	8,696	8,939	
01-507-0040 FICA & MEDICARE	8,485	9,114	9,378	7,598	9,107	8,129	
01-507-0045 BASIC LIFE	131	131	132	98	112	132	
01-507-0050 VISION INSURANCE	149	149	114	86	100	110	
TOTAL SALARIES & BENEFITS	158,708	167,082	169,393	136,154	161,502	150,200	
<u>MISC EXPENSE</u>							
01-507-8002 SUPPLIES	6,471	5,330	8,200	2,724	2,357	8,200	
01-507-8006 EQUIP RENT & REPAIRS	2,125	1,941	4,000	1,932	2,127	3,000	
01-507-8008 TELEPHONE	151	0	0	0	0	0	
01-507-8014 DUES & PUBLICATIONS	697	391	1,000	762	898	900	
01-507-8023 COMPUTER EXPENSE	7,464	5,906	6,000	4,212	4,814	0	
01-507-8027 CONF TRAINING OFFICIAL	4,172	1,609	4,000	3,166	4,082	4,000	
01-507-8030 CONF & TRAINING STAFF	0	0	500	0	0	450	
01-507-8040 POSTAGE & BOX	3,098	146	3,200	3,154	5,143	3,000	
01-507-8080 BOND PREMIUM	200	486	500	175	300	500	
01-507-8090 EQUIP PURCH <\$5000	0	0	2,800	0	0	1,730	
01-507-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-507-8999 CASH SHORT/OVER	0	0	0	0	0	0	
TOTAL MISC EXPENSE	24,377	15,809	30,200	16,125	19,721	21,780	
 TOTAL D CLERK	 183,085	 182,891	 199,593	 152,279	 181,223	 171,980	

01 -GENERAL FUND
EXTENSION

				(----- 2023-2024 -----)		(----- 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>							
01-508-0000 SALARIES-AGENTS	33,603	35,942	35,943	20,218	26,957	37,021	
01-508-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	35,595	42,714	43,995	
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	
01-508-0010 WAGES-PT	10,269	16,307	17,600	14,544	15,817	15,600	
01-508-0015 OT	0	0	0	0	0	0	
01-508-0017 VACATION PAY	0	0	0	0	0	0	
01-508-0020 LONGEVITY	4,560	5,100	5,821	4,290	5,194	5,333	
01-508-0025 HEALTH INSURANCE	11,702	12,354	13,036	9,345	10,678	13,004	
01-508-0030 DENTAL INSURANCE	296	309	306	230	263	316	
01-508-0035 RETIREMENT	5,699	5,361	8,570	3,969	4,311	8,577	
01-508-0040 FICA & MEDICARE	6,289	7,191	7,656	5,285	6,436	7,800	
01-508-0045 BASIC LIFE	65	65	66	49	56	66	
01-508-0050 VISION INSURANCE	74	74	57	43	50	55	
TOTAL SALARIES & BENEFITS	111,970	125,419	131,769	93,566	112,476	131,767	
<u>CAPITAL OUTLAY</u>							
01-508-1105 VEHICLE PURCHASE	0	0	71,715	71,715	71,715	0	
01-508-1111 BUILDING IMPROVEMENTS	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	71,715	71,715	71,715	0	
<u>MISC EXPENSE</u>							
01-508-8002 SUPPLIES	3,318	2,671	7,202	1,730	3,000	6,465	
01-508-8006 EQUIP RENT & REPAIRS	1,087	1,131	2,500	935	797	2,250	
01-508-8008 TELEPHONE	4,591	3,974	0	0	0	0	
01-508-8014 DUES & PUBLICATIONS	257	725	1,000	315	480	900	
01-508-8023 COMPUTER EXPENSE	269	782	2,000	64	109	0	
01-508-8027 TRAVEL-CEA-ANR	7,523	6,138	8,000	2,882	5,000	4,000	
01-508-8029 TRAVEL-CEA-FCH	0	0	0	0	0	4,000	
01-508-8030 CONF & TRAINING STAFF	147	402	850	500	334	750	
01-508-8040 POSTAGE & BOX	138	146	300	154	0	300	
01-508-8080 BOND PREMIUM	0	0	0	0	0	0	
01-508-8087 4-H EXPENSES	3,774	3,021	5,000	1,356	4,000	4,500	
01-508-8088 UTILITIES - AGRILIFE	24,029	23,679	29,500	15,843	19,921	26,000	
01-508-8090 EQUIP PURCH <\$5000	0	0	898	898	1,539	0	
01-508-8106 VEHICLE EXPENSE	12,344	2,539	3,000	2,811	4,258	3,000	
01-508-8107 FUEL EXPENSE	428	10,308	8,600	2,880	3,531	8,000	
01-508-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
TOTAL MISC EXPENSE	57,907	55,516	68,850	30,368	42,968	60,165	
508-8008 TELEPHONE	PERMANENT NOTES:						
	5/25/23 - CALLING WINDSTREAM TO GET QUOTE TO CANCEL THIS SERVICE						
	6/20/23 - CANCELLED SERVICE \$3,392.00 FINAL COST						
TOTAL EXTENSION	169,876	180,935	272,334	195,649	227,160	191,932	

01 -GENERAL FUND
JP 2

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	WORKSPACE
						DR	
<u>SALARIES & BENEFITS</u>							
01-509-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-509-0005 WAGES-EMPLOYEES	78,316	84,916	84,917	70,763	84,917	43,995	
01-509-0010 WAGES-PT	0	0	0	0	0	0	
01-509-0015 OT	7,219	7,202	10,000	6,002	7,202	5,000	
01-509-0017 VACATION PAY	0	0	0	0	0	0	
01-509-0020 LONGEVITY	8,130	8,670	9,210	7,650	9,129	9,750	
01-509-0025 HEALTH INSURANCE	35,105	37,063	39,108	28,036	32,033	26,008	
01-509-0030 DENTAL INSURANCE	887	928	918	689	788	632	
01-509-0035 RETIREMENT	15,521	13,254	13,257	9,689	10,907	9,335	
01-509-0040 FICA & MEDICARE	9,871	10,616	11,845	8,877	10,649	8,489	
01-509-0045 BASIC LIFE	196	196	198	147	168	132	
01-509-0050 VISION INSURANCE	223	223	171	129	150	110	
TOTAL SALARIES & BENEFITS	202,866	213,767	220,323	174,230	206,641	155,671	
<u>MISC EXPENSE</u>							
01-509-8002 SUPPLIES	2,230	1,708	2,650	792	2,000	2,505	
01-509-8006 EQUIP RENT & REPAIRS	768	768	1,800	722	826	1,500	
01-509-8008 TELEPHONE	5,816	4,180	5,000	2,861	3,551	4,500	
01-509-8014 DUES & PUBLICATIONS	265	235	1,000	235	403	900	
01-509-8023 COMPUTER EXPENSE	680	178	500	22	38	0	
01-509-8027 CONF TRAINING OFFICIAL	108	1,248	2,500	732	1,300	2,250	
01-509-8030 CONF & TRAINING STAFF	230	1,863	1,450	0	2,000	1,305	
01-509-8040 POSTAGE & BOX	747	1,029	1,500	319	700	1,350	
01-509-8080 BOND PREMIUM	0	178	200	0	0	180	
01-509-8086 AUTOSOPY EXPENSE	9,390	7,190	20,000	4,099	10,000	18,000	
01-509-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	
01-509-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-509-8999 CASH SHORT/OVER	0	0	0	0	0	0	
TOTAL MISC EXPENSE	20,234	18,577	36,600	9,782	20,817	32,490	
TOTAL JP 2	223,100	232,343	256,923	184,011	227,458	188,161	

01 -GENERAL FUND
BLDG MAIN/FAC

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	WORKSPACE
						DR	
<u>SALARIES & BENEFITS</u>							
01-510-0000 SALARIES-ELECTED	0	0	0	0	0	0	
01-510-0005 WAGES-EMPLOYEES	116,214	122,814	47,514	39,595	47,514	48,939	
01-510-0010 WAGES-PT	0	17,055	18,000	14,267	17,216	20,000	
01-510-0015 OT	0	0	0	0	0	0	
01-510-0020 LONGEVITY	720	1,080	930	750	900	1,110	
01-510-0025 HEALTH INSURANCE	23,403	24,709	13,036	9,345	10,678	13,004	
01-510-0030 DENTAL INSURANCE	591	618	306	230	263	316	
01-510-0035 RETIREMENT	12,876	12,318	5,861	4,165	4,706	5,893	
01-510-0040 FICA & MEDICARE	8,114	9,882	5,236	4,179	5,023	5,359	
01-510-0045 BASIC LIFE	131	131	66	49	56	66	
01-510-0050 VISION INSURANCE	74	74	57	37	39	55	
TOTAL SALARIES & BENEFITS	162,122	188,681	91,006	72,616	86,395	94,742	
<u>CAPITAL OUTLAY</u>							
01-510-1111 CAPITAL EXPENSES	0	0	21,200	21,200	21,200	0	
01-510-1112 SHAMROCK ANNEX	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	21,200	21,200	21,200	0	
<u>MISC EXPENSE</u>							
01-510-8002 SUPPLIES	4,021	3,256	1,372	387	663	2,000	
01-510-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	
01-510-8008 TELEPHONE	26,375	26,800	27,000	22,818	27,382	28,000	
01-510-8014 DUES & PUBLICATIONS	3,365	3,688	4,400	2,872	4,924	4,000	
01-510-8023 COMPUTER/INTERNET EXPENSE	84,681	76,850	0	0	0	0	
01-510-8024 COMPUTER HARDWARE EXPENSE	0	25,209	0	0	0	0	
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	
01-510-8030 CONF & TRAINING STAFF	122	2,663	2,328	1,613	3,989	2,500	
01-510-8031 AGRILIFE BUILDING EXPENSE	10,302	14,971	15,000	3,740	15,000	13,500	
01-510-8032 EXT BUILDING EXPENSE	5,224	0	9,711	470	5,000	15,000	
01-510-8033 JP BLDG EXPENSE	3,396	7,481	5,150	1,079	5,000	5,000	
01-510-8034 COURTHOUSE BLDG EXPENSE	41,311	59,121	155,000	34,657	80,000	100,000	
01-510-8035 PROBATION BLDG EXPENSE	3,074	21,264	3,000	1,069	3,000	2,700	
01-510-8036 MAINT BLDG EXPENSE	0	582	1,000	355	459	900	
01-510-8037 AMBULANCE BLDG EXPENSE	0	0	0	0	0	8,000	
01-510-8040 POSTAGE & BOX	0	0	0	0	0	0	
01-510-8050 COUNTYWIDE EXPENSE	271	100	6,000	100	171	2,500	
01-510-8080 BOND PREMIUM	0	0	0	0	0	0	
01-510-8090 EQUIP PURCH <\$5000	0	0	1,889	1,889	0	2,250	
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	
01-510-8107 GAS & OIL EXPENSE	972	1,037	1,500	565	510	1,000	
01-510-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-510-8400 COURTHOUSE - UTILITIES	22,136	27,669	32,000	22,660	28,000	30,000	
01-510-8431 ANNEX - UTILITIES	3,856	5,179	7,500	2,586	3,140	6,750	
01-510-8432 EXTENSION - UTILITIES	0	0	0	0	0	0	
01-510-8433 JP 1 BLDG UTILITIES	1,984	2,373	3,000	1,545	2,052	3,000	
01-510-8434 JP 2 BLDG UTILITIES	5,366	6,263	6,000	4,770	5,835	6,000	
01-510-8435 PROB BLDG UTILITIES	2,589	3,681	4,800	2,598	3,572	4,320	

WHEELER COUNTY, TEXAS
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 5TH, 2024

01 -GENERAL FUND
 BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
01-510-8436 WEIGH STATION UTILITIES	16,148	7,749	10,000	5,373	6,313	9,000	
01-510-8437 WEIGH STATION EXPENSES	907	11,291	12,000	6,567	10,879	11,000	
01-510-8438 MAINT BLDG UTILITES	0	3,523	3,600	2,924	3,290	3,500	
01-510-8439 AMBULANCE BLDG UTILITIES	0	0	0	0	0	10,000	
TOTAL MISC EXPENSE	236,100	310,749	312,250	120,637	209,179	270,920	
TOTAL BLDG MAIN/FAC	398,222	499,430	424,456	214,453	316,774	365,662	

01 -GENERAL FUND
CON #1

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET	WORKSPACE
						DR		
<u>SALARIES & BENEFITS</u>								
01-511-0000 SALARIES-ELECTED	10,920	11,680	11,681	9,734	11,680	12,031		
01-511-0005 WAGES-EMPLOYEES	0	0	0	0	0	0		
01-511-0010 WAGES-PT	0	0	0	0	0	0		
01-511-0015 OT	0	0	0	0	0	0		
01-511-0020 LONGEVITY	2,295	2,475	2,655	2,205	2,623	2,835		
01-511-0025 HEALTH INSURANCE	0	0	13,036	0	0	13,004		
01-511-0030 DENTAL INSURANCE	0	0	306	0	0	316		
01-511-0035 RETIREMENT	1,454	1,238	1,228	913	1,026	1,251		
01-511-0040 FICA & MEDICARE	1,011	1,083	1,097	913	1,094	1,138		
01-511-0045 BASIC LIFE	0	0	66	0	0	66		
01-511-0050 VISION INSURANCE	0	0	57	0	0	55		
TOTAL SALARIES & BENEFITS	15,680	16,476	30,126	13,765	16,424	30,696		
<u>MISC EXPENSE</u>								
01-511-8002 SUPPLIES	0	0	1,000	0	0	1,000		
01-511-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0		
01-511-8008 TELEPHONE	0	0	0	0	0	0		
01-511-8014 DUES & PUBLICATIONS	0	0	0	0	0	0		
01-511-8023 COMPUTER EXPENSE	0	0	0	0	0	0		
01-511-8027 CONF TRAINING OFFICIAL	0	0	1,000	0	0	1,100		
01-511-8030 CONF & TRAINING STAFF	0	0	0	0	0	0		
01-511-8040 POSTAGE & BOX	0	0	0	0	0	0		
01-511-8080 BOND PREMIUM	0	0	0	0	0	0		
01-511-8090 EQUIP PURCH <\$5000	0	1,463	500	0	0	0		
01-511-8106 VEHICLE EXPENSE	119	1,631	1,000	0	1,000	1,000		
01-511-8107 FUEL & OIL	39	43	500	123	162	500		
01-511-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0		
TOTAL MISC EXPENSE	158	3,137	4,000	123	1,162	3,600		
TOTAL CON #1	15,838	19,612	34,126	13,888	17,586	34,296		

