



DALE SPURGIN
JONES COUNTY JUDGE

JAMIE JORDAN
ADMINISTRATIVE ASSISTANT

2022
PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by \$202,948 (3.80%), and of that amount \$12,808 is tax revenue to be raised from new property added to the tax roll this year.

Outstanding Obligations \$5,105,000.00

Funds received from all sources 2020 \$9,357,643

Estimated revenues for proposed 2022 budget \$9,888,456

Estimated Proposed Total Tax Rate \$0.621495 per \$100 valuation
M&O Tax Rate \$0.563952 per \$100 valuation
I&S Tax Rate \$0.057543 per \$100 valuation

				2021 BUDGET	2022 BUDGET	CHANGE +/-	
GENERAL PROPERTY TAXES							
10	310	110	I	ADVALOREM TAX PILOT	3,990,915	4,155,687 285,250	164,772 285,250
				GENERAL PROPERTY TAXES	3,990,915	4,440,937	450,022
OTHER TAXES							
10	318	100	I	MIXED DRINK TAX	7,000	9,000	2,000
				OTHER TAXES	7,000	9,000	2,000
INTERGOVERNMENTAL REVENUE							
10	330	900	i	INTERFUND LOANS			
10	330	901	I	CITY OF ANSON			
10	330	902	I	SHACKELFORD COUNTY	28,000	27,000	-1,000
10	330	905	I	PAPER READY INMATES			
10	330	906	I	STATE FUNDS D.A. STATE FUNDS CRIME VICTIM COOR.	27,500	27,500	0
10	330	907	I	STATE FUNDS CO JUDGE DA SALARY SUPPLEMENT CA SALARY SUPPLEMENT	25,200	25,200	0
10	330	908	I	WCTCOG GRANT FUNDING	42,000	42,000	0
10	330	909	I	STA FUNDS CO. ATTN.			
10	330	910	I	INCOME FROM R/B(TO A/C) INCOME FROM CC REC MANAGEMENT INCOME FROM CC ARCHIVE INCOME FROM DC TECH FUND INCOME FROM DC CT REC PRESV INCOME FROM DC REC MGMT INCOME FROM REC MGMT CITY OF STAMFORD FEMA DR FIRES	20,893 20,893	19,828 19,828	-1,065 -1,065
				INTERGOVERNMENTAL REVENUE	164,486	161,356	-3,129

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
FEES OF OFFICE						
10	340	100	COUNTY-DISTRICT JUDGE			
10	340	200	COUNTY SHERIFF	90,000	50,000	-40,000
10	340	205	COUNTY SHERIFF FINES/FEES			
10	340	207	SHERIFF-BONDS			
10	340	210	BOND FEES			
10	340	215	TAX SALES			
		217	BOND/COLLECTION FEES			
10	340	218	CIVIL ACTIONS			
10	340	300	COUNTY-DISTRICT ATTORNEY			
10	340	400	COUNTY CLERK	95,000	110,000	15,000
10	340	500	TAX ASSESSOR-COLLECTOR	300,000	325,000	25,000
10	340	501	PENALTY/INTEREST ADVALOREM	75,000	75,000	0
10	340	505	ATTORNEY FEES/ADVALOREM			
10	340	700	DISTRICT CLERK	50,000	65,000	15,000
10	340	701	DC ACCT CLOSURE/EXCESS FNDS			
10	340	800	IV-D ATTN. GENERAL FEES			
10	340	899	JUSTICE OF THE PEACE	52,500	90,000	37,500
			FEES OF OFFICE	662,500	715,000	52,500
FINES AND FORFEITURES						
10	350	101	COURT COST J.P.			
10	350	202	COURT COST D.C.			
10	350	303	COURT COST JUV. PROB.			
10	350	404	BOND FORFEITURES			
			FINES AND FORFEITURES			
INTEREST EARNINGS						
10	360	100	INTEREST-GF	12,000	24,000	12,000
			INTEREST EARNINGS	12,000	24,000	12,000

					2021 BUDGET	2022 BUDGET	CHANGE +/-
MISCELLANEOUS							
10	361	100	I	MISCELLANEOUS INCOME	125,000	160,000	35,000
10	361	101	I	SALE OF SHER VEHICLES			
10	361	102	I	REIMB. CIDC/IHC			
10	361	103	I	REIMB. ELECTIONS			
				ATTN FEES-STATE REIM			
10	361	200	I	ATTN. FEES/RESTITUTION	1,000	1,000	0
				ATTN FEES-PRISON REIM			
10	361	400	I	SEPTIC INSPECTIONS	19,000	25,000	6,000
				INSURANCE PROCEEDS-TAC			
				ATTN FEES DIST CLERK		25,000	25,000
				REIMB FROM HOUSING/MED			
				68A INSPECTIONS			
				HAVA GRANT/ELECTION EQUIPMENT			
				CO ATT PRETRIAL DIVERSION FUND			
				INTERFUND ADVANCE REC R&B 2			
				INTERFUND ADVANCE REC R&B 3			
				COLLECTION OFFICER R/B TRANSFER	13,695	0	-13,695
				REVENUE FROM JAIL BED RENTALS	210,000	100,000	-110,000
				REVENUE FROM JAIL BED RENTALS CO			
				TRANSFER FROM RMCC/ARCHIVE			
				TRANSFER FROM DC TECH.PRES.REC MGT			
				TRANSFER FROM REC MGMT			
				INCOME FROM GF SURPLUS FUNDS	280,405	185,546	-94,859
				MISCELLANEOUS	649,100	496,546	-152,554

					2021 BUDGET	2022 BUDGET	CHANGE +/-
COUNTY JUDGE							
10	400	101	E	SALARY	74,917	76,966	2,049
10	400	104	E	DEPUTIES	28,906	30,452	1,546
10	400	201	E	SOCIAL SECURITY	7,942	8,217	275
10	400	202	E	HOSPITAL INSURANCE	18,000	18,800	800
10	400	203	E	CDRS	14,691	15,522	831
10	400	204	E	WORKERS COMPENSATION	310	327	17
10	400	205	E	WITHOLDING			
10	400	206	E	UNEMPLOYMENT COMPENSATION	22	21	-1
10	400	208	E	INSURANCE DED.			
10	400	240	E	TRAVEL	500	500	0
10	400	310	E	OFFICE SUPPLIES	1,700	1,700	0
10	400	311	E	POSTAGE			
10	400	420	E	TELEPHONE			
10	400	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	400	572	E	NEW EQUIPMENT			
10	400	573	E	COPIER LEASE			
10	400	574	E	COPIER PURCHASE			
				COUNTY JUDGE	148,488	154,005	5,517
MISC. COMMISSIONERS COURT							
10	401	101	E	SALARY (SHARED POSITION JP AND EXTENSION)			
				SALARY VISITING JUDGE			
10	401	201	E	SOCIAL SECURITY			
10	401	202	E	HOSPITAL INSURANCE			
10	401	203	E	CDRS			
10	401	204	E	WORKERS COMPENSATION	2,200	2,200	0
10	401	206	E	UNEMPLOYMENT COMPENSATION	6	0	-6
10	401	310	E	OFFICE SUPPLIES	500	500	0
				POSTAGE	21,250	24,000	2,750
10	401	313	E	SOFTWARE UPDATES	17,500	47,500	30,000
10	401	331	E	STATE FEES/DEFICIT UNEMPLOYMENT	4,000	4,000	0
10	401	335	E	TAX REFUND			
10	401	401	E	AUDIT	25,950	29,350	3,400
10	401	402	E	FIRE DEPARTMENTS	36,000	36,000	0
10	401	403	E	SEPTIC INSPECTIONS	19,000	19,000	0
10	401	406	E	APPRAISAL DISTRICT	126,547	133,016	6,469
10	401	407	E	PROFESSIONAL SERVICES	12,758	12,454	-304
10	401	415	E	HISTORICAL COMMITTEE			
10	401		E	CRIME VICTIMS			
10	401		E	CRIME STOPPERS			
				TEXANS FEEDING TEXANS GRANT PROGRAM	1,000	1,000	0
10	401	416	E	ATTORNEY FEES/BOND	10,000	13,000	3,000
				ATTORNEY FEE - JUV	4,000	4,000	0
				APPEALS	10,000	10,000	0
10	401	420	E	COMMUNICATION	60,000	60,000	0
10	401	430	E	ADVERTISING	2,200	2,200	0
10	401	481	E	MEMBERSHIP DUES	4,500	5,000	500
10	401	482	E	PUBLIC OFFICIAL INSURANCE	14,500	14,500	0
10	401	483	E	LAW LIABILITY INSURANCE	17,000	19,000	2,000
10	401	484	E	GENERAL LIABILITY			
10	401	490	E	INSURANCE-PROP-LIAB-CLAIMS	4,000	4,000	0
10	401	491	E	DEDUCTIBLE LIABILITY			
10	401	496	E	STATE FEES-REFUNDS			
10	401	497	E	CHILD ABUSE FUND			
10	401	498	E	WORK CREW			
10	401	493	E	CONTINGENCY	100,000	100,000	0
10	401	499	E	BANK FEES	500	500	0
				MAINTENANCE ON COPIERS	13,000	15,000	2,000
				INSURANCE EXPENDITURES-TAC			
				COPIER MAINTENANCE-LEASE			
				IND. DEFENSE GRANT EQUIPMENT			
				REDISTRICTING ATT FEES	6,750	6,750	0
				27th PAYROLL AND BENEFITS	95,557	0	-95,557
				LOBBYING	0	0	0
				MISC. COMMISSIONERS COURT	608,718	562,970	-45,748

					2021 BUDGET	2022 BUDGET	CHANGE +/-
COUNTY CLERK							
10	403	101	E	SALARY	47,197	49,247	2,050
10	403	104	E	CHIEF DEPUTY	28,012	29,537	1,525
10	403	105	E	CHIEF DEPUTY	29,801	28,643	-1,158
10	403	108	E	EXTRA HELP			
10	403	201	E	SOCIAL SECURITY	8,033	8,218	185
10	403	202	E	HOSPITAL INSURANCE	27,000	28,200	1,200
10	403	203	E	CDRS	14,859	15,523	664
10	403	204	E	WORKERS COMPENSATION	314	327	13
10	403	205	E	WITHHOLDING			
10	403	206	E	UNEMPLOYMENT COMPENSATION	43	41	-2
10	403	208	E	INSURANCE DED.			
10	403	301	E	OFFICE SUPPLIES	6,750	6,750	0
10	403	311	E	POSTAGE			
10	403	420	E	TELEPHONE			
10	403	427	E	TRAINING AND EDUCATION	2,000	2,000	0
10	403	482	E	INSURANCE/ BOND	1,000		-1,000
10	403	496	E	STATE FEES-BIR. CERTI.			
10	403	572	E	NEW EQUIPMENT			
10	403	573	E	COPIER LEASE			
10	403	574	E	COPIER PURCHASE			
				COUNTY CLERK	165,009	168,486	3,477
DISTRICT ATTORNEY							
10	435	101	E	SALARY-INVESTIGATOR	44,297	46,399	2,102
10	435	104	E	DEPUTIES	36,175	37,739	1,564
				DA SUPPLEMENT	0	0	0
10	435	201	E	SOCIAL SECURITY	6,156	6,437	280
10	435	202	E	HOSPITAL INSURANCE	18,000	18,800	800
10	435	203	E	CDRS	11,387	12,158	771
10	435	204	E	WORKERS COMPENSATION	761	797	36
10	435	205	E	WITHHOLDING			
10	435	206	E	UNEMPLOYMENT COMPENSATION	60	58	-2
10	435	208	E	INSURANCE DEDUCTION			
10	435	225	E	TRAVEL			
10	435	310	E	OFFICE SUPPLIES	3,000	3,000	0
10	435	311	E	POSTAGE			
				GAS/OIL/REPAIR	3,000		-3,000
						7,000	7,000
10	435	409	E	DRUG ANALYSIS	4,000		-4,000
10	435	410	E	PROSECUTION EXPENSE	25,000	25,000	0
10	435	420	E	TELEPHONE			
10	435	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	435	450	E	MAINT. REPAIRS	500	500	0
10	435	482	E	INSURANCE	550	550	0
10	435	572	E	NEW EQUIPMENT			
10	435	573	E	COPIER LEASE			
10	435	574	E	COPIER PURCHASE			
				DISTRICT ATTORNEY	154,386	159,938	5,552