01 -GENERAL FUND
JP1

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	WORKSPACE
<u>SALARIES & BENEFITS</u>							
01-512-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-512-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	35,595	42,714	43,995	
01-512-0010 WAGES-PT	5,946	3,715	8,000	4,256	3,616	5,000	
01-512-0015 OT	0	0	0	0	0	0	
01-512-0017 VACATION PAY	0	0	0	0	0	0	
01-512-0020 LONGEVITY	3,960	2,745	3,105	2,565	3,060	3,465	
01-512-0025 HEALTH INSURANCE	23,403	24,709	26,072	18,690	21,355	26,008	
01-512-0030 DENTAL INSURANCE	591	618	612	459	525	632	
01-512-0035 RETIREMENT	10,615	8,583	8,265	6,425	7,219	8,386	
01-512-0040 FICA & MEDICARE	7,260	7,479	7,996	6,332	7,490	8,009	
01-512-0045 BASIC LIFE	94	141	132	98	112	132	
01-512-0050 VISION INSURANCE	149	149	114	86	100	110	
TOTAL SALARIES & BENEFITS	138,829	141,551	147,709	116,754	136,891	147,957	
<u>MISC EXPENSE</u>							
01-512-8002 SUPPLIES	2,049	2,049	2,000	1,488	2,451	2,000	
01-512-8006 EQUIP RENT & REPAIRS	2,076	2,418	4,000	1,586	2,044	4,000	
01-512-8008 TELEPHONE	694	0	0	0	0	0	
01-512-8014 DUES & PUBLICATIONS	355	398	500	265	454	500	
01-512-8023 COMPUTER EXPENSE	1,142	0	1,000	0	0	0	
01-512-8027 CONF TRAINING OFFICIAL	52	4,265	4,000	1,510	2,167	3,000	
01-512-8030 CONF & TRAINING STAFF	213	209	2,000	950	1,629	1,000	
01-512-8040 POSTAGE & BOX	200	214	1,000	98	168	1,000	
01-512-8080 BOND PREMIUM	100	464	500	0	0	500	
01-512-8086 AUTOPSY EXPENSE	5,960	8,059	18,000	3,876	8,000	13,000	
01-512-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	
01-512-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
01-512-8999 CASH SHORT/OVER	0	0	0	0	0	0	
TOTAL MISC EXPENSE	12,840	18,077	33,000	9,773	16,912	25,000	
TOTAL JP1	151,669	159,628	180,709	126,527	153,803	172,957	

01 -GENERAL FUND
EMERG MGMT

				(----- 2023-2024 -----)		(----- 2024-2025 -----)		
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
							DR	WORKSPACE
<hr/>								
SALARIES & BENEFITS								
01-513-0000 SALARIES-APPOINTED	39,414	42,714	42,714	35,595	42,714	0		
01-513-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0	
01-513-0010 WAGES-PT	0	0	0	0	0	15,000		
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	2,610	2,790	2,970	2,460	2,906	3,150		
01-513-0025 HEALTH INSURANCE	11,702	12,354	13,036	9,345	10,678	0		
01-513-0030 DENTAL INSURANCE	296	309	306	230	263	0		
01-513-0035 RETIREMENT	4,625	3,981	3,912	2,911	3,273	1,527		
01-513-0040 FICA & MEDICARE	3,216	3,481	3,495	2,911	3,490	1,389		
01-513-0045 BASIC LIFE	42	42	66	24	29	0		
01-513-0050 VISION INSURANCE	74	74	57	43	50	0		
TOTAL SALARIES & BENEFITS	61,978	65,746	66,556	53,518	63,402	21,066		
<hr/>								
MISC EXPENSE								
01-513-8002 SUPPLIES	2,558	333	4,180	1,830	2,000	3,705		
01-513-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0		
01-513-8008 TELEPHONE	236	247	300	212	255	270		
01-513-8014 DUES & PUBLICATIONS	175	175	175	35	60	175		
01-513-8023 COMPUTER EXPENSE	246	0	0	0	0	0		
01-513-8027 CONF TRAINING OFFICIAL	240	174	74	74	127	0		
01-513-8030 CONF & TRAINING STAFF	0	0	0	0	0	0		
01-513-8035 TRAVEL	619	545	1,226	560	1,226	1,200		
01-513-8040 POSTAGE & BOX	84	94	100	100	0	100		
01-513-8080 BOND PREMIUM	0	0	0	0	0	0		
01-513-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0		
TOTAL MISC EXPENSE	4,157	1,569	6,055	2,811	3,667	5,450		
<hr/>								
513-8008 TELEPHONE	PERMANENT NOTES: AT&T 806-143-2003							
<hr/>								
TOTAL EMERG MGMT	66,135	67,315	72,611	56,329	67,069	26,516		

01 -GENERAL FUND
VA

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	BUDGET
				ACTUAL		DR	WORKSPACE
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-514-0000 SALARIES-APPOINTED	8,920	9,667	9,667	8,056	9,667	9,957	
01-514-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	
01-514-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	
01-514-0010 WAGES-PT	0	0	0	0	0	0	
01-514-0015 OT	0	0	0	0	0	0	
01-514-0020 LONGEVITY	0	0	0	0	0	0	
01-514-0025 HEALTH INSURANCE	0	0	0	0	0	0	
01-514-0030 DENTAL INSURANCE	0	0	0	0	0	0	
01-514-0035 RETIREMENT	981	846	828	616	694	838	
01-514-0040 FICA & MEDICARE	682	739	740	616	739	762	
01-514-0045 BASIC LIFE	0	0	0	0	0	0	
01-514-0050 VISION INSURANCE	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	10,584	11,252	11,235	9,288	11,100	11,557	
<hr/>							
<u>MISC EXPENSE</u>							
01-514-8002 SUPPLIES	270	90	66	0	350	350	
01-514-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	
01-514-8008 TELEPHONE	0	0	0	0	0	0	
01-514-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	
01-514-8023 COMPUTER EXPENSE	0	0	0	0	0	0	
01-514-8027 CONF TRAINING OFFICIAL	0	896	1,084	1,083	800	1,000	
01-514-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	
01-514-8040 POSTAGE & BOX	0	0	0	0	0	0	
01-514-8080 BOND PREMIUM	0	0	0	0	0	0	
01-514-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	
TOTAL MISC EXPENSE	270	986	1,150	1,083	1,150	1,350	
<hr/>							
TOTAL VA	10,854	12,238	12,385	10,371	12,250	12,907	

01 -GENERAL FUND
31ST DC

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	PROPOSED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>								
01-515-0000 SALARIES-ELECTED	1,550	3,099	3,100	2,583	3,099	3,100		
01-515-0005 WAGES-EMPLOYEES	37,152	40,770	43,625	36,354	43,625	45,235		
01-515-0010 WAGES-PT	0	0	0	0	0	0		
01-515-0015 OT	0	0	0	0	0	0		
01-515-0020 LONGEVITY	3,908	4,448	4,988	4,140	4,937	5,528		
01-515-0025 HEALTH INSURANCE	7,380	7,380	8,500	5,535	6,326	8,925		
01-515-0030 DENTAL INSURANCE	0	0	0	0	0	0		
01-515-0035 RETIREMENT	4,687	4,227	4,428	3,295	3,708	4,532		
01-515-0040 FICA & MEDICARE	3,260	3,696	3,957	3,295	3,952	4,121		
01-515-0045 BASIC LIFE	0	0	0	0	0	0		
01-515-0050 VISION INSURANCE	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	57,936	63,620	68,598	55,202	65,647	71,441		
<u>MISC EXPENSE</u>								
01-515-8002 SUPPLIES	1,681	1,875	4,500	567	2,000	4,500		
01-515-8006 EQUIP RENT & REPAIRS	92	162	1,000	0	200	900		
01-515-8008 TELEPHONE	1,259	1,359	2,000	1,047	1,400	1,800		
01-515-8014 DUES & PUBLICATIONS	861	948	3,000	1,281	1,562	2,600		
01-515-8023 COMPUTER EXPENSE	359	794	4,500	0	0	0		
01-515-8027 CONF TRAINING OFFICIAL	1,386	0	3,500	2,494	4,276	4,500		
01-515-8030 CONF & TRAINING STAFF (200)	150	9,500	0	0	8,550		
01-515-8035 TRAVEL	5,798	8,413	8,000	3,758	5,000	8,000		
01-515-8040 POSTAGE & BOX	116	186	500	114	0	500		
01-515-8080 BOND PREMIUM	0	0	0	0	0	0		
01-515-8090 EQUIP PURCH <\$5000	0	0	15,000	0	0	10,000		
01-515-8201 CONTRACT COURT REPORTER-DIS	1,500	0	4,000	250	600	3,600		
01-515-8202 STATEMENT OF FACTS	756	0	15,000	355	609	14,000		
01-515-8203 JUROR QUESTIONNAIRES	0	0	500	0	0	450		
01-515-8204 JUDICIAL INSURANCE	0	0	0	0	0	0		
TOTAL MISC EXPENSE	13,609	13,887	71,000	9,866	15,646	59,400		
TOTAL 31ST DC	71,545	77,507	139,598	65,068	81,293	130,841		

WHEELER COUNTY, TEXAS
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 5TH, 2024

01 -GENERAL FUND
 CO ATTY

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	WORKSPACE
SALARIES & BENEFITS							
01-516-0000 SALARIES-ELECTED	81,685	84,985	84,986	70,821	84,986	86,695	
01-516-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	35,595	42,714	42,714	
01-516-0006 RPG-EMPLOYEES	0	0	25,000	16,458	0	67,000	
01-516-0008 COMP TAKEN	0	0	0	0	0	0	
01-516-0010 WAGES-PT	0	0	0	0	0	0	
01-516-0015 OT	0	0	0	0	0	0	
01-516-0017 VACATION PAY	0	0	0	0	0	0	
01-516-0020 LONGEVITY	2,310	1,793	2,153	1,943	2,083	2,513	
01-516-0025 HEALTH INSURANCE	21,446	24,709	26,072	20,768	21,355	39,012	
01-516-0030 DENTAL INSURANCE	542	618	612	510	525	948	
01-516-0035 RETIREMENT	13,575	11,329	13,307	9,237	9,316	16,735	
01-516-0040 FICA & MEDICARE	8,908	9,020	11,847	8,823	9,056	15,218	
01-516-0045 BASIC LIFE	120	131	132	109	112	198	
01-516-0050 VISION INSURANCE	136	149	114	95	100	165	
TOTAL SALARIES & BENEFITS	168,136	175,446	206,937	164,358	170,246	271,198	
MISC EXPENSE							
01-516-8002 SUPPLIES	10,653	2,381	6,000	3,246	4,000	3,535	
01-516-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	
01-516-8008 TELEPHONE	0	0	0	0	0	0	
01-516-8014 DUES & PUBLICATIONS	787	1,029	1,000	894	645	1,000	
01-516-8023 COMPUTER EXPENSE	12,411	18,630	17,000	13,668	16,454	0	
01-516-8027 CONF TRAINING OFFICIAL	3,161	5,052	4,500	3,187	3,525	4,500	
01-516-8030 CONF & TRAINING STAFF	0	2,111	2,000	1,462	2,000	2,000	
01-516-8040 POSTAGE & BOX	639	726	850	206	850	765	
01-516-8080 BOND PREMIUM	104	0	0	0	0	0	
01-516-8090 EQUIP PURCH <\$5000	0	0	650	0	0	0	
01-516-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
TOTAL MISC EXPENSE	27,755	29,929	32,000	22,664	27,473	11,800	
TOTAL CO ATTY	195,891	205,376	238,937	187,022	197,720	282,998	

01 -GENERAL FUND
AUDITOR

			(------ 2023-2024 -----) (------ 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-517-0000 SALARIES-APPOINTED	81,931	84,799	84,800	70,666	84,800	86,920	_____
01-517-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	_____
01-517-0008 COMP TAKEN	0	0	0	0	0	0	_____
01-517-0010 WAGES-PT	0	0	5,000	0	0	0	_____
01-517-0015 OT	0	0	0	0	0	0	_____
01-517-0020 LONGEVITY	915	1,095	1,275	1,050	1,260	1,455	_____
01-517-0025 HEALTH INSURANCE	11,702	12,354	13,036	9,345	10,678	13,004	_____
01-517-0030 DENTAL INSURANCE	296	309	306	230	263	316	_____
01-517-0035 RETIREMENT	9,114	7,519	7,371	5,486	6,178	7,435	_____
01-517-0040 FICA & MEDICARE	5,608	5,745	6,968	4,764	5,718	6,761	_____
01-517-0045 BASIC LIFE	65	65	66	49	56	66	_____
01-517-0050 VISION INSURANCE	74	74	57	43	50	55	_____
TOTAL SALARIES & BENEFITS	109,705	111,962	118,879	91,633	109,002	116,012	_____
<hr/>							
<u>MISC EXPENSE</u>							
01-517-8002 SUPPLIES	1,379	2,150	4,000	815	1,166	3,265	_____
01-517-8006 EQUIP RENT & REPAIRS	0	0	1,155	0	0	0	_____
01-517-8008 TELEPHONE	0	0	0	0	0	0	_____
01-517-8014 DUES & PUBLICATIONS	175	270	445	445	163	300	_____
01-517-8023 COMPUTER EXPENSE	10,569	4,525	10,500	10,185	17,461	0	_____
01-517-8027 CONF TRAINING OFFICIAL	4,707	3,079	4,150	1,809	358	4,150	_____
01-517-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	_____
01-517-8040 POSTAGE & BOX	0	0	0	0	0	0	_____
01-517-8080 BOND PREMIUM	100	100	100	0	0	100	_____
01-517-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	_____
01-517-8108 TRAVEL	0	0	0	0	0	0	_____
TOTAL MISC EXPENSE	16,930	10,125	20,350	13,254	19,147	7,815	_____
<hr/>							
TOTAL AUDITOR	126,635	122,086	139,229	104,887	128,149	123,827	_____

01 -GENERAL FUND
CONSTABLE #2

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
<u>SALARIES & BENEFITS</u>							
01-518-0000 SALARIES - ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
01-518-0015 OT	0	0	0	0	0	0	
01-518-0020 LONGEVITY	1,575	1,755	1,935	1,605	1,903	2,115	
01-518-0025 HEALTH INSURANCE	0	0	13,036	0	0	13,004	
01-518-0030 DENTAL INSURANCE	296	309	306	230	263	316	
01-518-0035 RETIREMENT	5,387	4,589	4,507	3,355	3,776	4,571	
01-518-0040 FICA & MEDICARE	3,678	3,942	4,027	3,297	3,955	4,157	
01-518-0045 BASIC LIFE	20	16	66	12	14	66	
01-518-0050 VISION INSURANCE	74	74	57	43	50	55	
TOTAL SALARIES & BENEFITS	58,429	61,384	74,633	50,790	60,659	76,504	
<u>CAPITAL OUTLAY</u>							
01-518-1105 VEHICLE PURCHASES	0	53,618	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	53,618	0	0	0	0	
<u>MISC EXPENSE</u>							
01-518-8002 SUPPLIES	0	74	800	0	500	1,035	
01-518-8006 EQUIP RENT & REPAIRS	1,150	1,991	2,000	1,651	1,697	2,000	
01-518-8008 TELEPHONE	0	0	0	0	0	0	
01-518-8014 DUES & PUBLICATIONS	60	0	750	70	120	100	
01-518-8023 COMPUTER EXPENSE	0	0	0	0	0	0	
01-518-8027 CONF & TRAINING OFFICIAL	.967	(0)	1,500	135	231	1,500	
01-518-8028 CONFERENCE/TRAINING-LEOSE	0	0	1,349	645	326	0	
01-518-8040 POSTAGE & BOX RENT	0	0	100	0	0	0	
01-518-8080 BOND PREMIUM	0	0	0	0	0	0	
01-518-8090 EQUIP PURCH <\$5000	0	0	2,000	0	0	1,800	
01-518-8106 VEHICLE EXPENSE	3,059	3,703	2,700	1,971	2,042	2,430	
01-518-8107 FUEL	6,535	6,093	7,000	4,006	6,100	6,300	
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	
TOTAL MISC EXPENSE	11,771	11,861	18,199	8,479	11,016	15,165	
 TOTAL CONSTABLE #2	 70,200	 126,863	 92,832	 59,269	 71,675	 91,669	

01 -GENERAL FUND
SAFETY CONTROL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR		
<u>SALARIES & BENEFITS</u>								
01-519-0005 WAGES - EMPLOYEES	0	0	0	0	0	0	0	
01-519-0015 OT	0	0	0	0	0	0	0	
01-519-0030 DENTAL INSURANCE	0	0	0	0	0	0	0	
01-519-0035 RETIREMENT	0	0	0	0	0	0	0	
01-519-0040 FICA & MEDICARE	0	0	0	0	0	0	0	
01-519-0045 BASIC LIFE	0	0	0	0	0	0	0	
01-519-0050 VISION INSURANCE	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
<u>MISC EXPENSE</u>								
01-519-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0	
TOTAL MISC EXPENSE	0	0	0	0	0	0	0	
<hr/>								
TOTAL SAFETY CONTROL	0	0	0	0	0	0	0	

01 -GENERAL FUND
INFORMATION TECHNOLOGY

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		DR	WORKSPACE
<hr/>							
SALARIES & BENEFITS							
01-520-0000 SALARIES-ELECTED	0	0	0	0	0	0	
01-520-0005 WAGES-EMPLOYEES	0	0	84,000	69,875	83,786	86,520	
01-520-0009 AUTO ALLOWANCE	0	0	3,000	2,625	3,214	3,000	
01-520-0010 WAGES-PT	0	0	0	0	0	0	
01-520-0015 OT	0	0	0	0	0	0	
01-520-0020 LONGEVITY	0	0	510	420	489	690	
01-520-0025 HEALTH INSURANCE	0	0	13,036	9,345	10,678	13,004	
01-520-0030 DENTAL INSURANCE	0	0	306	230	263	316	
01-520-0035 RETIREMENT	0	0	7,494	5,578	6,280	7,589	
01-520-0040 FICA & MEDICARE	0	0	6,695	4,816	5,777	6,902	
01-520-0045 BASIC LIFE	0	0	66	49	56	66	
01-520-0050 VISION INSURANCE	0	0	57	43	50	55	
TOTAL SALARIES & BENEFITS	0	0	115,164	92,980	110,593	118,142	
<hr/>							
MISC EXPENSE							
01-520-8002 SUPPLIES	0	0	3,000	2,231	3,608	2,700	
01-520-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	
01-520-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	
01-520-8023 SOFTWARE/INTERNET EXPENSE	0	0	80,000	67,368	83,053	175,000	
01-520-8024 COMPUTER HARDWARE EXPENSE	0	0	25,000	9,882	20,000	25,000	
01-520-8030 CONF & TRAINING STAFF	0	0	2,500	1,604	2,500	2,250	
01-520-8040 POSTAGE & BOX	0	0	0	0	0	0	
01-520-8090 EQUIP PURCH <\$5000	0	0	1,500	0	2,500	1,350	
01-520-8100 CONTRACT LABOR	0	0	0	0	0	0	
TOTAL MISC EXPENSE	0	0	112,000	81,086	111,661	206,300	
<hr/>							
520-8023 SOFTWARE/INTERNET EXPENSE	PERMANENT NOTES:						
	ATT - COURTHOUSE MIFI						
	CITIBANK - SPLASHTOP, NIXOXUS						
	GRANIT - INTERNET						
	TACCIR - OFFICE 365 (EMAIL/MICROSOFT)						
	TIMECL - TIMECLOCK PLUS						
<hr/>							
TOTAL INFORMATION TECHNOLOGY	0	0	227,164	174,067	222,254	324,442	

01 -GENERAL FUND
EMERGENCY / COMMUNITY SVC

DEPARTMENTAL EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR.	WORKSPACE
<u>MISC EXPENSE</u>							
01-598-8340 RURAL VFD	0	0	0	0	0	135,000	
01-598-8360 SOUTH HOSPITAL DIST	0	0	0	0	0	300,000	
01-598-8361 NORTH HOSPITAL DIST	0	0	0	0	0	300,000	
01-598-8362 LIBRARY EXPENSE	0	0	0	0	0	4,800	
01-598-8387 HISTORICAL COMMITTEE	0	0	0	0	0	5,000	
01-598-8401 COMMUNITY SUPPORT SERVICES	0	0	0	0	0	16,000	
TOTAL MISC EXPENSE	0	0	0	0	0	760,800	
598-8340 RURAL VFD							
			PERMANENT NOTES:				
			AVFD - \$16,200				
			BVFD - \$16,200				
			KVFD - \$16,200				
			MOBVF - \$16,200				
			SVFD - \$27,600				
			WHEVFD - \$27,600				
598-8362 LIBRARY EXPENSE							
			PERMANENT NOTES:				
			SHALIB - \$2,400				
			WHELIB - \$2,400				
598-8387 HISTORICAL COMMITTEE							
			CURRENT YEAR NOTES:				
			REDUCE BACK TO \$5,000 IN FY25				
598-8401 COMMUNITY SUPPORT SERVICES							
			PERMANENT NOTES:				
			HIPFB - \$1,000				
			SHAMMW - \$500				
			WHEME - \$500				
			WHEHIS - \$3,500				
			WCSWCD - \$5,000				
			PIOWE - \$3,500				
TOTAL EMERGENCY / COMMUNITY SVC	0	0	0	0	0	760,800	

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	BUDGET
				ACTUAL		DR	WORKSPACE
<u>SALARIES & BENEFITS</u>							
01-599-0000 TRANSFERS OUT	322,078	455,675	799,000	0	455,000	53,834	
01-599-0004 RETIREMENT INCENTIVE	0	0	0	0	0	15,000	
01-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	
01-599-0010 WAGES-PT	0	0	0	0	0	0	
01-599-0016 HAZARD PAY - ARPA GRANT	282,602	0	0	0	0	0	
01-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	
01-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	
01-599-0035 RETIREMENT	30,728	0	0	0	0	0	
01-599-0040 FICA & MEDICARE	21,621	0	0	0	0	1,150	
01-599-0045 BASIC LIFE	0	0	0	0	0	0	
01-599-0050 VISION INSURANCE	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	657,029	455,675	799,000	0	455,000	69,984	
<u>CAPITAL OUTLAY</u>							
01-599-1000 CAPITAL PURCHASE	10,206	0	0	0	0	0	
01-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	10,206	0	0	0	0	0	
<u>MISC EXPENSE</u>							
01-599-8000 LOSS CONTROL	1,356	701	1,000	803	690	900	
01-599-8001 HEALTHY COUNTY INCENTIVES	0	0	0	0	0	2,000	
01-599-8014 DUES & PUBLICATIONS	3,689	6,020	3,500	3,321	5,693	4,500	
01-599-8016 NEWSPAPER NOTICE (GC-140.00	0	0	1,000	0	0	900	
01-599-8091 GRANT EXPENSE - LAW ENFORCE	0	0	107,632	3,258	0	114,210	
01-599-8107 FUEL	0	0	0	0	0	0	
01-599-8185 FINANCE CHG & LATE FEES	0	0	0	0	0	0	
01-599-8300 JURY EXPENSE	4,282	4,633	10,000	4,100	3,943	9,000	
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	
01-599-8302 AIR MED CARE NETWORK	5,217	5,519	6,000	0	5,700	7,500	
01-599-8303 LEGAL FEES	4,320	3,292	5,000	0	3,500	10,000	
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	1,000	0	0	1,000	
01-599-8305 PROBATION DEPT	39,283	55,019	60,000	47,139	56,000	60,000	
01-599-8306 DISTRICT ATTORNEY OFFICE	42,385	40,067	45,000	43,798	75,083	45,000	
01-599-8307 INDIGENT DEFENSE-COUNTY	22,850	21,705	35,000	27,745	29,853	30,000	
01-599-8308 CAPITAL CASE EXPENSE	2,486	2,486	3,500	3,122	3,122	3,500	
01-599-8309 INDIGENT DEFENSE DISTRICT	52,351	85,896	60,000	54,501	64,933	50,000	
01-599-8310 BIDS, ADVERTISING, NOTICES	0	0	1,000	0	0	1,000	
01-599-8311 INDIGENT DEFENSE OTHER EXP	714	1,172	1,500	1,395	2,143	1,500	
01-599-8312 INTERPRETER SERVICE	2,480	2,905	3,600	3,540	3,840	3,000	
01-599-8313 INDIGENT DEFENSE CPS	9,727	17,426	8,500	6,740	8,880	8,500	
01-599-8314 INDIGENT DEFENSE-UNINDICTED	53,303	67,780	55,500	52,800	61,201	40,000	
01-599-8315 ATTORNEY AD LITEM	0	0	0	0	0	0	
01-599-8316 CONTRACT REPORTER-CPS	250	250	400	0	0	1,000	
01-599-8317 31ST DIST COURT EXPENSE	2,925	2,475	3,000	1,800	3,086	3,000	
01-599-8319 COUNTY WASTE DISPOSAL	0	0	0	0	0	0	
01-599-8320 BUILDING RENTAL	0	0	0	0	0	0	
01-599-8321 BUILDING MAINTENANCE	0	0	0	0	0	0	

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	PROPOSED BUDGET WORKSPACE
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	20,472	25,953	10,000	4,640	7,954	10,000	0	
01-599-8331 SHAMROCK DISPATCH	0	0	0	0	0	0	0	
01-599-8332 MENTAL COMMITMENTS	2,485	4,802	6,000	5,960	6,377	6,000	0	
01-599-8335 DISASTER FUNDS	0	0	0	0	0	0	0	
01-599-8340 RURAL VFD	129,948	545,363	150,000	125,200	125,200	0	0	
01-599-8350 AMBULANCE SERVICE	9,128	15,707	20,000	6,777	8,222	0	0	
01-599-8360 SOUTH HOSPITAL DIST	300,000	300,000	300,000	300,000	300,000	0	0	
01-599-8361 NORTH HOSPITAL DIST	300,000	300,000	300,000	300,000	300,000	0	0	
01-599-8362 LIBRARY EXPENSE	4,800	4,800	4,800	4,800	8,229	0	0	
01-599-8370 PROPERTY INSURANCE	115,318	121,893	179,000	154,448	179,000	232,700	0	
01-599-8371 UNEMPLOYMENT INSURANCE	14,518	7,412	12,000	3,940	7,119	12,000	0	
01-599-8372 GENERAL LIABILITY INS	10,193	13,033	17,000	10,458	17,928	17,000	0	
01-599-8373 WORKER'S COMP INSURANCE	56,034	69,235	75,000	71,676	75,000	80,000	0	
01-599-8374 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0	
01-599-8380 APPRAISAL DISTRICT	201,973	221,291	242,217	242,217	243,000	256,440	0	
01-599-8381 EXTERNAL AUDIT FEES	21,400	23,100	24,500	24,300	24,300	25,500	0	
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	50,000	0	0	0	0	0	0	
01-599-8387 HISTORICAL COMMITTEE	5,000	5,000	7,500	1,506	290	0	0	
01-599-8390 DEPT OF PUBLIC SAFETY	1,084	1,234	10,000	918	1,213	5,000	0	
01-599-8391 STATE LAB FEES	0	0	0	0	0	0	0	
01-599-8400 CONTINGENCY LINE ITEM	6,942	6,250	392,783	0	250,000	200,000	0	
01-599-8401 COMMUNITY SUPPORT SERVICES	0	0	21,000	14,000	18,000	0	0	
01-599-8402 COMPRESSOR PROP TAX REFUND	0	0	0	0	0	0	0	
01-599-8405 GRANT MATCH EXP	25,684	49,455	32,434	32,433	55,600	0	0	
01-599-8406 CRF GRANT EXPENSE	0	0	0	0	0	0	0	
01-599-8500 EQUIPMENT PURCHASES	0	0	0	0	0	0	0	
01-599-8510 CONSTRUCTION EXPENSE	0	0	0	0	0	0	0	
TOTAL MISC EXPENSE	1,522,597	2,031,874	2,216,366	1,557,335	1,955,099	1,241,150		

599-8091 GRANT EXPENSE - LAW ENFORCPERMANENT NOTES:

FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF
WAGES, FICE & RETIREMENT OF \$28,105

599-8300 JURY EXPENSE

PERMANENT NOTES:

5/25/2023 HB2014 INCREASE JURY PAY FROM \$6 TO \$20 AND \$40 TO
\$58

599-8302 AIR MED CARE NETWORK

PERMANENT NOTES:

PER LETTER DATED 12/20/22 - 2023 RATE WILL BE \$75.00 PER
EMPLOYEE

599-8370 PROPERTY INSURANCE

PERMANENT NOTES:

5/25/23 - PLANNING ON APPROX 24% INCREASE

599-8386 EMPLOYEE RETIREMENT

CURRENT YEAR NOTES:

FY26 POSSIBLY ADD BACK \$50K ADDITIONAL CONTRIBUTION

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
TRANSFER OUT							
01-599-9999 MISC EXPENSE	3	0	0	0	0	0	
TOTAL TRANSFER OUT	3	0	0	0	0	0	
TOTAL NON DEPARTMENTAL	2,189,835	2,487,549	3,015,366	1,557,335	2,410,099	1,311,134	
TOTAL EXPENDITURES	7,062,913	8,315,045	9,186,313	6,058,131	7,881,748	7,898,714	
REVENUE OVER/(UNDER) EXPENDITURES	463,399	(680,150)	(1,332,989)	1,310,720	(199,610)	(1,034,852)	

02 -ROAD & BRIDGE

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
TAXES							
02-4000 RB - AD VALOREM TAXES	999,140	1,006,116	1,074,899	1,061,957	1,070,000	914,540	
02-4001 RB -DELINQUENT ADVALOREM TAXES	157,487	12,252	10,000	5,489	10,000	10,000	
02-4002 RB -RENDITION PENALTIES	776	604	0	445	748	0	
02-4003 ROAD AND BRIDGE P&I	8,289	4,537	2,500	1,981	4,000	2,500	
02-4004 RB - EXCESS VIT TAXES	0	466	0	52	89	0	
02-4010 LATERAL - AD VALOREM	987,161	994,016	1,062,005	1,049,309	1,060,000	903,136	
02-4011 LATERAL - DELINQUENT TAXES	155,823	11,983	10,000	5,350	10,000	10,000	
02-4012 LATERAL - RENDITION PEN	769	598	0	441	741	0	
02-4013 LATERAL ROAD P&I	8,157	4,438	2,500	1,930	4,000	2,500	
02-4014 LATERAL - EXCESS VIT TAXES	0	461	0	51	88	0	
TOTAL TAXES	2,317,600	2,035,469	2,161,904	2,127,005	2,159,665	1,842,676	
FEES & FINES							
02-4100 ROAD CROSSING FEES	3,500	1,000	0	0	0	0	
02-4101 AUTO REGISTRATION FEES	353,013	349,652	300,000	275,451	284,905	300,000	
TOTAL FEES & FINES	356,513	350,652	300,000	275,451	284,905	300,000	
COMMISSIONS							
02-4200 COURT COST COMMISSIONS	3,884	2,853	0	560	0	1,000	
TOTAL COMMISSIONS	3,884	2,853	0	560	0	1,000	
RENTS & ROYALTIES							
02-4400 OIL AND GAS ROYALTY	1,933	2,295	0	5,265	5,000	1,500	
TOTAL RENTS & ROYALTIES	1,933	2,295	0	5,265	5,000	1,500	
INTEREST							
02-4500 INTEREST INCOME	0	0	0	0	0	0	
TOTAL INTEREST	0	0	0	0	0	0	
REIMBURSEMENT & REFUNDS							
02-4600 REIMB INSURANCE CLAIMS	16,569	0	0	0	0	0	
02-4670 GRANT REVENUE - TIF	322,485	0	0	0	0	0	
02-4680 REIMB MISC	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	339,054	0	0	0	0	0	
MISCELLANEOUS							
02-4800 LATERAL ROAD STATE	67,261	69,524	65,000	70,537	79,489	65,000	
02-4801 SALE OF USED ASSETS	4,000	0	143,500	143,500	143,500	0	
02-4880 MISC REVENUE	0	0	0	1,000	0	0	
TOTAL MISCELLANEOUS	71,261	69,524	208,500	215,037	222,989	65,000	
TRANSFER IN							
02-4900 TRANSFERS IN	310,000	455,675	799,000	0	455,000	53,834	
TOTAL TRANSFER IN	310,000	455,675	799,000	0	455,000	53,834	
TOTAL REVENUES	3,400,245	2,916,467	3,469,404	2,623,318	3,127,559	2,264,010	