					2021 BUDGET	2022 BUDGET	CHANGE +/-
DISTRICT JUDGE							
10	436	104	E	SALARY-COURT ADMINISTRATOR	39,519	41,223	1,704
10	436	201	E	SOCIAL SECURITY	3,023	3,154	130
10	436	202	E	HOSPITAL INSURANCE	9,000	9,400	400
10	436	203	E	CDRS	5,592	5,957	365
10	436	204	E	WORKERS COMPENSATION	118	126	7
10	436	205	E	WITHOLDING			
10	436	206	E	UNEMPLOYMENT COMPENSATION	30	29	-1
10	436	208	E	INSURANCE DEDUCTION			
10	436	225	E	JUV. JUDGE TRAVEL	2,400	2,400	0
10	436	310	E	OFFICE SUPPLIES	2,600	2,600	0
10	436	311	E	POSTAGE			
				DIST ATTN-PROTEM			
				COURT APPOINTED ATTORNEY-MISD	24,000	30,000	6,000
10	436	400	E	COURT APPOINTED ATTORNEY	80,000	90,000	10,000
				COURT APPOINTED ATTORNEY-CIVIL	160,000	170,000	10,000
				COURT APPOINTED ATTORNEY-OTHER	12,000	0	-12,000
10	436	409	E	PSY. DETENTION INVESTIGAT	6,000	6,000	0
10	436	410	E	CAPITAL MURDER EXP			
10	436	420	E	TELEPHONE			
10	436	427	E	TRAINING AND EDUCATION	1,100	1,100	0
10	436	450	E	MAINT. REPAIR	190	190	0
10	436	499	E	MISC. 7TH JUD. DISTRICT	3,155	1,977	-1,178
10	436	572	E	NEW EQUIPMENT			
10	436	573	E	COPIER LEASE			
10	436	574	E	COPIER PURCHASE			
				DISTRICT JUDGE	348,727	364,155	15,428
DISTRICT CLERK							
10	450	101	E	SALARY	47,557	49,606	2,049
10	450	104	E	CHIEF DEPUTY	30,529	32,012	1,483
10	450	105	E	DEPUTIES	27,933	29,435	1,502
10	450	108	E	EXTRA HELP	10,400		-10,400
10	450	201	E	SOCIAL SECURITY	8,906	8,496	-410
10	450	202	E	HOSPITAL INSURANCE	27,000	28,200	1,200
10	450	203	E	CDRS	16,473	16,047	-426
10	450	204	E	WORKERS COMPENSATION	348	338	-10
10	450	205	E	WITHOLDING			
10	450	206	E	UNEMPLOYMENT COMPENSATION	52	44	-7
10	450	208	E	INSURANCE DED.			
10	450	310	E	OFFICE SUPPLIES	10,000	10,000	0
10	450	311	E	POSTAGE			
				METER RENTAL	500	500	0
10	450	312	E	SOFTWARE UPDATE	11,940	11,940	0
10	450	407	E	BONDS			
10	450	420	E	TELEPHONE			
10	450	427	E	TRAINING AND EDUCATION	2,000	2,000	0
10	450	450	E	MAIN-REPAIR			
10	450	482	E	INSURANCE-BOND	1,000		-1,000
10	450	572	E	NEW EQUIPMENT			
10	450	573	E	COPIER LEASE-PURCHASE			
10	450	574	E	COPIER PURCHASE			
				SCANNING PROJECT			
				DISTRICT CLERK	194,638	188,618	-6,020

					2021	2022	CHANGE
					BUDGET	BUDGET	+/-
JUSTICE OF THE PEACE							
10	455	101	E	SALARY	47,557	49,606	2,049
10	455	104	E	CHIEF DEPUTY	29,218	30,743	1,525
				DEPUTY	28,827	30,267	1,440
10	455	106	E	DEATH INVESTIGATOR	1,700	1,700	0
10	455	108	E	PART TIME HELP			
10	455	201	E	SOCIAL SECURITY	8,209	8,592	384
10	455	202	E	HOSPITAL INSURANCE	27,000	28,200	1,200
10	455	203	E	CDRS	15,183	16,230	1,046
10	455	204	E	WORKERS COMPENSATION	321	342	21
10	455	205	E	WITHOLDING			
10	455	206	E	UNEMPLOYMENT COMPENSATION	38	43	5
10	455	208	E	INSURANCE DED.			
10	455	225	E	MILEAGE	600	600	0
10	455	310	E	OFFICE SUPPLIES	3,000	3,000	0
10	455	311	E	POSTAGE			
10	455	312	E	SOFTWARE UPDATE			
10	455	410	E	AUTOPSY	40,000	40,000	0
10	455	420	E	TELEPHONE			
10	455	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	455	496	E	STATE FEES			
10	455	498	E	CIVIL SERVICE FEE			
10	455	572	E	NEW EQUIPMENT			
10	455	573	E	COPIER LEASE			
				JUSTICE OF THE PEACE	203,153	210,823	7,670
COUNTY ATTORNEY							
10	475	101	E	SALARY	47,676	49,606	1,930
10	475	104	E	DEPUTIES	28,303	29,849	1,546
				SUPPLEMENTAL SALARY			
10	475	201	E	SOCIAL SECURITY	15,134	15,375	241
10	475	202	E	HOSPITAL INSURANCE	18,000	18,800	800
10	475	203	E	CDRS	10,751	11,481	730
10	475	204	E	WORKERS COMPENSATION	27	28	2
10	475	205	E	WITHOLDING			
10	475	206	E	UNEMPLOYMENT COMPENSATION	21	21	-1
10	475	208	E	INSURANCE DED.			
10	475	310	E	OFFICE SUPPLIES	2,120	2,120	0
				DRUG ANALYSIS/PROSECUTION EXP	2,000	2,000	0
10	475	311	E	POSTAGE			
10	475	420	E	TELEPHONE			
10	475	427	E	TRAINING AND EDUCATION	2,100	2,100	0
10	475	450	E	MAIN-REPAIR			
10	475	572	E	NEW EQUIPMENT			
				PRETRIAL DIVERSION FUND			
				COUNTY ATTORNEY	126,132	131,381	5,248

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
ELECTION - COUNTY CLERK						
			PROGRAMING SALARY	4,295	4,295	0
			ELECTION WORKERS		20,000	20,000
10	490	201 E	SOCIAL SECURITY	329	329	0
10	490	204 E	WORKERS COMPENSATION	48	52	4
			UNEMPLOYMENT COMPENSATION			
			CDRS	608	621	13
			TRAVEL			
10	490	310 E	OPERATING SUPPLIES	20,000	20,000	0
10	490	427 E	TRAINING AND EDUCATION	1,000	1,000	0
10	490	460 E	RENT	500	600	100
10	490	487 E	ELECTION CLERKS	10,000	0	-10,000
10	490	488 E	ELECTION JUDGE	4,500	0	-4,500
10	490	E	ELECTION EQUIPMENT/MAINTENANCE	14,500	14,500	0
			ELECTION - COUNTY CLERK	55,779	61,396	5,617
ELECTION - TAX ASSESSOR COLLECTOR						
			VOTER REGISTRAR			
			DEPUTY VOTER REGISTRAR			
			ELECTION WORKERS	1,200	1,200	0
			SOCIAL SECURITY	92	92	0
			WORKERS COMPENSATION	3	3	0
			UNEMPLOYMENT COMPENSATION	1	1	0
			CDRS	184	173	-11
			ELECTRONIC POLLBOOL OPERATING EXPENSES	6,900	6,900	0
			ELECTRONIC POLLBOOK SOFTWARE	5,000	5,000	0
			TRAINING AND EDUCATION	1,000	1,000	0
			ELECTION - TAX ASSESSOR COLLECTOR	14,380	14,369	-11
COUNTY AUDITOR						
10	495	101 E	SALARY	50,502	52,559	2,057
10	495	104 E	ASSISTANT AUDITOR/COLLECTIONS	37,730	39,538	1,808
			CHIEF DEPUTY			
10	495	201 E	SOCIAL SECURITY	6,750	7,045	296
10	495	202 E	HOSPITAL INSURANCE	18,000	18,800	800
10	495	203 E	CDRS	12,485	13,308	823
10	495	204 E	WORKERS COMPENSATION	469	497	28
10	495	205 E	WITHOLDING			
10	495	206 E	UNEMPLOYMENT COMPENSATION	66	64	-2
10	495	208 E	INSURANCE DED.			
10	495	310 E	OFFICE SUPPLIES	3,000	3,000	0
10	495	311 E	POSTAGE	0	0	0
10	495	312 E	COLLECTION EXPENSE			
10	495	313 E	SOFTWARE	3,000	3,000	0
10	495	420 E	TELEPHONE			
10	495	427 E	TRAINING AND EDUCATION	1,500	1,500	0
10	495	572 E	NEW EQUIPMENT			
			COUNTY AUDITOR	133,502	139,311	5,809

					2021 BUDGET	2022 BUDGET	CHANGE +/-
COUNTY TREASURER							
10	497	101	E	SALARY	45,997	45,406	-591
10	497	108	E	PART TIME HELP			
10	497	201	E	SOCIAL SECURITY	3,519	3,474	-45
10	497	202	E	HOSPITAL INSURANCE	9,000	9,400	400
10	497	203	E	CDRS	6,509	6,561	53
10	497	204	E	WORKERS COMPENSATION	138	138	1
10	497	205	E	WITHOLDING			
10	497	206	E	UNEMPLOYMENT COMPENSATION			
10	497	207	E	DEFERRED COMP			
10	497	208	E	INSURANCE DED.			
10	497	310	E	OFFICE SUPPLIES	2,500	3,500	1,000
10	497	311	E	POSTAGE			
10	497	312	E	SOFTWARE	60,000		-60,000
10	497	413	e	BONDS			
10	497	420	E	TELEPHONE			
10	497	427	E	TRAINING AND EDUCATION	1,600	3,200	1,600
10	497	572	E	NEW EQUIPMENT			
				COUNTY TREASURER	129,262	71,679	-57,583
TAX ASSESSOR/COLLECTOR							
10	499	101	E	SALARY	46,776	48,946	2,170
10	499	104	E	CHIEF DEPUTY	88,045	91,994	3,949
10	499	105	E	DEPUTY			
10	499	108	E	PART TIME HELP			
10	499	111	E	COMP TIME			
10	499	201	E	SOCIAL SECURITY	10,314	10,782	468
10	499	202	E	HOSPITAL INSURANCE	36,000	37,600	1,600
10	499	203	E	CDRS	19,077	20,366	1,289
10	499	204	E	WORKERS COMPENSATION	403	429	26
10	499	205	E	WITHOLDING			
10	499	206	E	UNEMPLOYMENT COMPENSATION	66	64	-2
10	499	207	E	DEFERRED COMP			
10	499	208	E	INSURANCE DED.			
				SUBCONTRACTOR BOND			
10	499	209	E	CONTRACT LABOR			
10	499	215	E	MISC PAYROLL DEDUCTIONS			
10	499	310	E	OFFICE SUPPLIES	6,400	6,400	0
10	499	311	E	POSTAGE			
10	499	405	E	PROFESSIONAL SERVICES			
10	499	406	E	REFUNDS			
10	499	414	E	RTS			
10	499	416	E	ATTORNEY FEES-DELIQ. TAX			
10	499	417	E	VOTER REGISTRATION	3,250	3,250	0
10	499	420	E	TELEPHONE			
10	499	427	E	TRAINING AND EDUCATION	3,000	3,000	0
				MILEAGE	1,500	1,500	0
10	499	460	E	RENT	1,500	1,500	0
10	499	571	E	COMPUTER UPDATE			
10	499	572	E	NEW EQUIPMENT			
10	499	573	E	COPIER LEASE			
10	499	574	E	COPIER PURCHASE			
				TAX ASSESSOR/COLLECTOR	216,331	225,831	9,500

					2021 BUDGET	2022 BUDGET	CHANGE +/-
COURTHOUSE BUILDING							
10	510	101	E	SALARY-MAINTENANCE	32,574	34,277	1,703
10	510	111	E	COMP TIME			
10	510	201	E	SOCIAL SECURITY	2,492	2,622	130
10	510	202	E	HOSPITAL INSURANCE	9,000	9,400	400
10	510	203	E	CDRS	4,609	4,953	344
10	510	204	E	WORKERS COMPENSATION	1,126	1,206	81
10	510	205	E	WITHOLDING			
10	510	206	E	UNEMPLOYMENT COMPENSATION	24	24	-1
10	510	208	E	INSURANCE DED.			
10	510	310	E	OPERATING SUPPLIES	10,500	10,500	0
				TRAVEL			
10	510	427	E	TRAINING AND EDUCATION	500	500	0
10	510	440	E	UTILITIES	32,000	32,000	0
10	510	450	E	MAINTENANCE	30,000	30,000	0
10	510	482	E	INSURANCE	21,000	21,000	0
10	510	572	E	NEW EQUIPMENT			
				COURTHOUSE BUILDING	143,825	146,482	2,657
GOODWIN BUILDING							
10	511	440	E	UTILITIES	7,000	7,000	0
10	511	450	E	MAINTENANCE	2,500	2,500	0
10	511	490	E	INSURANCE PROPERTY	1,400	1,400	0
				RENEVATION-DONATION FUNDED			0
				GOODWIN BUILDING	10,900	10,900	0

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
JAIL							
10	512	101	E	JAIL ADMINISTRATOR	43,076	44,950	1,874
				ASSISTANT JAIL ADMINISTRATOR	33,774	35,226	1,452
10	512	103	E	WORK CREW COORDINATOR			
10	512	104	E	JAILERS	555,613	582,010	26,397
				TRANSPORT OFFICERS	37,525	39,451	1,926
10	512	105	E	BONDSMAN			
10	512	108	E	PART TIME HELP	20,000	20,000	0
10	512	111	E	OVER TIME			
10	512	201	E	SOCIAL SECURITY	52,784	55,205	2,421
10	512	202	E	HOSPITAL INSURANCE	189,000	197,400	8,400
10	512	203	E	CDRS	97,633	104,277	6,643
10	512	204	E	WORKERS COMPENSATION	11,649	12,408	759
10	512	205	E	WITHOLDING			
10	512	206	E	UNEMPLOYMENT COMPENSATION	517	500	-17
				CONTRACT LABOR			
10	512	208	E	INSURANCE DED.			
10	512	215	E	MISC PAYROLL DEDUCTIONS			
10	512	310	E	OPERATING SUPPLIES	40,000	40,000	0
				POSTAGE			
				JAIL OFFICE SUPPLIES	6,000	6,000	0
				UNIFORM EXPENSE	5,000	5,000	0
				WORK CREW SUPPLIES			
10	512	333	E	GROCERIES	30,000	30,000	0
				FOOD SERVICES	117,000	117,000	0
10	512	405	E	PROF. SERVICES-EVALUTION	4,000	4,000	0
10	512	412	E	PRISONER DETENTION			
10	512	413	E	PRISONER CARE	0	0	0
				TRANSPORT EXPENSE/MILEAGE	600	600	0
10	512	415	E	PRISONER CARE-INDEGENT			
10	512	427	E	TRAINING AND EDUCATION	10,500	10,500	0
10	512	440	E	UTILITIES	65,000	65,000	0
10	512	450	E	MAINTENANCE	40,000	40,000	0
10	512	482	E	INSURANCE	15,500	16,500	1,000
10	512	572	E	NEW EQUIPMENT	5,000	5,000	0
10	512	575	E	EXPANSION PROJECT EXPENDITURES CO			
				EXPANSION PROJECT EXPENDITURES FED			
10	512	580	E	EXPENDITURES NEW JAIL			
				JAIL	1,380,171	1,431,026	50,855
PATROL CAR							
10	540	330	E	GAS/OIL	50,000	58,000	8,000
	540	354	E	TIRES/TUBES 04 VOID CKS			
10	540	453	E	TIRES/TUBES	5,000	5,000	0
10	540	454	E	PARTS & REPAIRS	10,000	10,000	0
10	540	482	E	INSURANCE	5,000	5,000	0
10	540	572	E	VEHICLE EQUIPMENT	5,875	5,875	0
				VEHICLE REPAIR-INSURANCE			
10	540	574	E	CAPITAL EQUIPMENT	50,000	195,000	145,000
10	540	575	E	CAPITAL LEASE-PRIN			
10	540	576	E	CAPITAL LEASE-INT			
				PATROL CAR	125,875	278,875	153,000

					2021 BUDGET	2022 BUDGET	CHANGE +/-
CONSTABLE							
10	550	101	E	SALARY	25,016	26,401	1,385
10	550	201	E	SOCIAL SECURITY	1,914	2,020	106
10	550	202	E	HOSPITAL INSURANCE	9,000	9,400	400
10	550	203	E	CDRS	3,540	3,815	275
10	550	204	E	WORKERS COMPENSATION	422	454	32
10	550	205	E	WITHOLDING			
10	550	208	E	INSURANCE DED.			
10	550	225	E	TRAVEL			
10	550	310	E	OFFICE SUPPLIES/OPERATING EXPENSE	2,500	2,500	0
10	550	311	E	OPERATING EXPENSE			
10	550	311	E	CIVIL ACTION			
				FUEL, OIL	3,600	3,600	0
						3,500	3,500
10	550	420	E	TELEPHONE			
10	550	427	E	TRAINING AND EDUCATION	600	600	0
10	550	573	E	NEW EQUIPMENT-VEHICLE	1,000	1,000	0
				CAPITAL EQUIPMENT			
				CONSTABLE	47,592	53,290	5,698
SHERIFF							
10	560	101	E	SALARY	48,950	51,385	2,435
10	560	102	E	CHIEF DEPUTY	42,472	44,471	1,999
10	560	103	E	TELECOMMUNICATIONS			
10	560	104	E	DEPUTIES	189,258	237,236	47,978
10	560	105	E	SECRETARY	32,490	32,573	83
10	560	108	E	EXTRA HELP SEC			
				DEPUTY 4 MONTHS			
10	560	111	E	OVER TIME			
10	560	201	E	SOCIAL SECURITY	23,958	27,973	4,016
10	560	202	E	HOSPITAL INSURANCE	72,000	84,600	12,600
10	560	203	E	CDRS	44,314	52,839	8,525
10	560	204	E	WORKERS COMPENSATION	4,836	5,721	885
10	560	205	E	WITHOLDING			
10	560	206	E	UNEMPLOYMENT COMPENSATION	198	211	13
10	560	208	E	INSURANCE DED.			
10	560	215	E	MISC PAYROLL DEDUCTIONS			
10	560	310	E	OPERATING EXPENSE	19,000	19,000	0
				WASTE DISPOSAL			
				ESTRAYS	1,000	1,000	0
10	560	405	E	PROF. SERVICES-EVALUTION			
10	560	406	E	FEE/FINES			
10	560	408	E	INVESTIGATION EXP.	4,400	4,400	0
10	560	420	E	COMMUNICATION	15,000	15,000	0
10	560	425	E	TRANSPORTATION-PRISONERS			
10	560	427	E	TRAINING AND EDUCATION	9,400	9,400	0
10	560	570	E	SOFTWARE			
				AMMUNITION/WEAPONS	3,000	3,000	0
10	560	571	E	NEW EQUIPMENT GRANT	1,800	1,800	0
10	560	572	E	NEW EQUIPMENT	13,500	13,500	0
				UNIFORMS/FOOTWEAR ALLOWANCE	750	750	0
10	560	573	E	COPIER LEASE			
10	560	574	E	NEW DEPUTY POSITION EQUIPMENT AND LICENSE		16,905	16,905
				CRIME PREVENTION	600	600	0
				SHERIFF	526,925	622,364	95,439