02 -ROAD & BRIDGE
RB1

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE ACTUAL	ACTUAL	BUDGET DR	BUDGET WORKSPACE
<hr/>							
<u>SALARIES & BENEFITS</u>							
02-521-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
02-521-0005 WAGES-EMPLOYEES	175,484	186,975	186,069	149,915	186,070	143,738	
02-521-0008 COMP TAKEN	10,522	8,867	10,000	7,733	0	0	
02-521-0010 WAGES-PT	0	0	5,000	0	0	5,000	
02-521-0015 OT	0	0	0	0	0	0	
02-521-0017 VACATION PAY	0	0	0	0	0	0	
02-521-0020 LONGEVITY	2,783	3,683	4,583	3,608	4,436	5,483	
02-521-0025 HEALTH INSURANCE	46,806	49,418	65,180	35,303	49,834	52,016	
02-521-0030 DENTAL INSURANCE	1,478	1,546	1,530	1,097	1,531	1,264	
02-521-0035 RETIREMENT	26,234	22,116	21,951	15,773	20,602	17,367	
02-521-0040 FICA & MEDICARE	17,992	19,218	19,611	15,626	18,520	15,793	
02-521-0045 BASIC LIFE	287	287	330	205	287	264	
02-521-0050 VISION INSURANCE	372	372	285	205	289	220	
TOTAL SALARIES & BENEFITS	329,358	343,180	365,238	271,713	332,268	293,365	
<hr/>							
<u>CAPITAL OUTLAY</u>							
02-521-1100 ROAD EQUIPMENT	0	93,168	152,847	263,261	263,261	0	
02-521-1105 TRUCK & TRAILER PURCH	38,273	0	0	0	0	0	
02-521-1110 CAPITAL PURCH >\$5000	32,833	0	9,938	9,938	3,938	0	
TOTAL CAPITAL OUTLAY	71,106	93,168	162,785	273,199	267,199	0	
<hr/>							
521-1105 TRUCK & TRAILER PURCH	PERMANENT NOTES: 1/23/23 CCRT APPROVED PURCHASE OF EXT PICKUP AFTER NEW VEHICLE IS PURCHASED IN FY2024						
<hr/>							
<u>MISC EXPENSE</u>							
02-521-8100 CNTR LABOR & MACH HIRE	1,375	0	0	0	0	1,500	
02-521-8105 UTILITIES & PHONE	5,685	8,256	8,250	5,584	8,200	10,800	
02-521-8106 SUPPLIES & PARTS	137,830	80,507	93,703	93,702	100,000	75,000	
02-521-8107 FUEL	82,983	79,581	95,314	53,879	56,182	87,750	
02-521-8108 WAREHOUSE EXP	17,133	16,253	20,000	7,080	20,000	15,000	
02-521-8119 ROAD MATERIALS	188,555	198,573	215,000	202,594	250,000	43,585	
02-521-8120 TIF ROAD MATERIALS	60,396	0	0	0	0	0	
02-521-8127 CONF, DUES & TRAVEL	2,080	651	3,000	200	3,000	3,000	
02-521-8150 INSURANCE EXPENSE	19,225	21,208	25,033	25,032	28,000	35,000	
02-521-8180 BOND PREMIUM	0	0	0	0	0	0	
02-521-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
02-521-8190 EQUIP PURCH <\$5000	1,500	0	4,500	4,500	4,500	0	
02-521-8405 CETRZ GRANT MATCH	0	0	0	0	0	0	
TOTAL MISC EXPENSE	516,761	405,029	464,800	392,571	469,882	271,635	
<hr/>							
TOTAL RB1	917,225	841,377	992,823	937,483	1,069,350	565,000	

02 -ROAD & BRIDGE
RB2

	2021-2022	2022-2023	(----- 2023-2024 -----)	2023-2024	REESTIMATED	2024-2025	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>							
<u>SALARIES & BENEFITS</u>							
02-522-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
02-522-0005 WAGES-EMPLOYEES	171,067	179,693	186,069	149,372	186,070	143,738	
02-522-0008 COMP TAKEN	3,908	13,323	10,000	4,391	0	0	
02-522-0010 WAGES-PT	1,118	0	20,000	1,071	1,836	20,000	
02-522-0015 OT	0	0	0	0	0	0	
02-522-0017 VACATION PAY	0	0	0	0	0	0	
02-522-0020 LONGEVITY	7,328	6,360	7,088	5,753	6,840	7,733	
02-522-0025 HEALTH INSURANCE	54,634	57,635	65,180	44,648	62,293	52,016	
02-522-0030 DENTAL INSURANCE	1,380	1,443	1,530	1,097	1,531	1,264	
02-522-0035 RETIREMENT	25,701	22,078	23,449	15,777	20,804	18,819	
02-522-0040 FICA & MEDICARE	16,838	19,214	20,950	15,559	18,813	17,113	
02-522-0045 BASIC LIFE	275	283	330	218	298	264	
02-522-0050 VISION INSURANCE	347	347	285	205	289	220	
TOTAL SALARIES & BENEFITS	329,994	351,075	385,580	280,339	349,473	313,387	
<hr/>							
<u>CAPITAL OUTLAY</u>							
02-522-1100 ROAD EQUIPMENT	381,537	2,750	2,375	2,375	2,375	0	
02-522-1105 TRUCK & TRAILER PURCH	0	29,500	39,750	39,750	39,750	0	
02-522-1110 CAPITAL PURCH >\$5000	0	0	3,938	3,938	3,938	0	
TOTAL CAPITAL OUTLAY	381,537	32,250	46,063	46,063	46,063	0	
<hr/>							
<u>MISC EXPENSE</u>							
02-522-8100 CNTR LABOR & MACH HIRE	0	2,100	0	0	1,500	2,000	
02-522-8105 UTILITIES & PHONE	4,338	3,452	6,300	2,264	3,299	5,670	
02-522-8106 SUPPLIES & PARTS	86,191	79,168	65,000	50,761	72,696	75,000	
02-522-8107 FUEL	64,576	70,500	93,000	67,005	77,899	83,700	
02-522-8108 WAREHOUSE EXP	13,062	12,441	9,000	7,874	9,618	15,000	
02-522-8119 ROAD MATERIALS	107,458	96,311	143,937	45,570	100,000	37,343	
02-522-8120 TIF ROAD MATERIALS	51,698	0	0	0	0	0	
02-522-8127 CONF, DUES & TRAVEL	0	3,559	2,500	200	343	3,000	
02-522-8150 INSURANCE EXPENSE	15,511	17,041	23,000	21,851	20,000	29,900	
02-522-8180 BOND PREMIUM	100	355	0	0	0	0	
02-522-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
02-522-8190 EQUIP PURCH <\$5000	0	0	0	0	1,500	0	
TOTAL MISC EXPENSE	342,934	284,927	342,737	195,524	286,855	251,613	
<hr/>							
TOTAL RB2	1,054,465	668,252	774,380	521,926	682,391	565,000	

02 -ROAD & BRIDGE
RB3

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024	2023-2024	2023-2024	2024-2025	PROPOSED
				YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	BUDGET WORKSPACE	
<u>SALARIES & BENEFITS</u>								
02-523-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220		
02-523-0005 WAGES-EMPLOYEES	168,653	186,665	186,069	155,057	186,070	143,738		
02-523-0008 COMP TAKEN	5,523	8,087	15,000	0	0	0		
02-523-0010 WAGES-PT	7,515	9,782	20,000	19,053	24,072	20,000		
02-523-0015 OT	56	0	0	0	0	0		
02-523-0017 VACATION PAY	0	0	0	0	0	0		
02-523-0020 LONGEVITY	5,295	5,820	6,720	4,973	5,786	6,953		
02-523-0025 HEALTH INSURANCE	40,936	49,418	65,180	45,692	60,520	52,016		
02-523-0030 DENTAL INSURANCE	1,329	1,520	1,530	1,122	1,487	1,264		
02-523-0035 RETIREMENT	25,577	22,821	23,846	17,253	22,772	18,753		
02-523-0040 FICA & MEDICARE	16,850	19,285	21,305	15,739	19,001	17,053		
02-523-0045 BASIC LIFE	276	300	330	239	317	264		
02-523-0050 VISION INSURANCE	335	366	285	208	278	220		
TOTAL SALARIES & BENEFITS	319,744	354,761	390,964	301,584	371,002	312,481		
<u>CAPITAL OUTLAY</u>								
02-523-1100 ROAD EQUIPMENT	22,500	2,750	2,375	2,375	2,375	0		
02-523-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0		
02-523-1110 CAPITAL PURCH >\$5000	2,333	15,000	3,938	3,938	3,938	0		
TOTAL CAPITAL OUTLAY	24,833	17,750	6,313	6,313	6,313	0		
<u>MISC EXPENSE</u>								
02-523-8100 CNTR LABOR & MACH HIRE	0	3,006	0	0	1,370	1,500		
02-523-8105 UTILITIES & PHONE	8,291	7,703	9,500	6,757	9,500	9,500		
02-523-8106 SUPPLIES & PARTS	94,560	108,764	87,870	85,044	74,000	75,000		
02-523-8107 FUEL	69,391	54,472	96,000	86,530	96,000	77,519		
02-523-8108 WAREHOUSE EXP	69,411	57,820	53,540	50,865	53,540	55,000		
02-523-8119 ROAD MATERIALS	93,831	48,814	107,687	83,251	118,687	0		
02-523-8120 TIF ROAD MATERIALS	0	0	0	0	0	0		
02-523-8127 CONF, DUES & TRAVEL	1,848	877	3,000	249	343	3,000		
02-523-8150 INSURANCE EXPENSE	21,089	23,702	31,000	23,765	31,000	31,000		
02-523-8180 BOND PREMIUM	0	0	0	0	0	0		
02-523-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0		
02-523-8190 EQUIP PURCH <\$5000	1,500	0	0	0	1,500	0		
TOTAL MISC EXPENSE	359,920	305,157	388,597	336,462	385,940	252,519		
TOTAL RB3	704,498	677,669	785,874	644,358	763,255	565,000		

02 -ROAD & BRIDGE
RB4

	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	2024-2025 REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>							
02-524-0000 SALARIES-ELECTED	47,399	50,699	50,699	42,249	50,699	52,220	
02-524-0005 WAGES-EMPLOYEES	138,596	139,551	186,069	143,768	166,717	143,738	
02-524-0008 COMP TAKEN	6,372	8,178	20,000	0	20,000	0	
02-524-0010 WAGES-PT	9,634	7,712	20,000	16,129	20,080	20,000	
02-524-0015 OT	0	0	0	0	0	0	
02-524-0017 VACATION PAY	0	0	0	0	0	0	
02-524-0020 LONGEVITY	7,373	7,703	8,423	6,975	8,331	9,278	
02-524-0025 HEALTH INSURANCE	45,828	48,439	65,180	42,575	55,177	52,016	
02-524-0030 DENTAL INSURANCE	1,157	1,316	1,530	1,045	1,356	1,264	
02-524-0035 RETIREMENT	22,575	18,210	24,420	15,256	19,942	18,948	
02-524-0040 FICA & MEDICARE	15,150	15,885	21,818	15,651	18,381	17,231	
02-524-0045 BASIC LIFE	256	256	330	223	289	264	
02-524-0050 VISION INSURANCE	291	291	285	194	255	220	
TOTAL SALARIES & BENEFITS	294,630	298,237	398,754	284,065	361,227	315,179	
<u>CAPITAL OUTLAY</u>							
02-524-1100 ROAD EQUIPMENT	69,583	2,750	2,375	2,375	2,375	0	
02-524-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0	
02-524-1110 CAPITAL PURCH >\$5000	2,333	0	3,938	3,938	3,938	0	
02-524-1120 CAPITAL DEBT RETIREMENT	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	71,917	2,750	6,313	6,313	6,313	0	
<u>MISC EXPENSE</u>							
02-524-8100 CNTR LABOR & MACH HIRE	1,200	0	2,000	0	2,000	1,500	
02-524-8105 UTILITIES & PHONE	8,524	8,672	11,500	6,708	8,334	10,000	
02-524-8106 SUPPLIES & PARTS	92,361	111,587	82,000	43,094	82,000	85,000	
02-524-8107 FUEL	65,889	91,968	105,000	30,903	120,000	79,321	
02-524-8108 WAREHOUSE EXP	53,419	27,835	48,000	43,714	33,000	35,000	
02-524-8119 ROAD MATERIALS	114,044	134,140	143,687	102,503	130,197	0	
02-524-8120 TIF ROAD MATERIALS	56,646	0	0	0	0	0	
02-524-8127 CONF, DUES & TRAVEL	4,104	3,243	6,000	848	3,000	3,000	
02-524-8150 INSURANCE EXPENSE	21,114	22,989	31,000	27,142	31,000	36,000	
02-524-8180 BOND PREMIUM	0	178	0	0	0	0	
02-524-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	
02-524-8190 EQUIP PURCH <\$5000	1,500	0	0	0	0	0	
TOTAL MISC EXPENSE	418,800	400,611	429,187	254,911	409,532	249,821	
TOTAL RB4	785,347	701,599	834,254	545,289	777,072	565,000	

02 -ROAD & BRIDGE
R&B NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET	WORKSPACE
						DR		
<u>SALARIES & BENEFITS</u>								
02-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0	
02-599-0010 WAGES-PT	0	0	0	0	0	0	0	
02-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0	
02-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0	
02-599-0035 RETIREMENT	0	0	0	0	0	0	0	
02-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0	
02-599-0045 BASIC LIFE	0	0	0	0	0	0	0	
02-599-0050 VISION INSURANCE	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
<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	1,016	1,792	4,000	408	2,000	4,000	4,000	
02-599-8107 FUEL	0	0	0	0	0	0	0	
02-599-8402 COMPRESSOR PROP TAX REFUND	0	0	0	0	0	0	0	
02-599-8405 GRANT MATCH EXP	0	0	0	0	0	0	0	
TOTAL MISC EXPENSE	1,016	1,792	4,000	408	2,000	4,000	4,000	
TOTAL R&B NON DEPARTMENTAL	1,016	1,792	4,000	408	2,000	4,000	4,000	
TOTAL EXPENDITURES	3,462,551	2,890,689	3,391,331	2,649,464	3,294,067	2,264,000	2,264,000	
REVENUE OVER/(UNDER) EXPENDITURES	(62,306)	25,778	78,073	(26,145)	(166,508)	10	10	

03 -HOT CHECK

	2021-2022	2022-2023	(-----) 2023-2024 (-----) 2024-2025 (-----)				
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>FEES & FINES</u>							
03-4100 HOT CHECK FEES	310	0	0	537	0	0	
TOTAL FEES & FINES	310	0	0	537	0	0	
<u>INTEREST</u>							
03-4500 INTEREST INCOME	0	0	0	0	0	0	
TOTAL INTEREST	0	0	0	0	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
03-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
TOTAL REVENUES	310	0	0	537	0	0	

03 -HOT CHECK
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	PROPOSED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>								
03-599-0000 SALARIES-ELECTED	0	0	0	0	0	0		
03-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0		
03-599-0008 COMP TAKEN	0	0	0	0	0	0		
03-599-0010 WAGES-PT	0	0	0	0	0	0		
03-599-0015 OT	0	0	0	0	0	0		
03-599-0020 LONGEVITY	0	0	0	0	0	0		
03-599-0025 HEALTH INSURANCE	0	0	0	0	0	0		
03-599-0030 DENTAL INSURANCE	0	0	0	0	0	0		
03-599-0035 RETIREMENT	0	0	0	0	0	0		
03-599-0040 FICA & MEDICARE	0	0	0	0	0	0		
03-599-0045 BASIC LIFE	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0		
<u>MISC EXPENSE</u>								
03-599-8002 SUPPLIES	0	0	0	0	0	0		
03-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0		
03-599-8030 CONF & TRAINING STAFF	0	0	0	0	0	0		
TOTAL MISC EXPENSE	0	0	0	0	0	0		
TOTAL NON DEPARTMENTAL	0	0	0	0	0	0		
TOTAL EXPENDITURES	0	0	0	0	0	0		
REVENUE OVER/(UNDER) EXPENDITURES	310	0	0	537	0	0		

04 -PRE-TRIAL DIVERSION

	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	(----- REESTIMATED ACTUAL	2024-2025 REQUESTED BUDGET DR	----- PROPOSED BUDGET WORKSPACE
REVENUES							
<u>FEES & FINES</u>							
04-4107 PRE-TRIAL DIVERSION FEES	11,750	25,714	0	0	0	0	
TOTAL FEES & FINES	11,750	25,714	0	0	0	0	
<u>INTEREST</u>							
04-4500 INTEREST INCOME CKG	937	5,039	0	0	0	0	
TOTAL INTEREST	937	5,039	0	0	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
04-4601 PTD REIMBURSEMENTS	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
TOTAL REVENUES	12,687	30,753	0	0	0	0	

04 -PRE-TRIAL DIVERSION
PRE-TRIAL DIVERSION

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
<u>SALARIES & BENEFITS</u>							
04-599-0005 WAGES-EMPLOYEES	9,488	876	0	826	0	0	
04-599-0010 WAGES-PT	0	0	2,400	0	0	2,400	
04-599-0020 LONGEVITY	0	0	0	0	0	0	
04-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	
04-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	
04-599-0035 RETIREMENT	707	0	210	0	0	202	
04-599-0040 FICA & MEDICARE	234	67	184	63	0	184	
04-599-0045 BASIC LIFE	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	10,429	943	2,794	889	0	2,786	
<u>MISC EXPENSE</u>							
04-599-8002 SUPPLIES	43	0	100,000	972	0	150,000	
04-599-8014 DUES & PUBLICATIONS	0	0	150	0	0	500	
04-599-8023 COMPUTER EXPENSE	2,996	0	5,000	0	0	10,000	
04-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	3,000	
04-599-8030 CONF & TRAINING-STAFF	0	0	1,500	0	0	1,500	
04-599-8090 EQUIP PURCH <\$5000	0	2,749	10,000	8,763	0	35,000	
04-599-8371 UNEMPLOYMENT INSURANCE	6	0	0	0	0	0	
TOTAL MISC EXPENSE	3,045	2,749	116,650	9,735	0	200,000	
TOTAL PRE-TRIAL DIVERSION	13,474	3,692	119,444	10,624	0	202,786	
TOTAL EXPENDITURES	13,474	3,692	119,444	10,624	0	202,786	
REVENUE OVER/(UNDER) EXPENDITURES	(787)	27,061	(119,444)	(10,624)	0	(202,786)	

20 -CC REC MGMT

	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	(----- REESTIMATED ACTUAL	2024-2025 REQUESTED BUDGET DR	(----- PROPOSED BUDGET WORKSPACE
REVENUES							
<u>FEES & FINES</u>							
20-4100 FEES CC RECORDS MGMT	18,230	16,015	0	10,801	0	0	
TOTAL FEES & FINES	18,230	16,015	0	10,801	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
20-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>							
20-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES	18,230	16,015	0	10,801	0	0	

20 -CC REC MGMT
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
				YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR		
<u>SALARIES & BENEFITS</u>								
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	
<u>MISC EXPENSE</u>								
20-599-8100 STORAGE FEES	1,189	2,140	50,000	1,806	0	50,000		
20-599-8101 AUTOMATION EXPENSE	0	3,200	0	0	0	0		
TOTAL MISC EXPENSE	1,189	5,339	50,000	1,806	0	50,000		
TOTAL NON DEPARTMENTAL	1,189	5,339	50,000	1,806	0	50,000		
TOTAL EXPENDITURES	1,189	5,339	50,000	1,806	0	50,000		
REVENUE OVER/(UNDER) EXPENDITURES	17,041	10,676	(50,000)	8,996	0	(50,000)		

22 -CC/DC RECORD PRESERV

	2021-2022	2022-2023	(-----)	2023-2024	(-----)	2024-2025	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
Fees & Fines							
22-4100 CC RECORD PRESERVATION FEES	520	360	0	360	0	0	
22-4101 DC RECORD PRESERVATION FEE	1,911	4,039	0	2,843	0	0	
TOTAL FEES & FINES	2,431	4,399	0	3,203	0	0	
Reimbursement & Refunds							
22-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
Miscellaneous							
22-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES	2,431	4,399	0	3,203	0	0	
Revenue Over/(Under) Expenditures	2,431	4,399	0	3,203	0	0	

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

23 -DIST CLK REC MGMT

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	REQUESTED	PROPOSED
REVENUES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	BUDGET
				ACTUAL		DR	WORKSPACE
<u>FEES & FINES</u>							
23-4100 FEES DIST CLERK REC MGMT	805	300	0	80	0	0	
TOTAL FEES & FINES	805	300	0	80	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
23-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>							
23-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES	805	300	0	80	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	805	300	0	80	0	0	

24 -DIST CLK TECH FUND

	2021-2022	2022-2023	(-----)	2023-2024	(-----)	2024-2025	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
Fees & Fines							
24-4100 TECH FEES-DISTRICT CLERK	889	425	0	183	0	0	
24-4101 TECH FEES-COUNTY CLERK	54	90	0	93	0	0	
TOTAL FEES & FINES	943	515	0	276	0	0	
Reimbursement & Refunds							
24-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
Miscellaneous							
24-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES	943	515	0	276	0	0	
Revenue Over/(Under) Expenditures	943	515	0	276	0	0	

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

26 -COURTHOUSE SECURITY

	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	2024-2025 PROPOSED BUDGET WORKSPACE
<u>REVENUES</u>							
<u>FEES & FINES</u>							
26-4100 COURTHOUSE SECURITY FEES	8,358	8,635	0	4,603	0	0	
TOTAL FEES & FINES	8,358	8,635	0	4,603	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
26-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>							
26-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
<u>TOTAL REVENUES</u>							
	8,358	8,635	0	4,603	0	0	

26 -COURTHOUSE SECURITY
COURTHOUSE SECURITY

	2021-2022	2022-2023	2023-2024	2024-2025
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL REQUESTED BUDGET DR PROPOSED BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>				
26-599-1106 CAPITAL PURCHASE	0	64,420	0	0
26-599-1999 DEPRECIATION EXPENSE	0	0	0	0
TOTAL CAPITAL OUTLAY	0	64,420	0	0
<u>MISC EXPENSE</u>				
26-599-8000 CHS INTERNET AUDIO	0	0	0	0
26-599-8001 CHS COPSYN	0	0	20,000	0
26-599-8002 CHS DOORS	960	0	40,000	0
26-599-8003 CHS CAMERAS	2,178	722	20,000	35,000
TOTAL MISC EXPENSE	3,138	722	80,000	65,000
TOTAL COURTHOUSE SECURITY	3,138	65,142	80,000	65,000
TOTAL EXPENDITURES	3,138	65,142	80,000	65,000
REVENUE OVER/ (UNDER) EXPENDITURES	5,220	(56,507)	(80,000)	(65,000)

27 -CNTY WIDE REC MGMTNT

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		REESTIMATED ACTUAL	2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL		REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
FEES & FINES							
27-4100 FEES COUNTY WIDE REC MGMT	167	192	0	117	0	0	
TOTAL FEES & FINES	167	192	0	117	0	0	
REIMBURSEMENT & REFUNDS							
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
MISCELLANEOUS							
27-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES							
	167	192	0	117	0	0	
REVENUE OVER/(UNDER) EXPENDITURES							
	167	192	0	117	0	0	

28 -JP TECH FUND

	2021-2022	2022-2023	(----- 2023-2024 -----)	2023-2024	(----- 2024-2025 -----)	2024-2025	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>							
<u>FEES & FINES</u>							
28-4100 FEES JP2 TECH FUND	3,002	2,757	0	1,226	0	0	
28-4101 FEES JP1 TECH FUND	<u>698</u>	<u>502</u>	<u>0</u>	<u>216</u>	<u>0</u>	<u>0</u>	
TOTAL FEES & FINES	3,700	3,259	0	1,442	0	0	
<hr/>							
<u>REIMBURSEMENT & REFUNDS</u>							
28-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
<hr/>							
<u>MISCELLANEOUS</u>							
28-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
<hr/>							
TOTAL REVENUES	3,700	3,259	0	1,442	0	0	
	=====	=====	=====	=====	=====	=====	=====

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

28 -JP TECH FUND
JP #1&2

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	PROPOSED
				ACTUAL		BUDGET	BUDGET
						DR	WORKSPACE
<u>CAPITAL OUTLAY</u>							
28-599-1999 Depreciation Expense	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
<u>MISC EXPENSE</u>							
28-599-8022 JP1 EXPENSE	4,155	5,420	33,000	0	0	30,000	
28-599-8023 JP2 EXPENSE	2,910	2,910	33,000	1,865	0	30,000	
TOTAL MISC EXPENSE	7,065	8,330	66,000	1,865	0	60,000	
TOTAL JP #1&2	7,065	8,330	66,000	1,865	0	60,000	
TOTAL EXPENDITURES	7,065	8,330	66,000	1,865	0	60,000	
REVENUE OVER/(UNDER) EXPENDITURES	(3,365)	(5,071)	(66,000)	(423)	0	(60,000)	

29 -JP SECURITY

	2021-2022 ACTUAL	2022-2023 ACTUAL	(-----) CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	(-----) REESTIMATED ACTUAL	2024-2025 REQUESTED BUDGET DR	(-----) PROPOSED BUDGET WORKSPACE
REVENUES							
<u>FEES & FINES</u>							
29-4100 FEES JP2 BUILDING SECURITY	71	55	0	14	0	0	
29-4101 FEES JP1 BUILDING SECURITY	<u>56</u>	<u>8</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	
TOTAL FEES & FINES	127	63	0	17	0	0	
<u>REIMBURSEMENT & REFUNDS</u>							
29-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>							
29-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
<hr/>							
TOTAL REVENUES	127	63	0	17	0	0	

29 -JP SECURITY
JP SECURITY

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	BUDGET
				ACTUAL		DR	WORKSPACE
<u>MISC EXPENSE</u>							
29-599-8003 JP CAMERAS	920	0	50,000	0	0	50,000	
TOTAL MISC EXPENSE	920	0	50,000	0	0	50,000	
TOTAL JP SECURITY	920	0	50,000	0	0	50,000	
TOTAL EXPENDITURES	920	0	50,000	0	0	50,000	
REVENUE OVER/(UNDER) EXPENDITURES	(793)	63	(50,000)	17	0	(50,000)	

30 -GRANT FUNDS
SCAAP GRANT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	DR	PROPOSED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>								
30-530-0010 WAGES-PT	0	0	0	0	0	0		
30-530-0035 RETIREMENT	0	0	0	0	0	0		
30-530-0040 FICA & MEDICARE	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0		
<u>CAPITAL OUTLAY</u>								
30-530-1105 VEHICLE PURCHASE	10,000	0	0	0	0	0		
30-530-1106 CAPITAL PURCHASE	0	7,960	0	0	0	0		
TOTAL CAPITAL OUTLAY	10,000	7,960	0	0	0	0		
<u>MISC EXPENSE</u>								
30-530-8000 SCAAP EXPENSES	0	0	28,300	0	0	50,000		
30-530-8001 JBI EXPENSE	1,795	4,553	3,500	5,446	0	5,000		
TOTAL MISC EXPENSE	1,795	4,553	31,800	5,446	0	55,000		
 TOTAL SCAAP GRANT	 11,795	 12,513	 31,800	 5,446	 0	 55,000		

30 -GRANT FUNDS
GRANT FUNDS

GRANT FUNDS	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	(----- REESTIMATED ACTUAL	(----- REQUESTED BUDGET DR	2024-2025 PROPOSED BUDGET WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL OUTLAY							
30-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL GRANT FUNDS	0	0	0	0	0	0	
TOTAL EXPENDITURES	11,795	12,513	31,800	5,446	0	55,000	
REVENUE OVER/(UNDER) EXPENDITURES	8,442	8,182	(31,800)	19,309	0	(55,000)	

31 -SHERIFF ASSET FORFEITURE

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>							
FEES & FINES							
31-4104 ASSET FORFEITURES	148,400	189,473	0	5,436	0	0	
TOTAL FEES & FINES	148,400	189,473	0	5,436	0	0	
 INTEREST							
31-4500 INTEREST INCOME CKG	998	5,919	0	3,539	0	0	
TOTAL INTEREST	998	5,919	0	3,539	0	0	
 GRANTS							
31-4780 GRANT MISC	0	7,500	0	0	0	0	
TOTAL GRANTS	0	7,500	0	0	0	0	
<hr/>							
TOTAL REVENUES	149,398	202,892	0	8,976	0	0	
	=====	=====	=====	=====	=====	=====	