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
COMMUNICATIONS-911						
10	563	101	E SALARY	32,815	34,555	1,740
10	563	105	E TELECOMMUNICATORS	118,730	155,290	36,560
10	563	108	E EXTRA HELP	12,500	0	-12,500
10	563	111	E OVER TIME			
10	563	201	E SOCIAL SECURITY	12,549	14,523	1,974
10	563	202	E HOSPITAL INSURANCE	45,000	47,000	2,000
10	563	203	E CDRS	23,212	27,433	4,220
10	563	204	E WORKERS COMPENSATION	490	578	88
10	563	206	E UNEMPLOYMENT COMPENSATION	123	128	6
10	563	208	E INS. DEDUCTIBLE			
10	563	310	E OPERATING EXPENSE	5,000	5,000	0
			PROFESSIONAL SERVICES	1,000	1,000	0
10	563	352	E MAINTENANCE AGREEMENTS	1,500	1,500	0
10	563	420	E COMMUNICATION	2,500	2,500	0
10	563	427	E TRAINING AND EDUCATION	3,500	3,500	0
10	563	428	E TRAINING/EDU - GRANT FUNDED			
10	563	572	E NEW EQUIPMENT			
10	563	573	E COPIER LEASE			
10	563	574	E COPIER PURCHASE			
			COMMUNICATIONS-911	258,920	293,007	34,087
ADULT PROBATION						
10	571	310	E OFFICE SUPPLIES	400	400	0
10	571	352	E MAINTENANCE AGREEMENTS			
10	571	420	E TELEPHONE	3,000	3,000	0
10	571	440	E UTILITIES	5,000	5,000	0
10	571	450	E MAINTENANCE/REPAIRS	1,000	1,000	0
10	571	482	E INSURANCE	1,600	1,600	0
10	571	572	E NEW EQUIPMENT			
10	571	573	E COPIER LEASE			
10	571	574	E COPIER PURCHASE			
			ADULT PROBATION	11,000	11,000	0
DEPT. OF PUBLIC SAFETY						
10	580	310	E OFFICE SUPPLIES	1,600	1,600	0
10	580	420	E TELEPHONE			
10	580	450	E MAINTENANCE			
10	580	572	E NEW EQUIPMENT			
			DEPT. OF PUBLIC SAFETY	1,600	1,600	0
HEALTH AND WELFARE						
10	630	425	E TRANSPORTATION			
10	630	491	E BURIALS	6,000	6,000	0
10	630	492	E COMMITMENTS	5,000	5,000	0
10	630	493	E COMMODITIES			
10	630	494	E MEDICINE			
10	630	495	E MH-MR	7,135	7,135	0
			HEALTH AND WELFARE	18,135	18,135	0

					2021 BUDGET	2022 BUDGET	CHANGE +/-
INDEGENT HEALTH CARE							
10	640	405	E	PROFESSIONAL SERVICES IHC	88,586	88,586	0
				NURSE SALARY	41,312	42,515	1,203
				SOCIAL SECURITY	3,160	3,252	92
				HOSPITAL INSURANCE	9,000	9,400	400
				CDRS	5,846	6,143	298
				WORKERS COMPENSATION	697	718	20
				WITHOLDING			0
				UNEMPLOYMENT COMPENSATION	31	30	-1
				PRISONER CARE-INDIGENT			0
				INDEGENT HEALTH CARE	148,632	150,644	2,012
EXTENSION SERVICE							
10	665	101	E	SALARY	26,405	27,849	1,444
10	665	104	E	DEPUTIES	32,215	33,447	1,232
10	665	108	E	PART TIME HELP			
10	665	201	E	SOCIAL SECURITY	4,484	4,689	205
10	665	202	E	HOSPITAL INSURANCE	9,000	9,400	400
10	665	203	E	CDRS	4,558	4,833	275
10	665	204	E	WORKERS COMPENSATION	175	187	11
10	665	205	E	WITHOLDING			
10	665	206	E	UNEMPLOYMENT COMPENSATION	55	51	-4
10	665	208	E	INSURANCE DED.			
10	665	225	E	TRAVEL	14,000	14,000	0
10	665	240	E	SPL TRAVEL EXT. AGENT	2,750	2,750	0
10	665	241	E	SPL TRAVEL CO. AGENT	5,750	5,750	0
10	665	242	E	TRAVEL CIR.DIRECTOR			
10	665	310	E	OFFICE SUPPLIES	2,750	2,750	0
10	665	311	E	POSTAGE			
10	665	312	E	SOFTWARE			
10	665	420	E	TELEPHONE			
10	665	572	E	NEW EQUIPMENT/OFFICE FURNITURE			
10	665	573	E	COPIER LEASE			
10	665	574	E	COPIER PURCHASE			
10	665	576	E	COMPUTER GRANT			
				OFFICE FURNITURE			
				EXTENSION SERVICE	102,143	105,706	3,563
GENERAL FUND EXPENSE							
				EMERGENCY MANAGEMENT FUND	14,212	14,477	265
				AGENCY ON AGING			
				JUVENILE PROBATION TOTAL	30,414	30,414	0
				ROAD AND BRIDGE MOTOR VEH SUPP	80,000	80,000	0
10	800	208	E	SELF INSURANCE GAP FUND	0	30,000	30,000
				COURTHOUSE SECURITY	57,139	56,660	-479
				AUTO THEFT CASH MATCH			
				COUNTY ATTORNEY SUPP BENEFITS	9,322	9,297	-25
				COPIER/TECHNOLOGY FUND	20,000	50,000	30,000
				GENERAL FUND EXPENSES	211,087	270,848	59,761
GENERAL FUND INSURANCE							
				INSURANCE PREMIUMS			0
				INSURANCE PREMIUMS			0
GENERAL FUND							
				INCOME BUDGET TOTALS	5,486,000	5,846,839	360,839
				EXPENSE BUDGET TOTALS	5,485,311	5,846,839	361,528
				BALANCE GENERAL FUND BUDGET	690	1	-689

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
JP TECHNOLOGY FUND						
INCOME JP						
12	360	100 I	JP TECH FEES INCOME	2,600	3,000	400
			JP TECH FEE SURPLUS FUNDS	2,100		-2,100
			INCOME JP	4,700	3,000	-1,700
INTEREST						
12	360	100 I	INTEREST JP TECH			
			INTEREST			
			COPIER LEASE			
12	400	309 E	JP TECH FUND EXPENSES	4,700	3,000	-1,700
12	400	573 E	SOFTWARE UPDATE			
			EXPENDITURES	4,700	3,000	-1,700
			JP TECHNOLOGY FUND			
			INCOME BUDGET TOTALS	4,700	3,000	-1,700
			EXPENSE BUDGET TOTALS	4,700	3,000	-1,700
						0
TRUANCY PREV/DIVERSION FUND						
			FEE INCOME		3,000	3,000
			INCOME FROM FEES		3,000	3,000
			EXPENDITURES		2,000	2,000
			FUND EXPENDITURES		2,000	2,000
			TRUANCY PREV/DIVERSION FUND			
			INCOME TOTALS		3,000	3,000
			EXPENSE TOTALS		2,000	2,000

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
CO. ATT. SUPPLEMENT SALARY						
TRANSFERS/BALANCING ACCTS						
14	200	100	I TRANSFERS OUT			
14	200	110	I TRANSFER IN-CO ATTN FUND			
14	200	999	I BALANCING ACCT CASS			
TRANSFERS/BALANCING ACCTS						
INTEREST INCOME						
14	360	100	I INTEREST			
INTEREST INCOME						
CO ATTN FUND INCOME						
14	361	100	I CO ATTN STATE COMPTROLLER	42,000	42,000	0
14	361	500	I MISC INCOME			
TRANSFER FROM GENERAL FUND				9,322	9,297	-25
CO ATTN FUND INCOME				51,322	51,297	-25
CO ATTN SALARY COMPENSATION						
14	475	101	E CO ATTN SALARY	42,000	42,000	0
14	475	102	E CO ATTN SEC SALARY			
14	475	201	E SOCIAL SECURITY	3,213	3,213	0
14	475	203	E CDRS	6,094	6,069	-25
14	475	204	E WORKERS COMPENSATION	15	15	
14	475	205	E WITHOLDING			
14	475	206	E UNEMPLOYMENT COMPENSATION			
BENEFITS TRANSFER						
CO ATTN SALARY COMPENSATION				51,322	51,297	-25
CO. ATTN. SUPPLEMENT SAL						
INCOME BUDGET TOTALS				51,322	51,297	-25
EXPENSE BUDGET TOTALS				51,322	51,297	-25

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
HOSPITAL INSURANCE BENEFITS						
			TRANSFER FROM OTHER FUNDS			
			HOSP. INSURANCE FUND INCOME			
COURTHOUSE SECURITY FUND						
15	360	100	I INTEREST			
			INTEREST INCOME			
SEC. FUND INCOME						
15	361	100	I FEES-COUNTY CLERK			
15	361	103	I FEES-COUNTY CLERK	3,500	4,250	750
15	361	200	I FEES-DISTRICT CLERK			
15	361	300	I FEES-JP	2,800	3,750	950
15	361	700	I FEES-DC	1,750	1,400	-350
			TRANSFER SURPLUS JURY FUNDS	17,010	15,876	-1,134
			SEC. FUND INCOME	25,060	25,276	216
EXPENSES						
15	400	101	E BALIFF	18,762	19,606	844
15	400	201	E SOCIAL SECURITY	1,435	1,500	65
15	400	203	E CDRS	2,655	2,833	178
15	400	204	E WORKERS COMP	317	337	20
15	400	205	E WITHOLDING			
15	400	206	E UNEMPLOYMENT COMPENSATION			
			27TH PAYROLL AND BENEFITS	891	0	-891
15	400	310	E OPERATING EXPENSE	1,000	1,000	0
			EXPENSES	25,060	25,276	216
COURTHOUSE SECURITY FUND						
			INCOME BUDGET TOTALS	25,060	25,276	216
			EXPENSE BUDGET TOTALS	25,060	25,276	216

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
SECURITY POSITION						
INCOME						
			JURY FUND			
			COURTHOUSE SECURITY FUND			
			GENERAL FUND	57,139	56,660	-479
			MISC			
			INCOME	57,139	56,660	-479
EXPENSE						
			SALARY	35,854	36,533	679
			COMP TIME			
			SOCIAL SECURITY	2,743	2,795	52
			HOSPITAL INSURANCE	9,000	9,400	400
			GAP INSURANCE			
			CDRS	5,202	5,279	77
			WORKERS COMPENSATION	605	628	23
			UNEMPLOYMENT COMPENSATION	27	25	-1
			27th PAYROLL AND BENEFITS	1,709	0	-1,709
			TELEPHONE			
			TELEPHONE/TRAVEL/MISC	2,000	2,000	0
			TRAVEL			
			NEW EQUIPMENT			
			EXPENSE	57,140	56,660	-480
			SECURITY POSITION			
			INCOME TOTALS	57,139	56,660	-479
			EXPENSE TOTALS	57,140	56,660	-480
RECORDS MANAGEMENT FUND						
INTEREST INCOME						
16	360	100	I INCOME	25	12	-13
			INTEREST INCOME	25	12	-13
REC. MGMT FUND INCOME						
16	361	100	I FEES-CO CLERK			
16	361	200	I FEES-DIST CLERK	2,500	1,000	-1,500
16	361	300	I INTEREST	0	0	0
			TRANSFER SURPLUS RECORDS MGMT	5,000	5,000	0
			REC. MGMT FUND INCOME	7,500	6,000	-1,500
EXPENSES						
16	400	500	E REC. MGMT. EXPENDITURES	7,525	6,012	-1,513
16	400	999	E DIST CLERK REC MGMT			
			DC SCANNING PROJECT TRANSFER GF			
			EXPENSES	7,525	6,012	-1,513
			RECORDS MANAGEMENT FUND			
			INCOME BUDGET TOTALS	7,525	6,012	-1,513
			EXPENSE BUDGET TOTALS	7,525	6,012	-1,513

					2021 BUDGET	2022 BUDGET	CHANGE +/-
RECORDS MGMT-CO. CLERK							
REC MGMT INCOME							
17	340	300	I	CO CLERK REC MGMT INCOME TRANSFER SURPLUS RECORDS MGMT CC	32,000	40,000	8,000
INTEREST							
17	360	100	I	INTEREST-REC MGMT	500	50	-450
				REC MGMT INCOME	32,500	40,050	7,550
EXPENSES							
17	400	310	E	SALARY			
17	400	573	E	SOCIAL SECURITY			
				HOSPITAL INSURANCE			
				GAP INSURANCE			
				CDRS			
				WORKERS COMP			
				UNEMPLOYMENT COMPENSATION			
				TRANSFER TO GF FOR SALARY/BENEFITS	20,893	19,828	-1,065
				SUPPLIES			
				PART TIME HELP			
				OPERATING EXPENSES			
				SOFTWARE	6,800	6,800	0
				EXPENSES	27,693	26,628	-1,065
RECORDS MGMT-CO. CLERK							
				INCOME BUDGET TOTALS	32,500	40,050	7,550
				EXPENSE BUDGET TOTALS	27,693	26,628	-1,065
ARCHIVE RECORDS-CO. CLERK							
ARCHIVE RECORDS INCOME							
				ARCHIVE RECORDS INCOME TRANSFER ARCHIVE SURPLUS FUNDS	31,000	35,000	4,000
INTEREST							
				ARCHIVE RECORDS INCOME	31,000	35,000	4,000
ARCHIVE RECORDS EXPENSES							
				SALARY			
				SOCIAL SECURITY			
				HOSPITAL INSURANCE			
				CDRS			
				WORKERS COMP			
				UNEMPLOYMENT COMPENSATION			
				TRANSFER TO GF FOR SALARY/BENEFITS	20,893	19,828	-1,065
				SUPPLIES	4,614	4,614	
				SOFTWARE UPDATE			
				NEW EQUIPMENT	5,000	5,000	
				COPIER LEASE			
				ARCHIVE RECORDS EXPENSES	30,507	29,442	-1,065
ARCHIVE RECORDS-CO. CLERK							
				INCOME BUDGET TOTALS	31,000	35,000	4,000
				EXPENSE BUDGET TOTALS	30,507	29,442	-1,065

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
COUNTY CLERK VITAL STATS FUND							
INTEREST							
69	360	100	I	INTEREST			
VITAL STAT INCOME							
69	361	103	I	CO CLERK STATS INCOME	700	800	100
				VITAL STAT INCOME	700	800	100
EXPENDITURES							
69	400	500	E	VITAL STAT EXPENSES	600	800	200
				EXPENDITURES	600	800	200
COUNTY CLERK VITAL STATS FUND							
				INCOME BUDGET TOTALS	700	800	100
				EXPENSE BUDGET TOTALS	600	800	200
RECORDS MGMT-DISTRICT CLERK							
RMDC FUND INCOME							
				DC RMDC FUND INCOME	5,000	1,500	-3,500
				TRANSFER SURPLUS RECORDS MGMT DC			
				RMDC FUND INCOME	5,000	1,500	-3,500
DCRM EXPENDITURES							
				DIST CLERK REC MGMT EXPENSES	5,000	1,500	-3,500
				DC SCANNING PROJECT TRANSFER GF			
				DCRM EXPENDITURES	5,000	1,500	-3,500
RECORDS MGMT-DISTRICT CLERK							
				INCOME BUDGET TOTALS	5,000	1,500	-3,500
				EXPENSE BUDGET TOTALS	5,000	1,500	-3,500

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
L.E.O.S.E. FUNDS						
LEOSE FUND INCOME						
19	333	100	I	STATE COMP. -CONSTABLE		
19	333	101	I	STATE COMP. -DIST. ATTN.		
19	333	102	I	STATE COMP. -SHERIFF		
19	333	103	I	MISC INCOME (SURPLUS FUNDS)		
19	333	905	I	INCOME STATE COMPROLLER	3,500	3,500
				LEOSE FUND INCOME	3,500	3,500
INTEREST EARNED						
19	360	100	I	INTEREST		
				INTEREST EARNED		
EXPENSES						
19	400	310	E	EXPENDITURES-LEOSE	3,500	3,500
				EXPENDITURES-LEOSE-CONS		
				EXPENDITURES-LEOSE-DA		
				EXPENDITURES-LEOSE-SHER		
				EXPENSES	3,500	3,500
				L.E.O.S.E. FUNDS		
				INCOME BUDGET TOTALS	3,500	3,500
				EXPENSE BUDGET TOTALS	3,500	3,500
DISTRICT CLERK ARCHIVE						
INCOME						
				DIST CLERK ARCHIVE INCOME		
				DIST CLERK ARCHIVE INCOME		
EXPENSES						
				DIST CLERK ARCHIVE EXPENSES		
				DIST CLERK ARCHIVE EXPENDITURES		
				DISTRICT CLERK ARCHIVE		
				INCOME BUDGET TOTALS		
				EXPENSE BUDGET TOTALS		

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
COLLECTION BUDGET						
INTERGOVT. REVENUE						
			OTHER INCOME-MISC TRANSFER R/B #1	3,424	0	-3,424
			OTHER INCOME-MISC TRANSFER R/B #2	3,424	0	-3,424
			OTHER INCOME-MISC TRANSFER R/B #3	3,424	0	-3,424
			OTHER INCOME-MISC TRANSFER R/B #4	3,424	0	-3,424
			TRANSFER FROM SURPLUS FUNDS			
			MISC INCOME			
			INTERGOVT. REVENUE	13,695	0	-13,695
COLLECTION EXPENSES						
39	600	101 E	SALARY	9,433		-9,433
39	600	201 E	SOCIAL SECURITY	722		-722
39	600	202 E	HOSPITAL INSURANCE			0
39	600	203 E	CDRS	1,335		-1,335
39	600	204 E	WORKERS COMPENSATION	80		-80
39	600	205 E	WITHOLDING			0
39	600	206 E	UNEMPLOYMENT COMPENSATION	7		-7
39	600	225 E	TRAVEL			
39	600	310 E	OFFICE SUPPLIES	2,120		-2,120
			POSTAGE			
39	600	420 E	TELEPHONE			
39	600	427 E	TRAINING-EDUCATION			
			CLOSING TRANSFER			
39	600	450 E	MAINTENANCE-REPAIR			
39	600	460 E	RENT			
39	600	499 E	MISCELLANEOUS			
39	600	572 E	NEW EQUIPMENT			
			COLLECTION EXPENSES	13,695		-13,695
* salary related expenses, office supplies transferred to general fund to be paid from Auditor's office						
			COLLECTION BUDGET			0
			INCOME BUDGET TOTALS	13,695		-13,695
			EXPENSE BUDGET TOTALS	13,695		-13,695

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
ROAD AND BRIDGE FUND 1						
ROAD AND BRIDGE INCOME						
GENERAL PROPERTY TAXES						
21	310	110	I ADVALOREM TAXES	171,389	178,465	7,076
			PILOT		12,250	12,250
21	310	210	I ROAD & BRIDGE FEES	35,000	42,500	7,500
			GENERAL PROPERTY TAXES	206,389	233,215	26,826
LICENSE AND PERMITS						
21	321	200	I MOTOR VEHICLE REGIS.	90,000	90,000	0
			LICENSE AND PERMITS	90,000	90,000	0
FINES						
21	350	100	I FINES-DISTRICT COURT	14,000	14,000	0
21	350	300	I FINES-JUSTICE/PEACE	25,000	26,000	1,000
			FINES	39,000	40,000	1,000
INTEREST						
21	360	100	I INTEREST PRECINT #1	1,200	300	-900
			INTEREST	1,200	300	-900
MISCELLANEOUS						
21	361	100	I MISCELLANEOUS			
21	361	101	I MISCELLANEOUS-TAXABLE			
21	361	102	I SALE OF EQUIPMENT			
21	361	500	I GROSS WEIGHT FEES			
			SALE OF EQUIPMENT			
			ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
			TRANSFER R/B #1 SURPLUS FUNDS	67,276	53,217	-14,059
			MISCELLANEOUS	87,276	73,217	-14,059
LOAN INCOME/GRANT INCOME						
21	362	100	I PROCEEDS FROM LOAN			
			CETRZ INCOME			
			FEMA GRANT INCOME			
			TDA GRANT INCOME			
			LOAN/GRANT INCOME	0	0	0

					2021 BUDGET	2022 BUDGET	CHANGE +/-
PRECINCT #1 EXPENSES							
21	621	101	E	SALARY	49,430	50,958	1,528
21	621	106	E	DEPUTIES	120,382	126,634	6,252
21	621	108	E	PART TIME HELP	20,000	20,000	0
21	621	109	E	MECHANIC			
21	621	201	E	SOCIAL SECURITY	14,521	15,116	595
21	621	202	E	HOSPITAL INSURANCE	36,000	37,600	1,600
21	621	203	E	CDRS	26,858	28,552	1,694
21	621	204	E	WORKERS COMPENSATION	4,243	4,511	269
21	621	205	E				
21	621	206	E	UNEMPLOYMENT COMPENSATION	105	102	-3
				27th PAYROLL AND BENEFITS	8,100	0	-8,100
21	621	208	E	GAP INSURANCE			
21	621	225	E	TRAVEL	6,000	6,000	0
21	621	226	E	CO. MECHANIC			
21	621	227	E	TRANSFER TO AC			
21	621	310	E	SUPPLIES	2,500	2,500	0
21	621	330	E	GAS/OIL	40,000	40,000	0
21	621	331	E	DIESEL FUEL TAX	1,500	1,500	0
21	621	332	E	REFUND-ST. FEES			
21	621	335	E	TAX REFUND			
21	621	395	E	CONSTRUCTION	10,000	10,000	0
21	621	396	E	BRIDGE CONSTRUCTION			
21	621	397	E	BUILDING CONSTRUCTION			
21	621	398	E	CONSTRUCTION FEMA			
21	621	420	E	COMMUNICATIONS	3,400	3,400	0
21	621	427	E	TRAINING AND EDUCATION	1,500	1,500	0
21	621	440	E	UTILITIES	3,300	3,300	0
21	621	451	E	PARTS/REPAIRS	35,000	35,000	0
21	621	453	E	TIRES/TUBES	10,000	10,000	0
21	621	454	E	TIRE DISPOSAL			
21	621	482	E	INSURANCE	7,000	7,000	0
21	621	571	E	NEW EQUIPMENT			
				NEW EQUIPMENT DISCOUNT			
21	621	572	E	NEW EQUIPMENT SURPLUS PROPERTY			
21	621	574	E	CAPITAL EQUIPMENT			
21	621	575	E	INTEREST ON LOAN			
21	621	576	E	PURCHASE OF PROPERTY			
21	621	577	E	PRINCIPAL ON LOAN	19,604	31,651	12,047
21	621	578	E	INTEREST ON LOAN	1,000	1,408	408
21	621	800	E	CETZ			
				FEMA -4255			
				FILING PENALTY/DESK REVIEW TDA			
				FEMA 4166/18-0025			
21	621	900	E	COLLECTION BUDGET	3,424	0	-3,424
				PRECINCT #1 EXPENSES	423,866	436,732	12,866
				ROAD AND BRIDGE FUND 1			
				INCOME BUDGET TOTALS	423,865	436,732	12,867
				EXPENSE BUDGET TOTALS	423,866	436,732	12,866