31 -SHERIFF ASSET FORFEITURE
SHERIFF ASSET FORFEITURE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		PROPOSED BUDGET WORKSPACE
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
<u>SALARIES & BENEFITS</u>							
31-599-0000 TRANSFER OUT	0	0	0	0	0	0	
31-599-0008 COMP TAKEN	0	50,903	0	0	0	0	
31-599-0010 WAGES-PT	0	0	10,000	0	0	0	
31-599-0035 RETIREMENT	0	4,072	875	0	0	0	
31-599-0040 FICA & MEDICARE	0	3,894	765	0	0	0	
TOTAL SALARIES & BENEFITS	0	58,869	11,640	0	0	0	
<u>MISC EXPENSE</u>							
31-599-8002 SUPPLIES	7,562	7,938	100,000	208	0	17,000	
31-599-8003 BUY MONEY	3,000	(3,760)	20,000	0	0	10,000	
31-599-8004 K9	13,110	37,344	20,000	30	0	15,000	
31-599-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	
31-599-8008 TELEPHONE	0	0	0	1,093	0	0	
31-599-8014 DUES & PUBLICATIONS	0	0	4,000	0	0	1,000	
31-599-8020 TRAVEL/TRANSPORT	0	425	1,000	0	0	0	
31-599-8023 COMPUTER EXPENSE	1,445	14,976	5,000	550	0	5,000	
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	
31-599-8030 CONF & TRAINING STAFF	2,127	2,053	6,000	0	0	6,000	
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	
31-599-8050 UNIFORMS	0	843	1,000	2,703	0	1,000	
31-599-8051 AMMUNITION & WEAPON EXP	65,901	30,967	15,000	8,075	0	15,000	
31-599-8090 EQUIP PURCH <\$5000	5,960	2,900	60,000	66,600	0	30,000	
31-599-8104 BUILDING MAINTENANCE	0	880	0	0	0	0	
31-599-8106 VEHICLE EXPENSES	1,309	17,047	1,500	13,552	0	0	
TOTAL MISC EXPENSE	100,413	111,613	233,500	92,810	0	100,000	
TOTAL SHERIFF ASSET FORFEITURE	100,413	170,482	245,140	92,810	0	100,000	
TOTAL EXPENDITURES	100,413	170,482	245,140	92,810	0	100,000	
REVENUE OVER/(UNDER) EXPENDITURES	48,985	32,410	(245,140)	(83,835)	0	(100,000)	

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

32 -TRUANCY PREV & DIVER FUND

	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	
REVENUES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	PROPOSED
						BUDGET	BUDGET
						DR	WORKSPACE
<u>FEES & FINES</u>							
32-4100 FEES JP2 TRUANCY FUND	3,394	3,167	0	1,371	0	0	
32-4101 FEES JP1 TRUANCY FUND	794	586	0	255	0	0	
TOTAL FEES & FINES	4,187	3,754	0	1,626	0	0	
TOTAL REVENUES	4,187	3,754	0	1,626	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	4,187	3,754	0	1,626	0	0	

WHEELER COUNTY, TEXAS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 5TH, 2024

33 -CO SPECIALTY COURT FUND

	2021-2022	2022-2023	2023-2024			2024-2025	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
FEES & FINES							
33-4100 CC SPECIALTY COURT FEES	272	452	0	443	0	0	
33-4101 DC SPECIALTY COURT FEES	294	629	0	597	0	0	
TOTAL FEES & FINES	566	1,081	0	1,040	0	0	
TOTAL REVENUES	566	1,081	0	1,040	0	0	
REVENUE OVER/ (UNDER) EXPENDITURES	566	1,081	0	1,040	0	0	

34 -COURT FACILITY FEE FUND

	2021-2022	2022-2023	(-----)	2023-2024	(-----)	2024-2025	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
FEEES & FINES							
34-4100 COURT FACILITY FEES	1,540	2,620	0	1,900	0	0	
TOTAL FEES & FINES	1,540	2,620	0	1,900	0	0	
MISCELLANEOUS							
34-4880 MISC REVENUE	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUES	1,540	2,620	0	1,900	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	1,540	2,620	0	1,900	0	0	

Wheeler
2025 Salary Schedule

Salary Hearing 0.000
Elected 3.00%
Employee 3.00%

0.0765 0.083 13441
0.0875 0035

Department	# Empl.	2024 Salary	Raise	Raise as %	2025 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
County Judge	2	60,350.96	1,810.53	2.12%	62,161.49	1,676.18	87,162.00						
State Supplement		25,000.00	0.00	0.00%	25,000.00								
Co Judge - Secretary		43,193.52	1,295.81	3.00%	44,489.33	855.56	44,490.00						
Part-time		10,000.00	0.00		10,000.00		10,000.00	923.00	142,575.00	10,907.00	11,995.00	26,882.00	192,359.00
County Clerk - Official	4	50,698.56	1,520.96	3.00%	52,219.52	1,082.97	52,220.00						
County Clerk - Suppl		4,094.76		0.00%	4,094.76		4,095.00						
Co Clerk - 1st Deputy		42,713.52	1,281.41	3.00%	43,994.93	846.06							
Co Clerk - 2nd Deputy		42,202.56	1,266.08	3.00%	43,468.64	835.94							
Co Clerk - 3rd Deputy		41,331.60	1,239.95	3.00%	42,571.55		130,036.00						
CC Part-time		2,050.00	0.00	0.00%	2,050.00		2,050.00	9,946.00	198,347.00	15,174.00	16,686.00	53,764.00	283,971.00
County Treasurer	3	50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
Co Treas - Secretary		42,713.52	1,281.41	3.00%	43,994.93	846.06							
Co Treas - HR		42,202.56	1,266.08	3.00%	43,468.64	835.94	87,464.00						
Co Treas - Part-time		2,500.00	-2,500.00	-100.00%	0.00		0.00	2,925.00	142,609.00	10,910.00	11,997.00	40,323.00	205,839.00
Sheriff (admin.)	10	50,698.56	0.00	0.00%	50,698.56	1,442.32	75,001.00						
Law Enforcement Grant		24,302.00	0.00	0.00%	24,302.00								
Sheriff - Chief Deputy		48,712.56	0.00	0.00%	48,712.56	1,123.32							
Law Enforcement Grant		9,700.00	0.00	0.00%	9,700.00								
Sheriff - Sergeant		48,412.56	0.00	0.00%	48,412.56								
Law Enforcement Grant		4,700.00	0.00	0.00%	4,700.00	1,021.40							
Sheriff - Deputy	7	336,787.92	0.00	0.00%	336,787.92	1,015.63	481,214.00						
Law Enforcement Grant		32,900.00	0.00	0.00%	32,900.00		0.00						
Comp Time Pay		15,000.00	-15,000.00	-100.00%	0.00		0.00						
Part-time (cleaning)		7,020.00	0.00%	0.00%	7,020.00		7,020.00						
Law Enforcement Grant		3,431.00	0.00%	0.00%	3,431.00		3,431.00						
Sheriff - part-time		18,000.00	0.00%	0.00%	18,000.00		18,000.00	6,932.00	591,598.00	45,258.00	49,769.00	134,410.00	821,035.00
Asset Forfeiture - part-time		10,000.00	0.00	0.00%	10,000.00		10,000.00	0.00	10,000.00	765.00	842.00	0.00	11,607.00
SO - Jail Administrator	14	44,108.16	0.00	0.00%	44,108.16	919.39							
Law Enforcement Grant		3,700.00	0.00	0.00%	3,700.00								
Sheriff - Jail Admin Assist		43,313.52	0.00	0.00%	43,313.52	904.11							
Law Enforcement Grant		3,700.00	0.00	0.00%	3,700.00								
Sheriff - Jail Admin Assist		42,713.52	0.00	0.00%	42,713.52	892.57							
Law Enforcement Grant		3,700.00	0.00	0.00%	3,700.00								
Sheriff - Jailers	11	469,848.72	0.00	0.00%	469,848.72	873.34	640,784.00						
Law Enforcement Grant		29,700.00	0.00	0.00%	29,700.00		0.00						
Comp Time Pay		19,000.00	-19,000.00	-100.00%	0.00		0.00						
Shift Differential Pay		6,000.00	0.00%	0.00%	6,000.00		6,000.00						
Sheriff - Jail part-time		53,340.00	0.00%	0.00%	53,340.00		53,340.00						
Law Enforcement Grant		3,200.00	0.00%	0.00%	3,200.00		3,200.00	18,669.00	721,993.00	55,233.00	60,738.00	188,174.00	1,026,138.00
Tax Assessor - Official	4	50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
Tax A/C - 1st Deputy		42,713.52	1,281.41	3.00%	43,994.93	846.06							
Tax A/C - 2nd Deputy		42,202.56	1,266.08	3.00%	43,468.64	835.94							
Tax A/C - 3rd Deputy		41,331.60	1,239.95	3.00%	42,571.55	818.68	130,035.00						
Tax A/C Part-time		26,120.00	0.00		26,120.00		26,120.00						
Comp Time Pay		1,900.00	-1,900.00	-100.00%	0.00		0.00						
District Clerk - Official	2	50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00	8,258.00	216,633.00	16,573.00	18,225.00	53,764.00	305,195.00
Dist Clerk - 1st Deputy		42,713.52	1,281.41	3.00%	43,994.93	846.06	43,995.00						
Part-time Deputy		19,500.00	-19,500.00	-100.00%	0.00		0.00	10,035.00	106,250.00	8,129.00	8,939.00	26,882.00	150,200.00
Extension Ag Agent	1	17,971.16	539.13	3.00%	18,510.30	355.97	37,021.00						
Home Extension Agent		17,971.16	539.13	3.00%	18,510.30								
Ag Agent travel		0.00			0.00		0.00						
Extension Agent travel		42,713.52	1,281.41	3.00%	43,994.93	846.06	43,995.00						
Extension Secretary		15,600.00	0.00	0.00%	15,600.00		15,600.00	5,333.00	101,949.00	7,800.00	8,577.00	13,441.00	131,767.00
Extension - Part-time (Daisy)													
JP #2 - Official	2	50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
JP #2 - Clerk 1		42,713.52	1,281.41	3.00%	43,994.93	846.06							
JP #2 - Clerk 2		42,202.56	-42,202.56	-100.00%	0.00	0.00	43,995.00						
JP #2 - Overtime (Cleaning)		10,000.00	-5,000.00	-50.00%	5,000.00		5,000.00	9,750.00	110,965.00	8,489.00	9,335.00	26,882.00	155,671.00
Facility Maintenance	1	47,513.52	1,425.41	3.00%	48,938.93	941.13	48,939.00						

Wheeler
2025 Salary Schedule

Salary Hearing 0.000
Elected 3.00%
Employee 3.00%

0.0765 0.083 13441
0.0875
0035

Department	#	Empl.	2024	Raise	Raise as %	2025	Avg	Subtotals	Longevity	Dept.	FICA	Retirement	Insurance	Total
			Salary			Salary	Weekly Wage			Totals				
Maintenance - Part-time			20,000.00	0.00	0.00%	20,000.00		20,000.00	1,110.00	70,049.00	5,359.00	5,893.00	13,441.00	94,742.00
Constable #1	1		11,680.28	350.41	3.00%	12,030.68		12,031.00	2,835.00	14,866.00	1,138.00	1,251.00	13,441.00	30,696.00
JP #1 - Official	2		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
JP #1 - Clerk			42,713.52	1,281.41	3.00%	43,994.93	846.06	43,995.00						
JP #1 - part-time			8,000.00	-3,000.00	-37.50%	5,000.00		5,000.00	3,465.00	104,680.00	8,009.00	8,386.00	26,882.00	147,957.00
EM Coordinator - PT Position	0		42,713.52	-27,713.52	-64.88%	15,000.00	288.46	15,000.00	3,150.00	18,150.00	1,389.00	1,527.00	0.00	21,066.00
Veteran Officer	1		9,666.68	290.00	3.00%	9,956.68		9,957.00	0.00	9,957.00	762.00	838.00		11,557.00
Travel Allowance			0.00	0.00	#DIV/0!	0.00		0.00						
31st District Judge	3		3,099.12	0.00	0.00%	3,099.12		3,100.00						
31st District Court - Reporter			22,858.96	685.77	3.00%	23,544.73	452.78							
31st District Court - Bailiff			8,178.12	43.25	0.53%	8,221.37	158.10							
31st District Court Administrator			12,587.17	881.10	7.00%	13,468.27	259.01	45,235.00	5,528.00	53,863.00	4,121.00	4,532.00	8,925.00	71,441.00
County Attorney	3		56,985.16	1,709.55	2.01%	58,694.71	1,667.21	86,695.00						
County Attorney - St Suppl			28,000.00	0.00%	0.00%	28,000.00								
Co Atty - Secretary			42,713.52	0.00	0.00%	42,713.52	821.41							
Rural Prosecutors Grant			7,000.00	0.00%	0.00%	7,000.00	134.62							
Investigator			0.00	0.00	#DIV/0!	0.00	0.00							
Rural Prosecutors Grant			60,000.00	0.00	0.00%	60,000.00	1,153.85	109,714.00	2,513.00	198,922.00	15,218.00	16,735.00	40,323.00	271,198.00
Co Atty - Sec - Pre-Trial Suppl			2,400.00	0.00	0.00%	2,400.00	46.15	2,400.00	0.00	2,400.00	184.00	202.00	0.00	2,786.00
Co Atty - Hot ck suppl			0.00	0.00		0.00			0.00	0.00	0.00	0.00	0.00	0.00
Auditor	1		84,799.10	2,119.98	2.50%	86,919.08	1,671.52	86,920.00						
Part-time			5,000.00	-5,000.00	-100.00%	0.00		0.00	1,455.00	88,375.00	6,761.00	7,435.00	13,441.00	116,012.00
Constable #2	1		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00	2,115.00	54,335.00	4,157.00	4,571.00	13,441.00	76,504.00
Traffic Control			0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information Technology	1		84,000.00	2,520.00	3.00%	86,520.00	1,721.54	89,520.00	690.00	90,210.00	6,902.00	7,589.00	13,441.00	118,142.00
Auto Allowance			3,000.00	0.00		3,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund			3,053,793.22	-100,711.34		2,953,081.88		2,953,094.00	95,632.00	3,048,726.00	233,238.00	256,062.00	707,857.00	4,245,883.00
R&B #1 - Commissioner	4		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
R&B #1 - Operator	3		139,551.12	4,186.53	3.00%	143,737.65	921.40	143,738.00						
Comp Time Payout			10,000.00	-10,000.00		0.00		0.00	5,483.00	206,441.00	15,793.00	17,367.00	53,764.00	293,365.00
R&B #1 - part-time			5,000.00	0.00		5,000.00		5,000.00						
R&B #2 - Commissioner	4		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
R&B #2 - Operator	3		139,551.12	4,186.53	3.00%	143,737.65	921.40	143,738.00						
Comp Time Payout			10,000.00	-10,000.00		0.00		0.00						
R&B #2 - part-time			20,000.00	0.00		20,000.00		20,000.00	7,733.00	223,691.00	17,113.00	18,819.00	53,764.00	313,387.00
R&B #3 - Commissioner	4		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
R&B #3 - Operator	3		139,551.12	4,186.53	3.00%	143,737.65	921.40	143,738.00						
Comp Time Payout			15,000.00	-15,000.00		0.00		0.00						
R&B #3 - part-time			20,000.00	0.00		20,000.00		20,000.00	6,953.00	222,911.00	17,053.00	18,753.00	53,764.00	312,481.00
R&B #4 - Commissioner	4		50,698.56	1,520.96	3.00%	52,219.52	1,004.22	52,220.00						
R&B #4 - Operator	3		139,551.12	4,186.53	3.00%	143,737.65	921.40	143,738.00						
Comp Time Payout			20,000.00	-20,000.00		0.00		0.00						
R&B #4 - part-time			20,000.00	0.00		20,000.00		20,000.00	9,278.00	225,236.00	17,231.00	18,948.00	53,764.00	315,179.00
Total Road & Bridge Fund			880,998.72	-32,170.04		848,828.68		848,832.00	29,447.00	878,279.00	67,190.00	73,887.00	215,056.00	1,234,412.00
Total Salary			3,934,791.94	-132,881.38		3,801,910.56	614.59	3,801,926.00	125,079.00	3,927,005.00	300,428.00	329,949.00	922,913.00	5,480,295.00