				2021 BUDGET	2022 BUDGET	CHANGE +/-	
ROAD AND BRIDGE FUND 2							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
22	310	110	I	ADVALOREM TAXES	171,389	178,465	7,076
				PILOT		12,250	12,250
22	310	210	I	ROAD & BRIDGE FEES	35,000	42,500	7,500
				GENERAL PROPERTY TAXES	206,389	233,215	26,826
LICENSE AND PERMITS							
22	321	200	I	MOTOR VEHICLE REGIS.	90,000	90,000	0
				LICENSE AND PERMITS	90,000	90,000	0
FINES							
22	350	100	I	FINES-DISTRICT COURT	14,000	14,000	0
22	350	300	I	FINES-JUSTICE/PEACE	25,000	26,000	1,000
				FINES	39,000	40,000	1,000
INTEREST							
22	360	100	I	INTEREST PRECINT #2	2,500	300	-2,200
				INTEREST	2,500	300	-2,200
MISCELLANEOUS							
22	361	100	I	MISCELLANEOUS			
22	361	101	I	MISCELLANEOUS-TAXABLE			
22	361	500	I	GROSS WEIGHT FEES			
				ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
				TRANSFER R/B #2 SURPLUS FUNDS	113,009	88,450	-24,559
				MISCELLANEOUS	133,009	108,450	-24,559
LOAN/GRANT INCOME							
22	339	100	I	PROCEEDS FROM LOAN			
				CETRZ INCOME			
				FEMA GRANT INCOME			
				ORCA GRANT INCOME			
				LOAN/GRANT INCOME			

					2021	2022	CHANGE
					BUDGET	BUDGET	+/-
PRECINCT #2 EXPENSES							
22	621	101	E	SALARY	48,470	50,718	2,248
22	621	106	E	DEPUTIES	117,637	123,577	5,940
22	621	108	E	PART TIME HELP	20,000	20,000	0
22	621	109	E	MECHANIC			
22	621	201	E	SOCIAL SECURITY	14,237	14,864	626
22	621	202	E	HOSPITAL INSURANCE	36,000	37,600	1,600
22	621	203	E	CDRS	26,334	28,076	1,741
22	621	204	E	WORKERS COMPENSATION	4,160	4,420	260
22	621	205	E	GAP INSURANCE			
22	621	206	E	UNEMPLOYMENT COMPENSATION	103	99	-4
				27th PAYROLL AND BENEFITS	7,923	0	-7,923
22	621	208	E	INSURANCE DED.			
22	261	215	E	MISC PAYROLL DED.			
22	621	225	E	TRAVEL	6,000	6,000	0
22	621	226	E	CO. MECHANIC			
22	621	227	E	TRANSFER TO AC			
22	621	310	E	SUPPLIES	5,000	5,000	0
22	621	312	E	CHEMICALS			
22	621	330	E	GAS/OIL	47,000	47,000	0
22	621	331	E	DIESEL FUEL TAX	1,900	1,900	0
22	621	332	E	REFUND-ST. FEES			
22	621	335	E	TAX REFUND			
22	621	395	E	CONSTRUCTION	5,000	5,000	0
22	621	396	E	BRIDGE CONSTRUCTION			
22	621	420	E	COMMUNICATIONS	3,500	3,500	0
22	621	427	E	TRAINING AND EDUCATION	1,000	1,000	0
22	621	440	E	UTILITIES	6,000	6,000	0
22	621	451	E	PARTS/REPAIRS	45,000	45,000	0
22	621	453	E	TIRES/TUBES	8,000	8,000	0
22	621	482	E	INSURANCE	5,000	5,000	0
22	621	571	E	NEW EQUIPMENT			
22	621	572	E	NEW EQUIPMENT SURPLUS PROPERTY			
22	621	574	E	CAPITAL EQUIPMENT			
22	621	575	E	LAND OR BUILDING PURCHASE			
				EQUIPMENT RENTAL			
22	621		E	INTEREST ON LOAN			
22	621		E	PAYMENT ON LOAN			
				E CAPITAL LEASE-PRIN			
				E CAPITAL LEASE-INT			
22	621	575	E	PRINICPAL ON LOAN	37,681	38,058	377
22	621	578	E	INTEREST ON LOAN	1,530	1,153	-377
22	621	579	E	LAND ACQUISITION			
22	621	800	E	CETRZ			
				EQUIPMENT LEASE FEMA			
				FEMA			
				FILING PENALTY/DESK REVIEW			
				RECEIVABLE PAYBACK TO FEMA			
				FEMA 4166/18-0025			
				FEMA			
22	621	900	E	COLLECTION OFFICER TRANSFER	3,424	0	-3,424
				PRECINCT #2 EXPENSES	450,899	451,965	1,065
				ROAD AND BRIDGE FUND 2			
				INCOME BUDGET TOTALS	450,898	451,965	1,067
				EXPENSE BUDGET TOTALS	450,899	451,965	1,065

				2021 BUDGET	2022 BUDGET	CHANGE +/-	
ROAD AND BRIDGE FUND 3							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
23	310	110	I	ADVALOREM TAXES	171,389	178,465	7,076
				PILOT		12,250	12,250
23	310	210	I	ROAD & BRIDGE FEES	35,000	42,500	7,500
				GENERAL PROPERTY TAXES	206,389	233,215	26,826
LICENSE AND PERMITS							
23	321	200	I	MOTOR VEHICLE REGIS.	90,000	90,000	0
				LICENSE AND PERMITS	90,000	90,000	0
FINES							
23	350	100	I	FINES-DISTRICT COURT	14,000	14,000	0
23	350	300	I	FINES-JUSTICE/PEACE	25,000	26,000	1,000
				FINES	39,000	40,000	1,000
INTEREST							
23	360	100	I	INTEREST PRECINT #3	1,700	300	-1,400
				INTEREST	1,700	300	-1,400
MISCELLANEOUS							
23	361	100	I	MISCELLANEOUS			
23	361	101	I	MISCELLANEOUS-TAXABLE SALE OF SURPLUS PROPERTY INSURANCE PROCEEDS-TAC			
23	361	500	I	GROSS WEIGHT FEES ROAD AND BRIDGE MOTOR VEH SUPP TRANSFER R/B #3 SURPLUS FUNDS	20,000 60,741	20,000 33,160	0 -27,581
				MISCELLANEOUS	80,741	53,160	-27,581
LOAN INCOME							
22	362	101	I	PROCEEDS FROM LOAN CETRZ INCOME			
22	362	102	I	FEMA GRANT TDA INCOME			
				LOAN/GRANT INCOME			

					2021	2022	CHANGE
					BUDGET	BUDGET	+/-
PRECINCT #3 EXPENSES							
23	621	101	E	SALARY	49,430	47,238	-2,192
23	621	106	E	DEPUTIES	113,810	122,245	8,435
23	621	108	E	PART TIME HELP	10,000	10,000	0
23	621	109	E	MECHANIC			
23	621	111	E	COMP TIME			
23	621	201	E	SOCIAL SECURITY	13,253	13,730	478
23	621	202	E	HOSPITAL INSURANCE	36,000	37,600	1,600
23	621	203	E	CDRS	24,513	25,935	1,422
23	621	204	E	WORKERS COMPENSATION	3,762	4,073	311
23	621	205	E	WITHOLDING			0
23	621	206	E	UNEMPLOYMENT COMPENSATION	93	91	-2
23	621	208	E	GAP INSURANCE DED.	0	0	0
23	261	215	E	MISC PAYROLL DED.			0
				27th PAYROLL AND BENEFITS	7,785	0	-7,785
23	621	225	E	TRAVEL	6,000	6,000	0
23	621	226	E	CO. MECHANIC			
23	621	227	E	TRANSFER TO AC			
23	621	310	E	SUPPLIES	4,000	4,000	0
23	621	312	E	CHEMICALS	500	500	0
23	621	330	E	GAS/OIL	43,123	43,123	0
23	621	331	E	DIESEL FUEL TAX	1,900	1,900	0
23	621	332	E	REFUND-ST. FEES			
23	621	335	E	TAX REFUND			
23	621	395	E	CONSTRUCTION	10,000	10,000	0
23	621	396	E	BRIDGE CONSTRUCTION			
23	621	420	E	COMMUNICATIONS	2,750	2,750	0
23	621	427	E	TRAINING AND EDUCATION	600	600	0
23	621	440	E	UTILITIES	1,500	1,500	0
23	621	451	E	PARTS/REPAIRS	20,000	20,000	0
23	621	453	E	TIRES/TUBES	8,000	8,000	0
23	621	454	E	TIRE DISPOSAL			
23	621	490	E	INSURANCE	7,500	7,500	0
23	621	572	E	NEW EQUIPMENT			
				EQUIPMENT LEASE			
23	621	574	E	CAPITAL EQUIPMENT			
23	621	576	E	NEW EQUIPMENT SURPLUS PROPERTY			
23	621	575	E	CAPITAL LEASE-PRIN			
23	621	576	E	CAPITAL LEASE-INT			
23	621	577	E	PRINCIPAL ON LOAN	48,320	48,803	483
23	621	578	E	INTEREST ON LOAN	1,569	1,086	-483
				INTERFUND ADVANCE PAYABLE			
23	621	800	E	CETZ			
				FEMA			
23	621	900	E	COLLECTION OFFICER TRANSFER	3,424	0	-3,424
				PRECINCT #3 EXPENSES	417,832	416,675	-1,157
				ROAD AND BRIDGE FUND 3			
				INCOME BUDGET TOTALS	417,830	416,675	-1,155
				EXPENSE BUDGET TOTALS	417,832	416,675	-1,157

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
ROAD AND BRIDGE FUND 4						
ROAD AND BRIDGE INCOME						
GENERAL PROPERTY TAXES						
24	310	110	ADVALOREM TAXES	171,389	178,465	7,076
			PILOT		12,250	12,250
24	310	210	ROAD & BRIDGE FEES	35,000	42,500	7,500
			GENERAL PROPERTY TAXES	206,389	233,215	26,826
LICENSE AND PERMITS						
24	321	200	MOTOR VEHICLE REGIS.	90,000	90,000	0
			LICENSE AND PERMITS	90,000	90,000	0
FINES						
24	350	100	FINES-DISTRICT COURT	14,000	14,000	0
24	350	300	FINES-JUSTICE/PEACE	25,000	26,000	1,000
			FINES	39,000	40,000	1,000
INTEREST						
24	360	100	INTEREST PRECINT #4	2,250	300	-1,950
			INTEREST	2,250	300	-1,950
MISCELLANEOUS						
24	361	100	MISCELLANEOUS			
24	361	101	MISCELLANEOUS-TAXABLE			
24	361	500	GROSS WEIGHT FEES			
24	361	505	EQUIPMENT LEASE INC.			
24	361	510	SALE OF EQUIPMENT			
			ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
			TRANSFER R/B #4 SURPLUS FUNDS	29,203	62,842	33,639
			MISCELLANEOUS	49,203	82,842	33,639
LOAN/GRANT INCOME						
22	339	100	PROCEEDS FROM LOAN			0
			CETRZ INCOME			0
			FEMA INCOME			0
			ORCA INCOME			0
			LOAN/GRANT INCOME			

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
PRECINCT #4 EXPENSES						
24	621	101	E SALARY	45,430	47,838	2,408
24	621	106	E DEPUTIES	119,259	124,783	5,524
24	621	108	E PART TIME HELP	5,000	5,000	0
24	621	109	E MECHANIC			
24	621	111	E COMP TIME			
24	621	201	E SOCIAL SECURITY	12,981	13,588	607
24	621	202	E HOSPITAL INSURANCE	36,000	37,600	1,600
24	621	203	E CDRS	24,011	25,666	1,655
24	621	204	E WORKERS COMPENSATION	3,761	4,002	241
24	621	205	E WITHOLDING			0
24	621	206	E UNEMPLOYMENT COMPENSATION	86	90	3
24	621	208	E GAP INSURANCE DED.	0	0	0
24	261	215	E MISC PAYROLL DED.			
			27th PAYROLL AND BENEFITS	7,858	0	-7,858
24	621	225	E TRAVEL	6,000	6,000	0
24	621	226	E CO. MECHANIC			
24	621	227	E TRANSFER TO AC			
24	621	310	E SUPPLIES	5,000	5,000	0
24	621	312	E CHEMICALS	5,000	5,000	0
24	621	330	E GAS/OIL	50,000	50,000	0
24	621	331	E DIESEL FUEL SALES TAX	1,300	1,300	0
24	621	332	E REFUND-ST. FEES			
24	621	335	E TAX REFUND			
24	621	395	E CONSTRUCTION	10,000	10,000	0
24	621	396	E BRIDGE CONSTRUCTION			
24	621	420	E COMMUNICATIONS	3,300	3,300	0
24	621	427	E TRAINING AND EDUCATION	600	600	0
24	621	440	E UTILITIES	2,000	2,000	0
24	621	451	E PARTS/REPAIRS	19,332	19,332	0
24	621	453	E TIRES/TUBES	8,000	8,000	0
24	621	454	E TIRE DISPOSAL			0
24	621	482	E INSURANCE	8,500	8,500	0
24	621	571	E NEW EQUIPMENT	10,000	10,000	0
24	621	572	E PURCHASE OF PROPERTY			
24	621	574	E CAPITAL EQUIPMENT			
24	621	575	E NEW EQUIPMENT-SURPLUS			
24	621	577	E PRINCIPAL ON LOAN		55,905	55,905
24	621	578	E INTEREST ON LOAN		2,852	2,852
			INTERFUND ADVANCE PAYABLE			
24	621	800	E CETRZ			
24	621	900	E FEMA			
			COLLECTION OFFICER TRANSFER	3,424	0	-3,424
			PRECINCT #4 EXPENSES	386,843	446,357	59,514
			ROAD AND BRIDGE FUND 4			
			INCOME BUDGET TOTALS	386,842	446,357	59,515
			EXPENSE BUDGET TOTALS	386,843	446,357	59,514

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
LATERAL ROAD FUND #1							
LATERAL ROAD INCOME							
STATE FUNDING							
31	333	100	I	STATE COMPTRROLLER	8,500	6,500	-2,000
				STATE FUNDING	8,500	6,500	-2,000
INTEREST							
31	360	100	I	INTEREST-LAT.RD. FUND			
				INTEREST			
LATERAL ROAD EXPENSES							
31	400	395	E	CONSTRUCTION	8,500	6,500	-2,000
				LATERAL ROAD EXPENSES	8,500	6,500	-2,000
				LATERAL ROAD FUND #1			
				INCOME BUDGET TOTALS	8,500	6,500	-2,000
				EXPENSE BUDGET TOTALS	8,500	6,500	-2,000
LATERAL ROAD FUND #2							
LATERAL ROAD INCOME							
STATE FUNDING							
32	333	100	I	STATE COMPTRROLLER	8,500	6,500	-2,000
				STATE FUNDING	8,500	6,500	-2,000
INTEREST							
32	360	100	I	INTEREST-LAT.RD. FUND			
				INTEREST			
LATERAL ROAD EXPENSES							
32	400	395	E	CONSTRUCTION	8,500	6,500	-2,000
				LATERAL ROAD EXPENSES	8,500	6,500	-2,000
				LATERAL ROAD FUND #2			
				INCOME BUDGET TOTALS	8,500	6,500	-2,000
				EXPENSE BUDGET TOTALS	8,500	6,500	-2,000

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
LATERAL ROAD FUND #3						
LATERAL ROAD INCOME						
STATE FUNDING						
33	333	100	I STATE COMPTROLLER	8,500	6,500	-2,000
			STATE FUNDING	8,500	6,500	-2,000
INTEREST						
33	360	100	I INTEREST-LAT.RD. FUND			
			INTEREST			
MISC INCOME						
			MISC INCOME			
			MISC INCOME			
LATERAL ROAD EXPENSES						
33	400	395	E CONSTRUCTION	8,500	6,500	-2,000
			LATERAL ROAD EXPENSES	8,500	6,500	-2,000
			LATERAL ROAD FUND #3			
			INCOME BUDGET TOTALS	8,500	6,500	-2,000
			EXPENSE BUDGET TOTALS	8,500	6,500	-2,000
LATERAL ROAD FUND #4						
LATERAL ROAD INCOME						
STATE FUNDING						
34	333	100	I STATE COMPTROLLER	8,500	6,500	-2,000
			STATE FUNDING	8,500	6,500	-2,000
INTEREST						
34	360	100	I INTEREST-LAT.RD. FUND			
			INTEREST			
LATERAL ROAD EXPENSES						
34	400	395	E CONSTRUCTION	8,500	6,500	-2,000
			LATERAL ROAD EXPENSES	8,500	6,500	-2,000
			LATERAL ROAD FUND #4			
			INCOME BUDGET TOTALS	8,500	6,500	-2,000
			EXPENSE BUDGET TOTALS	8,500	6,500	-2,000
			R&B, LATERAL ROAD TOTAL			
			INCOME BUDGET TOTALS	1,713,435	1,777,729	64,294
			EXPENSE BUDGET TOTALS	1,713,441	1,777,728	64,288
			BALANCE R&B BUDGET	-6	1	6

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
EMERGENCY MANAGEMENT FUND							
INTERGOVT. REVENUE							
39	330	200	I	EMERGENCY MANAGEMENT	14,250	14,250	0
39	330	201	I	OTHER INCOME-MISC TRANSFER GF	14,212	14,477	265
				INCOME HASKELL COUNTY	6,000	6,000	0
				INCOME FISHER COUNTY	6,000	6,000	0
				INCOME KNOW COUNTY	6,000	6,000	0
				INTERGOVT. REVENUE	46,462	46,727	265
INTEREST/MISC INCOME							
39	360	100	I	INTEREST			
				MISC INCOME			
				INTEREST INCOME			
EMC EXPENSES							
39	600	101	E	SALARY	18,451	19,330	879
39	600	201	E	SOCIAL SECURITY	1,412	1,479	67
39	600	202	E	HOSPITAL INSURANCE	50	50	0
39	600	203	E	CDRS	2,611	2,793	182
39	600	204	E	WORKERS COMPENSATION	8	12	5
39	600	205	E	WITHOLDING			
39	600	206	E	UNEMPLOYMENT COMPENSATION	13	13	0
				27th PAYROLL AND BENEFITS	865	0	-865
39	600	225	E	TRAVEL	500	500	0
39	600	310	E	OFFICE SUPPLIES	1,000	1,000	0
39	600	420	E	TELEPHONE	1,150	1,150	0
39	600	427	E	TRAINING-EDUCATION	1,700	1,700	0
39	600	450	E	MAINTENANCE-REPAIR	400	400	0
39	600	460	E	RENT			
39	600	499	E	MISCELLANEOUS	300	300	0
39	600	572	E	NEW EQUIPMENT			
				EMC EXPENSES	28,459	28,727	269
				PARTICIPATING COUNTY EXPENSE			
				SALARY PC	14,762	14,726	-35
				SOCIAL SECURITY PC	1,129	1,127	-3
				HOSPITAL INSURANCE PC			
				CDRS PC	2,089	2,128	39
				WORKERS COMPENSATION PC	9	9	0
				WITHOLDING PC			
				UNEMPLOYMENT COMPENSATION PC	11	10	-1
				TRAVEL PC			
				PARTICIPATING COUNTY EXPENSE	18,000	18,000	0
GRANT DUE OTHER COUNTIES							
				GRANT DUE OTHER COUNTIES			
				EMERGENCY MANAGEMENT FUND			
				INCOME BUDGET TOTALS	46,462	46,727	265
				EXPENSE BUDGET TOTALS	46,459	46,727	269

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
JURY FUND							
GENERAL PROPERTY TAXES							
40	310	110	I	ADVALOREM TAXES PILOT	110,178	114,727 7,875	4,549 7,875
				GENERAL PROPERTY TAXES	110,178	122,602	12,424
OTHER FEES							
40	349	100	I	JURY FEES	2,300	2,000	-300
40	349	200	I	COURT REPORTER FEES COMPTROLLER JURY FUND	5,000	5,000	0
				OTHER FEES	7,300	7,000	-300
INTEREST							
40	360	100	I	INTEREST-JURY FUND	250	50	-200
				INTEREST	250	50	-200
MISCELLANEOUS							
40	361	100	I	MISCELLANEOUS TRANSFER FROM JURY FUND SURPLUS	12,526		-12,526
				MISCELLANEOUS	12,526	0	-12,526
JURY FUND EXPENSES							
40	465	101	E	SALARY	47,011	49,058	2,047
40	465	201	E	SOCIAL SECURITY	3,596	3,753	157
40	465	202	E	HOSPITAL INSURANCE	9,000	9,400	400
40	465	203	E	CDRS	6,652	7,089	437
40	465	204	E	WORKERS COMPENSATION	141	149	9
40	465	205	E	WITHOLDING			0
40	465	206	E	UNEMPLOYMENT COMPENSATION 27th PAYROLL AND BENEFITS	35 2,209	34 0	-1 -2,209
40	465	208	E	GAP INSURANCE	0	0	0
40	465	210	E	CONTRACT LBR	4,000	4,000	0
40	465	310	E	OFFICE SUPPLIES	2,000	2,000	0
40	465	311	E	POSTAGE	2,000	2,000	0
40	465	335	E	TAX REFUND			
40	465	407	E	STATEMENT OF FACTS	10,000	10,000	0
40	465	420	E	TELEPHONE	400	400	0
40	465	427	E	TRAINING EDUCATION	1,200	1,200	0
40	465	485	E	GRAND JURY	5,000	5,000	0
40	465	497	E	JURY COMMISSION			
40	465	498	E	PETIT JURY	20,000	20,000	0
40	465	572	E	NEW EQUIPMENT			
40	465	573	E	COPIER LEASE COURTHOUSE SECURITY FUND TRANSFER SECURITY OFFICER TRANSFER	17,010	15,876	-1,134
				JURY FUND EXPENSES	130,254	129,959	-295
JURY FUND							
				INCOME BUDGET TOTALS	130,254	129,652	-602
				EXPENSE BUDGET TOTALS	130,254	129,959	-295