Cost of Raise

-132,881.38

Total Longevity 125,079.00

-132,881.38 -10,165.43 -11,029.15 -154,075.96

333,621.00
-3,672.00
6,085,853.00

Reduction in Work Force (6 FTE's & 1 PTE)
Cost of 3% Raise (non-SB22)
Retirement Incentive

275,484.24 21,075.00 23,176.00 80,646.00 400,381.24
62,934.70 4,815.00 5,295.00 - 73,044.70
15,000.00 1,148.00 - 16,148.00

Wheeler
2025 Salary Schedule

Salary Hearing 0.000
Elected 3.00%
Employee 3.00%

0.0765 0.083 13441
0020 0040 0035 0.0875

Department	# Empl.	2024 Salary	Raise	Raise as %	2025 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
CJ State Supplement	1				25,000.00		25,000.00		25,000.00				25,000.00
SO Law Enforcement Grant	1	24,302.00			24,302.00	24,302.00	24,302.00		24,302.00	1,860.00	2,045.00		28,207.00
SO Chief Deputy - Law Enforcement	1	9,700.00			9,700.00	9,700.00	9,700.00		9,700.00	743.00	817.00		11,260.00
SO Sergeant - Law Enforcement G	1	4,700.00			4,700.00	4,700.00	4,700.00		4,700.00	360.00	396.00		5,456.00
SO Deputy - Law Enforcement Gra	7	4,700.00			32,900.00	32,900.00	32,900.00		32,900.00	2,517.00	2,768.00		38,185.00
SO PT - Law Enforcement Grant	1	3,431.00			3,431.00	3,431.00	3,431.00		3,431.00	263.00	289.00		3,983.00
SO PT - Asset Forfeiture	1	10,000.00			10,000.00	10,000.00	10,000.00		10,000.00	765.00	842.00		11,607.00
Jail Admin - Law Enforcement Gra	1	3,700.00			3,700.00	3,700.00	3,700.00		3,700.00	284.00	312.00		4,296.00
Admin Assist - Law Enforcement G	1	3,700.00			3,700.00	3,700.00	3,700.00		3,700.00	284.00	312.00		4,296.00
Jailers - Law Enforcement Grant	11	2,700.00			29,700.00	29,700.00	29,700.00		29,700.00	2,273.00	2,499.00		34,472.00
Jail PT - Law Enforcement Grant	1	3,200.00			3,200.00	3,200.00	3,200.00		3,200.00	245.00	270.00		3,715.00
County Attorney - St Suppl	1	28,000.00			28,000.00	28,000.00	28,000.00		28,000.00	2,142.00	2,356.00		32,498.00
Co Atty - Pre-Trial Secretary	1	2,400.00			2,400.00	2,400.00	2,400.00		2,400.00	184.00	202.00		2,786.00
CA VAC - Rural Prosecutors Grant	1	10,000.00			10,000.00	10,000.00	10,000.00		10,000.00	765.00	842.00		11,607.00
CA Investigator - Rural Prosecutors	1	60,000.00			60,000.00	60,000.00	60,000.00		60,000.00	4,590.00	5,048.00		69,638.00

Total Payroll Paid With Property Taxes 5,188,993.00

PROPOSED BUDGET NARRATIVE

As required by State Law, this Proposed Budget is prepared by the County Judge. The Commissioners Court may make any adjustments to this Proposed Budget in the next 3 weeks. The final budget and tax rate will be voted on August 26th.

The comments in this narrative are solely those of the County Judge.

Sitting in this chair for a year and a half now, I have learned Texas counties have unique rules under which they must operate. Counties do not necessarily operate as a business does. Counties are 'mandated' to provide certain services by Texas Law. These mandates and rules have created situations that make it hard to operate efficiently and in a business-like manner.

The Commissioners Court must look at the budget from both the Taxpayer's and the County's perspective. This is difficult. Higher Taxes are undesirable, but the County must stay economically viable. The County is expected to provide services. The County must support and equip our excellent and dedicated staff who provide those services every day. It is a balancing act to keep both the Taxpayers and Employees best interests in mind.

It must be noted the Judges and Commissioners in the past years have accumulated a significant savings account in what is called the Fund Balance. Their (especially Judge Jerry Dan Hefley's) foresight to save for a rainy day is commendable. Unfortunately, that rainy day is here due to the loss of tax base and our increasing expenses. Even worse, many believe this is not a one-year event and do not see our economy turning around fast. We do not believe the next oil boom is just around the corner.

The County has been spending roughly \$11 Million a year. In this current 2024 tax year we collected taxes of \$8,668,000. Other income is from interest earned, fines, fees, and some grants. Finally, to cover the difference in income and expenses, we expect to take about \$350,000 from our savings this year. Over the last four years, we have taken out about \$2,000,000 from savings to cover our operating expenses.

This Proposed Budget has a deficit of **-\$1,018,692**. We plan to spend more than we earn. It is legal for a County to operate in a deficit because we have savings. Hopefully, this budget is a worst-case scenario. The Elected Officials and County Employees will save everywhere possible. Some contingency expenses are budgeted, we hope we do not have to use them.

This deficit budget is close to the Judge's goal to take no more than \$1MM out of savings. Most likely the final budget's deficit will be much larger because it sounds like the will of

the majority of the Commissioners Court is to make no drastic changes this year, but to wait and see what happens.

Undoubtedly, this Proposed Budget is controversial because it has a 6% Tax Rate Increase, it takes about \$1MM out of savings to operate on, and it Cuts Expenses and some Personnel. See the last couple of pages of this narrative for those numbers.

In the past, the Commissioners Court has maintained a very stable tax rate. This stable rate keeps the taxpayer's tax bill roughly the same year after year. If we keep the same tax rate, we will have \$1,700,000 less revenue to spend. If the County adopts the No New Revenue Rate to guarantee we will have the same tax revenue, then the No New Revenue Rate will be at \$.61586 which is 26.4% higher than last year's \$.48717 rate. Plus, to cover the \$350-\$500,000 annual draw on savings, the rate would need to go up another 3 Cents or 6% which could total 32% or more.

There are consequences of not raising the tax rate. The Texas Legislature has put two kinds of Caps on how much revenue a county can raise in any year:

-Appraisal Cap: A "Circuit Breaker" cap of 20% is applied to any Mineral or Industrial Property. This mineral property cannot go up more than 20% in appraised value. A homestead cannot go up more than 10%. So if we do recoup all the lost mineral value next year, we can only tax up to 10 % or 20% of the increased appraised value.

-Voter Approval Rate is a calculated rate higher than the No New Revenue Rate. Keeping our rate in the \$.49 range hamstring the county on any future rate increases if needed. Large tax rate increases would be needed if we encounter drastic tax valuation decreases like we had this year.

We estimate we will have roughly \$13 Million in Fund Balance at our year end of September 30, 2024.

The Commissioners and Judge are fully aware that we need to keep a significant Fund Balance because of lawsuits, rising expenses, and unpredictable future economic circumstances. The Commissioners Court has not set a Minimum Fund Balance policy. Some counties work their budget so the Fund Balance never gets below a certain amount.

There is a lawsuit going to trial in October where the County's largest taxpayer, an oil and gas pipeline and operating company, is suing the Wheeler County Appraisal District saying their appraised values are too high. If they have any kind of win in this trial, the County must reimburse this company for some of the taxes they have already paid. But more significant than the reimbursements; if the appraisal values are found high, then all the other oil and gas companies in the County could ask for lower valuations. This could make our Tax Base go much, much lower.

The County's operating expenses keep going up just like your household and business expenses.

As stated above, we do not know when the next oil boom will be here. We believe the tire plant will be coming to Shamrock and there is interest in Renewable Energy projects in the County, but tax revenue from any of these will be years away.

As a Reminder, the Wheeler County Tax Assessor/Collector collects taxes for all the Schools, Hospitals, Cities, Water District, and the County. Fort Elliott is the only entity you pay taxes directly to. Of the very large check you write to the Tax Collector, only 20-25% of that check is County Taxes! The rest are sent directly to the other taxing entities.

Compare each entity's tax rates from last year to the rates they will publish in the paper in the next few weeks. Each entity can look you straight in the eye and say "we did not raise taxes!" if they adopted the No New Revenue Rate. It is true, the entity will receive the same amount of tax revenue, so "total taxes" were not raised. If the entity's tax base is lower than last years tax base, the entity had to raise the tax rate charged to the taxpayer. The higher tax rate means you are paying more "personal taxes" than last year. Most of our homes were appraised at a higher value this year, so you will be paying even more taxes than last year.

Look at your tax bill. The County portion is proposed to only go up 6.00%.

Please note the Commissioners Court is highly unlikely to adopt the No New Revenue Rate which would raise your taxes over 26%. This proposed budget has a tax rate increase of only 6.00%

This Proposed Budget has three legs; Cut Expenses A Lot, Spend Some Savings, and Raise Taxes Just A Little.

The following comments detail some of the major changes in the Proposed Budget for this year and some modifications we may have to make in subsequent years.

EMERGENCY AND COMMUNITY SUPPORT SERVICES:

Your County Tax Dollars pay for more than road graders and clerks. About 11% of your taxes support our communities and taxpayers in many different ways. The County transfers these taxes to these entities.

The Hospital Districts operate the ambulance service and own the ambulances. The ambulance personnel are Hospital District employees. The County does not own the ambulance service. Under Texas Law, neither counties nor hospitals are required to provide ambulance service. Wheeler County is blessed by high-quality ambulance services that cover every square mile of the county. The taxes you pay to your Hospital District pays for the ambulance service. \$600,000 of the taxes you pay to Wheeler County helps pay for the ambulance service.

The 6 Volunteer Fire Departments in the county operate mostly on donated, NOT taxpayer, funds. For a long time, the Commissioners Court has donated annually \$15-25,000 tax dollars to our fire departments and we have no plans to stop this financial support. Very few taxpayers have questioned these donations.

The Commissioners Court has heard many pleas to cut taxes in the last few weeks. If we cut every expense in the County's budget even just a little, we will be cutting services that are extremely important to every taxpayer such as the Ambulance and the Fire Departments. These \$760,800 of expenses are 6.73% of the county's expenses. Taxpayers and our communities get a lot of bang for these bucks.

Your taxes support many of our Community Services such as libraries, museums, and Meals on Wheels programs. A few taxpayers have said to cut out all support. This Proposed Budget keeps these taxes because many of us want to see our local food programs, libraries, museums, etc to stay open not just for us individually, but for the survival of our little communities. The investment of these \$26,000 tax dollars make our communities better.

The Emergency and Community Services has always been a part of the County Tax Rate. This Proposed Budget seems to be a good opportunity to break these services out and show how your taxes are being spent.

This next year, it will take a tax rate of \$.0533 on the new lower Tax Base to generate the \$760,800 to pay for these services.

This "nickel" is about 11% of your Wheeler County Tax Rate.

Wheeler County has a tremendous ambulance service. This Proposed Budget is keeping the Ambulance payment in because we do not want to see the ambulance service unfunded or harmed in any manner.

There is quite a bit of controversy in the county about the County spending money on Ambulances.

- Some think the Hospital District should be collecting this tax because they manage the ambulances and receive the insurance and emergency room income.

- Some think the County should quit giving County Taxes to the Hospital Districts and use those tax dollars for County Expenses. The fact the County is cutting County Employees and services but still sending a fixed amount of money to another taxing entity does not sit well with many.

- Some think we need an entirely new Emergency Services District which can tax for these funds.

- Some have suggested the County lower their tax rate equal to the \$600,000 and the Hospital Districts raise their tax rate equal to the \$600,000 which would be a “wash” for the Taxpayer.

{From the beginning, we knew we needed a 3-point plan to cover the revenue shortfall (cut expenses, use savings, and raise tax rate a little). We also knew there was some concern about how the ambulances are funded.

With our new lower tax base, a 4.20 cents tax rate increase would generate the \$600,000 needed for the Ambulance support payment. This would be an 8.62% increase from the current year's rate of \$.48717. This proposed budget considered increasing the tax rate this 4.20 cents just to point out to taxpayers how much of their County Tax was being shifted directly to the two other taxing entities (North and South Hospital Districts).

To be responsible, the Commissioners Court does need to raise the tax rate a little as discussed multiple times in this narrative. This proposed budget opts for only a flat 6% tax rate increase, but it is possible the final budget may choose to increase the tax rate these 4.20 cent or 8.62% to simply point out to the taxpayer the County's tax rate is higher because our \$600,000 payments are making the Hospital District's rate lower.}

If you have any ideas or thoughts, visit with your Hospital District Directors, Commissioners, or Judge.

Emergency and Community Services Payments:

\$600,000 Each Hospital District receives \$300,000 to support the Ambulance Service.

\$135,000 split between the six Volunteer Fire Departments, the County retains a little to help a VFD with a fire truck loss

\$ 500 Wheeler Meals on Wheels

\$ 500 Shamrock Meals on Wheels

\$ 1,000 High Plains Food Bank (for both Meals on Wheels)

\$. 3,500 Wheeler Historical Museum

\$ 3,500 Pioneer West Museum

\$ 2,400 Shamrock Library

\$ 2,400 Wheeler Library

\$ 5,000 Wheeler County Historical Commission

\$ 1,000 Panhandle Community Services (only to be used in Wheeler County)

\$ 1,000 Child Protection Services (only to be used in Wheeler County)

\$ 5,000 Wheeler County Soil and Water Conservation District

\$760,800 Total Emergency and Community Support Services

EXPENSES:

10% Across the Board Cuts to each Elected Official's Operating Budget: Many Elected Officials budgeted cuts in excess of 10%. This cut does not apply to Salaries.

Salary and Retirement Contributions:

This budget proposes to give a 3.00% Salary Raise to all employees and Elected Officials not part of the SB 22 Law Enforcement or Prosecution Grants.

All law enforcement and jail employees were given salary supplements funded by the Texas Legislature earlier this year. Raises need to be given to other Wheeler County personnel to somewhat compensate for the supplements received by SB 22 personnel. If equal raises are not given to Elected Officials, some employees would be earning more than their supervisory Elected Official. Some believe this is not a good practice.

This 3% raise was hoped to be offset or 'washed' and paid for by reducing the next years contribution to the Retirement account from 200% to 150%. The employees would essentially be paying for the raise themselves since the reduction in the Retirement contribution would have been equal to the raise for the non-SB22 employees. The 7-22-24 Commissioners Court voted to keep the Annual Employer Match percentage at 200%, thus negating this 'wash' of payroll and retirement funds.

The 3% raise is kept in this proposed budget because it is the equitable thing to do.

Wheeler County currently employs 75 full-time and 16 part-time folks dedicated to providing quality services to Wheeler County Taxpayers. The total of the proposed Salary Schedule for next year's salaries, longevity pay, FICA, Health Insurance, and Retirement Contributions equals \$5,756,000 (about 57% of all expenses). The County receives grants or other funds to specifically offset certain judicial and law enforcement positions of roughly \$291,000 for a Total Payroll Paid With Property Taxes of \$5,465,000. Each full-time employee will be provided Health Insurance at a cost of \$13,441 this next year.

Wheeler County matches Retirement Contributions in a state retirement fund Two-to-One. A portion of this 200% contribution comes from gain on investments and compounded interest, not your tax dollars. This proposed budget will pay the Retirement Fund \$346,072. This payment covers current and retired employees. A cost of living adjustment was given to existing retirees or their survivors a year ago at a cost of \$23,000 per year. This cost will continue annually and is now included in the annual expense above.

Wheeler County is one of the very few counties in the Retirement System with a 99.2% fully funded retirement account.

Each employee also receives a Longevity Pay supplement which is \$180 per year of service.

Capital Purchases: Just like this current 2023-24 tax year, each Road and Bridge Precinct will **not** have a \$100,000 Capital Purchase line in this budget. This is a \$400,000 savings from previous years. The only other Capital Purchase will be \$130,000 for 2 Deputy Vehicles. About \$25,000 is allocated for IT Equipment, but due to the relatively small size of each item, they are not considered capital purchases.

Personnel: Seven full or part-time positions have been cut or modified. The Court has made it clear they do not want significant personnel changes. See other personnel comments in Roadmap Section below.

Road Materials and Road Hands: Prior to the preparation of this report, each Commissioner worked with the Auditor on their respective budgets. Two of the precincts cut their projected material purchases significantly and asked for a \$675,000 total projected budget.

It needs to be noted that Commissioners have never had the same flat budget amount. Some precincts have more roads. Some Commissioners purchase more rock while some use their budget to hire part-time help. Some have larger warehouse expenses than others. The budgets have never been equal.

This proposed budget is based on each Commissioner using \$675,000 to operate his precinct. The average of the 3 previous years operating budget (less capital purchases) was \$725,000. Each Commissioner submitted a significantly smaller budget request which totals close to \$200,000 fewer expenses.

This Proposed Budget assumes the Commissioners Court will enter a memorandum of understanding to designate the \$400,000+ ARPA (government Covid money from a few years ago) funds to purchase only road material for the next TWO years. These funds are a huge help to our current financial situation. Our Commissioners are to be commended for holding onto this remaining half of the Covid Money for this rainy day event.

As you can imagine, there are many rules associated with the spending of ARPA funds. The ARPA funds CANNOT be in a budget. We have the ARPA funds in a special investment account.

When a Commissioner purchases Road Material, that invoice will be paid from ARPA funds. Since the ARPA funds are not in the budget, neither can the Road Material expenditures be in the budget. So, strictly for accounting purposes we have taken out \$50,000 from each R&B budget, BUT THIS ACCOUNTING MANEUVER HAS NOT TAKEN AWAY THE COMMISSIONERS ABILITY TO PURCHASE \$50,000 OF ROAD MATERIAL. Also,

one precinct may sell part of his \$50,000 of road material to another precinct via a budget transfer.

The initial \$675,000 budget less the \$50,000 material purchase moved to an offsheet ARPA fund now makes the budget show \$625,000. Removing one of the four employees takes \$60,000 out of the budget leaving a total budget for each precinct of \$565,000.

In the initial budget planning, most of the Commissioners have made it clear they need 4 hands to operate efficiently. One Commissioner requested to operate with only 3 hands and use the 4th's salary to purchase more road material.

This proposed budget acknowledges the Commissioners request for 4 hands or 3 hands and more material. But, this proposed budget is cutting each precinct to only 3 hands per precinct. Like the other personnel cuts, this reduction in force is not taken lightly. 4 hands salaries and benefits total more than \$260,000. This is a large chunk of our savings account. This action will undoubtedly cut road maintenance for Taxpayers.

Again, there are **no capital purchases budgeted**, just like this current year. The Commissioners' previous budgets before this current typically had a \$100,000 Capital Purchases line item.

To recap the budget, started \$675,000 - \$50,000 Materials - \$60,000 4th Hand = \$565,000.

Comp Time: Wheeler County has previously budgeted and paid out Comp Time in previous years. This proposed budget has eliminated all comp time payout, saving \$105,501 in the current budget. Employees can still accrue comp time. However, this time will have to be taken as days off instead of additional pay.

Unfunded Mandates: Wheeler County must comply with all state and federal laws. Many of these laws pass and do not consider who pays, such as Pauper Burials. Of course, arrested folks should have a lawyer and a safe jail in which to be housed. We paid Court-Appointed Lawyers over \$200,000 last year, only a small part of that was recouped from grants or payment of fees.

Our Jail is 10+ years old and is showing its age. It costs a lot of money to keep the facility up to Jail Standards. It costs a lot of money to feed, clothe, doctor, and take care of inmates. Our County Jail Staff are professionals and do a great job. It just takes a lot of money to operate our facility. See the breakout of what we spend in Legal Fees on the attached spreadsheet.

Hiring Freeze:

A hiring freeze policy with set staffing levels for each department could be beneficial.

Insurance, Utilities, Indigent Defense, etc: Please see the Exhibit “A” spreadsheet at the end of this report to see how much these and other items cost.

ROADMAP FOR THE NEXT FEW YEARS:

Hopefully, next year's Tax Base recoups most of this year's 25% loss, even though we cannot use it all because of state-mandated appraisal caps. Based on public comments, personal anecdotes, pending lawsuit, and today's lower natural gas prices; the odds of an extremely higher Tax Base is low. Even if things do get better, for efficiency's sake we might want to consider some of the things below.

Wealth and Health: We are a healthy county moneywise because we have money in savings. We are an unhealthy county moneywise because we are operating with a Deficit Budget. This means we plan to use previously saved dollars to pay for current operating expenses.

We are a healthy county because we have lots of employees and can provide taxpayers with a lot of services. We could be considered unhealthy because we cannot guarantee all of our employees and taxpayers that the County can continue to operate as we do today.

Personnel and Benefits: Wheeler County has an excellent benefit program for county employees. Most employees enjoy a decent, safe work environment. We do have some offices in dire need of repair or relocation. In the future, employees may have to make some concessions and accept higher insurance deductibles and less retirement benefits. We hope it does not come to that, but higher employee contributions may have to be put in place eventually.

If the financial condition does not improve in the next couple of years, Elected Officials may have to consider job-sharing, cross-training of employees so they may work in various departments, and strategic personnel allocation.

Savings Account: we know our savings will be somewhat lower because we plan to take a lot out of it so we can continue to operate the same as we have in the past. We will still have a lot of money in savings, but if we hit new roadblocks or even continue to overspend our revenues like this proposed budget suggests, our savings account will be severely challenged.

Also, the interest revenue will go down significantly. If \$1.5MM earns 4% interest, then we will have lost \$60,000 of income. Spending savings is a double-edged sword.

Jail: There will be a new Sheriff in town managing 9 months of this budget. He will inherit the budget adopted. It will take him some time to implement his management ideas in the Sheriffs Office and Jail budgets, but hopefully he can find some savings there. The Jail and Sheriffs Office make up 25% of the budget. We hope to start taking in inmates from neighboring counties for some additional revenue. Taking in inmates has its drawbacks because other counties usually send the most disruptive ones and they require a lot of additional attention from our jailers.

The SB22 Grant is somewhat tying our hands on budget adjustments. The SB22 rules state we cannot substitute grant funds for other budget items, the grant funds must go to salaries and equipment. Some interpretations say the budget cannot go lower. It is possible in the future we may not be able to accept the SB22 grants.

Structure: After the 2020 Census, the Comptroller gave each County in the state 're-districting' numbers based on each County's population. The precinct lines were each changed a little so each Commissioner represented about the same number of taxpayers. At that time, it was suggested that Wheeler County was operating like a much bigger and wealthier county than they were. Talk of merging some elected positions such as Justices of the Peace and Constables were mentioned. Some counties have merged District and County Clerks. Down the road, if things do not get better, Wheeler County may need to look at some restructuring. The County may need to consider adding staff such as an Elections Administrator. The County Clerk puts in a whole lot of time to make our elections go smooth.

As part of this restructuring, consolidation of facilities may be warranted.

Services: Some services may be forced to be cut. Taxpayers need to determine what they can live without. Support of Emergency and Community Services is crucial, but where does the taxpayer draw the line?

There are not many 'optional' parts of the County Budget other than the Emergency and Community Services discussed earlier. We must pay for the Jail, Law Enforcement, and Indigent Defense. We must keep viable Courts and Clerks to perform our legal duties. Roads and facilities must be maintained.

Expenses: Most of our \$11MM of expenses can be justified as necessary. If the budget does not get better, we may need to look at increasing the County's operational efficiency. We may have to start examining expenses and classifying them as essential or nice to have. Some of the expenses we may need to examine are:

- Personal Use of County Vehicles: about 20 county employees and elected officials use a county vehicle to go to and from work. There are valid arguments for this use, but there is lot of expense in owning, insuring, and operating these vehicles. Employees not assigned a vehicle have voiced concerns about this practice.

- Clocking in Remotely: some employees using county vehicles clock in remotely when leaving home. Employees who have to punch their timeclock at their assigned workplace have voiced concerns about not being paid while driving to work.

- Metering and logging Bulk Fuel Use
- Start using red diesel and keeping logs
- Not Hiring Part-time employees

Revenues: Wheeler County has few revenue sources. Taxes are the backbone of our budget. Interest Rates help, but they are hard to forecast.

Fines and Fees keep going lower each year. Our Justice of the Peace receipts are the lowest in years. This is no fault of the JPs. Law Enforcement does not write as many tickets as before. Their duties have evolved from writing speeding tickets to Border Security, School Safety, Drug Interdiction, and other specialized areas. Wheeler County cannot rely on speeding and overweight fines and fees anymore to subsidize our law enforcement and our Courts.

The County should study a County-wide sales tax. This should not have a direct effect on most Wheeler County taxpayers as this tax would be collected by businesses outside the city limits who primarily ship products outside the county. This is not an endorsement of a new tax, but it is something we should look at.

County tax abatements have evolved significantly in the past several years. Almost any abatement given is compensated for with a 'Payment-In-Lieu-Of' consideration typically called a Pilot Payment. If Wheeler County is ever asked for a tax abatement, it is incumbent the County receive some consideration for the abatement. Some Panhandle counties are receiving much needed revenue from Renewable Energy and other projects.

Assets: Wheeler County owns a lot of assets. We pay a lot of insurance on these buildings, equipment, and vehicles. Wheeler County never wants to be in a position where we must sell an asset to cover operating expenses. Assets must be managed and taken care of.

MAJOR ITEMS ALLOWING OUR BUDGET DEFICIT TO GO FROM \$1.8MM TO \$1.0MM:

Deficit Is Lowered:

\$400,000 10% Budget Cuts to Non-Salary portions of General Fund Departments
\$400,000 Reduction in Force – full and part time positions
\$464,000 Reduction in Precinct budgets (-4th Hand and ~\$50k operating)
\$105,500 Comp Time will not be paid in cash.
\$206,000 ARPA funds used to purchase road material

Deficit Is Increased:

\$1,293,000 Revenues Down after 6.00% Tax Rate Adjustment
\$. 70,000 Our property insurance went up
\$. 15,000 Health Insurance is up
\$ 74,000. 3% Raise to Non SB22 employees

HOW PROPOSED BUDGET PAYS FOR THE REVENUE SHORTFALL:

\$ 417,462 Tax Rate Adjustment
\$ 1,500,000 Net Cut in Operating Expenses
\$1,000,000 Taking out of Savings Account (\$1MM of \$13MM = 7.7%)

SUMMARY:

Our financial situation is tough, but it is not dire. A 26% drop in revenue is hard on any business or family. This budget has made some significant cuts, but Inflation has negated some of these cuts because our insurance, repairs, and all other expenses go up.

It has been made clear a balanced budget will not be passed by this Commissioners Court this year. It has been extremely tough to cut expenses to get to where only a million dollars of savings is used to cover our cash flow crunch.

Taxpayers and County Employees should not think the Sky is Falling, but if our Tax Base does not improve in the next couple of years and if we do not curb some of our spending.....our Savings will only carry us for so long.

It has been great having Taxpayer participation in this budget planning process. Thank you for your thoughtful input. A small tax raise is needed. It is a little over 6% or \$29.20 per \$100,000 parcel. Your input kept the tax rate increase very small. But do not forget, Wheeler County's tax on your tax bill is only 20-25% . Ask your other entities to follow the lead of the County and to not raise your tax rate as much as they can.

PT McDaniel
8-5-14

EXHIBIT "A" SPREADSHEET									
DETAILS OF EXPENSE CATEGORIES									
Building Facilities and Maintenance									
100,570	Utilities (+\$103k Jail, SO, and Precincts)								
	28,000	Telephone							
	30,000	Courthouse							
	6,750	Annex							
	3,000	JP #1 Wheeler							
	6,000	JP #2 Shamrock							
	4,320	Probation Building							
	9,000	Weigh Station							
	3,500	Maintenance Building							
	10,000	Wheeler Ambulance Building							
		Note: Some utilities are in Dept's Budget (Sheriff Office \$14k Utilities, \$12k telephone)							
		(Jail \$41k Utilities; Precincts \$36,000) (Other TOTAL \$103,000)							
161,350	Buildings Maintenance								
	2,000	Supplies							
	13,500	AgriLife Building Expense							
	15,000	Extension Building Expense							
	5,000	JP Building Expense							
	100,000	Courthouse Building Expense							
	2,700	Probation Building Expense							
	900	Maintenance Building Expense							
	8,000	Wheeler Ambulance Building Expense							
	2,250	Equipment Purchase less than \$5,000							
	1,000	Gas and Oil Expense							
	11,000	Weigh Station Expenses							
9,000	Other								
	4,000	Dues and Publications							
	2,500	Staff Conference and Training							
	2,500	Countywide Expenses							
270,920									

Non-Departmental Expenses				EXHIBIT "A" SPREADSHEET			
201,500	Courts			Page Two			
	9,000	Jury Expense					
	1,000	Court Reporter - County					
	45,000	District Attorney Office					
	130,000	Indigent Defense					
		30,000	Indigent Defense - County				
		50,000	Indigent Defense - District				
		1,500	Indigent Defense - Other				
		8,500	Indigent Defense - CPS				
		40,000	Indigent Defense - Unindicted				
	3,500	Capital Case Expense					
	3,000	Interpreter Service					
	1,000	Contract Court Reporter - CPS					
	3,000	31st District Court Expense					
	6,000	Mental Commitments					
114,210	Law Enforcement - Grant Expense						
341,700	Insurance						
	232,700	Property Insurance					
	12,000	Unemployment Insurance					
	17,000	General Liability					
	80,000	Workers Comp					
60,000	Probation Department						
256,440	Appraisal District						
25,500	External Auditor						
5,000	Department of Public Safety						
200,000	Contingency Line Item (was \$400,000)						
10,000	Legal Fees						
10,000	Pauper Burial						
16,800	Other						
	900	Loss Control					
	2,000	Healthy County Incentives					
	4,500	Dues and Publications					
	900	Legal Notices					
	7,500	Air MedCare Network					
	1,000	Bid Notices					
1,241,150	Total Non-Departmental						