				2021	2022	CHANGE	
				BUDGET	BUDGET	+/-	
LAW LIBRARY FUND							
LAW LIBRARY INCOME							
FEES OF OFFICE							
45	340	400	I	COUNTY CLERK PROBATE	2,000	1,750	-250
45	340	700	I	DISTRICT COURT FEES	5,500	3,000	-2,500
				TRANSFER LAW LIBRARY SURPLUS		1,750	1,750
				FEES OF OFFICE	7,500	6,500	-1,000
INTEREST							
45	360	100	I	INTEREST-LAW LIBRARY			
				INTEREST			
MISCELLANEOUS							
45	361	100	I	MISCELLANEOUS			
				MISCELLANEOUS			
LAW LIBRARY EXPENSE							
45	400	590	E	BOOKS/INTERNET	6,500	6,500	0
				INTERNET			
				LAW LIBRARY EXPENSE	6,500	6,500	0
				LAW LIBRARY FUND			
				INCOME BUDGET TOTALS	7,500	6,500	-1,000
				EXPENSE BUDGET TOTALS	6,500	6,500	0
PERM. IMPROVEMENT FUND							
GENERAL PROPERTY TAXES							
55	310	110	I	ADVALOREM TAXES	110,178	114,727	4,549
				PILOT		7,875	7,875
				GENERAL PROPERTY TAXES	110,178	122,602	12,424
INTEREST							
55	360	100	I	INTEREST-PERM IMP	1,200	300	-900
				INTEREST	1,200	300	-900
MISCELLANEOUS							
55	361	100	I	MISCELLANEOUS			
				TRANSFER PERMANENT IMPROVEMENT SUR FUNDS			
				MISCELLANEOUS			
PERM. IMPROVEMENT EXPENSE							
55	400	530	E	CAPITAL OUTLAY	110,605	110,478	-127
				PERM. IMPROVEMENT EXPENSE	110,605	110,478	-127
				PERM. IMPROVEMENT FUND			
				INCOME BUDGET TOTALS	111,378	122,902	11,524
				EXPENSE BUDGET TOTALS	110,605	110,478	-127

				2021	2022	CHANGE
				BUDGET	BUDGET	+/-
INTEREST AND SINKING FUND						
GENERAL TAXES						
65	310	101 I	VIT ALLOCATION			
		110	I&S INCOME	480,060	480,060	0
			PENALTY/INTEREST I&S			
			GENERAL TAXES	480,060	480,060	0
FEES						
65	340	501 I	I&S PEN/INT			
			FEES			
INTEREST EARNINGS						
65	360	100 I	INTEREST -I&S	700	700	0
			INTEREST EARNINGS	700	700	0
I&S NOTE PAYMENTS						
65	400	400 E	I&S FEES	1,110	1,110	0
65	400	401 E	NEW BANK ACCOUNT TRANSFER			
65	400	402 E	OVERAGE COLLECTED			
65	400	495 E	PRINCIPAL ON TAX NOTES	230,000	240,000	10,000
65	400	499 E	INTEREST ON TAX NOTES	249,650	240,450	-9,200
			I&S NOTE PAYMENTS	480,760	481,560	800
INTEREST AND SINKING FUND						
			INCOME BUDGET TOTALS	480,760	480,760	0
			EXPENSE BUDGET TOTALS	480,760	481,560	800
DC TECHNOLOGY FUND						
			DC TECH FUND FEES	2,750	1,500	-1,250
			TRANSFER SURPLUS DC TECH FUND			
			DC TECH FUND INCOME	2,750	1,500	-1,250
			DC TECH FUND EXPENDITURES	2,750	1,500	-1,250
			DC SCANNING PROJECT TRANSFER GF			
			DC TECH FUND EXPENDITURES	2,750	1,500	-1,250
DC TECHNOLOGY FUND						
			INCOME BUDGET TOTALS	2,750	1,500	-1,250
			EXPENSE BUDGET TOTALS	2,750	1,500	-1,250

	2021 BUDGET	2022 BUDGET	CHANGE +/-
COURT RECORD PRESERVATION FUND			
FEES-JP			
FEES-CO CLERK			
FEES-DIST CLERK	1,750	2,500	750
TRANSFER SURPLUS DC CT REC PRESV			
CT PRESERVATION FUND INCOME	1,750	2,500	750
EXPENDITURES	1,750	2,500	750
DC SCANNING PROJECT TRANSFER GF	0	0	
CT PRESERVATION FUND EXPENDITURES	1,750	2,500	750
COURT RECORD PRESERVATION FUND			
INCOME BUDGET TOTALS	1,750	2,500	750
EXPENSE BUDGET TOTALS	1,750	2,500	750
VARIOUS FUND TOTALS			
INCOME BUDGET TOTALS	780,854	790,541	9,687
EXPENSE BUDGET TOTALS	779,078	779,225	147
GAP INSURANCE FUND			
GAP INCOME			
GAP INSURANCE CONTRIBUTION/TRANS		30,000	30,000
GAP SURPLUS FUNDS TRANSFER	40,000	10,000	-30,000
MISC INCOME OVERPAYMENT			
GAP INCOME	40,000	40,000	0
GAP EXPENDITURES			
GAP INSURANCE PAYMENTS	40,000	40,000	0
GAP EXPENDITURES	40,000	40,000	0
GAP INSURANCE FUND			
INCOME BUDGET TOTALS	40,000	40,000	0
EXPENSE BUDGET TOTALS	40,000	40,000	0
COURTHOUSE TECHNOLOGY FUND			
TRANSFER FUNDING			
TRANSFER FROM GEN FUND	20,000	50,000	30,000
TRANSFER SURPLUS COURTHOUSE TECH FUND	10,000	10,000	0
TRANSFER FUNDING	30,000	60,000	30,000
TECH FUND EXPENDITURES			
COMPUTER/COPIER EXPENSE	30,000	50,000	20,000
TECH FUND EXPENDITURES	30,000	50,000	20,000
COURTHOUSE TECHNOLOGY FUND			
INCOME BUDGET TOTALS	30,000	60,000	30,000
EXPENSE BUDGET TOTALS	30,000	50,000	20,000

		2021 BUDGET	2022 BUDGET	CHANGE +/-
CO ATT PRETRIAL DIVERSION FUND				
	PRETRIAL DIVERSION INCOME	6,000	2,750	-3,250
	PRETRIAL DIVERSION INCOME	6,000	2,750	-3,250
	PRETRIAL DIVERSION EXPENSE	6,000	2,750	-3,250
	PRETRIAL DIVERSION EXPENSE	6,000	2,750	-3,250
	CO ATT PRETRIAL DIVERSION FUND			
	INCOME BUDGET TOTALS	6,000	2,750	-3,250
	EXPENSE BUDGET TOTALS	6,000	2,750	-3,250
ELECTION SERVICE CONTRACT FUND				
INCOME				
	INCOME FROM CONTRACTS	1	1	0
EXPENSES				
	EXPENDITURES	1	1	0
	ELECTION SERVICE CONTRACT FUND			
	INCOME BUDGET TOTALS	1	1	0
	EXPENSE BUDGET TOTALS	1	1	0
COUNTY JAIL PROJECT				
PROJECT REVENUE				
	HOUSING REVENUE DUE COUNTY			
	HOUSING REVENUE DUE NOTE			
	LEASE REVENUE	1	1	0
	PROJECT REVENUE	1	1	0
PROJECT EXPENDITURES				
	REFUNDS-OVERPAYMENT			
	ALLOCATIONS-FEES			
	ALLOCATIONS-USBANK			
	TRANSFER TO GENERAL			
	PROJECT EXPENDITURES	1	1	0
	COUNTY JAIL PROJECT			
	INCOME BUDGET TOTALS	1	1	0
	EXPENSE BUDGET TOTALS	1	1	0

		2021	2022	CHANGE
		BUDGET	BUDGET	+/-
TXMIDWEST PFC				
PROJECT REVENUE				
	LEASE REVENUE	1,100,000	1,147,500	47,500
	PROJECT REVENUE	1,100,000	1,147,500	47,500
	INTEREST			
	INTEREST			
PROJECT EXPENDITURES				
	SALARY SUPPLEMENT	535,558	535,558	0
	SOCIAL SECURITY			
	TDCRS			
	WORKERS COMP			
	UNEMPLOY COMP	133,890	133,890	0
	MISC	430,551	430,551	0
	PROJECT EXPENDITURES	1,099,999	1,099,999	0
	TXMIDWEST PFC			
	INCOME BUDGET TOTALS	1,100,000	1,147,500	47,500
	EXPENSE BUDGET TOTALS	1,099,999	1,099,999	0
	<u>GRAND TOTAL</u>			
	INCOME BUDGET TOTALS	9,374,737	9,888,456	513,719
	EXPENSE BUDGET TOTALS	9,366,877	9,800,658	433,781
	BUDGET BALANCE	7,860	87,798	79,937

2021 Tax Rate Calculation Worksheet

Date: 08/02/2021 11:34 AM

Taxing Units Other Than School Districts or Water Districts

JONES COUNTY

325 823-3741

Taxing Unit Name

Phone (area code and number)

PO BOX 148 ANSON, TX. 79501

www.co.jones.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$888,802,918
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$147,914,230
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$740,888,688
4. 2020 total adopted tax rate.	\$0.625985/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$740,888,688
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$331,870
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,013,260
C. Value loss. Add A and B. ⁵	\$1,345,130
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$1,547,040
B. 2021 productivity or special appraised value:	\$51,100
C. Value loss. Subtract B from A. ⁷	\$1,495,940
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$2,841,070
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$738,047,618
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$4,620,067
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$3,180

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$4,623,247
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$951,212,104
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$951,212,104
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$161,586,474
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$789,625,630
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$2,060,930

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$2,060,930
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$787,564,700
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.587030/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.587030/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.566028/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$740,888,688
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$4,193,637
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$2,871
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$2,871
E. Add Line 30 to 31D.	\$4,196,508
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$787,564,700
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.532846/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
35. Rate adjustment for indigent health care expenditures.²⁴	
A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$191,782
B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$128,135
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.008081/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.008081/\$100
36. Rate adjustment for county indigent defense compensation.²⁵	
A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$124,016
B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$222,556
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$-0.012512/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.001412/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.000000/\$100
37. Rate adjustment for county hospital expenditures.²⁶	
A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	

<p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.000000/\$100 \$0.000000/\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0 \$0 \$0/\$100 \$0/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.540927/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0 \$0.000000 \$0.540927</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.559859/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. 	<p>\$0.000000/\$100</p>

If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$479,650
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$479,650
E. Adjusted debt. Subtract B, C, and D from A.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$29,815
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$449,835
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	
B. Enter the 2020 actual collection rate	99.00%
C. Enter the 2019 actual collection rate	101.00%
D. Enter the 2018 actual collection rate	102.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	99.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$454,378
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$789,625,630
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.057543/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.617402/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the	\$0.617402/\$100

county levies. The total is the 2021 county voter-approval tax rate.

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$789,625,630
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.587030/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.587030/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.617402/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.617402/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$789,625,630
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.617402/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.028246
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.028246/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.645648/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.540927/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$789,625,630
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.063321
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.057543/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.661791/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

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

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

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

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

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

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

Rate Worksheet.	
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.587030/\$100

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.645648/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.661791/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Kim McLemore

Printed Name of Taxing Unit Representative

sign here Kim McLemore

Taxing Unit Representative

8-2-21

Date